

RESOLUTION NO. _____

RESOLUTION OF THE NAPA COUNTY BOARD OF SUPERVISORS, STATE OF CALIFORNIA, ADOPTING THE RECOMMENDED BUDGET FOR COUNTY SERVICE AREA NO. 3 FOR FISCAL YEAR 2026-2027

WHEREAS, California Government Code Section 25214 requires the Board of Supervisors to adopt an annual budget for each County Service Area pursuant to the County Budget Act (California Government Code Sections 29000 et seq.); and

WHEREAS, in accordance with California Government Code Sections 29000 through 29093, the Napa County Board of Supervisors (the “Board”) is required to adopt the 2026-2027 fiscal year budget for County Service Area No. 3 no later than October 2, 2026, and thereafter the Napa County Auditor must file the budget with the Clerk of the Board and the California State Controller no later than December 1, 2026; and

WHEREAS, on May 21, 2026, notice of a public hearing on the recommended budget was published in a newspaper of general circulation throughout Napa County containing the information required by Government Code Section 29080; and

WHEREAS, the recommended budget of the County Service Area No. 3 for fiscal year 2026-2027 has been prepared, made available for distribution, and distributed on or about May 29, 2026, in the manner required by law; and

WHEREAS, hearings have been held by the Board at the time, place and manner described in the published notice to consider and discuss the items of the recommended budget, there are no requests or applications on file with the Board for further hearings, the Board has declared the hearing concluded, and it is now the time to adopt the recommended budget for County Service Area No. 3 for fiscal year 2026-2027.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors for Napa County as follows:

1. The Board hereby finds and determines that the foregoing recitals are true and correct.
2. The recommended budget, after making any revisions of, deductions from, or increases or additions to, the recommended budget during the budget hearings, including changes adopted by the Board during the budget hearings, is hereby adopted as the budget of County Service Area No. 3 for fiscal year 2026-2027, including the approved appropriations by general class, the capital assets, the 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. The total financing requirement, including decreases and increases to obligated fund balance, for fiscal year 2026-2027 is as follows:

Fund 2800	County Service Area No. 3	\$324,687
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4. Pursuant to California Government Code Section 29125, the Napa Chief 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

5. Any capital asset(s) not authorized by the Board of Supervisors during the recommended budget hearing(s) for County Service Area No. 3 will be presented by the Chief Executive Officer to the Board of Supervisors for approval.

6. Pursuant to California Government Codes Section 29093, the Auditor shall ensure that a copy of the adopted budget for County Service Area No. 3 for fiscal year 2026-2027 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, 2026.

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THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Board of Supervisors of Napa County, State of California, at a regular meeting of the Board held on the 23rd day of June 2026 by the following vote:

AYES: SUPERVISORS _____
NOES: SUPERVISORS _____
ABSTAIN: SUPERVISORS _____
ABSENT: SUPERVISORS _____

AMBER MANFREE, Chair of the
Napa County Board of Supervisors

APPROVED AS TO FORM Office of County Counsel	APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS	ATTEST: NEHA HOSKINS Clerk of the Board of Supervisors
By: <u>Sheryl L. Bratton</u> County Counsel	Date: _____ Processed By:	By: _____
Date: <u>June 9, 2026</u>	_____ Deputy Clerk of the Board	