

RESOLUTION NO. _____ (NVTID)

RESOLUTION OF THE NAPA COUNTY BOARD OF SUPERVISORS, STATE OF CALIFORNIA, ADOPTING THE RECOMMENDED BUDGET FOR FISCAL YEAR 2026-2027 FOR THE NAPA VALLEY TOURISM IMPROVEMENT DISTRICT

WHEREAS, the Napa Valley Tourism Improvement District (“NVTID”) was formed pursuant to the provisions of the Property and Business Improvement District Law of 1994 (Streets and Highways Code §36000 et seq., hereafter “District Law”); and

WHEREAS, District Law is silent as to budget requirements applicable to the NVTID; and

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

WHEREAS, the Napa County Board of Supervisors (“Board”) desires to adopt the annual budget for NVTID in accordance with the provisions of County Budget Act; and

WHEREAS, notice of the availability of the recommended budget and the date of the hearing on the budget was published on May 21, 2026, all pursuant to Government Code section 29080; and

WHEREAS, the recommended budget of the NVTID for fiscal year 2026-2027 has been prepared, made available for distribution, and distributed on or before May 29, 2026, as required by law; and

WHEREAS, hearings were held by the NVTID, 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 the NVTID for further hearings, the NVTID has declared the hearings concluded, and it is now the time to adopt the recommended budget of the NVTID for fiscal year 2026-2027.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Napa County, California, acting as the governing body of the NVTID, 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 the NVTID during the budget hearings, is hereby adopted as the recommended budget of the NVTID for fiscal year 2026-2027, 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 requirement, including decreases and increases to obligated fund balance, for fiscal year 2026-2027 is as follows:

Fund 2830 Napa Valley Tourism Improvement District \$ 8,520,000

4. Pursuant to California Government Code section 29125, the Napa Chief Executive Officer, as chief executive officer of NVTID, is authorized to approve transfers and revisions of appropriations for NVTID in the manner set forth 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. That any capital asset(s) not authorized by NVTID during the budget hearing process will, prior to acquisition, be presented to the Board for approval by the Chief Executive Officer.

6. Pursuant to California Government Code section 29093, a copy of the adopted budget for the District for fiscal year 2026-2027 shall be filed with the Secretary of the District and with the State Controller by the Authority’s Auditor as required by law.

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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: Sheryl L. Bratton
County Counsel

Date: _____
Processed By:

By: _____

Date: June 9, 2026

Deputy Clerk of the Board