State Controller Schedules
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# Special Districts and Other Agencies 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 |
| **Resort Improvement Districts** | | | | | | | |
| **5220 Lake Berryessa Resort Improvement District** | | | | | | | |
| 52200 - LBRID - Operations | $ - | $ 357,900 | $ 1,034,080 | $ 1,391,980 | $ 1,391,980 | $ - | $ 1,391,980 |
| 52205 - LBRID - Capital Improvement Projects | - | - | - | - | - | - | - |
| 52210 - LBRID - Debt Service | - | 15,461 | 214,638 | 230,099 | 230,099 | - | 230,099 |
| **5240 Napa Berryessa Resort Improvement District** | | | | | | | |
| 52400 - NBRID - Operations | - | 802,990 | $ 1,752,985 | 2,555,975 | $ 2,555,975 | - | 2,555,975 |
| 52405 - NBRID - Capital Improvement Projects | - | - | 112,033 | 112,033 | - | 112,033 | 112,033 |
| 52410 - NBRID - Debt Service | - | - | 524,106 | 524,106 | 518,106 | 6,000 | 524,106 |
| **Total Resort Improvement Districts** | **$ -** | **$ 1,176,351** | **$ 3,637,842** | **$ 4,814,193** | **$ 4,696,160** | **$ 118,033** | **$ 4,814,193** |
| **Service Districts** | | | | | | | |
| 2800 28000 - County Service Area No. 3 | $ 234,653 | $ - | $ 156,040 | $ 390,693 | $ 336,150 | $ 54,543 | $ 390,693 |
| 2810 28100 - County Service Area No. 4 | 1,060,092 | - | 684,339 | 1,744,431 | 708,441 | 1,035,990 | 1,744,431 |
| 2850 28500 - Silverado Community Services | 197,699 | - | 228,196 | 425,895 | 231,530 | 194,365 | 425,895 |
| **2860 Monticello Cemetery District** | | | - | - | - | - | - |
| 28600 - Monticello Public Cemetery | $ 57,262 | $ - | $ 101,077 | $ 158,339 | $ 133,484 | $ 24,855 | 158,339 |
| 28610 - Monticello Public Cemetery - Endowment | 94,186 | - | 2,600 | 96,786 | 58,000 | 38,786 | 96,786 |
| **2870 Community Facility District - MST** | | | - | - | - | - | - |
| 28700 - Community Facility District - MST | 709,515 | - | 345,383 | 1,054,898 | 989,976 | 64,922 | 1,054,898 |
| 28710 - Community Facility District - MST Debt Service | - | - | - | - | - | - | - |
| 2875 28750 - Community Facility District - Devlin Road | 45,116 | - | - | 45,116 | - | 45,116 | 45,116 |
| **Total Service Districts** | **$ 2,398,523** | **$ -** | **$ 1,517,635** | **$ 3,916,158** | **$ 2,457,581** | **$ 1,458,577** | **$ 3,916,158** |
| **Joint Power Agencies** | | | | | | | |
| 2700 27000 - In-Home Supportive Services Authority | $ 25,369 | $ - | $ 1,696,141 | $ 1,721,510 | $ 1,623,292 | $ 98,218 | $ 1,721,510 |
| 2720 27200 - Groundwater Sustainability Agency | 1,401,937 | - | 2,641,128 | 4,043,065 | 3,428,683 | 614,382 | 4,043,065 |
| 2830 28300 - Napa Valley Tourism Improvement District - Countywide | 1,798 | - | 8,500,000 | 8,501,798 | 8,500,000 | 1,798 | 8,501,798 |
| **5060 Napa County Housing Authority** | | | - | - | - | - | - |
| 50600 - NCHA - Administration | 723,337 | - | 612,952 | 1,336,289 | 612,952 | 723,337 | 1,336,289 |
| 50605 - Farmworker Centers | - | - | 2,066,160 | 2,066,160 | 2,021,160 | 45,000 | 2,066,160 |
| **Total Joint Power Agencies** | **$ 2,152,441** | **$ -** | **$ 15,516,381** | **$ 17,668,822** | **$ 16,186,087** | **$ 1,482,735** | **$ 17,668,822** |
| **Total Special Districts and Other Agencies** | **$ 4,550,964** | **$ 1,176,351** | **$ 20,671,858** | **$ 26,399,173** | **$ 23,339,828** | **$ 3,059,345** | **$ 26,399,173** |

| District | Lake Berryessa Resort Improvement District | Napa Berryessa Resort Improvement District | Community Facilities District - MST |
|---|---|---|---|
| Appropriations Limit | $ 546,804 | $ 457,265 | $ 3,241,580,979 |
| Appropriations Subject to Limit | $ 435,780 | $ 58,535 | $ 315,383 |

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# Fund Balance - Special Districts and Other Agencies
# Fiscal Year 2025-2026

**Schedule 13**
Actual ☐
Estimated ☑

| Fund Name | | Total Fund Balance June 30, 2025 | Less: Obligated Fund Balance Encumbrances | Less: Obligated Fund Balance Nonspendable, Restricted and Committed | Less: Obligated Fund Balance Assigned | Fund Balance Available June 30, 2025 |
|---|---|---|---|---|---|---|
| 1 | | 2 | 3 | 4 | 5 | 6 |
| **Resort Improvement Districts** | | | | | | |
| **5220** | **Lake Berryessa Resort Improvement District** | | | | | |
| | 52200 - LBRID - Operations | $ 4,396,736 | $ - | $ 4,396,736 | $ - | $ - |
| | 52205 - LBRID - Capital Improvement Projects | 9,391,523 | - | 9,391,523 | - | - |
| | 52210 - LBRID - Debt Service | - | - | - | - | - |
| **5240** | **Napa Berryessa Resort Improvement District** | | - | - | - | |
| | 52400 - NBRID - Operations | 106,706 | - | 106,706 | - | - |
| | 52405 - NBRID - Capital Improvement Projects | 648,460 | - | 648,460 | - | - |
| | 52410 - NBRID - Debt Service | 496,969 | - | 496,969 | - | - |
| **Total Resort Improvement Districts** | | **$ 15,040,394** | **$ -** | **$ 15,040,394** | **$ -** | **$ -** |
| **Service Districts** | | | | | | |
| 2800 | 28000 - County Service Area No. 3 | $ 234,653 | $ - | $ - | $ - | $ 234,653 |
| 2810 | 28100 - County Service Area No. 4 | 1,060,092 | - | - | - | 1,060,092 |
| 2850 | 28500 - Silverado Community Services | 197,699 | - | - | - | 197,699 |
| **2860** | **Monticello Cemetery District** | | - | - | - | |
| | 28600 - Monticello Cemetery | 57,262 | - | - | - | 57,262 |
| | 28610 - Cemetery Endowment | 121,064 | - | 26,878 | - | 94,186 |
| **2870** | **Community Facilities District - MST** | | - | - | - | |
| | 28700 - Community Facility District - MST | 1,090,739 | - | 381,224 | - | 709,515 |
| | 28710 - Community Facility District - MST Debt Service | - | - | - | - | - |
| 2875 | 28750 - Community Facility District - Devlin Road | 45,116 | - | - | - | 45,116 |
| **Total Service Districts** | | **$ 2,806,625** | **$ -** | **$ 408,102** | **$ -** | **$ 2,398,523** |
| **Joint Power Agencies** | | | | | | |
| 2700 | 27000 - In-Home Supportive Services Authority | $ 25,369 | $ - | $ - | $ - | $ 25,369 |
| 2720 | 27200 - Groundwater Sustainability Agency | 1,401,937 | - | - | - | 1,401,937 |
| 2830 | 28300 - Napa Valley Tourism Improvement District - Countywide | 1,798 | - | - | - | 1,798 |
| **5060** | **Napa County Housing Authority** | | - | - | - | |
| | 50600 - NCHA - Administration | 723,337 | - | - | - | 723,337 |
| | 50605 - Farmworker Centers | 5,080,762 | - | 5,080,762 | - | - |
| **Total Joint Power Agencies** | | **$ 7,233,203** | **$ -** | **$ 5,080,762** | **$ -** | **$ 2,152,441** |
| **Total Special Districts and Other Agencies** | | **$ 25,080,222** | **$ -** | **$ 20,529,258** | **$ -** | **$ 4,550,964** |

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# Obligated Fund Balance - Special Districts
# Fiscal Year 2025-2026

Schedule 14

| | Fund Name | Obligated Fund Balance June 30, 2025 | Decreases or Cancellations: Recommended | Decreases or Cancellations: Adopted by the Board of Supervisors | Increases or New: Recommended | Increases or New: Adopted by the Board of Supervisors | Total Obligated Fund Balances for the Budget year |
|---|---|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| **Resort Improvement Districts** | | | | | | | |
| **5220** | **Lake Berryessa Resort Improvement District** | | | | | | |
| | 52200 - Assigned for future district costs | $ - | $ 357,900 | $ - | $ - | $ - | $ (357,900) |
| | 52200 - Committed from CalOES | 150,151 | - | - | - | - | 150,151 |
| | 52200 - Nonspendable investment in capital assets | 3,636,957 | - | - | - | - | 3,636,957 |
| | 52200 - Nonspendable uncollected assessments | 609,628 | - | - | - | - | 609,628 |
| | 52205 - Nonspendable investment in capital assets | 6,953,851 | - | - | - | - | 6,953,851 |
| | 52205 - Committed to current capital projects | 1,830,133 | | | | | 1,830,133 |
| | 52205 - Restricted to unspent ARPA funds | 607,539 | - | - | - | - | 607,539 |
| | 52210 - Assigned for future district costs | - | 15,461 | - | - | - | (15,461) |
| **5240** | **Napa Berryessa Resort Improvement District** | | | | | | |
| | 52400 - Assigned for future district costs | $ - | $ 802,990 | $ - | $ - | $ - | $ (802,990) |
| | 52400 - Committed from FEMA | $ 106,706 | | | | $ - | 106,706 |
| | 52405 - Nonspendable investment in capital assets | 648,460 | - | - | 112,033 | - | 760,493 |
| | 52410 - Restricted for future debt service | 496,969 | - | - | 6,000 | - | 502,969 |
| **Total Resort Improvement Districts** | | **$ 15,040,394** | **$ 1,176,351** | **$ -** | **$ 118,033** | **$ -** | **$ 13,982,076** |
| **Service Districts** | | | | | | | |
| **2800** | **County Service Area #3** | | | | | | |
| | 28000 - Fire | $ - | $ - | $ - | $ 46,907 | $ - | $ 46,907 |
| | 28000 - Streets and Roads | - | - | - | 7,636 | - | 7,636 |
| 2810 | 28100 - County Service Area No. 4 | - | - | - | 1,035,990 | - | 1,035,990 |
| 2850 | 28500 - Silverado Community Services | - | - | - | 194,365 | - | 194,365 |
| **2860** | **Monticello Cemetery District** | | | | | | |
| | 28600 - Assigned to future district costs | - | - | - | 24,855 | - | 24,855 |
| | 28610 - Nonspendable endowment | 26,878 | - | - | - | - | 26,878 |
| | 28610 - Assigned endowment | - | - | - | 38,786 | - | 38,786 |
| **2870** | **Community Facilities District - MST** | | | | | | |
| | 28700 - Restricted to debt service | 381,224 | - | - | 64,922 | - | 446,146 |
| 2875 | 28750 - Community Facility District - Devlin Road | - | - | - | 45,116 | - | 45,116 |
| **Total Service Districts** | | **$ 408,102** | **$ -** | **$ -** | **$ 1,458,577** | **$ -** | **$ 1,866,679** |

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## Obligated Fund Balance - Special Districts
## Fiscal Year 2025-2026

**Schedule 14**

| Fund Name | | Obligated Fund Balance June 30, 2025 | Decreases or Cancellations: Recommended | Decreases or Cancellations: Adopted by the Board of Supervisors | Increases or New: Recommended | Increases or New: Adopted by the Board of Supervisors | Total Obligated Fund Balances for the Budget year |
|---|---|---|---|---|---|---|---|
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 |
| **Joint Power Agencies** | | | | | | | |
| 2700 | 27000 - In-Home Supportive Services Authority | $ - | $ - | $ - | $ 98,218 | $ - | $ 98,218 |
| 2720 | 27200 - Groundwater Sustainability Agency | - | - | - | 614,382 | - | 614,382 |
| 2830 | 28300 - Napa Valley Tourism Improvement District - Countywide | - | - | - | 1,798 | - | 1,798 |
| **5060** | **Napa County Housing Authority** | | | | | | |
| | 50600 - Assigned for future project costs | - | - | - | 723,337 | - | 723,337 |
| | 50605 - Nonspendable investment in capital assets | 4,055,762 | - | - | - | - | 4,055,762 |
| | 50605 - Restricted to operating reserves | 680,000 | | | 30,000 | - | 710,000 |
| | 50605 - Restricted to facility replacement | 345,000 | | | 15,000 | - | 360,000 |
| **Joint Power Agencies** | | **$ 5,080,762** | **$ -** | **$ -** | **$ 1,482,735** | **$ -** | **$ 6,563,497** |
| **Total Special Districts and Other Agencies** | | **$ 20,529,258** | **$ 1,176,351** | **$ -** | **$ 3,059,345** | **$ -** | **$ 22,412,252** |