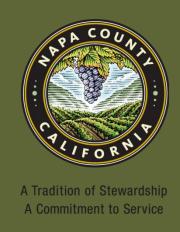
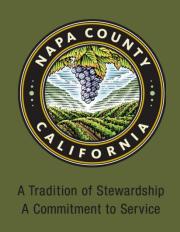


# Mid-Year Budget Review



	FY2023-24	FY2023-24	
Resources	Adjusted Budget	Six Month Estimate	Difference
Available Fund Balance	63,032,806	63,032,806	-
Tax Revenue	152,710,000	177,065,000	24,355,000
Other Revenue	104,085,272	101,637,407	(2,447,865)
Total Revenue	256,795,272	278,702,407	21,907,135
Total Resources	256,795,272	278,702,407	21,907,135
Requirements			
Expenditures	298,457,204	287,393,535	(11,063,669)
Contingency	2,056,312	-	(2,056,312)
Total Expenditures	300,513,516	287,393,535	(13,119,981)
Total Requirements	300,513,516	287,393,535	(13,119,981)
Projected Ending Fund Balance	19,314,562	54,341,678	35,027,116

#### General Fund Discretionary Revenues

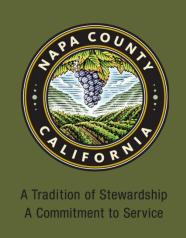


	FY2023-24	FY2024-25	
	Adjusted Budget	Six Month Estimate	Difference
Property Tax	\$122,960,000	\$149,805,000	\$26,845,000
Transient Occupancy Tax	\$14,250,000	\$13,000,000	(\$1,250,000)
Sales and Use Tax	\$15,500,000	\$14,260,000	(\$1,240,000)
	\$152,710,000	\$177,065,000	\$24,355,000

Property Tax increase due to recognition of estimated \$25 million Excess ERAF per the Budget Policy.

Sales and Use Tax and Transient Occupancy Tax are influenced by economic confidence.

#### Proposition 172 Revenues



 FY 2022-23
 FY 2023-24

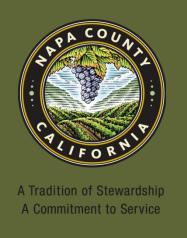
 Actual
 Projected
 Difference

 Total Revenue
 \$21,477,000
 \$21,521,000
 \$44,000

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

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

### General Fund Major Expenditures



	FY2023-24 Budget	FY2023-24 Projected	Difference
Salary and Benefits	\$152,696,000	\$151,374,000	\$(1,322,000)
Services and Supplies	\$65,494,000	\$60,593,000	\$(4,901,000)
Transfers Out	\$62,330,000	\$62,080,000	\$ (250,000)
	\$280,520,000	\$274,047,000	\$(6,473,000)



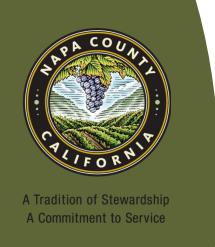
A Tradition of Stewardship

A Commitment to Service

#### **Assumptions:**

- Focus on General Fund
- Annual Budget Policy Guidelines
- Appropriation for Contingency Usage
- The Estimated Ending Fund Balance will be available for the FY2024-25 beginning fund balance

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





#### **Major Accomplishment: Roads**

In 2023 Napa County raised its Pavement Condition Index (PCI) from 45 to 53

Over 45 miles of roads paved, projecting 42 miles in 2024

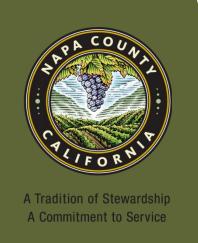




#### **Major Accomplishments: Fire**

Napa Communities Firewise Foundation (NCFF) contract approved: \$7M in FY 2023-24, preparing for FY 2024-25

Fire Administration and Fire Marshal teams hired In Fiscal Year 2024-25: preparing for BRIC and HMGP grant-reimbursable programming

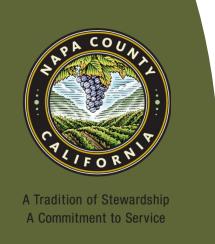






#### **Major Accomplishments: Behavioral Health**

- -Consolidated into a single Behavioral Health division
- -Completed HHSA Strategic Plan 2024-2026
- -Completed Community Health Assessment
- -Continue collaboration of Napa Older Adults Assessment
- -Initiated Administrative Burdens Reduction





#### **Major Accomplishments: New Positions**

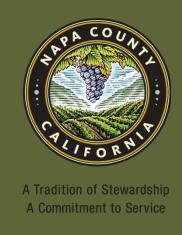
Sergeant & Evidence Specialist (Sheriff)

Administrative Secretary & Staff Services Manager (Housing and Homeless – ABAD Pilot Program)

Project Manager & Deputy Fire Marshal (Fire)

# Request

County Executive Officer requests the Board:



- 1. Review and accept the Fiscal Year 2023-24 Mid-Year Fiscal Review; and
- 2. Approve Budget Adjustments outlined in the attachment to provide sufficient appropriation authority for operations through fiscal year end (4/5 vote required)