

## 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	
<b>Resort Improvement Districts</b>								
<b>5220</b>	<b>Lake Berryessa Resort Improvement District</b>							
	\$ 22,214	\$ 277,968	\$ 1,094,486	\$ 1,394,668	\$ 1,394,668	\$ -	\$ 1,394,668	
	319,091	-	-	319,091	-	319,091	319,091	
	-	15,674	214,268	229,942	229,942	-	229,942	
<b>5240</b>	<b>Napa Berryessa Resort Improvement District</b>							
	-	-	\$ 1,692,102	\$ 1,692,102	\$ 1,692,102	-	\$ 1,692,102	
	-	-	-	-	-	-	-	
	-	-	523,709	523,709	517,710	5,999	523,709	
<b>Total Resort Improvement Districts</b>	<b>\$ 341,305</b>	<b>\$ 293,642</b>	<b>\$ 3,524,565</b>	<b>\$ 4,159,512</b>	<b>\$ 3,834,422</b>	<b>\$ 325,090</b>	<b>\$ 4,159,512</b>	
<b>Service Districts</b>								
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
<b>2860</b>	<b>Monticello Cemetery District</b>							
	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
<b>2870</b>	<b>Community Facility District - MST</b>							
	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
<b>Total Service Districts</b>	<b>\$ 1,575,307</b>	<b>\$ 77,807</b>	<b>\$ 1,386,636</b>	<b>\$ 3,039,750</b>	<b>\$ 1,685,877</b>	<b>\$ 1,353,873</b>	<b>\$ 3,039,750</b>	
<b>Joint Power Agencies</b>								
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
<b>5060</b>	<b>Napa County Housing Authority</b>							
	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
<b>Total Joint Power Agencies</b>	<b>\$ 2,416,896</b>	<b>\$ 639</b>	<b>\$ 14,638,346</b>	<b>\$ 17,055,881</b>	<b>\$ 15,475,422</b>	<b>\$ 1,580,459</b>	<b>\$ 17,055,881</b>	
<b>Total Special Districts and Other Agencies</b>	<b>\$ 4,333,508</b>	<b>\$ 372,088</b>	<b>\$ 19,549,547</b>	<b>\$ 24,255,143</b>	<b>\$ 20,995,721</b>	<b>\$ 3,259,422</b>	<b>\$ 24,255,143</b>	
<b>District</b>	<b>LBRID</b>	<b>NBRID</b>	<b>CFD- MST</b>					
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	
<b>Resort Improvement Districts</b>					
<b>5220 Lake Berryessa Resort Improvement District</b>					
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	-	-	-	-	-
<b>5240 Napa Berryessa Resort Improvement District</b>					
52400 - NBRID - Operations	46,916	-	46,916	-	-
52405 - NBRID - Capital Improvement Projects	138,554	-	138,554	-	-
52410 - NBRID - Debt Service	496,969	-	496,969	-	-
<b>Total Resort Improvement Districts</b>	<b>\$ 12,023,629</b>	<b>\$ -</b>	<b>\$ 11,682,324</b>	<b>\$ -</b>	<b>\$ 341,305</b>
<b>Service Districts</b>					
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
<b>2860 Monticello Cemetery District</b>					
28600 - Monticello Public Cemetery	24,646	-	-	-	24,646
28610 - Monticello Public Cemetery - Endowment	66,868	-	26,878	-	39,990
<b>2870 Community Facilities District - MST</b>					
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
<b>Total Service Districts</b>	<b>\$ 1,983,409</b>	<b>\$ -</b>	<b>\$ 408,102</b>	<b>\$ -</b>	<b>\$ 1,575,307</b>
<b>Joint Power Agencies</b>					
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
<b>5060 Napa County Housing Authority</b>					
50600 - NCHA - Administration	885,372	-	-	-	885,372
50605 - Farmworker Centers	5,140,236	-	5,140,236	-	-
<b>Total Joint Power Agencies</b>	<b>\$ 7,557,132</b>	<b>\$ -</b>	<b>\$ 5,140,236</b>	<b>\$ -</b>	<b>\$ 2,416,896</b>
<b>Total Special Districts and Other Agencies</b>	<b>\$ 21,564,170</b>	<b>\$ -</b>	<b>\$ 17,230,662</b>	<b>\$ -</b>	<b>\$ 4,333,508</b>

**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
<b>Resort Improvement Districts</b>						
<b>5220 Lake Berryessa Resort Improvement District</b>						
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)
<b>5240 Napa Berryessa Resort Improvement District</b>						
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
<b>Total Resort Improvement Districts</b>	<b>\$ 11,682,324</b>	<b>\$ 293,642</b>	<b>\$ -</b>	<b>\$ 325,090</b>	<b>\$ -</b>	<b>\$ 11,713,772</b>
<b>Service Districts</b>						
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
<b>2860 Monticello Cemetery District</b>						
28600 - Assigned to future district costs	-	-	-	-	-	-
28610 - Nonspendable endowment	26,878	33,019	-	30,590	-	24,449
28610 - Assigned endowment	-	-	-	-	-	-
<b>2870 Community Facilities District - MST</b>						
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
<b>Total Service Districts</b>	<b>\$ 408,102</b>	<b>\$ 77,807</b>	<b>\$ -</b>	<b>\$ 1,353,873</b>	<b>\$ -</b>	<b>\$ 1,684,168</b>

## 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
<b>Joint Power Agencies</b>						
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
<b>5060 Napa County Housing Authority</b>						
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
<b>Joint Power Agencies</b>	<b>\$ 5,140,236</b>	<b>\$ 639</b>	<b>\$ -</b>	<b>\$ 1,580,459</b>	<b>\$ -</b>	<b>\$ 6,720,056</b>
<b>Total Special Districts and Other Agencies</b>	<b>\$ 17,230,662</b>	<b>\$ 372,088</b>	<b>\$ -</b>	<b>\$ 3,259,422</b>	<b>\$ -</b>	<b>\$ 20,117,996</b>