

**RESOLUTION NO. 2023-\_\_\_\_\_**

**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 \$3,732,930 out of the general fund for road maintenance, in Fiscal Year 2022-23, 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 2022-23, 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 NVTA-TA on or before January 31, 2024, along with supporting documentation showing that the Maintenance of Effort was met for Fiscal Year 2022-23.

**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 5<sup>th</sup> day of December, 2023, by the following vote:

AYES: SUPERVISORS \_\_\_\_\_

NOES: SUPERVISORS

ABSENT: SUPERVISORS

NAPA COUNTY, a political subdivision of the  
State of California

BELIA RAMOS, Chair of the  
Board of Supervisors

<p>APPROVED AS TO FORM Office of County Counsel</p> <p>By: <u>Ryan FitzGerald (e-sign)</u> Deputy County Counsel</p> <p>Date: <u>November 21, 2023</u></p> <p>PL No.: 103926</p>	<p>APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS</p> <p>Date: _____</p> <p>Processed By: _____</p> <p>Deputy Clerk of the Board</p>	<p>ATTEST: NEHA HOSKINS Clerk of the Board of Supervisors</p> <p>By: _____</p>
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## EXHIBIT “B”

### Napa County Measure T Maintenance of Effort (MOE) Certification for Fiscal Year 2022-2023

NVTA-TA Approved MOE	\$1,257,107
MOE Amount Certified for FY 2022-23	\$3,732,930
MOE Amount Certified for FY 2021-22	\$3,732,000
MOE Amount Certified for FY 2020-21	\$3,632,000
3-Year Average MOE Amount	\$3,698,977
Measure T funds Received in FY 2022-23	\$10,176,792
Measure T funds Expended in FY 2022-23	\$7,819,591
Measure T funds Balance in Account	\$9,493,768



# Statement of Revenues and Expenses Budget vs. Actual

Fiscal Year: 2023 Through Period: 12

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				
Intergovernmental Revenues							
43950 - Other - Governmental Agencies	5,675,254.00	-	5,675,254.00	-	10,096,986.48	(4,421,732.48)	177.91 %
Total Intergovernmental Revenues	5,675,254.00	-	5,675,254.00	-	10,096,986.48	(4,421,732.48)	177.91 %
Revenue from Use of Money and Property							
45100 - Interest	12,000.00	-	12,000.00	-	54,479.18	(42,479.18)	453.99 %
Total Revenue from Use of Money and Property	12,000.00	-	12,000.00	-	54,479.18	(42,479.18)	453.99 %
Other Financing Sources							
48200 - Transfers-In	-	25,327.00	25,327.00	-	25,326.30	0.70	100.00 %
Total Other Financing Sources	-	25,327.00	25,327.00	-	25,326.30	0.70	100.00 %
Other Financing Uses							
56100 - Transfers Out	-	7,819,592.00	7,819,592.00	-	7,819,591.24	0.76	100.00 %
Total Other Financing Uses	-	7,819,592.00	7,819,592.00	-	7,819,591.24	0.76	100.00 %

33100 - Beginning Available Fund Balance					7,136,567.74		
<b>Total Revenues</b>	<b>5,687,254.00</b>	<b>25,327.00</b>	<b>5,712,581.00</b>		<b>10,176,791.96</b>	<b>(4,464,210.96)</b>	<b>178.15 %</b>
<b>Total Expenditures</b>	<b>-</b>	<b>7,819,592.00</b>	<b>7,819,592.00</b>		<b>7,819,591.24</b>	<b>0.76</b>	<b>100.00 %</b>

Net Surplus / (Deficit)	5,687,254.00	(7,794,265.00)	(2,107,011.00)	2,357,200.72
33100 - Current Available Fund Balance				9,493,768.46



# Statement of Revenues and Expenses Budget vs. Actual

Fiscal Year: 2023 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	125,000.00	-	125,000.00	-	197,412.41	(72,412.41)	157.93 %
Total License, Permits and Franchises	125,000.00	-	125,000.00	-	197,412.41	(72,412.41)	157.93 %
Intergovernmental Revenues							
43105 - ST - Highway Users Tax	3,400,000.00	-	3,400,000.00	-	3,880,139.47	(480,139.47)	114.12 %
43790 - ST - Other Funding	337,000.00	-	337,000.00	-	1,328,206.51	(991,206.51)	394.13 %
Total Intergovernmental Revenues	3,737,000.00	-	3,737,000.00	-	5,208,345.98	(1,471,345.98)	139.37 %
Fines, Forfeitures, and Penalties							
44300 - Forfeitures and Penalties	5,000.00	-	5,000.00	-	-	5,000.00	0.00 %
Total Fines, Forfeitures, and Penalties	5,000.00	-	5,000.00	-	-	5,000.00	0.00 %
Revenue from Use of Money and Property							
45100 - Interest	125,000.00	50,000.00	175,000.00	-	357,734.52	(182,734.52)	204.42 %
Total Revenue from Use of Money and Property	125,000.00	50,000.00	175,000.00	-	357,734.52	(182,734.52)	204.42 %

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

Object	Budget			Encumbrances	Actuals	Available Budget	% of Budget
	Adopted	Adjustments	Revised				
Charges for Services							
46800 - Charges for Services	-	9,332.00	9,332.00	-	9,332.14	(0.14)	100.00 %
46900 - Interfund Revenue	184,000.00	(90,000.00)	94,000.00	-	184,442.81	(90,442.81)	196.22 %
Total Charges for Services	184,000.00	(80,668.00)	103,332.00	-	193,774.95	(90,442.95)	187.53 %
Other Financing Sources							
48200 - Transfers-In	-	277,057.00	277,057.00	-	277,056.58	0.42	100.00 %
48210 - Transfers-In from General Fund	3,732,930.00	-	3,732,930.00	-	3,732,930.00	-	100.00 %
Total Other Financing Sources	3,732,930.00	277,057.00	4,009,987.00	-	4,009,986.58	0.42	100.00 %
Special Items							
49900 - Intrafund Transfers-In	1,250,000.00	270,433.00	1,520,433.00	-	1,020,431.27	500,001.73	67.11 %
Total Special Items	1,250,000.00	270,433.00	1,520,433.00	-	1,020,431.27	500,001.73	67.11 %
Salaries and Employee Benefits							
51100 - Salaries and Wages	2,528,611.00	200,000.00	2,728,611.00	-	2,431,562.10	297,048.90	89.11 %
51115 - Overtime	80,000.00	29,148.00	109,148.00	-	148,089.06	(38,941.06)	135.68 %
51130 - Vacation Payout	26,750.00	-	26,750.00	-	11,903.17	14,846.83	44.50 %
51135 - Longevity Pay	3,745.00	-	3,745.00	-	6,250.00	(2,505.00)	166.89 %
51200 - 401A Employer Contribution	2,000.00	-	2,000.00	-	9,569.13	(7,569.13)	478.46 %
51205 - Cell Phone Allowance	13,920.00	-	13,920.00	-	11,888.50	2,031.50	85.41 %
51300 - Medicare	36,870.00	-	36,870.00	-	37,017.95	(147.95)	100.40 %
51400 - Employee Insurance - Premiums	528,312.00	29,148.00	557,460.00	-	547,914.03	9,545.97	98.29 %
51405 - Workers Compensation	51,500.00	-	51,500.00	-	51,500.00	-	100.00 %
51600 - Retirement	618,299.00	-	618,299.00	-	601,244.09	17,054.91	97.24 %
51601 - Retirement Cost Sharing	-	-	-	-	(16,348.98)	16,348.98	0.00 %
51605 - Other Post Employment Benefits	163,519.00	-	163,519.00	-	163,519.00	-	100.00 %

51999 - Salary Savings	(97,884.00)	-	(97,884.00)	-	-	(97,884.00)	0.00 %
<b>Total Salaries and Employee Benefits</b>	<b>3,955,642.00</b>	<b>258,296.00</b>	<b>4,213,938.00</b>	<b>-</b>	<b>4,004,108.05</b>	<b>209,829.95</b>	<b>95.02 %</b>
<b>Services and Supplies</b>							
52130 - Information Technology Svcs	106,194.00	-	106,194.00	-	106,194.00	-	100.00 %
52131 - ITS Communication Charges	38,575.00	-	38,575.00	-	38,575.00	-	100.00 %
52132 - ITS Records Management	226.00	-	226.00	-	226.00	-	100.00 %
52140 - Legal Services	7,000.00	-	7,000.00	-	-	7,000.00	0.00 %
52145 - Engineer Services	890,975.00	159,025.00	1,050,000.00	-	893,884.86	156,115.14	85.13 %
52310 - Consulting Services	164,000.00	(94,000.00)	70,000.00	-	2,746.00	67,254.00	3.92 %
52325 - Waste Disposal Services	40,000.00	-	40,000.00	-	23,321.44	16,678.56	58.30 %
52340 - Landscaping Services	59,550.00	151,701.00	211,251.00	-	81,662.18	129,588.82	38.66 %
52345 - Janitorial Services	12,500.00	-	12,500.00	-	10,325.55	2,174.45	82.60 %
52350 - Street Sweeping Services	25,000.00	-	25,000.00	-	18,302.85	6,697.15	73.21 %
52360 - Construction Services	43,500.00	(43,500.00)	-	-	62,679.06	(62,679.06)	0.00 %
52490 - Other Professional Services	104,500.00	-	104,500.00	-	87,465.00	17,035.00	83.70 %
52500 - Maint - Equipment	15,000.00	-	15,000.00	-	8,365.71	6,634.29	55.77 %
52505 - Maint - Bldg & Improvements	-	6,515.00	6,515.00	-	5,671.31	843.69	87.05 %
52510 - Maint - B&I - PW Charges	35,958.00	-	35,958.00	-	23,292.06	12,665.94	64.78 %
52525 - Maint - Infrastructure/Land	-	20,436.00	20,436.00	-	20,436.00	-	100.00 %
52600 - Rents/Leases - Equipment	180,000.00	-	180,000.00	-	254,360.48	(74,360.48)	141.31 %
52700 - Insurance - Liability	1,120,172.00	-	1,120,172.00	-	1,120,172.00	-	100.00 %
52800 - Communications/Telephone	5,500.00	-	5,500.00	-	6,221.95	(721.95)	113.13 %
52810 - Advertising/Marketing	200.00	-	200.00	-	-	200.00	0.00 %
52840 - Permits/License Fees	4,500.00	-	4,500.00	-	1,525.12	2,974.88	33.89 %
52900 - Training/Conference Expenses	22,930.00	-	22,930.00	-	6,500.00	16,430.00	28.35 %
52906 - Fleet Charges	1,456,018.00	150,000.00	1,606,018.00	-	1,755,641.79	(149,623.79)	109.32 %
53100 - Office Supplies	2,000.00	(20.00)	1,980.00	-	4,356.01	(2,376.01)	220.00 %
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	-	91,377.35	3,622.65	96.19 %
53210 - Utilities - Propane	5,000.00	-	5,000.00	-	5,688.37	(688.37)	113.77 %



53220 - Utilities - Water	12,000.00	-	12,000.00	-	6,535.52	5,464.48	54.46 %
53250 - Fuel	6,500.00	-	6,500.00	-	8,180.70	(1,680.70)	125.86 %
53300 - Clothing and Personal Supplies	6,000.00	-	6,000.00	-	8,890.52	(2,890.52)	148.18 %
53320 - Safety Supplies	10,000.00	-	10,000.00	-	2,521.27	7,478.73	25.21 %
53330 - Janitorial Supplies	1,095.00	-	1,095.00	-	2,156.23	(1,061.23)	196.92 %
53350 - Maintenance Supplies	130,000.00	3,080.00	133,080.00	-	176,826.90	(43,746.90)	132.87 %
53355 - Vehicle Repair Supplies	10,000.00	-	10,000.00	-	2,458.07	7,541.93	24.58 %
53360 - Infrastructure Repair Supplies	1,550,000.00	-	1,550,000.00	-	706,591.88	843,408.12	45.59 %
53400 - Minor Equipment/Small Tools	10,000.00	-	10,000.00	-	16,200.79	(6,200.79)	162.01 %
<b>Total Services and Supplies</b>	<b>6,170,443.00</b>	<b>353,237.00</b>	<b>6,523,680.00</b>	<b>-</b>	<b>5,559,351.97</b>	<b>964,328.03</b>	<b>85.22 %</b>
<b>Other Charges</b>							
54500 - Taxes and Assessments	105.00	20.00	125.00	-	116.90	8.10	93.52 %
<b>Total Other Charges</b>	<b>105.00</b>	<b>20.00</b>	<b>125.00</b>	<b>-</b>	<b>116.90</b>	<b>8.10</b>	<b>93.52 %</b>
<b>Capital Assets</b>							
55400 - Equipment	15,000.00	-	15,000.00	-	-	15,000.00	0.00 %
<b>Total Capital Assets</b>	<b>15,000.00</b>	<b>-</b>	<b>15,000.00</b>	<b>-</b>	<b>-</b>	<b>15,000.00</b>	<b>0.00 %</b>
<b>Other Financing Uses</b>							
56190 - Transfers Out to Debt Service	5,310.00	-	5,310.00	-	5,178.61	131.39	97.53 %
56200 - Indirect Cost Allocation	176,667.00	-	176,667.00	-	176,667.00	-	100.00 %
<b>Total Other Financing Uses</b>	<b>181,977.00</b>	<b>-</b>	<b>181,977.00</b>	<b>-</b>	<b>181,845.61</b>	<b>131.39</b>	<b>99.93 %</b>
<b>Special Items</b>							
57900 - Intrafund Transfers Out	-	31,173.00	31,173.00	-	31,172.30	0.70	100.00 %
<b>Total Special Items</b>	<b>-</b>	<b>31,173.00</b>	<b>31,173.00</b>	<b>-</b>	<b>31,172.30</b>	<b>0.70</b>	<b>100.00 %</b>

<b>33100 - Beginning Available Fund Balance</b>					<b>5,201,587.97</b>		
<b>Total Revenues</b>	<b>9,158,930.00</b>	<b>516,822.00</b>	<b>9,675,752.00</b>		<b>10,987,685.71</b>	<b>(1,311,933.71)</b>	<b>113.56 %</b>
<b>Total Expenditures</b>	<b>10,323,167.00</b>	<b>642,726.00</b>	<b>10,965,893.00</b>		<b>9,776,594.83</b>	<b>1,189,298.17</b>	<b>89.15 %</b>
<b>Net Surplus / (Deficit)</b>	<b>(1,164,237.00)</b>	<b>(125,904.00)</b>	<b>(1,290,141.00)</b>		<b>1,211,090.88</b>		

**33100 - Current Available Fund Balance**

**6,412,678.85**

**33510 - Restricted Fund Balance**

**110,500.00**

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
8/1/2022	54	GEN	2040000	48210		22/23 Allocation to Roads							3,732,930.00
												Total	3,732,930.00