

RESOLUTION NO. _____

RESOLUTION OF THE NAPA COUNTY BOARD OF SUPERVISORS, STATE OF CALIFORNIA, ADOPTING THE RECOMMENDED BUDGET FOR NAPA COUNTY COMMUNITY FACILITIES DISTRICT NO. 2012-1 (MST RECYCLED WATER LINE PROJECT) FOR THE FISCAL YEAR 2026-2027

WHEREAS, Napa County Community Facilities District No. 2012-1 (MST Recycled Water Line Project, hereafter “CFD No. 2012-1”) was formed pursuant to the Mello-Roos Community Facilities Act of 1982 (the “Act”), as amended, Chapter 2.5 of Part 1 of Division 2 of Title 5 of the California Government Code (commencing with sections 53311, et seq.); and

WHEREAS, the Act is silent as to budget requirements applicable to CFD No. 2012-1; and

WHEREAS, the County Budget Act (Government Code sections 29002, et. seq.) provides that its budget procedures apply 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 of Supervisors (“Board”) desires to adopt the annual budget for CFD No. 2012-1 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 were published on May 21, 2026, all pursuant to Government Code section 29080; and

WHEREAS, the recommended budget of CFD No. 2012-1 for fiscal year 2026-2027 has been prepared, made available for distribution, and distributed on or before May 29, 2026, in a manner required by law; and

WHEREAS, hearings were held by CFD No. 2012-1, 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 CFD No. 2012-1 for further hearings, CFD No. 2012-1 has declared the hearings concluded, and it is now the time to adopt the recommended budget of CFD No. 2012-1 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 CFD No. 2012-1, 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 CFD No. 2012-1 during the budget hearings, is hereby adopted as the recommended budget of CFD No. 2012-1 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 requirements, including decreases and increases to obligated fund balance, for fiscal year 2026-2027 are as follows:

Fund 2870 CFD No. 2012-1 \$ 387,635

4. That the 2026-2027 appropriations limit, calculated in conformity with Division 9 of Title 1 of the California Government Code (commencing with section 7900), is \$3,398,581,850 and the total annual appropriations subject to the limitation are \$238,409.

5. Pursuant to California Government Code section 29125, the Napa Chief Executive Officer is authorized to approve transfers and revisions of appropriations within a budget unit if the overall appropriations of the budget unit are not increased, as detailed 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

6. Any capital asset(s) not authorized by the Board of Supervisors during the recommended budget hearing(s) for CFD No. 2012-1 will be presented by the Chief Executive Officer to the Board of Supervisors for approval.

7. Pursuant to California Government Code section 29093, the Auditor shall ensure that a copy of the adopted budget for CFD No. 2012-1 for fiscal year 2026-2027 in the format prescribed by the Controller of the State of California shall be filed with the Clerk of the Board and the State Controller in the manner required by law not later than December 1, 2026.

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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