



A Tradition of Stewardship
A Commitment to Service

County of Napa, State of California

Adopted Budget
Fiscal Year 2012/2013



Recommended by
NANCY WATT
County Executive Officer

Compiled by
TRACY A. SCHULZE
Auditor-Controller

MISSION STATEMENT

The County of Napa is dedicated to preserving agriculture and the environment and to providing leadership and services to advance the health, safety and economic well-being of current and future generations.

NAPA COUNTY CORE VALUES

Integrity

Demonstrate the highest ideals of honesty and fairness.

Accountability

Seek always to uphold the law, be fiscally prudent and open to the public.

Service

Value public service as a calling and strive for excellence in all that we do.

Cover photo by: Jeff Tangen Photography

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Fund - B.U.#

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Fund - B.U.#

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HEALTH AND SANITATION

Fund - B.U.#

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Fund - B.U.#

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Fund - B.U.#

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SPECIAL DISTRICTS

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CEO Budget Letter



A Tradition of Stewardship
A Commitment to Service

County Executive Office

1195 Third St.
Suite 310
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Main: (707) 253-4421
Fax: (707) 253-4176

Nancy Watt
County Executive Officer

October 1, 2012

Honorable Keith Caldwell, Chairman and
Members of the Board of Supervisors
County of Napa
1195 Third Street, Suite 310
Napa, CA 94559

Re: FY2012/13 County of Napa Adopted Budget Transmittal Letter

Dear Chairman Caldwell and Members of the Board:

The Fiscal Year 2012/13 Budget Hearings were held on June 18, 2012 and the Recommended Budget was adopted on June 26, 2012. During the hearings you reviewed recommendations from my office (see Attachment A, letter dated May 1, 2012 and Attachment B, Supplemental Report #1 dated June 18, 2012) and received testimony from the public, staff and department directors. As adopted on June 26, 2012, the Fiscal Year 2012/13 Adopted Budget for All Funds was \$448,691,671. The adopted General Fund budget was \$173,135,131.

This document includes summary information and budget detail for the Adopted Budget approved by the Board on June 26, 2012.

If you have any questions regarding this, please feel free to contact me or my staff.

Sincerely,

A handwritten signature in cursive script that reads "Nancy Watt".

Nancy Watt
County Executive Officer



**A Tradition of Stewardship
A Commitment to Service**

County Executive Office

1195 Third St.
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Nancy Watt
County Executive Officer

ATTACHMENT A

May 1, 2012

Board of Supervisors
Napa County
1195 Third Street, Suite 310
Napa, CA 94559

Re: FY 2012/13 COUNTY OF NAPA RECOMMENDED BUDGET

Dear Board Members:

Submitted for your consideration and adoption is the Fiscal Year 2012/13 Recommended Budget, prepared in accordance with your adopted Budget Policies. You are scheduled to begin public hearings for all General Fund and special revenue fund departments on June 18th and to adopt a budget on June 26th.

The Recommended Budget reflects the lingering impact of the national, state and local economic downturns on the County's revenues and programs. Although the so-called "Great Recession" is over and we are beginning to see growth in a number of discretionary revenue sources – like sales and transient occupancy taxes – we are only projecting limited growth in property taxes, the County's largest discretionary revenue source, and most economists are predicting that the economy will continue to recover at its current anemic pace for next few years. Given these economic conditions and the State's fiscal problems, and consistent with your Board's Budget Policies, the Recommended Budget generally maintains General Fund programs at their current or reduced staffing levels.

After adjusting for transfers to reserves and certain one-time adjustments, the Recommended Budget includes a Net County Cost increase of 1.5% compared to the FY2011/12 Adopted Budget. This increase is the result of a number of factors, including negotiated salary cost of living increases for employees, increased employee benefit costs and increases in charges for internal services (like Information Technology and Fleet), partially offset by increased Departmental revenue.

All-told, the Recommended Budget reflects the elimination of 3 vacant positions and the addition of 3 positions, the latter funded by 2011 Public Safety Realignment revenue.

As proposed, the Recommended Budget reflects a \$7.4 million (6%) increase in discretionary and semi-discretionary (1991 Realignment and Proposition 172) revenue compared to the FY2011/12 Adopted Budget. However, that includes approximately \$4.7 million in OMB A-87 revenue in FY2012/13 related to moving the Health and Human Services Agency to its own fund which is offset by an equivalent increase in General Fund Contribution to that new fund. If that additional OMB A-87 revenue is factored out, the Recommended Budget reflects a \$2.7 million (2%) increase in discretionary and semi-discretionary revenue.

The FY2011/12 Adopted Budget included \$600,000 in American Recovery and Reinvestment Act (ARRA) funds for various projects and programs. Minimal ARRA funding is included in the Recommended Budget due to the end of that economic assistance program. The FY2012/13 Recommended Budget does, however, include approximately \$16 million in 2011 Public Safety Realignment funding for certain law enforcement, corrections and health and human services programs. This funding was not included in the FY2011/12 Adopted Budget because 2011 Realignment had not been implemented by the State when that Budget was approved. The 2011 Realignment funding for law enforcement and health and human services programs (approximately \$15 million) generally replaces other State funding sources so there is no net increase in available revenue or program expenditures. However, since State law requires that 2011 Realignment funding be received in special revenue funds and then transferred to the relevant operating budget units, revenue and related appropriations are double-counted, creating what appears to be a \$15 million increase in appropriations. In addition, a key part of 2011 Public Safety Realignment was the shift in responsibility for certain "low level" offenders from the State Corrections Department to the counties. Though not included in the Adopted Budget, in FY2011/12 the County received approximately \$1.2 million to fund the cost of these new County responsibilities. This money was received in a new Local Community Corrections Account special revenue fund and the FY2011/12 Adjusted Budget included a transfer of \$360,000 to various operating budgets. The FY2012/13 Recommended Budget reflects the receipt of \$2.1 million in Corrections Realignment funds in the Local Community Corrections budget and approximately \$900,000 is appropriated to be transferred to the relevant operating budgets.

The FY2012/13 Recommended Budget is the first County budget prepared using the County's new budget module and a new fund and account hierarchy (chart of accounts) developed by the Auditor-Controller's Office. Together, implementing the new budget module and

chart of accounts has taken over a year and involved dozens of staff from all County departments. A key feature of the new chart of accounts is the creation of a budget unit hierarchy, starting at the sub-division level and then rolling up to division, department and fund. A key feature of the new budget module is that it allows departments to allocate position costs across divisions. These features will make it easier for staff to appropriately monitor and analyze departmental budgets.

In terms of the budget document itself, the main changes you will see include:

- All funds, budget units and major account classifications have different identifying numbers.

Because the new account hierarchy includes sub-divisions, a few Component Budget Units have been eliminated and incorporated as subdivisions within existing Component Budget Units. In the budget document, you will continue to see summaries at the department level (like County Executive Officer) and more detail at the Component Unit level (budget divisions, like Human Resources or Emergency Services). For FY2012/13, budget subdivisions will not be shown in the Recommended Budget document, but we intend to include that information in future years. Appropriations will still be made at the budget division, or Component Budget Unit, level. However, where Component Budget Units are eliminated, you will see budget units with historical data only.

- Because the new chart of account structure allows us to segregate fund balance by budget unit, and in order to comply with new accounting rules, appropriations and revenues related to a number of programs are being consolidated from many different funds into a fewer number of funds. Examples include the Capital Improvement Program (CIP) funds, the Non-operating special revenue funds and certain insurance funds.
- As mentioned above, for FY2012/13 appropriations and revenue related to the Health & Human Services Agency (HHSA) have been moved from the General Fund to a new Health & Human Services Fund. In addition, appropriations and revenue previously included in the General Fund's Capital Improvement Program budget have been split into two categories: major maintenance and other non-capital projects and true capital projects. The former are now budgeted in a Public Works Projects budget in the General Fund and the latter are included in the new Capital Improvement Project Fund. As a result of these changes total General Fund appropriations will decrease significantly and the General Expenditures budget will increase significantly, because what was Net County Cost for these budgets will now be reflected as a General Fund Contribution.

It should also be noted that the Recommended Budget does not include any changes related to the proposed reorganization of the Public Works, Environmental Management and Conservation, Development & Planning Departments. In March of 2012 the Board of Supervisors provided conceptual approval for a plan to consolidate permitting functions from Environmental Management and Public Works into the

Conservation, Development and Planning Department, eliminate the Environmental Management Department as a stand-alone department and make certain other organizational changes. The main purpose of these changes was to provide more efficient and effective service to the public. When this budget was prepared, the Board had not yet given final approval of the proposed new organizational structure.

Finally, this budget was prepared before the Governor issued the May Revision to his Proposed FY2012/13 State Budget. Recent data from the State Controller's Office suggests that State revenue for FY2011/12 and 2012/13 may fall short of the Governor's original projections, and this, in turn, could result in the State reducing expenditures in a number of areas, including, potentially, health and human services programs or other county programs.

BUDGET PROCESS

The FY2012/13 budget process began in January of this year, when budget preparation instructions were issued to all departments. Other steps in the process included:

- January 12th: Budget Preparation Orientation/Training for all departments.
- January 24th: Board approved the Budget Policies outlined below.
- March 1st: Departments submitted their budget requests to the County Executive Office.
- March 20th: A Mid-Year Review of the FY2011/12 budget status was presented to the Board.
- April 4th: CEO Analysts completed their initial review of departmental budget requests.
- April 24th: Your Board held a Budget Study Session. At that session, staff presented your Board with the General Fund Five Year Forecast and reported on a number of issues identified by the CEO Analysts as they reviewed budget information provided by the departments. You also provided direction on certain issues.
- April 25th: CEO Analysts completed review of departmental budgets and discussions with departments; budget numbers were finalized.

BUDGET POLICIES

As mentioned above, in January of this year, your Board adopted a set of Budget Policies to guide staff in preparing the FY2012/13 Budget. Given the lingering effects of the national economic downturn, state fiscal problems and the General Fund's precarious structural balance, but recognizing that the County currently has substantial General Fund reserves, the Budget Policies generally call for holding the line on spending and utilizing the Fiscal Contingency Strategy in the Board's approved Strategic Financial Plan to structure the County's response to fiscal difficulties. Key provisions of the Budget Policies include:

- For General Fund departments and programs (except Health & Human Services), prepare budgets with a goal of holding Net County Cost to the current budget level, with exceptions being considered on a case-by-case basis, taking into account a number of factors, including whether the Net County Cost increase is beyond the control of the department and whether the department has made a serious effort to absorb the cost increase/revenue decrease. For non-General Fund departments and Health & Human Services, prepare budgets with a goal of holding the General Fund Contribution to the current budget level.
- Do not propose new or enhanced programs or positions unless those programs are fully funded by a grant or other dedicated revenue source, are related to implementation of Corrections Realignment, the Adult Correctional System Master Plan or the Major Capital Improvements Program or they involve the reallocation of General Fund resources to fund critical accountability, regulatory compliance or public health and safety needs.
- Pursue new revenues to the fullest extent possible for all services, as well as total cost identification for fee-setting purposes.
- Except where the Board has previously made a decision to earmark revenues for a particular purpose, wherever legally possible revenues are to be treated as discretionary revenues, rather than dedicated to a particular program or purpose.
- If funding is reduced, there should be no increased County share for programs funded primarily from non-General Fund sources, unless increased County share is legally mandated or the Board has previously determined that the program is a high priority.
- For budget units with 20 or more allocated positions, budgets should be reduced to reflect historical salary savings.
- Continue to fund the County's Other Post-Employment Benefits (OPEB) unfunded liability on a 20-year amortization schedule, and allocate the relevant cost to County departments.

- Financial conditions permitting, transfer General Fund resources to the Special Projects Fund in an amount equal to 12.5% of the prior calendar year's actual Transient Occupancy Tax (TOT) revenue received by the County.
- Place a minimum of 3% of the General Fund's and Health & Human Services Fund's appropriations into a General Fund Operating Contingency and work toward a goal of having General Reserves equal to approximately 10% of General Fund and Health & Human Services Fund appropriations, not including the appropriation for Contingency and any budgeted transfer to the Accumulated Capital Outlay (ACO) Fund and General Fund Contribution to the Health & Human Services Fund. General Reserves are to be maintained at this level at all times, except in the case of a dire fiscal emergency.
- If necessary to balance the General Fund budget, cancel designations in an amount not to exceed \$2 million plus the amount of the General Fund Operating Contingency.
- After covering current year operating and capital costs and meeting General Fund Contingency and Reserve requirements, place any remaining resources in a designation for fiscal uncertainties in the General Fund until General Reserves and unrestricted designations equal 20% of General Fund and Health & Human Services Fund appropriations (not including the appropriation for Contingency, any transfer to the ACO Fund and the General Fund Contribution to the Health & Human Services Fund). Once General Reserves and the Designation for Fiscal Uncertainties equal 20% of General Fund and Health & Human Services Fund appropriations, transfer any remaining unappropriated discretionary resources to the ACO Fund. These funds will be accumulated and used to help cover the cost of needed major capital improvements.
- Utilize the Resource Reduction Strategy in the Board's approved Strategic Financial Plan to structure additional recommendations that may be needed to address exigent fiscal difficulties.
- Include quantitative performance measures in a separate document to be presented to the Board early in 2013 including, where possible, "benchmark" data from other jurisdictions. The Performance Measure document should also include narrative information that describes the "story behind" the performance measures.

The above Budget Policies implement some of the Longer-term Actions included in the Fiscal Contingency Strategy component of the Board's approved Strategic Financial Plan (previously the Fiscal Contingency Plan). That Strategy identifies 5 Shorter-term and 12 Longer-term actions that can be implemented incrementally to deal with reductions in County resources. The Plan is based on a number of key principles, including:

- In periods of fiscal distress, the County's emphasis will be on preserving General Fund discretionary resources to finance core County programs. Preference will be given to those programs that have historically been funded by local taxpayers.
- To the extent possible, across-the-board reductions in services will be avoided. Reductions will be made on a case-by-case basis.
- In making expenditure reductions, the goal will be to reduce or eliminate funding for lower priority programs or services before considering funding reductions for higher priority programs.
- In the event of a substantial reduction in funding for what are primarily state- and federal-funded programs administered by the County, the County's goal, to the extent legally possible, is to avoid back-filling reductions in state and federal dollars with County dollars.

The Recommended Budget reflects the implementation of the first six Longer-term Fiscal Contingency Strategy Actions. In addition, for the most part, the Recommended Budget reflects the Board's policy on the use of Excess ERAF that is included in the County's Strategic Financial Plan. Recognizing the instability and uncertainty associated with this funding source, the Strategic Financial Plan states that, for the next five fiscal years, all County fiscal planning should be based on the premise that no more than \$5 million a year in Excess ERAF revenue will be available to the General Fund to fund on-going County operations, and that any Excess ERAF revenue received in a year beyond the \$5 million level should be treated as limited duration revenue that could be used to meet non-recurring needs like capital projects or paying down unfunded liabilities.

THE ALL FUNDS BUDGET

The County's Recommended All Funds Budget for FY2012/13 totals \$445,567,592 in appropriations. This is a \$107,034,012, or 32%, increase in appropriations compared to the FY2011/12 Adopted Budget appropriation level. Much of this increase does not reflect an actual net increase in expenditures, but, as mentioned above, reflects changes in accounting practices that, in effect, double-count certain expenditures. The recommended increase in appropriations also reflects a significant increase in capital project appropriations related to the redevelopment of the County's Health & Human Services campus. A more detailed comparison of the FY2012/13 Recommended Budget's appropriation levels and the FY2011/12 Adopted Budget's appropriation levels is shown below:

APPROPRIATIONS – ALL FUNDS FY2011/12 Adopted and FY2012/13 Recommended

	FY2011/12 <u>Adopted</u>	FY2012/13 <u>Recommended</u>	<u>Difference</u>
General Fund	\$227,874,331	\$169,756,430	\$ (58,117,901)
Tobacco MSA/Special Projects ¹	0	2,353,087	2,353,087
Operating Funds	55,998,534	143,757,120	87,758,586
Non-Operating Funds	11,988,278	30,401,099	18,412,821
Capital Project Fund	7,018,700	61,210,248	54,191,548
Debt Service Fund	3,911,864	3,912,989	1,125
Enterprise Funds	7,917,896	5,436,763	(2,481,133)
Internal Services Funds	<u>23,823,977</u>	<u>28,739,856</u>	<u>4,915,879</u>
TOTAL	\$338,533,580	\$445,567,592	\$107,034,012

The primary reasons for the increase in the Recommended Budget compared to the FY2011/12 Adopted Budget include:

¹ In FY2011/12 and prior years, the Tobacco Master Settlement Agreement (MSA) and Special Projects budgets were each included in their own fund (Tobacco MSA in the Non-Operating Special Revenue Funds category and Special Projects in the Operating Special Revenue Funds category). For FY2012/13, the Auditor-Controller has combined these two funds into the General Fund, in order to comply with Government Accounting Standards Board (GASB) rules. They are called out separately here, because the Board has indicated a desire to restrict the use of resources previously accounted for in the separate funds for specific purposes. The portion of what will now be General Fund fund balance attributable to these programs will also be tracked separately.

- A \$54 million increase in appropriations in the Capital Improvement Project Fund. This reflects a net increase of \$28.4 million in appropriations for actual capital projects – primarily the Health & Human Services Campus Redevelopment Project (at approximately \$26 million), but also a \$1.5 million loan to the Traffic Mitigation Fund for the Devlin Road extension project, costs related to the repair of the outside of the Administration Building, costs related to the remodeling of the interior of the Administration Building to accommodate a centralized permitting center and certain preliminary jail planning costs. The \$54 million increase also reflects a \$26 million increase in the transfer of funds from the Accumulated Capital Outlay budget unit to the General Fund Capital Improvement Projects budget unit to help cover the cost of some of these projects, thus, effectively, double-counting these costs.
- A \$16 million increase in Non-Operating special revenue fund budgets related to the implementation of 2011 Public Safety Realignment by the State during FY2011/12, after the County’s FY2011/12 Budget had been adopted. Approximately \$15 million of that increase is funding for various local law enforcement and health and human services programs that replaces categorical State funding for those programs that used to go directly to the relevant operating budgets. Now that these programs are realigned, State law requires that the revenue be received and accounted for in a special revenue fund and then transferred to the relevant operating budget, thus, effectively, doubling the appropriation level for these realigned programs. In addition, approximately \$900,000 of the increase in Non-Operating special revenue fund appropriations reflects costs associated realignment of responsibility for supervising certain “low level” offenders from the State Department of Corrections and Rehabilitation (CDCR) to the counties. This money is transferred from a Non-Operating special revenue fund to the relevant operating budget unit – generally Corrections, Probation or Central Services - where it is appropriated again and actually spent on programs or services.
- A \$19.9 million increase in the Health & Human Services Agency’s budget and the General Fund’s General Expenditures budget related to the move of the Health & Human Services Agency’s (HHSA’s) budget from the General Fund to a special revenue fund. This does not reflect an actual increase in expenditures on programs and services. In FY2011/12, the Health & Human Services Agency’s budget was included in the General Fund and reflected a \$10.5 million Net County Cost. With the move of HHSA’s budget to the new Health & Human Services Fund, what was a Net County Cost becomes a budgeted General Fund Contribution in General Expenditures. In addition, the County’s policy is to allocate OMB A-87 (County overhead) costs to non-General Fund departments, thus the HHSA budget includes \$4.7 million in OMB A-87 costs. When HHSA was a General Fund department it was receiving an implicit General Fund subsidy of this amount (since it received County overhead services, but did not pay for them). So this amount is also included in General Expenditures as part of the General Fund Contribution to the Health & Human Services Fund, thus holding the Agency harmless as a result of the change to a separate fund.

- A \$7 million increase in salary and benefit costs across all funds and budget units. This reflects cost of living adjustments (COLAs) for all employees during FY2011/12 and FY2012/13, totaling 3% over the two years, as well as 5% step increases for the roughly one quarter of employees below the top step of the salary range for their position and increases in certain benefit costs. As you know, the current labor agreements with the Deputy Sheriff's Association and Public Service Employees (PSE) union provide for a 1.5% cost of living adjustment in FY2012/13. In addition, in accordance with those labor agreements, all County employees received an unbudgeted 1.5% COLA in FY2011/12.
- A \$3.2 million increase in costs in the Employee/Retiree Benefits Internal Service Fund due to a change in how the County accounts for the payment of employee dental, vision, life and disability insurance costs. Prior to FY2012/13, the cost of the County's share of these benefits was included in the budget of each operating department and then paid by the Auditor-Controller directly to the relevant agency or vendor. In the FY2012/13 Recommended Budget, these costs are included in the operating departments' budgets and in the Employee/Retiree Benefits Fund. This is because the County is self-insured in these areas and so actual payments to vendors must be accounted for in an Internal Services Fund.

The Recommended Budget reflects the elimination of 3 vacant positions (see Schedule B). The Budget includes 3 new positions – all in the Corrections Department and funded with 2011 Public Safety Realignment revenue (see Schedule A). Schedule D shows the positions to be reclassified, changed in FTE status and/or transferred to other budget units. Schedule C shows the limited term positions proposed to be converted to regular positions and/or extended or deleted.

THE GENERAL FUND BUDGET

The County's Recommended General Fund Budget appropriation level for FY2012/13 totals \$169,756,430. This is a decrease of \$58,117,901, or 26%, compared to the FY2011/12 Adopted Budget appropriation level. It should be noted, though, that this decrease in appropriations is due to the transfer of budget responsibility for certain programs from the General Fund to other funds. A more detailed comparison of the FY2012/13 Recommended General Fund Budget to the FY2011/12 Adopted General Fund Budget is shown below:

GENERAL FUND BUDGET² FY 2011/12 Adopted and FY2012/13 Recommended

	FY2011/12 <u>Adopted</u>	FY2012/13 <u>Recommended</u>	<u>Difference</u>
Resources			
Beginning Balance ³	\$ 25,500,000	\$ 7,600,000	\$ (17,900,000)
Discretionary Revenue	95,635,019	102,345,412	6,710,393
Departmental Revenue	<u>121,303,570</u>	<u>59,831,786</u>	<u>(61,471,784)</u>
Total Revenue	<u>216,938,589</u>	<u>162,177,198</u>	<u>(54,761,391)</u>
Total Resources	242,438,589	169,777,198	(72,661,391)
Requirements			
Expenditures	221,874,331	163,756,430	(58,117,901)
Contingency	<u>6,000,000</u>	<u>6,000,000</u>	<u>0</u>
Total Appropriations	227,874,331	169,756,430	(58,117,901)
Provision for Reserves	11,474,806	20,768	(11,454,038)
Designation Increase	<u>3,090,168</u>	<u>0</u>	<u>(3,090,168)</u>
Total Requirements	\$ 242,439,305	\$169,777,198	\$ (72,662,107)

As mentioned above, the primary reason for the decrease in budgeted General Fund expenditures and Departmental Revenue from FY2011/12 to FY2012/13 is the transfer of responsibility for revenue and appropriations for certain programs from the General Fund to other funds. The most significant shift in budget responsibility is the shift of the Health & Human Services Agency budget from the General Fund to a new Health & Human Services Operating Special Revenue Fund. This results in a net reduction in General Fund appropriations and

² Not including revenues and expenditures for the Tobacco MSA and Special Projects budget units, which are now technically part of the General Fund.

³ Available Fund Balance (previously called Undesignated/Unreserved Fund Balance).

revenue of approximately \$66 million. The FY2012/13 Recommended Budget also reflects a \$2.9 million reduction in General Fund resources transferred to the Accumulated Capital Outlay (ACO) Fund compared to the amount included in the FY2011/12 Adopted Budget. These and other expenditure decreases are partially offset by expenditure increases in a number of areas, including:

- Increases in employee salary and benefit costs for existing employees as described above, of which approximately \$4.4 million is in the General Fund.
- A \$1.1 million increase in appropriations and revenue related to the shift of responsibility for “low level” offenders from the State Department of Corrections and Rehabilitation to the counties, as part of the 2011 Public Safety Realignment plan approved by the State Legislature in FY2011/12. This includes salary and benefit costs for 10 new positions and certain other program costs in the Corrections, Probation and Central Services budgets. Funding will come from 2011 Public Safety Realignment revenue and SB 678 revenue. As you are aware, the County began implementing corrections Realignment programs in FY2011/12, after the FY2011/12 Budget was adopted, and the FY2011/12 Adjusted General Fund Budget included \$590,000 in appropriations and revenue for this purpose. Thus, compared to the FY2011/12 Adjusted Budget, FY2012/13 revenues and appropriations will only increase by \$510,000, due both to proposed new programs and full year costs for programs that were implemented during part of FY2011/12.
- A net \$1.3 million increase in General Fund appropriations for capital, major maintenance and certain other projects. In FY2011/12 the cost of these projects totaled approximately \$14 million, which was budgeted in the General Fund’s Capital Improvement Program budget. In the FY2012/13 Recommended Budget, that budget unit has been eliminated and funding – totaling \$15.3 million - is now shown in new Public Works Projects and Property Maintenance Projects budgets as well as in the General Expenditures budget as a General Fund Contribution to the new Capital Improvements Projects Fund. Approximately \$900,000 of this increase is funded by additional Departmental Revenue and \$400,000 by Net County Cost.

The \$61.5 million (31%) decrease in Departmental Revenue is due primarily to the \$66 million reduction in Health & Human Services revenue mentioned above. If this decrease is factored out, the Recommended Budget reflects a \$4.7 million (9%) increase in Departmental Revenue. The primary reasons for this increase include:

- The requested receipt of approximately \$1.1 million in Corrections Realignment and SB678 revenue described above.
- The receipt of approximately \$900,000 in additional revenue for major maintenance or other projects now budgeted in the Public Works Projects budget unit also mentioned above. Most of this revenue will come from Measure A or Rutherford Dust project grants.

- A \$700,000, or 6%, increase in Proposition 172 revenue that helps fund General Fund public safety departments.
- A \$380,000 increase in “unrefunded” gas tax revenue in the Agricultural Commissioner’s budget, based on a review of the historical amount of that revenue that the County has received.
- A \$250,000 increase in revenue to the Elections Division from other local governments to cover costs related to the November 2012 General Election.

The \$6.7 million (7%) increase in Discretionary Revenue is due primarily to the receipt of \$4.7 million in additional OMB A-87 (County overhead) revenue as a result of the movement of the Health & Human Services Agency’s (HHSA’s) budget from the General Fund to a special revenue fund as described above. The net impact on the General Fund of allocating OMB A-87 charges to HHSA is zero.

If the additional OMB A-87 revenue from HHSA is factored out, the FY2012/13 Requested Budget reflects a \$2 million, or 2%, increase in Discretionary Revenue compared to the FY2011/12 Adopted Budget level. This is the net result of increases and decreases in a variety of revenue sources, including:

- A \$1.2 million (3%) increase in Secured Property Tax revenue;
- A \$429,000 (3%) increase in VLF Swap Property Tax revenue;
- A \$230,000 (30%) decrease in Current Year Supplemental Property Tax revenue;
- A \$408,000 (8%) increase in Sales and Use Tax revenue;
- A \$669,000 (7%) increase in Transient Occupancy Tax (TOT) revenue;
- A \$206,000 (13%) decrease in revenue from Court fines; and
- A \$248,000 (20%) decrease in revenue from delinquent tax penalties.

Net County Cost

“Net County Cost,” or “General Fund Contribution,” refers to the discretionary resources allocated to the different County departments or programs. Discretionary resources come from the General Fund’s Discretionary (Non-Departmental) revenues and General Fund beginning balance. For FY2012/13, the total recommended Net County Cost is approximately \$109.9 million, a \$3.4 million (3.2%) increase compared to the FY2011/12 budgeted level. However, the FY2011/12 Adopted Budget Net County Cost included the transfer of \$2.9 million to the ACO Fund, while the FY2012/13 Recommended Budget does not include any transfer of General Fund resources to that Fund. In addition, as discussed above, the FY2012/13 Recommended General Fund Budget includes a \$4.7 million transfer to the new Health and Human Services Fund to cover the cost of OMB A-87 charges that, in turn, are discretionary revenue to the General Fund. If these transfers are factored out,

the Recommended Budget reflects a \$1.5 million, or 1.5%, increase in Net County Cost. This increase is due to a number of factors, including the salary and benefit cost increases for existing employees described above and increases in Information Technology Services and certain other internal service charges and an increase in expenditures on General Fund supported capital and major maintenance projects.

Fund Balance, Reserves and Designations⁴

The Recommended General Fund Budget assumes a FY2012/13 beginning fund balance of approximately \$56.7 million, a decrease of approximately \$900,000, or 1.5%, from the FY2011/12 actual beginning balance level⁵. The \$56.7 million beginning balance is comprised of:

- \$21.75 million in General Reserves. This represents approximately 9.3% of Recommended General Fund and Health & Human Services Fund appropriations, not including the General Fund Operating Contingency, the General Fund transfer to the Health & Human Services Fund and any transfer to the ACO Fund (though no transfer to the ACO Fund is included in the FY2012/13 Recommended Budget). Board Policy calls for maintaining General Reserves at 10% of General Fund and Health & Human Services Fund appropriations, net of the exclusions mentioned above. The Recommended Budget adds \$20,823 to General Reserves, however, even with this slight increase, FY2012/13 budgeted General Reserves will still be approximately \$1.4 million short of the amount necessary to meet the Board's policy goal.
- \$26.2 million "assigned" (or designated) for various purposes, including \$21.75 million "assigned" (or placed in a designation) for Fiscal Uncertainties. \$21.75 million represents approximately 9.3% of General Fund and Health & Human Services Fund appropriations, not including the General Fund Operating Contingency, the General Fund transfer to the Health & Human Services Fund and any transfer to the ACO Fund. Board policy sets a goal of maintaining a Designation for Fiscal Uncertainties of 10% of General Fund and Health & Human Services Fund appropriations, net of the exclusions mentioned above. At the Recommended level, the budgeted Designation for Fiscal Uncertainties will be approximately \$1.4 million less than the amount necessary to meet the Board's goal for this designation.
- \$895,000 in a Reserve for Loans and Advances Receivable. This represents a portion of the money owed to the County by the Lake Berryessa and Napa Berryessa Resort Improvement Districts.
- The "available" balance of \$7.6 million, which can be used to fund County programs.

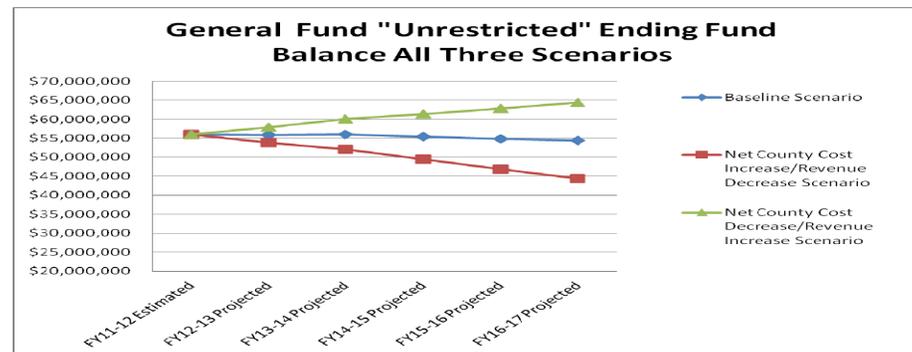
⁴ Recent revisions to the County Budget Act incorporate Government Accounting Standards Board (GASB) rules. Under the new law, the term "designations" is no longer used. Fund balances are now "obligated" ("restricted," "committed," or "assigned") or "available."

⁵ This refers to the General Fund's fund balance not including the portion attributable to the former Special Projects Fund and Tobacco MSA Fund.

It is important to keep in mind, however, that the above fund balance number is only an estimate. The Auditor-Controller will determine the final fund balance number in the first quarter of FY2012/13. Any revision to the Adopted Budget will be scheduled for your Board's consideration once the actual fund balance numbers have been established. If additional fund balance is identified at that time, I will be recommending that it be utilized first to bring General Reserves up to the level called for in Board policy and, second, to increase the Designation for Fiscal Uncertainties to the level set as goal by the Board. If additional fund balance is not identified, I may recommend budget revisions that will provide sufficient resources to at least increase General Reserves to the required level.

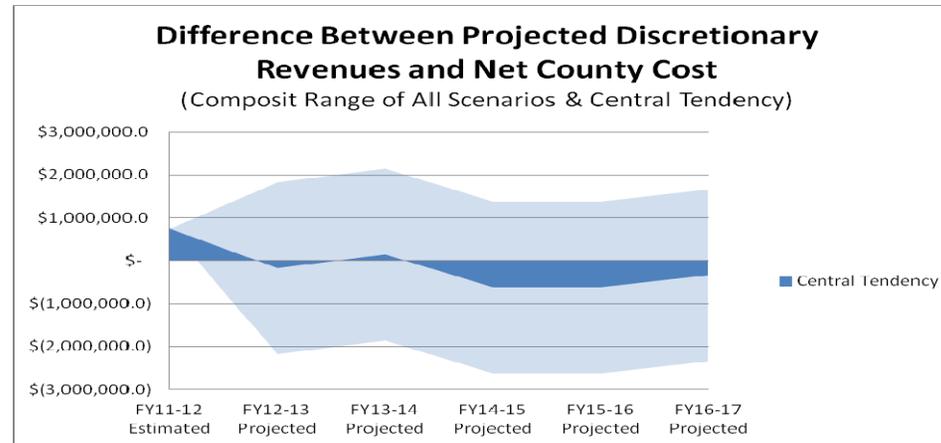
General Fund Five Year Forecast

Recognizing that expenditure and revenue decisions made in one year can have a significant effect on the resources that will be available to fund General Fund programs in future years, staff provides your Board with an annual General Fund Five Year Forecast. The most recent Five Year Forecast was presented to your Board in April and projects the General Fund ending balance through FY2016/17 under three different scenarios – a Baseline Scenario (assuming the continuation of current trends, adjusted only for known or very likely changes), a Revenue Decrease/Expenditure Increase Scenario and a Revenue Increase/Expenditure Decrease Scenario. Each of these scenarios makes different assumptions about what the General Fund's Discretionary Revenues and the Net County Cost of General Fund programs will be over the next five years – though all scenarios assume that \$5 million in Excess ERAF will be available each year to fund on-going operations and that any Excess ERAF above that amount will be transferred to the ACO Budget or spent on other one-time needs. The results of that Forecast are shown in the following table:



As can be seen, depending on the assumptions used, the Forecast provides a fairly wide range of possible outcomes, with a projected ending fund balance (net of restricted designations) in FY2016/17 of between \$44 million and \$64 million, compared to the FY2011/12 unrestricted

beginning balance of approximately \$55 million. Based on these projections, our conclusion is that, assuming no major changes in operating or capital programs or practices or staffing levels, the General Fund is likely to be in structural balance over the upcoming five-year period, with the downside risks being slightly greater than the upside risks. The following table shows the composite Discretionary Revenue/Net County Cost surplus/deficit of the three scenarios and the central tendency (which is the Baseline Scenario):



Taken together, the three Scenarios suggest that the average annual difference between Net County Cost and Discretionary Revenues could range from a \$2.3 million deficit (2.3% of Net County Cost) to a \$1.7 million surplus (1.7% of Net County Cost). The central tendency is an average annual deficit of approximately \$320,000 (0.3% of Net County Cost).

Given these projections and the fiscal risks the County is facing, we believe it would be prudent to continue to be cautious, to control costs and to avoid major new investments in operating (non one-time) programs. At the same time, given the robust nature of the General Fund’s fund balance and the thought and planning reflected in the County’s newly adopted Strategic Financial Plan, we are well positioned to respond to the impact of a significant deterioration in economic conditions or the County’s fiscal situation.

STATE BUDGET IMPACTS

On January 5th, the Governor released his proposed FY2012/13 State Budget, outlining a plan to eliminate an estimated \$9.2 billion deficit (\$4.1 billion in FY2011/12 and \$5.1 billion in FY2012/13). To help address the deficit, the Governor’s Budget included \$4.2 billion in expenditure reductions (primarily in Health & Human Services programs, education and various State mandates) and \$4.6 billion in new

revenue, including approximately \$4.4 billion in revenue from a temporary increase in the sales tax and income tax that would require voter approval.

As proposed by the Governor, the temporary increase in sales and income taxes would be part of a November 2012 ballot measure that would also provide a constitutional protection for counties' 2011 Public Safety Realignment revenues (from Vehicle License Fees and Sales Tax revenue). The Governor's proposed FY2012/13 Budget includes \$5.8 billion in funding for 2011 Public Safety Realignment, which is a \$247 million (4%) increase from the FY2011/12 budget level, but the FY2012/13 Budget includes two new Realigned Mental Health programs – Mental Health Managed Care and Early Periodic Screening, Diagnosis and Treatment (EPSDT) – that are slated to receive approximately \$732 million in funding. The FY2012/13 Proposed Budget does not, however, include Realignment funding to reimburse the State for parole costs (\$957 million was included in the FY2010/11 State Budget for this purpose). When both of these factors are accounted for, the Governor's FY2012/13 Proposed Budget includes approximately \$472 million, or 10%, more in 2011 Public Safety Realignment funding for counties than was included in the FY2011/12 State Budget. The amount of Realignment funding included in the Governor's Proposed Budget for supervision of "lower level" offenders transferred to the counties is \$581.1 million, which is a 142% increase over the amount included in the FY2011/12 budget (and, in fact, we have been told by the State to expect to receive double the amount received in FY2011/12 for this purpose– for Napa County this would mean we would receive approximately \$2 million). It needs to be kept in mind, however, that the transfer of responsibility for offenders from the State to the counties took effect on October 1, 2011, three months after the 2011/12 fiscal year began and the number of offenders in county custody is expected to ramp up over a roughly two year period.

With regard to Realignment, the Governor's Budget outlines a revised juvenile justice proposal whereby the State would stop intake of juvenile offenders to the Division of Juvenile Justice facilities on January 1, 2013. In order to prepare counties for this shift in responsibilities the Budget proposed to provide \$10 million in planning funding to counties in FY2011/12.

If the November 2012 ballot measure proposed by the Governor is not approved, the Proposed Budget identifies \$5.4 billion in "Trigger Cuts" to take effect on January 1, 2013. \$4.8 million of those cuts are to K-12 education and community college funding, \$400 million are to the University of California and California State University systems and the rest target various State departments, including the courts.

In terms of counties, the bulk of the proposed changes in the Health & Human Services area will impact our clients, but it appears that the impact on County budgets and staffing will be limited in FY2012/13. The three most significant changes in terms of State cost savings are:

- CalWORKS: The Governor is proposing a major restructuring of CalWORKS, involving a number of different components, including a two-track system, with one track providing assistance to all eligible participants at a certain level for 24 months, with a progress assessment at 12 months. The second track would be for those aid recipients who meet certain employment goals.

Recipients in this track would receive a higher level of assistance for up to 48 months. The Governor’s proposal also would include shifting responsibility for determining Child Care eligibility to counties in FY2013/14, changing the Child Care income eligibility criteria and reducing the child care reimbursement rate ceiling. Total cost savings from all of the Governor’s CalWORKS changes are estimated to be \$946 million.

- In Home Supportive Services: The Governor is proposing a number of reductions to the In Home Supportive Services (IHSS) program, including eliminating “domestic and related services” for IHSS consumers living with other adults who are not participants in the IHSS program, unless those adults are found to be unable to perform those services. This proposal would affect 254,000 recipients and save an estimated \$164 million a year. If this proposal were adopted, it would likely save the County money.
- Medi-Cal: The Governor is also proposing a number of changes to the Medi-Cal program, including various actions to improve coordination of persons who are “dual eligible” for Medi-care and Medi-Cal (at first involving the implementation and then expansion of pilot projects in a number of counties) and making long-term care services a Medi-Cal Managed Care benefit. The Governor’s Budget estimates that there will be nursing home and hospital cost savings from the pilot projects and is proposing a payment deferral and alignment of policies for all Managed Care counties. This proposal is projected to save the State \$678 million in FY2012-13 and \$1 billion in FY2013/14. The Governor is also proposing the expansion of Medi-Cal Managed Care into all counties, starting in June 2013 and enrolling all current Medi-Cal beneficiaries, including IHSS recipients and those in the institutional long-term care program. The Governor’s Budget also includes implementing an annual open enrollment for Medi-Cal beneficiaries. Currently, beneficiaries can change plans up to 12 times a year. Napa County is already a Managed Care county.

There are a number of other proposals that could impact counties, including:

- A proposal to suspend the County share of Child Support Collections in FY2012/13, and redirect the \$34.5 million to the State’s General Fund (this funding was also suspended in FY2011-12). Napa County’s Child Welfare Services Division has historically received about \$177,000 from this source.
- A proposal to once again defer the State’s payment for pre-2004 State mandates, as well as proposals to repeal or suspend numerous State mandates, though, in most cases, Napa County has not received funding related to these mandates for a number of years.
- The continuation of trigger cuts implemented in January 2012, when State revenue was forecast to fall below the statutory threshold level. These include cuts to library funding that will reduce revenue to the Napa County Library by more than \$300,000.

This Recommended Budget was prepared before the Governor released the May Revision to his Proposed Budget and it is expected that the May Revision will include additional funding reductions to address State revenue reductions in FY2011/12 and projected revenue reductions in FY2012/13. Staff will continue to evaluate the Governor's Proposed Budget to determine its impact on Napa County and to track its progress through the Legislature. As the Board knows, we often do not know what the ultimate impact of the State budget will be on the County until a number of months after the budget is adopted.

SIGNIFICANT ISSUES

The following are some of the key issues associated with the FY2012/13 Recommended Budget:

County-wide Issues

- As noted above, employee salary and related benefit costs will increase due to cost of living adjustments and step increases.
- The Recommended Budget reflects the impact of a \$1.7 million, or 10%, increase in the cost of the County's share of employee health insurance.
- Consistent with the Board's adopted Budget Policies, the Recommended Budget reflects payments necessary to fully fund the County's Other Post-Employment Benefit (OPEB) unfunded liability over a 20-year period. For FY2012-13, OPEB costs will total approximately \$6.4 million, a \$200,000, or 3%, increase over the FY2011/12 Adopted budget amount. However, in the FY2011/12 Adopted Budget approximately \$1.3 million of OPEB costs –an increase identified in an actuarial study completed after the departments had prepared their budget requests - was paid out of the General Expenditures Budget and not charged to the operating departments. In the Recommended Budget, the full \$6.4 million is being allocated to the relevant operating departments, increasing their OPEB costs by an average of 30%.
- The Recommended Budget reflects the impact of a \$457,000, or 26%, increase in Workers' Compensation charges to departments and a \$328,000, or 21%, decrease in General Liability charges. This represents a net increase of 4%, but because different departments have different experience levels in these two areas, the impact on some departments is significantly greater. The increase in Workers' Compensation charges is largely due to a reduction in the rate at which the Workers' Compensation Fund is being spent down to offset department charges. Prior to FY2011/12, in an effort to provide budget relief to departments, the fund balance was spent down at an unsustainable rate. The goal is to maintain the fund balance at an 80% confidence level, which is consistent with actuarial standards.

- The Recommended Budget reflects the impact of a \$475,000, or 5%, increase in Information Technology Services (ITS) charges to departments. However, due, in part, to a change in the ITS cost allocation formula, there will be a significant shift in cost from some departments to others. ITS charges to all General Fund departments, for example, will increase by almost 11% compared to the FY2011/12 Adopted Budget level. The changes to the ITS cost allocation formula were made to simplify the formula and correct problems with the old formula. Staff will continue to review the new formula and may make changes in the future.
- The Recommended Budget reflects the impact of a \$360,000, or 14%, increase in Fleet charges to the operating departments and a \$102,000, or 17%, increase in Property Management charges. Part of the reason for the increase in Property Management charges is the implementation of a new automated system to better track and manage facility maintenance projects. Part of the reason for the increase in Fleet charges is increased fuel costs and the shift of approximately \$140,000 in lease costs for the California Blvd. property from the ACO Fund to the Fleet Fund, reflecting a Board decision not to exercise the purchase option at this time.

General Administration/Finance

- The County Executive Officer's **Housing & Intergovernmental Affairs** (HIA) Division budget reflects a \$20,000 reduction in appropriations and a \$7,000 reduction in Net County Cost. This is due to the expiration of an agreement (funded at \$32,000 in FY2011/12) with the Napa County Transportation & Planning Agency (NCTPA) and the filling of a position at a lower step than budgeted in FY2011/12, partially offset by other salary and benefit increases for existing employees. The agreement with NCTPA was to develop a Sub-Regional Housing Needs Analysis and that work is complete.
- The County Executive Officer's **Human Resources** Division budget reflects a \$254,000 increase in appropriations and a \$233,000 increase in Net County Cost, due, in part, to the shifting of budget responsibility for \$160,000 in Employee Assistance Program and benefits administrator consultant costs from the now-discontinued General Fund Employee/Retiree Benefits budget unit to the Human Resources budget unit. The appropriation and Net County Cost increase also reflects the impact of salary and benefit cost increases for existing employees.
- The County Executive Officer's **Emergency Services** budget reflects a \$145,000 decrease in appropriations and \$152,000 decrease in revenue due primarily to a decision not to include revenue and appropriations related to a \$125,000 Federal Emergency Performance Grant. The FY2011/12 Adopted Budget included revenue and appropriations related to that grant, though the County did not actually apply for the funds or spend the money in that fiscal year. Staff has chosen not to apply for that grant because the grant requirements have become very restrictive and time-consuming. Staff will continue to sustain current local emergency management capabilities, but, without the grant, certain enhancements to the system will not be made.

- The County Executive Officer's **Communications** budget reflects a \$117,000 increase in appropriations and Net County Cost, due primarily to a proposal to spend approximately \$100,000 to make various improvements to the County's radio system, including the creation of a Tactical Interoperable Communications Plan (TIC), the installation of equipment to allow law enforcement personnel in the unincorporated area to have seamless communications with the dispatch center and other law enforcement personnel in the County, and the purchase and installation of a multi-channel expandable radio logging recorder.
- The **General Expenditures** budget reflects a \$17 million increase in appropriations and a \$16.1 million increase in Net County Cost. The primary reason for the increase in appropriations is the shift in budget responsibility for certain programs from the General Fund to special revenue funds, which converted what had been a Net County Cost in the former General Fund budget units into a General Fund Contribution to the new funds. General Fund Contributions are budgeted as transfers to other funds in the General Expenditures budget unit. The largest of these new General Fund Contributions is the \$16.1 million transfer to the Health & Human Services Fund (this is approximately \$5.7 million higher than Health & Human Services' FY2011/12 budgeted Net County Cost, due to the reimbursement of the Agency's \$4.7 million in OMB A-87 costs, a \$220,000 increase in IHHS provider wages, a \$420,000 increase in OPEB costs and a \$236,000 increase in General Fund costs for homeless services that had previously been paid out of the Affordable Housing Fund). Other new General Fund Contributions include the transfer of \$3.6 million to the new Capital Improvement Projects Fund and a \$300,000 transfer to the Insurance Fund. These and other increases are partially offset by decreases in the General Fund Contribution to certain funds including a \$1.3 million reduction in the General Fund Contribution to the Employee/Retiree Benefits Fund (reflecting an FY2011/12 increase in OPEB costs identified after departments had already prepared their FY2011/12 budgets) and a \$236,000 decrease in the General Fund Contribution to the Animal Shelter Fund (reflecting, in part, the implementation of the plan to gradually allocate costs appropriately to the cities).
- The **Central Services** budget reflects an \$89,000 reduction in appropriations and an \$119,000 reduction in Net County Cost. The primary reason for these reductions is a \$131,000 decrease in the interest the County pays on delinquent property tax accounts under the Teeter Plan. Staff is estimating that the number of delinquent accounts will decline in FY2012/13. These and other decreases in appropriations are partially offset by increases in a number of areas, most significantly a \$70,000 increase in costs related to the administration of the County's employee deferred compensation program.
- The **Tobacco Settlement** budget (which was formerly in a Non-operating Special Revenue Fund but is now, technically, part of the General Fund) reflects appropriations of \$1.2 million and revenue of \$1.4 million. The FY2011/12 Adopted Budget included \$990,000 in appropriations in the old Tobacco Master Settlement Agreement Fund. The \$210,000 increase is due primarily to a \$200,000 transfer to the Health & Human Services Fund to help cover the cost of homeless services previously funded entirely out of the

Affordable Housing Fund. Despite this, the fund balance assigned to Tobacco Settlement will increase by \$200,000. The Tobacco Master Settlement budget's share of the General Fund's fund balance on July 1, 2012 is estimated to be approximately \$11.2 million.

- The Assessor-Recorder-County Clerk's **Primary-General Elections** budget reflects a \$243,000 increase in departmental revenue and \$184,000 decrease in Net County Cost, due primarily to the receipt of revenue from local governments participating in the November 2012 General Election. The Primary-General Elections budget also includes appropriations to prepare elections materials in Spanish as well as English. As a result of the 2010 Federal Census, the County is now required to provide bilingual election materials.
- The Assessor-Recorder-County Clerk's **Recorder-County Clerk** budget includes \$48,000 in appropriations and revenue to cover the cost of scanning and indexing birth and death certificates from 1931 to 1972 and converting other documents to film images.
- The **Special Projects** budget (which was formerly in an Operating Special Revenue Fund, but is now, technically, part of the General Fund) reflects appropriations of \$1,153,000 and a General Fund Contribution of \$1,089,000. The FY2011/12 Adopted Budget included \$1,019,000 in appropriation and a \$969,000 General Fund Contribution to the old Special Projects Fund. In accordance with Board policy, the General Fund Contribution to this budget unit is based on 12.5% of the prior calendar year's actual Transient Occupancy Tax (TOT) collections. Calendar year 2011 TOT revenue increased by approximately 12% over the calendar year 2010 amount.
- The FY2012/13 Recommended Budget reflects significant changes in how insurance and employee benefit costs are accounted for, including consolidating a number of funds and moving budget responsibility from the General Fund to Internal Services Funds. In terms of employee benefits, the most significant increase is a \$2.7 million appropriation in the new **Employee Benefits** budget unit in the Employee/Retiree Benefits Internal Services Fund. This represents the cost of dental, vision, life and disability insurance for County employees. In previous years these costs were charged to the various operating departments and bills were then paid directly by the Auditor-Controller. For FY2012/13, operating departments will continue to be charged for costs, but the money will be deposited in the Employee-Retiree Benefits Fund and the Auditor-Controller will pay the bills out of the new Employee Benefits budget unit, thus, effectively, double-counting these costs. This change is required because the County is self-insured in these areas and, thus, accounting rules require that the actual payment of insurance bills be accounted for in an Internal Services Fund. The Employee Benefits budget unit also includes a \$500,000 appropriation to cover unused vacation accrual payoffs for employees retiring or otherwise leaving County employment, funded by a General Fund Contribution. In FY2011/12 this same amount was included in the now-discontinued General Fund Employee/Retiree Benefit budget unit.

- The Recommended **Workers' Compensation Insurance** Budget reflects a \$139,000 increase in appropriations and a \$454,000 increase in revenue compared to the FY2011/12 Adopted Budget level for this program. All-told, budgeted revenue will exceed appropriations by \$25,000, allowing for a slight increase in the Workers Compensation share of the Employee-Retiree Benefits Fund's fund balance. As mentioned above, in previous years the Workers Compensation Fund's fund balance was spent down at a rate that staff has been determined is unsustainable if the balance level is to meet appropriate actuarial standards.

Community Resources/Infrastructure

- As mentioned above, the Recommended Budget reflects a number of changes in how certain capital, major maintenance and other projects are budgeted for. The FY2011/12 General Fund Adopted Budget included approximately \$14 million in appropriations in the General Fund Capital Improvement Program budget and \$3.2 million in the HHS Construction budget, for a total of \$17.2 million. The Recommended Budget includes a total of \$43.2 million for these same types of projects, including \$11.7 million in the **Public Works Projects** budget in the General Fund and \$31.6 million in the new **General Fund Capital Improvement Projects** budget unit in the Capital Improvement Projects Fund. The primary reason for the increase in appropriations is the inclusion of \$26.1 million for the Health & Human Services Campus Redevelopment Project in the General Fund Capital Improvement Projects budget (compared to \$3.2 million appropriated for this project in FY2011/12) and the inclusion of \$2 million for the Administration Building lobby remodel and surface replacement. The FY2012/13 General Fund share of cost for all of these projects is approximately \$5.1 million and \$27.7 million is coming from the Accumulated Capital Outlay (ACO) budget.
- The Recommended **Accumulated Capital Outlay (ACO)** budget in the Capital Improvement Project Fund (previously in the Accumulated Capital Outlay Fund) reflects appropriations of approximately \$29.3 million, an increase of approximately \$26 million compared to the FY2011/12 appropriation level for the old ACO Fund. The Recommended ACO budget includes the transfer of \$27.7 million to the General Fund Capital Improvement Projects budget unit in the Capital Improvement Projects Fund for three projects: the Health & Human Services Campus Redevelopment Project (\$26.2 million); the Administration Building Surface Repair Project (\$1 million); and the Jail Environmental Impact Report (\$500,000). The Recommended ACO budget also includes appropriations for a \$1.5 million loan to the Airport Industrial Area Impact Mitigation Fee Non-Operating Special Revenue Fund to cover part of the cost of the Devlin Road Extension Project. The ACO budget unit's share of the Capital Improvement Project Fund's fund balance on July 1, 2012 is estimated to be approximately \$35.2 million. Based on the Recommended Budget, the amount of uncommitted ACO resources available is approximately \$6.5 million.

- The FY2011/12 Adopted Roads Fund budget totaled approximately \$17 million. For FY2012/13, the Roads Fund budget totals \$21.4 million, now split into two separate budget units: **Roads- Operations & Maintenance** and **Roads- Capital Improvement Projects**. The Recommended Roads-Operations & Maintenance budget includes appropriations of \$8.3 million, primarily to cover the cost of existing Roads Fund staff and to make a \$2.1 million transfer of Roads Fund carryover fund balance and General Fund Contribution to the Roads-Capital Improvement Projects budget unit. The Recommended Roads- Capital Improvement Projects budget reflects appropriations of \$13.1 million for 11 rollover and 6 new road projects, including \$4 million for the Devlin Road Extension Project and \$3.2 million for the Oakville Bridge Replacement Project. The Roads Fund's estimated fund balance on July 1, 2012 is approximately \$4.8 million.

- The **Affordable Housing Fund** budget reflects a \$940,000 reduction in appropriations and a \$133,000 increase in revenue compared to the FY2011/12 Adopted Budget level. One reason for the recommended decrease in appropriations is a \$436,000 reduction in support for the County's homeless assistance programs. The FY2011/12 Affordable Housing Fund Adopted Budget included \$553,000 in funding for the following homeless assistance programs:
 - Winter Shelter: \$133,000
 - South Napa Shelter: \$191,000
 - Samaritan Family Shelter: \$105,000
 - Hope Center: \$40,000
 - Center for Common Concerns: \$84,000.

As you are aware, the County began paying these costs out of the Affordable Housing Fund in FY2008/09, when the Fund's revenues and fund balance were significantly higher than they are now. Given the lower amount of Affordable Housing Fund resources now available, staff determined that no more than \$117,000 of the Fund's resources could appropriately be spent on homeless services, since the primary purpose of the Fund is to finance the provision of affordable permanent housing. Based on Board policy direction, the remaining amount of County funding for homeless assistance programs will come from the General Fund through the General Expenditures budget (\$236,000) and the Tobacco Master Settlement Agreement budget (\$200,000). As of July 1, 2012, the Affordable Housing Fund will have an estimated fund balance of approximately \$10 million, of which approximately \$7 million is reserved for specific affordable housing projects or the Worker Proximity Housing program. This leaves approximately \$3 million available for new projects.

- The Recommended Budget for Public Works' **Fleet Management – Operations** budget unit reflects a \$250,000 increase from the FY2011/12 Adopted level and the Recommended Budget for the **Vehicle Replacement** budget unit reflects a \$143,000 increase. The increase in Fleet –Management Operations is due in part to the inclusion of a \$138,000 lease payment for the California Blvd. property and in part to the budgeted transfer of \$160,000 in Fleet Management –Operations' share of fund balance to the Vehicle Replacement budget unit. In FY2011/12, the California Blvd. lease payment was made out of the ACO Fund, since it was anticipated the County would exercise the option to purchase that property. Now that a decision to purchase the property has been delayed, annual lease payments are more appropriately considered an operating cost that is the responsibility of this budget unit. The increase in the Vehicle Replacement budget is due, in part, to the cost of purchasing 14 replacement vehicles – 11 of them hybrids - and, in part to increased depreciation charges based on vehicle usage. As noted, due to a cash surplus in the Fleet Management – Operations share of the Fleet Management Fund's fund balance, the Recommended Budget reflects the transfer of \$160,000 from the Fleet Management-Operations' share of the fund balance to the Vehicle Replacement budget unit. As of July 1, 2012, the Fleet Management Fund's fund balance (for all budget units) is estimated to be approximately \$4.7 million.
- The Public Works Department's **Airport- Capital Improvement Projects** budget reflects a \$2.5 million decrease in appropriations and revenue, due to the completion of a number of capital projects, including the rehabilitation of Airport pavement areas. The Recommended Budget includes funding for 7 rollover and one new project, including the Atkins/Borges Land Purchase. Funding comes primarily from the Federal government.
- The Recommended **Environmental Management** budget includes \$90,000 in appropriations and Net County Cost to purchase new office furniture to complete the remodel that was put on hold in 2008 in response to the economic downturn. Due to the proposed elimination of the Environmental Management Department and the consolidation of its functions into the Conservation, Development and Planning and Public Works Departments, the intent now is to use the \$90,000 to help remodel office space to accommodate the reorganization.
- The Recommended Budget for the **Agricultural Commissioner-Sealer of Weights and Measures** reflects the reclassification of a vacant Agricultural and Standards Worker II to a Staff Services Analyst I/II position to assist in managing, reporting and complying with State and Federal funding requirements. Revenue is recommended to increase by \$380,000 and Net County Cost to decrease by \$113,000, due primarily to the receipt of State funding related to European Grapevine Moth trapping.

- The Recommended **Conservation, Development & Planning** budget reflects a \$77,000 increase in appropriations, a \$14,000 increase in revenue and a \$63,000 increase in Net County Cost compared to the FY2011/12 Adopted level. This is the net result of increases and decreases in a number of areas including: a \$240,000 increase in appropriations and \$60,000 in revenue due to the consolidation of the General Plan budget from its own budget unit into the Conservation, Development and Planning budget unit; a \$190,000 increase in appropriations and revenue due to the addition of 2 positions that will provide services for the Parks and Open Space District; a \$200,000 decrease in appropriations and revenue due to a reduction in the amount of developer-funded consultant services it is estimated will be needed in FY2012/13. The Recommended Budget also reflects a reduction of 2 FTE positions (half of the time of the Department Director and a Principal Planner and 1 FTE Staff Services Analyst) and related appropriations and an offsetting reduction in revenue from the Building Code Enforcement Fund. In FY2011/12, the full cost of these positions was included in the Conservation, Development & Planning budget, but a portion of the cost was offset by a transfer of revenue from the **Building Inspection** budget unit in the Code Enforcement Fund. For FY2012/13, the positions themselves are either split with the Building Inspection budget unit or included entirely in that budget unit.
- The Recommended **Building Inspection** budget reflects an increase of \$167,000 in appropriations and \$250,000 in revenue compared to the FY2011/12 Adopted Budget. The recommended increase in revenue is due to increased building activity in the County's unincorporated area. The FY2012/13 Recommended Budget will require the use of \$71,000 in fund balance, an \$84,000 decrease from the \$154,000 in fund balance required to balance the FY2011/12 Adopted Budget. It is estimated that the Building Inspection budget unit's share of the Code Enforcement Fund's fund balance will be \$415,000 on July 1, 2012.
- The Recommended **County Library-Operations** budget reflects a \$123,000 reduction in State revenue due to the State's elimination of Transaction Based Reimbursement, Public Library Fund and Literacy funding. Among other things, this will result in a \$50,000 reduction in expenditures on Literacy Services, such as programs that teach adults to read, English as a second language programs and Jail outreach programs. Staff for these programs are included in the Recommended Budget (the County has always paid for the staff), but no funding is provided for books and other materials, which means only limited programming will be provided. Library staff is looking for other funding sources for Literacy Services programs. The Recommended County Library-Operations budget also includes a \$49,000 increase in appropriations to pay for services provided by the North Bay Cooperative Library System (NBCLS) with State funding that has also been eliminated from the State budget. As of July 1, 2012, the Library Fund's fund balance is estimated to be approximately \$10.6 million.

Law/Justice

- The Recommended **District Attorney's** budget reflects a \$1.9 million (28%) increase in appropriations, a \$1.1 million increase in revenue and an \$803,000 (17%) increase in Net County Cost compared to the FY2011/12 Adopted Budget. However, part of those increases is due to the inclusion in this budget unit of appropriations and revenue that were included in the separate District Attorney-Grants budget unit in FY2011/12. If that is taken into account, the FY2012/13 Recommended Budget reflects a net increase of \$595,000 (7%) in appropriations, \$298,000 in revenue and \$297,000 (6%) in Net County Cost. The Recommended Budget also reflects the loss of \$108,000 in Vertical Prosecution Grant revenue due to the elimination of funding for this program as part of the State budget trigger cuts and the loss of about \$171,000 in ARRA funds due to the end of that financing program. In FY2011/12, revenue from these sources covered part of the cost of a Deputy District Attorney, the cost of a Legal Secretary position and approximately \$95,000 in pass-through funding for other agencies. The Recommended Budget eliminates appropriations for the \$95,000 in pass-through funding and the filled Legal Secretary position, but does not eliminate the Deputy District Attorney position. Though the filled ARRA-funded Legal Secretary position is being eliminated, the incumbent will be moved into a vacant Legal Secretary position that was unfunded in FY2011/12 but will now be funded with approximately \$80,000 in new DUI Prosecution Grant funds from the State Department of Transportation. The Deputy District Attorney position partially funded with Vertical Prosecution Grant revenue (the total cost of the position is \$140,000) prosecutes child sexual assault crimes. Vertical Prosecution grant revenues have funded all or part of this position since 1997 (prior to that the position was supported entirely by the General Fund) and vertical prosecution has become a best practice that minimizes the emotional stress on the victim. For these reasons, we are recommending backfilling the loss of the Vertical Prosecution Grant revenue with General Fund resources.
- The **District Attorney-Consumer Fraud** budget reflects an \$115,000 (29%) increase in appropriations and revenue due in part to the additional 0.5 FTE Deputy District Attorney position approved by the Board in April of 2012. Adding this position will increase the number of consumer fraud cases the Division can handle.
- The Recommended Budget for the **Probation** Department reflects a \$1 million (11%) increase in appropriations, an \$894,000 (25%) increase in revenue and an \$115,000 (2%) increase in Net County Cost compared to the FY2011/12 Adopted Budget level. The primary reason for the increase in appropriations and revenue is the addition of 7 new positions and certain other costs during FY2011/12 to implement programs related to the Realignment of responsibility for certain "low level" offenders from the State Department of Corrections to the counties. The cost of these positions and programs in FY2012/13 is approximately \$755,000 and funding will come from 2011 Public Safety Realignment and SB 678 revenue. The Recommended Budget also includes \$80,000 in 2011 Realignment revenue to fund an existing 0.75 FTE Probation Officer position that will also implement Realignment-related programs. Previously, those positions were funded with ARRA revenue and performed different duties.

- The Probation Department's Recommended **Juvenile Hall** budget reflects a \$441,000 increase in appropriations, a \$61,000 increase in revenue and a \$380,000 increase in Net County Cost. The primary reason for the increase in appropriations and Net County Cost, is that the cost of medical services for Juvenile Hall inmates (\$306,000) is now included in the Juvenile Hall budget. Previously, these medical costs were included in the Corrections Department's **Detention Medical Services** budget along with funding for medical services for Jail inmates. Recommended Budget eliminates the Detention Medical Services budget and shifts appropriations and revenue to the Juvenile Hall and Corrections budgets.
- The Recommended Budget for the Probation Department's **Care of Court Wards** budget unit reflects a \$152,000 reduction in appropriations and Net County Cost. This is due to a significant decrease in the number juveniles placed in camps or with the State Department of Juvenile Justice. This decrease, in turn, reflects increased efforts by the Probation Department to utilize programs that maintain youth in the community. The Probation Department only recommends camp placement for juveniles who have committed serious offenses or who have failed in other programs or placements.
- The Recommended Budget for **Child Support Services** includes the elimination of two unfilled Case Manager positions and one filled Account Clerk position. The Board has already authorized the layoff of the incumbent in the Account Clerk position. Elimination of these positions and reductions in various services and supplies categories are necessary because State revenue is not increasing and the Department needs to cover increased salary and benefit and internal services costs. Despite the reductions, the Department believes it should generally be able to maintain current service levels.

Public Safety

- The Recommended **Sheriff's** budget includes \$165,000 in funding for a Sergeant position that was previously included in the Sheriff's **Special Investigations** budget unit, which reflects an equivalent reduction in appropriations. The City of Napa will now provide a Sergeant to oversee the Napa Special Investigations Bureau (NSIB) and the Sheriff's Sergeant who had that responsibility will now be assigned to oversee the Sheriff's Problem Oriented Policing, Sheriff's Activity League and School Resources Officer functions. The Sheriff's budget also reflects a \$140,000 increase in dispatch costs from the City of Napa.
- The Recommended **Sheriff-Coroner** budget unit reflects a \$49,000 reduction in appropriations and Net County Cost compared to the FY2011/12 Adopted Budget level. The primary reason for this decrease is the elimination of the Coroner Forensic Technician position during FY2011/12, partially offset by compensatory \$29,000 increase extra help appropriations.

- The Recommended **Corrections** budget reflects a \$3.2 million (31%) increase in appropriations, a \$735,000 (18%) increase in revenue and a \$2.4 million (39%) increase in Net County Cost compared to the FY2011/12 Adopted Budget. However, these increases are due in part to the inclusion in this budget unit of appropriations and revenues related to medical services for jail inmates that were previously budgeted in the **Detention Medical Services** budget unit. If this is factored out, the net increase in Corrections appropriations is approximately \$770,000 (8%) and the increase in Net County Cost is \$388,000 (6%). Approximately \$307,000 of the net increase in appropriations and revenue is due to the proposed addition of 3 positions and services and supplies costs to address issues related to the Realignment of “low level” offenders from the State Department of Corrections and Rehabilitation to the counties. Funding will come from 2011 Public Safety Realignment. The total Corrections appropriation increase also reflects an increase in jail medical costs of \$224,000. In total, the cost of jail and Juvenile Hall medical services is budgeted to increase by approximately \$224,000 compared to the FY2011/12 Detention Medical Services Adopted Budget level. This increase is the result of the County entering into a new contract with CFMG (the company that provides jail and Juvenile Hall medical services) during FY2011/12. That contract includes increases in service levels in a number of areas as well as a cost of living increase.
- The Recommended **Fire Protection** budget reflects an \$804,000 (7%) increase in appropriations, a \$281,000 (3%) increase in revenue and a \$523,000 (34%) increase in the use of fund balance compared to the FY2011/12 Adopted Budget level – for a total use of \$2.1 million in fund balance. The primary reason for the increase in appropriation and use of fund balance is a \$953,000 increase in the appropriations for equipment replacement, including the “remount” (that is, a replacement of all but the technical equipment) of three fire engines and one rescue vehicle. The County’s contract for fire services from CalFire is budgeted to decrease by approximately \$41,000. As of July 1, 2012, the Fire Protection Fund’s fund balance is estimated to be approximately \$9.5 million.

Human Services

As discussed above, the Health & Human Services Agency’s (HHSA’s) budget has been moved from the General Fund to a new Health & Human Services Fund. The Agency’s Recommended Budget calls for total appropriations of approximately \$85.9 million, an increase of approximately \$8.9 million (11%) compared to the FY2011/12 Adopted Budget for the Agency. Revenues are projected to increase by \$3.2 million and the Agency’s overall General Fund Contribution is recommended to increase by \$5.6 million compared to the FY2011/12 Adopted revenue level and Net County Cost for the old Health & Human Services General Fund budget units. Approximately \$4.7 million of the increase in appropriations and General Fund Contribution is related to the Agency’s move to a separate fund and reflects the allocation of OMB A-87 (County overhead) charges to the Agency and a General Fund reimbursement of the Agency for those OMB A-87 costs. If OMB A-87 charges are factored out on both the appropriation and General Fund Contribution side, total Agency appropriations are recommended to increase by \$4.1 million (5%) and the General Fund Contribution is recommended to increase by \$918,000 (9%).

The \$918,000 increase in General Fund Contribution reflects increases in costs for which HHSA has traditionally been held harmless, including: a \$220,000 increase in IHSS In-Home Supportive Services provider wages, a \$420,000 increase in Other Post-Employment Benefits (OPEB) costs and \$236,000 in additional General Fund Contribution to help cover certain homeless services costs previously paid for out of the Affordable Housing Fund.

Other Human Services budget issues include:

- The Recommended **Public Health** budget reflects an \$801,000 decrease in Departmental Revenue from a number of sources compared to the FY2011/12 Adopted Budget level for this Division. This decrease is partially offset by the re-allocation of \$750,000 in General Fund Contribution from other Health & Human Services budget units and by a reduction of staffing and services and supplies costs in the Women Infants and Children (WIC) program in FY2011/12.
- The Recommended **Mental Health** budget reflects a \$2.4 million increase in appropriations and \$1.9 million increase in revenue compared to the FY2011/12 Adopted Budget level for this Division. The increase in appropriations is due to a number of factors, including a \$608,000 increase in Children's Medi-Cal therapy contracts, an increase in Mental Health Services Act-funded contracts and positions added during FY2011/12 and a \$209,000 increase in residential placements in children's group homes. The increase in children's contracts is due to a large backlog of children needing services. The budgeted revenue increase includes a \$1 million increase in Medi-Cal and Early and Periodic Diagnosis and Treatment (EPSDT) revenue and \$470,000 in additional Mental Health Services Act funds.
- The Recommended **Self-Sufficiency** budget includes \$700,000 in appropriations and revenue to cover the cost of the new Lake County One-Stop Workforce Investment contract. At the end of FY2010/11, but after the County's FY2011/12 Budget was adopted, the County entered into an agreement to consolidate the Lake and Napa County's Workforce Investment Boards, under Napa County's authority. Funding will come from the Federal Workforce Investment Act.
- The Recommended **Operations** budget includes \$535,000 in appropriations, Departmental Revenue and General Fund Contribution to cover the cost of homeless services that were previously funded out of the Affordable Housing Fund. The costs will now be paid out of HHSA's Operations budget, with funding (through inter-fund transfers) from the Affordable Housing Fund, Tobacco MSA budget and a General Fund Contribution (budgeted in the General Expenditures budget). This budget unit also includes approximately \$100,000 in appropriations and revenue from the ACO Fund to cover the cost of a Staff Services Analyst to assist the Agency in dealing with the Health & Human Services Campus Redevelopment Project.

- The Recommended **Organizational Resource and Development** budget unit reflects appropriations and revenue related to the addition of two positions during FY2011/12 related to the expansion of the Medi-Cal Administrative Activities (MAA) program to certain community-based organizations. Funding will come from increased Tobacco MSA and MAA claiming revenue.

Non-Operating Special Revenue Funds

Non-operating Special Revenue Funds are funds established to account for specific resources that are legally restricted to expenditure for specific purposes. These funds receive, hold and account for, revenue – usually from the State or Federal governments – but do not spend the revenue directly on programs. Instead, resources in the Non-operating Funds are transferred to the appropriate operating budget units where program expenditures take place. As mentioned above, there are three structural changes related to the Non-operating Special Revenue Funds reflected in the FY2012/13 Recommended Budget.

First, 71 Non-operating funds have been combined into 6, though there are still 71 budget units.

Second, the Recommended Budget includes approximately \$15 million in new Non-operating Fund appropriations for Health and Human Services and Public Safety programs that were previously funded by categorical grants to the operating departments from the State, but were Realigned during FY2011/12 and now the revenue is received first in the Non-operating Funds and then transferred to the appropriate operating budget.

Third, the Recommended Budget includes approximately \$910,000 in new Non-operating Fund appropriations related to the Realignment of offenders from the State Department of Corrections to the counties. Approximately \$2.2 million in Realignment revenue is received in the new 2011 Realignment Non-operating fund and approximately \$910,000 is appropriated as a transfer-out to various operating departments.

In addition to the above structural changes, there are numerous increases and decreases in revenue and appropriations in the various Non-operating budget units. The most significant is a \$3 million increase in appropriations in the Airport Industrial Area Mitigation budget unit, due primarily to the transfer of resources to the Roads Fund to cover costs related to the Devlin Road Extension Project.

FINAL BUDGET HEARINGS PROCESS

Budget Hearings begin on Monday, June 18th, at which time staff will provide a presentation on the Recommended Budget and your Board will begin accepting general public testimony. Hearings on individual department budgets will then commence. Once staff presentations and public testimony are concluded, your Board will be asked to make decisions on appropriations, revenue and financing levels, approve

the fixed assets and new positions and adopt any policy and other budget control language. On Tuesday, June 26th, the Recommended Budget Schedules will be presented to your Board for adoption.

RECOMMENDED ACTION

It is recommended that your Board hold the scheduled hearings, approve the recommended appropriations and revenue levels as presented, approve the recommended positions, fixed assets and policy items and adopt the County of Napa Budget for FY2012/13 on Tuesday, June 26, 2012.

ACKNOWLEDGEMENTS

Preparing the County's budget involves a significant commitment of time and effort on the part of County department heads, management and departmental fiscal staffs and the staff of the County Executive Office. This year, the budget process has been particularly challenging because of the simultaneous implementation of a new chart of accounts and budget module. I would like to thank everyone involved for their efforts and the sometimes difficult decisions they have made in helping to craft a balanced budget for the County.

In particular, I would like to recognize the work of Auditor-Controller Tracy Schulze, Assistant Auditor-Controller Bob Minahen and Jobina Toh from the Auditor-Controller's Office, Jon Gjestvang, Chief Information Officer and Ben Guerard, Roda Lee Myers and Jim Phillips from Information Technology Services, Britt Ferguson, Assistant County Executive Officer and the members of the Budget and Analysis team in the County Executive Office: Helene Franchi, Karen Collins, Molly Rattigan, Liz Habkirk, Danny Nguyen and Patti DeWeese. This team has put in countless hours and is primarily responsible for the Recommended Budget available to you today.

Respectfully submitted,



Nancy Watt
County Executive Officer

C: Department Heads
Britt Ferguson, Assistant County Executive Officer
CEO Analysts



A Tradition of Stewardship
A Commitment to Service

County Executive Office

1195 Third St.
Suite 310
Napa, CA 94559
www.countyofnapa.org

Main: (707) 253-4421
Fax: (707) 253-4176

Nancy Watt
County Executive Officer

ATTACHMENT B

June 18, 2012

Members of the Board of Supervisors
1195 Third Street, Suite 310
Napa, CA 94559

Subject: **SUPPLEMENTAL REPORT #1 to FY 2012/2013 RECOMMENDED FINAL BUDGET**

Dear Board Members:

Since the FY 2012-2013 Recommended Final Budget was compiled, circumstances have arisen which cause us to recommend modifications to certain Schedules and appropriations. The basis for my recommendation and the detailed revisions and adjustments are set forth below.

A. Fund: 1000	Budget Unit: 10230	Dept: Training and Org. Develop.
Fund: 1000	Budget Unit: 10520	Dept: Central Services

As part of the Board's Strategic Plan, the Training and Organizational Development Officer has worked with other department heads to develop senior and management leadership programs. Funding for a portion of this project is currently appropriated in Central Services. Today's action will move the total appropriation into the Training and Organizational Development budget which includes all types of employee training.

BUDGET UNIT 10230

<u>Expenditure</u>	<u>Recom. Budget</u>	<u>Adjustment</u>	<u>New Total</u>
52305: Training Services	\$60,037	\$40,000	\$100,037

A. (cont'd)

BUDGET UNIT 10520

<u>Expenditure</u>	<u>Recom. Budget</u>	<u>Adjustment</u>	<u>New Total</u>
52900: Training/Conf Expenses	\$40,000	(\$40,000)	\$ 0

RECOMMENDATION: Approve the requested adjustments related to Budget Units 10230 and 10520.

B. Fund: 1000 Budget Unit: **10510** Dept: **General Expenditures**

In 2011, the County entered into a service agreement for general State and Federal advocacy support regarding legislative matters related to land use, housing needs and tribal issues. The Recommended Budget includes appropriation for 6-months of services, an amount of \$24,000 at \$4,000 per month, however, services will be needed until the end of Fiscal Year 2012-2013. Today's request will increase appropriations in the Lobbyist Services account line in this budget unit by an additional \$24,000 to allow for the extension of service agreement's term until the end of Fiscal Year 2012-2013.

<u>Expenditure</u>	<u>Recom. Budget</u>	<u>Adjustment</u>	<u>New Total</u>
52160: Lobbyist Services	\$34,000	\$24,000	\$58,000

RECOMMENDATION: Approve the requested adjustments related to Budget Unit 10510.

C. Fund: 1000	Budget Unit: 10510	Dept: General Expenditures
Fund: 3000	Budget Unit: 30000	Dept: Accumulated Capital Outlay

Due to insufficient revenue in the Lake Berryessa Resort Improvement District (LBRID) and Napa Berryessa Resort Improvement District (NBRID) proposed budgets a loan from the General Fund is necessary to balance both budgets. In addition, to achieve compliance with Regional Board requirements, LBRID is requesting a loan to initiate improvements at the District’s spray fields.

The proposed Fiscal Year 2012-2013 budgets for LBRID and NBRID include appropriations for the operation of the District’s facilities and appropriate reimbursement to the County for costs associated with the operations such as legal expenses, ITS charges, and staff time. There is insufficient revenue from property taxes, water and sewer charges and other revenue sources to support the full operational expense. A loan from the County is necessary to balance the budget based on the projected expenses. As with loans in fiscal year 2011-2012, staff is recommending the funding for capital improvements be loaned from the Accumulated Capital Outlay fund and other expenses from the additional available General Fund balance. Staff will return to the Board later in the new fiscal year with formal loan requests from each District once the exact amounts are known. The loans, once approved would result in total projected loans of \$2,253,149; LBRID for \$1,147,000 and NBRID for \$1,106,149.

Budget Unit 10510

<u>Expenditure</u>	<u>Recom. Budget</u>	<u>Adjustment</u>	<u>New Total</u>
54890: Short Term Loan	\$1,445,000	\$308,149	\$1,753,149

Budget Unit 30000

<u>Expenditure</u>	<u>Recom. Budget</u>	<u>Adjustment</u>	<u>New Total</u>
54890: Short Term Loan	\$ 0	\$500,000	\$ 500,000

RECOMMENDATION: Approve the requested adjustments related to Budget Units 10510 and 30000.

D. Fund: 1000

Budget Unit: 10550

Dept: Tobacco Master Settlement Fund

During the Fiscal Year 2011-2012 funding cycle, a special expenditure from the Tobacco Master Settlement Fund (MSA fund) was approved to enable HHSA to expand its “Medi-Cal Administrative Activities” (MAA) program to include community based organizations (CBOs). The expansion could provide a supplemental funding stream to as many as two dozen community based organizations. The administrative cost of the expansion initiative was estimated at approximately \$300,000 per year. The MAA funding stream will reimburse 50% of this cost, resulting in a net county cost of approximately \$150,000. The expenditure was approved for up to three years to afford time to develop, implement, and assure the stability of the expansion program and its compliance with Federal and State compliance requirements. Once stable, HHSA will determine the ongoing cost to operate the program and the best mechanism for funding it. While the appropriations are included in the HHSA budget, the \$150,000 transfer out of the MSA fund was not included in the recommended budget. Therefore, the following adjustment is requested:

<u>Expenditure</u>	<u>Recom. Budget</u>	<u>Adjustment</u>	<u>New Total</u>
56100: Transfer Out	\$1,200,000	\$150,000	\$1,350,000

RECOMMENDATION: Approve the requested adjustments related to Budget Unit 10550.

E. Fund: 1000 Budget Unit: 13200 Dept: Public Defender

The Public Defender’s Office has requested approval to designate one of the three current Public Defender Investigators as a supervising investigator. The Public Defender investigators are required by the nature of their work to use a great deal of discretion as they are in the field locating and interviewing potential witnesses, photographing, retrieving physical evidence, and completing other tasks. The addition of a supervising investigator will not only provide the investigations unit with additional oversight, it will provide a resource for the investigators in organizing their workload and create efficiencies in responding to the multiple attorneys who require their assistance. A supervising investigator will also help to increase the accountability of the unit and reduce the number of personnel issues. The annual salary and benefits of this change are minimal, with a total potential budget impact of approximately \$9,126. To offset the increase costs of this change and maintain the budgeted Net County Cost in Fiscal Year 2012-2013 budget, the Public Defender’s Office will budget salary vacancy savings of \$9,126.

<u>Expenditure</u>	<u>Recom. Budget</u>	<u>Adjustment</u>	<u>New Total</u>
51999: Salary Savings	\$ 0	\$ 9,126	(\$ 9,126)
51100: Regular Salaries	\$2,490,814	\$ 7,540	\$2,498,354
51300: Medicare	\$ 34,439	\$ 110	\$ 34,549
51600: Retirement	\$ 436,215	\$ 1,476	\$ 437,691

Schedule D: Allocations to be Transferred/Reclassified/Adjusted

Delete: 1.0 FTE Public Defender Investigator II, Position Control #00002120

Add: 1.0 FTE Supervising Public Defender Investigator

RECOMMENDATION: Approve the requested adjustments related to Budget Unit 13200.

F. Fund: 1000	Budget Unit: 14200	Dept: Probation	
<p>For Fiscal Year 2012-2013, the department is anticipating an increase in its Juvenile Probation Funding (JPF). During the FY 2011-2012 budget, JPF funds were realigned and are now part of the Local Law Enforcement Services Account (LLESA). Under the 2011 Public Safety Realignment Act, funding for various local safety grant programs such as JPF and JJCPA are shifted directly to local governments to be used for the same purposes as specified in local statutes. JPF provides services to youth who are either in juvenile hall, on juvenile probation or who are at risk of being in the juvenile justice system. Today's request will increase the revenue received in the Probation budget unit, as well as increase appropriations in this budget unit to allow for expenditures in the Napa County Peer Court program and for contracted services with the Wolfe Center to provide drug and alcohol services to minors in juvenile hall. There will be no impact to the County General Fund as this revenue and expenditure change is grant funded.</p>			
<u>Revenue</u>	<u>Recom. Budget</u>	<u>Adjustment</u>	<u>New Total</u>
48241: Transfer In-2011 Real.	\$943,519	\$ 16,837	\$960,356
<u>Expenditure</u>	<u>Recom. Budget</u>	<u>Adjustment</u>	<u>New Total</u>
52490: Other Professional Svcs.	\$960,719	\$16,837	\$977,556
RECOMMENDATION: Approve the requested adjustments related to Budget Unit 14200.			

G. Fund: 1000	Budget Unit: 14200	Dept: Probation	
<p>For Fiscal Year 2012-2013, the department is anticipating an increase in its Juvenile Justice Crime Prevention Act (JJCPA) funding. During the FY 11-12 budget, JJCPA funds were realigned and are now part of the Local Law Enforcement Services Account (LLESA). Under the 2011 Public Safety Realignment Act, funding for various local safety grant programs such as JPF and JJCPA are shifted directly to local governments to be used for the same purposes as specified in local statutes. The JJCPA supports community-based programs that are effective in reducing crime and delinquency among at-risk youth and young offenders. On May 1, 2012, the Board approved the addition of Functional Family Therapy (FFT) as part of the JJCPA Plan. Today's request will increase the revenue received in the Probation budget unit, as well as increase appropriations in this budget unit to allow for expenditures for contracted FFT services with the Wolfe Center and ALDEA to provide drug and alcohol and counseling services to minors in juvenile hall. There will be no impact to the County General Fund as this revenue and expenditure change is grant funded.</p>			
<u>Revenue</u>	<u>Recom. Budget*</u>	<u>Adjustment</u>	<u>New Total</u>
48241: Transfer In-2011 Real.	\$960,356	\$81,628	\$1,041,984

G. (cont'd)

<u>Expenditure</u>	<u>Recom. Budget</u>	<u>Adjustment</u>	<u>New Total</u>
52470: Youth & Family AB1913	\$134,341	\$81,628	\$ 215,969

*After approval of Supplemental Item "F"

RECOMMENDATION: Approve the requested adjustments related to Budget Unit 14200.

H. Fund: 2000

Budget Unit: 20002

Dept: HHSA - Mental Health

HHSA Mental Health utilizes 3.5 FTE total Psychiatrists currently allocated at three 1.0 FTE and one 0.5 FTE positions. The positions are difficult to fill and the 1.0 FTE positions are routinely underfilled at less than full time to allow for private practice schedules. In order to meet current caseload demands the psychiatrist filling the 0.5 FTE position is currently working more than 20 hours per week, which calls for Board action adjusting the allocation list. In order to allow flexibility in meeting current and future caseload demands, and in order to allow flexibility in offering schedules that allow for private practice schedules, the Director of Health and Human Services requests that the 0.5 FTE Psychiatrist allocation be adjusted to 1.0 FTE. The request results in no increase to the General Fund and HHSA will continue to manage services based on appropriate funding sources.

Schedule D: Allocations to be Transferred/Reclassified/Adjusted

Position Control #1820:

Delete: 0.5 FTE Psychiatrist

Add: 1.0 FTE Psychiatrist

RECOMMENDATION: Approve the requested adjustments related to Budget Unit 20002.

I. Fund: 2020	Budget Unit: 20200	Dept: County Library-Operations	
<p>The Recommended Budget includes appropriations of \$24,000 for two self-check machines including maintenance costs for American Canyon and Calistoga branches. The machines should be included on the department's Fixed Asset list. In addition, funding for the maintenance of the machines should be appropriated in the correct line. Today's request will create the fixed assets and correct the appropriations for the maintenance costs for each branch.</p>			
<u>Expenditure</u>	<u>Recom. Budget</u>	<u>Adjustment</u>	<u>New Total</u>
52500: Maintenance Equipment	\$ 3,674	\$ 2,800	\$ 6,474
53410: Computer Equipment/Acc	\$58,222	(\$ 24,000)	\$34,222
55400: Equipment	\$ 0	\$ 21,200	\$21,200
<u>Schedule E: Recommended Fixed Assets</u>			
Add: 2 New Self Check Machines			
RECOMMENDATION: Approve the requested adjustments related to Budget Unit 20200.			

J. Fund: 2500	Budget Unit: 25000	Dept: Local Law Enforcement Svcs. Account (Realignment)	
<p>The Probation Department will be receiving additional Juvenile Probation Funding (JPF) in the amount of \$16,837 and Juvenile Crime Prevention Act (JJCPA) funding in the amount of \$81,628. Under the 2011 Public Safety Realignment Act, funding for various local safety grant programs such as JPF and JJCPA are shifted directly to local governments to be used for the same purposes as specified in local statutes. Therefore the revenues and expenditures in the Special Revenue Fund need to be adjusted. There will be no impact to the County General Fund as this revenue and expenditure change is grant funded.</p>			
<u>Revenue</u>	<u>Recom. Budget</u>	<u>Adjustment</u>	<u>New Total</u>
43118: State - Realignment 2011	\$1,987,129	\$98,465	\$2,085,598
<u>Expenditure</u>	<u>Recom. Budget</u>	<u>Adjustment</u>	<u>New Total</u>
56100: Transfer Out	\$1,954,282	\$98,465	\$2,052,747
RECOMMENDATION: Approve the requested adjustments related to Budget Unit 25000.			

K. Fund: 4500 Budget Unit: 45000 Dept: **Liability Insurance**
 Fund: 1000 Budget Unit: 10510 Dept: **General Expenditures**

With the creation of the new Chart of Accounts, property insurance and other insurance related expenses which had been included in the General Fund were moved to the new Liability Insurance Internal Service fund. The recommended budget includes the correct appropriations for these expenses in the Liability Insurance budget; however, it does not reflect a transfer in of resources from the General Fund to offset property insurance expenses. Increasing revenue to the Liability Insurance fund from the General Fund, which will be offset with additional available General Fund balance, will reduce the amount needed from the Liability Fund's balance by \$445,000. Currently, General Expenditures includes a transfer of \$300,000 to offset costs associated with unemployment insurance. The additional appropriation will offset property insurance costs.

BUDGET UNIT 45000

<u>Revenue</u>	<u>Recom. Budget</u>	<u>Adjustment</u>	<u>New Total</u>
48210: Transfer In-General Fund	\$ 0	\$445,000	\$445,000

BUDGET UNIT 10510

<u>Expenditure</u>	<u>Recom. Budget</u>	<u>Adjustment</u>	<u>New Total</u>
56170: Transfer Out-Insurance	\$300,000	\$445,000	\$745,000

RECOMMENDATION: Approve the requested adjustments related to Budget Units 45000 and 10510.

We are recommending approval of the various items reflected in Supplemental Report #1.

Sincerely,



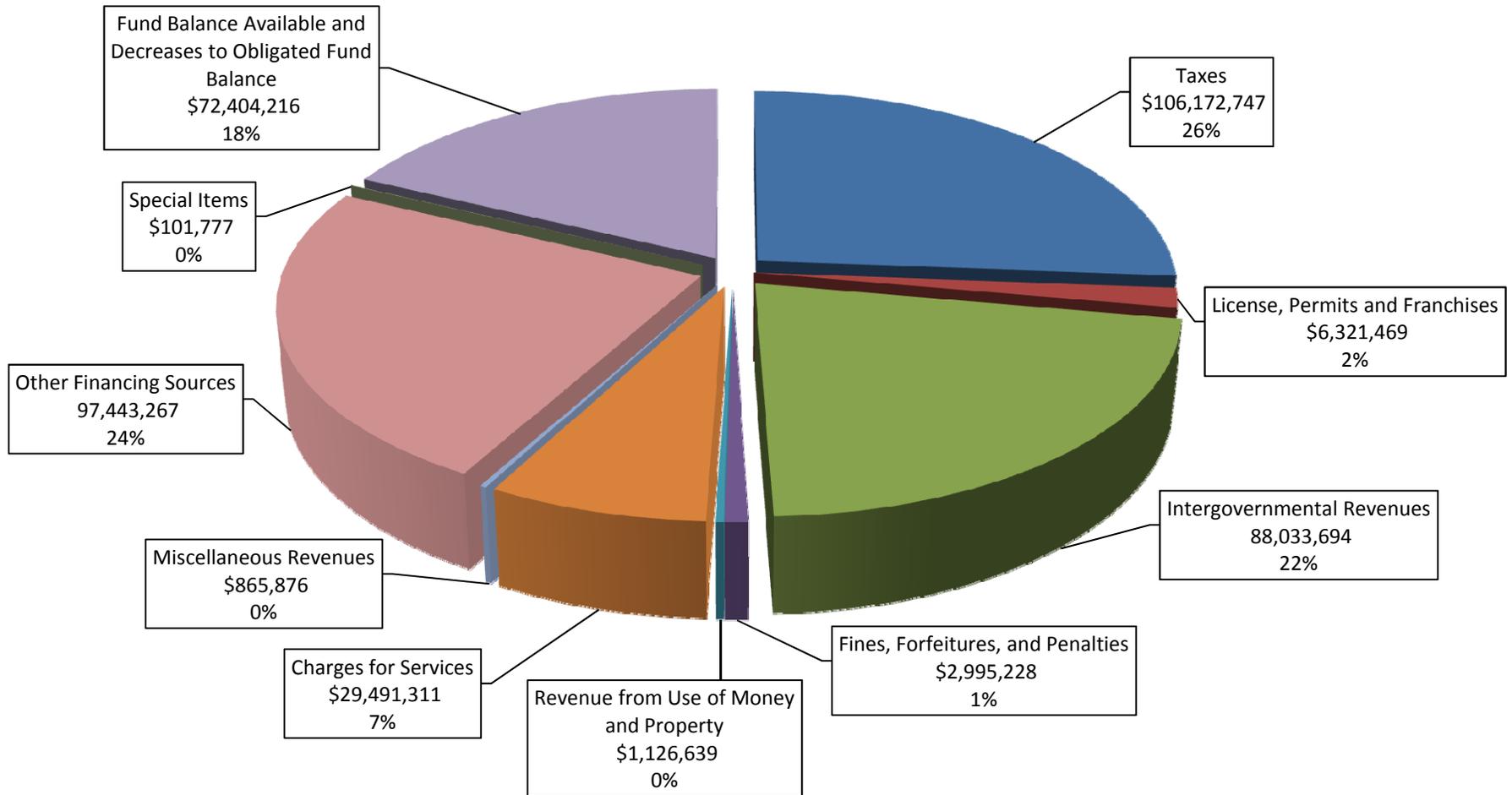
Nancy Watt
 County Executive Officer

NW:pd
 cc: Tracy Schulze, Auditor-Controller
 CEO analysts

Additional Budgetary Information

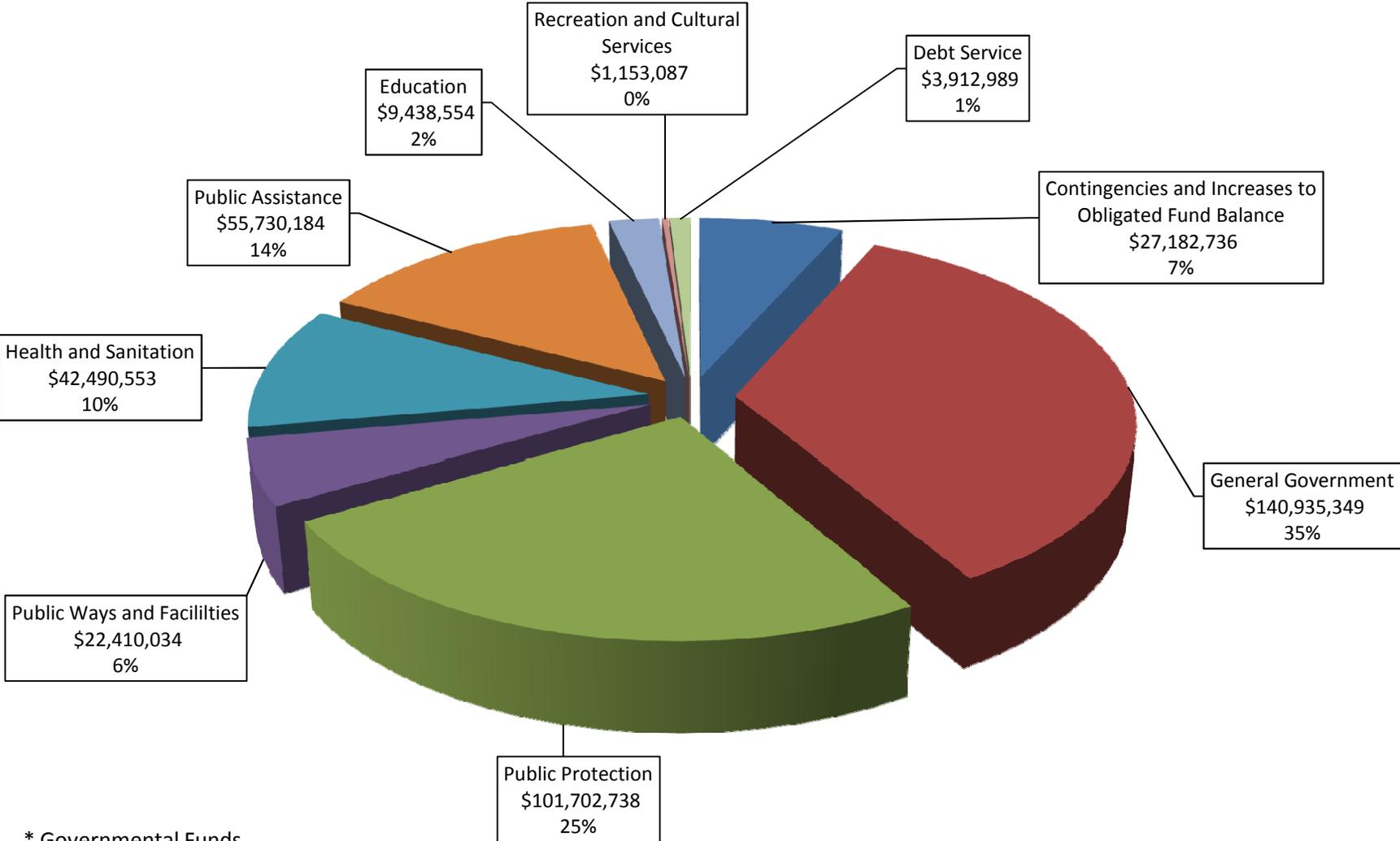
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NAPA COUNTY FY 2012/2013 ADOPTED BUDGET *
WHERE THE MONEY COMES FROM
TOTAL \$404,956,224



* Governmental Funds

NAPA COUNTY FY 2012/2013 ADOPTED BUDGET *
WHERE THE MONEY GOES
TOTAL \$404,956,224



* Governmental Funds

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**FISCAL YEAR 2012/2013
SCHEDULE OF SALARIES OF PERMANENT POSITIONS**

<u>Class</u>		<u>Monthly Salary FY 11/12</u>	<u>ADOPTED FY 11/12</u>	<u>Monthly Salary FY 12/13</u>	<u>ADOPTED FY 12/13</u>
#10100 - BOARD OF SUPERVISORS					
NCE	Board of Supervisors - Member	7017-7017	5 <u>5</u>	7017-7017	5 <u>5</u>
#10200 - COUNTY EXECUTIVE OFFICE					
NCO	Administrative Manager/Clerk of the Board	6635-7959	1	6835-8200	1
CON	Administrative Support Technician	3456-4110	2	3560-4235	2
NCO	Assistant County Executive Officer	12006-14473	1	12367-14910	1
CON	Board Clerk II (Flex)	3771-4496	1	3884-4631	1
NCO	Communications and Public Information Officer	6393-7676	1	6587-7906	1
NCA	County Executive Officer	18940-18940	1	19512-19512	1
NCO	Criminal Justice Analyst	6314-7574	1	6503-7805	1
NCO	Deputy County Executive Officer (Flex)	9270-11151	5	9549-11487	5
CON	Deputy Clerk of the Board of Supervisors	4079-4872	1	4202-5020	1
CON	Executive Assistant-CEO	3971-4730	1	4091-4874	1
NCO	Risk & Emergency Services Manager	8118-9759	1	8363-10053	1
MGT	Safety Officer	6009-7197	1	6191-7415	1
CON	Secretary	3290-3910	1	3389-4028	1
CON	Staff Services Analyst I	4508-5392	1 <u>19</u>	4645-5555	1 <u>19</u>
#10210 - HOUSING AND INTERGOVERNMENTAL AFFAIRS					
NCO	Director of Housing & Intergovernmental Affairs	9270-11168	1	9551-11506	1
MGT	Housing and Community Development Program Manager	7197-8657	1	7415-8920	1
CON	Staff Assistant - Board of Supervisors	4508-5392	2	4645-5555	2
CON	Staff Services Analyst II (Flex)	4958-5928	1 <u>5</u>	5108-6107	1 <u>5</u>
#10220 - HUMAN RESOURCES					
MGT	Benefits Administrator		0	6682-8024	1
CON	Benefits Technician	4183-4999	1	4309-5150	1
NCO	Deputy Director, Employment & Compensation	8258-9941	1	8507-10241	1
NCO	Deputy Director, Labor Relations	8258-9941	1	8507-10241	1
NCO	Director of Human Resources	11580-13898	1	11931-14317	1
SCO	Human Resources Information Systems Analyst	5642-6762	1	5814-6966	1
CON	Human Resources Services Specialist	3687-4394	2	3798-4527	2

**FISCAL YEAR 2012/2013
SCHEDULE OF SALARIES OF PERMANENT POSITIONS**

<u>Class</u>	<u>Monthly Salary FY 11/12</u>	<u>ADOPTED FY 11/12</u>	<u>Monthly Salary FY 12/13</u>	<u>ADOPTED FY 12/13</u>	
#10220 - HUMAN RESOURCES - continued					
MGT	Principal Human Resources Analyst	7101-8527	1	7315-8786	1
MGT	Senior Human Resources Analyst (Flex)	6133-3770	4	6318-7556	3
CON	Senior Office Assistant	3175-3770	1	3271-3884	1
			<u>13</u>		<u>13</u>
#10230 - TRAINING AND ORGANIZATIONAL DEVELOPMENT					
NCO	Training and Organizational Development Officer	6912-8302	1	7122-8554	1
			<u>1</u>		<u>1</u>
#10240 - EMERGENCY SERVICES					
NCO	Emergency Services Officer	6009-7199	1	6191-7415	1
			<u>1</u>		<u>1</u>
#10250 - LOCAL ENFORCEMENT AGENCY					
	Environmental Health Specialist II (Flex)	5187-6214	1	5346-6405	1
NCO	Solid Waste Program Manager	6704-8040	1	6907-8284	1
			<u>2</u>		<u>2</u>
#10260 - RECORDS MANAGEMENT/MAIL SERVICES					
	Mail/Records Clerk	2983-3538	2	3073-3645	2
SUP	Supervising Mail/Records Clerk	3280-3888	1	3378-4006	1
			<u>3</u>		<u>3</u>
#10270 - COMMUNICATIONS					
MGT	Communications Manager	6793-8141	1	6999-8388	1
	Communications Technician	4873-5828	4	5020-6003	4
	Senior Communications Technician	5256-6296	1	5413-6484	1
			<u>6</u>		<u>6</u>
#11000 - AUDITOR-CONTROLLER					
	Account Clerk II	3240-3835	1	3337-3950	1
	Accountant-Auditor II (Flex)	4908-5881	5	5054-6060	5
	Accountant-Auditor III	5367-6435	3	5528-6630	3
MGT	Accountant-Auditor Manager	7877-9482	3	8114-9767	3
	Accounting Technician	4183-4999	3	4309-5150	3

**FISCAL YEAR 2012/2013
SCHEDULE OF SALARIES OF PERMANENT POSITIONS**

<u>Class</u>	<u>Monthly Salary FY 11/12</u>	<u>ADOPTED FY 11/12</u>	<u>Monthly Salary FY 12/13</u>	<u>ADOPTED FY 12/13</u>
#11000 - AUDITOR-CONTROLLER - continued				
CON Accounting Technician	4183-4999	2	4309-5150	2
CON Administrative Support Technician	3456-4110	1	3560-4235	1
NCO Assistant Auditor-Controller	9321-11222	1	9603-11561	1
NCE Auditor-Controller	13232-13232	1	13633-13633	1
Property Tax Specialist	5596-6704	1	5763-6907	1
		<u>21</u>		<u>21</u>
#11200 - TREASURER-TAX COLLECTOR				
Account Clerk II	3240-3835	4	3337-3950	4
Accounting Specialist	4183-4999	2	4309-5150	2
NCO Assistant Treasurer-Tax Collector	8456-10174	1	8710-10481	1
Senior Account Clerk	3505-4163	3	3612-4290	4
Senior Account Clerk	3505-4163	1		0
SUP Supervising Accounting Specialist	4639-5538	2	4781-5706	2
NCE Treasurer-Tax Collector	12858-12858	1	13246-13246	1
		<u>14</u>		<u>14</u>
#11400 - ASSESSOR				
Appraiser Aide	3487-4145	1	3591-4269	1
Appraiser II (Flex)	4699-5619	4	4841-5789	4
Appraiser III	5117-6128	3	5271-6313	3
Assessment-Records Assistant II (Flex)	3223-3814	4	3319-3928	4
NCE Assessor-Recorder/County Clerk	13371-13371	1	13775-13775	1
NCO Assistant Assessor-Recorder-County Clerk-Registrar	8489-10222	1	8745-10530	1
Auditor-Appraiser II (Flex)	4908-5881	2	5054-6060	2
NCO Chief Appraiser	7398-8894	1	7621-9162	1
SUP Mapping and Title Supervisor	5028-6017	1	5181-6198	1
Mapping and Title Technician	3940-4699	1	4059-4841	1
SUP Supervising Appraiser	5642-6761	1	5814-6966	1
SUP Supervising Auditor-Appraiser	5956-7142	1	6136-7360	1
Title Technician	3456-4110	2	3560-4235	2
		<u>23</u>		<u>23</u>

**FISCAL YEAR 2012/2013
SCHEDULE OF SALARIES OF PERMANENT POSITIONS**

<u>Class</u>	<u>Monthly Salary FY 11/12</u>	<u>ADOPTED FY 11/12</u>	<u>Monthly Salary FY 12/13</u>	<u>ADOPTED FY 12/13</u>	
#11410 - PRIMARY-GENERAL ELECTIONS					
	Assessment-Records Assistant II (Flex)	3223-3814	3	3319-3928	3
	Election Services Assistant	3757-4481	1	3871-4618	1
NCO	Election Services Manager	7398-8894	1	7621-9162	1
			<u>5</u>		<u>5</u>
#11420 - RECORDER/COUNTY CLERK					
	Assessment-Records Assistant II (Flex)	3223-3814	6	3319-3928	6
SUP	Assessment Records Supervisor	3960-4719	1	4080-4862	1
	Senior Assessment-Records Assistant	3456-4110	2	3560-4235	2
			<u>9</u>		<u>9</u>
#12000 - COUNTY COUNSEL					
NCO	Assistant County Counsel	11888-14347	1	12246-14778	1
NCO	Chief Deputy County Counsel	10795-13010	1	11121-13404	1
NCA	County Counsel	16236-16236	1	16728-16728	1
NCO	County Privacy Officer	6486-7789	1	6682-8024	1
NCO	Deputy County Counsel III (Flex)	8661-10414	2	8923-10728	2
NCO	Deputy County Counsel IV	9805-11817	8	10102-12175	8
CON	Legal Secretary I	3323-3957	0.6		0
CON	Legal Secretary I	3323-3957	1	3423-4077	1
CON	Legal Secretary II	3628-4313	0.8	3737-4443	0.8
CON	Legal Secretary II	3628-4313	1	3737-4443	1
CON	Paralegal	3971-4730	2	4091-4874	2
SCO	Supervising Legal Administrative Specialist	4957-5926	1	5108-6105	1
			<u>20.4</u>		<u>19.8</u>
#12200 - PUBLIC WORKS-ENGINEERING					
SUP	Administrative Secretary II	3742-4442	1	3855-4576	1
	Associate Engineer II (Flex)	6171-7418	9	6358-7641	9
SUP	Construction Inspector	5845-7003	1	6022-7216	1
NCO	Deputy Director of Public Works-County Engineering	9860-11878	1	10159-12237	1
NCO	Deputy Director of Public Works-Flood Control & Water Resources	9860-11878	1	10159-12237	1
NCA	Director of Public Works/District Engineer	12062-14552	1	12426-14992	1
	Engineering Aide	4163-4974	2	4290-5125	2
	Engineering Assistant I	5089-6096	1	5243-6282	1

**FISCAL YEAR 2012/2013
SCHEDULE OF SALARIES OF PERMANENT POSITIONS**

<u>Class</u>	<u>Monthly Salary FY 11/12</u>	<u>ADOPTED FY 11/12</u>	<u>Monthly Salary FY 12/13</u>	<u>ADOPTED FY 12/13</u>	
#12200 - PUBLIC WORKS-ENGINEERING - continued					
	Engineering Assistant II	5642-6771	1	5814-6975	1
NCO	Engineering Manager-Public Works	8058-9696	3	8304-9989	3
NCO	Engineering Manager-Water Resources	8058-9696	1	8304-9989	1
	Office Assistant II	2924-3456	3	3013-3560	3
	Public Works Accounting Assistant	3805-4533	4	3919-4670	4
SUP	Public Works Accounting Supervisor	5132-6143	1	5287-6327	1
	Senior Account Clerk	3505-4163	1	3612-4290	1
	Senior Engineering Aide	4581-5470	3	4718-5635	3
MGT	Senior Flood Project Analyst	7622-9149	1	7852-9424	1
	Senior Office Assistant	3175-3770	1	3271-3884	1
	Staff Services Analyst II (Flex)	4958-5928	2	5108-6107	2
MGT	Staff Services Manager	6954-8331	1	7164-8583	1
MGT	Stormwater Program Manager		0	6907-8284	1
	Stormwater Program Specialist	5198-6234	1		0
	Stormwater Technician	3538-4200	1	3645-4326	1
SUP	Supervising Civil Engineer	6789-8156	2	6996-8403	2
SUP	Supervising Office Assistant	3633-4316	1	3742-4448	1
	Water and Wastewater System Operator II (Flex)	4609-5521	3	4748-5691	3
SUP	Water and Wastewater System Supervisor	5152-6168	1	5307-6354	1
	Water Resources Division Specialist	5050-6039	1	5202-6221	1
MGT	Watershed and Flood Control Operations Manager	8058-9696	1	8304-9989	1
	Watershed and Flood Control Resources Specialist	5959-7156	1	6139-7374	2
	Watershed Operations Coordinator	5198-6234	1		0
			<u>52</u>		<u>52</u>
#12210 - PROPERTY MANAGEMENT					
	Building Maintenance Leadworker	4532-5427	1	4670-5592	1
	Building Maintenance Worker	4238-5069	8	4365-5223	8
	Custodian	2844-3361	11	2929-3463	11
MGT	Facilities and Fleet Manager	7078-8489	1		0
	Maintenance Worker II (Flex)	3805-4533	3	3919-4670	3
	Senior Custodian	3069-3646	5	3163-3756	5
SUP	Supervising Custodian	3600-4286	1	3708-4415	1
SUP	Supervising Building Maintenance Worker	5050-6027	1	5202-6209	1
			<u>31</u>		<u>30</u>

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SCHEDULE OF SALARIES OF PERMANENT POSITIONS**

<u>Class</u>	<u>Monthly Salary FY 11/12</u>	<u>ADOPTED FY 11/12</u>	<u>Monthly Salary FY 12/13</u>	<u>ADOPTED FY 12/13</u>
#22200 - DISTRICT ATTORNEY-GRANTS				
	*Attorney III (LT) (Flex)	8055-9699	2	0
	*Attorney IV (LT)	9195-11084	1	0
LE	*District Attorney's Investigator (LT)	7284-8794	1	0
	*Paralegal (LT)	3971-4730	1	0
	*Senior Account Clerk (LT)	3505-4163	1	0
	Victim Witness Advocate II (Flex)	3835-4581	2	0
	*Victim Witness Advocate II (LT) (Flex)	3835-4581	0.75	0
	*Victim Witness Advocate II (LT) (Flex)	3835-4581	1	0
MGT	Victim Witness Program Manager	5193-6214	1	0
	*Through June 30, 2012		<u>10.75</u>	<u>0</u>
#22220 - DISTRICT ATTORNEY - ARRA ANTI-DRUG GRANT				
	*Legal Secretary II (LT)	3628-4313	1	0
	*Through February 28, 2012		<u>1</u>	<u>0</u>
#13000 - DISTRICT ATTORNEY				
NCO	Assistant District Attorney	11603-13995	1	11953-14418
	Attorney III (Flex)	8055-9699	7	8297-9993
	Attorney III (Flex)(LT through 6/30/13)		0	8297-9993
	Attorney IV	9195-11084	0.5	0
	Attorney IV	9195-11084	0.5	0
	Attorney IV	9195-11084	7	9473-11417
	Attorney IV (LT through 6/30/13)		0	9473-11417
NCO	Chief Deputy District Attorney	10538-12707	1	10856-13092
MGT	Chief District Attorney Investigator	8514-10249	1	8861-10665
	Child Recovery/Consumer Fraud Assistant	3886-4629	1	4004-4768
NCE	District Attorney	15858-15858	1	16337-16337
LE	District Attorney Investigator	7284-8794	5	7465-9017
LE	District Attorney Investigator (LT through 6/30/13)		0	7465-9017
	Legal Clerk II	3129-3697	1	3222-3808
	Legal Secretary II	3628-4313	9	3737-4443
	Office Assistant II	2924-3456	1	3013-3560
	Paralegal (LT through 6/30/13)		0	4091-4874
	Senior Account Clerk	3505-4163	1	3612-4290

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<u>Class</u>	<u>Monthly Salary FY 11/12</u>	<u>ADOPTED FY 11/12</u>	<u>Monthly Salary FY 12/13</u>	<u>ADOPTED FY 12/13</u>	
#13600 - SHERIFF					
	Administrative Secretary I	3456-4110	1	3560-4235	1
MGT	Captain	8991-10840	3	9357-11279	3
LE	Deputy Sheriff I (Flex)	5574-6720	1	5715-6890	1
LE	Deputy Sheriff II (Flex)	6152-7387	52	6306-7575	49
	Evidence Specialist	6128-7355	1	6313-7578	1
	Evidence Specialist (LT through 6/30/13)	6128-7355	1	6313-7578	1
	Evidence Technician	4183-4999	3	4309-5150	3
	Legal Clerk II	3129-3697	7	3222-3808	8
SUP	Legal Clerk/Computer Systems Supervisor	4158-4958	1	4285-5108	1
	Legal Process Clerk	3341-3971	2	3442-4091	2
MGT	Lieutenant	8102-9736	4	8429-10130	4
	Matron Clerk	3378-4006	1		0
	Secretary	3290-3910	1	3389-4028	1
LE	Senior Deputy Sheriff II (Flex)	7564-7741	23	7755-7937	26
SLE	Sergeant	7284-8794	14	7465-9017	15
	Sheriff's Activities League Trainer (LT through 6/30/13)	4364-5198	0.625	4496-5356	0.625
MGT	Sheriff's Administrative Manager	7292-8766	1	7511-9032	1
NCE	Sheriff/Coroner	15669-15669	1	16305-16305	1
SUP	Supervising Legal Clerk	3742-4442	1	3855-4576	1
NCO	Undersheriff	10863-13101	1	11303-13631	1
	Warrant Clerk	3223-3814	1	3319-3928	1
	Warrant/Matron Clerk	3472-4130	1	3576-4255	1
			<u>121.625</u>		<u>122.625</u>
#13610 - SHERIFF-CORONER					
	Coroner Forensic Technician	3814-4563	1		0
MGT	Lieutenant	8102-9736	1	8429-10130	1
	Medical Secretary	3472-4130	1	3576-4255	1
			<u>3</u>		<u>2</u>
#13620 - SHERIFF-ANIMAL SERVICES					
	Animal Services Officer	3590-4286	4	3699-4415	4
	Legal Clerk II	3129-3697	1	3222-3808	1
	Senior Animal Services Officer	3862-4596	1	3978-4735	1
SLE	Sergeant	7284-8794	1	7465-9017	1
			<u>7</u>		<u>7</u>

**FISCAL YEAR 2012/2013
SCHEDULE OF SALARIES OF PERMANENT POSITIONS**

<u>Class</u>		<u>Monthly Salary FY 11/12</u>	<u>ADOPTED FY 11/12</u>	<u>Monthly Salary FY 12/13</u>	<u>ADOPTED FY 12/13</u>
#13630 - SPECIAL INVESTIGATIONS UNIT					
LE	Deputy Sheriff II (Flex)	6152-7387	2	6306-7575	1
	Secretary	3290-3910	1	3389-4028	1
	Senior Deputy Sheriff II (Flex)		0	7755-7937	1
SLE	Sergeant	7284-8794	1		0
			<u>4</u>		<u>3</u>
#14000 - CORRECTIONS					
	Administrative Secretary I		0	3560-4235	1
NCO	Assistant Director of Corrections	8600-10361	1	8859-10674	1
	Building Maintenance Worker	4238-5069	2	4365-5223	2
	Classification Specialist	5050-6039	2	5202-6221	3
SUP	Classification Supervisor	6085-7299	1	6268-7519	1
	Cook II (Flex)	3029-3573	2	3120-3682	2
	Cook III	3240-3834	2	3337-3950	2
	Correctional Administrative Assistant	3361-3999	1	3463-4120	1
	Correctional Corporal	5050-6039	5	5202-6221	5
MGT	Correctional Lieutenant	7042-8456	1	7256-8710	1
	Correctional Officer II (Flex)	4699-5619	43	4841-5789	44
SUP	Correctional Sergeant	5569-6665	4	5737-6867	4
	Correctional Technician	2991-3552	13	3082-3659	13
NCA	Director of Corrections	10296-12414	1	10606-12789	1
SUP	Food-Laundry Services Supervisor	4044-4834	1	4167-4980	1
	Legal Clerk I		0	3061-3612	1
	Legal Clerk II	3129-3697	1	3222-3808	1
	Maintenance Worker II (Flex)	3805-4533	1	3919-4670	1
	Office Assistant I	2691-3175	0.75	2773-3271	0.75
	Office Assistant II	2924-3456	1	3013-3560	1
	Secretary	3290-3910	1		0
	Senior Account Clerk	3505-4163	1	3612-4290	1
MGT	Staff Services Manager	6954-8332	1	7164-8583	1
SUP	Supervising Building Maintenance Worker	5050-6027	1	5202-6209	1
			<u>86.75</u>		<u>89.75</u>

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SCHEDULE OF SALARIES OF PERMANENT POSITIONS**

<u>Class</u>	<u>Monthly Salary FY 11/12</u>	<u>ADOPTED FY 11/12</u>	<u>Monthly Salary FY 12/13</u>	<u>ADOPTED FY 12/13</u>
#14200 - PROBATION DEPARTMENT				
	Account Clerk II	3240-3834	1	0
NCO	Chief Deputy Probation Officer	7166-8602	1	7382-8863 1
NCA	Chief Probation Officer	10745-12952	1	11069-13343 1
	Computer Systems Coordinator	5294-6342	1	0
	Legal Clerk II	3129-3697	0.75	3222-3808 0.75
	Legal Clerk II	3129-3697	6	3222-3808 6
	Legal Clerk II (Flex)	3129-3697	1	3222-3808 2
	Office Assistant I (LT through 12/31/11)	2692-3175	1	0
	Office Assistant II	2924-3456	2	3013-3560 2
	Probation Officer II		0	4938-5926 2
	Probation Officer II (Flex)	4795-5750	31	4938-5926 33
	Probation Officer II (Flex)(LT through 6/30/13)	4795-5750	2	4938-5926 2
	Probation Officer II (Flex)(LT through 9/30/12)	4795-5750	1	0
	Probation Officer III	5161-6171	10	5316-6358 11
MGT	Probation Services Program Manager	6954-8331	1	7164-8583 1
	Senior Account Clerk	3505-4163	1	3612-4290 1
	Senior Legal Clerk	3341-3971	2	3442-4091 2
	Staff Services Analyst II (Flex)	4958-5928	2	5108-6107 4
MGT	Staff Services Manager	6954-8331	1	7164-8583 1
SUP	Supervising Legal Clerk	3742-4442	2	3855-4576 2
SUP	Supervising Probation Officer	5894-7075	6	6074-7289 7
			<u>73.75</u>	<u>78.75</u>
#14210 - JUVENILE HALL				
MGT	Assistant Juvenile Hall Superintendent	6534-7849	1	6731-8088 1
	Cook I	2769-3273	0.5	2851-3371 0.5
	Cook I	2769-3273	1	2851-3371 1
	Food Services Coordinator	3472-4130	1	3576-4255 1
	Juvenile Hall Counselor II (Flex)	4335-5187	0.5	4467-5346 0.5
	Juvenile Hall Counselor II (Flex)	4335-5187	0.75	4467-5346 0.75
	Juvenile Hall Counselor II		0	4467-5346 1
	Juvenile Hall Counselor II (Flex)	4335-5187	19	4467-5346 18
NCO	Juvenile Hall Superintendent	7166-8602	1	7382-8863 1
	Legal Clerk II	3129-3697	1	3222-3808 1
	Senior Juvenile Hall Counselor	4699-5619	6	4841-5789 6
SUP	Supervising Juvenile Hall Counselor	5387-6455	5	5548-6651 5
			<u>36.75</u>	<u>36.75</u>

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SCHEDULE OF SALARIES OF PERMANENT POSITIONS**

<u>Class</u>	<u>Monthly Salary FY 11/12</u>	<u>ADOPTED FY 11/12</u>	<u>Monthly Salary FY 12/13</u>	<u>ADOPTED FY 12/13</u>	
#16000 - AGRICULTURAL COMMISSIONER/SEALER					
SUP	Administrative Office Assistant	4563-5443	1	4699-5607	1
NCA	Agricultural Commissioner/Sealer of Weights and Measures	9711-11706	1	10220-12423	1
	Agricultural/Weights & Measures Inspector III (Flex)	4730-5671	9	4874-5843	9
	Agricultural/Weights & Measures Inspector III (LT through 6/30/13)(Flex)	4730-5671	3	4874-5843	1
	Agricultural/Weights and Measures Inspector IV	5117-6128	3	5271-6313	1
	Agricultural & Standards Service Worker II	3552-4226	4	3659-4354	3
	Agricultural & Standards Service Worker II (Flex)	3552-4226	2	3659-4354	2
	Agricultural Biologist III (Flex)		0	4874-5843	2
	Agricultural Biologist IV		0	5271-6313	2
NCO	Assistant Agricultural Commissioner/Sealer of Weights and Meas.	6793-8141	1	6999-8388	1
MGT	Chief Deputy Sealer	5375-6427	1	5538-6621	1
MGT	Deputy Agricultural Commissioner/Sealer of Weights and Measures	5982-7166	3	6164-7382	1
MGT	Deputy Agricultural Commissioner		0	6164-7382	2
	Office Assistant II	2924-3456	1	3013-3560	1
	Senior Account Clerk	3505-4163	1	3612-4290	1
	Senior Office Assistant	3175-3770	1	3271-3884	1
	Staff Services Analyst II (Flex)		0	5108-6107	1
	Weights and Measures Inspector II (Flex)	4304-5141	2	4434-5295	1
			<u>33</u>		<u>32</u>
#17000 - CONSERVATION, DEVELOPMENT AND PLANNING					
SUP	Administrative Secretary II	3742-4442	1	3855-4576	1
NCO	Deputy Planning Director	7715-9270	2	7949-9551	2
NCA	Director of Conservation, Development & Planning	11168-13465	1	11506-13872	0.5
	Office Assistant II	2924-3456	1	3013-3560	2
NCO	Park and Open Space Program Manager	7078-8489	1	7290-8745	1
	Park Maintenance Specialist		0	4091-4874	1
NCO	Park Manager		0	6476-7767	1
	Planner I	4730-5671	2	4874-5843	2
	Planner III (Flex)	6259-7522	11	6446-7750	11
SUP	Principal Planner	6816-8187	4	7023-8436	3.5
	Staff Services Analyst II	4958-5928	1	5108-6107	1
	Staff Services Analyst II (Flex)	4958-5928	1		0
SUP	Supervising Planner	7476-8983	2	7703-9256	2
			<u>27</u>		<u>28</u>

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SCHEDULE OF SALARIES OF PERMANENT POSITIONS**

<u>Class</u>	<u>Monthly Salary FY 11/12</u>	<u>ADOPTED FY 11/12</u>	<u>Monthly Salary FY 12/13</u>	<u>ADOPTED FY 12/13</u>
#17200 - ENVIRONMENTAL MANAGEMENT				
SUP Administrative Secretary II	3742-4442	1	3855-4576	1
NCO Assistant Director of Environmental Management	7746-9321	1	7980-9603	1
Buyer II (Flex)	3910-4659	2	4028-4800	2
NCA Director of Environmental Management	10150-12234	1	10457-12603	1
Environmental Resource Specialist	5256-6296	2	5413-6484	2
MGT Environmental Health Manager	7078-8489	1	7290-8745	1
Environmental Health Specialist II (Flex)	5187-6214	0.5	5346-6405	0.5
Environmental Health Specialist II (Flex)	5187-6214	6	5346-6405	7
SUP Environmental Health Supervisor	6143-7363	3	6327-7589	2
MGT Environmental Management Coordinator	6704-8040	1	6907-8284	1
Geologist/Environmental Engineer	6798-8171	1	7004-8421	1
Office Assistant II	2924-3456	1	3013-3560	1
MGT Purchasing Manager	6287-7539	1	6476-7767	1
Secretary	3290-3910	0.5	3389-4028	0.5
Secretary	3290-3910	2	3389-4028	2
Senior Environmental Health Specialist	5569-6678	4	5737-6881	4
		<u>28</u>		<u>28</u>
#18000 - U.C. COOPERATIVE EXTENSION				
SUP Administrative Secretary II	3742-4442	1	3855-4576	1
Office Assistant II	2924-3456	1	3013-3560	1
Volunteer Program Coordinator	3805-4533	0.75	3919-4670	0.75
Volunteer Program Coordinator	3805-4533	1	3919-4670	1
		<u>3.75</u>		<u>3.75</u>
#20001 - HHSA PUBLIC HEALTH				
Communicable Disease Investigator	4200-5028	2	4326-5181	2
Community Aide	3087-3659	3	3181-3768	3
Community Aide (LT through 9/30/13)	3087-3659	1	3181-3768	1
Community Health Assistant	3341-3971	2	3442-4091	2
NCO Deputy Director of HHSA/Public Health Officer	13436-16225	1	13842-16716	1
MGT Emergency Medical Services Coordinator	5773-6912	1		0
MGT Emergency Medical Services Administrator		0	7906-9502	1
Emergency Medical Services Specialist	6055-7282	1	6238-7502	1
Epidemiologist (LT through 8/8/13)	5619-6732	1	5789-6935	1

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<u>Class</u>	<u>Monthly Salary FY 11/12</u>	<u>ADOPTED FY 11/12</u>	<u>Monthly Salary FY 12/13</u>	<u>ADOPTED FY 12/13</u>	
#20001 - HHSa PUBLIC HEALTH - continued					
	Health Education Specialist	4659-5569	2	4800-5737	2
SUP	Health Services Nursing Supervisor	6878-8267	2	7086-8518	2
	Licensed Vocational Nurse	3727-4432	1	3841-4566	1
	Medical Secretary		0	3576-4255	5
	Occupational Therapist	5448-6528	0.7	5613-6724	0.7
	Occupational Therapist	5448-6528	0.85	5613-6724	0.85
	Office Assistant II	2924-3456	7	3013-3560	4
	Office Assistant-Stenographer	3157-3739	1		0
MGT	Public Health Nursing Manager/Public Health Nursing Director	7959-9570	1	8200-9859	1
	Physical Therapist	5448-6528	0.75	5613-6724	0.75
	Physical Therapist	5448-6528	2	5613-6724	2
MGT	Public Health Manager	7676-9222	2	7906-9502	2
	Public Health Nurse	6128-7355	0.5	6313-7578	0.5
	Public Health Nurse	6128-7355	6	6313-7578	6
	Public Health Nutritionist	4873-5828	2	5020-6003	1
	Senior Office Assistant	3175-3770	5	3271-3884	4
	*Senior Office Assistant (LT)	3175-3770	1		0
	Senior Public Health Nurse	6582-7917	1	6781-8157	1
	Senior Therapist	5760-6931	1	5935-7141	1
	Staff Nurse	5798-6962	0.8	5973-7173	0.8
	Staff Nurse	5798-6962	0.8	5973-7173	0.8
	Staff Nurse	5798-6962	2	5973-7173	2
	Staff Services Analyst II (Flex)	4958-5928	3	5108-6107	2
	Staff Services Analyst II (LT through 8/8/13) (Flex)	4958-5928	1	5108-6107	1
SUP	Supervising Office Assistant	3633-4316	1	3742-4448	1
SUP	Supervising Staff Nurse	6519-7821	1	6715-8058	1
SUP	Supervising Therapist	6335-7602	1	6528-7833	1
	Vital Statistics Assistant	3323-3957	1	3423-4077	1
SUP	WIC Coordinator/Nutrition Supervisor	5387-6455	1	5548-6651	1
			<u>61.4</u>		<u>58.4</u>

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<u>Class</u>		<u>Monthly Salary FY 11/12</u>	<u>ADOPTED FY 11/12</u>	<u>Monthly Salary FY 12/13</u>	<u>ADOPTED FY 12/13</u>
	#20002 - HHSA MENTAL HEALTH				
	Alcohol & Drug Counselor III	4851-5798	1	4997-5973	1
MGT	Assistant Deputy Director of HHSA-Mental Health	7641-9188	1	7871-9467	1
	Community Aide	3087-3659	1	3181-3768	1
NCO	Deputy Director of HHSA-Mental Health Director	10389-12523	1	10702-12901	1
	Emergency Response Counselor-Licensed (Flex)	5117-6128	0.6	5271-6313	0.6
	Emergency Response Counselor-Licensed (Flex)	5117-6128	5	5271-6313	5
	Emergency Response Worker	4384-5231	3	4517-5389	3
	Forensic Mental Health Counselor	5187-6214	0.5	5346-6405	0.5
	Forensic Mental Health Counselor	5187-6214	0.85	5346-6405	0.85
	Forensic Mental Health Counselor	5187-6214	3	5346-6405	3
	Medical Secretary	3472-4130	1	3576-4255	1
MGT	Mental Health Manager	6885-8258	1	7093-8507	1
	Mental Health Quality Coordinator	6678-8015	1	6881-8256	1
	Mental Health Worker Aide	3099-3669	1		0
	Mental Health Worker I	4130-4943	1	4255-5093	1
	Mental Health Worker II		0	4645-5555	1
	Mental Health Worker II (Flex)	4508-5392	2	4645-5555	2
	Mental Health Counselor-Licensed (Flex)	5117-6128	0.5	5271-6313	0.5
	Mental Health Counselor-Licensed (Flex)	5117-6128	20	5271-6313	20
	Mental Health Counselor-Licensed (LT through 4/3/14)		0	5271-6313	1
	Mental Health Nurse Practitioner	7699-9259	2	7933-9539	2
	Mental Health Provider Services Coordinator	6678-8015	1	6881-8256	1
	Mental Health Utilization Review Coordinator	6678-8015	1	6881-8256	1
	Office Assistant II	2924-3456	3	3013-3560	3
MGT	Project Manager H & HS	6037-7239	1	6219-7457	1
MGT	Psychiatric Medical Director	14121-17057	1	14548-17573	1
	Psychiatric Nurse	6017-7217	0.5	6198-7434	0.5
	Psychiatric Nurse	6017-7217	1	6198-7437	1
	Secretary	3290-3910	3	3389-4028	3
	Senior Emergency Response Worker	4659-5569	1	4800-5737	1
	Senior Office Assistant	3175-3770	3	3271-3884	3
	Social Worker III	4851-5798	1	4997-5973	1
MGT	Staff Psychiatrist	12423-14827	0.5		0
MGT	Staff Psychiatrist	12423-14827	3	12799-15274	4

**FISCAL YEAR 2012/2013
SCHEDULE OF SALARIES OF PERMANENT POSITIONS**

<u>Class</u>	<u>Monthly Salary FY 11/12</u>	<u>ADOPTED FY 11/12</u>	<u>Monthly Salary FY 12/13</u>	<u>ADOPTED FY 12/13</u>	
#20002 - HHSA MENTAL HEALTH - continued					
	Staff Services Analyst II (Flex)	4958-5928	2	5108-6107	2
SUP	Supervising Office Assistant	3633-4316	1	3742-4448	1
SUP	Supervising Mental Health Worker	5367-6423	1	5528-6616	1
SUP	Supervising Mental Health Counselor I-Licensed	5591-6697	1	5760-6899	1
SUP	Supervising Mental Health Counselor I-Licensed (LT through 2/28/15)		0	5760-6899	1
SUP	Supv Mental Health Counselor II-Licensed	6697-8042	6	6899-8285	6
			<u>77.45</u>		<u>79.95</u>
#20003 - HHSA ALCOHOL & DRUG SERVICES					
	Alcohol & Drug Counselor III	4851-5798	8	4997-5973	8
NCO	Deputy Director of HHSA-Administrator of Alcohol & Drug Programs	7640-9189	1	7871-9467	1
	Health Education Specialist	4659-5569	1	4800-5737	1
	Mental Health Counselor (Flex)	4943-5902	4	5093-6081	4
	Office Assistant II	2924-3456	0.5	3013-3560	0.5
MGT	Project Manager - H & HS	6037-7237	1	6219-7457	1
	Senior Office Assistant	3175-3770	0.5	3271-3884	0.5
	Senior Office Assistant	3175-3770	5	3271-3884	5
	Staff Services Analyst II (Flex)	4958-5928	1	5108-6107	1
SUP	Supervising Mental Health Counselor II	5982-7166	1	6164-7382	1
SUP	Supervising Mental Health Counselor II-Licensed	6697-8042	2	6899-8285	2
			<u>25</u>		<u>25</u>
#20004 - HHSA CHILD WELFARE SERVICES					
MGT	Assistant Deputy Director of HHSA-Child Welfare Services	6885-8258	1	7093-8507	2
	Child Protective Services Worker II (Flex)	5642-6771	16	5814-6975	18
	Community Aide	3087-3659	1	3181-3768	1
MGT	Deputy Director of HHSA-Child Welfare Services	8225-9890	1	8473-10189	1
	Legal Clerk I	2971-3505	3	3061-3612	3
	Legal Clerk II (Flex)		0	3222-3808	1
	Office Assistant II	2924-3456	1	3013-3560	1
	Office Assistant II (Flex)		0	3013-3560	1
	Senior Office Assistant	3175-3770	2	3271-3884	2
	Social Worker II	4481-5344	2	4618-5507	2
	Social Worker III	4851-5798	3	4997-5973	3
	Social Worker IV	4943-5902	3	5093-6081	3
SUP	Social Worker Supervisor II	6697-8042	5	6899-8285	6

**FISCAL YEAR 2012/2013
SCHEDULE OF SALARIES OF PERMANENT POSITIONS**

<u>Class</u>	<u>Monthly Salary FY 11/12</u>	<u>ADOPTED FY 11/12</u>	<u>Monthly Salary FY 12/13</u>	<u>ADOPTED FY 12/13</u>	
#20004 - HHSa CHILD WELFARE SERVICES - continued					
	Staff Services Analyst II (Flex)	4958-5928	2	5108-6107	2
SUP	Supervising Office Assistant	3633-4316	1	3742-4448	1
SUP	Supervising Staff Services Analyst	5758-6911	1	5933-7121	1
			<u>42</u>		<u>48</u>
#20005 - HHSa COMPREHENSIVE SERVICES FOR OLDER ADULTS					
	Administrative Assistant IHSS	3791-4508	1	3905-4645	1
MGT	Aging & Disability Program Manager	6885-8258	1	7093-8507	1
MGT	Assistant Public Administrator/Guardian/Conservator	6954-8331	1	7164-8583	1
MGT	Deputy Director of HHSa-Aging & Disability Services	7839-9187	1	7871-9467	1
SUP	Eligibility Supervisor	4193-4999	1	4319-5150	1
	Eligibility Worker II (Flex)	3563-4238	4	3671-4365	4
	Eligibility Worker III	3862-4596	2	3978-4735	2
	Mental Health Worker Aide	3099-3669	1	3193-3782	1
	Mental Health Counselor-Licensed (Flex)	5117-6128	2	5271-6313	3
	Office Assistant II	2924-3456	0.5	3013-3560	0.5
	Probate Assistant	3697-4422	0.5	3808-4557	0.5
	Probate Assistant	3697-4422	0.5	3808-4557	0.5
	Public Health Nurse	6128-7355	1	6313-7578	1
	Registry Training Specialist	4236-5068	1	4365-5223	1
	Senior Office Assistant	3175-3770	2	3271-3884	2
	Social Worker II	4481-5344	4	4618-5507	4
	Social Worker III	4851-5798	4	4997-5973	4
SUP	Social Worker Supervisor I	5366-6422	1	5528-6616	1
	Staff Services Analyst II (Flex)	4958-5928	1	5108-6107	1
SUP	Supervising Mental Health Counselor II-Licensed	6697-8042	1	6899-8285	1
	Veterans Service Officer	5760-6932	1	5935-7141	1
			<u>31.5</u>		<u>32.5</u>

**FISCAL YEAR 2012/2013
SCHEDULE OF SALARIES OF PERMANENT POSITIONS**

<u>Class</u>	<u>Monthly Salary FY 11/12</u>	<u>ADOPTED FY 11/12</u>	<u>Monthly Salary FY 12/13</u>	<u>ADOPTED FY 12/13</u>	
#20006 - HHSA SELF SUFFICIENCY SERVICES					
	Community Aide	3087-3659	1	3181-3768	1
MGT	Deputy Director of HHSA-Self-Sufficiency Programs	7539-9064	1	7767-9337	1
SUP	Eligibility Supervisor	4193-4999	4	4319-5150	4
	Eligibility Worker II	3563-4238	1	3671-4365	1
	Eligibility Worker II (Flex)	3563-4238	22	3671-4365	22
	Eligibility Worker III	3862-4596	6	3978-4735	6
	Employment and Training Worker II (Flex)	4286-5117	3	4415-5271	3
	Employment and Training Worker III	4821-5760	2	4966-5935	2
SUP	Employment and Training Worker Supervisor	5294-6335	1	5457-6528	1
	Office Assistant II (Flex)	2924-3456	11	3013-3560	11
	Resource Specialist	3814-4563	9	3928-4699	9
	Screeener	3175-3770	3	3271-3884	3
	Secretary	3290-3910	1	3389-4028	1
MGT	Self-Sufficiency Manager	6037-7239	2	6219-7457	2
	Senior Account Clerk	3505-4163	1	3612-4290	1
	Senior Office Assistant	3175-3770	3	3271-3884	3
	Senior Resource Specialist	4110-4908	3	4235-5054	3
	Social Worker IV	4943-5902	1	5093-6081	1
	Staff Services Analyst II (Flex)	4958-5928	6	5108-6107	6
SUP	Supervising Resource Specialist	4609-5521	3	4748-5691	3
SUP	Supervising Staff Services Analyst	5758-6911	1	5933-7121	1
	Welfare Fraud Investigator II	5642-6771	1	5814-6975	1
	Welfare Fraud Investigator II (Flex)	5642-6771	1	5814-6975	1
MGT	Workforce Development Manager	6954-8332	1	7164-8583	1
			<u>88</u>		<u>88</u>
#20010 - HHSA ADMINISTRATION					
	Administrative Secretary I	3456-4110	1	3560-4235	1
NCO	Ass't. Director of Health & Human Services	9442-11372	1	9729-11716	1
NCA	Director of Health & Human Services	12715-15348	1	13099-15813	1
	Staff Services Analyst II (Flex)	4958-5928	1	5108-6107	1
			<u>4</u>		<u>4</u>

**FISCAL YEAR 2012/2013
SCHEDULE OF SALARIES OF PERMANENT POSITIONS**

<u>Class</u>	<u>Monthly Salary FY 11/12</u>	<u>ADOPTED FY 11/12</u>	<u>Monthly Salary FY 12/13</u>	<u>ADOPTED FY 12/13</u>	
#20011 - HHSA FISCAL					
NCO	Chief Fiscal Officer-HHSA	8814-10613	1	9079-10934	1
MGT	Deputy Chief Fiscal Officer-HHSA	7439-8927	2	7663-9197	2
	Secretary	3290-3910	1	3389-4028	1
	Senior Account Clerk	3505-4163	11	3612-4290	10
	Staff Services Analyst II (Flex)	4958-5928	10	5108-6107	13
SUP	Supervising Account Clerk	3863-4596	2	3980-4735	2
SUP	Supervising Staff Services Analyst	5758-6911	1	5933-7121	1
			<u>28</u>		<u>30</u>
#20012 - HHSA OPERATIONS					
	Health & Human Services Aide	3590-4286	1	3699-4415	0.5
	Health & Human Services Aide		0	3699-4415	0.5
	Office Assistant II	2924-3456	1	3013-3560	1
	Office Assistant II (Flex)	2924-3456	1		0
NCO	Operations Manager-HHSA	7101-8527	1	7315-8786	1
	Records Coordinator	4659-5569	1	4800-5737	1
	Senior Office Assistant	3175-3770	1	3271-3884	1
	Senior Systems Support Analyst	6317-7584	2	6507-7814	2
	Staff Services Analyst II (Flex)		0	5108-6107	1
MGT	Staff Services Manager		0	7164-8583	1
	System Support Analyst H & HS	4226-5049	2	4354-5202	3
			<u>10</u>		<u>12</u>
#20013 - HHSA QUALITY MANAGEMENT					
MGT	Assistant Manager - Quality Management	6885-8258	2	7093-8507	2
	Quality Management Specialist	4481-5344	1	4618-5507	1
NCO	Quality Management/Compliance Officer	8225-9890	1	8473-10189	1
	Senior Office Assistant	3175-3770	1	3271-3884	1
	Senior Quality Management Specialist	5521-6614	1	5691-6814	1
	Staff Services Analyst I	4508-5392	1	4645-5555	1
	Staff Services Analyst II (Flex)	4958-5928	1	5108-6107	1
			<u>8</u>		<u>8</u>

**FISCAL YEAR 2012/2013
SCHEDULE OF SALARIES OF PERMANENT POSITIONS**

<u>Class</u>	<u>Monthly Salary FY 11/12</u>	<u>ADOPTED FY 11/12</u>	<u>Monthly Salary FY 12/13</u>	<u>ADOPTED FY 12/13</u>	
#20014 - HHSA ORGANIZATIONAL RESOURCES & DEVELOPMENT					
	Administrative Assistant H & HS	3791-4508	2	3905-4645	2
	Office Assistant II	2924-3456	1	3013-3560	1
	Senior Office Assistant	3175-3770	1	3271-3884	2
NCO	Staff Administration Manager-HHSA	7466-8971	1	7693-9242	1
	Staff Services Analyst II (Flex)	4958-5928	1	5108-6107	2
SUP	Supervising Staff Services Analyst	5758-6911	1	5933-7121	1
			<u>7</u>		<u>9</u>
#20200 - COUNTY LIBRARY-OPERATIONS					
	Administrative Secretary I	3456-4110	1	3560-4235	1
NCA	Director of Library Services	9581-11551	1	9871-11899	1
	Librarian II (Flex)	4596-5486	0.5	4735-5651	0.5
	Librarian II (Flex)	4596-5486	4	4735-5651	4
SUP	Librarian III	5063-6055	5	5216-6238	5
	Library Assistant II (Flex)	3240-3834	0.5	3337-3950	0.5
	Library Assistant II (Flex)	3240-3834	0.5	3337-3950	0.5
	Library Assistant II (Flex)	3240-3834	0.5	3337-3950	0.5
	Library Assistant II (Flex)	3240-3834	0.5	3337-3950	0.5
	Library Assistant II (Flex)	3240-3834	0.5	3337-3950	0.5
	Library Assistant II (Flex)	3240-3834	0.5	3337-3950	0.5
	Library Assistant II (Flex)	3240-3834	10	3337-3950	10
	Library Associate II (Flex)	4037-4821	8	4158-4966	8
SUP	Library Circulation Supervisor	4213-5028	1	4340-5181	1
	Library Computer Systems Technician	4026-4795	1	4148-4938	1
SUP	Literacy and Volunteer Services Supervisor	4442-5324	1	4576-5484	1
	Literacy Project Associate	3444-4100	0.8	3548-4224	0.8
	Literacy Project Associate	3444-4100	1	3548-4224	1
NCO	Public Services Manager	6150-7370	1	6334-7594	1
	Senior Library Assistant	3517-4183	8	3623-4309	8
	Senior Office Assistant	3175-3770	1	3271-3884	1
	Staff Services Analyst II	4958-5928	1	5108-6107	1
NCO	Support Services Manager	6150-7370	1	6334-7594	1
			<u>49.3</u>		<u>49.3</u>

**FISCAL YEAR 2012/2013
SCHEDULE OF SALARIES OF PERMANENT POSITIONS**

<u>Class</u>		<u>Monthly Salary FY 11/12</u>	<u>ADOPTED FY 11/12</u>	<u>Monthly Salary FY 12/13</u>	<u>ADOPTED FY 12/13</u>
#20400 - ROADS					
MGT	Public Works Superintendent	7166-8602	1	7382-8863	1
	Road Maintenance Coordinator	5028-6017	1	5181-6198	1
	Road Maintenance Leadworker	4313-5161	4	4443-5316	4
SUP	Road Maintenance Supervisor	4873-5823	4	5020-5997	4
	Road Maintenance Worker III (Flex)	4006-4784	20	4127-4928	20
	Senior Office Assistant	3175-3770	1	3271-3884	1
	Traffic/Sign Maintenance Worker	4226-5050	1	4354-5202	1
			<u>32</u>		<u>32</u>
#21400 - BUILDING INSPECTION					
	Building Inspector III (Flex)	5642-6771	4	5814-6975	4
NCO	Chief Building Official	7504-8999	1	7731-9272	1
NCA	Director of Conservation, Development and Planning		0	11506-13872	0.5
SUP	Field Inspection Supervisor	6143-7363	1	6327-7589	1
	Office Assistant II	2924-3456	2	3013-3560	1
	Permit Technician	4079-4873	2	4202-5020	2
SUP	Plans & Permits Supervisor	6143-7363	1	6327-7589	1
	Plans Examiner	5642-6771	4	5814-6975	4
	Principal Planner		0	7023-8436	0.5
	Secretary	3290-3910	1	3389-4028	1
	Staff Services Analyst II (Flex)		0	5108-6107	1
			<u>16</u>		<u>17</u>
#21600 - CHILD SUPPORT SERVICES					
	Account Clerk II	3240-3834	2	3337-3950	1
NCO	Chief Child Support Attorney	10538-12707	1	10856-13092	1
	Child Support Specialist II (Flex)	3956-4719	15	4077-4862	13
NCA	Director of Child Support Services	10296-12414	1	10606-12789	1
	Legal Clerk II (Flex)	3129-3697	4	3222-3808	4
	Senior Account Clerk	3505-4163	2	3612-4290	2
	Senior Child Support Specialist	4238-5069	2	4365-5223	2
	Senior Legal Clerk	3341-3971	1	3442-4091	1
	Staff Services Analyst II (Flex)	4958-5928	2	5108-6107	2
MGT	Staff Services Manager	6954-8331	2	7164-8583	2

**FISCAL YEAR 2012/2013
SCHEDULE OF SALARIES OF PERMANENT POSITIONS**

<u>Class</u>	<u>Monthly Salary FY 11/12</u>	<u>ADOPTED FY 11/12</u>	<u>Monthly Salary FY 12/13</u>	<u>ADOPTED FY 12/13</u>	
#21600 - CHILD SUPPORT SERVICES - continued					
SUP	Supervising Child Support Specialist	4659-5569	2	4800-5737	2
SUP	Supervising Legal Secretary	4001-4765	1	4122-4911	1
SUP	Supervising Staff Services Analyst	5758-6911	1	5933-7121	1
			<u>36</u>		<u>33</u>
#41000 - FLEET MANAGEMENT-OPERATIONS					
	Equipment Mechanic II	5554-5554	2	5722-5722	2
SUP	Equipment Pool Supervisor	5743-6878	1	5916-7086	1
			<u>3</u>		<u>3</u>
#42000 - INFORMATION TECHNOLOGY SERVICES					
MGT	Assistant Chief Information Officer	9893-11939	1	10192-12300	1
NCO	Chief Information Officer	11286-13591	1	11627-14000	1
MGT	Geographic Information Officer	8058-9696	1	8304-9989	1
	Information Systems Specialist I	4943-5902	1	5093-6081	1
MGT	Information Systems Manager	8999-10842	4	9272-11170	4
SUP	Information Systems Supervisor	6519-7822	4	6715-8058	4
	Secretary	3290-3910	1	3389-4028	1
	Senior Information Systems Specialist (Flex)	6316-7583	29	6507-7814	29
	Staff Services Analyst II (Flex)	4958-5928	1	5108-6107	1
MGT	Staff Services Manager	6954-8331	1	7164-8583	1
MGT	Technology Architect	8058-9696	1	8304-9989	1
			<u>45</u>		<u>45</u>
#50100 - AIRPORT-OPERATIONS					
	Airport Administrative Assistant	4183-4999	1	4309-5150	1
NCO	Airport Manager	7466-8971	1	7693-9242	1
	Airport Operations Worker	3886-4629	0.8	4004-4768	0.8
	Airport Operations Worker	3886-4629	3	4004-4768	3
MGT	Assistant Airport Manager	6793-8141	1	6999-8388	1
	Senior Airport Operations Worker	4163-4974	1	4290-5125	1
	Staff Services Analyst II (Flex)	4958-5928	1	5108-6107	1
			<u>8.8</u>		<u>8.8</u>

**FISCAL YEAR 2012/2013
SCHEDULE OF SALARIES OF PERMANENT POSITIONS**

<u>Class</u>	<u>Monthly Salary FY 11/12</u>	<u>ADOPTED FY 11/12</u>	<u>Monthly Salary FY 12/13</u>	<u>ADOPTED FY 12/13</u>	
#50400 - ANIMAL SHELTER-OPERATIONS					
	Animal Attendant	3157-3739	3	3252-3851	3
NCO	Animal Shelter Manager	7465-8970	1	5538-6621	1
SUP	Animal Shelter Supervisor	4480-5344	1	4616-5507	1
	Office Assistant II	2924-3456	1	3013-3560	1
	Senior Animal Attendant	3384-4026	1	3486-4148	1
			<u>7</u>		<u>7</u>
#84000 - LOCAL AGENCY FORMATION COMMISSION					
NCO	LAFCO Executive Officer (Flex)	7576-9106	1	7807-9383	1
	LAFCO Staff Analyst II	4958-5928	1	5108-6107	1
	Secretary	3290-3910	0.5	3389-4028	0.5
			<u>2.5</u>		<u>2.5</u>
TOTAL POSITIONS			<u>1314.725</u>		<u>1330.125</u>
CON	Confidential				
LE	Law Enforcement				
LT	Limited Term				
MGT	Management				
NCA	Non-Classified Appointed				
NCE	Non-Classified Elected				
NCO	Non-Classified (Other)				
SCO	Supervisory Confidential				
SLE	Supervisory Law Enforcement				
SUP	Supervisory				

NOTE: The maximum salary range is used for flexibly staffed positions.
FY12/13 Monthly salary ranges as of 7/1/12.
FY12/13 Adopted allocation figures as of 7/1/12.

SCHEDULE OF APPROVED FIXED ASSETS

FISCAL YEAR 2012/2013

Fund	Division	Description	New	Replace	# Units	Cost Per Unit	Total Cost
1000	10270 Communications	Radio Logging Recorder	x		1	35,000	35,000
		SUBTOTAL					35,000
2020	County Library-Operations	Self Check Machine	x		2	12,000	24,000
		SUBTOTAL					24,000
2100	21000 Fire Protection	Ice Maker		x	1	7,500	7,500
		Permanent Repeater	x		2	11,000	22,000
		Portable Self Powered Repeater	x		2	14,000	28,000
		Chem Pro 100i		x	1	16,250	16,250
		Tuff Shed	x		1	6,000	6,000
		Cover for Chipper Rig and Chipper Unit	x		1	6,000	6,000
		Engine 216 w/ Compliment-Remount		x	1	250,000	250,000
		Engine 316 w/Compliment-Remount		x	1	250,000	250,000
		Engine 222 w/Compliment Remount		x	1	250,000	250,000
		Rescue 15-Remount		x	1	225,000	225,000
		SUBTOTAL					1,060,750
4100	41010 Equip. Replacement-Roads	Compact Hybrid	x		1	28,000	28,000
		Patching Modification to Units 1215 and 1216		x	2	37,500	75,000
		Loader Modification to Unit 2915		x	1	90,000	90,000
		Chip Box Modification to Units 1215 and 1216		x	2	18,081	36,161
		SUBTOTAL					229,161

SCHEDULE OF APPROVED FIXED ASSETS

FISCAL YEAR 2012/2013

Fund	Division	Description	New	Replace	# Units	Cost Per Unit	Total Cost	
4100	41020 Vehicle Replacement	Compact Hybrid		x	1	28,000	28,000	
		Mid-Size Hybrid		x	1	31,000	31,000	
		Mid-Size Hybrid		x	3	32,000	96,000	
		Utility Mid-Size Hybrid		x	6	31,000	186,000	
		Patrol-Full Size		x	2	39,000	78,000	
		Patrol-Mid Size			x	1	37,000	37,000
		SUBTOTAL						456,000
4200	42000 Information Tech. Svcs.	Cisco Router/Switch/Firewall	x		3	10,000	30,000	
		Virtual Infrastructure Expansion	x		3	12,000	36,000	
		Storage/Server Farm Expansion	x		1	168,000	168,000	
		SUBTOTAL					234,000	
TOTAL APPROVED FIXED ASSETS BY FUND								
						Fund 1000:	35,000	
						Fund 2020:	24,000	
						Fund 2100:	1,060,750	
						Fund 4100:	685,161	
						Fund 4200:	<u>234,000</u>	
						TOTAL:	2,038,911	

GLOSSARY OF BUDGET TERMS

<u>Accrual Basis:</u>	A method of recording revenue and expenses in the accounting period to which they relate, notwithstanding that the actual payments or receipts may take place, in whole or in part, in a preceding or following accounting period.
<u>Adopted Budget:</u>	The budget document formally approved by the board of supervisors after the required public hearings and deliberations on the recommended budget. See FINAL BUDGET and RECOMMENDED BUDGET.
<u>Appropriation:</u>	An authorization granted by the Board to make expenditures and incur expenses for specific purposes.
<u>Assessed Valuation:</u>	A valuation set upon real estate or other property by a government as a basis for levying taxes.
<u>Assessment:</u>	(1) The process of making the official valuation of property for taxation. (2) The valuation placed upon property as a result of this process.
<u>Available Financing:</u>	All monies available for financing within a fund with the exception of encumbrance reserves and general reserves.
<u>Available Fund Balance:</u>	That portion of the fund balance which is not restricted or encumbered and available for financing expenditures and other funding requirements.
<u>Budget Unit:</u>	That classification of the budget expenditure requirements into appropriately identified accounting or organizational units deemed necessary or desirable for control of the financial operation.
<u>Budgetary Control:</u>	The designation of authority to approve expenditures, for example, the authority of the Board, the County Executive Officer and department heads. Generally speaking, Napa County departments have authority to approve expenditures within the bottom line appropriation for budget units.

Glossary of Budget Terms – continued

Capital Assets:

Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Capital assets include buildings, equipment, improvements other than buildings, infrastructure and land.

Capital Improvement Program (CIP):

A comprehensive, multi-year plan that specifies the steps to be taken for the acquisition or construction of County infrastructure and public facilities projects from initial conception through project completion and final acceptance of each project identified in the plan.

Certificates of Participation (COPs):

Certificates issued for the purpose of financing the acquisition or construction of capital assets (infrastructure and public facilities). COPs represent interests in the rental payments made under a tax-exempt lease.

Contingency:

An amount appropriated for unforeseen expenditure requirements.

County Service Area:

A special district under the jurisdiction of the Board of Supervisors created to provide specific services such as fire protection and enhanced street lighting. Example: County Service Area (CSA) No. 3 in the Airport Specific Plan area.

Countywide Funds:

The Primary Government Funds. The operating funds of the County accounting for expenditures and revenues for countywide activities.

Debt Service Requirements:

Accumulation of resources for, and the payment of, general long-term debt principal and interest.

Delinquent Special Assessments:

Special assessments remaining unpaid on and after the date to which a penalty for nonpayment is attached.

Glossary of Budget Terms – continued

<u>Delinquent Taxes:</u>	Taxes remaining unpaid on and after the date a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, cancelled, paid or converted into tax liens.
<u>Department:</u>	A designation used by County management to organize and manage programs of a similar nature. For example, engineering, airport operations, road maintenance, public facilities construction, and related services are organized within the Department of Public Works.
<u>Depreciation:</u>	(1) Expiration in the service life of capital assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a capital asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a capital asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.
<u>Designations:</u>	Funds set aside for a specific purpose. Example: Funds set aside for specific procurements to be made in future years.
<u>Discretionary Revenue:</u>	Unencumbered and undesignated revenues which have not been reserved for any special purpose nor set aside for any specific program; not restricted by legal or contractual requirements.
<u>Division:</u>	A sub-unit of a County department, typically organized for the purpose of providing a specific set of services or functions. For example: Human Resources and Information Technology Services are distinct divisions within the County Executive Office.
<u>Encumbrance:</u>	Commitments related to unperformed (executory) contracts for goods or services. These funds cease to be an encumbrance when paid.

Glossary of Budget Terms – continued

<u>Encumbrance Reserves:</u>	A reserve account for funds that were encumbered in a previous fiscal year but not fully expended during that fiscal year. These encumbrances are carried forward to the next fiscal year and held in reserve for payment against the original contract or purchase order until the contract or purchase has been completed.
<u>Endowment:</u>	Funds or property that are donated with either a temporary or permanent restriction as to the use of principal. Endowments with the stipulation that the principal balance not be disbursed are often accounted for in permanent funds.
<u>Enterprise Fund:</u>	A fund established to account for the expenditures and means of financing of an activity, which is predominantly self-supported by user charges. The County Airport is an Enterprise Fund.
<u>Estimated Actual (E/A):</u>	An estimate that is developed prior to the close of the fiscal year that includes the actual revenues and expenditures that are expected to be realized in a budget for the entire fiscal year.
<u>Expenditure:</u>	The cost of goods delivered or services rendered.
<u>Federal Financial Assistance:</u>	For purposes of applying the provisions of the Single Audit Act of 1997 and OMB Circular A-133, Audits of State and Local Governments, assistance provided by a federal agency in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance or direct appropriations. Federal financial assistance does not include direct federal cash assistance to individuals.
<u>Final Budget:</u>	The adopted budget adjusted by all revisions throughout the fiscal year as of June 30. See ADOPTED BUDGET.
<u>Fiscal Year:</u>	The 12-month period starting on July 1st and ending on June 30 th to which the annual operating budget applies and at the end of which the County determines its financial position and the results of its operations.

Glossary of Budget Terms – continued

<u>Fixed Asset:</u>	An asset that has a useful life extending beyond a single reporting period (one year) such as land, buildings, furniture and equipment, valued in excess of \$5,000.
<u>Fund:</u>	Independent fiscal and accounting entity in which expenditures and available financing balance with each other.
<u>Fund Balance:</u>	The differences between assets and liabilities reported in a governmental fund.
<u>Funding Gap:</u>	The difference between estimated appropriations for expenditures and available financing.
<u>General Fund:</u>	The main operating fund to provide County services, comprised of revenue and appropriation accounts.
<u>General Fund Contribution:</u>	The amount of General Fund money transferred to other funds to help finance appropriations in those funds. This is equivalent to the Net County Cost for General Fund departments. The General Fund contribution is funded with discretionary resources.
<u>General Purpose Revenue:</u>	Property taxes and non-program revenues that are not restricted for a specific purpose. (The term General Purpose Revenue has the same meaning as Discretionary Revenue.)
<u>General Reserve:</u>	An account for funds that are reserved for use only in the event of severe financial hardship, natural catastrophes, or other extreme emergency situations.
<u>Governmental Funds:</u>	Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.
<u>Grant:</u>	A donation or contribution from one governmental unit to another, usually made for a specific purpose and time period.

Glossary of Budget Terms – continued

<u>Improvements:</u>	Buildings, other structures and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains and sewers.
<u>Income:</u>	A term used to represent revenues or the excess of revenues over expenses.
<u>Internal Service Fund (ISF):</u>	A fund established to report any activity that provides goods or services to other funds, departments or agencies of the primary government or to other governments, on a cost reimbursement basis. The services performed are charged to the using department. Example: Information Technology Services (ITS).
<u>Maintenance:</u>	The act of keeping capital assets in a state of good repair. It includes preventive maintenance; normal periodic repairs; replacement of parts, structural components and so forth and other activities needed to maintain the asset so that it continues to provide normal services and achieves its optimum life.
<u>Net County Cost:</u>	For General Fund departments the difference between appropriations and revenues. This difference is funded with discretionary revenues (budgeted in the Non-Departmental Revenue budget unit) and the General Fund beginning balance. Discretionary revenues are comprised primarily of taxes.
<u>Operating Transfers In/Out:</u>	Receipt/Disbursement of cash between funds of the Primary Government.
<u>Other Post Employment Benefits (OPEB):</u>	Post employment benefits provided by an employer to plan participants, beneficiaries and covered dependents through a plan or other arrangement that is separate from a plan to provide retirement income. OPEB also include post employment health care benefits provided through a public employee retirement system or pension plan. In addition to post employment health care benefits (such as illness, dental, vision and hearing), OPEB may include, for example, life insurance, disability income, tuition assistance, legal services and other assistance programs.

Glossary of Budget Terms – continued

<u>Proprietary Funds:</u>	Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e. enterprise and internal service funds). The Generally Accepted Accounting Principles (GAAP) used are generally those applicable to similar businesses in the private sector and the measurement focus is on the determination of net income, financial position and changes in financial position. .
<u>Recommended Budget:</u>	The budget document recommended to the Board of Supervisors by the County Executive Officer.
<u>Reserve:</u>	An amount set aside from the County's operating funds to meet emergency expenditure requirements, capital funding or insurance and liability requirements.
<u>Restricted Revenue:</u>	Funds restricted by legal or contractual requirements for specific uses.
<u>Revenue:</u>	Funds received from various sources and treated as income to the County and used to finance expenditures. Examples: Property taxes and sales taxes.
<u>Revenue/Expense - Inter County:</u>	Transactions between funds in the Primary Government as reimbursement of services or goods provided.
<u>Revenue/Expense - Intra County:</u>	Transactions between departments in the General Fund
<u>Secured Taxes:</u>	Taxes levied on real property in the County which are "secured" by lien on the property.
<u>Special District:</u>	Special District is a unit of local government generally funded through assessments to the beneficiaries of the district and organized to perform specific functions or services, not typically provided by the County, for a specific area. Examples: Silverado Community Services District (street lighting and landscape maintenance) and the Monticello Cemetery District (cemetery maintenance.)

Glossary of Budget Terms – continued

<u>Special Revenue Fund:</u>	A fund established to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.
<u>Subvention:</u>	A grant of financial assistance given by one government agency to another.
<u>Tax Levy:</u>	Amount of tax dollars raised by the imposition of the tax rate on the assessed valuation of property.
<u>Tax Liens:</u>	Claims governments have upon properties until the taxes levied against them have been paid. This term is sometimes limited to those delinquent taxes the government has taken legal action to collect through the filing of liens.
<u>Tax Rate:</u>	The rate per one hundred dollars of assessed valuation base necessary to produce the tax levy.
<u>Taxes:</u>	Compulsory charges levied by a government to finance services performed for the common benefit.
<u>Unrestricted Revenue:</u>	Funds not restricted by legal or contractual requirements for specific uses.
<u>Unsecured Tax:</u>	A tax on properties such as aircraft and boats that are not “secured” by a lien on real property owned by the assessee. (See secured tax)

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County Budgets
Operating Governmental Funds

State Controller Schedules County Budget Act January 2010, Version 1	County of Napa All Funds Summary Fiscal Year 2012-2013	Schedule 1 Revised
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Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2012	Decreases to Obligated Fund Balance	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balance	Total Financing Uses
1	2	3	4	5	6	7	8
Governmental Funds							
General Fund	\$ 8,838,744	\$ -	\$ 164,764,300	\$ 173,603,044	\$ 183,255,216	\$ 467,913	\$ 183,723,129
Special Revenue Funds - Operating	27,814,641	166,421	131,551,641	159,532,703	144,757,120	14,775,583	159,532,703
Special Revenue Funds - Non-Operating	22,839,903	-	27,646,420	50,486,323	30,499,564	19,986,759	50,486,323
Capital Projects Funds	35,410,386	-	32,323,078	67,733,464	62,210,248	5,523,216	67,733,464
Debt Service Fund	174,024	-	3,912,989	4,087,013	3,912,989	174,024	4,087,013
Total Governmental Funds	\$ 95,077,698	\$ 166,421	\$ 360,198,428	\$ 455,442,547	\$ 424,635,137	\$ 40,927,495	\$ 465,562,632
Other Funds							
Internal Service Funds	\$ 8,550,188	\$ -	\$ 27,280,150	\$ 35,830,338	\$ 28,739,856	\$ 7,090,482	\$ 35,830,338
Enterprise Funds	2,652,701	-	5,175,135	7,827,836	5,436,763	2,391,073	7,827,836
Special Districts and Other Agencies	37,990,796	1,314,697	24,812,398	64,117,891	32,448,604	31,669,287	64,117,891
Total Other Funds	\$ 49,193,685	\$ 1,314,697	\$ 57,267,683	\$ 107,776,065	\$ 66,625,223	\$ 41,150,842	\$ 107,776,065
Total All Funds	\$ 144,271,383	\$ 1,481,118	\$ 417,466,111	\$ 563,218,612	\$ 491,260,360	\$ 82,078,337	\$ 573,338,697

(1) Detailed information related to Non Operating Special Revenue Funds is located in Section B of this Budget Book

State Controller Schedules County Budget Act January 2010, Version 1	County of Napa Governmental Funds Summary Fiscal Year 2012-2013	Schedule 2 Revised
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Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2012	Decreases to Obligated Fund Balance	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balance	Total Financing Uses
1	2	3	4	5	6	7	8
General Fund							
1000 - General Fund	\$ 8,377,149	\$ -	\$ 162,275,663	\$ 170,652,812	180,752,129	\$ 20,768	\$ 180,772,897
1000- Special Projects	170,000	-	1,088,637	1,258,637	1,153,087	105,550	1,258,637
1000 - Tobacco Settlement	291,595	-	1,400,000	1,691,595	1,350,000	341,595	1,691,595
Total General Fund	\$ 8,838,744	\$ -	\$ 164,764,300	\$ 173,603,044	183,255,216	\$ 467,913	\$ 183,723,129
Special Revenue Funds - Operating							
2000 - Health and Human Services	\$ -	\$ -	\$ 85,893,591	\$ 85,893,591	85,893,591	\$ -	\$ 85,893,591
2020 - County Library	1,466,755	166,421	7,605,388	9,238,564	9,238,564	-	9,238,564
2040 - Road Fund	4,849,732	-	20,069,781	24,919,513	22,380,034	2,539,479	24,919,513
2060 - Inmate Welfare	151,191	-	185,700	336,891	184,311	152,580	336,891
2070 - NVTID Unincorporated	-	-	425,000	425,000	425,000	-	425,000
2080 - Affordable Housing Fund	9,862,621	-	493,239	10,355,860	7,361,922	2,993,938	10,355,860
2100 - Fire Protection	9,552,350	-	10,205,300	19,757,650	12,281,953	7,475,697	19,757,650
2120 - Wildlife Conservation	88,325	-	7,200	95,525	50,000	45,525	95,525
2140 - Building Code Enforcement	615,169	-	2,145,000	2,760,169	2,265,203	494,966	2,760,169
2160 - Child Support Services	-	-	4,125,042	4,125,042	4,125,042	-	4,125,042
2180 - Zone 1 Garbage	1,228,498	-	396,400	1,624,898	551,500	1,073,398	1,624,898
Total Special Revenue Funds - Operating	\$ 27,814,641	\$ 166,421	\$ 131,551,641	\$ 159,532,703	\$ 144,757,120	\$ 14,775,583	\$ 159,532,703
Total Special Revenue Funds - Non Operating							
Included in SRF Section	\$ 22,839,903	\$ -	\$ 27,646,420	\$ 50,486,323	\$ 30,499,564	\$ 19,986,759	\$ 50,486,323

(1) Detailed information related to Non Operating Special Revenue Funds is located in Section B of this Budget Book

County of Napa
 Governmental Funds Summary
 Fiscal Year 2012-2013

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2012	Decreases to Obligated Fund Balance	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balance	Total Financing Uses
1	2	3	4	5	6	7	8
Capital Project Funds							
3000 - Capital Improvement Projects Fund	\$ 35,410,386	\$ -	\$ 32,323,078	\$ 67,733,464	\$ 62,210,248	\$ 5,523,216	\$ 67,733,464
Total Capital Projects Funds	\$ 35,410,386	\$ -	\$ 32,323,078	\$ 67,733,464	\$ 62,210,248	\$ 5,523,216	\$ 67,733,464
Debt Service Fund							
3500 - Debt Service Fund	\$ 174,024	\$ -	\$ 3,912,989	\$ 4,087,013	\$ 3,912,989	\$ 174,024	\$ 4,087,013
Total Debt Service Fund	\$ 174,024	\$ -	\$ 3,912,989	\$ 4,087,013	\$ 3,912,989	\$ 174,024	\$ 4,087,013
Total Governmental Funds	\$ 95,077,698	\$ 166,421	\$ 360,198,428	\$ 455,442,547	\$ 424,635,137	\$ 40,927,495	\$ 465,562,632
Estimated Appropriations Limit	\$ 804,487,664						
Est. Appropriations Subject to Limit	\$ 102,251,893						

(1) Detailed information related to Non Operating Special Revenue Funds is located in Section B of this Budget Book

State Controller Schedules		County of Napa				Schedule 3
County Budget Act		Fund Balance - Governmental Funds				Revised
January 2010, Version 1		Fiscal Year 2012-2013				Actual <input type="checkbox"/>
						Estimated <input checked="" type="checkbox"/>
Fund Name	Total Fund Balance June 30, 2012	Less: Obligated Fund Balance			Fund Balance Available June 30, 2012	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
1	2	3	4	5	6	
General Fund						
1000 - General Fund	\$ 57,549,124	\$ 300,000	\$ 22,640,834	\$ 26,231,141	\$ 8,377,149	
1000 - Special Projects	1,008,938	-	-	838,938	170,000	
1000 - Tobacco Master Settlement	11,168,753	-	-	10,877,158	291,595	
Total General Fund	\$ 69,726,815	\$ 300,000	\$ 22,640,834	\$ 37,947,237	\$ 8,838,744	
Special Revenue Funds - Operating						
2000 - Health and Human Services	\$ -	\$ -	\$ -	\$ -	\$ -	
2020 - County Library	10,619,627	-	735,564	8,417,308	1,466,755	
2040 - Road Fund	4,849,732	-	-	-	4,849,732	
2060 - Inmate Welfare	151,191	-	-	-	151,191	
2070 - NVTID Unincorporated	-	-	-	-	-	
2080 - Affordable Housing Fund	22,431,855	-	12,569,234	-	9,862,621	
2100 - Fire Protection	9,552,350	-	-	-	9,552,350	
2120 - Wildlife Conservation	88,325	-	-	-	88,325	
2140 - Building Code Enforcement	615,169	-	-	-	615,169	
2160 - Child Support Services	300	-	300	-	-	
2180 - Zone 1 Garbage	1,228,498	-	-	-	1,228,498	
Total Special Revenue Funds - Operating	\$ 49,537,047	\$ -	\$ 13,305,098	\$ 8,417,308	\$ 27,814,641	
Total Special Revenue Funds - Non Operating						
Included in SRF Section	\$ 22,839,903	\$ -	\$ -	\$ -	\$ 22,839,903	

(1) Detailed information related to Non Operating Special Revenue Funds is located in Section B of this Budget Book

State Controller Schedules		County of Napa				Schedule 3
County Budget Act		Fund Balance - Governmental Funds				Revised
January 2010, Version 1		Fiscal Year 2012-2013				Actual <input type="checkbox"/>
						Estimated <input checked="" type="checkbox"/>
Fund Name	Total Fund Balance June 30, 2012	Less: Obligated Fund Balance			Fund Balance Available June 30, 2012	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
1	2	3	4	5	6	
Capital Project Funds						
3000 - Capital Improvement Projects Fund	\$ 38,126,677	\$ -	\$ 2,716,291	\$ -	\$ 35,410,386	
Total Capital Projects Funds	\$ 38,126,677	\$ -	\$ 2,716,291	\$ -	\$ 35,410,386	
Debt Service Fund						
3500 - Debt Service Fund	\$ 2,050,256	\$ -	\$ 1,876,232	\$ -	\$ 174,024	
Total Debt Service Fund	\$ 2,050,256	\$ -	\$ 1,876,232	\$ -	\$ 174,024	
Total Governmental Funds	\$ 182,280,698	\$ 300,000	\$ 40,538,455	\$ 46,364,545	\$ 95,077,698	

(1) Detailed information related to Non Operating Special Revenue Funds is located in Section B of this Budget Book

State Controller Schedules	County of Napa	Schedule 4
County Budget Act	Obligated Fund Balances - Governmental Funds	Revised
January 2010, Version 1	Fiscal Year 2012-2013	

Fund Name	Obligated Fund Balance June 30, 2012	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
General Fund						
1000 - General Fund						
General Reserve	\$ 21,745,834	\$ -	\$ -	\$ 20,768	\$ -	\$ 21,766,602
Nonspendable loans and advances receivable	895,000	-	-	-	-	895,000
Assigned for debt service	1,350,000	-	-	-	-	1,350,000
Assigned for general government programs	600,434	-	-	-	-	600,434
Assigned for health & sanitation programs	1,337,318	-	-	-	-	1,337,318
Assigned for social service programs	4,981	-	-	-	-	4,981
Assigned for fiscal uncertainty	21,745,834	-	-	-	-	21,745,834
Assigned for facility improvements Ag Commission	1,192,574	-	-	-	-	1,192,574
Encumbered funds	300,000	-	-	-	-	300,000
1000 - Special Projects						
Assigned for the purchase of Skyline Park	838,938	-	-	105,550	-	944,488
1000 - Tobacco Settlement						
Assigned for health & sanitation programs	10,877,158	-	-	341,595	-	11,218,753
Total General Fund	\$ 60,888,071	\$ -	\$ -	\$ 467,913	\$ -	\$ 61,355,984
Special Revenue Funds - Operating						
2000 - Health and Human Services	-	-	-	-	-	-
2020 - County Library						
General Reserve	735,564	-	-	-	-	735,564
Assigned for future expense	2,245,343	166,421	-	-	-	2,078,922
Assigned for American Canyon Library	-	-	-	-	-	-
Assigned for Calistoga Library	345,745	-	-	-	-	345,745
Assigned for Napa City/County Library	5,542,960	-	-	-	-	5,542,960
Assigned for Yountville Library	283,260	-	-	-	-	283,260
2040 - Road Fund	-	-	-	2,539,479	-	2,539,479
2060 - Inmate Welfare	-	-	-	152,580	-	152,580
2070 - NVTID Unincorporated	-	-	-	-	-	-
2080 - Affordable Housing Fund	-	-	-	2,993,938	-	2,993,938
Nonspendable loans receivable	12,569,234	-	-	-	-	12,569,234
2100 - Fire Protection	-	-	-	7,475,697	-	7,475,697

(1) Detailed information related to Non Operating Special Revenue Funds is located in Section B of this Budget Book

State Controller Schedules County Budget Act January 2010, Version 1	County of Napa Obligated Fund Balances - Governmental Funds Fiscal Year 2012-2013	Schedule 4 Revised
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Fund Name	Obligated Fund Balance June 30, 2012	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Special Revenue Funds - Operating						
2120 - Wildlife Conservation	-	-	-	45,525	-	45,525
2140 - Building Code Enforcement	-	-	-	494,966	-	494,966
2160 - Child Support Services						
Reserve for imprest cash	300	-	-	-	-	300
2180 - Zone 1 Garbage	-	-	-	1,073,398	-	1,073,398
Total Special Revenue Funds - Operating	\$ 21,722,406	\$ 166,421	\$ -	\$ 14,775,583	\$ -	\$ 36,331,568
Total Special Revenue Funds - Non Operating Included in SRF Section	\$ -	\$ -	\$ -	\$ 19,986,759	\$ -	\$ 19,986,759
Capital Project Funds						
3000 - Capital Improvement Projects Fund						
Restricted for Criminal Justice Facilities	\$ 986,255	\$ -	\$ -	\$ 56,293	\$ -	\$ 1,042,548
Restricted for Courthouse Temp. Construction	1,730,036	-	-	234,091	-	1,964,127
Assigned for Accumulated Capital Outlay	-	-	-	5,232,832	-	5,232,832
Total Capital Projects Funds	\$ 2,716,291	\$ -	\$ -	\$ 5,523,216	\$ -	\$ 8,239,507
Debt Service Fund						
1020 - Debt Service Fund						
Nonspendable advances receivable	\$ 548,700	\$ -	\$ -	\$ -	\$ -	\$ 548,700
Restricted for future debt service	1,327,532	-	-	174,024	-	1,501,556
Total Debt Service Fund	\$ 1,876,232	\$ -	\$ -	\$ 174,024	\$ -	\$ 2,050,256
Total Governmental Funds	\$ 87,203,000	\$ 166,421	\$ -	\$ 40,927,495	\$ -	\$ 127,964,074

(1) Detailed information related to Non Operating Special Revenue Funds is located in Section B of this Budget Book

State Controller Schedules	County of Napa	Schedule 5
County Budget Act	Summary of Additional Financing Sources by Source and Fund	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2012-13	

Description	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5

Summarization by Source				
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41100 - Property Taxes - Current Secured	57,405,686	58,111,507	59,273,540	59,273,540
41105 - Property Taxes - RDA	24,102	792,953	202,242	202,242
41110 - Property Taxes - VLF Swap	14,217,437	14,359,826	14,647,200	14,647,200
41115 - Property Taxes - Triple Flip	1,474,400	1,612,448	1,676,480	1,676,480
41120 - Property Taxes - Excess ERAF	21,367,050	13,058,529	10,525,000	10,525,000
41150 - Property Taxes - Current Unsecured	2,251,200	2,379,131	2,357,480	2,357,480
41200 - Property Taxes - Prior Yr Secured	460,831	502,299	500,000	500,000
41205 - Property Taxes - Prior Yr Unsecured	45,011	18,333	37,400	37,400
41300 - Supplemental Property Taxes - Current	902,258	795,600	643,840	643,840
41305 - Supplemental Property Taxes - Prior Yr	2,415	3,150	5,365	5,365
41400 - Sales and Use Tax	5,142,256	5,634,370	5,408,000	5,408,000
41500 - Transient Occupancy Tax	8,299,325	9,226,611	9,672,000	9,672,000
41600 - Property Transfer Tax	1,233,273	1,429,927	1,224,000	1,224,000
41700 - Racehorse Tax	23	89	100	100
41800 - Timber Yield Tax	-	-	100	100
Total Taxes	112,825,268	107,924,773	106,172,747	106,172,747

42100 - Animal Licenses	-	135	-	-
42110 - Marriage Licenses	-	121,164	110,000	110,000
42200 - Business Licenses	230,802	354,947	320,758	320,758
42290 - Licenses - Other	-	12,740	2,000	2,000
42300 - Construction/Building Permits	1,129,871	1,417,457	1,416,000	1,416,000
42301 - General Plan Surcharge	53,979	71,193	60,000	60,000
42302 - Septic Tank Construction/Repair Permit	154,309	212,358	170,000	170,000
42303 - Well Construction/Repair Permit	49,944	49,456	36,000	36,000
42350 - Planning Permits	1,169,982	1,315,445	1,200,000	1,200,000

State Controller Schedules		County of Napa			Schedule 5
County Budget Act		Summary of Additional Financing Sources by Source and Fund			
January 2010 Edition, revision #1		Governmental Funds			
		Fiscal Year 2012-13			
Description	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors	
1	2	3	4	5	
42400 - Road Privileges and Permits	29,169	48,260	40,000	40,000	
42600 - Safety Permits	268,228	372,638	251,400	251,400	
42601 - Medical Waste Permit	6,286	6,766	5,640	5,640	
42602 - Retail Food Facilities Permit	686,740	718,754	710,000	710,000	
42603 - Underground Storage Tank Permit	64,221	67,429	60,000	60,000	
42604 - Business Plans Permit	512,083	490,408	515,000	515,000	
42605 - Labor Camp Inspection Permit	1,817	1,817	2,098	2,098	
42606 - Mobile Home Park Permit	9,470	11,350	7,400	7,400	
42607 - Septic Tank Pumper Permit	7,148	9,520	7,000	7,000	
42608 - Swimming Pool Permit	58,129	61,063	55,000	55,000	
42609 - Sewer System Annual Operating Permit	142,891	137,582	135,000	135,000	
42610 - Water Systems Permit	119,366	114,633	132,445	132,445	
42611 - Stormwater Permit	57,336	60,138	59,000	59,000	
42612 - CAL Accidental Release Program Permit	-	-	500	500	
42690 - Permits/Application Fees	36,026	121,544	165,500	165,500	
42700 - Franchise Fees - Public Utility	354,347	351,226	374,396	374,396	
42705 - Franchise Fees - Cable Television	155,884	157,329	159,932	159,932	
42710 - Franchise Fees - Garbage Collection	362,733	324,861	326,400	326,400	
Total License, Permits and Franchises	5,660,760	6,610,210	6,321,469	6,321,469	
43105 - State - Highway Users Tax	3,961,030	4,269,431	4,703,644	4,703,644	
43110 - State - Motor Vehicle In-Lieu Realignment	6,379,743	4,522,962	4,737,435	4,737,435	
43115 - State - Sales Tax Realignment	8,819,679	9,154,996	5,822,082	5,822,082	
43135 - State - Public Health	58,812	56,320	49,630	49,630	
43140 - State - Childrens Medical Services	1,402,720	1,699,537	1,529,668	1,529,668	
43200 - State - Public Assistance Administration	10,443,969	10,820,288	11,532,735	11,532,735	
43205 - State - Public Assistance Programs	7,972,279	1,600,266	4,856,000	4,856,000	

State Controller Schedules		County of Napa			Schedule 5
County Budget Act		Summary of Additional Financing Sources by Source and Fund			
January 2010 Edition, revision #1		Governmental Funds			
		Fiscal Year 2012-13			
Description	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors	
1	2	3	4	5	
43220 - State - Mental Health	2,294,364	3,382,543	2,427,507	2,427,507	
43230 - State - HIV Funding	137,894	116,729	80,870	80,870	
43290 - State - Other Health	87,997	64,002	88,000	88,000	
43300 - State - Agriculture	775,312	361,787	356,601	356,601	
43305 - State - Ag Dept of Food and Agriculture	1,106,627	1,264,552	1,852,550	1,852,550	
43310 - State - Ag Dept of Pesticide Regulation	226,942	552,729	546,867	546,867	
43315 - State - Ag CDFA-Div of Measurement Standards	7,163	6,703	6,350	6,350	
43400 - State - Construction/Subventions	-	41,565	1,035,000	1,035,000	
43405 - State - Site Clean Up	130,051	61,682	130,000	130,000	
43425 - State - Dept of Water Resources	478,221	2,445	750,000	750,000	
43500 - State - Veterans Affairs	584,555	298,955	567,000	567,000	
43525 - State - Transaction Based Reimbursement	-	298,423	-	-	
43600 - State - Homeowners Property Tax Relief	367,660	360,881	358,844	358,844	
43605 - State - Prop 10	77,628	73,382	74,000	74,000	
43610 - State - Prop 172 Public Safety Funds	11,114,915	12,148,493	12,262,290	12,262,290	
43615 - State - COPS	164,491	1,157	-	-	
43620 - State - Prop 1B	2,792,634	-	361,985	361,985	
43700 - State - Stimulus/ARRA	437,628	-	175,000	175,000	
43710 - State - SB 90 Mandates	179,904	397,378	126,000	126,000	
43715 - State - CALEMA	-	-	115,000	115,000	
43720 - State - Emergency Preparedness	64,670	107,672	64,670	64,670	
43790 - State - Other Funding	4,258,534	4,406,803	4,079,738	4,079,738	
43800 - Federal - Public Assistance Administration	8,609,895	4,600,680	7,371,983	7,371,983	
43805 - Federal - Public Assistance Programs	3,567,949	3,277,051	1,577,741	1,577,741	
43815 - Federal - Public Health	-	-	22,737	22,737	
43830 - Federal - Women Infant Children	1,323,755	892,710	885,245	885,245	
43835 - Federal - Mental Health	302,025	225,129	394,117	394,117	

State Controller Schedules	County of Napa			Schedule 5
County Budget Act	Summary of Additional Financing Sources by Source and Fund			
January 2010 Edition, revision #1	Governmental Funds			
	Fiscal Year 2012-13			
Description	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
43836 - Federal - Medi-CAL Billing Administration	532,276	111,888	465,000	465,000
43837 - Federal - Medi-CAL Administrative Activities	561,136	345,329	704,157	704,157
43840 - Federal - Construction	2,704	-	5,086,733	5,086,733
43850 - Federal - Grazing Fees	363	410	410	410
43870 - Federal - Stimulus/ARRA	1,844,992	934,738	-	-
43890 - Federal - Other Funding	3,248,577	4,272,153	6,244,035	6,244,035
43950 - Other - Governmental Agencies	4,261,540	4,791,612	6,592,070	6,592,070
Total Intergovernmental Revenues	88,580,636	75,523,380	88,033,694	88,033,694
44200 - Court Fines	1,907,868	1,714,857	1,806,000	1,806,000
44300 - Forfeitures and Penalties	86,255	95,178	43,500	43,500
44305 - Administrative Civil Penalties	-	-	30,000	30,000
44310 - Parking Fines/Penalties	82,272	70,292	79,728	79,728
44400 - Penalties/Costs - Delinquent Taxes	988,061	850,963	1,036,000	1,036,000
Total Fines, Forfeitures, and Penalties	3,064,456	2,731,288	2,995,228	2,995,228
45100 - Interest	1,015,634	951,277	958,203	958,203
45105 - Interest - Cash with Fiscal Agents	36,660	101	-	-
45200 - Dividends / Rebate	58,523	13,605	70,000	70,000
45300 - Rent - Building/Land	261,639	136,315	95,252	95,252
45505 - Vending Machine Revenues	2,560	2,247	2,164	2,164
45510 - Telephone Revenues	-	-	1,020	1,020
Total Revenue from Use of Money and Property	1,375,015	1,103,546	1,126,639	1,126,639
46100 - Treasury Fees	208,080	207,074	206,000	206,000
46101 - Central Collection Fees	23,866	23,357	24,000	24,000
46105 - Property Tax Admin Fees	657,376	689,306	680,309	680,309
46106 - Property Tax Admin Fees - SB2890	346,397	305,710	196,350	196,350
46110 - Auditing/Accounting Fees	274,411	313,587	285,000	285,000

State Controller Schedules		County of Napa			Schedule 5
County Budget Act		Summary of Additional Financing Sources by Source and Fund			
January 2010 Edition, revision #1		Governmental Funds			
		Fiscal Year 2012-13			
Description	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors	
1	2	3	4	5	
46120 - Election Services	141,767	19,735	250,000	250,000	
46121 - Candidate Fees	11,741	15,600	8,200	8,200	
46125 - Legal Services	927,140	994,101	737,245	737,245	
46130 - HR/Personnel Services	9,506	13,999	15,534	15,534	
46135 - Planning and Engineering Services	798,255	4,455,628	4,881,257	4,881,257	
46145 - Agricultural Services	34,143	29,150	20,000	20,000	
46150 - Civil Process Services	52,957	56,154	50,000	50,000	
46155 - Clerk Fees	176,451	-	-	-	
46160 - Estate Fees	16,394	117,370	76,852	76,852	
46165 - Humane Services	-	-	10,000	10,000	
46170 - Animal Adoption Fees	-	114	-	-	
46175 - Law Enforcement Services	219,777	177,981	221,000	221,000	
46180 - Correction Services	271,397	183,705	147,500	147,500	
46185 - Probation/Juvenile Hall Services	143,311	139,575	126,000	126,000	
46190 - Recording Fees	596,925	592,040	629,883	629,883	
46195 - Copies/Reports	199,153	207,516	195,750	195,750	
46205 - Engineering/Administration Services	-	899,434	1,311,685	1,311,685	
46210 - Construction/Building Permit Review Services	279,308	335,198	310,000	310,000	
46215 - Investigative Fees	94,469	122,830	100,000	100,000	
46220 - Waste Management Services	169,515	219,038	120,000	120,000	
46355 - CMSP Revenue	177,086	97,154	135,000	135,000	
46255 - Inspection Fees	8,510	32,628	8,000	8,000	
46260 - Hauler Fees	125,158	155,583	62,283	62,283	
46300 - Health Fees	3,690	1,680	15,879	15,879	
46305 - Mental Health Services	12,488	9,208	20,000	20,000	
46320 - Medicare Billing	16,935	28,010	36,250	36,250	
46325 - Private Insurance billing	634	2,994	2,117	2,117	

State Controller Schedules	County of Napa			Schedule 5
County Budget Act	Summary of Additional Financing Sources by Source and Fund			
January 2010 Edition, revision #1	Governmental Funds			
	Fiscal Year 2012-13			
Description	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
46330 - Client Fee Billing	4,045,436	3,113,991	4,303,317	4,303,317
46335 - Medi-CAL Billing	1,688	29,822	395,029	395,029
46345 - Medi-CAL Administrative Services	218,529	698,498	678,700	678,700
46350 - Utilization Review	-	-	18,900	18,900
46400 - Educational Services	31,918	17,851	46,000	46,000
46500 - Library Services	115,650	126,283	110,000	110,000
46700 - Special Assessments	251,702	378,592	425,000	425,000
46710 - Mitigation Fees-Commercial	197,050	255,607	418,239	418,239
46800 - Charges for Services	1,617,813	2,261,931	2,339,842	2,339,842
46810 - Charges for Services - American Canyon	4,893,537	4,957,914	5,230,109	5,230,109
46815 - Charges for Services - City of Napa	270,994	314,290	361,076	361,076
46820 - Charges for Services - Yountville	1,225,860	1,098,558	1,284,520	1,284,520
46825 - Charges for Services - St.Helena	34,413	39,552	48,815	48,815
46830 - Charges for Services - Calistoga	34,413	39,237	48,315	48,315
46840 - Charges for Services - Courts	1,670,115	28,759	35,400	35,400
46900 - Interfund Revenue	1,001,763	845,032	2,865,955	2,865,955
46905 - Interfund Revenue - E & A	4,027,369	-	-	-
Total Charges for Services	25,635,092	24,651,375	29,491,311	29,491,311
47100 - Sales - Taxable	-	1,986	-	-
47150 - Other Grants	105,000	125,353	60,500	60,500
47220 - Client Assistance Reimbursements	179,281	226,742	176,530	176,530
47300 - Escheats	5,102	(489)	250	250
47400 - Insurance Settlement	1,015,281	-	-	-
47500 - Donations/Contributions	286,535	218,226	126,717	126,717
47600 - Cash Over/Short	1,856	1,647	2,000	2,000
47900 - Miscellaneous	655,071	608,139	499,879	499,879

State Controller Schedules	County of Napa			Schedule 5
County Budget Act	Summary of Additional Financing Sources by Source and Fund			
January 2010 Edition, revision #1	Governmental Funds			
	Fiscal Year 2012-13			
Description	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Total Miscellaneous Revenues	2,248,127	1,181,604	865,876	865,876
48100 - Sale of Capital Assets	515	34,664	5,000	5,000
48200 - Transfers-In	29,120,994	34,377,327	50,998,378	51,998,378
48210 - Transfers-In from General Fund	3,070,560	2,794,968	24,704,619	24,704,619
48241 - Transfer-In 2011 Realignment	-	-	12,743,196	12,841,661
48300 - A87 Charges	2,572,505	1,626,563	6,423,833	6,423,833
48400 - Loan Proceeds	-	-	1,469,776	1,469,776
48500 - Long Term Debt Proceeds	-	20,225,000	-	-
48900 - Other Financing Sources	-	3,249,340	-	-
Total Other Financing Sources	34,764,574	62,307,862	96,344,802	97,443,267
49900 - Intrafund Revenue	1,126,687	653,800	101,777	101,777
Total Special Items	1,126,687	653,800	101,777	101,777
Total Summarization by Source	\$ 275,280,615	\$ 282,687,839	\$ 331,453,543	\$ 332,552,008

State Controller Schedules	County of Napa				Schedule 5
County Budget Act	Summary of Additional Financing Sources by Source and Fund				
January 2010 Edition, revision #1	Governmental Funds				
	Fiscal Year 2012-13				
Description	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors	
1	2	3	4	5	
Summarization by Fund					
1000 - General Fund	\$ 156,563,535	\$ 154,159,379	\$ 164,665,835	\$ 164,764,300	
2000 - Health and Human Services	64,579,628	63,784,903	85,893,591	85,893,591	
2020 - County Library	7,864,675	8,764,634	7,605,388	7,605,388	
2040 - Roads	10,050,998	6,750,120	19,069,781	20,069,781	
2060 - Inmate Welfare	191,755	197,520	185,700	185,700	
2070 - Napa Valley Tourism Improvement District - Unincc	247,442	377,696	425,000	425,000	
2080 - Affordable Housing	329,730.45	373,562.79	493,239.00	493,239.00	
2100 - Fire Protection	10,403,430.84	9,751,150.24	10,205,300.00	10,205,300.00	
2120 - Wildlife Conservation Commission	13,437.79	15,370.31	7,200.00	7,200.00	
2140 - Building	1,847,115.61	2,349,574.04	2,145,000.00	2,145,000.00	
2160 - Child Support Services	4,117,978	4,135,923	4,125,042	4,125,042	
2180 - Zone-1 Garbage	373,589	335,840	396,400	396,400	
3000 - Capital Improvement Projects Fund	15,051,067	4,582,334	32,323,078	32,323,078	
3500 - Debt Service Fund	3,646,233	27,109,835	3,912,989	3,912,989	
Total Summarization by Fund	\$ 275,280,615	\$ 282,687,840	\$ 331,453,543	\$ 332,552,008	

State Controller Schedules	Napa County	Schedule 6
County Budget Act January 2010 Edition, revision :	Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2012-13	

Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

General Fund						
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Taxes						
		41100 - Property Taxes - Current Secured	\$ 44,281,301	\$ 44,840,074	\$ 45,900,000	\$ 45,900,000
		41105 - Property Taxes - RDA	-	700,486	161,068	161,068
		41110 - Property Taxes - VLF Swap	14,217,437	14,359,826	14,647,200	14,647,200
		41115 - Property Taxes - Triple Flip	1,474,400	1,612,448	1,676,480	1,676,480
		41120 - Property Taxes - Excess ERAF	20,288,481	12,384,941	10,000,000	10,000,000
		41150 - Property Taxes - Current Unsecured	1,739,623	1,838,883	1,836,000	1,836,000
		41200 - Property Taxes - Prior Yr Secured	469,434	501,670	500,000	500,000
		41205 - Property Taxes - Prior Yr Unsecured	34,804	14,166	35,000	35,000
		41300 - Supplemental Property Taxes - Current	738,088	650,625	561,000	561,000
		41305 - Supplemental Property Taxes - Prior Yr	1,976	2,576	5,000	5,000
		41400 - Sales and Use Tax	5,142,256	5,634,370	5,408,000	5,408,000
		41410 - Sales and Use Tax - Capital	-	-	-	-
		41500 - Transient Occupancy Tax	8,299,325	9,226,611	9,672,000	9,672,000
		41600 - Property Transfer Tax	1,233,273	1,429,927	1,224,000	1,224,000
		41700 - Racehorse Tax	23	89	100	100
		41800 - Timber Yield Tax	-	-	100	100
Total Taxes			\$ 97,920,422	\$ 93,196,692	\$ 91,625,948	\$ 91,625,948

License, Permits and Franchises						
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		42100 - Animal Licenses	\$ -	\$ 135	\$ -	\$ -
		42110 - Marriage Licenses	-	121,164	110,000	110,000
		42200 - Business Licenses	230,802	354,947	320,758	320,758
		42290 - Licenses - Other	-	12,740	2,000	2,000
		42300 - Construction/Building Permits	63,224	76,807	116,000	116,000
		42301 - General Plan Surcharge	53,979	71,193	60,000	60,000
		42302 - Septic Tank Construction/Repair Permit	154,309	212,358	170,000	170,000
		42303 - Well Construction/Repair Permit	49,944	49,456	36,000	36,000
		42350 - Planning Permits	1,169,982	1,315,445	1,200,000	1,200,000
		42600 - Safety Permits	1,431	1,443	1,400	1,400
		42601 - Medical Waste Permit	6,286	6,766	5,640	5,640
		42602 - Retail Food Facilities Permit	686,740	718,754	710,000	710,000
		42603 - Underground Storage Tank Permit	64,221	67,429	60,000	60,000
		42604 - Business Plans Permit	512,083	490,408	515,000	515,000
		42605 - Labor Camp Inspection Permit	1,817	1,817	2,098	2,098
		42606 - Mobile Home Park Permit	9,470	11,350	7,400	7,400
		42607 - Septic Tank Pumper Permit	7,148	9,520	7,000	7,000

State Controller Schedules	Napa County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision :	Governmental Funds	
	Fiscal Year 2012-13	

Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		42608 - Swimming Pool Permit	58,129	61,063	55,000	55,000
		42609 - Sewer System Annual Operating Permit	142,891	137,582	135,000	135,000
		42610 - Water Systems Permit	119,366	114,633	132,445	132,445
		42611 - Stormwater Permit	57,336	60,138	59,000	59,000
		42612 - CAL Accidental Release Program Permit	-	-	500	500
		42690 - Permits/Application Fees	10,198	(970)	8,000	8,000
		42700 - Franchise Fees - Public Utility	354,347	351,226	374,396	374,396
		42705 - Franchise Fees - Cable Television	155,884	157,329	159,932	159,932
Total License, Permits and Franchises			\$ 3,909,586	\$ 4,402,732	\$ 4,247,569	\$ 4,247,569

Intergovernmental Revenues

43115 - State - Sales Tax Realignment	\$ 57,396	\$ 61,377	\$ 58,250	\$ 58,250	
43200 - State - Public Assistance Administration	342,095	-	-	-	
43220 - State - Mental Health	64,999	25,000	49,999	49,999	
43300 - State - Agriculture	775,312	361,787	356,601	356,601	
43305 - State - Ag Dept of Food and Agriculture	1,106,627	1,264,552	1,852,550	1,852,550	
43310 - State - Ag Dept of Pesticide Regulation	226,942	552,729	546,867	546,867	
43315 - State - Ag CDFA-Div of Measurement Standard:	7,163	6,703	6,350	6,350	
43405 - State - Site Clean Up	130,051	61,682	130,000	130,000	
43425 - State - Dept of Water Resources	478,221	2,445	750,000	750,000	
43600 - State - Homeowners Property Tax Relief	284,315	279,095	285,631	285,631	
43610 - State - Prop 172 Public Safety Funds	11,114,915	12,148,493	12,262,290	12,262,290	
43615 - State - COPS	164,491	1,157	-	-	
43700 - State - Stimulus/ARRA	82,427	-	-	-	
43710 - State - SB 90 Mandates	179,904	397,378	126,000	126,000	
43790 - State - Other Funding	2,547,449	2,677,373	3,576,684	3,576,684	
43800 - Federal - Public Assistance Administration	55,090	48,463	-	-	
43850 - Federal - Grazing Fees	363	410	410	410	
43870 - Federal - Stimulus/ARRA	141,733	254,055	-	-	
43890 - Federal - Other Funding	1,902,978	2,360,529	2,870,013	2,870,013	
43950 - Other - Governmental Agencies	4,218,255	4,630,626	6,547,070	6,547,070	
Total Intergovernmental Revenues		\$ 23,880,726	\$ 25,133,854	\$ 29,418,715	\$ 29,418,715

Fines, Forfeitures, and Penalties
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44200 - Court Fines	\$ 1,352,256	\$ 1,192,038	\$ 1,339,000	\$ 1,339,000
44300 - Forfeitures and Penalties	84,409	77,214	43,500	43,500
44305 - Administrative Civil Penalties	-	-	30,000	30,000
44310 - Parking Fines/Penalties	58,763	47,129	56,728	56,728

State Controller Schedules	Napa County	Schedule 6
County Budget Act January 2010 Edition, revision :	Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2012-13	

Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

44400 - Penalties/Costs - Delinquent Taxes			988,061	850,963	1,036,000	1,036,000
Total Fines, Forfeitures, and Penalties			\$ 2,483,488	\$ 2,167,344	\$ 2,505,228	\$ 2,505,228

Revenue from Use of Money and Property						
45100 - Interest			\$ 462,385	\$ 381,478	\$ 397,950	\$ 397,950
45105 - Interest - Cash with Fiscal Agents			36,500	-	-	-
45200 - Dividends / Rebate			58,523	13,605	70,000	70,000
45300 - Rent - Building/Land			257,924	132,070	93,252	93,252
45505 - Vending Machine Revenues			2,560	2,247	2,164	2,164
45510 - Telephone Revenues			-	-	1,020	1,020
Total Revenue from Use of Money and Property			\$ 817,891	\$ 529,400	\$ 564,386	\$ 564,386

Charges for Services						
46100 - Treasury Fees			\$ 208,080	\$ 207,074	\$ 206,000	\$ 206,000
46101 - Central Collection Fees			23,866	23,357	24,000	24,000
46105 - Property Tax Admin Fees			657,376	689,306	680,309	680,309
46106 - Property Tax Admin Fees - SB2890			346,397	305,710	196,350	196,350
46110 - Auditing/Accounting Fees			274,411	313,587	285,000	285,000
46120 - Election Services			141,767	19,735	250,000	250,000
46121 - Candidate Fees			11,741	15,600	8,200	8,200
46125 - Legal Services			916,389	994,101	737,245	737,245
46130 - HR/Personnel Services			9,506	13,999	15,534	15,534
46135 - Planning and Engineering Services			199,916	3,688,546	4,156,257	4,156,257
46145 - Agricultural Services			34,143	29,150	20,000	20,000
46150 - Civil Process Services			52,957	56,154	50,000	50,000
46155 - Clerk Fees			176,451	-	-	-
46160 - Estate Fees			-	45,769	10,000	10,000
46165 - Humane Services			-	-	10,000	10,000
46170 - Animal Adoption Fees			-	114	-	-
46175 - Law Enforcement Services			219,777	177,981	221,000	221,000
46180 - Correction Services			271,397	183,705	147,500	147,500
46185 - Probation/Juvenile Hall Services			143,311	139,575	126,000	126,000
46190 - Recording Fees			554,993	543,315	560,000	560,000
46195 - Copies/Reports			185,420	191,382	180,150	180,150
46205 - Engineering/Administration Services			-	899,434	1,311,685	1,311,685
46210 - Construction/Building Permit Review Services			247,592	299,171	280,000	280,000
46220 - Waste Management Services			169,515	219,038	120,000	120,000
46255 - Inspection Fees			177,086	97,154	135,000	135,000

State Controller Schedules County Budget Act January 2010 Edition, revision :	Napa County Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2012-13	Schedule 6
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Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		46260 - Hauler Fees	8,510	32,628	8,000	8,000
		46400 - Educational Services	31,918	17,851	46,000	46,000
		46700 - Special Assessments	4,879	1,122	-	-
		46800 - Charges for Services	907,237	1,728,053	1,648,953	1,648,953
		46810 - Charges for Services - American Canyon	4,893,537	4,957,914	5,230,109	5,230,109
		46815 - Charges for Services - City of Napa	270,994	314,290	361,076	361,076
		46820 - Charges for Services - Yountville	810,834	834,316	859,520	859,520
		46825 - Charges for Services - St.Helena	34,413	39,552	48,815	48,815
		46830 - Charges for Services - Calistoga	34,413	39,237	48,315	48,315
		46840 - Charges for Services - Courts	1,670,115	28,759	35,400	35,400
		46900 - Interfund Revenue	610,119	522,296	245,284	245,284
		46905 - Interfund Revenue - E & A	4,027,369	-	-	-
Total Charges for Services			\$ 18,326,429	\$ 17,668,975	\$ 18,261,702	\$ 18,261,702
Miscellaneous Revenues						
		47100 - Sales - Taxable	\$ -	\$ 1,363	\$ -	\$ -
		47300 - Escheats	5,101	(489)	250	250
		47400 - Insurance Settlement	527,607	-	-	-
		47500 - Donations/Contributions	70,000	65,000	-	-
		47600 - Cash Over/Short	1,856	1,623	2,000	2,000
		47900 - Miscellaneous	608,729	576,239	411,900	411,900
Total Miscellaneous Revenues			\$ 1,213,293	\$ 643,735	\$ 414,150	\$ 414,150
Other Financing Sources						
		48100 - Sale of Capital Assets	\$ 514	\$ 11,030	\$ -	\$ -
		48200 - Transfers-In	3,608,662	7,523,997	6,661,648	6,661,648
		48210 - Transfers-In from General Fund	967,519	969,409	1,088,637	1,088,637
		48241 - Transfer-In 2011 Realignment	-	-	1,882,466	1,980,931
		48300 - A87 Charges	2,572,505	1,626,563	6,423,833	6,423,833
		48400 - Loan Proceeds	-	-	1,469,776	1,469,776
Total Other Financing Sources			\$ 7,149,200	\$ 10,130,999	\$ 17,526,360	\$ 17,624,825
Special Items						
		49900 - Intrafund Revenue	\$ 862,499	\$ 285,648	\$ 101,777	\$ 101,777
Total Special Items			\$ 862,499	\$ 285,648	\$ 101,777	\$ 101,777
Total General Fund			\$ 156,563,535	\$ 154,159,379	\$ 164,665,835	\$ 164,764,300

State Controller Schedules	Napa County	Schedule 6
County Budget Act January 2010 Edition, revision :	Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2012-13	

Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

Health and Human Services Fund						
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License, Permits and Franchises						
		42690 - Permits/Application Fees	\$ 25,828	\$ 122,514	\$ 157,500	\$ 157,500
Total License, Permits and Franchises			\$ 25,828	\$ 122,514	\$ 157,500	\$ 157,500

Intergovernmental Revenues						
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		43110 - State - Motor Vehicle In-Lieu Realignment	\$ 6,379,743	\$ 4,522,962	\$ 4,737,435	\$ 4,737,435
		43115 - State - Sales Tax Realignment	8,762,283	9,093,619	5,763,832	5,763,832
		43118 - State - Realignment 2011	-	-	-	-
		43135 - State - Public Health	58,812	56,320	49,630	49,630
		43140 - State - Childrens Medical Services	1,402,720	1,699,537	1,529,668	1,529,668
		43200 - State - Public Assistance Administration	10,101,874	9,561,399	10,131,071	10,131,071
		43205 - State - Public Assistance Programs	6,729,353	1,541,283	4,856,000	4,856,000
		43220 - State - Mental Health	2,229,365	3,357,544	2,377,508	2,377,508
		43230 - State - HIV Funding	137,894	116,729	80,870	80,870
		43290 - State - Other Health	87,997	64,002	88,000	88,000
		43500 - State - Veterans Affairs	46,611	34,713	37,000	37,000
		43605 - State - Prop 10	77,628	73,382	74,000	74,000
		43700 - State - Stimulus/ARRA	355,201	-	175,000	175,000
		43720 - State - Emergency Preparedness	64,670	107,672	64,670	64,670
		43790 - State - Other Funding	707,886	1,302,797	313,054	313,054
		43800 - Federal - Public Assistance Administration	5,746,862	1,746,191	4,651,105	4,651,105
		43805 - Federal - Public Assistance Programs	3,567,949	3,277,051	1,577,741	1,577,741
		43815 - Federal - Public Health	-	-	22,737	22,737
		43830 - Federal - Women Infant Children	1,323,755	892,710	885,245	885,245
		43835 - Federal - Mental Health	302,025	225,129	394,117	394,117
		43836 - Federal - Medi-CAL Billing Administration	532,276	111,888	465,000	465,000
		43837 - Federal - Medi-CAL Administrative Activities	561,136	345,329	704,157	704,157
		43870 - Federal - Stimulus/ARRA	1,417,176	357,009	-	-
		43890 - Federal - Other Funding	1,261,715	1,845,881	3,029,022	3,029,022
		43950 - Other - Governmental Agencies	23,285	7,400	-	-
Total Intergovernmental Revenues			\$ 51,878,215	\$ 40,340,546	\$ 42,006,862	\$ 42,006,862

Fines, Forfeitures, and Penalties						
		44200 - Court Fines	\$ 4,233	\$ 4,227	\$ 6,000	\$ 6,000
Total Fines, Forfeitures, and Penalties			\$ 4,233	\$ 4,227	\$ 6,000	\$ 6,000

Revenue from Use of Money and Property						
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State Controller Schedules County Budget Act January 2010 Edition, revision :	Napa County Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2012-13	Schedule 6
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Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

45100 - Interest			\$ 6,043	\$ 12,827	\$ 9,953	\$ 9,953
Total Revenues from Use of Money and Property			\$ 6,043	\$ 12,827	\$ 9,953	\$ 9,953

Charges for Services						
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46125 - Legal Services			\$ 10,751	\$ -	\$ -	\$ -
46160 - Estate Fees			16,394	71,601	66,852	66,852
46190 - Recording Fees			41,933	48,725	69,883	69,883
46195 - Copies/Reports			1,512	1,261	1,100	1,100
46355 - CMSP Revenue			-	-	18,900	18,900
46300 - Health Fees			125,158	155,583	62,283	62,283
46305 - Mental Health Services			3,690	1,680	15,879	15,879
46320 - Medicare Billing			12,488	9,208	20,000	20,000
46325 - Private Insurance billing			16,935	28,010	36,250	36,250
46330 - Client Fee Billing			634	2,994	2,117	2,117
46335 - Medi-CAL Billing			4,045,436	3,113,991	4,303,317	4,303,317
46345 - Medi-CAL Administrative Services			1,688	29,822	395,029	395,029
46350 - Utilization Review			218,529	698,498	678,700	678,700
46800 - Charges for Services			443,731	279,532	475,189	475,189
46900 - Interfund Revenue			236,419	168,885	630,100	630,100
Total Charges for Services			\$ 5,175,297	\$ 4,609,790	\$ 6,775,599	\$ 6,775,599

Miscellaneous Revenues						
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47150 - Other Grants			\$ 105,000	\$ 125,353	\$ 60,500	\$ 60,500
47220 - Client Assistance Reimbursements			179,281	226,742	176,530	176,530
47300 - Escheats			1	-	-	-
47500 - Donations/Contributions			52,668	1,124	3,001	3,001
47600 - Cash Over/Short			-	24	-	-
47900 - Miscellaneous			9,383	1,014	3,979	3,979
Total Miscellaneous Revenues			\$ 346,333	\$ 354,256	\$ 244,010	\$ 244,010

Other Financing Sources						
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48200 - Transfers-In			\$ 6,884,211	\$ 17,972,591	\$ 9,681,045	\$ 9,681,045
48210 - Transfers-In from General Fund			(4,721)	-	16,151,892	16,151,892
48241 - Transfer-In 2011 Realignment			-	-	10,860,730	10,860,730
Total Other Financing Sources			\$ 6,879,491	\$ 17,972,591	\$ 36,693,667	\$ 36,693,667

Special Items						
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49900 - Intrafund Revenue			\$ 264,187	\$ 368,152	\$ -	\$ -
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State Controller Schedules County Budget Act January 2010 Edition, revision :	Napa County Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2012-13	Schedule 6
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Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Total Special Items			\$ 264,187	\$ 368,152	\$ -	\$ -

Total Health and Human Services Fund	\$ 64,579,628	\$ 63,784,903	\$ 85,893,591	\$ 85,893,591
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County Library Fund				
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Taxes						
41100 - Property Taxes - Current Secured	\$		5,400,570	\$	5,448,907	\$
41105 - Property Taxes - RDA			17,640		67,670	\$
41120 - Property Taxes - Excess ERAF			1,037,978		628,392	525,000
41150 - Property Taxes - Current Unsecured			207,173		218,268	177,480
41200 - Property Taxes - Prior Yr Secured			(3,484)		254	-
41205 - Property Taxes - Prior Yr Unsecured			4,135		1,687	1,400
41300 - Supplemental Property Taxes - Current			67,175		59,261	32,640
41305 - Supplemental Property Taxes - Prior Yr			180		235	265
41800 - Timber Yield Tax			-		-	-
Total Taxes			\$ 6,731,367	\$ 6,424,673	\$ 6,201,499	\$ 6,201,499

Intergovernmental Revenues						
43525 - State - Transaction Based Reimbursement	\$		-	\$	298,423	\$
43600 - State - Homeowners Property Tax Relief			33,754		33,047	33,213
43790 - State - Other Funding			267,693		-	-
Total Intergovernmental Revenues			\$ 301,447	\$ 331,470	\$ 33,213	\$ 33,213

Revenue from Use of Money and Property						
45100 - Interest	\$		85,926	\$	72,764	\$
45300 - Rent - Building/Land			3,715		4,245	82,000
Total Revenues from Use of Money and Property			\$ 89,641	\$ 77,009	\$ 84,000	\$ 84,000

Charges for Services						
46195 - Copies/Reports	\$		12,221	\$	14,873	\$
46500 - Library Services			115,650		126,283	14,500
46800 - Charges for Services			265		159	110,000
46820 - Charges for Services - Yountville			-		-	-
Total Charges for Services			\$ 128,137	\$ 141,315	\$ 124,500	\$ 124,500

Miscellaneous Revenues						
47100 - Sales - Taxable	\$		-	\$	360	\$
47500 - Donations/Contributions			125,298		152,102	-
Total Miscellaneous Revenues			\$ 125,298	\$ 152,462	\$ 123,716	\$ 123,716

State Controller Schedules	Napa County	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision :	Governmental Funds	
	Fiscal Year 2012-13	

Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

47900 - Miscellaneous	-	-	3,000	3,000
Total Miscellaneous Revenues	\$ 125,298	\$ 152,462	\$ 126,716	\$ 126,716

Other Financing Sources				
48200 - Transfers-In	\$ 313,022	\$ 1,460,020	\$ 849,974	\$ 849,974
48210 - Transfers-In from General Fund	175,762	177,685	185,486	185,486
Total Other Financing Sources	\$ 488,784	\$ 1,637,705	\$ 1,035,460	\$ 1,035,460

Total County Library Fund	\$ 7,864,675	\$ 8,764,634	\$ 7,605,388	\$ 7,605,388
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Roads Fund

License, Permits and Franchises				
42400 - Road Privileges and Permits	\$ 29,169	\$ 48,260	\$ 40,000	\$ 40,000
Total License, Permits and Franchises	\$ 29,169	\$ 48,260	\$ 40,000	\$ 40,000

Intergovernmental Revenues				
43105 - State - Highway Users Tax	\$ 3,961,030	\$ 4,269,431	\$ 4,703,644	\$ 4,703,644
43400 - State - Construction/Subventions	-	41,565	1,035,000	1,035,000
43620 - State - Prop 1B	2,792,634	-	361,985	361,985
43715 - State - CALEMA	-	-	115,000	115,000
43790 - State - Other Funding	727,850	367,066	-	-
43840 - Federal - Construction	2,704	-	5,086,733	5,086,733
43870 - Federal - Stimulus/ARRA	286,084	323,674	-	-
43890 - Federal - Other Funding	83,884	65,744	345,000	345,000
43950 - Other - Governmental Agencies	-	153,586	45,000	45,000
Total Intergovernmental Revenues	\$ 7,854,186	\$ 5,221,065	\$ 11,692,362	\$ 11,692,362

Fines, Forfeitures, and Penalties				
44300 - Forfeitures and Penalties	\$ 1,846	\$ 17,805	\$ -	\$ -
Total Fines, Forfeitures, and Penalties	\$ 1,846	\$ 17,805	\$ -	\$ -

Revenue from Use of Money and Property				
45100 - Interest	\$ 35,050	\$ 21,684	\$ 24,000	\$ 24,000
45105 - Interest - Cash with Fiscal Agents	128	101	-	-
Total Revenues from Use of Money and Property	\$ 35,178	\$ 21,785	\$ 24,000	\$ 24,000

Charges for Services

State Controller Schedules County Budget Act January 2010 Edition, revision :	Napa County Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2012-13	Schedule 6
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Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

46900 - Interfund Revenue	\$	85,897	\$	74,633	\$	1,990,571	\$	1,990,571		
Total Charges for Services			\$	85,897	\$	74,633	\$	1,990,571	\$	1,990,571

Miscellaneous Revenues										
47500 - Donations/Contributions	\$	15,569	\$	-	\$	-	\$	-		
47900 - Miscellaneous		3,446		721		-		-		
Total Miscellaneous Revenues			\$	19,014	\$	721	\$	-	\$	-

Other Financing Sources										
48200 - Transfers-In	\$	93,708	\$	433,852	\$	4,390,848	\$	5,390,848		
48210 - Transfers-In from General Fund		1,932,000		932,000		932,000		932,000		
Total Other Financing Sources			\$	2,025,708	\$	1,365,852	\$	5,322,848	\$	6,322,848

Total Roads Fund	\$	10,050,998	\$	6,750,120	\$	19,069,781	\$	20,069,781
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Inmate Welfare Fund

Revenue from Use of Money and Property										
45100 - Interest	\$	1,273	\$	1,117	\$	-	\$	-		
Total Revenues from Use of Money and Property			\$	1,273	\$	1,117	\$	-	\$	-

Charges for Services										
46800 - Charges for Services	\$	190,482	\$	196,325	\$	185,700	\$	185,700		
Total Charges for Services			\$	190,482	\$	196,325	\$	185,700	\$	185,700

Miscellaneous Revenues										
47100 - Sales - Taxable	\$	-	\$	58	\$	-	\$	-		
47900 - Miscellaneous		-		20		-		-		
Total Miscellaneous Revenues			\$	-	\$	78	\$	-	\$	-

Total Inmate Welfare Fund	\$	191,755	\$	197,520	\$	185,700	\$	185,700
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Napa Valley Tourism Improvement District - Unincorp Fund

Revenue from Use of Money and Property										
45100 - Interest	\$	619	\$	226	\$	-	\$	-		
Total Revenues from Use of Money and Property			\$	619	\$	226	\$	-	\$	-

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Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

Charges for Services						
		46700 - Special Assessments	\$ 246,823	\$ 377,469	\$ 425,000	\$ 425,000
Total Charges for Services			\$ 246,823	\$ 377,469	\$ 425,000	\$ 425,000

Total Napa Valley Tourism Improvement District - Unincorp Fund			\$ 247,442	\$ 377,696	\$ 425,000	\$ 425,000
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Affordable Housing Fund

Revenue from Use of Money and Property						
		45100 - Interest	\$ 102,680	\$ 95,206	\$ 54,000	\$ 54,000
Total Revenues from Use of Money and Property			\$ 102,680	\$ 95,206	\$ 54,000	\$ 54,000

Charges for Services						
		46710 - Mitigation Fees-Commercial	\$ 197,050	\$ 255,607	\$ 418,239	\$ 418,239
Total Charges for Services			\$ 197,050	\$ 255,607	\$ 418,239	\$ 418,239

Miscellaneous Revenues						
		47900 - Miscellaneous	\$ 30,000	\$ 22,750	\$ 21,000	\$ 21,000
Total Miscellaneous Revenues			\$ 30,000	\$ 22,750	\$ 21,000	\$ 21,000

Total Affordable Housing Fund			\$ 329,730	\$ 373,563	\$ 493,239	\$ 493,239
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Fire Protection Fund

Taxes						
		41100 - Property Taxes - Current Secured	\$ 7,723,815	\$ 7,822,527	\$ 7,940,000	\$ 7,940,000
		41105 - Property Taxes - RDA	6,462	24,797	10,000	10,000
		41120 - Property Taxes - Excess ERAF	40,591	45,196	-	-
		41150 - Property Taxes - Current Unsecured	304,404	321,981	344,000	344,000
		41200 - Property Taxes - Prior Yr Secured	(5,119)	375	-	-
		41205 - Property Taxes - Prior Yr Unsecured	6,072	2,479	1,000	1,000
		41300 - Supplemental Property Taxes - Current	96,995	85,714	50,200	50,200
		41305 - Supplemental Property Taxes - Prior Yr	259	339	100	100
		41800 - Timber Yield Tax	-	-	-	-
Total Taxes			\$ 8,173,479	\$ 8,303,408	\$ 8,345,300	\$ 8,345,300

License, Permits and Franchises
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Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		42600 - Safety Permits	\$ 266,797	\$ 371,195	\$ 250,000	\$ 250,000
		Total License, Permits and Franchises	\$ 266,797	\$ 371,195	\$ 250,000	\$ 250,000
Intergovernmental Revenues						
		43500 - State - Veterans Affairs	\$ 537,944	\$ 264,242	\$ 530,000	\$ 530,000
		43600 - State - Homeowners Property Tax Relief	49,591	48,739	40,000	40,000
		43790 - State - Other Funding	7,657	59,567	190,000	190,000
		43950 - Other - Governmental Agencies	20,000	-	-	-
		Total Intergovernmental Revenues	\$ 615,192	\$ 372,548	\$ 760,000	\$ 760,000
Fines, Forfeitures, and Penalties						
		44300 - Forfeitures and Penalties	\$ -	\$ 159	\$ -	\$ -
		Total Fines, Forfeitures, and Penalties	\$ -	\$ 159	\$ -	\$ -
Revenue from Use of Money and Property						
		45100 - Interest	\$ 97,578	\$ 83,707	\$ 100,000	\$ 100,000
		Total Revenue from Use of Money and Property	\$ 97,578	\$ 83,707	\$ 100,000	\$ 100,000
Charges for Services						
		46210 - Construction/Building Permit Review Services	\$ 31,717	\$ 36,028	\$ 30,000	\$ 30,000
		46800 - Charges for Services	63,798	40,711	15,000	15,000
		46820 - Charges for Services - Yountville	415,026	264,242	425,000	425,000
		Total Charges for Services	\$ 510,541	\$ 340,980	\$ 470,000	\$ 470,000
Miscellaneous Revenues						
		47400 - Insurance Settlement	\$ 487,674	\$ -	\$ -	\$ -
		47500 - Donations/Contributions	23,000	-	-	-
		47900 - Miscellaneous	3,513	4,316	-	-
		Total Miscellaneous Revenues	\$ 514,188	\$ 4,316	\$ -	\$ -
Other Financing Sources						
		48100 - Sale of Capital Assets	\$ 1	\$ 23,634	\$ 5,000	\$ 5,000
		48200 - Transfers-In	225,655	251,204	275,000	275,000
		Total Other Financing Sources	\$ 225,656	\$ 274,838	\$ 280,000	\$ 280,000
Total Fire Protection Fund			\$ 10,403,431	\$ 9,751,150	\$ 10,205,300	\$ 10,205,300

State Controller Schedules County Budget Act January 2010 Edition, revision :	Napa County Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2012-13	Schedule 6
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Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

Wildlife Conservation Commission Fund						
Fines, Forfeitures, and Penalties						
		44200 - Court Fines	\$ 11,545	\$ 14,325	\$ 6,000	\$ 6,000
Total Fines, Forfeitures, and Penalties			\$ 11,545	\$ 14,325	\$ 6,000	\$ 6,000
Revenue from Use of Money and Property						
		45100 - Interest	\$ 1,893	\$ 1,046	\$ 1,200	\$ 1,200
Total Revenue from Use of Money and Property			\$ 1,893	\$ 1,046	\$ 1,200	\$ 1,200
Total Wildlife Conservation Commission Fund			\$ 13,438	\$ 15,370	\$ 7,200	\$ 7,200

Building Fund						
License, Permits and Franchises						
		42300 - Construction/Building Permits	\$ 1,066,647	\$ 1,340,649	\$ 1,300,000	\$ 1,300,000
Total License, Permits and Franchises			\$ 1,066,647	\$ 1,340,649	\$ 1,300,000	\$ 1,300,000
Fines, Forfeitures, and Penalties						
		44200 - Court Fines	\$ -	\$ 17,434	\$ -	\$ -
Total Fines, Forfeitures, and Penalties			\$ -	\$ 17,434	\$ -	\$ -
Revenue from Use of Money and Property						
		45100 - Interest	\$ 6,033	\$ 5,210	\$ 5,000	\$ 5,000
Total Revenue from Use of Money and Property			\$ 6,033	\$ 5,210	\$ 5,000	\$ 5,000
Charges for Services						
		46135 - Planning and Engineering Services	\$ 598,339	\$ 767,082	\$ 725,000	\$ 725,000
		46215 - Investigative Fees	94,469	122,830	100,000	100,000
		46800 - Charges for Services	12,300	17,151	15,000	15,000
		46900 - Interfund Revenue	69,328	79,219	-	-
Total Charges for Services			\$ 774,436	\$ 986,281	\$ 840,000	\$ 840,000
Total Building Fund			\$ 1,847,116	\$ 2,349,574	\$ 2,145,000	\$ 2,145,000

Child Support Services Fund						
Intergovernmental Revenues						
		43200 - State - Public Assistance Administration	\$ -	\$ 1,258,889	\$ 1,401,664	\$ 1,401,664
		43205 - State - Public Assistance Programs	\$ 1,242,926	\$ 58,983	\$ -	\$ -
		43800 - Federal - Public Assistance Administration	\$ 2,807,943	\$ 2,806,026	\$ 2,720,878	\$ 2,720,878

State Controller Schedules County Budget Act January 2010 Edition, revision :	Napa County Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2012-13	Schedule 6
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Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

Total Intergovernmental Revenues			\$ 4,050,869	\$ 4,123,898	\$ 4,122,542	\$ 4,122,542
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Revenue from Use of Money and Property						
			\$ 2,109	\$ 1,828	\$ 2,500	\$ 2,500
Total Revenue from Use of Money and Property			\$ 2,109	\$ 1,828	\$ 2,500	\$ 2,500

Miscellaneous Revenues						
			\$ -	\$ 206	\$ -	\$ -
			-	1,394	-	-
Total Miscellaneous Revenues			\$ -	\$ 1,600	\$ -	\$ -

Other Financing Sources						
			65,000	8,597	-	-
Total Other Financing Sources			\$ 65,000	\$ 8,597	\$ -	\$ -

Total Child Support Services Fund			\$ 4,117,978	\$ 4,135,923	\$ 4,125,042	\$ 4,125,042
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Zone-1 Garbage Fund						
License, Permits and Franchises						
			\$ 362,733	\$ 324,861	\$ 326,400	\$ 326,400
Total License, Permits and Franchises			\$ 362,733	\$ 324,861	\$ 326,400	\$ 326,400

Fines, Forfeitures, and Penalties						
			-	-	-	-
Total Fines, Forfeitures, and Penalties			\$ -	\$ -	\$ -	\$ -

Revenue from Use of Money and Property						
			\$ 10,856	\$ 9,292	\$ 10,000	\$ 10,000
Total Revenue from Use of Money and Property			\$ 10,856	\$ 9,292	\$ 10,000	\$ 10,000

Miscellaneous Revenues						
			-	1,687	60,000	60,000
Total Miscellaneous Revenues			\$ -	\$ 1,687	\$ 60,000	\$ 60,000

Total Zone-1 Garbage Fund			\$ 373,589	\$ 335,840	\$ 396,400	\$ 396,400
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Capital Improvement Projects Fund Fund						
Fines, Forfeitures, and Penalties						

State Controller Schedules County Budget Act January 2010 Edition, revision :	Napa County Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2012-13	Schedule 6
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Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		44200 - Court Fines	\$ 539,835	\$ 486,833	\$ 455,000	\$ 455,000
		44310 - Parking Fines/Penalties	23,509	23,163	23,000	23,000
		Total Fines, Forfeitures, and Penalties	\$ 563,344	\$ 509,996	\$ 478,000	\$ 478,000
Revenue from Use of Money and Property						
		45100 - Interest	\$ 203,188	\$ 264,835	\$ 271,600	\$ 271,600
		Total Revenue from Use of Money and Property	\$ 203,188	\$ 264,835	\$ 271,600	\$ 271,600
Other Financing Sources						
		48200 - Transfers-In	\$ 14,284,535	\$ 3,091,628	\$ 27,953,621	\$ 27,953,621
		48210 - Transfers-In from General Fund	-	715,874	3,619,857	3,619,857
		Total Other Financing Sources	\$ 14,284,535	\$ 3,807,502	\$ 31,573,478	\$ 31,573,478
Total Capital Improvement Projects Fund Fund			\$ 15,051,067	\$ 4,582,334	\$ 32,323,078	\$ 32,323,078
Debt Service Fund Fund						
Revenue from Use of Money and Property						
		45100 - Interest	\$ -	\$ 57	\$ -	\$ -
		45105 - Interest - Cash with Fiscal Agents	32	-	-	-
		Total Revenue from Use of Money and Property	\$ 32	\$ 57	\$ -	\$ -
Other Financing Sources						
		48200 - Transfers-In	\$ 3,646,200	\$ 3,635,438	\$ 1,186,242	\$ 1,186,242
		48210 - Transfers-In from General Fund	-	-	2,726,747	2,726,747
		48500 - Long Term Debt Proceeds	-	20,225,000	-	-
		48900 - Other Financing Sources	-	3,249,340	-	-
		Total Other Financing Sources	\$ 3,646,200	\$ 27,109,778	\$ 3,912,989	\$ 3,912,989
Total Debt Service Fund Fund			\$ 3,646,233	\$ 27,109,835	\$ 3,912,989	\$ 3,912,989
TOTAL ALL FUNDS			\$ 275,280,615	\$ 282,687,840	\$ 331,453,543	\$ 332,552,008

State Controller Schedules		County of Napa			Schedule 7	
County Budget Act January 2010 Edition, revision #1		Summary of Additional Financing Uses by Function and Fund			Governmental Funds Fiscal Year 2012-13	
Description	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors		
1	2	3	4	5		
Summarization by Function						
General	\$ 63,144,413	\$ 54,782,861	\$ 145,008,200	\$ 140,935,349		
Public Protection	91,323,705	95,186,946	101,604,273	101,702,738		
Public Ways and Facilities	8,602,232	8,701,867	21,410,034	22,410,034		
Health and Sanitation	39,282,774	37,610,274	42,490,553	42,490,553		
Public Assistance	3,103,164	44,032,407	55,730,184	55,730,184		
Education	7,879,730	9,926,139	9,680,553	9,438,553		
Recreation and Cultural Services	1,200,888	622,832	1,153,087	1,153,087		
Debt Service	3,908,183	26,341,098	3,912,989	3,912,989		
Total Non Operating Special Revenue Funds (1)	8,321,663	23,419,836	30,401,099	30,499,564		
Total Summarization by Function	\$ 226,766,751	\$ 300,624,261	\$ 411,390,972	\$ 408,273,051		
Appropriation for Contingencies						
General Fund	\$ -	\$ -	\$ -	\$ 6,000,000		
County Library	-	-	-	242,000		
Total Appropriation for Contingencies	\$ -	\$ -	\$ -	\$ 6,242,000		
Provisions for Reserves and Designations						
General Fund	\$ -	\$ -	\$ 467,913	\$ 467,913		
Roads	-	-	2,539,479	2,539,479		
Inmate Welfare	-	-	152,580	152,580		
Affordable Housing	-	-	2,993,938	2,993,938		
Fire Protection	-	-	7,475,697	7,475,697		
Wildlife Conservation Commission	-	-	45,525	45,525		
Building	-	-	494,966	494,966		
Zone-1 Garbage	-	-	1,073,398	1,073,398		
Total Provisions for Reserves and Designations	\$ -	\$ -	\$ 15,243,496	\$ 15,243,496		
Total Financing Uses	\$ 226,766,751	\$ 300,624,261	\$ 426,634,468	\$ 429,758,547		

(1) Detailed information related to Non Operating Special Revenue Funds is located in Section B of this Budget Book

State Controller Schedules		County of Napa			Schedule 7
County Budget Act		Summary of Additional Financing Uses by Function and Fund			
January 2010 Edition, revision #1		Governmental Funds			
		Fiscal Year 2012-13			
Description	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors	
1	2	3	4	5	
Summarization by Fund					
General Fund	\$ 141,626,138	\$ 135,199,499	\$ 172,577,429	\$ 173,603,043	
Health and Human Services	37,401,499	76,343,932	85,893,591	85,893,591	
County Library	7,475,178	9,547,897	9,238,564	9,238,564	
Roads	8,377,595	8,476,344	23,919,513	24,919,513	
Inmate Welfare	182,992	184,131	336,891	336,891	
Napa Valley Tourism Improvement District - Uninc	247,282	377,832	425,000	425,000	
Affordable Housing	851,133	848,944	10,355,860	10,355,860	
Fire Protection	10,512,058	9,928,937	19,757,650	19,757,650	
Wildlife Conservation Commission	100,203	40,215	95,525	95,525	
Building	2,086,595	2,031,593	2,760,169	2,760,169	
Child Support Services	4,207,863	3,989,174	4,125,042	4,125,042	
Zone-1 Garbage	211,438	444,238	1,624,898	1,624,898	
Capital Improvement Projects Fund	1,256,931	3,450,591	61,210,248	62,210,248	
Debt Service Fund	3,908,183	26,341,098	3,912,989	3,912,989	
Total Non Operating Special Revenue Funds (1)	8,321,663	23,419,836	30,401,099	30,499,564	
Total Summarization by Fund	\$ 226,766,751	\$ 300,624,261	\$ 426,634,468	\$ 429,758,547	

(1) Detailed information related to Non Operating Special Revenue Funds is located in Section B of this Budget Book

State Controller Schedules	County of Napa			Schedule 8
County Budget Act	Detail of Financing Uses by Function, Activity and Budget Unit			
January 2011	Governmental Fund			
	Fiscal Year 2012-13			
Function Activity and Budget Unit	2010-2011 Actual	2011-2012 Actual	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
General				
Legislative and Administrative				
Board of Supervisors	686,429	685,371	704,491	704,491
County Executive Office	2,549,713	2,756,833	2,927,986	2,927,986
Housing and Intergovernmental Affairs	700,336	700,723	891,183	891,183
Tobacco Settlement	936,730	894,330	1,200,000	1,350,000
Total Legislative and Administrative	4,873,208	5,037,256	5,723,661	5,873,661
Finance				
Auditor-Controller	2,542,379	2,669,654	2,839,164	2,839,164
Treasurer-Tax Collector	1,573,691	1,628,569	1,854,694	1,854,694
Assessor	2,757,610	2,796,001	2,874,698	2,874,698
Total Finance	6,873,680	7,094,223	7,568,557	7,568,557
County Counsel				
County Counsel	3,481,641	3,588,655	3,819,941	3,819,941
Total County Counsel	3,481,641	3,588,655	3,819,941	3,819,941
Personnel				
Human Resources	1,805,139	1,817,132	2,094,946	2,094,946
Training and Organizational Development	169,201	164,550	209,595	249,595
Total Personnel	1,974,340	1,981,682	2,304,541	2,344,541
Elections				
Elections	930,568	993,498	1,139,332	1,139,332
Total Elections	930,568	993,498	1,139,332	1,139,332

State Controller Schedules	County of Napa			Schedule 8
County Budget Act	Detail of Financing Uses by Function, Activity and Budget Unit			
January 2011	Governmental Fund			
	Fiscal Year 2012-13			
Function Activity and Budget Unit	2010-2011 Actual	2011-2012 Actual	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
General Continued				
Communications				
Communications	1,159,593	1,105,889	1,318,416	1,318,416
Records Management	599,940	677,871	777,733	777,733
Total Communications	1,759,533	1,783,760	2,096,148	2,096,148
Property Management				
Property Management	4,878,244	4,757,199	5,331,684	5,331,684
Property Mgmt Maint Projects	68,672	-	53,000	53,000
Total Property Management	4,946,916	4,757,199	5,384,684	5,384,684
Plant Acquisition				
Accumulated Capital Outlay	152,465	1,457,663	29,346,386	30,346,386
General Fund Capital Imp. Projects	813,246	1,702,144	31,573,478	31,573,478
Criminal Justice Facility Construction	57,241	56,821	56,293	56,293
Courthouse Fund	233,979	233,962	234,091	234,091
Total Plant Acquisition	1,256,931	3,450,591	61,210,248	62,210,248
Other General				
Non-Departmental Revenue	-	-	-	-
General Expenditures	22,459,491	11,425,484	28,802,998	29,580,147
Central Services	2,227,159	1,640,665	2,133,126	2,093,126
Public Works	7,204,208	6,204,320	6,738,167	6,738,167
Public Works Projects	4,909,456	6,447,697	11,661,798	11,661,798
Total Other General	36,800,314	25,718,165	49,336,089	50,073,238
Promotion				
Napa Valley Tourism Imp. District - Unincorp.	247,282	377,832	425,000	425,000
Total Promotion	247,282	377,832	425,000	425,000
Total General	63,144,413	54,782,861	139,008,200	140,935,349

State Controller Schedules	County of Napa	Schedule 8
County Budget Act	Detail of Financing Uses by Function, Activity and Budget Unit	
January 2011	Governmental Fund	
	Fiscal Year 2012-13	

Function Activity and Budget Unit	2010-2011 Actual	2011-2012 Actual	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
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Public Protection				
Judicial				

Grand Jury	58,862	79,684	59,051	59,051
District Attorney	7,910,904	8,425,165	8,588,043	8,588,043
District Attorney - Consumer Fraud	302,407	312,944	512,295	512,295
Public Defender	3,507,022	3,677,745	3,937,895	3,937,895
Conflict Public Defender	921,133	945,025	997,731	997,731
Child Support Services	4,207,863	3,989,174	4,125,042	4,125,042
Total Judicial	16,908,192	17,429,737	18,220,057	18,220,057

Police Protection				
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Sheriff	23,183,326	24,684,164	25,261,160	25,261,160
Sheriff - Coroner	559,343	534,877	541,677	541,677
Sheriff - Animal Services	833,320	853,472	883,638	883,638
Special Investigations Unit	785,438	873,874	676,159	676,159
Total Police Protection	25,361,426	26,946,387	27,362,634	27,362,634

Detention and Correction				
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Corrections	12,142,995	12,523,203	13,423,613	13,423,613
Probation	8,784,193	9,320,238	10,359,564	10,458,029
Juvenile Hall	4,499,054	4,523,028	5,261,287	5,261,287
Community Services Center	904,685	1,179,717	1,205,445	1,205,445
Inmate Welfare	182,992	184,131	184,311	184,311
Total Detention and Correction	26,513,918	27,730,317	30,434,219	30,532,684

Fire Protection				
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Fire Protection	10,492,678	9,928,920	12,265,953	12,265,953
Napa Interagency Hazardous Incident Team (NIHIT)	19,379	17	16,000	16,000
Total Fire Protection	10,512,058	9,928,937	12,281,953	12,281,953

State Controller Schedules	County of Napa				Schedule 8
County Budget Act	Detail of Financing Uses by Function, Activity and Budget Unit				
January 2011	Governmental Fund				
	Fiscal Year 2012-13				
Function Activity and Budget Unit	2010-2011 Actual	2011-2012 Actual	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors	
Protection Inspection					
Ag Commissioner/Sealer	3,850,268	5,393,596	4,858,879	4,858,879	
Building Inspection	2,065,868	2,031,593	2,215,203	2,215,203	
Building Code Enforcement	20,728	-	50,000	50,000	
Total Protection Inspection	5,936,863	7,425,189	7,124,082	7,124,082	
Other Protection					
Emergency Services	89,234	253,621	317,464	317,464	
Recorder/County Clerk	1,310,205	995,417	988,690	988,690	
Planning, Building & Environmental Services	4,518,230	4,365,320	4,745,174	4,745,174	
Watershed Info Center & Conservation	73,375	71,807	80,000	80,000	
Wildlife Conservation Commission	100,203	40,215	50,000	50,000	
Total Other Protection	6,091,247	5,726,380	6,181,329	6,181,329	
Total Public Protection	91,323,705	95,186,946	101,604,273	101,702,738	
Public Ways and Facilities					
Public Ways					
Roads - General Fund	-	-	30,000	30,000	
PW - Roads Projects (General Fund)	224,638	225,523	-	-	
Roads	-	-	8,284,830	9,284,830	
Roads Capital Improvement Projects	8,377,595	8,476,344	13,095,204	13,095,204	
Total Public Ways	8,602,232	8,701,867	21,410,034	22,410,034	
Total Public Ways and Facilities	8,602,232	8,701,867	21,410,034	22,410,034	

State Controller Schedules	County of Napa			Schedule 8
County Budget Act	Detail of Financing Uses by Function, Activity and Budget Unit			
January 2011	Governmental Fund			
	Fiscal Year 2012-13			
Function Activity and Budget Unit	2010-2011 Actual	2011-2012 Actual	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Health and Sanitation				
Health				
Local Enforcement Agency	294,468	293,582	303,850	303,850
Environmental Management	3,282,971	3,430,839	3,797,462	3,797,462
HHSA - Public Health	11,481,305	10,726,308	11,964,004	11,964,004
HHSA - Mental Health	19,852,243	18,794,414	21,338,790	21,338,790
HHSA - Alcohol and Drug Services	4,160,349	3,920,893	4,534,948	4,534,948
Total Health	39,071,336	37,166,036	41,939,053	41,939,053
Sanitation				
Zone-1 Garbage	211,438	444,238	551,500	551,500
Total Sanitation	211,438	444,238	551,500	551,500
Total Health and Sanitation	39,282,774	37,610,274	42,490,553	42,490,553
Public Assistance				
Administration				
HHSA - Child Welfare Services	-	12,984,525	14,604,087	14,604,087
HHSA - Comprehensive Services for Older Adults	543,621	6,929,707	7,255,511	7,255,511
HHSA - Self Sufficiency	691,007	14,505,526	15,977,489	15,977,489
HHSA - Agency Administration	-	1,202,137	1,283,638	1,283,638
HHSA - Fiscal	-	2,832,433	3,292,046	3,292,046
HHSA - Operations	672,974	2,645,830	3,517,934	3,517,934
HHSA - Quality Management	-	979,058	1,066,248	1,066,248
HHSA - Organizational Resource and Development	-	823,100	1,058,896	1,058,896
Total Administration	1,907,602	42,902,317	48,055,850	48,055,850
Care of Court Wards				
Care of Juvenile Court Wards	344,428	281,146	312,412	312,412
Total Care of Court Wards	344,428	281,146	312,412	312,412

State Controller Schedules County Budget Act January 2011	County of Napa Detail of Financing Uses by Function, Activity and Budget Unit Governmental Fund Fiscal Year 2012-13			Schedule 8
Function Activity and Budget Unit	2010-2011 Actual	2011-2012 Actual	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Other Assistance				
Affordable Housing	851,133	848,944	7,361,922	7,361,922
Total Other Assistance	851,133	848,944	7,361,922	7,361,922
Total Public Assistance	3,103,164	44,032,407	55,730,184	55,730,184
Education				
Library Services				
County Library - Operations	7,162,156	8,087,877	8,388,590	8,146,590
County Library - Capital Improvement Projects	313,022	1,460,020	849,974	849,974
Total Library Services	7,475,178	9,547,897	9,238,564	8,996,564
Agricultural Education				
UC Cooperative Extension	404,552	378,242	441,989	441,989
Total Agricultural Education	404,552	378,242	441,989	441,989
Total Education	7,879,730	9,926,139	9,680,553	9,438,553
Recreation and Cultural Services				
Recreation Facilities				
Special Projects	1,200,888	622,832	1,153,087	1,153,087
Total Recreation Facilities	1,200,888	622,832	1,153,087	1,153,087
Total Recreation and Cultural Services	1,200,888	622,832	1,153,087	1,153,087
Debt Service				
Retirement of Long-Term Debt				
Debt Service	3,908,183	26,341,098	3,912,989	3,912,989
Total Retirement of Long-Term Debt	3,908,183	26,341,098	3,912,989	3,912,989

State Controller Schedules	County of Napa				Schedule 8
County Budget Act	Detail of Financing Uses by Function, Activity and Budget Unit				
January 2011	Governmental Fund				
	Fiscal Year 2012-13				
Function Activity and Budget Unit	2010-2011 Actual	2011-2012 Actual	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors	
Total Debt Service	3,908,183	26,341,098	3,912,989	3,912,989	
Total Non Operating Special Revenue Funds (1)	8,321,663	23,419,836	30,401,099	30,499,564	
Subtotal Total Financing Uses by Function	\$ 226,766,751	\$ 300,624,261	\$ 405,390,972	\$ 408,273,051	
Appropriation for Contingencies					
General Fund			\$ 6,000,000	\$ 6,000,000	
Library				242,000	
Total Appropriation for Contingencies	\$ -	\$ -	\$ 6,000,000	\$ 6,242,000	
Grand Total Financing Uses by Function	\$ 226,766,751	\$ 300,624,261	\$ 411,390,972	\$ 414,515,051	

(1) Detailed information related to Non Operating Special Revenue Funds is located in Section B of this Budget Book.

Fund: **1000 - General Fund**
 Budget Unit: **10100 - Board of Supervisors**
 Function: **General**
 Activity: **Legislative & Administrative**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Miscellaneous Revenues					
47900	Miscellaneous	17.90	208.71	-	-
	Miscellaneous Revenues	\$ 17.90	\$ 208.71	\$ -	\$ -
	Total Revenues	\$ 17.90	\$ 208.71	\$ -	\$ -
Salaries and Employee Benefits					
51100	Salaries and Wages	449,121.20	449,121.20	447,392.00	447,392.00
51200	401A Employer Contribution	5,017.50	5,017.50	5,000.00	5,000.00
51205	Cell Phone Allowance	8,796.50	10,214.00	8,760.00	8,760.00
51300	Medicare	6,597.17	6,601.98	6,640.30	6,640.30
51400	Employee Insurance - Premiums	66,966.70	71,339.27	75,493.81	75,493.81
51405	Workers Compensation	669.00	877.00	1,014.00	1,014.00
51600	Retirement	62,725.97	63,936.18	63,499.07	63,499.07
51605	Other Post Employment Benefits	18,276.00	18,681.16	24,279.00	24,279.00
	Salaries and Employee Benefits	\$ 618,170.04	\$ 625,788.29	\$ 632,078.18	\$ 632,078.18
Services and Supplies					
52130	Information Technology Services	25,329.00	26,870.04	29,501.00	29,501.00
52700	Insurance - Liability	18,702.00	3,212.00	4,248.00	4,248.00
52800	Communications/Telephone	554.56	747.52	1,000.00	1,000.00
52900	Training/Conference Expenses	-	5,930.99	8,164.00	8,164.00
52905	Business Travel/Mileage	20,878.62	14,316.57	14,000.00	14,000.00
53100	Office Supplies	2,795.10	8,183.45	10,000.00	10,000.00
53120	Memberships/Certifications	-	125.00	500.00	500.00
53600	Special Department Expense	-	197.06	5,000.00	5,000.00
	Services and Supplies	\$ 68,259.28	\$ 59,582.63	\$ 72,413.00	\$ 72,413.00
	Total Expenses	\$ 686,429.32	\$ 685,370.92	\$ 704,491.18	\$ 704,491.18

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **10100 - Board of Supervisors**
 Function: **General**
 Activity: **Legislative & Administrative**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Net Cost		\$ 686,411.42	\$ 685,162.21	\$ 704,491.18	\$ 704,491.18

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **10200 - County Executive Office**
 Function: **General**
 Activity: **Legislative & Administrative**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Charges for Services					
46195	Copies/Reports	6,846.80	7,078.35	5,000.00	5,000.00
46900	Interfund Revenue	69,550.96	19,108.00	20,641.00	20,641.00
	Charges for Services	\$ 76,397.76	\$ 26,186.35	\$ 25,641.00	\$ 25,641.00
Miscellaneous Revenues					
47900	Miscellaneous	-	282.36	-	-
	Miscellaneous Revenues	\$ -	\$ 282.36	\$ -	\$ -
Other Financing Sources					
48200	Transfers-In	299,031.00	299,858.52	295,808.70	295,808.70
	Other Financing Sources	\$ 299,031.00	\$ 299,858.52	\$ 295,808.70	\$ 295,808.70
Special Items					
49900	Intrafund Revenue	15,477.40	8,690.12	8,990.00	8,990.00
	Special Items	\$ 15,477.40	\$ 8,690.12	\$ 8,990.00	\$ 8,990.00
	Total Revenues	\$ 390,906.16	\$ 335,017.35	\$ 330,439.70	\$ 330,439.70
Salaries and Employee Benefits					
51100	Salaries and Wages	1,650,155.78	1,803,593.93	1,863,254.60	1,863,254.60
51110	Extra Help	11,565.54	-	3,000.00	3,000.00
51115	Overtime	627.98	1,490.72	1,000.00	1,000.00
51200	401A Employer Contribution	15,904.60	19,804.60	19,000.00	19,000.00
51205	Cell Phone Allowance	9,272.00	10,779.00	11,400.00	11,400.00
51300	Medicare	23,130.55	25,072.23	26,035.76	26,035.76
51400	Employee Insurance - Premiums	229,439.70	274,591.89	295,010.56	295,010.56
51405	Workers Compensation	4,130.00	5,264.00	7,832.00	7,832.00
51600	Retirement	296,206.32	334,674.84	344,829.25	344,829.25

Fund: **1000 - General Fund**
 Budget Unit: **10200 - County Executive Office**
 Function: **General**
 Activity: **Legislative & Administrative**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
51605	Other Post Employment Benefits	73,104.00	70,988.44	92,260.00	92,260.00
	Salaries and Employee Benefits	\$ 2,313,536.47	\$ 2,546,259.65	\$ 2,663,680.17	\$ 2,663,680.17
Services and Supplies					
52130	Information Technology Services	149,142.96	156,273.96	170,180.00	170,180.00
52150	Temporary/Contract Help	-	5,861.44	-	-
52300	Court Reporters	2,763.18	855.23	3,000.00	3,000.00
52490	Other Professional Services	2,909.15	6.13	30,000.00	30,000.00
52600	Rents and Leases - Equipment	4,753.58	5,589.30	5,500.00	5,500.00
52700	Insurance - Liability	2,690.00	2,099.00	1,026.00	1,026.00
52800	Communications/Telephone	1,737.20	1,370.10	2,000.00	2,000.00
52830	Publications and Legal Notices	17,503.98	14,515.62	18,000.00	18,000.00
52900	Training/Conference Expenses	3,537.00	6,465.10	10,000.00	10,000.00
52905	Business Travel/Mileage	31,070.09	3,250.20	5,500.00	5,500.00
53100	Office Supplies	18,019.02	11,181.97	16,000.00	16,000.00
53120	Memberships/Certifications	2,050.00	3,105.00	3,100.00	3,100.00
	Services and Supplies	\$ 236,176.16	\$ 210,573.05	\$ 264,306.00	\$ 264,306.00
	Total Expenses	\$ 2,549,712.63	\$ 2,756,832.70	\$ 2,927,986.17	\$ 2,927,986.17
	Net Cost	\$ 2,158,806.47	\$ 2,421,815.35	\$ 2,597,546.47	\$ 2,597,546.47

Fund: **1000 - General Fund**
 Budget Unit: **10210 - Housing and Intergovernmental Affairs**
 Function: **General**
 Activity: **Legislative & Administrative**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Charges for Services					
46800	Charges for Services	142,849.00	49,088.16	200,000.00	200,000.00
	Charges for Services	\$ 142,849.00	\$ 49,088.16	\$ 200,000.00	\$ 200,000.00
Other Financing Sources					
48200	Transfers-In	-	42,951.98	181,565.20	181,565.20
	Other Financing Sources	\$ -	\$ 42,951.98	\$ 181,565.20	\$ 181,565.20
	Total Revenues	\$ 142,849.00	\$ 92,040.14	\$ 381,565.20	\$ 381,565.20
Salaries and Employee Benefits					
51100	Salaries and Wages	433,297.39	451,484.69	454,632.00	454,632.00
51110	Extra Help	-	2,080.80	-	-
51200	401A Employer Contribution	3,870.00	4,033.00	5,000.00	5,000.00
51205	Cell Phone Allowance	2,289.50	2,289.50	2,280.00	2,280.00
51300	Medicare	6,268.18	6,563.06	6,625.22	6,625.22
51400	Employee Insurance - Premiums	63,981.23	65,323.59	69,294.72	69,294.72
51405	Workers Compensation	11,041.00	545.00	-	-
51600	Retirement	79,046.53	84,637.25	85,716.32	85,716.32
51605	Other Post Employment Benefits	3,881.00	18,681.16	24,279.00	24,279.00
	Salaries and Employee Benefits	\$ 603,674.83	\$ 635,638.05	\$ 647,827.26	\$ 647,827.26
Services and Supplies					
52130	Information Technology Services	20,637.96	21,420.00	29,501.00	29,501.00
52160	Lobbyist Services	-	10,000.00	-	-
52310	Consulting Services	61,280.97	22,920.08	200,000.00	200,000.00
52700	Insurance - Liability	892.00	706.00	255.00	255.00
52800	Communications/Telephone	1,685.74	1,601.94	1,599.96	1,599.96
52830	Publications and Legal Notices	403.50	-	999.96	999.96

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **10210 - Housing and Intergovernmental Affairs**
 Function: **General**
 Activity: **Legislative & Administrative**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52900	Training/Conference Expenses	65.00	3,227.24	3,000.00	3,000.00
52905	Business Travel/Mileage	6,507.99	1,975.94	3,000.00	3,000.00
53100	Office Supplies	5,188.02	2,918.40	4,900.00	4,900.00
53110	Freight/Postage	-	-	100.00	100.00
53120	Memberships/Certifications	-	315.00	-	-
	Services and Supplies	\$ 96,661.18	\$ 65,084.60	\$ 243,355.92	\$ 243,355.92
	Total Expenses	\$ 700,336.01	\$ 700,722.65	\$ 891,183.18	\$ 891,183.18
	Net Cost	\$ 557,487.01	\$ 608,682.51	\$ 509,617.98	\$ 509,617.98

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **10220 - Human Resources**
 Function: **General**
 Activity: **Personnel**

Account		Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Taxes	Taxes					
41400	Sales and Use Tax		-	-	-	-
	Taxes		\$ -	\$ -	\$ -	\$ -
Charges for Services						
46130	HR/Personnel Services		9,506.00	13,998.87	15,534.00	15,534.00
46195	Copies/Reports		181.26	789.68	100.00	100.00
46800	Charges for Services		10,513.00	-	-	-
46900	Interfund Revenue		226,569.00	202,636.00	216,196.00	216,196.00
	Charges for Services		\$ 246,769.26	\$ 217,424.55	\$ 231,830.00	\$ 231,830.00
Total Revenues			\$ 246,769.26	\$ 217,424.55	\$ 231,830.00	\$ 231,830.00
Salaries and Employee Benefits						
51100	Salaries and Wages		1,036,302.00	1,046,167.74	1,168,757.60	1,168,757.60
51110	Extra Help		26,564.08	43,302.98	-	-
51115	Overtime		414.89	226.60	1,000.00	1,000.00
51200	401A Employer Contribution		11,334.16	11,245.18	13,000.00	13,000.00
51205	Cell Phone Allowance		6,288.50	7,199.75	8,640.00	8,640.00
51300	Medicare		15,369.35	15,886.92	17,072.27	17,072.27
51400	Employee Insurance - Premiums		151,359.13	173,121.89	193,385.89	193,385.89
51405	Workers Compensation		3,323.00	6,312.00	7,690.00	7,690.00
51600	Retirement		189,005.50	195,412.75	217,121.06	217,121.06
51605	Other Post Employment Benefits		51,173.00	48,571.04	63,125.00	63,125.00
	Salaries and Employee Benefits		\$ 1,491,133.60	\$ 1,547,446.85	\$ 1,689,806.31	\$ 1,689,806.31
Services and Supplies						
52130	Information Technology Services		88,425.00	96,726.00	105,741.00	105,741.00
52220	Medical / Laboratory Services		11,652.10	13,191.81	10,500.00	10,500.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **10220 - Human Resources**
 Function: **General**
 Activity: **Personnel**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52305	Training Services	9,611.49	12,085.30	15,000.00	15,000.00
52490	Other Professional Services	142,262.74	89,091.14	184,000.00	184,000.00
52600	Rents and Leases - Equipment	-	-	5,000.00	5,000.00
52700	Insurance - Liability	1,828.00	1,571.00	780.00	780.00
52800	Communications/Telephone	949.52	822.81	2,000.00	2,000.00
52830	Publications and Legal Notices	12,021.26	16,758.08	25,000.00	25,000.00
52900	Training/Conference Expenses	5,445.00	7,396.84	7,630.00	7,630.00
52905	Business Travel/Mileage	6,342.33	8,541.24	6,750.00	6,750.00
53100	Office Supplies	18,750.00	12,972.63	15,850.00	15,850.00
53115	Books/Media/Subscriptions	-	-	1,500.00	1,500.00
53120	Memberships/Certifications	2,982.00	2,999.00	4,889.00	4,889.00
53630	Recruitment Supplies	13,735.83	7,529.40	15,500.00	15,500.00
53635	Service Awards	-	-	2,000.00	2,000.00
53670	Education Reimbursements	-	-	3,000.00	3,000.00
	Services and Supplies	\$ 314,005.27	\$ 269,685.25	\$ 405,140.00	\$ 405,140.00
	Total Expenses	\$ 1,805,138.87	\$ 1,817,132.10	\$ 2,094,946.31	\$ 2,094,946.31
	Net Cost	\$ 1,558,369.61	\$ 1,599,707.55	\$ 1,863,116.31	\$ 1,863,116.31

Fund: **1000 - General Fund**
 Budget Unit: **10230 - Training and Organizational Development**
 Function: **General**
 Activity: **Personnel**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Salaries and Employee Benefits					
51100	Salaries and Wages	100,015.20	101,368.80	102,648.00	102,648.00
51205	Cell Phone Allowance	351.50	1,144.75	1,140.00	1,140.00
51300	Medicare	1,479.08	1,510.48	1,531.03	1,531.03
51400	Employee Insurance - Premiums	3,336.00	3,384.00	3,528.36	3,528.36
51405	Workers Compensation	75.00	109.00	-	-
51600	Retirement	18,370.31	19,169.55	19,353.25	19,353.25
51605	Other Post Employment Benefits	3,655.00	3,736.24	4,856.00	4,856.00
	Salaries and Employee Benefits	\$ 127,282.09	\$ 130,422.82	\$ 133,056.64	\$ 133,056.64
Services and Supplies					
52130	Information Technology Services	9,477.96	5,406.00	5,900.00	5,900.00
52305	Training Services	28,511.93	26,930.71	60,037.00	100,037.00
52700	Insurance - Liability	168.00	132.00	51.00	51.00
52900	Training/Conference Expenses	1,495.00	275.00	1,400.00	1,400.00
52905	Business Travel/Mileage	-	75.64	150.00	150.00
53100	Office Supplies	2,266.32	843.77	8,500.00	8,500.00
53120	Memberships/Certifications	-	464.00	500.00	500.00
	Services and Supplies	\$ 41,919.21	\$ 34,127.12	\$ 76,538.00	\$ 116,538.00
	Total Expenses	\$ 169,201.30	\$ 164,549.94	\$ 209,594.64	\$ 249,594.64
	Net Cost	\$ 169,201.30	\$ 164,549.94	\$ 209,594.64	\$ 249,594.64

Fund: **1000 - General Fund**
 Budget Unit: **10240 - Emergency Services**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Charges for Services					
46800	Charges for Services	-	6,460.00	4,223.00	4,223.00
46810	Charges for Services - American Canyon	-	12,920.00	18,446.00	18,446.00
46815	Charges for Services - City of Napa	-	32,300.00	51,118.00	51,118.00
46825	Charges for Services - St. Helena	-	6,460.00	14,223.00	14,223.00
46830	Charges for Services - Calistoga	-	6,460.00	14,223.00	14,223.00
46900	Interfund Revenue	-	12,920.00	8,447.00	8,447.00
	Charges for Services	\$ -	\$ 77,520.00	\$ 110,680.00	\$ 110,680.00
Miscellaneous Revenues					
47900	Miscellaneous	80.65	-	-	-
	Miscellaneous Revenues	\$ 80.65	\$ -	\$ -	\$ -
	Total Revenues	\$ 80.65	\$ 77,520.00	\$ 110,680.00	\$ 110,680.00
Salaries and Employee Benefits					
51100	Salaries and Wages	-	38,373.50	40,632.80	40,632.80
51205	Cell Phone Allowance	-	332.50	840.00	840.00
51300	Medicare	-	514.91	601.36	601.36
51400	Employee Insurance - Premiums	-	4,646.61	5,816.39	5,816.39
51405	Workers Compensation	75.00	-	-	-
51410	Unemployment Compensation	-	-	132.00	132.00
51600	Retirement	387.65	7,251.47	7,660.91	7,660.91
51605	Other Post Employment Benefits	3,655.00	3,736.24	4,856.00	4,856.00
	Salaries and Employee Benefits	\$ 4,117.65	\$ 54,855.23	\$ 60,539.45	\$ 60,539.45
Services and Supplies					
52130	Information Technology Services	18,069.00	18,714.96	20,419.00	20,419.00
52225	Safety/Emergency Services	-	1,500.00	4,000.00	4,000.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **10240 - Emergency Services**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52310	Consulting Services	-	-	90,000.00	90,000.00
52490	Other Professional Services	40,538.58	154,055.87	109,466.00	109,466.00
52500	Maintenance - Equipment	-	-	100.00	100.00
52600	Rents and Leases - Equipment	930.35	898.58	1,000.00	1,000.00
52605	Rents and Leases - Buildings/Land	12,939.08	12,246.30	12,246.00	12,246.00
52700	Insurance - Liability	600.00	325.00	328.00	328.00
52800	Communications/Telephone	614.63	814.79	1,200.00	1,200.00
52900	Training/Conference Expenses	4,011.62	3,801.27	6,500.00	6,500.00
52905	Business Travel/Mileage	6,092.38	3,832.58	3,366.00	3,366.00
53100	Office Supplies	837.37	944.11	3,000.00	3,000.00
53205	Utilities - Electric	-	668.94	800.00	800.00
53320	Safety Supplies	-	963.10	-	-
53600	Special Department Expense	483.73	-	4,500.00	4,500.00
	Services and Supplies	\$ 85,116.74	\$ 198,765.50	\$ 256,925.00	\$ 256,925.00
	Total Expenses	\$ 89,234.39	\$ 253,620.73	\$ 317,464.45	\$ 317,464.45
	Net Cost	\$ 89,153.74	\$ 176,100.73	\$ 206,784.45	\$ 206,784.45

Fund: **1000 - General Fund**
 Budget Unit: **10250 - Local Enforcement Agency**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
License, Permits and Franchises					
42690	Permits/Application Fees	6,905.00	(970.00)	8,000.00	8,000.00
	License, Permits and Franchises	\$ 6,905.00	\$ (970.00)	\$ 8,000.00	\$ 8,000.00
Intergovernmental Revenues					
43790	State - Other Funding	150,486.21	32,784.70	95,000.00	95,000.00
	Intergovernmental Revenues	\$ 150,486.21	\$ 32,784.70	\$ 95,000.00	\$ 95,000.00
Charges for Services					
46255	Inspection Fees	177,085.58	97,154.32	135,000.00	135,000.00
46260	Hauler Fees	8,510.00	32,628.00	8,000.00	8,000.00
46900	Interfund Revenue	41,199.50	57,190.00	-	-
	Charges for Services	\$ 226,795.08	\$ 186,972.32	\$ 143,000.00	\$ 143,000.00
Miscellaneous Revenues					
47900	Miscellaneous	1,662.50	2,037.87	3,700.00	3,700.00
	Miscellaneous Revenues	\$ 1,662.50	\$ 2,037.87	\$ 3,700.00	\$ 3,700.00
Other Financing Sources					
48200	Transfers-In	-	-	47,500.00	47,500.00
	Other Financing Sources	\$ -	\$ -	\$ 47,500.00	\$ 47,500.00
	Total Revenues	\$ 385,848.79	\$ 220,824.89	\$ 297,200.00	\$ 297,200.00
Salaries and Employee Benefits					
51100	Salaries and Wages	173,477.36	176,873.12	176,259.20	176,259.20
51200	401A Employer Contribution	602.50	602.50	1,000.00	1,000.00
51205	Cell Phone Allowance	1,566.50	1,566.50	1,560.00	1,560.00
51300	Medicare	2,457.09	2,488.43	2,578.38	2,578.38

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **10250 - Local Enforcement Agency**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
51400	Employee Insurance - Premiums	34,291.55	36,715.14	38,395.44	38,395.44
51405	Workers Compensation	226.00	327.00	396.00	396.00
51600	Retirement	30,876.61	32,445.27	32,747.72	32,747.72
51605	Other Post Employment Benefits	7,310.00	7,472.48	9,712.00	9,712.00
	Salaries and Employee Benefits	\$ 250,807.60	\$ 258,490.44	\$ 262,648.74	\$ 262,648.74
Services and Supplies					
52100	Administration Services	15,477.40	8,690.12	8,990.30	8,990.30
52130	Information Technology Services	10,152.00	10,794.00	11,800.00	11,800.00
52310	Consulting Services	753.00	186.69	700.00	700.00
52490	Other Professional Services	-	-	700.00	700.00
52700	Insurance - Liability	1,131.00	762.00	911.00	911.00
52800	Communications/Telephone	45.42	105.66	100.00	100.00
52900	Training/Conference Expenses	1,988.00	2,714.07	2,500.00	2,500.00
52905	Business Travel/Mileage	13,451.30	9,380.65	10,500.00	10,500.00
53100	Office Supplies	387.60	1,993.07	1,500.00	1,500.00
53120	Memberships/Certifications	275.00	465.00	600.00	600.00
53300	Clothing and Personal Supplies	-	-	300.00	300.00
53400	Minor Equipment/Small Tools	-	-	800.00	800.00
53410	Computer Equipment/Accessories	-	-	1,800.00	1,800.00
	Services and Supplies	\$ 43,660.72	\$ 35,091.26	\$ 41,201.30	\$ 41,201.30
	Total Expenses	\$ 294,468.32	\$ 293,581.70	\$ 303,850.04	\$ 303,850.04
	Net Cost	\$ (91,380.47)	\$ 72,756.81	\$ 6,650.04	\$ 6,650.04

Fund: **1000 - General Fund**
 Budget Unit: **10260 - Records Management**
 Function: **General**
 Activity: **Communication**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Charges for Services					
46800	Charges for Services	53,078.40	51,054.47	50,000.00	50,000.00
46840	Charges for Services - Courts	21,292.92	20,900.46	22,000.00	22,000.00
	Charges for Services	\$ 74,371.32	\$ 71,954.93	\$ 72,000.00	\$ 72,000.00
Miscellaneous Revenues					
47900	Miscellaneous	0.00	-	-	-
	Miscellaneous Revenues	\$ 0.00	\$ -	\$ -	\$ -
	Total Revenues	\$ 74,371.32	\$ 71,954.93	\$ 72,000.00	\$ 72,000.00
Salaries and Employee Benefits					
51100	Salaries and Wages	132,963.33	135,610.48	135,553.60	135,553.60
51110	Extra Help	13,219.89	14,306.04	12,000.00	12,000.00
51115	Overtime	168.22	98.80	200.00	200.00
51300	Medicare	2,071.46	2,121.67	1,965.53	1,965.53
51400	Employee Insurance - Premiums	38,099.61	40,664.83	43,639.80	43,639.80
51405	Workers Compensation	226.00	437.00	792.00	792.00
51600	Retirement	23,853.95	24,489.93	24,703.29	24,703.29
51605	Other Post Employment Benefits	10,966.00	11,208.72	14,567.00	14,567.00
	Salaries and Employee Benefits	\$ 221,568.47	\$ 228,937.47	\$ 233,598.12	\$ 233,598.12
Services and Supplies					
52130	Information Technology Services	24,267.00	71,418.00	76,550.04	76,550.04
52325	Waste Disposal Services	-	2,177.00	7,000.00	7,000.00
52345	Janitorial Services	5,168.00	4,512.00	5,100.00	5,100.00
52490	Other Professional Services	7,463.50	-	-	-
52500	Maintenance - Equipment	5,923.44	6,429.60	7,000.00	7,000.00
52605	Rents and Leases - Buildings/Land	-	97,180.23	94,786.44	94,786.44

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **10260 - Records Management**
 Function: **General**
 Activity: **Communication**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52700	Insurance - Liability	2,965.00	2,703.00	673.00	673.00
52800	Communications/Telephone	591.91	666.02	700.00	700.00
52900	Training/Conference Expenses	-	-	500.00	500.00
52905	Business Travel/Mileage	11,738.92	11,973.18	12,500.00	12,500.00
53100	Office Supplies	9,735.07	3,805.31	10,000.00	10,000.00
53110	Freight/Postage	264,118.64	248,069.11	294,000.00	294,000.00
53120	Memberships/Certifications	-	-	325.00	325.00
53410	Computer Equipment/Accessories	-	-	35,000.00	35,000.00
	Services and Supplies	\$ 331,971.48	\$ 448,933.45	\$ 544,134.48	\$ 544,134.48
Other Financing Uses					
56100	Transfers Out	46,400.00	-	-	-
	Other Financing Uses	\$ 46,400.00	\$ -	\$ -	\$ -
	Total Expenses	\$ 599,939.95	\$ 677,870.92	\$ 777,732.60	\$ 777,732.60
	Net Cost	\$ 525,568.63	\$ 605,915.99	\$ 705,732.60	\$ 705,732.60

Fund: **1000 - General Fund**
 Budget Unit: **10270 - Communications**
 Function: **General**
 Activity: **Communication**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45300	Rent - Building/Land	5,000.04	10,627.96	5,000.04	5,000.04
	Revenue from Use of Money and Property	\$ 5,000.04	\$ 10,627.96	\$ 5,000.04	\$ 5,000.04
Charges for Services					
46800	Charges for Services	25,139.71	24,068.13	29,200.00	29,200.00
46810	Charges for Services - American Canyon	-	292.50	1,000.00	1,000.00
46820	Charges for Services - Yountville	-	315.00	500.00	500.00
46825	Charges for Services - St.Helena	-	630.00	1,000.00	1,000.00
46830	Charges for Services - Calistoga	-	315.00	500.00	500.00
46840	Charges for Services - Courts	14,170.91	2,458.87	8,000.00	8,000.00
	Charges for Services	\$ 39,310.62	\$ 28,079.50	\$ 40,200.00	\$ 40,200.00
Other Financing Sources					
48200	Transfers-In	20,175.00	-	-	-
	Other Financing Sources	\$ 20,175.00	\$ -	\$ -	\$ -
	Total Revenues	\$ 64,485.66	\$ 38,707.46	\$ 45,200.04	\$ 45,200.04
Salaries and Employee Benefits					
51100	Salaries and Wages	383,038.94	449,583.90	474,364.40	474,364.40
51110	Extra Help	6,220.74	(472.24)	2,000.00	2,000.00
51115	Overtime	2,300.16	1,305.61	500.00	500.00
51125	Standby Pay	17,715.58	17,942.50	-	-
51200	401A Employer Contribution	1,005.00	1,005.00	1,000.00	1,000.00
51205	Cell Phone Allowance	1,566.50	1,566.50	1,560.00	1,560.00
51300	Medicare	5,854.27	6,733.79	6,927.00	6,927.00
51400	Employee Insurance - Premiums	61,503.46	63,367.33	71,635.44	71,635.44
51405	Workers Compensation	1,616.00	2,334.00	2,772.00	2,772.00

Fund: **1000 - General Fund**
 Budget Unit: **10270 - Communications**
 Function: **General**
 Activity: **Communication**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
51600	Retirement	67,690.05	82,131.67	83,817.62	83,817.62
51605	Other Post Employment Benefits	21,931.00	22,417.40	29,135.00	29,135.00
	Salaries and Employee Benefits	\$ 570,441.69	\$ 647,915.46	\$ 673,747.72	\$ 673,747.72
Services and Supplies					
52130	Information Technology Services	61,431.96	86,202.00	97,021.92	97,021.92
52310	Consulting Services	-	13,960.00	30,000.00	30,000.00
52500	Maintenance - Equipment	38,909.17	57,480.87	67,200.00	67,200.00
52515	Maintenance - Software	69,309.21	69,700.69	70,000.00	70,000.00
52600	Rents and Leases - Equipment	3,137.67	2,862.92	2,899.92	2,899.92
52605	Rents and Leases - Buildings/Land	26,875.08	27,547.08	28,000.00	28,000.00
52700	Insurance - Liability	3,791.00	3,724.00	2,583.00	2,583.00
52800	Communications/Telephone	48,398.87	77,474.73	79,000.00	79,000.00
52900	Training/Conference Expenses	4,182.00	11,057.39	14,000.00	14,000.00
52905	Business Travel/Mileage	23,527.26	21,384.00	24,923.00	24,923.00
53100	Office Supplies	1,491.39	2,517.90	2,300.00	2,300.00
53110	Freight/Postage	-	148.87	240.00	240.00
53120	Memberships/Certifications	240.00	299.88	500.00	500.00
53400	Minor Equipment/Small Tools	87,081.74	70,718.00	191,000.00	191,000.00
53410	Computer Equipment/Accessories	-	12,895.00	-	-
	Services and Supplies	\$ 368,375.35	\$ 457,973.33	\$ 609,667.84	\$ 609,667.84
Other Charges					
54900	Interfund Expenditures	32,041.06	-	-	-
	Other Charges	\$ 32,041.06	\$ -	\$ -	\$ -
Capital Assets					
55400	Equipment	188,735.19	-	35,000.00	35,000.00
	Capital Assets	\$ 188,735.19	\$ -	\$ 35,000.00	\$ 35,000.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **10270 - Communications**
 Function: **General**
 Activity: **Communication**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
	Total Expenses	\$ 1,159,593.29	\$ 1,105,888.79	\$ 1,318,415.56	\$ 1,318,415.56
	Net Cost	\$ 1,095,107.63	\$ 1,067,181.33	\$ 1,273,215.52	\$ 1,273,215.52

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **10500 - Non-Departmental Revenue**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Taxes					
41100	Property Taxes - Current Secured	44,281,301.15	44,840,073.58	45,900,000.00	45,900,000.00
41105	Property Taxes - RDA	-	700,486.37	161,068.00	161,068.00
41110	Property Taxes - VLF Swap	14,217,437.00	14,359,826.00	14,647,200.00	14,647,200.00
41115	Property Taxes - Triple Flip	1,474,400.00	1,612,448.00	1,676,480.00	1,676,480.00
41120	Property Taxes - Excess ERAF	20,288,481.00	12,384,941.22	10,000,000.00	10,000,000.00
41150	Property Taxes - Current Unsecured	1,739,623.23	1,838,882.57	1,836,000.00	1,836,000.00
41200	Property Taxes - Prior Yr Secured	469,433.66	501,669.84	500,000.00	500,000.00
41205	Property Taxes - Prior Yr Unsecured	34,804.03	14,166.24	35,000.00	35,000.00
41300	Supplemental Property Taxes - Current	738,088.31	650,625.26	561,000.00	561,000.00
41305	Supplemental Property Taxes - Prior Yr	1,976.01	2,575.73	5,000.00	5,000.00
41400	Sales and Use Tax	5,142,256.35	5,634,370.28	5,408,000.00	5,408,000.00
41500	Transient Occupancy Tax	8,299,324.95	9,226,610.87	9,672,000.00	9,672,000.00
41600	Property Transfer Tax	1,233,272.95	1,429,927.17	1,224,000.00	1,224,000.00
41700	Racehorse Tax	23.40	89.16	100.00	100.00
41800	Timber Yield Tax	-	-	100.00	100.00
	Taxes	\$ 97,920,422.04	\$ 93,196,692.29	\$ 91,625,948.00	\$ 91,625,948.00
License, Permits and Franchises					
42700	Franchise Fees - Public Utility	354,347.19	351,225.59	374,396.00	374,396.00
42705	Franchise Fees - Cable Television	155,883.58	157,328.54	159,932.00	159,932.00
	License, Permits and Franchises	\$ 510,230.77	\$ 508,554.13	\$ 534,328.00	\$ 534,328.00
Intergovernmental Revenues					
43600	State - Homeowners Property Tax Relief	284,314.76	279,095.46	285,631.00	285,631.00
43710	State - SB 90 Mandates	487.00	377,419.00	-	-
43790	State - Other Funding	41,000.00	41,000.00	41,000.00	41,000.00
43890	Federal - Other Funding	145,370.00	148,497.00	157,013.00	157,013.00
	Intergovernmental Revenues	\$ 471,171.76	\$ 846,011.46	\$ 483,644.00	\$ 483,644.00

Fund: **1000 - General Fund**
 Budget Unit: **10500 - Non-Departmental Revenue**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44200	Court Fines	1,352,255.78	1,181,493.12	1,339,000.00	1,339,000.00
44400	Penalties/Costs - Delinquent Taxes	950,685.15	817,746.61	1,005,000.00	1,005,000.00
	Fines, Forfeitures, and Penalties	\$ 2,302,940.93	\$ 1,999,239.73	\$ 2,344,000.00	\$ 2,344,000.00
Revenue from Use of Money and Property					
45100	Interest	203,690.20	126,773.00	120,000.00	120,000.00
45200	Dividends / Rebate	58,523.05	13,605.00	-	-
	Revenue from Use of Money and Property	\$ 262,213.25	\$ 140,378.00	\$ 120,000.00	\$ 120,000.00
Charges for Services					
46105	Property Tax Admin Fees	588,559.00	616,754.00	615,309.00	615,309.00
46106	Property Tax Admin Fees - SB2890	346,396.62	305,709.50	196,350.00	196,350.00
46700	Special Assessments	4,879.48	1,122.36	-	-
	Charges for Services	\$ 939,835.10	\$ 923,585.86	\$ 811,659.00	\$ 811,659.00
Miscellaneous Revenues					
47100	Sales - Taxable	-	1,262.75	-	-
47300	Escheats	4,982.78	(506.91)	-	-
47400	Insurance Settlement	527,606.93	-	-	-
47900	Miscellaneous	14,955.82	4,435.84	2,000.00	2,000.00
	Miscellaneous Revenues	\$ 547,545.53	\$ 5,191.68	\$ 2,000.00	\$ 2,000.00
Other Financing Sources					
48100	Sale of Capital Assets	513.60	-	-	-
48300	A87 Charges	1,413,469.00	1,626,563.00	6,423,833.00	6,423,833.00
	Other Financing Sources	\$ 1,413,982.60	\$ 1,626,563.00	\$ 6,423,833.00	\$ 6,423,833.00
	Total Revenues	\$ 104,368,341.98	\$ 99,246,216.15	\$ 102,345,412.00	\$ 102,345,412.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **10500 - Non-Departmental Revenue**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Net Cost		\$ (104,368,341.98) \$	(99,246,216.15) \$	(102,345,412.00) \$	(102,345,412.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **10510 - General Expenditures**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43220	State - Mental Health	64,999.00	24,999.50	49,999.00	49,999.00
	Intergovernmental Revenues	\$ 64,999.00	\$ 24,999.50	\$ 49,999.00	\$ 49,999.00
Revenue from Use of Money and Property					
45100	Interest	13,012.25	14,433.64	-	-
	Revenue from Use of Money and Property	\$ 13,012.25	\$ 14,433.64	\$ -	\$ -
Other Financing Sources					
48400	Loan Proceeds	-	-	1,469,776.00	1,469,776.00
	Other Financing Sources	\$ -	\$ -	\$ 1,469,776.00	\$ 1,469,776.00
	Total Revenues	\$ 78,011.25	\$ 39,433.14	\$ 1,519,775.00	\$ 1,519,775.00
Services and Supplies					
52130	Information Technology Services	17,703.96	4,527.96	-	-
52160	Lobbyist Services	32,739.75	52,406.63	34,000.00	58,000.00
52505	Maintenance - Buildings/Improvements	38,969.00	45,049.00	62,071.00	62,071.00
52530	Maintenance - Court Facility Transfer	352,029.07	365,169.28	371,483.00	371,483.00
	Services and Supplies	\$ 441,441.78	\$ 467,152.87	\$ 467,554.00	\$ 491,554.00
Other Charges					
54800	Contributions	888,841.77	902,382.46	915,108.45	915,108.45
54805	Community Grants	62,498.75	37,499.25	49,999.00	49,999.00
54890	Short Term Loan	-	-	1,445,000.00	1,753,149.00
	Other Charges	\$ 951,340.52	\$ 939,881.71	\$ 2,410,107.45	\$ 2,718,256.45

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **10510 - General Expenditures**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Other Financing Uses					
56100	Transfers Out	-	1,298,492.00	-	-
56110	Transfers Out - Accum Capital Outlay	14,262,767.00	2,863,497.00	-	-
56115	Transfers Out - Special Projects	967,519.00	969,408.66	1,088,637.00	1,088,637.00
56120	Transfers Out - Roads	1,932,000.00	932,000.00	932,000.00	932,000.00
56125	Transfers Out - Animal Shelter	564,433.00	508,030.00	262,612.00	262,612.00
56130	Transfers Out - Library	175,762.00	177,685.00	185,486.00	185,486.00
56140	Transfers Out - IHSS	120,445.99	166,348.55	158,105.00	158,105.00
56150	Transfers Out - HHSA	-	-	16,151,892.50	16,151,892.50
56160	Transfers Out - Employee Benefits	327,433.92	385,677.56	500,000.00	500,000.00
56170	Transfer Out - Insurance	-	-	300,000.00	745,000.00
56180	Transfers Out - Capital Projects	-	-	3,619,857.00	3,619,857.00
56190	Transfers Out - Debt Service	2,716,348.03	2,717,310.44	2,726,747.00	2,726,747.00
	Other Financing Uses	\$ 21,066,708.94	\$ 10,018,449.21	\$ 25,925,336.50	\$ 26,370,336.50
	Total Expenses	\$ 22,459,491.24	\$ 11,425,483.79	\$ 28,802,997.95	\$ 29,580,146.95
	Net Cost	\$ 22,381,479.99	\$ 11,386,050.65	\$ 27,283,222.95	\$ 28,060,371.95

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **10520 - Central Services**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43790	State - Other Funding	41,104.95	24,787.29	20,000.00	20,000.00
	Intergovernmental Revenues	\$ 41,104.95	\$ 24,787.29	\$ 20,000.00	\$ 20,000.00
Revenue from Use of Money and Property					
45200	Dividends / Rebate	-	-	70,000.00	70,000.00
	Revenue from Use of Money and Property	\$ -	\$ -	\$ 70,000.00	\$ 70,000.00
Charges for Services					
46900	Interfund Revenue	-	-	-	-
	Charges for Services	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues					
47900	Miscellaneous	524,807.03	556,950.94	401,000.00	401,000.00
	Miscellaneous Revenues	\$ 524,807.03	\$ 556,950.94	\$ 401,000.00	\$ 401,000.00
Other Financing Sources					
48200	Transfers-In	528,891.04	461,828.07	459,343.94	459,343.94
	Other Financing Sources	\$ 528,891.04	\$ 461,828.07	\$ 459,343.94	\$ 459,343.94
	Total Revenues	\$ 1,094,803.02	\$ 1,043,566.30	\$ 950,343.94	\$ 950,343.94
Services and Supplies					
52100	Administration Services	-	-	5,000.00	5,000.00
52125	Accounting/Auditing Services	62,825.00	69,350.00	67,250.00	67,250.00
52130	Information Technology Services	4,566.96	4,527.96	-	-
52140	Legal Services	-	-	15,000.00	15,000.00
52160	Lobbyist Services	43,263.48	-	45,600.00	45,600.00
52310	Consulting Services	-	43,826.40	32,000.00	32,000.00

Fund: **1000 - General Fund**
 Budget Unit: **10520 - Central Services**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52490	Other Professional Services	1,306,612.32	910,946.49	1,050,850.00	1,050,850.00
52530	Maintenance - Court Facility Transfer	165,064.00	172,001.60	165,000.00	165,000.00
52600	Rents and Leases - Equipment	22,434.24	22,859.93	21,382.16	21,382.16
52705	Insurance - Premiums	-	-	12,000.00	12,000.00
52900	Training/Conference Expenses	-	2,169.59	45,400.00	5,400.00
52905	Business Travel/Mileage	520.09	-	-	-
53100	Office Supplies	20,897.47	14,147.12	19,700.00	19,700.00
53120	Memberships/Certifications	72,084.50	71,491.50	74,600.00	74,600.00
	Services and Supplies	\$ 1,698,268.06	\$ 1,311,320.59	\$ 1,553,782.16	\$ 1,513,782.16
Other Charges					
54105	Principal on Other Debt	-	-	250,000.00	250,000.00
54315	Interest on Other Debt	316,426.04	180,783.94	180,783.94	180,783.94
	Other Charges	\$ 316,426.04	\$ 180,783.94	\$ 430,783.94	\$ 430,783.94
Other Financing Uses					
56100	Transfers Out	212,465.00	148,560.00	148,560.00	148,560.00
	Other Financing Uses	\$ 212,465.00	\$ 148,560.00	\$ 148,560.00	\$ 148,560.00
	Total Expenses	\$ 2,227,159.10	\$ 1,640,664.53	\$ 2,133,126.10	\$ 2,093,126.10
	Net Cost	\$ 1,132,356.08	\$ 597,098.23	\$ 1,182,782.16	\$ 1,142,782.16

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **10540 - Special Projects**
 Function: **General**
 Activity: **Recreation Facilities**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Other Financing Sources					
48210	Transfers-In from General Fund	-	-	1,088,637.00	1,088,637.00
	Other Financing Sources	\$ -	\$ -	\$ 1,088,637.00	\$ 1,088,637.00
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	Total Revenues	\$ -	\$ -	\$ 1,088,637.00	\$ 1,088,637.00
<hr/>					
Other Charges					
54800	Contributions	-	-	1,152,831.84	1,152,831.84
	Other Charges	\$ -	\$ -	\$ 1,152,831.84	\$ 1,152,831.84
<hr/>					
Other Financing Uses					
56200	A87 Charges	-	-	255.00	255.00
	Other Financing Uses	\$ -	\$ -	\$ 255.00	\$ 255.00
<hr/>					
	Total Expenses	\$ -	\$ -	\$ 1,153,086.84	\$ 1,153,086.84
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	Net Cost	\$ -	\$ -	\$ 64,449.84	\$ 64,449.84

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: 1030
 Budget Unit: 12300 - Special Projects (historical)
 Function: Recreation and Cultural Services
 Activity: Recreation Facilities

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45105	Interest - Cash with Fiscal Agents	36,500.00	-	-	-
	Revenue from Use of Money and Property	\$ 36,500.00	\$ -	\$ -	\$ -
Miscellaneous Revenues					
47900	Miscellaneous	-	1,500.00	-	-
	Miscellaneous Revenues	\$ -	\$ 1,500.00	\$ -	\$ -
Other Financing Sources					
48210	Transfers-In from General Fund	967,519.00	969,408.66	-	-
	Other Financing Sources	\$ 967,519.00	\$ 969,408.66	\$ -	\$ -
	Total Revenues	\$ 1,004,019.00	\$ 970,908.66	\$ -	\$ -
Services and Supplies					
52130	Information Technology Services	2,358.96	2,555.04	-	-
	Services and Supplies	\$ 2,358.96	\$ 2,555.04	\$ -	\$ -
Other Charges					
54800	Contributions	1,193,513.00	512,755.09	-	-
54805	Community Grants	-	100,000.00	-	-
	Other Charges	\$ 1,193,513.00	\$ 612,755.09	\$ -	\$ -
Other Financing Uses					
56200	A87 Charges	5,016.00	7,522.00	-	-
	Other Financing Uses	\$ 5,016.00	\$ 7,522.00	\$ -	\$ -
	Total Expenses	\$ 1,200,887.96	\$ 622,832.13	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1030**
 Budget Unit: **12300 - Special Projects (historical)**
 Function: **Recreation and Cultural Services**
 Activity: **Recreation Facilities**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Net Cost		\$ 196,868.96	\$ (348,076.53)	-	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **10550 - Tobacco Settlement**
 Function: **General**
 Activity: **Legislative & Administrative**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43890	Federal - Other Funding	-	-	1,300,000.00	1,300,000.00
	Intergovernmental Revenues	\$ -	\$ -	\$ 1,300,000.00	\$ 1,300,000.00
Revenue from Use of Money and Property					
45100	Interest	-	-	100,000.00	100,000.00
	Revenue from Use of Money and Property	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00
	Total Revenues	\$ -	\$ -	\$ 1,400,000.00	\$ 1,400,000.00
Other Financing Uses					
56100	Transfers Out	-	-	1,000,000.00	1,150,000.00
56150	Transfers Out - HHS	-	-	200,000.00	200,000.00
	Other Financing Uses	\$ -	\$ -	\$ 1,200,000.00	\$ 1,350,000.00
	Total Expenses	\$ -	\$ -	\$ 1,200,000.00	\$ 1,350,000.00
	Net Cost	\$ -	\$ -	\$ (200,000.00)	\$ (50,000.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **3103**
 Budget Unit: **10200 - Tobacco Settlement (historical)**
 Function: **General**
 Activity: **Legislative & Administrative**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43890	Federal - Other Funding	1,189,479.86	1,212,977.90	-	-
	Intergovernmental Revenues	\$ 1,189,479.86	\$ 1,212,977.90	\$ -	\$ -
Revenue from Use of Money and Property					
45100	Interest	87,912.87	75,098.13	-	-
	Revenue from Use of Money and Property	\$ 87,912.87	\$ 75,098.13	\$ -	\$ -
	Total Revenues	\$ 1,277,392.73	\$ 1,288,076.03	\$ -	\$ -
Other Financing Uses					
56100	Transfers Out	936,730.00	894,329.76	-	-
56150	Transfers Out - HHS	-	-	-	-
	Other Financing Uses	\$ 936,730.00	\$ 894,329.76	\$ -	\$ -
	Total Expenses	\$ 936,730.00	\$ 894,329.76	\$ -	\$ -
	Net Cost	\$ (340,662.73)	\$ (393,746.27)	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **10590 - Appropriation for Contingencies**
 Function: **General**
 Activity: **Legislative & Administrative**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Appropriation for Contingencies					
58100	Appropriation for Contingencies	-	-	6,000,000.00	6,000,000.00
	Appropriation for Contingencies	\$ -	\$ -	\$ 6,000,000.00	\$ 6,000,000.00
	Total Expenses	\$ -	\$ -	\$ 6,000,000.00	\$ 6,000,000.00
	Net Cost	\$ -	\$ -	\$ 6,000,000.00	\$ 6,000,000.00

Fund: **1000 - General Fund**
 Budget Unit: **11000 - Auditor-Controller**
 Function: **General**
 Activity: **Finance**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43710	State - SB 90 Mandates	-	19,959.00	-	-
43950	Other - Governmental Agencies	24,988.46	32,421.77	32,000.00	32,000.00
	Intergovernmental Revenues	\$ 24,988.46	\$ 52,380.77	\$ 32,000.00	\$ 32,000.00
Charges for Services					
46105	Property Tax Admin Fees	68,817.00	72,552.00	65,000.00	65,000.00
46110	Auditing/Accounting Fees	274,261.85	313,586.58	285,000.00	285,000.00
46800	Charges for Services	-	39,113.00	-	-
	Charges for Services	\$ 343,078.85	\$ 425,251.58	\$ 350,000.00	\$ 350,000.00
Miscellaneous Revenues					
47900	Miscellaneous	6,889.80	168.68	500.00	500.00
	Miscellaneous Revenues	\$ 6,889.80	\$ 168.68	\$ 500.00	\$ 500.00
	Total Revenues	\$ 374,957.11	\$ 477,801.03	\$ 382,500.00	\$ 382,500.00
Salaries and Employee Benefits					
51100	Salaries and Wages	1,601,846.03	1,683,612.71	1,758,144.81	1,758,144.81
51105	Extended Hours	6,864.73	-	-	-
51115	Overtime	7,301.10	10,929.84	10,145.00	10,145.00
51120	Holiday Pay	1,480.28	-	-	-
51200	401A Employer Contribution	6,788.20	6,927.20	8,000.00	8,000.00
51205	Cell Phone Allowance	3,133.00	3,133.00	3,120.00	3,120.00
51300	Medicare	23,016.44	24,181.20	25,207.75	25,207.75
51400	Employee Insurance - Premiums	287,209.16	310,888.56	333,534.75	333,534.75
51405	Workers Compensation	1,505.00	2,290.00	2,772.00	2,772.00
51600	Retirement	287,516.01	308,065.42	320,300.98	320,300.98
51605	Other Post Employment Benefits	76,759.00	77,638.96	101,971.00	101,971.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **11000 - Auditor-Controller**
 Function: **General**
 Activity: **Finance**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
51990	Other Employee Benefits	-	-	327.96	327.96
	Salaries and Employee Benefits	\$ 2,303,418.95	\$ 2,427,666.89	\$ 2,563,671.34	\$ 2,563,671.34
Services and Supplies					
52130	Information Technology Services	147,861.96	151,229.47	158,118.00	158,118.00
52140	Legal Services	-	-	10,000.00	10,000.00
52150	Temporary/Contract Help	26,986.49	3,629.84	5,000.00	5,000.00
52310	Consulting Services	-	17,500.00	10,000.00	10,000.00
52500	Maintenance - Equipment	-	264.44	500.00	500.00
52600	Rents and Leases - Equipment	2,947.85	3,051.77	4,000.00	4,000.00
52700	Insurance - Liability	3,203.00	8,383.00	9,225.00	9,225.00
52800	Communications/Telephone	1,760.42	1,499.03	2,000.00	2,000.00
52900	Training/Conference Expenses	11,741.12	17,155.65	34,000.00	34,000.00
52905	Business Travel/Mileage	8,581.51	2,278.95	2,250.00	2,250.00
53100	Office Supplies	30,239.78	30,662.74	28,000.00	28,000.00
53105	Office Supplies - Furniture/Fixtures	-	-	2,000.00	2,000.00
53110	Freight/Postage	-	474.35	800.00	800.00
53115	Books/Media/Subscriptions	-	1,979.52	2,000.00	2,000.00
53120	Memberships/Certifications	2,018.00	2,358.00	2,600.00	2,600.00
53600	Special Department Expense	3,620.00	1,520.00	5,000.00	5,000.00
	Services and Supplies	\$ 238,960.13	\$ 241,986.76	\$ 275,493.00	\$ 275,493.00
	Total Expenses	\$ 2,542,379.08	\$ 2,669,653.65	\$ 2,839,164.34	\$ 2,839,164.34
	Net Cost	\$ 2,167,421.97	\$ 2,191,852.62	\$ 2,456,664.34	\$ 2,456,664.34

Fund: **1000 - General Fund**
 Budget Unit: **11200 - Treasurer-Tax Collector**
 Function: **General**
 Activity: **Finance**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44400	Penalties/Costs - Delinquent Taxes	37,375.47	33,216.00	31,000.00	31,000.00
	Fines, Forfeitures, and Penalties	\$ 37,375.47	\$ 33,216.00	\$ 31,000.00	\$ 31,000.00
Revenue from Use of Money and Property					
45100	Interest	154,009.71	162,049.44	177,000.00	177,000.00
	Revenue from Use of Money and Property	\$ 154,009.71	\$ 162,049.44	\$ 177,000.00	\$ 177,000.00
Charges for Services					
46100	Treasury Fees	208,080.25	207,073.57	206,000.00	206,000.00
46101	Central Collection Fees	23,865.76	23,356.82	24,000.00	24,000.00
46195	Copies/Reports	595.80	482.80	500.00	500.00
46800	Charges for Services	14,242.83	15,098.52	17,500.00	17,500.00
46840	Charges for Services - Courts	10,800.50	5,400.00	5,400.00	5,400.00
	Charges for Services	\$ 257,585.14	\$ 251,411.71	\$ 253,400.00	\$ 253,400.00
Miscellaneous Revenues					
47300	Escheats	118.39	18.30	250.00	250.00
47600	Cash Over/Short	486.07	517.62	-	-
47900	Miscellaneous	36,948.55	-	-	-
	Miscellaneous Revenues	\$ 37,553.01	\$ 535.92	\$ 250.00	\$ 250.00
	Total Revenues	\$ 486,523.33	\$ 447,213.07	\$ 461,650.00	\$ 461,650.00
Salaries and Employee Benefits					
51100	Salaries and Wages	803,359.75	828,604.32	923,502.60	923,502.60
51110	Extra Help	906.30	919.74	2,500.00	2,500.00
51115	Overtime	1,448.88	218.91	2,500.00	2,500.00
51200	401A Employer Contribution	2,000.00	2,000.00	2,000.00	2,000.00

Fund: **1000 - General Fund**
 Budget Unit: **11200 - Treasurer-Tax Collector**
 Function: **General**
 Activity: **Finance**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
51205	Cell Phone Allowance	1,988.25	1,988.25	1,980.00	1,980.00
51300	Medicare	10,841.61	11,872.59	13,445.60	13,445.60
51400	Employee Insurance - Premiums	141,712.49	158,475.72	193,755.48	193,755.48
51405	Workers Compensation	5,279.00	6,612.00	8,578.00	8,578.00
51600	Retirement	143,653.73	151,036.64	167,174.57	167,174.57
51605	Other Post Employment Benefits	51,173.00	52,307.28	67,981.00	67,981.00
	Salaries and Employee Benefits	\$ 1,162,363.02	\$ 1,214,035.45	\$ 1,383,489.74	\$ 1,383,489.74
Services and Supplies					
52125	Accounting/Auditing Services	3,675.00	3,150.00	3,150.00	3,150.00
52130	Information Technology Services	169,017.96	175,512.96	186,841.00	186,841.00
52215	Research/Investigative Services	136.00	-	4,800.00	4,800.00
52500	Maintenance - Equipment	2,341.00	3,367.12	4,200.00	4,200.00
52600	Rents and Leases - Equipment	3,190.05	6,334.86	9,500.00	9,500.00
52700	Insurance - Liability	1,767.00	1,255.00	763.00	763.00
52800	Communications/Telephone	1,095.68	1,096.73	1,300.00	1,300.00
52820	Printing and Binding	-	21,515.76	22,500.00	22,500.00
52825	Bank Charges	142,951.00	153,486.87	168,000.00	168,000.00
52830	Publications and Legal Notices	3,243.15	6,446.80	12,050.00	12,050.00
52900	Training/Conference Expenses	2,344.04	5,762.92	14,700.00	14,700.00
52905	Business Travel/Mileage	219.83	125.21	500.00	500.00
53100	Office Supplies	41,059.49	9,147.64	10,000.00	10,000.00
53110	Freight/Postage	-	21,726.17	24,000.00	24,000.00
53115	Books/Media/Subscriptions	-	551.44	850.00	850.00
53120	Memberships/Certifications	475.00	475.00	1,000.00	1,000.00
53415	Computer Software/Licensing Fees	-	4,400.00	4,400.00	4,400.00
53600	Special Department Expense	39,812.61	78.97	2,400.00	2,400.00
53900	Cash Over/Short	-	100.00	250.00	250.00
	Services and Supplies	\$ 411,327.81	\$ 414,533.45	\$ 471,204.00	\$ 471,204.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **11200 - Treasurer-Tax Collector**
 Function: **General**
 Activity: **Finance**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
	Total Expenses	\$ 1,573,690.83	\$ 1,628,568.90	\$ 1,854,693.74	\$ 1,854,693.74
	Net Cost	\$ 1,087,167.50	\$ 1,181,355.83	\$ 1,393,043.74	\$ 1,393,043.74

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **11400 - Assessor**
 Function: **General**
 Activity: **Finance**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Charges for Services					
46195	Copies/Reports	33,817.60	43,947.90	7,200.00	7,200.00
46800	Charges for Services	6,069.00	3,957.00	34,000.00	34,000.00
	Charges for Services	\$ 39,886.60	\$ 47,904.90	\$ 41,200.00	\$ 41,200.00
Miscellaneous Revenues					
47900	Miscellaneous	400.50	92.00	-	-
	Miscellaneous Revenues	\$ 400.50	\$ 92.00	\$ -	\$ -
Other Financing Sources					
48200	Transfers-In	10,000.00	-	-	-
	Other Financing Sources	\$ 10,000.00	\$ -	\$ -	\$ -
	Total Revenues	\$ 50,287.10	\$ 47,996.90	\$ 41,200.00	\$ 41,200.00
Salaries and Employee Benefits					
51100	Salaries and Wages	1,597,860.73	1,633,287.33	1,657,466.40	1,657,466.40
51110	Extra Help	(679.44)	-	-	-
51115	Overtime	(165.62)	4,068.90	-	-
51200	401A Employer Contribution	2,000.00	1,675.00	2,000.00	2,000.00
51205	Cell Phone Allowance	2,530.50	2,530.50	2,520.00	2,520.00
51300	Medicare	21,651.73	22,230.25	22,996.36	22,996.36
51400	Employee Insurance - Premiums	290,181.47	306,867.35	336,802.73	336,802.73
51405	Workers Compensation	6,563.00	8,529.00	9,669.00	9,669.00
51600	Retirement	283,537.90	298,398.49	284,007.00	284,007.00
51605	Other Post Employment Benefits	80,414.00	82,197.16	111,683.00	111,683.00
51999	Salary Savings	-	-	(17,155.00)	(17,155.00)
	Salaries and Employee Benefits	\$ 2,283,894.28	\$ 2,359,783.98	\$ 2,409,989.49	\$ 2,409,989.49

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **11400 - Assessor**
 Function: **General**
 Activity: **Finance**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Services and Supplies					
52125	Accounting/Auditing Services	-	-	1,500.00	1,500.00
52130	Information Technology Services	399,513.00	388,715.04	400,668.00	400,668.00
52310	Consulting Services	10,000.00	-	-	-
52500	Maintenance - Equipment	297.28	-	200.00	200.00
52515	Maintenance - Software	-	-	49.00	49.00
52600	Rents and Leases - Equipment	6,459.84	6,400.44	6,450.00	6,450.00
52700	Insurance - Liability	15,199.00	12,081.00	7,759.00	7,759.00
52800	Communications/Telephone	1,716.21	1,514.27	2,300.00	2,300.00
52900	Training/Conference Expenses	5,600.86	964.47	14,150.00	14,150.00
52905	Business Travel/Mileage	14,430.69	9,648.55	9,658.00	9,658.00
53100	Office Supplies	18,861.45	13,458.61	16,000.00	16,000.00
53105	Office Supplies - Furniture/Fixtures	-	-	2,000.00	2,000.00
53115	Books/Media/Subscriptions	-	1,389.47	1,930.00	1,930.00
53120	Memberships/Certifications	1,637.40	2,044.80	2,045.00	2,045.00
	Services and Supplies	\$ 473,715.73	\$ 436,216.65	\$ 464,709.00	\$ 464,709.00
	Total Expenses	\$ 2,757,610.01	\$ 2,796,000.63	\$ 2,874,698.49	\$ 2,874,698.49
	Net Cost	\$ 2,707,322.91	\$ 2,748,003.73	\$ 2,833,498.49	\$ 2,833,498.49

Fund: **1000 - General Fund**
 Budget Unit: **11410 - Elections**
 Function: **General**
 Activity: **Elections**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43710	State - SB 90 Mandates	98,334.41	-	-	-
43790	State - Other Funding	231,422.86	3,067.77	1,700.00	1,700.00
43890	Federal - Other Funding	21,744.94	-	2,500.00	2,500.00
	Intergovernmental Revenues	\$ 351,502.21	\$ 3,067.77	\$ 4,200.00	\$ 4,200.00
Charges for Services					
46120	Election Services	141,766.98	19,734.64	250,000.00	250,000.00
46121	Candidate Fees	11,741.00	15,599.65	8,200.00	8,200.00
46195	Copies/Reports	1,018.10	1,318.80	1,500.00	1,500.00
	Charges for Services	\$ 154,526.08	\$ 36,653.09	\$ 259,700.00	\$ 259,700.00
Miscellaneous Revenues					
47900	Miscellaneous	(166.16)	315.85	100.00	100.00
	Miscellaneous Revenues	\$ (166.16)	\$ 315.85	\$ 100.00	\$ 100.00
	Total Revenues	\$ 505,862.13	\$ 40,036.71	\$ 264,000.00	\$ 264,000.00
Salaries and Employee Benefits					
51100	Salaries and Wages	282,295.79	289,764.45	301,376.40	301,376.40
51110	Extra Help	16,312.72	10,456.02	12,000.00	12,000.00
51115	Overtime	3,669.22	2,138.94	4,500.00	4,500.00
51200	401A Employer Contribution	1,004.00	1,004.01	1,000.00	1,000.00
51205	Cell Phone Allowance	843.50	843.50	840.00	840.00
51300	Medicare	3,975.41	4,343.17	4,408.24	4,408.24
51400	Employee Insurance - Premiums	60,804.90	62,163.85	64,696.32	64,696.32
51405	Workers Compensation	405.00	1,302.00	1,531.00	1,531.00
51600	Retirement	50,772.60	53,004.77	54,651.73	54,651.73
51605	Other Post Employment Benefits	21,931.00	18,681.16	24,279.00	24,279.00

Fund: **1000 - General Fund**
 Budget Unit: **11410 - Elections**
 Function: **General**
 Activity: **Elections**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
	Salaries and Employee Benefits	\$ 442,014.15	\$ 443,701.87	\$ 469,521.94	\$ 469,521.94
	Services and Supplies				
52130	Information Technology Services	114,366.00	104,283.00	116,615.00	116,615.00
52150	Temporary/Contract Help	13,891.79	15,094.27	44,000.00	44,000.00
52500	Maintenance - Equipment	385.00	716.53	700.00	700.00
52515	Maintenance - Software	95,285.00	100,455.25	105,700.00	105,700.00
52600	Rents and Leases - Equipment	6,459.84	6,399.82	6,500.00	6,500.00
52605	Rents and Leases - Buildings/Land	47,527.07	46,316.83	47,700.00	47,700.00
52700	Insurance - Liability	982.00	973.00	444.00	444.00
52800	Communications/Telephone	3,043.13	2,785.58	3,300.00	3,300.00
52810	Advertising/Marketing	-	4,147.65	3,100.00	3,100.00
52820	Printing and Binding	-	135,175.41	125,000.00	125,000.00
52830	Publications and Legal Notices	4,434.47	1,867.50	5,500.00	5,500.00
52900	Training/Conference Expenses	300.00	530.00	2,100.00	2,100.00
52905	Business Travel/Mileage	726.73	1,390.78	1,000.00	1,000.00
53100	Office Supplies	6,000.41	14,110.35	5,000.00	5,000.00
53105	Office Supplies - Furniture/Fixtures	-	18,922.01	-	-
53110	Freight/Postage	-	16,396.00	49,500.00	49,500.00
53120	Memberships/Certifications	475.00	475.00	475.00	475.00
53600	Special Department Expense	194,677.75	79,757.16	150,000.00	150,000.00
	Services and Supplies	\$ 488,554.19	\$ 549,796.14	\$ 666,634.00	\$ 666,634.00
	Special Items				
57900	Intrafund Expenditures	-	-	3,176.00	3,176.00
	Special Items	\$ -	\$ -	\$ 3,176.00	\$ 3,176.00
	Total Expenses	\$ 930,568.34	\$ 993,498.01	\$ 1,139,331.94	\$ 1,139,331.94
	Net Cost	\$ 424,706.21	\$ 953,461.30	\$ 875,331.94	\$ 875,331.94

Fund: **1000 - General Fund**
 Budget Unit: **11420 - Recorder/County Clerk**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
License, Permits and Franchises					
42110	Marriage Licenses	-	121,163.50	110,000.00	110,000.00
42200	Business Licenses	-	89,506.00	90,000.00	90,000.00
42290	Licenses - Other	-	12,740.00	2,000.00	2,000.00
	License, Permits and Franchises	\$ -	\$ 223,409.50	\$ 202,000.00	\$ 202,000.00
Charges for Services					
46155	Clerk Fees	176,450.50	-	-	-
46190	Recording Fees	554,992.70	543,315.00	560,000.00	560,000.00
46195	Copies/Reports	128,090.10	125,774.80	122,900.00	122,900.00
46800	Charges for Services	-	-	5,600.00	5,600.00
	Charges for Services	\$ 859,533.30	\$ 669,089.80	\$ 688,500.00	\$ 688,500.00
Miscellaneous Revenues					
47600	Cash Over/Short	1,366.60	1,105.20	2,000.00	2,000.00
	Miscellaneous Revenues	\$ 1,366.60	\$ 1,105.20	\$ 2,000.00	\$ 2,000.00
Other Financing Sources					
48200	Transfers-In	286,271.00	205,822.00	161,765.00	161,765.00
	Other Financing Sources	\$ 286,271.00	\$ 205,822.00	\$ 161,765.00	\$ 161,765.00
	Total Revenues	\$ 1,147,170.90	\$ 1,099,426.50	\$ 1,054,265.00	\$ 1,054,265.00
Salaries and Employee Benefits					
51100	Salaries and Wages	434,156.23	401,881.83	427,222.40	427,222.40
51300	Medicare	5,572.99	5,536.53	6,220.82	6,220.82
51400	Employee Insurance - Premiums	90,437.94	104,316.61	120,012.36	120,012.36
51405	Workers Compensation	1,445.00	2,353.00	3,406.00	3,406.00

Fund: **1000 - General Fund**
 Budget Unit: **11420 - Recorder/County Clerk**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
51600	Retirement	77,896.03	71,988.07	77,085.43	77,085.43
51605	Other Post Employment Benefits	36,552.00	33,626.12	43,702.00	43,702.00
	Salaries and Employee Benefits	\$ 646,060.18	\$ 619,702.16	\$ 677,649.01	\$ 677,649.01
Services and Supplies					
52130	Information Technology Services	106,695.00	116,090.04	116,018.00	116,018.00
52310	Consulting Services	18,526.51	-	47,000.00	47,000.00
52500	Maintenance - Equipment	4,285.69	3,473.16	5,000.00	5,000.00
52515	Maintenance - Software	246,540.35	217,703.60	86,000.00	86,000.00
52600	Rents and Leases - Equipment	9,255.22	9,086.49	10,000.00	10,000.00
52700	Insurance - Liability	1,300.00	959.00	535.00	535.00
52800	Communications/Telephone	1,209.46	1,016.88	1,500.00	1,500.00
52900	Training/Conference Expenses	38.75	204.00	2,700.00	2,700.00
52905	Business Travel/Mileage	1,315.44	1,214.11	500.00	500.00
53100	Office Supplies	21,222.70	23,267.88	22,698.00	22,698.00
53120	Memberships/Certifications	675.00	500.00	725.00	725.00
53410	Computer Equipment/Accessories	-	-	10,165.00	10,165.00
53415	Computer Software/Licensing Fees	-	-	6,000.00	6,000.00
	Services and Supplies	\$ 411,064.12	\$ 373,515.16	\$ 308,841.00	\$ 308,841.00
Other Financing Uses					
56100	Transfers Out	253,081.00	2,200.00	2,200.00	2,200.00
	Other Financing Uses	\$ 253,081.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00
	Total Expenses	\$ 1,310,205.30	\$ 995,417.32	\$ 988,690.01	\$ 988,690.01
	Net Cost	\$ 163,034.40	\$ (104,009.18)	\$ (65,574.99)	\$ (65,574.99)

Fund: **1000 - General Fund**
 Budget Unit: **12000 - County Counsel**
 Function: **General**
 Activity: **Counsel**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
License, Permits and Franchises					
42300	Construction/Building Permits	-	300.00	46,000.00	46,000.00
	License, Permits and Franchises	\$ -	\$ 300.00	\$ 46,000.00	\$ 46,000.00
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	1,582.58	375.49	500.00	500.00
	Fines, Forfeitures, and Penalties	\$ 1,582.58	\$ 375.49	\$ 500.00	\$ 500.00
Charges for Services					
46125	Legal Services	633,140.78	706,713.65	502,245.00	502,245.00
46160	Estate Fees	-	45,768.99	10,000.00	10,000.00
46195	Copies/Reports	2,025.55	842.40	650.00	650.00
	Charges for Services	\$ 635,166.33	\$ 753,325.04	\$ 512,895.00	\$ 512,895.00
	Total Revenues	\$ 636,748.91	\$ 754,000.53	\$ 559,395.00	\$ 559,395.00
Salaries and Employee Benefits					
51100	Salaries and Wages	2,223,122.65	2,248,042.83	2,357,520.82	2,357,520.82
51105	Extended Hours	144.30	1,502.38	-	-
51110	Extra Help	44,518.49	26,897.26	20,004.00	20,004.00
51200	401A Employer Contribution	18,150.00	16,262.50	17,000.00	17,000.00
51205	Cell Phone Allowance	7,953.00	7,953.00	7,920.00	7,920.00
51300	Medicare	29,573.89	29,678.46	30,527.83	30,527.83
51400	Employee Insurance - Premiums	238,201.29	270,468.36	288,799.45	288,799.45
51405	Workers Compensation	1,983.00	3,073.00	3,522.00	3,522.00
51600	Retirement	405,966.17	424,618.48	432,915.80	432,915.80
51605	Other Post Employment Benefits	73,469.00	72,109.32	99,058.00	99,058.00
	Salaries and Employee Benefits	\$ 3,043,081.78	\$ 3,100,605.59	\$ 3,257,557.96	\$ 3,257,557.96

Fund: **1000 - General Fund**
 Budget Unit: **12000 - County Counsel**
 Function: **General**
 Activity: **Counsel**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Services and Supplies					
52130	Information Technology Services	112,941.96	115,478.04	129,926.00	129,926.00
52140	Legal Services	206,171.77	262,308.01	323,000.00	323,000.00
52315	Transcript Services	-	1,676.86	1,000.00	1,000.00
52490	Other Professional Services	27,947.10	24,130.15	19,500.00	19,500.00
52600	Rents and Leases - Equipment	3,994.98	3,909.05	4,100.00	4,100.00
52700	Insurance - Liability	3,248.00	2,640.00	1,142.00	1,142.00
52800	Communications/Telephone	1,500.43	1,518.57	1,800.00	1,800.00
52820	Printing and Binding	-	116.94	200.00	200.00
52830	Publications and Legal Notices	518.19	483.91	1,200.00	1,200.00
52900	Training/Conference Expenses	9,434.17	39.00	23,000.00	23,000.00
52905	Business Travel/Mileage	20,581.49	20,604.40	500.00	500.00
53100	Office Supplies	32,489.76	6,621.57	8,584.00	8,584.00
53110	Freight/Postage	-	194.65	1,300.00	1,300.00
53115	Books/Media/Subscriptions	-	37,614.29	35,711.00	35,711.00
53120	Memberships/Certifications	9,253.00	9,060.00	9,570.00	9,570.00
53310	Jury and Witness Expense	-	-	250.00	250.00
53415	Computer Software/Licensing Fees	-	1,653.81	1,600.00	1,600.00
53600	Special Department Expense	10,478.00	-	-	-
	Services and Supplies	\$ 438,558.85	\$ 488,049.25	\$ 562,383.00	\$ 562,383.00
	Total Expenses	\$ 3,481,640.63	\$ 3,588,654.84	\$ 3,819,940.96	\$ 3,819,940.96
	Net Cost	\$ 2,844,891.72	\$ 2,834,654.31	\$ 3,260,545.96	\$ 3,260,545.96

Fund: **1000 - General Fund**
 Budget Unit: **12200 - Public Works**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
License, Permits and Franchises					
42690	Permits/Application Fees	3,292.50	-	-	-
	License, Permits and Franchises	\$ 3,292.50	\$ -	\$ -	\$ -
Revenue from Use of Money and Property					
45300	Rent - Building/Land	-	-	5,000.00	5,000.00
	Revenue from Use of Money and Property	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
Charges for Services					
46135	Planning and Engineering Services	-	3,389,341.87	3,631,257.00	3,631,257.00
46205	Engineering/Administration Services	-	899,433.69	1,311,685.00	1,311,685.00
46210	Construction/Building Permit Review Services	247,591.70	299,170.88	280,000.00	280,000.00
46800	Charges for Services	7,936.00	26,098.05	10,000.00	10,000.00
46905	Interfund Revenue - E & A	3,380,093.42	-	-	-
	Charges for Services	\$ 3,635,621.12	\$ 4,614,044.49	\$ 5,232,942.00	\$ 5,232,942.00
Miscellaneous Revenues					
47900	Miscellaneous	181.00	81.25	-	-
	Miscellaneous Revenues	\$ 181.00	\$ 81.25	\$ -	\$ -
Other Financing Sources					
48200	Transfers-In	19,995.66	26,370.18	22,200.00	22,200.00
48300	A87 Charges	1,159,036.00	-	-	-
	Other Financing Sources	\$ 1,179,031.66	\$ 26,370.18	\$ 22,200.00	\$ 22,200.00
Special Items					
49900	Intrafund Revenue	787,284.80	-	-	-
	Special Items	\$ 787,284.80	\$ -	\$ -	\$ -

Fund: **1000 - General Fund**
 Budget Unit: **12200 - Public Works**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Total Revenues		\$ 5,605,411.08	\$ 4,640,495.92	\$ 5,260,142.00	\$ 5,260,142.00
Salaries and Employee Benefits					
51100	Salaries and Wages	3,692,405.95	3,760,597.84	4,186,861.44	4,186,861.44
51110	Extra Help	44,615.99	16,680.31	50,000.00	50,000.00
51115	Overtime	20,972.07	14,760.60	12,000.00	12,000.00
51120	Holiday Pay	492.55	97.02	-	-
51200	401A Employer Contribution	8,176.00	9,060.00	10,000.00	10,000.00
51205	Cell Phone Allowance	10,677.00	11,188.25	10,980.00	10,980.00
51300	Medicare	54,062.27	54,680.71	60,955.70	60,955.70
51400	Employee Insurance - Premiums	605,331.28	646,484.09	749,630.51	749,630.51
51405	Workers Compensation	10,471.00	16,778.00	25,029.00	25,029.00
51600	Retirement	658,694.52	690,515.90	766,239.94	766,239.94
51605	Other Post Employment Benefits	193,725.00	190,547.92	252,500.00	252,500.00
51999	Salary Savings	-	-	(77,785.05)	(77,785.05)
Salaries and Employee Benefits		\$ 5,299,623.63	\$ 5,411,390.64	\$ 6,047,310.55	\$ 6,047,310.55
Services and Supplies					
52130	Information Technology Services	244,896.00	286,190.04	289,949.00	289,949.00
52310	Consulting Services	-	95,923.51	-	-
52490	Other Professional Services	106,767.13	75,305.64	70,000.00	70,000.00
52500	Maintenance - Equipment	3,771.60	3,734.03	4,000.00	4,000.00
52515	Maintenance - Software	-	7,855.36	15,000.00	15,000.00
52600	Rents and Leases - Equipment	5,475.18	5,411.89	6,500.00	6,500.00
52700	Insurance - Liability	306,281.90	256,164.71	210,407.00	210,407.00
52800	Communications/Telephone	3,112.31	2,785.31	5,000.00	5,000.00
52830	Publications and Legal Notices	3,078.17	5,151.70	5,000.00	5,000.00
52840	Permits/License Fees	-	-	15,000.00	15,000.00
52900	Training/Conference Expenses	20,653.19	14,654.39	15,000.00	15,000.00
52905	Business Travel/Mileage	29,875.41	21,631.84	30,000.00	30,000.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **12200 - Public Works**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
53100	Office Supplies	17,785.07	14,144.14	20,000.00	20,000.00
53120	Memberships/Certifications	3,852.00	3,977.20	5,000.00	5,000.00
	Services and Supplies	\$ 745,547.96	\$ 792,929.76	\$ 690,856.00	\$ 690,856.00
Other Financing Uses					
56200	A87 Charges	1,159,036.00	-	-	-
	Other Financing Uses	\$ 1,159,036.00	\$ -	\$ -	\$ -
	Total Expenses	\$ 7,204,207.59	\$ 6,204,320.40	\$ 6,738,166.55	\$ 6,738,166.55
	Net Cost	\$ 1,598,796.51	\$ 1,563,824.48	\$ 1,478,024.55	\$ 1,478,024.55

Fund: **1000 - General Fund**
 Budget Unit: **12205 - Public Works Projects**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43425	State - Dept of Water Resources	478,221.49	2,445.40	750,000.00	750,000.00
43790	State - Other Funding	-	414,292.35	1,900,000.00	1,900,000.00
43890	Federal - Other Funding	-	460,735.12	1,010,000.00	1,010,000.00
43950	Other - Governmental Agencies	4,104,718.38	4,563,799.77	6,495,070.00	6,495,070.00
	Intergovernmental Revenues	\$ 4,582,939.87	\$ 5,441,272.64	\$ 10,155,070.00	\$ 10,155,070.00
Charges for Services					
46800	Charges for Services	-	-	-	-
	Charges for Services	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues					
47900	Miscellaneous	11,972.29	-	-	-
	Miscellaneous Revenues	\$ 11,972.29	\$ -	\$ -	\$ -
Other Financing Sources					
48200	Transfers-In	456,995.67	417,736.26	-	-
	Other Financing Sources	\$ 456,995.67	\$ 417,736.26	\$ -	\$ -
	Total Revenues	\$ 5,051,907.83	\$ 5,859,008.90	\$ 10,155,070.00	\$ 10,155,070.00
Services and Supplies					
52130	Information Technology Services	5,421.00	7,325.04	-	-
52145	Engineer Services	92,625.91	76,938.43	1,043,273.00	1,043,273.00
52200	Feasibility Study	357,702.81	487,047.54	240,000.00	240,000.00
52310	Consulting Services	-	-	4,088,975.00	4,088,975.00
52360	Construction Services	-	-	5,151,465.00	5,151,465.00
52365	Architect Services	-	-	181,335.00	181,335.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **12205 - Public Works Projects**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52490	Other Professional Services	-	-	380,523.00	380,523.00
52505	Maintenance - Buildings/Improvements	268,454.62	1,835,171.44	150,000.00	150,000.00
52510	Maintenance - B&I - Public Works Charges	-	-	32,000.00	32,000.00
52525	Maintenance - Infrastructure/Land	4,182,152.54	4,036,363.28	-	-
52700	Insurance - Liability	3,099.00	4,805.00	-	-
53350	Maintenance Supplies	-	-	43,227.00	43,227.00
	Services and Supplies	\$ 4,909,455.88	\$ 6,447,650.73	\$ 11,310,798.00	\$ 11,310,798.00
Special Items					
57900	Intrafund Expenditures	-	-	351,000.00	351,000.00
	Special Items	\$ -	\$ -	\$ 351,000.00	\$ 351,000.00
	Total Expenses	\$ 4,909,455.88	\$ 6,447,696.72	\$ 11,661,798.00	\$ 11,661,798.00
	Net Cost	\$ (142,451.95)	\$ 588,687.82	\$ 1,506,728.00	\$ 1,506,728.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **12210 - Property Management**
 Function: **General**
 Activity: **Property Management**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44310	Parking Fines/Penalties	6,116.30	7,338.00	6,728.00	6,728.00
	Fines, Forfeitures, and Penalties	\$ 6,116.30	\$ 7,338.00	\$ 6,728.00	\$ 6,728.00
Revenue from Use of Money and Property					
45300	Rent - Building/Land	222,923.49	91,441.92	53,252.00	53,252.00
45505	Vending Machine Revenues	2,559.96	2,247.31	2,164.00	2,164.00
	Revenue from Use of Money and Property	\$ 225,483.45	\$ 93,689.23	\$ 55,416.00	\$ 55,416.00
Charges for Services					
46800	Charges for Services	-	771,548.73	802,822.00	802,822.00
46905	Interfund Revenue - E & A	647,275.43	0.00	-	-
	Charges for Services	\$ 647,275.43	\$ 771,548.73	\$ 802,822.00	\$ 802,822.00
Miscellaneous Revenues					
47900	Miscellaneous	0.00	-	-	-
	Miscellaneous Revenues	\$ 0.00	\$ -	\$ -	\$ -
Other Financing Sources					
48200	Transfers-In	130,697.00	-	-	-
	Other Financing Sources	\$ 130,697.00	\$ -	\$ -	\$ -
Special Items					
49900	Intrafund Revenue	59,737.16	-	-	-
	Special Items	\$ 59,737.16	\$ -	\$ -	\$ -
	Total Revenues	\$ 1,069,309.34	\$ 872,575.96	\$ 864,966.00	\$ 864,966.00

Salaries and Employee Benefits

Fund: **1000 - General Fund**
 Budget Unit: **12210 - Property Management**
 Function: **General**
 Activity: **Property Management**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
51100	Salaries and Wages	1,573,957.25	1,619,074.41	1,696,594.20	1,696,594.20
51115	Overtime	16,827.07	22,739.37	20,000.00	20,000.00
51120	Holiday Pay	243.39	541.82	1,000.00	1,000.00
51125	Standby Pay	9,149.43	17,087.98	-	-
51200	401A Employer Contribution	-	2,000.00	1,000.00	1,000.00
51205	Cell Phone Allowance	1,566.50	1,469.00	1,560.00	1,560.00
51300	Medicare	22,002.19	23,553.61	24,701.54	24,701.54
51400	Employee Insurance - Premiums	404,907.28	442,461.68	479,689.44	479,689.44
51405	Workers Compensation	78,559.00	102,127.00	135,745.00	135,745.00
51600	Retirement	279,685.06	295,588.96	306,147.68	306,147.68
51605	Other Post Employment Benefits	116,966.00	115,823.24	150,529.00	150,529.00
	Salaries and Employee Benefits	\$ 2,503,863.17	\$ 2,642,467.07	\$ 2,817,458.17	\$ 2,817,458.17
Services and Supplies					
52130	Information Technology Services	55,403.04	64,601.04	247,931.00	247,931.00
52140	Legal Services	-	20,392.50	-	-
52150	Temporary/Contract Help	-	2,446.50	-	-
52325	Waste Disposal Services	-	76,975.48	98,000.00	98,000.00
52335	Security Services	30,914.00	30,914.00	35,000.00	35,000.00
52345	Janitorial Services	-	36,000.92	45,637.00	45,637.00
52500	Maintenance - Equipment	421.32	226.42	1,000.00	1,000.00
52505	Maintenance - Buildings/Improvements	413,112.31	154,284.72	146,758.00	146,758.00
52510	Maintenance - B&I - Public Works Charges	-	261,420.60	250,500.00	250,500.00
52515	Maintenance - Software	-	6,946.39	10,000.00	10,000.00
52600	Rents and Leases - Equipment	2,058.93	2,024.28	5,200.00	5,200.00
52605	Rents and Leases - Buildings/Land	337,872.93	-	-	-
52700	Insurance - Liability	74,087.00	65,133.00	51,224.00	51,224.00
52800	Communications/Telephone	4,588.67	6,929.22	6,973.00	6,973.00
52840	Permits/License Fees	-	-	6,000.00	6,000.00
52900	Training/Conference Expenses	1,560.00	1,070.00	7,000.00	7,000.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **12210 - Property Management**
 Function: **General**
 Activity: **Property Management**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52905	Business Travel/Mileage	96,955.69	113,142.25	114,539.00	114,539.00
53100	Office Supplies	389.61	901.90	5,000.00	5,000.00
53200	Utilities - Gas	-	130,566.98	150,000.00	150,000.00
53205	Utilities - Electric	1,185,083.25	850,226.31	855,000.00	855,000.00
53215	Utilities - Fire Suppression Systems	-	43,272.69	62,100.00	62,100.00
53220	Utilities - Water	-	83,452.46	80,175.00	80,175.00
53320	Safety Supplies	2,630.39	4,048.40	9,750.00	9,750.00
53330	Janitorial Supplies	98,304.39	72,099.06	80,000.00	80,000.00
53350	Maintenance Supplies	-	9,149.50	15,000.00	15,000.00
53400	Minor Equipment/Small Tools	12,665.64	13,048.41	16,000.00	16,000.00
53660	Trip Reduction Program	7,449.83	8,650.00	8,330.00	8,330.00
	Services and Supplies	\$ 2,323,497.00	\$ 2,057,923.03	\$ 2,307,117.00	\$ 2,307,117.00
	Other Charges				
54105	Principal on Other Debt	45,370.93	47,180.79	49,040.00	49,040.00
54315	Interest on Other Debt	5,512.60	9,627.97	7,769.00	7,769.00
54500	Taxes and Assessments	-	-	150,300.00	150,300.00
	Other Charges	\$ 50,883.53	\$ 56,808.76	\$ 207,109.00	\$ 207,109.00
	Total Expenses	\$ 4,878,243.70	\$ 4,757,198.86	\$ 5,331,684.17	\$ 5,331,684.17
	Net Cost	\$ 3,808,934.36	\$ 3,884,622.90	\$ 4,466,718.17	\$ 4,466,718.17

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **12220 - Property Management Projects**
 Function: **General**
 Activity: **Property Management**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Services and Supplies					
52505	Maintenance - Buildings/Improvements	68,671.96	-	10,000.00	10,000.00
	Services and Supplies	\$ 68,671.96	\$ -	\$ 10,000.00	\$ 10,000.00
Special Items					
57900	Intrafund Expenditures	-	-	43,000.00	43,000.00
	Special Items	\$ -	\$ -	\$ 43,000.00	\$ 43,000.00
	Total Expenses	\$ 68,671.96	\$ -	\$ 53,000.00	\$ 53,000.00
	Net Cost	\$ 68,671.96	\$ -	\$ 53,000.00	\$ 53,000.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **12280 - Roads - General Fund**
 Function: **Public Ways and Facilities**
 Activity: **Public Ways**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Services and Supplies					
52525	Maintenance - Infrastructure/Land	-	-	24,488.00	24,488.00
52700	Insurance - Liability	-	-	12.00	12.00
52905	Business Travel/Mileage	-	-	500.00	500.00
53100	Office Supplies	-	-	5,000.00	5,000.00
	Services and Supplies	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00
	Total Expenses	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00
	Net Cost	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00

Fund: **1000 - General Fund**
 Budget Unit: **12285 - Roads - GF Projects**
 Function: **Public Ways and Facilities**
 Activity: **Public Ways**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Charges for Services					
46800	Charges for Services	105,514.62	212,148.18	-	-
	Charges for Services	\$ 105,514.62	\$ 212,148.18	\$ -	\$ -
<hr/>					
	Total Revenues	\$ 105,514.62	\$ 212,148.18	\$ -	\$ -
Services and Supplies					
52125	Accounting/Auditing Services	2,100.00	-	-	-
52130	Information Technology Services	300.00	522.00	-	-
52525	Maintenance - Infrastructure/Land	219,074.25	221,401.14	-	-
52700	Insurance - Liability	271.00	218.00	-	-
52905	Business Travel/Mileage	320.25	263.60	-	-
53100	Office Supplies	2,572.04	3,118.40	-	-
	Services and Supplies	\$ 224,637.54	\$ 225,523.14	\$ -	\$ -
<hr/>					
	Total Expenses	\$ 224,637.54	\$ 225,523.14	\$ -	\$ -
<hr/>					
	Net Cost	\$ 119,122.92	\$ 13,374.96	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **12800 - Grand Jury**
 Function: **Public Protection**
 Activity: **Judicial**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Services and Supplies					
52130	Information Technology Services	101.04	120.00	-	-
52605	Rents and Leases - Buildings/Land	15,782.52	14,847.00	14,900.00	14,900.00
52700	Insurance - Liability	31.00	22.00	1.00	1.00
52905	Business Travel/Mileage	11,673.16	13,633.55	12,050.00	12,050.00
53100	Office Supplies	15,470.24	31,283.33	15,000.00	15,000.00
53120	Memberships/Certifications	2,100.00	2,100.00	2,100.00	2,100.00
53310	Jury and Witness Expense	13,704.25	17,678.56	15,000.00	15,000.00
	Services and Supplies	\$ 58,862.21	\$ 79,684.44	\$ 59,051.00	\$ 59,051.00
	Total Expenses	\$ 58,862.21	\$ 79,684.44	\$ 59,051.00	\$ 59,051.00
	Net Cost	\$ 58,862.21	\$ 79,684.44	\$ 59,051.00	\$ 59,051.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **13000 - District Attorney**
 Function: **Public Protection**
 Activity: **Judicial**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43115	State - Sales Tax Realignment	-	-	6,000.00	6,000.00
43610	State - Prop 172 Public Safety Funds	-	-	1,280,278.00	1,280,278.00
43615	State - COPS	-	-	-	-
43700	State - Stimulus/ARRA	-	-	-	-
43710	State - SB 90 Mandates	-	-	126,000.00	126,000.00
43790	State - Other Funding	-	-	922,187.00	922,187.00
43870	Federal - Stimulus/ARRA	-	-	-	-
	Intergovernmental Revenues	\$ -	\$ -	\$ 2,334,465.00	\$ 2,334,465.00
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	-	-	40,000.00	40,000.00
	Fines, Forfeitures, and Penalties	\$ -	\$ -	\$ 40,000.00	\$ 40,000.00
Revenue from Use of Money and Property					
45100	Interest	-	-	200.00	200.00
	Revenue from Use of Money and Property	\$ -	\$ -	\$ 200.00	\$ 200.00
Charges for Services					
46125	Legal Services	-	-	20,000.00	20,000.00
46175	Law Enforcement Services	-	-	7,000.00	7,000.00
46195	Copies/Reports	-	-	30,000.00	30,000.00
46400	Educational Services	-	-	6,000.00	6,000.00
	Charges for Services	\$ -	\$ -	\$ 63,000.00	\$ 63,000.00
Miscellaneous Revenues					
47900	Miscellaneous	-	-	2,000.00	2,000.00
	Miscellaneous Revenues	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00

Other Financing Sources

Fund: **1000 - General Fund**
 Budget Unit: **13000 - District Attorney**
 Function: **Public Protection**
 Activity: **Judicial**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
48200	Transfers-In	-	-	185,000.00	185,000.00
48241	Transfer-In 2011 Realignment	-	-	360,141.00	360,141.00
	Other Financing Sources	\$ -	\$ -	\$ 545,141.00	\$ 545,141.00
Special Items					
49900	Intrafund Revenue	-	-	15,000.00	15,000.00
	Special Items	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00
	Total Revenues	\$ -	\$ -	\$ 2,999,806.00	\$ 2,999,806.00
Salaries and Employee Benefits					
51100	Salaries and Wages	-	-	4,789,834.82	4,789,834.82
51105	Extended Hours	-	-	-	-
51110	Extra Help	-	-	278,000.00	278,000.00
51115	Overtime	-	-	25,000.00	25,000.00
51120	Holiday Pay	-	-	8,600.00	8,600.00
51200	401A Employer Contribution	-	-	6,000.00	6,000.00
51205	Cell Phone Allowance	-	-	9,660.00	9,660.00
51300	Medicare	-	-	64,825.64	64,825.64
51400	Employee Insurance - Premiums	-	-	750,478.88	750,478.88
51405	Workers Compensation	-	-	88,007.00	88,007.00
51600	Retirement	-	-	938,994.06	938,994.06
51605	Other Post Employment Benefits	-	-	256,142.00	256,142.00
	Salaries and Employee Benefits	\$ -	\$ -	\$ 7,221,667.25	\$ 7,221,667.25
Services and Supplies					
52130	Information Technology Services	-	-	461,286.00	461,286.00
52150	Temporary/Contract Help	-	-	8,000.00	8,000.00
52215	Research/Investigative Services	-	-	16,000.00	16,000.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **13000 - District Attorney**
 Function: **Public Protection**
 Activity: **Judicial**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52310	Consulting Services	-	-	-	-
52315	Transcript Services	-	-	-	-
52420	Expert Witness Services	-	-	30,000.00	30,000.00
52490	Other Professional Services	-	-	215,000.00	215,000.00
52500	Maintenance - Equipment	-	-	1,000.00	1,000.00
52600	Rents and Leases - Equipment	-	-	30,000.00	30,000.00
52700	Insurance - Liability	-	-	14,083.00	14,083.00
52800	Communications/Telephone	-	-	14,000.00	14,000.00
52830	Publications and Legal Notices	-	-	7,000.00	7,000.00
52900	Training/Conference Expenses	-	-	50,000.00	50,000.00
52905	Business Travel/Mileage	-	-	68,000.00	68,000.00
53100	Office Supplies	-	-	80,000.00	80,000.00
53110	Freight/Postage	-	-	1,600.00	1,600.00
53115	Books/Media/Subscriptions	-	-	28,000.00	28,000.00
53120	Memberships/Certifications	-	-	15,000.00	15,000.00
53125	Court Transcripts	-	-	9,000.00	9,000.00
53310	Jury and Witness Expense	-	-	10,000.00	10,000.00
53410	Computer Equipment/Accessories	-	-	3,000.00	3,000.00
53600	Special Department Expense	-	-	180,308.00	180,308.00
53620	Law Enforcement Supplies	-	-	20,000.00	20,000.00
	Services and Supplies	\$ -	\$ -	\$ 1,261,277.00	\$ 1,261,277.00
	Other Charges				
54900	Interfund Expenditures	-	-	-	-
	Other Charges	\$ -	\$ -	\$ -	\$ -
	Special Items				
57900	Intrafund Expenditures	-	-	105,099.00	105,099.00
	Special Items	\$ -	\$ -	\$ 105,099.00	\$ 105,099.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **13000 - District Attorney**
 Function: **Public Protection**
 Activity: **Judicial**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
	Total Expenses	\$ -	\$ -	\$ 8,588,043.25	\$ 8,588,043.25
	Net Cost	\$ -	\$ -	\$ 5,588,237.25	\$ 5,588,237.25

Fund: **1000**
 Budget Unit: **22200 - District Attorney-Grants (historical)**
 Function: **Public Protection**
 Activity: **Judicial**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43790	State - Other Funding	392,168.33	842,876.43	-	-
43	Intergovernmental Revenues	\$ 392,168.33	\$ 842,876.43	\$ -	\$ -
Total Revenues		\$ 392,168.33	\$ 842,876.43	\$ -	\$ -
Salaries and Employee Benefits					
51100	Salaries and Wages	715,875.80	714,385.55	-	-
51110	Extra Help	26,197.43	-	-	-
51115	Overtime	3,418.90	858.51	-	-
51120	Holiday Pay	2,029.60	778.88	-	-
51200	401A Employer Contribution	1,800.00	1,000.00	-	-
51205	Cell Phone Allowance	1,521.00	1,566.50	-	-
51300	Medicare	10,712.33	10,649.29	-	-
51400	Employee Insurance - Premiums	101,532.57	112,524.27	-	-
51405	Workers Compensation	828.00	3,926.00	-	-
51600	Retirement	137,827.53	134,050.22	-	-
51605	Other Post Employment Benefits	21,931.00	33,626.12	-	-
51	Salaries and Employee Benefits	\$ 1,023,674.16	\$ 1,013,365.34	\$ -	\$ -
Services					
52130	Information Technology Services	34,434.96	39,002.04	-	-
52700	Insurance - Liability	964.00	1,125.00	-	-
52900	Training/Conference Expenses	989.67	-	-	-
52905	Business Travel/Mileage	52.23	2,554.78	-	-
52910	Transport of Prisoners	-	-	-	-
52	Services	\$ 36,440.86	\$ 42,681.82	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000**
 Budget Unit: **22200 - District Attorney-Grants (historical)**
 Function: **Public Protection**
 Activity: **Judicial**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Supplies					
53100	Office Supplies	576.88	-	-	-
53620	Law Enforcement Supplies	100,667.13	170,574.41	-	-
53	Supplies	\$ 101,244.01	\$ 170,574.41	\$ -	\$ -
Other Charges					
54900	Interfund Expenditures	(17,817.80)	-	-	-
	Other Charges	\$ (17,817.80)	\$ -	\$ -	\$ -
Special Items					
57900	Intrafund Expenditures	-	140,068.54	-	-
	Special Items	\$ -	\$ 140,068.54	\$ -	\$ -
	Total Expenses	\$ 1,143,541.23	\$ 1,226,621.57	\$ -	\$ -
	Net Cost	\$ 751,372.90	\$ 383,745.14	\$ -	\$ -

Fund: **1000 - General Fund**
 Budget Unit: **22400 - District Attorney (historical)**
 Function: **Public Protection**
 Activity: **Judicial**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43115	State - Sales Tax Realignment	7,776.00	8,316.00	-	-
43610	State - Prop 172 Public Safety Funds	1,160,486.00	1,268,400.00	-	-
43615	State - COPS	32,246.00	352.00	-	-
43790	State - Other Funding	160,347.00	354,063.00	-	-
43870	Federal - Stimulus/ARRA	-	-	-	-
	Intergovernmental Revenues	\$ 1,360,855.00	\$ 1,631,131.00	\$ -	\$ -
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	39,598.00	43,872.00	-	-
	Fines, Forfeitures, and Penalties	\$ 39,598.00	\$ 43,872.00	\$ -	\$ -
Revenue from Use of Money and Property					
45100	Interest	405.00	329.00	-	-
	Revenue from Use of Money and Property	\$ 405.00	\$ 329.00	\$ -	\$ -
Charges for Services					
46125	Legal Services	20,000.00	20,000.00	-	-
46175	Law Enforcement Services	13,698.00	17,000.00	-	-
46195	Copies/Reports	-	2,252.00	-	-
46400	Educational Services	1,425.00	3,658.00	-	-
	Charges for Services	\$ 35,123.00	\$ 42,910.00	\$ -	\$ -
Miscellaneous Revenues					
47900	Miscellaneous	4,695.00	525.00	-	-
	Miscellaneous Revenues	\$ 4,695.00	\$ 525.00	\$ -	\$ -
Other Financing Sources					
48200	Transfers-In	124,354.00	180,762.00	-	-
48241	Transfer-In 2011 Realignment	-	-	-	-

Fund: **1000 - General Fund**
 Budget Unit: **22400 - District Attorney (historical)**
 Function: **Public Protection**
 Activity: **Judicial**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
	Other Financing Sources	\$ 124,354.00	\$ 180,762.00	\$ -	\$ -
	Total Revenues	\$ 1,565,030.00	\$ 1,899,529.00	\$ -	\$ -
	Salaries and Employee Benefits				
51100	Salaries and Wages	3,755,011.00	3,866,764.00	-	-
51105	Extended Hours	26,637.00	4,803.00	-	-
51110	Extra Help	273,946.00	333,562.00	-	-
51115	Overtime	41,030.00	18,786.00	-	-
51120	Holiday Pay	5,395.00	5,628.00	-	-
51200	401A Employer Contribution	6,140.00	6,735.00	-	-
51205	Cell Phone Allowance	7,017.00	7,731.00	-	-
51300	Medicare	54,224.00	56,229.00	-	-
51400	Employee Insurance - Premiums	496,302.00	547,086.00	-	-
51405	Workers Compensation	45,520.00	69,452.00	-	-
51600	Retirement	740,595.00	782,235.00	-	-
51605	Other Post Employment Benefits	149,863.00	156,922.00	-	-
	Salaries and Employee Benefits	\$ 5,601,680.00	\$ 5,855,933.00	\$ -	\$ -
	Services and Supplies				
52130	Information Technology Services	347,308.00	371,541.00	-	-
52150	Temporary/Contract Help	6,185.00	-	-	-
52215	Research/Investigative Services	7,940.00	3,649.00	-	-
52310	Consulting Services	39,221.00	31.00	-	-
52315	Transcript Services	-	2,288.00	-	-
52420	Expert Witness Services	28,470.00	38,935.00	-	-
52490	Other Professional Services	230,936.00	183,676.00	-	-
52600	Rents and Leases - Equipment	32,241.00	30,248.00	-	-
52700	Insurance - Liability	21,424.00	18,730.00	-	-

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **22400 - District Attorney (historical)**
 Function: **Public Protection**
 Activity: **Judicial**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52800	Communications/Telephone	16,098.00	12,543.00	-	-
52830	Publications and Legal Notices	2,735.00	6,882.00	-	-
52900	Training/Conference Expenses	42,172.00	49,066.00	-	-
52905	Business Travel/Mileage	80,769.00	79,858.00	-	-
53100	Office Supplies	85,558.00	103,834.00	-	-
53115	Books/Media/Subscriptions	40,022.00	38,713.00	-	-
53120	Memberships/Certifications	20,517.00	15,286.00	-	-
53125	Court Transcripts	5,707.00	2,261.00	-	-
53310	Jury and Witness Expense	3,120.00	11,832.00	-	-
53410	Computer Equipment/Accessories	-	3,821.00	-	-
53620	Law Enforcement Supplies	-	11,522.00	-	-
	Services and Supplies	\$ 1,010,423.00	\$ 984,716.00	\$ -	\$ -
	Other Charges				
54900	Interfund Expenditures	(27,267.00)	7,185.00	-	-
	Other Charges	\$ (27,267.00)	\$ 7,185.00	\$ -	\$ -
	Total Expenses	\$ 6,584,836.00	\$ 6,847,834.00	\$ -	\$ -
	Net Cost	\$ 5,019,806.00	\$ 4,948,305.00	\$ -	\$ -

Fund: **1005**
 Budget Unit: **22210 - District Attorney-ARRA Grant (historical)**
 Function: **Public Protection**
 Activity: **Judicial**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43790	State - Other Funding	82,427.00	-	-	-
43	Intergovernmental Revenues	\$ 82,427.00	\$ -	\$ -	\$ -
Total Revenues		\$ 82,427.00	\$ -	\$ -	\$ -
Salaries and Employee Benefits					
51100	Salaries and Wages	(1,496.16)	-	-	-
51110	Extra Help	33,576.45	-	-	-
51300	Medicare	180.57	-	-	-
51400	Employee Insurance - Premiums	402.70	-	-	-
51600	Retirement	1,434.39	-	-	-
	Salaries and Employee Benefits	\$ 34,097.95	\$ -	\$ -	\$ -
Special Items					
57900	Intrafund Expenditures	45,085.03	-	-	-
	Special Items	\$ 45,085.03	\$ -	\$ -	\$ -
Total Expenses		\$ 79,182.98	\$ -	\$ -	\$ -
Net Cost		\$ (3,244.02)	\$ -	\$ -	\$ -

Fund: **1005**
 Budget Unit: **22220 - District Attorney-ARRA Anti-Drug (historical)**
 Function: **Public Protection**
 Activity: **Judicial**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43790	State - Other Funding	-	100,642.00	-	-
43870	Federal - Stimulus/ARRA	50,593.00	(163,571.48)	-	-
43	Intergovernmental Revenues	\$ 50,593.00	\$ (62,929.48)	\$ -	\$ -
<hr/>					
	Total Revenues	\$ 50,593.00	\$ (62,929.48)	\$ -	\$ -
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Salaries and Employee Benefits					
51100	Salaries and Wages	23,583.72	35,477.00	-	-
51110	Extra Help	6,115.23	-	-	-
51300	Medicare	230.51	483.31	-	-
51400	Employee Insurance - Premiums	8,430.09	18,152.40	-	-
51600	Retirement	5,677.51	6,491.49	-	-
51605	Other Post Employment Benefits	-	3,736.00	-	-
51	Salaries and Employee Benefits	\$ 44,037.06	\$ 68,076.20	\$ -	\$ -
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Services and Supplies					
53600	Special Department Expense	59,308.71	16,349.61	-	-
	Services and Supplies	\$ 59,308.71	\$ 16,349.61	\$ -	\$ -
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Special Items					
57900	Intrafund Expenditures	-	129,566.28	-	-
	Special Items	\$ -	\$ 129,566.28	\$ -	\$ -
<hr/>					
	Total Expenses	\$ 103,345.77	\$ 213,992.09	\$ -	\$ -
<hr/>					
	Net Cost	\$ 52,752.77	\$ 276,921.57	\$ -	\$ -

Fund: **1000 - General Fund**
 Budget Unit: **13020 - District Attorney - Consumer Fraud**
 Function: **Public Protection**
 Activity: **Judicial**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Miscellaneous Revenues					
47900	Miscellaneous	-	1,929.13	-	-
	Miscellaneous Revenues	\$ -	\$ 1,929.13	\$ -	\$ -
Other Financing Sources					
48200	Transfers-In	286,995.38	311,013.00	512,295.00	512,295.00
	Other Financing Sources	\$ 286,995.38	\$ 311,013.00	\$ 512,295.00	\$ 512,295.00
	Total Revenues	\$ 286,995.38	\$ 312,942.13	\$ 512,295.00	\$ 512,295.00
Salaries and Employee Benefits					
51100	Salaries and Wages	182,450.81	191,210.97	248,980.00	248,980.00
51105	Extended Hours	-	-	2,400.00	2,400.00
51110	Extra Help	-	-	45,000.00	45,000.00
51115	Overtime	-	676.42	1,000.00	1,000.00
51300	Medicare	2,590.96	2,722.43	3,610.21	3,610.21
51400	Employee Insurance - Premiums	21,613.55	23,002.39	32,856.66	32,856.66
51405	Workers Compensation	150.00	218.00	264.00	264.00
51600	Retirement	31,684.13	34,977.94	43,770.89	43,770.89
51605	Other Post Employment Benefits	7,310.00	7,472.48	9,712.00	9,712.00
	Salaries and Employee Benefits	\$ 245,799.45	\$ 260,280.63	\$ 388,743.93	\$ 388,743.93
Services and Supplies					
52100	Administration Services	14,304.38	-	15,000.00	15,000.00
52130	Information Technology Services	11,178.96	11,810.04	12,751.00	12,751.00
52215	Research/Investigative Services	7,885.05	4,848.79	10,000.00	10,000.00
52420	Expert Witness Services	-	-	2,000.00	2,000.00
52490	Other Professional Services	6,001.79	16,975.00	50,000.00	50,000.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **13020 - District Attorney - Consumer Fraud**
 Function: **Public Protection**
 Activity: **Judicial**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52600	Rents and Leases - Equipment	4,020.57	5,276.33	4,000.00	4,000.00
52700	Insurance - Liability	336.00	243.00	100.00	100.00
52800	Communications/Telephone	801.33	683.59	2,000.00	2,000.00
52900	Training/Conference Expenses	191.00	1,095.96	5,000.00	5,000.00
52905	Business Travel/Mileage	1,079.53	957.40	5,000.00	5,000.00
53100	Office Supplies	4,575.97	888.29	13,000.00	13,000.00
53110	Freight/Postage	-	-	1,000.00	1,000.00
53115	Books/Media/Subscriptions	-	1,706.66	2,000.00	2,000.00
53120	Memberships/Certifications	125.00	-	1,200.00	1,200.00
53410	Computer Equipment/Accessories	-	8,177.93	500.00	500.00
	Services and Supplies	\$ 50,499.58	\$ 52,662.99	\$ 123,551.00	\$ 123,551.00
	Other Financing Uses				
56100	Transfers Out	6,107.76	-	-	-
	Other Financing Uses	\$ 6,107.76	\$ -	\$ -	\$ -
	Total Expenses	\$ 302,406.79	\$ 312,943.62	\$ 512,294.93	\$ 512,294.93
	Net Cost	\$ 15,411.41	\$ 1.49	\$ (0.07)	\$ (0.07)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **13200 - Public Defender**
 Function: **Public Protection**
 Activity: **Judicial**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43115	State - Sales Tax Realignment	5,554.49	5,939.69	5,200.00	5,200.00
43610	State - Prop 172 Public Safety Funds	860,172.16	940,159.71	948,968.00	948,968.00
	Intergovernmental Revenues	\$ 865,726.65	\$ 946,099.40	\$ 954,168.00	\$ 954,168.00
Revenue from Use of Money and Property					
45100	Interest	277.93	240.77	-	-
	Revenue from Use of Money and Property	\$ 277.93	\$ 240.77	\$ -	\$ -
Charges for Services					
46125	Legal Services	263,248.07	267,387.65	215,000.00	215,000.00
	Charges for Services	\$ 263,248.07	\$ 267,387.65	\$ 215,000.00	\$ 215,000.00
Other Financing Sources					
48200	Transfers-In	-	2,209.27	-	-
48241	Transfer-In 2011 Realignment	-	-	37,706.00	37,706.00
	Other Financing Sources	\$ -	\$ 2,209.27	\$ 37,706.00	\$ 37,706.00
	Total Revenues	\$ 1,129,252.65	\$ 1,215,937.09	\$ 1,206,874.00	\$ 1,206,874.00
Salaries and Employee Benefits					
51100	Salaries and Wages	2,241,019.18	2,382,037.04	2,490,814.00	2,490,814.00
51110	Extra Help	48,683.65	9,344.80	5,000.00	5,000.00
51115	Overtime	(232.88)	6,747.35	5,000.00	5,000.00
51200	401A Employer Contribution	2,000.00	2,000.00	3,000.00	3,000.00
51205	Cell Phone Allowance	3,133.00	3,133.00	3,120.00	3,120.00
51300	Medicare	32,742.32	34,151.57	36,162.05	36,162.05
51400	Employee Insurance - Premiums	270,224.65	318,988.70	344,055.13	344,055.13
51405	Workers Compensation	8,507.00	12,179.00	20,934.00	20,934.00

Fund: **1000 - General Fund**
 Budget Unit: **13200 - Public Defender**
 Function: **Public Protection**
 Activity: **Judicial**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
51600	Retirement	398,858.20	436,559.75	453,440.89	453,440.89
51605	Other Post Employment Benefits	84,069.00	85,933.40	111,683.00	111,683.00
	Salaries and Employee Benefits	\$ 3,089,004.11	\$ 3,291,074.61	\$ 3,473,354.07	\$ 3,473,354.07
Services and Supplies					
52130	Information Technology Services	215,624.04	212,718.00	224,858.00	224,858.00
52310	Consulting Services	62,328.79	23,088.69	25,000.00	25,000.00
52320	Interpreting Services	-	10,901.58	25,000.00	25,000.00
52420	Expert Witness Services	-	9,357.36	35,000.00	35,000.00
52600	Rents and Leases - Equipment	6,353.37	6,710.52	6,800.00	6,800.00
52700	Insurance - Liability	11,381.00	10,066.00	2,383.00	2,383.00
52800	Communications/Telephone	9,719.75	9,699.20	12,000.00	12,000.00
52900	Training/Conference Expenses	2,116.25	2,289.29	3,600.00	3,600.00
52905	Business Travel/Mileage	19,972.77	19,989.16	30,000.00	30,000.00
53100	Office Supplies	79,779.66	30,868.11	30,000.00	30,000.00
53105	Office Supplies - Furniture/Fixtures	-	105.40	5,000.00	5,000.00
53110	Freight/Postage	-	35.19	1,000.00	1,000.00
53115	Books/Media/Subscriptions	-	34,527.53	40,000.00	40,000.00
53120	Memberships/Certifications	6,565.00	6,690.00	6,700.00	6,700.00
53125	Court Transcripts	4,016.15	2,857.80	5,000.00	5,000.00
53310	Jury and Witness Expense	161.10	-	3,000.00	3,000.00
53410	Computer Equipment/Accessories	-	5,242.68	5,000.00	5,000.00
53415	Computer Software/Licensing Fees	-	834.00	3,000.00	3,000.00
53510	Client Clothing and Personal Supplies	-	690.07	1,000.00	1,000.00
	Services and Supplies	\$ 418,017.88	\$ 386,670.58	\$ 464,341.00	\$ 464,341.00
Other Charges					
54410	Penalties and Fines	-	-	200.00	200.00
	Other Charges	\$ -	\$ -	\$ 200.00	\$ 200.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **13200 - Public Defender**
 Function: **Public Protection**
 Activity: **Judicial**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
	Total Expenses	\$ 3,507,021.99	\$ 3,677,745.19	\$ 3,937,895.07	\$ 3,937,895.07
	Net Cost	\$ 2,377,769.34	\$ 2,461,808.10	\$ 2,731,021.07	\$ 2,731,021.07

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **13400 - Conflict Public Defender**
 Function: **Public Protection**
 Activity: **Judicial**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Services and Supplies					
52130	Information Technology Services	1,905.00	2,115.96	-	-
52140	Legal Services	908,896.90	939,413.71	996,711.00	996,711.00
52700	Insurance - Liability	558.00	376.00	20.00	20.00
53125	Court Transcripts	9,773.51	3,119.80	1,000.00	1,000.00
	Services and Supplies	\$ 921,133.41	\$ 945,025.47	\$ 997,731.00	\$ 997,731.00
	Total Expenses	\$ 921,133.41	\$ 945,025.47	\$ 997,731.00	\$ 997,731.00
	Net Cost	\$ 921,133.41	\$ 945,025.47	\$ 997,731.00	\$ 997,731.00

Fund: **1000 - General Fund**
 Budget Unit: **13600 - Sheriff**
 Function: **Public Protection**
 Activity: **Police Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
License, Permits and Franchises					
42600	Safety Permits	1,431.00	1,443.00	1,400.00	1,400.00
	License, Permits and Franchises	\$ 1,431.00	\$ 1,443.00	\$ 1,400.00	\$ 1,400.00
Intergovernmental Revenues					
43610	State - Prop 172 Public Safety Funds	3,869,301.98	4,229,109.10	4,268,722.00	4,268,722.00
43615	State - COPS	99,999.99	452.47	-	-
43710	State - SB 90 Mandates	81,083.00	-	-	-
43790	State - Other Funding	786,222.40	552,965.97	388,358.00	388,358.00
43890	Federal - Other Funding	210,011.68	225,610.67	-	-
	Intergovernmental Revenues	\$ 5,046,619.05	\$ 5,008,138.21	\$ 4,657,080.00	\$ 4,657,080.00
Fines, Forfeitures, and Penalties					
44200	Court Fines	-	10,545.18	-	-
44310	Parking Fines/Penalties	52,646.36	39,790.53	50,000.00	50,000.00
	Fines, Forfeitures, and Penalties	\$ 52,646.36	\$ 50,335.71	\$ 50,000.00	\$ 50,000.00
Revenue from Use of Money and Property					
45100	Interest	1,357.02	1,087.70	-	-
	Revenue from Use of Money and Property	\$ 1,357.02	\$ 1,087.70	\$ -	\$ -
Charges for Services					
46110	Auditing/Accounting Fees	148.85	-	-	-
46150	Civil Process Services	52,957.36	56,154.00	50,000.00	50,000.00
46175	Law Enforcement Services	206,079.68	160,981.25	199,000.00	199,000.00
46195	Copies/Reports	2,880.54	2,652.80	5,000.00	5,000.00
46400	Educational Services	30,493.30	14,193.05	40,000.00	40,000.00
46810	Charges for Services - American Canyon	4,860,261.90	4,909,762.86	5,174,676.00	5,174,676.00
46815	Charges for Services - City of Napa	-	-	20,000.00	20,000.00
46820	Charges for Services - Yountville	810,834.15	834,000.50	859,020.00	859,020.00

Fund: **1000 - General Fund**
 Budget Unit: **13600 - Sheriff**
 Function: **Public Protection**
 Activity: **Police Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
46840	Charges for Services - Courts	1,525,009.48	-	-	-
	Charges for Services	\$ 7,488,665.26	\$ 5,977,744.46	\$ 6,347,696.00	\$ 6,347,696.00
Miscellaneous Revenues					
47900	Miscellaneous	(97.13)	1,663.45	1,000.00	1,000.00
	Miscellaneous Revenues	\$ (97.13)	\$ 1,663.45	\$ 1,000.00	\$ 1,000.00
Other Financing Sources					
48100	Sale of Capital Assets	-	11,030.00	-	-
48200	Transfers-In	56,792.00	2,153,934.21	2,313,041.00	2,313,041.00
	Other Financing Sources	\$ 56,792.00	\$ 2,164,964.21	\$ 2,313,041.00	\$ 2,313,041.00
Special Items					
49900	Intrafund Revenue	-	68,713.54	-	-
	Special Items	\$ -	\$ 68,713.54	\$ -	\$ -
	Total Revenues	\$ 12,647,413.56	\$ 13,274,090.28	\$ 13,370,217.00	\$ 13,370,217.00
Salaries and Employee Benefits					
51100	Salaries and Wages	10,708,100.63	11,063,694.48	11,659,541.96	11,659,541.96
51110	Extra Help	404,812.43	410,136.42	375,000.00	375,000.00
51115	Overtime	1,304,064.37	1,390,669.19	875,000.00	875,000.00
51120	Holiday Pay	216,502.04	206,374.73	225,000.00	225,000.00
51200	401A Employer Contribution	8,000.00	7,950.00	8,000.00	8,000.00
51205	Cell Phone Allowance	12,550.00	13,358.00	13,320.00	13,320.00
51230	Uniform Allowance	69,500.00	86,680.43	91,575.00	91,575.00
51300	Medicare	173,436.48	181,323.93	161,087.03	161,087.03
51400	Employee Insurance - Premiums	1,533,482.28	1,682,765.06	1,897,260.55	1,897,260.55
51405	Workers Compensation	279,164.00	493,823.00	659,602.00	659,602.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **13600 - Sheriff**
 Function: **Public Protection**
 Activity: **Police Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
51600	Retirement	2,891,309.99	3,042,547.48	2,974,531.96	2,974,531.96
51605	Other Post Employment Benefits	433,597.00	450,683.20	600,294.00	600,294.00
	Salaries and Employee Benefits	\$ 18,034,519.22	\$ 19,030,005.92	\$ 19,656,893.63	\$ 19,656,893.63
Services and Supplies					
52130	Information Technology Services	700,063.92	706,010.04	779,634.00	779,634.00
52215	Research/Investigative Services	5,656.25	4,370.35	-	-
52220	Medical / Laboratory Services	12,385.72	13,335.56	-	-
52400	Dispatch Services	1,750,000.00	1,890,000.00	2,040,000.00	2,040,000.00
52490	Other Professional Services	42,324.45	9,309.76	8,000.00	8,000.00
52500	Maintenance - Equipment	152,772.29	208,973.46	68,750.00	68,750.00
52505	Maintenance - Buildings/Improvements	14,039.81	21,269.03	17,500.00	17,500.00
52520	Maintenance - Vehicles	56,237.33	31,152.13	205,000.00	205,000.00
52600	Rents and Leases - Equipment	50,303.79	49,634.87	49,792.00	49,792.00
52700	Insurance - Liability	390,541.00	346,701.00	278,117.00	278,117.00
52705	Insurance - Premiums	-	-	5,000.00	5,000.00
52800	Communications/Telephone	73,464.18	65,950.68	55,000.00	55,000.00
52830	Publications and Legal Notices	265.00	603.68	1,200.00	1,200.00
52900	Training/Conference Expenses	154,112.89	121,415.04	160,000.00	160,000.00
52905	Business Travel/Mileage	1,029,886.46	1,055,174.84	1,055,373.00	1,055,373.00
52910	Transport of Prisoners	156,560.04	78,227.48	60,000.00	60,000.00
53100	Office Supplies	32,501.99	31,768.60	35,000.00	35,000.00
53120	Memberships/Certifications	7,245.00	8,017.00	6,700.00	6,700.00
53300	Clothing and Personal Supplies	30,207.99	17,028.03	25,000.00	25,000.00
53315	Medical / Laboratory Supplies	-	-	42,100.00	42,100.00
53400	Minor Equipment/Small Tools	2,990.00	-	-	-
53600	Special Department Expense	56,086.05	101,881.63	55,000.00	55,000.00
53620	Law Enforcement Supplies	431,162.71	656,256.30	630,100.00	630,100.00
53630	Recruitment Supplies	-	35,212.75	27,000.00	27,000.00
	Services and Supplies	\$ 5,148,806.87	\$ 5,452,292.23	\$ 5,604,266.00	\$ 5,604,266.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **13600 - Sheriff**
 Function: **Public Protection**
 Activity: **Police Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Capital Assets					
55400	Equipment	-	201,865.68	-	-
	Capital Assets	\$ -	\$ 201,865.68	\$ -	\$ -
	Total Expenses	\$ 23,183,326.09	\$ 24,684,163.83	\$ 25,261,159.63	\$ 25,261,159.63
	Net Cost	\$ 10,535,912.53	\$ 11,410,073.55	\$ 11,890,942.63	\$ 11,890,942.63

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **13610 - Sheriff - Coroner**
 Function: **Public Protection**
 Activity: **Police Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45300	Rent - Building/Land	30,000.00	30,000.00	30,000.00	30,000.00
	Revenue from Use of Money and Property	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Charges for Services					
46175	Law Enforcement Services	-	-	15,000.00	15,000.00
46800	Charges for Services	11,542.20	4,519.00	-	-
	Charges for Services	\$ 11,542.20	\$ 4,519.00	\$ 15,000.00	\$ 15,000.00
Other Financing Sources					
48200	Transfers-In	1,427.00	1,654.00	1,654.00	1,654.00
	Other Financing Sources	\$ 1,427.00	\$ 1,654.00	\$ 1,654.00	\$ 1,654.00
	Total Revenues	\$ 42,969.20	\$ 36,173.00	\$ 46,654.00	\$ 46,654.00
Salaries and Employee Benefits					
51100	Salaries and Wages	231,905.86	190,560.29	180,987.81	180,987.81
51110	Extra Help	568.51	10,848.95	30,000.00	30,000.00
51115	Overtime	357.46	730.29	700.00	700.00
51200	401A Employer Contribution	270.00	1,405.00	1,000.00	1,000.00
51205	Cell Phone Allowance	975.50	1,566.50	1,560.00	1,560.00
51230	Uniform Allowance	750.00	925.00	925.00	925.00
51300	Medicare	3,336.44	2,920.12	2,596.10	2,596.10
51400	Employee Insurance - Premiums	42,029.78	39,353.47	34,357.32	34,357.32
51405	Workers Compensation	1,224.00	13,859.00	16,546.00	16,546.00
51600	Retirement	61,205.81	52,424.29	46,829.12	46,829.12
51605	Other Post Employment Benefits	10,966.00	11,208.72	4,856.00	4,856.00
	Salaries and Employee Benefits	\$ 353,589.36	\$ 325,801.63	\$ 321,090.47	\$ 321,090.47

Fund: **1000 - General Fund**
 Budget Unit: **13610 - Sheriff - Coroner**
 Function: **Public Protection**
 Activity: **Police Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Services and Supplies					
52130	Information Technology Services	16,845.96	17,880.96	19,126.00	19,126.00
52210	Burial Services	2,254.00	2,781.00	1,654.00	1,654.00
52220	Medical / Laboratory Services	-	172,465.35	-	-
52490	Other Professional Services	165,888.40	-	181,000.00	181,000.00
52500	Maintenance - Equipment	428.00	-	250.00	250.00
52700	Insurance - Liability	478.00	381.00	107.00	107.00
52900	Training/Conference Expenses	550.00	-	1,000.00	1,000.00
52905	Business Travel/Mileage	-	-	1,000.00	1,000.00
53100	Office Supplies	1,965.81	1,332.01	2,000.00	2,000.00
53120	Memberships/Certifications	880.00	200.00	450.00	450.00
53315	Medical / Laboratory Supplies	8,979.73	7,340.62	10,000.00	10,000.00
53400	Minor Equipment/Small Tools	659.72	37.79	-	-
53600	Special Department Expense	6,823.56	6,657.12	-	-
53620	Law Enforcement Supplies	-	-	4,000.00	4,000.00
	Services and Supplies	\$ 205,753.18	\$ 209,075.85	\$ 220,587.00	\$ 220,587.00
	Total Expenses	\$ 559,342.54	\$ 534,877.48	\$ 541,677.47	\$ 541,677.47
	Net Cost	\$ 516,373.34	\$ 498,704.48	\$ 495,023.47	\$ 495,023.47

Fund: **1000 - General Fund**
 Budget Unit: **13620 - Sheriff - Animal Services**
 Function: **Public Protection**
 Activity: **Police Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
License, Permits and Franchises					
42100	Animal Licenses	-	135.00	-	-
	License, Permits and Franchises	\$ -	\$ 135.00	\$ -	\$ -
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	10,602.00	10,810.00	-	-
	Fines, Forfeitures, and Penalties	\$ 10,602.00	\$ 10,810.00	\$ -	\$ -
Charges for Services					
46165	Humane Services	-	-	10,000.00	10,000.00
46170	Animal Adoption Fees	-	114.00	-	-
46810	Charges for Services - American Canyon	33,275.25	34,939.00	35,987.00	35,987.00
46815	Charges for Services - City of Napa	199,650.00	209,633.00	215,921.00	215,921.00
	Charges for Services	\$ 232,925.25	\$ 244,686.00	\$ 261,908.00	\$ 261,908.00
Miscellaneous Revenues					
47900	Miscellaneous	-	38.00	-	-
	Miscellaneous Revenues	\$ -	\$ 38.00	\$ -	\$ -
	Total Revenues	\$ 243,527.25	\$ 255,669.00	\$ 261,908.00	\$ 261,908.00
Salaries and Employee Benefits					
51100	Salaries and Wages	415,595.34	422,275.85	424,687.04	424,687.04
51115	Overtime	39,604.20	43,688.86	50,000.00	50,000.00
51120	Holiday Pay	11,885.92	13,083.20	11,000.00	11,000.00
51125	Standby Pay	8,528.43	8,450.97	9,000.00	9,000.00
51230	Uniform Allowance	3,750.00	3,925.00	3,925.00	3,925.00
51300	Medicare	6,850.23	7,004.61	6,157.96	6,157.96
51400	Employee Insurance - Premiums	89,187.61	95,299.40	102,414.00	102,414.00

Fund: **1000 - General Fund**
 Budget Unit: **13620 - Sheriff - Animal Services**
 Function: **Public Protection**
 Activity: **Police Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
51405	Workers Compensation	4,739.00	4,923.00	5,724.00	5,724.00
51600	Retirement	87,354.52	91,160.86	86,654.56	86,654.56
51605	Other Post Employment Benefits	25,586.00	26,153.64	33,990.00	33,990.00
	Salaries and Employee Benefits	\$ 693,081.25	\$ 715,965.39	\$ 739,054.51	\$ 739,054.51
Services and Supplies					
52130	Information Technology Services	33,875.04	35,981.04	39,548.00	39,548.00
52700	Insurance - Liability	7,145.00	6,089.00	4,845.00	4,845.00
52800	Communications/Telephone	12,880.03	1,624.68	-	-
52900	Training/Conference Expenses	-	1,149.48	3,000.00	3,000.00
52905	Business Travel/Mileage	82,998.28	90,223.03	87,190.00	87,190.00
53100	Office Supplies	-	-	2,000.00	2,000.00
53300	Clothing and Personal Supplies	977.87	-	500.00	500.00
53315	Medical / Laboratory Supplies	-	-	500.00	500.00
53600	Special Department Expense	2,362.36	2,439.19	-	-
53620	Law Enforcement Supplies	-	-	7,000.00	7,000.00
	Services and Supplies	\$ 140,238.58	\$ 137,506.42	\$ 144,583.00	\$ 144,583.00
	Total Expenses	\$ 833,319.83	\$ 853,471.81	\$ 883,637.51	\$ 883,637.51
	Net Cost	\$ 589,792.58	\$ 597,802.81	\$ 621,729.51	\$ 621,729.51

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **13630 - Special Investigations Unit**
 Function: **Public Protection**
 Activity: **Police Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43890	Federal - Other Funding	10,000.00	-	-	-
	Intergovernmental Revenues	\$ 10,000.00	\$ -	\$ -	\$ -
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	11,000.00	9,206.00	-	-
	Fines, Forfeitures, and Penalties	\$ 11,000.00	\$ 9,206.00	\$ -	\$ -
Charges for Services					
46815	Charges for Services - City of Napa	71,344.00	72,357.00	74,037.00	74,037.00
46825	Charges for Services - St.Helena	34,413.00	32,462.00	33,592.00	33,592.00
46830	Charges for Services - Calistoga	34,413.00	32,462.00	33,592.00	33,592.00
	Charges for Services	\$ 140,170.00	\$ 137,281.00	\$ 141,221.00	\$ 141,221.00
Miscellaneous Revenues					
47900	Miscellaneous	-	118.42	-	-
	Miscellaneous Revenues	\$ -	\$ 118.42	\$ -	\$ -
Other Financing Sources					
48200	Transfers-In	50,000.00	50,000.00	50,000.00	50,000.00
	Other Financing Sources	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
	Total Revenues	\$ 211,170.00	\$ 196,605.42	\$ 191,221.00	\$ 191,221.00
Salaries and Employee Benefits					
51100	Salaries and Wages	356,270.98	367,203.04	260,810.89	260,810.89
51115	Overtime	71,474.14	107,198.16	60,000.00	60,000.00
51120	Holiday Pay	3,909.00	6,203.92	6,000.00	6,000.00
51230	Uniform Allowance	2,250.00	2,775.00	1,850.00	1,850.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **13630 - Special Investigations Unit**
 Function: **Public Protection**
 Activity: **Police Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
51300	Medicare	6,177.51	5,385.24	2,233.49	2,233.49
51400	Employee Insurance - Premiums	39,841.90	44,884.58	31,983.36	31,983.36
51405	Workers Compensation	377.00	1,745.00	2,112.00	2,112.00
51600	Retirement	91,736.52	99,300.03	65,246.64	65,246.64
51605	Other Post Employment Benefits	14,621.00	14,944.96	19,423.00	19,423.00
	Salaries and Employee Benefits	\$ 586,658.05	\$ 649,639.93	\$ 452,973.24	\$ 452,973.24
	Services and Supplies				
52130	Information Technology Services	50,405.00	52,404.00	55,983.00	55,983.00
52150	Temporary/Contract Help	-	-	500.00	500.00
52215	Research/Investigative Services	11,027.62	24,933.42	18,000.00	18,000.00
52490	Other Professional Services	6,193.14	5,920.78	10,000.00	10,000.00
52500	Maintenance - Equipment	4,349.45	3,478.20	5,720.00	5,720.00
52700	Insurance - Liability	1,221.00	1,064.00	624.00	624.00
52800	Communications/Telephone	10,791.79	12,601.62	16,059.00	16,059.00
52905	Business Travel/Mileage	47,961.49	51,358.63	48,800.00	48,800.00
53100	Office Supplies	6,927.65	5,977.72	7,000.00	7,000.00
53600	Special Department Expense	59,902.57	66,495.24	59,000.00	59,000.00
53620	Law Enforcement Supplies	-	-	1,500.00	1,500.00
	Services and Supplies	\$ 198,779.71	\$ 224,233.61	\$ 223,186.00	\$ 223,186.00
	Total Expenses	\$ 785,437.76	\$ 873,873.54	\$ 676,159.24	\$ 676,159.24
	Net Cost	\$ 574,267.76	\$ 677,268.12	\$ 484,938.24	\$ 484,938.24

Fund: **1000 - General Fund**
 Budget Unit: **14000 - Corrections**
 Function: **Public Protection**
 Activity: **Detention and Correction**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43610	State - Prop 172 Public Safety Funds	3,170,774.02	3,465,624.90	3,447,701.00	3,447,701.00
43615	State - COPS	32,245.67	352.18	-	-
43790	State - Other Funding	72,663.12	81,376.03	102,563.00	102,563.00
43890	Federal - Other Funding	312,151.00	299,106.00	298,000.00	298,000.00
	Intergovernmental Revenues	\$ 3,587,833.81	\$ 3,846,459.11	\$ 3,848,264.00	\$ 3,848,264.00
Revenue from Use of Money and Property					
45100	Interest	1,055.24	891.59	750.00	750.00
	Revenue from Use of Money and Property	\$ 1,055.24	\$ 891.59	\$ 750.00	\$ 750.00
Charges for Services					
46180	Correction Services	271,397.10	183,705.36	147,500.00	147,500.00
46800	Charges for Services	328,352.14	323,400.04	292,608.00	292,608.00
46840	Charges for Services - Courts	98,840.70	-	-	-
	Charges for Services	\$ 698,589.94	\$ 507,105.40	\$ 440,108.00	\$ 440,108.00
Miscellaneous Revenues					
47100	Sales - Taxable	-	99.79	-	-
47900	Miscellaneous	669.53	662.24	-	-
	Miscellaneous Revenues	\$ 669.53	\$ 762.03	\$ -	\$ -
Other Financing Sources					
48200	Transfers-In	30,000.00	404,771.71	7,326.00	7,326.00
48241	Transfer-In 2011 Realignment	-	-	541,100.00	541,100.00
	Other Financing Sources	\$ 30,000.00	\$ 404,771.71	\$ 548,426.00	\$ 548,426.00
	Total Revenues	\$ 4,318,148.52	\$ 4,759,989.84	\$ 4,837,548.00	\$ 4,837,548.00

Fund: **1000 - General Fund**
 Budget Unit: **14000 - Corrections**
 Function: **Public Protection**
 Activity: **Detention and Correction**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Salaries and Employee Benefits					
51100	Salaries and Wages	5,118,846.19	5,276,062.04	5,845,774.10	5,845,774.10
51105	Extended Hours	1,601.17	1,641.63	1,960.00	1,960.00
51110	Extra Help	271,744.33	231,994.19	210,820.00	210,820.00
51115	Overtime	88,166.53	207,443.70	193,776.00	193,776.00
51120	Holiday Pay	72,352.15	77,295.45	157,595.00	157,595.00
51125	Standby Pay	8,413.69	15,172.51	17,970.00	17,970.00
51200	401A Employer Contribution	3,491.80	4,188.80	4,000.00	4,000.00
51205	Cell Phone Allowance	5,253.75	5,904.50	5,880.00	5,880.00
51230	Uniform Allowance	39,997.00	40,806.24	45,700.00	45,700.00
51300	Medicare	80,525.51	83,602.27	84,367.90	84,367.90
51400	Employee Insurance - Premiums	1,003,272.10	1,113,026.89	1,322,414.41	1,322,414.41
51405	Workers Compensation	130,391.00	175,971.00	212,634.00	212,634.00
51600	Retirement	939,142.40	987,366.23	1,062,549.57	1,062,549.57
51605	Other Post Employment Benefits	302,467.00	309,173.36	421,238.00	421,238.00
51999	Salary Savings	-	-	(90,841.00)	(90,841.00)
	Salaries and Employee Benefits	\$ 8,065,664.62	\$ 8,529,648.81	\$ 9,543,287.13	\$ 9,543,287.13
Services and Supplies					
52130	Information Technology Services	353,508.96	408,165.00	418,717.00	418,717.00
52220	Medical / Laboratory Services	2,496,883.97	2,372,795.79	2,163,687.00	2,163,687.00
52310	Consulting Services	-	21,131.25	-	-
52410	Electronic Monitoring/GPS	-	34,489.31	40,000.00	40,000.00
52490	Other Professional Services	50,152.18	2,056.70	31,950.00	31,950.00
52500	Maintenance - Equipment	9,200.96	16,010.44	10,000.00	10,000.00
52505	Maintenance - Buildings/Improvements	67,239.35	-	-	-
52600	Rents and Leases - Equipment	16,648.90	15,256.23	14,080.00	14,080.00
52700	Insurance - Liability	136,303.00	104,258.00	79,348.00	79,348.00
52705	Insurance - Premiums	-	-	174.00	174.00
52800	Communications/Telephone	6,499.22	5,358.27	6,768.00	6,768.00

Fund: **1000 - General Fund**
 Budget Unit: **14000 - Corrections**
 Function: **Public Protection**
 Activity: **Detention and Correction**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52820	Printing and Binding	-	-	7,500.00	7,500.00
52900	Training/Conference Expenses	27,318.15	34,355.88	46,000.00	46,000.00
52905	Business Travel/Mileage	9,616.99	10,094.81	12,727.00	12,727.00
53100	Office Supplies	39,536.63	40,292.76	18,190.00	18,190.00
53115	Books/Media/Subscriptions	-	-	600.00	600.00
53120	Memberships/Certifications	400.00	365.00	400.00	400.00
53300	Clothing and Personal Supplies	37,961.63	13,641.48	8,170.00	8,170.00
53305	Household Expense	88,829.91	61,078.48	53,640.00	53,640.00
53330	Janitorial Supplies	-	2,227.73	38,892.00	38,892.00
53350	Maintenance Supplies	-	46,318.34	57,000.00	57,000.00
53400	Minor Equipment/Small Tools	-	217.58	-	-
53410	Computer Equipment/Accessories	-	-	1,850.00	1,850.00
53505	Client Meal Expenses	495,640.68	496,538.91	528,350.00	528,350.00
53510	Client Clothing and Personal Supplies	-	25,048.64	23,000.00	23,000.00
53600	Special Department Expense	-	-	9,000.00	9,000.00
53620	Law Enforcement Supplies	211,448.31	277,159.54	83,270.00	83,270.00
	Services and Supplies	\$ 4,047,188.84	\$ 3,986,860.14	\$ 3,653,313.00	\$ 3,653,313.00
Other Charges					
54900	Interfund Expenditures	-	-	227,013.00	227,013.00
	Other Charges	\$ -	\$ -	\$ 227,013.00	\$ 227,013.00
Capital Assets					
55400	Equipment	30,141.50	6,693.81	-	-
	Capital Assets	\$ 30,141.50	\$ 6,693.81	\$ -	\$ -
	Total Expenses	\$ 12,142,994.96	\$ 12,523,202.76	\$ 13,423,613.13	\$ 13,423,613.13
	Net Cost	\$ 7,824,846.44	\$ 7,763,212.92	\$ 8,586,065.13	\$ 8,586,065.13

Fund: **1000**
 Budget Unit: **24600 - Detention Medical Services (historical)**
 Function: **Public Protection**
 Activity: **Detention and Correction**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43610	State - Prop 172 Public Safety Funds	365,414.00	399,394.00	-	-
	Intergovernmental Revenues	\$ 365,414.00	\$ 399,394.00	\$ -	\$ -
Revenue from Use of Money and Property					
45100	Interest	118.00	102.00	-	-
	Revenue from Use of Money and Property	\$ 118.00	\$ 102.00	\$ -	\$ -
	Total Revenues	\$ 365,532.00	\$ 399,496.00	\$ -	\$ -
Services and Supplies					
52130	Information Technology Services	4,378.00	4,507.00	-	-
52220	Medical / Laboratory Services	2,496,884.00	2,362,129.00	-	-
52700	Insurance - Liability	1,053.00	819.00	-	-
52800	Communications/Telephone	320.00	501.00	-	-
	Services and Supplies	\$ 2,502,635.00	\$ 2,367,956.00	\$ -	\$ -
	Total Expenses	\$ 2,502,635.00	\$ 2,367,956.00	\$ -	\$ -
	Net Cost	\$ 2,137,103.00	\$ 1,968,460.00	\$ -	\$ -

Fund: **1000 - General Fund**
 Budget Unit: **14200 - Probation**
 Function: **Public Protection**
 Activity: **Detention and Correction**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43115	State - Sales Tax Realignment	28,883.30	30,886.29	28,561.00	28,561.00
43610	State - Prop 172 Public Safety Funds	1,416,662.61	1,548,398.32	1,562,904.00	1,562,904.00
43790	State - Other Funding	585,093.05	282,738.38	59,011.00	59,011.00
43800	Federal - Public Assistance Administration	-	-	-	-
43870	Federal - Stimulus/ARRA	91,139.52	90,484.00	-	-
43890	Federal - Other Funding	14,220.95	13,602.00	48,500.00	48,500.00
43950	Other - Governmental Agencies	58,234.88	9,955.74	-	-
	Intergovernmental Revenues	\$ 2,194,234.31	\$ 1,976,064.73	\$ 1,698,976.00	\$ 1,698,976.00
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	18,000.00	-	-	-
	Fines, Forfeitures, and Penalties	\$ 18,000.00	\$ -	\$ -	\$ -
Revenue from Use of Money and Property					
45100	Interest	457.73	396.54	-	-
	Revenue from Use of Money and Property	\$ 457.73	\$ 396.54	\$ -	\$ -
Charges for Services					
46185	Probation/Juvenile Hall Services	103,138.96	112,041.57	90,000.00	90,000.00
46800	Charges for Services	-	-	1,000.00	1,000.00
	Charges for Services	\$ 103,138.96	\$ 112,041.57	\$ 91,000.00	\$ 91,000.00
Miscellaneous Revenues					
47500	Donations/Contributions	70,000.00	65,000.00	-	-
47600	Cash Over/Short	3.76	-	-	-
47900	Miscellaneous	1,105.62	707.26	-	-
	Miscellaneous Revenues	\$ 71,109.38	\$ 65,707.26	\$ -	\$ -

Other Financing Sources

Fund: **1000 - General Fund**
 Budget Unit: **14200 - Probation**
 Function: **Public Protection**
 Activity: **Detention and Correction**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
48200	Transfers-In	1,098,439.51	2,070,525.60	1,723,352.00	1,723,352.00
48241	Transfer-In 2011 Realignment	-	-	943,519.00	1,041,984.00
	Other Financing Sources	\$ 1,098,439.51	\$ 2,070,525.60	\$ 2,666,871.00	\$ 2,765,336.00
Special Items					
49900	Intrafund Revenue	-	208,244.00	77,787.00	77,787.00
	Special Items	\$ -	\$ 208,244.00	\$ 77,787.00	\$ 77,787.00
	Total Revenues	\$ 3,485,379.89	\$ 4,432,979.70	\$ 4,534,634.00	\$ 4,633,099.00
Salaries and Employee Benefits					
51100	Salaries and Wages	4,906,219.80	5,092,477.27	5,655,201.48	5,655,201.48
51105	Extended Hours	512.49	(81.96)	-	-
51110	Extra Help	20,371.28	34,275.22	5,000.00	5,000.00
51115	Overtime	67,413.51	80,343.96	52,000.00	52,000.00
51120	Holiday Pay	-	828.33	2,500.00	2,500.00
51200	401A Employer Contribution	4,000.00	4,000.00	4,000.00	4,000.00
51205	Cell Phone Allowance	3,675.25	3,900.25	3,660.00	3,660.00
51300	Medicare	71,363.56	74,886.84	82,314.49	82,314.49
51400	Employee Insurance - Premiums	904,915.25	942,114.49	1,081,030.25	1,081,030.25
51405	Workers Compensation	101,277.00	133,960.00	162,038.00	162,038.00
51600	Retirement	871,883.13	930,098.58	1,029,157.73	1,029,157.73
51605	Other Post Employment Benefits	265,001.00	271,811.00	358,113.00	358,113.00
51999	Salary Savings	-	-	(158,867.00)	(158,867.00)
	Salaries and Employee Benefits	\$ 7,216,632.27	\$ 7,568,613.98	\$ 8,277,477.76	\$ 8,277,477.76
Services and Supplies					
52130	Information Technology Services	513,735.00	540,836.04	580,165.00	580,165.00
52150	Temporary/Contract Help	6,388.48	28,383.60	18,055.00	18,055.00

Fund: **1000 - General Fund**
 Budget Unit: **14200 - Probation**
 Function: **Public Protection**
 Activity: **Detention and Correction**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52220	Medical / Laboratory Services	26,435.84	29,472.00	37,600.00	37,600.00
52410	Electronic Monitoring/GPS	24,118.00	24,994.96	29,200.00	29,200.00
52470	Youth and Family AB1913 Contracts	115,718.23	130,601.64	134,341.00	215,969.00
52490	Other Professional Services	606,157.71	571,362.61	960,719.00	977,556.00
52500	Maintenance - Equipment	-	385.00	2,000.00	2,000.00
52505	Maintenance - Buildings/Improvements	-	-	500.00	500.00
52600	Rents and Leases - Equipment	27,961.16	30,519.77	23,125.00	23,125.00
52700	Insurance - Liability	36,654.00	61,694.00	41,586.00	41,586.00
52800	Communications/Telephone	14,772.53	23,610.07	25,880.00	25,880.00
52900	Training/Conference Expenses	56,862.10	80,453.38	68,000.00	68,000.00
52905	Business Travel/Mileage	62,777.45	70,882.95	59,694.00	59,694.00
52910	Transport of Prisoners	111.51	283.68	2,000.00	2,000.00
53100	Office Supplies	37,701.13	27,868.07	33,200.00	33,200.00
53105	Office Supplies - Furniture/Fixtures	-	75,649.04	8,000.00	8,000.00
53115	Books/Media/Subscriptions	2,277.71	2,791.96	3,350.00	3,350.00
53120	Memberships/Certifications	6,701.00	6,551.00	6,601.00	6,601.00
53300	Clothing and Personal Supplies	18,911.08	15,469.15	13,500.00	13,500.00
53410	Computer Equipment/Accessories	-	21,306.82	15,470.00	15,470.00
53620	Law Enforcement Supplies	10,277.31	8,508.34	19,100.00	19,100.00
	Services and Supplies	\$ 1,567,560.24	\$ 1,751,624.08	\$ 2,082,086.00	\$ 2,180,551.00
	Other Charges				
54900	Interfund Expenditures	(87,356.72)	(90,484.26)	-	-
	Other Charges	\$ (87,356.72)	\$ (90,484.26)	\$ -	\$ -
	Special Items				
57900	Intrafund Expenditures	87,356.72	90,484.26	-	-
	Special Items	\$ 87,356.72	\$ 90,484.26	\$ -	\$ -
	Total Expenses	\$ 8,784,192.51	\$ 9,320,238.06	\$ 10,359,563.76	\$ 10,458,028.76

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **14200 - Probation**
 Function: **Public Protection**
 Activity: **Detention and Correction**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Net Cost		\$ 5,298,812.62	\$ 4,887,258.36	\$ 5,824,929.76	\$ 5,824,929.76

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1005**
 Budget Unit: **24710 - Probation Supervision Program ARRA (historical)**
 Function: **Public Protection**
 Activity: **Detention and Correction**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43870	Federal - Stimulus/ARRA	87,357.00	90,484.00	-	-
	Intergovernmental Revenues	\$ 87,357.00	\$ 90,484.00	\$ -	\$ -
<hr/>					
	Total Revenues	\$ 87,357.00	\$ 90,484.00	\$ -	\$ -
<hr/>					
Special Items					
57900	Intrafund Expenditures	87,357.00	90,484.00	-	-
	Special Items	\$ 87,357.00	\$ 90,484.00	\$ -	\$ -
<hr/>					
	Total Expenses	\$ 87,357.00	\$ 90,484.00	\$ -	\$ -
<hr/>					
	Net Cost	\$ -	\$ -	\$ -	\$ -

Fund: **1000 - General Fund**
 Budget Unit: **14210 - Juvenile Hall**
 Function: **Public Protection**
 Activity: **Detention and Correction**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43200	State - Public Assistance Administration	342,095.19	-	-	-
43610	State - Prop 172 Public Safety Funds	637,518.19	696,801.14	753,717.00	753,717.00
43790	State - Other Funding	3,506.71	3,014.52	15,040.00	15,040.00
43800	Federal - Public Assistance Administration	55,090.02	48,463.20	-	-
43890	Federal - Other Funding	-	-	54,000.00	54,000.00
	Intergovernmental Revenues	\$ 1,038,210.11	\$ 748,278.86	\$ 822,757.00	\$ 822,757.00
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	126.72	-	-	-
	Fines, Forfeitures, and Penalties	\$ 126.72	\$ -	\$ -	\$ -
Revenue from Use of Money and Property					
45100	Interest	206.01	178.45	-	-
45510	Telephone Revenues	-	-	1,020.00	1,020.00
	Revenue from Use of Money and Property	\$ 206.01	\$ 178.45	\$ 1,020.00	\$ 1,020.00
Charges for Services					
46185	Probation/Juvenile Hall Services	40,172.28	27,533.92	36,000.00	36,000.00
	Charges for Services	\$ 40,172.28	\$ 27,533.92	\$ 36,000.00	\$ 36,000.00
Miscellaneous Revenues					
47900	Miscellaneous	1,723.53	1,116.76	-	-
	Miscellaneous Revenues	\$ 1,723.53	\$ 1,116.76	\$ -	\$ -
Other Financing Sources					
48200	Transfers-In	-	314,739.45	319,370.00	319,370.00
	Other Financing Sources	\$ -	\$ 314,739.45	\$ 319,370.00	\$ 319,370.00

Fund: **1000 - General Fund**
 Budget Unit: **14210 - Juvenile Hall**
 Function: **Public Protection**
 Activity: **Detention and Correction**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Total Revenues		\$ 1,080,438.65	\$ 1,091,847.44	\$ 1,179,147.00	\$ 1,179,147.00
Salaries and Employee Benefits					
51100	Salaries and Wages	2,381,073.38	2,394,565.13	2,548,223.97	2,548,223.97
51105	Extended Hours	25,544.61	13,032.91	36,576.00	36,576.00
51110	Extra Help	264,743.11	245,796.33	300,000.00	300,000.00
51115	Overtime	135,478.92	109,103.63	110,000.00	110,000.00
51120	Holiday Pay	20,114.14	16,795.64	22,000.00	22,000.00
51200	401A Employer Contribution	2,607.50	2,007.50	2,000.00	2,000.00
51205	Cell Phone Allowance	1,265.25	1,265.25	1,260.00	1,260.00
51300	Medicare	39,334.25	39,577.18	37,026.24	37,026.24
51400	Employee Insurance - Premiums	432,977.48	457,069.36	506,802.60	506,802.60
51405	Workers Compensation	75,546.00	94,639.00	118,300.00	118,300.00
51600	Retirement	443,784.40	452,747.67	464,908.18	464,908.18
51605	Other Post Employment Benefits	134,328.00	137,306.60	178,449.00	178,449.00
Salaries and Employee Benefits		\$ 3,956,797.04	\$ 3,963,906.20	\$ 4,343,283.51	\$ 4,343,283.51
Services and Supplies					
52130	Information Technology Services	111,447.96	126,084.96	144,126.00	144,126.00
52220	Medical / Laboratory Services	-	-	306,166.00	306,166.00
52310	Consulting Services	68,032.65	119,174.45	132,072.00	132,072.00
52500	Maintenance - Equipment	12,934.88	17,124.75	16,223.00	16,223.00
52505	Maintenance - Buildings/Improvements	-	-	500.00	500.00
52600	Rents and Leases - Equipment	3,413.95	3,573.04	3,300.00	3,300.00
52700	Insurance - Liability	154,581.00	90,647.00	70,816.00	70,816.00
52800	Communications/Telephone	1,719.44	1,847.94	3,750.00	3,750.00
52900	Training/Conference Expenses	12,588.94	28,504.06	28,600.00	28,600.00
52905	Business Travel/Mileage	79.65	667.95	1,500.00	1,500.00
53100	Office Supplies	5,451.47	2,740.96	4,000.00	4,000.00
53105	Office Supplies - Furniture/Fixtures	-	2,297.65	1,000.00	1,000.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **14210 - Juvenile Hall**
 Function: **Public Protection**
 Activity: **Detention and Correction**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
53115	Books/Media/Subscriptions	-	-	1,000.00	1,000.00
53300	Clothing and Personal Supplies	11,631.96	12,629.16	-	-
53305	Household Expense	23,213.58	26,139.45	22,500.00	22,500.00
53315	Medical / Laboratory Supplies	-	-	500.00	500.00
53400	Minor Equipment/Small Tools	-	-	500.00	500.00
53410	Computer Equipment/Accessories	-	3,656.19	3,000.00	3,000.00
53505	Client Meal Expenses	126,308.34	113,459.32	150,000.00	150,000.00
53510	Client Clothing and Personal Supplies	-	-	14,000.00	14,000.00
53525	Client Household Expense (Housing)	-	-	500.00	500.00
53620	Law Enforcement Supplies	10,852.73	10,575.01	13,950.00	13,950.00
	Services and Supplies	\$ 542,256.55	\$ 559,121.89	\$ 918,003.00	\$ 918,003.00
	Total Expenses	\$ 4,499,053.59	\$ 4,523,028.09	\$ 5,261,286.51	\$ 5,261,286.51
	Net Cost	\$ 3,418,614.94	\$ 3,431,180.65	\$ 4,082,139.51	\$ 4,082,139.51

Fund: **1000 - General Fund**
 Budget Unit: **14220 - Care of Juvenile Court Wards**
 Function: **Public Assistance**
 Activity: **Care of Court Wards**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43115	State - Sales Tax Realignment	15,182.21	16,235.16	18,489.00	18,489.00
	Intergovernmental Revenues	\$ 15,182.21	\$ 16,235.16	\$ 18,489.00	\$ 18,489.00
	Total Revenues	\$ 15,182.21	\$ 16,235.16	\$ 18,489.00	\$ 18,489.00
Services and Supplies					
52130	Information Technology Services	1,080.96	1,083.00	-	-
52220	Medical / Laboratory Services	9,770.34	5,503.83	12,000.00	12,000.00
52700	Insurance - Liability	361.00	228.00	12.00	12.00
53500	Support and Care of Persons	333,215.95	274,331.23	300,400.00	300,400.00
	Services and Supplies	\$ 344,428.25	\$ 281,146.06	\$ 312,412.00	\$ 312,412.00
	Total Expenses	\$ 344,428.25	\$ 281,146.06	\$ 312,412.00	\$ 312,412.00
	Net Cost	\$ 329,246.04	\$ 264,910.90	\$ 293,923.00	\$ 293,923.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **14230 - Community Services Center**
 Function: **Public Protection**
 Activity: **Detention and Correction**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Services and Supplies					
52130	Information Technology Services	-	1,824.96	-	-
52490	Other Professional Services	904,685.02	1,177,446.84	1,200,000.00	1,200,000.00
52700	Insurance - Liability	-	445.00	445.00	445.00
53100	Office Supplies	-	-	5,000.00	5,000.00
	Services and Supplies	\$ 904,685.02	\$ 1,179,716.80	\$ 1,205,445.00	\$ 1,205,445.00
	Total Expenses	\$ 904,685.02	\$ 1,179,716.80	\$ 1,205,445.00	\$ 1,205,445.00
	Net Cost	\$ 904,685.02	\$ 1,179,716.80	\$ 1,205,445.00	\$ 1,205,445.00

Fund: **1000 - General Fund**
 Budget Unit: **16000 - Ag Commissioner/Sealer**
 Function: **Public Protection**
 Activity: **Protection Inspection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
License, Permits and Franchises					
42200	Business Licenses	230,802.00	265,441.31	230,758.00	230,758.00
	License, Permits and Franchises	\$ 230,802.00	\$ 265,441.31	\$ 230,758.00	\$ 230,758.00
Intergovernmental Revenues					
43300	State - Agriculture	775,312.00	361,787.07	356,601.00	356,601.00
43305	State - Ag Dept of Food and Agriculture	1,106,627.10	1,264,552.48	1,852,550.00	1,852,550.00
43310	State - Ag Dept of Pesticide Regulation	226,941.67	552,728.75	546,867.00	546,867.00
43315	State - Ag CDFA-Div of Measurement Standards	7,162.72	6,703.12	6,350.00	6,350.00
43850	Federal - Grazing Fees	362.58	409.53	410.00	410.00
	Intergovernmental Revenues	\$ 2,116,406.07	\$ 2,186,180.95	\$ 2,762,778.00	\$ 2,762,778.00
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	3,500.00	12,950.00	3,000.00	3,000.00
	Fines, Forfeitures, and Penalties	\$ 3,500.00	\$ 12,950.00	\$ 3,000.00	\$ 3,000.00
Charges for Services					
46145	Agricultural Services	34,143.07	29,149.79	20,000.00	20,000.00
46195	Copies/Reports	1,329.90	970.00	800.00	800.00
	Charges for Services	\$ 35,472.97	\$ 30,119.79	\$ 20,800.00	\$ 20,800.00
Miscellaneous Revenues					
47900	Miscellaneous	480.88	0.68	-	-
	Miscellaneous Revenues	\$ 480.88	\$ 0.68	\$ -	\$ -
Other Financing Sources					
48200	Transfers-In	208,597.55	179,809.89	255,000.00	255,000.00
	Other Financing Sources	\$ 208,597.55	\$ 179,809.89	\$ 255,000.00	\$ 255,000.00

Fund: **1000 - General Fund**
 Budget Unit: **16000 - Ag Commissioner/Sealer**
 Function: **Public Protection**
 Activity: **Protection Inspection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Total Revenues		\$ 2,595,259.47	\$ 2,674,502.62	\$ 3,272,336.00	\$ 3,272,336.00
Salaries and Employee Benefits					
51100	Salaries and Wages	1,801,658.07	1,954,558.63	2,178,127.20	2,178,127.20
51110	Extra Help	217,253.99	199,914.81	400,000.00	400,000.00
51115	Overtime	1,648.86	-	5,000.00	5,000.00
51120	Holiday Pay	-	49.50	-	-
51200	401A Employer Contribution	6,020.00	16,870.00	6,000.00	6,000.00
51205	Cell Phone Allowance	5,293.00	5,273.75	5,400.00	5,400.00
51300	Medicare	26,809.61	28,683.74	29,440.71	29,440.71
51400	Employee Insurance - Premiums	356,221.53	403,049.24	474,591.51	474,591.51
51405	Workers Compensation	12,868.00	17,705.00	21,753.00	21,753.00
51600	Retirement	328,751.63	359,037.96	400,198.61	400,198.61
51605	Other Post Employment Benefits	102,345.00	123,295.72	160,240.00	160,240.00
Salaries and Employee Benefits		\$ 2,858,869.70	\$ 3,108,438.35	\$ 3,686,623.53	\$ 3,686,623.53
Services and Supplies					
52120	Agriculture Services	35,137.64	16,456.46	36,625.00	36,625.00
52130	Information Technology Services	176,007.00	189,188.04	218,905.00	218,905.00
52215	Research/Investigative Services	866.98	599.83	2,000.00	2,000.00
52220	Medical / Laboratory Services	525.52	-	526.00	526.00
52490	Other Professional Services	283,665.29	1,544,181.88	300,000.00	300,000.00
52500	Maintenance - Equipment	1,321.19	434.59	2,500.00	2,500.00
52600	Rents and Leases - Equipment	7,333.82	5,454.95	8,000.00	8,000.00
52605	Rents and Leases - Buildings/Land	221,544.39	251,895.31	252,530.00	252,530.00
52700	Insurance - Liability	14,817.00	13,494.00	10,889.00	10,889.00
52800	Communications/Telephone	12,337.39	11,894.69	13,200.00	13,200.00
52900	Training/Conference Expenses	25.00	-	2,500.00	2,500.00
52905	Business Travel/Mileage	219,892.17	234,985.32	297,500.00	297,500.00
53100	Office Supplies	12,464.41	10,536.00	11,000.00	11,000.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **16000 - Ag Commissioner/Sealer**
 Function: **Public Protection**
 Activity: **Protection Inspection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
53120	Memberships/Certifications	4,075.00	4,425.00	4,325.00	4,325.00
53210	Utilities - Propane	641.42	307.42	600.00	600.00
53300	Clothing and Personal Supplies	14.13	263.87	655.00	655.00
53400	Minor Equipment/Small Tools	729.72	1,040.44	5,500.00	5,500.00
	Services and Supplies	\$ 991,398.07	\$ 2,285,157.80	\$ 1,167,255.00	\$ 1,167,255.00
Capital Assets					
55400	Equipment	-	-	5,000.00	5,000.00
	Capital Assets	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
	Total Expenses	\$ 3,850,267.77	\$ 5,393,596.15	\$ 4,858,878.53	\$ 4,858,878.53
	Net Cost	\$ 1,255,008.30	\$ 2,719,093.53	\$ 1,586,542.53	\$ 1,586,542.53

Fund: **1000 - General Fund**
 Budget Unit: **17000 - Conservation, Development and Planning**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
License, Permits and Franchises					
42301	General Plan Surcharge	53,966.64	71,193.12	60,000.00	60,000.00
42350	Planning Permits	1,169,981.70	1,315,444.71	1,200,000.00	1,200,000.00
	License, Permits and Franchises	\$ 1,223,948.34	\$ 1,386,637.83	\$ 1,260,000.00	\$ 1,260,000.00
Intergovernmental Revenues					
43950	Other - Governmental Agencies	-	11,175.28	-	-
	Intergovernmental Revenues	\$ -	\$ 11,175.28	\$ -	\$ -
Charges for Services					
46135	Planning and Engineering Services	199,915.86	299,204.25	525,000.00	525,000.00
46195	Copies/Reports	7,184.36	3,802.93	5,000.00	5,000.00
46800	Charges for Services	200,000.00	200,000.00	200,000.00	200,000.00
46900	Interfund Revenue	272,800.00	230,441.68	-	-
	Charges for Services	\$ 679,900.22	\$ 733,448.86	\$ 730,000.00	\$ 730,000.00
Miscellaneous Revenues					
47900	Miscellaneous	57.24	745.04	100.00	100.00
	Miscellaneous Revenues	\$ 57.24	\$ 745.04	\$ 100.00	\$ 100.00
Other Financing Sources					
48200	Transfers-In	-	116,822.00	126,427.00	126,427.00
	Other Financing Sources	\$ -	\$ 116,822.00	\$ 126,427.00	\$ 126,427.00
	Total Revenues	\$ 1,903,905.80	\$ 2,248,829.01	\$ 2,116,527.00	\$ 2,116,527.00
Salaries and Employee Benefits					
51100	Salaries and Wages	2,274,832.62	2,204,858.12	2,438,468.00	2,438,468.00

Fund: **1000 - General Fund**
 Budget Unit: **17000 - Conservation, Development and Planning**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
51110	Extra Help	-	6,491.33	33,000.00	33,000.00
51200	401A Employer Contribution	4,000.00	4,000.00	4,000.00	4,000.00
51205	Cell Phone Allowance	3,133.00	3,097.38	3,120.00	3,120.00
51300	Medicare	32,801.63	31,532.74	35,455.23	35,455.23
51400	Employee Insurance - Premiums	327,818.96	351,735.42	415,050.18	415,050.18
51405	Workers Compensation	2,032.00	2,978.00	3,864.00	3,864.00
51600	Retirement	403,591.54	404,445.09	442,646.14	442,646.14
51605	Other Post Employment Benefits	102,345.00	104,614.56	131,106.00	131,106.00
51999	Salary Savings	-	-	(63,288.00)	(63,288.00)
Salaries and Employee Benefits		\$ 3,150,554.75	\$ 3,113,752.64	\$ 3,443,900.05	\$ 3,443,900.05
Services and Supplies					
52130	Information Technology Services	252,023.00	276,698.04	271,360.00	271,360.00
52145	Engineer Services	-	115,000.00	90,000.00	90,000.00
52150	Temporary/Contract Help	5,265.56	-	-	-
52155	Director/Commissioner Services	20,700.00	21,000.00	25,000.00	25,000.00
52310	Consulting Services	215,023.57	405,907.82	450,000.00	450,000.00
52490	Other Professional Services	579,178.77	109,943.87	200,000.00	200,000.00
52600	Rents and Leases - Equipment	17,317.65	18,922.12	25,000.00	25,000.00
52605	Rents and Leases - Buildings/Land	1,350.00	100.00	100.00	100.00
52700	Insurance - Liability	269,660.00	173,936.00	181,314.00	181,314.00
52800	Communications/Telephone	2,215.45	2,242.18	3,000.00	3,000.00
52830	Publications and Legal Notices	25,071.38	26,229.28	25,000.00	25,000.00
52900	Training/Conference Expenses	3,795.00	1,955.00	5,000.00	5,000.00
52905	Business Travel/Mileage	6,626.29	6,820.93	5,000.00	5,000.00
53100	Office Supplies	11,886.17	9,711.72	15,000.00	15,000.00
53120	Memberships/Certifications	198.00	100.00	500.00	500.00
53410	Computer Equipment/Accessories	3,250.00	3,781.27	5,000.00	5,000.00
Services and Supplies		\$ 1,413,560.84	\$ 1,172,348.23	\$ 1,301,274.00	\$ 1,301,274.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **17000 - Conservation, Development and Planning**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Other Charges					
54900	Interfund Expenditures	69,328.00	79,218.72	-	-
	Other Charges	\$ 69,328.00	\$ 79,218.72	\$ -	\$ -
Special Items					
57900	Intrafund Expenditures	(115,214.00)	-	-	-
	Special Items	\$ (115,214.00)	\$ -	\$ -	\$ -
	Total Expenses	\$ 4,518,229.59	\$ 4,365,319.59	\$ 4,745,174.05	\$ 4,745,174.05
	Net Cost	\$ 2,614,323.79	\$ 2,116,490.58	\$ 2,628,647.05	\$ 2,628,647.05

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000**
 Budget Unit: **29200 - General Plan (historical)**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
License, Permits and Franchises					
42301	General Plan Surcharge	53,966.64	71,160.38	-	-
42	License, Permits and Franchises	\$ 53,966.64	\$ 71,160.38	\$ -	\$ -
Total Revenues		\$ 53,966.64	\$ 71,160.38	\$ -	\$ -
Services and Supplies					
52130	Information Technology Services	605.04	198.00	-	-
52145	Engineer Services	-	115,000.00	-	-
52310	Consulting Services	215,023.57	124,553.92	-	-
52	Services	\$ 215,628.61	\$ 239,751.92	\$ -	\$ -
Total Expenses		\$ 215,628.61	\$ 239,751.92	\$ -	\$ -
Net Cost		\$ 161,661.97	\$ 168,591.54	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000**
 Budget Unit: **71100 - Parks (historical)**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Miscellaneous Revenues					
47900	Miscellaneous	100.00	100.00	-	-
47	Miscellaneous Revenues	\$ 100.00	\$ 100.00	\$ -	\$ -
Total Revenues		\$ 100.00	\$ 100.00	\$ -	\$ -
Services					
52130	Information Technology Services	104.00	3.00	-	-
52605	Rents and Leases - Buildings/Land	1,350.00	100.00	-	-
52700	Insurance - Liability	1.00	1.00	-	-
52	Services	\$ 1,455.00	\$ 104.00	\$ -	\$ -
Total Expenses		\$ 1,455.00	\$ 104.00	\$ -	\$ -
Net Cost		\$ 1,355.00	\$ 4.00	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **17010 - Watershed Info Center & Conservation**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43790	State - Other Funding	24,169.48	2,804.92	-	-
	Intergovernmental Revenues	\$ 24,169.48	\$ 2,804.92	\$ -	\$ -
	Total Revenues	\$ 24,169.48	\$ 2,804.92	\$ -	\$ -
Services and Supplies					
52490	Other Professional Services	49,999.96	-	62,000.00	62,000.00
52820	Printing and Binding	-	2,499.80	2,500.00	2,500.00
53415	Computer Software/Licensing Fees	23,374.57	69,250.27	15,000.00	15,000.00
53650	Business Related Meals/Supplies	-	56.93	500.00	500.00
	Services and Supplies	\$ 73,374.53	\$ 71,807.00	\$ 80,000.00	\$ 80,000.00
	Total Expenses	\$ 73,374.53	\$ 71,807.00	\$ 80,000.00	\$ 80,000.00
	Net Cost	\$ 49,205.05	\$ 69,002.08	\$ 80,000.00	\$ 80,000.00

Fund: **1000 - General Fund**
 Budget Unit: **17200 - Environmental Management**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
License, Permits and Franchises					
42300	Construction/Building Permits	63,224.14	76,507.40	70,000.00	70,000.00
42301	General Plan Surcharge	11.99	-	-	-
42302	Septic Tank Construction/Repair Permit	154,309.00	212,358.02	170,000.00	170,000.00
42303	Well Construction/Repair Permit	49,943.79	49,455.99	36,000.00	36,000.00
42601	Medical Waste Permit	6,285.50	6,766.21	5,640.00	5,640.00
42602	Retail Food Facilities Permit	686,739.61	718,753.71	710,000.00	710,000.00
42603	Underground Storage Tank Permit	64,221.12	67,428.75	60,000.00	60,000.00
42604	Business Plans Permit	512,083.42	490,408.40	515,000.00	515,000.00
42605	Labor Camp Inspection Permit	1,817.00	1,817.00	2,098.00	2,098.00
42606	Mobile Home Park Permit	9,470.00	11,350.00	7,400.00	7,400.00
42607	Septic Tank Pumper Permit	7,147.89	9,519.53	7,000.00	7,000.00
42608	Swimming Pool Permit	58,129.37	61,063.16	55,000.00	55,000.00
42609	Sewer System Annual Operating Permit	142,891.42	137,582.10	135,000.00	135,000.00
42610	Water Systems Permit	119,365.64	114,632.85	132,445.00	132,445.00
42611	Stormwater Permit	57,336.26	60,138.01	59,000.00	59,000.00
42612	CAL Accidental Release Program Permit	-	-	500.00	500.00
	License, Permits and Franchises	\$ 1,932,976.15	\$ 2,017,781.13	\$ 1,965,083.00	\$ 1,965,083.00
Intergovernmental Revenues					
43405	State - Site Clean Up	130,050.78	61,681.61	130,000.00	130,000.00
43790	State - Other Funding	59,264.29	50,694.84	31,825.00	31,825.00
43950	Other - Governmental Agencies	30,313.65	13,273.82	20,000.00	20,000.00
	Intergovernmental Revenues	\$ 219,628.72	\$ 125,650.27	\$ 181,825.00	\$ 181,825.00
Fines, Forfeitures, and Penalties					
44305	Administrative Civil Penalties	-	-	30,000.00	30,000.00
	Fines, Forfeitures, and Penalties	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00
Charges for Services					

Fund: **1000 - General Fund**
 Budget Unit: **17200 - Environmental Management**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
46195	Copies/Reports	1,450.00	1,469.00	1,500.00	1,500.00
46220	Waste Management Services	169,515.43	219,038.40	120,000.00	120,000.00
46800	Charges for Services	2,000.00	1,500.00	2,000.00	2,000.00
	Charges for Services	\$ 172,965.43	\$ 222,007.40	\$ 123,500.00	\$ 123,500.00
Miscellaneous Revenues					
47900	Miscellaneous	2,344.00	2,659.20	1,500.00	1,500.00
	Miscellaneous Revenues	\$ 2,344.00	\$ 2,659.20	\$ 1,500.00	\$ 1,500.00
	Total Revenues	\$ 2,327,914.30	\$ 2,368,098.00	\$ 2,301,908.00	\$ 2,301,908.00
Salaries and Employee Benefits					
51100	Salaries and Wages	2,003,316.79	1,985,437.03	2,176,832.80	2,176,832.80
51105	Extended Hours	(50.76)	-	500.00	500.00
51110	Extra Help	50,365.40	51,384.85	45,000.00	45,000.00
51115	Overtime	-	-	1,000.00	1,000.00
51200	401A Employer Contribution	5,000.00	5,000.00	5,000.00	5,000.00
51205	Cell Phone Allowance	5,244.00	4,754.25	5,220.00	5,220.00
51300	Medicare	29,355.55	28,788.85	31,744.17	31,744.17
51400	Employee Insurance - Premiums	291,639.96	345,285.94	410,862.80	410,862.80
51405	Workers Compensation	5,302.00	7,732.00	9,896.00	9,896.00
51600	Retirement	357,368.73	365,158.28	397,174.42	397,174.42
51605	Other Post Employment Benefits	92,294.00	105,548.60	135,961.00	135,961.00
51999	Salary Savings	-	-	(50,000.00)	(50,000.00)
	Salaries and Employee Benefits	\$ 2,839,835.67	\$ 2,899,089.80	\$ 3,169,958.85	\$ 3,169,958.85
Services and Supplies					
52130	Information Technology Services	231,506.00	271,845.96	272,846.00	272,846.00
52310	Consulting Services	-	-	40,000.00	40,000.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **17200 - Environmental Management**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52325	Waste Disposal Services	24,296.95	53,091.51	-	-
52330	Hazardous Waste Disposal Services	-	-	31,825.00	31,825.00
52490	Other Professional Services	45,344.52	64,964.13	5,000.00	5,000.00
52500	Maintenance - Equipment	-	-	500.00	500.00
52600	Rents and Leases - Equipment	4,163.04	4,124.76	4,200.00	4,200.00
52700	Insurance - Liability	10,753.00	8,836.00	6,232.00	6,232.00
52800	Communications/Telephone	7,217.03	7,387.62	5,800.00	5,800.00
52830	Publications and Legal Notices	713.03	7,816.90	2,000.00	2,000.00
52900	Training/Conference Expenses	209.98	5,411.23	10,000.00	10,000.00
52905	Business Travel/Mileage	71,698.52	62,119.73	61,000.00	61,000.00
53100	Office Supplies	20,979.18	10,231.99	15,000.00	15,000.00
53105	Office Supplies - Furniture/Fixtures	-	-	90,000.00	90,000.00
53110	Freight/Postage	-	-	1,000.00	1,000.00
53115	Books/Media/Subscriptions	-	-	200.00	200.00
53120	Memberships/Certifications	3,971.00	3,531.00	5,400.00	5,400.00
53315	Medical / Laboratory Supplies	846.01	772.89	-	-
53400	Minor Equipment/Small Tools	234.13	509.96	500.00	500.00
53625	DEM Field Supplies	21,202.90	31,105.74	76,000.00	76,000.00
	Services and Supplies	\$ 443,135.29	\$ 531,749.42	\$ 627,503.00	\$ 627,503.00
	Total Expenses	\$ 3,282,970.96	\$ 3,430,839.22	\$ 3,797,461.85	\$ 3,797,461.85
	Net Cost	\$ 955,056.66	\$ 1,062,741.22	\$ 1,495,553.85	\$ 1,495,553.85

Fund: **1000 - General Fund**
 Budget Unit: **18000 - UC Cooperative Extension**
 Function: **Education**
 Activity: **Agricultural Education**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Salaries and Employee Benefits					
51100	Salaries and Wages	168,222.24	166,624.40	178,245.40	178,245.40
51105	Extended Hours	3,792.59	868.90	-	-
51300	Medicare	2,474.88	2,396.79	2,610.66	2,610.66
51400	Employee Insurance - Premiums	23,069.76	23,025.89	26,519.94	26,519.94
51405	Workers Compensation	451.00	654.00	792.00	792.00
51600	Retirement	30,642.37	30,320.22	32,673.18	32,673.18
51605	Other Post Employment Benefits	13,707.00	14,010.92	18,209.00	18,209.00
	Salaries and Employee Benefits	\$ 242,359.83	\$ 237,901.12	\$ 259,050.18	\$ 259,050.18
Services and Supplies					
52120	Agriculture Services	3,000.00	2,595.96	3,000.00	3,000.00
52130	Information Technology Services	45,876.96	17,403.00	47,534.00	47,534.00
52500	Maintenance - Equipment	-	-	500.00	500.00
52600	Rents and Leases - Equipment	9,569.88	7,396.63	4,275.00	4,275.00
52605	Rents and Leases - Buildings/Land	80,708.00	82,177.45	86,254.00	86,254.00
52700	Insurance - Liability	2,605.00	2,000.00	1,617.00	1,617.00
52800	Communications/Telephone	1,335.54	1,889.20	2,500.00	2,500.00
52900	Training/Conference Expenses	-	3,795.20	5,000.00	5,000.00
52905	Business Travel/Mileage	14,498.47	15,569.34	18,809.00	18,809.00
53100	Office Supplies	4,080.82	5,868.64	9,000.00	9,000.00
53120	Memberships/Certifications	346.00	418.00	800.00	800.00
53300	Clothing and Personal Supplies	-	222.74	1,650.00	1,650.00
53305	Household Expense	-	1,004.68	2,000.00	2,000.00
53600	Special Department Expense	171.54	-	-	-
	Services and Supplies	\$ 162,192.21	\$ 140,340.84	\$ 182,939.00	\$ 182,939.00
	Total Expenses	\$ 404,552.04	\$ 378,241.96	\$ 441,989.18	\$ 441,989.18

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000 - General Fund**
 Budget Unit: **18000 - UC Cooperative Extension**
 Function: **Education**
 Activity: **Agricultural Education**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Net Cost		\$ 404,552.04	\$ 378,241.96	\$ 441,989.18	\$ 441,989.18

Fund: **2000 - Health and Human Services**
 Budget Unit: **20001 - HHS - Public Health**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
License, Permits and Franchises					
42690	Permits/Application Fees	-	-	157,500.00	157,500.00
	License, Permits and Franchises	\$ -	\$ -	\$ 157,500.00	\$ 157,500.00
Intergovernmental Revenues					
43110	State - Motor Vehicle In-Lieu Realignment	-	-	4,444,212.00	4,444,212.00
43115	State - Sales Tax Realignment	-	-	1,271,486.00	1,271,486.00
43135	State - Public Health	-	-	49,630.00	49,630.00
43140	State - Childrens Medical Services	-	-	1,529,668.00	1,529,668.00
43230	State - HIV Funding	-	-	80,870.00	80,870.00
43290	State - Other Health	-	-	88,000.00	88,000.00
43605	State - Prop 10	-	-	74,000.00	74,000.00
43720	State - Emergency Preparedness	-	-	64,670.00	64,670.00
43815	Federal - Public Health	-	-	22,737.00	22,737.00
43830	Federal - Women Infant Children	-	-	885,245.00	885,245.00
43890	Federal - Other Funding	-	-	20,000.00	20,000.00
	Intergovernmental Revenues	\$ -	\$ -	\$ 8,530,518.00	\$ 8,530,518.00
Fines, Forfeitures, and Penalties					
44200	Court Fines	-	-	4,000.00	4,000.00
	Fines, Forfeitures, and Penalties	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00
Charges for Services					
46190	Recording Fees	-	-	69,883.00	69,883.00
46195	Copies/Reports	-	-	100.00	100.00
46300	Health Fees	-	-	62,283.00	62,283.00
46330	Client Fee Billing	-	-	800.00	800.00
46335	Medi-CAL Billing	-	-	45,000.00	45,000.00
46345	Medi-CAL Administrative Services	-	-	380,000.00	380,000.00
46800	Charges for Services	-	-	337,875.00	337,875.00

Fund: **2000 - Health and Human Services**
 Budget Unit: **20001 - HHS - Public Health**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
	Charges for Services	\$ -	\$ -	\$ 895,941.00	\$ 895,941.00
	Miscellaneous Revenues				
47150	Other Grants	-	-	55,000.00	55,000.00
47500	Donations/Contributions	-	-	1,000.00	1,000.00
47900	Miscellaneous	-	-	1,000.00	1,000.00
	Miscellaneous Revenues	\$ -	\$ -	\$ 57,000.00	\$ 57,000.00
	Other Financing Sources				
48200	Transfers-In	-	-	951,517.00	951,517.00
48210	Transfers-In from General Fund	-	-	1,367,528.00	1,367,528.00
	Other Financing Sources	\$ -	\$ -	\$ 2,319,045.00	\$ 2,319,045.00
	Total Revenues	\$ -	\$ -	\$ 11,964,004.00	\$ 11,964,004.00
	Salaries and Employee Benefits				
51100	Salaries and Wages	-	-	4,201,944.00	4,201,944.00
51105	Extended Hours	-	-	500.00	500.00
51110	Extra Help	-	-	24,182.00	24,182.00
51115	Overtime	-	-	490.00	490.00
51200	401A Employer Contribution	-	-	5,000.00	5,000.00
51205	Cell Phone Allowance	-	-	9,540.00	9,540.00
51300	Medicare	-	-	60,508.96	60,508.96
51400	Employee Insurance - Premiums	-	-	755,066.54	755,066.54
51405	Workers Compensation	-	-	46,239.00	46,239.00
51600	Retirement	-	-	769,474.76	769,474.76
51605	Other Post Employment Benefits	-	-	298,144.00	298,144.00
51999	Salary Savings	-	-	(289,856.00)	(289,856.00)
	Salaries and Employee Benefits	\$ -	\$ -	\$ 5,881,691.67	\$ 5,881,691.67

Fund: **2000 - Health and Human Services**
 Budget Unit: **20001 - HHS - Public Health**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
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Services and Supplies

52100	Administration Services	-	-	64,500.00	64,500.00
52125	Accounting/Auditing Services	-	-	1,000.00	1,000.00
52130	Information Technology Services	-	-	492,208.00	492,208.00
52220	Medical / Laboratory Services	-	-	212,321.12	212,321.12
52225	Safety/Emergency Services	-	-	4,992.00	4,992.00
52305	Training Services	-	-	14,900.00	14,900.00
52310	Consulting Services	-	-	115,500.00	115,500.00
52330	Hazardous Waste Disposal Services	-	-	4,600.00	4,600.00
52345	Janitorial Services	-	-	1,258.00	1,258.00
52430	Client Provider Services	-	-	259,198.00	259,198.00
52490	Other Professional Services	-	-	2,935.00	2,935.00
52600	Rents and Leases - Equipment	-	-	28,537.00	28,537.00
52605	Rents and Leases - Buildings/Land	-	-	27,598.00	27,598.00
52700	Insurance - Liability	-	-	7,851.00	7,851.00
52800	Communications/Telephone	-	-	29,285.00	29,285.00
52820	Printing and Binding	-	-	4,000.00	4,000.00
52830	Publications and Legal Notices	-	-	800.00	800.00
52835	Filing Fees	-	-	9,591.00	9,591.00
52900	Training/Conference Expenses	-	-	38,580.00	38,580.00
52905	Business Travel/Mileage	-	-	64,050.00	64,050.00
53100	Office Supplies	-	-	42,988.00	42,988.00
53105	Office Supplies - Furniture/Fixtures	-	-	1.00	1.00
53110	Freight/Postage	-	-	400.00	400.00
53120	Memberships/Certifications	-	-	158,167.00	158,167.00
53200	Utilities - Gas	-	-	1.00	1.00
53205	Utilities - Electric	-	-	43,889.00	43,889.00
53220	Utilities - Water	-	-	1.00	1.00
53315	Medical / Laboratory Supplies	-	-	44,180.00	44,180.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **2000 - Health and Human Services**
 Budget Unit: **20001 - HHSA - Public Health**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
53320	Safety Supplies	-	-	48,100.00	48,100.00
53410	Computer Equipment/Accessories	-	-	-	-
53415	Computer Software/Licensing Fees	-	-	48,500.00	48,500.00
53500	Support and Care of Persons	-	-	361,175.00	361,175.00
53505	Client Meal Expenses	-	-	-	-
53515	Client Transport Expenses	-	-	5,000.00	5,000.00
53520	Client Medical, Dental, and Laboratory Svcs	-	-	133,051.00	133,051.00
53600	Special Department Expense	-	-	1.00	1.00
	Services and Supplies	\$ -	\$ -	\$ 2,269,158.12	\$ 2,269,158.12
Other Charges					
54800	Contributions	-	-	3,062,967.00	3,062,967.00
	Other Charges	\$ -	\$ -	\$ 3,062,967.00	\$ 3,062,967.00
Capital Assets					
55400	Equipment	-	-	-	-
	Capital Assets	\$ -	\$ -	\$ -	\$ -
Other Financing Uses					
56200	A87 Charges	-	-	750,187.00	750,187.00
	Other Financing Uses	\$ -	\$ -	\$ 750,187.00	\$ 750,187.00
	Total Expenses	\$ -	\$ -	\$ 11,964,003.79	\$ 11,964,003.79
	Net Cost	\$ -	\$ -	\$ (0.21)	\$ (0.21)

Fund: **1000**
 Budget Unit: **40000 - HSA - Public Health (historical)**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
License, Permits and Franchises					
42690	Permits/Application Fees	25,828.00	122,513.50	-	-
	License, Permits and Franchises	\$ 25,828.00	\$ 122,513.50	\$ -	\$ -
Intergovernmental Revenues					
43110	State - Motor Vehicle In-Lieu Realignment	4,444,211.61	4,124,978.25	-	-
43115	State - Sales Tax Realignment	1,490,872.53	1,261,681.15	-	-
43135	State - Public Health	58,812.05	56,319.84	-	-
43140	State - Childrens Medical Services	1,402,720.41	1,699,536.76	-	-
43230	State - HIV Funding	137,894.49	116,729.17	-	-
43290	State - Other Health	87,997.00	64,002.00	-	-
43605	State - Prop 10	77,628.00	73,381.50	-	-
43720	State - Emergency Preparedness	64,669.50	107,671.50	-	-
43815	Federal - Public Health	-	-	-	-
43830	Federal - Women Infant Children	1,323,755.44	892,709.63	-	-
43890	Federal - Other Funding	-	-	-	-
	Intergovernmental Revenues	\$ 9,088,561.03	\$ 8,397,009.80	\$ -	\$ -
Fines, Forfeitures, and Penalties					
44200	Court Fines	2,456.93	2,736.85	-	-
	Fines, Forfeitures, and Penalties	\$ 2,456.93	\$ 2,736.85	\$ -	\$ -
Charges for Services					
46190	Recording Fees	41,932.70	48,725.40	-	-
46195	Copies/Reports	-	-	-	-
46300	Health Fees	125,157.96	155,582.77	-	-
46330	Client Fee Billing	-	-	-	-
46335	Medi-CAL Billing	381,636.00	291,292.00	-	-
46345	Medi-CAL Administrative Services	1,688.00	1,540.00	-	-
46800	Charges for Services	318,283.28	171,459.18	-	-

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: 1000
 Budget Unit: 40000 - HNSA - Public Health (historical)
 Function: Health and Sanitation
 Activity: Health

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
	Charges for Services	\$ 868,697.94	\$ 668,599.35	\$ -	\$ -
	Miscellaneous Revenues				
47150	Other Grants	105,000.00	125,353.15	-	-
47500	Donations/Contributions	1,068.33	1,123.56	-	-
47900	Miscellaneous	1,373.94	1,013.66	-	-
	Miscellaneous Revenues	\$ 107,442.27	\$ 127,490.37	\$ -	\$ -
	Other Financing Sources				
48200	Transfers-In	1,023,870.28	1,066,806.10	-	-
48210	Transfers-In from General Fund	-	-	-	-
	Other Financing Sources	\$ 1,023,870.28	\$ 1,066,806.10	\$ -	\$ -
	Total Revenues	\$ 11,116,856.45	\$ 10,385,155.97	\$ -	\$ -
	Salaries and Employee Benefits				
51100	Salaries and Wages	4,066,200.92	3,679,887.70	-	-
51105	Extended Hours	5,726.76	38.22	-	-
51110	Extra Help	39,582.09	49,556.35	-	-
51115	Overtime	3,670.39	4,453.62	-	-
51200	401A Employer Contribution	5,007.50	5,007.50	-	-
51205	Cell Phone Allowance	8,137.75	8,526.75	-	-
51300	Medicare	58,320.16	53,100.57	-	-
51400	Employee Insurance - Premiums	671,290.56	647,289.34	-	-
51405	Workers Compensation	31,348.00	44,542.00	-	-
51600	Retirement	728,112.92	675,665.81	-	-
51605	Other Post Employment Benefits	226,987.00	226,477.96	-	-
51999	Salary Savings	-	-	-	-
	Salaries and Employee Benefits	\$ 5,844,384.05	\$ 5,394,545.82	\$ -	\$ -

Fund: **1000**
 Budget Unit: **40000 - HHS - Public Health (historical)**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Services and Supplies					
52100	Administration Services	-	10,858.00	-	-
52125	Accounting/Auditing Services	1,000.00	-	-	-
52130	Information Technology Services	450,174.96	456,594.96	-	-
52220	Medical / Laboratory Services	-	218,262.23	-	-
52225	Safety/Emergency Services	-	22,650.00	-	-
52305	Training Services	-	-	-	-
52310	Consulting Services	-	209,229.50	-	-
52330	Hazardous Waste Disposal Services	-	-	-	-
52345	Janitorial Services	941.62	1,034.04	-	-
52430	Client Provider Services	-	323,463.13	-	-
52490	Other Professional Services	871,077.41	-	-	-
52600	Rents and Leases - Equipment	16,381.78	13,151.46	-	-
52605	Rents and Leases - Buildings/Land	14,843.64	25,909.68	-	-
52700	Insurance - Liability	12,052.00	10,008.00	-	-
52800	Communications/Telephone	37,888.13	24,860.01	-	-
52820	Printing and Binding	-	-	-	-
52830	Publications and Legal Notices	-	743.53	-	-
52835	Filing Fees	-	8,377.50	-	-
52900	Training/Conference Expenses	26,359.27	14,633.48	-	-
52905	Business Travel/Mileage	60,023.63	37,580.99	-	-
53100	Office Supplies	46,320.45	44,100.88	-	-
53105	Office Supplies - Furniture/Fixtures	-	6,069.19	-	-
53110	Freight/Postage	-	-	-	-
53120	Memberships/Certifications	156,880.80	157,761.05	-	-
53200	Utilities - Gas	-	-	-	-
53205	Utilities - Electric	35,986.57	39,919.89	-	-
53220	Utilities - Water	-	-	-	-
53315	Medical / Laboratory Supplies	26,807.57	32,404.51	-	-

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: 1000
 Budget Unit: 40000 - HHS - Public Health (historical)
 Function: Health and Sanitation
 Activity: Health

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
53320	Safety Supplies	-	29,100.32	-	-
53410	Computer Equipment/Accessories	18,988.61	-	-	-
53415	Computer Software/Licensing Fees	-	270.42	-	-
53500	Support and Care of Persons	573,681.41	323,251.58	-	-
53505	Client Meal Expenses	3,735.26	-	-	-
53515	Client Transport Expenses	-	4,377.85	-	-
53520	Client Medical, Dental, and Laboratory Svcs	-	153,686.12	-	-
53600	Special Department Expense	220,811.21	85,315.30	-	-
	Services and Supplies	\$ 2,573,954.32	\$ 2,253,613.62	\$ -	\$ -
Other Charges					
54800	Contributions	3,062,967.00	3,062,967.00	-	-
	Other Charges	\$ 3,062,967.00	\$ 3,062,967.00	\$ -	\$ -
Capital Assets					
55400	Equipment	-	15,181.97	-	-
	Capital Assets	\$ -	\$ 15,181.97	\$ -	\$ -
Other Financing Uses					
56200	A87 Charges	-	-	-	-
	Other Financing Uses	\$ -	\$ -	\$ -	\$ -
	Total Expenses	\$ 11,481,305.37	\$ 10,726,308.41	\$ -	\$ -
	Net Cost	\$ 364,448.92	\$ 341,152.44	\$ -	\$ -

Fund: **2000 - Health and Human Services**
 Budget Unit: **20002 - HHSA - Mental Health**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43110	State - Motor Vehicle In-Lieu Realignment	-	-	119,993.00	119,993.00
43115	State - Sales Tax Realignment	-	-	41,703.00	41,703.00
43118	State - Realignment 2011	-	-	-	-
43220	State - Mental Health	-	-	2,366,923.00	2,366,923.00
43835	Federal - Mental Health	-	-	394,117.00	394,117.00
43836	Federal - Medi-CAL Billing Administration	-	-	285,000.00	285,000.00
43837	Federal - Medi-CAL Administrative Activities	-	-	259,185.00	259,185.00
43890	Federal - Other Funding	-	-	123,453.00	123,453.00
	Intergovernmental Revenues	\$ -	\$ -	\$ 3,590,374.00	\$ 3,590,374.00
Charges for Services					
46195	Copies/Reports	-	-	1,000.00	1,000.00
46305	Mental Health Services	-	-	15,879.00	15,879.00
46320	Medicare Billing	-	-	20,000.00	20,000.00
46325	Private Insurance billing	-	-	36,000.00	36,000.00
46330	Client Fee Billing	-	-	1,000.00	1,000.00
46335	Medi-CAL Billing	-	-	3,990,077.00	3,990,077.00
46350	Utilization Review	-	-	583,057.00	583,057.00
46355	CMSP Revenue	-	-	12,000.00	12,000.00
46900	Interfund Revenue	-	-	387,800.00	387,800.00
	Charges for Services	\$ -	\$ -	\$ 5,046,813.00	\$ 5,046,813.00
Miscellaneous Revenues					
47220	Client Assistance Reimbursements	-	-	82,000.00	82,000.00
47500	Donations/Contributions	-	-	1.00	1.00
47900	Miscellaneous	-	-	2,879.00	2,879.00
	Miscellaneous Revenues	\$ -	\$ -	\$ 84,880.00	\$ 84,880.00

Other Financing Sources

Fund: **2000 - Health and Human Services**
 Budget Unit: **20002 - HHSA - Mental Health**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
48200	Transfers-In	-	-	5,066,777.00	5,066,777.00
48210	Transfers-In from General Fund	-	-	3,011,012.00	3,011,012.00
48241	Transfer-In 2011 Realignment	-	-	4,538,935.00	4,538,935.00
	Other Financing Sources	\$ -	\$ -	\$ 12,616,724.00	\$ 12,616,724.00
Special Items					
49900	Intrafund Revenue	-	-	-	-
	Special Items	\$ -	\$ -	\$ -	\$ -
	Total Revenues	\$ -	\$ -	\$ 21,338,791.00	\$ 21,338,791.00
Salaries and Employee Benefits					
51100	Salaries and Wages	-	-	6,335,276.48	6,335,276.48
51105	Extended Hours	-	-	900.00	900.00
51110	Extra Help	-	-	257,406.00	257,406.00
51115	Overtime	-	-	17,141.00	17,141.00
51120	Holiday Pay	-	-	2,000.00	2,000.00
51125	Standby Pay	-	-	17,700.00	17,700.00
51200	401A Employer Contribution	-	-	7,400.00	7,400.00
51205	Cell Phone Allowance	-	-	4,680.00	4,680.00
51300	Medicare	-	-	90,036.49	90,036.49
51305	FICA	-	-	-	-
51400	Employee Insurance - Premiums	-	-	1,019,050.63	1,019,050.63
51405	Workers Compensation	-	-	81,973.00	81,973.00
51600	Retirement	-	-	1,154,628.88	1,154,628.88
51605	Other Post Employment Benefits	-	-	376,079.00	376,079.00
51999	Salary Savings	-	-	(411,314.00)	(411,314.00)
	Salaries and Employee Benefits	\$ -	\$ -	\$ 8,957,778.89	\$ 8,957,778.89

Fund: **2000 - Health and Human Services**
 Budget Unit: **20002 - HHSA - Mental Health**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Services and Supplies					
52130	Information Technology Services	-	-	498,349.00	498,349.00
52310	Consulting Services	-	-	81,995.00	81,995.00
52335	Security Services	-	-	70,000.00	70,000.00
52345	Janitorial Services	-	-	1,000.00	1,000.00
52430	Client Provider Services	-	-	4,347,195.00	4,347,195.00
52435	Indigent Hospital Contracts	-	-	240,000.00	240,000.00
52440	Napa State Hospital Contracts	-	-	767,000.00	767,000.00
52445	IMD Contracts	-	-	865,240.00	865,240.00
52450	Managed Care Physician Contracts	-	-	65,000.00	65,000.00
52455	Managed Care Hospital Contracts	-	-	250,000.00	250,000.00
52460	Medi-CAL IPN Contracts	-	-	440,000.00	440,000.00
52475	Residential Treatment	-	-	3,505,491.00	3,505,491.00
52490	Other Professional Services	-	-	-	-
52600	Rents and Leases - Equipment	-	-	15,000.00	15,000.00
52605	Rents and Leases - Buildings/Land	-	-	27,232.00	27,232.00
52700	Insurance - Liability	-	-	15,998.00	15,998.00
52800	Communications/Telephone	-	-	16,985.00	16,985.00
52900	Training/Conference Expenses	-	-	1,000.00	1,000.00
52905	Business Travel/Mileage	-	-	88,109.00	88,109.00
53100	Office Supplies	-	-	43,750.00	43,750.00
53105	Office Supplies - Furniture/Fixtures	-	-	1.00	1.00
53110	Freight/Postage	-	-	1.00	1.00
53120	Memberships/Certifications	-	-	10,700.00	10,700.00
53200	Utilities - Gas	-	-	50,652.00	50,652.00
53205	Utilities - Electric	-	-	1.00	1.00
53220	Utilities - Water	-	-	1.00	1.00
53315	Medical / Laboratory Supplies	-	-	19,200.00	19,200.00
53410	Computer Equipment/Accessories	-	-	27,000.00	27,000.00
53500	Support and Care of Persons	-	-	49,000.00	49,000.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **2000 - Health and Human Services**
 Budget Unit: **20002 - HHSA - Mental Health**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
53600	Special Department Expense	-	-	23,681.00	23,681.00
	Services and Supplies	\$ -	\$ -	\$ 11,519,581.00	\$ 11,519,581.00
Other Financing Uses					
56200	A87 Charges	-	-	861,430.00	861,430.00
	Other Financing Uses	\$ -	\$ -	\$ 861,430.00	\$ 861,430.00
	Total Expenses	\$ -	\$ -	\$ 21,338,789.89	\$ 21,338,789.89
	Net Cost	\$ -	\$ -	\$ (1.11)	\$ (1.11)

Fund: **1000**
 Budget Unit: **42000 - HHSA - Mental Health (historical)**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43110	State - Motor Vehicle In-Lieu Realignment	1,763,359.44	237,199.18	-	-
43115	State - Sales Tax Realignment	3,904,284.72	39,201.82	-	-
43118	State - Realignment 2011	-	-	-	-
43220	State - Mental Health	2,229,365.10	3,346,958.96	-	-
43835	Federal - Mental Health	302,025.00	225,129.00	-	-
43836	Federal - Medi-CAL Billing Administration	532,275.56	70,197.41	-	-
43837	Federal - Medi-CAL Administrative Activities	383,926.23	185,472.51	-	-
43890	Federal - Other Funding	88,084.00	133,600.00	-	-
	Intergovernmental Revenues	\$ 9,203,320.05	\$ 4,237,758.88	\$ -	\$ -
Charges for Services					
46195	Copies/Reports	1,511.57	1,261.38	-	-
46305	Mental Health Services	3,690.12	1,680.07	-	-
46320	Medicare Billing	12,488.43	9,207.85	-	-
46325	Private Insurance billing	16,675.42	26,881.14	-	-
46330	Client Fee Billing	633.87	2,386.46	-	-
46335	Medi-CAL Billing	3,506,944.75	2,685,931.49	-	-
46350	Utilization Review	218,528.50	652,854.84	-	-
46355	CMSP Revenue	-	-	-	-
46900	Interfund Revenue	-	-	-	-
	Charges for Services	\$ 3,760,472.66	\$ 3,380,203.23	\$ -	\$ -
Miscellaneous Revenues					
47220	Client Assistance Reimbursements	83,474.52	66,908.99	-	-
47500	Donations/Contributions	-	-	-	-
47900	Miscellaneous	2,497.00	(0.00)	-	-
	Miscellaneous Revenues	\$ 85,971.52	\$ 66,908.99	\$ -	\$ -

Other Financing Sources

Fund: **1000**
 Budget Unit: **42000 - HHS - Mental Health (historical)**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
48200	Transfers-In	4,032,734.67	8,396,274.30	-	-
48210	Transfers-In from General Fund	-	-	-	-
48241	Transfer-In 2011 Realignment	-	-	-	-
Other Financing Sources		\$ 4,032,734.67	\$ 8,396,274.30	\$ -	\$ -
Special Items					
49900	Intrafund Revenue	264,187.48	368,152.26	-	-
Special Items		\$ 264,187.48	\$ 368,152.26	\$ -	\$ -
Total Revenues		\$ 17,346,686.38	\$ 16,449,297.66	\$ -	\$ -
Salaries and Employee Benefits					
51100	Salaries and Wages	6,241,958.59	5,762,421.45	-	-
51105	Extended Hours	47,339.15	40,111.07	-	-
51110	Extra Help	100,077.36	144,532.59	-	-
51115	Overtime	16,646.36	13,610.82	-	-
51120	Holiday Pay	1,062.40	2,272.94	-	-
51125	Standby Pay	23,956.77	24,768.48	-	-
51200	401A Employer Contribution	2,600.00	2,000.00	-	-
51205	Cell Phone Allowance	5,785.00	5,122.00	-	-
51300	Medicare	89,195.34	83,523.36	-	-
51305	FICA	-	1,736.00	-	-
51400	Employee Insurance - Premiums	929,489.22	864,971.34	-	-
51405	Workers Compensation	16,393.00	23,629.00	-	-
51600	Retirement	1,124,315.55	1,053,540.32	-	-
51605	Other Post Employment Benefits	326,591.00	289,348.56	-	-
51999	Salary Savings	-	-	-	-
Salaries and Employee Benefits		\$ 8,925,409.73	\$ 8,311,587.93	\$ -	\$ -

Fund: **1000**
 Budget Unit: **42000 - HHS - Mental Health (historical)**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Services and Supplies					
52130	Information Technology Services	470,073.96	446,619.96	-	-
52310	Consulting Services	-	-	-	-
52335	Security Services	-	-	-	-
52345	Janitorial Services	1,465.83	1,523.80	-	-
52430	Client Provider Services	3,324,717.64	3,241,297.64	-	-
52435	Indigent Hospital Contracts	253,222.00	214,389.55	-	-
52440	Napa State Hospital Contracts	851,362.63	539,023.97	-	-
52445	IMD Contracts	1,276,313.18	1,020,919.80	-	-
52450	Managed Care Physician Contracts	489,893.75	452,265.10	-	-
52455	Managed Care Hospital Contracts	196,450.48	159,940.57	-	-
52460	Medi-CAL IPN Contracts	-	-	-	-
52475	Residential Treatment	-	-	-	-
52490	Other Professional Services	3,646,085.36	3,963,437.86	-	-
52600	Rents and Leases - Equipment	15,353.20	10,089.81	-	-
52605	Rents and Leases - Buildings/Land	41,393.60	25,185.12	-	-
52700	Insurance - Liability	44,432.00	30,031.00	-	-
52800	Communications/Telephone	22,542.34	19,182.19	-	-
52900	Training/Conference Expenses	14,521.56	8,101.30	-	-
52905	Business Travel/Mileage	78,968.50	71,775.41	-	-
53100	Office Supplies	36,641.06	34,571.03	-	-
53105	Office Supplies - Furniture/Fixtures	-	-	-	-
53110	Freight/Postage	-	-	-	-
53120	Memberships/Certifications	10,641.00	12,379.00	-	-
53200	Utilities - Gas	-	-	-	-
53205	Utilities - Electric	53,707.08	52,670.57	-	-
53220	Utilities - Water	-	-	-	-
53315	Medical / Laboratory Supplies	11,658.01	29,614.96	-	-
53410	Computer Equipment/Accessories	17,181.07	1,626.32	-	-
53500	Support and Care of Persons	57,734.87	125,529.29	-	-

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000**
 Budget Unit: **42000 - HHS - Mental Health (historical)**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
53600	Special Department Expense	12,473.66	22,651.96	-	-
	Services and Supplies	\$ 10,926,832.78	\$ 10,482,826.21	\$ -	\$ -
Other Financing Uses					
56200	A87 Charges	-	-	-	-
	Other Financing Uses	\$ -	\$ -	\$ -	\$ -
	Total Expenses	\$ 19,852,242.51	\$ 18,794,414.14	\$ -	\$ -
	Net Cost	\$ 2,505,556.13	\$ 2,345,116.48	\$ -	\$ -

Fund: **2000 - Health and Human Services**
 Budget Unit: **20003 - HHS - Alcohol and Drug Services**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43200	State - Public Assistance Administration	-	-	10,104.00	10,104.00
43205	State - Public Assistance Programs	-	-	46,000.00	46,000.00
43790	State - Other Funding	-	-	74,100.00	74,100.00
43837	Federal - Medi-CAL Administrative Activities	-	-	66,000.00	66,000.00
43870	Federal - Stimulus/ARRA	-	-	-	-
43890	Federal - Other Funding	-	-	964,970.00	964,970.00
43950	Other - Governmental Agencies	-	-	-	-
	Intergovernmental Revenues	\$ -	\$ -	\$ 1,161,174.00	\$ 1,161,174.00
Fines, Forfeitures, and Penalties					
44200	Court Fines	-	-	2,000.00	2,000.00
	Fines, Forfeitures, and Penalties	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
Charges for Services					
46325	Private Insurance billing	-	-	250.00	250.00
46330	Client Fee Billing	-	-	317.00	317.00
46335	Medi-CAL Billing	-	-	181,795.00	181,795.00
46355	CMSP Revenue	-	-	6,900.00	6,900.00
46800	Charges for Services	-	-	36,521.00	36,521.00
46900	Interfund Revenue	-	-	242,300.00	242,300.00
	Charges for Services	\$ -	\$ -	\$ 468,083.00	\$ 468,083.00
Miscellaneous Revenues					
47150	Other Grants	-	-	5,500.00	5,500.00
47900	Miscellaneous	-	-	100.00	100.00
	Miscellaneous Revenues	\$ -	\$ -	\$ 5,600.00	\$ 5,600.00
Other Financing Sources					
48200	Transfers-In	-	-	291,250.00	291,250.00

Fund: **2000 - Health and Human Services**
 Budget Unit: **20003 - HHS - Alcohol and Drug Services**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
48210	Transfers-In from General Fund	-	-	2,131,920.00	2,131,920.00
48241	Transfer-In 2011 Realignment	-	-	474,920.00	474,920.00
	Other Financing Sources	\$ -	\$ -	\$ 2,898,090.00	\$ 2,898,090.00
	Total Revenues	\$ -	\$ -	\$ 4,534,947.00	\$ 4,534,947.00
Salaries and Employee Benefits					
51100	Salaries and Wages	-	-	1,690,146.40	1,690,146.40
51105	Extended Hours	-	-	-	-
51110	Extra Help	-	-	5,000.00	5,000.00
51115	Overtime	-	-	-	-
51120	Holiday Pay	-	-	-	-
51200	401A Employer Contribution	-	-	1,000.00	1,000.00
51205	Cell Phone Allowance	-	-	840.00	840.00
51300	Medicare	-	-	24,646.89	24,646.89
51400	Employee Insurance - Premiums	-	-	301,956.70	301,956.70
51405	Workers Compensation	-	-	12,166.00	12,166.00
51600	Retirement	-	-	319,157.26	319,157.26
51605	Other Post Employment Benefits	-	-	121,394.00	121,394.00
51999	Salary Savings	-	-	(135,664.23)	(135,664.23)
	Salaries and Employee Benefits	\$ -	\$ -	\$ 2,340,715.52	\$ 2,340,715.52
Services and Supplies					
52130	Information Technology Services	-	-	152,344.00	152,344.00
52345	Janitorial Services	-	-	962.00	962.00
52430	Client Provider Services	-	-	1,512,813.00	1,512,813.00
52490	Other Professional Services	-	-	-	-
52500	Maintenance - Equipment	-	-	450.00	450.00
52600	Rents and Leases - Equipment	-	-	8,880.00	8,880.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **2000 - Health and Human Services**
 Budget Unit: **20003 - HHS - Alcohol and Drug Services**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52605	Rents and Leases - Buildings/Land	-	-	25,000.00	25,000.00
52700	Insurance - Liability	-	-	2,365.00	2,365.00
52800	Communications/Telephone	-	-	4,808.00	4,808.00
52900	Training/Conference Expenses	-	-	17,890.00	17,890.00
52905	Business Travel/Mileage	-	-	-	-
53100	Office Supplies	-	-	17,659.00	17,659.00
53120	Memberships/Certifications	-	-	8,500.00	8,500.00
53200	Utilities - Gas	-	-	27,883.00	27,883.00
53205	Utilities - Electric	-	-	1.00	1.00
53220	Utilities - Water	-	-	1.00	1.00
53315	Medical / Laboratory Supplies	-	-	15,000.00	15,000.00
53500	Support and Care of Persons	-	-	13,580.00	13,580.00
53505	Client Meal Expenses	-	-	250.00	250.00
53600	Special Department Expense	-	-	10,250.00	10,250.00
	Services and Supplies	\$ -	\$ -	\$ 1,818,636.00	\$ 1,818,636.00
Other Financing Uses					
56100	Transfers Out	-	-	-	-
56200	A87 Charges	-	-	375,596.00	375,596.00
	Other Financing Uses	\$ -	\$ -	\$ 375,596.00	\$ 375,596.00
Special Items					
57900	Intrafund Expenditures	-	-	-	-
	Special Items	\$ -	\$ -	\$ -	\$ -
	Total Expenses	\$ -	\$ -	\$ 4,534,947.52	\$ 4,534,947.52
	Net Cost	\$ -	\$ -	\$ 0.52	\$ 0.52

Fund: **1000**
 Budget Unit: **42200 - HHS - Alcohol and Drug Services (historical)**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43200	State - Public Assistance Administration	39,230.22	52,304.26	-	-
43790	State - Other Funding	442,666.89	74,371.34	-	-
43837	Federal - Medi-CAL Administrative Activities	80,182.00	61,861.00	-	-
43890	Federal - Other Funding	1,141,933.54	999,851.00	-	-
43950	Other - Governmental Agencies	23,284.89	7,400.00	-	-
	Intergovernmental Revenues	\$ 1,727,297.54	\$ 1,195,787.60	\$ -	\$ -
Fines, Forfeitures, and Penalties					
44200	Court Fines	1,776.05	2,071.96	-	-
	Fines, Forfeitures, and Penalties	\$ 1,776.05	\$ 2,071.96	\$ -	\$ -
Charges for Services					
46325	Private Insurance billing	259.80	1,128.95	-	-
46330	Client Fee Billing	-	607.41	-	-
46335	Medi-CAL Billing	156,855.59	53,323.13	-	-
46800	Charges for Services	37,508.55	36,521.20	-	-
46900	Interfund Revenue	236,419.00	-	-	-
	Charges for Services	\$ 431,042.94	\$ 266,165.36	\$ -	\$ -
Other Financing Sources					
48200	Transfers-In	265,443.26	836,719.05	-	-
	Other Financing Sources	\$ 265,443.26	\$ 836,719.05	\$ -	\$ -
	Total Revenues	\$ 2,425,559.79	\$ 2,300,743.97	\$ -	\$ -
Salaries and Employee Benefits					
51100	Salaries and Wages	1,584,066.46	1,544,623.26	-	-
51105	Extended Hours	311.77	1,356.08	-	-

Fund: **1000**
 Budget Unit: **42200 - HSA - Alcohol and Drug Services (historical)**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
51110	Extra Help	7,906.97	29,470.90	-	-
51115	Overtime	76.80	-	-	-
51120	Holiday Pay	79.76	-	-	-
51200	401A Employer Contribution	1,005.00	1,005.00	-	-
51205	Cell Phone Allowance	843.50	1,158.50	-	-
51300	Medicare	23,524.67	22,977.70	-	-
51400	Employee Insurance - Premiums	233,834.73	260,790.29	-	-
51405	Workers Compensation	36,397.00	52,262.00	-	-
51600	Retirement	281,374.82	281,402.42	-	-
51605	Other Post Employment Benefits	95,035.00	92,798.76	-	-
	Salaries and Employee Benefits	\$ 2,264,456.48	\$ 2,287,844.91	\$ -	\$ -
Services					
52130	Information Technology Services	178,827.96	175,547.04	-	-
52345	Janitorial Services	847.52	-	-	-
52430	Client Provider Services	1,582,267.99	-	-	-
52490	Other Professional Services	-	1,307,694.57	-	-
52600	Rents and Leases - Equipment	8,472.75	8,510.62	-	-
52700	Insurance - Liability	3,833.00	3,027.01	-	-
52800	Communications/Telephone	2,930.42	3,365.30	-	-
52900	Training/Conference Expenses	1,907.00	-	-	-
52905	Business Travel/Mileage	5,367.11	7,110.51	-	-
	Services	\$ 1,784,453.75	\$ 1,505,255.05	\$ -	\$ -
Supplies					
53100	Office Supplies	22,786.42	26,677.27	-	-
53120	Memberships/Certifications	4,547.00	8,343.93	-	-
53205	Utilities - Electric	19,754.96	22,300.99	-	-
53315	Medical / Laboratory Supplies	16,863.46	19,637.50	-	-
53500	Support and Care of Persons	35,852.59	34,150.56	-	-

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000**
 Budget Unit: **42200 - HHS - Alcohol and Drug Services (historical)**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
53600	Special Department Expense	2,819.95	14,444.63	-	-
	Supplies	\$ 102,624.38	\$ 126,516.59	\$ -	\$ -
Other Financing Uses					
56100	Transfers Out	(154,235.97)	-	-	-
	Other Financing Uses	\$ (154,235.97)	\$ -	\$ -	\$ -
Total Expenses		\$ 3,997,298.64	\$ 3,919,616.55	\$ -	\$ -
Net Cost		\$ 1,571,738.85	\$ 1,618,872.58	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: 1005
 Budget Unit: 42210 - HHS - Alcohol and Drug Services-ARRA (historical)
 Function: Health and Sanitation
 Activity: Health

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43870	Federal - Stimulus/ARRA	163,051.85	50,435.00	-	-
	Intergovernmental Revenues	\$ 163,051.85	\$ 50,435.00	\$ -	\$ -
<hr/>					
	Total Revenues	\$ 163,051.85	\$ 50,435.00	\$ -	\$ -
<hr/>					
Services					
52490	Other Professional Services	8,400.00	1,275.00	-	-
52900	Training/Conference Expenses	150.00	-	-	-
52905	Business Travel/Mileage	264.57	-	-	-
	Services	\$ 8,814.57	\$ 1,275.00	\$ -	\$ -
<hr/>					
Special Items					
57900	Intrafund Expenditures	154,235.97	49,160.00	-	-
	Special Items	\$ 154,235.97	\$ 49,160.00	\$ -	\$ -
<hr/>					
	Total Expenses	\$ 163,050.54	\$ 50,435.00	\$ -	\$ -
<hr/>					
	Net Cost	\$ (1.31)	\$ -	\$ -	\$ -

Fund: **2000 - Health and Human Services**
 Budget Unit: **20004 - HHS - Child Welfare Services**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43110	State - Motor Vehicle In-Lieu Realignment	-	-	34,646.00	34,646.00
43115	State - Sales Tax Realignment	-	-	2,679,328.00	2,679,328.00
43200	State - Public Assistance Administration	-	-	250,240.00	250,240.00
43205	State - Public Assistance Programs	-	-	-	-
43790	State - Other Funding	-	-	4,000.00	4,000.00
43800	Federal - Public Assistance Administration	-	-	2,695,000.00	2,695,000.00
43805	Federal - Public Assistance Programs	-	-	1,541,000.00	1,541,000.00
43870	Federal - Stimulus/ARRA	-	-	-	-
43890	Federal - Other Funding	-	-	14,678.00	14,678.00
Intergovernmental Revenues		\$ -	\$ -	\$ 7,218,892.00	\$ 7,218,892.00
Miscellaneous Revenues					
47500	Donations/Contributions	-	-	2,000.00	2,000.00
Miscellaneous Revenues		\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
Other Financing Sources					
48200	Transfers-In	-	-	720,535.00	720,535.00
48210	Transfers-In from General Fund	-	-	2,237,216.00	2,237,216.00
48241	Transfer-In 2011 Realignment	-	-	4,425,444.00	4,425,444.00
Other Financing Sources		\$ -	\$ -	\$ 7,383,195.00	\$ 7,383,195.00
Total Revenues		\$ -	\$ -	\$ 14,604,087.00	\$ 14,604,087.00
Salaries and Employee Benefits					
51100	Salaries and Wages	-	-	3,495,200.00	3,495,200.00
51105	Extended Hours	-	-	100.00	100.00
51110	Extra Help	-	-	290,000.00	290,000.00
51115	Overtime	-	-	39,461.00	39,461.00

Fund: **2000 - Health and Human Services**
 Budget Unit: **20004 - HHSA - Child Welfare Services**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
51120	Holiday Pay	-	-	490.00	490.00
51125	Standby Pay	-	-	30,000.00	30,000.00
51200	401A Employer Contribution	-	-	2,000.00	2,000.00
51205	Cell Phone Allowance	-	-	3,120.00	3,120.00
51300	Medicare	-	-	50,908.34	50,908.34
51400	Employee Insurance - Premiums	-	-	644,767.36	644,767.36
51405	Workers Compensation	-	-	32,781.00	32,781.00
51600	Retirement	-	-	645,212.66	645,212.66
51605	Other Post Employment Benefits	-	-	203,942.00	203,942.00
51999	Salary Savings	-	-	(286,888.00)	(286,888.00)
Salaries and Employee Benefits		\$ -	\$ -	\$ 5,156,425.32	\$ 5,156,425.32
Services and Supplies					
52130	Information Technology Services	-	-	281,686.00	281,686.00
52150	Temporary/Contract Help	-	-	400.00	400.00
52320	Interpreting Services	-	-	170.00	170.00
52345	Janitorial Services	-	-	250.00	250.00
52420	Expert Witness Services	-	-	1,300.00	1,300.00
52430	Client Provider Services	-	-	299,653.00	299,653.00
52490	Other Professional Services	-	-	685,655.00	685,655.00
52500	Maintenance - Equipment	-	-	4,138.00	4,138.00
52600	Rents and Leases - Equipment	-	-	6,000.00	6,000.00
52605	Rents and Leases - Buildings/Land	-	-	5,000.00	5,000.00
52700	Insurance - Liability	-	-	6,573.00	6,573.00
52800	Communications/Telephone	-	-	22,600.00	22,600.00
52820	Printing and Binding	-	-	1,000.00	1,000.00
52830	Publications and Legal Notices	-	-	1,500.00	1,500.00
52900	Training/Conference Expenses	-	-	10,000.00	10,000.00
52905	Business Travel/Mileage	-	-	53,000.00	53,000.00
53100	Office Supplies	-	-	33,998.00	33,998.00

Fund: **2000 - Health and Human Services**
 Budget Unit: **20004 - HHSA - Child Welfare Services**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
53105	Office Supplies - Furniture/Fixtures	-	-	1.00	1.00
53110	Freight/Postage	-	-	1.00	1.00
53115	Books/Media/Subscriptions	-	-	500.00	500.00
53120	Memberships/Certifications	-	-	15,000.00	15,000.00
53200	Utilities - Gas	-	-	1.00	1.00
53205	Utilities - Electric	-	-	5,998.00	5,998.00
53220	Utilities - Water	-	-	1.00	1.00
53305	Household Expense	-	-	-	-
53410	Computer Equipment/Accessories	-	-	6,000.00	6,000.00
53415	Computer Software/Licensing Fees	-	-	10,500.00	10,500.00
53500	Support and Care of Persons	-	-	6,884,927.00	6,884,927.00
53505	Client Meal Expenses	-	-	1,250.00	1,250.00
53515	Client Transport Expenses	-	-	7,000.00	7,000.00
53520	Client Medical, Dental, and Laboratory Svcs	-	-	217,217.00	217,217.00
53525	Client Household Expense (Housing)	-	-	500.00	500.00
53600	Special Department Expense	-	-	280,618.00	280,618.00
53650	Business Related Meals/Supplies	-	-	700.00	700.00
	Services and Supplies	\$ -	\$ -	\$ 8,843,137.00	\$ 8,843,137.00
Other Financing Uses					
56200	A87 Charges	-	-	604,525.00	604,525.00
	Other Financing Uses	\$ -	\$ -	\$ 604,525.00	\$ 604,525.00
	Total Expenses	\$ -	\$ -	\$ 14,604,087.32	\$ 14,604,087.32
	Net Cost	\$ -	\$ -	\$ 0.32	\$ 0.32

Fund: **1000**
 Budget Unit: **50170 - HHS - Child Welfare Services (historical)**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43110	State - Motor Vehicle In-Lieu Realignment	-	32,156.89	-	-
43115	State - Sales Tax Realignment	-	2,028,850.61	-	-
43200	State - Public Assistance Administration	-	249,518.46	-	-
43205	State - Public Assistance Programs	-	368,491.83	-	-
43790	State - Other Funding	-	30,221.94	-	-
43800	Federal - Public Assistance Administration	-	(71,508.00)	-	-
43805	Federal - Public Assistance Programs	-	2,750,458.54	-	-
43870	Federal - Stimulus/ARRA	-	(13,811.00)	-	-
43890	Federal - Other Funding	-	735,640.16	-	-
	Intergovernmental Revenues	\$ -	\$ 6,110,019.43	\$ -	\$ -
Miscellaneous Revenues					
47500	Donations/Contributions	-	-	-	-
	Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
Other Financing Sources					
48200	Transfers-In	-	4,537,908.16	-	-
48210	Transfers-In from General Fund	-	-	-	-
48241	Transfer-In 2011 Realignment	-	-	-	-
	Other Financing Sources	\$ -	\$ 4,537,908.16	\$ -	\$ -
	Total Revenues	\$ -	\$ 10,647,927.59	\$ -	\$ -
Salaries and Employee Benefits					
51100	Salaries and Wages	-	2,915,919.33	-	-
51105	Extended Hours	-	-	-	-
51110	Extra Help	-	314,009.03	-	-
51115	Overtime	-	50,384.88	-	-

Fund: **1000**
 Budget Unit: **50170 - HHSA - Child Welfare Services (historical)**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
51120	Holiday Pay	-	-	-	-
51125	Standby Pay	-	31,983.33	-	-
51200	401A Employer Contribution	-	2,000.00	-	-
51205	Cell Phone Allowance	-	3,133.00	-	-
51300	Medicare	-	47,530.53	-	-
51400	Employee Insurance - Premiums	-	523,298.52	-	-
51405	Workers Compensation	-	29,495.00	-	-
51600	Retirement	-	549,127.93	-	-
51605	Other Post Employment Benefits	-	153,554.16	-	-
51999	Salary Savings	-	-	-	-
	Salaries and Employee Benefits	\$ -	\$ 4,620,435.71	\$ -	\$ -
	Services and Supplies				
52130	Information Technology Services	-	297,683.04	-	-
52150	Temporary/Contract Help	-	-	-	-
52320	Interpreting Services	-	-	-	-
52345	Janitorial Services	-	-	-	-
52420	Expert Witness Services	-	-	-	-
52430	Client Provider Services	-	-	-	-
52490	Other Professional Services	-	1,117,860.01	-	-
52500	Maintenance - Equipment	-	2,871.94	-	-
52600	Rents and Leases - Equipment	-	5,387.31	-	-
52605	Rents and Leases - Buildings/Land	-	3,406.62	-	-
52700	Insurance - Liability	-	10,631.00	-	-
52800	Communications/Telephone	-	28,985.43	-	-
52820	Printing and Binding	-	-	-	-
52830	Publications and Legal Notices	-	3,458.33	-	-
52900	Training/Conference Expenses	-	12,448.31	-	-
52905	Business Travel/Mileage	-	73,081.26	-	-
53100	Office Supplies	-	46,065.18	-	-

Fund: **1000**
 Budget Unit: **50170 - HHS - Child Welfare Services (historical)**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
53105	Office Supplies - Furniture/Fixtures	-	-	-	-
53110	Freight/Postage	-	-	-	-
53115	Books/Media/Subscriptions	-	-	-	-
53120	Memberships/Certifications	-	12,684.65	-	-
53200	Utilities - Gas	-	-	-	-
53205	Utilities - Electric	-	2,210.32	-	-
53220	Utilities - Water	-	-	-	-
53305	Household Expense	-	199.76	-	-
53410	Computer Equipment/Accessories	-	10,660.59	-	-
53415	Computer Software/Licensing Fees	-	-	-	-
53500	Support and Care of Persons	-	6,422,279.72	-	-
53505	Client Meal Expenses	-	1,048.96	-	-
53515	Client Transport Expenses	-	8,204.00	-	-
53520	Client Medical, Dental, and Laboratory Svcs	-	-	-	-
53525	Client Household Expense (Housing)	-	-	-	-
53600	Special Department Expense	-	304,546.09	-	-
53650	Business Related Meals/Supplies	-	376.60	-	-
	Services and Supplies	\$ -	\$ 8,364,089.12	\$ -	\$ -
Other Financing Uses					
56200	A87 Charges	-	-	-	-
	Other Financing Uses	\$ -	\$ -	\$ -	\$ -
	Total Expenses	\$ -	\$ 12,984,524.83	\$ -	\$ -
	Net Cost	\$ -	\$ 2,336,597.24	\$ -	\$ -

Fund: **2000 - Health and Human Services**
 Budget Unit: **20005 - HHSA - Comprehensive Services for Older Adults**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43110	State - Motor Vehicle In-Lieu Realignment	-	-	69,292.00	69,292.00
43115	State - Sales Tax Realignment	-	-	1,532,160.00	1,532,160.00
43200	State - Public Assistance Administration	-	-	1,980,845.00	1,980,845.00
43205	State - Public Assistance Programs	-	-	60,000.00	60,000.00
43500	State - Veterans Affairs	-	-	37,000.00	37,000.00
43800	Federal - Public Assistance Administration	-	-	175,000.00	175,000.00
	Intergovernmental Revenues	\$ -	\$ -	\$ 3,854,297.00	\$ 3,854,297.00
Revenue from Use of Money and Property					
45100	Interest	-	-	9,953.00	9,953.00
	Revenue from Use of Money and Property	\$ -	\$ -	\$ 9,953.00	\$ 9,953.00
Charges for Services					
46125	Legal Services	-	-	-	-
46160	Estate Fees	-	-	66,852.00	66,852.00
46335	Medi-CAL Billing	-	-	86,445.00	86,445.00
46345	Medi-CAL Administrative Services	-	-	15,029.00	15,029.00
46350	Utilization Review	-	-	25,643.00	25,643.00
46800	Charges for Services	-	-	100,793.00	100,793.00
	Charges for Services	\$ -	\$ -	\$ 294,762.00	\$ 294,762.00
Miscellaneous Revenues					
47220	Client Assistance Reimbursements	-	-	21,000.00	21,000.00
47300	Escheats	-	-	-	-
	Miscellaneous Revenues	\$ -	\$ -	\$ 21,000.00	\$ 21,000.00
Other Financing Sources					
48200	Transfers-In	-	-	478,506.00	478,506.00
48210	Transfers-In from General Fund	-	-	1,380,814.00	1,380,814.00

Fund: **2000 - Health and Human Services**
 Budget Unit: **20005 - HHS - Comprehensive Services for Older Adults**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
48241	Transfer-In 2011 Realignment	-	-	1,216,179.00	1,216,179.00
	Other Financing Sources	\$ -	\$ -	\$ 3,075,499.00	\$ 3,075,499.00
	Total Revenues	\$ -	\$ -	\$ 7,255,511.00	\$ 7,255,511.00
Salaries and Employee Benefits					
51100	Salaries and Wages	-	-	2,213,727.20	2,213,727.20
51105	Extended Hours	-	-	15,000.00	15,000.00
51110	Extra Help	-	-	20,000.00	20,000.00
51115	Overtime	-	-	18,000.00	18,000.00
51200	401A Employer Contribution	-	-	3,000.00	3,000.00
51205	Cell Phone Allowance	-	-	4,680.00	4,680.00
51300	Medicare	-	-	29,755.22	29,755.22
51400	Employee Insurance - Premiums	-	-	404,094.78	404,094.78
51405	Workers Compensation	-	-	21,359.00	21,359.00
51600	Retirement	-	-	404,746.08	404,746.08
51605	Other Post Employment Benefits	-	-	152,957.00	152,957.00
51999	Salary Savings	-	-	(136,611.00)	(136,611.00)
	Salaries and Employee Benefits	\$ -	\$ -	\$ 3,154,279.07	\$ 3,154,279.07
Services and Supplies					
52130	Information Technology Services	-	-	212,474.00	212,474.00
52155	Director/Commissioner Services	-	-	-	-
52220	Medical / Laboratory Services	-	-	-	-
52345	Janitorial Services	-	-	100.00	100.00
52430	Client Provider Services	-	-	2,220,000.00	2,220,000.00
52440	Napa State Hospital Contracts	-	-	480,000.00	480,000.00
52445	IMD Contracts	-	-	391,760.00	391,760.00
52475	Residential Treatment	-	-	76,000.00	76,000.00

Fund: **2000 - Health and Human Services**
 Budget Unit: **20005 - HHSA - Comprehensive Services for Older Adults**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52500	Maintenance - Equipment	-	-	-	-
52505	Maintenance - Buildings/Improvements	-	-	-	-
52600	Rents and Leases - Equipment	-	-	6,188.00	6,188.00
52605	Rents and Leases - Buildings/Land	-	-	3,100.00	3,100.00
52700	Insurance - Liability	-	-	4,509.00	4,509.00
52800	Communications/Telephone	-	-	6,000.00	6,000.00
52900	Training/Conference Expenses	-	-	4,000.00	4,000.00
52905	Business Travel/Mileage	-	-	23,000.00	23,000.00
53100	Office Supplies	-	-	10,998.00	10,998.00
53105	Office Supplies - Furniture/Fixtures	-	-	1.00	1.00
53110	Freight/Postage	-	-	1.00	1.00
53120	Memberships/Certifications	-	-	12,000.00	12,000.00
53200	Utilities - Gas	-	-	1.00	1.00
53205	Utilities - Electric	-	-	9,480.00	9,480.00
53220	Utilities - Water	-	-	1.00	1.00
53410	Computer Equipment/Accessories	-	-	5,000.00	5,000.00
53415	Computer Software/Licensing Fees	-	-	14,000.00	14,000.00
53500	Support and Care of Persons	-	-	81,000.00	81,000.00
53505	Client Meal Expenses	-	-	2,000.00	2,000.00
53515	Client Transport Expenses	-	-	1,500.00	1,500.00
53520	Client Medical, Dental, and Laboratory Svcs	-	-	16,000.00	16,000.00
53535	Client Interim/General Assistance	-	-	-	-
53600	Special Department Expense	-	-	1,100.00	1,100.00
53650	Business Related Meals/Supplies	-	-	250.00	250.00
	Services and Supplies	\$ -	\$ -	\$ 3,580,463.00	\$ 3,580,463.00
Other Charges					
54805	Community Grants	-	-	20,000.00	20,000.00
	Other Charges	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **2000 - Health and Human Services**
 Budget Unit: **20005 - HHS - Comprehensive Services for Older Adults**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Other Financing Uses					
56200	A87 Charges	-	-	500,769.00	500,769.00
	Other Financing Uses	\$ -	\$ -	\$ 500,769.00	\$ 500,769.00
	Total Expenses	\$ -	\$ -	\$ 7,255,511.07	\$ 7,255,511.07
	Net Cost	\$ -	\$ -	\$ 0.07	\$ 0.07

Fund: **1000**
 Budget Unit: **50180 - HHS - Comprehensive Services for Older Adults (historical)**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43110	State - Motor Vehicle In-Lieu Realignment	-	1,947,058.81	-	-
43115	State - Sales Tax Realignment	-	1,522,743.19	-	-
43200	State - Public Assistance Administration	-	1,832,536.70	-	-
43500	State - Veterans Affairs	-	39,080.00	-	-
43800	Federal - Public Assistance Administration	-	39,414.49	-	-
43837	Federal - Medi-CAL Administrative Activities	-	28,282.00	-	-
	Intergovernmental Revenues	\$ -	\$ 5,409,115.19	\$ -	\$ -
Revenue from Use of Money and Property					
45100	Interest	-	11,332.65	-	-
	Revenue from Use of Money and Property	\$ -	\$ 11,332.65	\$ -	\$ -
Charges for Services					
46160	Estate Fees	-	69,550.87	-	-
46335	Medi-CAL Billing	-	83,444.00	-	-
46350	Utilization Review	-	25,643.00	-	-
46800	Charges for Services	-	71,987.00	-	-
	Charges for Services	\$ -	\$ 250,624.87	\$ -	\$ -
Miscellaneous Revenues					
47220	Client Assistance Reimbursements	-	23,671.06	-	-
	Miscellaneous Revenues	\$ -	\$ 23,671.06	\$ -	\$ -
Other Financing Sources					
48200	Transfers-In	-	1,364,918.98	-	-
	Other Financing Sources	\$ -	\$ 1,364,918.98	\$ -	\$ -
	Total Revenues	\$ -	\$ 7,059,662.75	\$ -	\$ -

Fund: **1000**
 Budget Unit: **50180 - HSA - Comprehensive Services for Older Adults (historical)**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Salaries and Employee Benefits					
51100	Salaries and Wages	-	2,072,312.04	-	-
51105	Extended Hours	-	14,876.51	-	-
51110	Extra Help	-	23,677.03	-	-
51115	Overtime	-	32,208.84	-	-
51200	401A Employer Contribution	-	1,000.00	-	-
51205	Cell Phone Allowance	-	4,699.50	-	-
51300	Medicare	-	28,207.67	-	-
51400	Employee Insurance - Premiums	-	367,148.84	-	-
51405	Workers Compensation	-	17,318.00	-	-
51600	Retirement	-	383,804.80	-	-
51605	Other Post Employment Benefits	-	113,806.28	-	-
	Salaries and Employee Benefits	\$ -	\$ 3,059,059.51	\$ -	\$ -
Services and Supplies					
52130	Information Technology Services	-	202,857.00	-	-
52155	Director/Commissioner Services	-	3,505.75	-	-
52220	Medical / Laboratory Services	-	4,109.07	-	-
52345	Janitorial Services	-	40.54	-	-
52430	Client Provider Services	-	98,625.00	-	-
52440	Napa State Hospital Contracts	-	388,969.48	-	-
52445	IMD Contracts	-	288,100.00	-	-
52500	Maintenance - Equipment	-	2,701.78	-	-
52600	Rents and Leases - Equipment	-	9,817.80	-	-
52605	Rents and Leases - Buildings/Land	-	2,639.11	-	-
52700	Insurance - Liability	-	7,705.00	-	-
52800	Communications/Telephone	-	5,162.15	-	-
52905	Business Travel/Mileage	-	32,348.41	-	-
53100	Office Supplies	-	16,736.48	-	-

Fund: **1000**
 Budget Unit: **50180 - HHS - Comprehensive Services for Older Adults (historical)**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
53120	Memberships/Certifications	-	11,006.00	-	-
53410	Computer Equipment/Accessories	-	11,689.79	-	-
53415	Computer Software/Licensing Fees	-	8,925.32	-	-
53500	Support and Care of Persons	-	2,757,641.89	-	-
53505	Client Meal Expenses	-	42.85	-	-
53515	Client Transport Expenses	-	790.00	-	-
53535	Client Interim/General Assistance	-	3,876.82	-	-
53600	Special Department Expense	-	4,291.36	-	-
	Services and Supplies	\$ -	\$ 3,870,647.34	\$ -	\$ -
	Total Expenses	\$ -	\$ 6,929,706.85	\$ -	\$ -
	Net Cost	\$ -	\$ (129,955.90)	\$ -	\$ -

Fund: **1000**
 Budget Unit: **28900 - HHS - Public Adm-Guardian-Conservator (historical)**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	6,043.17	1,494.18	-	-
	Revenue from Use of Money and Property	\$ 6,043.17	\$ 1,494.18	\$ -	\$ -
Charges for Services					
46125	Legal Services	10,750.85	-	-	-
46160	Estate Fees	16,394.08	2,050.00	-	-
46800	Charges for Services	87,939.02	10,176.10	-	-
	Charges for Services	\$ 115,083.95	\$ 12,226.10	\$ -	\$ -
Miscellaneous Revenues					
47220	Client Assistance Reimbursements	13,092.31	-	-	-
47300	Escheats	0.97	-	-	-
	Miscellaneous Revenues	\$ 13,093.28	\$ -	\$ -	\$ -
	Total Revenues	\$ 134,220.40	\$ 13,720.28	\$ -	\$ -
Salaries and Employee Benefits					
51100	Salaries and Wages	140,519.93	-	-	-
51105	Extended Hours	4,212.17	-	-	-
51205	Cell Phone Allowance	1,566.50	-	-	-
51300	Medicare	2,178.85	-	-	-
51400	Employee Insurance - Premiums	8,107.20	-	-	-
51405	Workers Compensation	226.00	-	-	-
51600	Retirement	26,340.68	-	-	-
51605	Other Post Employment Benefits	7,310.00	-	-	-
51999	Salary Savings	-	-	-	-
	Salaries and Employee Benefits	\$ 190,461.33	\$ -	\$ -	\$ -

Fund: **1000**
 Budget Unit: **28900 - HHS - Public Adm-Guardian-Conservator (historical)**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Services and Supplies					
52130	Information Technology Services	14,436.00	-	-	-
52600	Rents and Leases - Equipment	786.96	-	-	-
52700	Insurance - Liability	259.00	-	-	-
52800	Communications/Telephone	280.89	-	-	-
52900	Training/Conference Expenses	842.50	-	-	-
52905	Business Travel/Mileage	5,045.01	-	-	-
53110	Freight/Postage	1,689.20	-	-	-
53120	Memberships/Certifications	700.00	-	-	-
53535	Client Interim/General Assistance	13,304.31	-	-	-
53600	Special Department Expense	802.49	-	-	-
	Services and Supplies	\$ 38,146.36	\$ -	\$ -	\$ -
	Total Expenses	\$ 228,607.69	\$ -	\$ -	\$ -
	Net Cost	\$ 94,387.29	\$ (13,720.28)	\$ -	\$ -

Fund: **2000 - Health and Human Services**
 Budget Unit: **20006 - HHS - Self Sufficiency**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43110	State - Motor Vehicle In-Lieu Realignment	-	-	69,292.00	69,292.00
43115	State - Sales Tax Realignment	-	-	-	-
43200	State - Public Assistance Administration	-	-	7,889,882.00	7,889,882.00
43205	State - Public Assistance Programs	-	-	4,750,000.00	4,750,000.00
43700	State - Stimulus/ARRA	-	-	-	-
43790	State - Other Funding	-	-	225,237.00	225,237.00
43800	Federal - Public Assistance Administration	-	-	1,756,105.00	1,756,105.00
43805	Federal - Public Assistance Programs	-	-	36,741.00	36,741.00
43870	Federal - Stimulus/ARRA	-	-	-	-
43890	Federal - Other Funding	-	-	1,872,471.00	1,872,471.00
	Intergovernmental Revenues	\$ -	\$ -	\$ 16,599,728.00	\$ 16,599,728.00
Miscellaneous Revenues					
47220	Client Assistance Reimbursements	-	-	31,000.00	31,000.00
47600	Cash Over/Short	-	-	-	-
47900	Miscellaneous	-	-	-	-
	Miscellaneous Revenues	\$ -	\$ -	\$ 31,000.00	\$ 31,000.00
Other Financing Sources					
48200	Transfers-In	-	-	-	-
48210	Transfers-In from General Fund	-	-	-	-
48241	Transfer-In 2011 Realignment	-	-	67,797.00	67,797.00
	Other Financing Sources	\$ -	\$ -	\$ 67,797.00	\$ 67,797.00
	Total Revenues	\$ -	\$ -	\$ 16,698,525.00	\$ 16,698,525.00
Salaries and Employee Benefits					
51100	Salaries and Wages	-	-	5,077,412.00	5,077,412.00

Fund: **2000 - Health and Human Services**
 Budget Unit: **20006 - HHSA - Self Sufficiency**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
51110	Extra Help	-	-	-	-
51115	Overtime	-	-	-	-
51200	401A Employer Contribution	-	-	4,000.00	4,000.00
51205	Cell Phone Allowance	-	-	4,800.00	4,800.00
51300	Medicare	-	-	71,581.85	71,581.85
51400	Employee Insurance - Premiums	-	-	1,225,548.96	1,225,548.96
51405	Workers Compensation	-	-	61,905.00	61,905.00
51600	Retirement	-	-	917,023.25	917,023.25
51605	Other Post Employment Benefits	-	-	427,308.00	427,308.00
51999	Salary Savings	-	-	(316,934.06)	(316,934.06)
	Salaries and Employee Benefits	\$ -	\$ -	\$ 7,472,645.00	\$ 7,472,645.00
Services and Supplies					
52100	Administration Services	-	-	-	-
52130	Information Technology Services	-	-	688,606.00	688,606.00
52430	Client Provider Services	-	-	602,974.00	602,974.00
52490	Other Professional Services	-	-	897,259.00	897,259.00
52500	Maintenance - Equipment	-	-	10,500.00	10,500.00
52505	Maintenance - Buildings/Improvements	-	-	266.00	266.00
52600	Rents and Leases - Equipment	-	-	17,519.00	17,519.00
52605	Rents and Leases - Buildings/Land	-	-	60,000.00	60,000.00
52700	Insurance - Liability	-	-	12,761.00	12,761.00
52800	Communications/Telephone	-	-	22,500.00	22,500.00
52830	Publications and Legal Notices	-	-	2,000.00	2,000.00
52900	Training/Conference Expenses	-	-	-	-
52905	Business Travel/Mileage	-	-	13,900.00	13,900.00
53100	Office Supplies	-	-	-	-
53120	Memberships/Certifications	-	-	28,300.00	28,300.00
53205	Utilities - Electric	-	-	22,000.00	22,000.00
53305	Household Expense	-	-	620.00	620.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **2000 - Health and Human Services**
 Budget Unit: **20006 - HHSA - Self Sufficiency**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
53410	Computer Equipment/Accessories	-	-	1,245.00	1,245.00
53500	Support and Care of Persons	-	-	4,813,570.00	4,813,570.00
53505	Client Meal Expenses	-	-	550.00	550.00
53515	Client Transport Expenses	-	-	8,000.00	8,000.00
53530	Client Employment/Education Expenses	-	-	50,000.00	50,000.00
53535	Client Interim/General Assistance	-	-	500.00	500.00
53600	Special Department Expense	-	-	125,000.00	125,000.00
53650	Business Related Meals/Supplies	-	-	1,000.00	1,000.00
	Services and Supplies	\$ -	\$ -	\$ 7,379,070.00	\$ 7,379,070.00
Other Financing Uses					
56200	A87 Charges	-	-	1,125,774.00	1,125,774.00
	Other Financing Uses	\$ -	\$ -	\$ 1,125,774.00	\$ 1,125,774.00
Special Items					
57900	Intrafund Expenditures	-	-	-	-
	Special Items	\$ -	\$ -	\$ -	\$ -
	Total Expenses	\$ -	\$ -	\$ 15,977,489.00	\$ 15,977,489.00
	Net Cost	\$ -	\$ -	\$ (721,036.00)	\$ (721,036.00)

Fund: **1000**
 Budget Unit: **50190 - HHS - Self Sufficiency (historical)**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43110	State - Motor Vehicle In-Lieu Realignment	-	64,313.80	-	-
43115	State - Sales Tax Realignment	-	4,001,987.52	-	-
43200	State - Public Assistance Administration	-	7,051,220.07	-	-
43205	State - Public Assistance Programs	-	700,794.59	-	-
43790	State - Other Funding	-	1,581,889.17	-	-
43800	Federal - Public Assistance Administration	-	2,048,252.20	-	-
43805	Federal - Public Assistance Programs	-	534,238.50	-	-
	Intergovernmental Revenues	\$ -	\$ 15,982,695.85	\$ -	\$ -
Miscellaneous Revenues					
47220	Client Assistance Reimbursements	-	27,959.21	-	-
47600	Cash Over/Short	-	24.44	-	-
47900	Miscellaneous	-	16.90	-	-
	Miscellaneous Revenues	\$ -	\$ 28,000.55	\$ -	\$ -
Other Financing Sources					
48200	Transfers-In	-	70,911.95	-	-
	Other Financing Sources	\$ -	\$ 70,911.95	\$ -	\$ -
	Total Revenues	\$ -	\$ 16,081,608.35	\$ -	\$ -
Salaries and Employee Benefits					
51100	Salaries and Wages	-	4,649,919.29	-	-
51110	Extra Help	-	3,287.04	-	-
51115	Overtime	-	85,492.50	-	-
51200	401A Employer Contribution	-	2,000.00	-	-
51205	Cell Phone Allowance	-	3,778.50	-	-
51300	Medicare	-	65,180.79	-	-

Fund: **1000**
 Budget Unit: **50190 - HHS - Self Sufficiency (historical)**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
51400	Employee Insurance - Premiums	-	1,101,435.95	-	-
51405	Workers Compensation	-	61,799.00	-	-
51600	Retirement	-	850,037.51	-	-
51605	Other Post Employment Benefits	-	321,731.28	-	-
	Salaries and Employee Benefits	\$ -	\$ 7,144,661.86	\$ -	\$ -
Services and Supplies					
52100	Administration Services	-	3,109.77	-	-
52130	Information Technology Services	-	623,717.04	-	-
52305	Training Services	-	24,213.12	-	-
52490	Other Professional Services	-	918,059.30	-	-
52500	Maintenance - Equipment	-	18,015.29	-	-
52600	Rents and Leases - Equipment	-	17,313.86	-	-
52605	Rents and Leases - Buildings/Land	-	57,587.65	-	-
52700	Insurance - Liability	-	22,273.00	-	-
52800	Communications/Telephone	-	20,978.15	-	-
52830	Publications and Legal Notices	-	3,103.24	-	-
52900	Training/Conference Expenses	-	62,826.66	-	-
52905	Business Travel/Mileage	-	11,922.52	-	-
53100	Office Supplies	-	72,695.98	-	-
53120	Memberships/Certifications	-	26,829.85	-	-
53205	Utilities - Electric	-	18,172.10	-	-
53330	Janitorial Supplies	-	1,049.43	-	-
53410	Computer Equipment/Accessories	-	12,264.01	-	-
53500	Support and Care of Persons	-	5,240,072.63	-	-
53515	Client Transport Expenses	-	6,963.25	-	-
53530	Client Employment/Education Expenses	-	163,717.60	-	-
53600	Special Department Expense	-	37,105.61	-	-
53650	Business Related Meals/Supplies	-	390.29	-	-
	Services and Supplies	\$ -	\$ 7,362,380.35	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000**
 Budget Unit: **50190 - HHS - Self Sufficiency (historical)**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
<hr/>					
	Total Expenses	\$ -	\$ 14,507,042.21	\$ -	\$ -
<hr/>					
	Net Cost	\$ -	\$ (1,574,566.14)	\$ -	\$ -

Fund: **1005**
 Budget Unit: **50110 - HHS - Workforce Investment Act - ARRA (historical)**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43700	State - Stimulus/ARRA	(76,897.00)	-	-	-
43870	Federal - Stimulus/ARRA	309,214.62	-	-	-
	Intergovernmental Revenues	\$ 232,317.62	\$ -	\$ -	\$ -
Other Financing Sources					
48210	Transfers-In from General Fund	(26,515.32)	-	-	-
	Other Financing Sources	\$ (26,515.32)	\$ -	\$ -	\$ -
	Total Revenues	\$ 205,802.30	\$ -	\$ -	\$ -
Services and Supplies					
52490	Other Professional Services	75,240.00	-	-	-
53530	Client Employment/Education Expenses	60,405.29	-	-	-
	Services and Supplies	\$ 135,645.29	\$ -	\$ -	\$ -
Special Items					
57900	Intrafund Expenditures	96,673.71	-	-	-
	Special Items	\$ 96,673.71	\$ -	\$ -	\$ -
	Total Expenses	\$ 232,319.00	\$ -	\$ -	\$ -
	Net Cost	\$ 26,516.70	\$ -	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1005**
 Budget Unit: **50120 - HHS - Emergency Contingency - ARRA (historical)**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43700	State - Stimulus/ARRA	272,706.08	-	-	-
43870	Federal - Stimulus/ARRA	419.00	-	-	-
	Intergovernmental Revenues	\$ 273,125.08	\$ -	\$ -	\$ -
Other Financing Sources					
48210	Transfers-In from General Fund	20,334.09	-	-	-
	Other Financing Sources	\$ 20,334.09	\$ -	\$ -	\$ -
	Total Revenues	\$ 293,459.17	\$ -	\$ -	\$ -
Services and Supplies					
53600	Special Department Expense	269,525.17	-	-	-
	Services and Supplies	\$ 269,525.17	\$ -	\$ -	\$ -
Other Financing Uses					
56200	A87 Charges	2,883.00	-	-	-
	Other Financing Uses	\$ 2,883.00	\$ -	\$ -	\$ -
Special Items					
57900	Intrafund Expenditures	21,051.00	-	-	-
	Special Items	\$ 21,051.00	\$ -	\$ -	\$ -
	Total Expenses	\$ 293,459.17	\$ -	\$ -	\$ -
	Net Cost	\$ -	\$ -	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1005**
 Budget Unit: **50140 - HNSA - GREEN - ARRA (historical)**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43700	State - Stimulus/ARRA	159,392.00	-	-	-
	Intergovernmental Revenues	\$ 159,392.00	\$ -	\$ -	\$ -
Other Financing Sources					
48210	Transfers-In from General Fund	1,460.70	-	-	-
	Other Financing Sources	\$ 1,460.70	\$ -	\$ -	\$ -
	Total Revenues	\$ 160,852.70	\$ -	\$ -	\$ -
Services and Supplies					
52490	Other Professional Services	93,226.70	-	-	-
53530	Client Employment/Education Expenses	160.00	-	-	-
	Services and Supplies	\$ 93,386.70	\$ -	\$ -	\$ -
Other Financing Uses					
56200	A87 Charges	7,549.00	-	-	-
	Other Financing Uses	\$ 7,549.00	\$ -	\$ -	\$ -
Special Items					
57900	Intrafund Expenditures	59,917.00	-	-	-
	Special Items	\$ 59,917.00	\$ -	\$ -	\$ -
	Total Expenses	\$ 160,852.70	\$ -	\$ -	\$ -
	Net Cost	\$ -	\$ -	\$ -	\$ -

Fund: **2000 - Health and Human Services**
 Budget Unit: **20010 - HHS - Agency Administration**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43837	Federal - Medi-CAL Administrative Activities	-	-	50,000.00	50,000.00
	Intergovernmental Revenues	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00
Other Financing Sources					
48210	Transfers-In from General Fund	-	-	512,602.00	512,602.00
	Other Financing Sources	\$ -	\$ -	\$ 512,602.00	\$ 512,602.00
	Total Revenues	\$ -	\$ -	\$ 562,602.00	\$ 562,602.00
Salaries and Employee Benefits					
51100	Salaries and Wages	-	-	451,227.20	451,227.20
51115	Overtime	-	-	2,000.00	2,000.00
51200	401A Employer Contribution	-	-	2,000.00	2,000.00
51205	Cell Phone Allowance	-	-	3,720.00	3,720.00
51300	Medicare	-	-	6,622.83	6,622.83
51400	Employee Insurance - Premiums	-	-	49,615.70	49,615.70
51405	Workers Compensation	-	-	4,083.00	4,083.00
51600	Retirement	-	-	83,350.60	83,350.60
51605	Other Post Employment Benefits	-	-	19,423.00	19,423.00
51999	Salary Savings	-	-	(32,103.00)	(32,103.00)
	Salaries and Employee Benefits	\$ -	\$ -	\$ 589,968.33	\$ 589,968.33
Services and Supplies					
52130	Information Technology Services	-	-	32,520.00	32,520.00
52310	Consulting Services	-	-	19,950.00	19,950.00
52345	Janitorial Services	-	-	100.00	100.00
52490	Other Professional Services	-	-	-	-
52500	Maintenance - Equipment	-	-	462.00	462.00

Fund: **2000 - Health and Human Services**
 Budget Unit: **20010 - HHS - Agency Administration**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52600	Rents and Leases - Equipment	-	-	2,000.00	2,000.00
52605	Rents and Leases - Buildings/Land	-	-	9,000.00	9,000.00
52700	Insurance - Liability	-	-	6,710.00	6,710.00
52800	Communications/Telephone	-	-	2,000.00	2,000.00
52820	Printing and Binding	-	-	500.00	500.00
52830	Publications and Legal Notices	-	-	200.00	200.00
52900	Training/Conference Expenses	-	-	3,702.00	3,702.00
52905	Business Travel/Mileage	-	-	7,300.00	7,300.00
53100	Office Supplies	-	-	7,500.00	7,500.00
53105	Office Supplies - Furniture/Fixtures	-	-	2,000.00	2,000.00
53115	Books/Media/Subscriptions	-	-	500.00	500.00
53120	Memberships/Certifications	-	-	900.00	900.00
53200	Utilities - Gas	-	-	1.00	1.00
53205	Utilities - Electric	-	-	3,083.00	3,083.00
53220	Utilities - Water	-	-	1.00	1.00
53305	Household Expense	-	-	-	-
53410	Computer Equipment/Accessories	-	-	1,154.00	1,154.00
53415	Computer Software/Licensing Fees	-	-	39,000.00	39,000.00
53505	Client Meal Expenses	-	-	-	-
53600	Special Department Expense	-	-	60,640.00	60,640.00
53650	Business Related Meals/Supplies	-	-	250.00	250.00
Services and Supplies		\$ -	\$ -	\$ 199,473.00	\$ 199,473.00
Other Financing Uses					
56190	Transfers Out - Debt Service	-	-	464,280.00	464,280.00
56200	A87 Charges	-	-	29,917.00	29,917.00
Other Financing Uses		\$ -	\$ -	\$ 494,197.00	\$ 494,197.00
Total Expenses		\$ -	\$ -	\$ 1,283,638.33	\$ 1,283,638.33

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **2000 - Health and Human Services**
 Budget Unit: **20010 - HHS - Agency Administration**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Net Cost		\$ -	\$ -	721,036.33 \$	721,036.33

Fund: **1000**
 Budget Unit: **50010 - HHS - Agency Administration (historical)**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43837	Federal - Medi-CAL Administrative Activities	-	23,332.00	-	-
	Intergovernmental Revenues	\$ -	\$ 23,332.00	\$ -	\$ -
Other Financing Sources					
48210	Transfers-In from General Fund	-	-	-	-
	Other Financing Sources	\$ -	\$ 2,528.87	\$ -	\$ -
	Total Revenues	\$ -	\$ 25,860.87	\$ -	\$ -
Salaries and Employee Benefits					
51100	Salaries and Wages	-	414,979.92	-	-
51115	Overtime	-	95.34	-	-
51200	401A Employer Contribution	-	1,800.20	-	-
51205	Cell Phone Allowance	-	3,443.00	-	-
51300	Medicare	-	6,347.03	-	-
51400	Employee Insurance - Premiums	-	42,872.23	-	-
51405	Workers Compensation	-	1,034.00	-	-
51600	Retirement	-	76,569.84	-	-
51605	Other Post Employment Benefits	-	14,635.24	-	-
51999	Salary Savings	-	-	-	-
	Salaries and Employee Benefits	\$ -	\$ 561,776.80	\$ -	\$ -
Services and Supplies					
52130	Information Technology Services	-	38,702.04	-	-
52310	Consulting Services	-	29,861.50	-	-
52345	Janitorial Services	-	-	-	-
52490	Other Professional Services	-	40,762.67	-	-
52500	Maintenance - Equipment	-	403.29	-	-

Fund: **1000**
 Budget Unit: **50010 - HHS - Agency Administration (historical)**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52600	Rents and Leases - Equipment	-	830.30	-	-
52605	Rents and Leases - Buildings/Land	-	13,426.05	-	-
52700	Insurance - Liability	-	1,671.00	-	-
52800	Communications/Telephone	-	2,160.79	-	-
52820	Printing and Binding	-	-	-	-
52830	Publications and Legal Notices	-	715.22	-	-
52900	Training/Conference Expenses	-	545.00	-	-
52905	Business Travel/Mileage	-	798.08	-	-
53100	Office Supplies	-	363.88	-	-
53105	Office Supplies - Furniture/Fixtures	-	-	-	-
53115	Books/Media/Subscriptions	-	-	-	-
53120	Memberships/Certifications	-	2,225.00	-	-
53200	Utilities - Gas	-	-	-	-
53205	Utilities - Electric	-	3,351.06	-	-
53220	Utilities - Water	-	-	-	-
53305	Household Expense	-	41.64	-	-
53410	Computer Equipment/Accessories	-	-	-	-
53415	Computer Software/Licensing Fees	-	39,000.00	-	-
53505	Client Meal Expenses	-	1,221.99	-	-
53600	Special Department Expense	-	-	-	-
53650	Business Related Meals/Supplies	-	-	-	-
Services and Supplies		\$ -	\$ 176,079.51	\$ -	\$ -
Other Financing Uses					
56190	Transfers Out - Debt Service	-	464,281.09	-	-
56200	A87 Charges	-	-	-	-
Other Financing Uses		\$ -	\$ 464,281.09	\$ -	\$ -
Total Expenses		\$ -	\$ 1,202,137.40	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000**
 Budget Unit: **50010 - HHS - Agency Administration (historical)**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Net Cost		\$ -	\$ 1,176,276.53	\$ -	\$ -

Fund: **2000 - Health and Human Services**
 Budget Unit: **20011 - HHS - Fiscal**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43115	State - Sales Tax Realignment	-	-	239,155.00	239,155.00
43220	State - Mental Health	-	-	10,585.00	10,585.00
43790	State - Other Funding	-	-	9,717.00	9,717.00
43800	Federal - Public Assistance Administration	-	-	25,000.00	25,000.00
43836	Federal - Medi-CAL Billing Administration	-	-	180,000.00	180,000.00
43837	Federal - Medi-CAL Administrative Activities	-	-	94,553.00	94,553.00
	Intergovernmental Revenues	\$ -	\$ -	\$ 559,010.00	\$ 559,010.00
Other Financing Sources					
48200	Transfers-In	-	-	459,099.00	459,099.00
48210	Transfers-In from General Fund	-	-	2,136,482.00	2,136,482.00
48241	Transfer-In 2011 Realignment	-	-	137,455.00	137,455.00
	Other Financing Sources	\$ -	\$ -	\$ 2,733,036.00	\$ 2,733,036.00
	Total Revenues	\$ -	\$ -	\$ 3,292,046.00	\$ 3,292,046.00
Salaries and Employee Benefits					
51100	Salaries and Wages	-	-	1,986,979.20	1,986,979.20
51110	Extra Help	-	-	-	-
51115	Overtime	-	-	2,000.00	2,000.00
51200	401A Employer Contribution	-	-	3,000.00	3,000.00
51205	Cell Phone Allowance	-	-	4,680.00	4,680.00
51300	Medicare	-	-	26,394.65	26,394.65
51400	Employee Insurance - Premiums	-	-	423,080.00	423,080.00
51405	Workers Compensation	-	-	21,237.00	21,237.00
51600	Retirement	-	-	363,645.16	363,645.16
51605	Other Post Employment Benefits	-	-	135,962.00	135,962.00

Fund: **2000 - Health and Human Services**
 Budget Unit: **20011 - HHSA - Fiscal**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
51999	Salary Savings	-	-	(152,813.00)	(152,813.00)
	Salaries and Employee Benefits	\$ -	\$ -	\$ 2,814,194.01	\$ 2,814,194.01
Services and Supplies					
52125	Accounting/Auditing Services	-	-	7,500.00	7,500.00
52130	Information Technology Services	-	-	165,205.00	165,205.00
52345	Janitorial Services	-	-	350.00	350.00
52500	Maintenance - Equipment	-	-	1,664.00	1,664.00
52600	Rents and Leases - Equipment	-	-	8,200.00	8,200.00
52605	Rents and Leases - Buildings/Land	-	-	2,000.00	2,000.00
52700	Insurance - Liability	-	-	4,460.00	4,460.00
52800	Communications/Telephone	-	-	2,000.00	2,000.00
52820	Printing and Binding	-	-	500.00	500.00
52900	Training/Conference Expenses	-	-	6,000.00	6,000.00
52905	Business Travel/Mileage	-	-	18,558.00	18,558.00
53100	Office Supplies	-	-	15,499.00	15,499.00
53105	Office Supplies - Furniture/Fixtures	-	-	2,000.00	2,000.00
53110	Freight/Postage	-	-	1.00	1.00
53120	Memberships/Certifications	-	-	2,000.00	2,000.00
53200	Utilities - Gas	-	-	1.00	1.00
53205	Utilities - Electric	-	-	12,998.00	12,998.00
53220	Utilities - Water	-	-	1.00	1.00
53305	Household Expense	-	-	-	-
53410	Computer Equipment/Accessories	-	-	1,885.00	1,885.00
53535	Client Interim/General Assistance	-	-	500.00	500.00
53600	Special Department Expense	-	-	2,000.00	2,000.00
53650	Business Related Meals/Supplies	-	-	150.00	150.00
	Services and Supplies	\$ -	\$ -	\$ 253,472.00	\$ 253,472.00

Other Financing Uses

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **2000 - Health and Human Services**
 Budget Unit: **20011 - HHS - Fiscal**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
56200	A87 Charges	-	-	224,380.00	224,380.00
	Other Financing Uses	\$ -	\$ -	\$ 224,380.00	\$ 224,380.00
Special Items					
57900	Intrafund Expenditures	-	-	-	-
	Special Items	\$ -	\$ -	\$ -	\$ -
	Total Expenses	\$ -	\$ -	\$ 3,292,046.01	\$ 3,292,046.01
	Net Cost	\$ -	\$ -	\$ 0.01	\$ 0.01

Fund: **1000**
 Budget Unit: **50020 - HHS - Fiscal (historical)**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43115	State - Sales Tax Realignment	-	239,155.00	-	-
43220	State - Mental Health	-	10,585.00	-	-
43790	State - Other Funding	-	-	-	-
43800	Federal - Public Assistance Administration	-	-	-	-
43836	Federal - Medi-CAL Billing Administration	-	41,690.65	-	-
43837	Federal - Medi-CAL Administrative Activities	-	20,551.00	-	-
	Intergovernmental Revenues	\$ -	\$ 311,981.65	\$ -	\$ -
Other Financing Sources					
48200	Transfers-In	-	576,443.10	-	-
48210	Transfers-In from General Fund	-	-	-	-
48241	Transfer-In 2011 Realignment	-	-	-	-
	Other Financing Sources	\$ -	\$ 576,443.10	\$ -	\$ -
	Total Revenues	\$ -	\$ 888,424.75	\$ -	\$ -
Salaries and Employee Benefits					
51100	Salaries and Wages	-	1,770,051.00	-	-
51110	Extra Help	-	6,940.56	-	-
51115	Overtime	-	-	-	-
51200	401A Employer Contribution	-	2,235.00	-	-
51205	Cell Phone Allowance	-	3,226.50	-	-
51300	Medicare	-	22,864.73	-	-
51400	Employee Insurance - Premiums	-	349,033.90	-	-
51405	Workers Compensation	-	15,529.00	-	-
51600	Retirement	-	323,632.27	-	-
51605	Other Post Employment Benefits	-	108,930.20	-	-

Fund: **1000**
 Budget Unit: **50020 - HHS - Fiscal (historical)**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
51999	Salary Savings	-	-	-	-
	Salaries and Employee Benefits	\$ -	\$ 2,602,443.16	\$ -	\$ -
Services and Supplies					
52125	Accounting/Auditing Services	-	-	-	-
52130	Information Technology Services	-	181,934.04	-	-
52345	Janitorial Services	-	-	-	-
52500	Maintenance - Equipment	-	1,464.68	-	-
52600	Rents and Leases - Equipment	-	7,855.85	-	-
52605	Rents and Leases - Buildings/Land	-	-	-	-
52700	Insurance - Liability	-	8,245.00	-	-
52800	Communications/Telephone	-	1,498.64	-	-
52820	Printing and Binding	-	-	-	-
52900	Training/Conference Expenses	-	2,218.49	-	-
52905	Business Travel/Mileage	-	5,657.30	-	-
53100	Office Supplies	-	14,482.94	-	-
53105	Office Supplies - Furniture/Fixtures	-	-	-	-
53110	Freight/Postage	-	-	-	-
53120	Memberships/Certifications	-	120.00	-	-
53200	Utilities - Gas	-	-	-	-
53205	Utilities - Electric	-	11,099.58	-	-
53220	Utilities - Water	-	-	-	-
53305	Household Expense	-	334.67	-	-
53410	Computer Equipment/Accessories	-	981.30	-	-
53535	Client Interim/General Assistance	-	756.93	-	-
53600	Special Department Expense	-	(300.19)	-	-
53650	Business Related Meals/Supplies	-	-	-	-
	Services and Supplies	\$ -	\$ 236,349.23	\$ -	\$ -

Other Financing Uses

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000**
 Budget Unit: **50020 - HHS - Fiscal (historical)**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
56200	A87 Charges	-	-	-	-
	Other Financing Uses	\$ -	\$ -	\$ -	\$ -
Special Items					
57900	Intrafund Expenditures	-	(6,359.40)	-	-
	Special Items	\$ -	\$ (6,359.40)	\$ -	\$ -
	Total Expenses	\$ -	\$ 2,832,432.99	\$ -	\$ -
	Net Cost	\$ -	\$ 1,944,008.24	\$ -	\$ -

Fund: **2000 - Health and Human Services**
 Budget Unit: **20012 - HHS - Operations**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43700	State - Stimulus/ARRA	-	-	175,000.00	175,000.00
43837	Federal - Medi-CAL Administrative Activities	-	-	34,000.00	34,000.00
43870	Federal - Stimulus/ARRA	-	-	-	-
43890	Federal - Other Funding	-	-	33,450.00	33,450.00
	Intergovernmental Revenues	\$ -	\$ -	\$ 242,450.00	\$ 242,450.00
Charges for Services					
46350	Utilization Review	-	-	20,000.00	20,000.00
	Charges for Services	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00
Miscellaneous Revenues					
47220	Client Assistance Reimbursements	-	-	42,530.00	42,530.00
	Miscellaneous Revenues	\$ -	\$ -	\$ 42,530.00	\$ 42,530.00
Other Financing Sources					
48200	Transfers-In	-	-	1,640,097.00	1,640,097.00
48210	Transfers-In from General Fund	-	-	1,572,856.00	1,572,856.00
	Other Financing Sources	\$ -	\$ -	\$ 3,212,953.00	\$ 3,212,953.00
	Total Revenues	\$ -	\$ -	\$ 3,517,933.00	\$ 3,517,933.00
Salaries and Employee Benefits					
51100	Salaries and Wages	-	-	815,012.00	815,012.00
51105	Extended Hours	-	-	-	-
51110	Extra Help	-	-	33,940.00	33,940.00
51115	Overtime	-	-	1,000.00	1,000.00
51200	401A Employer Contribution	-	-	2,000.00	2,000.00
51205	Cell Phone Allowance	-	-	3,120.00	3,120.00

Fund: **2000 - Health and Human Services**
 Budget Unit: **20012 - HHS - Operations**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
51300	Medicare	-	-	11,862.91	11,862.91
51400	Employee Insurance - Premiums	-	-	200,140.80	200,140.80
51405	Workers Compensation	-	-	11,703.00	11,703.00
51600	Retirement	-	-	147,655.51	147,655.51
51605	Other Post Employment Benefits	-	-	48,558.00	48,558.00
51999	Salary Savings	-	-	(60,274.80)	(60,274.80)
	Salaries and Employee Benefits	\$ -	\$ -	\$ 1,215,224.05	\$ 1,215,224.05
Services and Supplies					
52130	Information Technology Services	-	-	92,880.00	92,880.00
52150	Temporary/Contract Help	-	-	2,000.00	2,000.00
52345	Janitorial Services	-	-	1.00	1.00
52490	Other Professional Services	-	-	1,703,444.00	1,703,444.00
52500	Maintenance - Equipment	-	-	7,000.00	7,000.00
52505	Maintenance - Buildings/Improvements	-	-	25,000.00	25,000.00
52600	Rents and Leases - Equipment	-	-	2,000.00	2,000.00
52605	Rents and Leases - Buildings/Land	-	-	11,500.00	11,500.00
52700	Insurance - Liability	-	-	2,420.00	2,420.00
52800	Communications/Telephone	-	-	2,000.00	2,000.00
52820	Printing and Binding	-	-	1.00	1.00
52900	Training/Conference Expenses	-	-	7,400.00	7,400.00
52905	Business Travel/Mileage	-	-	25,000.00	25,000.00
53100	Office Supplies	-	-	8,099.00	8,099.00
53105	Office Supplies - Furniture/Fixtures	-	-	1.00	1.00
53120	Memberships/Certifications	-	-	400.00	400.00
53200	Utilities - Gas	-	-	1.00	1.00
53205	Utilities - Electric	-	-	4,998.00	4,998.00
53220	Utilities - Water	-	-	1.00	1.00
53305	Household Expense	-	-	1,998.00	1,998.00
53410	Computer Equipment/Accessories	-	-	2,500.00	2,500.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **2000 - Health and Human Services**
 Budget Unit: **20012 - HHSA - Operations**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
53415	Computer Software/Licensing Fees	-	-	126,814.00	126,814.00
53505	Client Meal Expenses	-	-	65,000.00	65,000.00
53600	Special Department Expense	-	-	1,000.00	1,000.00
53650	Business Related Meals/Supplies	-	-	500.00	500.00
	Services and Supplies	\$ -	\$ -	\$ 2,091,958.00	\$ 2,091,958.00
	Other Charges				
54800	Contributions	-	-	100,000.00	100,000.00
	Other Charges	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00
	Capital Assets				
55400	Equipment	-	-	21,000.00	21,000.00
	Capital Assets	\$ -	\$ -	\$ 21,000.00	\$ 21,000.00
	Other Financing Uses				
56200	A87 Charges	-	-	89,752.00	89,752.00
	Other Financing Uses	\$ -	\$ -	\$ 89,752.00	\$ 89,752.00
	Special Items				
57900	Intrafund Expenditures	-	-	-	-
	Special Items	\$ -	\$ -	\$ -	\$ -
	Total Expenses	\$ -	\$ -	\$ 3,517,934.05	\$ 3,517,934.05
	Net Cost	\$ -	\$ -	\$ 1.05	\$ 1.05

Fund: **1000**
 Budget Unit: **50030 - HHS - Operations (historical)**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43837	Federal - Medi-CAL Administrative Activities	-	8,555.00	-	-
43890	Federal - Other Funding	-	22,752.20	-	-
	Intergovernmental Revenues	\$ -	\$ 31,307.20	\$ -	\$ -
Other Financing Sources					
48200	Transfers-In	-	1,099,408.55	-	-
	Other Financing Sources	\$ -	\$ 1,099,408.55	\$ -	\$ -
	Total Revenues	\$ -	\$ 1,130,715.75	\$ -	\$ -
Salaries and Employee Benefits					
51100	Salaries and Wages	-	598,714.66	-	-
51105	Extended Hours	-	1,001.62	-	-
51110	Extra Help	-	97,517.99	-	-
51115	Overtime	-	14,058.17	-	-
51200	401A Employer Contribution	-	1,000.00	-	-
51205	Cell Phone Allowance	-	1,566.50	-	-
51300	Medicare	-	10,066.10	-	-
51400	Employee Insurance - Premiums	-	137,071.14	-	-
51405	Workers Compensation	-	4,478.00	-	-
51600	Retirement	-	109,636.39	-	-
51605	Other Post Employment Benefits	-	43,943.44	-	-
	Salaries and Employee Benefits	\$ -	\$ 1,019,054.01	\$ -	\$ -
Services and Supplies					
52130	Information Technology Services	-	104,406.96	-	-
52150	Temporary/Contract Help	-	2,031.72	-	-
52305	Training Services	-	340.00	-	-

Fund: **1000**
 Budget Unit: **50030 - HHS - Operations (historical)**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52345	Janitorial Services	-	50,000.00	-	-
52490	Other Professional Services	-	897,596.07	-	-
52500	Maintenance - Equipment	-	5,332.75	-	-
52600	Rents and Leases - Equipment	-	2,117.95	-	-
52605	Rents and Leases - Buildings/Land	-	13,765.14	-	-
52700	Insurance - Liability	-	4,384.00	-	-
52800	Communications/Telephone	-	1,347.68	-	-
52905	Business Travel/Mileage	-	14,079.54	-	-
53100	Office Supplies	-	21,806.24	-	-
53120	Memberships/Certifications	-	515.00	-	-
53205	Utilities - Electric	-	1,691.85	-	-
53330	Janitorial Supplies	-	2,675.39	-	-
53410	Computer Equipment/Accessories	-	1,728.16	-	-
53415	Computer Software/Licensing Fees	-	27,239.68	-	-
53505	Client Meal Expenses	-	63,489.90	-	-
53600	Special Department Expense	-	5,965.26	-	-
	Services and Supplies	\$ -	\$ 1,220,513.29	\$ -	\$ -
Other Charges					
54800	Contributions	-	100,000.00	-	-
	Other Charges	\$ -	\$ 100,000.00	\$ -	\$ -
	Total Expenses	\$ -	\$ 2,339,567.30	\$ -	\$ -
	Net Cost	\$ -	\$ 1,208,851.55	\$ -	\$ -

Fund: **1000**
 Budget Unit: **50130 - HHS - Homeless Rapid Response (historical)**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43870	Federal - Stimulus/ARRA	668,772.72	448,173.38	-	-
	Intergovernmental Revenues	\$ 668,772.72	\$ 448,173.38	\$ -	\$ -
<hr/>					
	Total Revenues	\$ 668,772.72	\$ 448,173.38	\$ -	\$ -
<hr/>					
Services and Supplies					
52490	Other Professional Services	638,878.83	299,903.78	-	-
	Services and Supplies	\$ 638,878.83	\$ 299,903.78	\$ -	\$ -
<hr/>					
Special Items					
57900	Intrafund Expenditures	34,095.01	20,474.48	-	-
	Special Items	\$ 34,095.01	\$ 20,474.48	\$ -	\$ -
<hr/>					
	Total Expenses	\$ 672,973.84	\$ 320,378.26	\$ -	\$ -
<hr/>					
	Net Cost	\$ 4,201.12	\$ (127,795.12)	\$ -	\$ -

Fund: **2000 - Health and Human Services**
 Budget Unit: **20013 - HHS - Quality Management**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Charges for Services					
46350	Utilization Review	-	-	50,000.00	50,000.00
	Charges for Services	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00
Other Financing Sources					
48210	Transfers-In from General Fund	-	-	1,016,248.00	1,016,248.00
	Other Financing Sources	\$ -	\$ -	\$ 1,016,248.00	\$ 1,016,248.00
	Total Revenues	\$ -	\$ -	\$ 1,066,248.00	\$ 1,066,248.00
Salaries and Employee Benefits					
51100	Salaries and Wages	-	-	644,340.80	644,340.80
51110	Extra Help	-	-	-	-
51115	Overtime	-	-	1,000.00	1,000.00
51200	401A Employer Contribution	-	-	2,000.00	2,000.00
51205	Cell Phone Allowance	-	-	1,560.00	1,560.00
51300	Medicare	-	-	9,391.66	9,391.66
51400	Employee Insurance - Premiums	-	-	120,873.71	120,873.71
51405	Workers Compensation	-	-	8,298.00	8,298.00
51600	Retirement	-	-	118,857.62	118,857.62
51605	Other Post Employment Benefits	-	-	38,846.00	38,846.00
51999	Salary Savings	-	-	(67,978.00)	(67,978.00)
	Salaries and Employee Benefits	\$ -	\$ -	\$ 877,204.29	\$ 877,204.29
Services and Supplies					
52130	Information Technology Services	-	-	42,362.00	42,362.00
52310	Consulting Services	-	-	12,775.00	12,775.00
52345	Janitorial Services	-	-	100.00	100.00
52490	Other Professional Services	-	-	1,000.00	1,000.00

Fund: **2000 - Health and Human Services**
 Budget Unit: **20013 - HHS - Quality Management**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52500	Maintenance - Equipment	-	-	1,000.00	1,000.00
52600	Rents and Leases - Equipment	-	-	3,000.00	3,000.00
52605	Rents and Leases - Buildings/Land	-	-	18,000.00	18,000.00
52700	Insurance - Liability	-	-	1,662.00	1,662.00
52800	Communications/Telephone	-	-	1,508.00	1,508.00
52820	Printing and Binding	-	-	500.00	500.00
52830	Publications and Legal Notices	-	-	500.00	500.00
52900	Training/Conference Expenses	-	-	6,982.00	6,982.00
52905	Business Travel/Mileage	-	-	5,075.00	5,075.00
53100	Office Supplies	-	-	7,498.00	7,498.00
53105	Office Supplies - Furniture/Fixtures	-	-	1.00	1.00
53110	Freight/Postage	-	-	1.00	1.00
53115	Books/Media/Subscriptions	-	-	2,000.00	2,000.00
53120	Memberships/Certifications	-	-	850.00	850.00
53200	Utilities - Gas	-	-	1.00	1.00
53205	Utilities - Electric	-	-	5,998.00	5,998.00
53220	Utilities - Water	-	-	1.00	1.00
53305	Household Expense	-	-	-	-
53410	Computer Equipment/Accessories	-	-	1,615.00	1,615.00
53415	Computer Software/Licensing Fees	-	-	15,920.00	15,920.00
53505	Client Meal Expenses	-	-	-	-
53600	Special Department Expense	-	-	360.00	360.00
53650	Business Related Meals/Supplies	-	-	500.00	500.00
	Services and Supplies	\$ -	\$ -	\$ 129,209.00	\$ 129,209.00
	Other Financing Uses				
56200	A87 Charges	-	-	59,835.00	59,835.00
	Other Financing Uses	\$ -	\$ -	\$ 59,835.00	\$ 59,835.00
	Total Expenses	\$ -	\$ -	\$ 1,066,248.29	\$ 1,066,248.29

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **2000 - Health and Human Services**
 Budget Unit: **20013 - HHSA - Quality Management**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Net Cost		\$ -	\$ -	0.29 \$	0.29

Fund: **1000**
 Budget Unit: **50040 - HHS - Quality Management (historical)**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Charges for Services					
46350	Utilization Review	-	20,000.00	-	-
	Charges for Services	\$ -	\$ 20,000.00	\$ -	\$ -
Other Financing Sources					
48210	Transfers-In from General Fund	-	-	-	-
	Other Financing Sources	\$ -	\$ -	\$ -	\$ -
	Total Revenues	\$ -	\$ 20,000.00	\$ -	\$ -
Salaries and Employee Benefits					
51100	Salaries and Wages	-	576,918.31	-	-
51110	Extra Help	-	6,444.67	-	-
51115	Overtime	-	-	-	-
51200	401A Employer Contribution	-	3,375.00	-	-
51205	Cell Phone Allowance	-	1,566.50	-	-
51300	Medicare	-	8,290.64	-	-
51400	Employee Insurance - Premiums	-	98,587.10	-	-
51405	Workers Compensation	-	2,068.00	-	-
51600	Retirement	-	106,432.47	-	-
51605	Other Post Employment Benefits	-	29,271.44	-	-
51999	Salary Savings	-	-	-	-
	Salaries and Employee Benefits	\$ -	\$ 832,954.13	\$ -	\$ -
Services and Supplies					
52130	Information Technology Services	-	77,403.00	-	-
52310	Consulting Services	-	-	-	-
52345	Janitorial Services	-	-	-	-
52490	Other Professional Services	-	8,732.50	-	-

Fund: **1000**
 Budget Unit: **50040 - HHS - Quality Management (historical)**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52500	Maintenance - Equipment	-	709.55	-	-
52600	Rents and Leases - Equipment	-	2,445.69	-	-
52605	Rents and Leases - Buildings/Land	-	17,769.25	-	-
52700	Insurance - Liability	-	3,342.00	-	-
52800	Communications/Telephone	-	706.00	-	-
52820	Printing and Binding	-	-	-	-
52830	Publications and Legal Notices	-	2,674.36	-	-
52900	Training/Conference Expenses	-	2,864.00	-	-
52905	Business Travel/Mileage	-	2,904.83	-	-
53100	Office Supplies	-	6,317.88	-	-
53105	Office Supplies - Furniture/Fixtures	-	-	-	-
53110	Freight/Postage	-	-	-	-
53115	Books/Media/Subscriptions	-	-	-	-
53120	Memberships/Certifications	-	470.00	-	-
53200	Utilities - Gas	-	-	-	-
53205	Utilities - Electric	-	6,221.39	-	-
53220	Utilities - Water	-	-	-	-
53305	Household Expense	-	76.58	-	-
53410	Computer Equipment/Accessories	-	2,970.14	-	-
53415	Computer Software/Licensing Fees	-	10,350.00	-	-
53505	Client Meal Expenses	-	146.63	-	-
53600	Special Department Expense	-	-	-	-
53650	Business Related Meals/Supplies	-	-	-	-
	Services and Supplies	\$ -	\$ 146,103.80	\$ -	\$ -
	Other Financing Uses				
56200	A87 Charges	-	-	-	-
	Other Financing Uses	\$ -	\$ -	\$ -	\$ -
	Total Expenses	\$ -	\$ 979,057.93	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000**
 Budget Unit: **50040 - HHS - Quality Management (historical)**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
<hr/>					
	Net Cost	\$ -	\$ 959,057.93	\$ -	\$ -

Fund: **2000 - Health and Human Services**
 Budget Unit: **20014 - HHS - Organizational Resource and Development**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43837	Federal - Medi-CAL Administrative Activities	-	-	200,419.00	200,419.00
	Intergovernmental Revenues	\$ -	\$ -	\$ 200,419.00	\$ 200,419.00
Other Financing Sources					
48200	Transfers-In	-	-	73,264.00	73,264.00
48210	Transfers-In from General Fund	-	-	785,214.00	785,214.00
	Other Financing Sources	\$ -	\$ -	\$ 858,478.00	\$ 858,478.00
	Total Revenues	\$ -	\$ -	\$ 1,058,897.00	\$ 1,058,897.00
Salaries and Employee Benefits					
51100	Salaries and Wages	-	-	565,649.60	565,649.60
51110	Extra Help	-	-	8,000.00	8,000.00
51115	Overtime	-	-	7,585.00	7,585.00
51200	401A Employer Contribution	-	-	1,000.00	1,000.00
51205	Cell Phone Allowance	-	-	1,560.00	1,560.00
51300	Medicare	-	-	8,147.43	8,147.43
51400	Employee Insurance - Premiums	-	-	151,575.31	151,575.31
51405	Workers Compensation	-	-	9,055.00	9,055.00
51600	Retirement	-	-	101,795.64	101,795.64
51605	Other Post Employment Benefits	-	-	33,990.00	33,990.00
	Salaries and Employee Benefits	\$ -	\$ -	\$ 888,583.97	\$ 888,583.97
Services and Supplies					
52130	Information Technology Services	-	-	46,141.00	46,141.00
52150	Temporary/Contract Help	-	-	1,000.00	1,000.00
52345	Janitorial Services	-	-	100.00	100.00
52490	Other Professional Services	-	-	3,500.00	3,500.00

Fund: **2000 - Health and Human Services**
 Budget Unit: **20014 - HHSA - Organizational Resource and Development**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52500	Maintenance - Equipment	-	-	646.00	646.00
52600	Rents and Leases - Equipment	-	-	2,200.00	2,200.00
52605	Rents and Leases - Buildings/Land	-	-	18,000.00	18,000.00
52700	Insurance - Liability	-	-	1,827.00	1,827.00
52800	Communications/Telephone	-	-	1,508.00	1,508.00
52820	Printing and Binding	-	-	500.00	500.00
52830	Publications and Legal Notices	-	-	100.00	100.00
52900	Training/Conference Expenses	-	-	2,982.00	2,982.00
52905	Business Travel/Mileage	-	-	1,800.00	1,800.00
53100	Office Supplies	-	-	3,000.00	3,000.00
53115	Books/Media/Subscriptions	-	-	400.00	400.00
53120	Memberships/Certifications	-	-	1,000.00	1,000.00
53200	Utilities - Gas	-	-	1.00	1.00
53205	Utilities - Electric	-	-	4,698.00	4,698.00
53220	Utilities - Water	-	-	1.00	1.00
53305	Household Expense	-	-	-	-
53410	Computer Equipment/Accessories	-	-	1,615.00	1,615.00
53505	Client Meal Expenses	-	-	-	-
53600	Special Department Expense	-	-	2,000.00	2,000.00
53635	Service Awards	-	-	1,000.00	1,000.00
53650	Business Related Meals/Supplies	-	-	500.00	500.00
	Services and Supplies	\$ -	\$ -	\$ 94,519.00	\$ 94,519.00
	Other Charges				
54805	Community Grants	-	-	1,000.00	1,000.00
	Other Charges	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
	Other Financing Uses				
56200	A87 Charges	-	-	74,793.00	74,793.00
	Other Financing Uses	\$ -	\$ -	\$ 74,793.00	\$ 74,793.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **2000 - Health and Human Services**
 Budget Unit: **20014 - HHS - Organizational Resource and Development**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Total Expenses		\$ -	\$ -	\$ 1,058,895.97	\$ 1,058,895.97
Net Cost		\$ -	\$ -	\$ (1.03)	\$ (1.03)

Fund: **1000**
 Budget Unit: **50050 - HSA - Organizational Resource and Development (historical)**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43837	Federal - Medi-CAL Administrative Activities	-	45,557.00	-	-
	Intergovernmental Revenues	\$ -	\$ 45,557.00	\$ -	\$ -
Other Financing Sources					
48200	Transfers-In	-	-	-	-
48210	Transfers-In from General Fund	-	-	-	-
	Other Financing Sources	\$ -	\$ -	\$ -	\$ -
	Total Revenues	\$ -	\$ 45,557.00	\$ -	\$ -
Salaries and Employee Benefits					
51100	Salaries and Wages	-	434,076.03	-	-
51110	Extra Help	-	-	-	-
51115	Overtime	-	79.20	-	-
51200	401A Employer Contribution	-	-	-	-
51205	Cell Phone Allowance	-	1,566.50	-	-
51300	Medicare	-	6,143.33	-	-
51400	Employee Insurance - Premiums	-	104,040.73	-	-
51405	Workers Compensation	-	2,326.00	-	-
51600	Retirement	-	80,152.26	-	-
51605	Other Post Employment Benefits	-	32,930.52	-	-
	Salaries and Employee Benefits	\$ -	\$ 661,314.57	\$ -	\$ -
Services and Supplies					
52130	Information Technology Services	-	87,080.96	-	-
52150	Temporary/Contract Help	-	3,050.05	-	-
52345	Janitorial Services	-	-	-	-
52490	Other Professional Services	-	1,915.80	-	-

Fund: **1000**
 Budget Unit: **50050 - HSA - Organizational Resource and Development (historical)**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52500	Maintenance - Equipment	-	571.32	-	-
52600	Rents and Leases - Equipment	-	2,054.37	-	-
52605	Rents and Leases - Buildings/Land	-	17,769.25	-	-
52700	Insurance - Liability	-	3,760.00	-	-
52800	Communications/Telephone	-	1,002.95	-	-
52820	Printing and Binding	-	-	-	-
52830	Publications and Legal Notices	-	-	-	-
52900	Training/Conference Expenses	-	9,808.90	-	-
52905	Business Travel/Mileage	-	1,599.48	-	-
53100	Office Supplies	-	17,606.73	-	-
53115	Books/Media/Subscriptions	-	-	-	-
53120	Memberships/Certifications	-	180.00	-	-
53200	Utilities - Gas	-	-	-	-
53205	Utilities - Electric	-	4,692.25	-	-
53220	Utilities - Water	-	-	-	-
53305	Household Expense	-	104.10	-	-
53410	Computer Equipment/Accessories	-	1,882.52	-	-
53505	Client Meal Expenses	-	711.63	-	-
53600	Special Department Expense	-	7,995.50	-	-
53635	Service Awards	-	-	-	-
53650	Business Related Meals/Supplies	-	-	-	-
Services and Supplies		\$ -	\$ 161,785.81	\$ -	\$ -
Other Charges					
54805	Community Grants	-	-	-	-
Other Charges		\$ -	\$ -	\$ -	\$ -
Other Financing Uses					
56200	A87 Charges	-	-	-	-
Other Financing Uses		\$ -	\$ -	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000**
 Budget Unit: **50050 - HHS - Organizational Resource and Development (historical)**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Total Expenses		\$ -	\$ 823,100.38	\$ -	\$ -
Net Cost		\$ -	\$ 777,543.38	\$ -	\$ -

Fund: 2020 - County Library
 Budget Unit: 20200 - County Library - Operations
 Function: Education
 Activity: Library Services

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Taxes	Taxes				
41100	Property Taxes - Current Secured	5,400,569.73	5,448,906.77	5,433,540.00	5,433,540.00
41105	Property Taxes - RDA	17,640.00	67,670.03	31,174.00	31,174.00
41120	Property Taxes - Excess ERAF	1,037,978.00	628,392.00	525,000.00	525,000.00
41150	Property Taxes - Current Unsecured	207,172.93	218,267.81	177,480.00	177,480.00
41200	Property Taxes - Prior Yr Secured	(3,483.83)	253.78	-	-
41205	Property Taxes - Prior Yr Unsecured	4,135.34	1,687.35	1,400.00	1,400.00
41300	Supplemental Property Taxes - Current	67,175.11	59,260.50	32,640.00	32,640.00
41305	Supplemental Property Taxes - Prior Yr	179.56	234.80	265.00	265.00
	Taxes	\$ 6,731,366.84	\$ 6,424,673.04	\$ 6,201,499.00	\$ 6,201,499.00
Intergovernmental Revenues					
43525	State - Transaction Based Reimbursement	-	298,423.17	-	-
43600	State - Homeowners Property Tax Relief	33,754.00	33,047.00	33,213.00	33,213.00
43790	State - Other Funding	267,693.00	-	-	-
	Intergovernmental Revenues	\$ 301,447.00	\$ 331,470.17	\$ 33,213.00	\$ 33,213.00
Revenue from Use of Money and Property					
45100	Interest	85,926.46	72,763.96	82,000.00	82,000.00
45300	Rent - Building/Land	3,715.00	4,245.00	2,000.00	2,000.00
	Revenue from Use of Money and Property	\$ 89,641.46	\$ 77,008.96	\$ 84,000.00	\$ 84,000.00
Charges for Services					
46195	Copies/Reports	12,221.29	14,872.79	14,500.00	14,500.00
46500	Library Services	115,650.43	126,283.40	110,000.00	110,000.00
46800	Charges for Services	265.47	158.79	-	-
	Charges for Services	\$ 128,137.19	\$ 141,314.98	\$ 124,500.00	\$ 124,500.00
Miscellaneous Revenues					
47100	Sales - Taxable	-	359.71	-	-

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **2020 - County Library**
 Budget Unit: **20200 - County Library - Operations**
 Function: **Education**
 Activity: **Library Services**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
47500	Donations/Contributions	125,297.99	152,102.04	123,716.00	123,716.00
47900	Miscellaneous	-	-	3,000.00	3,000.00
	Miscellaneous Revenues	\$ 125,297.99	\$ 152,461.75	\$ 126,716.00	\$ 126,716.00
Other Financing Sources					
48210	Transfers-In from General Fund	175,762.00	177,685.00	185,486.00	185,486.00
	Other Financing Sources	\$ 175,762.00	\$ 177,685.00	\$ 185,486.00	\$ 185,486.00
	Total Revenues	\$ 7,551,652.48	\$ 7,304,613.90	\$ 6,755,414.00	\$ 6,755,414.00
Salaries and Employee Benefits					
51100	Salaries and Wages	2,448,572.30	2,557,988.28	2,835,371.88	2,835,371.88
51105	Extended Hours	5,645.16	4,095.85	7,816.00	7,816.00
51110	Extra Help	235,377.55	240,377.90	335,186.00	335,186.00
51115	Overtime	1,752.75	104.38	2,000.00	2,000.00
51200	401A Employer Contribution	2,000.00	3,225.00	3,000.00	3,000.00
51205	Cell Phone Allowance	2,169.00	2,169.00	2,160.00	2,160.00
51300	Medicare	38,605.32	40,001.04	41,405.21	41,405.21
51400	Employee Insurance - Premiums	443,884.50	495,535.92	584,906.69	584,906.69
51405	Workers Compensation	20,428.00	28,901.00	33,158.00	33,158.00
51600	Retirement	442,688.77	472,757.60	517,230.32	517,230.32
51605	Other Post Employment Benefits	176,546.00	180,460.08	239,390.00	239,390.00
	Salaries and Employee Benefits	\$ 3,817,669.34	\$ 4,025,616.05	\$ 4,608,086.82	\$ 4,608,086.82
Services and Supplies					
52115	Property Tax/Assessment Admin	70,710.00	74,230.00	75,650.00	75,650.00
52130	Information Technology Services	243,152.04	265,203.96	306,388.00	306,388.00
52325	Waste Disposal Services	-	9,771.96	11,400.00	11,400.00
52335	Security Services	-	64,479.87	71,400.00	71,400.00

Fund: **2020 - County Library**
 Budget Unit: **20200 - County Library - Operations**
 Function: **Education**
 Activity: **Library Services**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52340	Landscaping Services	-	-	5,000.00	5,000.00
52345	Janitorial Services	-	127,848.24	172,709.00	172,709.00
52490	Other Professional Services	385,981.83	342,654.32	365,400.00	365,400.00
52500	Maintenance - Equipment	11,316.09	12,450.84	18,363.00	21,163.00
52505	Maintenance - Buildings/Improvements	168,004.71	5,080.98	8,600.00	8,600.00
52510	Maintenance - B&I - Public Works Charges	-	160,322.23	174,127.00	174,127.00
52600	Rents and Leases - Equipment	33,131.13	38,268.21	35,847.00	35,847.00
52605	Rents and Leases - Buildings/Land	90,807.24	84,365.80	-	-
52700	Insurance - Liability	17,108.00	8,026.00	4,433.00	4,433.00
52800	Communications/Telephone	2,325.15	5,966.35	7,388.00	7,388.00
52810	Advertising/Marketing	-	7,237.24	10,000.00	10,000.00
52820	Printing and Binding	-	10,781.09	10,000.00	10,000.00
52830	Publications and Legal Notices	13,758.49	-	-	-
52900	Training/Conference Expenses	13,454.95	3,962.95	7,900.00	7,900.00
52905	Business Travel/Mileage	4,650.12	4,127.90	4,100.00	4,100.00
53100	Office Supplies	43,821.88	33,330.76	49,400.00	49,400.00
53105	Office Supplies - Furniture/Fixtures	-	114,684.32	5,000.00	5,000.00
53115	Books/Media/Subscriptions	-	590,085.57	582,000.00	582,000.00
53120	Memberships/Certifications	5,550.00	8,773.00	14,488.00	14,488.00
53200	Utilities - Gas	-	14,157.22	29,875.00	29,875.00
53205	Utilities - Electric	98,255.07	75,922.60	96,200.00	96,200.00
53220	Utilities - Water	-	4,023.90	10,800.00	10,800.00
53225	Utilities - Sewer	-	3,744.78	5,100.00	5,100.00
53305	Household Expense	134,357.08	-	-	-
53330	Janitorial Supplies	-	1,308.11	1,000.00	1,000.00
53400	Minor Equipment/Small Tools	-	-	6,400.00	6,400.00
53410	Computer Equipment/Accessories	500,633.36	36,516.57	81,552.00	57,552.00
53415	Computer Software/Licensing Fees	-	1,318.80	3,724.00	3,724.00
53640	Library Processing Supplies	722,099.24	56,494.19	9,180.00	9,180.00
53645	Literacy Program Supplies	32,758.04	1,212.49	-	-

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **2020 - County Library**
 Budget Unit: **20200 - County Library - Operations**
 Function: **Education**
 Activity: **Library Services**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
53650	Business Related Meals/Supplies	-	-	25,900.00	25,900.00
	Services and Supplies	\$ 2,591,874.42	\$ 2,166,350.25	\$ 2,209,324.00	\$ 2,188,124.00
Other Charges					
54100	Principal on Bonds/COP	56,891.99	56,490.47	56,541.00	56,541.00
	Other Charges	\$ 56,891.99	\$ 56,490.47	\$ 56,541.00	\$ 56,541.00
Capital Assets					
55400	Equipment	29,580.00	-	-	21,200.00
	Capital Assets	\$ 29,580.00	\$ -	\$ -	\$ 21,200.00
Other Financing Uses					
56100	Transfers Out	313,022.34	1,460,019.63	849,974.00	849,974.00
56200	A87 Charges	353,118.00	379,401.00	422,664.00	422,664.00
	Other Financing Uses	\$ 666,140.34	\$ 1,839,420.63	\$ 1,272,638.00	\$ 1,272,638.00
Appropriation for Contingencies					
58100	Appropriation for Contingencies	-	-	242,000.00	242,000.00
	Appropriation for Contingencies	\$ -	\$ -	\$ 242,000.00	\$ 242,000.00
	Total Expenses	\$ 7,162,156.09	\$ 8,087,877.40	\$ 8,388,589.82	\$ 8,388,589.82
	Net Cost	\$ (389,496.39)	\$ 783,263.50	\$ 1,633,175.82	\$ 1,633,175.82

Fund: **2020 - County Library**
 Budget Unit: **20205 - County Library - Capital Improvement Projects**
 Function: **Education**
 Activity: **Library Services**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Other Financing Sources					
48200	Transfers-In	313,022.34	1,460,019.63	849,974.00	849,974.00
	Other Financing Sources	\$ 313,022.34	\$ 1,460,019.63	\$ 849,974.00	\$ 849,974.00
	Total Revenues	\$ 313,022.34	\$ 1,460,019.63	\$ 849,974.00	\$ 849,974.00
Services and Supplies					
52130	Information Technology Services	192.00	219.00	-	-
52145	Engineer Services	-	-	75,497.00	75,497.00
52200	Feasibility Study	-	-	40,000.00	40,000.00
52360	Construction Services	-	-	702,977.00	702,977.00
52505	Maintenance - Buildings/Improvements	287,967.77	49,481.26	31,500.00	31,500.00
	Services and Supplies	\$ 288,159.77	\$ 49,700.26	\$ 849,974.00	\$ 849,974.00
Capital Assets					
55300	Buildings and Improvements	24,703.57	1,410,078.37	-	-
	Capital Assets	\$ 24,703.57	\$ 1,410,078.37	\$ -	\$ -
Other Financing Uses					
56200	A87 Charges	159.00	241.00	-	-
	Other Financing Uses	\$ 159.00	\$ 241.00	\$ -	\$ -
	Total Expenses	\$ 313,022.34	\$ 1,460,019.63	\$ 849,974.00	\$ 849,974.00
	Net Cost	\$ -	\$ 0.00	\$ -	\$ -

Fund: **2040 - Roads**
 Budget Unit: **20400 - Roads**
 Function: **Public Ways and Facilities**
 Activity: **Public Ways**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
License, Permits and Franchises					
42400	Road Privileges and Permits	29,169.00	48,260.00	40,000.00	40,000.00
	License, Permits and Franchises	\$ 29,169.00	\$ 48,260.00	\$ 40,000.00	\$ 40,000.00
Intergovernmental Revenues					
43105	State - Highway Users Tax	3,961,031.00	4,269,430.00	4,703,644.00	4,703,644.00
43400	State - Construction/Subventions	-	41,565.00	-	-
43620	State - Prop 1B	2,792,634.00	-	-	-
43790	State - Other Funding	727,850.00	367,066.00	-	-
43840	Federal - Construction	2,704.00	-	-	-
43890	Federal - Other Funding	83,884.00	65,744.00	-	-
43950	Other - Governmental Agencies	-	153,586.00	-	-
	Intergovernmental Revenues	\$ 7,568,103.00	\$ 4,897,391.00	\$ 4,703,644.00	\$ 4,703,644.00
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	1,846.00	17,805.00	-	-
	Fines, Forfeitures, and Penalties	\$ 1,846.00	\$ 17,805.00	\$ -	\$ -
Revenue from Use of Money and Property					
45100	Interest	35,050.00	21,684.00	24,000.00	24,000.00
45105	Interest - Cash with Fiscal Agents	128.00	101.00	-	-
	Revenue from Use of Money and Property	\$ 35,178.00	\$ 21,785.00	\$ 24,000.00	\$ 24,000.00
Charges for Services					
46900	Interfund Revenue	85,897.00	74,633.00	100,000.00	100,000.00
	Charges for Services	\$ 85,897.00	\$ 74,633.00	\$ 100,000.00	\$ 100,000.00
Miscellaneous Revenues					
47500	Donations/Contributions	15,569.00	-	-	-
47900	Miscellaneous	3,446.00	721.00	-	-

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **2040 - Roads**
 Budget Unit: **20400 - Roads**
 Function: **Public Ways and Facilities**
 Activity: **Public Ways**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
	Miscellaneous Revenues	\$ 19,015.00	\$ 721.00	\$ -	\$ -
Other Financing Sources					
48200	Transfers-In	93,708.00	433,852.00	174,933.00	1,174,933.00
48210	Transfers-In from General Fund	1,932,000.00	932,000.00	932,000.00	932,000.00
	Other Financing Sources	\$ 2,025,708.00	\$ 1,365,852.00	\$ 1,106,933.00	\$ 2,106,933.00
	Total Revenues	\$ 9,764,916.00	\$ 6,426,447.00	\$ 5,974,577.00	\$ 6,974,577.00
Salaries and Employee Benefits					
51100	Salaries and Wages	1,710,528.00	1,735,133.00	1,950,248.00	1,950,248.00
51105	Extended Hours	-	-	-	-
51110	Extra Help	77,537.00	61,840.00	1,000.00	1,000.00
51115	Overtime	11,054.00	21,182.00	15,000.00	15,000.00
51120	Holiday Pay	470.00	-	-	-
51125	Standby Pay	-	-	-	-
51130	Vacation Payout	-	-	-	-
51200	401A Employer Contribution	1,000.00	1,000.00	1,000.00	1,000.00
51205	Cell Phone Allowance	844.00	844.00	840.00	840.00
51300	Medicare	21,539.00	22,373.00	23,896.39	23,896.39
51400	Employee Insurance - Premiums	319,787.00	355,977.00	438,126.36	438,126.36
51405	Workers Compensation	23,108.00	31,549.00	39,530.00	39,530.00
51600	Retirement	305,084.00	314,800.00	364,295.27	364,295.27
51605	Other Post Employment Benefits	116,966.00	119,559.00	155,385.00	155,385.00
	Salaries and Employee Benefits	\$ 2,587,917.00	\$ 2,664,257.00	\$ 2,989,553.03	\$ 2,989,553.03
Services and Supplies					
52100	Administration Services	-	352,283.00	490,175.00	490,175.00
52130	Information Technology Services	23,646.00	76,022.00	77,493.00	77,493.00
52490	Other Professional Services	132,405.00	954,203.00	-	-

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **2040 - Roads**
 Budget Unit: **20400 - Roads**
 Function: **Public Ways and Facilities**
 Activity: **Public Ways**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52515	Maintenance - Software	-	11,518.00	12,852.00	12,852.00
52525	Maintenance - Infrastructure/Land	1,726,963.00	224,335.00	454,933.00	454,933.00
52700	Insurance - Liability	62,105.00	65,809.00	45,175.00	45,175.00
52800	Communications/Telephone	-	6,531.00	8,037.00	8,037.00
52905	Business Travel/Mileage	185.00	970,537.00	1,078,102.00	1,078,102.00
53100	Office Supplies	-	8,192.00	3,500.00	3,500.00
53205	Utilities - Electric	-	72,204.00	73,355.00	73,355.00
53600	Special Department Expense	2,275,474.00	1,071,570.00	-	-
	Services and Supplies	\$ 4,220,778.00	\$ 3,813,204.00	\$ 2,968,065.00	\$ 2,968,065.00
Capital Assets					
55400	Equipment	15,569.00	-	-	-
55500	Infrastructure	1,017,869.00	1,792,418.00	-	-
	Capital Assets	\$ 1,033,438.00	\$ 1,792,418.00	\$ -	\$ -
Other Financing Uses					
56200	A87 Charges	156,916.00	206,462.00	188,319.00	188,319.00
	Other Financing Uses	\$ 156,916.00	\$ 206,462.00	\$ 2,327,112.00	\$ 3,327,112.00
	Total Expenses	\$ 7,999,049.00	\$ 8,476,341.00	\$ 8,284,830.03	\$ 9,284,830.03
	Net Cost	\$ (1,765,867.00)	\$ 2,049,894.00	\$ 2,310,253.03	\$ 2,310,253.03

Fund: **2040 - Roads**
 Budget Unit: **20405 - Roads Capital Improvement Projects**
 Function: **Public Ways and Facilities**
 Activity: **Public Ways**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43400	State - Construction/Subventions	-	-	1,035,000.00	1,035,000.00
43620	State - Prop 1B	-	-	361,985.00	361,985.00
43715	State - CALEMA	-	-	115,000.00	115,000.00
43840	Federal - Construction	-	-	5,086,733.00	5,086,733.00
43890	Federal - Other Funding	-	-	345,000.00	345,000.00
43950	Other - Governmental Agencies	-	-	45,000.00	45,000.00
	Intergovernmental Revenues	\$ -	\$ -	\$ 6,988,718.00	\$ 6,988,718.00
Charges for Services					
46900	Interfund Revenue	-	-	1,890,571.00	1,890,571.00
	Charges for Services	\$ -	\$ -	\$ 1,890,571.00	\$ 1,890,571.00
Other Financing Sources					
48200	Transfers-In	-	-	4,215,915.00	4,215,915.00
48210	Transfers-In from General Fund	-	-	-	-
	Other Financing Sources	\$ -	\$ -	\$ 4,215,915.00	\$ 4,215,915.00
	Total Revenues	\$ -	\$ -	\$ 13,095,204.00	\$ 13,095,204.00
Services and Supplies					
52145	Engineer Services	-	-	1,212,418.00	1,212,418.00
52200	Feasibility Study	-	-	25,574.00	25,574.00
52310	Consulting Services	-	-	3,972,259.00	3,972,259.00
52360	Construction Services	-	-	7,378,397.00	7,378,397.00
52505	Maintenance - Buildings/Improvements	-	-	259,700.00	259,700.00
52510	Maintenance - B&I - Public Works Charges	-	-	218,591.00	218,591.00
52830	Publications and Legal Notices	-	-	9,000.00	9,000.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **2040 - Roads**
 Budget Unit: **20405 - Roads Capital Improvement Projects**
 Function: **Public Ways and Facilities**
 Activity: **Public Ways**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
53350	Maintenance Supplies	-	-	19,265.00	19,265.00
	Services and Supplies	\$ -	\$ -	\$ 13,095,204.00	\$ 13,095,204.00
	Total Expenses	\$ -	\$ -	\$ 13,095,204.00	\$ 13,095,204.00
	Net Cost	\$ -	\$ -	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: 1090
 Budget Unit: 30030 - Roads ARRA Silverado Trail 023-N (historical)
 Function: Public Ways and Facilities
 Activity: Public Ways

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43870	Federal - Stimulus/ARRA	286,083.52	-	-	-
	Intergovernmental Revenues	\$ 286,083.52	\$ -	\$ -	\$ -
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	Total Revenues	\$ 286,083.52	\$ -	\$ -	\$ -
Services and Supplies					
52525	Maintenance - Infrastructure/Land	46,352.94	-	-	-
	Services and Supplies	\$ 46,352.94	\$ -	\$ -	\$ -
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	Total Expenses	\$ 46,352.94	\$ -	\$ -	\$ -
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	Net Cost	\$ (239,730.58)	\$ -	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: 1090
 Budget Unit: 30040 - Roads ARRA Silverado Trail 024-N (historical)
 Function: Public Ways and Facilities
 Activity: Public Ways

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Total Revenues		\$ -	\$ -	\$ -	\$ -
Services and Supplies					
52525	Maintenance - Infrastructure/Land	332,193.95	323,673.68	-	-
	Services and Supplies	\$ 332,193.95	\$ 323,673.68	\$ -	\$ -
Total Expenses		\$ 332,193.95	\$ 323,673.68	\$ -	\$ -
Net Cost		\$ 332,193.95	\$ 323,673.68	\$ -	\$ -

Fund: **2060 - Inmate Welfare**
 Budget Unit: **20600 - Inmate Welfare**
 Function: **Public Protection**
 Activity: **Detention and Correction**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	1,273.13	1,117.34	-	-
	Revenue from Use of Money and Property	\$ 1,273.13	\$ 1,117.34	\$ -	\$ -
Charges for Services					
46800	Charges for Services	190,481.95	196,325.13	185,700.00	185,700.00
	Charges for Services	\$ 190,481.95	\$ 196,325.13	\$ 185,700.00	\$ 185,700.00
Miscellaneous Revenues					
47100	Sales - Taxable	-	57.54	-	-
47900	Miscellaneous	-	20.00	-	-
	Miscellaneous Revenues	\$ -	\$ 77.54	\$ -	\$ -
	Total Revenues	\$ 191,755.08	\$ 197,520.01	\$ 185,700.00	\$ 185,700.00
Services and Supplies					
52490	Other Professional Services	-	-	130,961.00	130,961.00
52825	Bank Charges	-	-	3,000.00	3,000.00
53115	Books/Media/Subscriptions	-	-	2,936.00	2,936.00
53500	Support and Care of Persons	152,992.37	178,114.33	40,088.00	40,088.00
	Services and Supplies	\$ 152,992.37	\$ 178,114.33	\$ 176,985.00	\$ 176,985.00
Other Financing Uses					
56100	Transfers Out	30,000.00	6,017.00	7,326.00	7,326.00
	Other Financing Uses	\$ 30,000.00	\$ 6,017.00	\$ 7,326.00	\$ 7,326.00
	Total Expenses	\$ 182,992.37	\$ 184,131.33	\$ 184,311.00	\$ 184,311.00
	Net Cost	\$ (8,762.71)	\$ (13,388.68)	\$ (1,389.00)	\$ (1,389.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: 2070 - Napa Valley Improvement District - Unincorporated
 Budget Unit: 20700 - Napa Valley Tourism Improvement District - Unincorporated
 Function: General
 Activity: Promotion

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	619.22	226.32	-	-
	Revenue from Use of Money and Property	\$ 619.22	\$ 226.32	\$ -	\$ -
Charges for Services					
46700	Special Assessments	246,822.79	377,469.46	425,000.00	425,000.00
	Charges for Services	\$ 246,822.79	\$ 377,469.46	\$ 425,000.00	\$ 425,000.00
	Total Revenues	\$ 247,442.01	\$ 377,695.78	\$ 425,000.00	\$ 425,000.00
Services and Supplies					
52490	Other Professional Services	247,281.93	377,831.89	425,000.00	425,000.00
	Services and Supplies	\$ 247,281.93	\$ 377,831.89	\$ 425,000.00	\$ 425,000.00
	Total Expenses	\$ 247,281.93	\$ 377,831.89	\$ 425,000.00	\$ 425,000.00
	Net Cost	\$ (160.08)	\$ 136.11	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **2080 - Affordable Housing**
 Budget Unit: **20800 - Affordable Housing**
 Function: **Public Assistance**
 Activity: **Other Assistance**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	102,680.13	95,206.19	54,000.00	54,000.00
	Revenue from Use of Money and Property	\$ 102,680.13	\$ 95,206.19	\$ 54,000.00	\$ 54,000.00
Charges for Services					
46710	Mitigation Fees-Commercial	197,050.32	255,606.60	418,239.00	418,239.00
	Charges for Services	\$ 197,050.32	\$ 255,606.60	\$ 418,239.00	\$ 418,239.00
Miscellaneous Revenues					
47900	Miscellaneous	30,000.00	22,750.00	21,000.00	21,000.00
	Miscellaneous Revenues	\$ 30,000.00	\$ 22,750.00	\$ 21,000.00	\$ 21,000.00
	Total Revenues	\$ 329,730.45	\$ 373,562.79	\$ 493,239.00	\$ 493,239.00
Services and Supplies					
52125	Accounting/Auditing Services	260.76	490.56	400.00	400.00
52130	Information Technology Services	380.04	1,905.00	-	-
52140	Legal Services	-	-	85,000.00	85,000.00
52310	Consulting Services	-	-	65,000.00	65,000.00
52490	Other Professional Services	744,340.27	729,199.59	15,000.00	15,000.00
52905	Business Travel/Mileage	-	-	500.00	500.00
53110	Freight/Postage	-	-	500.00	500.00
53600	Special Department Expense	(12,436.38)	0.00	30,000.00	30,000.00
53650	Business Related Meals/Supplies	-	-	500.00	500.00
	Services and Supplies	\$ 732,544.69	\$ 731,595.15	\$ 196,900.00	\$ 196,900.00
Other Financing Uses					
56100	Transfers Out	117,723.30	105,346.08	444,524.50	444,524.50
56200	A87 Charges	865.00	12,003.00	6,809.00	6,809.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **2080 - Affordable Housing**
 Budget Unit: **20800 - Affordable Housing**
 Function: **Public Assistance**
 Activity: **Other Assistance**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
56500	Long Term Loan	-	-	6,713,688.00	6,713,688.00
	Other Financing Uses	\$ 118,588.30	\$ 117,349.08	\$ 7,165,021.50	\$ 7,165,021.50
	Total Expenses	\$ 851,132.99	\$ 848,944.23	\$ 7,361,921.50	\$ 7,361,921.50
	Net Cost	\$ 521,402.54	\$ 475,381.44	\$ 6,868,682.50	\$ 6,868,682.50

Fund: **2100 - Fire Protection**
 Budget Unit: **21000 - Fire Protection**
 Function: **Public Protection**
 Activity: **Fire Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Taxes					
41100	Property Taxes - Current Secured	7,723,815.46	7,822,527.07	7,940,000.00	7,940,000.00
41105	Property Taxes - RDA	6,462.00	24,796.71	10,000.00	10,000.00
41120	Property Taxes - Excess ERAF	40,591.00	45,196.00	-	-
41150	Property Taxes - Current Unsecured	304,403.62	321,981.02	344,000.00	344,000.00
41200	Property Taxes - Prior Yr Secured	(5,118.68)	375.18	-	-
41205	Property Taxes - Prior Yr Unsecured	6,072.09	2,479.27	1,000.00	1,000.00
41300	Supplemental Property Taxes - Current	96,994.54	85,713.81	50,200.00	50,200.00
41305	Supplemental Property Taxes - Prior Yr	259.22	339.10	100.00	100.00
	Taxes	\$ 8,173,479.25	\$ 8,303,408.16	\$ 8,345,300.00	\$ 8,345,300.00
License, Permits and Franchises					
42600	Safety Permits	266,796.73	371,194.56	250,000.00	250,000.00
	License, Permits and Franchises	\$ 266,796.73	\$ 371,194.56	\$ 250,000.00	\$ 250,000.00
Intergovernmental Revenues					
43500	State - Veterans Affairs	537,944.33	264,242.20	530,000.00	530,000.00
43600	State - Homeowners Property Tax Relief	49,591.00	48,739.00	40,000.00	40,000.00
43790	State - Other Funding	7,656.77	59,566.60	190,000.00	190,000.00
43950	Other - Governmental Agencies	20,000.00	-	-	-
	Intergovernmental Revenues	\$ 615,192.10	\$ 372,547.80	\$ 760,000.00	\$ 760,000.00
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	-	158.82	-	-
	Fines, Forfeitures, and Penalties	\$ -	\$ 158.82	\$ -	\$ -
Revenue from Use of Money and Property					
45100	Interest	97,555.12	83,690.50	100,000.00	100,000.00
	Revenue from Use of Money and Property	\$ 97,555.12	\$ 83,690.50	\$ 100,000.00	\$ 100,000.00

Fund: **2100 - Fire Protection**
 Budget Unit: **21000 - Fire Protection**
 Function: **Public Protection**
 Activity: **Fire Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Charges for Services					
46210	Construction/Building Permit Review Services	31,716.68	36,027.50	30,000.00	30,000.00
46800	Charges for Services	31,439.86	40,710.54	15,000.00	15,000.00
46820	Charges for Services - Yountville	415,026.06	264,242.20	425,000.00	425,000.00
	Charges for Services	\$ 478,182.60	\$ 340,980.24	\$ 470,000.00	\$ 470,000.00
Miscellaneous Revenues					
47400	Insurance Settlement	487,674.41	-	-	-
47500	Donations/Contributions	23,000.00	-	-	-
47900	Miscellaneous	3,513.31	4,315.51	-	-
	Miscellaneous Revenues	\$ 514,187.72	\$ 4,315.51	\$ -	\$ -
Other Financing Sources					
48100	Sale of Capital Assets	1.00	23,633.75	5,000.00	5,000.00
48200	Transfers-In	225,655.00	251,204.00	275,000.00	275,000.00
	Other Financing Sources	\$ 225,656.00	\$ 274,837.75	\$ 280,000.00	\$ 280,000.00
	Total Revenues	\$ 10,371,049.52	\$ 9,751,133.34	\$ 10,205,300.00	\$ 10,205,300.00
Salaries and Employee Benefits					
51300	Medicare	1,623.22	3,244.02	-	-
51305	FICA	6,939.35	13,800.81	-	-
51405	Workers Compensation	110,854.00	160,869.00	195,723.00	195,723.00
51990	Other Employee Benefits	-	-	31,800.00	31,800.00
	Salaries and Employee Benefits	\$ 119,416.57	\$ 177,913.83	\$ 227,523.00	\$ 227,523.00
Services and Supplies					
52115	Property Tax/Assessment Admin	104,224.24	109,805.50	53,162.00	53,162.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **2100 - Fire Protection**
 Budget Unit: **21000 - Fire Protection**
 Function: **Public Protection**
 Activity: **Fire Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52130	Information Technology Services	58,358.04	66,396.96	32,810.00	32,810.00
52220	Medical / Laboratory Services	23,896.56	31,552.63	39,500.00	39,500.00
52305	Training Services	-	-	5,000.00	5,000.00
52310	Consulting Services	-	-	50,000.00	50,000.00
52325	Waste Disposal Services	-	-	7,000.00	7,000.00
52425	Volunteer Stipend	174,450.00	203,675.00	368,000.00	368,000.00
52480	Fire Service Contracts	7,279,143.35	7,244,572.05	8,389,167.02	8,389,167.02
52485	Fire Emergency Reimbursement	2,596.12	20,044.47	100,000.00	100,000.00
52490	Other Professional Services	81,237.59	165,105.00	256,183.00	256,183.00
52500	Maintenance - Equipment	189,360.62	178,555.09	78,500.00	78,500.00
52505	Maintenance - Buildings/Improvements	24,591.62	49,289.34	8,000.00	8,000.00
52510	Maintenance - B&I - Public Works Charges	-	-	5,000.00	5,000.00
52520	Maintenance - Vehicles	-	-	45,000.00	45,000.00
52600	Rents and Leases - Equipment	12,184.72	12,994.40	12,600.00	12,600.00
52605	Rents and Leases - Buildings/Land	5,659.52	5,829.23	15,700.00	15,700.00
52700	Insurance - Liability	50,072.00	35,239.00	30,910.00	30,910.00
52705	Insurance - Premiums	-	12,267.00	60,000.00	60,000.00
52710	Insurance - Claims	5,628.00	5,645.00	5,921.00	5,921.00
52800	Communications/Telephone	35,664.80	39,428.06	43,000.00	43,000.00
52820	Printing and Binding	-	-	2,000.00	2,000.00
52900	Training/Conference Expenses	22,020.68	28,271.00	27,000.00	27,000.00
52905	Business Travel/Mileage	41,729.11	992.81	2,000.00	2,000.00
53100	Office Supplies	33,634.35	11,180.59	29,450.00	29,450.00
53105	Office Supplies - Furniture/Fixtures	-	323.23	1,000.00	1,000.00
53110	Freight/Postage	-	1,003.62	1,000.00	1,000.00
53115	Books/Media/Subscriptions	-	3,348.84	5,000.00	5,000.00
53120	Memberships/Certifications	1,785.00	1,712.00	15,000.00	15,000.00
53205	Utilities - Electric	87,366.05	82,777.49	60,000.00	60,000.00
53210	Utilities - Propane	-	-	3,000.00	3,000.00
53215	Utilities - Fire Suppression Systems	-	-	3,500.00	3,500.00

Fund: **2100 - Fire Protection**
 Budget Unit: **21000 - Fire Protection**
 Function: **Public Protection**
 Activity: **Fire Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
53220	Utilities - Water	-	-	18,000.00	18,000.00
53225	Utilities - Sewer	-	-	8,000.00	8,000.00
53250	Fuel	-	13,387.85	75,000.00	75,000.00
53300	Clothing and Personal Supplies	71,835.88	132,760.37	146,000.00	146,000.00
53305	Household Expense	14,789.00	18,973.92	6,000.00	6,000.00
53315	Medical / Laboratory Supplies	26,997.64	35,145.36	38,500.00	38,500.00
53325	Landscaping/Agriculture Supplies	-	-	6,000.00	6,000.00
53330	Janitorial Supplies	-	-	6,000.00	6,000.00
53350	Maintenance Supplies	-	-	10,000.00	10,000.00
53355	Vehicle Repair Supplies	-	-	165,500.00	165,500.00
53400	Minor Equipment/Small Tools	1,966.96	4,967.20	8,000.00	8,000.00
53410	Computer Equipment/Accessories	-	3,249.14	15,000.00	15,000.00
53415	Computer Software/Licensing Fees	-	106,094.20	5,000.00	5,000.00
53600	Special Department Expense	518,896.98	335,839.98	459,500.00	459,500.00
53635	Service Awards	-	-	15,000.00	15,000.00
53650	Business Related Meals/Supplies	934.07	1,190.22	5,000.00	5,000.00
	Services and Supplies	\$ 8,869,022.90	\$ 8,961,616.55	\$ 10,740,903.02	\$ 10,740,903.02
Capital Assets					
55400	Equipment	1,251,414.99	535,238.34	1,060,750.00	1,060,750.00
	Capital Assets	\$ 1,251,414.99	\$ 535,238.34	\$ 1,060,750.00	\$ 1,060,750.00
Other Financing Uses					
56100	Transfers Out	20,175.00	-	-	-
56200	A87 Charges	232,649.00	254,151.00	236,777.00	236,777.00
	Other Financing Uses	\$ 252,824.00	\$ 254,151.00	\$ 236,777.00	\$ 236,777.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **2100 - Fire Protection**
 Budget Unit: **21000 - Fire Protection**
 Function: **Public Protection**
 Activity: **Fire Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
	Total Expenses	\$ 10,492,678.46	\$ 9,928,919.72	\$ 12,265,953.02	\$ 12,265,953.02
	Net Cost	\$ 121,628.94	\$ 177,786.38	\$ 2,060,653.02	\$ 2,060,653.02

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **2100 - Fire Protection**
 Budget Unit: **21010 - Napa Interagency Hazardous Incident Team (NIHIT)**
 Function: **Public Protection**
 Activity: **Fire Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	23.32	16.90	-	-
	Revenue from Use of Money and Property	\$ 23.32	\$ 16.90	\$ -	\$ -
Charges for Services					
46800	Charges for Services	32,358.00	-	-	-
	Charges for Services	\$ 32,358.00	\$ -	\$ -	\$ -
	Total Revenues	\$ 32,381.32	\$ 16.90	\$ -	\$ -
Services and Supplies					
52130	Information Technology Services	-	17.04	-	-
52900	Training/Conference Expenses	-	-	5,000.00	5,000.00
53100	Office Supplies	-	-	1,000.00	1,000.00
53600	Special Department Expense	19,379.43	-	10,000.00	10,000.00
	Services and Supplies	\$ 19,379.43	\$ 17.04	\$ 16,000.00	\$ 16,000.00
	Total Expenses	\$ 19,379.43	\$ 17.04	\$ 16,000.00	\$ 16,000.00
	Net Cost	\$ (13,001.89)	\$ 0.14	\$ 16,000.00	\$ 16,000.00

Fund: **2120 - Wildlife Conservation Commission**
 Budget Unit: **21200 - Wildlife Conservation Commission**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44200	Court Fines	11,544.94	14,324.55	6,000.00	6,000.00
	Fines, Forfeitures, and Penalties	\$ 11,544.94	\$ 14,324.55	\$ 6,000.00	\$ 6,000.00
Revenue from Use of Money and Property					
45100	Interest	1,892.85	1,045.76	1,200.00	1,200.00
	Revenue from Use of Money and Property	\$ 1,892.85	\$ 1,045.76	\$ 1,200.00	\$ 1,200.00
	Total Revenues	\$ 13,437.79	\$ 15,370.31	\$ 7,200.00	\$ 7,200.00
Services and Supplies					
52130	Information Technology Services	-	116.04	-	-
	Services and Supplies	\$ -	\$ 116.04	\$ -	\$ -
Other Charges					
54800	Contributions	100,203.09	40,099.02	50,000.00	50,000.00
	Other Charges	\$ 100,203.09	\$ 40,099.02	\$ 50,000.00	\$ 50,000.00
	Total Expenses	\$ 100,203.09	\$ 40,215.06	\$ 50,000.00	\$ 50,000.00
	Net Cost	\$ 86,765.30	\$ 24,844.75	\$ 42,800.00	\$ 42,800.00

Fund: **2140 - Building**
 Budget Unit: **21400 - Building Inspection**
 Function: **Public Protection**
 Activity: **Protection Inspection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
License, Permits and Franchises					
42300	Construction/Building Permits	1,066,646.59	1,340,649.28	1,300,000.00	1,300,000.00
	License, Permits and Franchises	\$ 1,066,646.59	\$ 1,340,649.28	\$ 1,300,000.00	\$ 1,300,000.00
Revenue from Use of Money and Property					
45100	Interest	4,633.80	4,101.11	4,000.00	4,000.00
	Revenue from Use of Money and Property	\$ 4,633.80	\$ 4,101.11	\$ 4,000.00	\$ 4,000.00
Charges for Services					
46135	Planning and Engineering Services	598,339.17	767,081.60	725,000.00	725,000.00
46215	Investigative Fees	94,468.67	122,829.81	100,000.00	100,000.00
46800	Charges for Services	12,300.23	17,150.90	15,000.00	15,000.00
46900	Interfund Revenue	69,328.00	79,218.72	-	-
	Charges for Services	\$ 774,436.07	\$ 986,281.03	\$ 840,000.00	\$ 840,000.00
	Total Revenues	\$ 1,845,716.46	\$ 2,331,031.42	\$ 2,144,000.00	\$ 2,144,000.00
Salaries and Employee Benefits					
51100	Salaries and Wages	1,073,427.14	1,018,539.61	1,277,241.44	1,277,241.44
51110	Extra Help	-	25,808.23	-	-
51200	401A Employer Contribution	-	-	1,000.00	1,000.00
51205	Cell Phone Allowance	-	35.63	1,140.00	1,140.00
51300	Medicare	15,357.60	14,961.47	18,629.27	18,629.27
51400	Employee Insurance - Premiums	158,588.36	166,395.45	215,672.96	215,672.96
51405	Workers Compensation	6,965.00	8,447.00	9,464.00	9,464.00
51600	Retirement	190,714.66	186,424.44	229,855.49	229,855.49
51605	Other Post Employment Benefits	62,138.00	59,779.76	77,692.00	77,692.00
51999	Salary Savings	-	-	(21,577.00)	(21,577.00)
	Salaries and Employee Benefits	\$ 1,507,190.77	\$ 1,480,391.59	\$ 1,809,118.17	\$ 1,809,118.17

Fund: **2140 - Building**
 Budget Unit: **21400 - Building Inspection**
 Function: **Public Protection**
 Activity: **Protection Inspection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Services and Supplies					
52130	Information Technology Services	147,324.00	150,534.00	147,702.00	147,702.00
52490	Other Professional Services	3,703.61	3,500.00	5,000.00	5,000.00
52600	Rents and Leases - Equipment	8,144.74	8,157.24	15,000.00	15,000.00
52700	Insurance - Liability	5,357.00	3,828.00	5,005.00	5,005.00
52800	Communications/Telephone	6,945.67	6,579.96	7,000.00	7,000.00
52830	Publications and Legal Notices	-	114.90	500.00	500.00
52900	Training/Conference Expenses	7,557.00	560.00	10,000.00	10,000.00
52905	Business Travel/Mileage	44,351.63	42,530.92	50,000.00	50,000.00
53100	Office Supplies	8,576.30	6,510.82	10,000.00	10,000.00
53115	Books/Media/Subscriptions	1,642.79	670.77	3,000.00	3,000.00
53120	Memberships/Certifications	1,854.00	1,944.00	3,000.00	3,000.00
53410	Computer Equipment/Accessories	-	2,669.92	5,000.00	5,000.00
	Services and Supplies	\$ 235,456.74	\$ 227,600.53	\$ 261,207.00	\$ 261,207.00
Other Charges					
54900	Interfund Expenditures	272,800.00	230,441.68	-	-
	Other Charges	\$ 272,800.00	\$ 230,441.68	\$ -	\$ -
Other Financing Uses					
56100	Transfers Out	-	-	20,000.00	20,000.00
56200	A87 Charges	50,420.00	93,159.00	124,878.00	124,878.00
	Other Financing Uses	\$ 50,420.00	\$ 93,159.00	\$ 144,878.00	\$ 144,878.00
	Total Expenses	\$ 2,065,867.51	\$ 2,031,592.80	\$ 2,215,203.17	\$ 2,215,203.17
	Net Cost	\$ 220,151.05	\$ (299,438.62)	\$ 71,203.17	\$ 71,203.17

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **2140 - Building**
 Budget Unit: **21410 - Building Code Enforcement**
 Function: **Public Protection**
 Activity: **Protection Inspection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44200	Court Fines	-	17,433.92	-	-
	Fines, Forfeitures, and Penalties	\$ -	\$ 17,433.92	\$ -	\$ -
Revenue from Use of Money and Property					
45100	Interest	1,399.15	1,108.70	1,000.00	1,000.00
	Revenue from Use of Money and Property	\$ 1,399.15	\$ 1,108.70	\$ 1,000.00	\$ 1,000.00
	Total Revenues	\$ 1,399.15	\$ 18,542.62	\$ 1,000.00	\$ 1,000.00
Services and Supplies					
52490	Other Professional Services	20,727.76	-	50,000.00	50,000.00
	Services and Supplies	\$ 20,727.76	\$ -	\$ 50,000.00	\$ 50,000.00
	Total Expenses	\$ 20,727.76	\$ -	\$ 50,000.00	\$ 50,000.00
	Net Cost	\$ 19,328.61	\$ (18,542.62)	\$ 49,000.00	\$ 49,000.00

Fund: **2160 - Child Support Services**
 Budget Unit: **21600 - Child Support Services**
 Function: **Public Protection**
 Activity: **Judicial**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43200	State - Public Assistance Administration	-	1,258,889.00	1,401,664.00	1,401,664.00
43205	State - Public Assistance Programs	1,242,926.28	58,982.72	-	-
43800	Federal - Public Assistance Administration	2,807,943.00	2,806,026.00	2,720,878.00	2,720,878.00
	Intergovernmental Revenues	\$ 4,050,869.28	\$ 4,123,897.72	\$ 4,122,542.00	\$ 4,122,542.00
Revenue from Use of Money and Property					
45100	Interest	2,108.68	1,828.34	2,500.00	2,500.00
	Revenue from Use of Money and Property	\$ 2,108.68	\$ 1,828.34	\$ 2,500.00	\$ 2,500.00
Charges for Services					
46900	Interfund Revenue	-	-	-	-
	Charges for Services	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues					
47100	Sales - Taxable	-	206.30	-	-
47900	Miscellaneous	-	1,393.92	-	-
	Miscellaneous Revenues	\$ -	\$ 1,600.22	\$ -	\$ -
Other Financing Sources					
48200	Transfers-In	65,000.00	8,597.00	-	-
	Other Financing Sources	\$ 65,000.00	\$ 8,597.00	\$ -	\$ -
	Total Revenues	\$ 4,117,977.96	\$ 4,135,923.28	\$ 4,125,042.00	\$ 4,125,042.00
Salaries and Employee Benefits					
51100	Salaries and Wages	2,248,146.08	2,156,294.36	2,224,052.80	2,224,052.80
51110	Extra Help	48,845.72	46,428.17	47,870.00	47,870.00
51115	Overtime	56,179.31	46,722.81	-	-

Fund: **2160 - Child Support Services**
 Budget Unit: **21600 - Child Support Services**
 Function: **Public Protection**
 Activity: **Judicial**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
51200	401A Employer Contribution	2,335.00	1,567.00	4,000.00	4,000.00
51205	Cell Phone Allowance	6,145.50	5,983.00	6,120.00	6,120.00
51300	Medicare	32,885.68	32,015.20	32,337.51	32,337.51
51400	Employee Insurance - Premiums	435,281.31	450,458.89	477,468.56	477,468.56
51405	Workers Compensation	29,334.00	38,416.00	44,070.00	44,070.00
51600	Retirement	393,249.61	393,556.00	407,603.53	407,603.53
51605	Other Post Employment Benefits	138,897.00	145,713.12	174,808.00	174,808.00
	Salaries and Employee Benefits	\$ 3,391,299.22	\$ 3,317,154.55	\$ 3,419,024.52	\$ 3,419,024.52
	Services and Supplies				
52130	Information Technology Services	259,625.04	272,475.00	285,002.00	285,002.00
52140	Legal Services	6,995.90	6,016.63	45,000.00	45,000.00
52215	Research/Investigative Services	13,697.77	17,000.00	7,000.00	7,000.00
52220	Medical / Laboratory Services	4,636.00	3,154.00	6,000.00	6,000.00
52325	Waste Disposal Services	-	-	1,000.00	1,000.00
52490	Other Professional Services	55,725.36	57,695.80	8,000.00	8,000.00
52500	Maintenance - Equipment	103.08	333.84	100.00	100.00
52600	Rents and Leases - Equipment	15,886.53	14,182.80	14,500.00	14,500.00
52700	Insurance - Liability	5,388.00	4,105.00	11,264.00	11,264.00
52800	Communications/Telephone	7,708.26	4,779.59	7,000.00	7,000.00
52825	Bank Charges	62,425.51	100.00	-	-
52830	Publications and Legal Notices	14,355.95	12,330.70	-	-
52900	Training/Conference Expenses	35,847.40	18,006.46	18,000.00	18,000.00
52905	Business Travel/Mileage	2,730.08	3,666.66	4,000.00	4,000.00
53100	Office Supplies	123,704.17	50,137.60	22,582.00	22,582.00
53110	Freight/Postage	21,315.11	16,016.03	25,000.00	25,000.00
53115	Books/Media/Subscriptions	-	-	16,688.00	16,688.00
53120	Memberships/Certifications	1,840.00	11,178.85	14,742.00	14,742.00
53665	Wellness Reimbursement	1,764.00	1,411.20	1,500.00	1,500.00
	Services and Supplies	\$ 633,748.16	\$ 492,590.16	\$ 487,378.00	\$ 487,378.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **2160 - Child Support Services**
 Budget Unit: **21600 - Child Support Services**
 Function: **Public Protection**
 Activity: **Judicial**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Other Charges					
54410	Penalties and Fines	-	8,597.00	-	-
	Other Charges	\$ -	\$ 4,661.99	\$ -	\$ -
Other Financing Uses					
56200	A87 Charges	182,816.00	174,767.00	218,639.00	218,639.00
	Other Financing Uses	\$ 182,816.00	\$ 174,767.00	\$ 218,639.00	\$ 218,639.00
	Total Expenses	\$ 4,207,863.38	\$ 3,989,173.70	\$ 4,125,041.52	\$ 4,125,041.52
	Net Cost	\$ 89,885.41	\$ (146,749.58)	\$ (0.48)	\$ (0.48)

Fund: **2180 - Zone-1 Garbage**
 Budget Unit: **21800 - Zone-1 Garbage**
 Function: **Health and Sanitation**
 Activity: **Sanitation**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
License, Permits and Franchises					
42710	Franchise Fees - Garbage Collection	362,733.27	324,861.20	326,400.00	326,400.00
	License, Permits and Franchises	\$ 362,733.27	\$ 324,861.20	\$ 326,400.00	\$ 326,400.00
Revenue from Use of Money and Property					
45100	Interest	10,856.11	9,292.05	10,000.00	10,000.00
	Revenue from Use of Money and Property	\$ 10,856.11	\$ 9,292.05	\$ 10,000.00	\$ 10,000.00
Miscellaneous Revenues					
47900	Miscellaneous	-	1,687.00	60,000.00	60,000.00
	Miscellaneous Revenues	\$ -	\$ 1,687.00	\$ 60,000.00	\$ 60,000.00
	Total Revenues	\$ 373,589.38	\$ 335,840.25	\$ 396,400.00	\$ 396,400.00
Services and Supplies					
52305	Training Services	-	114.01	3,000.00	3,000.00
52310	Consulting Services	-	42,037.50	100,000.00	100,000.00
52810	Advertising/Marketing	-	13,502.63	15,000.00	15,000.00
52820	Printing and Binding	-	3,494.44	6,000.00	6,000.00
52905	Business Travel/Mileage	-	549.00	1,000.00	1,000.00
53600	Special Department Expense	27,174.71	21,192.14	25,000.00	25,000.00
	Services and Supplies	\$ 27,174.71	\$ 80,889.72	\$ 150,000.00	\$ 150,000.00
Other Financing Uses					
56100	Transfers Out	-	171,000.00	175,000.00	175,000.00
56200	A87 Charges	3,459.00	1,719.00	-	-
	Other Financing Uses	\$ 3,459.00	\$ 172,719.00	\$ 175,000.00	\$ 175,000.00

Special Items

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **2180 - Zone-1 Garbage**
 Budget Unit: **21800 - Zone-1 Garbage**
 Function: **Health and Sanitation**
 Activity: **Sanitation**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
57900	Intrafund Expenditures	180,804.26	190,629.01	226,500.00	226,500.00
	Special Items	\$ 180,804.26	\$ 190,629.01	\$ 226,500.00	\$ 226,500.00
	Total Expenses	\$ 211,437.97	\$ 444,237.73	\$ 551,500.00	\$ 551,500.00
	Net Cost	\$ (162,151.41)	\$ 108,397.48	\$ 155,100.00	\$ 155,100.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **3000 - Capital Improvement Project Fund**
 Budget Unit: **30000 - Accumulated Capital Outlay**
 Function: **General**
 Activity: **Plant Acquisition**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	-	-	250,000.00	250,000.00
	Revenue from Use of Money and Property	\$ -	\$ -	\$ 250,000.00	\$ 250,000.00
<hr/>					
	Total Revenues	\$ -	\$ -	\$ 250,000.00	\$ 250,000.00
Other Financing Uses					
56100	Transfers Out	-	-	27,846,386.00	28,846,386.00
56500	Long Term Loan	-	-	1,500,000.00	1,500,000.00
	Other Financing Uses	\$ -	\$ -	\$ 29,346,386.00	\$ 30,346,386.00
<hr/>					
	Total Expenses	\$ -	\$ -	\$ 29,346,386.00	\$ 30,346,386.00
<hr/>					
	Net Cost	\$ -	\$ -	\$ 29,096,386.00	\$ 30,096,386.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1070**
 Budget Unit: **16000 - Accumulated Capital Outlay (historical)**
 Function: **General**
 Activity: **Plant Acquisition**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	181,694.86	245,777.93	-	-
	Revenue from Use of Money and Property	\$ 181,694.86	\$ 245,777.93	\$ -	\$ -
Other Financing Sources					
48200	Transfers-In	14,262,767.00	2,147,622.75	-	-
48210	Transfers-In from General Fund	-	715,874.25	-	-
	Other Financing Sources	\$ 14,262,767.00	\$ 2,863,497.00	\$ -	\$ -
	Total Revenues	\$ 14,444,461.86	\$ 3,109,274.93	\$ -	\$ -
Other Charges					
54890	Short Term Loan	-	-	-	-
	Other Charges	\$ -	\$ -	\$ -	\$ -
Other Financing Uses					
56100	Transfers Out	152,465.35	1,457,663.42	-	-
	Other Financing Uses	\$ 152,465.35	\$ 1,457,663.42	\$ -	\$ -
	Total Expenses	\$ 152,465.35	\$ 1,457,663.42	\$ -	\$ -
	Net Cost	\$ (14,291,996.51)	\$ (1,651,611.51)	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: 3000 - Capital Improvement Project Fund
 Budget Unit: 30005 - General Government Capital Improvement Projects
 Function: General
 Activity: Plant Acquisition

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	-	-	-	-
	Revenue from Use of Money and Property	\$ -	\$ -	\$ -	\$ -
Other Financing Sources					
48200	Transfers-In	-	-	27,953,621.00	27,953,621.00
48210	Transfers-In from General Fund	-	-	3,619,857.00	3,619,857.00
	Other Financing Sources	\$ -	\$ -	\$ 31,573,478.00	\$ 31,573,478.00
	Total Revenues	\$ -	\$ -	\$ 31,573,478.00	\$ 31,573,478.00
Services and Supplies					
52145	Engineer Services	-	-	687,543.00	687,543.00
52310	Consulting Services	-	-	969,922.00	969,922.00
52360	Construction Services	-	-	26,260,767.00	26,260,767.00
52365	Architect Services	-	-	3,077,346.00	3,077,346.00
52490	Other Professional Services	-	-	-	-
52830	Publications and Legal Notices	-	-	6,000.00	6,000.00
52840	Permits/License Fees	-	-	50,000.00	50,000.00
53105	Office Supplies - Furniture/Fixtures	-	-	521,900.00	521,900.00
	Services and Supplies	\$ -	\$ -	\$ 31,573,478.00	\$ 31,573,478.00
Capital Assets					
55300	Buildings and Improvements	-	-	-	-
	Capital Assets	\$ -	\$ -	\$ -	\$ -
	Total Expenses	\$ -	\$ -	\$ 31,573,478.00	\$ 31,573,478.00
	Net Cost	\$ -	\$ -	\$ -	\$ -

Fund: **1000**
 Budget Unit: **16000 - General Government Capital Improvement Projects (historical)**
 Function: **General**
 Activity: **Plant Acquisition**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43425	State - Dept of Water Resources	478,221.49	20,802.40	-	-
43790	State - Other Funding	-	395,935.35	-	-
43890	Federal - Other Funding	-	460,735.12	-	-
43950	Other - Governmental Agencies	4,104,718.38	4,563,799.77	-	-
43	Intergovernmental Revenues	\$ 4,582,939.87	\$ 5,441,272.64	\$ -	\$ -
Charges for Services					
46800	Charges for Services	-	39,960.00	-	-
46	Charges for Services	\$ -	\$ 39,960.00	\$ -	\$ -
Miscellaneous Revenues					
47900	Miscellaneous	11,972.29	-	-	-
47	Miscellaneous Revenues	\$ 11,972.29	\$ -	\$ -	\$ -
Other Financing Sources					
48200	Transfers-In	456,995.67	417,736.26	-	-
48	Other Financing Sources	\$ 456,995.67	\$ 417,736.26	\$ -	\$ -
Total Revenues		\$ 5,051,907.83	\$ 5,898,968.90	\$ -	\$ -
Services and Supplies					
52130	Information Technology Services	5,421.00	7,325.04	-	-
52145	Engineer Services	92,625.91	76,938.43	-	-
52200	Feasibility Study	357,702.81	487,047.54	-	-
52505	Maintenance - Buildings/Improvements	1,098,831.20	1,835,217.43	-	-
52525	Maintenance - Infrastructure/Land	3,463,452.91	1,141,096.82	-	-
52700	Insurance - Liability	3,099.00	4,805.00	-	-
52	Services and Supplies	\$ 5,021,132.83	\$ 3,552,430.26	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1000**
 Budget Unit: **16000 - General Government Capital Improvement Projects (historical)**
 Function: **General**
 Activity: **Plant Acquisition**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Capital Assets					
55300	Buildings and Improvements	690,838.89	752,112.46	-	-
55	Capital Assets	\$ 690,838.89	\$ 752,112.46	\$ -	\$ -
Total Expenses		\$ 5,711,971.72	\$ 4,304,542.72	\$ -	\$ -
Net Cost		\$ 660,063.89	\$ (1,594,426.18)	\$ -	\$ -

Fund: **1005**
 Budget Unit: **16010 - ARRA Rutherford Reaches 1 & 2 (historical)**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43700	State - Stimulus/ARRA	523,798.01	43,936.88	-	-
43	Intergovernmental Revenues	\$ 523,798.01	\$ 43,936.88	\$ -	\$ -
Total Revenues		\$ 523,798.01	\$ 43,936.88	\$ -	\$ -
Services and Supplies					
52525	Maintenance - Infrastructure/Land	523,844.00	-	-	-
52	Services and Supplies	\$ 523,844.00	\$ -	\$ -	\$ -
Total Expenses		\$ 523,844.00	\$ -	\$ -	\$ -
Net Cost		\$ 45.99	\$ (43,936.88)	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **1140**
 Budget Unit: **11500 - Homeless Shelter (historical)**
 Function: **General**
 Activity: **Plant Acquisition**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	759.95	638.66	-	-
45	Revenue from Use of Money and Property	\$ 759.95	\$ 638.66	\$ -	\$ -
Total Revenues		\$ 759.95	\$ 638.66	\$ -	\$ -
Total Expenses		\$ -	\$ -	\$ -	\$ -
Net Cost		\$ (759.95)	\$ (638.66)	\$ -	\$ -

Fund: **1140**
 Budget Unit: **11550 - HHS Construction (historical)**
 Function: **General**
 Activity: **Plant Acquisition**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	(0.40)	(668.31)	-	-
45	Revenue from Use of Money and Property	\$ (0.40)	\$ (668.31)	\$ -	\$ -
Other Financing Sources					
48200	Transfers-In	21,768.35	944,005.42	-	-
48	Other Financing Sources	\$ 21,768.35	\$ 944,005.42	\$ -	\$ -
Total Revenues		\$ 21,767.95	\$ 943,337.11	\$ -	\$ -
Services and Supplies					
52145	Engineer Services	1,107.40	65,937.75	-	-
52310	Consulting Services	19,156.95	883,067.67	-	-
52490	Other Professional Services	1,504.00	-	-	-
52	Services and Supplies	\$ 21,768.35	\$ 949,005.42	\$ -	\$ -
Total Expenses		\$ 21,768.35	\$ 949,005.42	\$ -	\$ -
Net Cost		\$ 0.40	\$ 5,668.31	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **3000 - Capital Improvement Project Fund**
 Budget Unit: **30015 - Criminal Justice Facility Construction**
 Function: **General**
 Activity: **Plant Acquisition**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44200	Court Fines	-	-	95,000.00	95,000.00
44310	Parking Fines/Penalties	-	-	9,000.00	9,000.00
	Fines, Forfeitures, and Penalties	\$ -	\$ -	\$ 104,000.00	\$ 104,000.00
Revenue from Use of Money and Property					
45100	Interest	-	-	5,600.00	5,600.00
	Revenue from Use of Money and Property	\$ -	\$ -	\$ 5,600.00	\$ 5,600.00
	Total Revenues	\$ -	\$ -	\$ 109,600.00	\$ 109,600.00
Other Financing Uses					
56190	Transfers Out - Debt Service	-	-	56,293.00	56,293.00
	Other Financing Uses	\$ -	\$ -	\$ 56,293.00	\$ 56,293.00
	Total Expenses	\$ -	\$ -	\$ 56,293.00	\$ 56,293.00
	Net Cost	\$ -	\$ -	\$ (53,307.00)	\$ (53,307.00)

Fund: **1050**
 Budget Unit: **27500 - Criminal Justice Facility Construction (historical)**
 Function: **General**
 Activity: **Plant Acquisition**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44200	Court Fines	111,343.84	99,938.82	-	-
44310	Parking Fines/Penalties	12,380.75	11,581.50	-	-
	Fines, Forfeitures, and Penalties	\$ 123,724.59	\$ 111,520.32	\$ -	\$ -
Revenue from Use of Money and Property					
45100	Interest	7,840.07	7,004.59	-	-
	Revenue from Use of Money and Property	\$ 7,840.07	\$ 7,004.59	\$ -	\$ -
	Total Revenues	\$ 131,564.66	\$ 118,524.91	\$ -	\$ -
Services and Supplies					
52130	Information Technology Services	114.00	84.96	-	-
	Services and Supplies	\$ 114.00	\$ 84.96	\$ -	\$ -
Other Financing Uses					
56190	Transfers Out - Debt Service	56,891.99	56,490.47	-	-
56200	A87 Charges	235.00	246.00	-	-
	Other Financing Uses	\$ 57,126.99	\$ 56,736.47	\$ -	\$ -
	Total Expenses	\$ 57,240.99	\$ 56,821.43	\$ -	\$ -
	Net Cost	\$ (74,323.67)	\$ (61,703.48)	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **3000 - Capital Improvement Project Fund**
 Budget Unit: **30025 - Courthouse Fund**
 Function: **General**
 Activity: **Plant Acquisition**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44200	Court Fines	-	-	360,000.00	360,000.00
44310	Parking Fines/Penalties	-	-	14,000.00	14,000.00
	Fines, Forfeitures, and Penalties	\$ -	\$ -	\$ 374,000.00	\$ 374,000.00
Revenue from Use of Money and Property					
45100	Interest	-	-	16,000.00	16,000.00
	Revenue from Use of Money and Property	\$ -	\$ -	\$ 16,000.00	\$ 16,000.00
	Total Revenues	\$ -	\$ -	\$ 390,000.00	\$ 390,000.00
Other Financing Uses					
56190	Transfers Out - Debt Service	-	-	234,091.00	234,091.00
	Other Financing Uses	\$ -	\$ -	\$ 234,091.00	\$ 234,091.00
	Total Expenses	\$ -	\$ -	\$ 234,091.00	\$ 234,091.00
	Net Cost	\$ -	\$ -	(155,909.00)	(155,909.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: 1060
 Budget Unit: 16000 - Courthouse Fund (historical)
 Function: General
 Activity: Plant Acquisition

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44200	Court Fines	428,490.79	386,894.63	-	-
44310	Parking Fines/Penalties	11,128.25	11,581.50	-	-
	Fines, Forfeitures, and Penalties	\$ 439,619.04	\$ 398,476.13	\$ -	\$ -
Revenue from Use of Money and Property					
45100	Interest	12,891.69	12,080.35	-	-
	Revenue from Use of Money and Property	\$ 12,891.69	\$ 12,080.35	\$ -	\$ -
	Total Revenues	\$ 452,510.73	\$ 410,556.48	\$ -	\$ -
Other Financing Uses					
56190	Transfers Out - Debt Service	233,978.79	233,961.94	-	-
	Other Financing Uses	\$ 233,978.79	\$ 233,961.94	\$ -	\$ -
	Total Expenses	\$ 233,978.79	\$ 233,961.94	\$ -	\$ -
	Net Cost	\$ (218,531.94)	\$ (176,594.54)	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year 2013

Fund: **3500 - Debt Service Fund**
 Budget Unit: **35000 - Debt Service**
 Function: **Debt Service**
 Activity: **Retirement of Long Term Debt**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	-	56.68	-	-
45105	Interest - Cash with Fiscal Agents	32.27	-	-	-
Revenue from Use of Money and Property		\$ 32.27	\$ 56.68	\$ -	\$ -
Miscellaneous Revenues					
47900	Miscellaneous	-	0.01	-	-
Miscellaneous Revenues		\$ -	\$ 0.01	\$ -	\$ -
Other Financing Sources					
48200	Transfers-In	3,646,200.25	3,635,437.53	1,186,242.00	1,186,242.00
48210	Transfers-In from General Fund	-	-	2,726,747.00	2,726,747.00
48500	Long Term Debt Proceeds	-	20,225,000.00	-	-
48900	Other Financing Sources	-	3,249,340.35	-	-
Other Financing Sources		\$ 3,646,200.25	\$ 27,109,777.88	\$ 3,912,989.00	\$ 3,912,989.00
Total Revenues		\$ 3,646,232.52	\$ 27,109,834.57	\$ 3,912,989.00	\$ 3,912,989.00
Services and Supplies					
Other Charges					
54100	Principal on Bonds/COP	2,545,000.00	24,485,000.00	2,730,000.00	2,730,000.00
54310	Interest on Bonds/COP	1,355,637.52	1,296,006.36	1,162,989.00	1,162,989.00
54320	Administration - Bonds/COP	7,545.00	560,091.49	20,000.00	20,000.00
Other Charges		\$ 3,908,182.52	\$ 26,341,097.85	\$ 3,912,989.00	\$ 3,912,989.00
Total Expenses		\$ 3,908,182.52	\$ 26,341,097.85	\$ 3,912,989.00	\$ 3,912,989.00
Net Cost		\$ 261,950.00	\$ (768,736.72)	\$ -	\$ -

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County Budgets

**Non-operating
Special Revenue Funds**

County of Napa
 Governmental Funds Summary
 Fiscal Year 2012-2013

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2012	Decreases to Obligated Fund Balance	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balance	Total Financing Uses
1	2	3	4	5	6	7	8

Special Revenue Funds Non- Operating

General Government

2400 - Housing Rehabilitation Repayment	\$ 430,914	\$ -	\$ 5,200	\$ 436,114	\$ -	\$ 436,114	\$ 436,114
2400 - State/County Prop Tax Admin-AB818	292,487	-	5,000	297,487	-	297,487	297,487
2150 - Public Television Educational & Govt	64,730	-	31,624	96,354	10,000	86,354	96,354

Public Protection

2420 - Asset Forfeitures-DA	123,940	-	45,870	169,810	45,000	124,810	169,810
2420 - Prop 64 Civil Penalties	1,071,065	-	359,000	1,430,065	512,295	917,770	1,430,065
2420 - Hazardous Waste Enforcement	9,269	-	12,160	21,429	20,000	1,429	21,429
2420 - \$1 Vehicle Registration Assessment	244,322	-	102,000	346,322	100,000	246,322	346,322
2420 - Consumer Fraud	139,793	-	25,820	165,613	20,000	145,613	165,613
2420 - Civil Equipment	174,878	-	21,000	195,878	-	195,878	195,878
2420 - Fingerprint ID Fund	518,054	-	133,800	651,854	44,000	607,854	651,854
2420 - D.A.R.E.	2,940	-	60	3,000	3,000	-	3,000
2420 - Asset Forfeiture-Sheriff	405,160	-	28,000	433,160	-	433,160	433,160
2420 - Debtor Assessment Fee	274,796	-	32,000	306,796	9,792	297,004	306,796
2420 - CLEEP Law Enforcement Program	87,335	-	770	88,105	-	88,105	88,105
2420 - Rabies Eradication & Control	13,723	-	300	14,023	-	14,023	14,023
2420 - Muni Court Auto Warrant	287,134	-	8,300	295,434	-	295,434	295,434
2420 - Drug Enforcement Agency	68,772	-	50,300	119,072	50,000	69,072	119,072
2420 - Indigent Burial	37,264	-	3,275	40,539	1,654	38,885	40,539
2420 - COPS Juvenile Justice-Even Years	-	-	-	-	-	-	-
2420 - COPS Juvenile Justice-Odd Years	-	-	-	-	-	-	-

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2012	Decreases to Obligated Fund Balance	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balance	Total Financing Uses
1	2	3	4	5	6	7	8

Special Revenue Funds Non- Operating

General Government

2400 - Housing Rehabilitation Repayment	\$ 430,914	\$ -	\$ 5,200	\$ 436,114	\$ -	\$ 436,114	\$ 436,114
2400 - State/County Prop Tax Admin-AB818	292,487	-	5,000	297,487	-	297,487	297,487
2150 - Public Television Educational & Govt	64,730	-	31,624	96,354	10,000	86,354	96,354

Public Protection

2420 - Asset Forfeitures-DA	123,940	-	45,870	169,810	45,000	124,810	169,810
2420 - Prop 64 Civil Penalties	1,071,065	-	359,000	1,430,065	512,295	917,770	1,430,065
2420 - Hazardous Waste Enforcement	9,269	-	12,160	21,429	20,000	1,429	21,429
2420 - \$1 Vehicle Registration Assessment	244,322	-	102,000	346,322	100,000	246,322	346,322
2420 - Consumer Fraud	139,793	-	25,820	165,613	20,000	145,613	165,613
2420 - Civil Equipment	174,878	-	21,000	195,878	-	195,878	195,878
2420 - Fingerprint ID Fund	518,054	-	133,800	651,854	44,000	607,854	651,854
2420 - D.A.R.E.	2,940	-	60	3,000	3,000	-	3,000
2420 - Asset Forfeiture-Sheriff	405,160	-	28,000	433,160	-	433,160	433,160
2420 - Debtor Assessment Fee	274,796	-	32,000	306,796	9,792	297,004	306,796
2420 - CLEEP Law Enforcement Program	87,335	-	770	88,105	-	88,105	88,105
2420 - Rabies Eradication & Control	13,723	-	300	14,023	-	14,023	14,023
2420 - Muni Court Auto Warrant	287,134	-	8,300	295,434	-	295,434	295,434
2420 - Drug Enforcement Agency	68,772	-	50,300	119,072	50,000	69,072	119,072
2420 - Indigent Burial	37,264	-	3,275	40,539	1,654	38,885	40,539
2420 - COPS Juvenile Justice-Even Years	-	-	-	-	-	-	-
2420 - COPS Juvenile Justice-Odd Years	-	-	-	-	-	-	-

County of Napa
 Governmental Funds Summary
 Fiscal Year 2012-2013

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2012	Decreases to Obligated Fund Balance	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balance	Total Financing Uses
1	2	3	4	5	6	7	8

Special Revenue Funds Non- Operating

Public Protection-continued

2420 - Judge Blankenburg Youth	1,128	-	100	1,228	1,000	228	1,228
2420 - Asset Forfeiture-Probation	190	-	6,000	6,190	6,000	190	6,190
2420 - Chamberlain High	8,784	-	3,500	12,284	3,500	8,784	12,284
2420 - Community Corrections Performance Incer	220,279	-	200,000	420,279	339,744	80,535	420,279
2420 - Weights & Measures	32,795	-	10,500	43,295	10,000	33,295	43,295
2420 - Micrographics	566,057	-	45,000	611,057	19,200	591,857	611,057
2420 - Modernization	2,394,773	-	165,000	2,559,773	34,165	2,525,608	2,559,773
2420 - Vital & Health Statistics-Clerk	107,160	-	16,000	123,160	40,400	82,760	123,160
2420 - Social Security Truncation Fees	7,400	-	30,600	38,000	38,000	-	38,000
2420 - Electronic Document Recording	43,567	-	30,100	73,667	30,000	43,667	73,667
2420 - Seismic Education/Data Utilization	22,469	-	1,350	23,819	-	23,819	23,819
2420 - Telecommunications	109,491	-	800	110,291	-	110,291	110,291

Public Ways & Facilities

2440 - Mitigation-Airport Industrial Area	2,473,186	-	1,520,000	3,993,186	3,967,693	25,493	3,993,186
2440 - Mitigation-American Canyon Area	96,308	-	1,001	97,309	-	97,309	97,309

Health & Sanitation

2460 - AIDS Education-HS11350	41,035	-	2,050	43,085	30,000	13,085	43,085
2460 - Local Public Health Bioterrorism	89,356	-	241,965	331,321	241,365	89,956	331,321
2460 - Emergency Medical Services	233,719	-	466,000	699,719	512,510	187,209	699,719
2460 - Vital & Health Statistics-Health	40,783	-	14,550	55,333	40,353	14,980	55,333

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2012	Decreases to Obligated Fund Balance	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balance	Total Financing Uses
1	2	3	4	5	6	7	8

Special Revenue Funds Non- Operating

Health & Sanitation - continued

2460 - HRSA-Health Resources & Services	1,421	-	204,387	205,808	204,187	1,621	205,808
2460 - CDC-Public Health Emerg. Response	703	-	-	703	-	703	703
2460 - Hospital Prep - H1N1	813	-	-	813	-	813	813
2460 - Managed Care	1,535,886	-	578,760	2,114,646	568,760	1,545,886	2,114,646
2460 - MHSA Planning Expenses	4,806,996	-	4,013,720	8,820,716	5,615,499	3,205,217	8,820,716
2460 - Alcohol Abuse Education & Prevention	41,054	-	50,500	91,554	50,000	41,554	91,554
2460 - Drug Fees-HS11372.7	34,818	-	7,500	42,318	27,000	15,318	42,318
2460 - Tobacco Control	2,692	-	150,500	153,192	150,000	3,192	153,192
2460 - Hazardous Waste Enforcement	300,718	-	30,000	330,718	30,000	300,718	330,718

Public Assistance

2480 - County Children Fund	25,538	-	45,514	71,052	40,000	31,052	71,052
2480 - Clerk Domestic Violence	115	-	34,025	34,140	34,000	140	34,140
2480 - SB163 Wraparound	427,095	-	901,500	1,328,595	893,972	434,623	1,328,595
2480 - Title IV-E	140,591	-	700,851	841,442	700,851	140,591	841,442

Realignment 2011

2500 - Local Law Enforcement Services	-	-	2,085,594	2,085,594	2,052,747	32,847	2,085,594
2500 - Local Community Corrections	724,797	-	2,101,834	2,826,631	833,643	1,992,988	2,826,631
2500 - District Attorney	-	-	37,706	37,706	37,706	-	37,706
2500 - Public Defender	-	-	37,706	37,706	37,706	-	37,706
2500 - Trial Court Security	-	-	1,617,467	1,617,467	1,617,467	-	1,617,467

County of Napa
 Governmental Funds Summary
 Fiscal Year 2012-2013

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2012	Decreases to Obligated Fund Balance	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balance	Total Financing Uses
1	2	3	4	5	6	7	8

Special Revenue Funds Non- Operating

Realignment 2011 - continued

2500 - Youthful Offender Block Grant	4,061,610	-	427,387	4,488,997	564,774	3,924,223	4,488,997
2500 - Community Mental Health	-	-	5,674,150	5,674,150	5,674,150	-	5,674,150
2500 - Drug Court	-	-	198,443	198,443	198,443	-	198,443
2500 - Non-Drug Medi-CAL Substance Abuse	-	-	142,977	142,977	142,977	-	142,977
2500 - Drug Medi-CAL	-	-	133,500	133,500	133,500	-	133,500
2500 - Child Abuse Prevention	-	-	81,308	81,308	81,308	-	81,308
2500 - Child Welfare Services	-	-	1,892,530	1,892,530	1,892,530	-	1,892,530
2500 - Foster Care Admin	-	-	67,797	67,797	67,797	-	67,797
2500 - Foster Care Assistance	-	-	1,767,636	1,767,636	1,767,636	-	1,767,636
2500 - Adoptions Admin	-	-	215,893	215,893	125,000	90,893	215,893
2500 - Adoptions Assistance	-	-	609,821	609,821	609,821	-	609,821
2500 - Adult Protective Services	-	-	218,419	218,419	218,419	-	218,419

Total Special Revenue Funds Non-Operating	\$ 22,839,903	\$ -	\$ 27,646,420	\$ 50,486,323	\$ 30,499,564	\$ 19,986,759	\$ 50,486,323
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County of Napa
 Fund Balance - Governmental Funds
 Fiscal Year 2012-2013

Fund Name	Total Fund Balance June 30, 2012	Less: Obligated Fund Balance			Fund Balance Available June 30, 2012
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6

Special Revenue Funds Non- Operating

General Government

2400 - Housing Rehabilitation Repayment	\$ 430,914	\$ -	\$ -	\$ -	\$ 430,914
2400 - State/County Prop Tax Admin-AB818	292,487	-	-	-	292,487
2150 - Public Television Educational & Govt	64,730	-	-	-	64,730

Public Protection

2420 - Asset Forfeitures-DA	123,940	-	-	-	123,940
2420 - Prop 64 Civil Penalties	1,071,065	-	-	-	1,071,065
2420 - Hazardous Waste Enforcement	9,269	-	-	-	9,269
2420 - \$1 Vehicle Registration Assessment	244,322	-	-	-	244,322
2420 - Consumer Fraud	139,793	-	-	-	139,793
2420 - Civil Equipment	174,878	-	-	-	174,878
2420 - Fingerprint ID Fund	518,054	-	-	-	518,054
2420 - D.A.R.E.	2,940	-	-	-	2,940
2420 - Asset Forfeiture-Sheriff	405,160	-	-	-	405,160
2420 - Debtor Assessment Fee	274,796	-	-	-	274,796
2420 - CLEEP Law Enforcement Program	87,335	-	-	-	87,335
2420 - Rabies Eradication & Control	13,723	-	-	-	13,723
2420 - Muni Court Auto Warrant	287,134	-	-	-	287,134
2420 - Drug Enforcement Agency	68,772	-	-	-	68,772
2420 - Indigent Burial	37,264	-	-	-	37,264
2420 - COPS Juvenile Justice-Even Years	-	-	-	-	-
2420 - COPS Juvenile Justice-Odd Years	-	-	-	-	-

Fund Name	Total Fund Balance June 30, 2012	Less: Obligated Fund Balance			Fund Balance Available June 30, 2012
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6

Special Revenue Funds Non- Operating

Public Protection-continued

2420 - Judge Blankenburg Youth	1,128	-	-	-	1,128
2420 - Asset Forfeiture-Probation	190	-	-	-	190
2420 - Chamberlain High	8,784	-	-	-	8,784
2420 - Community Corrections Performance Incentive	220,279	-	-	-	220,279
2420 - Weights & Measures	32,795	-	-	-	32,795
2420 - Micrographics	566,057	-	-	-	566,057
2420 - Modernization	2,394,773	-	-	-	2,394,773
2420 - Vital & Health Statistics-Clerk	107,160	-	-	-	107,160
2420 - Social Security Truncation Fees	7,400	-	-	-	7,400
2420 - Electronic Document Recording	43,567	-	-	-	43,567
2420 - Seismic Education/Data Utilization	22,469	-	-	-	22,469
2420 - Telecommunications	109,491	-	-	-	109,491

Public Ways & Facilities

2440 - Mitigation-Airport Industrial Area	2,473,186	-	-	-	2,473,186
2440 - Mitigation-American Canyon Area	96,308	-	-	-	96,308

Health & Sanitation

2460 - AIDS Education-HS11350	41,035	-	-	-	41,035
2460 - Local Public Health Bioterrorism	89,356	-	-	-	89,356
2460 - Emergency Medical Services	233,719	-	-	-	233,719
2460 - Vital & Health Statistics-Health	40,783	-	-	-	40,783

County of Napa
 Fund Balance - Governmental Funds
 Fiscal Year 2012-2013

Fund Name	Total Fund Balance June 30, 2012	Less: Obligated Fund Balance			Fund Balance Available June 30, 2012
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6

Special Revenue Funds Non- Operating

Health & Sanitation - continued					
2460 - HRSA-Health Resources & Services	1,421	-	-	-	1,421
2460 - CDC-Public Health Emerg. Response	703	-	-	-	703
2460 - Hospital Prep - H1N1	813	-	-	-	813
2460 - Managed Care	1,535,886	-	-	-	1,535,886
2460 - MHSA Planning Expenses	4,806,996	-	-	-	4,806,996
2460 - Alcohol Abuse Education & Prevention	41,054	-	-	-	41,054
2460 - Drug Fees-HS11372.7	34,818	-	-	-	34,818
2460 - Tobacco Control	2,692	-	-	-	2,692
2460 - Hazardous Waste Enforcement	300,718	-	-	-	300,718
Public Assistance					
2480 - County Children Fund	25,538	-	-	-	25,538
2480 - Clerk Domestic Violence	115	-	-	-	115
2480 - SB163 Wraparound	427,095	-	-	-	427,095
2480 - Title IV-E	140,591	-	-	-	140,591
Realignment 2011					
2500 - Local Law Enforcement Services	-	-	-	-	-
2500 - Local Community Corrections	724,797	-	-	-	724,797
2500 - District Attorney	-	-	-	-	-
2500 - Public Defender	-	-	-	-	-
2500 - Trial Court Security	-	-	-	-	-

County of Napa
 Fund Balance - Governmental Funds
 Fiscal Year 2012-2013

Fund Name	Total Fund Balance June 30, 2012	Less: Obligated Fund Balance			Fund Balance Available June 30, 2012
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Special Revenue Funds Non- Operating					
Realignment 2011 - continued					
2500 - Youthful Offender Block Grant	4,061,610	-	-	-	4,061,610
2500 - Community Mental Health	-	-	-	-	-
2500 - Drug Court	-	-	-	-	-
2500 - Non-Drug Medi-CAL Substance Abuse	-	-	-	-	-
2500 - Drug Medi-CAL	-	-	-	-	-
2500 - Child Abuse Prevention	-	-	-	-	-
2500 - Child Welfare Services	-	-	-	-	-
2500 - Foster Care Admin	-	-	-	-	-
2500 - Foster Care Assistance	-	-	-	-	-
2500 - Adoptions Admin	-	-	-	-	-
2500 - Adoptions Assistance	-	-	-	-	-
2500 - Adult Protective Services	-	-	-	-	-
Total Special Revenue Funds Non-Operating	\$ 22,839,903	\$ -	\$ -	\$ -	\$ 22,839,903

County of Napa
 Obligated Fund Balances - Governmental Funds
 Fiscal Year 2012-2013

Fund Name	Obligated Fund Balance June 30, 2012	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7

Special Revenue Funds Non- Operating

General Government

2400 - Housing Rehabilitation Repayment	-	-	-	436,114	-	436,114
2400 - State/County Prop Tax Admin-AB818	-	-	-	297,487	-	297,487
2150 - Public Television Educational & Govt	-	-	-	86,354	-	86,354

Public Protection

2420 - Asset Forfeitures-DA	-	-	-	124,810	-	124,810
2420 - Prop 64 Civil Penalties	-	-	-	917,770	-	917,770
2420 - Hazardous Waste Enforcement	-	-	-	1,429	-	1,429
2420 - \$1 Vehicle Registration Assessment	-	-	-	246,322	-	246,322
2420 - Consumer Fraud	-	-	-	145,613	-	145,613
2420 - Civil Equipment	-	-	-	195,878	-	195,878
2420 - Fingerprint ID Fund	-	-	-	607,854	-	607,854
2420 - D.A.R.E.	-	-	-	-	-	-
2420 - Asset Forfeiture-Sheriff	-	-	-	433,160	-	433,160
2420 - Debtor Assessment Fee	-	-	-	297,004	-	297,004
2420 - CLEEP Law Enforcement Program	-	-	-	88,105	-	88,105
2420 - Rabies Eradication & Control	-	-	-	14,023	-	14,023
2420 - Muni Court Auto Warrant	-	-	-	295,434	-	295,434
2420 - Drug Enforcement Agency	-	-	-	69,072	-	69,072
2420 - Indigent Burial	-	-	-	38,885	-	38,885
2420 - COPS Juvenile Justice-Even Years	-	-	-	-	-	-
2420 - COPS Juvenile Justice-Odd Years	-	-	-	-	-	-

Fund Name	Obligated Fund Balance June 30, 2012	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7

Special Revenue Funds Non- Operating						
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Public Protection - continued

2420 - Judge Blankenburg Youth	-	-	-	228	-	228
2420 - Asset Forfeiture-Probation	-	-	-	190	-	190
2420 - Chamberlain High	-	-	-	8,784	-	8,784
2420 - Community Corrections Performance Incentive	-	-	-	80,535	-	80,535
2420 - Weights & Measures	-	-	-	33,295	-	33,295
2420 - Micrographics	-	-	-	591,857	-	591,857
2420 - Modernization	-	-	-	2,525,608	-	2,525,608
2420 - Vital & Health Statistics-Clerk	-	-	-	82,760	-	82,760
2420 - Social Security Truncation Fees	-	-	-	-	-	-
2420 - Electronic Document Recording	-	-	-	43,667	-	43,667
2420 - Seismic Education/Data Utilization	-	-	-	23,819	-	23,819
2420 - Telecommunications	-	-	-	110,291	-	110,291

Public Ways & Facilities

2440 - Mitigation-Airport Industrial Area	-	-	-	25,493	-	25,493
2440 - Mitigation-American Canyon Area	-	-	-	97,309	-	97,309

Health & Sanitation

2460 - AIDS Education-HS11350	-	-	-	13,085	-	13,085
2460 - Local Public Health Bioterrorism	-	-	-	89,956	-	89,956
2460 - Emergency Medical Services	-	-	-	187,209	-	187,209
2460 - Vital & Health Statistics-Health	-	-	-	14,980	-	14,980

State Controller Schedules	County of Napa	Schedule 4
County Budget Act	Obligated Fund Balances - Governmental Funds	Revised
January 2010, Version 1	Fiscal Year 2012-2013	

Fund Name	Obligated Fund Balance June 30, 2012	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7

Special Revenue Funds Non- Operating

Health & Sanitation - continued

2460 - HRSA-Health Resources & Services	-	-	-	1,621	-	1,621
2460 - CDC-Public Health Emerg. Response	-	-	-	703	-	703
2460 - Hospital Prep - H1N1	-	-	-	813	-	813
2460 - Managed Care	-	-	-	1,545,886	-	1,545,886
2460 - MHSA Planning Expenses	-	-	-	3,205,217	-	3,205,217
2460 - Alcohol Abuse Education & Prevention	-	-	-	41,554	-	41,554
2460 - Drug Fees-HS11372.7	-	-	-	15,318	-	15,318
2460 - Tobacco Control	-	-	-	3,192	-	3,192
2460 - Hazardous Waste Enforcement	-	-	-	300,718	-	300,718

Public Assistance

2480 - County Children Fund	-	-	-	31,052	-	31,052
2480 - Clerk Domestic Violence	-	-	-	140	-	140
2480 - SB163 Wraparound	-	-	-	434,623	-	434,623
2480 - Title IV-E	-	-	-	140,591	-	140,591

Realignment 2011

2500 - Local Law Enforcement Services	-	-	-	32,847	-	32,847
2500 - Local Community Corrections	-	-	-	1,992,988	-	1,992,988
2500 - District Attorney	-	-	-	-	-	-
2500 - Public Defender	-	-	-	-	-	-

County of Napa
 Obligated Fund Balances - Governmental Funds
 Fiscal Year 2012-2013

Fund Name	Obligated Fund Balance June 30, 2012	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Special Revenue Funds Non- Operating						
Realignment 2011 - continued						
2500 - Trial Court Security	-	-	-	-	-	-
2500 - Youthful Offender Block Grant	-	-	-	3,924,223	-	3,924,223
2500 - Drug Court	-	-	-	-	-	-
2500 - Non-Drug Medi-CAL Substance Abuse	-	-	-	-	-	-
2500 - Drug Medi-CAL	-	-	-	-	-	-
2500 - Child Abuse Prevention	-	-	-	-	-	-
2500 - Child Welfare Services	-	-	-	-	-	-
2500 - Foster Care Admin	-	-	-	-	-	-
2500 - Foster Care Assistance	-	-	-	-	-	-
2500 - Adoptions Admin	-	-	-	90,893	-	90,893
2500 - Adoptions Assistance	-	-	-	-	-	-
2500 - Adult Protective Services	-	-	-	-	-	-
Total Special Revenue Funds Non-Operating	\$ -	\$ -	\$ -	\$ 19,986,759	\$ -	\$ 19,986,759

State Controller Schedules	County of Napa	Schedule 5
County Budget Act	Summary of Additional Financing Sources by Source and Fund	
January 2010 Edition, revision #1	Special Revenue Funds - Non Operating	
	Fiscal Year 2012-13	

Description	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5

Summarization by Source				
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42690 - Permits/Application Fees	\$ 864	\$ 1,024	\$ 1,200	\$ 1,200
42705 - Franchise Fees - Cable Television	\$ 33,406	\$ 31,648	\$ 31,324	\$ 31,324
Total License, Permits and Franchises	\$ 34,270	\$ 32,673	\$ 32,524	\$ 32,524
43118 - State - Realignment 2011	-	16,492,877	15,594,236	15,692,701
43200 - State - Public Assistance Administration	-	3,264	3,264	3,264
43290 - State - Other Health	287,738	502,251	445,552	445,552
43790 - State - Other Funding	11,232,815	5,356,333	5,782,480	5,782,480
43800 - Federal - Public Assistance Administration	599,056	677,359	650,000	650,000
43870 - Federal - Stimulus/ARRA	1,938	-	-	-
43890 - Federal - Other Funding	65,000	65,000	50,000	50,000
Total Intergovernmental Revenues	\$ 12,186,546	\$ 23,097,084	\$ 22,525,532	\$ 22,623,997
44200 - Court Fines	75,438	73,576	63,000	63,000
44300 - Forfeitures and Penalties	1,122,940	1,633,788	1,052,500	1,052,500
Total Fines, Forfeitures, and Penalties	\$ 1,198,378	\$ 1,707,363	\$ 1,115,500	\$ 1,115,500
45100 - Interest	151,635	156,990	173,280	173,280
Total Revenue from Use of Money and Property	\$ 151,635	\$ 156,990	\$ 173,280	\$ 173,280
46150 - Civil Process Services	53,059	84,240	50,000	50,000
46190 - Recording Fees	-	-	3,000	3,000
46195 - Copies/Reports	12,140	-	-	-
46710 - Mitigation Fees-Commercial	-	137,929	2	2
46800 - Charges for Services	471,653	472,836	442,000	442,000
Total Charges for Services	\$ 536,852	\$ 695,006	\$ 495,002	\$ 495,002
47500 - Donations/Contributions	19,347	12,047	21,600	21,600
47900 - Miscellaneous	44,480	18,684	15,000	15,000

State Controller Schedules	County of Napa				Schedule 5
County Budget Act	Summary of Additional Financing Sources by Source and Fund				
January 2010 Edition, revision #1	Special Revenue Funds - Non Operating				
	Fiscal Year 2012-13				
Description	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors	
1	2	3	4	5	
Total Miscellaneous Revenues	\$ 63,827	\$ 30,731	\$ 36,600	\$ 36,600	
48200 - Transfers-In	250,881	-	50,851	50,851	
48241 - Transfer-In 2011 Realignment	-	-	1,617,467	1,617,467	
48400 - Loan Proceeds	-	-	1,200	1,200	
48500 - Long Term Debt Proceeds	-	-	1,500,000	1,500,000	
Total Other Financing Sources	\$ 250,881	\$ -	\$ 3,169,518	\$ 3,169,518	
Total Summarization by Source	\$ 14,422,390	\$ 25,719,846	\$ 27,547,956	\$ 27,646,421	

State Controller Schedules	County of Napa				Schedule 5
County Budget Act	Summary of Additional Financing Sources by Source and Fund				
January 2010 Edition, revision #1	Special Revenue Funds - Non Operating				
	Fiscal Year 2012-13				
Description	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors	
1	2	3	4	5	
Summarization by Fund					
2150 - Public Television Educational and Governmental	\$ 33,406	\$ 31,985	\$ 31,624	\$ 31,624	
2400 - General Government Special Revenue Funds	7,434	6,376	10,200	10,200	
2420 - Public Protection Special Revenue Funds	1,581,608	2,143,591	1,331,605	1,331,605	
2440 - Public Ways and Facilities Special Revenue Funds	23,278	156,884	1,521,002	1,521,002	
2460 - Health and Sanitation Special Revenue Funds	11,205,313	5,195,543	5,759,932	5,759,932	
2480 - Public Assistance Special Revenue Funds	1,571,351	1,687,337	1,681,890	1,681,890	
2500 - 2011 Realignment Special Revenue Funds	-	16,498,129	17,211,703	17,310,168	
Total Summarization by Fund	\$ 14,422,390	\$ 25,719,846	\$ 27,547,956	\$ 27,646,421	

State Controller Schedules County Budget Act January 2010 Edition, revision :	Napa County Detail of Additional Financing Sources by Fund and Account Special Revenue Funds - Non Operating Fiscal Year 2012-13	Schedule 6
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Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

Public Television Educational and Governmental						
License, Permits and Franchises						
		42705 - Franchise Fees - Cable Television	\$ 33,406	\$ 31,648	\$ 31,324	\$ 31,324
Total License, Permits and Franchises			\$ 33,406	\$ 31,648	\$ 31,324	\$ 31,324
Revenue from Use of Money and Property						
		45100 - Interest	\$ -	\$ 336	\$ 300	\$ 300
Total Revenue from Use of Money and Property			\$ -	\$ 336	\$ 300	\$ 300
Total Public Television Educational and Governmental			\$ 33,406	\$ 31,985	\$ 31,624	\$ 31,624

General Government Special Revenue Funds						
Revenue from Use of Money and Property						
		45100 - Interest	\$ 7,434	\$ 6,376	\$ 9,000	\$ 9,000
Total Revenue from Use of Money and Property			\$ 7,434	\$ 6,376	\$ 9,000	\$ 9,000
Other Financing Sources						
		48400 - Loan Proceeds	\$ -	\$ -	\$ 1,200	\$ 1,200
Total Other Financing Sources			\$ -	\$ -	\$ 1,200	\$ 1,200
Total General Government Special Revenue Funds			\$ 7,434	\$ 6,376	\$ 10,200	\$ 10,200

Public Protection Special Revenue Funds Fund						
License, Permits and Franchises						
		42690 - Permits/Application Fees	\$ 864	\$ 1,024	\$ 1,200	\$ 1,200
Total License, Permits and Franchises			\$ 864	\$ 1,024	\$ 1,200	\$ 1,200
Intergovernmental Revenues						
		43790 - State - Other Funding	215,732	407,736	200,000	200,000
		43890 - Federal - Other Funding	65,000	65,000	50,000	50,000
Total Intergovernmental Revenues			\$ 280,732	\$ 472,736	\$ 250,000	\$ 250,000
Fines, Forfeitures, and Penalties						
		44200 - Court Fines	\$ -	\$ -	\$ 6,000	\$ 6,000
		44300 - Forfeitures and Penalties	538,260.85	1,130,806.29	573,000.00	573,000.00
		44305 - Administrative Civil Penalties	-	-	-	-
Total Fines, Forfeitures, and Penalties			\$ 538,261	\$ 1,130,806	\$ 579,000	\$ 579,000
Revenue from Use of Money and Property						
		45100 - Interest	\$ 52,046	\$ 48,827	\$ 74,805	\$ 74,805
Total Revenues from Use of Money and Property			\$ 52,046	\$ 48,827	\$ 74,805	\$ 74,805

State Controller Schedules County Budget Act January 2010 Edition, revision :	Napa County Detail of Additional Financing Sources by Fund and Account Special Revenue Funds - Non Operating Fiscal Year 2012-13	Schedule 6
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Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

Charges for Services						
		46150 - Civil Process Services	\$ 53,059	\$ 84,240	\$ 50,000	\$ 50,000
		46190 - Recording Fees	-	-	3,000	3,000
		46195 - Copies/Reports	12,140	-	-	-
		46800 - Charges for Services	391,825	405,958	370,000	370,000
Total Charges for Services			\$ 457,024	\$ 490,198	\$ 423,000	\$ 423,000

Miscellaneous Revenues						
		47500 - Donations/Contributions	\$ 1,800	\$ -	\$ 3,600	\$ 3,600
Total Miscellaneous Revenues			\$ 1,800	\$ -	\$ 3,600	\$ 3,600

Other Financing Sources						
		48200 - Transfers-In	\$ 250,881	\$ -	\$ -	\$ -
Total Other Financing Sources			\$ 250,881	\$ -	\$ -	\$ -

Total Public Protection Special Revenue Funds Fund			\$ 1,581,608	\$ 2,143,591	\$ 1,331,605	\$ 1,331,605
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Public Ways and Facilities Special Revenue Funds Fund						
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Revenue from Use of Money and Property						
		45100 - Interest	\$ 23,278	\$ 18,955	\$ 21,000	\$ 21,000
Total Revenues from Use of Money and Property			\$ 23,278	\$ 18,955	\$ 21,000	\$ 21,000

Charges for Services						
		46710 - Mitigation Fees-Commercial	\$ -	\$ 137,929	\$ 2	\$ 2
Total Charges for Services			\$ -	\$ 137,929	\$ 2	\$ 2

Other Financing Sources						
		48500 - Long Term Debt Proceeds	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000
Total Other Financing Sources			\$ -	\$ -	\$ 1,500,000	\$ 1,500,000

Total Public Ways and Facilities Special Revenue Funds Fund			\$ 23,278	\$ 156,884	\$ 1,521,002	\$ 1,521,002
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Health and Sanitation Special Revenue Funds Fund						
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Intergovernmental Revenues						
		43290 - State - Other Health	\$ 287,738	\$ 502,251	\$ 445,552	\$ 445,552
		43790 - State - Other Funding	10,133,898	4,021,860	4,682,480	4,682,480
Total Intergovernmental Revenues			\$ 10,421,636	\$ 4,524,111	\$ 5,128,032	\$ 5,128,032

Fines, Forfeitures, and Penalties						
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State Controller Schedules County Budget Act January 2010 Edition, revision :	Napa County Detail of Additional Financing Sources by Fund and Account Special Revenue Funds - Non Operating Fiscal Year 2012-13	Schedule 6
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Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

44200 - Court Fines	\$	75,438	\$	73,576	\$	57,000	\$	57,000
44300 - Forfeitures and Penalties	\$	584,679	\$	502,981	\$	479,500	\$	479,500
Total Fines, Forfeitures, and Penalties	\$	660,117	\$	576,557	\$	536,500	\$	536,500

Revenue from Use of Money and Property								
45100 - Interest	\$	59,665	\$	70,555	\$	66,400	\$	66,400
Total Revenues from Use of Money and Property	\$	59,665	\$	70,555	\$	66,400	\$	66,400

Charges for Services								
46800 - Charges for Services	\$	19,415	\$	5,636	\$	14,000	\$	14,000
Total Charges for Services	\$	19,415	\$	5,636	\$	14,000	\$	14,000

Miscellaneous Revenues								
47900 - Miscellaneous		44,480		18,684		15,000		15,000
Total Miscellaneous Revenues	\$	44,480	\$	18,684	\$	15,000	\$	15,000

Total Health and Sanitation Special Revenue Funds Fund	\$	11,205,313	\$	5,195,543	\$	5,759,932	\$	5,759,932
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Public Assistance Special Revenue Funds Fund	
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Intergovernmental Revenues								
43200 - State - Public Assistance Administration	\$	-	\$	3,264	\$	3,264	\$	3,264
43790 - State - Other Funding		883,185		926,737		900,000		900,000
43800 - Federal - Public Assistance Administration		599,056		677,359		650,000		650,000
43870 - Federal - Stimulus/ARRA		1,938		-		-		-
Total Revenues from Use of Money and Property	\$	1,484,179	\$	1,607,360	\$	1,553,264	\$	1,553,264

Revenue from Use of Money and Property								
45100 - Interest	\$	9,212	\$	6,688	\$	1,775	\$	1,775
Total Revenue from Use of Money and Property	\$	9,212	\$	6,688	\$	1,775	\$	1,775

Charges for Services								
46800 - Charges for Services	\$	60,413	\$	61,243	\$	58,000	\$	58,000
Total Charges for Services	\$	60,413	\$	61,243	\$	58,000	\$	58,000

Miscellaneous Revenues								
47500 - Donations/Contributions	\$	17,547	\$	12,047	\$	18,000	\$	18,000
Total Miscellaneous Revenues	\$	17,547	\$	12,047	\$	18,000	\$	18,000

Other Financing Sources								
48200 - Transfers-In	\$	-	\$	-	\$	50,851	\$	50,851

State Controller Schedules County Budget Act January 2010 Edition, revision :	Napa County Detail of Additional Financing Sources by Fund and Account Special Revenue Funds - Non Operating Fiscal Year 2012-13	Schedule 6
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Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Total Other Financing Sources			\$ -	\$ -	\$ 50,851	\$ 50,851

Total Public Assistance Special Revenue Funds Fund	\$	1,571,351	\$	1,687,337	\$	1,681,890	\$	1,681,890
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2011 Realignment Special Revenue Funds Fund
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Intergovernmental Revenues										
43118 - State - Realignment 2011	\$	-	\$	16,492,877	\$	15,594,236	\$	15,692,701		
Total Revenues from Use of Money and Property			\$	-	\$	16,492,877	\$	15,594,236	\$	15,692,701

Revenue from Use of Money and Property										
45100 - Interest	\$	-	\$	5,252	\$	-	\$	-		
Total Revenue from Use of Money and Property			\$	-	\$	5,252	\$	-	\$	-

Other Financing Sources										
48241 - Transfer-In 2011 Realignment	\$	-	\$	-	\$	1,617,467	\$	1,617,467		
Total Other Financing Sources			\$	-	\$	-	\$	1,617,467	\$	1,617,467

Total 2011 Realignment Special Revenue Funds Fund	\$	-	\$	16,498,129	\$	17,211,703	\$	17,310,168
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TOTAL ALL FUNDS	\$	14,422,390	\$	25,719,846	\$	27,547,956	\$	27,646,421
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State Controller Schedules		Napa County			Schedule 7	
County Budget Act		Detail of Additional Financing Uses by Fund and Account				
January 2010 Edition, revision #1		Special Revenue Funds - Non Operating				
		Fiscal Year 2012-13				
Description	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors		
1	2	3	4	5		
Summarization by Function						
General	\$ 10,000	\$ 2,307,350	\$ 2,787,925	\$ 2,886,390		
Public Protection	1,784,274	3,555,221	4,286,254	4,286,254		
Public Ways and Facilities	111,504	287,022	3,967,693	3,967,693		
Environmental Management	-	-	30,000	30,000		
Health and Sanitation	5,679,088	12,148,445	13,588,744	13,588,744		
Public Assistance	736,798	5,121,799	5,730,483	5,730,483		
Education	-	-	10,000	10,000		
Total Summarization by Function	\$ 8,321,663	\$ 23,419,836	\$ 30,401,099	\$ 30,499,564		

State Controller Schedules	Napa County	Schedule 7
County Budget Act January 2010 Edition, revision #1	Detail of Additional Financing Uses by Fund and Account Special Revenue Funds - Non Operating Fiscal Year 2012-13	

Description	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5

Summarization by Fund				
Public Television Educational and Governmental	-	-	10,000	10,000
General Government Special Revenue Funds	10,000	-	-	-
Public Protection Special Revenue Funds	1,026,610	1,133,613	1,327,750	1,327,750
Public Ways and Facilities Special Revenue Funds	111,504	287,022	3,967,693	3,967,693
Health and Sanitation Special Revenue Funds	5,679,088	5,945,406	7,469,674	7,469,674
Public Assistance Special Revenue Funds	1,494,462	1,716,800	1,668,823	1,668,823
2011 Realignment Special Revenue Funds	-	14,336,996	15,957,159	16,055,624
Total Summarization by Fund	\$ 8,321,663	\$ 23,419,836	\$ 30,401,099	\$ 30,499,564

State Controller Schedules	County of Napa	Schedule 8
County Budget Act	Detail of Financing Uses by Function, Activity and Budget Unit	
January 2011	Special Revenue Funds - Non Operating	
	Fiscal Year 2012-13	

Function Activity and Budget Unit	2010-2011 Actual	2011-2012 Actual	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
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General				
Finance				

State/County Prop Tax Admin - AB818	\$ 10,000	\$ -	\$ -	\$ -
Total Finance	\$ 10,000	\$ -	\$ -	\$ -

Legislation & Administrative				
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Housing Rehabilitation Repayment	-	-	-	-
CEO - Local Law Enforcement Services	-	1,942,321	1,954,282	2,052,747
CEO - Local Community Corrections	-	365,029	833,643	833,643
Total Legislation & Administrative	\$ -	\$ 2,307,350	\$ 2,787,925	\$ 2,886,390
Total General	\$ 10,000	\$ 2,307,350	\$ 2,787,925	\$ 2,886,390

Public Protection				
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Detention and Correction				
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Asset Forfeitures - Probation	\$ 6,000	\$ 2,387	\$ 6,000	\$ 6,000
COPS Juvenile Justice - Even Years	-	-	-	-
COPS Juvenile Justice - Odd Years	216,450	-	-	-
Judge Blankenburg Youth	-	-	1,000	1,000
Chamberlain High	4,428	1,923	3,500	3,500
Mary Arnold Trust	-	-	-	-
Community Corrections Performance Incentive	-	323,668	339,744	339,744
Title IVE	757,664	817,087	700,851	700,851
Youthful Offender Block Grant	-	178,399	564,774	564,774
Total Detention and Correction	\$ 984,542	\$ 1,323,464	\$ 1,615,869	\$ 1,615,869

Judicial				
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Asset Forfeitures - DA	\$ 29,368	\$ 11,314	\$ 45,000	\$ 45,000
Prop 64 Civil Penalties	251,995	361,013	512,295	512,295

State Controller Schedules	County of Napa	Schedule 8
County Budget Act	Detail of Financing Uses by Function, Activity and Budget Unit	
January 2011	Special Revenue Funds - Non Operating	
	Fiscal Year 2012-13	

Function Activity and Budget Unit	2010-2011 Actual	2011-2012 Actual	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Hazardous Waste Enforcement	13,975	-	20,000	20,000
\$1 Vehicle Registration Assessment	74,903	76,335	100,000	100,000
Consumer Fraud	35,000	-	20,000	20,000
District Attorney	-	917	37,706	37,706
Public Defender	-	2,209	37,706	37,706
Total Judicial	\$ 405,242	\$ 451,789	\$ 772,707	\$ 772,707
Other Protection				
Micrographics	\$ 19,200	\$ 16,300	\$ 19,200	\$ 19,200
Modernization	224,671	148,909	34,165	34,165
Vital and Health Statistics - Clerk	5,400	4,100	40,400	40,400
SS Truncation Fees	37,000	36,513	38,000	38,000
Electronic Document Recording	-	-	30,000	30,000
Seismic Education/Data Utilization	-	-	-	-
Telecommunications	-	-	-	-
Total Other Protection	\$ 286,271	\$ 205,822	\$ 161,765	\$ 161,765
Police Protection				
Civil Equipment	-	-	-	-
Fingerprint ID	44,000	86,705	44,000	44,000
D.A.R.E.	3,000	3,000	3,000	3,000
Asset Forfeitures - Sheriff	-	-	-	-
Debtor Assessment Fees	9,792	9,792	9,792	9,792
Sheriff - CLEEP	-	-	-	-
Muni Court Auto Warrant	-	-	-	-
Indigent Burial	1,427	1,654	1,654	1,654
Rabies Eradication & Control	-	-	-	-
Bureau of Narcotic Enforcement	-	-	-	-

State Controller Schedules County Budget Act January 2011	County of Napa Detail of Financing Uses by Function, Activity and Budget Unit Special Revenue Funds - Non Operating Fiscal Year 2012-13	Schedule 8
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Function Activity and Budget Unit	2010-2011 Actual	2011-2012 Actual	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Drug Enforcement Agency	50,000	50,000	50,000	50,000
Sheriff - Local Law Enforcement Services	-	-	-	-
Trial Court Security	-	1,422,996	1,617,467	1,617,467
Total Police Protection	108,219	1,574,147	1,725,913	1,725,913
Protection Inspection				
Weights and Measures	\$ -	\$ -	\$ 10,000	\$ 10,000
Total Protection Inspection	\$ -	\$ -	\$ 10,000	\$ 10,000
Total Public Protection	1,784,274	3,555,221	4,286,254	4,286,254
Public Ways and Facilities				
Public Ways				
Mitigation - Airport Industrial Area	111,504	287,022	3,967,693	3,967,693
Mitigation - American Canyon Area	-	-	-	-
Total Public Ways	111,504	287,022	3,967,693	3,967,693
Total Public Ways and Facilities	111,504	287,022	3,967,693	3,967,693
Health and Sanitation				
Health				
AIDS Education - HS11350	21,009	25,000	30,000	30,000
Local Public Health Bioterrorism	218,282	193,127	241,365	241,365
Emergency Medical Services	619,372	510,620	512,510	512,510
Vital and Health Statistics - Health	35,703	25,887	40,353	40,353
Pandemic Flu	-	-	-	-
HRSA - Health Resources & Services	138,312	160,364	204,187	204,187
CDC - Public Health Emergency Response	12,201	207,356	-	-
Hospital Prep - H1N1	-	-	-	-

State Controller Schedules County Budget Act January 2011	County of Napa Detail of Financing Uses by Function, Activity and Budget Unit Special Revenue Funds - Non Operating Fiscal Year 2012-13	Schedule 8
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Function Activity and Budget Unit	2010-2011 Actual	2011-2012 Actual	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Managed Care	588,120	-	568,760	568,760
MHSA Planning Expenses	3,810,969	4,513,272	5,615,499	5,615,499
Alcohol Abuse Education & Prevention	50,000	50,000	50,000	50,000
Drug Fees-HS11372.7	46,201	76,916	27,000	27,000
Prop 36 Crime Prevention Act	-	-	-	-
Tobacco Control	138,918	182,864	150,000	150,000
Community Mental Health	-	5,710,402	5,674,150	5,674,150
Drug Court	-	198,550	198,443	198,443
Non-Drug Medi-CAL Substance Abuse	-	142,977	142,977	142,977
Drug Medi-CAL	-	151,110	133,500	133,500

Total Health	\$ 5,679,088	\$ 12,148,445	\$ 13,588,744	\$ 13,588,744
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Total Health and Sanitation	\$ 5,679,088	\$ 12,148,445	\$ 13,588,744	\$ 13,588,744
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Public Assistance				
Administration				

County Children Fund	47,976	48,114	40,000	40,000
SB163 Wraparound	654,078	815,619	893,972	893,972
Clerk Domestic Violence	34,744	35,980	34,000	34,000
Child Abuse Prevention	-	78,880	81,308	81,308
Child Welfare Services	-	1,909,484	1,892,530	1,892,530
Foster Care Admin (Old)	-	1,286,874	67,797	67,797
Foster Care Assistance	-	37,216	1,767,636	1,767,636
Adoptions Admin	-	618,552	125,000	125,000
Adoptions Assistance	-	220,168	609,821	609,821
Adult Protective Services	-	70,912	218,419	218,419

Total Administration	\$ 736,798	\$ 5,121,799	\$ 5,730,483	\$ 5,730,483
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State Controller Schedules County Budget Act January 2011	County of Napa	Schedule 8
Detail of Financing Uses by Function, Activity and Budget Unit Special Revenue Funds - Non Operating Fiscal Year 2012-13		

Function Activity and Budget Unit	2010-2011 Actual	2011-2012 Actual	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Total Public Assistance	736,798	5,121,799	5,730,483	5,730,483

Education				
Other Education				
Public Television Educational and Governmental	-	-	10,000	10,000
Total Other Education	\$ -	\$ -	\$ 10,000	\$ 10,000
Total Education	-	-	10,000	10,000

Environmental Management				
Health				
Hazardous Waste Enforcement	-	-	30,000	30,000
Total Health	\$ -	\$ -	\$ 30,000	\$ 30,000
Total Environmental Mgmt	\$ -	\$ -	\$ 30,000	\$ 30,000

Grand Total Financing Uses by Function	\$ 8,321,663	\$ 23,419,836	\$ 30,401,099	\$ 30,499,564
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Fund: **2150 - Public Television Educational and Governmental**
 Budget Unit: **21500 - Public Television Educational and Governmental**
 Function: **Education**
 Activity: **Other Education**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
License, Permits and Franchises					
42700	Franchise Fees - Public Utility	-	-	-	-
42705	Franchise Fees - Cable Television	33,406.00	31,648.42	31,324.00	31,324.00
	License, Permits and Franchises	\$ 33,406.00	\$ 31,648.42	\$ 31,324.00	\$ 31,324.00
Revenue from Use of Money and Property					
45100	Interest	-	336.12	300.00	300.00
	Revenue from Use of Money and Property	\$ -	\$ 336.12	\$ 300.00	\$ 300.00
	Total Revenues	\$ 33,406.00	\$ 31,984.54	\$ 31,624.00	\$ 31,624.00
Services and Supplies					
53400	Minor Equipment/Small Tools	-	-	10,000.00	10,000.00
	Services and Supplies	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00
	Total Expenses	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00
	Net Cost	\$ (33,406.00)	\$ (31,984.54)	\$ (21,624.00)	\$ (21,624.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2400 - General Government Special Revenue Funds**
 Budget Unit: **24000 - Housing Rehabilitation Repayment**
 Function: **General**
 Activity: **Legislative & Administrative**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	4,831.40	4,260.23	4,000.00	4,000.00
	Revenue from Use of Money and Property	\$ 4,831.40	\$ 4,260.23	\$ 4,000.00	\$ 4,000.00
Other Financing Sources					
48400	Loan Proceeds	-	-	1,200.00	1,200.00
	Other Financing Sources	\$ -	\$ -	\$ 1,200.00	\$ 1,200.00
	Total Revenues	\$ 4,831.40	\$ 4,260.23	\$ 5,200.00	\$ 5,200.00
	Net Cost	\$ (4,831.40)	\$ (4,260.23)	\$ (5,200.00)	\$ (5,200.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2400 - General Government Special Revenue Funds**
 Budget Unit: **24020 - State/County Prop Tax Admin - AB818**
 Function: **General**
 Activity: **Finance**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	2,602.36	2,116.04	5,000.00	5,000.00
	Revenue from Use of Money and Property	\$ 2,602.36	\$ 2,116.04	\$ 5,000.00	\$ 5,000.00
	Total Revenues	\$ 2,602.36	\$ 2,116.04	\$ 5,000.00	\$ 5,000.00
Other Financing Uses					
56100	Transfers Out	10,000.00	-	-	-
	Other Financing Uses	\$ 10,000.00	\$ -	\$ -	\$ -
	Total Expenses	\$ 10,000.00	\$ -	\$ -	\$ -
	Net Cost	\$ 7,397.64	\$ (2,116.04)	\$ (5,000.00)	\$ (5,000.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2420 - Public Protection Special Revenue Funds**
 Budget Unit: **24200 - Asset Forfeitures - DA**
 Function: **Public Protection**
 Activity: **Judicial**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	10,690.96	4,190.38	45,000.00	45,000.00
	Fines, Forfeitures, and Penalties	\$ 10,690.96	\$ 4,190.38	\$ 45,000.00	\$ 45,000.00
Revenue from Use of Money and Property					
45100	Interest	1,080.63	767.43	870.00	870.00
	Revenue from Use of Money and Property	\$ 1,080.63	\$ 767.43	\$ 870.00	\$ 870.00
	Total Revenues	\$ 11,771.59	\$ 4,957.81	\$ 45,870.00	\$ 45,870.00
Other Financing Uses					
56100	Transfers Out	29,368.17	11,314.30	45,000.00	45,000.00
	Other Financing Uses	\$ 29,368.17	\$ 11,314.30	\$ 45,000.00	\$ 45,000.00
	Total Expenses	\$ 29,368.17	\$ 11,314.30	\$ 45,000.00	\$ 45,000.00
	Net Cost	\$ 17,596.58	\$ 6,356.49	\$ (870.00)	\$ (870.00)

Fund: **2420 - Public Protection Special Revenue Funds**
 Budget Unit: **24201 - Prop 64 Civil Penalties**
 Function: **Public Protection**
 Activity: **Judicial**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	202,929.97	776,855.00	350,000.00	350,000.00
	Fines, Forfeitures, and Penalties	\$ 202,929.97	\$ 776,855.00	\$ 350,000.00	\$ 350,000.00
Revenue from Use of Money and Property					
45100	Interest	7,685.90	8,410.15	9,000.00	9,000.00
	Revenue from Use of Money and Property	\$ 7,685.90	\$ 8,410.15	\$ 9,000.00	\$ 9,000.00
	Total Revenues	\$ 210,615.87	\$ 785,265.15	\$ 359,000.00	\$ 359,000.00
Other Financing Uses					
56100	Transfers Out	251,995.38	361,013.00	512,295.00	512,295.00
	Other Financing Uses	\$ 251,995.38	\$ 361,013.00	\$ 512,295.00	\$ 512,295.00
	Total Expenses	\$ 251,995.38	\$ 361,013.00	\$ 512,295.00	\$ 512,295.00
	Net Cost	\$ 41,379.51	\$ (424,252.15)	\$ 153,295.00	\$ 153,295.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2420 - Public Protection Special Revenue Funds**
 Budget Unit: **24202 - Hazardous Waste Enforcement**
 Function: **Public Protection**
 Activity: **Judicial**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	15,000.00	19,384.00	12,000.00	12,000.00
	Fines, Forfeitures, and Penalties	\$ 15,000.00	\$ 19,384.00	\$ 12,000.00	\$ 12,000.00
Revenue from Use of Money and Property					
45100	Interest	150.38	163.36	160.00	160.00
	Revenue from Use of Money and Property	\$ 150.38	\$ 163.36	\$ 160.00	\$ 160.00
	Total Revenues	\$ 15,150.38	\$ 19,547.36	\$ 12,160.00	\$ 12,160.00
Other Financing Uses					
56100	Transfers Out	13,975.38	-	20,000.00	20,000.00
	Other Financing Uses	\$ 13,975.38	\$ -	\$ 20,000.00	\$ 20,000.00
	Total Expenses	\$ 13,975.38	\$ -	\$ 20,000.00	\$ 20,000.00
	Net Cost	\$ (1,175.00)	\$ (19,547.36)	\$ 7,840.00	\$ 7,840.00

Fund: **2420 - Public Protection Special Revenue Funds**
 Budget Unit: **24203 - \$1 Vehicle Registration Assessment**
 Function: **Public Protection**
 Activity: **Judicial**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	157,381.32	136,183.91	100,000.00	100,000.00
	Fines, Forfeitures, and Penalties	\$ 157,381.32	\$ 136,183.91	\$ 100,000.00	\$ 100,000.00
Revenue from Use of Money and Property					
45100	Interest	1,680.62	1,886.08	2,000.00	2,000.00
	Revenue from Use of Money and Property	\$ 1,680.62	\$ 1,886.08	\$ 2,000.00	\$ 2,000.00
	Total Revenues	\$ 159,061.94	\$ 138,069.99	\$ 102,000.00	\$ 102,000.00
Other Financing Uses					
56100	Transfers Out	74,903.05	76,334.51	100,000.00	100,000.00
	Other Financing Uses	\$ 74,903.05	\$ 76,334.51	\$ 100,000.00	\$ 100,000.00
	Total Expenses	\$ 74,903.05	\$ 76,334.51	\$ 100,000.00	\$ 100,000.00
	Net Cost	\$ (84,158.89)	\$ (61,735.48)	\$ (2,000.00)	\$ (2,000.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2420 - Public Protection Special Revenue Funds**
 Budget Unit: **24210 - Consumer Fraud**
 Function: **Public Protection**
 Activity: **Judicial**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	96,751.11	142,358.57	25,000.00	25,000.00
	Fines, Forfeitures, and Penalties	\$ 96,751.11	\$ 142,358.57	\$ 25,000.00	\$ 25,000.00
Revenue from Use of Money and Property					
45100	Interest	488.77	1,014.66	820.00	820.00
	Revenue from Use of Money and Property	\$ 488.77	\$ 1,014.66	\$ 820.00	\$ 820.00
	Total Revenues	\$ 97,239.88	\$ 143,373.23	\$ 25,820.00	\$ 25,820.00
Other Financing Uses					
56100	Transfers Out	35,000.00	-	20,000.00	20,000.00
	Other Financing Uses	\$ 35,000.00	\$ -	\$ 20,000.00	\$ 20,000.00
	Total Expenses	\$ 35,000.00	\$ -	\$ 20,000.00	\$ 20,000.00
	Net Cost	\$ (62,239.88)	\$ (143,373.23)	\$ (5,820.00)	\$ (5,820.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2420 - Public Protection Special Revenue Funds**
 Budget Unit: **24220 - Civil Equipment**
 Function: **Public Protection**
 Activity: **Police Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	1,064.78	1,103.30	1,000.00	1,000.00
	Revenue from Use of Money and Property	\$ 1,064.78	\$ 1,103.30	\$ 1,000.00	\$ 1,000.00
Charges for Services					
46150	Civil Process Services	25,691.00	35,292.00	20,000.00	20,000.00
	Charges for Services	\$ 25,691.00	\$ 35,292.00	\$ 20,000.00	\$ 20,000.00
	Total Revenues	\$ 26,755.78	\$ 36,395.30	\$ 21,000.00	\$ 21,000.00
	Net Cost	\$ (26,755.78)	\$ (36,395.30)	\$ (21,000.00)	\$ (21,000.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2420 - Public Protection Special Revenue Funds**
 Budget Unit: **24221 - Fingerprint ID**
 Function: **Public Protection**
 Activity: **Police Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	4,015.95	3,676.07	3,800.00	3,800.00
	Revenue from Use of Money and Property	\$ 4,015.95	\$ 3,676.07	\$ 3,800.00	\$ 3,800.00
Charges for Services					
46800	Charges for Services	130,382.29	129,325.32	130,000.00	130,000.00
	Charges for Services	\$ 130,382.29	\$ 129,325.32	\$ 130,000.00	\$ 130,000.00
	Total Revenues	\$ 134,398.24	\$ 133,001.39	\$ 133,800.00	\$ 133,800.00
Other Financing Uses					
56100	Transfers Out	44,000.00	86,705.20	44,000.00	44,000.00
	Other Financing Uses	\$ 44,000.00	\$ 86,705.20	\$ 44,000.00	\$ 44,000.00
	Total Expenses	\$ 44,000.00	\$ 86,705.20	\$ 44,000.00	\$ 44,000.00
	Net Cost	\$ (90,398.24)	\$ (46,296.19)	\$ (89,800.00)	\$ (89,800.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2420 - Public Protection Special Revenue Funds**
 Budget Unit: **24222 - D.A.R.E.**
 Function: **Public Protection**
 Activity: **Police Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	67.24	34.54	60.00	60.00
	Revenue from Use of Money and Property	\$ 67.24	\$ 34.54	\$ 60.00	\$ 60.00
	Total Revenues	\$ 67.24	\$ 34.54	\$ 60.00	\$ 60.00
Other Financing Uses					
56100	Transfers Out	3,000.00	3,000.00	3,000.00	3,000.00
	Other Financing Uses	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
	Total Expenses	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
	Net Cost	\$ 2,932.76	\$ 2,965.46	\$ 2,940.00	\$ 2,940.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2420 - Public Protection Special Revenue Funds**
 Budget Unit: **24223 - Asset Forfeitures - Sheriff**
 Function: **Public Protection**
 Activity: **Police Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	41,500.00	34,733.00	25,000.00	25,000.00
	Fines, Forfeitures, and Penalties	\$ 41,500.00	\$ 34,733.00	\$ 25,000.00	\$ 25,000.00
Revenue from Use of Money and Property					
45100	Interest	3,055.81	2,781.42	3,000.00	3,000.00
	Revenue from Use of Money and Property	\$ 3,055.81	\$ 2,781.42	\$ 3,000.00	\$ 3,000.00
	Total Revenues	\$ 44,555.81	\$ 37,514.42	\$ 28,000.00	\$ 28,000.00
	Net Cost	\$ (44,555.81)	\$ (37,514.42)	\$ (28,000.00)	\$ (28,000.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2420 - Public Protection Special Revenue Funds**
 Budget Unit: **24224 - Debtor Assessment Fees**
 Function: **Public Protection**
 Activity: **Police Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	1,995.27	1,908.56	2,000.00	2,000.00
	Revenue from Use of Money and Property	\$ 1,995.27	\$ 1,908.56	\$ 2,000.00	\$ 2,000.00
Charges for Services					
46150	Civil Process Services	27,368.00	48,948.00	30,000.00	30,000.00
46195	Copies/Reports	12,140.00	-	-	-
	Charges for Services	\$ 39,508.00	\$ 48,948.00	\$ 30,000.00	\$ 30,000.00
	Total Revenues	\$ 41,503.27	\$ 50,856.56	\$ 32,000.00	\$ 32,000.00
Other Financing Uses					
56100	Transfers Out	9,792.00	9,792.00	9,792.00	9,792.00
	Other Financing Uses	\$ 9,792.00	\$ 9,792.00	\$ 9,792.00	\$ 9,792.00
	Total Expenses	\$ 9,792.00	\$ 9,792.00	\$ 9,792.00	\$ 9,792.00
	Net Cost	\$ (31,711.27)	\$ (41,064.56)	\$ (22,208.00)	\$ (22,208.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2420 - Public Protection Special Revenue Funds**
 Budget Unit: **24225 - Sheriff - CLEEP**
 Function: **Public Protection**
 Activity: **Police Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	733.27	616.23	770.00	770.00
	Revenue from Use of Money and Property	\$ 733.27	\$ 616.23	\$ 770.00	\$ 770.00
	Total Revenues	\$ 733.27	\$ 616.23	\$ 770.00	\$ 770.00
	Net Cost	\$ (733.27)	\$ (616.23)	\$ (770.00)	\$ (770.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2420 - Public Protection Special Revenue Funds**
 Budget Unit: **24226 - Muni Court Auto Warrant**
 Function: **Public Protection**
 Activity: **Police Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44200	Court Fines	-	-	6,000.00	6,000.00
44300	Forfeitures and Penalties	1,225.49	1,164.03	-	-
	Fines, Forfeitures, and Penalties	\$ 1,225.49	\$ 1,164.03	\$ 6,000.00	\$ 6,000.00
Revenue from Use of Money and Property					
45100	Interest	2,335.98	1,971.77	2,300.00	2,300.00
	Revenue from Use of Money and Property	\$ 2,335.98	\$ 1,971.77	\$ 2,300.00	\$ 2,300.00
	Total Revenues	\$ 3,561.47	\$ 3,135.80	\$ 8,300.00	\$ 8,300.00
	Net Cost	\$ (3,561.47)	\$ (3,135.80)	\$ (8,300.00)	\$ (8,300.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2420 - Public Protection Special Revenue Funds**
 Budget Unit: **24230 - Sheriff - Indigent Burials**
 Function: **Public Protection**
 Activity: **Police Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	310.33	269.53	275.00	275.00
	Revenue from Use of Money and Property	\$ 310.33	\$ 269.53	\$ 275.00	\$ 275.00
Charges for Services					
46190	Recording Fees	-	-	3,000.00	3,000.00
46800	Charges for Services	2,628.00	2,758.00	-	-
	Charges for Services	\$ 2,628.00	\$ 2,758.00	\$ 3,000.00	\$ 3,000.00
	Total Revenues	\$ 2,938.33	\$ 3,027.53	\$ 3,275.00	\$ 3,275.00
Services and Supplies					
52210	Burial Services	-	-	1,654.00	1,654.00
	Services and Supplies	\$ -	\$ -	\$ 1,654.00	\$ 1,654.00
Other Financing Uses					
56100	Transfers Out	1,427.00	1,654.00	-	-
	Other Financing Uses	\$ 1,427.00	\$ 1,654.00	\$ -	\$ -
	Total Expenses	\$ 1,427.00	\$ 1,654.00	\$ 1,654.00	\$ 1,654.00
	Net Cost	\$ (1,511.33)	\$ (1,373.53)	\$ (1,621.00)	\$ (1,621.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2420 - Public Protection Special Revenue Funds**
 Budget Unit: **24240 - Sheriff - Rabies Eradication and Control**
 Function: **Public Protection**
 Activity: **Police Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	-	2.40	-	-
	Fines, Forfeitures, and Penalties	\$ -	\$ 2.40	\$ -	\$ -
Revenue from Use of Money and Property					
45100	Interest	114.94	96.59	300.00	300.00
	Revenue from Use of Money and Property	\$ 114.94	\$ 96.59	\$ 300.00	\$ 300.00
	Total Revenues	\$ 114.94	\$ 98.99	\$ 300.00	\$ 300.00
	Net Cost	\$ (114.94)	\$ (98.99)	\$ (300.00)	\$ (300.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2420 - Public Protection Special Revenue Funds**
 Budget Unit: **24250 - Drug Enforcement Agency**
 Function: **Public Protection**
 Activity: **Police Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43890	Federal - Other Funding	65,000.00	65,000.00	50,000.00	50,000.00
	Intergovernmental Revenues	\$ 65,000.00	\$ 65,000.00	\$ 50,000.00	\$ 50,000.00
Revenue from Use of Money and Property					
45100	Interest	450.44	(0.00)	300.00	300.00
	Revenue from Use of Money and Property	\$ 450.44	\$ (0.00)	\$ 300.00	\$ 300.00
	Total Revenues	\$ 65,450.44	\$ 65,000.00	\$ 50,300.00	\$ 50,300.00
Other Financing Uses					
56100	Transfers Out	50,000.00	50,000.00	50,000.00	50,000.00
	Other Financing Uses	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
	Total Expenses	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
	Net Cost	\$ (15,450.44)	\$ (15,000.00)	\$ (300.00)	\$ (300.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2420 - Public Protection Special Revenue Funds**
 Budget Unit: **24260 - Asset Forfeitures - Probation**
 Function: **Public Protection**
 Activity: **Detention and Correction**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	6,000.00	5,022.00	6,000.00	6,000.00
	Fines, Forfeitures, and Penalties	\$ 6,000.00	\$ 5,022.00	\$ 6,000.00	\$ 6,000.00
Revenue from Use of Money and Property					
45100	Interest	21.34	24.35	-	-
	Revenue from Use of Money and Property	\$ 21.34	\$ 24.35	\$ -	\$ -
	Total Revenues	\$ 6,021.34	\$ 5,046.35	\$ 6,000.00	\$ 6,000.00
Other Financing Uses					
56100	Transfers Out	6,000.00	2,387.07	6,000.00	6,000.00
	Other Financing Uses	\$ 6,000.00	\$ 2,387.07	\$ 6,000.00	\$ 6,000.00
	Total Expenses	\$ 6,000.00	\$ 2,387.07	\$ 6,000.00	\$ 6,000.00
	Net Cost	\$ (21.34)	\$ (2,659.28)	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2420 - Public Protection Special Revenue Funds**
 Budget Unit: **24261 - COPS Juvenile Justice - Even Years**
 Function: **Public Protection**
 Activity: **Detention and Correction**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	(0.00)	-	-	-
Revenue from Use of Money and Property		\$ (0.00)	\$ -	\$ -	\$ -
Total Revenues		\$ (0.00)	\$ -	\$ -	\$ -
Net Cost		\$ 0.00	\$ -	\$ -	\$ -

Fund: **2420 - Public Protection Special Revenue Funds**
 Budget Unit: **24262 - COPS Juvenile Justice - Odd Years**
 Function: **Public Protection**
 Activity: **Detention and Correction**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43790	State - Other Funding	215,732.00	-	-	-
	Intergovernmental Revenues	\$ 215,732.00	\$ -	\$ -	\$ -
Revenue from Use of Money and Property					
45100	Interest	717.86	-	-	-
	Revenue from Use of Money and Property	\$ 717.86	\$ -	\$ -	\$ -
	Total Revenues	\$ 216,449.86	\$ -	\$ -	\$ -
Other Financing Uses					
56100	Transfers Out	216,449.86	-	-	-
	Other Financing Uses	\$ 216,449.86	\$ -	\$ -	\$ -
	Total Expenses	\$ 216,449.86	\$ -	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2420 - Public Protection Special Revenue Funds**
 Budget Unit: **24263 - Judge Blankenburg Youth**
 Function: **Public Protection**
 Activity: **Detention and Correction**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	14.53	13.44	-	-
	Revenue from Use of Money and Property	\$ 14.53	\$ 13.44	\$ -	\$ -
Miscellaneous Revenues					
47500	Donations/Contributions	300.00	-	100.00	100.00
	Miscellaneous Revenues	\$ 300.00	\$ -	\$ 100.00	\$ 100.00
	Total Revenues	\$ 314.53	\$ 13.44	\$ 100.00	\$ 100.00
Other Financing Uses					
56100	Transfers Out	-	-	1,000.00	1,000.00
	Other Financing Uses	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
	Total Expenses	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
	Net Cost	\$ (314.53)	\$ (13.44)	\$ 900.00	\$ 900.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2420 - Public Protection Special Revenue Funds**
 Budget Unit: **24264 - Chamberlain High**
 Function: **Public Protection**
 Activity: **Detention and Correction**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	98.92	59.76	-	-
	Revenue from Use of Money and Property	\$ 98.92	\$ 59.76	\$ -	\$ -
Miscellaneous Revenues					
47500	Donations/Contributions	1,500.00	-	3,500.00	3,500.00
	Miscellaneous Revenues	\$ 1,500.00	\$ -	\$ 3,500.00	\$ 3,500.00
	Total Revenues	\$ 1,598.92	\$ 59.76	\$ 3,500.00	\$ 3,500.00
Other Financing Uses					
56100	Transfers Out	4,428.04	1,922.61	3,500.00	3,500.00
	Other Financing Uses	\$ 4,428.04	\$ 1,922.61	\$ 3,500.00	\$ 3,500.00
	Total Expenses	\$ 4,428.04	\$ 1,922.61	\$ 3,500.00	\$ 3,500.00
	Net Cost	\$ 2,829.12	\$ 1,862.85	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2420 - Public Protection Special Revenue Funds**
 Budget Unit: **24266 - Community Corrections Performance Incentive**
 Function: **Public Protection**
 Activity: **Detention and Correction**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43790	State - Other Funding	-	407,736.00	200,000.00	200,000.00
	Intergovernmental Revenues	\$ -	\$ 407,736.00	\$ 200,000.00	\$ 200,000.00
Revenue from Use of Money and Property					
45100	Interest	-	678.59	-	-
	Revenue from Use of Money and Property	\$ -	\$ 678.59	\$ -	\$ -
	Total Revenues	\$ -	\$ 408,414.59	\$ 200,000.00	\$ 200,000.00
Other Financing Uses					
56100	Transfers Out	-	323,668.00	339,744.00	339,744.00
	Other Financing Uses	\$ -	\$ 323,668.00	\$ 339,744.00	\$ 339,744.00
	Total Expenses	\$ -	\$ 323,668.00	\$ 339,744.00	\$ 339,744.00
	Net Cost	\$ -	\$ (84,746.59)	\$ 139,744.00	\$ 139,744.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2420 - Public Protection Special Revenue Funds**
 Budget Unit: **24270 - Weights and Measures**
 Function: **Public Protection**
 Activity: **Protection Inspection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	6,782.00	10,913.00	10,000.00	10,000.00
	Fines, Forfeitures, and Penalties	\$ 6,782.00	\$ 10,913.00	\$ 10,000.00	\$ 10,000.00
Revenue from Use of Money and Property					
45100	Interest	235.03	278.69	500.00	500.00
	Revenue from Use of Money and Property	\$ 235.03	\$ 278.69	\$ 500.00	\$ 500.00
	Total Revenues	\$ 7,017.03	\$ 11,191.69	\$ 10,500.00	\$ 10,500.00
Other Financing Uses					
56100	Transfers Out	-	-	10,000.00	10,000.00
	Other Financing Uses	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00
	Total Expenses	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00
	Net Cost	\$ (7,017.03)	\$ (11,191.69)	\$ (500.00)	\$ (500.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2420 - Public Protection Special Revenue Funds**
 Budget Unit: **24280 - Micrographics**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	4,578.08	3,945.37	10,000.00	10,000.00
	Revenue from Use of Money and Property	\$ 4,578.08	\$ 3,945.37	\$ 10,000.00	\$ 10,000.00
Charges for Services					
46800	Charges for Services	33,154.00	35,859.00	35,000.00	35,000.00
	Charges for Services	\$ 33,154.00	\$ 35,859.00	\$ 35,000.00	\$ 35,000.00
	Total Revenues	\$ 37,732.08	\$ 39,804.37	\$ 45,000.00	\$ 45,000.00
Other Financing Uses					
56100	Transfers Out	19,200.00	16,300.00	19,200.00	19,200.00
	Other Financing Uses	\$ 19,200.00	\$ 16,300.00	\$ 19,200.00	\$ 19,200.00
	Total Expenses	\$ 19,200.00	\$ 16,300.00	\$ 19,200.00	\$ 19,200.00
	Net Cost	\$ (18,532.08)	\$ (23,504.37)	\$ (25,800.00)	\$ (25,800.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2420 - Public Protection Special Revenue Funds**
 Budget Unit: **24281 - Modernization**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	18,789.29	16,874.55	35,000.00	35,000.00
	Revenue from Use of Money and Property	\$ 18,789.29	\$ 16,874.55	\$ 35,000.00	\$ 35,000.00
Charges for Services					
46800	Charges for Services	143,532.00	153,077.00	130,000.00	130,000.00
	Charges for Services	\$ 143,532.00	\$ 153,077.00	\$ 130,000.00	\$ 130,000.00
Other Financing Sources					
48200	Transfers-In	250,881.00	-	-	-
	Other Financing Sources	\$ 250,881.00	\$ -	\$ -	\$ -
	Total Revenues	\$ 413,202.29	\$ 169,951.55	\$ 165,000.00	\$ 165,000.00
Other Financing Uses					
56100	Transfers Out	224,671.00	148,909.00	34,165.00	34,165.00
	Other Financing Uses	\$ 224,671.00	\$ 148,909.00	\$ 34,165.00	\$ 34,165.00
	Total Expenses	\$ 224,671.00	\$ 148,909.00	\$ 34,165.00	\$ 34,165.00
	Net Cost	\$ (188,531.29)	\$ (21,042.55)	\$ (130,835.00)	\$ (130,835.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2420 - Public Protection Special Revenue Funds**
 Budget Unit: **24282 - Vital and Health Statistics - Clerk**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	800.54	731.93	1,000.00	1,000.00
	Revenue from Use of Money and Property	\$ 800.54	\$ 731.93	\$ 1,000.00	\$ 1,000.00
Charges for Services					
46800	Charges for Services	14,514.95	14,899.65	15,000.00	15,000.00
	Charges for Services	\$ 14,514.95	\$ 14,899.65	\$ 15,000.00	\$ 15,000.00
	Total Revenues	\$ 15,315.49	\$ 15,631.58	\$ 16,000.00	\$ 16,000.00
Other Financing Uses					
56100	Transfers Out	5,400.00	4,100.00	40,400.00	40,400.00
	Other Financing Uses	\$ 5,400.00	\$ 4,100.00	\$ 40,400.00	\$ 40,400.00
	Total Expenses	\$ 5,400.00	\$ 4,100.00	\$ 40,400.00	\$ 40,400.00
	Net Cost	\$ (9,915.49)	\$ (11,531.58)	\$ 24,400.00	\$ 24,400.00

Fund: **2420 - Public Protection Special Revenue Funds**
 Budget Unit: **24283 - SS Truncation Fees**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	245.93	181.50	600.00	600.00
	Revenue from Use of Money and Property	\$ 245.93	\$ 181.50	\$ 600.00	\$ 600.00
Charges for Services					
46800	Charges for Services	34,475.00	35,792.00	30,000.00	30,000.00
	Charges for Services	\$ 34,475.00	\$ 35,792.00	\$ 30,000.00	\$ 30,000.00
	Total Revenues	\$ 34,720.93	\$ 35,973.50	\$ 30,600.00	\$ 30,600.00
Other Financing Uses					
56100	Transfers Out	37,000.00	36,513.00	38,000.00	38,000.00
	Other Financing Uses	\$ 37,000.00	\$ 36,513.00	\$ 38,000.00	\$ 38,000.00
	Total Expenses	\$ 37,000.00	\$ 36,513.00	\$ 38,000.00	\$ 38,000.00
	Net Cost	\$ 2,279.07	\$ 539.50	\$ 7,400.00	\$ 7,400.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2420 - Public Protection Special Revenue Funds**
 Budget Unit: **24284 - Electronic Document Recording**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	218.93	412.09	100.00	100.00
	Revenue from Use of Money and Property	\$ 218.93	\$ 412.09	\$ 100.00	\$ 100.00
Charges for Services					
46800	Charges for Services	33,139.00	34,247.00	30,000.00	30,000.00
	Charges for Services	\$ 33,139.00	\$ 34,247.00	\$ 30,000.00	\$ 30,000.00
	Total Revenues	\$ 33,357.93	\$ 34,659.09	\$ 30,100.00	\$ 30,100.00
Other Financing Uses					
56100	Transfers Out	-	-	30,000.00	30,000.00
	Other Financing Uses	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00
	Total Expenses	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00
	Net Cost	\$ (33,357.93)	\$ (34,659.09)	\$ (100.00)	\$ (100.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2420 - Public Protection Special Revenue Funds**
 Budget Unit: **24290 - Seismic Education/Data Utilization**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
License, Permits and Franchises					
42690	Permits/Application Fees	863.51	1,024.14	1,200.00	1,200.00
	License, Permits and Franchises	\$ 863.51	\$ 1,024.14	\$ 1,200.00	\$ 1,200.00
Revenue from Use of Money and Property					
45100	Interest	174.82	152.81	150.00	150.00
	Revenue from Use of Money and Property	\$ 174.82	\$ 152.81	\$ 150.00	\$ 150.00
	Total Revenues	\$ 1,038.33	\$ 1,176.95	\$ 1,350.00	\$ 1,350.00
	Net Cost	\$ (1,038.33)	\$ (1,176.95)	\$ (1,350.00)	\$ (1,350.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2420 - Public Protection Special Revenue Funds**
 Budget Unit: **24291 - Telecommunications**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	920.80	773.83	800.00	800.00
	Revenue from Use of Money and Property	\$ 920.80	\$ 773.83	\$ 800.00	\$ 800.00
	Total Revenues	\$ 920.80	\$ 773.83	\$ 800.00	\$ 800.00
	Net Cost	\$ (920.80)	\$ (773.83)	\$ (800.00)	\$ (800.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2440 - Public Ways and Facilities Special Revenue Funds**
 Budget Unit: **24400 - Mitigation - Airport Industrial Area**
 Function: **Public Ways and Facilities**
 Activity: **Public Ways**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	22,469.58	18,275.32	20,000.00	20,000.00
	Revenue from Use of Money and Property	\$ 22,469.58	\$ 18,275.32	\$ 20,000.00	\$ 20,000.00
Charges for Services					
46710	Mitigation Fees-Commercial	-	137,929.36	1.00	1.00
	Charges for Services	\$ -	\$ 137,929.36	\$ 1.00	\$ 1.00
Other Financing Sources					
48500	Long Term Debt Proceeds	-	-	1,500,000.00	1,500,000.00
	Other Financing Sources	\$ -	\$ -	\$ 1,500,000.00	\$ 1,500,000.00
	Total Revenues	\$ 22,469.58	\$ 156,204.68	\$ 1,520,001.00	\$ 1,520,001.00
Other Financing Uses					
56100	Transfers Out	111,503.61	287,021.88	3,967,693.00	3,967,693.00
	Other Financing Uses	\$ 111,503.61	\$ 287,021.88	\$ 3,967,693.00	\$ 3,967,693.00
	Total Expenses	\$ 111,503.61	\$ 287,021.88	\$ 3,967,693.00	\$ 3,967,693.00
	Net Cost	\$ 89,034.03	\$ 130,817.20	\$ 2,447,692.00	\$ 2,447,692.00

Fund: **2440 - Public Ways and Facilities Special Revenue Funds**
 Budget Unit: **24401 - Mitigation - American Canyon Area**
 Function: **Public Ways and Facilities**
 Activity: **Public Ways**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	808.61	679.55	1,000.00	1,000.00
	Revenue from Use of Money and Property	\$ 808.61	\$ 679.55	\$ 1,000.00	\$ 1,000.00
Charges for Services					
46710	Mitigation Fees-Commercial	-	-	1.00	1.00
	Charges for Services	\$ -	\$ -	\$ 1.00	\$ 1.00
	Total Revenues	\$ 808.61	\$ 679.55	\$ 1,001.00	\$ 1,001.00
	Net Cost	\$ (808.61)	\$ (679.55)	\$ (1,001.00)	\$ (1,001.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2460 - Health and Sanitation Special Revenue Funds**
 Budget Unit: **24600 - AIDS Education - HS11350**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	3,058.19	2,719.00	1,500.00	1,500.00
	Fines, Forfeitures, and Penalties	\$ 3,058.19	\$ 2,719.00	\$ 1,500.00	\$ 1,500.00
Revenue from Use of Money and Property					
45100	Interest	744.22	496.04	550.00	550.00
	Revenue from Use of Money and Property	\$ 744.22	\$ 496.04	\$ 550.00	\$ 550.00
	Total Revenues	\$ 3,802.41	\$ 3,215.04	\$ 2,050.00	\$ 2,050.00
Other Financing Uses					
56100	Transfers Out	21,009.05	25,000.00	30,000.00	30,000.00
	Other Financing Uses	\$ 21,009.05	\$ 25,000.00	\$ 30,000.00	\$ 30,000.00
	Total Expenses	\$ 21,009.05	\$ 25,000.00	\$ 30,000.00	\$ 30,000.00
	Net Cost	\$ 17,206.64	\$ 21,784.96	\$ 27,950.00	\$ 27,950.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2460 - Health and Sanitation Special Revenue Funds**
 Budget Unit: **24601 - Local Public Health Bioterrorism**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43290	State - Other Health	232,179.75	136,325.50	241,365.00	241,365.00
	Intergovernmental Revenues	\$ 232,179.75	\$ 136,325.50	\$ 241,365.00	\$ 241,365.00
Revenue from Use of Money and Property					
45100	Interest	876.62	503.56	600.00	600.00
	Revenue from Use of Money and Property	\$ 876.62	\$ 503.56	\$ 600.00	\$ 600.00
	Total Revenues	\$ 233,056.37	\$ 136,829.06	\$ 241,965.00	\$ 241,965.00
Other Financing Uses					
56100	Transfers Out	218,281.97	193,126.92	241,365.00	241,365.00
	Other Financing Uses	\$ 218,281.97	\$ 193,126.92	\$ 241,365.00	\$ 241,365.00
	Total Expenses	\$ 218,281.97	\$ 193,126.92	\$ 241,365.00	\$ 241,365.00
	Net Cost	\$ (14,774.40)	\$ 56,297.86	\$ (600.00)	\$ (600.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2460 - Health and Sanitation Special Revenue Funds**
 Budget Unit: **24602 - Emergency Medical Services**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	546,495.95	472,625.87	448,000.00	448,000.00
	Fines, Forfeitures, and Penalties	\$ 546,495.95	\$ 472,625.87	\$ 448,000.00	\$ 448,000.00
Revenue from Use of Money and Property					
45100	Interest	3,331.86	2,450.89	3,000.00	3,000.00
	Revenue from Use of Money and Property	\$ 3,331.86	\$ 2,450.89	\$ 3,000.00	\$ 3,000.00
Miscellaneous Revenues					
47900	Miscellaneous	44,479.85	18,684.11	15,000.00	15,000.00
	Miscellaneous Revenues	\$ 44,479.85	\$ 18,684.11	\$ 15,000.00	\$ 15,000.00
	Total Revenues	\$ 594,307.66	\$ 493,760.87	\$ 466,000.00	\$ 466,000.00
Other Financing Uses					
56100	Transfers Out	619,372.02	510,620.09	512,510.00	512,510.00
	Other Financing Uses	\$ 619,372.02	\$ 510,620.09	\$ 512,510.00	\$ 512,510.00
	Total Expenses	\$ 619,372.02	\$ 510,620.09	\$ 512,510.00	\$ 512,510.00
	Net Cost	\$ 25,064.36	\$ 16,859.22	\$ 46,510.00	\$ 46,510.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2460 - Health and Sanitation Special Revenue Funds**
 Budget Unit: **24603 - Vital and Health Statistics - Health**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	682.54	409.84	550.00	550.00
	Revenue from Use of Money and Property	\$ 682.54	\$ 409.84	\$ 550.00	\$ 550.00
Charges for Services					
46800	Charges for Services	19,414.60	5,635.70	14,000.00	14,000.00
	Charges for Services	\$ 19,414.60	\$ 5,635.70	\$ 14,000.00	\$ 14,000.00
	Total Revenues	\$ 20,097.14	\$ 6,045.54	\$ 14,550.00	\$ 14,550.00
Other Financing Uses					
56100	Transfers Out	35,703.12	25,886.74	40,353.00	40,353.00
	Other Financing Uses	\$ 35,703.12	\$ 25,886.74	\$ 40,353.00	\$ 40,353.00
	Total Expenses	\$ 35,703.12	\$ 25,886.74	\$ 40,353.00	\$ 40,353.00
	Net Cost	\$ 15,605.98	\$ 19,841.20	\$ 25,803.00	\$ 25,803.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2460 - Health and Sanitation Special Revenue Funds**
 Budget Unit: **24605 - HRSA-Health Resources & Services**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43290	State - Other Health	54,754.00	159,084.76	204,187.00	204,187.00
	Intergovernmental Revenues	\$ 54,754.00	\$ 159,084.76	\$ 204,187.00	\$ 204,187.00
Revenue from Use of Money and Property					
45100	Interest	365.10	107.78	200.00	200.00
	Revenue from Use of Money and Property	\$ 365.10	\$ 107.78	\$ 200.00	\$ 200.00
	Total Revenues	\$ 55,119.10	\$ 159,192.54	\$ 204,387.00	\$ 204,387.00
Other Financing Uses					
56100	Transfers Out	138,312.35	160,363.80	204,187.00	204,187.00
	Other Financing Uses	\$ 138,312.35	\$ 160,363.80	\$ 204,187.00	\$ 204,187.00
	Total Expenses	\$ 138,312.35	\$ 160,363.80	\$ 204,187.00	\$ 204,187.00
	Net Cost	\$ 83,193.25	\$ 1,171.26	\$ (200.00)	\$ (200.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2460 - Health and Sanitation Special Revenue Funds**
 Budget Unit: **24606 - CDC - Public Health Emergency Response**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	86.02	783.88	-	-
	Revenue from Use of Money and Property	\$ 86.02	\$ 783.88	\$ -	\$ -
	Total Revenues	\$ 86.02	\$ 207,624.88	\$ -	\$ -
Other Financing Uses					
56100	Transfers Out	12,200.82	207,355.69	-	-
	Other Financing Uses	\$ 12,200.82	\$ 207,355.69	\$ -	\$ -
	Total Expenses	\$ 12,200.82	\$ 207,355.69	\$ -	\$ -
	Net Cost	\$ 12,114.80	\$ (269.19)	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2460 - Health and Sanitation Special Revenue Funds**
 Budget Unit: **24607 - Hospital Prep - H1N1**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43290	State - Other Health	804.00	-	-	-
	Intergovernmental Revenues	\$ 804.00	\$ -	\$ -	\$ -
Revenue from Use of Money and Property					
45100	Interest	3.65	5.77	-	-
	Revenue from Use of Money and Property	\$ 3.65	\$ 5.77	\$ -	\$ -
	Total Revenues	\$ 807.65	\$ 5.77	\$ -	\$ -
	Net Cost	\$ (807.65)	\$ (5.77)	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2460 - Health and Sanitation Special Revenue Funds**
 Budget Unit: **24620 - Managed Care**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43790	State - Other Funding	418,851.00	568,760.00	568,760.00	568,760.00
	Intergovernmental Revenues	\$ 418,851.00	\$ 568,760.00	\$ 568,760.00	\$ 568,760.00
Revenue from Use of Money and Property					
45100	Interest	10,813.36	11,634.41	10,000.00	10,000.00
	Revenue from Use of Money and Property	\$ 10,813.36	\$ 11,634.41	\$ 10,000.00	\$ 10,000.00
	Total Revenues	\$ 429,664.36	\$ 580,394.41	\$ 578,760.00	\$ 578,760.00
Other Financing Uses					
56100	Transfers Out	588,120.00	-	568,760.00	568,760.00
	Other Financing Uses	\$ 588,120.00	\$ -	\$ 568,760.00	\$ 568,760.00
	Total Expenses	\$ 588,120.00	\$ -	\$ 568,760.00	\$ 568,760.00
	Net Cost	\$ 158,455.64	\$ (580,394.41)	\$ (10,000.00)	\$ (10,000.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2460 - Health and Sanitation Special Revenue Funds**
 Budget Unit: **24621 - MHSA Planning Expenses**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43790	State - Other Funding	9,531,632.00	3,303,100.00	3,963,720.00	3,963,720.00
	Intergovernmental Revenues	\$ 9,531,632.00	\$ 3,303,100.00	\$ 3,963,720.00	\$ 3,963,720.00
Revenue from Use of Money and Property					
45100	Interest	38,435.27	50,297.93	50,000.00	50,000.00
	Revenue from Use of Money and Property	\$ 38,435.27	\$ 50,297.93	\$ 50,000.00	\$ 50,000.00
	Total Revenues	\$ 9,570,067.27	\$ 3,353,397.93	\$ 4,013,720.00	\$ 4,013,720.00
Other Financing Uses					
56100	Transfers Out	3,810,969.18	4,513,272.34	5,615,499.00	5,615,499.00
	Other Financing Uses	\$ 3,810,969.18	\$ 4,513,272.34	\$ 5,615,499.00	\$ 5,615,499.00
	Total Expenses	\$ 3,810,969.18	\$ 4,513,272.34	\$ 5,615,499.00	\$ 5,615,499.00
	Net Cost	\$ (5,759,098.09)	\$ 1,159,874.41	\$ 1,601,779.00	\$ 1,601,779.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2460 - Health and Sanitation Special Revenue Funds**
 Budget Unit: **24640 - Alcohol Abuse Education & Prevention**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44200	Court Fines	66,396.04	64,546.84	50,000.00	50,000.00
	Fines, Forfeitures, and Penalties	\$ 66,396.04	\$ 64,546.84	\$ 50,000.00	\$ 50,000.00
Revenue from Use of Money and Property					
45100	Interest	535.74	557.64	500.00	500.00
	Revenue from Use of Money and Property	\$ 535.74	\$ 557.64	\$ 500.00	\$ 500.00
	Total Revenues	\$ 66,931.78	\$ 65,104.48	\$ 50,500.00	\$ 50,500.00
Other Financing Uses					
56100	Transfers Out	50,000.00	50,000.00	50,000.00	50,000.00
	Other Financing Uses	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
	Total Expenses	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
	Net Cost	\$ (16,931.78)	\$ (15,104.48)	\$ (500.00)	\$ (500.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2460 - Health and Sanitation Special Revenue Funds**
 Budget Unit: **24641 - Drug Fees-HS11372.7**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44200	Court Fines	9,042.26	9,028.78	7,000.00	7,000.00
	Fines, Forfeitures, and Penalties	\$ 9,042.26	\$ 9,028.78	\$ 7,000.00	\$ 7,000.00
Revenue from Use of Money and Property					
45100	Interest	1,206.96	749.69	500.00	500.00
	Revenue from Use of Money and Property	\$ 1,206.96	\$ 749.69	\$ 500.00	\$ 500.00
	Total Revenues	\$ 10,249.22	\$ 9,778.47	\$ 7,500.00	\$ 7,500.00
Other Financing Uses					
56100	Transfers Out	46,201.02	76,916.00	27,000.00	27,000.00
	Other Financing Uses	\$ 46,201.02	\$ 76,916.00	\$ 27,000.00	\$ 27,000.00
	Total Expenses	\$ 46,201.02	\$ 76,916.00	\$ 27,000.00	\$ 27,000.00
	Net Cost	\$ 35,951.80	\$ 67,137.53	\$ 19,500.00	\$ 19,500.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2460 - Health and Sanitation Special Revenue Funds**
 Budget Unit: **24643 - Tobacco Control**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43790	State - Other Funding	183,415.00	150,000.00	150,000.00	150,000.00
	Intergovernmental Revenues	\$ 183,415.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
Revenue from Use of Money and Property					
45100	Interest	284.98	390.09	500.00	500.00
	Revenue from Use of Money and Property	\$ 284.98	\$ 390.09	\$ 500.00	\$ 500.00
	Total Revenues	\$ 183,699.98	\$ 150,390.09	\$ 150,500.00	\$ 150,500.00
Other Financing Uses					
56100	Transfers Out	138,918.00	182,863.93	150,000.00	150,000.00
	Other Financing Uses	\$ 138,918.00	\$ 182,863.93	\$ 150,000.00	\$ 150,000.00
	Total Expenses	\$ 138,918.00	\$ 182,863.93	\$ 150,000.00	\$ 150,000.00
	Net Cost	\$ (44,781.98)	\$ 32,473.84	\$ (500.00)	\$ (500.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2460 - Health and Sanitation Special Revenue Funds**
 Budget Unit: **24670 - Hazardous Waste Enforcement**
 Function: **Environmental Management**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	35,125.00	27,636.50	30,000.00	30,000.00
	Fines, Forfeitures, and Penalties	\$ 35,125.00	\$ 27,636.50	\$ 30,000.00	\$ 30,000.00
Revenue from Use of Money and Property					
45100	Interest	2,299.10	2,167.84	-	-
	Revenue from Use of Money and Property	\$ 2,299.10	\$ 2,167.84	\$ -	\$ -
	Total Revenues	\$ 37,424.10	\$ 29,804.34	\$ 30,000.00	\$ 30,000.00
Other Financing Uses					
56100	Transfers Out	-	-	30,000.00	30,000.00
	Other Financing Uses	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00
	Total Expenses	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00
	Net Cost	\$ (37,424.10)	\$ (29,804.34)	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2480 - Public Assistance Special Revenue Funds**
 Budget Unit: **24800 - County Children Fund**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43200	State - Public Assistance Administration	-	3,264.00	3,264.00	3,264.00
	Intergovernmental Revenues	\$ -	\$ 3,264.00	\$ 3,264.00	\$ 3,264.00
Revenue from Use of Money and Property					
45100	Interest	279.22	213.93	250.00	250.00
	Revenue from Use of Money and Property	\$ 279.22	\$ 213.93	\$ 250.00	\$ 250.00
Charges for Services					
46800	Charges for Services	25,591.20	25,109.80	24,000.00	24,000.00
	Charges for Services	\$ 25,591.20	\$ 25,109.80	\$ 24,000.00	\$ 24,000.00
Miscellaneous Revenues					
47500	Donations/Contributions	17,547.12	12,047.00	18,000.00	18,000.00
	Miscellaneous Revenues	\$ 17,547.12	\$ 12,047.00	\$ 18,000.00	\$ 18,000.00
	Total Revenues	\$ 43,417.54	\$ 40,634.73	\$ 45,514.00	\$ 45,514.00
Other Financing Uses					
56100	Transfers Out	47,975.56	48,114.48	40,000.00	40,000.00
	Other Financing Uses	\$ 47,975.56	\$ 48,114.48	\$ 40,000.00	\$ 40,000.00
	Total Expenses	\$ 47,975.56	\$ 48,114.48	\$ 40,000.00	\$ 40,000.00
	Net Cost	\$ 4,558.02	\$ 7,479.75	\$ (5,514.00)	\$ (5,514.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2480 - Public Assistance Special Revenue Funds**
 Budget Unit: **24801 - SB163 Wraparound**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43790	State - Other Funding	827,474.65	926,736.53	900,000.00	900,000.00
43800	Federal - Public Assistance Administration	-	2,004.00	-	-
43870	Federal - Stimulus/ARRA	1,938.00	-	-	-
	Intergovernmental Revenues	\$ 829,412.65	\$ 928,740.53	\$ 900,000.00	\$ 900,000.00
Revenue from Use of Money and Property					
45100	Interest	3,783.71	3,302.29	1,500.00	1,500.00
	Revenue from Use of Money and Property	\$ 3,783.71	\$ 3,302.29	\$ 1,500.00	\$ 1,500.00
	Total Revenues	\$ 833,196.36	\$ 932,042.82	\$ 901,500.00	\$ 901,500.00
Other Financing Uses					
56100	Transfers Out	654,078.00	815,618.74	893,972.00	893,972.00
	Other Financing Uses	\$ 654,078.00	\$ 815,618.74	\$ 893,972.00	\$ 893,972.00
	Total Expenses	\$ 654,078.00	\$ 815,618.74	\$ 893,972.00	\$ 893,972.00
	Net Cost	\$ (179,118.36)	\$ (116,424.08)	\$ (7,528.00)	\$ (7,528.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2480 - Public Assistance Special Revenue Funds**
 Budget Unit: **24810 - Clerk Domestic Violence**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	37.21	30.74	25.00	25.00
	Revenue from Use of Money and Property	\$ 37.21	\$ 30.74	\$ 25.00	\$ 25.00
Charges for Services					
46800	Charges for Services	34,822.00	36,133.00	34,000.00	34,000.00
	Charges for Services	\$ 34,822.00	\$ 36,133.00	\$ 34,000.00	\$ 34,000.00
	Total Revenues	\$ 34,859.21	\$ 36,163.74	\$ 34,025.00	\$ 34,025.00
Services and Supplies					
52310	Consulting Services	34,744.21	35,979.74	34,000.00	34,000.00
	Services and Supplies	\$ 34,744.21	\$ 35,979.74	\$ 34,000.00	\$ 34,000.00
	Total Expenses	\$ 34,744.21	\$ 35,979.74	\$ 34,000.00	\$ 34,000.00
	Net Cost	\$ (115.00)	\$ (184.00)	\$ (25.00)	\$ (25.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2480 - Public Assistance Special Revenue Funds**
 Budget Unit: **24860 - Title IVE**
 Function: **Public Protection**
 Activity: **Detention and Correction**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43790	State - Other Funding	55,710.22	-	-	-
43800	Federal - Public Assistance Administration	599,055.82	675,355.00	650,000.00	650,000.00
	Intergovernmental Revenues	\$ 654,766.04	\$ 675,355.00	\$ 650,000.00	\$ 650,000.00
Revenue from Use of Money and Property					
45100	Interest	5,111.46	3,141.10	-	-
	Revenue from Use of Money and Property	\$ 5,111.46	\$ 3,141.10	\$ -	\$ -
Other Financing Sources					
48200	Transfers-In	-	-	50,851.00	50,851.00
	Other Financing Sources	\$ -	\$ -	\$ 50,851.00	\$ 50,851.00
	Total Revenues	\$ 659,877.50	\$ 678,496.10	\$ 700,851.00	\$ 700,851.00
Other Financing Uses					
56100	Transfers Out	757,664.00	817,087.14	700,851.00	700,851.00
	Other Financing Uses	\$ 757,664.00	\$ 817,087.14	\$ 700,851.00	\$ 700,851.00
	Total Expenses	\$ 757,664.00	\$ 817,087.14	\$ 700,851.00	\$ 700,851.00
	Net Cost	\$ 97,786.50	\$ 138,591.04	\$ -	\$ -

Fund: **2500 - 2011 Realignment Special Revenue Funds**
 Budget Unit: **25000 - CEO - Local Law Enforcement Services**
 Function: **General**
 Activity: **Legislative & Administrative**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43118	State - Realignment 2011	-	2,309,319.72	1,987,129.00	2,085,594.00
	Intergovernmental Revenues	\$ -	\$ 2,309,319.72	\$ 1,987,129.00	\$ 2,085,594.00
Revenue from Use of Money and Property					
45100	Interest	-	5,252.31	-	-
	Revenue from Use of Money and Property	\$ -	\$ 5,252.31	\$ -	\$ -
	Total Revenues	\$ -	\$ 2,314,572.03	\$ 1,987,129.00	\$ 2,085,594.00
Other Financing Uses					
56100	Transfers Out	-	1,942,321.15	1,954,282.00	2,052,747.00
	Other Financing Uses	\$ -	\$ 1,942,321.15	\$ 1,954,282.00	\$ 2,052,747.00
	Total Expenses	\$ -	\$ 1,942,321.15	\$ 1,954,282.00	\$ 2,052,747.00
	Net Cost	\$ -	\$ (372,250.88)	\$ (32,847.00)	\$ (32,847.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2500 - 2011 Realignment Special Revenue Funds**
 Budget Unit: **25001 - CEO - Local Community Corrections**
 Function: **General**
 Activity: **Legislative & Administrative**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43118	State - Realignment 2011	-	1,262,052.69	2,101,834.00	2,101,834.00
	Intergovernmental Revenues	\$ -	\$ 1,262,052.69	\$ 2,101,834.00	\$ 2,101,834.00
	Total Revenues	\$ -	\$ 1,262,052.69	\$ 2,101,834.00	\$ 2,101,834.00
Other Financing Uses					
56100	Transfers Out	-	365,028.58	833,643.00	833,643.00
	Other Financing Uses	\$ -	\$ 365,028.58	\$ 833,643.00	\$ 833,643.00
	Total Expenses	\$ -	\$ 365,028.58	\$ 833,643.00	\$ 833,643.00
	Net Cost	\$ -	\$ (897,024.11)	\$ (1,268,191.00)	\$ (1,268,191.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2500 - 2011 Realignment Special Revenue Funds**
 Budget Unit: **25010 - District Attorney**
 Function: **Public Protection**
 Activity: **Judicial**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43118	State - Realignment 2011	-	18,853.18	37,706.00	37,706.00
	Intergovernmental Revenues	\$ -	\$ 18,853.18	\$ 37,706.00	\$ 37,706.00
	Total Revenues	\$ -	\$ 18,853.18	\$ 37,706.00	\$ 37,706.00
Other Financing Uses					
56100	Transfers Out	-	917.43	37,706.00	37,706.00
	Other Financing Uses	\$ -	\$ 917.43	\$ 37,706.00	\$ 37,706.00
	Total Expenses	\$ -	\$ 917.43	\$ 37,706.00	\$ 37,706.00
	Net Cost	\$ -	\$ (17,935.75)	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2500 - 2011 Realignment Special Revenue Funds**
 Budget Unit: **25020 - Public Defender**
 Function: **Public Protection**
 Activity: **Judicial**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43118	State - Realignment 2011	-	18,853.13	37,706.00	37,706.00
	Intergovernmental Revenues	\$ -	\$ 18,853.13	\$ 37,706.00	\$ 37,706.00
	Total Revenues	\$ -	\$ 18,853.13	\$ 37,706.00	\$ 37,706.00
Other Financing Uses					
56100	Transfers Out	-	2,209.27	37,706.00	37,706.00
	Other Financing Uses	\$ -	\$ 2,209.27	\$ 37,706.00	\$ 37,706.00
	Total Expenses	\$ -	\$ 2,209.27	\$ 37,706.00	\$ 37,706.00
	Net Cost	\$ -	\$ (16,643.86)	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2500 - 2011 Realignment Special Revenue Funds**
 Budget Unit: **25031 - Trial Court Security**
 Function: **Public Protection**
 Activity: **Police Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43118	State - Realignment 2011	-	1,456,345.87	-	-
	Intergovernmental Revenues	\$ -	\$ 1,456,345.87	\$ -	\$ -
Other Financing Sources					
48241	Transfer-In 2011 Realignment	-	-	1,617,467.00	1,617,467.00
	Other Financing Sources	\$ -	\$ -	\$ 1,617,467.00	\$ 1,617,467.00
	Total Revenues	\$ -	\$ 1,456,345.87	\$ 1,617,467.00	\$ 1,617,467.00
Other Financing Uses					
56100	Transfers Out	-	1,422,995.77	1,617,467.00	1,617,467.00
	Other Financing Uses	\$ -	\$ 1,422,995.77	\$ 1,617,467.00	\$ 1,617,467.00
	Total Expenses	\$ -	\$ 1,422,995.77	\$ 1,617,467.00	\$ 1,617,467.00
	Net Cost	\$ -	\$ (33,350.10)	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2500 - 2011 Realignment Special Revenue Funds**
 Budget Unit: **25040 - Youthful Offender Block Grant**
 Function: **Public Protection**
 Activity: **Detention and Correction**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43118	State - Realignment 2011	-	358,691.89	427,387.00	427,387.00
	Intergovernmental Revenues	\$ -	\$ 358,691.89	\$ 427,387.00	\$ 427,387.00
	Total Revenues	\$ -	\$ 358,691.89	\$ 427,387.00	\$ 427,387.00
Other Financing Uses					
56100	Transfers Out	-	178,398.99	564,774.00	564,774.00
	Other Financing Uses	\$ -	\$ 178,398.99	\$ 564,774.00	\$ 564,774.00
	Total Expenses	\$ -	\$ 178,398.99	\$ 564,774.00	\$ 564,774.00
	Net Cost	\$ -	\$ (180,292.90)	\$ 137,387.00	\$ 137,387.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2500 - 2011 Realignment Special Revenue Funds**
 Budget Unit: **25050 - Community Mental Health**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43118	State - Realignment 2011	-	5,710,401.84	5,674,150.00	5,674,150.00
	Intergovernmental Revenues	\$ -	\$ 5,710,401.84	\$ 5,674,150.00	\$ 5,674,150.00
	Total Revenues	\$ -	\$ 5,710,401.84	\$ 5,674,150.00	\$ 5,674,150.00
Other Financing Uses					
56100	Transfers Out	-	5,710,401.84	5,674,150.00	5,674,150.00
	Other Financing Uses	\$ -	\$ 5,710,401.84	\$ 5,674,150.00	\$ 5,674,150.00
	Total Expenses	\$ -	\$ 5,710,401.84	\$ 5,674,150.00	\$ 5,674,150.00
	Net Cost	\$ -	\$ -	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2500 - 2011 Realignment Special Revenue Funds**
 Budget Unit: **25051 - Drug Court**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43118	State - Realignment 2011	-	198,550.00	198,443.00	198,443.00
	Intergovernmental Revenues	\$ -	\$ 198,550.00	\$ 198,443.00	\$ 198,443.00
	Total Revenues	\$ -	\$ 198,550.00	\$ 198,443.00	\$ 198,443.00
Other Financing Uses					
56100	Transfers Out	-	198,550.00	198,443.00	198,443.00
	Other Financing Uses	\$ -	\$ 198,550.00	\$ 198,443.00	\$ 198,443.00
	Total Expenses	\$ -	\$ 198,550.00	\$ 198,443.00	\$ 198,443.00
	Net Cost	\$ -	\$ -	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2500 - 2011 Realignment Special Revenue Funds**
 Budget Unit: **25052 - Non-Drug Medi-CAL Substance Abuse**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43118	State - Realignment 2011	-	142,977.03	142,977.00	142,977.00
	Intergovernmental Revenues	\$ -	\$ 142,977.03	\$ 142,977.00	\$ 142,977.00
	Total Revenues	\$ -	\$ 142,977.03	\$ 142,977.00	\$ 142,977.00
Other Financing Uses					
56100	Transfers Out	-	142,977.03	142,977.00	142,977.00
	Other Financing Uses	\$ -	\$ 142,977.03	\$ 142,977.00	\$ 142,977.00
	Total Expenses	\$ -	\$ 142,977.03	\$ 142,977.00	\$ 142,977.00
	Net Cost	\$ -	\$ -	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2500 - 2011 Realignment Special Revenue Funds**
 Budget Unit: **25053 - Drug Medi-CAL**
 Function: **Health and Sanitation**
 Activity: **Health**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43118	State - Realignment 2011	-	259,041.00	133,500.00	133,500.00
	Intergovernmental Revenues	\$ -	\$ 259,041.00	\$ 133,500.00	\$ 133,500.00
	Total Revenues	\$ -	\$ 259,041.00	\$ 133,500.00	\$ 133,500.00
Other Financing Uses					
56100	Transfers Out	-	151,110.35	133,500.00	133,500.00
	Other Financing Uses	\$ -	\$ 151,110.35	\$ 133,500.00	\$ 133,500.00
	Total Expenses	\$ -	\$ 151,110.35	\$ 133,500.00	\$ 133,500.00
	Net Cost	\$ -	\$ (107,930.65)	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2500 - 2011 Realignment Special Revenue Funds**
 Budget Unit: **25054 - Child Abuse Prevention**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43118	State - Realignment 2011	-	81,308.00	81,308.00	81,308.00
	Intergovernmental Revenues	\$ -	\$ 81,308.00	\$ 81,308.00	\$ 81,308.00
	Total Revenues	\$ -	\$ 81,308.00	\$ 81,308.00	\$ 81,308.00
Other Financing Uses					
56100	Transfers Out	-	78,880.00	81,308.00	81,308.00
	Other Financing Uses	\$ -	\$ 78,880.00	\$ 81,308.00	\$ 81,308.00
	Total Expenses	\$ -	\$ 78,880.00	\$ 81,308.00	\$ 81,308.00
	Net Cost	\$ -	\$ (2,428.00)	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2500 - 2011 Realignment Special Revenue Funds**
 Budget Unit: **25055 - Child Welfare Services**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43118	State - Realignment 2011	-	1,909,483.58	1,892,530.00	1,892,530.00
	Intergovernmental Revenues	\$ -	\$ 1,909,483.58	\$ 1,892,530.00	\$ 1,892,530.00
	Total Revenues	\$ -	\$ 1,909,483.58	\$ 1,892,530.00	\$ 1,892,530.00
Other Financing Uses					
56100	Transfers Out	-	1,909,483.58	1,892,530.00	1,892,530.00
	Other Financing Uses	\$ -	\$ 1,909,483.58	\$ 1,892,530.00	\$ 1,892,530.00
	Total Expenses	\$ -	\$ 1,909,483.58	\$ 1,892,530.00	\$ 1,892,530.00
	Net Cost	\$ -	\$ (0.00)	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2500 - 2011 Realignment Special Revenue Funds**
 Budget Unit: **25056 - Foster Care Admin**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43118	State - Realignment 2011	-	1,529,561.71	67,797.00	67,797.00
	Intergovernmental Revenues	\$ -	\$ 1,529,561.71	\$ 67,797.00	\$ 67,797.00
	Total Revenues	\$ -	\$ 1,529,561.71	\$ 67,797.00	\$ 67,797.00
Other Financing Uses					
56100	Transfers Out	-	1,286,873.80	67,797.00	67,797.00
	Other Financing Uses	\$ -	\$ 1,286,873.80	\$ 67,797.00	\$ 67,797.00
	Total Expenses	\$ -	\$ 1,286,873.80	\$ 67,797.00	\$ 67,797.00
	Net Cost	\$ -	\$ (242,687.91)	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2500 - 2012 Realignment Special Revenue Funds**
 Budget Unit: **25057 - Foster Care Assistance**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43118	State - Realignment 2011	-	269,531.50	1,767,636.00	1,767,636.00
	Intergovernmental Revenues	\$ -	\$ 269,531.50	\$ 1,767,636.00	\$ 1,767,636.00
	Total Revenues	\$ -	\$ 269,531.50	\$ 1,767,636.00	\$ 1,767,636.00
Other Financing Uses					
56100	Transfers Out	-	37,216.00	1,767,636.00	1,767,636.00
	Other Financing Uses	\$ -	\$ 37,216.00	\$ 1,767,636.00	\$ 1,767,636.00
	Total Expenses	\$ -	\$ 37,216.00	\$ 1,767,636.00	\$ 1,767,636.00
	Net Cost	\$ -	\$ (232,315.50)	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2500 - 2011 Realignment Special Revenue Funds**
 Budget Unit: **25058 - Adoptions Admin**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43118	State - Realignment 2011	-	676,825.38	215,893.00	215,893.00
	Intergovernmental Revenues	\$ -	\$ 676,825.38	\$ 215,893.00	\$ 215,893.00
	Total Revenues	\$ -	\$ 676,825.38	\$ 215,893.00	\$ 215,893.00
Other Financing Uses					
56100	Transfers Out	-	618,552.00	125,000.00	125,000.00
	Other Financing Uses	\$ -	\$ 618,552.00	\$ 125,000.00	\$ 125,000.00
	Total Expenses	\$ -	\$ 618,552.00	\$ 125,000.00	\$ 125,000.00
	Net Cost	\$ -	\$ (58,273.38)	\$ (90,893.00)	\$ (90,893.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2500 - 2011 Realignment Special Revenue Funds**
 Budget Unit: **25059 - Adoptions Assistance**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43118	State - Realignment 2011	-	220,168.33	609,821.00	609,821.00
	Intergovernmental Revenues	\$ -	\$ 220,168.33	\$ 609,821.00	\$ 609,821.00
	Total Revenues	\$ -	\$ 220,168.33	\$ 609,821.00	\$ 609,821.00
Other Financing Uses					
56100	Transfers Out	-	220,168.33	609,821.00	609,821.00
	Other Financing Uses	\$ -	\$ 220,168.33	\$ 609,821.00	\$ 609,821.00
	Total Expenses	\$ -	\$ 220,168.33	\$ 609,821.00	\$ 609,821.00
	Net Cost	\$ -	\$ (0.00)	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Revenue Funds - Non Operating
 For the Fiscal Year 2013

Fund: **2500 - 2011 Realignment Special Revenue Funds**
 Budget Unit: **25060 - Adult Protective Services**
 Function: **Public Assistance**
 Activity: **Administration**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43118	State - Realignment 2011	-	70,911.95	218,419.00	218,419.00
	Intergovernmental Revenues	\$ -	\$ 70,911.95	\$ 218,419.00	\$ 218,419.00
	Total Revenues	\$ -	\$ 70,911.95	\$ 218,419.00	\$ 218,419.00
Other Financing Uses					
56100	Transfers Out	-	70,911.95	218,419.00	218,419.00
	Other Financing Uses	\$ -	\$ 70,911.95	\$ 218,419.00	\$ 218,419.00
	Total Expenses	\$ -	\$ 70,911.95	\$ 218,419.00	\$ 218,419.00
	Net Cost	\$ -	\$ -	\$ -	\$ -

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County Budgets

Proprietary Funds

State Controller Schedules County Budget Act January 2010		County of Napa Operation of Internal Service Fund Fiscal Year 2012-2013			Schedule 10
		Fund Title		Fleet Management	
		Service Activity		Other General	
Operating Detail	2010 - 2011 Actual	2011 - 2012 Actual..... Estimated...X	2012-13 Recommended	2012-13 Adopted by Board of Supervisors	
1	2	3	4	5	
Operating Revenues					
Charges for Services	\$ 2,737,838	\$ 2,842,256	\$ 3,106,670	\$ 3,106,670	
Miscellaneous Revenue	2,585	-	500	500	
Total Operating Revenue	\$ 2,740,423	\$ 2,842,256	\$ 3,107,170	\$ 3,107,170	
Operating Expenses					
Salaries and Employee Benefits	321,792	330,981	339,766	339,766	
Services and Supplies	1,159,629	1,550,655	1,738,349	1,738,349	
Other Financing Uses	-	-	56,948	56,948	
Depreciation Expense	825,386	826,113	975,588	975,588	
Total Operating Expenses	\$ 2,306,807	\$ 2,707,749	\$ 3,110,651	\$ 3,110,651	
Net Operating Income (Loss)	\$ 433,616	\$ 134,507	\$ (3,481)	\$ (3,481)	
Non-Operating Revenue (Expenses):					
Revenue From Use of Money/Property	39,727	38,760	42,714	42,714	
Gain (Loss) on Sale of Equipment	25,808	42,234	55,000	55,000	
Total Non-Operating Revenue and (Expenses)	\$ 65,535	\$ 80,994	\$ 97,714	\$ 97,714	
Income Before Capital Contributions and Transfers	\$ 499,151	\$ 215,501	\$ 94,233	\$ 94,233	
Operating Transfers In	112,000	138,770	159,906	159,906	
Operating Transfers Out	(224,104)	(35,953)	(159,906)	(159,906)	
Change in Net Assets	\$ 387,047	\$ 318,318	\$ 94,233	\$ 94,233	
Net Assets - Beginning Balance	10,532,214	10,919,261	11,237,579	11,237,579	
Net Assets - Ending Balance	\$ 10,919,261	\$ 11,237,579	\$ 11,331,812	\$ 11,331,812	
Memo: Capital Asset expenditures budget					
Equipment			\$ 685,161	\$ 685,161	

Fund: **4100 - Fleet Management**
 Budget Unit: **41000 - Fleet Management - Operations**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	-	-	4,360.00	4,360.00
	Revenue from Use of Money and Property	\$ -	\$ -	\$ 4,360.00	\$ 4,360.00
Charges for Services					
46230	Equipment/Vehicle Modification Services	-	-	50,000.00	50,000.00
46235	Equipment Operations/Maintenance	-	-	742,219.00	742,219.00
46240	Vehicle Operations/Maintenance	-	-	1,338,863.00	1,338,863.00
	Charges for Services	\$ -	\$ -	\$ 2,131,082.00	\$ 2,131,082.00
Miscellaneous Revenues					
47900	Miscellaneous	-	-	500.00	500.00
	Miscellaneous Revenues	\$ -	\$ -	\$ 500.00	\$ 500.00
Special Items					
49900	Intrafund Revenue	-	-	-	-
	Special Items	\$ -	\$ -	\$ -	\$ -
	Total Revenues	\$ -	\$ -	\$ 2,135,942.00	\$ 2,135,942.00
Salaries and Employee Benefits					
51100	Salaries and Wages	-	-	222,352.00	222,352.00
51300	Medicare	-	-	3,224.10	3,224.10
51400	Employee Insurance - Premiums	-	-	57,517.56	57,517.56
51405	Workers Compensation	-	-	1,584.00	1,584.00
51600	Retirement	-	-	40,521.43	40,521.43
51605	Other Post Employment Benefits	-	-	14,567.00	14,567.00
	Salaries and Employee Benefits	\$ -	\$ -	\$ 339,766.09	\$ 339,766.09

Fund: **4100 - Fleet Management**
 Budget Unit: **41000 - Fleet Management - Operations**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Services and Supplies					
52100	Administration Services	-	-	141,446.00	141,446.00
52130	Information Technology Services	-	-	17,701.00	17,701.00
52325	Waste Disposal Services	-	-	7,656.00	7,656.00
52330	Hazardous Waste Disposal Services	-	-	900.00	900.00
52490	Other Professional Services	-	-	-	-
52500	Maintenance - Equipment	-	-	2,000.00	2,000.00
52505	Maintenance - Buildings/Improvements	-	-	28,802.00	28,802.00
52515	Maintenance - Software	-	-	10,000.00	10,000.00
52520	Maintenance - Vehicles	-	-	851,141.00	851,141.00
52605	Rents and Leases - Buildings/Land	-	-	268,336.00	268,336.00
52700	Insurance - Liability	-	-	1,050.00	1,050.00
52800	Communications/Telephone	-	-	2,304.00	2,304.00
52900	Training/Conference Expenses	-	-	1,250.00	1,250.00
52905	Business Travel/Mileage	-	-	17,810.00	17,810.00
53100	Office Supplies	-	-	6,850.00	6,850.00
53200	Utilities - Gas	-	-	3,100.00	3,100.00
53205	Utilities - Electric	-	-	9,600.00	9,600.00
53215	Utilities - Fire Suppression Systems	-	-	400.00	400.00
53220	Utilities - Water	-	-	300.00	300.00
53250	Fuel	-	-	-	-
53300	Clothing and Personal Supplies	-	-	3,103.00	3,103.00
53305	Household Expense	-	-	500.00	500.00
53355	Vehicle Repair Supplies	-	-	361,100.00	361,100.00
53400	Minor Equipment/Small Tools	-	-	3,000.00	3,000.00
	Services and Supplies	\$ -	\$ -	\$ 1,738,349.00	\$ 1,738,349.00
Other Charges					
54600	Depreciation Expense	-	-	-	-
	Other Charges	\$ -	\$ -	\$ -	\$ -

Fund: **4100 - Fleet Management**
 Budget Unit: **41000 - Fleet Management - Operations**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Other Financing Uses					
56200	A87 Charges	-	-	56,948.00	56,948.00
	Other Financing Uses	\$ -	\$ -	\$ 56,948.00	\$ 56,948.00
Special Items					
57900	Intrafund Expenditures	-	-	159,906.00	159,906.00
	Special Items	\$ -	\$ -	\$ 159,906.00	\$ 159,906.00
	Total Expenses	\$ -	\$ -	\$ 2,294,969.09	\$ 2,294,969.09
	Net Cost	\$ -	\$ -	\$ 159,027.09	\$ 159,027.09

Fund: **4010 - Fleet Management**
 Budget Unit: **18000 - Fleet Management - Operations (historical)**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	5,579.01	4,408.95	-	-
	Revenue from Use of Money and Property	\$ 5,579.01	\$ 4,408.95	\$ -	\$ -
Charges for Services					
46230	Equipment/Vehicle Modification Services	39,447.00	46,277.63	-	-
46235	Equipment Operations/Maintenance	599,464.14	672,913.81	-	-
46240	Vehicle Operations/Maintenance	1,248,499.79	1,275,846.94	-	-
	Charges for Services	\$ 1,887,410.93	\$ 1,995,038.38	\$ -	\$ -
Miscellaneous Revenues					
47900	Miscellaneous	2,584.62	-	-	-
	Miscellaneous Revenues	\$ 2,584.62	\$ -	\$ -	\$ -
Special Items					
49900	Intrafund Revenue	-	138,770.00	-	-
	Special Items	\$ -	\$ 138,770.00	\$ -	\$ -
	Total Revenues	\$ 1,895,574.56	\$ 2,138,217.33	\$ -	\$ -
Salaries and Employee Benefits					
51100	Salaries and Wages	218,451.55	221,100.74	-	-
51300	Medicare	3,014.14	3,146.33	-	-
51400	Employee Insurance - Premiums	50,599.34	54,025.27	-	-
51405	Workers Compensation	914.00	1,309.00	-	-
51600	Retirement	37,846.28	40,190.85	-	-
51605	Other Post Employment Benefits	10,966.00	11,208.72	-	-
	Salaries and Employee Benefits	\$ 321,791.31	\$ 330,980.91	\$ -	\$ -

Fund: **4010 - Fleet Management**
 Budget Unit: **18000 - Fleet Management - Operations (historical)**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Services and Supplies					
52100	Administration Services	118,752.12	144,197.99	-	-
52130	Information Technology Services	19,661.04	15,366.96	-	-
52325	Waste Disposal Services	-	1,907.25	-	-
52330	Hazardous Waste Disposal Services	1,135.00	1,060.00	-	-
52490	Other Professional Services	6,823.42	-	-	-
52500	Maintenance - Equipment	755.50	921.82	-	-
52505	Maintenance - Buildings/Improvements	13,017.74	13,083.47	-	-
52515	Maintenance - Software	-	6,946.39	-	-
52520	Maintenance - Vehicles	-	715,146.87	-	-
52605	Rents and Leases - Buildings/Land	-	250,643.86	-	-
52700	Insurance - Liability	2,481.00	2,209.00	-	-
52800	Communications/Telephone	2,269.14	2,060.18	-	-
52900	Training/Conference Expenses	-	815.75	-	-
52905	Business Travel/Mileage	19,298.43	15,607.00	-	-
53100	Office Supplies	4,773.36	5,064.08	-	-
53200	Utilities - Gas	-	3,751.19	-	-
53205	Utilities - Electric	17,923.23	8,907.22	-	-
53215	Utilities - Fire Suppression Systems	-	297.42	-	-
53220	Utilities - Water	-	256.53	-	-
53250	Fuel	639,823.81	-	-	-
53300	Clothing and Personal Supplies	2,659.83	3,218.05	-	-
53305	Household Expense	48.31	181.83	-	-
53355	Vehicle Repair Supplies	293,436.24	327,340.14	-	-
53400	Minor Equipment/Small Tools	1,555.66	2,216.77	-	-
	Services and Supplies	\$ 1,144,413.83	\$ 1,521,199.77	\$ -	\$ -
Other Charges					
54600	Depreciation Expense	7,000.00	7,000.00	-	-
	Other Charges	\$ 7,000.00	\$ 7,000.00	\$ -	\$ -

Fund: **4010 - Fleet Management**
 Budget Unit: **18000 - Fleet Management - Operations (historical)**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Other Financing Uses					
56200	A87 Charges	15,215.00	29,456.00	-	-
	Other Financing Uses	\$ 15,215.00	\$ 29,456.00	\$ -	\$ -
Special Items					
57900	Intrafund Expenditures	112,104.60	35,953.56	-	-
	Special Items	\$ 112,104.60	\$ 35,953.56	\$ -	\$ -
	Total Expenses	\$ 1,600,524.74	\$ 1,924,590.24	\$ -	\$ -
	Net Cost	\$ (295,049.82)	\$ (213,627.09)	\$ -	\$ -

Fund: **4100 - Fleet Management**
 Budget Unit: **41010 - Equipment Replacement (Roads)**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	-	-	22,000.00	22,000.00
	Revenue from Use of Money and Property	\$ -	\$ -	\$ 22,000.00	\$ 22,000.00
Charges for Services					
46800	Charges for Services	-	-	315,388.00	315,388.00
	Charges for Services	\$ -	\$ -	\$ 315,388.00	\$ 315,388.00
Other Financing Sources					
48100	Sale of Capital Assets	-	-	20,000.00	20,000.00
	Other Financing Sources			\$ 20,000.00	\$ 20,000.00
Special Items					
49900	Intrafund Revenue	-	-	-	-
	Special Items	\$ -	\$ -	\$ -	\$ -
	Total Revenues	\$ -	\$ -	\$ 357,388.00	\$ 357,388.00
Other Charges					
54600	Depreciation Expense	-	-	315,388.00	315,388.00
	Other Charges	\$ -	\$ -	\$ 315,388.00	\$ 315,388.00
Capital Assets					
55400	Equipment	-	-	229,161.00	229,161.00
55900	Capital Outlay Offset	-	-	-	-
	Capital Assets	\$ -	\$ -	\$ 229,161.00	\$ 229,161.00
Special Items					
57900	Intrafund Expenditures	-	-	-	-

Fund: **4100 - Fleet Management**
 Budget Unit: **41010 - Equipment Replacement (Roads)**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
	Special Items	\$ -	\$ -	\$ -	\$ -
	Total Expenses	\$ -	\$ -	\$ 544,549.00	\$ 544,549.00
	Net Cost	\$ -	\$ -	\$ 187,161.00	\$ 187,161.00

Fund: **4020 - Fleet Management**
 Budget Unit: **18000 - Equipment Replacement (historical)**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	19,364.98	19,486.67	-	-
	Revenue from Use of Money and Property	\$ 19,364.98	\$ 19,486.67	\$ -	\$ -
Charges for Services					
46800	Charges for Services	238,540.28	273,931.46	-	-
	Charges for Services	\$ 238,540.28	\$ 273,931.46	\$ -	\$ -
Other Financing Sources					
48100	Sale of Capital Assets	682.25	1,562.75	-	-
	Other Financing Sources	\$ 682.25	\$ 1,562.75		
Special Items					
49900	Intrafund Revenue	112,000.00	-	-	-
	Special Items	\$ 112,000.00	\$ -	\$ -	\$ -
	Total Revenues	\$ 370,587.51	\$ 294,980.88	\$ -	\$ -
Other Charges					
54600	Depreciation Expense	238,540.28	273,931.46	-	-
	Other Charges	\$ 238,540.28	\$ 273,931.46	\$ -	\$ -
Capital Assets					
55400	Equipment	154,735.96	26,729.05	-	-
55900	Capital Outlay Offset	(154,735.96)	(26,729.05)	-	-
	Capital Assets	\$ 0.00	\$ -	\$ -	\$ -
Special Items					
57900	Intrafund Expenditures	112,000.00	-	-	-

Fund: **4020 - Fleet Management**
 Budget Unit: **18000 - Equipment Replacement (historical)**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
	Special Items	\$ 112,000.00	\$ -	\$ -	\$ -
	Total Expenses	\$ 350,540.28	\$ 273,931.46	\$ -	\$ -
	Net Cost	\$ (20,047.23)	\$ (21,049.42)	\$ -	\$ -

Fund: **4100 - Fleet Management**
 Budget Unit: **41020 - Vehicle Replacement**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	-	-	16,354.00	16,354.00
	Revenue from Use of Money and Property	\$ -	\$ -	\$ 16,354.00	\$ 16,354.00
Charges for Services					
46800	Charges for Services	-	-	660,200.00	660,200.00
	Charges for Services	\$ -	\$ -	\$ 660,200.00	\$ 660,200.00
Other Financing Sources					
48100	Sale of Capital Assets	-	-	35,000.00	35,000.00
48200	Transfers-In	-	-	159,906.00	159,906.00
	Other Financing Sources	\$ -	\$ -	\$ 194,906.00	\$ 194,906.00
	Total Revenues	\$ -	\$ -	\$ 871,460.00	\$ 871,460.00
Other Charges					
54600	Depreciation Expense	-	-	660,200.00	660,200.00
	Other Charges	\$ -	\$ -	\$ 660,200.00	\$ 660,200.00
Capital Assets					
55400	Equipment	-	-	456,000.00	456,000.00
55900	Capital Outlay Offset	-	-	-	-
	Capital Assets	\$ -	\$ -	\$ 456,000.00	\$ 456,000.00
	Total Expenses	\$ -	\$ -	\$ 1,116,200.00	\$ 1,116,200.00
	Net Cost	\$ -	\$ -	\$ 244,740.00	\$ 244,740.00

Fund: **4030 - Fleet Management**
 Budget Unit: **18000 - Vehicle Replacement (historical)**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	14,783.26	14,864.75	-	-
	Revenue from Use of Money and Property	\$ 14,783.26	\$ 14,864.75	\$ -	\$ -
Charges for Services					
46800	Charges for Services	611,887.08	573,285.96	-	-
	Charges for Services	\$ 611,887.08	\$ 573,285.96	\$ -	\$ -
Other Financing Sources					
48100	Sale of Capital Assets	25,126.13	4,717.66	-	-
48200	Transfers-In	-	35,953.56	-	-
	Other Financing Sources	\$ 25,126.13	\$ 40,671.22	\$ -	\$ -
	Total Revenues	\$ 651,796.47	\$ 628,821.93	\$ -	\$ -
Other Charges					
54600	Depreciation Expense	579,845.96	545,181.62	-	-
	Other Charges	\$ 579,845.96	\$ 545,181.62	\$ -	\$ -
Capital Assets					
55400	Equipment	370,516.96	347,598.07	-	-
55900	Capital Outlay Offset	(370,516.96)	(347,598.07)	-	-
	Capital Assets	\$ (0.00)	\$ -	\$ -	\$ -
	Total Expenses	\$ 579,845.96	\$ 545,181.62	\$ -	\$ -
	Net Cost	\$ (71,950.51)	\$ (83,640.31)	\$ -	\$ -

State Controller Schedules		County of Napa			Schedule 10
County Budget Act		Operation of Internal Service Fund			
January 2010		Fiscal Year 2012-2013			
		Fund Title		Info Technology Services	
		Service Activity		Other General	
Operating Detail	2010 - 2011 Actual	2011 - 2012 Actual..... Estimated...X	2012-13 Recommended	2012-13 Adopted by Board of Supervisors	
1	2	3	4	5	
Operating Revenues					
Charges for Services	\$ 8,774,619	\$ 9,442,391	\$ 9,904,104	\$ 9,904,104	
Miscellaneous Revenue	243	-	-	-	
Total Operating Revenue	\$ 8,774,862	\$ 9,442,391	\$ 9,904,104	\$ 9,904,104	
Operating Expenses					
Salaries and Employee Benefits	5,558,107	5,570,039	5,868,417	5,868,417	
Services and Supplies	2,589,038	3,450,452	3,505,481	3,505,481	
Other Financing Uses	177,139	272,612	330,480	330,480	
Depreciation	199,509	215,995	200,000	200,000	
Total Operating Expenses	\$ 8,523,793	\$ 9,509,098	\$ 9,904,378	\$ 9,904,378	
Net Operating Income (Loss)	\$ 251,069	\$ (66,707)	\$ (274)	\$ (274)	
Non-Operating Revenue (Expenses):					
Revenue From Use of Money/Property	18,437	18,104	16,000	16,000	
Gain (Loss) on Sale of Equipment	-	-	-	-	
Total Non-Operating Revenue and (Expenses)	\$ 18,437	\$ 18,104	\$ 16,000	\$ 16,000	
Income Before Capital Contributions and Transfers	\$ 269,506	\$ (48,603)	\$ 15,726	\$ 15,726	
Operating Transfers In	46,400	-	-	-	
Operating Transfers Out	282,976	(18,551)	(126,427)	(126,427)	
Change in Net Assets	\$ 598,882	\$ (67,154)	\$ (110,701)	\$ (110,701)	
Net Assets - Beginning Balance	2,462,764	3,061,646	2,994,492	2,994,492	
Net Assets - Ending Balance	\$ 3,061,646	\$ 2,994,492	\$ 2,883,791	\$ 2,883,791	
Memo: Capital Asset expenditures budget					
Equipment			\$ 234,000	\$ 234,000	

Fund: 4200 - Information Technology Services
 Budget Unit: 42000 - Information Technology Services
 Function: General
 Activity: Other General

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	-	-	16,000.00	16,000.00
	Revenue from Use of Money and Property	\$ -	\$ -	\$ 16,000.00	\$ 16,000.00
Charges for Services					
46115	ITS Services	-	-	9,892,933.92	9,892,933.92
46195	Copies/Reports	-	-	-	-
46800	Charges for Services	-	-	-	-
46810	Charges for Services - American Canyon	-	-	7,777.00	7,777.00
46815	Charges for Services - City of Napa	-	-	-	-
46820	Charges for Services - Yountville	-	-	-	-
46825	Charges for Services - St.Helena	-	-	3,393.00	3,393.00
46840	Charges for Services - Courts	-	-	-	-
	Charges for Services	\$ -	\$ -	\$ 9,904,103.92	\$ 9,904,103.92
Miscellaneous Revenues					
47900	Miscellaneous	-	-	-	-
	Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
Other Financing Sources					
48200	Transfers-In	-	-	-	-
	Other Financing Sources	\$ -	\$ -	\$ -	\$ -
	Total Revenues	\$ -	\$ -	\$ 9,920,103.92	\$ 9,920,103.92
Salaries and Employee Benefits					
51100	Salaries and Wages	-	-	4,264,748.00	4,264,748.00
51110	Extra Help	-	-	7,004.00	7,004.00
51115	Overtime	-	-	18,000.00	18,000.00

Fund: **4200 - Information Technology Services**
 Budget Unit: **42000 - Information Technology Services**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
51120	Holiday Pay	-	-	2,000.00	2,000.00
51125	Standby Pay	-	-	-	-
51200	401A Employer Contribution	-	-	8,000.00	8,000.00
51205	Cell Phone Allowance	-	-	15,480.00	15,480.00
51300	Medicare	-	-	62,253.06	62,253.06
51400	Employee Insurance - Premiums	-	-	655,610.06	655,610.06
51405	Workers Compensation	-	-	9,758.00	9,758.00
51600	Retirement	-	-	777,490.30	777,490.30
51605	Other Post Employment Benefits	-	-	218,510.00	218,510.00
51999	Salary Savings	-	-	(171,202.00)	(171,202.00)
Salaries and Employee Benefits		\$ -	\$ -	\$ 5,868,416.62	\$ 5,868,416.62
Services and Supplies					
52310	Consulting Services	-	-	414,514.00	414,514.00
52345	Janitorial Services	-	-	-	-
52490	Other Professional Services	-	-	54,000.00	54,000.00
52500	Maintenance - Equipment	-	-	149,696.00	149,696.00
52505	Maintenance - Buildings/Improvements	-	-	105,526.17	105,526.17
52515	Maintenance - Software	-	-	1,250,552.00	1,250,552.00
52600	Rents and Leases - Equipment	-	-	6,452.00	6,452.00
52700	Insurance - Liability	-	-	41,773.00	41,773.00
52800	Communications/Telephone	-	-	271,546.00	271,546.00
52830	Publications and Legal Notices	-	-	1,000.00	1,000.00
52900	Training/Conference Expenses	-	-	126,260.00	126,260.00
52905	Business Travel/Mileage	-	-	14,000.00	14,000.00
53100	Office Supplies	-	-	12,700.00	12,700.00
53105	Office Supplies - Furniture/Fixtures	-	-	3,500.00	3,500.00
53110	Freight/Postage	-	-	2,500.00	2,500.00
53120	Memberships/Certifications	-	-	19,462.00	19,462.00
53200	Utilities - Gas	-	-	1,000.00	1,000.00
53205	Utilities - Electric	-	-	39,000.00	39,000.00

Fund: **4200 - Information Technology Services**
 Budget Unit: **42000 - Information Technology Services**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
53410	Computer Equipment/Accessories	-	-	558,000.00	558,000.00
53415	Computer Software/Licensing Fees	-	-	434,000.00	434,000.00
	Services and Supplies	\$ -	\$ -	\$ 3,505,481.15	\$ 3,505,481.15
	Other Charges				
54600	Depreciation Expense	-	-	200,000.00	200,000.00
	Other Charges	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00
	Capital Assets				
55400	Equipment	-	-	234,000.00	234,000.00
55600	Intangible Assets	-	-	-	-
55900	Capital Outlay Offset	-	-	-	-
	Capital Assets	\$ -	\$ -	\$ 234,000.00	\$ 234,000.00
	Other Financing Uses				
56100	Transfers Out	-	-	-	-
56200	A87 Charges	-	-	330,480.00	330,480.00
	Other Financing Uses	\$ -	\$ -	\$ 330,480.00	\$ 330,480.00
	Special Items				
57900	Intrafund Expenditures	-	-	126,427.00	126,427.00
	Special Items	\$ -	\$ -	\$ 126,427.00	\$ 126,427.00
	Total Expenses	\$ -	\$ -	\$ 10,264,804.77	\$ 10,264,804.77
	Net Cost	\$ -	\$ -	\$ 344,700.85	\$ 344,700.85

Fund: **4100 - Information Technology Services**
 Budget Unit: **17700 - Information Technology Services (Historical)**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	18,437.16	18,104.18	-	-
	Revenue from Use of Money and Property	\$ 18,437.16	\$ 18,104.18	\$ -	\$ -
Charges for Services					
46115	ITS Services	8,756,610.89	9,401,670.94	-	-
46195	Copies/Reports	-	1,550.00	-	-
46800	Charges for Services	-	5,000.00	-	-
46810	Charges for Services - American Canyon	16,170.50	12,777.50	-	-
46815	Charges for Services - City of Napa	-	15,000.00	-	-
46820	Charges for Services - Yountville	-	3,000.00	-	-
46825	Charges for Services - St.Helena	-	3,393.00	-	-
46840	Charges for Services - Courts	1,838.13	-	-	-
	Charges for Services	\$ 8,774,619.52	\$ 9,442,391.44	\$ -	\$ -
Miscellaneous Revenues					
47900	Miscellaneous	242.99	-	-	-
	Miscellaneous Revenues	\$ 242.99	\$ -	\$ -	\$ -
Other Financing Sources					
48200	Transfers-In	46,400.00	-	-	-
	Other Financing Sources	\$ 46,400.00	\$ -	\$ -	\$ -
	Total Revenues	\$ 8,839,699.67	\$ 9,460,495.62	\$ -	\$ -
Salaries and Employee Benefits					
51100	Salaries and Wages	3,943,622.41	3,893,899.50	-	-
51110	Extra Help	90,553.95	96,253.46	-	-
51115	Overtime	45,319.97	10,558.82	-	-

Fund: **4100 - Information Technology Services**
 Budget Unit: **17700 - Information Technology Services (Historical)**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
51120	Holiday Pay	1,601.74	-	-	-
51125	Standby Pay	20,683.36	20,569.42	-	-
51200	401A Employer Contribution	7,539.57	6,936.09	-	-
51205	Cell Phone Allowance	15,801.25	15,769.50	-	-
51300	Medicare	57,169.10	57,265.04	-	-
51400	Employee Insurance - Premiums	525,301.12	579,512.98	-	-
51405	Workers Compensation	5,708.00	7,834.00	-	-
51600	Retirement	680,324.10	713,309.59	-	-
51605	Other Post Employment Benefits	164,484.00	168,130.52	-	-
51999	Salary Savings	-	-	-	-
	Salaries and Employee Benefits	\$ 5,558,108.56	\$ 5,570,038.92	\$ -	\$ -
	Services and Supplies				
52310	Consulting Services	58,408.50	567,914.28	-	-
52345	Janitorial Services	-	101,112.45	-	-
52490	Other Professional Services	77,217.03	109,060.03	-	-
52500	Maintenance - Equipment	115,402.88	108,284.12	-	-
52505	Maintenance - Buildings/Improvements	83,599.37	-	-	-
52515	Maintenance - Software	1,143,275.65	1,001,918.33	-	-
52600	Rents and Leases - Equipment	8,697.51	6,452.04	-	-
52700	Insurance - Liability	58,272.00	55,237.00	-	-
52800	Communications/Telephone	170,346.19	180,924.21	-	-
52830	Publications and Legal Notices	-	-	-	-
52900	Training/Conference Expenses	40,680.70	119,170.79	-	-
52905	Business Travel/Mileage	33,548.50	15,149.95	-	-
53100	Office Supplies	15,975.85	8,586.25	-	-
53105	Office Supplies - Furniture/Fixtures	-	577.95	-	-
53110	Freight/Postage	-	2,643.85	-	-
53120	Memberships/Certifications	10,833.45	11,410.20	-	-
53200	Utilities - Gas	-	597.54	-	-
53205	Utilities - Electric	27,533.88	25,618.68	-	-

Fund: **4100 - Information Technology Services**
 Budget Unit: **17700 - Information Technology Services (Historical)**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
53410	Computer Equipment/Accessories	116,542.78	442,401.25	-	-
53415	Computer Software/Licensing Fees	409,796.59	693,393.34	-	-
	Services and Supplies	\$ 2,370,130.88	\$ 3,450,452.26	\$ -	\$ -
	Other Charges				
54600	Depreciation Expense	199,508.55	215,995.14	-	-
	Other Charges	\$ 199,508.55	\$ 215,995.14	\$ -	\$ -
	Capital Assets				
55400	Equipment	220,607.11	151,854.42	-	-
55600	Intangible Assets	218,906.90	-	-	-
55900	Capital Outlay Offset	(220,607.11)	(151,854.42)	-	-
	Capital Assets	\$ 218,906.90	\$ (0.00)	\$ -	\$ -
	Other Financing Uses				
56100	Transfers Out	-	116,822.00	-	-
56200	A87 Charges	177,139.00	272,612.00	-	-
	Other Financing Uses	\$ 177,139.00	\$ 389,434.00	\$ -	\$ -
	Special Items				
57900	Intrafund Expenditures	(282,976.40)	(98,270.56)	-	-
	Special Items	\$ (282,976.40)	\$ (98,270.56)	\$ -	\$ -
	Total Expenses	\$ 8,240,817.49	\$ 9,527,649.76	\$ -	\$ -
	Net Cost	\$ (598,882.18)	\$ 67,154.14	\$ -	\$ -

County of Napa
 Operation of Internal Service Fund
 Fiscal Year 2012-2013

Operating Detail	2010 - 2011 Actual	2011 - 2012 Actual..... Estimated....X	Fund Title	
			Service Activity	Empl/Retiree Benefits Other General
1	2	3	4	5
Operating Revenues				
Charges for Services	\$ 5,917,053	\$ 7,937,131	\$ 12,236,305	\$ 12,236,305
Miscellaneous Revenue	3,941	730,973	-	-
Total Operating Revenue	\$ 5,920,994	\$ 8,668,104	\$ 12,236,305	\$ 12,236,305
Operating Expenses				
Salaries and Employee Benefits	4,731,735	6,184,000	500,000	500,000
Services and Supplies	1,676,593	3,048,522	11,711,307	11,711,307
Total Operating Expenses	\$ 6,408,328	\$ 9,232,522	\$ 12,211,307	\$ 12,211,307
Net Operating Income (Loss)	\$ (487,334)	\$ (564,418)	\$ 24,998	\$ 24,998
Non-Operating Revenue (Expenses):				
Revenue From Use of Money/Property	50,081	37,459	-	-
Total Non-Operating Revenue and (Expenses)	\$ 50,081	\$ 37,459	\$ -	\$ -
Income Before Capital Contributions and Transfers	\$ (437,253)	\$ (526,959)	\$ 24,998	\$ 24,998
Operating Transfers Out	-	-	-	-
Change in Net Assets	\$ (437,253)	\$ (526,959)	\$ 24,998	\$ 24,998
Net Assets - Beginning Balance	514,768	77,515	(449,444)	(449,444)
Net Assets - Ending Balance	\$ 77,515	\$ (449,444)	\$ (424,446)	\$ (424,446)

Fund: **4400 - Employee/Retiree Benefits**
 Budget Unit: **44000 - Employee Benefits**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Charges for Services					
46800	Charges for Services	-	-	2,716,111.34	2,716,111.34
	Charges for Services	\$ -	\$ -	\$ 2,716,111.34	\$ 2,716,111.34
Other Financing Sources					
48210	Transfers-In from General Fund	-	-	500,000.00	500,000.00
	Other Financing Sources	\$ -	\$ -	\$ 500,000.00	\$ 500,000.00
	Total Revenues	\$ -	\$ -	\$ 3,216,111.34	\$ 3,216,111.34
Salaries and Employee Benefits					
51130	Vacation Payout	-	-	500,000.00	500,000.00
	Salaries and Employee Benefits	\$ -	\$ -	\$ 500,000.00	\$ 500,000.00
Services and Supplies					
52130	Information Technology Services	-	-	-	-
52490	Other Professional Services	-	-	-	-
52705	Insurance - Premiums	-	-	577,952.34	577,952.34
52710	Insurance - Claims	-	-	2,138,159.00	2,138,159.00
	Services and Supplies	\$ -	\$ -	\$ 2,716,111.34	\$ 2,716,111.34
	Total Expenses	\$ -	\$ -	\$ 3,216,111.34	\$ 3,216,111.34
	Net Cost	\$ -	\$ -	\$ -	\$ -

Fund: **1000 - General Fund**
 Budget Unit: **18800 - Employee Benefits/Retiree Benefits (historical)**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43790	State - Other Funding	5,301.00	-	-	-
	Intergovernmental Revenues	\$ 5,301.00	\$ -	\$ -	\$ -
<hr/>					
	Total Revenues	\$ 5,301.00	\$ -	\$ -	\$ -
<hr/>					
Services					
52130	Information Technology Services	1,726.00	1,966.00	-	-
52490	Other Professional Services	182,841.00	50,181.00	-	-
52705	Insurance - Premiums	5,027,324.00	59,249.00	-	-
52710	Insurance - Claims	310,485.00	392,729.00	-	-
	Services	\$ 5,522,376.00	\$ 504,125.00	\$ -	\$ -
<hr/>					
Other (1)					
56160	Transfers Out - Employee Benefits	327,434.00	385,678.00	-	-
	Other (1)	\$ 327,434.00	\$ 385,678.00	\$ -	\$ -
<hr/>					
	Total Expenses	\$ 5,849,810.00	\$ 889,803.00	\$ -	\$ -
<hr/>					
	Net Cost	\$ 5,844,509.00	\$ 889,803.00	\$ -	\$ -

(1) This line is informational; It was mapped to 1000 - 10510 - 56160 in Section A

Fund: **4400 - Employee/Retiree Benefits**
 Budget Unit: **44010 - Other Post Employment Benefits**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43790	State - Other Funding	-	-	-	-
	Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services					
46800	Charges for Services	-	-	6,455,229.00	6,455,229.00
	Charges for Services	\$ -	\$ -	\$ 6,455,229.00	\$ 6,455,229.00
Other Financing Sources					
48210	Transfers-In from General Fund	-	-	-	-
	Other Financing Sources	\$ -	\$ -	\$ -	\$ -
	Total Revenues	\$ -	\$ -	\$ 6,455,229.00	\$ 6,455,229.00
Salaries and Employee Benefits					
51400	Employee Insurance - Premiums	-	-	-	-
	Salaries and Employee Benefits	\$ -	\$ -	\$ -	\$ -
Services and Supplies					
52705	Insurance - Premiums	-	-	6,297,933.00	6,297,933.00
52710	Insurance - Claims	-	-	157,296.00	157,296.00
	Services and Supplies	\$ -	\$ -	\$ 6,455,229.00	\$ 6,455,229.00
	Total Expenses	\$ -	\$ -	\$ 6,455,229.00	\$ 6,455,229.00
	Net Cost	\$ -	\$ -	\$ -	\$ -

Fund: **4320 - Employee/Retiree Benefits**
 Budget Unit: **18800 - Employee Benefits/Retiree Benefits (historical)**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Charges for Services					
46800	Charges for Services	4,731,735.00	4,885,518.00	-	-
	Charges for Services	\$ 4,731,735.00	\$ 4,885,518.00	\$ -	\$ -
Other Financing Sources					
48210	Transfers In from General Fund	-	1,298,492.00	-	-
	Other Financing Sources	\$ -	\$ 1,298,492.00	\$ -	\$ -
	Total Revenues	\$ 4,731,735.00	\$ 6,184,010.00	\$ -	\$ -
Salaries and Employee Benefits					
51400	Group Insurance - Premiums	1,948,105.00	1,972,632.00	-	-
	Salaries and Employee Benefits	1,948,105.00	1,972,632.00		
Services					
52705	Insurance - Premiums	2,783,631.00	4,211,368.00	-	-
	Services	\$ 2,783,631.00	\$ 4,211,368.00	\$ -	\$ -
	Total Expenses	\$ 4,731,736.00	\$ 6,184,000.00	\$ -	\$ -
	Net Cost	\$ 1.00	\$ (10.00)	\$ -	\$ -

Fund: **4400 - Employee/Retiree Benefits**
 Budget Unit: **44020 - Workers Compensation Insurance**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	-	-	54,000.00	54,000.00
	Revenue from Use of Money and Property	\$ -	\$ -	\$ 54,000.00	\$ 54,000.00
Charges for Services					
46800	Charges for Services	-	-	2,210,965.00	2,210,965.00
	Charges for Services	\$ -	\$ -	\$ 2,210,965.00	\$ 2,210,965.00
Miscellaneous Revenues					
47400	Insurance Settlement	-	-	-	-
47900	Miscellaneous	-	-	-	-
	Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
	Total Revenues	\$ -	\$ -	\$ 2,264,965.00	\$ 2,264,965.00
Services and Supplies					
52100	Administration Services	-	-	-	-
52130	Information Technology Services	-	-	-	-
52490	Other Professional Services	-	-	394,867.00	394,867.00
52600	Rents and Leases - Equipment	-	-	6,600.00	6,600.00
52705	Insurance - Premiums	-	-	1,325,000.00	1,325,000.00
52710	Insurance - Claims	-	-	430,000.00	430,000.00
52905	Business Travel/Mileage	-	-	1,000.00	1,000.00
53100	Office Supplies	-	-	2,500.00	2,500.00
53320	Safety Supplies	-	-	20,000.00	20,000.00
53665	Wellness Reimbursement	-	-	60,000.00	60,000.00
	Services and Supplies	\$ -	\$ -	\$ 2,239,967.00	\$ 2,239,967.00

Other Financing Uses

Fund: **4400 - Employee/Retiree Benefits**
 Budget Unit: **44020 - Workers Compensation Insurance**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
56100	Transfers Out	-	-	-	-
	Other Financing Uses	\$ -	\$ -	\$ -	\$ -
	Total Expenses	\$ -	\$ -	\$ 2,239,967.00	\$ 2,239,967.00
	Net Cost	\$ -	\$ -	\$ (24,998.00)	\$ (24,998.00)

Fund: **4300 - Employee/Retiree Benefits**
 Budget Unit: **18100 - Workers Compensation Insurance (historical)**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	50,081.00	37,459.00	-	-
	Revenue from Use of Money and Property	\$ 50,081.00	\$ 37,459.00	\$ -	\$ -
Charges for Services					
46800	Charges for Services	1,185,318.00	1,753,121.00	-	-
	Charges for Services	\$ 1,185,318.00	\$ 1,753,121.00	\$ -	\$ -
Miscellaneous Revenues					
47400	Insurance Settlement	-	730,973.00	-	-
47900	Miscellaneous	3,941.00	-	-	-
	Miscellaneous Revenues	\$ 3,941.00	\$ 730,973.00	\$ -	\$ -
	Total Revenues	\$ 1,239,340.00	\$ 2,521,553.00	\$ -	\$ -
Supplies and Services					
52100	Administration Services	116,318.00	115,160.00	-	-
52130	Information Technology Services	3,952.00	3,864.00	-	-
52600	Rents and Leases - Equipment	4,151.00	3,782.00	-	-
52705	Insurance - Premiums	868,340.00	2,225,712.00	-	-
52710	Insurance - Claims	327,514.00	348,490.00	-	-
52905	Business Travel/Mileage	-	133.00	-	-
53100	Office Supplies	437.00	237.00	-	-
53665	Wellness Reimbursement	45,005.00	45,623.00	-	-
	Supplies and Services	\$ 1,365,717.00	\$ 2,743,001.00	\$ -	\$ -
Other Financing Uses					
56100	Transfers Out	310,876.00	305,523.00	-	-
	Other Financing Uses	\$ 310,876.00	\$ 305,523.00	\$ -	\$ -

Fund: **4300 - Employee/Retiree Benefits**
 Budget Unit: **18100 - Workers Compensation Insurance (historical)**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Total Expenses		\$ 1,676,593.00	\$ 3,048,524.00	\$ -	\$ -
Net Cost		\$ 437,253.00	\$ 526,971.00	\$ -	\$ -

Fund: **4400 - Employee/Retiree Benefits**
 Budget Unit: **44030 - Unemployment Compensation Insurance**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Other Financing Sources					
48210	Transfers-In from General Fund	-	-	300,000.00	300,000.00
	Other Financing Sources	\$ -	\$ -	\$ 300,000.00	\$ 300,000.00
	Total Revenues	\$ -	\$ -	\$ 300,000.00	\$ 300,000.00
Services and Supplies					
52710	Insurance - Claims	-	-	300,000.00	300,000.00
	Services and Supplies	\$ -	\$ -	\$ 300,000.00	\$ 300,000.00
	Total Expenses	\$ -	\$ -	\$ 300,000.00	\$ 300,000.00
	Net Cost	\$ -	\$ -	\$ -	\$ -

State Controller Schedules County Budget Act January 2010		County of Napa Operation of Internal Service Fund Fiscal Year 2012-2013			Schedule 10
				Fund Title Service Activity	Insurance Liability Other General
Operating Detail	2010 - 2011 Actual	2011 - 2012 Actual..... Estimated...X	2012-13 Recommended	2012-13 Adopted by Board of Supervisors	
1	2	3	4	5	
Operating Revenues					
Charges for Services	\$ 1,920,004	\$ 1,536,049	\$ 1,246,467	\$ 1,246,467	
Miscellaneous Revenue	35,901	835	7,000	7,000	
Total Operating Revenue	\$ 1,955,905	\$ 1,536,884	\$ 1,253,467	\$ 1,253,467	
Operating Expenses					
Salaries and Employee Benefits	-	-	-	-	
Services and Supplies	1,827,359	1,244,329	1,960,855	1,960,855	
Depreciation	-	-	-	-	
Total Operating Expenses	\$ 1,827,359	\$ 1,244,329	\$ 1,960,855	\$ 1,960,855	
Net Operating Income (Loss)	\$ 128,546	\$ 292,555	\$ (707,388)	\$ (707,388)	
Non-Operating Revenue (Expenses):					
Revenue From Use of Money/Property	41,538	35,636	40,000	40,000	
Gain (Loss) on Sale of Equipment	-	-	-	-	
Total Non-Operating Revenue and (Expenses)	\$ 41,538	\$ 35,636	\$ 40,000	\$ 40,000	
Income Before Capital Contributions and Transfers	\$ 170,084	\$ 328,191	\$ (667,388)	\$ (667,388)	
Operating Transfers In	-	-	20,484	20,484	
Operating Transfers Out	-	-	(347,171)	(347,171)	
Change in Net Assets	\$ 170,084	\$ 328,191	\$ (994,075)	\$ (994,075)	
Net Assets - Beginning Balance	2,381,587	2,551,671	2,879,862	2,879,862	
Net Assets - Ending Balance	\$ 2,551,671	\$ 2,879,862	\$ 1,885,787	\$ 1,885,787	

Fund: **4500 - Liability Insurance**
 Budget Unit: **45000 - Liability Insurance**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	-	-	40,000.00	40,000.00
	Revenue from Use of Money and Property	\$ -	\$ -	\$ 40,000.00	\$ 40,000.00
Charges for Services					
46800	Charges for Services	-	-	1,226,467.00	1,226,467.00
46840	Charges for Services - Courts	-	-	20,000.00	20,000.00
	Charges for Services	\$ -	\$ -	\$ 1,246,467.00	\$ 1,246,467.00
Miscellaneous Revenues					
47900	Miscellaneous	-	-	7,000.00	7,000.00
	Miscellaneous Revenues	\$ -	\$ -	\$ 7,000.00	\$ 7,000.00
Other Financing Sources					
48200	Transfers-In	-	-	20,484.00	20,484.00
48210	Transfers-In from General Fund	-	-	-	445,000.00
	Other Financing Sources	\$ -	\$ -	\$ 20,484.00	\$ 465,484.00
	Total Revenues	\$ -	\$ -	\$ 1,313,951.00	\$ 1,758,951.00
Services and Supplies					
52100	Administration Services	-	-	83,250.00	83,250.00
52140	Legal Services	-	-	2,000.00	2,000.00
52225	Safety/Emergency Services	-	-	3,500.00	3,500.00
52600	Rents and Leases - Equipment	-	-	1,800.00	1,800.00
52705	Insurance - Premiums	-	-	1,075,000.00	1,075,000.00
52710	Insurance - Claims	-	-	715,000.00	715,000.00
52800	Communications/Telephone	-	-	900.00	900.00
52830	Publications and Legal Notices	-	-	2,000.00	2,000.00

Fund: **4500 - Liability Insurance**
 Budget Unit: **45000 - Liability Insurance**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52900	Training/Conference Expenses	-	-	3,700.00	3,700.00
52905	Business Travel/Mileage	-	-	2,150.00	2,150.00
53100	Office Supplies	-	-	3,500.00	3,500.00
53110	Freight/Postage	-	-	155.00	155.00
53120	Memberships/Certifications	-	-	400.00	400.00
53320	Safety Supplies	-	-	6,500.00	6,500.00
53600	Special Department Expense	-	-	61,000.00	61,000.00
	Services and Supplies	\$ -	\$ -	\$ 1,960,855.00	\$ 1,960,855.00
Other Financing Uses					
56100	Transfers Out	-	-	347,171.00	347,171.00
	Other Financing Uses	\$ -	\$ -	\$ 347,171.00	\$ 347,171.00
	Total Expenses	\$ -	\$ -	\$ 2,308,026.00	\$ 2,308,026.00
	Net Cost	\$ -	\$ -	\$ 994,075.00	\$ 549,075.00

Fund: **1000 - General**
 Budget Unit: **18200 - Liability Insurance (historical)**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	-	835.12	-	-
	Fines, Forfeitures, and Penalties	\$ -	\$ 835.12	\$ -	\$ -
Revenue from Use of Money and Property					
45100	Interest	41,538.07	35,635.82	-	-
	Revenue from Use of Money and Property	\$ 41,538.07	\$ 35,635.82	\$ -	\$ -
Charges for Services					
46800	Charges for Services	1,920,004.00	1,536,049.01	-	-
46840	Charges for Services - Courts	-	-	-	-
	Charges for Services	\$ 1,920,004.00	\$ 1,536,049.01	\$ -	\$ -
Miscellaneous Revenues					
47400	Insurance Settlement	35,820.45	-	-	-
47900	Miscellaneous	10,770.97	2,000.00	-	-
	Miscellaneous Revenues	\$ 46,591.42	\$ 2,000.00	\$ -	\$ -
Other Financing Sources					
48200	Transfers-In	9,914.95	20,484.00	-	-
48210	Transfers-In from General Fund	-	-	-	-
	Other Financing Sources	\$ 9,914.95	\$ 20,484.00	\$ -	\$ -
	Total Revenues	\$ 2,018,048.44	\$ 1,595,003.95	\$ -	\$ -
Services and Supplies					
52100	Administration Services	64,022.56	39,882.24	-	-
52130	Information Technology Services	4,517.04	3,925.08	-	-
52140	Legal Services	1,964.00	2,062.00	-	-
52225	Safety/Emergency Services	-	669.17	-	-

Fund: **1000 - General**
 Budget Unit: **18200 - Liability Insurance (historical)**
 Function: **General**
 Activity: **Other General**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52490	Other Professional Services	1,549.17	-	-	-
52600	Rents and Leases - Equipment	1,395.47	1,347.93	-	-
52700	Insurance - Liability	411,787.98	-	-	-
52705	Insurance - Premiums	1,322,275.63	1,017,397.02	-	-
52710	Insurance - Claims	-	265,879.35	-	-
52800	Communications/Telephone	402.57	526.13	-	-
52830	Publications and Legal Notices	-	-	-	-
52900	Training/Conference Expenses	966.74	5,503.19	-	-
52905	Business Travel/Mileage	152.09	341.59	-	-
53100	Office Supplies	808.28	2,066.00	-	-
53110	Freight/Postage	-	-	-	-
53120	Memberships/Certifications	495.00	495.00	-	-
53320	Safety Supplies	6,247.97	5,271.43	-	-
53600	Special Department Expense	115,097.69	10,205.62	-	-
	Services and Supplies	\$ 1,931,682.19	\$ 1,355,571.75	\$ -	\$ -
	Other Financing Uses				
56100	Transfers Out	317,445.00	320,907.99	-	-
	Other Financing Uses	\$ 317,445.00	\$ 320,907.99	\$ -	\$ -
	Total Expenses	\$ 2,249,127.19	\$ 1,676,479.74	\$ -	\$ -
	Net Cost	\$ 231,078.75	\$ 81,475.79	\$ -	\$ -

State Controller Schedules		County of Napa			Schedule 11
County Budget Act		Operation of Enterprise Fund			
January 2010		Fiscal Year 2012-2013			
		Fund Title		Napa County Airport	
		Service Activity		Public Ways & Facilities	
Operating Detail	2010 - 2011 Actual	2011 - 2012 Actual..... Estimated...X	2012-13 Recommended	2012-13 Adopted by Board of Supervisors	
1	2	3	4	5	
Operating Revenues					
Charges for Services	\$ 1,954,759	\$ 1,672,798	\$ 201,478	\$ 201,478	
License, Permit, Franchise Fees	-	1,000	1,000	1,000	
Intergovernmental Revenues	25,535	2,239,994	1,895,583	1,895,583	
Miscellaneous Revenue	105,074	115,226	50,575	50,575	
Total Operating Revenue	\$ 2,085,368	\$ 4,029,018	\$ 2,148,636	\$ 2,148,636	
Operating Expenses					
Salaries and Employee Benefits	687,622	704,557	891,587	891,587	
Services and Supplies	483,633	930,609	938,902	938,902	
Buildings and Improvements	187,060	-	-	-	
Other	-	14,592	63,777	63,777	
Depreciation	1,303,929	1,389,022	-	-	
Total Operating Expenses	\$ 2,662,244	\$ 3,038,780	\$ 1,894,266	\$ 1,894,266	
Net Operating Income (Loss)	\$ (576,876)	\$ 990,238	\$ 254,370	\$ 254,370	
Non-Operating Revenue (Expenses):					
Revenue from Use of Money	29,706	22,258	1,479,819	1,479,819	
Interest Expense	(15,763)	(14,029)	-	-	
Total Non-Operating Revenue and (Expenses)	\$ 13,943	\$ 8,229	\$ 1,479,819	\$ 1,479,819	
Income Before Capital Contributions and Transfers	\$ (562,933)	\$ 998,467	\$ 1,734,189	\$ 1,734,189	
Operating Transfers In	-	-	339,964	339,964	
Operating Transfers Out	(31,992)	(22,167)	(382,219)	(382,219)	
Change in Net Assets	\$ (594,925)	\$ 976,300	\$ 1,691,934	\$ 1,691,934	
Net Assets - Beginning Balance	19,104,741	18,509,816	19,486,116	19,486,116	
Net Assets - Ending Balance	\$ 18,509,816	\$ 19,486,116	\$ 21,178,050	\$ 21,178,050	
Memo: Capital Asset expenditures budget					
Buildings and Improvements			\$ 1,960,547	\$ 1,960,547	

Fund: 5010 - Airport
 Budget Unit: 50100 - Airport - Operations
 Function: Public Ways and Facilities
 Activity: Transportation Terminals

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
License, Permits and Franchises					
42690	Permits/Application Fees	-	-	1,000.00	1,000.00
	License, Permits and Franchises	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
Revenue from Use of Money and Property					
45100	Interest	-	-	26,865.00	26,865.00
45300	Rent - Building/Land	-	-	638,393.00	638,393.00
45305	Rent - Equipment	-	-	1,000.00	1,000.00
45350	Rent - Landing Fees	-	-	115,546.00	115,546.00
45355	Rent - Tiedowns	-	-	3,360.00	3,360.00
45360	Rent - Hangars	-	-	534,323.00	534,323.00
45400	Parking Fees	-	-	66,080.00	66,080.00
45505	Vending Machine Revenues	-	-	25.00	25.00
45600	Royalties	-	-	94,227.00	94,227.00
	Revenue from Use of Money and Property	\$ -	\$ -	\$ 1,479,819.00	\$ 1,479,819.00
Charges for Services					
46245	Fuel Flowage Fees	-	-	135,469.00	135,469.00
46800	Charges for Services	-	-	315.00	315.00
46900	Interfund Revenue	-	-	11,000.00	11,000.00
	Charges for Services	\$ -	\$ -	\$ 146,784.00	\$ 146,784.00
Miscellaneous Revenues					
47100	Sales - Taxable	-	-	50,000.00	50,000.00
47110	Sales - Nontaxable	-	-	375.00	375.00
47900	Miscellaneous	-	-	200.00	200.00
	Miscellaneous Revenues	\$ -	\$ -	\$ 50,575.00	\$ 50,575.00
	Total Revenues	\$ -	\$ -	\$ 1,678,178.00	\$ 1,678,178.00

Fund: **5010 - Airport**
 Budget Unit: **50100 - Airport - Operations**
 Function: **Public Ways and Facilities**
 Activity: **Transportation Terminals**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Salaries and Employee Benefits					
51100	Salaries and Wages	-	-	604,961.12	604,961.12
51110	Extra Help	-	-	10,000.00	10,000.00
51115	Overtime	-	-	3,155.00	3,155.00
51120	Holiday Pay	-	-	1,000.00	1,000.00
51200	401A Employer Contribution	-	-	2,000.00	2,000.00
51205	Cell Phone Allowance	-	-	3,120.00	3,120.00
51300	Medicare	-	-	8,895.48	8,895.48
51400	Employee Insurance - Premiums	-	-	95,270.83	95,270.83
51405	Workers Compensation	-	-	9,401.00	9,401.00
51600	Retirement	-	-	110,660.96	110,660.96
51605	Other Post Employment Benefits	-	-	42,731.00	42,731.00
	Salaries and Employee Benefits	\$ -	\$ -	\$ 891,587.45	\$ 891,587.45
Services and Supplies					
52100	Administration Services	-	-	62,131.00	62,131.00
52110	Central Collection Services	-	-	5,400.00	5,400.00
52125	Accounting/Auditing Services	-	-	4,904.00	4,904.00
52130	Information Technology Services	-	-	38,371.00	38,371.00
52140	Legal Services	-	-	14,966.00	14,966.00
52150	Temporary/Contract Help	-	-	10,000.00	10,000.00
52310	Consulting Services	-	-	30,000.00	30,000.00
52325	Waste Disposal Services	-	-	4,970.00	4,970.00
52335	Security Services	-	-	5,000.00	5,000.00
52340	Landscaping Services	-	-	10,000.00	10,000.00
52345	Janitorial Services	-	-	1,000.00	1,000.00
52490	Other Professional Services	-	-	-	-
52500	Maintenance - Equipment	-	-	14,071.00	14,071.00
52505	Maintenance - Buildings/Improvements	-	-	104,450.00	104,450.00
52510	Maintenance - B&I - Public Works Charges	-	-	53,727.00	53,727.00

Fund: **5010 - Airport**
 Budget Unit: **50100 - Airport - Operations**
 Function: **Public Ways and Facilities**
 Activity: **Transportation Terminals**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52520	Maintenance - Vehicles	-	-	15,272.00	15,272.00
52600	Rents and Leases - Equipment	-	-	2,500.00	2,500.00
52700	Insurance - Liability	-	-	1,026.00	1,026.00
52705	Insurance - Premiums	-	-	11,222.00	11,222.00
52800	Communications/Telephone	-	-	3,894.00	3,894.00
52810	Advertising/Marketing	-	-	500.00	500.00
52835	Filing Fees	-	-	100.00	100.00
52840	Permits/License Fees	-	-	1,147.00	1,147.00
52900	Training/Conference Expenses	-	-	8,196.00	8,196.00
52905	Business Travel/Mileage	-	-	2,384.00	2,384.00
53100	Office Supplies	-	-	4,354.00	4,354.00
53110	Freight/Postage	-	-	3,651.00	3,651.00
53120	Memberships/Certifications	-	-	720.00	720.00
53200	Utilities - Gas	-	-	9,367.00	9,367.00
53205	Utilities - Electric	-	-	88,919.00	88,919.00
53215	Utilities - Fire Suppression Systems	-	-	4,500.00	4,500.00
53220	Utilities - Water	-	-	12,147.00	12,147.00
53225	Utilities - Sewer	-	-	17,200.00	17,200.00
53250	Fuel	-	-	11,009.00	11,009.00
53300	Clothing and Personal Supplies	-	-	1,000.00	1,000.00
53320	Safety Supplies	-	-	250.00	250.00
53325	Landscaping/Agriculture Supplies	-	-	1,938.00	1,938.00
53330	Janitorial Supplies	-	-	2,862.00	2,862.00
53350	Maintenance Supplies	-	-	34,860.00	34,860.00
53355	Vehicle Repair Supplies	-	-	1,000.00	1,000.00
53400	Minor Equipment/Small Tools	-	-	5,700.00	5,700.00
53600	Special Department Expense	-	-	500.00	500.00
53650	Business Related Meals/Supplies	-	-	4,000.00	4,000.00
	Services and Supplies	\$ -	\$ -	\$ 609,208.00	\$ 609,208.00

Other Charges

Fund: **5010 - Airport**
 Budget Unit: **50100 - Airport - Operations**
 Function: **Public Ways and Facilities**
 Activity: **Transportation Terminals**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
54105	Principal on Other Debt	-	-	49,185.00	49,185.00
54500	Taxes and Assessments	-	-	14,592.00	14,592.00
54600	Depreciation Expense	-	-	-	-
	Other Charges	\$ -	\$ -	\$ 63,777.00	\$ 63,777.00
Capital Assets					
55900	Capital Outlay Offset	-	-	-	-
	Capital Assets	\$ -	\$ -	\$ -	\$ -
Other Financing Uses					
56190	Transfers Out - Debt Service	-	-	290,846.00	290,846.00
56200	A87 Charges	-	-	91,373.00	91,373.00
	Other Financing Uses	\$ -	\$ -	\$ 382,219.00	\$ 382,219.00
	Total Expenses	\$ -	\$ -	\$ 1,946,791.45	\$ 1,946,791.45
	Net Cost	\$ -	\$ -	\$ 268,613.45	\$ 268,613.45

Fund: 4500 - County Airport
 Budget Unit: 31000 - Airport Enterprise (historical)
 Function: Public Ways and Facilities
 Activity: Transportation Terminals

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
License, Permits and Franchises					
42690	Permits/Application Fees	-	1,000.00	-	-
	License, Permits and Franchises	\$ -	\$ 1,000.00	\$ -	\$ -
Revenue from Use of Money and Property					
45100	Interest	29,705.62	22,258.24	-	-
45300	Rent - Building/Land	925,114.26	656,345.46	-	-
45305	Rent - Equipment	-	-	-	-
45350	Rent - Landing Fees	95,966.30	100,083.83	-	-
45355	Rent - Tiedowns	8,265.48	-	-	-
45360	Rent - Hangars	685,728.43	627,680.88	-	-
45400	Parking Fees	42,836.64	53,784.75	-	-
45505	Vending Machine Revenues	-	0.50	-	-
45600	Royalties	58,607.98	83,909.00	-	-
	Revenue from Use of Money and Property	\$ 1,846,224.71	\$ 1,544,062.66	\$ -	\$ -
Charges for Services					
46245	Fuel Flowage Fees	138,240.65	150,992.89	-	-
46800	Charges for Services	280.00	385.00	-	-
46900	Interfund Revenue	10,999.80	11,000.00	-	-
	Charges for Services	\$ 149,520.45	\$ 162,377.89	\$ -	\$ -
Miscellaneous Revenues					
47100	Sales - Taxable	-	-	-	-
47110	Sales - Nontaxable	44,499.00	50,000.00	-	-
47900	Miscellaneous	3,400.31	1,312.40	-	-
	Miscellaneous Revenues	\$ 47,899.31	\$ 51,312.40	\$ -	\$ -
	Total Revenues	\$ 2,043,644.47	\$ 1,758,752.95	\$ -	\$ -

Fund: **4500 - County Airport**
 Budget Unit: **31000 - Airport Enterprise (historical)**
 Function: **Public Ways and Facilities**
 Activity: **Transportation Terminals**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Salaries and Employee Benefits					
51100	Salaries and Wages	484,947.69	494,686.36	-	-
51110	Extra Help	-	-	-	-
51115	Overtime	390.07	2,222.28	-	-
51120	Holiday Pay	640.80	1,084.00	-	-
51200	401A Employer Contribution	2,000.00	2,000.00	-	-
51205	Cell Phone Allowance	3,133.00	3,133.00	-	-
51300	Medicare	7,029.56	7,241.00	-	-
51400	Employee Insurance - Premiums	64,108.68	62,529.91	-	-
51405	Workers Compensation	5,568.00	7,456.00	-	-
51600	Retirement	87,638.31	91,325.27	-	-
51605	Other Post Employment Benefits	32,166.00	32,878.88	-	-
	Salaries and Employee Benefits	\$ 687,622.10	\$ 704,556.70	\$ -	\$ -
Services and Supplies					
52100	Administration Services	72,749.43	77,255.29	-	-
52110	Central Collection Services	-	-	-	-
52125	Accounting/Auditing Services	3,487.44	5,078.50	-	-
52130	Information Technology Services	37,818.00	37,266.00	-	-
52140	Legal Services	15,055.12	21,101.81	-	-
52150	Temporary/Contract Help	-	-	-	-
52310	Consulting Services	-	31,540.00	-	-
52325	Waste Disposal Services	-	24,090.71	-	-
52335	Security Services	-	-	-	-
52340	Landscaping Services	-	10,669.80	-	-
52345	Janitorial Services	-	13,143.81	-	-
52490	Other Professional Services	84,289.37	70,526.82	-	-
52500	Maintenance - Equipment	7,358.45	8,543.83	-	-
52505	Maintenance - Buildings/Improvements	51,143.45	58,097.33	-	-
52510	Maintenance - B&I - Public Works Charges	-	-	-	-

Fund: **4500 - County Airport**
 Budget Unit: **31000 - Airport Enterprise (historical)**
 Function: **Public Ways and Facilities**
 Activity: **Transportation Terminals**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52520	Maintenance - Vehicles	-	26,573.23	-	-
52600	Rents and Leases - Equipment	4,502.01	3,704.33	-	-
52700	Insurance - Liability	2,470.00	1,879.00	-	-
52705	Insurance - Premiums	10,688.00	11,222.00	-	-
52800	Communications/Telephone	3,592.62	3,311.41	-	-
52810	Advertising/Marketing	996.88	228.15	-	-
52835	Filing Fees	-	-	-	-
52840	Permits/License Fees	-	-	-	-
52900	Training/Conference Expenses	-	5,856.82	-	-
52905	Business Travel/Mileage	27,370.96	1,584.01	-	-
53100	Office Supplies	15,154.76	12,592.59	-	-
53110	Freight/Postage	-	2,847.79	-	-
53120	Memberships/Certifications	770.00	720.00	-	-
53200	Utilities - Gas	-	14,715.72	-	-
53205	Utilities - Electric	76,919.44	124,352.75	-	-
53215	Utilities - Fire Suppression Systems	-	-	-	-
53220	Utilities - Water	-	18,630.68	-	-
53225	Utilities - Sewer	-	-	-	-
53250	Fuel	-	-	-	-
53300	Clothing and Personal Supplies	743.31	574.30	-	-
53320	Safety Supplies	-	-	-	-
53325	Landscaping/Agriculture Supplies	1,813.02	1,053.50	-	-
53330	Janitorial Supplies	9,203.84	3,059.06	-	-
53350	Maintenance Supplies	-	-	-	-
53355	Vehicle Repair Supplies	-	-	-	-
53400	Minor Equipment/Small Tools	2,147.93	2,679.06	-	-
53600	Special Department Expense	282.26	30,122.72	-	-
53650	Business Related Meals/Supplies	-	-	-	-
	Services and Supplies	\$ 428,556.29	\$ 623,021.02	\$ -	\$ -

Other Charges

Fund: **4500 - County Airport**
 Budget Unit: **31000 - Airport Enterprise (historical)**
 Function: **Public Ways and Facilities**
 Activity: **Transportation Terminals**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
54105	Principal on Other Debt	15,763.41	14,029.15	-	-
54500	Taxes and Assessments	9,085.44	14,592.08	-	-
54600	Depreciation Expense	1,303,929.02	1,389,021.98	-	-
	Other Charges	\$ 1,328,777.87	\$ 1,417,643.21	\$ -	\$ -
	Capital Assets				
55900	Capital Outlay Offset	(51,416.76)	-	-	-
	Capital Assets	\$ (51,416.76)	\$ -	\$ -	\$ -
	Other Financing Uses				
56190	Transfers Out - Debt Service	31,991.90	22,167.42	-	-
56200	A87 Charges	73,247.00	98,939.00	-	-
	Other Financing Uses	\$ 105,238.90	\$ 121,106.42	\$ -	\$ -
	Total Expenses	\$ 2,498,778.40	\$ 2,866,327.35	\$ -	\$ -
	Net Cost	\$ 455,133.93	\$ 1,107,574.40	\$ -	\$ -

Fund: 5010 - Airport
 Budget Unit: 50105 - Airport - Capital Improvement Projects
 Function: Public Ways and Facilities
 Activity: Transportation Terminals

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43400	State - Construction/Subventions	-	-	46,563.00	46,563.00
43840	Federal - Construction	-	-	1,849,020.00	1,849,020.00
	Intergovernmental Revenues	\$ -	\$ -	\$ 1,895,583.00	\$ 1,895,583.00
Charges for Services					
46250	Fuel Farm Maintenance Fees	-	-	54,694.00	54,694.00
	Charges for Services	\$ -	\$ -	\$ 54,694.00	\$ 54,694.00
Other Financing Sources					
48200	Transfers-In	-	-	339,964.00	339,964.00
	Other Financing Sources	\$ -	\$ -	\$ 339,964.00	\$ 339,964.00
	Total Revenues	\$ -	\$ -	\$ 2,290,241.00	\$ 2,290,241.00
Services and Supplies					
52130	Information Technology Services	-	-	-	-
52145	Engineer Services	-	-	-	-
52505	Maintenance - Buildings/Improvements	-	-	275,000.00	275,000.00
52525	Maintenance - Infrastructure/Land	-	-	54,694.00	54,694.00
	Services and Supplies	\$ -	\$ -	\$ 329,694.00	\$ 329,694.00
Capital Assets					
55100	Land	-	-	1,590,547.00	1,590,547.00
55300	Buildings and Improvements	-	-	370,000.00	370,000.00
55900	Capital Outlay Offset	-	-	-	-
	Capital Assets	\$ -	\$ -	\$ 1,960,547.00	\$ 1,960,547.00

Other Financing Uses

Fund: **5010 - Airport**
 Budget Unit: **50105 - Airport - Capital Improvement Projects**
 Function: **Public Ways and Facilities**
 Activity: **Transportation Terminals**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
56200	A87 Charges	-	-	-	-
	Other Financing Uses	\$ -	\$ -	\$ -	\$ -
	Total Expenses	\$ -	\$ -	\$ 2,290,241.00	\$ 2,290,241.00
	Net Cost	\$ -	\$ -	\$ -	\$ -

Fund: 4500 - County Airport
 Budget Unit: 16000 - Capital Improvement Program (historical)
 Function: Public Ways and Facilities
 Activity: Transportation Terminals

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43400	State - Construction/Subventions	(226.00)	55,211.00	-	-
43840	Federal - Construction	25,761.00	2,184,783.00	-	-
	Intergovernmental Revenues	\$ 25,535.00	\$ 2,239,994.00	\$ -	\$ -
Charges for Services					
46250	Fuel Farm Maintenance Fees	45,895.00	52,529.00	-	-
	Charges for Services	\$ 45,895.00	\$ 52,529.00	\$ -	\$ -
Other Financing Sources					
48200	Transfers-In	-	-	-	-
	Other Financing Sources	\$ -	\$ -	\$ -	\$ -
	Total Revenues	\$ 71,430.00	\$ 2,292,523.00	\$ -	\$ -
Services and Supplies					
52130	Information Technology Services	1,809.96	993.00	-	-
52145	Engineer Services	5,506.88	-	-	-
52505	Maintenance - Buildings/Improvements	-	27,450.87	-	-
52525	Maintenance - Infrastructure/Land	12,081.06	173,915.13	-	-
	Services and Supplies	\$ 19,397.90	\$ 202,359.00	\$ -	\$ -
Capital Assets					
55100	Land	-	-	-	-
55300	Buildings and Improvements	45,909.88	2,338,430.72	-	-
55900	Capital Outlay Offset	135,642.93	(2,338,430.72)	-	-
	Capital Assets	\$ 181,552.81	\$ -	\$ -	\$ -

Other Financing Uses

Fund: **4500 - County Airport**
 Budget Unit: **16000 - Capital Improvement Program (historical)**
 Function: **Public Ways and Facilities**
 Activity: **Transportation Terminals**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
56200	A87 Charges	10,270.00	6,291.00	-	-
	Other Financing Uses	\$ 10,270.00	\$ 6,291.00	\$ -	\$ -
	Total Expenses	\$ 211,220.71	\$ 208,650.00	\$ -	\$ -
	Net Cost	\$ 139,790.71	\$ (2,083,873.00)	\$ -	\$ -

County of Napa
Operation of Enterprise Fund
Fiscal Year 2012-2013

County Budget Act
January 2010

Fund Title	5th St. Parking Garage
Service Activity	Public Ways & Facilities

Operating Detail	2010 - 2011 Actual	2011 - 2012 Actual..... Estimated...X	2012-13 Recommended	2012-13 Adopted by Board of Supervisors
1	2	3	4	5
Operating Revenues				
Fines, Forfeitures and Penalties	\$ 4,375	\$ 6,254	\$ 4,845	\$ 17,454
Charges for Services	\$ 65,642	\$ 75,991	\$ 104,426	\$ 104,426
Miscellaneous Revenue	19,788	(14,205)	-	-
Total Operating Revenue	\$ 89,805	\$ 68,040	\$ 109,271	\$ 121,880
Operating Expenses				
Services and Supplies	117,866	124,900	136,496	144,298
Depreciation	336,827	336,827	-	-
Total Operating Expenses	\$ 454,693	\$ 461,727	\$ 136,496	\$ 144,298
Net Operating Income (Loss)	\$ (364,888)	\$ (393,687)	\$ (27,225)	\$ (22,418)
Non-Operating Revenue (Expenses):				
Revenue from Use of Money	1,148	968	1,014	1,014
Interest Expense	-	-	-	-
Total Non-Operating Revenue and (Expenses)	\$ 1,148	\$ 968	\$ 1,014	\$ 1,014
Income Before Capital Contributions and Transfers	\$ (363,740)	\$ (392,719)	\$ (26,211)	\$ (21,404)
Operating Transfers In	38,969	45,049	62,070	62,070
Operating Transfers Out	-	-	-	-
Change in Net Assets	\$ (324,771)	\$ (347,670)	\$ 35,859	\$ 40,666
Net Assets - Beginning Balance	16,467,589	16,142,818	15,795,148	15,795,148
Net Assets - Ending Balance	\$ 16,142,818	\$ 15,795,148	\$ 15,831,007	\$ 15,835,814

Fund: 5020 - 5th Street Parking Garage
 Budget Unit: 50200 - 5th Street Parking Garage - Operations
 Function: Public Ways and Facilities
 Activity: Parking Facilities

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44310	Parking Fines/Penalties	-	-	4,845.00	4,845.00
	Fines, Forfeitures, and Penalties	\$ -	\$ -	\$ 4,845.00	\$ 4,845.00
Revenue from Use of Money and Property					
45100	Interest	-	-	1,014.00	1,014.00
	Revenue from Use of Money and Property	\$ -	\$ -	\$ 1,014.00	\$ 1,014.00
Charges for Services					
46800	Charges for Services	-	-	104,426.00	104,426.00
	Charges for Services	\$ -	\$ -	\$ 104,426.00	\$ 104,426.00
Miscellaneous Revenues					
47900	Miscellaneous	-	-	-	-
	Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
Other Financing Sources					
48210	Transfers-In from General Fund	-	-	62,070.00	62,070.00
	Other Financing Sources	\$ -	\$ -	\$ 62,070.00	\$ 62,070.00
	Total Revenues	\$ -	\$ -	\$ 172,355.00	\$ 172,355.00
Services and Supplies					
52100	Administration Services	-	-	6,000.00	6,000.00
52115	Property Tax/Assessment Admin	-	-	275.00	275.00
52335	Security Services	-	-	35,200.00	35,200.00
52350	Street Sweeping Services	-	-	5,823.00	5,823.00
52505	Maintenance - Buildings/Improvements	-	-	45,588.00	45,588.00
52510	Maintenance - B&I - Public Works Charges	-	-	4,000.00	4,000.00

Fund: **5020 - 5th Street Parking Garage**
 Budget Unit: **50200 - 5th Street Parking Garage - Operations**
 Function: **Public Ways and Facilities**
 Activity: **Parking Facilities**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52700	Insurance - Liability	-	-	21,000.00	21,000.00
53205	Utilities - Electric	-	-	8,990.00	8,990.00
53215	Utilities - Fire Suppression Systems	-	-	5,320.00	5,320.00
53220	Utilities - Water	-	-	2,800.00	2,800.00
53350	Maintenance Supplies	-	-	1,500.00	1,500.00
	Services and Supplies	\$ -	\$ -	\$ 136,496.00	\$ 136,496.00
	Other Charges				
54600	Depreciation Expense	-	-	-	-
	Other Charges	\$ -	\$ -	\$ -	\$ -
	Total Expenses	\$ -	\$ -	\$ 136,496.00	\$ 136,496.00
	Net Cost	\$ -	\$ -	\$ (35,859.00)	\$ (35,859.00)

Fund: 4600 - 5th Street Parking Garage
 Budget Unit: 33000 - 5th Street Parking Garage - Operations (historical)
 Function: Public Ways and Facilities
 Activity: Parking Facilities

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44310	Parking Fines/Penalties	4,375.00	6,253.50	-	-
	Fines, Forfeitures, and Penalties	\$ 4,375.00	\$ 6,253.50	\$ -	\$ -
Revenue from Use of Money and Property					
45100	Interest	1,148.59	968.39	-	-
	Revenue from Use of Money and Property	\$ 1,148.59	\$ 968.39	\$ -	\$ -
Charges for Services					
46800	Charges for Services	65,641.55	75,991.40	-	-
	Charges for Services	\$ 65,641.55	\$ 75,991.40	\$ -	\$ -
Miscellaneous Revenues					
47900	Miscellaneous	19,788.17	(14,205.40)	-	-
	Miscellaneous Revenues	\$ 19,788.17	\$ (14,205.40)	\$ -	\$ -
Other Financing Sources					
48210	Transfers-In from General Fund	38,969.00	45,049.00	-	-
	Other Financing Sources	\$ 38,969.00	\$ 45,049.00	\$ -	\$ -
	Total Revenues	\$ 129,922.31	\$ 114,056.89	\$ -	\$ -
Services and Supplies					
52100	Administration Services	4,217.96	5,835.65	-	-
52115	Property Tax/Assessment Admin	-	756.45	-	-
52335	Security Services	-	33,333.18	-	-
52350	Street Sweeping Services	38,439.27	5,703.75	-	-
52505	Maintenance - Buildings/Improvements	40,719.42	46,177.96	-	-
52510	Maintenance - B&I - Public Works Charges	-	24.77	-	-

Fund: **4600 - 5th Street Parking Garage**
 Budget Unit: **33000 - 5th Street Parking Garage - Operations (historical)**
 Function: **Public Ways and Facilities**
 Activity: **Parking Facilities**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52700	Insurance - Liability	20,771.10	20,771.29	-	-
53205	Utilities - Electric	13,718.60	5,415.11	-	-
53215	Utilities - Fire Suppression Systems	-	4,617.31	-	-
53220	Utilities - Water	-	2,264.36	-	-
53350	Maintenance Supplies	-	-	-	-
	Services and Supplies	\$ 117,866.35	\$ 124,899.83	\$ -	\$ -
	Other Charges				
54600	Depreciation Expense	336,826.81	336,826.81	-	-
	Other Charges	\$ 336,826.81	\$ 336,826.81	\$ -	\$ -
	Total Expenses	\$ 454,693.16	\$ 461,726.64	\$ -	\$ -
	Net Cost	\$ 324,770.85	\$ 347,669.75	\$ -	\$ -

Operating Detail	2010 - 2011 Actual	2011 - 2012 Actual..... Estimated...X	Fund Title	
			Service Activity	Animal Shelter Other Protection
1	2	3	4	5
Operating Revenues				
License, Permits & Fees	\$ 128,811	\$ 127,301	\$ 131,140	\$ 131,140
Fines, Forfeitures, and Penalties	3,074	3,943	4,000	4,000
Charges for Services	344,982	589,585	610,609	610,609
Miscellaneous Revenue	24,740	23,157	23,000	23,000
Total Operating Revenue	\$ 501,607	\$ 743,986	\$ 768,749	\$ 768,749
Operating Expenses				
Salaries & Employee Benefits	481,248	550,563	603,305	603,305
Services and Supplies	364,974	515,377	411,807	411,807
Other Financing Uses	141,513		48,123	48,123
Depreciation	100,267	100,267	-	-
Total Operating Expenses	\$ 1,088,002	\$ 1,166,207	\$ 1,063,235	\$ 1,063,235
Net Operating Income (Loss)	\$ (586,395)	\$ (422,221)	\$ (294,486)	\$ (294,486)
Non-Operating Revenue (Expenses):				
Revenue from Use of Money	(48)	2,604	3,000	3,000
Interest Expense	-	-		
Total Non-Operating Revenue and (Expenses)	\$ (48)	\$ 2,604	\$ 3,000	\$ 3,000
Income Before Capital Contributions and Transfers	\$ (586,443)	\$ (419,617)	\$ (291,486)	\$ (291,486)
Operating Transfers In	499,433	397,949	262,612	262,612
Operating Transfers Out	-	-	-	-
Change in Net Assets	\$ (87,010)	\$ (21,668)	\$ (28,874)	\$ (28,874)
Net Assets - Beginning Balance	4,700,084	4,613,074	4,591,406	4,591,406
Net Assets - Ending Balance	\$ 4,613,074	\$ 4,591,406	\$ 4,562,532	\$ 4,562,532

Fund: **5040 - Animal Shelter**
 Budget Unit: **50400 - Animal Shelter - Operations**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
License, Permits and Franchises					
42100	Animal Licenses	-	-	130,000.00	130,000.00
42200	Business Licenses	-	-	1,140.00	1,140.00
	License, Permits and Franchises	\$ -	\$ -	\$ 131,140.00	\$ 131,140.00
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	-	-	4,000.00	4,000.00
	Fines, Forfeitures, and Penalties	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00
Revenue from Use of Money and Property					
45100	Interest	-	-	1,500.00	1,500.00
45305	Rent - Equipment	-	-	1,500.00	1,500.00
	Revenue from Use of Money and Property	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00
Charges for Services					
46165	Humane Services	-	-	22,000.00	22,000.00
46170	Animal Adoption Fees	-	-	79,500.00	79,500.00
46800	Charges for Services	-	-	32,000.00	32,000.00
46810	Charges for Services - American Canyon	-	-	85,108.00	85,108.00
46815	Charges for Services - City of Napa	-	-	336,490.00	336,490.00
46820	Charges for Services - Yountville	-	-	12,831.00	12,831.00
46825	Charges for Services - St.Helena	-	-	25,435.00	25,435.00
	Charges for Services	\$ -	\$ -	\$ 593,364.00	\$ 593,364.00
Miscellaneous Revenues					
47500	Donations/Contributions	-	-	23,000.00	23,000.00
47900	Miscellaneous	-	-	-	-
	Miscellaneous Revenues	\$ -	\$ -	\$ 23,000.00	\$ 23,000.00

Other Financing Sources

Fund: **5040 - Animal Shelter**
 Budget Unit: **50400 - Animal Shelter - Operations**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
48210	Transfers-In from General Fund	-	-	258,312.00	258,312.00
	Other Financing Sources	\$ -	\$ -	\$ 258,312.00	\$ 258,312.00
	Total Revenues	\$ -	\$ -	\$ 1,012,816.00	\$ 1,012,816.00
Salaries and Employee Benefits					
51100	Salaries and Wages	-	-	363,966.40	363,966.40
51110	Extra Help	-	-	24,000.00	24,000.00
51115	Overtime	-	-	500.00	500.00
51200	401A Employer Contribution	-	-	-	-
51205	Cell Phone Allowance	-	-	840.00	840.00
51300	Medicare	-	-	5,289.69	5,289.69
51400	Employee Insurance - Premiums	-	-	84,578.55	84,578.55
51405	Workers Compensation	-	-	23,013.00	23,013.00
51600	Retirement	-	-	66,772.07	66,772.07
51605	Other Post Employment Benefits	-	-	33,990.00	33,990.00
	Salaries and Employee Benefits	\$ -	\$ -	\$ 603,304.96	\$ 603,304.96
Services and Supplies					
52100	Administration Services	-	-	2,000.00	2,000.00
52130	Information Technology Services	-	-	36,462.00	36,462.00
52220	Medical / Laboratory Services	-	-	2,000.00	2,000.00
52230	Veterinary Services	-	-	108,500.00	108,500.00
52325	Waste Disposal Services	-	-	7,000.00	7,000.00
52330	Hazardous Waste Disposal Services	-	-	15,000.00	15,000.00
52490	Other Professional Services	-	-	3,000.00	3,000.00
52505	Maintenance - Buildings/Improvements	-	-	57,725.00	57,725.00
52600	Rents and Leases - Equipment	-	-	7,600.00	7,600.00
52700	Insurance - Liability	-	-	2,439.00	2,439.00
52800	Communications/Telephone	-	-	1,000.00	1,000.00

Fund: **5040 - Animal Shelter**
 Budget Unit: **50400 - Animal Shelter - Operations**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52900	Training/Conference Expenses	-	-	1,500.00	1,500.00
52905	Business Travel/Mileage	-	-	3,251.00	3,251.00
53100	Office Supplies	-	-	8,000.00	8,000.00
53120	Memberships/Certifications	-	-	500.00	500.00
53200	Utilities - Gas	-	-	7,000.00	7,000.00
53205	Utilities - Electric	-	-	20,000.00	20,000.00
53220	Utilities - Water	-	-	3,000.00	3,000.00
53225	Utilities - Sewer	-	-	4,000.00	4,000.00
53300	Clothing and Personal Supplies	-	-	750.00	750.00
53305	Household Expense	-	-	14,000.00	14,000.00
53315	Medical / Laboratory Supplies	-	-	-	-
53600	Special Department Expense	-	-	3,000.00	3,000.00
53605	Animal Feed / Supplies	-	-	32,000.00	32,000.00
53610	Veterinary Supplies	-	-	27,000.00	27,000.00
53615	Animal Trapping Devices	-	-	500.00	500.00
	Services and Supplies	\$ -	\$ -	\$ 367,227.00	\$ 367,227.00
Other Charges					
54600	Depreciation Expense	-	-	-	-
	Other Charges	\$ -	\$ -	\$ -	\$ -
Other Financing Uses					
56200	A87 Charges	-	-	48,123.00	48,123.00
	Other Financing Uses	\$ -	\$ -	\$ 48,123.00	\$ 48,123.00
	Total Expenses	\$ -	\$ -	\$ 1,018,654.96	\$ 1,018,654.96
	Net Cost	\$ -	\$ -	\$ 5,838.96	\$ 5,838.96

Fund: **4700 - Animal Shelter**
 Budget Unit: **27600 - Animal Shelter - Operations (historical)**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
License, Permits and Franchises					
42100	Animal Licenses	127,670.75	126,161.50	-	-
42200	Business Licenses	1,140.00	1,140.00	-	-
	License, Permits and Franchises	\$ 128,810.75	\$ 127,301.50	\$ -	\$ -
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	3,074.75	3,942.50	-	-
	Fines, Forfeitures, and Penalties	\$ 3,074.75	\$ 3,942.50	\$ -	\$ -
Revenue from Use of Money and Property					
45100	Interest	(48.24)	547.33	-	-
45305	Rent - Equipment	-	1,466.00	-	-
	Revenue from Use of Money and Property	\$ (48.24)	\$ 2,013.33	\$ -	\$ -
Charges for Services					
46165	Humane Services	20,892.57	19,442.41	-	-
46170	Animal Adoption Fees	52,950.31	61,294.75	-	-
46800	Charges for Services	31,094.00	33,501.80	-	-
46810	Charges for Services - American Canyon	38,251.00	65,901.00	-	-
46815	Charges for Services - City of Napa	180,417.00	260,529.00	-	-
46820	Charges for Services - Yountville	7,563.00	9,936.00	-	-
46825	Charges for Services - St.Helena	13,814.00	19,694.00	-	-
	Charges for Services	\$ 344,981.88	\$ 470,298.96	\$ -	\$ -
Miscellaneous Revenues					
47500	Donations/Contributions	23,432.03	23,156.69	-	-
47900	Miscellaneous	1,308.00	-	-	-
	Miscellaneous Revenues	\$ 24,740.03	\$ 23,156.69	\$ -	\$ -

Other Financing Sources

Fund: **4700 - Animal Shelter**
 Budget Unit: **27600 - Animal Shelter - Operations (historical)**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
48210	Transfers-In from General Fund	499,433.00	397,949.00	-	-
	Other Financing Sources	\$ 499,433.00	\$ 397,949.00	\$ -	\$ -
Total Revenues		\$ 1,000,992.17	\$ 1,024,661.98	\$ -	\$ -
Salaries and Employee Benefits					
51100	Salaries and Wages	293,758.95	340,005.25	-	-
51110	Extra Help	16,737.68	19,744.62	-	-
51115	Overtime	147.90	338.57	-	-
51200	401A Employer Contribution	-	150.00	-	-
51205	Cell Phone Allowance	-	577.50	-	-
51300	Medicare	4,392.08	4,937.44	-	-
51400	Employee Insurance - Premiums	71,652.07	76,373.10	-	-
51405	Workers Compensation	15,692.00	20,500.00	-	-
51600	Retirement	53,280.94	61,782.96	-	-
51605	Other Post Employment Benefits	25,586.00	26,153.64	-	-
	Salaries and Employee Benefits	\$ 481,247.62	\$ 550,563.08	\$ -	\$ -
Services and Supplies					
52100	Administration Services	2,000.00	1,500.00	-	-
52130	Information Technology Services	30,524.04	33,225.96	-	-
52220	Medical / Laboratory Services	-	-	-	-
52230	Veterinary Services	94,417.02	93,850.84	-	-
52325	Waste Disposal Services	-	6,763.20	-	-
52330	Hazardous Waste Disposal Services	-	-	-	-
52490	Other Professional Services	6,763.23	3,297.28	-	-
52505	Maintenance - Buildings/Improvements	97,916.52	71,141.42	-	-
52600	Rents and Leases - Equipment	6,739.48	6,688.54	-	-
52700	Insurance - Liability	6,505.00	3,179.00	-	-
52800	Communications/Telephone	932.13	737.58	-	-

Fund: **4700 - Animal Shelter**
 Budget Unit: **27600 - Animal Shelter - Operations (historical)**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52900	Training/Conference Expenses	-	-	-	-
52905	Business Travel/Mileage	3,346.70	5,152.01	-	-
53100	Office Supplies	8,312.43	6,871.16	-	-
53120	Memberships/Certifications	429.00	368.00	-	-
53200	Utilities - Gas	-	8,656.23	-	-
53205	Utilities - Electric	21,725.36	25,543.00	-	-
53220	Utilities - Water	-	-	-	-
53225	Utilities - Sewer	-	3,396.43	-	-
53300	Clothing and Personal Supplies	602.97	554.58	-	-
53305	Household Expense	11,528.05	10,088.17	-	-
53315	Medical / Laboratory Supplies	18,879.61	-	-	-
53600	Special Department Expense	26,773.98	36,277.93	-	-
53605	Animal Feed / Supplies	27,577.72	30,699.15	-	-
53610	Veterinary Supplies	-	31,204.78	-	-
53615	Animal Trapping Devices	-	1,033.31	-	-
	Services and Supplies	\$ 364,973.24	\$ 380,228.57	\$ -	\$ -
	Other Charges				
54600	Depreciation Expense	100,266.71	100,266.71	-	-
	Other Charges	\$ 100,266.71	\$ 100,266.71	\$ -	\$ -
	Other Financing Uses				
56200	A87 Charges	141,513.00	89,594.00	-	-
	Other Financing Uses	\$ 141,513.00	\$ 89,594.00	\$ -	\$ -
	Total Expenses	\$ 1,088,000.57	\$ 1,120,652.36	\$ -	\$ -
	Net Cost	\$ 87,008.40	\$ 95,990.37	\$ -	\$ -

Fund: **5040 - Animal Shelter**
 Budget Unit: **50405 - Animal Shelter - Capital Improvement Projects**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	-	-	-	-
	Revenue from Use of Money and Property	\$ -	\$ -	\$ -	\$ -
Charges for Services					
46810	Charges for Services - American Canyon	-	-	3,192.00	3,192.00
46815	Charges for Services - City of Napa	-	-	12,618.00	12,618.00
46820	Charges for Services - Yountville	-	-	481.00	481.00
46825	Charges for Services - St.Helena	-	-	954.00	954.00
	Charges for Services	\$ -	\$ -	\$ 17,245.00	\$ 17,245.00
Other Financing Sources					
48210	Transfers-In from General Fund	-	-	4,300.00	4,300.00
	Other Financing Sources	\$ -	\$ -	\$ 4,300.00	\$ 4,300.00
	Total Revenues	\$ -	\$ -	\$ 21,545.00	\$ 21,545.00
Services and Supplies					
52145	Engineer Services	-	-	5,143.80	5,143.80
52360	Construction Services	-	-	39,435.80	39,435.80
	Services and Supplies	\$ -	\$ -	\$ 44,579.60	\$ 44,579.60
Capital Assets					
55300	Buildings and Improvements	-	-	-	-
55900	Capital Outlay Offset	-	-	-	-
	Capital Assets	\$ -	\$ -	\$ -	\$ -
	Total Expenses	\$ -	\$ -	\$ 44,579.60	\$ 44,579.60

Fund: **5040 - Animal Shelter**
 Budget Unit: **50405 - Animal Shelter - Capital Improvement Projects**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Net Cost		\$ -	\$ -	\$ 23,034.60	\$ 23,034.60

Fund: **4700 - Animal Shelter**
 Budget Unit: **16000 - Capital Improvement Projects (historical)**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	-	590.66	-	-
	Revenue from Use of Money and Property	\$ -	\$ 590.66	\$ -	\$ -
Charges for Services					
46810	Charges for Services - American Canyon	-	3,294.00	-	-
46815	Charges for Services - City of Napa	-	13,028.00	-	-
46820	Charges for Services - Yountville	-	497.00	-	-
46825	Charges for Services - St.Helena	-	985.00	-	-
	Charges for Services	\$ -	\$ 17,804.00	\$ -	\$ -
Other Financing Sources					
48210	Transfers-In from General Fund	-	101,484.00	-	-
	Other Financing Sources	\$ -	\$ 101,484.00	\$ -	\$ -
	Total Revenues	\$ -	\$ 119,878.66	\$ -	\$ -
Services and Supplies					
52145	Engineer Services	-	-	-	-
52360	Construction Services	-	-	-	-
	Services and Supplies	\$ -	\$ -	\$ -	\$ -
Capital Assets					
55300	Buildings and Improvements	-	80,523.47	-	-
55900	Capital Outlay Offset	-	(34,969.47)	-	-
	Capital Assets	\$ -	\$ 45,554.00	\$ -	\$ -
	Total Expenses	\$ -	\$ 45,554.00	\$ -	\$ -

Fund: **4700 - Animal Shelter**
 Budget Unit: **16000 - Capital Improvement Projects (historical)**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Net Cost		\$ -	\$ (74,324.66)	\$ -	\$ -

D

Special Districts

Governed by the Board of Supervisors

State Controller Schedules County Budget Act January 2010, Version 1	County of Napa Special Districts and Other Agencies Summary Fiscal Year 2012-2013	Schedule 12 Revised
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Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2012	Decreases to Obligated Fund Balance	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balance	Total Financing Uses
1	2	3	4	5	6	7	8
Resort Improvement Districts							
5220 - Lake Berryessa Resort Improvement District (1)	\$ 135,475	\$ 1,273,996	\$ 1,975,016	\$ 3,384,487	\$ 3,224,890	\$ 159,597	\$ 3,384,487
5240 - Napa Berryessa Resort Improvement District (2)	190,206	-	1,771,614	1,961,820	1,771,614	190,206	1,961,820
Total Resort Improvement Districts	\$ 325,681	\$ 1,273,996	\$ 3,746,630	\$ 5,346,307	\$ 4,996,504	\$ 349,803	\$ 5,346,307
Service Districts							
2800 - County Service Area #3	226,215	-	436,407	662,622	436,407	226,215	662,622
2810 - County Service Area #4	220,350	-	452,000	672,350	454,200	218,150	672,350
2850 - Siverado Community Services District	67,932	-	126,369	194,301	179,344	14,957	194,301
2860 - Monticello Cemetery District	167,788	-	70,249	238,037	94,205	143,832	238,037
Total Service Districts	\$ 682,285	\$ -	\$ 1,085,025	\$ 1,767,310	\$ 1,164,156	\$ 603,154	\$ 1,767,310
Joint Power Agencies							
2700 - IHSS Public Authority	-	-	898,725	898,725	898,725	-	898,725
2710 - Napa County Flood Protection & Watershed Improvement Authority	36,982,830	-	13,730,060	50,712,890	19,996,560	30,716,330	50,712,890
2830 - Napa Valley Tourism Improvement District - Countywide	-	-	4,002,000	4,002,000	4,002,000	-	4,002,000
5060 - Napa County Housing Authority	-	40,701	1,349,958	1,390,659	1,390,659	-	1,390,659
Total Joint Power Agencies	\$ 36,982,830	\$ 40,701	\$ 19,980,743	\$ 57,004,274	\$ 26,287,944	\$ 30,716,330	\$ 57,004,274
Total Special Districts and Other Agencies	\$ 37,990,796	\$ 1,314,697	\$ 24,812,398	\$ 64,117,891	\$ 32,448,604	\$ 31,669,287	\$ 64,117,891
District	Lake Berryessa Resort Improvement District		Napa Berryessa Resort Improvement District		Napa County Flood Control Authority		
Appropriations Limit	\$380,000		\$233,374		\$145,232,937		
Appropriations Subject to Limit	\$287,149		\$56,838		\$13,730,060		

(1) LBRID is being displayed on a governmental fund basis. Fund balance amount includes \$1,605,500 in loans from the General & ACO Funds and a stipulated judgment of \$240,000.

(2) NBRID is being displayed on a governmental fund basis. Fund balance amount includes \$1,399,000 in loans from the General & ACO Funds.

County of Napa
 Fund Balance - Special Districts and Other Agencies
 Fiscal Year 2012-2013

Fund Name	Total Fund Balance June 30, 2012	Less: Obligated Fund Balance			Fund Balance Available June 30, 2012
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Resort Improvement Districts					
5220 - Lake Berryessa Resort Improvement District	\$ 2,047,454	\$ -	\$ 348,176	\$ 1,563,803	\$ 135,475
5240 - Napa Berryessa Resort Improvement District	191,429	-	1,223	-	190,206
Total Resort Improvement Districts	\$ 2,238,883	\$ -	\$ 349,399	\$ 1,563,803	\$ 325,681
Service Districts					
2800 - County Service Area #3	226,215	-	-	-	226,215
2810 - County Service Area #4	220,350	-	-	-	220,350
2850 - Siverado Community Services District	68,802	-	870	-	67,932
2860 - Monticello Cemetery District	202,790	-	35,002	-	167,788
Total Service Districts	\$ 718,157	\$ -	\$ 35,872	\$ -	\$ 682,285
Joint Power Agencies					
2700 - IHSS Public Authority	-	-	-	-	-
2710 - Napa County Flood Protection & Watershed Improvement Authority	49,906,054	-	488,574	12,434,650	36,982,830
2830 - Napa Valley Tourism Improvement District - Countywide	-	-	-	-	-
5060 - Napa County Housing Authority	477,020	-	440,000	37,020	-
Total Joint Power Agencies	\$ 50,383,074	\$ -	\$ 928,574	\$ 12,471,670	\$ 36,982,830
Total Special Districts and Other Agencies	\$ 53,340,114	\$ -	\$ 1,313,845	\$ 14,035,473	\$ 37,990,796

State Controller Schedules	County of Napa	Schedule 14
County Budget Act	Obligated Fund Balance - Special Districts	Revised
January 2010, Version 1	Fiscal Year 2012-2013	

Fund Name	Obligated Fund Balances June 30, 2012	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7

Resort Improvement Districts						
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5220 - Lake Berryessa Resort Improvement District						
Restricted for future debt service	\$ 327,600	\$ -	\$ -	\$ -	\$ -	\$ 327,600
Restricted to T-2000 related costs	20,576	-	-	-	-	20,576
Assigned to bond funded capital projects	1,563,803	1,273,996	-	-	-	289,807
Assigned for future district costs	-	-	-	159,597	-	159,597
5240 - Napa Berryessa Resort Improvement District	1,223	-	-	190,206	-	191,429
Total Resort Improvement Districts	\$ 1,913,202	\$ 1,273,996	\$ -	\$ 349,803	\$ -	\$ 989,009

Service Districts						
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2800 - County Service Area #3	-	-	-	226,215	-	226,215
2810 - County Service Area #4	-	-	-	218,150	-	218,150
2850 - Siverado Community Services District	870	-	-	14,957	-	15,827
2860 - Monticello Cemetery District						
Nonspendable endowment	19,920	-	-	-	-	19,920
Restricted for general reserve	15,082	-	-	-	-	15,082
Assigned endowment	-	-	-	76,949	-	76,949
Assigned to future district costs	-	-	-	66,883	-	66,883
Total Service Districts	\$ 35,872	\$ -	\$ -	\$ 603,154	\$ -	\$ 639,026

State Controller Schedules	County of Napa	Schedule 14
County Budget Act	Obligated Fund Balance - Special Districts	Revised
January 2010, Version 1	Fiscal Year 2012-2013	

Fund Name	Obligated Fund Balances June 30, 2012	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Joint Power Agencies						
2700 - IHSS Public Authority	-	-	-	-	-	-
2710 - Napa County Flood Protection & Watershed Improvement Authority						
Restricted to future debt service payments	488,574	-	-	-	-	488,574
Assigned for future maintenance costs	12,434,650	-	-	-	-	12,434,650
Assigned for future project costs	-	-	-	30,716,330	-	30,716,330
2830 - Napa Valley Tourism Improvement District - Countywide	-	-	-	-	-	-
5060 - Napa County Housing Authority						
Restricted to operating reserves	290,000	-	-	-	-	290,000
Restricted to facility replacement	150,000	3,681	-	-	-	146,319
Assigned for facility maintenance	37,020	37,020	-	-	-	-
Joint Power Agencies	\$ 13,400,244	\$ 40,701	\$ -	\$ 30,716,330	\$ -	\$ 44,075,873
Total Special Districts and Other Agencies	\$ 15,349,318	\$ 1,314,697	\$ -	\$ 31,669,287	\$ -	\$ 45,703,908

Fund: **2700 - In-Home Supportive Services Authority**
 Budget Unit: **27000 - In-Home Supportive Services Authority**
 Function: **Public Assistance**
 Activity: **Aid Programs**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43200	State - Public Assistance Administration	223,726.00	268,284.94	296,611.00	296,611.00
43800	Federal - Public Assistance Administration	397,947.27	401,612.23	444,009.00	444,009.00
43870	Federal - Stimulus/ARRA	59,547.19	429.42	-	-
	Intergovernmental Revenues	\$ 681,220.46	\$ 670,326.59	\$ 740,620.00	\$ 740,620.00
Revenue from Use of Money and Property					
45100	Interest	-	-	-	-
	Revenue from Use of Money and Property	\$ -	\$ -	\$ -	\$ -
Charges for Services					
Miscellaneous Revenues					
47900	Miscellaneous	-	-	-	-
	Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
Other Financing Sources					
48210	Transfers-In from General Fund	120,445.99	166,348.55	158,105.00	158,105.00
	Other Financing Sources	\$ 120,445.99	\$ 166,348.55	\$ 158,105.00	\$ 158,105.00
	Total Revenues	\$ 801,666.45	\$ 836,675.14	\$ 898,725.00	\$ 898,725.00
Services and Supplies					
52100	Administration Services	132,512.99	126,428.07	150,000.00	150,000.00
52125	Accounting/Auditing Services	6,560.44	7,287.74	10,000.00	10,000.00
52130	Information Technology Services	-	29,010.00	-	-
52140	Legal Services	3,943.50	5,816.69	6,000.00	6,000.00
52155	Director/Commissioner Services	-	-	5,800.00	5,800.00
52215	Research/Investigative Services	-	-	1,000.00	1,000.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Districts and Other Agencies
 For the Fiscal Year FY2013

Fund: **2700 - In-Home Supportive Services Authority**
 Budget Unit: **27000 - In-Home Supportive Services Authority**
 Function: **Public Assistance**
 Activity: **Aid Programs**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
52430	Client Provider Services	631,306.78	696,652.60	3,000.00	3,000.00
52605	Rents and Leases - Buildings/Land	14,204.00	14,616.00	15,000.00	15,000.00
52705	Insurance - Premiums	-	-	660,000.00	660,000.00
52800	Communications/Telephone	115.25	-	1,500.00	1,500.00
52820	Printing and Binding	-	-	4,000.00	4,000.00
52830	Publications and Legal Notices	-	-	4,000.00	4,000.00
52900	Training/Conference Expenses	1,249.00	74.00	4,000.00	4,000.00
52905	Business Travel/Mileage	1,663.60	563.56	3,500.00	3,500.00
53100	Office Supplies	8,648.04	4,553.88	9,999.00	9,999.00
53105	Office Supplies - Furniture/Fixtures	-	-	1.00	1.00
53110	Freight/Postage	2,593.26	2,452.31	4,000.00	4,000.00
53115	Books/Media/Subscriptions	-	-	1,000.00	1,000.00
53120	Memberships/Certifications	2,363.00	-	2,800.00	2,800.00
53200	Utilities - Gas	-	-	1.00	1.00
53205	Utilities - Electric	-	-	298.00	298.00
53220	Utilities - Water	-	-	1.00	1.00
53410	Computer Equipment/Accessories	-	588.00	1,000.00	1,000.00
53415	Computer Software/Licensing Fees	-	-	9,125.00	9,125.00
53600	Special Department Expense	399.00	699.00	2,500.00	2,500.00
53650	Business Related Meals/Supplies	-	-	200.00	200.00
Services and Supplies		\$ 805,558.86	\$ 888,741.85	\$ 898,725.00	\$ 898,725.00
Total Expenses		\$ 805,558.86	\$ 888,741.85	\$ 898,725.00	\$ 898,725.00
Net Cost		\$ 3,892.41	\$ 52,066.71	\$ -	\$ -

Fund: **2710 - Flood Protection and Watershed Improvement Authority**
 Budget Unit: **27100 - Flood Protection & Watershed Imp Auth - Operating**
 Function: **Public Protection**
 Activity: **Flood Control and Soil and Water Conservation**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Taxes	Taxes				
41400	Sales and Use Tax	6,523,061.26	8,947,267.56	8,028,000.00	8,028,000.00
	Taxes	\$ 6,523,061.26	\$ 8,947,267.56	\$ 8,028,000.00	\$ 8,028,000.00
	Revenue from Use of Money and Property				
45100	Interest	428,967.00	362,061.98	258,000.00	258,000.00
	Revenue from Use of Money and Property	\$ 428,967.00	\$ 362,061.98	\$ 258,000.00	\$ 258,000.00
	Total Revenues	\$ 6,952,028.26	\$ 9,309,329.54	\$ 8,286,000.00	\$ 8,286,000.00
	Services and Supplies				
52100	Administration Services	46,802.66	42,614.36	100,000.00	100,000.00
52125	Accounting/Auditing Services	11,900.30	13,197.32	16,000.00	16,000.00
52130	Information Technology Services	4,845.00	19,389.00	-	-
52140	Legal Services	7,177.67	40,084.42	20,000.00	20,000.00
52490	Other Professional Services	6,851.98	-	-	-
52525	Maintenance - Infrastructure/Land	6,183,161.71	8,107,932.41	14,408,500.00	14,408,500.00
52830	Publications and Legal Notices	-	6,567.62	8,000.00	8,000.00
53110	Freight/Postage	-	11.10	-	-
	Services and Supplies	\$ 6,260,739.32	\$ 8,229,796.23	\$ 14,552,500.00	\$ 14,552,500.00
	Total Expenses	\$ 6,260,739.32	\$ 8,229,796.23	\$ 14,552,500.00	\$ 14,552,500.00
	Net Cost	\$ (691,288.94)	\$ (1,079,533.31)	\$ 6,266,500.00	\$ 6,266,500.00

Fund: 2710 - Flood Protection and Watershed Improvement Authority
 Budget Unit: 27110 - Flood Protection & Watershed Imp Auth - Debt Service
 Function: Debt Service
 Activity: Retirement of Long Term Debt

Account		Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Taxes	Taxes					
41400	Sales and Use Tax		6,344,607.67	5,433,928.86	5,444,060.00	5,444,060.00
	Taxes	\$	6,344,607.67	\$ 5,433,928.86	\$ 5,444,060.00	\$ 5,444,060.00
Revenue from Use of Money and Property						
45100	Interest		13.22	-	-	-
	Revenue from Use of Money and Property	\$	13.22	\$ -	\$ -	\$ -
Total Revenues						
		\$	6,344,620.89	\$ 5,433,928.86	\$ 5,444,060.00	\$ 5,444,060.00
Other Charges						
54100	Principal on Bonds/COP		3,865,000.00	4,000,000.00	4,175,000.00	4,175,000.00
54310	Interest on Bonds/COP		1,574,435.00	1,433,885.00	1,259,060.00	1,259,060.00
54320	Administration - Bonds/COP		8,200.00	7,250.00	10,000.00	10,000.00
	Other Charges	\$	5,447,635.00	\$ 5,441,135.00	\$ 5,444,060.00	\$ 5,444,060.00
Total Expenses						
		\$	5,447,635.00	\$ 5,441,135.00	\$ 5,444,060.00	\$ 5,444,060.00
Net Cost						
		\$	(896,985.89)	\$ 7,206.14	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Districts and Other Agencies
 For the Fiscal Year FY2013

Fund: **2800 - County Service Area No. 3**
 Budget Unit: **28000 - County Service Area No. 3**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	152.24	1,313.75	2,494.00	2,494.00
	Fines, Forfeitures, and Penalties	\$ 152.24	\$ 1,313.75	\$ 2,494.00	\$ 2,494.00
Revenue from Use of Money and Property					
45100	Interest	2,732.86	2,324.99	1,841.00	1,841.00
	Revenue from Use of Money and Property	\$ 2,732.86	\$ 2,324.99	\$ 1,841.00	\$ 1,841.00
Charges for Services					
46700	Special Assessments	391,857.00	419,165.54	432,072.00	432,072.00
	Charges for Services	\$ 391,857.00	\$ 419,165.54	\$ 432,072.00	\$ 432,072.00
	Total Revenues	\$ 394,742.10	\$ 422,804.28	\$ 436,407.00	\$ 436,407.00
Services and Supplies					
52100	Administration Services	10,999.80	11,000.00	11,000.00	11,000.00
52130	Information Technology Services	704.04	735.96	-	-
52140	Legal Services	2,000.00	947.23	2,000.00	2,000.00
52145	Engineer Services	11,335.00	5,770.00	10,450.00	10,450.00
52340	Landscaping Services	12,526.26	20,129.45	27,000.00	27,000.00
52350	Street Sweeping Services	6,732.56	7,179.65	8,500.00	8,500.00
53205	Utilities - Electric	-	12,938.43	14,000.00	14,000.00
53220	Utilities - Water	13,248.54	416.27	3,400.00	3,400.00
	Services and Supplies	\$ 57,546.20	\$ 59,116.99	\$ 76,350.00	\$ 76,350.00
Other Financing Uses					
56100	Transfers Out	225,655.00	251,204.00	275,618.00	275,618.00
56190	Transfers Out - Debt Service	85,337.97	84,735.70	84,439.00	84,439.00
	Other Financing Uses	\$ 310,992.97	\$ 335,939.70	\$ 360,057.00	\$ 360,057.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Districts and Other Agencies
 For the Fiscal Year FY2013

Fund: **2800 - County Service Area No. 3**
 Budget Unit: **28000 - County Service Area No. 3**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
<hr/>					
	Total Expenses	\$ 368,539.17	\$ 395,056.69	\$ 436,407.00	\$ 436,407.00
<hr/>					
	Net Cost	\$ (26,202.93)	\$ (27,747.59)	-	-

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Districts and Other Agencies
 For the Fiscal Year FY2013

Fund: **2810 - County Service Area No. 4**
 Budget Unit: **28100 - County Service Area No. 4**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	2,307.40	976.72	-	-
	Fines, Forfeitures, and Penalties	\$ 2,307.40	\$ 976.72	\$ -	\$ -
Revenue from Use of Money and Property					
45100	Interest	1,977.77	2,001.19	2,000.00	2,000.00
	Revenue from Use of Money and Property	\$ 1,977.77	\$ 2,001.19	\$ 2,000.00	\$ 2,000.00
Charges for Services					
46700	Special Assessments	453,326.94	448,563.24	450,000.00	450,000.00
	Charges for Services	\$ 453,326.94	\$ 448,563.24	\$ 450,000.00	\$ 450,000.00
	Total Revenues	\$ 457,612.11	\$ 451,541.15	\$ 452,000.00	\$ 452,000.00
Services and Supplies					
52130	Information Technology Services	719.04	882.96	-	-
52140	Legal Services	7,201.49	7,042.20	5,000.00	5,000.00
52145	Engineer Services	7,200.00	780.00	7,200.00	7,200.00
52490	Other Professional Services	1,259.00	1,268.00	2,000.00	2,000.00
	Services and Supplies	\$ 16,379.53	\$ 9,973.16	\$ 14,200.00	\$ 14,200.00
Other Financing Uses					
56100	Transfers Out	410,913.61	421,366.19	440,000.00	440,000.00
	Other Financing Uses	\$ 410,913.61	\$ 421,366.19	\$ 440,000.00	\$ 440,000.00
	Total Expenses	\$ 427,293.14	\$ 431,339.35	\$ 454,200.00	\$ 454,200.00
	Net Cost	\$ (30,318.97)	\$ (20,201.80)	\$ 2,200.00	\$ 2,200.00

Fund: **2830 - Napa Valley Tourism Improvement District - Countywide**
 Budget Unit: **28300 - Napa Valley Tourism Improvement District - Countywide**
 Function: **General**
 Activity: **Promotion**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	1,148.15	1,589.68	2,000.00	2,000.00
	Revenue from Use of Money and Property	\$ 1,148.15	\$ 1,589.68	\$ 2,000.00	\$ 2,000.00
Charges for Services					
46700	Special Assessments	2,437,163.57	3,909,170.71	4,000,000.00	4,000,000.00
	Charges for Services	\$ 2,437,163.57	\$ 3,909,170.71	\$ 4,000,000.00	\$ 4,000,000.00
	Total Revenues	\$ 2,438,311.72	\$ 3,910,760.39	\$ 4,002,000.00	\$ 4,002,000.00
Services and Supplies					
52125	Accounting/Auditing Services	-	1,776.00	6,000.00	6,000.00
52140	Legal Services	-	2,072.73	6,000.00	6,000.00
52490	Other Professional Services	2,438,068.28	3,906,953.15	3,990,000.00	3,990,000.00
	Services and Supplies	\$ 2,438,068.28	\$ 3,910,801.88	\$ 4,002,000.00	\$ 4,002,000.00
	Total Expenses	\$ 2,438,068.28	\$ 3,910,801.88	\$ 4,002,000.00	\$ 4,002,000.00
	Net Cost	\$ (243.44)	\$ 41.49	\$ -	\$ -

Fund: **2850 - Silverado Community Services**
 Budget Unit: **28500 - Silverado Community Services**
 Function: **Public Ways and Facilities**
 Activity: **Public Ways**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	526.17	391.84	630.00	630.00
	Fines, Forfeitures, and Penalties	\$ 526.17	\$ 391.84	\$ 630.00	\$ 630.00
Revenue from Use of Money and Property					
45100	Interest	662.35	533.92	730.00	730.00
	Revenue from Use of Money and Property	\$ 662.35	\$ 533.92	\$ 730.00	\$ 730.00
Charges for Services					
46700	Special Assessments	125,008.78	125,008.78	125,009.00	125,009.00
	Charges for Services	\$ 125,008.78	\$ 125,008.78	\$ 125,009.00	\$ 125,009.00
Miscellaneous Revenues					
47900	Miscellaneous	-	810.00	-	-
	Miscellaneous Revenues	\$ -	\$ 810.00	\$ -	\$ -
	Total Revenues	\$ 126,197.30	\$ 126,744.54	\$ 126,369.00	\$ 126,369.00
Services and Supplies					
52100	Administration Services	22,934.37	21,442.88	21,730.00	21,730.00
52140	Legal Services	1,041.06	424.05	3,000.00	3,000.00
52340	Landscaping Services	35,658.18	37,403.86	40,000.00	40,000.00
52350	Street Sweeping Services	8,700.00	8,700.00	9,060.00	9,060.00
52505	Maintenance - Buildings/Improvements	496.74	504.18	530.00	530.00
52700	Insurance - Liability	92.00	339.00	339.00	339.00
52800	Communications/Telephone	72.39	66.73	80.00	80.00
52830	Publications and Legal Notices	-	-	100.00	100.00
52905	Business Travel/Mileage	-	-	100.00	100.00
53100	Office Supplies	-	-	100.00	100.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Districts and Other Agencies
 For the Fiscal Year FY2013

Fund: **2850 - Silverado Community Services**
 Budget Unit: **28500 - Silverado Community Services**
 Function: **Public Ways and Facilities**
 Activity: **Public Ways**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
53205	Utilities - Electric	20,043.66	19,751.90	24,500.00	24,500.00
53220	Utilities - Water	16,492.70	6,238.73	12,500.00	12,500.00
	Services and Supplies	\$ 105,531.10	\$ 94,871.33	\$ 112,039.00	\$ 112,039.00
	Capital Assets				
55300	Buildings and Improvements	21,768.55	31,891.39	67,305.00	67,305.00
	Capital Assets	\$ 21,768.55	\$ 31,891.39	\$ 67,305.00	\$ 67,305.00
	Total Expenses	\$ 127,299.65	\$ 126,762.72	\$ 179,344.00	\$ 179,344.00
	Net Cost	\$ 1,102.35	\$ 18.18	\$ 52,975.00	\$ 52,975.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Districts and Other Agencies
 For the Fiscal Year FY2013

Fund: **2860 - Monticello Public Cemetery**
 Budget Unit: **28600 - Monticello Public Cemetery**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Taxes	Taxes				
41100	Property Taxes - Current Secured	22,314.74	22,015.07	23,100.00	23,100.00
41120	Property Taxes - Excess ERAF	15,127.00	8,104.00	5,775.00	5,775.00
41150	Property Taxes - Current Unsecured	809.16	826.58	1,000.00	1,000.00
41200	Property Taxes - Prior Yr Secured	(14.08)	0.99	-	-
41205	Property Taxes - Prior Yr Unsecured	17.54	6.56	-	-
41300	Supplemental Property Taxes - Current	267.12	223.02	300.00	300.00
41305	Supplemental Property Taxes - Prior Yr	0.75	0.88	-	-
	Taxes	\$ 38,522.23	\$ 31,177.10	\$ 30,175.00	\$ 30,175.00
Intergovernmental Revenues					
43600	State - Homeowners Property Tax Relief	132.00	125.00	130.00	130.00
	Intergovernmental Revenues	\$ 132.00	\$ 125.00	\$ 130.00	\$ 130.00
Revenue from Use of Money and Property					
45100	Interest	604.07	567.87	650.00	650.00
	Revenue from Use of Money and Property	\$ 604.07	\$ 567.87	\$ 650.00	\$ 650.00
Charges for Services					
46800	Charges for Services	6,535.38	2,162.92	6,500.00	6,500.00
	Charges for Services	\$ 6,535.38	\$ 2,162.92	\$ 6,500.00	\$ 6,500.00
Miscellaneous Revenues					
47500	Donations/Contributions	-	-	6,114.00	6,114.00
	Miscellaneous Revenues	\$ -	\$ -	\$ 6,114.00	\$ 6,114.00
Special Items					
49900	Intrafund Revenue	13,000.00	-	25,330.00	25,330.00
	Special Items	\$ 13,000.00	\$ -	\$ 25,330.00	\$ 25,330.00

Fund: **2860 - Monticello Public Cemetery**
 Budget Unit: **28600 - Monticello Public Cemetery**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Total Revenues		\$ 58,793.68	\$ 34,032.89	\$ 68,899.00	\$ 68,899.00
Services and Supplies					
52100	Administration Services	6,933.34	11,655.88	11,806.00	11,806.00
52115	Property Tax/Assessment Admin	299.00	306.00	305.00	305.00
52140	Legal Services	8,856.76	4,061.34	5,000.00	5,000.00
52210	Burial Services	1,618.08	2,250.00	4,500.00	4,500.00
52340	Landscaping Services	14,419.28	10,468.68	15,120.00	15,120.00
52500	Maintenance - Equipment	-	-	500.00	500.00
52505	Maintenance - Buildings/Improvements	13,407.71	2,188.50	26,150.00	26,150.00
52605	Rents and Leases - Buildings/Land	1,882.56	1,865.16	2,000.00	2,000.00
52700	Insurance - Liability	29.00	19.00	25.00	25.00
52705	Insurance - Premiums	1,307.00	1,307.00	1,394.00	1,394.00
52800	Communications/Telephone	28.96	26.69	50.00	50.00
53100	Office Supplies	30.00	30.00	75.00	75.00
53205	Utilities - Electric	-	279.48	400.00	400.00
53220	Utilities - Water	1,456.93	1,236.12	1,500.00	1,500.00
53400	Minor Equipment/Small Tools	-	-	50.00	50.00
Services and Supplies		\$ 50,268.62	\$ 35,693.85	\$ 68,875.00	\$ 68,875.00
Total Expenses		\$ 50,268.62	\$ 35,693.85	\$ 68,875.00	\$ 68,875.00
Net Cost		\$ (8,525.06)	\$ 1,660.96	\$ (24.00)	\$ (24.00)

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Districts and Other Agencies
 For the Fiscal Year FY2013

Fund: **2860 - Monticello Public Cemetery**
 Budget Unit: **28610 - Monticello Public Cemetery - Endowment**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	1,125.60	858.54	1,200.00	1,200.00
	Revenue from Use of Money and Property	\$ 1,125.60	\$ 858.54	\$ 1,200.00	\$ 1,200.00
Charges for Services					
46800	Charges for Services	517.50	-	150.00	150.00
	Charges for Services	\$ 517.50	\$ -	\$ 150.00	\$ 150.00
	Total Revenues	\$ 1,643.10	\$ 858.54	\$ 1,350.00	\$ 1,350.00
Special Items					
57900	Intrafund Expenditures	13,000.00	-	25,330.00	25,330.00
	Special Items	\$ 13,000.00	\$ -	\$ 25,330.00	\$ 25,330.00
	Total Expenses	\$ 13,000.00	\$ -	\$ 25,330.00	\$ 25,330.00
	Net Cost	\$ 11,356.90	\$ (858.54)	\$ 23,980.00	\$ 23,980.00

Fund: 5060 - Napa County Housing Authority (NCHA)
 Budget Unit: 50600 - NCHA - Administration
 Function: Public Protection
 Activity: Other Protection

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	(0.00)	-	-	-
Revenue from Use of Money and Property		\$ (0.00)	\$ -	\$ -	\$ -
Charges for Services					
46900	Interfund Revenue	21,000.00	21,000.00	-	-
Charges for Services		\$ 21,000.00	\$ 21,000.00	\$ -	\$ -
Miscellaneous Revenues					
Other Financing Sources					
48200	Transfers-In	-	-	190,000.00	190,000.00
48210	Transfers-In from General Fund	117,723.30	105,346.08	-	-
Other Financing Sources		\$ 117,723.30	\$ 105,346.08	\$ 190,000.00	\$ 190,000.00
Special Items					
49900	Intrafund Revenue	-	-	21,000.00	21,000.00
Special Items		\$ -	\$ -	\$ 21,000.00	\$ 21,000.00
Total Revenues		\$ 138,723.30	\$ 126,346.08	\$ 211,000.00	\$ 211,000.00
Services and Supplies					
52100	Administration Services	54,500.00	47,358.00	98,000.00	98,000.00
52125	Accounting/Auditing Services	67,446.12	62,551.52	80,000.00	80,000.00
52140	Legal Services	12,688.35	4,984.31	12,000.00	12,000.00
52490	Other Professional Services	3,250.00	11,452.25	21,000.00	21,000.00
52825	Bank Charges	838.83	-	-	-
Services and Supplies		\$ 138,723.30	\$ 126,346.08	\$ 211,000.00	\$ 211,000.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year FY2013

Fund: **5060 - Napa County Housing Authority (NCHA)**
 Budget Unit: **50600 - NCHA - Administration**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
	Total Expenses	\$ 138,723.30	\$ 126,346.08	\$ 211,000.00	\$ 211,000.00
	Net Cost	\$ 0.00	\$ (0.00)	\$ -	\$ -

Fund: **5060 - Napa County Housing Authority (NCHA)**
 Budget Unit: **50605 - Farmworker Centers**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43950	Other - Governmental Agencies	-	-	30,000.00	30,000.00
	Intergovernmental Revenues	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00
Revenue from Use of Money and Property					
45100	Interest	-	-	4,000.00	4,000.00
45310	Rent - Tenants	-	-	499,356.00	499,356.00
45315	Rent - Staff	-	-	24,480.00	24,480.00
45510	Telephone Revenues	-	-	-	-
45515	Laundry Revenues	-	-	8,000.00	8,000.00
	Revenue from Use of Money and Property	\$ -	\$ -	\$ 535,836.00	\$ 535,836.00
Charges for Services					
46700	Special Assessments	-	-	448,000.00	448,000.00
	Charges for Services	\$ -	\$ -	\$ 448,000.00	\$ 448,000.00
Miscellaneous Revenues					
47500	Donations/Contributions	-	-	125,122.00	125,122.00
	Miscellaneous Revenues	\$ -	\$ -	\$ 125,122.00	\$ 125,122.00
	Total Revenues	\$ -	\$ -	\$ 1,138,958.00	\$ 1,138,958.00
Services and Supplies					
52320	Interpreting Services	-	-	2,000.00	2,000.00
52325	Waste Disposal Services	-	-	34,000.00	34,000.00
52490	Other Professional Services	-	-	860,958.00	860,958.00
52505	Maintenance - Buildings/Improvements	-	-	30,000.00	30,000.00
52800	Communications/Telephone	-	-	6,000.00	6,000.00
53200	Utilities - Gas	-	-	17,500.00	17,500.00

Fund: **5060 - Napa County Housing Authority (NCHA)**
 Budget Unit: **50605 - Farmworker Centers**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
53205	Utilities - Electric	-	-	17,500.00	17,500.00
53210	Utilities - Propane	-	-	25,000.00	25,000.00
53215	Utilities - Fire Suppression Systems	-	-	10,000.00	10,000.00
53220	Utilities - Water	-	-	65,000.00	65,000.00
53225	Utilities - Sewer	-	-	5,000.00	5,000.00
	Services and Supplies	\$ -	\$ -	\$ 1,072,958.00	\$ 1,072,958.00
	Other Charges				
54600	Depreciation Expense	-	-	45,000.00	45,000.00
	Other Charges	\$ -	\$ -	\$ 45,000.00	\$ 45,000.00
	Capital Assets				
55300	Buildings and Improvements	-	-	40,701.00	40,701.00
	Capital Assets	\$ -	\$ -	\$ 40,701.00	\$ 40,701.00
	Special Items				
57900	Intrafund Expenditures	-	-	21,000.00	21,000.00
	Special Items	\$ -	\$ -	\$ 21,000.00	\$ 21,000.00
	Total Expenses	\$ -	\$ -	\$ 1,179,659.00	\$ 1,179,659.00
	Net Cost	\$ -	\$ -	\$ 40,701.00	\$ 40,701.00

Fund: **2001 - Napa Farmworker Center**
 Budget Unit: **26100 - NCHA Farmworker CTR Calistoga (historical)**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43950	Other - Governmental Agencies	10,000.00	-	-	-
	Intergovernmental Revenues	\$ 10,000.00	\$ -	\$ -	\$ -
Revenue from Use of Money and Property					
45100	Interest	994.00	898.00	-	-
45310	Rent - Tenants	160,416.00	173,424.00	-	-
45315	Rent - Staff	8,640.00	8,640.00	-	-
45510	Telephone Revenues	2,471.00	2,758.00	-	-
	Revenue from Use of Money and Property	\$ 172,521.00	\$ 185,720.00	\$ -	\$ -
Charges for Services					
46700	Special Assessments	137,476.00	138,453.00	-	-
	Charges for Services	\$ 137,476.00	\$ 138,453.00	\$ -	\$ -
Miscellaneous Revenues					
47500	Donations/Contributions	47,300.00	55,000.00	-	-
	Miscellaneous Revenues	\$ 47,300.00	\$ 55,000.00	\$ -	\$ -
	Total Revenues	\$ 367,297.00	\$ 379,173.00	\$ -	\$ -
Services and Supplies					
52325	Waste Disposal Services	9,779.00	7,852.00	-	-
52505	Maintenance - Buildings/Improvements	278,652.00	298,189.00	-	-
52800	Communications/Telephone	1,237.00	1,272.00	-	-
53205	Utilities - Electric	15,690.00	15,347.00	-	-
53215	Utilities - Fire Suppression Systems	1,187.00	1,148.00	-	-
53220	Utilities - Water	36,340.00	32,432.00	-	-

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year FY2013

Fund: **2001 - Napa Farmworker Center**
 Budget Unit: **26100 - NCHA Farmworker CTR Calistoga (historical)**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
53225	Utilities - Sewer	2,412.00	933.00	-	-
	Services and Supplies	\$ 345,297.00	\$ 357,173.00	\$ -	\$ -
Other Charges					
54600	Depreciation Expense	19,700.00	19,700.00	-	-
	Other Charges	\$ 19,700.00	\$ 19,700.00	\$ -	\$ -
Capital Assets					
55300	Buildings and Improvements	11,319.00	-	-	-
	Capital Assets	\$ 11,319.00	\$ -	\$ -	\$ -
Other Financing Uses					
56100	Transfers Out	7,000.00	7,000.00	-	-
	Other Financing Uses	\$ 7,000.00	\$ 7,000.00	\$ -	\$ -
	Total Expenses	\$ 383,316.00	\$ 383,873.00	\$ -	\$ -
	Net Cost	\$ 16,019.00	\$ 4,700.00	\$ -	\$ -

Fund: **2001 - Napa Farmworker Center**
 Budget Unit: **26200 - NCHA Farmworker CTR River Ranch (historical)**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43950	Other - Governmental Agencies	10,000.00	-	-	-
	Intergovernmental Revenues	\$ 10,000.00	\$ -	\$ -	\$ -
Revenue from Use of Money and Property					
45100	Interest	1,244.00	1,075.00	-	-
45310	Rent - Tenants	202,064.00	168,240.00	-	-
45315	Rent - Staff	7,781.00	8,640.00	-	-
45510	Telephone Revenues	2,597.00	2,764.00	-	-
	Revenue from Use of Money and Property	\$ 213,686.00	\$ 180,719.00	\$ -	\$ -
Charges for Services					
46700	Special Assessments	160,854.00	174,811.00	-	-
	Charges for Services	\$ 160,854.00	\$ 174,811.00	\$ -	\$ -
Miscellaneous Revenues					
47500	Donations/Contributions	28,450.00	55,000.00	-	-
	Miscellaneous Revenues	\$ 28,450.00	\$ 55,000.00	\$ -	\$ -
	Total Revenues	\$ 412,990.00	\$ 410,530.00	\$ -	\$ -
Services and Supplies					
52325	Waste Disposal Services	11,480.00	9,120.00	-	-
52505	Maintenance - Buildings/Improvements	332,378.00	338,184.00	-	-
52800	Communications/Telephone	2,691.00	2,570.00	-	-
53205	Utilities - Electric	8,679.00	8,059.00	-	-
53210	Utilities - Propane	16,216.00	17,539.00	-	-
53215	Utilities - Fire Suppression Systems	3,538.00	1,471.00	-	-

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year FY2013

Fund: **2001 - Napa Farmworker Center**
 Budget Unit: **26200 - NCHA Farmworker CTR River Ranch (historical)**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
53220	Utilities - Water	14,764.00	10,654.00	-	-
53225	Utilities - Sewer	1,244.00	933.00	-	-
	Services and Supplies	\$ 390,990.00	\$ 388,530.00	\$ -	\$ -
	Other Charges				
54600	Depreciation Expense	24,700.00	24,700.00	-	-
	Other Charges	\$ 24,700.00	\$ 24,700.00	\$ -	\$ -
	Capital Assets				
55300	Buildings and Improvements	-	6,759.00	-	-
	Capital Assets	\$ -	\$ 6,759.00	\$ -	\$ -
	Other Financing Uses				
56100	Transfers Out	7,000.00	7,000.00	-	-
	Other Financing Uses	\$ 7,000.00	\$ 7,000.00	\$ -	\$ -
	Total Expenses	\$ 422,690.00	\$ 426,989.00	\$ -	\$ -
	Net Cost	\$ 9,700.00	\$ 16,459.00	\$ -	\$ -

Fund: **2001 - Napa Farmworker Center**
 Budget Unit: **26300 - NCHA Farmworker CTR Mondavi (historical)**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43950	Other - Governmental Agencies	10,000.00	-	-	-
	Intergovernmental Revenues	\$ 10,000.00	\$ -	\$ -	\$ -
Revenue from Use of Money and Property					
45100	Interest	1,159.00	1,073.00	-	-
45310	Rent - Tenants	164,087.00	164,484.00	-	-
45315	Rent - Staff	8,436.00	8,838.00	-	-
45510	Telephone Revenues	2,179.00	1,673.00	-	-
	Revenue from Use of Money and Property	\$ 175,861.00	\$ 176,068.00	\$ -	\$ -
Charges for Services					
46700	Special Assessments	112,585.00	108,102.00	-	-
	Charges for Services	\$ 112,585.00	\$ 108,102.00	\$ -	\$ -
Miscellaneous Revenues					
47500	Donations/Contributions	24,250.00	55,000.00	-	-
	Miscellaneous Revenues	\$ 24,250.00	\$ 55,000.00	\$ -	\$ -
	Total Revenues	\$ 322,696.00	\$ 339,170.00	\$ -	\$ -
Services and Supplies					
52325	Waste Disposal Services	11,079.00	12,919.00	-	-
52505	Maintenance - Buildings/Improvements	256,472.00	270,641.00	-	-
52800	Communications/Telephone	1,334.00	1,304.00	-	-
53205	Utilities - Electric	6,760.00	7,746.00	-	-
53210	Utilities - Propane	8,544.00	9,309.00	-	-
53215	Utilities - Fire Suppression Systems	2,173.00	1,499.00	-	-

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 For the Fiscal Year FY2013

Fund: **2001 - Napa Farmworker Center**
 Budget Unit: **26300 - NCHA Farmworker CTR Mondavi (historical)**
 Function: **Public Protection**
 Activity: **Other Protection**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
53220	Utilities - Water	13,398.00	12,819.00	-	-
53225	Utilities - Sewer	934.00	934.00	-	-
	Services and Supplies	\$ 300,694.00	\$ 317,171.00	\$ -	\$ -
	Other Charges				
54600	Depreciation Expense	17,857.00	17,857.00	-	-
	Other Charges	\$ 17,857.00	\$ 17,857.00	\$ -	\$ -
	Other Financing Uses				
56100	Transfers Out	7,000.00	7,000.00	-	-
	Other Financing Uses	\$ 7,000.00	\$ 7,000.00	\$ -	\$ -
	Total Expenses	\$ 325,551.00	\$ 342,028.00	\$ -	\$ -
	Net Cost	\$ 2,855.00	\$ 2,858.00	\$ -	\$ -

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Districts and Other Agencies
 For the Fiscal Year FY2013

Fund: 5220 - Lake Berryessa Resort Improvement District (LBRID)
 Budget Unit: 52200 - Lake Berryessa Resort Improvement District
 Function: Recreation and Culture
 Activity: Recreation Facilities

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Taxes	Taxes				
41100	Property Taxes - Current Secured	28,980.13	27,689.22	38,000.00	38,000.00
41120	Property Taxes - Excess ERAF	18,955.00	9,020.00	5,791.00	5,791.00
41150	Property Taxes - Current Unsecured	1,150.12	1,137.06	1,500.00	1,500.00
41200	Property Taxes - Prior Yr Secured	(21.37)	1.40	-	-
41205	Property Taxes - Prior Yr Unsecured	26.13	9.29	15.00	15.00
41300	Supplemental Property Taxes - Current	388.93	312.11	300.00	300.00
41305	Supplemental Property Taxes - Prior Yr	1.12	1.26	5.00	5.00
41910	LBRID T-1 Tax	233,696.02	243,054.64	241,538.00	241,538.00
	Taxes	\$ 283,176.08	\$ 281,224.98	\$ 287,149.00	\$ 287,149.00
Intergovernmental Revenues					
43600	State - Homeowners Property Tax Relief	185.00	171.00	95.00	95.00
	Intergovernmental Revenues	\$ 185.00	\$ 171.00	\$ 95.00	\$ 95.00
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	3,385.98	2,722.37	-	-
	Fines, Forfeitures, and Penalties	\$ 3,385.98	\$ 2,722.37	\$ -	\$ -
Revenue from Use of Money and Property					
45100	Interest	(3,423.32)	349.38	-	-
45200	Dividends / Rebate	-	70,504.79	-	-
	Revenue from Use of Money and Property	\$ (3,423.32)	\$ 70,854.17	\$ -	\$ -
Charges for Services					
46615	Sewer/Water Usage Fees	269,026.85	274,374.15	266,500.00	266,500.00
	Charges for Services	\$ 269,026.85	\$ 274,374.15	\$ 266,500.00	\$ 266,500.00
Miscellaneous Revenues					
47900	Miscellaneous	-	-	250,000.00	250,000.00

Fund: 5220 - Lake Berryessa Resort Improvement District (LBRID)
 Budget Unit: 52200 - Lake Berryessa Resort Improvement District
 Function: Recreation and Culture
 Activity: Recreation Facilities

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
	Miscellaneous Revenues	\$ -	\$ -	\$ 250,000.00	\$ 250,000.00
Other Financing Sources					
48500	Long Term Debt Proceeds	-	-	76,000.00	76,000.00
48900	Other Financing Sources	259,233.00	-	-	-
	Other Financing Sources	\$ 259,233.00	\$ (45,066.31)	\$ 76,000.00	\$ 76,000.00
	Total Revenues	\$ 811,583.59	\$ 584,280.36	\$ 879,744.00	\$ 879,744.00
Services and Supplies					
52100	Administration Services	181,604.02	198,215.75	173,500.00	173,500.00
52105	Election Services	-	3,065.42	-	-
52115	Property Tax/Assessment Admin	389.00	386.00	500.00	500.00
52130	Information Technology Services	9,729.00	14,157.00	10,317.00	10,317.00
52140	Legal Services	81,949.27	42,690.65	60,000.00	60,000.00
52380	Sewer Collection Services	50,840.20	48,762.63	55,000.00	55,000.00
52381	Sewer Treatment Services	51,146.71	58,205.37	55,000.00	55,000.00
52382	Sewer Disposal Services	190,956.02	154,422.16	122,000.00	122,000.00
52383	Water Treatment Services	83,375.14	88,460.78	85,000.00	85,000.00
52384	Water Disposal Services	41,049.20	58,315.36	48,000.00	48,000.00
52700	Insurance - Liability	13,893.00	10,500.00	12,000.00	12,000.00
52830	Publications and Legal Notices	2,454.33	4,755.10	4,000.00	4,000.00
52900	Training/Conference Expenses	670.00	88.00	750.00	750.00
52905	Business Travel/Mileage	9,272.28	6,165.35	13,000.00	13,000.00
53100	Office Supplies	5,293.79	3,699.66	5,500.00	5,500.00
53120	Memberships/Certifications	438.60	326.40	750.00	750.00
53400	Minor Equipment/Small Tools	656.65	194.45	750.00	750.00
	Services and Supplies	\$ 723,717.21	\$ 692,410.08	\$ 646,067.00	\$ 646,067.00

Other Charges

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Districts and Other Agencies
 For the Fiscal Year FY2013

Fund: **5220 - Lake Berryessa Resort Improvement District (LBRID)**
 Budget Unit: **52200 - Lake Berryessa Resort Improvement District**
 Function: **Recreation and Culture**
 Activity: **Recreation Facilities**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
54105	Principal on Other Debt	-	-	580,750.00	580,750.00
54315	Interest on Other Debt	5,372.01	6,881.00	9,245.00	9,245.00
54410	Penalties and Fines	8,300.00	0.00	40,000.00	40,000.00
54600	Depreciation Expense	102,600.46	100,670.32	250,000.00	250,000.00
	Other Charges	\$ 116,272.47	\$ 107,551.32	\$ 879,995.00	\$ 879,995.00
Capital Assets					
55300	Buildings and Improvements	14,159.50	12,465.60	-	-
55400	Equipment	133,833.43	-	-	-
55900	Capital Outlay Offset	(147,992.93)	(12,465.60)	-	-
	Capital Assets	\$ 0.00	\$ -	\$ -	\$ -
	Total Expenses	\$ 839,989.68	\$ 799,961.40	\$ 1,526,062.00	\$ 1,526,062.00
	Net Cost	\$ 28,406.09	\$ 215,681.04	\$ 646,318.00	\$ 646,318.00

Fund: **5220 - Lake Berryessa Resort Improvement District (LBRID)**
 Budget Unit: **52205 - LBRID - Capital Improvement Projects**
 Function: **General**
 Activity: **Plant Acquisition**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43870	Federal - Stimulus/ARRA	1,000,183.55	77,265.05	-	-
	Intergovernmental Revenues	\$ 1,000,183.55	\$ 77,265.05	\$ -	\$ -
Revenue from Use of Money and Property					
45100	Interest	22,233.83	16,274.91	20,000.00	20,000.00
	Revenue from Use of Money and Property	\$ 22,233.83	\$ 16,274.91	\$ 20,000.00	\$ 20,000.00
	Total Revenues	\$ 1,022,417.38	\$ 93,539.96	\$ 20,000.00	\$ 20,000.00
Services and Supplies					
52145	Engineer Services	-	-	60,800.00	60,800.00
52310	Consulting Services	-	-	60,800.00	60,800.00
52360	Construction Services	-	-	41,850.00	41,850.00
	Services and Supplies	\$ -	\$ -	\$ 163,450.00	\$ 163,450.00
Other Charges					
54600	Depreciation Expense	60,876.93	103,741.30	-	-
	Other Charges	\$ 60,876.93	\$ 103,741.30	\$ -	\$ -
Capital Assets					
55300	Buildings and Improvements	1,084,785.00	849,523.21	1,110,546.00	1,110,546.00
55900	Capital Outlay Offset	(1,084,785.00)	(849,523.21)	-	-
	Capital Assets	\$ -	\$ -	\$ 1,110,546.00	\$ 1,110,546.00
	Total Expenses	\$ 60,876.93	\$ 103,741.30	\$ 1,273,996.00	\$ 1,273,996.00
	Net Cost	\$ (961,540.45)	\$ 10,201.34	\$ 1,253,996.00	\$ 1,253,996.00

Fund: **5220 - Lake Berryessa Resort Improvement District (LBRID)**
 Budget Unit: **52210 - LBRID - Debt Service**
 Function: **Debt Service**
 Activity: **Retirement of Long Term Debt**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	2,371.77	1,257.79	2,372.00	2,372.00
	Fines, Forfeitures, and Penalties	\$ 2,371.77	\$ 1,257.79	\$ 2,372.00	\$ 2,372.00
Revenue from Use of Money and Property					
45100	Interest	964.21	750.12	900.00	900.00
	Revenue from Use of Money and Property	\$ 964.21	\$ 750.12	\$ 900.00	\$ 900.00
Charges for Services					
46700	Special Assessments	326,217.36	363,949.11	326,000.00	326,000.00
	Charges for Services	\$ 326,217.36	\$ 363,949.11	\$ 326,000.00	\$ 326,000.00
	Total Revenues	\$ 329,553.34	\$ 365,957.02	\$ 329,272.00	\$ 329,272.00
Other Charges					
54100	Principal on Bonds/COP	-	90,000.00	-	-
54105	Principal on Other Debt	-	-	85,000.00	85,000.00
54310	Interest on Bonds/COP	247,769.01	244,054.50	-	-
54315	Interest on Other Debt	-	-	239,832.00	239,832.00
54320	Administration - Bonds/COP	25,878.57	18,144.53	-	-
	Other Charges	\$ 273,647.58	\$ 352,199.03	\$ 324,832.00	\$ 324,832.00
	Total Expenses	\$ 273,647.58	\$ 352,199.03	\$ 324,832.00	\$ 324,832.00
	Net Cost	\$ (55,905.76)	\$ (13,757.99)	\$ (4,440.00)	\$ (4,440.00)

Fund: 5240 - Napa Berryessa Resort Improvement District (NBRID)
 Budget Unit: 52400 - Napa Berryessa Resort Improvement District
 Function: Recreation and Culture
 Activity: Recreation Facilities

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Taxes	Taxes				
41100	Property Taxes - Current Secured	44,544.28	44,166.76	40,500.00	40,500.00
41120	Property Taxes - Excess ERAF	28,266.00	14,359.00	14,000.00	14,000.00
41150	Property Taxes - Current Unsecured	1,753.50	1,802.24	2,000.00	2,000.00
41200	Property Taxes - Prior Yr Secured	(32.39)	2.15	-	-
41205	Property Taxes - Prior Yr Unsecured	39.16	14.20	33.00	33.00
41300	Supplemental Property Taxes - Current	588.07	482.98	300.00	300.00
41305	Supplemental Property Taxes - Prior Yr	1.67	1.93	5.00	5.00
	Taxes	\$ 75,160.29	\$ 60,829.26	\$ 56,838.00	\$ 56,838.00
Intergovernmental Revenues					
43600	State - Homeowners Property Tax Relief	284.00	272.00	605.00	605.00
	Intergovernmental Revenues	\$ 284.00	\$ 272.00	\$ 605.00	\$ 605.00
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	1,410.51	2,351.90	-	-
	Fines, Forfeitures, and Penalties	\$ 1,410.51	\$ 2,351.90	\$ -	\$ -
Revenue from Use of Money and Property					
45100	Interest	1,794.62	2,136.29	1,000.00	1,000.00
	Revenue from Use of Money and Property	\$ 1,794.62	\$ 2,136.29	\$ 1,000.00	\$ 1,000.00
Charges for Services					
46615	Sewer/Water Usage Fees	537,138.92	684,209.63	554,000.00	554,000.00
46620	Sewer/Water Availability Charges	134,520.00	134,520.00	128,022.00	128,022.00
	Charges for Services	\$ 671,658.92	\$ 818,729.63	\$ 682,022.00	\$ 682,022.00
Miscellaneous Revenues					
47900	Miscellaneous	818.19	120.00	100,000.00	100,000.00
	Miscellaneous Revenues	\$ 818.19	\$ 120.00	\$ 100,000.00	\$ 100,000.00

Fund: **5240 - Napa Berryessa Resort Improvement District (NBRID)**
 Budget Unit: **52400 - Napa Berryessa Resort Improvement District**
 Function: **Recreation and Culture**
 Activity: **Recreation Facilities**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
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Other Financing Sources

48500	Long Term Debt Proceeds	-	-	869,000.00	869,000.00
	Other Financing Sources	\$ -	\$ -	\$ 869,000.00	\$ 869,000.00
	Total Revenues	\$ 751,126.53	\$ 884,439.08	\$ 1,709,465.00	\$ 1,709,465.00

Services and Supplies

52100	Administration Services	238,087.59	152,713.83	175,000.00	175,000.00
52115	Property Tax/Assessment Admin	981.94	1,010.72	1,000.00	1,000.00
52130	Information Technology Services	11,070.00	11,573.04	10,917.00	10,917.00
52140	Legal Services	78,210.31	164,286.37	60,000.00	60,000.00
52380	Sewer Collection Services	78,963.89	72,354.93	80,000.00	80,000.00
52381	Sewer Treatment Services	128,414.50	113,420.00	130,000.00	130,000.00
52382	Sewer Disposal Services	79,250.37	55,040.01	80,000.00	80,000.00
52383	Water Treatment Services	110,546.26	48,334.80	80,000.00	80,000.00
52384	Water Disposal Services	59,261.43	95,130.72	60,000.00	60,000.00
52490	Other Professional Services	67,999.50	91,971.51	5,248.00	5,248.00
52700	Insurance - Liability	15,536.00	13,479.00	20,000.00	20,000.00
52830	Publications and Legal Notices	853.30	8,346.47	4,500.00	4,500.00
52900	Training/Conference Expenses	230.00	1,535.40	750.00	750.00
52905	Business Travel/Mileage	13,194.50	12,106.09	13,000.00	13,000.00
53100	Office Supplies	5,010.83	3,543.64	6,500.00	6,500.00
53120	Memberships/Certifications	635.40	1,126.60	750.00	750.00
53400	Minor Equipment/Small Tools	176.12	465.27	500.00	500.00
	Services and Supplies	\$ 888,421.94	\$ 846,438.40	\$ 728,165.00	\$ 728,165.00

Other Charges

54105	Principal on Other Debt	-	-	869,000.00	869,000.00
54315	Interest on Other Debt	7,640.24	7,767.53	10,781.00	10,781.00

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Districts and Other Agencies
 For the Fiscal Year FY2013

Fund: 5240 - Napa Berryessa Resort Improvement District (NBRID)
 Budget Unit: 52400 - Napa Berryessa Resort Improvement District
 Function: Recreation and Culture
 Activity: Recreation Facilities

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
54600	Depreciation Expense	53,832.98	35,070.59	100,000.00	100,000.00
	Other Charges	\$ 61,473.22	\$ 42,838.12	\$ 979,781.00	\$ 979,781.00
Capital Assets					
55300	Buildings and Improvements	73,332.12	-	43,668.00	43,668.00
55400	Equipment	-	-	20,000.00	20,000.00
55900	Capital Outlay Offset	(73,332.12)	-	-	-
	Capital Assets	\$ -	\$ -	\$ 63,668.00	\$ 63,668.00
	Total Expenses	\$ 949,895.16	\$ 889,276.52	\$ 1,771,614.00	\$ 1,771,614.00
	Net Cost	\$ 198,768.63	\$ 4,837.44	\$ 62,149.00	\$ 62,149.00

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Special Districts

Governed through Independent Boards

**COUNTY OF NAPA
SUMMARY OF SPECIAL DISTRICT GOVERNED THROUGH INDEPENDENT BOARD
FINAL BUDGET
2012-2013**

FUND	DEPARTMENT	FUND BALANCE AVAILABLE	TOTAL REVENUES	TOTAL AVAILABLE	APPROPRIATIONS	PROVISIONS FOR RESERVES	TOTAL FINANCING REQUIREMENTS
8000	Napa County Flood Control and Water Conservation District		16,192,233	16,192,233	29,556,279		29,556,279
	TOTALS		16,192,233	16,192,233	29,556,279		29,556,279

Memo:

The above listed authorities and agencies are legally separate and fiscally independent of the County of Napa. The summary information above is not included in the Special District and Other Agencies totals summarized on the All Funds Summary (Schedule 1) in Section A of this report.

Fund: **8000 - Napa County Flood Control and Water Conservation District**
 Budget Unit: **80000 - District Operations/Administration**
 Function: **Public Protection**
 Activity: **Flood Control and Soil and Water Conservation**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43890	Federal - Other Funding	1,692.66	-	-	-
43950	Other - Governmental Agencies	1,353.00	-	-	-
	Intergovernmental Revenues	\$ 3,045.66	\$ -	\$ -	\$ -
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	4,435.27	4,243.69	-	-
	Fines, Forfeitures, and Penalties	\$ 4,435.27	\$ 4,243.69	\$ -	\$ -
Revenue from Use of Money and Property					
45100	Interest	18,388.68	15,963.69	-	-
	Revenue from Use of Money and Property	\$ 18,388.68	\$ 15,963.69	\$ -	\$ -
Charges for Services					
46700	Special Assessments	383,402.39	402,297.39	-	-
46800	Charges for Services	596,803.62	625,146.08	25,000.00	25,000.00
	Charges for Services	\$ 980,206.01	\$ 1,027,443.47	\$ 25,000.00	\$ 25,000.00
Miscellaneous Revenues					
47900	Miscellaneous	-	93.40	-	-
	Miscellaneous Revenues	\$ -	\$ 93.40	\$ -	\$ -
Special Items					
49900	Intrafund Revenue	-	-	130,450.00	130,450.00
	Special Items	\$ -	\$ -	\$ 130,450.00	\$ 130,450.00
	Total Revenues	\$ 1,006,075.62	\$ 1,047,744.25	\$ 155,450.00	\$ 155,450.00

Fund: 8000 - Napa County Flood Control and Water Conservation District
 Budget Unit: 80000 - District Operations/Administration
 Function: Public Protection
 Activity: Flood Control and Soil and Water Conservation

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Services and Supplies					
52100	Administration Services	70,835.09	59,507.30	-	-
52130	Information Technology Services	16,683.00	24,272.04	-	-
52145	Engineer Services	-	-	16,000.00	16,000.00
52325	Waste Disposal Services	-	-	200.00	200.00
52345	Janitorial Services	-	-	45,000.00	45,000.00
52490	Other Professional Services	205,908.77	283,326.25	-	-
52500	Maintenance - Equipment	53,650.75	45,546.18	-	-
52510	Maintenance - B&I - Public Works Charges	-	-	10,000.00	10,000.00
52525	Maintenance - Infrastructure/Land	507,277.85	727,015.88	-	-
52600	Rents and Leases - Equipment	-	-	30,000.00	30,000.00
52700	Insurance - Liability	-	1,042.00	-	-
52800	Communications/Telephone	-	-	1,000.00	1,000.00
52905	Business Travel/Mileage	-	-	15,000.00	15,000.00
53100	Office Supplies	-	-	20,000.00	20,000.00
53200	Utilities - Gas	-	-	3,000.00	3,000.00
53205	Utilities - Electric	-	-	10,000.00	10,000.00
53220	Utilities - Water	-	-	1,000.00	1,000.00
53225	Utilities - Sewer	-	-	2,000.00	2,000.00
53320	Safety Supplies	-	-	1,000.00	1,000.00
53325	Landscaping/Agriculture Supplies	-	-	250.00	250.00
53350	Maintenance Supplies	-	-	1,000.00	1,000.00
	Services and Supplies	\$ 854,355.46	\$ 1,140,709.65	\$ 155,450.00	\$ 155,450.00
Capital Assets					
55400	Equipment	9,055.80	-	-	-
	Capital Assets	\$ 9,055.80	\$ -	\$ -	\$ -
	Total Expenses	\$ 863,411.26	\$ 1,140,709.65	\$ 155,450.00	\$ 155,450.00
	Net Cost	\$ (142,664.36)	\$ 92,965.40	\$ -	\$ -

Fund: 8000 - Napa County Flood Control and Water Conservation District
 Budget Unit: 80005 - Watershed Projects
 Function: Public Protection
 Activity: Flood Control and Soil and Water Conservation

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43790	State - Other Funding	-	-	250,000.00	250,000.00
43890	Federal - Other Funding	-	-	100,000.00	100,000.00
43950	Other - Governmental Agencies	-	-	488,740.00	488,740.00
	Intergovernmental Revenues	\$ -	\$ -	\$ 838,740.00	\$ 838,740.00
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	-	-	-	-
	Fines, Forfeitures, and Penalties	\$ -	\$ -	\$ -	\$ -
Revenue from Use of Money and Property					
45100	Interest	-	-	20,000.00	20,000.00
	Revenue from Use of Money and Property	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00
Charges for Services					
46700	Special Assessments	-	-	1,108,160.00	1,108,160.00
46800	Charges for Services	-	-	22,000.00	22,000.00
	Charges for Services	\$ -	\$ -	\$ 1,130,160.00	\$ 1,130,160.00
Miscellaneous Revenues					
47900	Miscellaneous	-	-	78,000.00	78,000.00
	Miscellaneous Revenues	\$ -	\$ -	\$ 78,000.00	\$ 78,000.00
Special Items					
49900	Intrafund Revenue	-	-	40,000.00	40,000.00
	Special Items	\$ -	\$ -	\$ 40,000.00	\$ 40,000.00
	Total Revenues	\$ -	\$ -	\$ 2,106,900.00	\$ 2,106,900.00

Fund: **8000 - Napa County Flood Control and Water Conservation District**
 Budget Unit: **80005 - Watershed Projects**
 Function: **Public Protection**
 Activity: **Flood Control and Soil and Water Conservation**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Services and Supplies					
52100	Administration Services	-	-	203,677.00	203,677.00
52115	Property Tax/Assessment Admin	-	-	50.00	50.00
52130	Information Technology Services	-	-	24,199.00	24,199.00
52140	Legal Services	-	-	3,000.00	3,000.00
52145	Engineer Services	-	-	257,000.00	257,000.00
52305	Training Services	-	-	1,500.00	1,500.00
52490	Other Professional Services	-	-	403,904.00	403,904.00
52500	Maintenance - Equipment	-	-	15,000.00	15,000.00
52525	Maintenance - Infrastructure/Land	-	-	1,023,000.00	1,023,000.00
52700	Insurance - Liability	-	-	323.00	323.00
52905	Business Travel/Mileage	-	-	1,500.00	1,500.00
53120	Memberships/Certifications	-	-	33,106.00	33,106.00
	Services and Supplies	\$ -	\$ -	1,966,259.00	\$ 1,966,259.00
Other Charges					
54805	Community Grants	-	-	508,000.00	508,000.00
	Other Charges	\$ -	\$ -	508,000.00	\$ 508,000.00
Capital Assets					
55400	Equipment	-	-	15,000.00	15,000.00
	Capital Assets	\$ -	\$ -	15,000.00	\$ 15,000.00
Special Items					
57900	Intrafund Expenditures	-	-	40,000.00	40,000.00
	Special Items	\$ -	\$ -	40,000.00	\$ 40,000.00
	Total Expenses	\$ -	\$ -	2,529,259.00	\$ 2,529,259.00
	Net Cost	\$ -	\$ -	422,359.00	\$ 422,359.00

Fund: 6000 - Flood and Watershed MGMT
 Budget Unit: 01300 - NPDES-Storm Water MGMT (historical)
 Function: Public Protection
 Activity: Flood Control and Soil and Water Conservation

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43890	Federal - Other Funding	-	-	-	-
43950	Other - Governmental Agencies	166,189.00	151,589.00	-	-
	Intergovernmental Revenues	\$ 166,189.00	\$ 151,589.00	\$ -	\$ -
Revenue from Use of Money and Property					
45100	Interest	-	(117.00)	-	-
	Revenue from Use of Money and Property	\$ -	\$ (117.00)	\$ -	\$ -
	Total Revenues	\$ 166,189.00	\$ 151,472.00	\$ -	\$ -
Services and Supplies					
52130	Information Technology Services	169,230.00	152,244.00	-	-
52490	Other Professional Services	4,668.00	4,844.00	-	-
	Services and Supplies	\$ 173,898.00	\$ 157,088.00	\$ -	\$ -
	Total Expenses	\$ 173,898.00	\$ 157,088.00	\$ -	\$ -
	Net Cost	\$ 7,709.00	\$ 5,616.00	\$ -	\$ -

Fund: 6000 - Flood and Watershed MGMT
 Budget Unit: 05480 - Napa River Rutherford Maint (historical)
 Function: Public Protection
 Activity: Flood Control and Soil and Water Conservation

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Fines, Forfeitures, and Penalties					
44300	Forfeitures and Penalties	46.00	-	-	-
	Fines, Forfeitures, and Penalties	\$ 46.00	\$ -	\$ -	\$ -
Revenue from Use of Money and Property					
45100	Interest	1,204.00	1,420.00	-	-
	Revenue from Use of Money and Property	\$ 1,204.00	\$ 1,420.00	\$ -	\$ -
Charges for Services					
46700	Special Assessments	98,161.00	98,161.00	-	-
	Charges for Services	\$ 98,161.00	\$ 98,161.00	\$ -	\$ -
	Total Revenues	\$ 99,411.00	\$ 99,581.00	\$ -	\$ -
Services and Supplies					
52115	Property Tax/Assessment Admin	50.00	50.00	-	-
52130	Information Technology Services	-	109.00	-	-
52490	Other Professional Services	42,926.00	26,246.00	-	-
	Services and Supplies	\$ 42,976.00	\$ 26,405.00	\$ -	\$ -
	Total Expenses	\$ 42,976.00	\$ 26,405.00	\$ -	\$ -
	Net Cost	\$ (56,435.00)	\$ (73,176.00)	\$ -	\$ -

Fund: 8000 - Napa County Flood Control and Water Conservation District
 Budget Unit: 80010 - Flood Project
 Function: Public Protection
 Activity: Flood Control and Soil and Water Conservation

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43400	State - Construction/Subventions	-	-	2,000,000.00	2,000,000.00
	Intergovernmental Revenues	\$ -	\$ -	\$ 2,000,000.00	\$ 2,000,000.00
Revenue from Use of Money and Property					
45100	Interest	-	-	350,000.00	350,000.00
	Revenue from Use of Money and Property	\$ -	\$ -	\$ 350,000.00	\$ 350,000.00
Charges for Services					
46800	Charges for Services	-	-	100,000.00	100,000.00
	Charges for Services	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00
Miscellaneous Revenues					
47900	Miscellaneous	-	-	-	-
	Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
	Total Revenues	\$ -	\$ -	\$ 2,450,000.00	\$ 2,450,000.00
Services and Supplies					
52100	Administration Services	-	-	100,000.00	100,000.00
52125	Accounting/Auditing Services	-	-	25,000.00	25,000.00
52130	Information Technology Services	-	-	47,557.00	47,557.00
52505	Maintenance - Buildings/Improvements	-	-	-	-
52525	Maintenance - Infrastructure/Land	-	-	570,289.00	570,289.00
52700	Insurance - Liability	-	-	10,111.00	10,111.00
52800	Communications/Telephone	-	-	1,500.00	1,500.00
52820	Printing and Binding	-	-	8,000.00	8,000.00
52830	Publications and Legal Notices	-	-	2,000.00	2,000.00
52905	Business Travel/Mileage	-	-	20,000.00	20,000.00
53105	Office Supplies - Furniture/Fixtures	-	-	10,000.00	10,000.00

Fund: **8000 - Napa County Flood Control and Water Conservation District**
 Budget Unit: **80010 - Flood Project**
 Function: **Public Protection**
 Activity: **Flood Control and Soil and Water Conservation**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
53110	Freight/Postage	-	-	5,000.00	5,000.00
53115	Books/Media/Subscriptions	-	-	1,000.00	1,000.00
53120	Memberships/Certifications	-	-	5,000.00	5,000.00
53410	Computer Equipment/Accessories	-	-	7,000.00	7,000.00
53415	Computer Software/Licensing Fees	-	-	5,000.00	5,000.00
53650	Business Related Meals/Supplies	-	-	1,000.00	1,000.00
	Services and Supplies	\$ -	\$ -	\$ 818,457.00	\$ 818,457.00
	Other Charges				
54105	Principal on Other Debt	-	-	2,465,157.00	2,465,157.00
54315	Interest on Other Debt	-	-	795,152.00	795,152.00
	Other Charges	\$ -	\$ -	\$ 3,260,309.00	\$ 3,260,309.00
	Capital Assets				
55250	Construction Management	-	-	250,000.00	250,000.00
55251	Land and Damages	-	-	2,216,457.00	2,216,457.00
55252	Planning, Engineering and Design	-	-	1,026,464.00	1,026,464.00
55253	Construction	-	-	4,820,000.00	4,820,000.00
55254	Federal Portion	-	-	3,000,000.00	3,000,000.00
55255	Indirect Costs	-	-	-	-
	Capital Assets	\$ -	\$ -	\$ 11,312,921.00	\$ 11,312,921.00
	Total Expenses	\$ -	\$ -	\$ 15,391,687.00	\$ 15,391,687.00
	Net Cost	\$ -	\$ -	\$ 12,941,687.00	\$ 12,941,687.00

State Controller Schedules

County Budget Act
2010 Revision # 1

County of Napa

Financing Sources and Uses by Budget Unit by Object
Special Districts and Other Agencies - Non Enterprise
For the Fiscal Year 2013

Schedule 15

Fund: **6020 - Napa Flood Projects**
Budget Unit: **60200 - Napa Project Flood (historical)**
Function: **Public Protection**
Activity: **Flood Control and Soil and Water Conservation**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Intergovernmental Revenues					
43400	State - Construction/Subventions	20,881,381.00	6,804,690.00	-	-
	Intergovernmental Revenues	\$ 20,881,381.00	\$ 6,804,690.00	\$ -	\$ -
Revenue from Use of Money and Property					
45100	Interest	299,489.00	322,073.00	-	-
	Revenue from Use of Money and Property	\$ 299,489.00	\$ 322,073.00	\$ -	\$ -
Miscellaneous Revenues					
47900	Miscellaneous	-	54.00	-	-
	Miscellaneous Revenues	\$ -	\$ 54.00	\$ -	\$ -
	Total Revenues	\$ 21,180,870.00	\$ 7,126,817.00	\$ -	\$ -
Services and Supplies					
52505	Maintenance - Buildings/Improvements	201,494.00	301,356.00	-	-
52700	Insurance - Liability	-	20,788.00	-	-
	Services and Supplies	\$ 201,494.00	\$ 322,144.00	\$ -	\$ -
Other Charges					
54105	Principal on Other Debt	2,349,589.00	2,406,679.00	-	-
54315	Interest on Other Debt	910,719.00	853,629.00	-	-
	Other Charges	\$ 3,260,308.00	\$ 3,260,308.00	\$ -	\$ -
Capital Assets					
55250	Construction Management	139,390.00	68,004.00	-	-
55251	Land and Damages	1,609,892.00	877,840.00	-	-
55252	Planning, Engineering and Design	708,381.00	1,445,965.00	-	-

County of Napa
 Financing Sources and Uses by Budget Unit by Object
 Special Districts and Other Agencies - Non Enterprise
 For the Fiscal Year 2013

Fund: **6020 - Napa Flood Projects**
 Budget Unit: **60200 - Napa Project Flood (historical)**
 Function: **Public Protection**
 Activity: **Flood Control and Soil and Water Conservation**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
55253	Construction	329,935.00	10,172,825.00	-	-
55254	Federal Portion	257,000.00	2,097,546.00	-	-
55255	Indirect Costs	312.00	-	-	-
	Capital Assets	\$ 3,044,910.00	\$ 14,662,180.00	\$ -	\$ -
	Total Expenses	\$ 6,506,712.00	\$ 18,244,632.00	\$ -	\$ -
	Net Cost	\$ (14,674,158.00)	\$ 11,117,815.00	\$ -	\$ -

Fund: **6030 - Napa Flood Proj-Other Comm**
 Budget Unit: **60300 - Napa Flood Project - Gen Admin (historical)**
 Function: **Public Protection**
 Activity: **Flood Control and Soil and Water Conservation**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Charges for Services					
46800	Charges for Services	46,282.00	42,332.00	-	-
	Charges for Services	\$ 46,282.00	\$ 42,332.00	\$ -	\$ -
<hr/>					
	Total Revenues	\$ 46,282.00	\$ 42,332.00	\$ -	\$ -
Services and Supplies					
52100	Administration Services	45,722.00	42,211.00	-	-
52130	Information Technology Services	81.00	121.00	-	-
52700	Insurance - Liability	479.00	-	-	-
	Services and Supplies	\$ 46,282.00	\$ 42,332.00	\$ -	\$ -
<hr/>					
	Total Expenses	\$ 46,282.00	\$ 42,332.00	\$ -	\$ -
<hr/>					
	Net Cost	\$ -	\$ -	\$ -	\$ -

Fund: **8000 - Napa County Flood Control and Water Conservation District**
 Budget Unit: **80015 - Water Supply Contracts**
 Function: **Public Protection**
 Activity: **Flood Control and Soil and Water Conservation**

Account	Detail by Revenue Category and Expenditure Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Recommended	2012-2013 Adopted by the Board of Supervisors
Revenue from Use of Money and Property					
45100	Interest	3,146.82	3,926.55	3,000.00	3,000.00
	Revenue from Use of Money and Property	\$ 3,146.82	\$ 3,926.55	\$ 3,000.00	\$ 3,000.00
Charges for Services					
46800	Charges for Services	-	-	201,409.00	201,409.00
	Charges for Services	\$ -	\$ -	\$ 201,409.00	\$ 201,409.00
Miscellaneous Revenues					
47110	Sales - Nontaxable	8,156,069.37	8,230,320.92	10,778,474.00	10,778,474.00
47150	Other Grants	-	1,790.55	497,000.00	497,000.00
	Miscellaneous Revenues	\$ 8,156,069.37	\$ 8,544,111.47	\$ 11,275,474.00	\$ 11,275,474.00
	Total Revenues	\$ 8,159,216.19	\$ 8,548,038.02	\$ 11,479,883.00	\$ 11,479,883.00
Services and Supplies					
52100	Administration Services	-	-	201,409.00	201,409.00
52125	Accounting/Auditing Services	-	-	15,000.00	15,000.00
52130	Information Technology Services	23,166.96	24,605.04	9,679.00	9,679.00
52140	Legal Services	100,947.72	103,904.25	140,000.00	140,000.00
52310	Consulting Services	961,003.12	-	1,055,000.00	1,055,000.00
52900	Training/Conference Expenses	-	-	2,000.00	2,000.00
52905	Business Travel/Mileage	994.22	1,866.80	3,000.00	3,000.00
53120	Memberships/Certifications	-	-	81,795.00	81,795.00
53220	Utilities - Water	7,027,779.42	7,478,590.01	9,972,000.00	9,972,000.00
	Services and Supplies	\$ 8,113,891.44	\$ 8,419,824.30	\$ 11,479,883.00	\$ 11,479,883.00
	Total Expenses	\$ 8,113,891.44	\$ 8,419,824.30	\$ 11,479,883.00	\$ 11,479,883.00
	Net Cost	\$ 45,324.75	\$ (128,213.72)	\$ -	\$ -

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