

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2017	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 - Operations	\$ 669,431	\$ -	\$ 873,270	\$ 1,542,701	\$ 999,173	\$ 543,528	\$ 1,542,701
52205 - Capital Improvement	-	-	175,295	175,295	175,295	-	175,295
52210 - Debt Service	185,258	-	184,000	369,258	225,400	143,858	369,258
5240 - Napa Berryessa Resort Improvement District (1)							
52400 - Operations	515,789	-	1,454,675	1,970,464	1,806,578	163,886	1,970,464
52405 - Capital Improvement	-	-	162,033	162,033	50,000	112,033	162,033
52410 - Debt Service	-	-	522,700	522,700	520,700	2,000	522,700
Total Resort Improvement Districts	\$ 1,370,478	\$ -	\$ 3,371,973	\$ 4,742,451	\$ 3,777,146	\$ 965,305	\$ 4,742,451
Service Districts							
2800 - County Service Area #3	\$ 452,336	\$ -	\$ 539,384	\$ 991,720	\$ 539,384	\$ 452,336	\$ 991,720
2810 - County Service Area #4	286,502	-	450,000	736,502	565,430	171,072	736,502
2850 - Silverado Community Services District	66,448	-	172,524	238,972	177,400	61,572	238,972
2860 - Monticello Cemetery District							
28600 - Cemetery Operations	96,331	-	47,767	144,098	52,514	91,584	144,098
28610 - Cemetery Endowment	79,078	-	900	79,978	20,000	59,978	79,978
2870 - Community Facilities District - MST	2,244,036	-	695,000	2,939,036	395,725	2,543,311	2,939,036
2875 - Community Facilities District - Devlin Road	-	-	101,674	101,674	101,674	-	101,674
Total Service Districts	\$ 3,224,731	\$ -	\$ 2,007,249	\$ 5,231,980	\$ 1,852,127	\$ 3,379,853	\$ 5,231,980
Joint Power Agencies							
2700 - IHSS Public Authority	\$ -	\$ -	\$ 538,881	\$ 538,881	\$ 538,881	\$ -	\$ 538,881
2710 - Napa County Flood Protection & Watershed Improv Auth.							
27100 - Operations	60,557,177	-	13,299,100	73,856,277	20,500,100	53,356,177	73,856,277
27110 - Debt Service	-	-	5,386,500	5,386,500	5,386,500	-	5,386,500
2830 - Napa Valley Tourism Improvement District - Countywide	-	-	6,300,000	6,300,000	6,300,000	-	6,300,000
5060 - Napa County Housing Authority							
50600 - Administration	192,505	-	231,000	423,505	231,000	192,505	423,505
50605 - Farmworker Centers	-	-	1,360,700	1,360,700	1,315,700	45,000	1,360,700
Total Joint Power Agencies	\$ 60,749,682	\$ -	\$ 27,116,181	\$ 87,865,863	\$ 34,272,181	\$ 53,593,682	\$ 87,865,863
Total Special Districts and Other Agencies	\$ 65,344,891	\$ -	\$ 32,495,403	\$ 97,840,294	\$ 39,901,454	\$ 57,938,840	\$ 97,840,294
District	Lake Berryessa Resort Improvement District		Napa Berryessa Resort Improvement District		Flood Protection and Watershed Improvement Authority	Community Facilities District - MST	Community Facilities District - Devlin Road
Appropriations Limit	\$366,194		\$289,783		\$259,638,374	\$19,068,695	\$3,192,346
Appropriations Subject to Limit	\$321,670		\$43,335		\$18,424,600	\$680,000	\$101,674

(1) NBRID is being displayed on a governmental fund basis. Fund balance amount includes \$1,494,000 in loans from the General & ACO Funds.

Fund Name	Total Fund Balance June 30, 2017	Less: Obligated Fund Balance			Fund Balance Available June 30, 2017
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6

Resort Improvement Districts

Resort Improvement Districts					
5220 - Lake Berryessa Resort Improvement District					
52200 - Operations	\$ 715,201	\$ -	\$ 45,770	\$ -	\$ 669,431
52205 - Capital Improvement	4,440,713	-	4,440,713	-	-
52210 - Debt Service	287,310	-	102,052	-	185,258
5240 - Napa Berryessa Resort Improvement District					
52400 - Operations	864,124	-	348,335	-	515,789
52405 - Capital Improvement	112,033	-	112,033	-	-
52410 - Debt Service	872,907	-	872,907	-	-
Total Resort Improvement Districts	\$ 7,292,288	\$ -	\$ 5,921,810	\$ -	\$ 1,370,478

Service Districts

Service Districts					
2800 - County Service Area #3	\$ 452,336	\$ -	\$ -	\$ -	\$ 452,336
2810 - County Service Area #4	286,502	-	-	-	286,502
2850 - Silverado Community Services District	66,448	-	-	-	66,448
2860 - Monticello Cemetery District					
28600 - Cemetery Operations	96,331	-	-	-	96,331
28610 - Cemetery Endowment	104,226	-	25,148	-	79,078
2870 - Community Facilities District - MST	2,244,036	-	-	-	2,244,036
2875 - Community Facilities District - Devlin Road	-	-	-	-	-
Total Service Districts	\$ 3,249,879	\$ -	\$ 25,148	\$ -	\$ 3,224,731

Joint Power Agencies

Joint Power Agencies					
2700 - IHSS Public Authority	\$ -	\$ -	\$ -	\$ -	\$ -
2710 - Napa County Flood Protection & Watershed Improv Auth.					
27100 - Operations	75,529,733	-	14,972,556	-	60,557,177
27110 - Debt Service	483,999	-	483,999	-	-
2830 - Napa Valley Tourism Improvement District - Countywide	-	-	-	-	-
5060 - Napa County Housing Authority					
50600 - Napa County Housing Authority Administration	192,505	-	-	-	192,505
50605 - Farmworker Centers	5,052,489	-	5,052,489	-	-
Total Joint Power Agencies	\$ 81,258,726	\$ -	\$ 20,509,044	\$ -	\$ 60,749,682

Total Special Districts and Other Agencies	\$ 91,800,893	\$ -	\$ 26,456,002	\$ -	\$ 65,344,891
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County of Napa
 Obligated Fund Balance - Special Districts
 Fiscal Year 2017-2018

Fund Name	Obligated Fund Balances June 30, 2017	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	\$ 45,770	\$ -	\$ -	\$ 543,528	\$ -	\$ 589,298
52200 - Restricted to T-2000 related costs	-	-	-	-	-	-
52205 - Nonspendable investment in capital assets	4,440,713	-	-	-	-	4,440,713
52205 - Assigned to bond funded capital projects	-	-	-	-	-	-
52210 - Restricted for future debt service	102,052	-	-	143,858	-	245,910
5240 - Napa Berryessa Resort Improvement District						
52400 - Assigned for future district costs	348,335	-	-	163,886	-	512,221
52405 - Nonspendable investment in capital assets	112,033	-	-	112,033	-	224,066
52410 - Nonspendable Debt Service Reserve	872,907	-	-	-	-	872,907
52410 - Restricted for future debt service	-	-	-	2,000	-	2,000
Total Resort Improvement Districts	\$ 5,921,810	\$ -	\$ -	\$ 965,305	\$ -	\$ 6,887,115
Service Districts						
2800 - County Service Area #3						
28000 - Fire	\$ -	\$ -	\$ -	\$ 226,168	\$ -	\$ 226,168
28000 - Streets and Roads	-	-	-	226,168	-	226,168
2810 - County Service Area #4	-	-	-	171,072	-	171,072
2850 - Silverado Community Services District	-	-	-	61,572	-	61,572
2860 - Monticello Cemetery District						
28600 - Assigned to future district costs	-	-	-	91,584	-	91,584
28610 - Nonspendable endowment	25,148	-	-	-	-	25,148
28610 - Assigned endowment	-	-	-	59,978	-	59,978
2870 - Community Facilities District - MST	-	-	-	2,543,311	-	2,543,311
2875 - Community Facilities District - Devlin Road	-	-	-	-	-	-
Total Service Districts	\$ 25,148	\$ -	\$ -	\$ 3,379,853	\$ -	\$ 3,405,001

County of Napa
 Obligated Fund Balance - Special Districts
 Fiscal Year 2017-2018

Fund Name	Obligated Fund Balances June 30, 2017	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 - IHSS Public Authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2710 - Napa County Flood Protection & Watershed Improv Auth.						
27100 - Committed to future maintenance costs	14,972,556	-	-	281,000	-	15,253,556
27100 - Assigned for future project costs	-	-	-	53,075,177	-	53,075,177
27110 - Restricted to future debt service payments	483,999	-	-	-	-	483,999
2830 - Napa Valley Tourism Improvement District - Countywide	-	-	-	-	-	-
5060 - Napa County Housing Authority						
50600 - Assigned for future project costs	-	-	-	192,505	-	192,505
50605 - Nonspendable investment in capital assets	4,387,489	-	-	-	-	4,387,489
50605 - Restricted to operating reserves	440,000	-	-	30,000	-	470,000
50605 - Restricted to facility replacement	225,000	-	-	15,000	-	240,000
Joint Power Agencies	\$ 20,509,044	\$ -	\$ -	\$ 53,593,682	\$ -	\$ 74,102,726
Total Special Districts and Other Agencies	\$ 26,456,002	\$ -	\$ -	\$ 57,938,840	\$ -	\$ 84,394,842