

**Proprietary Funds Summary Fiscal Year 2024-2025**

Supplemental

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2024	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	\$ 6,340,366	\$ -	\$ 6,710,883	\$ 13,051,249	\$ 7,334,543	\$ 5,716,706	\$ 13,051,249
4200 - Information Technology Svcs	8,513,872	-	22,758,325	31,272,197	23,792,190	7,480,007	31,272,197
4300 - Property Management	2,490,169	-	13,292,030	15,782,199	13,461,300	2,320,899	15,782,199
4400 - Employee-Retiree Benefits	48,966,750	-	117,000,225	165,966,975	117,240,225	48,726,750	165,966,975
4500 - Liability Insurance	1,689,944	-	10,143,463	11,833,407	10,093,463	1,739,944	11,833,407
<b>Total Internal Service Funds</b>	<b>\$ 68,001,101</b>	<b>\$ -</b>	<b>\$ 169,904,926</b>	<b>\$ 237,906,027</b>	<b>\$ 171,921,721</b>	<b>\$ 65,984,306</b>	<b>\$ 237,906,027</b>
<b>Enterprise Funds</b>							
5010 - Airport	\$ 4,661,244	\$ -	\$ 3,618,971	\$ 8,280,215	\$ 4,865,063	\$ 3,415,152	\$ 8,280,215
5020 - 5th Street Parking Garage	536,944	-	320,918	857,862	653,745	204,117	857,862
5040 - Animal Shelter	758,235	-	2,279,611	3,037,846	2,548,704	489,142	3,037,846
5070 - Calistoga Fairgrounds	669,734	-	71,150	740,884	155,350	585,534	740,884
5080 - Lake Berryessa Concessions	342,919	-	299,035	641,954	595,070	46,884	641,954
<b>Total Enterprise Funds</b>	<b>\$ 6,969,076</b>	<b>\$ -</b>	<b>\$ 6,589,685</b>	<b>\$ 13,558,761</b>	<b>\$ 8,817,932</b>	<b>\$ 4,740,829</b>	<b>\$ 13,558,761</b>
<b>Total Proprietary Funds</b>	<b>\$ 74,970,177</b>	<b>\$ -</b>	<b>\$ 176,494,611</b>	<b>\$ 251,464,788</b>	<b>\$ 180,739,653</b>	<b>\$ 70,725,135</b>	<b>\$ 251,464,788</b>

**Fund Balance - Proprietary Funds Fiscal Year 2024-2025**

**Supplemental**

Fund Name	Total Fund Balance June 30, 2024	Less: Obligated Fund Balance			Fund Balance Available June 30, 2024
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
<b>Internal Service Funds</b>					
4100 - Fleet Management	\$ 16,016,681	\$ -	\$ 9,676,315	\$ -	6,340,366
4200 - Information Technology Services	11,193,212	-	1,679,340	1,000,000	8,513,872
4300 - Property Management	2,549,727	-	59,558	-	2,490,169
4400 - Employee/Retiree Benefits	60,350,207	-	11,383,457	-	48,966,750
4500 - Liability Insurance	4,759,096	-	3,069,152	-	1,689,944
<b>Total Internal Service Funds</b>	<b>\$ 94,868,923</b>	<b>\$ -</b>	<b>\$ 25,867,822</b>	<b>\$ 1,000,000</b>	<b>\$ 68,001,101</b>
<b>Enterprise Funds</b>					
5010 - Napa County Airport	\$ 22,071,129	\$ -	\$ 17,409,885	\$ -	4,661,244
5020 - Fifth Street Parking Garage	12,238,039	-	11,701,095	-	536,944
5040 - Napa County Animal Shelter	4,376,822	-	3,618,587	-	758,235
5070 - Calistoga Fairgrounds	837,481	-	167,747	-	669,734
5080 - Lake Berryessa Concessions	366,794	-	23,875	-	342,919
<b>Total Enterprise Funds</b>	<b>\$ 39,890,265</b>	<b>\$ -</b>	<b>\$ 32,921,189</b>	<b>\$ -</b>	<b>\$ 6,969,076</b>
<b>Total Proprietary Funds</b>	<b>\$ 134,759,188</b>	<b>\$ -</b>	<b>\$ 58,789,011</b>	<b>\$ 1,000,000</b>	<b>\$ 74,970,177</b>

Obligated Fund Balances - Proprietary Funds Fiscal Year 2024-2025

Supplemental

Fund Name	Obligated Fund Balance June 30, 2024	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	\$ 9,676,315	\$ -	\$ -	\$ -	\$ -	9,676,315
Assigned for future program costs	-	-	-	5,716,706	-	5,716,706
<b>4200 Information Technology Services</b>						
Nonspendable investment in capital assets	1,679,340	-	-	-	-	1,679,340
Assigned for future projects	1,000,000	-	-	-	-	1,000,000
Assigned for future program costs	-	-	-	7,480,007	-	7,480,007
<b>4300 Property Management</b>						
Nonspendable investment in capital assets	59,558	-	-	2,320,899	-	2,380,457
<b>4400 Employee/Retiree Benefits</b>						
Reserved for future Workers' Comp claims	11,383,457	-	-	-	-	11,383,457
Assigned for future program costs	-	-	-	48,726,750	-	48,726,750
<b>4500 Liability Insurance</b>						
Reserved for future claims	3,069,152	-	-	1,739,944	-	4,809,096
<b>Total Internal Service Funds</b>	<b>\$ 26,867,822</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,984,306</b>	<b>\$ -</b>	<b>\$ 92,852,128</b>
<b>Enterprise Funds</b>						
<b>5010 Napa County Airport</b>						
Nonspendable investment in capital assets	\$ 17,409,885	\$ -	\$ -	\$ 3,415,152	\$ -	20,825,037
Restricted to fuel facilities maintenance	-	-	-	-	-	-
<b>5020 Fifth Street Parking Garage</b>						
Investment in capital assets, net of debt	11,701,095	-	-	-	-	11,701,095
Assigned for future program costs	-	-	-	204,117	-	204,117
<b>5040 Napa County Animal Shelter</b>						
Investment in capital assets, net of debt	3,469,453	-	-	489,142	-	3,958,595
Restricted to Spay and Neuter program	149,134	-	-	-	-	149,134
<b>5070 Calistoga Fairgrounds</b>						
Investment in capital assets, net of debt	167,747	-	-	-	-	167,747
Assigned for future program costs	-	-	-	585,534	-	585,534
<b>5080 Lake Berryessa Concessions</b>						
Investment in capital assets, net of debt	23,875	-	-	-	-	23,875
Assigned for future program costs	-	-	-	46,884	-	46,884
<b>Total Enterprise Funds</b>	<b>\$ 32,921,189</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,740,829</b>	<b>\$ -</b>	<b>\$ 37,662,018</b>
<b>Total Proprietary Funds</b>	<b>\$ 59,789,011</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 70,725,135</b>	<b>\$ -</b>	<b>\$ 130,514,146</b>