

## All 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>Governmental Funds</b>							
General Fund	\$ 26,810,648	\$ 10,330,000	\$ 311,985,175	\$ 349,125,823	\$ 338,382,547	\$ 10,743,276	\$ 349,125,823
Special Revenue Funds - Operating	90,588,212	-	314,596,793	405,185,005	351,282,009	53,902,996	405,185,005
Special Revenue Funds - Non Operating <sup>(1)</sup>	67,430,221	2,072,276	67,241,805	136,744,302	75,155,644	61,588,658	136,744,302
Capital Project Funds	6,536,946	212,498	5,949,088	12,698,532	12,698,532	-	12,698,532
Debt Service Fund	-	-	261,000	261,000	261,000	-	261,000
<b>Total Governmental Funds</b>	<b>\$ 191,366,027</b>	<b>\$ 12,614,774</b>	<b>\$ 700,033,861</b>	<b>\$ 904,014,662</b>	<b>\$ 777,779,732</b>	<b>\$ 126,234,930</b>	<b>\$ 904,014,662</b>
<b>Other Funds</b>							
Internal Service Funds	\$ 22,221,699	-	\$ 188,295,465	\$ 210,517,164	\$ 191,854,376	\$ 18,662,788	\$ 210,517,164
Enterprise Funds	7,354,844	231,723	22,962,126	30,548,693	26,524,421	4,024,272	30,548,693
Special Districts and Other Agencies	4,333,508	372,088	21,167,793	25,873,389	20,995,721	4,877,668	25,873,389
<b>Total Other Funds</b>	<b>\$ 33,910,051</b>	<b>\$ 603,811</b>	<b>\$ 232,425,384</b>	<b>\$ 266,939,246</b>	<b>\$ 239,374,518</b>	<b>\$ 27,564,728</b>	<b>\$ 266,939,246</b>
<b>Total All Funds</b>	<b>\$ 225,276,078</b>	<b>\$ 13,218,585</b>	<b>\$ 932,459,245</b>	<b>\$ 1,170,953,908</b>	<b>\$ 1,017,154,250</b>	<b>\$ 153,799,658</b>	<b>\$ 1,170,953,908</b>

(1) Detailed information related to these funds is located in the Non Operating Special Revenue Funds section.

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## Governmental Funds Summary Fiscal Year 2026-2027

Schedule 2

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>General Fund</b>								
1000 - General Fund	\$ 26,810,648	\$ 10,000,000	\$ 309,124,812	\$ 345,935,460	\$ 335,192,184	\$ 10,743,276	\$ 345,935,460	
1000 - Community Investments	-	-	1,520,363	1,520,363	1,520,363	-	1,520,363	
1000 - Tobacco Settlement	-	330,000	1,340,000	1,670,000	1,670,000	-	1,670,000	
<b>Total General Fund</b>	<b>\$ 26,810,648</b>	<b>\$ 10,330,000</b>	<b>\$ 311,985,175</b>	<b>\$ 349,125,823</b>	<b>\$ 338,382,547</b>	<b>\$ 10,743,276</b>	<b>\$ 349,125,823</b>	
<b>Special Revenue Funds - Operating</b>								
2000 - Health & Human Svcs Agency	\$ 37,455,489	\$ -	\$ 188,186,198	\$ 225,641,687	\$ 196,567,222	\$ 29,074,465	\$ 225,641,687	
2020 - County Library	9,945,833	-	31,159,861	41,105,694	39,667,011	1,438,683	41,105,694	
2030 - Housing and Community Services	3,540,712	-	13,509,588	17,050,300	16,087,964	962,336	17,050,300	
2040 - Roads	8,188,570	-	32,328,680	40,517,250	36,750,806	3,766,444	40,517,250	
2060 - Inmate Welfare	1,183,826	-	151,500	1,335,326	123,612	1,211,714	1,335,326	
2070 - Napa Valley Tourism Imp-Uninc	488,976	-	585,000	1,073,976	710,000	363,976	1,073,976	
2080 - Affordable Housing	8,974,556	-	11,939,050	20,913,606	11,561,854	9,351,752	20,913,606	
2100 - Fire Protection	13,880,879	-	23,850,148	37,731,027	34,253,725	3,477,302	37,731,027	
2120 - Wildlife Conservation Comm	42,189	-	78,400	120,589	75,000	45,589	120,589	
2140 - Planning Bldg & Env Svcs	1,582,394	-	6,671,547	8,253,941	7,923,806	330,135	8,253,941	
2150 - Public TV Ed & Govt	377,098	-	45,000	422,098	100,000	322,098	422,098	
2160 - Child Support Services	811,435	-	4,098,321	4,909,756	4,098,321	811,435	4,909,756	
2180 - Zone-1 Garbage	3,103,130	-	869,000	3,972,130	1,663,820	2,308,310	3,972,130	
2182 - UVDS Franchise Fee	819,137	-	1,010,000	1,829,137	1,535,968	293,169	1,829,137	
2190 - Deferred Compensation Board	193,988	-	114,500	308,488	162,900	145,588	308,488	
<b>Total Special Revenue Funds - Operating</b>	<b>\$ 90,588,212</b>	<b>\$ -</b>	<b>\$ 314,596,793</b>	<b>\$ 405,185,005</b>	<b>\$ 351,282,009</b>	<b>\$ 53,902,996</b>	<b>\$ 405,185,005</b>	
<b>Total Special Revenue Funds - Non Operating <sup>(1)</sup></b>	<b>\$ 67,430,221</b>	<b>\$ 2,072,276</b>	<b>\$ 67,241,805</b>	<b>\$ 136,744,302</b>	<b>\$ 75,155,644</b>	<b>\$ 61,588,658</b>	<b>\$ 136,744,302</b>	
<b>Capital Project Funds</b>								
3000 - Capital Projects Fund	\$ 6,536,946	\$ 212,498	\$ 5,949,088	\$ 12,698,532	\$ 12,698,532	\$ -	\$ 12,698,532	
<b>Total Capital Project Funds</b>	<b>\$ 6,536,946</b>	<b>\$ 212,498</b>	<b>\$ 5,949,088</b>	<b>\$ 12,698,532</b>	<b>\$ 12,698,532</b>	<b>\$ -</b>	<b>\$ 12,698,532</b>	

## Governmental Funds Summary (continued) 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>Debt Service Fund</b>							
3500 - Debt Service Fund	\$ -	\$ -	\$ 261,000	\$ 261,000	\$ 261,000	\$ -	\$ 261,000
<b>Total Debt Service Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 261,000</b>	<b>\$ 261,000</b>	<b>\$ 261,000</b>	<b>\$ -</b>	<b>\$ 261,000</b>
<b>Total Governmental Funds</b>	<b>\$ 191,366,027</b>	<b>\$ 12,614,774</b>	<b>\$ 700,033,861</b>	<b>\$ 904,014,662</b>	<b>\$ 777,779,732</b>	<b>\$ 126,234,930</b>	<b>\$ 904,014,662</b>
<b>Estimated Appropriations Limit</b>	<b>\$ 3,514,016,319</b>						
<b>Est. Appropriations Subject to Limit</b>	<b>\$ 259,364,430</b>						

(1) Detailed information related to these funds is located in the Non Operating Special Revenue Funds section.

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**Fund Balance - Governmental Funds  
 Fiscal Year 2026-2027**

**Schedule 3**  
 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>General Fund</b>					
1000 - General Fund	\$ 140,394,214	\$ -	\$ 99,772,164	\$ 13,811,402	\$ 26,810,648
1000 - Community Investments	14,065	-	-	14,065	-
1000 - Tobacco Master Settlement	5,656,735	-	-	5,656,735	-
<b>Total General Fund</b>	<b>\$ 146,065,014</b>	<b>\$ -</b>	<b>\$ 99,772,164</b>	<b>\$ 19,482,202</b>	<b>\$ 26,810,648</b>
<b>Special Revenue Funds - Operating</b>					
2000 - Health and Human Services	\$ 55,274,552	\$ -	\$ 17,819,063	\$ -	\$ 37,455,489
2020 - County Library	34,251,213	-	2,243,000	22,062,380	9,945,833
2030 - Housing and Homeless Services	6,961,254	-	3,420,542	-	3,540,712
2040 - Road Fund	8,188,570	-	-	-	8,188,570
2060 - Inmate Welfare	1,183,826	-	-	-	1,183,826
2070 - NVTID Unincorporated	488,976	-	-	-	488,976
2080 - Affordable Housing Fund	69,368,579	-	60,394,023	-	8,974,556
2100 - Fire Protection	13,880,879	-	-	-	13,880,879
2120 - Wildlife Conservation	42,189	-	-	-	42,189
2140 - Building Code Enforcement	1,582,394	-	-	-	1,582,394
2150 - Public Television Educational & Govt	377,098	-	-	-	377,098
2160 - Child Support Services	811,435	-	-	-	811,435
2180 - Zone 1 Garbage	3,645,130	-	-	542,000	3,103,130
2182 - UVDS Franchise Fee	819,137	-	-	-	819,137
2190 - Deferred Compensation Board	193,988	-	-	-	193,988
<b>Total Special Revenue Funds - Operating</b>	<b>\$ 197,069,220</b>	<b>\$ -</b>	<b>\$ 83,876,628</b>	<b>\$ 22,604,380</b>	<b>\$ 90,588,212</b>
<b>Total Special Revenue Funds - Non Operating <sup>(1)</sup></b>	<b>\$ 67,809,786</b>	<b>\$ -</b>	<b>\$ 379,565</b>	<b>\$ -</b>	<b>\$ 67,430,221</b>
<b>Capital Project Funds</b>					
3000 - Capital Improvement Projects Fund	\$ 41,677,342	\$ -	\$ 35,140,396	\$ -	\$ 6,536,946
<b>Total Capital Project Funds</b>	<b>\$ 41,677,342</b>	<b>\$ -</b>	<b>\$ 35,140,396</b>	<b>\$ -</b>	<b>\$ 6,536,946</b>
<b>Debt Service Fund</b>					
3500 - Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Debt Service Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Governmental Funds</b>	<b>\$ 452,621,362</b>	<b>\$ -</b>	<b>\$ 219,168,753</b>	<b>\$ 42,086,582</b>	<b>\$ 191,366,027</b>

(1) Detailed information related to these funds is located in the Non Operating Special Revenue Funds section.

## Obligated Fund Balances - Governmental 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>General Fund</b>						
<b>1000 General Fund</b>						
Restricted to General Reserve	\$ 66,824,574	\$ -	\$ -	\$ 3,226,066	\$ -	\$ 70,050,640
Restricted to 2014 Earthquake	681,648	-	-	-	-	681,648
Restricted to Trust 115 11RC	26,192,507	-	-	-	-	26,192,507
Restricted to declared emergency	1,814,435	-	-	-	-	1,814,435
Nonspendable loans and advances receivable	4,259,000	-	-	-	-	4,259,000
Assigned for public protection programs	200,089	-	-	-	-	200,089
Assigned for fiscal uncertainty	10,000,000	10,000,000	-	-	-	-
Assigned for facility improvements Ag Commission	3,611,313	-	-	-	-	3,611,313
Assigned for future expenditures	-	-	-	7,517,210	-	7,517,210
<b>1000 Community Investments</b>						
Assigned for future community investments	14,065	-	-	-	-	14,065
<b>1000 Tobacco Settlement</b>						
Assigned for future health programs	5,656,735	330,000	-	-	-	5,326,735
<b>Total General Fund</b>	<b>\$ 119,254,366</b>	<b>\$ 10,330,000</b>	<b>\$ -</b>	<b>\$ 10,743,276</b>	<b>\$ -</b>	<b>\$ 119,667,642</b>
<b>Special Revenue Funds - Operating</b>						
<b>2000 Health and Human Services</b>						
Restricted to health & sanitation programs	17,819,063	-	-	29,074,465	-	46,893,528
<b>2020 County Library</b>						
Restricted to General Reserve	2,243,000	-	-	90,000	-	2,333,000
Assigned for capital replacement	22,062,380	-	-	-	-	22,062,380
Restricted to Operating Reserve	-	-	-	1,348,683	-	1,348,683
<b>2030 Housing and Community Services</b>						
Restricted for grant advances	3,420,542	-	-	-	-	3,420,542
Assigned for future program expenditures	-	-	-	962,336	-	962,336
<b>2040 Road Fund</b>						
Restricted for Greenwood culvert maintenance	-	-	-	-	-	-
Assigned for future projects	-	-	-	3,766,444	-	3,766,444
<b>2060 Inmate Welfare</b>						
Assigned for future program expenditures	-	-	-	1,211,714	-	1,211,714
<b>2070 NVTID Unincorporated</b>						
Assigned for future program expenditures	-	-	-	363,976	-	363,976

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**Obligated Fund Balances - Governmental Funds (continued)**  
**Fiscal Year 2026-2027**

Schedule 4

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>2080 Affordable Housing Fund</b>						
Nonspendable loans receivable	55,807,805	-	-	-	-	55,807,805
Nonspendable advances	36,218	-	-	-	-	36,218
Restricted to Mid-Pen Housing	3,000,000	-	-	-	-	3,000,000
Restricted to Jamboree Housing	1,550,000	-	-	-	-	1,550,000
Assigned for future program expenditures	-	-	-	9,351,752	-	9,351,752
<b>2100 Fire Protection</b>	-	-	-	3,477,302	-	3,477,302
<b>2120 Wildlife Conservation</b>	-	-	-	45,589	-	45,589
<b>2140 Building Code Enforcement</b>						
Assigned for Building Inspection	-	-	-	330,135	-	330,135
<b>2150 Public Television Educational &amp; Govt</b>	-	-	-	322,098	-	322,098
<b>2160 Child Support Services</b>						
Assigned for future program expenditures	-	-	-	811,435	-	811,435
<b>2180 Zone 1 Garbage</b>						
Assigned for future contract negotiations	542,000	-	-	-	-	542,000
Assigned for future program expenditures	-	-	-	2,308,310	-	2,308,310
<b>2182 UVDS Franchise Fee</b>	-	-	-	293,169	-	293,169
<b>2190 Deferred Compensation Board</b>	-	-	-	145,588	-	145,588
<b>Total Special Revenue Funds - Operating</b>	<b>\$ 106,481,008</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 53,902,996</b>	<b>\$ -</b>	<b>\$ 160,384,004</b>
<b>Total Special Revenue Funds - Non Operating <sup>(1)</sup></b>	<b>\$ 379,565</b>	<b>\$ 2,072,276</b>	<b>\$ -</b>	<b>\$ 61,588,658</b>	<b>\$ -</b>	<b>\$ 59,895,947</b>

**Obligated Fund Balances - Governmental Funds (continued)**  
**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>Capital Project Funds</b>						
<b>3000 Capital Improvement Projects Fund</b>						
Restricted for Criminal Justice Facilities	\$ 1,806,806	\$ -	\$ -	\$ -	\$ -	\$ 1,806,806
Nonspendable loans and advances receivable	4,718,467	-	-	-	-	4,718,467
Committed to current Capital Projects	28,615,123	-	-	-	-	28,615,123
Assigned for future Roads projects	-	-	-	-	-	-
Assigned for future Capital projects	-	212,498	-	\$ -	-	(212,498)
<b>Total Capital Projects Funds</b>	<b>\$ 35,140,396</b>	<b>\$ 212,498</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,927,898</b>
<b>Debt Service Fund</b>						
<b>3500 Debt Service Fund</b>						
Restricted for future debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Debt Service Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Governmental Funds</b>	<b>\$ 261,255,335</b>	<b>\$ 12,614,774</b>	<b>\$ -</b>	<b>\$ 126,234,930</b>	<b>\$ -</b>	<b>\$ 374,875,491</b>