

Napa County Regional Park and Open Space District

Q3 Actual 2024-25 & Draft 2025-26

Summary

		Projected			
		Q3 Actual	2024-25	Draft	2025-26
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	\$	815,000
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	\$	3,225,164

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	\$	586,000
52382	Sewer Disposal Services	\$ 4,123	\$ 11,000	\$	7,000
52490	Other Professional Services	\$ 64,305	\$ 106,500	\$	141,700
52500	Maintenance-Equipment	\$ -	\$ 1,500	\$	1,000
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	\$	26,000
52525	Maintenance-Infrastructure/Lan	\$ 4,341	\$ 7,602	\$	4,000
52600	Rents and Leases - Equipment	\$ 1,968	\$ 6,400	\$	4,500
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	\$	6,121
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	\$	5,250
53345	Construction Supplies/Material	\$ 2,812	\$ 11,750	\$	15,000
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	\$ 133,000	\$	35,000
57900	Intrafund Transfers Out	\$ 807,989	\$ 933,100	\$	354,514
Total Expenditures		\$ 3,267,321	\$ 4,983,271	\$	3,175,325
Expenditures from Designated Reserves		\$	5,000	\$	-
Capital Savings Set-aside		\$	-		
Net Surplus (Deficit)		\$ 52,325	\$ (651,638)	\$	49,839

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-Governmental 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		40,000
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		2,171,775
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		571,000
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		1,000
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		26,000
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		5,621
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		750
53345	Construction Supplies/Material	\$ -	\$ 3,750		3,000
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	\$ 133,000		35,000
57900	Intrafund Transfers Out	\$ 806,165	\$ 930,600		353,514
Total Expenditures		\$ 3,518,272	\$ 3,989,936		2,171,775
Expenditures from Designated Reserves		\$ 5,000			
Capital Savings Set-aside		\$ -			
Net Surplus (Deficit)		\$ (538,272)		0	

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
<u>RESTRICTED FUNDS</u>				
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	
<u>UNRESTRICTED FUNDS</u>				
	\$ 1,676,541	\$ 1,138,269	\$ 1,138,269	
<u>Total Restricted and Unrestricted Funds</u>				
	\$ 2,652,602	\$ 2,018,441	\$ 2,116,080	

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	\$ 391,497	
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	\$ 747,166	
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	\$ -	\$ 60,000	\$ 35,000	
57900	Intrafund Transfer Out	\$ 544,500	\$ 544,500	\$ 20,108	
Total Expenditures		\$ 1,159,063	\$ 1,341,895	\$ 750,066	
Net Surplus (Deficit)		\$ (616,813)	\$ (714,518)	\$ (2,900)	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	\$ 242,139	
47150	Other Grants	\$ -	\$ -	\$ -	
47500	Donations and Contributions	\$ -	\$ -	\$ -	
49900	Intrafund Transfer-In	\$ 460,000	\$ 460,000		
Total Revenues		\$ 921,176	\$ 921,176	\$ 242,139	
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	\$ 3,871	
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	\$ 242,139	
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	\$ 15,613	
45500 Concessions	\$ 16,690	\$ 30,000	\$ 40,000	
Total Revenues	\$ 57,244	\$ 70,554	\$ 55,613	
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	\$ 1,000	
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	\$ 750	
53345 Construction Supplies/Material	\$ -	\$ 1,000	\$ -	
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	\$ 55,613	
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	\$ 116,782	
45500 Concessions	\$ -		\$ -	
47500 Donations and Contributions	\$ -	\$ -	\$ -	
Total Revenues	\$ 110,825	\$ 110,825	\$ 116,782	
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	\$ -	\$ -	\$ 60,000	
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	\$ 116,782	
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	\$ 212,509	
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	\$ 244,209	

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	\$ -	\$ -	\$ 60,000	
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	\$ 244,209	

Net Surplus (Deficit)	\$ 54,105	\$ 9,367	\$ -
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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 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

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

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)	\$ -	

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

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

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	\$ -	