

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
Resort Improvement Districts							
5220 Lake Berryessa Resort Improvement District							
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
5240 Napa Berryessa Resort Improvement District							
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
Total Resort Improvement Districts	\$ (774,992)	\$ 8,442,106	\$ 4,463,634	\$ 12,130,748	\$ 4,452,473	\$ 7,678,275	\$ 12,130,748
Service Districts							
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
2860 Monticello Cemetery District							
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
2870 Community Facility District - MST							
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
Total Service Districts	\$ 2,990,076	\$ -	\$ 1,588,541	\$ 4,578,617	\$ 1,917,679	\$ 2,660,938	\$ 4,578,617
Joint Power Agencies							
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
5060 Napa County Housing Authority							
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
Total Joint Power Agencies	\$ 633,704	\$ -	\$ 15,013,253	\$ 15,646,957	\$ 14,968,253	\$ 678,704	\$ 15,646,957
Total Special Districts and Other Agencies	\$ 2,848,788	\$ 8,442,106	\$ 21,065,428	\$ 32,356,322	\$ 21,338,405	\$ 11,017,917	\$ 32,356,322
District	Lake Berryessa Resort Improvement District	Napa Berryessa Resort Improvement District	Community Facilities District - MST				
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
Resort Improvement Districts					
5220 Lake Berryessa Resort Improvement District					
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
5240 Napa Berryessa Resort Improvement District					
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)
Total Resort Improvement Districts	\$ 13,085,714	\$ -	\$ 13,860,706	\$ -	(774,992)
Service Districts					
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
2860 Monticello Cemetery District					
28000 - County Service Area No. 3	88,130	-	-	-	88,130
28610 - Cemetery Endowment	115,366	-	26,878	-	88,488
2870 Community Facilities District - MST					
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
Total Service Districts	\$ 3,398,178	\$ -	\$ 408,102	\$ -	2,990,076
Joint Power Agencies					
2700 27000 - In-Home Supportive Services Authority	\$ 34,180	\$ -	\$ -	\$ -	34,180
2720 27200 - Groundwater Sustainability Agency	203,766	-	-	-	203,766
2830 28300 - Napa Valley Tourism Improvement District -	-	-	-	-	-
5060 Napa County Housing Authority					
50600 - NCHA - Administration	395,758	-	-	-	395,758
50605 - Farmworker Centers	5,150,817	-	5,150,817	-	-
Total Joint Power Agencies	\$ 5,784,521	\$ -	\$ 5,150,817	\$ -	633,704
Total Special Districts and Other Agencies	\$ 22,268,413	\$ -	\$ 19,419,625	\$ -	2,848,788

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
Resort Improvement Districts						
5220 Lake Berryessa Resort Improvement District						
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	-	-	-	-	-	-
5240 Napa Berryessa Resort Improvement District						
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)
Total Resort Improvement Districts	\$ 13,860,706	\$ 8,442,106	\$ 8,442,106	\$ 7,678,275	\$ 7,678,275	\$ 13,096,875
Service Districts						
2800 County Service Area #3						
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
2860 Monticello Cemetery District						
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
2870 Community Facilities District - MST						
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
Total Service Districts	\$ 408,102	\$ -	\$ -	\$ 2,660,938	\$ 2,660,938	\$ 3,069,040

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
Joint Power Agencies						
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 -	-	-	-	-	-	-
5060 Napa County Housing Authority						
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
Joint Power Agencies	\$ 5,150,817	\$ -	\$ -	\$ 678,704	\$ 678,704	\$ 5,829,521
Total Special Districts and Other Agencies	\$ 19,419,625	\$ 8,442,106	\$ 8,442,106	\$ 11,017,917	\$ 11,017,917	\$ 21,995,436