



Mid Year Fiscal Review, 2024-25



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A Commitment to Service

Mid-Year Budget Review



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	FY2023-24	FY2023-24	
	Adjusted Budget	Six Month Estimate	Difference
Resources			
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

Mid-Year Review

General Fund Discretionary Revenues



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	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.

Mid-Year Review

Proposition 172 Revenues



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	FY 2022-23 Actual	FY 2023-24 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

Mid-Year Review

General Fund Major Expenditures



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	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)

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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

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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

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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

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HHSA: Behavioral Health



Integrated Data Supporting Coordinated Care

In 2023, HHSA-BH transitioned our Electronic Health Record (EHR) system and integrated all provider partners into the new system to improve care coordination.

California Advancing Medi-Cal (CalAIM) Initiative

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

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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)



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