

**RESOLUTION NO. 2025-\_\_\_\_\_**

**RESOLUTION OF THE NAPA COUNTY BOARD OF SUPERVISORS,  
STATE OF CALIFORNIA, CONFIRMING NAPA COUNTY MET ITS  
MAINTENANCE OF EFFORT OBLIGATION IN MEASURE T**

**WHEREAS**, on November 6, 2012 the voters of Napa County passed the Napa Countywide Road Maintenance Act, also known as Measure T, which imposes a half cent transaction and use (sales) tax to provide supplemental funding for road maintenance as detailed in the Measure T Expenditure Plan; and

**WHEREAS**, the Napa Valley Transportation Authority – Tax Agency (NVTA-TA) is the designated agency that administers and oversees the Measure T revenues; and

**WHEREAS**, Napa County is an eligible recipient of Measure T funds; and

**WHEREAS**, the tax proceeds will be used to pay for the projects outlined in the Measure T Expenditure Plan allocated to Napa County and the cities and town within Napa County (“Local Agencies”) as set forth in Measure T; and

**WHEREAS**, under the Measure T Expenditure Plan, Measure T funds are provided to the Local Agencies to be used for streets and roads projects as defined in the Measure; and

**WHEREAS**, Napa County has entered into a Master Agreement with NVTA-TA (“Master Agreement”) that outlines procedures for Measure T expenditures, and

**WHEREAS**, Napa County determined and certified to NVTA-TA the average maintenance of effort amount for Fiscal Years 2007-08, 2008-09 and 2009-10 (“Maintenance of Effort”), consistent with the criteria set forth in Section 9 of Ordinance No. 2012-01, including a memorandum detailing the supporting financial documentation and the methodology utilized to calculate the average fiscal year street and roads costs; and

**WHEREAS**, the amount of \$1,257,107 set forth in Exhibit “A” was deemed the Maintenance of Effort for Napa County by the Napa County Board of Supervisors on February 6, 2018, which must be maintained annually throughout the term of the Measure from the Napa County General Fund; and

**WHEREAS**, the Master Agreement requires Napa County, by January 31 each calendar year, to provide NVTA-TA a resolution adopted by the Board of Supervisors showing Napa County met its Maintenance of Effort the prior fiscal year along with relevant supporting documentation; and

**WHEREAS**, as set forth in Exhibit “B” the County committed \$4,123,020 out of the general fund for road maintenance, in Fiscal Year 2023-24, which exceeds the County’s required Maintenance of Effort amount of \$1,257,107; and

**WHEREAS**, Measure T project(s) will comply with the requirements under the California Environmental Quality Act (California Code Sections 21000 et seq.; as implemented through California Regulations Title 14, Chapter 3, Sections 15000 et seq.);

**NOW, THEREFORE, BE IT RESOLVED** by the Napa County Board of Supervisors, that it confirms Napa County met its Maintenance of Effort required by Measure T for Fiscal Year 2023-24, as demonstrated by the expenditures on streets and road projects set forth in Exhibit “B.”

**BE IT FURTHER RESOLVED**, that the Public Works Director is directed to provide a copy of this resolution to NVRTA-TA on or before January 31, 2025, along with supporting documentation showing that the Maintenance of Effort was met for Fiscal Year 2023-24.

**THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED** by the Napa County Board of Supervisors, State of California, at a regular meeting of the Board held on the 28<sup>th</sup> day of January, 2025, by the following vote:

AYES: SUPERVISORS \_\_\_\_\_  
\_\_\_\_\_  
NOES: SUPERVISORS \_\_\_\_\_  
ABSTAIN: SUPERVISORS \_\_\_\_\_  
ABSENT: SUPERVISORS \_\_\_\_\_

NAPA COUNTY, a political subdivision of the State of California

By: \_\_\_\_\_  
ANNE COTTRELL, Chair of the Board of Supervisors

APPROVED AS TO FORM Office of County Counsel  By: <u>Ryan FitzGerald (e-sign)</u> Deputy County Counsel  Date: <u>January 14, 2025</u>  PL No.: 125112	APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS  Date: _____ Processed By: _____  Deputy Clerk of the Board	ATTEST: NEHA HOSKINS Clerk of the Board of Supervisors  By: _____
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**EXHIBIT “B”**

Napa County  
**Measure T Maintenance of Effort (MOE) Certification for  
Fiscal Year 2023-2024**

NVTA-TA Approved MOE	<u>\$1,257,107</u>
MOE Amount Certified for FY 2023-24	<u>\$4,123,020</u>
MOE Amount Certified for FY 2022-23	<u>\$3,732,930</u>
MOE Amount Certified for FY 2021-22	<u>\$3,732,000</u>
3-Year Average MOE Amount	<u>\$3,862,650</u>
Measure T funds Received in FY 2023-24	<u>\$11,399,490</u>
Measure T funds Expended in FY 2023-24	<u>\$13,999,084</u>
Measure T funds Balance in Account	<u>\$6,894,175</u>



# Statement of Revenues and Expenses Budget vs. Actual

Fiscal Year: 2024 Through Period: 13

Fund: 2440 - Public Ways & Facilities SRFs

Division: 24450 - Measure T

Org: 1220053 - Measure T

Object	Budget			Encumbrances	Actuals	Available Budget	% of Budget
	Adopted	Adjustments	Revised				
<b>Intergovernmental Revenues</b>							
43950 - Other - Governmental Agencies	9,800,000.00	-	9,800,000.00	-	9,967,254.20	(167,254.20)	101.71 %
<b>Total Intergovernmental Revenues</b>	<b>9,800,000.00</b>	<b>-</b>	<b>9,800,000.00</b>	<b>-</b>	<b>9,967,254.20</b>	<b>(167,254.20)</b>	<b>101.71 %</b>
<b>Revenue from Use of Money and</b>							
45100 - Interest	30,000.00	-	30,000.00	-	138,261.83	(108,261.83)	460.87 %
<b>Total Revenue from Use of Money and</b>	<b>30,000.00</b>	<b>-</b>	<b>30,000.00</b>	<b>-</b>	<b>138,261.83</b>	<b>(108,261.83)</b>	<b>460.87 %</b>
<b>Other Financing Sources</b>							
48200 - Transfers-In	-	1,297,794.00	1,297,794.00	-	1,293,974.26	3,819.74	99.71 %
<b>Total Other Financing Sources</b>	<b>-</b>	<b>1,297,794.00</b>	<b>1,297,794.00</b>	<b>-</b>	<b>1,293,974.26</b>	<b>3,819.74</b>	<b>99.71 %</b>
<b>Other Financing Uses</b>							
56100 - Transfers Out	-	14,522,183.00	14,522,183.00	-	13,999,083.50	523,099.50	96.40 %
<b>Total Other Financing Uses</b>	<b>-</b>	<b>14,522,183.00</b>	<b>14,522,183.00</b>	<b>-</b>	<b>13,999,083.50</b>	<b>523,099.50</b>	<b>96.40 %</b>

33100 - Beginning Available Fund Balance					9,493,768.46		
<b>Total Revenues</b>	<b>9,830,000.00</b>	<b>1,297,794.00</b>	<b>11,127,794.00</b>		<b>11,399,490.29</b>	<b>(271,696.29)</b>	<b>102.44 %</b>
<b>Total Expenditures</b>	<b>-</b>	<b>14,522,183.00</b>	<b>14,522,183.00</b>		<b>13,999,083.50</b>	<b>523,099.50</b>	<b>96.40 %</b>
<b>Net Surplus / (Deficit)</b>	<b>9,830,000.00</b>	<b>(13,224,389.00)</b>	<b>(3,394,389.00)</b>		<b>(2,599,593.21)</b>		
33100 - Current Available Fund Balance					6,894,175.25		



# Statement of Revenues and Expenses Budget vs. Actual

Fiscal Year: 2024 Through Period: 13

Fund: 2040 - Roads  
 Division: 20400 - Roads  
 Org: 2040000 - Roads

Object	Budget			Encumbrances	Actuals	Available Budget	% of Budget
	Adopted	Adjustments	Revised				
<b>License, Permits and Franchises</b>							
42400 - Road Privileges and Permits	175,000.00	-	175,000.00	-	356,114.39	(181,114.39)	203.49 %
<b>Total License, Permits and Franchises</b>	<b>175,000.00</b>	<b>-</b>	<b>175,000.00</b>	<b>-</b>	<b>356,114.39</b>	<b>(181,114.39)</b>	<b>203.49 %</b>
<b>Intergovernmental Revenues</b>							
43105 - ST - Highway Users Tax	4,000,000.00	-	4,000,000.00	-	4,152,243.22	(152,243.22)	103.81 %
43790 - ST - Other Funding	337,000.00	-	337,000.00	-	338,372.55	(1,372.55)	100.41 %
<b>Total Intergovernmental Revenues</b>	<b>4,337,000.00</b>	<b>-</b>	<b>4,337,000.00</b>	<b>-</b>	<b>4,490,615.77</b>	<b>(153,615.77)</b>	<b>103.54 %</b>
<b>Fines, Forfeitures, and Penalties</b>							
44300 - Forfeitures and Penalties	5,000.00	-	5,000.00	-	-	5,000.00	0.00 %
<b>Total Fines, Forfeitures, and Penalties</b>	<b>5,000.00</b>	<b>-</b>	<b>5,000.00</b>	<b>-</b>	<b>-</b>	<b>5,000.00</b>	<b>0.00 %</b>
<b>Revenue from Use of Money and</b>							
45100 - Interest	175,000.00	-	175,000.00	-	1,026,561.21	(851,561.21)	586.61 %
<b>Total Revenue from Use of Money and</b>	<b>175,000.00</b>	<b>-</b>	<b>175,000.00</b>	<b>-</b>	<b>1,026,561.21</b>	<b>(851,561.21)</b>	<b>586.61 %</b>
<b>Charges for Services</b>							
46800 - Charges for Services	-	-	-	-	11,549.91	(11,549.91)	0.00 %
46900 - Interfund Revenue	193,947.00	-	193,947.00	-	91,339.89	102,607.11	47.10 %
<b>Total Charges for Services</b>	<b>193,947.00</b>	<b>-</b>	<b>193,947.00</b>	<b>-</b>	<b>102,889.80</b>	<b>91,057.20</b>	<b>53.05 %</b>
<b>Miscellaneous Revenues</b>							
47400 - Insurance Settlement	-	-	-	-	87,550.76	(87,550.76)	0.00 %
<b>Total Miscellaneous Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>87,550.76</b>	<b>(87,550.76)</b>	<b>0.00 %</b>
<b>Other Financing Sources</b>							
48200 - Transfers-In	-	534,000.00	534,000.00	-	534,000.00	-	100.00 %
48210 - Transfers-In from General Fund	4,123,020.00	-	4,123,020.00	-	4,123,020.00	-	100.00 %

<b>Total Other Financing Sources</b>	<b>4,123,020.00</b>	<b>534,000.00</b>	<b>4,657,020.00</b>	<b>-</b>	<b>4,657,020.00</b>	<b>-</b>	<b>100.00 %</b>
<b>Special Items</b>							
49900 - Intrafund Transfers-In	-	1,432,005.00	1,432,005.00	-	932,003.55	500,001.45	65.08 %
<b>Total Special Items</b>	<b>-</b>	<b>1,432,005.00</b>	<b>1,432,005.00</b>	<b>-</b>	<b>932,003.55</b>	<b>500,001.45</b>	<b>65.08 %</b>
<b>Salaries and Employee Benefits</b>							
51100 - Salaries and Wages	2,781,998.00	200,000.00	2,981,998.00	-	2,653,864.68	328,133.32	89.00 %
51115 - Overtime	100,000.00	-	100,000.00	-	103,657.86	(3,657.86)	103.66 %
51120 - Holiday Pay	-	-	-	-	2,816.25	(2,816.25)	0.00 %
51130 - Vacation Payout	21,005.00	-	21,005.00	-	1,426.24	19,578.76	6.79 %
51135 - Longevity Pay	5,000.00	-	5,000.00	-	5,000.00	-	100.00 %
51200 - 401A Employer Contribution	21,800.00	-	21,800.00	-	17,138.52	4,661.48	78.62 %
51205 - Cell Phone Allowance	13,920.00	-	13,920.00	-	11,350.00	2,570.00	81.54 %
51300 - Medicare	41,675.00	-	41,675.00	-	39,388.98	2,286.02	94.51 %
51400 - Employee Insurance - Premiums	727,341.00	-	727,341.00	-	627,530.44	99,810.56	86.28 %
51405 - Workers Compensation	58,861.00	-	58,861.00	-	58,861.00	-	100.00 %
51600 - Retirement	757,300.00	-	757,300.00	-	653,763.58	103,536.42	86.33 %
51605 - Other Post Employment Benefits	88,932.00	-	88,932.00	-	88,932.00	-	100.00 %
51999 - Salary Savings	(268,404.00)	-	(268,404.00)	-	-	(268,404.00)	0.00 %
<b>Total Salaries and Employee Benefits</b>	<b>4,349,428.00</b>	<b>200,000.00</b>	<b>4,549,428.00</b>	<b>-</b>	<b>4,263,729.55</b>	<b>285,698.45</b>	<b>93.72 %</b>
<b>Services and Supplies</b>							
52130 - Information Technology Svcs	145,557.00	-	145,557.00	-	129,026.55	16,530.45	88.64 %
52131 - ITS Communication Charges	26,600.00	-	26,600.00	-	26,600.00	-	100.00 %
52132 - ITS Records Management	257.00	-	257.00	-	257.00	-	100.00 %
52140 - Legal Services	7,000.00	-	7,000.00	-	-	7,000.00	0.00 %
52145 - Engineer Services	850,000.00	184,303.00	1,034,303.00	-	961,419.66	72,883.34	92.95 %
52310 - Consulting Services	164,000.00	-	164,000.00	-	82,781.75	81,218.25	50.48 %
52325 - Waste Disposal Services	40,000.00	-	40,000.00	-	24,152.36	15,847.64	60.38 %
52340 - Landscaping Services	100,000.00	-	100,000.00	-	77,228.12	22,771.88	77.23 %
52345 - Janitorial Services	12,500.00	-	12,500.00	-	11,308.28	1,191.72	90.47 %
52350 - Street Sweeping Services	25,000.00	-	25,000.00	-	8,808.98	16,191.02	35.24 %
52360 - Construction Services	-	22,760.00	22,760.00	-	75,596.13	(52,836.13)	332.14 %
52490 - Other Professional Services	60,000.00	-	60,000.00	-	44,858.25	15,141.75	74.76 %
52500 - Maint - Equipment	15,000.00	-	15,000.00	-	20,819.46	(5,819.46)	138.80 %
52505 - Maint - Bldg & Improvements	7,500.00	-	7,500.00	-	7,710.28	(210.28)	102.80 %
52510 - Maint - B&I - PW Charges	36,040.00	-	36,040.00	-	8,944.31	27,095.69	24.82 %
52525 - Maint - Infrastructure/Land	-	-	-	-	11,620.16	(11,620.16)	0.00 %

52600 - Rents/Leases - Equipment	180,000.00	76,473.00	256,473.00	-	274,782.05	(18,309.05)	107.14 %
52700 - Insurance - Liability	1,435,725.00	400,000.00	1,835,725.00	-	1,728,045.63	107,679.37	94.13 %
52800 - Communications/Telephone	5,500.00	-	5,500.00	-	5,748.49	(248.49)	104.52 %
52810 - Advertising/Marketing	200.00	-	200.00	-	-	200.00	0.00 %
52840 - Permits/License Fees	4,500.00	5,916.00	10,416.00	-	19,857.75	(9,441.75)	190.65 %
52900 - Training/Conference Expenses	22,000.00	-	22,000.00	-	9,950.00	12,050.00	45.23 %
52906 - Fleet Charges	1,703,784.00	94,000.00	1,797,784.00	-	1,670,272.54	127,511.46	92.91 %
53100 - Office Supplies	4,200.00	-	4,200.00	-	5,543.85	(1,343.85)	132.00 %
53110 - Freight/Postage	350.00	-	350.00	-	-	350.00	0.00 %
53120 - Memberships/Certifications	200.00	-	200.00	-	-	200.00	0.00 %
53205 - Utilities - Electric	95,000.00	-	95,000.00	-	103,932.22	(8,932.22)	109.40 %
53210 - Utilities - Propane	5,000.00	-	5,000.00	-	3,507.47	1,492.53	70.15 %
53220 - Utilities - Water	12,000.00	-	12,000.00	-	5,188.09	6,811.91	43.23 %
53250 - Fuel	6,500.00	-	6,500.00	-	7,813.96	(1,313.96)	120.21 %
53300 - Clothing and Personal Supplies	6,000.00	2,690.00	8,690.00	-	8,229.10	460.90	94.70 %
53320 - Safety Supplies	10,000.00	-	10,000.00	-	17,563.24	(7,563.24)	175.63 %
53330 - Janitorial Supplies	1,500.00	-	1,500.00	-	1,656.26	(156.26)	110.42 %
53350 - Maintenance Supplies	130,000.00	-	130,000.00	-	180,278.59	(50,278.59)	138.68 %
53355 - Vehicle Repair Supplies	10,000.00	-	10,000.00	-	1,709.14	8,290.86	17.09 %
53360 - Infrastructure Repair Supplies	1,300,000.00	(408.00)	1,299,592.00	-	1,083,295.33	216,296.67	83.36 %
53400 - Minor Equipment/Small Tools	15,000.00	7,858.00	22,858.00	-	27,265.26	(4,407.26)	119.28 %
53410 - Computer Equipment/Accessories	-	-	-	-	646.19	(646.19)	0.00 %
53415 - Computer Software/Licnsng Fees	-	-	-	-	65.10	(65.10)	0.00 %
<b>Total Services and Supplies</b>	<b>6,436,913.00</b>	<b>793,592.00</b>	<b>7,230,505.00</b>	<b>-</b>	<b>6,646,481.55</b>	<b>584,023.45</b>	<b>91.92 %</b>
<b>Other Charges</b>							
54500 - Taxes and Assessments	125.00	-	125.00	-	123.70	1.30	98.96 %
54800 - Contributions	-	534,000.00	534,000.00	-	534,000.00	-	100.00 %
<b>Total Other Charges</b>	<b>125.00</b>	<b>534,000.00</b>	<b>534,125.00</b>	<b>-</b>	<b>534,123.70</b>	<b>1.30</b>	<b>100.00 %</b>
<b>Capital Assets</b>							
55400 - Equipment	45,000.00	220,000.00	265,000.00	-	217,953.93	47,046.07	82.25 %
<b>Total Capital Assets</b>	<b>45,000.00</b>	<b>220,000.00</b>	<b>265,000.00</b>	<b>-</b>	<b>217,953.93</b>	<b>47,046.07</b>	<b>82.25 %</b>
<b>Other Financing Uses</b>							
56190 - Transfers Out to Debt Service	5,167.00	408.00	5,575.00	-	5,561.94	13.06	99.77 %
56200 - Indirect Cost Allocation	174,833.00	-	174,833.00	-	174,833.00	-	100.00 %
<b>Total Other Financing Uses</b>	<b>180,000.00</b>	<b>408.00</b>	<b>180,408.00</b>	<b>-</b>	<b>180,394.94</b>	<b>13.06</b>	<b>99.99 %</b>

33100 - Beginning Available Fund Balance				6,412,678.85		
Total Revenues	9,008,967.00	<u>1,966,005.00</u>	10,974,972.00	<u>11,652,755.48</u>	(677,783.48)	106.18 %
Total Expenditures	11,011,466.00	<u>1,748,000.00</u>	12,759,466.00	<u>11,842,683.67</u>	916,782.33	92.81 %
Net Surplus / (Deficit)	(2,002,499.00)	218,005.00	(1,784,494.00)	(189,928.19)		
33100 - Current Available Fund Balance				6,222,750.66		

33510 - Restricted Fund Balance				110,500.00		
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# Actuals Detail Transactions

Report Executed:

1/9/2025

Journal Date	Journal ID	Source	Org	Object	GL Project	Line Description	VendorID	Paid By Reference	PL Project	PL Seg 2	PL Seg 3	PL Seg 4	Amount
7/1/2023	1880	GEN	2040000	48210		FY24 GF Contribution to Roads							4,123,020.00
												<b>Total</b>	<b>4,123,020.00</b>