

Special Districts and Other Agencies 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
Resort Improvement Districts								
5220	Lake Berryessa Resort Improvement District							
	\$ 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	
5240	Napa Berryessa Resort Improvement District							
	-	-	\$ 1,692,102	1,692,102	\$ 1,692,102	-	1,692,102	
	-	-	-	-	-	-	-	
	-	-	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