Napa County Regional Park and Open Space District
Q3 Actual 2024-25 & Draft 2025-26
Summary

		Q3 Actual	Projected 2024-25	Draft 2025-26	Notes
Revenues					
43790	Other Funding	$ 99,358	$ 240,000	$ 599,544	
43910	County of Napa	$ 1,228,374	$ 1,228,374	$ 1,217,406	
43950	Other-Governemental Agencies	$ 1,000,000	$ 1,000,000		
44200	Court Fines	$ -	$ -	$ -	
44300	Forfeitures and Penalties	$ -	$ -	$ -	
45100	Interest	$ 81,660	$ 96,000	$ 65,000	
47150	Other Grants	$ -	$ -	$ -	
45300	Rent - Building/Land	$ 43,471	$ 52,480	$ 58,700	
45500	Concessions	$ 551,115	$ 730,000	$ 810,000	
47500	Donations and Contributions	$ 52,177	$ 85,279	$ 116,000	
49900	Intrafund Transfers-In	$ 263,491	894,500	$ 353,514	
	Total Revenues	**$ 3,319,646**	**$ 4,326,633**	**$ 3,220,164**	
Expenses					
51000	District salaries and benefits	$ 710,303	$ 886,545	$ 794,600	
51405	Workers Comp	$ 29,927	$ 29,927	$ 33,350	
51605	OPEB	$ 19,702	$ 19,702	$ 19,511	
52100	Administration Services	$ 451,564	$ 606,000	$ 785,600	
52105	Election Services	$ -	$ 2,277	$ -	
52125	Accounting/Auditing Services	$ 16,573	$ 18,000	$ 18,000	
52130	Information Technology Service	$ 43,559	$ 43,559	$ 85,448	
52131	ITS-Communications Services	$ 5,513	$ 5,513	$ 9,693	
52132	ITS-Records Mgmt Services	$ 2	$ 2	$ 60	
52140	Legal Services	$ 1,870	$ 5,000	$ 3,500	
52325	Waste Disposal Services	$ 24,988	$ 33,410	$ 33,000	
52340	Landscaping Services	$ 10,496	$ 13,000	$ 8,000	
52360	Construction Services	$ 25,902	$ 99,130	$ 559,500	
52382	Sewer Disposal Services	$ 4,123	$ 11,000	$ 9,000	
52490	Other Professional Services	$ 64,305	$ 106,500	$ 141,700	
52500	Maintenance-Equipment	$ -	$ 1,500		
52510	Maintenance-B&I-PW Charges	$ 14,253	$ 7,000	$ -	
52520	Maintenance-Vehicles	$ 602	$ 500	$ 2,500	
52605	Rents/Leases-Buildings/Land	$ 9,300	$ 15,600		
52525	Maintenance-Infrastructure/Lan	$ 4,341	$ 7,602	$ 4,000	
52600	Rents and Leases - Equipment	$ 1,968	$ 6,400	$ 5,400	
52700	Insurance--Liability	$ 31,395	$ 31,395	$ 30,591	
52705	Insurance - Premiums	$ 704	$ 704	$ 1,000	
52800	Communications/Telephone	$ 4,456	$ 6,500	$ 6,500	
52810	Advertising/Marketing	$ -	$ 250	$ -	
52820	Printing and Binding	$ 2,086	$ 3,150	$ 7,250	
52825	Bank Charges	$ 299	$ 500	$ 600	
52830	Publications & Legal Notices		$ -	$ -	
52840	Permits/License Fees		$ 3,827	$ 900	
52900	Training/Conference Expenses	$ 282	$ 1,000	$ 1,000	
52905	Business Travel/Mileage	$ 4,995	$ 8,525	$ 7,700	
52906	Fleet Charges	$ 6,370	$ 8,000	$ 7,500	
53100	Office Supplies	$ 2,204	$ 2,800	$ 2,500	
53105	Offices Supplies-Furn & Fixture	$ 2,994	$ 3,000	$ 1,500	
53115	Book, Media, Periodicals, Subscrip	$ -	$ -	$ -	
53120	Memberships/Certifications	$ 14,387	$ 14,637	$ 14,637	
53205	Utilities - Electric	$ 28,594	$ 35,050	$ 35,100	
53210	Utilities - Propane	$ 341	$ 1,000	$ 1,500	
53250	Fuel	$ -	$ -	$ -	
53300	Clothing and Personal Supplies	$ 126	$ 1,000	$ 1,500	
53320	Safety Supplies	$ 472	$ 750	$ 500	
53325	Landscaping/Ag Supplies	$ -	$ 500	$ 1,000	
53330	Janitorial Supplies	$ 4,198	$ 5,700	$ 5,500	
53345	Construction Supplies/Material	$ 2,812	$ 11,750	$ 15,500	
53350	Maintenance Supplies	$ 20,662	$ 24,400	$ 24,750	
53355	Vehicle Repair Supplies	$ 1,330	$ 5,000	$ 3,500	
53400	Minor Equipment/Small Tools	$ 4,509	$ 10,017	$ 10,000	
53410	Computer Equipment/Accessories	$ 3,229	$ 5,000	$ 16,000	
53415	Computer Software/Licensing Fe	$ 1,762	$ 800	$ 1,000	
53600	Special Departmental Expense	$ 7,158	$ 7,200	$ 5,000	
53680	Goods for Resale	$ 15,562	$ 20,000	$ 20,000	
54500	Taxes and Assessments	$ 1,549	$ 1,549	$ 1,700	
55100	Land	$ 784,910	$ 1,785,000	$ -	
55400	Capital Asset-Equipment	$ 72,655	$ 73,000	$ 80,000	
57900	Intrafund Transfers Out	$ 807,989	$ 933,100	$ 354,514	
	Total Expenditures	**$ 3,267,321**	**$ 4,923,271**	**$ 3,171,604**	
	Expenditures from Designated Reserves		**$ 5,000**	**$ -**	
	Capital Savings Set-aside		**$ -**		
	Net Surplus (Deficit)	**$ 52,325**	**$ (591,638)**	**$ 48,560**	

Napa County Regional Park and Open Space District

Q3 Actual 2024-25 & Draft 2025-26

Summary (w/o State Parks)

		Q3 Actual	Projected 2024-25	Draft 2025-26
Revenues				
43790	Other Funding	$ 99,358	$ 200,000	$ 515,000
43910	County of Napa	$ 1,228,374	$ 1,228,374	$ 1,217,406
43950	Other-Governemental Agencies	$ 1,000,000	$ 1,000,000	
45100	Interest	$ 69,552	$ 82,000	$ 55,000
45300	Rent - Building/Land	$ 21,149	$ 25,790	$ 31,700
45500	Concessions	$ 16,690	$ 30,000	$ 35,000
47150	Other Grants	$ -	$ -	$ -
47500	Donations and Contributions	$ 23,376	$ 26,000	$ 22,000
49900	Intrafund Transfers-In	$ 782,016	854,500	$ 290,669
	Total Revenues	**$ 3,240,515**	**$ 3,446,664**	**$ 2,166,775**
Expenses				
51000	District Salaries and Benefits	$ 414,153	$ 512,275	$ 380,877
51405	Workers Comp	$ 8,297	$ 8,297	$ 16,675
51605	OPEB	$ 4,926	$ 4,926	$ 9,756
52100	Administration Services	$ 176,169	$ 236,000	$ 450,495
52105	Election Services	$ 2,277	$ 2,277	$ -
52125	Accounting/Auditing Services	$ 16,573	$ 18,000	$ 18,000
52130	Information Technology Service	$ 21,779	$ 21,779	$ 85,448
52131	ITS-Communications Services	$ 2,757	$ 2,757	$ 9,693
52132	ITS-Records Mgmt Services	$ 2	$ 2	$ 60
52140	Legal Services	$ 1,870	$ 5,000	$ 3,500
52325	Waste Disposal Services	$ 2,263	$ 3,410	$ 3,000
52340	Landscaping Services	$ -	$ -	$ -
52360	Construction Services	$ 22,032	$ 89,130	$ 544,500
52382	Sewer Disposal Services	$ 2,085	$ 6,000	$ 4,500
52490	Other Professional Services	$ 67,178	$ 96,500	$ 109,000
52500	Maintenance-Equipment	$ -	$ 1,500	$ 1,500
52510	Maintenance-B&I-PW Charges	$ 14,253	$ 7,000	$ -
52520	Maintenance-Vehicles	$ -	$ -	$ -
52525	Maintenance-Infrastructure/Lan	$ 4,943	$ 7,102	$ 2,500
52600	Rents and Leases - Equipment	$ 3,064	$ 5,900	$ 4,000
52605	Rents/Leases-Buildings/Land	$ 9,300	$ 15,600	
52700	Insurance--Liability	$ 28,872	$ 28,872	$ 28,648
52705	Insurance - Premiums	$ 704	$ 704	$ 1,000
52800	Communications/Telephone	$ -	$ -	$ -
52810	Advertising/Marketing	$ -	$ 250	$ -
52820	Printing and Binding	$ 1,989	$ 2,650	$ 6,750
52825	Bank Charges	$ -	$ -	$ -
52830	Publications & Legal Notices	$ -	$ -	$ -
52840	Permits/License Fees	$ 3,327	$ 3,327	$ 400
52900	Training/Conference Expenses	$ 75	$ 500	$ 500
52905	Business Travel/Mileage	$ 4,995	$ 8,225	$ 7,400
52906	Fleet Charges	$ 2,153	$ 2,500	$ 2,500
53100	Office Supplies	$ 709	$ 1,000	$ 1,000
53105	Offices Supplies-Furn & Fixture	$ 2,994	$ 2,500	$ 500
53115	Book, Media, Periodicals, Subscrip	$ -	$ -	$ -
53120	Memberships/Certifications	$ 14,387	$ 14,387	$ 14,387
53205	Utilities - Electric	$ -	$ 50	$ 100
53210	Utilities - Propane	$ -	$ -	$ -
53250	Fuel	$ -	$ -	$ -
53300	Clothing and Personal Supplies	$ -	$ 500	$ 1,000
53320	Safety Supplies	$ -	$ -	$ -
53330	Janitorial Supplies	$ 534	$ 700	$ 1,000
53345	Construction Supplies/Material	$ -	$ 3,750	$ 3,500
53350	Maintenance Supplies	$ 5,615	$ 9,400	$ 9,750
53400	Minor Equipment/Small Tools	$ 3,603	$ 7,517	$ 5,000
53410	Computer Equipment/Accessories	$ 3,229	$ 4,500	$ 1,000
53415	Computer Software/Licensing Fees	$ 1,762	$ 800	$ 1,000
53600	Special Departmental Expense	$ 4,124	$ 4,200	$ 2,500
53680	Goods for Resale	$ -	$ -	$ -
54500	Taxes and Assessments	$ 1,549	$ 1,549	$ 1,700
55100	Land	$ 1,784,910	$ 1,785,000	$ -
55400	Capital Assets-Equipment	$ 72,655	$ 73,000	$ 80,000
57900	Intrafund Transfers Out	$ 806,165	$ 930,600	$ 353,514
	Total Expenditures	**$ 3,518,272**	**$ 3,929,936**	**$ 2,166,653**
	Expenditures from Designated Reserves		**$ 5,000**	
	Capital Savings Set-aside		**$ -**	
	Net Surplus (Deficit)		**$ (478,272)**	**$ 122**

Q3 Actual 2024-25 & Draft 2025-26

General Fund--Administration

Subdivision: 8500000 - Parks-Administration

		Q3 Actual	Projected 2024-25	Draft 2025-26	Notes
	Revenues				
43790	Other Funding		$ -	$ -	
43910	County of Napa	$ 227,377	$ 227,377	$ 410,619	
45100	Interest	$ 63,983	$ 75,000	$ 50,000	
47150	Other Grants		$ -	$ -	
47500	Donations and Contributions	$ 13,374	$ 15,000	$ 15,000	
49900	Intrafund Transfers-In	$ 237,516	$ 310,000	$ 290,669	
	Total Revenues	**$ 542,250**	**$ 627,377**	**$ 766,288**	
	Expenses				
51000	District Salaries and Benefits	$ 403,230	$ 500,275	$ 370,877	
51405	Workers Comp	$ 8,297	$ 8,297	$ 16,675	
51605	OPEB	$ 4,926	$ 4,926	$ 9,756	
52100	Administration Services	$ 71,403	$ 90,000	$ 98,714	
52105	Election Services	$ 2,277	$ 2,277	$ -	
52125	Accounting/Auditing Services	$ 16,573	$ 18,000	$ 18,000	
52130	Information Technology Service	$ 21,779	$ 21,779	$ 85,448	
52131	ITS-Communications Services	$ 2,757	$ 2,757	$ 9,693	
52132	ITS-Records Mgmt Services	$ 2	$ 2	$ 60	
52140	Legal Services	$ 1,870	$ 5,000	$ 3,500	
52490	Other Professional Services	$ -	$ 1,000	$ 1,000	
52510	Maintenance-B&I-PW Charges	$ 14,253	$ 7,000	$ -	
52525	Maintenance-Infrastructure/Land	$ 602	$ 602	$ -	
52600	Rents/Leases-Equipment	$ 460	$ 900	$ 900	
52605	Rents/Leases-Buildings/Land	$ 9,300	$ 15,600	$ 26,000	
52700	Insurance--Liability	$ 28,872	$ 28,872	$ 28,648	
52705	Insurance - Premiums	$ 704	$ 704	$ 1,000	
52810	Advertising/Marketing	$ -	$ -	$ -	
52820	Printing and Binding	$ 214	$ 500	$ 500	
52830	Publications & Legal Notices	$ -	$ -	$ -	
52840	Permits/License Fees	$ -	$ -	$ -	
52900	Training/Conference Expenses	$ 75	$ 500	$ 500	
52905	Business Travel/Mileage	$ 838	$ 1,000	$ 1,000	
52906	Fleet Charges (county service)	$ 2,153	$ 2,500	$ 2,500	
53100	Office Supplies	$ 709	$ 1,000	$ 1,000	
53105	Office Supplies-Furn & Fixture	$ 2,994	$ 2,500	$ 500	
53115	Book, Media, Periodicals, Subscrip	$ -	$ -	$ -	
53120	Memberships/Certifications	$ 14,387	$ 14,387	$ 14,387	
53250	Fuel	$ -	$ -	$ -	
53300	Clothing and Personal Supplies	$ -	$ 500	$ 1,000	
53345	Construction Supplies/Materials	$ -	$ -	$ -	
53350	Maintenance Supplies	$ 316	$ 500	$ 300	
53400	Minor Equipment/Small Tools	$ 517	$ 517	$ 500	
53410	Computer Equipment/Accessories	$ 3,229	$ 4,500	$ 1,000	
53415	Computer Software/Licensing Fe	$ 1,762	$ 800	$ 1,000	
53600	Special Departmental Expense	$ 64	$ 200	$ 500	
55400	Capital Asset-Equipment	$ -	$ -	$ 80,000	
57900	Intrafund Transfer Out	$ 544,500	$ 544,500	$ 20,108	
	Total Expenditures	**$ 1,159,063**	**$ 1,281,895**	**$ 795,066**	
	Net Surplus (Deficit)	**$ (616,813)**	**$ (654,518)**	**$ (28,778)**	*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 2024-25 & Draft 2025-26

Other Projects

Subdivision: 8501090 - Parks-Other Projects

		Q3 Actual	Projected 2024-25	Draft 2025-26	Notes
	Revenues				
43910	County of Napa	$ 461,176	$ 461,176	$ 243,268	
47150	Other Grants	$ -	$ -	$ -	
47500	Donations and Contributions	$ -	$ -	$ -	
49900	Intrafund Transfer-In	$ 460,000	$ 460,000		
	Total Revenues	**$ 921,176**	**$ 921,176**	**$ 243,268**	
	Expenses				
51000	District Salaries and Benefits	$ -	$ -	N/A	See Intrafund transfer Out (57900)
52100	Administration Services	$ 44,369	$ 55,000	$ 112,292	
52490	Other Professional Services	$ 10,130	$ 12,500	$ 20,000	
52600	Rents/Leases-Equipment	$ 471	$ 500	$ -	
52800	Communications/Telephone	$ -	$ -	$ -	
52810	Advertising/marketing		$ -	$ -	
52820	Printing and Binding	$ 666	$ 800	$ 5,000	
52905	Business Travel/Mileage	$ 190	$ 500	$ 300	
53100	Office Supplies	$ -	$ -	$ -	
53115	Books/Media/Periodicals/Subsc	$ -	$ -	$ -	
53120	Memberships/Certifications	$ -	$ -	$ -	
53300	Clothing and Personal Supplies	$ -	$ -	$ -	
53350	Maintenance Supplies	$ 578	$ 1,000	$ 1,500	
53415	Computer Software/Licensing Fee			$ -	
53600	Special Departmental Expense	$ 4,060	$ 3,500	$ 1,000	
55100	Land	$ 702,910	$ 703,000		
57900	Intrafund Transfer Out	$ 68,291	$ 90,000	$ 103,176	
	Total Expenditures	**$ 831,665**	**$ 866,800**	**$ 243,268**	
	Net Surplus (Deficit)	**$ 89,511**	**$ 54,376**	**$ -**	

Q3 Actual 2024-25 & Draft 2025-26

Berryessa Vista

Subdivision: 8501004 - Parks-Berryessa Vista

		Q3 Actual	Projected 2024-25	Draft 2025-26	Notes
Revenues					
43910	County of Napa	$ 456	$ 456	$ 1,197	
	Total Revenues	**$ 456**	**$ 456**	**$ 1,197**	
Expenses					
51000	District Salaries and Benefits	$ -	$ -	N/A	See Intrafund transfer Out (57900)
52100	Administration Services	$ 780	$ 1,000	$ 764	
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	$ 433	
	Total Expenditures	**$ 780**	**$ 1,100**	**$ 1,197**	
	Net Surplus (Deficit)	**$ (324)**	**$ (644)**	**$ -**	

Q3 Actual 2024-25 & Draft 2025-26

Camp Berryessa

Subdivision: 8501003 - Parks-Camp Berryessa

		Q3 Actual	Projected 2024-25	Draft 2025-26	Notes
Revenues					
43910	County of Napa	$ 40,554	$ 40,554	$ 21,863	
45500	Concessions	$ 16,690	$ 30,000	$ 35,000	
	Total Revenues	**$ 57,244**	**$ 70,554**	**$ 56,863**	
Expenses					
51000	District Salaries and Benefits	$ -	$ -	N/A	
52100	Administration Services	$ 1,423	$ 2,500	$ 2,986	See Intrafund transfer Out (57900)
52325	Waste Disposal Services	$ 1,853	$ 3,000	$ 3,000	
52360	Construction Services	$ -	$ 5,000	$ 1,000	
52382	Sewer Disposal Services	$ 2,085	$ 4,000	$ 4,500	
52490	Other Professional Services	$ 13,623	$ 15,000	$ 5,000	
52500	Maint-Equipment	$ -	$ 1,500	$ 1,500	
52525	Maint-Infrastructure/Land	$ 4,341	$ 5,000	$ 1,000	
52810	Advertising/Marketing	$ -	$ -	$ -	
52820	Printing and Binding	$ -	$ -	$ -	
52840	Permits/License Fees	$ -	$ -	$ -	
52905	Business Travel/Mileage	$ 65	$ 125	$ 250	
52906	Fleet Charges	$ -	$ -	$ -	
53100	Office Supplies	$ -	$ -	$ -	
53205	Utilities - Electric	$ -	$ 50	$ 100	
53330	Janitorial Supplies	$ 534	$ 700	$ 1,000	
53345	Construction Supplies/Material	$ -	$ 1,000	$ 500	
53350	Maintenance Supplies	$ -	$ 500	$ 500	
53400	Minor Equipment/Small Tools	$ -	$ -	$ -	
53600	Special Departmental Expense	$ -	$ -	$ -	
57900	Intrafund Transfer Out	$ 21,778	$ 30,000	$ 35,527	
	Total Expenditures	**$ 45,702**	**$ 68,375**	**$ 56,863**	
	Net Surplus (Deficit)	**$ 11,542**	**$ 2,179**	**$ -**	

Q3 Actual 2024-25 & Draft 2025-26

Cedar Roughs/Smittle Creek

Subdivision: 8501011 - Parks-Cedar Roughs

		Q3 Actual	Projected 2024-25	Draft 2025-26	Notes
	Revenues				
43910	County of Napa	$ 1,955	$ 1,955	$ 1,153	
47500	Donations and Contributions	$ -	$ -	$ -	
	Total Revenues	**$ 1,955**	**$ 1,955**	**$ 1,153**	
	Expenses				
51000	District Salaries and Benefits	$ -	$ -	N/A	See Intrafund transfer Out (57900)
52100	Administration Services	$ 1,121	$ 1,500	$ 487	
52325	Waste Disposal Services	$ -	$ -	$ -	
52360	Construction Services	$ -	$ -	$ -	
52490	Other Professional Services	$ -	$ -	$ -	
52840	Permits/License Fees	$ -	$ -	$ -	
52820	Printing and Binding	$ -	$ -	$ -	
52905	Business Travel/Mileage	$ 240	$ 400	$ 100	
53350	Maintenance Supplies	$ -	$ 50	$ 50	
53600	Special Departmental Expense	$ -	$ -	$ -	
54500	Taxes and Assessments	$ -	$ -	$ -	
55100	Land	$ -	$ -	$ -	
57900	Intrafund Transfer Out	$ 2,722	$ 4,000	$ 516	
	Total Expenditures	**$ 4,083**	**$ 5,950**	**$ 1,153**	
	Net Surplus (Deficit)	**$ (2,128)**	**$ (3,995)**	**$ -**	

Q3 Actual 2024-25 & Draft 2025-26

Mayacamas Preserve

Subdivision: 8501010 - Parks-Amy's Grove

		Q3 Actual	Projected 2024-25	Draft 2025-26	Notes
	Revenues				
43910	County of Napa	$ 110,825	$ 110,825	$ 150,282	
45500	Concessions	$ -		$ -	
47500	Donations and Contributions	$ -	$ -	$ -	
	Total Revenues	**$ 110,825**	**$ 110,825**	**$ 150,282**	
	Expenses				
51000	District Salaries and Benefits	$ -	$ -	N/A	See Intrafund transfer Out (57900)
52100	Administration Services	$ 1,998	$ 4,000	$ 9,749	
52325	Waste Disposal Services	$ -	$ -	$ -	
52360	Construction Services	$ -	$ -	$ 93,500	
52490	Other Professional Services	$ 8,100	$ 15,000	$ -	
52600	Rents and Leases - Equipment	$ -	$ -	$ -	
52820	Printing and Binding	$ -	$ -	$ -	
52840	Permits/License Fees	$ -	$ -	$ -	
52905	Business Travel/Mileage	$ 526	$ 750	$ 500	
52906	Fleet Charges	$ -		$ -	
53100	Office Supplies	$ -	$ -	$ -	
53250	Fuel	$ -		$ -	
53345	Construction Supplies/Materials	$ -	$ -	$ -	
53350	Maintenance Supplies	$ 437	$ 1,000	$ 1,000	
53400	Minor Equipment/Small Tools	$ -		$ -	
53600	Special Department Expense	$ -	$ -	$ -	
54500	Taxes and Assessments	$ -		$ -	
55100	Land	$ -	$ -	$ -	
57900	Intrafund Transfer Out	$ 14,157	$ 20,000	$ 45,533	
	Total Expenditures	**$ 25,218**	**$ 40,750**	**$ 150,282**	
	Net Surplus (Deficit)	**$ 85,607**	**$ 70,075**	**$ -**	

Q3 Actual 2024-25 & Draft 2025-26

Moore Creek Park

Subdivision: 8501000 - Parks-Moore Creek

		Q3 Actual	Projected 2024-25	Draft 2025-26	Notes
	Revenues				
43910	County of Napa	$ 143,666	$ 143,666	$ 152,509	
45300	Rents-Bldgs and Land	$ 17,259	$ 21,900	$ 26,700	
47150	Other Grants	$ -	$ -	$ -	
47500	Donations and Contributions	$ 3,470	$ 4,000	$ 5,000	
43950	Other Governmental Agencies	$ 1,000,000	$ 1,000,000		
	Total Revenues	**$ 1,164,395**	**$ 1,169,566**	**$ 184,209**	
	Expenses				
51000	District Salaries and Benefits	$ 10,923	$ 12,000	$ 10,000	
52100	Administration Services	$ 23,876	$ 30,000	$ 60,359	
52325	Waste Disposal Services	$ -	$ -	$ -	
52360	Construction Services	$ -	$ -	$ -	
52382	Sewer Disposal Services	$ -	$ 2,000	$ 2,000	
52490	Other Professional Services	$ 17,786	$ 20,000	$ 10,000	
52525	Maintenance-Infrastructure/Lan	$ -	$ 1,500	$ 1,500	
52600	Rents and Leases - Equipment	$ 1,968	$ 4,000	$ 4,000	
52705	Insurance - Premiums	$ -	$ -	$ -	
52800	Communications/Telephone	$ -	$ -	$ -	
52820	Printing and Binding	$ 44	$ 150	$ 250	
52840	Permits/License Fees	$ -	$ -	$ -	
52905	Business Travel/Mileage	$ 2,163	$ 3,500	$ 3,500	
53100	Office Supplies	$ -	$ -	$ -	
53205	Utilities - Electric	$ -	$ -	$ -	
53250	Fuel	$ -	$ -	$ -	
53345	Construction Supplies/Materials	$ -	$ 2,500	$ 2,500	
53350	Maintenance Supplies	$ 3,641	$ 5,000	$ 5,000	
53400	Minor Equipment/Small Tools	$ 1,625	$ 2,500	$ 2,500	
53600	Special Departmental Expense	$ -	$ 500	$ 1,000	
54500	Taxes and Assessments	$ 1,549	$ 1,549	$ 1,700	
55100	Land	$ 1,000,000	$ 1,000,000		
57900	Intrafund Transfer Out	$ 46,715	$ 75,000	$ 79,900	
	Total Expenditures	**$ 1,110,290**	**$ 1,160,199**	**$ 184,209**	
	Net Surplus (Deficit)	**$ 54,105**	**$ 9,367**	**$ -**	
	33100 - Available Fund Balance		$ 167,621	$ 186,208	
	Net Surplus (Deficit)		$ 9,367	$ -	
	unadjusted ending fund balance		$ 176,988	$ 186,208	
	draw on capital reserve		$ 7,213	$ -	
	add to capital reserve		$ 25,800	$ 25,800	
	year end capital reserve		$ 186,208	$ 212,008	
	to (from) undesignated reserve		$ (16,433)		

Q3 Actual 2024-25 & Draft 2025-26

Napa River Ecological Reserve

Subdivision: 8501005 - Parks-Napa River Ecological Rs

		Q3 Actual	Projected 2024-25	Draft 2025-26	Notes
Revenues					
43910	County of Napa	$ 17,780	$ 17,780	$ 23,128	
	Total Revenues	**$ 17,780**	**$ 17,780**	**$ 23,128**	
Expenses					
51000	District Salaries and Benefits	$ -	$ -	N/A	See Intrafund transfer Out (57900)
52100	Administration Services	$ 785	$ 1,500	$ 5,794	
52325	Waste Disposal Services	$ -	$ -	$ -	
52490	Other Professional Services	$ 4,500	$ 6,000	$ 6,000	
52800	Communications/Telephone	$ -	$ -	$ -	
52820	Printing and Binding	$ -	$ -	$ -	
52905	Business Travel/Mileage	$ 85	$ 200	$ 250	
53350	Maintenance Supplies	$ 372	$ 500	$ 250	
53600	Special Departmental Expense	$ -	$ -	$ -	
57900	Intrafund Transfer Out	$ 4,499	$ 7,000	$ 10,834	
	Total Expenditures	**$ 10,241**	**$ 15,200**	**$ 23,128**	
	Net Surplus (Deficit)	**$ 7,539**	**$ 2,580**	**$ -**	

Q3 Actual 2024-25 & Draft 2025-26

Napa River and Bay Trail

Subdivision: 8501002 - Parks-Napa River and Bay Trail

		Q3 Actual	Projected 2024-25	Draft 2025-26	Notes
Revenues					
43910	County of Napa	$ 25,310	$ 25,310	$ 22,361	
47500	Donations and Contributions	$ -	$ -	$ -	
	Total Revenues	**$ 25,310**	**$ 25,310**	**$ 22,361**	
Expenses					
51000	District Salaries and Benefits	$ -	$ -	N/A	See Intrafund transfer Out (57900)
52100	Administration Services	$ 1,706	$ 2,500	$ 1,756	
52325	Waste Disposal Services	$ -		$ -	
52360	Construction Services	$ -		$ -	
52490	Other Professional Services	$ -	$ -	$ -	
52820	Printing and Binding	$ 938	$ 1,000	$ -	
52905	Business Travel/Mileage	$ 166	$ 300	$ 250	
53345	Construction Supplies/Materials	$ -		$ -	
53350	Maintenance Supplies	$ 77	$ 200	$ 100	
53600	Special Departmental Expense	$ -		$ -	
57900	Intrafund Transfer Out	$ 5,282	$ 8,000	$ 20,255	
	Total Expenditures	**$ 8,169**	**$ 12,000**	**$ 22,361**	
	Net Surplus (Deficit)	**$ 17,141**	**$ 13,310**	**$ -**	

Q3 Actual 2024-25 & Draft 2025-26

Oat Hill Mine Trail

Subdivision: 8501001 - Parks-Oat Hill Mine Trail

		Q3 Actual	Projected 2024-25	Draft 2025-26	Notes
	Revenues				
43910	County of Napa	$ 15,144	$ 15,144	$ 5,390	
47500	Donations and Contributions	$ 1,532	$ 2,000	$ 2,000	
	Total Revenues	**$ 16,676**	**$ 17,144**	**$ 7,390**	
	Expenses				
51000	District Salaries and Benefits	$ -	$ -	N/A	See Intrafund transfer Out (57900)
52100	Administration Services	$ 5,738	$ 10,000	$ 3,807	
52360	Construction Services	$ -	$ -	-	
52490	Other Professional Services	$ -	$ -	$ -	
52820	Printing and Binding	$ -	$ -	$ -	
52905	Business Travel/Mileage	$ 371	$ 600	$ 500	
53100	Office Supplies	$ -	$ -	$ -	
53345	Construction Supplies/Material	$ -	$ -	$ -	
53350	Maintenance Supplies	$ -	$ 100	$ 500	
53600	Special Departmental Expense	$ -	$ -	$ -	
55100	Land	$ -	$ -	$ -	
57900	Intrafund Transfer Out	$ 5,458	$ 7,000	$ 2,583	
	Total Expenditures	**$ 11,567**	**$ 17,700**	**$ 7,390**	
	Net Surplus (Deficit)	**$ 5,109**	**$ (556)**	**$ -**	

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State Parks

Subdivision: 8501008 - Parks-State Parks

		Q3 Actual	Projected 2024-25	Draft 2025-26	Notes
Revenues					
43790	Other Funding	$ -	$ 40,000	$ 84,544	
45100	Interest	$ 12,108	$ 14,000	$ 10,000	
45300	Rent - Building/Land	$ 22,322	$ 26,690	$ 27,000	
45500	Concessions	$ 534,425	700,000	$ 775,000	
47500	Donations and Contributions	$ 28,801	59,279	$ 94,000	includes $50,000 capacity grant from NVSPA
47900	Miscellaneous	$ -	-	$ -	
49900	Intrafund Transfers-In	$ 25,975	$ 40,000	$ 62,845	
	Total Revenues	**$ 623,631**	**$ 879,969**	**$ 1,053,389**	
Expenses					
51000	District Salaries and Benefits	$ 296,150	$ 374,270	$ 413,723	
51405	Workers Comp	$ 21,630	$ 21,630	$ 16,675	
51605	OPEB	$ 14,776	$ 14,776	$ 9,755	
52100	Administration Services	$ 275,395	$ 370,000	$ 335,105	
52130	Information Technology Service	$ 21,780	$ 21,780	$ -	
52131	ITS-Communications Services	$ 2,756	$ 2,756	$ -	
52132	ITS-Records Mgmt Services	$ -	$ -	$ -	
52325	Waste Disposal Services	$ 23,135	$ 30,000	$ 30,000	
52340	Landscaping Services	$ 10,496	$ 13,000	$ 8,000	
52360	Construction Services	$ 8,000	$ 10,000	$ 15,000	
52382	Sewer Disposal Services	$ 2,038	$ 5,000	$ 2,500	
52490	Other Professional Services	$ 7,257	$ 10,000	$ 32,700	
52520	Maintenance-Vehicles (outside services)	$ -	$ 500	$ 2,500	
52525	Maintenance-Infrastructure/Lan	$ -	$ 500	$ 1,500	
52600	Rents and Leases - Equipment	$ -	$ 500	$ 500	
52700	Insurance - Liability	$ 2,523	$ 2,523	$ 1,943	
52800	Communications/Telephone	$ 4,456	$ 6,500	$ 6,500	
52810	Advertising/Marketing	$ -	$ -	$ -	
52820	Printing and Binding	$ 97	$ 500	$ 500	
52825	Bank Charges	$ 299	$ 500	$ 600	
52840	Permits/License Fees	$ -	$ 500	$ 500	
52900	Training/Conference Expenses	$ 207	$ 500	$ 500	
52905	Business Travel/Mileage	$ -	$ 300	$ 300	
52906	Fleet Charges (county services)	$ 4,217	$ 5,500	$ 5,000	
53100	Office Supplies	$ 1,495	$ 1,800	$ 1,500	
53105	Offices Supplies-Furn & Fixture	$ -	$ 500	$ 1,000	
53120	Memberships/Certifications	$ -	$ 250	$ 250	
53205	Utilities - Electric	$ 28,594	$ 35,000	$ 35,000	
53210	Utilities - Propane	$ 341	$ 1,000	$ 1,500	
53250	Fuel	$ -	$ -	$ -	
53300	Clothing and Personal Supplies	$ 126.00	$ 500	$ 500	
53320	Safety Supplies	$ 472.00	$ 750	$ 500	
53325	Landscaping/Ag Supplies	$ -	$ 500	$ 1,000	
53330	Janitorial Supplies	$ 3,664	$ 5,000	$ 4,500	
53345	Construction Supplies/Material	$ 2,812	$ 8,000	$ 12,000	
53350	Maintenance Supplies	$ 15,047	$ 15,000	$ 15,000	
53355	Vehicle Repair Supplies	$ 1,330	$ 5,000	$ 3,500	
53400	Minor Equipment/Small Tools	$ 1,423	$ 2,500	$ 5,000	
53410	Computer Equipment/Accessories	$ -	$ 500	$ 15,000	
53415	Computer Software/Licensing Fe	$ -	$ -	$ -	
53600	Special Departmental Expense	$ 3,034	$ 3,000	$ 2,500	
53680	Goods for Resale	$ 15,562	$ 20,000	$ 20,000	
54500	Taxes and Assessments	-	$ -	$ -	
57900	Intrafund Transfer Out	$ 1,824	$ 2,500	$ 1,000	
	Total Expenditures	**$ 770,936**	**$ 993,335**	**$ 1,003,551**	
	Net Surplus (Deficit)	**$ (147,305)**	**$ (113,366)**	**$ 49,839**	

33100 - Available Fund Balance	$ 631,729	$ 518,363
Net Surplus (Deficit)	$ (113,366)	$ 49,839
33100 - Ending Fund Balance	$ 518,363	$ 568,202

Q3 Actual 2024-25 & Draft 2025-26

Suscol Headwaters

Subdivision: 8501009 - Parks-Suscol Headwaters Pres

		Q3 Actual	Projected 2024-25	Draft 2025-26	Notes
Revenues					
43910	County of Napa	$ 162,750	$ 162,750	$ 167,938	
45100	Interest	$ 5,569	$ 7,000	$ 5,000	
45300	Rent - Building/Land	$ 3,890	$ 3,890	$ 5,000	
43790	ST-Other Funding	$ 99,358	$ 200,000	$ 515,000	
45500	Concessions	$ -	$ -	$ -	
47500	Donations and Contributions	$ 5,000	$ 5,000	$ -	
	Total Revenues	**$ 276,567**	**$ 378,640**	**$ 692,938**	
Expenses					
51000	District Salaries and Benefits	$ -	$ -	N/A	See Intrafund transfer Out (57900)
52100	Administration Services	$ 16,622	$ 30,000	$ 146,304	
52325	Waste Disposal Services	$ 410	$ 410		
52360	Construction Services	$ 17,902	$ 80,000	$ 450,000	
52490	Other Professional Services	$ 13,039	$ 25,000	$ 65,000	
52600	Rents/Leases-Equipment	$ 165	$ 500		
52810	Advertising/Marketing	$ -	$ 250		
52820	Printing and Binding	$ 1,065	$ 1,200	$ 1,000	
52840	Permits/License Fees	$ 2,966	$ 2,966	$ -	
52905	Business Travel/Mileage	$ 238	$ 600	$ 500	
53345	Construction Supplies/Materials	$ -	$ 250	$ 500	
53350	Maintenance Supplies	$ 194	$ 500	$ 500	
53400	Minor Equipment/Small Tools	$ 1,461	$ 2,500	$ 2,000	
53600	Special Departmental Expense	$ -	$ -	$ -	
54500	Taxes and Assessments	$ -	$ -	$ -	
55100	Land	$ 82,000	$ 82,000	$ -	
57900	Intrafund Transfer Out	$ 89,957	$ 140,000	$ 27,134	
	Total Expenditures	**$ 226,019**	**$ 366,176**	**$ 692,938**	
	Net Surplus (Deficit)	**$ 50,548**	**$ 12,464**	**$ -**	
	33100 - Available Fund Balance		$ 176,711	$ 178,711	
	Net Surplus (Deficit)		$ 12,464	$ -	
	Restricted donation		$ 2,000	$ 2,000	
	33100 - Ending Fund Balance		$ 191,175	$ 178,711	
	to (from) undesignated reserve		$ 12,464		

Q3 Actual 2024-25 & Draft 2025-26

Vine Trail

Subdivision: 8501006 - Parks-Vine Trail

	Q3 Actual	Projected 2024-25	Draft 2025-26	Notes
Revenues				
43910 County of Napa	$ 4,848	$ 4,848	$ 5,148	
49900 Intrafund Transfers-In	$ 84,500	$ 84,500	$ -	
Total Revenues	**$ 89,348**	**$ 89,348**	**$ 5,148**	
Expenses				
51000 District Salaries and Benefits	$ -	$ -	N/A	See Intrafund transfer Out (57900)
52100 Administration Services	$ 3,318	$ 4,000	$ 2,021	
52360 Construction Services	$ 4,130	$ 4,130	$ -	
52905 Business Travel/Mileage	$ 48	$ 50	$ -	
53400 Minor Equipment/Small Tools	$ -	$ 2,000	$ -	
55400 Capital Asset-Equipment	$ 72,655	$ 73,000	$ -	
57900 Intrafund Transfer Out	$ 1,596	$ 3,000	$ 3,127	
Total Expenditures	**$ 81,747**	**$ 86,180**	**$ 5,148**	
Net Surplus (Deficit)	**$ 7,601**	**$ 3,168**	**$ -**	

Q3 Actual 2024-25 & Draft 2025-26

Woodbury Preserve (Formerly Putah Creek)

Subdivision: 8501007 - Parks-Putah Creek

		Q3 Actual	Projected 2024-25	Draft 2025-26	Notes
	Revenues				
43910	County of Napa	$ 16,533	$ 16,533	$ 12,550	
	Total Revenues	**$ 16,533**	**$ 16,533**	**$ 12,550**	
	Expenses				
51000	District Salaries and Benefits	$ -	$ -	N/A	See Intrafund transfer Out (57900)
52100	Administration Services	$ 3,030	$ 4,000	$ 5,462	
52360	Construction Services	$ -		$ -	
52490	Other Professional Services	$ -	$ 2,000	$ 2,000	
52840	Permits/License Fees	$ 361	$ 361	$ 400	
52905	Business Travel/Mileage	$ 65	$ 200	$ 250	
53345	Construction Supplies/Materials	$ -	$ -	$ -	
53350	Maintenance Supplies	$ -	$ 50	$ 50	
53600	Special Dept Expense	$ -	$ -	$ -	
54500	Taxes and Assessments	$ -	$ -	$ -	
57900	Intrafund Transfer Out	$ 1,210	$ 2,000	$ 4,388	
	Total Expenditures	**$ 4,666**	**$ 8,611**	**$ 12,550**	
	Net Surplus (Deficit)	**$ 11,867**	**$ 7,922**	**$ -**	

Q3 Actual 2024-25 & Draft 2025-26

Restricted/Unrestricted Funds

	End of FY23-24 Actual	End of FY24-25 Projected	End of FY25-26 Proposed	Notes
RESTRICTED FUNDS				
Moore Creek				
Capital Reserve	$ 167,621	$ 186,208	$ 212,008	Based on $25,800 depreciation, $7k 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	$ 176,711	$ 175,601	$ 180,601	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	$ 631,729	$ 518,363	$ 568,202	
Total Restricted Funds				
without State Parks	$ 344,332	$ 361,809	$ 409,609	
with State Parks	$ 976,061	$ 880,172	$ 977,811	
UNRESTRICTED FUNDS	$ 1,676,541	$ 1,198,269	$ 1,198,391	
Total Restricted and Unrestricted Funds	$ 2,652,602	$ 2,078,441	$ 2,176,201	