



FY 2025-26 Budget Hearings

County Executive Office
June 16-17, 2025

Ryan J. Alsop, Chief Executive Officer
Becky Craig, Assistant Chief Executive
John Buzolich, Deputy Chief Executive
Daniel Sanchez, Senior Management Analyst
Jasmine Elo, Management Analyst
Celeste Gonzalez, Management Analyst
Alice Danner, Staff Services Analyst



Distinguished Budget Presentation



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Napa
California**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morill

Executive Director



Budget Development Process



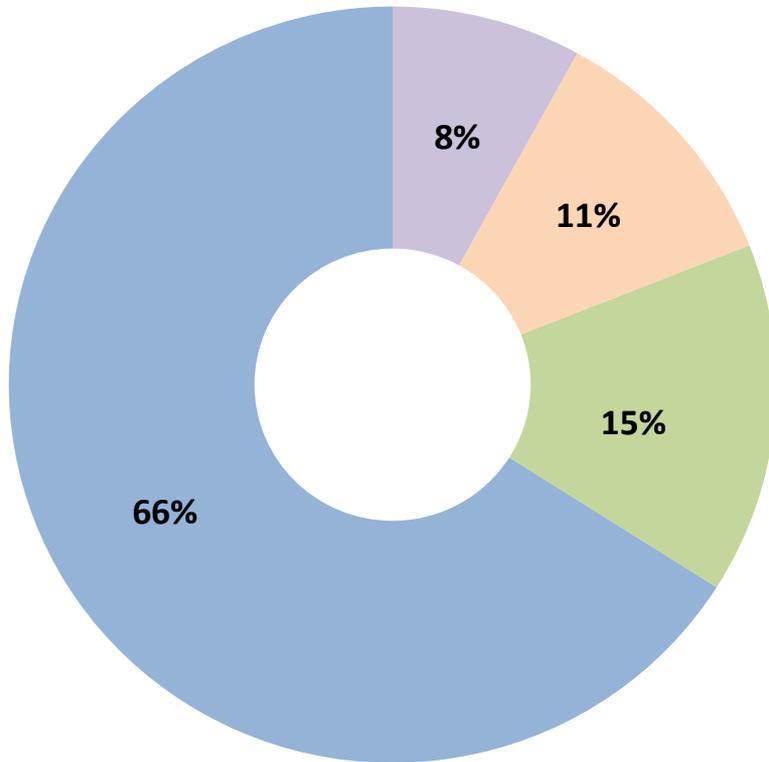
Recommended Budget Overview

All Funds	FY 2024-25 Adopted	FY 2025-26 Recommended	Difference
General Fund*	\$325,974,163	\$341,321,348	\$15,347,185
Operating Special Revenue Funds	\$303,673,081	\$322,645,635	\$18,972,554
Non-operating Special Revenue Funds	\$63,308,678	\$58,952,575	(\$4,356,103)
Capital Project Funds	\$49,860,000	\$41,797,120	(\$8,062,880)
Debt Service Fund	\$281,500	\$267,903	(\$13,597)
Enterprise Funds	\$8,662,582	\$9,000,268	\$337,686
Internal Service Funds	\$171,921,721	\$193,529,584	\$21,607,863
Total All Funds	\$923,681,725	\$967,514,433	\$43,832,708

*Special District budgets are presented separately and are not included in this table.



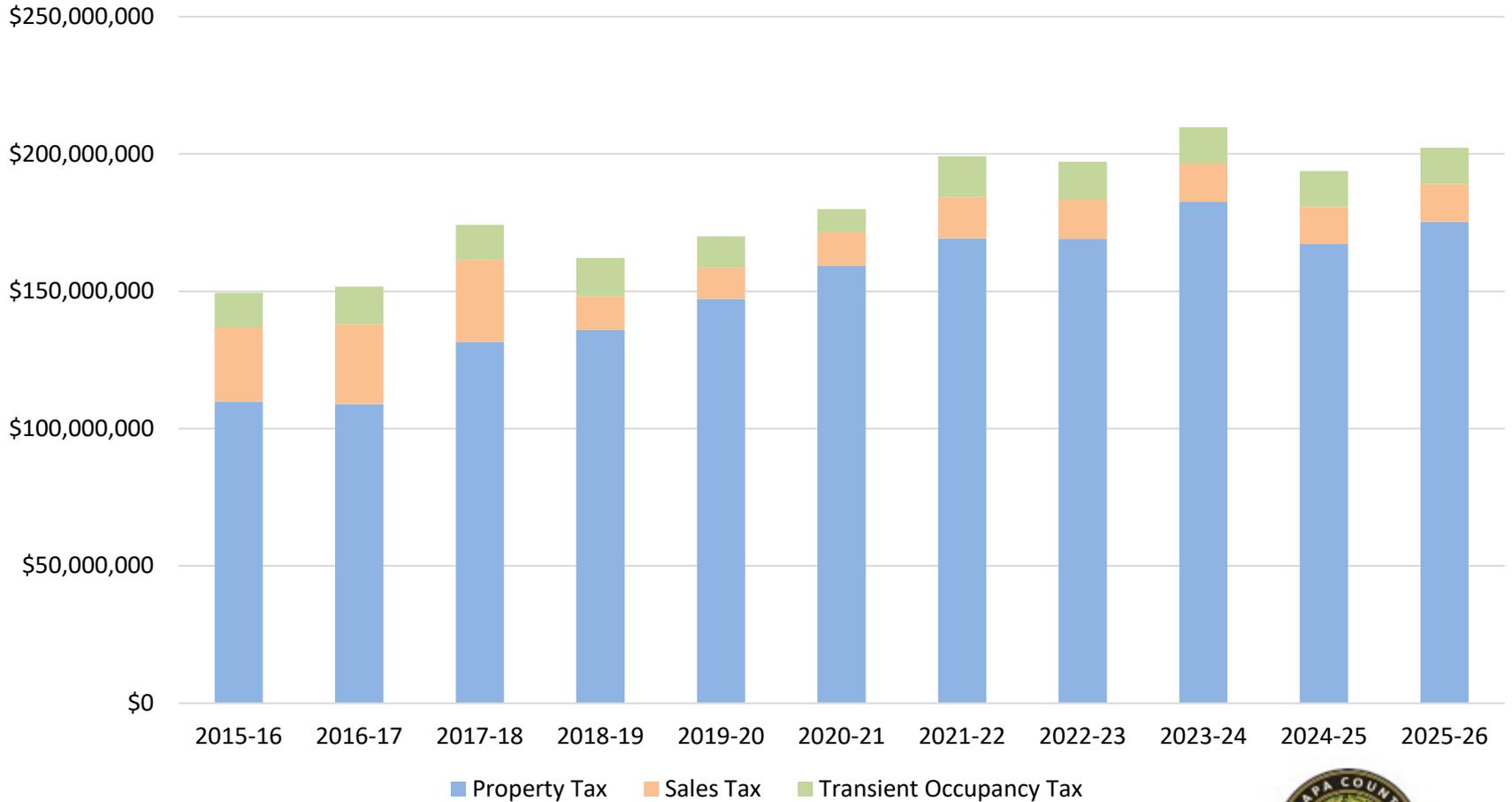
General Fund Revenue Sources



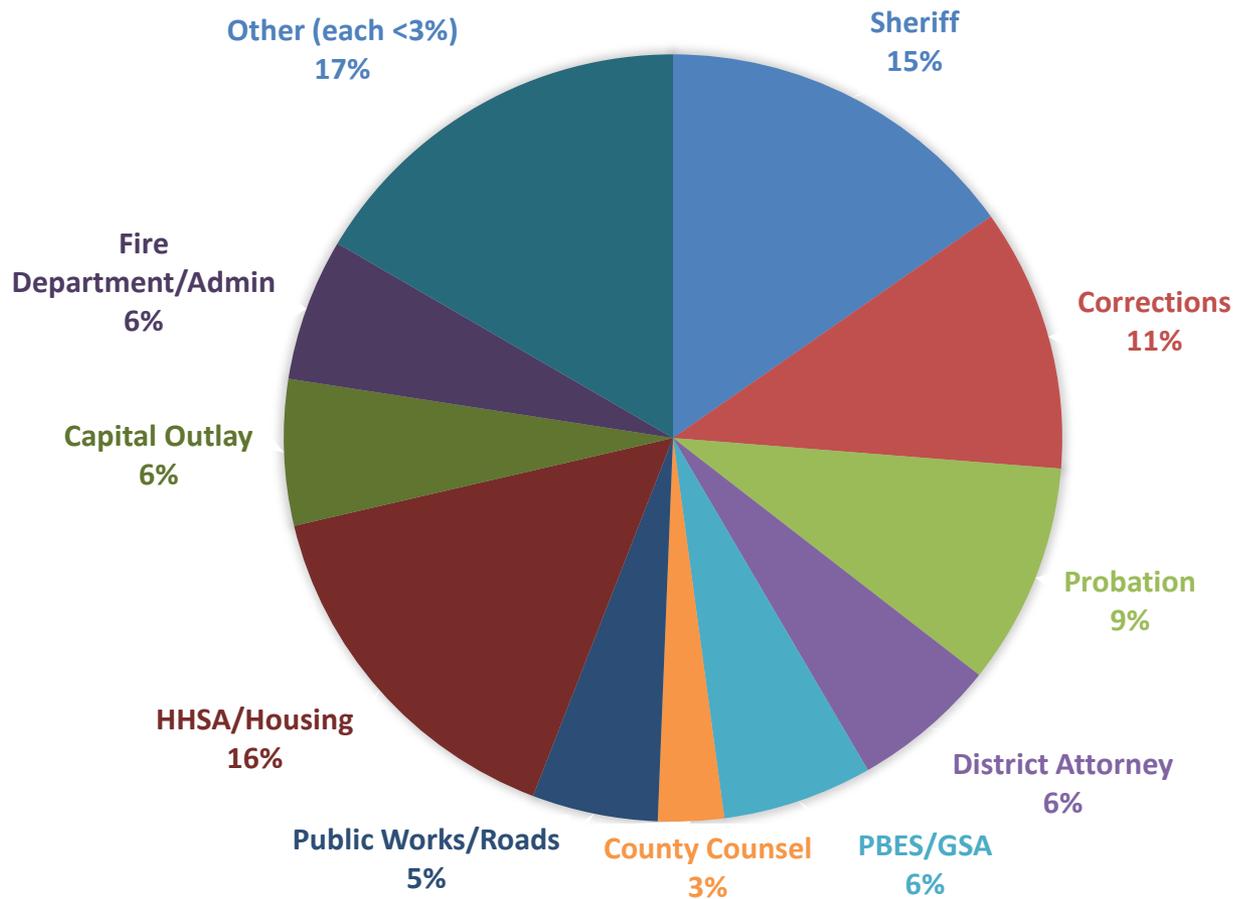
Revenue	(\$ Millions)	
 Taxes	\$202.3	66%
 Licenses, Permits, Charges for Services, Misc	\$47.3	15%
 Intergovernmental (State + Federal)	\$34.0	11%
 Other Financing (Transfers-In, Indirect Costs)	\$23.1	8%



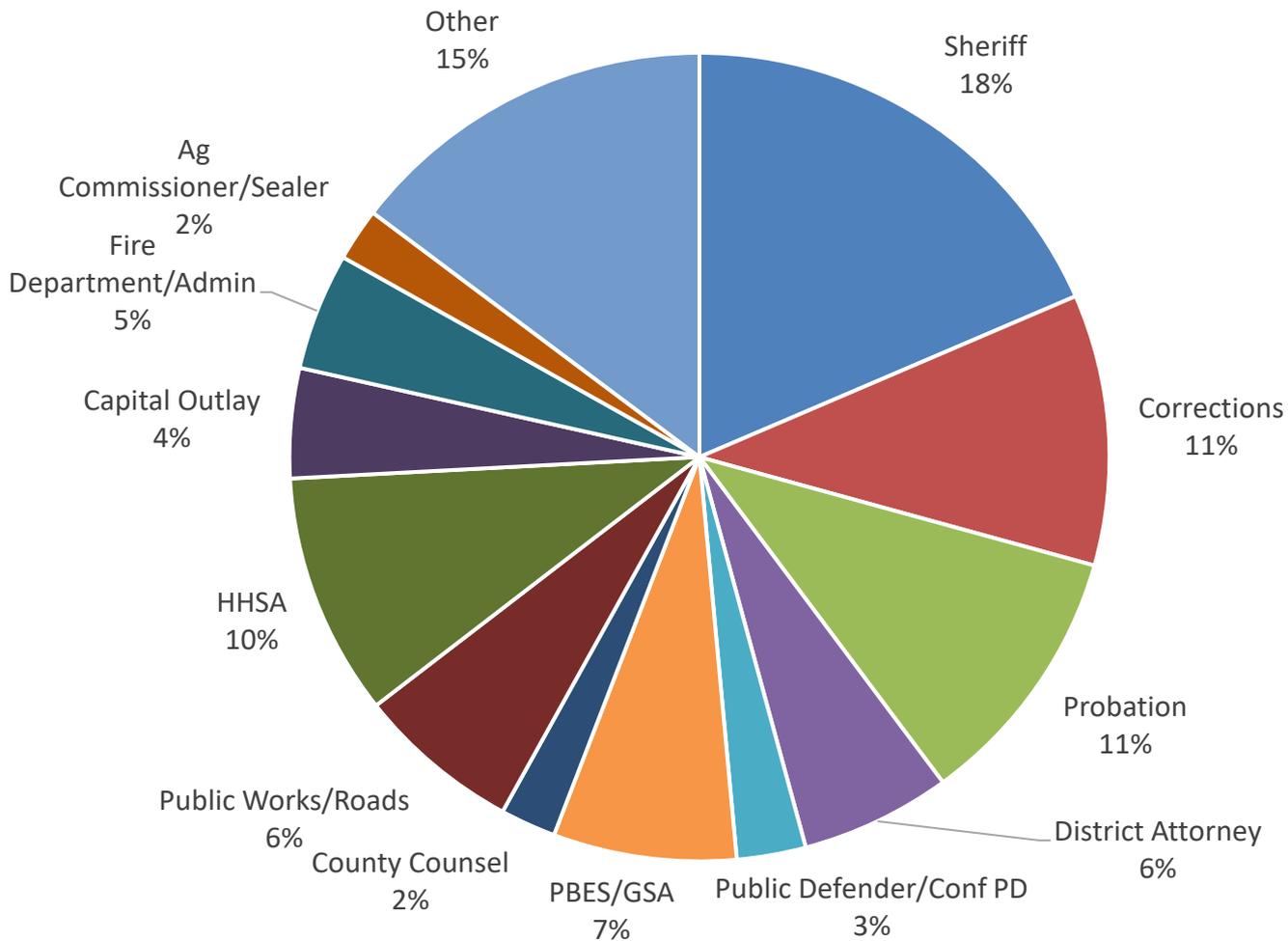
General Fund Tax Revenues



Recommended General Fund Net County Cost by Function



Recommended General Fund As Percent of GF Appropriation

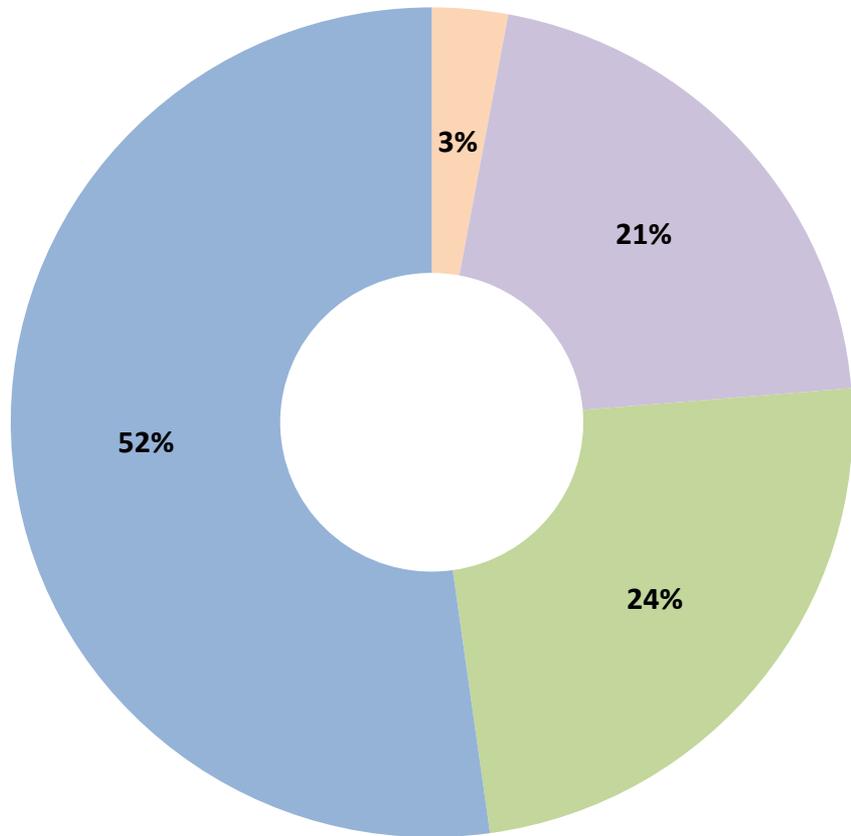


Recommended General Fund Net County Cost by Function

	GF Recommended Appropriation	GF Recommended NCC
Sheriff	\$63,094,895	\$37,813,398
Corrections	\$36,997,841	\$26,977,156
Probation	\$36,024,871	\$22,738,489
District Attorney	\$20,289,507	\$14,780,494
Public Defender/Conf PD	\$9,291,737	\$7,264,592
PBES/GSA	\$24,666,954	\$15,295,568
County Counsel	\$7,510,442	\$6,670,942
Public Works/Roads	\$22,153,246	\$13,676,265
HHSA	\$33,072,708	\$33,072,708
Capital Outlay	\$15,000,000	\$15,000,000
Fire Department/Admin	\$15,977,325	\$14,627,325
Ag Commissioner/Sealer	\$7,182,299	\$4,176,054
Other	\$50,059,523	\$40,738,117
	\$341,321,348	\$252,831,108



General Fund Expenditures by Type



	Expenditures	(\$ Millions)	
	Salaries & Benefits	\$177.7	52%
	Services & Supplies	\$83.0	24%
	Other Financing Uses	\$70.6	21%
	Other Charges, Special Items & Capital Assets	\$10.0	3%



Pressures on the General Fund

Ongoing Cost Adjustments	Amount
Cost of Living Adjustment (COLA)	\$ 4.0m
Replacement Jail Operations	\$ 3.7m
NCCFF Wildfire Mitigation	\$ 3.5m
General Liability	\$ 2.1m
Total	\$13.3 million



Pressures on the General Fund

Cost Adjustments	Amount
HHSA	\$33.0m
Capital Projects	\$27.0m
Fire Department	\$ 9.5m
Road Maintenance	\$ 5.3m
Housing & Community Services	\$ 4.7m
Groundwater Sustainability Agency	\$ 2.0m
Total	\$81.5 million



Reserves & Designations Categories

Type	FY 2024-25 Budget	FY 2025-26 Budget
General Reserves	\$39.1 million	\$66.8 million
Fiscal Uncertainty	\$26.2 million	\$10.0 million
Section 115 Trust for Pension Liability	\$21.0 million	\$22.9 million
Declared Emergencies	\$18.0 million	\$ 8.8 million
Tobacco Master Settlement Agreement	\$10.6 million	\$ 7.4 million
Ag Commissioner Capital Improvements	\$ 2.9 million	\$ 3.2 million
Loans and Advances Receivable	\$ 4.4 million	\$ 4.3 million
Public Protection Programs	\$ 0.4 million	\$ 0.4 million
Future Expenditures	\$ 5.0 million	\$10.4 million
Total Reserves & Designations	\$127.6 million	\$134.2 million

*Estimated \$56 million beginning available fund balance



Operating Special Revenue Funds

Fund	Appropriations
Health & Human Services Agency*	\$190,311,410
Library	\$ 22,083,919
Housing & Community Services	\$ 17,164,429
Affordable Housing	\$ 19,474,894
Roads	\$ 23,882,443
Fire Department	\$ 34,953,692
Other (Building & Code, Child Support, NVTID, PEG, etc.)	\$ 14,774,848
Total	\$322,645,635



Health and Human Services Agency

Partial List of Examples:

- IHSS Provider Wages
- Inpatient Hospitalizations
- Enhancing Services/Underfunded Mandates



Fire Department Budget Overview

Appropriations	Amount
Salary & Benefits	\$ 1.9 million
Services & Supplies	\$29.0 million
Capital Outlay	\$ 3.3 million
Other	\$ 0.8 million
Total Uses	\$35.0 million

Financing Sources	Amount
Taxes	\$18.1 million
Licenses & Permits	\$ 1.2 million
Intergovernmental	\$ 1.5 million
Use of Money/Property	\$ 0.4 million
Charges for Services	\$ 1.1 million
Other	\$ 0.4 million
Transfers from General Fund	\$ 9.5 million
Total Sources	\$32.2 million



Fire Fund

Discretionary Revenue & Fund Balance

- \$ 1.1 million increase in Property Taxes
- \$20.5 million Contracted Services with CalFIRE
- \$ 3.3 million Equipment Replacement
- \$ 2.7 million Use of Available Fund Balance
- \$ 6.5 million estimated ending Fund Balance



Next Steps

- Public Hearing
- Discussion & Direction
- Final Budget Adoption – June 24th, 9:00 AM

