

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 NVTA-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: _____ |
|--|--|--|

EXHIBIT “A”

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

| | |
|---|---------------------|
| NVTA-TA Approved MOE | <u>\$1,257,107</u> |
| MOE Amount Certified for FY 2024-25 | <u>\$5,000,000</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> |
| 3-Year Average MOE Amount | <u>\$4,285,317</u> |
| | |
| Local Transportation Tax (T/U) funds Received in FY 2024-25 | <u>\$11,763,749</u> |
| Local Transportation Tax (T/U) funds Expended in FY 2024-25 | <u>\$14,329,400</u> |
| Local Transportation Tax (T/U) funds Balance in Account | <u>\$4,328,524</u> |



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 | | | | | Actuals | Available Budget | % of Budget |
|---|----------------------|------------------------|-----------------------|--------------|--|-----------------------|--------------------|-----------------|
| | Adopted | Adjustments | Revised | Encumbrances | | | | |
| 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 | | | | | | | | |
| 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 | | | | Actuals | Available Budget | % of Budget |
|--|---------------------|-------------|---------------------|--------------|---------------------|---------------------|----------------|
| | Adopted | Adjustments | Revised | Encumbrances | | | |
| 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 | 2,131,763.00 | 12,846,071.00 | | 13,785,997.05 | (939,926.05) | 107.32 % |
| Total Expenditures | 11,769,240.00 | 391,000.00 | 12,160,240.00 | | 11,732,128.02 | 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 | | | | | 110,500.00 | | |
| 33100 - Current Available Fund Balance | | | | | 8,387,119.69 | | |

Org: 2040000
Fiscal Year: 2025 From Period: 1 Through Period: 12
Object: 48210

| 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-Pt 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/CalOES release | Pkg187 | BOS 25-872 | | Reclass | | | | | | 293,171.00 | |
| 6/17/2025 | 202512-1318 | GNI | 2040000 | 48210 | | Storm 4305 FEMA/CalOES release | Pkg187 | BOS 25-872 | | Reclass | | | | | | 49,331.00 | |
| | | | | | | | | | | | | | | | | 5,342,502.00 | |