

Napa County Regional Park and Open Space District

Q3 Actual 2023-24 & Draft 2024-25

Summary

	Q3 Actual	Projected 2023-24	Draft 2024-25	Notes
Revenues				
43790 Other Funding	\$ 34,534	\$ 130,000	\$ 403,493	
43910 County of Napa	\$ 1,380,789	\$ 1,380,789	\$ 1,228,374	
44200 Court Fines	\$ -	\$ -	\$ -	
44300 Forfeitures and Penalties	\$ -	\$ -	\$ -	
45100 Interest	\$ 41,804	\$ 67,000	\$ 49,000	
47150 Other Grants	\$ 30,930	\$ 30,930	\$ -	
45300 Rent - Building/Land	\$ 39,965	\$ 53,819	\$ 53,500	
45500 Concessions	\$ 559,893	\$ 705,000	\$ 730,000	
47500 Donations and Contributions	\$ 83,770	\$ 97,000	\$ 81,279	
49900 Intrafund Transfers-In	\$ 173,124	\$ 255,000	\$ 486,437	
Total Revenues	\$ 2,344,809	\$ 2,719,538	\$ 3,032,082	
Expenses				
51000 District salaries and benefits	\$ 486,722	\$ 714,598	\$ 977,232	
51405 Workers Comp	\$ 25,250	\$ 25,250	\$ 29,040	
51605 OPEB	\$ 13,474	\$ 13,474	\$ 19,702	
52100 Administration Services	\$ 368,937	\$ 540,514	\$ 606,287	
52105 Election Services	\$ -	\$ -	\$ 132,424	
52125 Accounting/Auditing Services	\$ 12,831	\$ 18,000	\$ 18,000	
52130 Information Technology Service	\$ 50,742	\$ 50,742	\$ 43,559	
52131 ITS-Communications Services	\$ 2,214	\$ 2,214	\$ 5,513	
52132 ITS-Records Mgmt Services	\$ 32	\$ 32	\$ 2	
52140 Legal Services	\$ 2,684	\$ 5,000	\$ 5,000	
52325 Waste Disposal Services	\$ 22,851	\$ 32,293	\$ 33,000	
52340 Landscaping Services	\$ -	\$ -	\$ 15,000	
52345 Janitorial Services	\$ -	\$ -	\$ -	
52360 Construction Services	\$ 153,765	\$ 277,315	\$ 240,000	
52382 Sewer Disposal Services	\$ 4,405	\$ 6,500	\$ 8,500	
52490 Other Professional Services	\$ 28,194	\$ 45,500	\$ 141,700	
52500 Maintenance-Equipment	\$ 1,313	\$ 1,313	\$ -	
52510 Maintenance-B&I-PW Charges	\$ 15,525	\$ 15,525	\$ 14,882	
52520 Maintenance-Vehicles	\$ 1,143	\$ 3,000	\$ 3,000	
52525 Maintenance-Infrastructure/Lan	\$ 13,498	\$ 14,000	\$ 7,899	
52600 Rents and Leases - Equipment	\$ 4,157	\$ 6,500	\$ 8,300	
52700 Insurance--Liability	\$ 28,566	\$ 28,566	\$ 29,523	
52705 Insurance - Premiums	\$ 704	\$ 704	\$ 1,000	
52800 Communications/Telephone	\$ 3,983	\$ 6,500	\$ 6,500	
52810 Advertising/Marketing	\$ -	\$ 250	\$ 700	
52820 Printing and Binding	\$ 1,221	\$ 2,500	\$ 7,250	
52825 Bank Charges	\$ 377	\$ 600	\$ 600	
52830 Publications & Legal Notices	\$ -	\$ -	\$ -	
52835 Filing Fees	\$ -	\$ -	\$ -	
52840 Permits/License Fees	\$ -	\$ 312	\$ 3,425	
52900 Training/Conference Expenses	\$ 858	\$ 2,500	\$ 3,000	
52905 Business Travel/Mileage	\$ 5,927	\$ 8,257	\$ 8,100	
52906 Fleet Charges	\$ 4,649	\$ 7,250	\$ 5,800	
53100 Office Supplies	\$ 954	\$ 1,750	\$ 1,450	
53105 Offices Supplies-Furn & Fixture	\$ -	\$ 200	\$ 1,200	
53110 Freight/Postage	\$ -	\$ -	\$ -	
53115 Book, Media, Periodicals, Subscrip	\$ -	\$ -	\$ -	
53120 Memberships/Certifications	\$ 7,632	\$ 7,750	\$ 7,750	
53205 Utilities - Electric	\$ 21,933	\$ 26,050	\$ 29,600	
53210 Utilities - Propane	\$ 1,207	\$ 1,500	\$ 1,500	
53250 Fuel	\$ -	\$ -	\$ -	
53300 Clothing and Personal Supplies	\$ 189	\$ 1,250	\$ 1,250	
53320 Safety Supplies	\$ -	\$ 500	\$ 500	
53325 Landscaping/Ag Supplies	\$ 178	\$ 500	\$ 8,000	
53330 Janitorial Supplies	\$ 2,863	\$ 4,250	\$ 4,250	
53345 Construction Supplies/Material	\$ 10,380	\$ 42,000	\$ 16,100	
53350 Maintenance Supplies	\$ 17,458	\$ 24,300	\$ 25,300	
53355 Vehicle Repair Supplies	\$ 5,790	\$ 8,000	\$ 3,500	
53400 Minor Equipment/Small Tools	\$ 3,245	\$ 44,000	\$ 23,144	
53410 Computer Equipment/Accessories	\$ 166	\$ 1,166	\$ 16,200	
53415 Computer Software/Licensing Fe	\$ 703	\$ 1,000	\$ 1,000	
53600 Special Departmental Expense	\$ 9,979	\$ 10,526	\$ 4,500	
53680 Goods for Resale	\$ 6,409	\$ 8,000	\$ 8,000	
54500 Taxes and Assessments	\$ 1,289	\$ 1,289	\$ 2,000	
55100 Land	\$ 950	\$ 500,000	\$ 332,000	
55400 Capital Asset-Equipment	\$ 34,143	\$ 170,000	\$ 20,000	
57900 Intrafund Transfers Out	\$ 173,124	\$ 323,100	\$ 486,437	
Total Expenditures	\$ 1,345,347	\$ 2,513,240	\$ 3,368,620	
Expenditures from Designated Reserves	\$ 30,000	\$ 60,000	\$ 60,000	
Capital Savings Set-aside	\$ 45,000	\$ 10,000	\$ 10,000	
Net Surplus (Deficit)	\$ 999,462	\$ 191,298	\$ (286,538)	

Napa County Regional Park and Open Space District
Q3 Actual 2023-24 & Draft 2024-25
Summary (w/o State Parks)

	Q3 Actual	Projected 2023-24	Draft	2024-25	
Revenues					
43790 Other Funding	\$ 34,534	\$ 130,000	\$	320,000	
43910 County of Napa	\$ 1,380,789	\$ 1,380,789	\$	1,228,374	County grant check: \$ 1,228,374
44200 Court Fines	\$ -	\$ -	\$	-	
44300 Forfeitures and Penalties	\$ -	\$ -	\$	-	
45100 Interest	\$ 37,267	\$ 57,000	\$	44,000	
45300 Rent - Building/Land	\$ 21,404	\$ 27,129	\$	27,100	
45500 Concessions	\$ 24,632	\$ 30,000	\$	30,000	
47150 Other Grants	\$ 30,930	\$ 30,930	\$	-	
47500 Donations and Contributions	\$ 13,182	\$ 17,000	\$	22,000	
49900 Intrafund Transfers-In	\$ 152,937	\$ 225,000	\$	434,052	
Total Revenues	\$ 1,695,675	\$ 1,897,848	\$	2,105,525	

Expenses					
51000 District Salaries and Benefits	\$ 204,173	\$ 357,000	\$	558,265	
51405 Workers Comp	\$ 6,329	\$ 6,329	\$	7,260	
51605 OPEB	\$ 3,369	\$ 3,369	\$	4,926	
52100 Administration Services	\$ 130,371	\$ 210,514	\$	244,443	
52105 Election Services	\$ -	\$ -	\$	132,424	
52125 Accounting/Auditing Services	\$ 12,831	\$ 18,000	\$	18,000	
52130 Information Technology Service	\$ 20,297	\$ 20,297	\$	21,779	
52131 ITS-Communications Services	\$ 1,107	\$ 1,107	\$	2,757	
52132 ITS-Records Mgmt Services	\$ 32	\$ 32	\$	2	
52140 Legal Services	\$ 2,684	\$ 5,000	\$	5,000	
52325 Waste Disposal Services	\$ 2,468	\$ 3,000	\$	3,000	
52340 Landscaping Services	\$ -	\$ -	\$	-	
52345 Janitorial Services	\$ -	\$ -	\$	-	
52360 Construction Services	\$ 106,450	\$ 231,000	\$	230,000	
52382 Sewer Disposal Services	\$ 3,455	\$ 4,000	\$	6,000	
52490 Other Professional Services	\$ 15,496	\$ 22,500	\$	112,000	
52500 Maintenance-Equipment	\$ 1,313	\$ 1,313	\$	1,500	
52510 Maintenance-B&I-PW Charges	\$ 15,525	\$ 15,525	\$	14,882	
52520 Maintenance-Vehicles	\$ -	\$ -	\$	-	
52525 Maintenance-Infrastructure/Lan	\$ 581	\$ 1,000	\$	6,399	
52600 Rents and Leases - Equipment	\$ 1,922	\$ 4,000	\$	4,000	
52700 Insurance-Liability	\$ 26,392	\$ 26,392	\$	27,000	
52705 Insurance - Premiums	\$ 704	\$ 704	\$	1,000	
52800 Communications/Telephone	\$ -	\$ -	\$	-	
52810 Advertising/Marketing	\$ -	\$ 250	\$	700	
52820 Printing and Binding	\$ 1,221	\$ 2,000	\$	6,250	
52825 Bank Charges	\$ -	\$ -	\$	-	
52830 Publications & Legal Notices	\$ -	\$ -	\$	-	
52835 Filing Fees	\$ -	\$ -	\$	-	
52840 Permits/License Fees	\$ 302	\$ 312	\$	2,925	
52900 Training/Conference Expenses	\$ 32	\$ 1,000	\$	1,500	
52905 Business Travel/Mileage	\$ 5,920	\$ 8,250	\$	7,800	
52906 Fleet Charges	\$ 73	\$ 250	\$	300	
53100 Office Supplies	\$ -	\$ 250	\$	250	
53105 Offices Supplies-Furn & Fixture	\$ -	\$ 200	\$	200	
53115 Book, Media, Periodicals, Subscrip	\$ -	\$ -	\$	-	
53120 Memberships/Certifications	\$ 7,500	\$ 7,500	\$	7,500	
53205 Utilities - Electric	\$ 5	\$ 50	\$	100	
53210 Utilities - Propane	\$ -	\$ -	\$	-	
53250 Fuel	\$ -	\$ -	\$	-	
53300 Clothing and Personal Supplies	\$ -	\$ 250	\$	250	
53320 Safety Supplies	\$ -	\$ -	\$	-	
53330 Janitorial Supplies	\$ 292	\$ 500	\$	500	
53345 Construction Supplies/Material	\$ 9,033	\$ 39,500	\$	4,100	
53350 Maintenance Supplies	\$ 6,107	\$ 9,300	\$	10,300	
53400 Minor Equipment/Small Tools	\$ 2,657	\$ 43,000	\$	3,500	
53410 Computer Equipment/Accessories	\$ -	\$ 1,000	\$	1,200	
53415 Computer Software/Licensing Fees	\$ 703	\$ 1,000	\$	1,000	
53600 Special Departmental Expense	\$ 7,026	\$ 7,526	\$	2,000	
53680 Goods for Resale	\$ -	\$ -	\$	-	
54500 Taxes and Assessments	\$ 1,289	\$ 1,289	\$	1,500	
55100 Land	\$ -	\$ 500,000	\$	332,000	
55400 Capital Assets-Equipment	\$ 34,143	\$ 170,000	\$	20,000	
57900 Intrafund Transfers Out	\$ 171,695	\$ 321,100	\$	486,437	
Total Expenditures	\$ 597,659	\$ 1,554,509	\$	2,290,948	
Expenditures from Designated Reserves	\$	\$ 30,000	\$	60,000	
Capital Savings Set-aside	\$	\$ 45,000	\$	10,000	
Net Surplus (Deficit)	\$	\$ 328,339	\$	(135,423)	

Q3 Actual 2023-24 & Draft 2024-25
General Fund--Administration

Subdivision: 8500000 - Parks-Administration

	Q3 Actual	Projected 2023-24	Draft 2024-25	Notes
Revenues				
43790 Other Funding		\$ -	\$ -	
43910 County of Napa	\$ 349,429	\$ 349,429	\$ 227,377	
44200 Court Fines		\$ -	\$ -	
45100 Interest	\$ 32,779	\$ 50,000	\$ 40,000	
47150 Other Grants		\$ -	\$ -	
47500 Donations and Contributions	\$ 9,429	\$ 10,000	\$ 15,000	
49900 Intrafund Transfers-In	\$ 152,937	\$ 225,000	\$ 434,052	
Total Revenues	\$ 544,574	\$ 634,429	\$ 716,429	

Expenses				
51000 District Salaries and Benefits	\$ 200,013	\$ 350,000	\$ 548,365	
51405 Workers Comp	\$ 6,329	\$ 6,329	\$ 7,260	
51605 OPEB	\$ 3,369	\$ 3,369	\$ 4,926	
52100 Administration Services	\$ 53,501	\$ 80,000	\$ 83,557	
52105 Election Services	\$ -	\$ -	\$ 132,424	
52125 Accounting/Auditing Services	\$ 12,831	\$ 18,000	\$ 18,000	
52130 Information Technology Service	\$ 20,297	\$ 20,297	\$ 21,779	
52131 ITS-Communications Services	\$ 1,107	\$ 1,107	\$ 2,757	
52132 ITS-Records Mgmt Services	\$ 32	\$ 32	\$ 2	
52140 Legal Services	\$ 2,684	\$ 5,000	\$ 5,000	
52345 Janitorial Services	\$ -	\$ -	\$ -	
52490 Other Professional Services	\$ -	\$ 1,000	\$ 1,000	
52510 Maintenance-B&I-PW Charges	\$ 15,525	\$ 15,525	\$ 14,882	
52520 Maintenance-Vehicles (outside service)	\$ -	\$ -	\$ -	
52700 Insurance--Liability	\$ 26,392	\$ 26,392	\$ 27,000	
52705 Insurance - Premiums	\$ 704	\$ 704	\$ 1,000	
52810 Advertising/Marketing	\$ -	\$ -	\$ -	
52820 Printing and Binding	\$ 372	\$ 500	\$ 500	
52830 Publications & Legal Notices	\$ -	\$ -	\$ -	
52840 Permits/License Fees	\$ -	\$ -	\$ -	
52900 Training/Conference Expenses	\$ 32	\$ 1,000	\$ 1,500	
52905 Business Travel/Mileage	\$ 1,061	\$ 1,200	\$ 1,000	
52906 Fleet Charges (county service)	\$ 73	\$ 250	\$ 300	
53100 Office Supplies	\$ -	\$ 250	\$ 250	
53105 Office Supplies-Furn & Fixture	\$ -	\$ 200	\$ 200	
53115 Book, Media, Periodicals, Subscrip	\$ -	\$ -	\$ -	
53120 Memberships/Certifications	\$ 7,500	\$ 7,500	\$ 7,500	
53250 Fuel	\$ -	\$ -	\$ -	
53300 Clothing and Personal Supplies	\$ -	\$ 250	\$ 250	
53345 Construction Supplies/Materials	\$ -	\$ -	\$ 100	
53350 Maintenance Supplies	\$ -	\$ 100	\$ 100	
53400 Minor Equipment/Small Tools	\$ -	\$ -	\$ -	
53410 Computer Equipment/Accessories	\$ -	\$ 1,000	\$ 1,200	
53415 Computer Software/Licensing Fe	\$ 703	\$ 1,000	\$ 1,000	
53600 Special Departmental Expense	\$ -	\$ -	\$ -	
55400 Capital Asset-Equipment	\$ 34,143	\$ 90,000	\$ 20,000	
57900 Intrafund Transfer Out	\$ -	\$ -	\$ -	

Total Expenditures \$ 386,668 \$ 631,005 \$ 901,852

Net Surplus (Deficit) \$ 157,906 \$ 3,424 \$ (185,423)

Note: for spreadsheet formula purposes this figure doesn't include credits from reserves.
The correct net is at sheet "Summary (w/o State Parks)".

Q3 Actual 2023-24 & Draft 2024-25

Moore Creek Park

Subdivision: 8501000 - Parks-Moore Creek

	Q3 Actual	Projected 2023-24	Draft 2024-25	Notes
Revenues				
43910 County of Napa	\$ 91,270	\$ 91,270	\$ 143,666	
44300 Forfeitures and Penalties		\$ -	\$ -	
45300 Rents-Bldgs and Land	\$ 16,175	\$ 21,900	\$ 21,900	
47150 Other Grants	\$ 30,930	\$ 30,930	\$ -	
47500 Donations and Contributions	\$ 2,534	\$ 5,000	\$ 5,000	
Total Revenues	\$ 140,909	\$ 149,100	\$ 170,566	
Expenses				
51000 District Salaries and Benefits	\$ 4,160	\$ 7,000	\$ 9,900	
52100 Administration Services	\$ 13,458	\$ 18,000	\$ 14,624	
52325 Waste Disposal Services	\$ -	\$ -	\$ -	
52360 Construction Services	\$ -	\$ 1,000	\$ 20,000	
52490 Other Professional Services	\$ 3,068	\$ 3,500	\$ 3,000	
52525 Maintenance-Infrastructure/Lan	\$ -	\$ -	\$ 5,399	
52600 Rents and Leases - Equipment	\$ 1,922	\$ 4,000	\$ 4,000	
52705 Insurance - Premiums	\$ -	\$ -	\$ -	
52800 Communications/Telephone	\$ -	\$ -	\$ -	
52820 Printing and Binding	\$ 245	\$ 400	\$ 250	
52840 Permits/License Fees	\$ -	\$ -	\$ -	
52905 Business Travel/Mileage	\$ 2,467	\$ 3,500	\$ 3,500	
53100 Office Supplies	\$ -	\$ -	\$ -	
53205 Utilities - Electric	\$ -	\$ -	\$ -	
53250 Fuel	\$ -	\$ -	\$ -	
53345 Construction Supplies/Materials	\$ -	\$ 30,000	\$ 2,500	
53350 Maintenance Supplies	\$ 3,605	\$ 4,200	\$ 5,000	
53400 Minor Equipment/Small Tools	\$ 2,252	\$ 2,500	\$ 2,500	
53600 Special Departmental Expense	\$ -	\$ 500	\$ 1,000	
54500 Taxes and Assessments	\$ 1,289	\$ 1,289	\$ 1,500	
57900 Intrafund Transfer Out	\$ 53,261	\$ 80,000	\$ 97,393	
Total Expenditures	\$ 85,727	\$ 155,889	\$ 170,566	
Net Surplus (Deficit)	\$ 55,182	\$ (6,789)	\$ -	
33100 - Available Fund Balance	\$ 155,618	\$ 169,653	\$ 169,653	
Net Surplus (Deficit)	\$ (6,789)	\$ -	\$ -	
unadjusted ending fund balance	\$ 148,829	\$ 169,653	\$ 169,653	
draw on capital reserve	\$ -	\$ 15,000	\$ 15,000	
add to capital reserve	\$ 14,035	\$ 14,035	\$ 14,035	
year end capital reserve	\$ 169,653	\$ 168,688	\$ 168,688	
to (from) undesignated reserve	\$ (20,824)	\$ -	\$ -	

Oat Hill Mine Trail

Subdivision: 8501001 - Parks-Oat Hill Mine Trail

	Q3 Actual	Projected 2023-24	Draft 25	2024	Notes
Revenues					
43910 County of Napa	\$ 6,768	\$ 6,768	\$	15,144	
47500 Donations and Contributions	\$ 1,219	\$ 2,000	\$	2,000	
Total Revenues	\$ 7,987	\$ 8,768	\$	17,144	
Expenses					
51000 District Salaries and Benefits	\$ -	\$ -	N/A		See Intrafund transfer Out (57900)
52100 Administration Services	\$ 2,577	\$ 4,000	\$	11,837	
52360 Construction Services	\$ -	\$ -		-	
52490 Other Professional Services	\$ -	\$ -	\$	-	
52820 Printing and Binding	\$ -	\$ -	\$	-	
52905 Business Travel/Mileage	\$ 826	\$ 900	\$	800	
53100 Office Supplies	\$ -	\$ -	\$	-	
53345 Construction Supplies/Material	\$ -	\$ -	\$	-	
53350 Maintenance Supplies	\$ 573	\$ 1,000	\$	750	
53600 Special Departmental Expense	\$ -	\$ -	\$	-	
55100 Land	\$ -	\$ -	\$	-	
57900 Intrafund Transfer Out	\$ 8,471	\$ 9,500	\$	3,757	
Total Expenditures	\$ 12,447	\$ 15,400	\$	17,144	
Net Surplus (Deficit)	\$ (4,460)	\$ (6,632)	\$	-	

Q3 Actual 2023-24 & Draft 2024-25

Napa River and Bay Trail

Subdivision: 8501002 - Parks-Napa River and Bay Trail

	Q3 Actual	Projected 2023-24	Draft 2024-25	Notes
Revenues				
43910 County of Napa	\$ 24,998	\$ 24,998	\$ 25,310	
47500 Donations and Contributions	\$ -	\$ -	\$ -	
Total Revenues	\$ 24,998	\$ 24,998	\$ 25,310	
Expenses				
51000 District Salaries and Benefits	\$ -	\$ -	N/A	See Intrafund transfer Out (57900)
52100 Administration Services	\$ -	\$ 250	\$ 975	
52325 Waste Disposal Services	\$ -	\$ -	\$ -	
52360 Construction Services	\$ -	\$ -	\$ -	
52490 Other Professional Services	\$ -	\$ -	\$ -	
52820 Printing and Binding	\$ -	\$ -	\$ -	
52905 Business Travel/Mileage	\$ 36	\$ 100	\$ 100	
53345 Construction Supplies/Materials	\$ -	\$ -	\$ -	
53350 Maintenance Supplies	\$ -	\$ -	\$ 100	
53600 Special Departmental Expense	\$ -	\$ -	\$ -	
57900 Intrafund Transfer Out	\$ 3,683	\$ 10,000	\$ 24,135	
Total Expenditures	\$ 3,719	\$ 10,350	\$ 25,310	
Net Surplus (Deficit)	\$ 21,279	\$ 14,648	\$ -	

Q3 Actual 2023-24 & Draft 2024-25

Camp Berryessa

Subdivision: 8501003 - Parks-Camp Berryessa

	Q3 Actual	Projected 2023-24	Draft 2024-25	Notes
Revenues				
43910 County of Napa	\$ 71,007	\$ 71,007	\$ 40,554	
45500 Concessions	\$ 24,632	\$ 30,000	\$ 30,000	
Total Revenues	\$ 95,639	\$ 101,007	\$ 70,554	
Expenses				
51000 District Salaries and Benefits	\$ -	\$ -	N/A	
52100 Administration Services	\$ 1,944	\$ 3,364	\$ 2,986	See Intrafund transfer Out (57900)
52325 Waste Disposal Services	\$ 2,468	\$ 3,000	\$ 3,000	
52360 Construction Services	\$ 17,875	\$ 30,000	\$ 10,000	
52382 Sewer Disposal Services	\$ 3,455	\$ 4,000	\$ 6,000	
52490 Other Professional Services	\$ 1,208	\$ 2,000	\$ 2,000	
52500 Maint-Equipment	\$ 1,313	\$ 1,313	\$ 1,500	
52525 Maint-Infrastructure/Land	\$ 581	\$ 1,000	\$ 1,000	
52810 Advertising/Marketing	\$ -	\$ -	\$ -	
52820 Printing and Binding	\$ -	\$ -	\$ -	
52840 Permits/License Fees	\$ -	\$ -	\$ -	
52905 Business Travel/Mileage	\$ 53	\$ 125	\$ 250	
52906 Fleet Charges	\$ -	\$ -	\$ -	
53100 Office Supplies	\$ -	\$ -	\$ -	
53205 Utilities - Electric	\$ 5	\$ 50	\$ 100	
53330 Janitorial Supplies	\$ 292	\$ 500	\$ 500	
53345 Construction Supplies/Material	\$ 780	\$ 1,000	\$ 1,000	
53350 Maintenance Supplies	\$ 634	\$ 1,000	\$ 1,000	
53400 Minor Equipment/Small Tools	\$ -	\$ -	\$ -	
53600 Special Departmental Expense	\$ -	\$ -	\$ -	
57900 Intrafund Transfer Out	\$ 19,312	\$ 30,000	\$ 41,218	
Total Expenditures	\$ 49,920	\$ 77,352	\$ 70,554	
Net Surplus (Deficit)	\$ 45,719	\$ 23,655	\$ -	

Q3 Actual 2023-24 & Draft 2024-25

Berryessa Vista

Subdivision: 8501004 - Parks-Berryessa Vista

	Q3 Actual	Projected 2023-24	Draft 2024-25	Notes
Revenues				
43910 County of Napa	\$ 450	\$ 450	\$ 456	
Total Revenues	\$ 450	\$ 450	\$ 456	
Expenses				
51000 District Salaries and Benefits	\$ -	\$ -	N/A	See Intrafund transfer Out (57900)
52100 Administration Services	\$ 184	\$ 300	\$ -	
52490 Other Professional Services	\$ -	\$ -	\$ -	
52820 Printing and Binding	\$ -	\$ -	\$ -	
52905 Business Travel/Mileage	\$ -	\$ -	\$ -	
53345 Construction Supplies/Materials	\$ -	\$ -	\$ -	
53600 Special Departmental Expense	\$ -	\$ -	\$ -	
55100 Land	\$ -	\$ -	\$ -	
57900 Intrafund Transfer Out	\$ -	\$ 100	\$ 456	
Total Expenditures	\$ 184	\$ 400	\$ 456	
Net Surplus (Deficit)	\$ 266	\$ 50	\$ -	

Q3 Actual 2023-24 & Draft 2024-25
Napa River Ecological Reserve

Subdivision: 8501005 - Parks-Napa River Ecological Rs

	Q3 Actual	Projected 2023-24	Draft 2024-25	Notes
Revenues				
43910 County of Napa	\$ 17,354	\$ 17,354	\$ 17,780	
Total Revenues	\$ 17,354	\$ 17,354	\$ 17,780	
Expenses				
51000 District Salaries and Benefits	\$ -	\$ -	N/A	See Intrafund transfer Out (57900)
52100 Administration Services	\$ 460	\$ 800	\$ 487	
52325 Waste Disposal Services	\$ -	\$ -	\$ -	
52340 Landscaping Services	\$ -	\$ -	\$ -	
52490 Other Professional Services	\$ 4,500	\$ 6,000	\$ 6,000	
52800 Communications/Telephone	\$ -	\$ -	\$ -	
52820 Printing and Binding	\$ 262	\$ 300	\$ 300	
52905 Business Travel/Mileage	\$ 120	\$ 250	\$ 250	
53350 Maintenance Supplies	\$ -	\$ 200	\$ 250	
53600 Special Departmental Expense	\$ -	\$ -	\$ -	
57900 Intrafund Transfer Out	\$ 4,291	\$ 8,000	\$ 10,493	
Total Expenditures	\$ 9,633	\$ 15,550	\$ 17,780	
Net Surplus (Deficit)	\$ 7,721	\$ 1,804	\$ -	

Q3 Actual 2023-24 & Draft 2024-25

Vine Trail

Subdivision: 8501006 - Parks-Vine Trail

	Q3 Actual	Projected 2023-24	Draft 2024-25	Notes
Revenues				
43910 County of Napa	\$ 86,258	\$ 86,258	\$ 4,848	
Total Revenues	\$ 86,258	\$ 86,258	\$ 4,848	
Expenses				
51000 District Salaries and Benefits	\$ -	\$ -	N/A	See Intrafund transfer Out (57900)
52100 Administration Services	\$ -	\$ 1,000	\$ 975	
52905 Business Travel/Mileage	\$ 30	\$ 75	\$ 100	
53400 Minor Equipment/Small Tools	\$ -	\$ 40,000	\$ -	
55400 Capital Asset-Equipment		\$ 80,000	\$ -	
57900 Intrafund Transfer Out	\$ 1,082	\$ 3,000	\$ 3,773	
Total Expenditures	\$ 1,112	\$ 124,075	\$ 4,848	
Net Surplus (Deficit)	\$ 85,146	\$ (37,817)	\$ -	

Q3 Actual 2023-24 & Draft 2024-25
Woodbury Preserve (Formerly Putah Creek)

Subdivision: 8501007 - Parks-Putah Creek

	Q3 Actual	Projected 2023-24	Draft 2024-25	Notes
Revenues				
43910 County of Napa	\$ 3,950	\$ 3,950	\$ 16,533	
47900 Miscellaneous	\$ -	\$ -	\$ -	
Total Revenues	\$ 3,950	\$ 3,950	\$ 16,533	
Expenses				
51000 District Salaries and Benefits	\$ -	\$ -	N/A	See Intrafund transfer Out (57900)
52100 Administration Services	\$ 1,636	\$ 2,500	\$ 975	
52360 Construction Services	\$ -	\$ -	\$ -	
52490 Other Professional Services	\$ -	\$ -	\$ 10,000	
52840 Permits/License Fees	\$ 302	\$ 312	\$ 325	
52905 Business Travel/Mileage	\$ 373	\$ 600	\$ 500	
53345 Construction Supplies/Materials	\$ -	\$ -	\$ -	
53350 Maintenance Supplies	\$ 12	\$ 50	\$ 50	
53600 Special Dept Expense	\$ -	\$ -	\$ -	
54500 Taxes and Assessments	\$ -	\$ -	\$ -	
57900 Intrafund Transfer Out	\$ 2,067	\$ 4,000	\$ 4,683	
Total Expenditures	\$ 4,390	\$ 7,462	\$ 16,533	
Net Surplus (Deficit)	\$ (440)	\$ (3,512)	\$ -	

Q3 Actual 2023-24 & Draft 2024-25

Suscol Headwaters

Subdivision: 8501009 - Parks-Suscol Headwaters Pres

	Q3 Actual	Projected 2023-24	Draft 2024-25	Notes
Revenues				
43910 County of Napa	\$ 221,990	\$ 221,990	\$ 162,750	
45100 Interest	\$ 4,488	\$ 7,000	\$ 4,000	
45300 Rent - Building/Land	\$ 5,229	\$ 5,229	\$ 5,200	
43790 ST-Other Funding	\$ 34,534	\$ 130,000	\$ 320,000	
45500 Concessions	\$ -	\$ -	\$ -	
47500 Donations and Contributions	\$ -	\$ -	\$ -	
Total Revenues	\$ 266,241	\$ 364,219	\$ 491,950	
Expenses				
51000 District Salaries and Benefits	\$ -	\$ -	N/A	See Intrafund transfer Out (57900)
52100 Administration Services	\$ 24,151	\$ 40,000	\$ 48,747	
52360 Construction Services	\$ 88,575	\$ 200,000	\$ 200,000	
52490 Other Professional Services	\$ 6,720	\$ 10,000	\$ 40,000	
52810 Advertising/Marketing	\$ -	\$ 250	\$ 700	
52820 Printing and Binding	\$ 135	\$ 500	\$ 200	
52840 Permits/License Fees	\$ -	\$ -	\$ 2,600	
52905 Business Travel/Mileage	\$ 401	\$ 500	\$ 400	
53345 Construction Supplies/Materials	\$ 8,253	\$ 8,500	\$ 500	
53350 Maintenance Supplies	\$ 104	\$ 200	\$ 500	
53400 Minor Equipment/Small Tools	\$ 405	\$ 500	\$ 1,000	
53600 Special Departmental Expense	\$ -	\$ -	\$ -	
54500 Taxes and Assessments	\$ -	\$ -	\$ -	
55100 Land	\$ -	\$ -	\$ 82,000	
57900 Intrafund Transfer Out	\$ 26,313	\$ 80,000	\$ 115,303	
Total Expenditures	\$ 155,057	\$ 340,450	\$ 491,950	
Net Surplus (Deficit)	\$ 111,184	\$ 23,769	\$ -	
33100 - Available Fund Balance	\$ 201,390	\$ 203,390		
Net Surplus (Deficit)	\$ 23,769	\$ -		
Restricted donation	\$ 2,000	\$ 2,000		
33100 - Ending Fund Balance	\$ 227,159	\$ 203,390		
to (from) undesignated reserve	\$ 23,769			

Q3 Actual 2023-24 & Draft 2024-25

Mayacamas Preserve

Subdivision: 8501010 - Parks-Amy's Grove

	Q3 Actual	Projected 2023-24	Draft 2024-25	Notes
Revenues				
43910 County of Napa	\$ 121,016	\$ 121,016	\$ 110,825	
45500 Concessions	\$ -		\$ -	
47500 Donations and Contributions	\$ -	\$ -	\$ -	
Total Revenues	\$ 121,016	\$ 121,016	\$ 110,825	
Expenses				
51000 District Salaries and Benefits	\$ -	\$ -	N/A	See Intrafund transfer Out (57900)
52100 Administration Services	\$ 3,847	\$ 10,000	\$ 9,749	
52325 Waste Disposal Services	\$ -	\$ -	\$ -	
52360 Construction Services	\$ -	\$ -	\$ -	
52490 Other Professional Services	\$ -	\$ -	\$ 50,000	
52600 Rents and Leases - Equipment	\$ -	\$ -	\$ -	
52820 Printing and Binding	\$ -	\$ -	\$ -	
52840 Permits/License Fees	\$ -	\$ -	\$ -	
52905 Business Travel/Mileage	\$ 210	\$ 500	\$ 500	
52906 Fleet Charges	\$ -		\$ -	
53100 Office Supplies	\$ -	\$ -	\$ -	
53250 Fuel	\$ -		\$ -	
53345 Construction Supplies/Materials	\$ -	\$ -	\$ -	
53350 Maintenance Supplies	\$ -	\$ 1,000	\$ 1,000	
53400 Minor Equipment/Small Tools	\$ -		\$ -	
53600 Special Department Expense	\$ -	\$ -	\$ -	
54500 Taxes and Assessments	\$ -		\$ -	
55100 Land	\$ -	\$ -	\$ -	
57900 Intrafund Transfer Out	\$ 7,069	\$ 25,000	\$ 49,576	
Total Expenditures	\$ 11,126	\$ 36,500	\$ 110,825	
Net Surplus (Deficit)	\$ 109,890	\$ 84,516	\$ -	

Q3 Actual 2023-24 & Draft 2024-25
Cedar Roughs/Smittle Creek

Subdivision: 8501011 - Parks-Cedar Roughs

	Q3 Actual	Projected 2023-24	Draft 2024-25	Notes
Revenues				
43910 County of Napa	\$ 3,659	\$ 3,659	\$ 1,955	
47500 Donations and Contributions	\$ -	\$ -	\$ -	
Total Revenues	\$ 3,659	\$ 3,659	\$ 1,955	
Expenses				
51000 District Salaries and Benefits	\$ -	\$ -	N/A	See Intrafund transfer Out (57900)
52100 Administration Services	\$ 92	\$ 300	\$ 487	
52325 Waste Disposal Services	\$ -		\$ -	
52360 Construction Services	\$ -		\$ -	
52490 Other Professional Services	\$ -	\$ -	\$ -	
52840 Permits/License Fees	\$ -	\$ -	\$ -	
52820 Printing and Binding	\$ -	\$ -	\$ -	
52905 Business Travel/Mileage	\$ 54	\$ 100	\$ 100	
53350 Maintenance Supplies	\$ 11	\$ 50	\$ 50	
53600 Special Departmental Expense	\$ -	\$ -	\$ -	
54500 Taxes and Assessments	\$ -	\$ -	\$ -	
55100 Land	\$ -	\$ -	\$ -	
57900 Intrafund Transfer Out	\$ 721	\$ 1,500	\$ 1,318	
Total Expenditures	\$ 878	\$ 1,950	\$ 1,955	
Net Surplus (Deficit)	\$ 2,781	\$ 1,709	\$ -	

Q3 Actual 2023-24 & Draft 2024-25

Other Projects

Subdivision: 8501090 - Parks-Other Projects

	Q3 Actual	Projected 2023-24	Draft 2024-25	Notes
Revenues				
43910 County of Napa	\$ 382,640	\$ 382,640	\$ 461,176	
47150 Other Grants	\$ -	\$ -	\$ -	
47500 Donations and Contributions	\$ -	\$ -	\$ -	
Total Revenues	\$ 382,640	\$ 382,640	\$ 461,176	
Expenses				
51000 District Salaries and Benefits	\$ -	\$ -	N/A	See Intrafund transfer Out (57900)
52100 Administration Services	\$ 28,521	\$ 50,000	\$ 69,044	
52490 Other Professional Services	\$ -	\$ -	\$ -	
52800 Communications/Telephone	\$ -	\$ -	\$ -	
52810 Advertising/marketing	\$ -	\$ -	\$ -	
52820 Printing and Binding	\$ 207	\$ 300	\$ 5,000	
52905 Business Travel/Mileage	\$ 289	\$ 400	\$ 300	
53100 Office Supplies	\$ -	\$ -	\$ -	
53115 Books/Media/Periodicals/Subsc	\$ -	\$ -	\$ -	
53120 Memberships/Certifications	\$ -	\$ -	\$ -	
53300 Clothing and Personal Supplies	\$ -	\$ -	\$ -	
53350 Maintenance Supplies	\$ 1,168	\$ 1,500	\$ 1,500	
53415 Computer Software/Licensing Fee	\$ -	\$ -	\$ -	
53600 Special Departmental Expense	\$ 7,026	\$ 7,026	\$ 1,000	
55100 Land	\$ -	\$ 500,000	\$ 250,000	Land acquisition savings fund
57900 Intrafund Transfer Out	\$ 45,425	\$ 70,000	\$ 134,332	
Total Expenditures	\$ 82,636	\$ 629,226	\$ 461,176	
Net Surplus (Deficit)	\$ 300,004	\$ (246,586)	\$ -	

Q3 Actual 2022-23 & Draft 2023-24
Restricted/Unrestricted Funds

	End of FY22-23 Actual	End of FY23-24 Projected	End of FY24-25 Proposed	Notes
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RESTRICTED FUNDS
 Moore Creek

Capital Reserve	\$ 155,618	\$ 169,653	\$ 168,688	Based on \$14,035 depreciation, \$15k spent FY 24-25 for electrical panel upgrade
Restricted donation	\$ -	\$ -	\$ 15,000	\$15,000 Ridge Trail donation in FY20-21 for construction of Dan's Wild Ride

Suscol Headwaters

Capital Reserve	\$ 201,390	\$ 171,390	\$ 203,390	Restricted money for construction of frog pond
Restricted donation	\$ -	\$ -	\$ 2,000	Ridge Trail donation in FY20-21 for construction of memorial bench in FY21-22

State Parks	\$ 707,071	\$ 567,030	\$ 431,560	
Total Restricted Funds				
without State Parks	\$ 357,008	\$ 341,043	\$ 389,078	
with State Parks	\$ 1,064,079	\$ 908,073	\$ 820,638	

UNRESTRICTED FUNDS

	\$ 1,082,775	\$ 1,274,073	\$ 987,535	
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Total Restricted and Unrestricted Funds

	\$ 2,146,854	\$ 2,182,146	\$ 1,808,173	
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Capital Savings Funds (Non Board-Dedicated Reserves)

Vehicle Fund

From: Subdivision: 8500000 - Parks-Administration

2021-22	\$	10,000
2022-23	\$	10,000
2023-24	\$	10,000
2024-25	\$	20,000

Cove Road Repair Fund

From: Subdivision: 8501010 - Parks-Amy's Grove

Zeroed out in February 2024 per Board action, funds moved to Turkovich acquisition.

Turkovich Acquisition Fund

From: Subdivision: 8501090 - Parks-Other Projects

2023-24	\$	500,000
2024-25	\$	250,000

Ridge Trail Donation-DWR

From: Subdivision: 8501000-Moore Creek

2020-21	\$	15,000
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Staff	Payroll Rate	Payroll Rate with Benefits ¹	Target Hours	Annual Cost	hours check	GF	MC	OHMT	NBBT	CB	BV	NRRR	VT	PC	SH	AG	CR	OP	SP	
COUNTY PERMANENT																				
Carhill	\$ 73.74	\$ 97.49	2,080	\$ 202,786	2,080	\$ 68,245	\$ 14,624	\$ 1,462	\$ 975	\$ 1,462	\$ -	\$ 487	\$ 975	\$ 975	\$ 48,747	\$ 9,749	\$ 487	\$ 44,847	\$ 9,749	
Sup Planner - Vacant 24-25	\$ 71.15	\$ 111.04	2,080	\$ 230,959	-	\$ -	\$ -	\$ -	\$ -	\$ 758	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,156	
Beach	\$ 33.97	\$ 50.57	2,080	\$ 105,178	2,080	\$ -	\$ -	\$ 1,264	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,545	\$ 105,015
Jessen	\$ 33.97	\$ 58.18	2,080	\$ 121,014	2,080	\$ -	\$ -	\$ 1,455	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,828	\$ 131,883
Jordan	\$ 48.22	\$ 76.56	2,080	\$ 159,245	2,080	\$ 15,312	\$ -	\$ 7,656	\$ -	\$ 766	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131,883
COUNTY EXTRA HELP																				
Joele Clark	\$ 18.07	\$ 19.41	300	\$ 5,824	300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,824	\$ -
Millers collectively	\$ 28.55	\$ 30.66	399	\$ 12,235	399	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,241	\$ -
County Subtotal				\$ 837,242		\$ 83,557	\$ 14,624	\$ 11,837	\$ 975	\$ 2,986	\$ -	\$ 487	\$ 975	\$ 975	\$ 48,747	\$ 9,749	\$ 487	\$ 69,044	\$ 361,844	
DISTRICT PERMANENT																				
Fessenden	\$ 41.31	\$ 49.76	2,080	\$ 103,506	2,080	\$ 4,976	\$ 41,801	\$ 995	\$ 249	\$ 498	\$ 249	\$ 9,953	\$ 498	\$ 3,732	\$ 249	\$ 29,858	\$ 498	\$ 9,953	\$ -	
Ayers	\$ 57.34	\$ 66.56	2,080	\$ 138,447	2,080	\$ 24,960	\$ 13,312	\$ 1,331	\$ 666	\$ 333	\$ -	\$ 333	\$ 998	\$ 333	\$ 7,322	\$ 7,322	\$ -	\$ 81,537	\$ -	
Brooks	\$ 69.25	\$ 82.05	2,080	\$ 170,665	2,080	\$ 32,820	\$ 12,308	\$ 821	\$ 410	\$ 821	\$ -	\$ -	\$ 410	\$ 410	\$ 84,922	\$ 4,103	\$ 821	\$ 32,820	\$ -	
Ranger 2	\$ 33.99	\$ 41.47	2,080	\$ 86,264	2,080	\$ 2,074	\$ 26,958	\$ 207	\$ 22,810	\$ 207	\$ 207	\$ 207	\$ 1,866	\$ 207	\$ 22,810	\$ 8,295	\$ -	\$ 415	\$ -	
Ranger 3 Vacant 24-25	\$ 33.99	\$ 41.47	2,080	\$ 86,264	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ardzonne	\$ 33.82	\$ 39.98	2,080	\$ 83,150	2,080	\$ -	\$ 999	\$ -	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,995	\$ 73,356
Grassi	\$ 41.31	\$ 53.61	2,080	\$ 111,516	2,080	\$ -	\$ -	\$ -	\$ -	\$ 1,072	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,443	\$ -
Clark	\$ 33.82	\$ 40.31	2,080	\$ 83,837	2,080	\$ -	\$ 2,015	\$ 403	\$ -	\$ 37,888	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,612	\$ 41,919
DISTRICT EXTRA HELP																				
Pruett	\$ 19.35	\$ 20.79	490	\$ 10,186	475	\$ -	\$ 9,874	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ruffino	\$ 51.77	\$ 55.61	728	\$ 40,483	728	\$ 40,483	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Frog pond crew collectively	\$ 61.85	\$ 66.43	450	\$ 29,894	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Millers collectively	\$ 27.82	\$ 29.88	599	\$ 17,900	599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,894	\$ -
Park aides collectively no pruet	\$ 20.33	\$ 21.83	5,202	\$ 113,570	5,202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,570	\$ -
District Subtotal				\$ 1,075,682	21,564	\$ 105,313	\$ 97,393	\$ 3,757	\$ 24,135	\$ 41,218	\$ 456	\$ 10,493	\$ 3,773	\$ 4,683	\$ 115,303	\$ 49,576	\$ 1,318	\$ 134,332	\$ 357,582	\$ -
Grand Total				\$ 1,912,924	\$ 21,564	\$ 188,871	\$ 112,017	\$ 15,594	\$ 25,110	\$ 44,205	\$ 456	\$ 10,980	\$ 4,748	\$ 5,658	\$ 164,050	\$ 59,326	\$ 1,806	\$ 203,376	\$ 719,427	\$ -

1 Fully burdened hourly rate, includes salary, group insurance, PERs, FICA, other retirement, workers' comp (for permanent regular)

Employee based at Moore Creek
Employee based at State Park

All District SP Staff \$ 409,967
District SP Staff time elsewhere \$ 52,385
District GF Staff at SP \$ -
All District GF Staff \$ 539,365
District GF Staff time elsewhere \$ 434,052