

RESOLUTION NO. 2026-_____

**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 memorializes procedures to implement Measure T, 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 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 copy of a resolution adopted by the Board of Supervisors showing Napa County met its Maintenance of Effort for the prior fiscal year along with relevant backup documentation; and

WHEREAS, as set forth in Exhibit “A,” the County committed \$5,000,000 out of the general fund for road maintenance, in Fiscal Year 2024-25, which exceeds the County’s required Maintenance of Effort amount of \$1,257,107;

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 2024-25, as demonstrated by the expenditures on streets and road projects set forth in Exhibit “A.”

BE IF FURTHER RESOLVED, that the Public Works Director is directed to provide a copy of this resolution to NVT-A-TA on or before January 31, 2026, along with backup documentation showing that the Maintenance of Effort was met for Fiscal Year 2024-25.

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 27th day of January, 2026, by the following vote:

AYES: SUPERVISORS _____

NOES: SUPERVISORS _____

ABSTAIN: SUPERVISORS _____

ABSENT: SUPERVISORS _____

NAPA COUNTY, a political subdivision of
the State of California

By: _____

AMBER MANFREE, Chair of the
Board of Supervisors

APPROVED AS TO FORM Office of County Counsel By: <u>Ryan FitzGerald (e-sign)</u> Date: <u>January 12, 2026</u> Project ID: <u>13111464</u>	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 “A”

Napa County
Local Transportation Tax (T/U) Maintenance of Effort (MOE)
Certification for Fiscal Year 2024-2025

NVTA-TA Approved MOE	\$1,257,107
MOE Amount Certified for FY 2024-25	\$5,000,000
MOE Amount Certified for FY 2023-24	\$4,123,020
MOE Amount Certified for FY 2022-23	\$3,732,930
3-Year Average MOE Amount	\$4,285,317
Local Transportation Tax (T/U) funds Received in FY 2024-25	\$11,763,749
Local Transportation Tax (T/U) funds Expended in FY 2024-25	\$14,329,400
Local Transportation Tax (T/U) funds Balance in Account	\$4,328,524



Statement of Revenues and Expenses Budget vs. Actual

Fiscal Year: 2025 Through Period: 12

Fund: 2440 - Public Ways & Facilities SRFs
 Division: 24450 - Local Transportation Tax (T/U)
 Org: 1220053 - Local Transportation Tax (T/U)

Object	Budget			Encumbrances	Actuals	Available Budget	% of Budget
	Adopted	Adjustments	Revised				
Intergovernmental Revenues							
43950 - Other - Governmental Agencies	10,472,500.00	-	10,472,500.00	-	9,887,411.50	585,088.50	94.41 %
Total Intergovernmental Revenues	10,472,500.00	-	10,472,500.00	-	9,887,411.50	585,088.50	94.41 %
Revenue from Use of Money and Property							
45100 - Interest	50,000.00	-	50,000.00	-	108,772.53	(58,772.53)	217.55 %
Total Revenue from Use of Money and	50,000.00	-	50,000.00	-	108,772.53	(58,772.53)	217.55 %
Other Financing Sources							
48200 - Transfers-In	-	1,767,572.00	1,767,572.00	-	1,767,564.91	7.09	100.00 %
Total Other Financing Sources	-	1,767,572.00	1,767,572.00	-	1,767,564.91	7.09	100.00 %
Other Financing Uses							
56100 - Transfers Out	-	14,329,400.00	14,329,400.00	-	14,329,400.00	-	100.00 %
Total Other Financing Uses	-	14,329,400.00	14,329,400.00	-	14,329,400.00	-	100.00 %
33100 - Beginning Available Fund Balance					6,894,175.25		
Total Revenues	10,522,500.00	1,767,572.00	12,290,072.00		11,763,748.94	526,323.06	95.72 %
Total Expenditures	-	14,329,400.00	14,329,400.00		14,329,400.00	-	100.00 %
Net Surplus / (Deficit)	10,522,500.00	(12,561,828.00)	(2,039,328.00)		(2,565,651.06)		
33100 - Current Available Fund Balance					4,328,524.19		



Statement of Revenues and Expenses Budget vs. Actual

Fiscal Year: 2025 Through Period: 12

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

Object	Budget			Encumbrances	Actuals	Available Budget	% of Budget
	Adopted	Adjustments	Revised				
License, Permits and Franchises							
42400 - Road Privileges and Permits	175,000.00	-	175,000.00	-	389,168.02	(214,168.02)	222.38 %
Total License, Permits and Franchises	175,000.00	-	175,000.00	-	389,168.02	(214,168.02)	222.38%
Intergovernmental Revenues							
43105 - ST - Highway Users Tax	4,001,361.00	-	4,001,361.00	-	4,343,420.45	(342,059.45)	108.55 %
43790 - ST - Other Funding	339,000.00	-	339,000.00	-	339,040.33	(40.33)	100.01 %
Total Intergovernmental Revenues	4,340,361.00	-	4,340,361.00	-	4,682,460.78	(342,099.78)	107.88%
Fines, Forfeitures, and Penalties							
44300 - Forfeitures and Penalties	5,000.00	-	5,000.00	-	-	5,000.00	0.00 %
44305 - Administrative Civil Penalties	-	-	-	-	8,500.00	(8,500.00)	0.00 %
Total Fines, Forfeitures, and Penalties	5,000.00	-	5,000.00	-	8,500.00	(3,500.00)	170.00%
Revenue from Use of Money and Property							
45100 - Interest	500,000.00	-	500,000.00	-	1,225,895.90	(725,895.90)	245.18 %
Total Revenue from Use of Money and	500,000.00	-	500,000.00	-	1,225,895.90	(725,895.90)	245.18%
Charges for Services							
46200 - Road and Street Services	-	-	-	-	2,000.00	(2,000.00)	0.00 %
46800 - Charges for Services	-	-	-	-	3,457.05	(3,457.05)	0.00 %
46900 - Interfund Revenue	193,947.00	-	193,947.00	-	137,989.16	55,957.84	71.15 %
Total Charges for Services	193,947.00	-	193,947.00	-	143,446.21	50,500.79	73.96%
Miscellaneous Revenues							
47400 - Insurance Settlement	-	-	-	-	43,368.20	(43,368.20)	0.00 %
Total Miscellaneous Revenues	-	-	-	-	43,368.20	(43,368.20)	0.00%
Other Financing Sources							

48200 - Transfers-In	500,000.00	460,000.00	960,000.00	-	686,635.45	273,364.55	71.52 %
48210 - Transfers-In from General Fund	5,000,000.00	342,510.00	5,342,510.00	-	5,342,502.00	8.00	100.00 %
Total Other Financing Sources	5,500,000.00	802,510.00	6,302,510.00	-	6,029,137.45	273,372.55	95.66%
Special Items							
49900 - Intrafund Transfers-In	-	1,329,253.00	1,329,253.00	-	1,264,020.49	65,232.51	95.09 %
Total Special Items	-	1,329,253.00	1,329,253.00	-	1,264,020.49	65,232.51	95.09%
Salaries and Employee Benefits							
51100 - Salaries and Wages	3,060,480.00	-	3,060,480.00	-	2,721,401.56	339,078.44	88.92 %
51115 - Overtime	100,000.00	-	100,000.00	-	78,715.50	21,284.50	78.72 %
51120 - Holiday Pay	2,000.00	-	2,000.00	-	3,203.00	(1,203.00)	160.15 %
51130 - Vacation Payout	23,806.00	-	23,806.00	-	-	23,806.00	0.00 %
51200 - 401A Employer Contribution	22,400.00	-	22,400.00	-	20,732.19	1,667.81	92.55 %
51205 - Cell Phone Allowance	21,000.00	-	21,000.00	-	24,948.50	(3,948.50)	118.80 %
51300 - Medicare	43,713.00	-	43,713.00	-	40,359.69	3,353.31	92.33 %
51400 - Employee Insurance - Premiums	754,475.00	-	754,475.00	-	683,506.24	70,968.76	90.59 %
51405 - Workers Compensation	71,800.00	-	71,800.00	-	75,390.00	(3,590.00)	105.00 %
51600 - Retirement	809,227.00	-	809,227.00	-	646,167.11	163,059.89	79.85 %
51605 - Other Post Employment Benefits	133,971.00	-	133,971.00	-	133,971.00	-	100.00 %
51999 - Salary Savings	(282,847.00)	-	(282,847.00)	-	-	(282,847.00)	0.00 %
Total Salaries and Employee Benefits	4,760,025.00	-	4,760,025.00	-	4,428,394.79	331,630.21	93.03%
Services and Supplies							
52130 - Information Technology Svcs	155,067.00	-	155,067.00	-	129,462.56	25,604.44	83.49 %
52131 - ITS Communication Charges	23,384.00	-	23,384.00	-	23,384.00	-	100.00 %
52132 - ITS Records Management	454.00	-	454.00	-	454.00	-	100.00 %
52140 - Legal Services	7,000.00	-	7,000.00	-	-	7,000.00	0.00 %
52145 - Engineer Services	856,865.00	-	856,865.00	-	869,324.06	(12,459.06)	101.45 %
52310 - Consulting Services	150,000.00	-	150,000.00	-	-	150,000.00	0.00 %
52325 - Waste Disposal Services	20,000.00	-	20,000.00	-	5,751.15	14,248.85	28.76 %
52340 - Landscaping Services	100,000.00	-	100,000.00	-	88,773.35	11,226.65	88.77 %
52345 - Janitorial Services	12,500.00	-	12,500.00	-	10,754.61	1,745.39	86.04 %
52350 - Street Sweeping Services	25,000.00	-	25,000.00	-	4,314.60	20,685.40	17.26 %
52360 - Construction Services	-	-	-	-	69,658.90	(69,658.90)	0.00 %
52490 - Other Professional Services	65,000.00	-	65,000.00	-	220,521.24	(155,521.24)	339.26 %
52500 - Maint - Equipment	20,000.00	(7,400.00)	12,600.00	-	31,843.99	(19,243.99)	252.73 %

52505 - Maint - Bldg & Improvements	7,500.00	-	7,500.00	-	9,481.91	(1,981.91)	126.43 %
52510 - Maint - B&I - PW Charges	32,914.00	-	32,914.00	-	19,904.12	13,009.88	60.47 %
52525 - Maint - Infrastructure/Land	-	-	-	-	2,255.00	(2,255.00)	0.00 %
52600 - Rents/Leases - Equipment	200,000.00	166,000.00	366,000.00	-	488,539.93	(122,539.93)	133.48 %
52700 - Insurance - Liability	1,426,307.00	-	1,426,307.00	-	1,158,874.44	267,432.56	81.25 %
52800 - Communications/Telephone	5,500.00	-	5,500.00	-	4,398.10	1,101.90	79.97 %
52810 - Advertising/Marketing	200.00	-	200.00	-	-	200.00	0.00 %
52840 - Permits/License Fees	13,400.00	-	13,400.00	-	11,019.00	2,381.00	82.23 %
52900 - Training/Conference Expenses	22,000.00	-	22,000.00	-	3,715.90	18,284.10	16.89 %
52906 - Fleet Charges	2,250,331.00	-	2,250,331.00	-	1,965,401.16	284,929.84	87.34 %
53100 - Office Supplies	4,200.00	-	4,200.00	-	6,397.45	(2,197.45)	152.32 %
53110 - Freight/Postage	350.00	-	350.00	-	22.55	327.45	6.44 %
53120 - Memberships/Certifications	200.00	-	200.00	-	-	200.00	0.00 %
53205 - Utilities - Electric	95,000.00	-	95,000.00	-	108,949.45	(13,949.45)	114.68 %
53210 - Utilities - Propane	5,000.00	-	5,000.00	-	3,953.25	1,046.75	79.07 %
53220 - Utilities - Water	12,000.00	-	12,000.00	-	5,818.97	6,181.03	48.49 %
53250 - Fuel	6,500.00	-	6,500.00	-	5,589.37	910.63	85.99 %
53300 - Clothing and Personal Supplies	6,000.00	-	6,000.00	-	9,872.92	(3,872.92)	164.55 %
53320 - Safety Supplies	10,000.00	-	10,000.00	-	15,061.44	(5,061.44)	150.61 %
53330 - Janitorial Supplies	2,000.00	-	2,000.00	-	1,992.34	7.66	99.62 %
53345 - Construction Supplies/Material	-	-	-	-	5,542.23	(5,542.23)	0.00 %
53350 - Maintenance Supplies	130,000.00	-	130,000.00	-	177,279.52	(47,279.52)	136.37 %
53355 - Vehicle Repair Supplies	10,000.00	-	10,000.00	-	148.92	9,851.08	1.49 %
53360 - Infrastructure Repair Supplies	1,000,000.00	200,000.00	1,200,000.00	-	1,483,928.90	(283,928.90)	123.66 %
53400 - Minor Equipment/Small Tools	25,000.00	-	25,000.00	-	17,623.02	7,376.98	70.49 %
53415 - Computer Software/Licnsng Fees	-	-	-	-	2,249.99	(2,249.99)	0.00 %
Total Services and Supplies	6,699,672.00	358,600.00	7,058,272.00	-	6,962,262.34	96,009.66	98.64%
Other Charges							
54500 - Taxes and Assessments	125.00	-	125.00	-	-	125.00	0.00 %
Total Other Charges	125.00	-	125.00	-	-	125.00	0.00%
Capital Assets							
55400 - Equipment	-	7,400.00	7,400.00	-	7,262.76	137.24	98.15 %
Total Capital Assets	-	7,400.00	7,400.00	-	7,262.76	137.24	98.15%
Other Financing Uses							

56190 - Transfers Out to Debt Service	5,000.00	-	5,000.00	-	4,790.13	209.87	95.80 %
56200 - Indirect Cost Allocation	304,418.00	-	304,418.00	-	304,418.00	-	100.00 %
Total Other Financing Uses	309,418.00	-	309,418.00	-	309,208.13	209.87	99.93%
Special Items							
57900 - Intrafund Transfers Out	-	25,000.00	25,000.00	-	25,000.00	-	100.00 %
Total Special Items	-	25,000.00	25,000.00	-	25,000.00	-	100.00%

33100 - Beginning Available Fund Balance					6,222,750.66		
Total Revenues	10,714,308.00	<u>2,131,763.00</u>	12,846,071.00		<u>13,785,997.05</u>	(939,926.05)	107.32 %
Total Expenditures	11,769,240.00	<u>391,000.00</u>	12,160,240.00		<u>11,732,128.02</u>	428,111.98	96.48 %
Net Surplus / (Deficit)	(1,054,932.00)	1,740,763.00	685,831.00		2,053,869.03		
33100 - Fiscal Year 2025 Transactions					<u>110,500.00</u>		
33100 - Current Available Fund Balance					8,387,119.69		

Journal Date	Journal ID	Source	Org	Object	Project	Line Description	Ref1	Ref2	Ref3	Ref4	Vendor Name	PLSeg1	PLSeg2	PLSeg3	PLSeg4	Amount
9/5/2024	202503-1595	GEN	2040000	48210		FY25 GF Contribution-1st Half	FY25	Gen Fund	1st Half	Allocation						2,250,000.00
10/2/2024	202504-209	GEN	2040000	48210		FY25 GF to Roads-Pl. 1 Balance	FY25	Gen Fund	Balance of Pt 1	Allocation						250,000.00
1/13/2025	202507-1458	GEN	2040000	48210		Remain GF Contribute to Roads	FY25	GF to 2040	Balance of FY25	Allocation						2,500,000.00
6/17/2025	202512-1318	GNI	2040000	48210		Storm 4301 FEMA/CaOES release	Pkg187	BOS 25-872		Reclass						293,171.00
6/17/2025	202512-1318	GNI	2040000	48210		Storm 4305 FEMA/CaOES release	Pkg187	BOS 25-872		Reclass						49,331.00
																5,342,502.00