BROWN ARMSTRONG
CERTIFIED PUBLIC ACCOUNTANTS

www.ba.cpa
661-324-4971

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Supervisors
County of Napa, California

We have performed the procedures enumerated below, on evaluating management's assertion about the County of Napa's (the County) compliance with requirements of Section 1.5 of Article XIIIB of the California Constitution during the fiscal year ended June 30, 2025, included in the accompanying Appropriations Limit Worksheet. Management is responsible for the County's compliance with those requirements. The County has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) We obtained the County's completed Appropriations Limit Worksheet and determined that the limit and annual adjustment factors were adopted by resolution of the Board of Supervisors. We also determined that the population and inflation options were selected by a recorded vote of the Board of Supervisors. We noted no exceptions as a result of this procedure.
2) We agreed the June 30, 2025, Appropriations Limit presented in the accompanying Appropriations Limit Worksheet to the June 30, 2025, Appropriations Limit as adopted by the Board of Supervisors. We noted no exceptions as a result of this procedure.
3) We agreed the fiscal year 2025 information presented in the accompanying Appropriations Limit Worksheet to the supporting worksheets designed and prepared by the County. We noted no exceptions as a result of this procedure.
4) For the accompanying Appropriations Limit Worksheet, we added the June 30, 2024, limit to the total fiscal year 2025 annual adjustment and agreed the resulting amount to the June 30, 2025, limit. We noted no exceptions as a result of this procedure.

We were engaged by the County to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on management's assertion. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of management and the Board of Supervisors of the County of Napa, California, and is not intended to be, and should not be, used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
December 16, 2025

COUNTY OF NAPA
APPROPRIATIONS LIMIT WORKSHEET
JUNE 30, 2025

Appropriations limit at June 30, 2024		$ 2,945,598,329
Adjustment factors*:		
Population factor (percent change within Incorporated Napa, per California Department of Finance (DOF))	1.0047	
Non-residential new construction factor (percent of Assessed Value growth from new non-residential construction, per Article XIII-B/League guidelines)	1.0563	
Total adjustment factor		1.0613
Annual adjustment		180,493,453
Appropriations limit at June 30, 2025		$ 3,126,091,782

*All adjustment factors are rounded to the 4th decimal.