

State Controller Schedules
County Budget Act
January 2010, Version 1

Proprietary Funds Summary Fiscal Year 2025-2026

Schedule 12

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2025	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
Internal Service Funds							
4100 - Fleet Management	\$ 7,913,507	\$ -	\$ 7,014,273	\$ 14,927,780	\$ 7,048,441	\$ 7,879,339	\$ 14,927,780
4200 - Information Technology Svcs	4,492,879	-	25,287,121	29,780,000	25,974,765	3,805,235	29,780,000
4300 - Property Management	2,425,040	-	14,551,557	16,976,597	14,587,543	2,389,054	16,976,597
4400 - Employee-Retiree Benefits	(793,269)	1,060,769	133,024,035	133,291,535	133,291,535	-	133,291,535
4500 - Liability Insurance	2,954,230	-	12,127,300	15,081,530	12,627,300	2,454,230	15,081,530
Total Internal Service Funds	\$ 16,992,387	\$ 1,060,769	\$ 192,004,286	\$ 210,057,442	\$ 193,529,584	\$ 16,527,858	\$ 210,057,442
Enterprise Funds							
5010 - Airport	\$ 5,251,212	\$ -	\$ 4,517,555	\$ 9,768,767	\$ 4,314,327	\$ 5,454,440	\$ 9,768,767
5020 - 5 th Street Parking Garage	433,860	-	726,646	1,160,506	1,068,673	91,833	1,160,506
5040 - Animal Shelter	1,179,254	-	2,885,677	4,064,931	3,005,111	1,059,820	4,064,931
5080 - Lake Berryessa Concessions	175,096	-	458,616	633,712	612,157	21,555	633,712
Total Enterprise Funds	\$ 7,039,422	\$ -	\$ 8,588,494	\$ 15,627,916	\$ 9,000,268	\$ 6,627,648	\$ 15,627,916
Total Proprietary Funds	\$ 24,031,809	\$ 1,060,769	\$ 200,592,780	\$ 225,685,358	\$ 202,529,852	\$ 23,155,506	\$ 225,685,358

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Fund Balance - Proprietary Funds Fiscal Year 2025-2026

Schedule 13

Actual ☐

Estimated ☒

Fund Name	Total Fund Balance June 30, 2025	Less: Obligated Fund Balance			Fund Balance Available June 30, 2025
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Internal Service Funds					
4100 - Fleet Management	\$ 17,428,333	\$ -	\$ 9,514,826	\$ -	\$ 7,913,507
4200 - Information Technology Services	8,214,484	-	2,721,605	1,000,000	4,492,879
4300 - Property Management	2,434,396	-	9,356	-	2,425,040
4400 - Employee/Retiree Benefits	12,288,239	-	13,081,508	-	(793,269)
4500 - Liability Insurance	6,860,631	-	3,906,401	-	2,954,230
Total Internal Service Funds	\$ 47,226,083	\$ -	\$ 29,233,696	\$ 1,000,000	\$ 16,992,387
Enterprise Funds					
5010 - Napa County Airport	\$ 29,770,784	\$ -	\$ 24,519,572	\$ -	\$ 5,251,212
5020 - Fifth Street Parking Garage	12,590,778	-	12,156,918	-	433,860
5040 - Napa County Animal Shelter	4,657,318	-	3,478,064	-	1,179,254
5080 - Lake Berryessa Concessions	254,585	-	79,489	-	175,096
Total Enterprise Funds	\$ 47,273,465	\$ -	\$ 40,234,043	\$ -	\$ 7,039,422
Total Proprietary Funds	\$ 94,499,548	\$ -	\$ 69,467,739	\$ 1,000,000	\$ 24,031,809

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Obligated Fund Balances - Proprietary Funds Fiscal Year 2025-2026

Schedule 14

Fund Name	Obligated Fund Balance June 30, 2025	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
Internal Service Funds						
4100 Fleet Management						
Nonspendable investment in capital assets	\$ 9,514,826	\$ -	\$ -	\$ -	\$ -	\$ 9,514,826
Assigned for future program costs	-	-	-	7,879,339	-	7,879,339
4200 Information Technology Services						
Nonspendable investment in capital assets	2,721,605	-	-	-	-	2,721,605
Assigned for future projects	1,000,000	-	-	-	-	1,000,000
Assigned for future program costs	-	-	-	3,805,235	-	3,805,235
4300 Property Management						
Nonspendable investment in capital assets	9,356	-	-	2,389,054	-	2,398,410
4400 Employee/Retiree Benefits						
Reserved for future Workers' Comp claims	13,081,508	-	-	-	-	13,081,508
Assigned for future program costs	-	1,060,769	-	-	-	(1,060,769)
4500 Liability Insurance						
Reserved for future claims	3,906,401	-	-	2,454,230	-	6,360,631
Total Internal Service Funds	\$ 30,233,696	\$ 1,060,769	\$ -	\$ 16,527,858	\$ -	\$ 45,700,785
Enterprise Funds						
5010 Napa County Airport						
Nonspendable investment in capital assets	\$ 24,519,572	\$ -	\$ -	\$ 5,454,440	\$ -	\$ 29,974,012
Restricted to fuel facilities maintenance	-	-	-	-	-	-
5020 Fifth Street Parking Garage						
Investment in capital assets, net of debt	12,156,918	-	-	-	-	12,156,918
Assigned for future program costs	-	-	-	91,833	-	91,833
5040 Napa County Animal Shelter						
Investment in capital assets, net of debt	3,327,181	-	-	1,059,820	-	4,387,001
Restricted to Spay and Neuter program	150,883	-	-	-	-	150,883
5080 Lake Berryessa Concessions						
Investment in capital assets, net of debt	79,489	-	-	-	-	79,489
Assigned for future program costs	-	-	-	21,555	-	21,555
Total Enterprise Funds	\$ 40,234,043	\$ -	\$ -	\$ 6,627,648	\$ -	\$ 46,861,691
Total Proprietary Funds	\$ 70,467,739	\$ 1,060,769	\$ -	\$ 23,155,506	\$ -	\$ 92,562,476