

Special Districts and Other Agencies Summary Fiscal Year 2026-2027

| Fund Name 1 | Total Financing Sources | | | | Total Financing Uses | | | |
|--|--|--|-----------------------------------|------------------------------|----------------------|--|---------------------------|--|
| | Fund Balance Available June 30, 2026 2 | Decreases to Obligated Fund Balance 3 | Additional Financing Sources 4 | Total Financing Sources 5 | Financing Uses 6 | Increases to Obligated Fund Balance 7 | Total Financing Uses 8 | |
| | 2 | 3 | 4 | 5 | 6 | 7 | 8 | |
| Resort Improvement Districts | | | | | | | | |
| 5220 Lake Berryessa Resort Improvement District | | | | | | | | |
| 52200 - LBRID - Operations | \$ 22,214 | \$ 277,968 | \$ 1,094,486 | \$ 1,394,668 | \$ 1,394,668 | \$ - | \$ 1,394,668 | |
| 52205 - LBRID - CIP | 319,091 | - | - | 319,091 | - | 319,091 | 319,091 | |
| 52210 - LBRID - Debt Service | - | 15,674 | 214,268 | 229,942 | 229,942 | - | 229,942 | |
| 5240 Napa Berryessa Resort Improvement District | | | | | | | | |
| 52400 - NBRID - Operations | - | - | \$ 1,692,102 | 1,692,102 | \$ 1,692,102 | - | 1,692,102 | |
| 52405 - NBRID - CIP | - | - | - | - | - | - | - | |
| 52410 - NBRID - Debt Service | - | - | 523,709 | 523,709 | 517,710 | 5,999 | 523,709 | |
| Total Resort Improvement Districts | \$ 341,305 | \$ 293,642 | \$ 3,524,565 | \$ 4,159,512 | \$ 3,834,422 | \$ 325,090 | \$ 4,159,512 | |
| Service Districts | | | | | | | | |
| 2800 28000 - County Service Area No. 3 | \$ 168,647 | \$ - | \$ 156,040 | \$ 324,687 | \$ 206,850 | \$ 117,837 | \$ 324,687 | |
| 2810 28100 - County Service Area No. 4 | 1,017,693 | - | 669,560 | 1,687,253 | 715,220 | 972,033 | 1,687,253 | |
| 2850 28500 - Silverado Community Services | 203,523 | - | 234,950 | 438,473 | 251,430 | 187,043 | 438,473 | |
| 2860 Monticello Cemetery District | | | | | | | | |
| 28600 - Monticello Public Cemetery | \$ 24,646 | \$ 33,019 | \$ 55,077 | \$ 112,742 | \$ 112,742 | \$ - | \$ 112,742 | |
| 28610 - MPC - Endowment | 39,990 | - | 2,600 | 42,590 | 12,000 | 30,590 | 42,590 | |
| 2870 Community Facility District - MST | | | | | | | | |
| 28700 - CFD - MST | 74,438 | \$ 44,788 | 268,409 | 387,635 | 387,635 | - | 387,635 | |
| 28710 - CFD - MST Debt Service | - | - | - | - | - | - | - | |
| 2875 28750 - CFD - Devlin Road | 46,370 | - | - | 46,370 | - | 46,370 | 46,370 | |
| Total Service Districts | \$ 1,575,307 | \$ 77,807 | \$ 1,386,636 | \$ 3,039,750 | \$ 1,685,877 | \$ 1,353,873 | \$ 3,039,750 | |
| Joint Power Agencies | | | | | | | | |
| 2700 27000 - In-Home Supportive Services Authority | \$ 131,589 | \$ 639 | \$ 1,511,797 | \$ 1,644,025 | \$ 1,644,025 | \$ - | \$ 1,644,025 | |
| 2720 27200 - Groundwater Sustainability Agency | 1,389,935 | - | 1,731,182 | 3,121,117 | 2,481,182 | 639,935 | 3,121,117 | |
| 2830 28300 - NVTID - Countywide | 10,000 | - | 8,510,000 | 8,520,000 | 8,510,000 | 10,000 | 8,520,000 | |
| 5060 Napa County Housing Authority | | | | | | | | |
| 50600 - NCHA - Administration | 885,372 | - | 733,177 | 1,618,549 | 733,025 | 885,524 | 1,618,549 | |
| 50605 - Farmworker Centers | - | - | 2,152,190 | 2,152,190 | 2,107,190 | 45,000 | 2,152,190 | |
| Total Joint Power Agencies | \$ 2,416,896 | \$ 639 | \$ 14,638,346 | \$ 17,055,881 | \$ 15,475,422 | \$ 1,580,459 | \$ 17,055,881 | |
| Total Special Districts and Other Agencies | \$ 4,333,508 | \$ 372,088 | \$ 19,549,547 | \$ 24,255,143 | \$ 20,995,721 | \$ 3,259,422 | \$ 24,255,143 | |
| District | LBRID | NBRID | CFD- MST | | | | | |
| Appropriations Limit | \$ 573,288 | \$ 1,335,852 | \$ 3,398,581,850 | | | | | |
| Appropriations Subject to Limit | \$ 486,836 | \$ 939,304 | \$ 238,409 | | | | | |

Fund Balance - Special Districts and Other Agencies Fiscal Year 2026-2027

| Fund Name 1 | Total Fund Balance June 30, 2026 2 | Less: Obligated Fund Balance | | | Fund Balance Available June 30, 2026 6 |
|--|---|------------------------------|---|---------------|--|
| | | Encumbrances 3 | Nonspendable, Restricted and Committed 4 | Assigned 5 | |
| Resort Improvement Districts | | | | | |
| 5220 Lake Berryessa Resort Improvement District | | | | | |
| 52200 - LBRID - Operations | \$ 3,434,951 | \$ - | \$ 3,412,737 | \$ - | \$ 22,214 |
| 52205 - LBRID - Capital Improvement Projects | 7,906,239 | - | 7,587,148 | - | 319,091 |
| 52210 - LBRID - Debt Service | - | - | - | - | - |
| 5240 Napa Berryessa Resort Improvement District | | | | | |
| 52400 - NBRID - Operations | 46,916 | - | 46,916 | - | - |
| 52405 - NBRID - Capital Improvement Projects | 138,554 | - | 138,554 | - | - |
| 52410 - NBRID - Debt Service | 496,969 | - | 496,969 | - | - |
| Total Resort Improvement Districts | \$ 12,023,629 | \$ - | \$ 11,682,324 | \$ - | \$ 341,305 |
| Service Districts | | | | | |
| 2800 28000 - County Service Area No. 3 | \$ 168,647 | \$ - | \$ - | \$ - | 168,647 |
| 2810 28100 - County Service Area No. 4 | 1,017,693 | - | - | - | 1,017,693 |
| 2850 28500 - Silverado Community Services | 203,523 | - | - | - | 203,523 |
| 2860 Monticello Cemetery District | | | | | |
| 28600 - Monticello Public Cemetery | 24,646 | - | - | - | 24,646 |
| 28610 - Monticello Public Cemetery - Endowment | 66,868 | - | 26,878 | - | 39,990 |
| 2870 Community Facilities District - MST | | | | | |
| 28700 - Community Facility District - MST | 74,438 | - | - | - | 74,438 |
| 28710 - Community Facility District - MST Debt Service | 381,224 | - | 381,224 | - | - |
| 2875 28750 - Community Facility District - Devlin Road | 46,370 | - | - | - | 46,370 |
| Total Service Districts | \$ 1,983,409 | \$ - | \$ 408,102 | \$ - | \$ 1,575,307 |
| Joint Power Agencies | | | | | |
| 2700 27000 - In-Home Supportive Services Authority | \$ 131,589 | \$ - | \$ - | \$ - | 131,589 |
| 2720 27200 - Groundwater Sustainability Agency | 1,389,935 | - | - | - | 1,389,935 |
| 2830 28300 - Napa Valley Tourism Improvement District - Countywide | 10,000 | - | - | - | 10,000 |
| 5060 Napa County Housing Authority | | | | | |
| 50600 - NCHA - Administration | 885,372 | - | - | - | 885,372 |
| 50605 - Farmworker Centers | 5,140,236 | - | 5,140,236 | - | - |
| Total Joint Power Agencies | \$ 7,557,132 | \$ - | \$ 5,140,236 | \$ - | \$ 2,416,896 |
| Total Special Districts and Other Agencies | \$ 21,564,170 | \$ - | \$ 17,230,662 | \$ - | \$ 4,333,508 |

**Obligated Fund Balance - Special Districts
 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 |
| Resort Improvement Districts | | | | | | |
| 5220 Lake Berryessa Resort Improvement District | | | | | | |
| 52200 - Assigned for future district costs | \$ - | \$ 277,968 | \$ - | \$ - | \$ - | (277,968) |
| 52200 - Committed from CalOES | 150,151 | - | - | - | - | 150,151 |
| 52200 - Nonspendable investment in capital assets | 3,262,586 | - | - | - | - | 3,262,586 |
| 52200 - Nonspendable uncollected assessments | - | - | - | - | - | - |
| 52205 - Nonspendable investment in capital assets | 6,979,609 | - | - | - | - | 6,979,609 |
| 52205 - Committed to current capital projects | - | - | - | 319,091 | - | 319,091 |
| 52205 - Restricted to unspent ARPA funds | 607,539 | - | - | - | - | 607,539 |
| 52210 - Assigned for future district costs | - | 15,674 | - | - | - | (15,674) |
| 5240 Napa Berryessa Resort Improvement District | | | | | | |
| 52400 - Assigned for future district costs | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 52400 - Committed from FEMA | 46,916 | - | - | - | - | 46,916 |
| 52405 - Nonspendable investment in capital assets | 138,554 | - | - | - | - | 138,554 |
| 52410 - Restricted for future debt service | 496,969 | - | - | 5,999 | - | 502,968 |
| Total Resort Improvement Districts | \$ 11,682,324 | \$ 293,642 | \$ - | \$ 325,090 | \$ - | 11,713,772 |
| Service Districts | | | | | | |
| 2800 28000 - County Service Area No. 3 | \$ - | \$ - | \$ - | \$ 117,837 | \$ - | 117,837 |
| 2810 28100 - County Service Area No. 4 | - | - | - | 972,033 | - | 972,033 |
| 2850 28500 - Silverado Community Services | - | - | - | 187,043 | - | 187,043 |
| 2860 Monticello Cemetery District | | | | | | |
| 28600 - Assigned to future district costs | - | - | - | - | - | - |
| 28610 - Nonspendable endowment | 26,878 | 33,019 | - | 30,590 | - | 24,449 |
| 28610 - Assigned endowment | - | - | - | - | - | - |
| 2870 Community Facilities District - MST | | | | | | |
| 28700 - Assigned to future district costs | - | 44,788 | - | - | - | (44,788) |
| 28710 - Restricted for debt service | 381,224 | - | - | - | - | 381,224 |
| 2875 28750 - Community Facility District - Devlin Road | - | - | - | 46,370 | - | 46,370 |
| Total Service Districts | \$ 408,102 | \$ 77,807 | \$ - | \$ 1,353,873 | \$ - | 1,684,168 |

**Obligated Fund Balance - Special Districts
 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 |
| Joint Power Agencies | | | | | | |
| 2700 27000 - In-Home Supportive Services Authority | \$ - | \$ 639 | \$ - | \$ - | \$ - | \$ (639) |
| 2720 27200 - Groundwater Sustainability Agency | - | - | - | 639,935 | - | 639,935 |
| 2830 28300 - Napa Valley Tourism Improvement District - Countywide | - | - | - | 10,000 | - | 10,000 |
| 5060 Napa County Housing Authority | | | | | | |
| 50600 - Assigned for future project costs | - | - | - | 885,524 | - | 885,524 |
| 50605 - Nonspendable investment in capital assets | 4,070,236 | - | - | - | - | 4,070,236 |
| 50605 - Restricted to operating reserves | 710,000 | - | - | 30,000 | - | 740,000 |
| 50605 - Restricted to facility replacement | 360,000 | - | - | 15,000 | - | 375,000 |
| Joint Power Agencies | \$ 5,140,236 | \$ 639 | \$ - | \$ 1,580,459 | \$ - | \$ 6,720,056 |
| Total Special Districts and Other Agencies | \$ 17,230,662 | \$ 372,088 | \$ - | \$ 3,259,422 | \$ - | \$ 20,117,996 |