

**All 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>Governmental Funds</b>							
General Fund	\$ 56,216,420	\$ 2,607,598	\$ 291,480,952	\$ 350,304,970	\$ 325,974,163	\$ 24,330,807	\$ 350,304,970
Special Revenue Funds - Operating	64,327,752	15,423,040	287,540,956	367,291,748	303,673,081	63,618,667	367,291,748
Special Revenue Funds - Non Operating Included in SRF Section <sup>(1)</sup>	85,110,066	-	64,371,679	149,481,745	63,308,678	86,173,067	149,481,745
Capital Project Funds	37,998,408	7,000,000	55,338,200	100,336,608	49,860,000	50,476,608	100,336,608
Debt Service Fund	-	-	281,500	281,500	281,500	-	281,500
<b>Total Governmental Funds</b>	<b>\$ 243,652,646</b>	<b>\$ 25,030,638</b>	<b>\$ 699,013,287</b>	<b>\$ 967,696,571</b>	<b>\$ 743,097,422</b>	<b>\$ 224,599,149</b>	<b>\$ 967,696,571</b>
<b>Other Funds</b>							
Internal Service Funds	\$ 68,001,101	\$ -	\$ 169,904,926	\$ 237,906,027	\$ 171,921,721	\$ 65,984,306	\$ 237,906,027
Enterprise Funds	6,969,076	-	6,589,685	13,558,761	8,817,932	4,740,829	13,558,761
Special Districts and Other Agencies	2,848,788	8,442,106	21,065,428	32,356,322	21,338,405	11,017,917	32,356,322
<b>Total Other Funds</b>	<b>\$ 77,818,965</b>	<b>\$ 8,442,106</b>	<b>\$ 197,560,039</b>	<b>\$ 283,821,110</b>	<b>\$ 202,078,058</b>	<b>\$ 81,743,052</b>	<b>\$ 283,821,110</b>
<b>Total All Funds</b>	<b>\$ 321,471,611</b>	<b>\$ 33,472,744</b>	<b>\$ 896,573,326</b>	<b>\$ 1,251,517,681</b>	<b>\$ 945,175,480</b>	<b>\$ 306,342,201</b>	<b>\$ 1,251,517,681</b>

<sup>(1)</sup> Detailed information related to Non Operating Special Revenue Funds is located in Section B of this Budget Book

**Governmental 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>General Fund</b>							
1000 - General Fund	\$ 56,216,420	\$ 1,000,000	\$ 288,420,485	\$ 345,636,905	\$ 321,306,098	\$ 24,330,807	\$ 345,636,905
1000 - Community Investments	-	32,598	1,535,467	1,568,065	1,568,065		1,568,065
1000 - Tobacco Settlement	-	1,575,000	1,525,000	3,100,000	3,100,000		3,100,000
<b>Total General Fund</b>	<b>\$ 56,216,420</b>	<b>\$ 2,607,598</b>	<b>\$ 291,480,952</b>	<b>\$ 350,304,970</b>	<b>\$ 325,974,163</b>	<b>\$ 24,330,807</b>	<b>\$ 350,304,970</b>
<b>Special Revenue Funds - Operating</b>							
2000 - Health & Human Svcs Agency	\$ 14,687,853	\$ 15,423,040	\$ 179,221,232	\$ 209,332,125	\$ 184,555,021	\$ 24,777,104	\$ 209,332,125
2020 - County Library	6,500,527	-	17,780,867	24,281,394	17,450,867	6,830,527	24,281,394
2030 - Housing and Homeless Services	6,300,594	-	8,452,590	14,753,184	8,860,789	5,892,395	14,753,184
2040 - Roads	6,873,390	-	10,714,308	17,587,698	11,769,240	5,818,458	17,587,698
2060 - Inmate Welfare	930,357	-	151,169	1,081,526	160,046	921,480	1,081,526
2070 - Napa Valley Tourism Imp-Uninc	700,381	-	560,000	1,260,381	685,000	575,381	1,260,381
2080 - Affordable Housing	8,906,926	-	9,287,300	18,194,226	15,655,294	2,538,932	18,194,226
2100 - Fire Protection	13,207,254	-	50,230,634	63,437,888	51,944,475	11,493,413	63,437,888
2120 - Wildlife Conservation Comm	11,858	-	54,000	65,858	50,000	15,858	65,858
2140 - Planning Bldg & Env Svcs	2,637,447	-	5,032,500	7,669,947	6,996,936	673,011	7,669,947
2150 - Public TV Ed & Govt	568,230	-	50,000	618,230	100,000	518,230	618,230
2160 - Child Support Services	364,352	-	4,044,856	4,409,208	4,051,856	357,352	4,409,208
2180 - Zone-1 Garbage	2,377,023	-	864,000	3,241,023	641,157	2,599,866	3,241,023
2182 - UVDS Franchise Fee	145,550	-	1,000,000	1,145,550	622,000	523,550	1,145,550
2190 - Deferred Compensation Board	116,010	-	97,500	213,510	130,400	83,110	213,510
<b>Total Special Revenue Funds - Operating</b>	<b>\$ 64,327,752</b>	<b>\$ 15,423,040</b>	<b>\$ 287,540,956</b>	<b>\$ 367,291,748</b>	<b>\$ 303,673,081</b>	<b>\$ 63,618,667</b>	<b>\$ 367,291,748</b>
<b>Total Special Revenue Funds - Non Operating</b>	<b>\$ 85,110,066</b>	<b>\$ -</b>	<b>\$ 64,371,679</b>	<b>\$ 149,481,745</b>	<b>\$ 63,308,678</b>	<b>\$ 86,173,067</b>	<b>\$ 149,481,745</b>
<b>Included in SRF Section <sup>(1)</sup></b>							
<b>Capital Project Funds</b>							
3000 - Capital Projects Fund	\$ 37,998,408	\$ 7,000,000	\$ 55,338,200	\$ 100,336,608	\$ 49,860,000	\$ 50,476,608	\$ 100,336,608
<b>Total Capital Project Funds</b>	<b>\$ 37,998,408</b>	<b>\$ 7,000,000</b>	<b>\$ 55,338,200</b>	<b>\$ 100,336,608</b>	<b>\$ 49,860,000</b>	<b>\$ 50,476,608</b>	<b>\$ 100,336,608</b>

**Governmental 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>Debt Service Fund</b>							
3500 - Debt Service Fund	\$ -	\$ -	\$ 281,500	\$ 281,500	\$ 281,500	\$ -	\$ 281,500
<b>Total Debt Service Fund</b>	\$ -	\$ -	\$ 281,500	\$ 281,500	\$ 281,500	\$ -	\$ 281,500
<b>Total Governmental Funds</b>	\$ 243,652,646	\$ 25,030,638	\$ 699,013,287	\$ 967,696,571	\$ 743,097,421	\$ 224,599,149	\$ 967,696,571
<b>Estimated Appropriations Limit</b>	<b>\$ 3,066,686,974</b>						
<b>Est. Appropriations Subject to Limit</b>	<b>\$ 245,417,830</b>						

<sup>(1)</sup> Detailed information related to Non Operating Special Revenue Funds is located in Section B of this Budget Book

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

Actual   
Estimated

**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>General Fund</b>					
1000 - General Fund	\$ 173,130,999	\$ -	\$ 86,495,763	\$ 30,418,816	\$ 56,216,420
1000 - Community Investments	34,477	-	-	34,477	-
1000 - Tobacco Master Settlement	10,643,583	-	-	10,643,583	-
<b>Total General Fund</b>	<b>\$ 183,809,059</b>	<b>\$ -</b>	<b>\$ 86,495,763</b>	<b>\$ 41,096,876</b>	<b>\$ 56,216,420</b>
<b>Special Revenue Funds - Operating</b>					
2000 - Health and Human Services	\$ 46,384,837	\$ -	\$ 16,273,944	\$ 15,423,040	\$ 14,687,853
2020 - County Library	29,506,927	-	2,006,400	21,000,000	6,500,527
2030 - Housing and Homeless Services	6,300,594	-	-	-	6,300,594
2040 - Road Fund	6,983,890	-	110,500	-	6,873,390
2060 - Inmate Welfare	930,357	-	-	-	930,357
2070 - NVTID Unincorporated	700,381	-	-	-	700,381
2080 - Affordable Housing Fund	47,839,114	-	38,932,188	-	8,906,926
2100 - Fire Protection	13,207,254	-	-	-	13,207,254
2120 - Wildlife Conservation	11,858	-	-	-	11,858
2140 - Building Code Enforcement	2,637,447	-	-	-	2,637,447
2150 - Public Television Educational & Govt	568,230	-	-	-	568,230
2160 - Child Support Services	364,352	-	-	-	364,352
2180 - Zone 1 Garbage	2,919,023	-	-	542,000	2,377,023
2182 - UVDS Franchise Fee	145,550	-	-	-	145,550
2190 - Deferred Compensation Board	116,010	-	-	-	116,010
<b>Total Special Revenue Funds - Operating</b>	<b>\$ 158,615,824</b>	<b>\$ -</b>	<b>\$ 57,323,032</b>	<b>\$ 36,965,040</b>	<b>\$ 64,327,752</b>
<b>Total Special Revenue Funds - Non Operating</b>	<b>\$ 85,489,631</b>	<b>\$ -</b>	<b>\$ 379,565</b>	<b>\$ -</b>	<b>\$ 85,110,066</b>
<b>Capital Project Funds</b>					
3000 - Capital Improvement Projects Fund	\$ 126,437,557	\$ -	\$ 80,731,998	\$ 7,707,151	\$ 37,998,408
<b>Total Capital Project Funds</b>	<b>\$ 126,437,557</b>	<b>\$ -</b>	<b>\$ 80,731,998</b>	<b>\$ 7,707,151</b>	<b>\$ 37,998,408</b>
<b>Debt Service Fund</b>					
3500 - Debt Service Fund	\$ 780,409	\$ -	\$ 780,409	\$ -	\$ -
<b>Total Debt Service Fund</b>	<b>\$ 780,409</b>	<b>\$ -</b>	<b>\$ 780,409</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Governmental Funds</b>	<b>\$ 555,132,480</b>	<b>\$ -</b>	<b>\$ 225,710,767</b>	<b>\$ 85,769,067</b>	<b>\$ 243,652,646</b>

(1) Detailed information related to Non Operating Special Revenue Funds is located in Section B of this Budget Book

**Obligated Fund Balances - Governmental 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>General Fund</b>						
<b>1000 General Fund</b>						
Restricted to General Reserve	\$ 39,099,749	\$ -	\$ -	\$ -	\$ -	39,099,749
Restricted to 2014 Earthquake	1,450,582	-	-	-	-	1,450,582
Restricted to Trust 115 11RC	20,954,611	-	-	-	-	20,954,611
Restricted to declared emergency	11,416,591	-	-	-	-	11,416,591
Restricted to 2017 Napa Fire Complex	3,753,381	-	-	-	-	3,753,381
Restricted to 2020 LNU Napa Lighting Complex	1,491,885	-	-	-	-	1,491,885
Restricted to unspent ARPA - American Canyon	1,500,000	-	-	-	-	1,500,000
Restricted to unspent ARPA - Napa Sanitation	964,500	-	-	-	-	964,500
Restricted to unspent ARPA - City of St. Helena	1,500,000	-	-	-	-	1,500,000
Restricted to unspent ARPA - COVID After Action Report	6,464	-	-	-	-	6,464
Nonspendable loans and advances receivable	4,358,000	-	-	-	-	4,358,000
Assigned for public protection programs	392,634	-	-	-	-	392,634
Assigned for fiscal uncertainty	26,164,869	-	-	-	-	26,164,869
Assigned for facility improvements Ag Commission	2,861,313	-	-	-	-	2,861,313
Assigned for Mental Health Programs	1,000,000	1,000,000	-	-	-	-
Assigned for future expenditures	-	-	-	24,330,807	24,330,807	24,330,807
<b>1000 Community Investments</b>						
Assigned for future community investments	34,477	32,598	-	-	-	1,879
<b>1000 Tobacco Settlement</b>						
Assigned for future health programs	10,643,583	1,575,000	-	-	-	9,068,583
<b>Total General Fund</b>	<b>\$ 127,592,639</b>	<b>\$ 2,607,598</b>	<b>\$ -</b>	<b>\$ 24,330,807</b>	<b>\$ 24,330,807</b>	<b>\$ 149,315,848</b>
<b>Special Revenue Funds - Operating</b>						
<b>2000 Health and Human Services</b>						
Restricted to health & sanitation programs	\$ 16,273,944	\$ -	\$ -	\$ 24,777,104	\$ 24,777,104	41,051,048
Assigned for fiscal uncertainty	15,423,040	15,423,040	-	-	-	-
<b>2020 County Library</b>						
Restricted to General Reserve	2,006,400	-	-	222,200	222,200	2,228,600
Assigned for capital replacement	21,000,000	-	-	-	-	21,000,000
Restricted to Operating Reserve	-	-	-	6,608,327	6,608,327	6,608,327
<b>2030 Housing and Homeless Services</b>						
Assigned for future program expenditures	-	-	-	5,892,395	5,892,395	5,892,395
<b>2040 Road Fund</b>						
Restricted for Greenwood culvert maintenance	110,500	-	-	-	-	110,500
Assigned for future projects	-	-	-	5,818,458	5,818,458	5,818,458
<b>2060 Inmate Welfare</b>						
	-	-	-	921,480	921,480	921,480
<b>2070 NVTID Unincorporated</b>						
	-	-	-	575,381	575,381	575,381

**Obligated Fund Balances - Governmental 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>2080 Affordable Housing Fund</b>						
Nonspendable loans receivable	38,895,970	-	-	-	-	38,895,970
Nonspendable advances	36,218	-	-	-	-	36,218
Assigned for future program expenditures	-	-	-	2,538,932	2,538,932	2,538,932
<b>2100 Fire Protection</b>	-	-	-	11,493,413	11,493,413	11,493,413
<b>2120 Wildlife Conservation</b>	-	-	-	15,858	15,858	15,858
<b>2140 Building Code Enforcement</b>						
Assigned for Building Inspection	-	-	-	673,011	673,011	673,011
<b>2150 Public Television Educational &amp; Govt</b>	-	-	-	518,230	518,230	518,230
<b>2160 Child Support Services</b>						
Assigned for future program expenditures	-	-	-	357,352	357,352	357,352
<b>2180 Zone 1 Garbage</b>						
Assigned for future contract negotiations	542,000	-	-	-	-	542,000
Assigned for future program expenditures	-	-	-	2,599,866	2,599,866	2,599,866
<b>2182 UVDS Franchise Fee</b>	-	-	-	523,550	523,550	523,550
<b>2190 Deferred Compensation Board</b>	-	-	-	83,110	83,110	83,110
<b>Total Special Revenue Funds - Operating</b>	<b>\$ 94,288,072</b>	<b>\$ 15,423,040</b>	<b>\$ -</b>	<b>\$ 63,618,667</b>	<b>\$ 63,618,667</b>	<b>\$ 142,483,699</b>
<b>Total Special Revenue Funds - Non Operating Included in SRF Section (1)</b>	<b>\$ 379,565</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 86,173,067</b>	<b>\$ 86,173,067</b>	<b>\$ 86,552,632</b>
<b>Capital Project Funds</b>						
<b>3000 Capital Improvement Projects Fund</b>						
Restricted for Criminal Justice Facilities	\$ 1,535,476	\$ -	\$ -	\$ -	\$ -	1,535,476
Restricted for Courthouse Temp. Construction	3,525,853	-	-	-	-	3,525,853
Nonspendable loans and advances receivable	2,901,142	-	-	-	-	2,901,142
Committed to current Capital Projects	72,769,527	-	-	-	-	72,769,527
Assigned for future Roads projects	333,994	-	-	-	-	333,994
Assigned for future park acquisition	7,000,000	7,000,000	7,000,000	-	-	-
Assigned for future jail construction	-	-	-	-	-	-
Assigned for future Capital projects	373,157	-	-	50,476,608	50,476,608	50,849,765
<b>Total Capital Projects Funds</b>	<b>\$ 88,439,149</b>	<b>\$ 7,000,000</b>	<b>\$ 7,000,000</b>	<b>\$ 50,476,608</b>	<b>\$ 50,476,608</b>	<b>\$ 131,915,757</b>
<b>Debt Service Fund</b>						
<b>3500 Debt Service Fund</b>						
Restricted for future debt service	\$ 780,409	\$ -	\$ -	\$ -	\$ -	780,409
<b>Total Debt Service Fund</b>	<b>\$ 780,409</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 780,409</b>
<b>Total Governmental Funds</b>	<b>\$ 311,479,834</b>	<b>\$ 25,030,638</b>	<b>\$ 7,000,000</b>	<b>\$ 224,599,149</b>	<b>\$ 224,599,149</b>	<b>\$ 511,048,345</b>