

## Special Districts and Other Agencies Summary Fiscal Year 2026-2027

| Fund Name   | Total Financing Sources                           |                                     |                              |                         | Total Financing Uses |                                     |                      |              |
|---|---|-------------------------------------|------------------------------|-------------------------|----------------------|-------------------------------------|----------------------|--------------|
|   | Fund Balance Available<br>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            |
| <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<br>1   | Total Fund<br>Balance<br>June 30, 2026<br>2 | Less: Obligated Fund Balance |   |               | Fund Balance Available<br>June 30, 2026<br>6 |
|--|---|------------------------------|---|---------------|--|
|  |   | Encumbrances<br>3            | Nonspendable,<br>Restricted and<br>Committed<br>4 | Assigned<br>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<br>Fund Balance<br>June 30, 2026 | Decreases or Cancellations |   | Increases or New    |   | Total Obligated<br>Fund Balances for<br>the Budget year |
|--|--|----------------------------|---|---------------------|---|---|
|  |  | Recommended                | Adopted by<br>the Board of<br>Supervisors | Recommended         | Adopted by<br>the Board of<br>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<br>Fund Balance<br>June 30, 2026 | Decreases or Cancellations |   | Increases or New    |   | Total Obligated<br>Fund Balances for<br>the Budget year |
|--|--|----------------------------|---|---------------------|---|---|
|  |  | Recommended                | Adopted by<br>the Board of<br>Supervisors | Recommended         | Adopted by<br>the Board of<br>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>                                    |