

RESOLUTION NO. _____

RESOLUTION OF THE NAPA COUNTY BOARD OF SUPERVISORS, STATE OF CALIFORNIA, ADOPTING THE RECOMMENDED BUDGET OF THE COUNTY FOR FISCAL YEAR 2024-2025

WHEREAS, the County Budget Act (California Government Code Sections 29000 et seq.) requires the Napa County Board of Supervisors to adopt the 2024-2025 fiscal year budget no later than October 2, 2024, and thereafter the Napa County Auditor must file a copy of the adopted budget in the format prescribed by the California State Controller with the Clerk of the Napa County Board of Supervisors and the Controller no later than December 1, 2024; and

WHEREAS, on May 30, 2024, notice of a public hearing on the proposed budget was published in a newspaper of general circulation throughout Napa County containing the information required by Government Code sections 29080; and

WHEREAS, the recommended budget of Napa County for fiscal year 2024-2025 has been prepared, made available for distribution, and distributed on or about May 30, 2024 in the manner required by law; and

WHEREAS, Supplemental Budget Requests #1 through #4 (attached hereto as Exhibit A) have been submitted in writing pursuant to California Government Code Section 29064(b), and the Board of Supervisors intends to include and approve these requests in the final adopted budget for fiscal year 2024-2025 (“Supplemental Requests”); and

WHEREAS, hearings have been held by the Board of Supervisors of Napa County at the time, place and manner described in the published notice, commencing on June 10, 2024, to consider and discuss the items of the recommended budget, there are no requests or applications on file with the Board of Supervisors for further hearings, the Board of Supervisors has declared the hearings concluded, and it is now the time to adopt the recommended budget for Napa County for fiscal year 2024-2025.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Napa County, State of California, as follows:

1. The Board hereby finds and determines that the foregoing recitals are true and correct.
2. The recommended budget, after making any revisions of, deductions from, or increases or additions to, the recommended budget during the budget hearings, including the Supplemental Requests and any changes adopted by the Board during the budget hearings, is hereby adopted as the budget of Napa County for fiscal year 2024-2025, including the approved appropriations by general class, the capital assets, the position changes, the reserves by funds and purpose, and the schedules as revised by the exhibits attached hereto; and the documents which by reference show in detail the approved appropriations, revenues, and other methods of

financing in the budget as finally determined are hereby approved and incorporated by reference herein.

3. The total financing requirements, including increases and decreases to obligated fund balance as is set forth in Schedules 1 - 4 and Schedules 12 - 14, which are attached hereto and incorporated by this reference as though set forth herein in full, for fiscal year 2024-2025 are as follows:

Total County Governmental Funds (not including Non-operating Special Revenue Funds)	\$818,214,826
Non-operating Special Revenue Funds	\$149,481,745
Total County Internal Service Funds and Enterprise Funds	\$251,464,788

4. The fiscal year 2024-2025 estimated appropriations limit, calculated in conformity with California Government Code Sections 7900 et seq., is \$3,066,686,974 and the total annual appropriations subject to limitation are \$245,417,830. The actual appropriations limit and annual appropriations subject to limitation will be adopted by resolution on or before October 2, 2024, once all the financial information required to compute the appropriations limit and the total annual appropriations subject to limitation is available.

5. Pursuant to California Government Code section 29125, the Napa County Executive Officer is authorized to approve transfers and revisions of appropriations within a budget unit if the overall appropriations of the budget unit are not increased, as detailed in Napa County Policy for Budgetary Control, and that the following internal service charges shall be controlled by line item:

51405	Workers Compensation
51605	Other Post Employment Benefit Charges
52130	Information Technology Service (ITS) Charges
52131	ITS Communication Charges
52132	ITS Records Management Charges
52510	Maintenance – B&I, Public Works Charges
52700	Liability Insurance
52906	Fleet Charges
56200	Indirect Cost Allocation

6. Any capital asset(s) not authorized by the Board of Supervisors during the recommended budget hearing process will be presented by the County Executive Officer to the Board of Supervisors for approval.

7. Pursuant to California Government Code Section 29093, the Auditor shall ensure that a copy of the adopted budget for Napa County for fiscal year 2024-2025 shall be filed, in the

format prescribed by the California State Controller, with the Clerk of the Board and the State Controller in the manner required by law not later than December 1, 2024.

THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Board of Supervisors of Napa County, State of California, at a regular meeting of the Board held on the 25th day of June 2024 by the following vote:

AYES: SUPERVISORS _____

NOES: SUPERVISORS _____

ABSTAIN: SUPERVISORS _____

ABSENT: SUPERVISORS _____

 JOELLE GALLAGHER, Chair of the
 Napa County Board of Supervisors

<p>APPROVED AS TO FORM Office of County Counsel</p> <p>By: <u>/S/ Sheryl L. Bratton</u> County Counsel</p> <p>Date: <u>6/20/2024</u></p>	<p>APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS</p> <p>Date: _____</p> <p>Processed By: _____</p> <p>_____ Deputy Clerk of the Board</p>	<p>ATTEST: NEHA HOSKINS Clerk of the Board of Supervisors</p> <p>By: _____</p>
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