RESOLUTION NO. 2019-89

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NAPA COUNTY, STATE OF CALIFORNIA, ADOPTING THE RECOMMENDED BUDGET FOR THE NAPA COUNTY COMMUNITY FACILITIES DISTRICT NO. 2012-1 (MST RECYCLED WATER LINE PROJECT) FOR THE FISCAL YEAR 2019-2020

WHEREAS, the Napa County Community Facilities District No. 2012-1 (MST Recycled Water Line Project, hereafter "CFD No. 2012-1") was formed pursuant to the Mello-Roos Community Facilities Act of 1982 (the "Act"), as amended, Chapter 2.5 of Part 1 of Division 2 of Title 5 of the California Government Code (commencing with Section 53311 et seq.); and

WHEREAS, the Act is silent as to budget requirements applicable to CFD No. 2012-1; and

WHEREAS, the County Budget Act (Government Code Section 29002 et. seq.) provides that its budget procedures apply to special districts and other agencies whose affairs and finances are under the supervision and control of the Board of Supervisors; and

WHEREAS, the Board of Supervisors desires to adopt the annual budget for CFD No. 2012-1 in accordance with the provisions of County Budget Act; and

WHEREAS, the recommended budget of CFD No. 2012-1 for fiscal year 2019-2020 has been prepared, made available for distribution, and distributed according to law; and

WHEREAS, notice of the availability of the recommended budget and the date of the hearing on the budget were published on May 31, 2019 all pursuant to Government Code Section 29080; and

WHEREAS, hearings were held by CFD No. 2012-1, as designated in the published notice, to consider and discuss the various items contained in the recommended budget; there are no requests or applications on file with CFD No. 2012-1 for further hearings, CFD No. 2012-1 has declared the hearings concluded, and it is now the time to adopt the recommended budget of CFD No. 2012-1 for fiscal year 2019-2020.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Napa County, California, acting as the governing body of the CFD No. 2012-1 as follows:

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

2. That the recommended budget, including those changes adopted by CFD No. 2012-1 during the budget hearings, is hereby adopted as the recommended budget of CFD No. 2012-1 for fiscal year 2019-2020, including the approved appropriations by general class, capital assets, and reserves by funds and purpose, and the documents which by reference show in detail the approved appropriations, revenues and other methods of financing in the budget as finally determined are hereby approved and incorporated by reference herein.

3. That total financing requirements, including decreases and increases to obligated fund balance, for fiscal year 2019-2020 are as follows:

Fund 2870	CFD No. 2012-1	$ 3,850,241

4. That the 2019-2020 appropriations limit, calculated in conformity with Division 9 of Title 1 of the California Government Code (commencing with Section 7900), is $22,045,488 and the total annual appropriations subject to the limitation are $680,000.

5. Pursuant to California Government Code Section 29125, the Napa County Executive Officer is authorized to approve transfers and revisions of appropriations within a budget unit if the overall appropriations of the budget unit are not increased, as detailed in the Napa County Policy for Budgetary Controls, and that the following internal service charges shall be controlled by line item:

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

6. Any capital asset(s) not authorized by the Board of Supervisors during the recommended budget hearing(s) for the CFD will be presented by the County Executive Officer to the Board of Supervisors for approval.

7. Pursuant to California Government Code Section 29093, the Auditor shall ensure that a copy of the adopted budget for the CFD for fiscal year 2019-2020 in the format prescribed by the Controller of the State of California shall be filed with the Clerk of the Board and the State Controller in the manner required by law not later than December 1, 2019.

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THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Board of Supervisors of Napa County, State of California, as the governing body of CFD No. 2012-1, at a regular meeting of said Board held on the 18th day of June, 2019, by the following vote:

AYES:	SUPERVISORS	WAGENKNECHT, DILLON, PEDROZA, RAMOS and GREGORY
NOES:	SUPERVISORS	NONE
ABSTAIN:	SUPERVISORS	NONE
ABSENT:	SUPERVISORS	NONE

NAPA COUNTY, a political subdivision of the State of California

By: _____
RYAN GREGORY, Chair of the Board of Supervisors

APPROVED AS TO FORM Office of County Counsel	APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS	ATTEST: JOSE LUIS VALDEZ Clerk of the Board of Supervisors
By: *Jeffrey M. Brax* County Counsel Date: June 13, 2019	Date: June 18, 2019 Processed By: _____ Deputy Clerk of the Board	for By: Krista Whitney, Deputy

State Controller Schedules
County Budget Act
January 2010, Version 1

County of Napa
Special Districts and Other Agencies Summary
Fiscal Year 2019-2020

Schedule 12
Supplemental

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2019	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	$ 519,014	$ -	$ 913,620	$ 1,432,634	$ 1,071,851	$ 360,783	$ 1,432,634
52205 - Capital Improvement	58,697	-	-	58,697	-	58,697	58,697
52210 - Debt Service	-	42,623	184,867	227,490	227,490	-	227,490
5240 - Napa Berryessa Resort Improvement District (1)							
52400 - Operations	833,681	-	861,585	1,695,266	1,366,104	329,162	1,695,266
52405 - Capital Improvement	-	-	153,033	153,033	40,000	113,033	153,033
52410 - Debt Service	-	-	521,744	521,744	518,744	3,000	521,744
Total Resort Improvement Districts	$ 1,411,392	$ 42,623	$ 2,634,849	$ 4,088,864	$ 3,224,189	$ 864,675	$ 4,088,864
Service Districts							
2800 - County Service Area #3	$ 524,985	$ -	$ 545,718	$ 1,070,703	$ 545,718	$ 524,985	$ 1,070,703
2810 - County Service Area #4	598,882	-	494,800	1,093,682	432,630	661,052	1,093,682
2850 - Silverado Community Services District	104,902	-	186,112	291,014	185,909	105,105	291,014
2860 - Monticello Cemetery District							
28600 - Cemetery Operations	93,363	-	43,022	136,385	43,437	92,948	136,385
28610 - Cemetery Endowment	79,704	-	1,500	81,204	12,000	69,204	81,204
2870 - Community Facilities District - MST	3,155,241	-	695,000	3,850,241	395,726	3,454,515	3,850,241
2875 - Community Facilities District - Devlin Road	41,117	-	-	41,117	-	41,117	41,117
Total Service Districts	$ 4,598,194	$ -	$ 1,966,152	$ 6,564,346	$ 1,615,420	$ 4,948,926	$ 6,564,346
Joint Power Agencies							
2700 - IHSS Public Authority	$ (1)	$ 2	$ 403,479	$ 403,480	$ 403,480	$ -	$ 403,480
2830 - Napa Valley Tourism Improvement District - Countywide	-	-	6,718,000	6,718,000	6,718,000	-	6,718,000
5060 - Napa County Housing Authority							
50600 - Administration	362,636	-	239,500	602,136	239,500	362,636	602,136
50605 - Farmworker Centers	-	-	1,411,300	1,411,300	1,366,300	45,000	1,411,300
Total Joint Power Agencies	$ 362,635	$ 2	$ 8,772,279	$ 9,134,916	$ 8,727,280	$ 407,636	$ 9,134,916
Total Special Districts and Other Agencies	$ 6,372,221	$ 42,625	$ 13,373,280	$ 19,788,126	$ 13,566,889	$ 6,221,237	$ 19,788,126

District	Lake Berryessa Resort Improvement District	Napa Berryessa Resort Improvement District	Community Facilities District - MST
Appropriations Limit	$423,360	$335,021	$22,045,488
Appropriations Subject to Limit	$336,520	$45,335	$680,000

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

State Controller Schedules
County Budget Act
January 2010, Version 1

County of Napa
Fund Balance - Special Districts and Other Agencies
Fiscal Year 2019-2020

Schedule 13
Supplemental
Actual [ ]
Estimated [X]

Fund Name	Total Fund Balance June 30, 2019	Less: Obligated Fund Balance			Fund Balance Available June 30, 2019
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
5220 - Lake Berryessa Resort Improvement District					
52200 - Operations	$ 5,034,060	$ -	$ 4,469,276	$ 45,770	$ 519,014
52205 - Capital Improvement	6,994,127	-	6,935,430	-	58,697
52210 - Debt Service	344,390	-	344,390	-	-
5240 - Napa Berryessa Resort Improvement District					
52400 - Operations	868,929	-	35,248	-	833,681
52405 - Capital Improvement	465,168	-	465,168	-	-
52410 - Debt Service	1,139,162	-	1,139,162	-	-
Total Resort Improvement Districts	$ 14,845,836	$ -	$ 13,388,674	$ 45,770	$ 1,411,392
Service Districts					
2800 - County Service Area #3	$ 524,985	$ -	$ -	$ -	$ 524,985
2810 - County Service Area #4	598,882	-	-	-	598,882
2850 - Silverado Community Services District	104,902	-	-	-	104,902
2860 - Monticello Cemetery District					
28600 - Cemetery Operations	93,363	-	-	-	93,363
28610 - Cemetery Endowment	106,582	-	26,878	-	79,704
2870 - Community Facilities District - MST	3,155,241	-	-	-	3,155,241
2875 - Community Facilities District - Devlin Road	41,117	-	-	-	41,117
Total Service Districts	$ 4,625,072	$ -	$ 26,878	$ -	$ 4,598,194
Joint Power Agencies					
2700 - IHSS Public Authority	$ (1)	$ -	$ -	$ -	$ (1)
5060 - Napa County Housing Authority					
50600 - Napa County Housing Authority Administration	362,636	-	-	-	362,636
50605 - Farmworker Centers	5,116,882	-	5,116,882	-	-
Total Joint Power Agencies	$ 5,479,517	$ -	$ 5,116,882	$ -	$ 362,635
Total Special Districts and Other Agencies	$ 24,950,425	$ -	$ 18,532,434	$ 45,770	$ 6,372,221

State Controller Schedules
County Budget Act
January 2010, Version 1

County of Napa
Obligated Fund Balance - Special Districts
Fiscal Year 2019-2020

Schedule 14
Supplemental

Fund Name	Obligated Fund Balances June 30, 2019	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
5220 - Lake Berryessa Resort Improvement District						
52200 - Assigned for future district costs	$ 45,770	$ -	$ -	$ 360,783	$ -	$ 406,553
52200 - Committed from CalOES	150,151	-	-	-	-	150,151
52200 - Nonspendable investment in capital assets	4,023,533	-	-	-	-	4,023,533
52200 - Nonspendable uncollected assessments	295,592	-	-	-	-	295,592
52205 - Nonspendable investment in capital assets	6,915,345	-	-	58,697	-	6,974,042
52205 - Committed from CalOES	20,085	-	-	-	-	20,085
52210 - Nonspendable uncollected assessments	286,942	-	-	-	-	286,942
52210 - Restricted for future debt service	57,448	42,623	-	-	-	14,825
5240 - Napa Berryessa Resort Improvement District						
52400 - Assigned for future district costs	-	-	-	329,162	-	329,162
52405 - Committed from CalOES	35,248	-	-	-	-	35,248
52405 - Restricted Depreciation Reserve	465,168	-	-	113,033	-	578,201
52410 - Restricted for future debt service	1,139,162	-	-	3,000	-	1,142,162
Total Resort Improvement Districts	$ 13,434,444	$ 42,623	$ -	$ 864,675	$ -	$ 14,256,496
Service Districts						
2800 - County Service Area #3						
28000 - Fire	$ -	$ -	$ -	$ 339,136	$ -	$ 339,136
28000 - Streets and Roads	-	-	-	185,849	-	185,849
2810 - County Service Area #4	-	-	-	661,052	-	661,052
2850 - Silverado Community Services District	-	-	-	105,105	-	105,105
2860 - Monticello Cemetery District						
28600 - Assigned to future district costs	-	-	-	92,948	-	92,948
28610 - Nonspendable endowment	26,878	-	-	-	-	26,878
28610 - Assigned endowment	-	-	-	69,204	-	69,204
2870 - Community Facilities District - MST	-	-	-	3,454,515	-	3,454,515
2875 - Community Facilities District - Devlin Road	-	-	-	41,117	-	41,117
Total Service Districts	$ 26,878	$ -	$ -	$ 4,948,926	$ -	$ 4,975,804

State Controller Schedules
County Budget Act
January 2010, Version 1

County of Napa
Obligated Fund Balance - Special Districts
Fiscal Year 2019-2020

Schedule 14
Supplemental

Fund Name	Obligated Fund Balances June 30, 2019	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	$ -	$ 2	$ -	$ -	$ -	$ (2)
5060 - Napa County Housing Authority						
50600 - Assigned for future project costs	-	-	-	362,636	-	362,636
50605 - Nonspendable investment in capital assets	4,334,882	-	-	-	-	4,334,882
50605 - Restricted to operating reserves	500,000	-	-	30,000	-	530,000
50605 - Restricted to facility replacement	255,000	-	-	15,000	-	270,000
Joint Power Agencies	$ 5,089,882	$ 2	$ -	$ 407,636	$ -	$ 5,497,516
Total Special Districts and Other Agencies	$ 18,551,204	$ 42,625	$ -	$ 6,221,237	$ -	$ 24,729,816