



Policy for Budgetary Control, and Annual Budget Policy Guidelines 2024-25

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Budget Policies



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	Annual Budget Policy Guidelines	Policy for Budgetary Controls
Last approved:	2024	2012
2024 Recommended Changes:	<ul style="list-style-type: none">• Recognizing Excess ERAF revenues• Combining Fiscal Uncertainty and General Reserves• Combining Strategic Financial Plan with the Budget Policy	Not Applicable
2025 Recommended Changes:	<ul style="list-style-type: none">• Removing dates and monetary figures• Clarifying General Reserves and their use	<ul style="list-style-type: none">• Transfers within a division• Transfers from non-operating special revenue funds• Capital asset definition
Purpose:	GFOA Best Practice	Technical details on budget management and amendments



Mid Year Fiscal Review, 2024-25

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Mid-Year Budget Review



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	FY2024-25	FY2024-25	
Resources	Revised Budget	Year End Estimate	Difference
Available Fund Balance	51,919,000	52,332,000	413,000
Tax Revenue	190,865,000	193,812,000	2,947,000
Other Revenue	110,675,000	109,601,000	(1,074,000)
Total Revenue	301,540,000	303,413,000	1,873,000
Total Resources	353,459,000	355,745,000	2,286,000
Total Expenditures	346,539,000	338,394,000	(8,145,000)
Release of Restrictions and Designations	-	6,441,000	6,441,000
Projected Ending Fund Balance	6,920,000	23,792,000	16,872,000

Mid-Year Review

General Fund Discretionary Revenues



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	FY2024-25 Adjusted Budget	FY2024-25 Year End Estimate	Difference
Property Tax	163,125,000	167,212,000	4,087,000
Transient Occupancy Tax	13,300,000	13,000,000	(300,000)
Sales and Use Tax	<u>14,440,000</u>	<u>13,600,000</u>	<u>(840,000)</u>
	190,865,000	193,812,000	2,947,000

- Property tax continues steady growth
- Transient Occupancy Tax and Sales Tax are more sensitive to market conditions

Mid-Year Review

Proposition 172 Revenues



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	2023-24 Actual	2024-25 Year End Estimate	Difference
Total Revenue	23,289,696	23,156,956	(132,740)

Proposition 172 sales tax is a significant revenue source for the following department budgets:

- District Attorney
- Public Defender
- Sheriff
- Corrections
- Probation

Mid-Year Review

General Fund Major Expenditures



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	FY2024-25 Adjusted Budget	FY2024-25 Six Month Estimate	Difference
Salary and Benefits	\$171,110,000	\$170,424,000	(\$686,000)
Services and Supplies	\$87,766,000	\$80,159,000	(\$7,607,000)
Transfers Out	\$87,663,000	\$87,811,000	\$148,000
	<u>\$346,539,000</u>	<u>\$338,394,000</u>	<u>(\$8,145,000)</u>

Mid-Year Review

Assumptions:

- Focus on General Fund
- Annual Budget Policy Guidelines
- The Estimated Ending Fund Balance will be available for the FY2025-26 beginning fund balance

Assess General Fund's condition through two quarters of the Fiscal Year



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Mid-Year Review



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Major Accomplishment: Roads

Since 2021, Napa County raised its Pavement Condition Index (PCI) from 45 to 55.

In 2025, 34.2 miles are planned to be paved

Mid-Year Review



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Major Accomplishments: Fire

Volunteer reorganization completed

Planning phase in progress for FEMA grants, including BRIC

Over 400 acres of vegetation treatment completed within the fiscal year

Mid-Year Review



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Major Accomplishments: Health and Human Services

Implemented CARE Act, December 2024

Appealed and Prevailed in Protracted DHCS Fiscal Audit

Medication Assisted Treatment Clinic Launch, January 2025

Imagination station (pictured) opened August 2024

Winston's CUP partnership October 2024

Mid-Year Review



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Major Accomplishments: New Jail is nearly complete

Substantial Completion reached on March 10, 2025

Anticipated Final Completion is on April 10, 2025

Physical occupancy prior to May 22, 2025

Request

County Executive Officer requests the Board:

1. Adopt a Resolution to modify the Policy for Budgetary Controls and approve the Annual Budget Policy Guidelines
2. Review and accept the Fiscal Year 2024-25 Mid-Year Fiscal Review; and
3. Approve Budget Adjustments outlined in the attachment to provide sufficient appropriation authority for operations through fiscal year end (4/5 vote required)



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