

RESOLUTION NO. (LBRID)_____

**RESOLUTION OF THE GOVERNING BOARD OF THE LAKE BERRYESSA RESORT
IMPROVEMENT DISTRICT ADOPTING THE RECOMMENDED BUDGET OF THE
DISTRICT FOR FISCAL YEAR 2026-2027**

WHEREAS, the Lake Berryessa Resort Improvement District (“LBRID”) is a resort improvement district organized pursuant to Public Resources Code sections 13000 et seq. (the “RID Law”); and

WHEREAS, Public Resources Code section 13031 provides that the board of supervisors is the governing body of resort improvement districts, and, unless otherwise provided by the RID Law, the provisions of the County Service Area Law (Chapter 2.5 (commencing with section 25210) of Part 2 of Division 2 of Title 3 of the Government Code) shall apply to the conduct of the business of resort improvement districts; and

WHEREAS, section 25214 of the County Service Area Law provides that an annual budget must be adopted pursuant to Chapter 1 (commencing with section 29000) of Division 3 of Title 3 of the California Government Code and there are no competing provisions relating to budget adoption in the RID Law; and

WHEREAS, in accordance with California Government Code sections 29000 through 29093, the governing board of LBRID (the “LBRID Board”) is required to adopt the 2026-2027 fiscal year budget for LBRID no later than October 2, 2026, and thereafter the Napa County Auditor must file the budget with the Secretary of LBRID and the California State Controller no later than December 1, 2026; and

WHEREAS, on May 21, 2026, notice of a public hearing on the recommended budget was published in a newspaper of general circulation throughout the County of Napa containing the information required by Government Code section 29080; and

WHEREAS, the recommended budget of LBRID for fiscal year 2026-2027 has been prepared, made available for distribution, and distributed on or about May 29, 2026, in the manner required by law; and

WHEREAS, hearings have been held by the LBRID Board at the time, place, and manner described in the published notice to consider and discuss the items of the recommended budget, there are no requests or applications on file with the clerk of the LBRID Board for further hearings, the LBRID Board has declared the hearing concluded, and it is now the time to adopt the recommended budget for LBRID for fiscal year 2026-2027.

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NOW, THEREFORE, BE IT RESOLVED AND ORDERED by the Governing Board of the Lake Berryessa Resort Improvement District as follows:

1. The Board hereby finds and determines that the foregoing recitals are true and correct.

2. The recommended budget of the LBRID, after making any revisions of, deductions from, or increases or additions to, the recommended budget during the budget hearings, including those changes adopted by the LBRID Board during the budget hearings, is hereby adopted as the budget of LBRID for fiscal year 2026-2027, including the approved appropriations by general class, the capital assets, the reserves by funds and purpose, and the documents which by reference show in detail the approved appropriations, revenues, and other methods of financing in the budget as finally determined are hereby approved and incorporated by reference herein; and

3. That total financing requirements, including increases and decreases to obligated fund balance, for fiscal year 2026-2027 are as follows:

Fund 5220 Division 52200	LBRID – Operating	\$1,394,668
Fund 5220 Division 52205	LBRID – Capital Projects	319,091
Fund 5220 Division 52210	LBRID – Debt Service	229,942
	Fund 5220 Total	\$1,943,701

4. That the 2026-2027 estimated appropriations limit, calculated in conformity with Division 9 of Title 1 of the California Government Code (commencing with section 7900), is \$573,288 and the total annual appropriations subject to limitation are \$486,836. The actual appropriations limit and annual appropriations subject to limitation will be adopted by resolution on or before October 2, 2026, once all of the financial information required to compute the appropriations limit and the total annual appropriations subject to limitation is available.

5. That pursuant to California Government Code section 29125, the Napa County Public Works Director, acting as the Engineer of the LBRID (the “District Engineer”), is authorized to approve transfers and revisions of appropriations within a budget unit if the overall appropriations of the budget unit are not increased, as detailed in the Napa County Policy for Budgetary Controls and that the following internal service charges shall be controlled by line item:

51405	Workers Compensation
51605	Other Post Employment Benefit Charges
52130	Information Technology Service (ITS) Charges
52131	ITS Communication Charges
52132	ITS Records Management Charges
52510	Maintenance – B&I, Public Works Charges
52700	Liability Insurance
52906	Fleet Charges
56200	Indirect Cost Allocation

6. That any capital asset(s) not authorized by the LBRID Board during the recommended budget hearing(s) for LBRID will be presented to the LBRID Board for approval by the District Engineer.

7. That pursuant to California Government Code section 29093, the Auditor shall ensure that a copy of the adopted budget for LBRID for fiscal year 2026-2027 in the format prescribed by the Controller of the State of California shall be filed with the Clerk of the Board and the State Controller in the manner required by law not later than December 1, 2026.

THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Governing Board of the Lake Berryessa Resort Improvement District, at a regular meeting of said Board held on the 23rd day of June 2026 by the following vote:

AYES:	DIRECTORS	_____
NOES:	DIRECTORS	_____
ABSTAIN:	DIRECTORS	_____
ABSENT:	DIRECTORS	_____

LAKE BERRYESSA RESORT IMPROVEMENT DISTRICT, a special district of the State of California

AMBER MANFREE, Chair of the Governing Board of LBRID

APPROVED AS TO FORM Office of County Counsel	APPROVED BY THE LAKE BERRYESSA RESORT IMPROVEMENT DISTRICT	ATTEST: NEHA HOSKINS Clerk of the Board of Supervisors
By: <u>Sheryl L. Bratton</u> County Counsel	Date: _____ Processed By:	By: _____
Date: <u>June 9, 2026</u>	_____ Deputy Clerk of the Board	