

Napa County Regional Park and Open Space District
Q3 Actual 2025-26 & Draft 2026-27

Summary

	Q3 Actual	Projected 2025-26	Budgeted 27	2026- Notes
Revenues				
43790 Other Funding	\$ 135,274	\$ 599,000	\$ 484,544	
43910 County of Napa	\$ 1,219,661	\$ 1,219,661	\$ 1,216,290	
43950 Other-Governmental Agencies	\$ -	\$ -		
44200 Court Fines	\$ -	\$ -	\$ -	
44300 Forfeitures and Penalties	\$ -	\$ -	\$ -	
45100 Interest	\$ 56,019	\$ 81,000	\$ 65,000	
47150 Other Grants	\$ -	\$ -	\$ -	
45300 Rent - Building/Land	\$ 46,263	\$ 59,271	\$ 63,500	
45500 Concessions	\$ 571,614	\$ 825,000	\$ 835,000	
47500 Donations and Contributions	\$ 60,853	\$ 161,850	\$ 236,500	
49900 Intrafund Transfers-In	\$ 293,605	\$ 380,000	\$ 679,961	
Total Revenues	\$ 2,383,289	\$ 3,325,782	\$ 3,580,794	
Expenses				
51000 District salaries and benefits	\$ 739,880	\$ 1,003,000	\$ 1,156,283	
51405 Workers Comp	\$ 52,347	\$ 52,347	\$ 53,272	
51605 OPEB	\$ 23,333	\$ 23,333	\$ 24,286	
52100 Administration Services	\$ 432,543	\$ 596,764	\$ 647,739	
52105 Election Services	\$ -	\$ -	\$ 66,212	
52125 Accounting/Auditing Services	\$ 16,372	\$ 26,000	\$ 26,000	
52130 Information Technology Service	\$ 82,211	\$ 82,211	\$ 75,397	
52131 ITS-Communications Services	\$ 8,360	\$ 8,360	\$ 4,964	
52132 ITS-Records Mgmt Services	\$ 60	\$ 60	\$ 67	
52140 Legal Services	\$ 3,944	\$ 10,000	\$ 10,000	
52325 Waste Disposal Services	\$ 22,870	\$ 33,000	\$ 33,000	
52340 Landscaping Services	\$ 52,395	\$ 55,000	\$ 18,000	
52360 Construction Services	\$ 28,910	\$ 543,000	\$ 721,000	
52382 Sewer Disposal Services	\$ -	\$ 7,000	\$ 7,000	
52490 Other Professional Services	\$ 24,887	\$ 141,700	\$ 48,700	
52500 Maintenance-Equipment	\$ 1,356	\$ 1,500	\$ 1,500	
52515 Maintenance-Software	\$ 14,408	\$ -	\$ -	
52520 Maintenance-Vehicles	\$ -	\$ 2,500	\$ 2,500	
52525 Maintenance-Infrastructure/Lan	\$ 5,204	\$ 7,500	\$ 4,000	
52600 Rents and Leases - Equipment	\$ 3,551	\$ 5,900	\$ 5,400	
52605 Rents/Leases-Buildings/Land	\$ 19,047	\$ 25,700	\$ 26,500	
52700 Insurance--Liability	\$ 32,579	\$ 32,579	\$ 35,243	
52705 Insurance - Premiums	\$ 688	\$ 688	\$ 1,000	
52800 Communications/Telephone	\$ 5,113	\$ 7,400	\$ 7,400	
52810 Advertising/Marketing	\$ -	\$ -	\$ -	
52820 Printing and Binding	\$ 2,568	\$ 7,550	\$ 3,750	
52825 Bank Charges	\$ 315	\$ 500	\$ 600	
52830 Publications & Legal Notices	\$ -	\$ -	\$ -	
52840 Permits/License Fees	\$ 395	\$ 863	\$ 900	
52900 Training/Conference Expenses	\$ 3,993	\$ 4,500	\$ 3,000	
52905 Business Travel/Mileage	\$ 5,846	\$ 8,750	\$ 9,350	
52906 Fleet Charges	\$ 3,324	\$ 5,500	\$ 6,000	
53100 Office Supplies	\$ 1,417	\$ 2,500	\$ 2,500	
53105 Offices Supplies-Furn & Fixture	\$ 259	\$ 1,500	\$ 1,500	
53110 Freight/Postage	\$ 46	\$ 50	\$ -	
53115 Book, Media, Periodicals, Subscrip	\$ 65	\$ 65	\$ 100	
53120 Memberships/Certifications	\$ 18,387	\$ 18,637	\$ 17,250	
53205 Utilities - Electric	\$ 26,842	\$ 35,050	\$ 35,100	
53210 Utilities - Propane	\$ 537	\$ 1,000	\$ 1,500	
53250 Fuel	\$ -	\$ -	\$ -	
53300 Clothing and Personal Supplies	\$ 1,038	\$ 2,500	\$ 2,500	
53320 Safety Supplies	\$ 150	\$ 500	\$ 150	
53325 Landscaping/Ag Supplies	\$ -	\$ 500	\$ 1,000	
53330 Janitorial Supplies	\$ 3,933	\$ 5,600	\$ 6,000	
53345 Construction Supplies/Material	\$ 1,280	\$ 11,000	\$ 6,000	
53350 Maintenance Supplies	\$ 24,793	\$ 30,400	\$ 29,500	
53355 Vehicle Repair Supplies	\$ 3,137	\$ 3,500	\$ 3,500	
53400 Minor Equipment/Small Tools	\$ 2,145	\$ 8,000	\$ 18,000	
53410 Computer Equipment/Accessories	\$ 800	\$ 2,000	\$ 2,200	
53415 Computer Software/Licensing Fe	\$ 780	\$ 1,000	\$ 1,000	

53600	Special Departmental Expense	\$ 4,020	\$ 6,250	\$ 5,000
53680	Goods for Resale	\$ 18,732	\$ 25,000	\$ 27,500
54500	Taxes and Assessments	\$ 1,569	\$ 1,569	\$ 1,700
55100	Land	\$ -	\$ -	\$ -
55400	Capital Asset-Equipment	\$ -	\$ -	\$ -
57900	Intrafund Transfers Out	\$ 292,605	\$ 422,933	\$ 667,114
	Total Expenditures	\$ 1,989,034	\$ 3,272,759	\$ 3,828,177
	Expenditures from Designated Reserves	\$ -	\$ -	\$ -
	Capital Savings Set-aside	\$ -	\$ -	\$ -
	Net Surplus (Deficit)	\$ 394,255	\$ 53,023	\$ (247,383)

Napa County Regional Park and Open Space District
Q3 Actual 2025-26 & Draft 2026-27
Summary (w/o State Parks)

	Q3 Actual	Projected 2025-26	Budgeted 27	2026-
Revenues				
43790 Other Funding	\$ 74,420	\$ 515,000	\$	400,000
43910 County of Napa	\$ 1,219,661	\$ 1,219,661	\$	1,216,290
43950 Other-Governmental Agencies	\$ -	\$ -	\$	-
45100 Interest	\$ 45,719	\$ 65,000	\$	55,000
45300 Rent - Building/Land	\$ 25,771	\$ 32,271	\$	36,500
45500 Concessions	\$ 12,990	\$ 25,000	\$	35,000
47150 Other Grants	\$ -	\$ -	\$	-
47500 Donations and Contributions	\$ 18,282	\$ 21,850	\$	21,500
49900 Intrafund Transfers-In	\$ 262,886	\$ 330,000	\$	611,701
4* Total Revenues	\$ 1,659,729	\$ 2,208,782	\$	2,375,991
51000 District Salaries and Benefits	\$ 411,210	563,000	\$	724,795
51405 Workers Comp	\$ 26,174	26,174	\$	31,963
51605 OPEB	\$ 11,667	\$ 11,667	\$	12,143
52100 Administration Services	\$ 152,048	\$ 216,764	\$	260,056
52105 Election Services	\$ -	\$ -	\$	66,212
52125 Accounting/Auditing Services	\$ 16,372	\$ 26,000	\$	26,000
52130 Information Technology Service	\$ 82,211	\$ 82,211	\$	75,397
52131 ITS-Communications Services	\$ 8,360	\$ 8,360	\$	4,964
52132 ITS-Records Mgmt Services	\$ 60	\$ 60	\$	67
52140 Legal Services	\$ 3,944	\$ 10,000	\$	10,000
52325 Waste Disposal Services	\$ 2,035	\$ 3,000	\$	3,000
52340 Landscaping Services	\$ -	\$ -	\$	-
52360 Construction Services	\$ 28,910	\$ 535,000	\$	526,000
52382 Sewer Disposal Services	\$ -	\$ 4,500	\$	4,500
52490 Other Professional Services	\$ 15,335	\$ 109,000	\$	21,000
52500 Maintenance-Equipment	\$ 1,356	\$ 1,500	\$	1,500
52515 Maintenance-Software	\$ -	\$ -	\$	-
52520 Maintenance-Vehicles	\$ -	\$ -	\$	-
52525 Maintenance-Infrastructure/Lan	\$ 1,373	\$ 2,500	\$	2,500
52600 Rents and Leases - Equipment	\$ 2,699	\$ 4,900	\$	4,900
52605 Rents/Leases-Buildings/Land	\$ 19,047	\$ 25,700	\$	26,500
52700 Insurance--Liability	\$ 30,636	\$ 30,636	\$	33,000
52705 Insurance - Premiums	\$ 688	\$ 688	\$	1,000
52800 Communications/Telephone	\$ 674	\$ 900	\$	900
52810 Advertising/Marketing	\$ -	\$ -	\$	-
52820 Printing and Binding	\$ 1,108	\$ 5,550	\$	2,750
52825 Bank Charges	\$ -	\$ -	\$	-
52830 Publications & Legal Notices	\$ -	\$ -	\$	-
52835 Filing Fees	\$ 57	\$ 57	\$	-
52840 Permits/License Fees	\$ 363	\$ 363	\$	400
52900 Training/Conference Expenses	\$ 3,993	\$ 4,000	\$	2,500
52905 Business Travel/Mileage	\$ 5,846	\$ 8,450	\$	9,050
52906 Fleet Charges	\$ 992	\$ 1,500	\$	2,000
53100 Office Supplies	\$ 388	\$ 1,000	\$	1,000
53105 Offices Supplies-Furn & Fixture	\$ -	\$ 500	\$	500
53110 Freight/Postage	\$ -	\$ -	\$	-
53115 Book, Media, Periodicals, Subscrip	\$ 65	\$ 65	\$	100
53120 Memberships/Certifications	\$ 18,387	\$ 18,387	\$	17,000
53205 Utilities - Electric	\$ -	\$ 50	\$	100
53210 Utilities - Propane	\$ -	\$ -	\$	-
53250 Fuel	\$ -	\$ -	\$	-
53300 Clothing and Personal Supplies	\$ 32	\$ 1,000	\$	1,000
53320 Safety Supplies	\$ -	\$ -	\$	-
53330 Janitorial Supplies	\$ 182	\$ 600	\$	500
53345 Construction Supplies/Material	\$ -	\$ 3,000	\$	-
53350 Maintenance Supplies	\$ 10,469	\$ 15,400	\$	13,000
53400 Minor Equipment/Small Tools	\$ 517	\$ 5,000	\$	13,000
53410 Computer Equipment/Accessories	\$ 800	\$ 1,000	\$	1,000
53415 Computer Software/Licensing Fees	\$ 780	\$ 1,000	\$	1,000
53600 Special Departmental Expense	\$ 2,607	\$ 3,750	\$	2,500
53680 Goods for Resale	\$ -	\$ -	\$	-
54500 Taxes and Assessments	\$ 1,569	\$ 1,569	\$	1,700
55100 Land	\$ -	\$ -	\$	-
55400 Capital Assets-Equipment	\$ -	\$ -	\$	-
57900 Intrafund Transfers Out	\$ 290,060	\$ 418,933	\$	664,669
5* Total Expenditures	\$ 1,153,014	\$ 2,153,734	\$	2,570,167
Expenditures from Designated Reserves	\$ -	\$ -	\$	-
Capital Savings Set-aside	\$ -	\$ -	\$	-
Net Surplus (Deficit)	\$ 55,048	\$	(194,176)	\$

Restricted/Unrestricted Funds

	End of FY24-25 Actual	End of FY25-26 Projected	End of FY26-27 Proposed	Notes
RESTRICTED FUNDS				
Moore Creek				
Capital Reserve	\$ 160,411	\$ 207,076	\$ 253,741	Based on \$46,665 depreciation
Restricted donation	\$ -	\$ -	\$ 15,000	\$15,000 Ridge Trail donation in FY20-21 for construction of Dan's Wild Ride - under construction in FY25/26
Suscol Headwaters				
Capital Reserve	\$ 176,711	\$ 182,282	\$ 187,282	Restricted money for construction/maintenance of frog pond and surrounds
Restricted donation			\$ -	Ridge Trail donation in FY20-21 for construction of memorial bench in FY21-22-\$2k - Spent in FY25/26
State Parks	\$ 607,966	\$ 605,884	\$ 552,677	
Total Restricted Funds				
without State Parks	\$ 337,122	\$ 389,358	\$ 456,023	
with State Parks	\$ 945,088	\$ 995,242	\$ 1,008,700	
UNRESTRICTED FUNDS				
	\$ 1,238,409	\$ 1,293,457	\$ 1,099,281	
Total Restricted and Unrestricted Funds				
	\$ 2,183,497	\$ 2,288,699	\$ 2,107,981	

Q3 Actual 2025-26 & Draft 2026-27
General Fund--Administration

Subdivision: 8500000 - Parks-Administration

	Q3 Actual	Projected 2025-26	Budgeted 2026-27	Notes
Revenues				
43790 Other Funding		\$ -	\$ -	
43910 County of Napa	\$ 391,497	\$ 391,497	\$ 236,564	
45100 Interest	\$ 39,854	\$ 55,000	\$ 50,000	
47150 Other Grants		\$ -	\$ -	
47500 Donations and Contributions	\$ 12,907	\$ 15,000	\$ 15,000	
49900 Intrafund Transfers-In	\$ 262,886	\$ 330,000	\$ 611,701	
Total Revenues	\$ 707,144	\$ 791,497	\$ 913,265	
Expenses				
51000 District Salaries and Benefits	\$ 407,457	\$ 555,000	\$ 714,795	
51405 Workers Comp	\$ 26,174	\$ 26,174	\$ 31,963	
51605 OPEB	\$ 11,667	\$ 11,667	\$ 12,143	
52100 Administration Services	\$ 69,231	\$ 90,000	\$ 71,054	
52105 Election Services	\$ -	\$ -	\$ 66,212	
52125 Accounting/Auditing Services	\$ 16,372	\$ 26,000	\$ 26,000	
52130 Information Technology Service	\$ 82,211	\$ 82,211	\$ 75,397	Full amount in GA
52131 ITS-Communications Services	\$ 8,360	\$ 8,360	\$ 4,964	Full amount in GA
52132 ITS-Records Mgmt Services	\$ 60	\$ 60	\$ 67	
52140 Legal Services	\$ 3,944	\$ 10,000	\$ 10,000	
52490 Other Professional Services	\$ -	\$ 1,000	\$ 1,000	
52510 Maintenance-B&I-PW Charges	\$ -	\$ -	\$ -	
52525 Maintenance-Infrastructure/Land	\$ -	\$ -	\$ -	
52600 Rents/Leases-Equipment	\$ 659	\$ 900	\$ 900	Copier
52605 Rents/Leases-Buildings/Land	\$ 19,047	\$ 25,700	\$ 26,500	Main St. Lease
52700 Insurance--Liability	\$ 30,636	\$ 30,636	\$ 33,000	
52705 Insurance - Premiums	\$ 688	\$ 688	\$ 1,000	
52800 Communications/Telephone	\$ 674	\$ 900	\$ 900	Main St Internet
52810 Advertising/Marketing	\$ -	\$ -	\$ -	
52820 Printing and Binding	\$ -	\$ 500	\$ 500	
52830 Publications & Legal Notices	\$ -	\$ -	\$ -	
52840 Permits/License Fees	\$ -	\$ -	\$ -	
52900 Training/Conference Expenses	\$ 3,993	\$ 4,000	\$ 2,500	
52905 Business Travel/Mileage	\$ 152	\$ 800	\$ 500	
52906 Fleet Charges (county service)	\$ 992	\$ 1,500	\$ 2,000	EV reduced gas usage
53100 Office Supplies	\$ 388	\$ 1,000	\$ 1,000	
53105 Office Supplies-Furn & Fixture	\$ -	\$ 500	\$ 500	
53115 Book, Media, Periodicals, Subscrip	\$ 65	\$ 65	\$ 100	
53120 Memberships/Certifications	\$ 18,387	\$ 18,387	\$ 17,000	
53250 Fuel	\$ -	\$ -	\$ -	
53300 Clothing and Personal Supplies	\$ 32	\$ 1,000	\$ 1,000	
53345 Construction Supplies/Materials	\$ -	\$ -	\$ -	
53350 Maintenance Supplies	\$ 2,026	\$ 2,500	\$ 1,000	
53400 Minor Equipment/Small Tools	\$ 517	\$ 500	\$ 500	
53410 Computer Equipment/Accessories	\$ 800	\$ 1,000	\$ 1,000	
53415 Computer Software/Licensing Fe	\$ 780	\$ 1,000	\$ 1,000	
53600 Special Departmental Expense	\$ 203	\$ 500	\$ 500	
55400 Capital Asset-Equipment	\$ -	\$ -	\$ -	
57900 Intrafund Transfer Out	\$ -	\$ -	\$ 2,445	
Total Expenditures	\$ 705,515	\$ 902,548	\$ 1,107,441	
Net Surplus (Deficit)	\$ 1,629	\$ (111,051)	\$ (194,176)	<i>Note: for spreadsheet formula purposes this figure doesn't include credits from reserves. The correct net is at sheet "Summary (w/o State Parks)".</i>

Q3 Actual 2025-26 & Draft 2026-27

Other Projects

Subdivision: 8501090 - Parks-Other Projects

	Q3 Actual	Projected 2025-26	Budgeted 2026-27	Notes
Revenues				
43910 County of Napa	\$ 244,395	\$ 244,395	\$ 223,970	
47150 Other Grants	\$ -	\$ -	\$ -	
47500 Donations and Contributions	\$ -	\$ -	\$ -	
49900 Intrafund Transfer-In	\$ -	\$ -	\$ -	
Total Revenues	\$ 244,395	\$ 244,395	\$ 223,970	
Expenses				
51000 District Salaries and Benefits	\$ -	\$ -	\$ -	See Intrafund transfer Out (57900)
52100 Administration Services	\$ 38,188	\$ 55,000	\$ 62,051	
52490 Other Professional Services	\$ 8,400	\$ 20,000	\$ 5,000	
52600 Rents/Leases-Equipment	\$ -	\$ -	\$ -	
52800 Communications/Telephone	\$ -	\$ -	\$ -	
52810 Advertising/marketing	\$ -	\$ -	\$ -	
52820 Printing and Binding	\$ 300	\$ 3,800	\$ 1,000	
52905 Business Travel/Mileage	\$ 293	\$ 800	\$ 500	
53100 Office Supplies	\$ -	\$ -	\$ -	
53115 Books/Media/Periodicals/Subsc	\$ -	\$ -	\$ -	
53120 Memberships/Certifications	\$ -	\$ -	\$ -	
53300 Clothing and Personal Supplies	\$ -	\$ -	\$ -	
53350 Maintenance Supplies	\$ 3,224	\$ 4,000	\$ 1,500	
53415 Computer Software/Licensing Fee	\$ -	\$ -	\$ -	
53600 Special Departmental Expense	\$ 2,354	\$ 3,000	\$ 1,000	Skyline sign expense
55100 Land	\$ -	\$ -	\$ -	
57900 Intrafund Transfer Out	\$ 92,861	\$ 125,000	\$ 152,919	
Total Expenditures	\$ 145,620	\$ 211,600	\$ 223,970	
Net Surplus (Deficit)	\$ 98,775	\$ 32,795	\$ -	

Q3 Actual 2025-26 & Draft 2026-27

Beryessa Vista

Subdivision: 8501004 - Parks-Beryessa Vista

	Q3 Actual	Projected 2025-26	Budgeted 2026-27	Notes
Revenues				
43910 County of Napa	\$ 1,197	\$ 1,197	\$ 1,328	
Total Revenues	\$ 1,197	\$ 1,197	\$ 1,328	
Expenses				
51000 District Salaries and Benefits	\$ -	\$ -	\$ -	See Intrafund transfer Out (57900)
52100 Administration Services	\$ 200	\$ 764	\$ 522	
52490 Other Professional Services	\$ -	\$ -	\$ -	
52820 Printing and Binding	\$ -	\$ -	\$ -	
52905 Business Travel/Mileage	\$ -	\$ -	\$ -	
53345 Construction Supplies/Materials	\$ -	\$ -	\$ -	
53600 Special Departmental Expense	\$ -	\$ -	\$ -	
55100 Land	\$ -	\$ -	\$ -	
57900 Intrafund Transfer Out	\$ -	\$ 433	\$ 806	
Total Expenditures	\$ 200	\$ 1,197	\$ 1,328	
Net Surplus (Deficit)	\$ 997	\$ -	\$ -	

Q3 Actual 2025-26 & Draft 2026-27

Camp Berryessa

Subdivision: 8501003 - Parks-Camp Berryessa

	Q3 Actual	Projected 2025-26	Budgeted 2026-27	Notes
Revenues				
43910 County of Napa	\$ 15,613	\$ 15,613	\$ 16,995	
45500 Concessions	\$ 12,990	\$ 25,000	\$ 35,000	
Total Revenues	\$ 28,603	\$ 40,613	\$ 51,995	
Expenses				
51000 District Salaries and Benefits	\$ -	\$ -	\$ -	
52100 Administration Services	\$ 898	\$ 1,000	\$ 2,992	See Intrafund transfer Out (57900)
52325 Waste Disposal Services	\$ 2,035	\$ 3,000	\$ 3,000	
52360 Construction Services	\$ 3,000	\$ 5,000	\$ 1,000	
52382 Sewer Disposal Services	\$ -	\$ 2,500	\$ 2,500	
52490 Other Professional Services	\$ 1,780	\$ 5,000	\$ 4,000	
52500 Maint-Equipment	\$ 1,356	\$ 1,500	\$ 1,500	
52525 Maint-Infrastructure/Land	\$ -	\$ 1,000	\$ 1,000	
52810 Advertising/Marketing	\$ -	\$ -	\$ -	
52820 Printing and Binding	\$ -	\$ -	\$ -	
52840 Permits/License Fees	\$ -	\$ -	\$ -	
52905 Business Travel/Mileage	\$ 70	\$ 150	\$ 250	
52906 Fleet Charges	\$ -	\$ -	\$ -	
53100 Office Supplies	\$ -	\$ -	\$ -	
53205 Utilities - Electric	\$ -	\$ 50	\$ 100	
53330 Janitorial Supplies	\$ 182	\$ 600	\$ 500	
53345 Construction Supplies/Material	\$ -	\$ -	\$ -	
53350 Maintenance Supplies	\$ 1,495	\$ 1,800	\$ 1,000	Rekey locks
53400 Minor Equipment/Small Tools	\$ -	\$ -	\$ -	
53600 Special Departmental Expense	\$ -	\$ -	\$ -	
57900 Intrafund Transfer Out	\$ 22,523	\$ 30,000	\$ 34,153	
Total Expenditures	\$ 33,339	\$ 51,600	\$ 51,995	
Net Surplus (Deficit)	\$ (4,736)	\$ (10,987)	\$ -	

Q3 Actual 2025-26 & Draft 2026-27
Cedar Roughs/Smittle Creek

Subdivision: 8501011 - Parks-Cedar Roughs

	Q3 Actual	Projected 2025-26	Budgeted 2026-27	Notes
Revenues				
43910 County of Napa	\$ 1,153	\$ 1,153	\$ 3,681	
47500 Donations and Contributions	\$ -	\$ -	\$ -	
Total Revenues	\$ 1,153	\$ 1,153	\$ 3,681	
Expenses				
51000 District Salaries and Benefits	\$ -	\$ -	\$ -	- See Intrafund transfer Out (57900)
52100 Administration Services	\$ 699	\$ 1,000	\$ 1,075	
52325 Waste Disposal Services	\$ -	\$ -	\$ -	
52360 Construction Services	\$ -	\$ -	\$ -	
52490 Other Professional Services	\$ -	\$ -	\$ -	
52840 Permits/License Fees	\$ -	\$ -	\$ -	
52820 Printing and Binding	\$ -	\$ -	\$ -	
52905 Business Travel/Mileage	\$ 179	\$ 300	\$ 250	
53350 Maintenance Supplies	\$ -	\$ 50	\$ 50	
53600 Special Departmental Expense	\$ -	\$ -	\$ -	
54500 Taxes and Assessments	\$ -	\$ -	\$ -	
55100 Land	\$ -	\$ -	\$ -	
57900 Intrafund Transfer Out	\$ 1,289	\$ 2,000	\$ 2,306	
Total Expenditures	\$ 2,167	\$ 3,350	\$ 3,681	
Net Surplus (Deficit)	\$ (1,014)	\$ (2,197)	\$ -	

Mayacamas Preserve

Subdivision: 8501010 - Parks-Amy's Grove

	Q3 Actual	Projected 2025-26	Budgeted 2026-27	Notes
Revenues				
43910 County of Napa	\$ 116,782	\$ 116,782	\$ 78,866	
45500 Concessions	\$ -		\$ -	
47500 Donations and Contributions	\$ -	\$ -	\$ -	
Total Revenues	\$ 116,782	\$ 116,782	\$ 78,866	
Expenses				
51000 District Salaries and Benefits	\$ -	\$ -	\$ -	- See Intrafund transfer Out (57900)
52100 Administration Services	\$ 6,210	\$ 8,000	\$ 15,660	
52325 Waste Disposal Services	\$ -	\$ -	\$ -	
52360 Construction Services	\$ 6,000	\$ 20,000	\$ -	
52490 Other Professional Services	\$ -	\$ -	\$ -	
52600 Rents and Leases - Equipment	\$ -	\$ -	\$ -	
52820 Printing and Binding	\$ -	\$ -	\$ -	
52840 Permits/License Fees	\$ -	\$ -	\$ -	
52905 Business Travel/Mileage	\$ 385	\$ 500	\$ 500	
52906 Fleet Charges	\$ -	\$ -	\$ -	
53100 Office Supplies	\$ -	\$ -	\$ -	
53250 Fuel	\$ -	\$ -	\$ -	
53345 Construction Supplies/Materials	\$ -	\$ -	\$ -	
53350 Maintenance Supplies	\$ 188	\$ 500	\$ 1,000	
53400 Minor Equipment/Small Tools	\$ -	\$ -	\$ -	
53600 Special Department Expense	\$ -	\$ -	\$ -	
54500 Taxes and Assessments	\$ -	\$ -	\$ -	
55100 Land	\$ -	\$ -	\$ -	
57900 Intrafund Transfer Out	\$ 9,872	\$ 15,000	\$ 61,707	
Total Expenditures	\$ 22,655	\$ 44,000	\$ 78,866	
Net Surplus (Deficit)	\$ 94,127	\$ 72,782	\$ -	

Napa River and Bay Trail

Subdivision: 8501002 - Parks-Napa River and Bay Trail

	Q3 Actual	Projected 2025-26	Budgeted 2026-27	Notes
Revenues				
43910 County of Napa	\$ 22,361	\$ 22,361	\$ 22,329	
47500 Donations and Contributions	\$ -	\$ -	\$ -	
Total Revenues	\$ 22,361	\$ 22,361	\$ 22,329	
Expenses				
51000 District Salaries and Benefits	\$ -	\$ -	\$ -	- See Intrafund transfer Out (57900)
52100 Administration Services	\$ 794	\$ 1,500	\$ 1,044	
52325 Waste Disposal Services	\$ -	\$ -	\$ -	
52360 Construction Services	\$ -	\$ -	\$ -	
52490 Other Professional Services	\$ -	\$ -	\$ -	
52820 Printing and Binding	\$ -	\$ -	\$ -	
52905 Business Travel/Mileage	\$ 169	\$ 250	\$ 250	
53345 Construction Supplies/Materials	\$ -	\$ -	\$ -	
53350 Maintenance Supplies	\$ -	\$ 100	\$ 500	
53600 Special Departmental Expense	\$ -	\$ -	\$ -	
57900 Intrafund Transfer Out	\$ 4,007	\$ 8,000	\$ 20,535	
Total Expenditures	\$ 4,970	\$ 9,850	\$ 22,329	
Net Surplus (Deficit)	\$ 17,391	\$ 12,511	\$ -	

Q3 Actual 2025-26 & Draft 2026-27

Moore Creek Park

Subdivision: 8501000 - Parks-Moore Creek

	Q3 Actual	Projected 2025-26	Budgeted 2026-27	Notes
Revenues				
43910 County of Napa	\$ 212,509	\$ 212,509	\$ 166,252	
45300 Rents-Bldgs and Land	\$ 20,200	\$ 26,700	\$ 31,500	
47150 Other Grants	\$ -	\$ -	\$ -	
47500 Donations and Contributions	\$ 3,866	\$ 5,000	\$ 5,000	
43950 Other Governmental Agencies	\$ -	\$ -	\$ -	
Total Revenues	\$ 236,575	\$ 244,209	\$ 202,752	
Expenses				
51000 District Salaries and Benefits	\$ 3,753	\$ 8,000	\$ 10,000	
52100 Administration Services	\$ 17,703	\$ 30,000	\$ 20,580	
52325 Waste Disposal Services	\$ -	\$ -	\$ -	
52360 Construction Services	\$ 8,190	\$ 60,000	\$ 55,000	
52382 Sewer Disposal Services	\$ -	\$ 2,000	\$ 2,000	
52490 Other Professional Services	\$ 1,155	\$ 10,000	\$ 2,000	
52525 Maintenance-Infrastructure/Lan	\$ 1,373	\$ 1,500	\$ 1,500	
52600 Rents and Leases - Equipment	\$ 2,040	\$ 4,000	\$ 4,000	
52705 Insurance - Premiums	\$ -	\$ -	\$ -	
52800 Communications/Telephone	\$ -	\$ -	\$ -	
52820 Printing and Binding	\$ -	\$ 250	\$ 250	
52835 Filing Fees	\$ 57	\$ 57	\$ -	
52840 Permits/License Fees	\$ -	\$ -	\$ -	
52905 Business Travel/Mileage	\$ 3,520	\$ 4,000	\$ 4,000	
53100 Office Supplies	\$ -	\$ -	\$ -	
53205 Utilities - Electric	\$ -	\$ -	\$ -	
53250 Fuel	\$ -	\$ -	\$ -	
53345 Construction Supplies/Materials	\$ -	\$ 2,500	\$ -	
53350 Maintenance Supplies	\$ 2,904	\$ 5,000	\$ 5,000	
53400 Minor Equipment/Small Tools	\$ -	\$ 2,500	\$ 2,500	
53600 Special Departmental Expense	\$ 50	\$ 250	\$ 1,000	
54500 Taxes and Assessments	\$ 1,569	\$ 1,569	\$ 1,700	
55100 Land	\$ -	\$ -	\$ -	
57900 Intrafund Transfer Out	\$ 62,759	\$ 90,000	\$ 93,221	
Total Expenditures	\$ 105,073	\$ 221,626	\$ 202,752	
Net Surplus (Deficit)	\$ 131,502	\$ 22,583	\$ -	
33100 - Available Fund Balance	\$ 160,411	\$ 207,076		
Net Surplus (Deficit)	\$ 22,583	\$ -		
unadjusted ending fund balance	\$ 182,994	\$ 207,076		
draw on capital reserve	\$ -	\$ -		
add to capital reserve	\$ 46,665	\$ 46,665		
year end capital reserve	\$ 207,076	\$ 253,741		
to (from) undesignated reserve	\$ (24,082)			

Q3 Actual 2025-26 & Draft 2026-27
Napa River Ecological Reserve

Subdivision: 8501005 - Parks-Napa River Ecological Rs

	Q3 Actual	Projected 2025-26	Budgeted 2026-27	Notes
Revenues				
43910 County of Napa	\$ 23,128	\$ 23,128	\$ 38,177	
Total Revenues	\$ 23,128	\$ 23,128	\$ 38,177	
Expenses				
51000 District Salaries and Benefits	\$ -	\$ -	\$ -	- See Intrafund transfer Out (57900)
52100 Administration Services	\$ 1,347	\$ 4,500	\$ 2,150	
52325 Waste Disposal Services	\$ -	\$ -	\$ -	
52490 Other Professional Services	\$ 4,000	\$ 6,000	\$ 6,000	
52800 Communications/Telephone	\$ -	\$ -	\$ -	
52820 Printing and Binding	\$ -	\$ -	\$ -	
52905 Business Travel/Mileage	\$ 80	\$ 250	\$ 250	
53350 Maintenance Supplies	\$ 106	\$ 250	\$ 250	
53600 Special Departmental Expense	\$ -	\$ -	\$ -	
57900 Intrafund Transfer Out	\$ 2,802	\$ 5,000	\$ 29,527	
Total Expenditures	\$ 8,335	\$ 16,000	\$ 38,177	
Net Surplus (Deficit)	\$ 14,793	\$ 7,128	\$ -	

Oat Hill Mine Trail

Subdivision: 8501001 - Parks-Oat Hill Mine Trail

	Q3 Actual	Projected 2025-26	Budgeted 2026-27	Notes
Revenues				
43910 County of Napa	\$ 5,390	\$ 5,390	\$ 27,202	
47500 Donations and Contributions	\$ 1,159	\$ 1,500	\$ 1,500	
Total Revenues	\$ 6,549	\$ 6,890	\$ 28,702	
Expenses				
51000 District Salaries and Benefits	\$ -	\$ -	\$ -	- See Intrafund transfer Out (57900)
52100 Administration Services	\$ 8,494	\$ 12,000	\$ 13,471	
52360 Construction Services	\$ -	\$ -	\$ -	
52490 Other Professional Services	\$ -	\$ -	\$ -	
52820 Printing and Binding	\$ -	\$ -	\$ -	
52905 Business Travel/Mileage	\$ 596	\$ 650	\$ 750	
53100 Office Supplies	\$ -	\$ -	\$ -	
53345 Construction Supplies/Material	\$ -	\$ -	\$ -	
53350 Maintenance Supplies	\$ 354	\$ 500	\$ 500	
53600 Special Departmental Expense	\$ -	\$ -	\$ -	
55100 Land	\$ -	\$ -	\$ -	
57900 Intrafund Transfer Out	\$ 7,145	\$ 10,000	\$ 13,981	
Total Expenditures	\$ 16,589	\$ 23,150	\$ 28,702	
Net Surplus (Deficit)	\$ (10,040)	\$ (16,260)	\$ -	

State Parks

Subdivision: 8501008 - Parks-State Parks

	Q3 Actual	Projected 2025-26	Budgeted 2026-27	Notes
Revenues				
43790 Other Funding	\$ 60,854	\$ 84,000	\$ 84,544	
45100 Interest	\$ 10,300	\$ 16,000	\$ 10,000	
45300 Rent - Building/Land	\$ 20,492	\$ 27,000	\$ 27,000	
45500 Concessions	\$ 558,624	\$ 800,000	\$ 800,000	
47500 Donations and Contributions	\$ 42,571	\$ 140,000	\$ 215,000	includes \$20,000 capacity grant from NVSPA
47900 Miscellaneous	\$ -	\$ -	\$ -	
49900 Intrafund Transfers-In	\$ 30,719	\$ 50,000	\$ 68,260	
Total Revenues	\$ 723,560	\$ 1,117,000	\$ 1,204,803	

Expenses				
51000 District Salaries and Benefits	\$ 328,670	\$ 440,000	\$ 431,487	
51405 Workers Comp	\$ 26,173	\$ 26,173	\$ 21,309	
51605 OPEB	\$ 11,666	\$ 11,666	\$ 12,143	
52100 Administration Services	\$ 280,495	\$ 380,000	\$ 387,683	
52130 Information Technology Service	\$ -	\$ -	\$ -	
52131 ITS-Communications Services	\$ -	\$ -	\$ -	
52132 ITS-Records Mgmt Services	\$ -	\$ -	\$ -	
52325 Waste Disposal Services	\$ 20,835	\$ 30,000	\$ 30,000	
52340 Landscaping Services	\$ 52,395	\$ 55,000	\$ 18,000	
52360 Construction Services	\$ -	\$ 8,000	\$ 195,000	
52382 Sewer Disposal Services	\$ -	\$ 2,500	\$ 2,500	
52490 Other Professional Services	\$ 9,552	\$ 32,700	\$ 27,700	reimbursed from \$25k "environmental ed"
52515 Maintenance-Software	\$ 14,408	\$ -	\$ -	
52520 Maintenance-Vehicles (outside services)	\$ -	\$ 2,500	\$ 2,500	
52525 Maintenance-Infrastructure/Lan	\$ 3,831	\$ 5,000	\$ 1,500	
52600 Rents and Leases - Equipment	\$ 852	\$ 1,000	\$ 500	
52700 Insurance - Liability	\$ 1,943	\$ 1,943	\$ 2,243	
52800 Communications/Telephone	\$ 4,439	\$ 6,500	\$ 6,500	
52810 Advertising/Marketing	\$ -	\$ -	\$ -	
52820 Printing and Binding	\$ 1,460	\$ 2,000	\$ 1,000	
52825 Bank Charges	\$ 315	\$ 500	\$ 600	
52840 Permits/License Fees	\$ 32	\$ 500	\$ 500	
52900 Training/Conference Expenses	\$ -	\$ 500	\$ 500	
52905 Business Travel/Mileage	\$ -	\$ 300	\$ 300	
52906 Fleet Charges (county services)	\$ 2,332	\$ 4,000	\$ 4,000	
53100 Office Supplies	\$ 1,029	\$ 1,500	\$ 1,500	
53105 Offices Supplies-Furn & Fixture	\$ 259	\$ 1,000	\$ 1,000	
53110 Freight/Postage	\$ 46	\$ 50	\$ -	
53120 Memberships/Certifications	\$ -	\$ 250	\$ 250	
53205 Utilities - Electric	\$ 26,842	\$ 35,000	\$ 35,000	
53210 Utilities - Propane	\$ 537	\$ 1,000	\$ 1,500	
53250 Fuel	\$ -	\$ -	\$ -	
53300 Clothing and Personal Supplies	\$ 1,006	\$ 1,500	\$ 1,500	
53320 Safety Supplies	\$ 150	\$ 500	\$ 150	
53325 Landscaping/Ag Supplies	\$ -	\$ 500	\$ 1,000	
53330 Janitorial Supplies	\$ 3,751	\$ 5,000	\$ 5,500	
53345 Construction Supplies/Material	\$ 1,280	\$ 8,000	\$ 6,000	
53350 Maintenance Supplies	\$ 14,324	\$ 15,000	\$ 16,500	
53355 Vehicle Repair Supplies	\$ 3,137	\$ 3,500	\$ 3,500	
53400 Minor Equipment/Small Tools	\$ 1,628	\$ 3,000	\$ 5,000	
53410 Computer Equipment/Accessories	\$ -	\$ 1,000	\$ 1,200	
53415 Computer Software/Licensing Fe	\$ -	\$ -	\$ -	
53600 Special Departmental Expense	\$ 1,413	\$ 2,500	\$ 2,500	
53680 Goods for Resale	\$ 18,732	\$ 25,000	\$ 27,500	
54500 Taxes and Assessments	\$ -	\$ -	\$ -	
57900 Intrafund Transfer Out	\$ 2,545	\$ 4,000	\$ 2,445	

Total Expenditures \$ 836,077 \$ 1,119,082 \$ 1,258,010

Net Surplus (Deficit) \$ (112,517) \$ (2,082) \$ (53,207)

33100 - Available Fund Balance \$ 607,966 \$ 605,884
Net Surplus (Deficit) \$ (2,082) \$ (53,207)
33100 - Ending Fund Balance \$ 605,884 \$ 552,677

Q3 Actual 2025-26 & Draft 2026-27

Suscol Headwaters

Subdivision: 8501009 - Parks-Suscol Headwaters Pres

	Q3 Actual	Projected 2025-26	Budgeted 2026-27	Notes
Revenues				
43910 County of Napa	\$ 167,938	\$ 167,938	\$ 175,167	
45100 Interest	\$ 5,865	\$ 10,000	\$ 5,000	
45300 Rent - Building/Land	\$ 5,571	\$ 5,571	\$ 5,000	
43790 ST-Other Funding	\$ 74,420	\$ 515,000	\$ 400,000	
45500 Concessions	\$ -	\$ -	\$ -	
47500 Donations and Contributions	\$ 350	\$ 350	\$ -	
Total Revenues	\$ 254,144	\$ 698,859	\$ 585,167	
Expenses				
51000 District Salaries and Benefits	\$ -	\$ -	\$ -	See Intrafund transfer Out (57900)
52100 Administration Services	\$ 2,745	\$ 5,000	\$ 20,880	
52325 Waste Disposal Services	\$ -	\$ -	\$ -	
52360 Construction Services	\$ 11,720	\$ 450,000	\$ 400,000	
52490 Other Professional Services	\$ -	\$ 65,000	\$ -	
52600 Rents/Leases-Equipment	\$ -	\$ -	\$ -	
52810 Advertising/Marketing	\$ -	\$ -	\$ -	
52820 Printing and Binding	\$ 808	\$ 1,000	\$ 1,000	
52840 Permits/License Fees	\$ -	\$ -	\$ -	
52905 Business Travel/Mileage	\$ 194	\$ 500	\$ 500	
53345 Construction Supplies/Materials	\$ -	\$ 500	\$ -	
53350 Maintenance Supplies	\$ 17	\$ 500	\$ 1,000	
53400 Minor Equipment/Small Tools	\$ -	\$ 2,000	\$ 10,000	
53600 Special Departmental Expense	\$ -	\$ -	\$ -	
54500 Taxes and Assessments	\$ -	\$ -	\$ -	
55100 Land	\$ -	\$ -	\$ -	
57900 Intrafund Transfer Out	\$ 84,945	\$ 130,000	\$ 151,787	
Total Expenditures	\$ 100,429	\$ 654,500	\$ 585,167	
Net Surplus (Deficit)	\$ 153,715	\$ 44,359	\$ -	
33100 - Available Fund Balance	\$ 176,711	\$ 176,711		
Net Surplus (Deficit)	\$ 44,359	\$ -		
Use of Restricted donation	\$ -	\$ 10,000		
33100 - Ending Fund Balance	\$ 221,070	\$ 166,711		
to (from) undesignated reserve	\$ 44,359			

Q3 Actual 2025-26 & Draft 2026-27

Vine Trail

Subdivision: 8501006 - Parks-Vine Trail

	Q3 Actual	Projected 2025-26	Budgeted 2026-27	Notes
Revenues				
43910 County of Napa	\$ 5,148	\$ 5,148	\$ 4,019	
49900 Intrafund Transfers-In	\$ -	\$ -	\$ -	
Total Revenues	\$ 5,148	\$ 5,148	\$ 4,019	
Expenses				
51000 District Salaries and Benefits	\$ -	\$ -	\$ -	- See Intrafund transfer Out (57900)
52100 Administration Services	\$ 2,445	\$ 5,000	\$ 1,044	
52360 Construction Services	\$ -	\$ -	\$ -	
52905 Business Travel/Mileage	\$ -	\$ -	\$ -	
53400 Minor Equipment/Small Tools	\$ -	\$ -	\$ -	
53350 Maintenance Supplies	\$ 90	\$ 100	\$ 100	
55400 Capital Asset-Equipment	\$ -	\$ -	\$ -	
57900 Intrafund Transfer Out	\$ 464	\$ 1,000	\$ 2,875	
Total Expenditures	\$ 2,999	\$ 6,100	\$ 4,019	
Net Surplus (Deficit)	\$ 2,149	\$ (952)	\$ -	

Woodbury Preserve

Subdivision: 8501007 - Parks-Putah Creek

	Q3 Actual	Projected 2025-26	Budgeted 2026-27	Notes
Revenues				
43910 County of Napa	\$ 12,550	\$ 12,550	\$ 15,436	
Total Revenues	\$ 12,550	\$ 12,550	\$ 15,436	
Expenses				
51000 District Salaries and Benefits	\$ -	\$ -	\$ -	See Intrafund transfer Out (57900)
52100 Administration Services	\$ 3,094	\$ 3,000	\$ 3,163	
52360 Construction Services	\$ -	\$ -	\$ -	
52490 Other Professional Services	\$ -	\$ 2,000	\$ 1,000	
52840 Permits/License Fees	\$ 363	\$ 363	\$ 400	
52905 Business Travel/Mileage	\$ 208	\$ 250	\$ 300	
53345 Construction Supplies/Materials	\$ -	\$ -	\$ -	
53350 Maintenance Supplies	\$ 65	\$ 100	\$ 100	
53600 Special Dept Expense	\$ -	\$ -	\$ -	
54500 Taxes and Assessments	\$ -	\$ -	\$ -	
57900 Intrafund Transfer Out	\$ 1,393	\$ 2,500	\$ 10,473	
Total Expenditures	\$ 5,123	\$ 8,213	\$ 15,436	
Net Surplus (Deficit)	\$ 7,427	\$ 4,337	\$ -	

The Cove

Subdivision: 8501013 - Parks-The Cove

	Q3 Actual	Projected 2025-26	Budgeted 27	2026- Notes
Revenues				
43910 County of Napa			\$ 115,884	
45500 Concessions	\$ -		\$ -	
47500 Donations and Contributions	\$ -	\$ -	\$ -	
Total Revenues	\$ -	\$ -	\$ 115,884	
Expenses				
51000 District Salaries and Benefits				See Intrafund transfer Out (57900)
52100 Administration Services			\$ 15,660	
52325 Waste Disposal Services				
52360 Construction Services			\$ 55,000	
52490 Other Professional Services			\$ 1,000	
52600 Rents and Leases - Equipment				
52820 Printing and Binding				
52840 Permits/License Fees				
52905 Business Travel/Mileage			\$ 500	
52906 Fleet Charges				
53100 Office Supplies				
53345 Construction Supplies/Materials				
53350 Maintenance Supplies			\$ 500	
53400 Minor Equipment/Small Tools				
53600 Special Department Expense				
57900 Intrafund Transfer Out			\$ 43,224	
Total Expenditures	\$ -	\$ -	\$ 115,884	
Net Surplus (Deficit)	\$ -	\$ -	\$ -	
33100 - Available Fund Balance	\$ -	\$ -	\$ -	
Net Surplus (Deficit)	\$ -	\$ -	\$ -	
33100 - Ending Fund Balance	\$ -	\$ -	\$ -	
to (from) undesignated reserve	\$ -	\$ -	\$ -	

Old Howell Mountain

Subdivision: 8501012 - Parks-Old Howell Mountain

	Q3 Actual	Projected 2025-26	Budgeted 27	2026- Notes
Revenues				
43910 County of Napa			\$ 90,420	
45500 Concessions	\$ -		\$ -	
47500 Donations and Contributions	\$ -	\$ -	\$ -	
Total Revenues	\$ -	\$ -	\$ 90,420	
Expenses				
51000 District Salaries and Benefits				See Intrafund transfer Out (57900)
52100 Administration Services			\$ 28,710	
52325 Waste Disposal Services				
52360 Construction Services			\$ 15,000	
52490 Other Professional Services			\$ 1,000	
52600 Rents and Leases - Equipment				
52820 Printing and Binding				
52840 Permits/License Fees			\$ -	
52905 Business Travel/Mileage			\$ 500	
52906 Fleet Charges				
53100 Office Supplies				
53345 Construction Supplies/Materials				
53350 Maintenance Supplies			\$ 500	
53400 Minor Equipment/Small Tools				
53600 Special Department Expense				
57900 Intrafund Transfer Out			\$ 44,710	
Total Expenditures	\$ -	\$ -	\$ 90,420	
Net Surplus (Deficit)	\$ -	\$ -	\$ -	
33100 - Available Fund Balance	\$ -	\$ -	\$ -	
Net Surplus (Deficit)	\$ -	\$ -	\$ -	
33100 - Ending Fund Balance	\$ -	\$ -	\$ -	
to (from) undesignated reserve	\$ -	\$ -	\$ -	