

SPECIAL DISTRICTS AND OTHER AGENCIES

State Controller Schedules
County Budget Act
January 2010, Version 1

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				

SPECIAL DISTRICTS AND OTHER AGENCIES

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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			Fund Balance Available June 30, 2025
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
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

SPECIAL DISTRICTS AND OTHER AGENCIES

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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		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	\$ -	\$ 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		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	\$ -	\$ -	\$ -	\$ 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