

## Proprietary Funds Summary Fiscal Year 2026-2027

Fund Name	Total Financing Sources				Total Financing Uses			
	Fund Balance Available June 30, 2026	Decreases to Obligated Fund Balance	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balance	Total Financing Uses	
	1	2	3	4	5	6	7	8
<b>Internal Service Funds</b>								
4100 - Fleet Management	\$ 11,615,987	\$ -	\$ 5,681,942	\$ 17,297,929	\$ 8,181,171	\$ 9,116,758	\$ 17,297,929	
4200 - Information Technology Svcs	3,638,590	-	25,905,702	29,544,292	26,784,073	2,760,219	29,544,292	
4300 - Property Management	1,790,322	-	14,949,212	16,739,534	15,014,523	1,725,011	16,739,534	
4400 - Employee-Retiree Benefits	4,997,330	-	127,989,000	132,986,330	128,105,000	4,881,330	132,986,330	
4500 - Liability Insurance	179,470	-	13,769,609	13,949,079	13,769,609	179,470	13,949,079	
<b>Total Internal Service Funds</b>	<b>\$ 22,221,699</b>	<b>\$ -</b>	<b>\$ 188,295,465</b>	<b>\$ 210,517,164</b>	<b>\$ 191,854,376</b>	<b>\$ 18,662,788</b>	<b>\$ 210,517,164</b>	
<b>Enterprise Funds</b>								
5010 - Airport	\$ 5,488,259	\$ -	\$ 18,774,245	\$ 24,262,504	\$ 21,155,469	\$ 3,107,035	\$ 24,262,504	
5020 - 5 <sup>th</sup> Street Parking Garage	382,204	231,723	600,403	1,214,330	1,214,330	-	1,214,330	
5040 - Animal Shelter	1,224,617	-	3,204,478	4,429,095	3,553,637	875,458	4,429,095	
5080 - Lake Berryessa Concessions	259,764	-	383,000	642,764	600,985	41,779	642,764	
<b>Total Enterprise Funds</b>	<b>\$ 7,354,844</b>	<b>\$ 231,723</b>	<b>\$ 22,962,126</b>	<b>\$ 30,548,693</b>	<b>\$ 26,524,421</b>	<b>\$ 4,024,272</b>	<b>\$ 30,548,693</b>	
<b>Total Proprietary Funds</b>	<b>\$ 29,576,543</b>	<b>\$ 231,723</b>	<b>\$ 211,257,591</b>	<b>\$ 241,065,857</b>	<b>\$ 218,378,797</b>	<b>\$ 22,687,060</b>	<b>\$ 241,065,857</b>	

State Controller Schedules  
 County Budget Act  
 January 2010, Version 1

### Fund Balance - Proprietary Funds Fiscal Year 2026-2027

Schedule 13  
 Actual   
 Estimated

Fund Name	Total Fund Balance June 30, 2026	Less: Obligated Fund Balance			Fund Balance Available June 30, 2026
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
<b>Internal Service Funds</b>					
4100 - Fleet Management	\$ 19,740,693	\$ -	\$ 8,124,706	\$ -	\$ 11,615,987
4200 - Information Technology Services	7,055,511	-	2,416,921	1,000,000	3,638,590
4300 - Property Management	1,794,430	-	4,108	-	1,790,322
4400 - Employee/Retiree Benefits	18,078,838	-	13,081,508	-	4,997,330
4500 - Liability Insurance	4,085,871	-	3,906,401	-	179,470
<b>Total Internal Service Funds</b>	<b>\$ 50,755,343</b>	<b>\$ -</b>	<b>\$ 27,533,644</b>	<b>\$ 1,000,000</b>	<b>\$ 22,221,699</b>
<b>Enterprise Funds</b>					
5010 - Napa County Airport	\$ 33,163,445	\$ -	\$ 27,675,186	\$ -	\$ 5,488,259
5020 - Fifth Street Parking Garage	12,190,953	-	11,808,749	-	382,204
5040 - Napa County Animal Shelter	4,592,792	-	3,368,175	-	1,224,617
5080 - Lake Berryessa Concessions	314,042	-	54,278	-	259,764
<b>Total Enterprise Funds</b>	<b>\$ 50,261,232</b>	<b>\$ -</b>	<b>\$ 42,906,388</b>	<b>\$ -</b>	<b>\$ 7,354,844</b>
<b>Total Proprietary Funds</b>	<b>\$ 101,016,575</b>	<b>\$ -</b>	<b>\$ 70,440,032</b>	<b>\$ 1,000,000</b>	<b>\$ 29,576,543</b>

**Obligated Fund Balances - Proprietary Funds  
 Fiscal Year 2026-2027**

Fund Name	Obligated Fund Balance June 30, 2026	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
<b>Internal Service Funds</b>						
<b>4100 Fleet Management</b>						
Nonspendable investment in capital assets	\$ 8,124,706	\$ -	\$ -	\$ -	\$ -	\$ 8,124,706
Assigned for future program costs	-	-	-	9,116,758	-	9,116,758
<b>4200 Information Technology Services</b>						
Nonspendable investment in capital assets	2,416,921	-	-	-	-	2,416,921
Assigned for future projects	1,000,000	-	-	-	-	1,000,000
Assigned for future program costs	-	-	-	2,760,219	-	2,760,219
<b>4300 Property Management</b>						
Nonspendable investment in capital assets	4,108	-	-	1,725,011	-	1,729,119
<b>4400 Employee/Retiree Benefits</b>						
Reserved for future Workers' Comp claims	13,081,508	-	-	4,881,330	-	17,962,838
Assigned for future program costs	-	-	-	-	-	-
<b>4500 Liability Insurance</b>						
Reserved for future claims	3,906,401	-	-	179,470	-	4,085,871
<b>Total Internal Service Funds</b>	<b>\$ 28,533,644</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,662,788</b>	<b>\$ -</b>	<b>\$ 47,196,432</b>
<b>Enterprise Funds</b>						
<b>5010 Napa County Airport</b>						
Nonspendable investment in capital assets	\$ 27,675,186	\$ -	\$ -	\$ -	\$ -	\$ 27,675,186
Restricted to fuel facilities maintenance	-	-	-	3,107,035	-	3,107,035
<b>5020 Fifth Street Parking Garage</b>						
Investment in capital assets, net of debt	11,808,749	-	-	-	-	11,808,749
Assigned for future program costs	-	231,723	-	-	-	(231,723)
<b>5040 Napa County Animal Shelter</b>						
Investment in capital assets, net of debt	3,213,222	-	-	-	-	3,213,222
Restricted to Spay and Neuter program	154,953	-	-	875,458	-	1,030,411
<b>5080 Lake Berryessa Concessions</b>						
Investment in capital assets, net of debt	54,278	-	-	-	-	54,278
Assigned for future program costs	-	-	-	41,779	-	41,779
<b>Total Enterprise Funds</b>	<b>\$ 42,906,388</b>	<b>\$ 231,723</b>	<b>\$ -</b>	<b>\$ 4,024,272</b>	<b>\$ -</b>	<b>\$ 46,698,937</b>
<b>Total Proprietary Funds</b>	<b>\$ 71,440,032</b>	<b>\$ 231,723</b>	<b>\$ -</b>	<b>\$ 22,687,060</b>	<b>\$ -</b>	<b>\$ 93,895,369</b>