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: Fund Balance Available June 30, 2025	Total Financing Sources: Decreases to Obligated Fund Balance	Total Financing Sources: Additional Financing Sources	Total Financing Sources: Total Financing Sources	Total Financing Uses: Financing Uses	Total Financing Uses: Increases to Obligated Fund Balance	Total Financing Uses: 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			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**

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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**