

Special Districts and Other Agencies Summary  
Fiscal Year 2024-2025

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2024	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
<b>Resort Improvement Districts</b>							
<b>5220 Lake Berryessa Resort Improvement District</b>							
52200 - LBRID - Operations	\$ 880,667	\$ -	\$ 1,012,080	\$ 1,892,747	\$ 1,368,484	\$ 524,263	\$ 1,892,747
52205 - LBRID - Capital Improvement Projects	431,120	-	-	431,120	-	431,120	431,120
52210 - LBRID - Debt Service	14,853	-	214,337	229,190	229,190	-	229,190
<b>5240 Napa Berryessa Resort Improvement District</b>							
52400 - NBRID - Operations	6,314,369	-	\$2,600,985	8,915,354	\$2,337,200	6,578,154	8,915,354
52405 - NBRID - Capital Improvement Projects	32,705	-	112,033	144,738	-	144,738	144,738
52410 - NBRID - Debt Service	(8,448,706)	8,442,106	524,199	517,599	517,599	-	517,599
<b>Total Resort Improvement Districts</b>	<b>\$ (774,992)</b>	<b>\$ 8,442,106</b>	<b>\$ 4,463,634</b>	<b>\$ 12,130,748</b>	<b>\$ 4,452,473</b>	<b>\$ 7,678,275</b>	<b>\$ 12,130,748</b>
<b>Service Districts</b>							
2800 28000 - County Service Area No. 3	\$ 384,093	\$ -	\$ 154,040	\$ 538,133	\$ 387,650	\$ 150,483	\$ 538,133
2810 28100 - County Service Area No. 4	869,474	-	675,614	1,545,088	665,241	879,847	1,545,088
2850 28500 - Silverado Community Services	169,394	-	221,334	390,728	221,314	169,414	390,728
<b>2860 Monticello Cemetery District</b>							
28600 - Monticello Public Cemetery	\$88,130	-	\$56,077	\$144,207	\$55,748	\$88,459	144,207
28610 - Monticello Public Cemetery - Endowment	88,488	-	2,600	91,088	12,000	79,088	91,088
<b>2870 Community Facility District - MST</b>							
28700 - Community Facility District - MST	1,346,399	-	478,876	1,825,275	575,726	1,249,549	1,825,275
28710 - Community Facility District - MST Debt Service	-	-	-	-	-	-	-
2875 28750 - Community Facility District - Devlin Road	44,098	-	-	44,098	-	44,098	44,098
<b>Total Service Districts</b>	<b>\$ 2,990,076</b>	<b>\$ -</b>	<b>\$ 1,588,541</b>	<b>\$ 4,578,617</b>	<b>\$ 1,917,679</b>	<b>\$ 2,660,938</b>	<b>\$ 4,578,617</b>
<b>Joint Power Agencies</b>							
2700 27000 - In-Home Supportive Services Authority	\$ 34,180	\$ -	\$ 1,405,742	\$ 1,439,922	\$ 1,405,742	\$ 34,180	\$ 1,439,922
2720 27200 - Groundwater Sustainability Agency	203,766	-	2,508,000	2,711,766	2,508,000	203,766	2,711,766
2830 28300 - Napa Valley Tourism Improvement District - Countywide	-	-	8,500,000	8,500,000	8,500,000	-	8,500,000
<b>5060 Napa County Housing Authority</b>							
50600 - NCHA - Administration	395,758	-	509,000	904,758	509,000	395,758	904,758
50605 - Farmworker Centers	-	-	2,090,511	2,090,511	2,045,511	45,000	2,090,511
<b>Total Joint Power Agencies</b>	<b>\$ 633,704</b>	<b>\$ -</b>	<b>\$ 15,013,253</b>	<b>\$ 15,646,957</b>	<b>\$ 14,968,253</b>	<b>\$ 678,704</b>	<b>\$ 15,646,957</b>
<b>Total Special Districts and Other Agencies</b>	<b>\$ 2,848,788</b>	<b>\$ 8,442,106</b>	<b>\$ 21,065,428</b>	<b>\$ 32,356,322</b>	<b>\$ 21,338,405</b>	<b>\$ 11,017,917</b>	<b>\$ 32,356,322</b>
<b>District</b>	<b>Lake Berryessa Resort Improvement District</b>	<b>Napa Berryessa Resort Improvement District</b>	<b>Community Facilities District - MST</b>				
Appropriations Limit	\$ 510,000	\$ 426,488	\$ 1,328,336,630				
Appropriations Subject to Limit	\$ 418,780	\$ 55,535	\$ 431,876				

**Fund Balance - Special Districts and Other Agencies Fiscal Year  
2024-2025**

Fund Name	Total Fund Balance June 30, 2024	Less: Obligated Fund Balance			Fund Balance Available June 30, 2024
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
<b>Resort Improvement Districts</b>					
<b>5220 Lake Berryessa Resort Improvement District</b>					
52200 - LBRID - Operations	\$ 5,576,972	\$ -	\$ 4,696,305	\$ -	880,667
52205 - LBRID - Capital Improvement Projects	8,415,536	-	7,984,416	-	431,120
52210 - LBRID - Debt Service	14,853	-	-	-	14,853
<b>5240 Napa Berryessa Resort Improvement District</b>					
52400 - NBRID - Operations	6,348,925	-	34,556	-	6,314,369
52405 - NBRID - Capital Improvement Projects	681,165	-	648,460	-	32,705
52410 - NBRID - Debt Service	(7,951,737)	-	496,969	-	(8,448,706)
<b>Total Resort Improvement Districts</b>	<b>\$ 13,085,714</b>	<b>\$ -</b>	<b>\$ 13,860,706</b>	<b>\$ -</b>	<b>(774,992)</b>
<b>Service Districts</b>					
2800 28000 - County Service Area No. 3	\$ 384,093	\$ -	\$ -	\$ -	384,093
2810 28100 - County Service Area No. 4	869,474	-	-	-	869,474
2850 28500 - Silverado Community Services	169,394	-	-	-	169,394
<b>2860 Monticello Cemetery District</b>					
28000 - County Service Area No. 3	88,130	-	-	-	88,130
28610 - Cemetery Endowment	115,366	-	26,878	-	88,488
<b>2870 Community Facilities District - MST</b>					
28700 - Community Facility District - MST	1,727,623	-	381,224	-	1,346,399
28710 - Community Facility District - MST Debt	-	-	-	-	-
2875 28750 - Community Facility District - Devlin Road	44,098	-	-	-	44,098
<b>Total Service Districts</b>	<b>\$ 3,398,178</b>	<b>\$ -</b>	<b>\$ 408,102</b>	<b>\$ -</b>	<b>2,990,076</b>
<b>Joint Power Agencies</b>					
2700 27000 - In-Home Supportive Services Authority	\$ 34,180	\$ -	\$ -	\$ -	34,180
<b>2720 27200 - Groundwater Sustainability Agency</b>	<b>203,766</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>203,766</b>
2830 28300 - Napa Valley Tourism Improvement District -	-	-	-	-	-
<b>5060 Napa County Housing Authority</b>					
50600 - NCHA - Administration	395,758	-	-	-	395,758
50605 - Farmworker Centers	5,150,817	-	5,150,817	-	-
<b>Total Joint Power Agencies</b>	<b>\$ 5,784,521</b>	<b>\$ -</b>	<b>\$ 5,150,817</b>	<b>\$ -</b>	<b>633,704</b>
<b>Total Special Districts and Other Agencies</b>	<b>\$ 22,268,413</b>	<b>\$ -</b>	<b>\$ 19,419,625</b>	<b>\$ -</b>	<b>2,848,788</b>

**Obligated Fund Balance - Special Districts**  
**Fiscal Year 2024-2025**

Fund Name	Obligated Fund Balance June 30, 2024	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	\$ -	\$ -	\$ -	\$ 524,263	\$ 524,263	\$ 524,263
52200 - Committed from CalOES	150,151	-	-	-	-	150,151
52200 - Nonspendable investment in capital assets	4,011,589	-	-	-	-	4,011,589
52200 - Nonspendable uncollected assessments	534,565	-	-	-	-	534,565
52205 - Nonspendable investment in capital assets	6,833,225	-	-	431,120	431,120	7,264,345
52205 - Restricted to unspent ARPA funds	1,151,191	-	-	-	-	1,151,191
52210 - Assigned for future district costs	-	-	-	-	-	-
<b>5240 Napa Berryessa Resort Improvement District</b>						
52400 - Assigned for future district costs	\$ -	\$ -	\$ -	\$ 6,578,154	\$ 6,578,154	\$ 6,578,154
52400 - Committed from FEMA	34,556	-	-	-	-	34,556
52405 - Nonspendable investment in capital assets	648,460	-	-	144,738	144,738	793,198
52410 - Restricted for future debt service	496,969	8,442,106	8,442,106	-	-	(7,945,137)
<b>Total Resort Improvement Districts</b>	<b>\$ 13,860,706</b>	<b>\$ 8,442,106</b>	<b>\$ 8,442,106</b>	<b>\$ 7,678,275</b>	<b>\$ 7,678,275</b>	<b>\$ 13,096,875</b>
<b>Service Districts</b>						
<b>2800 County Service Area #3</b>						
28000 - Streets and Roads	\$ -	\$ -	\$ -	\$ 150,483	\$ 150,483	\$ 150,483
2810 28100 - County Service Area No. 4	-	-	-	879,847	879,847	879,847
2850 28500 - Silverado Community Services	-	-	-	169,414	169,414	169,414
<b>2860 Monticello Cemetery District</b>						
28600 - Assigned to future district costs	-	-	-	88,459	88,459	88,459
28610 - Nonspendable endowment	26,878	-	-	-	-	26,878
28610 - Assigned endowment	-	-	-	79,088	79,088	79,088
<b>2870 Community Facilities District - MST</b>						
28700 - Restricted to debt service	381,224	-	-	1,249,549	1,249,549	1,630,773
2875 28750 - Community Facility District - Devlin Road	-	-	-	44,098	44,098	44,098
<b>Total Service Districts</b>	<b>\$ 408,102</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,660,938</b>	<b>\$ 2,660,938</b>	<b>\$ 3,069,040</b>

**Obligated Fund Balance - Special Districts  
Fiscal Year 2024-2025**

Fund Name	Obligated Fund Balance June 30, 2024	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	\$ -	\$ -	\$ -	\$ 34,180	\$ 34,180	\$ 34,180
2720 27200 - Groundwater Sustainability Agency	-	-	-	203,766	203,766	203,766
2830 28300 - Napa Valley Tourism Improvement District -	-	-	-	-	-	-
<b>5060 Napa County Housing Authority</b>						
50600 - Assigned for future project costs	-	-	-	395,758	395,758	395,758
50605 - Nonspendable investment in capital assets	4,170,817	-	-	-	-	4,170,817
50605 - Restricted to operating reserves	650,000	-	-	30,000	30,000	680,000
50605 - Restricted to facility replacement	330,000	-	-	15,000	15,000	345,000
<b>Joint Power Agencies</b>	<b>\$ 5,150,817</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 678,704</b>	<b>\$ 678,704</b>	<b>\$ 5,829,521</b>
<b>Total Special Districts and Other Agencies</b>	<b>\$ 19,419,625</b>	<b>\$ 8,442,106</b>	<b>\$ 8,442,106</b>	<b>\$ 11,017,917</b>	<b>\$ 11,017,917</b>	<b>\$ 21,995,436</b>