RESOLUTION NO. 2019-153

RESOLUTION OF THE NAPA COUNTY BOARD OF SUPERVISORS, STATE OF CALIFORNIA, CERTIFYING THE MAINTENANCE OF EFFORT AMOUNT EXPENDED UNDER THE MEASURE T PROGRAM

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, prior to January 1st each year, the Master Agreement requires Napa County to provide NVTA-TA a resolution adopted by the Board of Supervisors certifying it met its Maintenance of Effort the prior fiscal year along with relevant backup documentation; and

WHEREAS, as set forth in Exhibit "B" the County committed $3,732,000 out of the general fund for road maintenance, in Fiscal Year 2018-19, 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 that the Napa County Board of Supervisors hereby certifies it met and exceeded the Maintenance of Effort for Fiscal Year 2018-19 by expending that amount set forth in Exhibit "B," and authorizes the Public Works Director to file this resolution with NVTA-TA.

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 17th day of December, 2019, by the following vote:

AYES:	SUPERVISORS	WAGENKNECHT, RAMOS, DILLON, PEDROZA and GREGORY
NOES:	SUPERVISORS	NONE
ABSTAIN:	SUPERVISORS	NONE
ABSENT:	SUPERVISORS	NONE

NAPA COUNTY, a political subdivision of the State of California

By: ______________________
RYAN GREGORY, Chair of the Board of Supervisors

APPROVED AS TO FORM Office of County Counsel	APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS	ATTEST: LUIS JOSE VALDEZ Clerk of the Board of Supervisors
By: *Thomas S. Capriola* Deputy County Counsel Date: December 6, 2019	Date: December 17, 2019 Processed By: ______________________ Deputy Clerk of the Board	By:______________________

Report Generated: October 28, 2019 at 12:19 AM

A Tradition of Stewardship
A Commitment to Service

Statement of Revenues and Expenses Budget vs. Actual - by Subdivision

2040 - Roads

Periods 1 through 12 of Fiscal Year: 2019

Division: 20400 - Roads Operations-Maintenance
Subdivision: 2040000 - Roads Operations-Maintenance

		Adopted Budget	Budget Adjustments	Adjusted Budget	Encumbrances	Actual YTD	YTD Total	Budget vs Actual	Percent of Budget
	Revenues								
42400	Road Privileges & Permits	90,000.00	-	90,000.00	-	142,776.11	142,776.11	(52,776.11)	158.64%
42690	Permits/Application Fees	500.00	-	500.00	-	-	-	500.00	0.00%
43105	State - Highways Users Tax	3,483,514.00	-	3,483,514.00	-	3,345,375.59	3,345,375.59	138,138.41	96.03%
43790	State-Other Funding	337,000.00	-	337,000.00	-	338,285.56	338,285.56	(1,285.56)	100.38%
43840	Federal-Construction	-	-	-	-	28,643.89	28,643.89	(28,643.89)	0.00%
44300	Forfeitures and Penalties	10,000.00	-	10,000.00	-	22,510.54	22,510.54	(12,510.54)	225.11%
45100	Interest	50,000.00	-	50,000.00	-	336,603.07	336,603.07	(286,603.07)	673.21%
45200	Dividends/Rebates	6,000.00	-	6,000.00	-	-	-	6,000.00	0.00%
46800	Charges for Services	25,000.00	-	25,000.00	-	44,052.20	44,052.20	(19,052.20)	176.21%
46900	Interfund Revenue	36,000.00	-	36,000.00	-	19,611.94	19,611.94	16,388.06	54.48%
47140	Recycling Revenue	50.00	-	50.00	-	-	-	50.00	0.00%
47500	Donations and Contributions	-	-	-	-	200.00	200.00	(200.00)	0.00%
48210	Transfers-In from General Fund	3,732,000.00	-	3,732,000.00	-	3,732,000.00	3,732,000.00	-	100.00%
49900	Intrafund Transfers-In	340,000.00	949,242.00	1,289,242.00	-	1,291,349.69	1,291,349.69	(2,107.69)	100.16%
	Total Revenues	**8,110,064.00**	**949,242.00**	**9,059,306.00**	**-**	**9,301,408.59**	**9,301,408.59**	**(242,102.59)**	102.67%
	Expenses								
51100	Salaries and Wages	2,379,752.00	-	2,379,752.00	-	2,309,400.80	2,309,400.80	70,351.20	97.04%
51115	Overtime	45,000.00	-	45,000.00	-	79,262.92	79,262.92	(34,262.92)	176.14%
51120	Holiday Pay	-	-	-	-	1,108.83	1,108.83	(1,108.83)	0.00%
51135	Longevity Pay	-	-	-	-	3,000.00	3,000.00	(3,000.00)	0.00%
51200	401A Employer Contribution	2,000.00	-	2,000.00	-	2,000.00	2,000.00	-	100.00%
51205	Cell Phone Allowance	12,780.00	-	12,780.00	-	13,500.00	13,500.00	(720.00)	105.63%
51300	Medicare	35,559.00	-	35,559.00	-	33,921.65	33,921.65	1,637.35	95.40%
51400	Employee Insurance-Premiums	545,542.00	-	545,542.00	-	468,242.13	468,242.13	77,299.87	85.83%
51405	Workers Compensation	65,902.00	-	65,902.00	-	65,902.00	65,902.00	-	100.00%
51600	Retirement	492,791.00	-	492,791.00	-	467,793.50	467,793.50	24,997.50	94.93%
51601	Retirement Cost Sharing	-	-	-	-	(4,762.60)	(4,762.60)	4,762.60	0.00%
51605	Other Post Employment Benefits	172,285.00	-	172,285.00	-	172,285.00	172,285.00	-	100.00%
	Total for: Salaries and Benefits	3,751,611.00	-	3,751,611.00	-	3,611,654.23	3,611,654.23	139,956.77	96.27%
52130	Information Technology Service	94,633.00	-	94,633.00	-	94,633.00	94,633.00	-	100.00%

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A Tradition of Stewardship
A Commitment to Service

Statement of Revenues and Expenses Budget vs. Actual - by Subdivision

2040 - Roads

Periods 1 through 12 of Fiscal Year: 2019

Division: 20400 - Roads Operations-Maintenance
Subdivision: 2040000 - Roads Operations-Maintenance

		Adopted Budget	Budget Adjustments	Adjusted Budget	Encumbrances	Actual YTD	YTD Total	Budget vs Actual	Percent of Budget
52131	ITS-Communication Services	41,728.00	-	41,728.00	-	41,728.00	41,728.00	-	100.00%
52132	ITS-Records Mgmt Services	494.00	-	494.00	-	494.00	494.00	-	100.00%
52145	Engineer Services	500,000.00	-	500,000.00	-	555,536.73	555,536.73	(55,536.73)	111.11%
52310	Consulting Services	40,000.00	180,000.00	220,000.00	120.80	220,293.20	220,414.00	(414.00)	100.19%
52325	Waste Disposal Services	25,000.00	-	25,000.00	-	52,220.57	52,220.57	(27,220.57)	208.88%
52340	Landscaping Services	38,000.00	-	38,000.00	-	29,076.00	29,076.00	8,924.00	76.52%
52345	Janitorial Services	8,150.00	-	8,150.00	-	10,566.16	10,566.16	(2,416.16)	129.65%
52350	Street Sweeping Services	-	-	-	-	5,157.50	5,157.50	(5,157.50)	0.00%
52360	Construction Services	-	91,000.00	91,000.00	-	52,499.00	52,499.00	38,501.00	57.69%
52490	Other Professional Services	150,000.00	-	150,000.00	-	67,839.70	67,839.70	82,160.30	45.23%
52500	Maintenance-Equipment	15,000.00	-	15,000.00	-	9,823.71	9,823.71	5,176.29	65.49%
52510	Maintenance-B&I-PW Charges	35,000.00	-	35,000.00	-	46,221.71	46,221.71	(11,221.71)	132.06%
52515	Maintenance-Software	-	-	-	-	2,500.00	2,500.00	(2,500.00)	0.00%
52525	Maintenance-Infrastructure/Lan	45,000.00	25,335.00	70,335.00	-	50,021.67	50,021.67	20,313.33	71.12%
52600	Rents and Leases - Equipment	70,000.00	15,000.00	85,000.00	-	95,432.82	95,432.82	(10,432.82)	112.27%
52700	Insurance - Liability	163,415.00	-	163,415.00	-	163,415.00	163,415.00	-	100.00%
52800	Communications/Telephone	6,000.00	-	6,000.00	-	3,874.11	3,874.11	2,125.89	64.57%
52810	Advertising/Marketing	200.00	-	200.00	-	-	-	200.00	0.00%
52840	Permits/License Fees	4,500.00	-	4,500.00	-	4,047.29	4,047.29	452.71	89.94%
52900	Training/Conference Expenses	1,000.00	-	1,000.00	-	5,108.62	5,108.62	(4,108.62)	510.86%
52906	Fleet Charges	1,182,000.00	-	1,182,000.00	-	1,458,254.35	1,458,254.35	(276,254.35)	123.37%
53100	Office Supplies	2,000.00	-	2,000.00	-	1,917.52	1,917.52	82.48	95.88%
53110	Freight/Postage	1,000.00	-	1,000.00	-	20.00	20.00	980.00	2.00%
53120	Memberships/Certifications	200.00	-	200.00	-	212.00	212.00	(12.00)	106.00%
53205	Utilities - Electric	85,000.00	-	85,000.00	-	100,807.89	100,807.89	(15,807.89)	118.60%
53210	Utilities - Propane	3,000.00	-	3,000.00	-	3,492.67	3,492.67	(492.67)	116.42%
53220	Utilities - Water	4,500.00	-	4,500.00	-	11,548.89	11,548.89	(7,048.89)	256.64%
53250	Fuel	-	-	-	-	750.04	750.04	(750.04)	0.00%
53300	Clothing and Personal Supplies	8,000.00	-	8,000.00	-	7,905.81	7,905.81	94.19	98.82%
53320	Safety Supplies	8,000.00	-	8,000.00	-	4,299.69	4,299.69	3,700.31	53.75%
53330	Janitorial Supplies	-	-	-	-	1,039.10	1,039.10	(1,039.10)	0.00%
53345	Construction Supplies/Material	126,116.00	200,000.00	326,116.00	-	296,209.54	296,209.54	29,906.46	90.83%
53350	Maintenance Supplies	130,000.00	-	130,000.00	-	76,608.52	76,608.52	53,391.48	58.93%

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A Tradition of Stewardship
A Commitment to Service

Statement of Revenues and Expenses Budget vs. Actual - by Subdivision

2040 - Roads

Periods 1 through 12 of Fiscal Year: 2019

Division: 20400 - Roads Operations-Maintenance
Subdivision: 2040000 - Roads Operations-Maintenance

		Adopted Budget	Budget Adjustments	Adjusted Budget	Encumbrances	Actual YTD	YTD Total	Budget vs Actual	Percent of Budget
53360	Infrastructure Repair Supplies	650,000.00	100,000.00	750,000.00	-	536,255.41	536,255.41	213,744.59	71.50%
53400	Minor Equipment/Small Tools	5,000.00	-	5,000.00	-	6,853.69	6,853.69	(1,853.69)	137.07%
53415	Computer Software/Licensing Fe	-	-	-	-	684.98	684.98	(684.98)	0.00%
	Total for: Services and Supplies	3,442,936.00	611,335.00	4,054,271.00	120.80	4,017,348.89	4,017,469.69	36,801.31	99.09%
54315	Interest on Other Debt	25,000.00	45,000.00	70,000.00	-	48,000.00	48,000.00	22,000.00	68.57%
54500	Taxes and Assessments	100.00	-	100.00	-	105.00	105.00	(5.00)	105.00%
54800	Contributions	-	196,000.00	196,000.00	-	196,000.00	196,000.00	-	100.00%
56190	Transfers Out to Debt Service	6,800.00	-	6,800.00	-	5,223.71	5,223.71	1,576.29	76.82%
56200	Indirect Cost Allocation	82,482.00	-	82,482.00	-	82,482.00	82,482.00	-	100.00%
57900	Intrafund Transfers Out	5,000.00	1,342,364.00	1,347,364.00	-	1,314,993.33	1,314,993.33	32,370.67	97.60%
	Total for: Other Expenses	119,382.00	1,583,364.00	1,702,746.00	-	1,646,804.04	1,646,804.04	55,941.96	96.71%
	Total Expenditures	**7,313,929.00**	**2,194,699.00**	**9,508,628.00**	**120.80**	**9,275,807.16**	**9,275,927.96**	**232,700.04**	97.55%
	Net Surplus (Deficit)	**796,135.00**	**(1,245,457.00)**	**(449,322.00)**	**(120.80)**	**25,601.43**	**25,480.63**		

33100 - Available Fund Balance	**2,178,770.29**
Net Surplus (Deficit)	**25,601.43**
33100 - Ending Fund Balance	**2,204,371.72**

Journal Date	Journal ID	Journal Description	Voucher Desc	Reference	Vendor ID	Name	Seq	Debit	Credit	Balance
08/07/2018	AR00303916	N.DOBBINS ACCIDENT						0.00	6,995.20	
Total For 44300		- Forfeitures and Penalties						0.00	6,995.20	
								Beginning Balance:		-102.05
								Total Activity:		-6,995.20
								Ending Balance:		-7,097.25

Account 45100 - Interest

Total For 45100 - Interest	0.00	0.00		
	Beginning Balance:			0.00
	Total Activity:			0.00
	Ending Balance:			0.00

Account 48210 - Transfers-In from General Fund

Journal Date	Journal ID	Journal Description	Voucher Desc	Reference	Vendor ID	Name	Seq	Debit	Credit	Balance
08/14/2018	0000304143	Co contribution		FY 18-19				0.00	3,732,000.00	
Total For 48210		- Transfers-In from General Fund						0.00	3,732,000.00	
								Beginning Balance:		0.00
								Total Activity:		-3,732,000.00
								Ending Balance:		-3,732,000.00

Report ID: GLS7505
Bus. Unit: NAPCO--County of Napa
Fund: 1000 General Fund
Dept: 1050000 Non-Departmental

GENERAL LEDGER DETAIL TRANSACTIONS
For Fiscal Year 2019
Period 2 to 2

Run Date 10/28/2019
Run Time 08:28:14

Program:

Journal Date	Journal ID	Journal Description	Voucher Desc	Reference	Vendor ID	Name	Seq	Debit	Credit	Balance
Account 56120 - Transfers Out to Roads										
08/14/2018	0000304143	FY19 GF Share to Roads		FY 18-19				3,732,000.00	0.00	
08/28/2018	0000304758	FY19 Trsf for Roads Proj 18022		BA# DPW007				325,000.00	0.00	
Total For 56120 - Transfers Out to Roads								4,057,000.00	0.00	
								Beginning Balance:		142,000.00
								Total Activity:		4,057,000.00
								Ending Balance:		4,199,000.00
TOTAL EXPENSE								4,057,000.00	0.00	4,199,000.00
TOTAL FOR PROGRAI								4,057,000.00	0.00	4,199,000.00

Unit:	**NAPCO**	Ledger Group:	ACTUALS	Enter By:	BFULTZ
Journal Id:	**0000304143**	Source:	CTF	Posted Date:	8/23/2018
Date:	**8/14/2018**	Reversal:	N	Budget Status:	V
Total Lines:	4	Reversal Date:		Journal Status:	P
Description:	County contribution to the Roads Ops for FY 2018-2019. Barbara X4595.	**Total Debits:**	**7,464,000.00**	**Total Credits:**	**7,464,000.00**

Ln#	Fund	Sub-Div	Program	Account	PCBU	Project	Activity	ResCat	SubCat	Line Description	Line Ref	Debits	Credits
1	1000	1050000		56120	105	GEN_105	GENERAL	NOFND	GENRL	FY19 GF Share to Roads	FY 18-19	3,732,000.00	0.00
2	1000	1050000		11100						FY19 GF Share to Roads	FY 18-19	0.00	3,732,000.00
3	2040	2040000		11100						Co contribution	FY 18-19	3,732,000.00	0.00
4	2040	2040000		48210	122	99999-20400	20400	NOFND	GENRL	Co contribution	FY 18-19	0.00	3,732,000.00

** End of Report **

NAPCO JOURNAL ENTRY FORM

Date: 08/10/18
Department: CEO
Prepared By: Barbara Fultz
Phone: X4595

NAPCO Journal ID: 0000304143
Fiscal Year: 18-19
Source Code: CTF
Date Posted:

Accounting Date	Fund	Subdivision	Program	Account	PC Business Unit	Project	Activity	Category	Subcategory	Description	Reference	Debit Amount	Credit Amount
08/13/18	1000	1050000		56120	105	GEN_105	GENERAL	NOFND	GENRL	FY19 GF Share to Roads	FY 18-19	3,732,000.00	
	1000	1050000		11100						FY 19 GF Share to Roads	FY 18-19		3,732,000.00
	2040	2040000		11100						Co contribution	FY 18-19	3,732,000.00	
	2040	2040000		48210	122	99999-20400	20400	NOFND	GENRL	Co contribution	FY 18-19		3,732,000.00
												7,464,000.00	**7,464,000.00**

Purpose: County contribution to the Roads Ops for FY 2018-2019. Barbara X4595

APPROVALS & AUTHORIZATIONS :

Dept: [signature]
Date: 8/14/18

Auditor:
Date:

CEO:
Date:

RESOLUTION NO. 2020-145

RESOLUTION OF THE NAPA COUNTY BOARD OF SUPERVISORS, STATE OF CALIFORNIA, CERTIFYING THE MAINTENANCE OF EFFORT AMOUNT EXPENDED UNDER THE MEASURE T PROGRAM

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, prior to January 1st each year, the Master Agreement requires Napa County to provide NVTA-TA a resolution adopted by the Board of Supervisors certifying it met its Maintenance of Effort the prior fiscal year along with relevant backup documentation; and

WHEREAS, as set forth in Exhibit "B" the County committed $4,535,790 out of the general fund for road maintenance, in Fiscal Year 2019-20, 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 that the Napa County Board of Supervisors hereby certifies it met and exceeded the Maintenance of Effort for Fiscal Year 2019-20 by expending that amount set forth in Exhibit "B," and authorizes the Public Works Director to file this resolution with NVTA-TA.

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 8th day of December, 2020, by the following vote:

AYES:	SUPERVISORS	GREGORY, WAGENKNECHT, PEDROZA, RAMOS and DILLON
NOES:	SUPERVISORS	NONE
ABSTAIN:	SUPERVISORS	NONE
ABSENT:	SUPERVISORS	NONE

NAPA COUNTY, a political subdivision of the State of California

By: Diane Dillon
DIANE DILLON, Chair of the Board of Supervisors

APPROVED AS TO FORM Office of County Counsel	APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS	ATTEST: LUIS JOSE VALDEZ Clerk of the Board of Supervisors
By: *Thomas S. Capriola* Deputy County Counsel Date: November 17, 2020	Date: December 8, 2020 Processed By: Deputy Clerk of the Board	By: Luis Valdez

County Executive Office

1195 Third St.
Suite 310
Napa, CA 94559
www.countyofnapa.org

Main: (707) 253-4421
Fax: (707) 253-4176

Minh Tran
Interim County Executive Officer

A Tradition of Stewardship
A Commitment to Service

MEMO

TO: **NVTA** Kate

Date: **September 12, 2017**

From: **Minh Tran, Interim County Executive Officer** MT

RE: **Measure T Maintenance of Effort Calculation**

The County of Napa has calculated its Maintenance of Effort (MOE) for Measure T based on County General Fund transfers to the County's Road Fund. Different than most city/town agencies, the County has a special revenue fund created to capture revenues and expenditures directly related to constructing and maintaining the unincorporated road network. The County subsidizes the Road Fund with transfers of discretionary resources to try and mitigate the declining support provided by the State and federal agencies. The County has calculated its MOE using the following information:

Fiscal Year	Transfer per Financial Statements	Transfer for MOE Purposes
2007-08	$ 722,691	$ -
2008-09	2,839,321	2,839,321
2009-10	932,000	932,000
Total Three Year Contribution		3,771,321
Divided by Number of Years		3
Three Year Average		$ 1,257,107

The 2007-08 transfer reported in the County's financial statements, $722,691, was the forgiveness of a loan issued by the County's General Fund in fiscal year 2005-06. Since the loan was issued to cover a negative cash position, our position is the funds were actually spent in the year of the loan and are properly excluded from MOE calculations.

While a case could be made that the Road Fund did not expend 100% of the General Fund transfers during the MOE period based on increased cash and fund balance achieved (2007 Ending – Cash $1.3M, Fund Balance $2.2M; 2010 Ending – Cash $5.4M, Fund Balance $2.8M), the County is not interested in allocating the General Fund contributions over funds actually expended in order to reduce the County's MOE amount.

Report Generated: November 09, 2020 at 12:19 AM

A Tradition of Stewardship
A Commitment in Service

Statement of Revenues and Expenses Budget vs. Actual - by Subdivision

2040 - Roads

Periods 1 through 12 of Fiscal Year: 2020

Division: 20400 - Roads Operations-Maintenance
Subdivision: 2040000 - Roads Operations-Maintenance

		Adopted Budget	Budget Adjustments	Adjusted Budget	Encumbrances	Actual YTD	YTD Total	Budget vs Actual	Percent of Budget
	Revenues								
42400	Road Privileges & Permits	90,000.00	-	90,000.00	-	133,508.80	133,508.80	(43,508.80)	148.34%
43105	State - Highways Users Tax	3,750,000.00	-	3,750,000.00	-	3,730,568.37	3,730,568.37	19,431.63	99.48%
43790	State-Other Funding	337,000.00	-	337,000.00	-	338,101.78	338,101.78	(1,101.78)	100.33%
43840	Federal-Construction	-	-	-	-	13,475.93	13,475.93	(13,475.93)	0.00%
43950	Other-Governmental Agencies	-	-	-	-	11,767.00	11,767.00	(11,767.00)	0.00%
44300	Forfeitures and Penalties	20,000.00	-	20,000.00	-	33,086.99	33,086.99	(13,086.99)	165.43%
45100	Interest	100,000.00	-	100,000.00	-	418,374.29	418,374.29	(318,374.29)	418.37%
45200	Dividends/Rebates	3,000.00	-	3,000.00	-	-	-	3,000.00	0.00%
46615	Sewer/Water Usage Fees	-	-	-	-	1,125.00	1,125.00	(1,125.00)	0.00%
46800	Charges for Services	15,000.00	-	15,000.00	-	13,930.75	13,930.75	1,069.25	92.87%
46900	Interfund Revenue	15,000.00	-	15,000.00	-	19,716.93	19,716.93	(4,716.93)	131.45%
47140	Recycling Revenue	50.00	-	50.00	-	-	-	50.00	0.00%
47900	Miscellaneous	-	-	-	-	0.00	0.00	(0.00)	0.00%
48200	Transfers-In	-	-	-	-	8,513.18	8,513.18	(8,513.18)	0.00%
48210	Transfers-In from General Fund	4,535,790.00	450,900.00	4,986,690.00	-	4,986,690.00	4,986,690.00	-	100.00%
49900	Intrafund Transfers-In	1,150,000.00	922,558.00	2,072,558.00	-	1,708,022.64	1,708,022.64	364,535.36	82.41%
	Total Revenues	**10,015,840.00**	**1,373,458.00**	**11,389,298.00**	**-**	**11,416,881.66**	**11,416,881.66**	**(27,583.66)**	**100.24%**
	Expenses								
51100	Salaries and Wages	2,449,653.00	(71,556.00)	2,378,097.00	-	2,378,096.74	2,378,096.74	0.26	100.00%
51115	Overtime	80,000.00	(23,108.00)	56,892.00	-	56,891.46	56,891.46	0.54	100.00%
51120	Holiday Pay	18,202.00	(18,144.00)	58.00	-	57.20	57.20	0.80	98.62%
51130	Vacation Pay-Out	-	-	-	-	16,266.87	16,266.87	(16,266.87)	0.00%
51135	Longevity Pay	2,500.00	-	2,500.00	-	2,500.00	2,500.00	-	100.00%
51200	401A Employer Contribution	2,000.00	-	2,000.00	-	2,000.00	2,000.00	-	100.00%
51205	Cell Phone Allowance	13,500.00	-	13,500.00	-	13,948.50	13,948.50	(448.50)	103.32%
51300	Medicare	39,024.00	(4,168.00)	34,856.00	-	34,855.78	34,855.78	0.22	100.00%
51400	Employee Insurance-Premiums	522,624.00	(11,165.00)	511,459.00	-	486,615.63	486,615.63	24,843.37	95.14%
51405	Workers Compensation	53,138.00	-	53,138.00	-	53,138.00	53,138.00	-	100.00%
51600	Retirement	550,997.00	-	550,997.00	-	531,923.72	531,923.72	19,073.28	96.54%
51601	Retirement Cost Sharing	-	-	-	-	(20,604.35)	(20,604.35)	20,604.35	0.00%
51605	Other Post Employment Benefits	193,613.00	-	193,613.00	-	193,613.00	193,613.00	-	100.00%

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A Commitment to Service

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Statement of Revenues and Expenses Budget vs. Actual - by Subdivision

2040 - Roads

Periods 1 through 12 of Fiscal Year: 2020

Division: 20400 - Roads Operations-Maintenance
Subdivision: 2040000 - Roads Operations-Maintenance

		Adopted Budget	Budget Adjustments	Adjusted Budget	Encumbrances	Actual YTD	YTD Total	Budget vs Actual	Percent of Budget
	Total for: Salaries and Benefits	3,925,251.00	(128,141.00)	3,797,110.00	-	3,749,302.55	3,749,302.55	47,807.45	98.74%
52130	Information Technology Service	99,757.00	-	99,757.00	-	99,757.00	99,757.00	-	100.00%
52131	ITS-Communication Services	44,830.00	-	44,830.00	-	44,830.00	44,830.00	-	100.00%
52132	ITS-Records Mgmt Services	942.00	-	942.00	-	942.00	942.00	-	100.00%
52145	Engineer Services	525,000.00	128,141.00	653,141.00	-	779,188.14	779,188.14	(126,047.14)	119.30%
52310	Consulting Services	40,000.00	-	40,000.00	-	7,871.30	7,871.30	32,128.70	19.68%
52325	Waste Disposal Services	25,000.00	-	25,000.00	-	50,900.20	50,900.20	(25,900.20)	203.60%
52340	Landscaping Services	38,000.00	-	38,000.00	-	38,370.92	38,370.92	(370.92)	100.98%
52345	Janitorial Services	12,500.00	-	12,500.00	-	10,814.70	10,814.70	1,685.30	86.52%
52350	Street Sweeping Services	5,000.00	-	5,000.00	-	-	-	5,000.00	0.00%
52360	Construction Services	35,000.00	-	35,000.00	-	119,846.28	119,846.28	(84,846.28)	342.42%
52490	Other Professional Services	85,000.00	-	85,000.00	14,999.74	158,622.54	173,622.28	(88,622.28)	204.26%
52500	Maintenance-Equipment	20,000.00	-	20,000.00	-	-	-	20,000.00	0.00%
52510	Maintenance-B&I-PW Charges	27,600.00	-	27,600.00	-	32,485.57	32,485.57	(4,885.57)	117.70%
52525	Maintenance-Infrastructure/Lan	70,000.00	-	70,000.00	-	-	-	70,000.00	0.00%
52600	Rents and Leases - Equipment	80,000.00	-	80,000.00	-	220,066.58	220,066.58	(140,066.58)	275.08%
52700	Insurance - Liability	1,223,186.00	-	1,223,186.00	-	1,223,186.00	1,223,186.00	-	100.00%
52800	Communications/Telephone	3,500.00	-	3,500.00	-	5,985.19	5,985.19	(2,485.19)	171.01%
52810	Advertising/Marketing	200.00	-	200.00	-	-	-	200.00	0.00%
52830	Publications & Legal Notices	-	-	-	-	257.34	257.34	(257.34)	0.00%
52840	Permits/License Fees	4,500.00	-	4,500.00	-	1,480.95	1,480.95	3,019.05	32.91%
52900	Training/Conference Expenses	4,000.00	-	4,000.00	-	3,070.00	3,070.00	930.00	76.75%
52906	Fleet Charges	1,405,600.00	-	1,405,600.00	-	1,556,263.45	1,556,263.45	(150,663.45)	110.72%
53100	Office Supplies	2,000.00	-	2,000.00	-	1,308.14	1,308.14	691.86	65.41%
53110	Freight/Postage	500.00	-	500.00	-	237.41	237.41	262.59	47.48%
53120	Memberships/Certifications	200.00	-	200.00	-	-	-	200.00	0.00%
53205	Utilities - Electric	105,000.00	-	105,000.00	-	83,756.99	83,756.99	21,243.01	79.77%
53210	Utilities - Propane	2,000.00	-	2,000.00	-	3,549.07	3,549.07	(1,549.07)	177.45%
53220	Utilities - Water	9,200.00	-	9,200.00	-	12,040.92	12,040.92	(2,840.92)	130.88%
53250	Fuel	-	-	-	-	85.50	85.50	(85.50)	0.00%
53300	Clothing and Personal Supplies	6,000.00	-	6,000.00	-	7,751.03	7,751.03	(1,751.03)	129.18%
53320	Safety Supplies	10,000.00	-	10,000.00	-	4,068.98	4,068.98	5,931.02	40.69%

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A Tradition of Stewardship
A Commitment to Service

Statement of Revenues and Expenses Budget vs. Actual - by Subdivision

2040 - Roads

Periods 1 through 12 of Fiscal Year: 2020

Division: 20400 - Roads Operations-Maintenance
Subdivision: 2040000 - Roads Operations-Maintenance

		Adopted Budget	Budget Adjustments	Adjusted Budget	Encumbrances	Actual YTD	YTD Total	Budget vs Actual	Percent of Budget
53330	Janitorial Supplies	-	-	-	-	2,145.06	2,145.06	(2,145.06)	0.00%
53345	Construction Supplies/Material	950,000.00	-	950,000.00	-	-	-	950,000.00	0.00%
53350	Maintenance Supplies	130,000.00	-	130,000.00	-	74,929.75	74,929.75	55,070.25	57.64%
53355	Vehicle Repair Supplies	-	-	-	-	948.19	948.19	(948.19)	0.00%
53360	Infrastructure Repair Supplies	750,000.00	532,000.00	1,282,000.00	-	1,773,059.41	1,773,059.41	(491,059.41)	138.30%
53400	Minor Equipment/Small Tools	5,000.00	-	5,000.00	-	-	-	5,000.00	0.00%
	Total for: Services and Supplies	5,719,515.00	660,141.00	6,379,656.00	14,999.74	6,317,818.61	6,332,818.35	46,837.65	99.27%
54315	Interest on Other Debt	70,000.00	-	70,000.00	-	48,750.00	48,750.00	21,250.00	69.64%
54500	Taxes and Assessments	150.00	-	150.00	-	105.00	105.00	45.00	70.00%
54800	Contributions	47,000.00	450,900.00	497,900.00	-	497,900.00	497,900.00	-	100.00%
56190	Transfers Out to Debt Service	5,340.00	-	5,340.00	-	5,205.70	5,205.70	134.30	97.49%
56200	Indirect Cost Allocation	248,584.00	-	248,584.00	-	248,584.00	248,584.00	-	100.00%
57900	Intrafund Transfers Out	-	776,170.00	776,170.00	-	776,170.00	776,170.00	-	100.00%
	Total for: Other Expenses	371,074.00	1,227,070.00	1,598,144.00	-	1,576,714.70	1,576,714.70	21,429.30	98.66%
	Total Expenditures	10,015,840.00	1,759,070.00	11,774,910.00	14,999.74	11,643,835.86	11,658,835.60	116,074.40	99.01%
	Net Surplus (Deficit)	-	(385,612.00)	(385,612.00)	(14,999.74)	(226,954.20)	(241,953.94)		

33100 - Available Fund Balance	2,381,568.22
Net Surplus (Deficit)	(226,954.20)
33100 - Ending Fund Balance	2,154,614.02

Report ID: N_GLJRNLDTL

County of Napa

Journal Entry Detail Report

Run Date 11/9/2020

Run Time 9:14:59 AM

Unit: **NAPCO**
Journal Id: **0000315810**
Date: **8/8/2019**
Total Lines: 7
Description: FY 2019-2020 County Contribution to the Roads Operation. BFultz x4595.

Ledger Group: ACTUALS
Source: CTF
Reversal: N
Reversal Date:
Total Debits: 9,071,580.00

Enter By: BFULTZ
Posted Date: 8/28/2019
Budget Status: V
Journal Status: P
Total Credits: 9,071,580.00

Ln#	Fund	Sub-Div	Program	Account	PCBU	Project	Activity	ResCat	SubCat	Line Description	Line Ref	Debits	Credits
1	1000	1050000		56120	105	GEN_105	GENERAL	NOFND	GENRL	FY20 GF Share to Roads	2019-2020	4,535,790.00	0.00
2	1000	1050000		11100						FY20 GF Share to Roads	2019-2020	0.00	4,535,790.00
3	2040	2040000		11100						Gen Fund Contribution	2019-2020	4,535,790.00	0.00
4	2040	2040000		48210	122	99999-20400	20400	STATE	12226	FOR VEHICLE CODE	2019-2020	0.00	500,000.00
5	2040	2040000		48210	122	99999-20400	20400	STATE	12226	FOR VEHICLE IN LIEU	2019-2020	0.00	432,000.00
6	2040	2040000		48210	122	99999-20400	20400	NOFND	GENRL	Gen Fund Contribution	2019-2020	0.00	2,800,000.00
7	2040	2040000		48210	122	99999-20400	20400	NOFND	GENRL	GF Cont for Increas Insur Liab	2019-2020	0.00	803,790.00

** End of Report **

Report ID: GLS7505
Bus. Unit: NAPCO--County of Napa
Fund: 2040 Roads
Dept: 2040000 Roads Operations-Maintenance

GENERAL LEDGER DETAIL TRANSACTIONS
For Fiscal Year 2020
Period 1 to 12

Run Date 11/09/2020
Run Time 09:18:00

Program:

Journal Date	Journal ID	Journal Description	Voucher Desc	Reference	Vendor ID	Name	Seq	Debit	Credit	Balance
Account 48210 - Transfers-In from General Fund										
08/08/2019	0000315810	FOR VEHICLE CODE		2019-2020				0.00	500,000.00	
08/08/2019	0000315810	FOR VEHICLE IN LIEU		2019-2020				0.00	432,000.00	
08/08/2019	0000315810	GF Cont for Increas Insur Liab		2019-2020				0.00	803,790.00	
08/08/2019	0000315810	Gen Fund Contribution		2019-2020				0.00	2,800,000.00	
09/24/2019	0000317656	Fr GF-Vine Trail Calistoga Seg		BA# DPW008				0.00	324,000.00	
03/10/2020	0000323136	Trsf fr 1050000-Vine trail prj		BA# DPW028				0.00	126,900.00	
Total For 48210 - Transfers-In from General Fund								0.00	4,986,690.00	
								Beginning Balance:		0.00
								Total Activity:		-4,986,690.00
								Ending Balance:		-4,986,690.00
TOTAL REVENUE								0.00	4,986,690.00	-4,986,690.00
TOTAL FOR PROGRAI								0.00	4,986,690.00	-4,986,690.00

CERTIFIED

RESOLUTION NO. 2021-150

RESOLUTION OF THE NAPA COUNTY BOARD OF SUPERVISORS, STATE OF CALIFORNIA, CERTIFYING THE MAINTENANCE OF EFFORT AMOUNT EXPENDED UNDER THE MEASURE T PROGRAM

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 a Local Agency eligible to receive 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, prior to January 1st of each year, the Master Agreement requires Napa County to provide NVTA-TA a resolution adopted by the Board of Supervisors certifying it met its Maintenance of Effort the prior fiscal year along with relevant backup documentation; and

WHEREAS, as set forth in Exhibit "B" the County committed $3,632,000 out of the general fund for road maintenance, in Fiscal Year 2020-21, 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 that the Napa County Board of Supervisors hereby certifies it met and exceeded the Maintenance of Effort for Fiscal Year 2020-21 by expending that amount set forth in Exhibit "B," and authorizes the Public Works Director to file this resolution with NVTA-TA.

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 14th day of December, 2021, by the following vote:

AYES:	SUPERVISORS	WAGENKNECHT, RAMOS, DILLON, GREGORY and PEDROZA
NOES:	SUPERVISORS	NONE
ABSTAIN:	SUPERVISORS	NONE
ABSENT:	SUPERVISORS	NONE

NAPA COUNTY, a political subdivision of the State of California

By: ______________________________

ALFREDO PEDROZA, Chair of the 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: *John L. Myers* (e-sign) Deputy County Counsel Date: November 24, 2021	Date: December 14, 2021 Processed By: ______________________ Deputy Clerk of the Board	By: ______________________

THE FOREGOING INSTRUMENT IS A CORRECT COPY OF THE ORIGINAL ON FILE IN THIS OFFICE
CLERK OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NAPA STATE OF CALIFORNIA
ATTEST: VJWancie, Deputy
DATE: December 17, 2021

City/County/Town of Napa
Measure T Maintenance of Effort (MOE) Certification for
Fiscal Year 2021-2022

NVTA-TA Approved MOE	$1,257,107
MOE Amount Certified for FY 2021-22	$3,732,000
MOE Amount Certified for FY 2020-21	$3,632,000
MOE Amount Certified for FY 2019-20	$4,535,790
3-Year Average MOE Amount FY 19-22	$3,966,597
Measure T funds Received in FY 2021-22	$9,961,663
Measure T funds Expended in FY 2021-22	$12,323,410
Measure T funds Balance in Account	$7,136,568

CERTIFIED

RESOLUTION NO. 2023-09

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 $3,732,000 out of the general fund for road maintenance, in Fiscal Year 2021-22, which exceeds the County's required Maintenance of Effort amount of $1,257,107;

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 2021-22, 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, 2023, along with backup documentation showing that the Maintenance of Effort was met for Fiscal Year 2021-22.

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 10th day of January, 2023, by the following vote:

AYES:	SUPERVISORS	GREGORY, PEDROZA, COTTRELL, GALLAGHER, and RAMOS
NOES:	SUPERVISORS	NONE
ABSTAIN:	SUPERVISORS	NONE
ABSENT:	SUPERVISORS	NONE

NAPA COUNTY, a political subdivision of the State of California

By: ______________________
JOELLE GALLAGHER, Vice-Chair of the 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: *Thomas C. Zeleny* Interim County Counsel Date: December 20, 2022 PL Doc. No. 84985	Date: January 10, 2023 Processed By: ______________________ Deputy Clerk of the Board	By: ______________________

THE FOREGOING INSTRUMENT IS A CORRECT COPY OF THE ORIGINAL ON FILE IN THIS OFFICE

CLERK OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NAPA STATE OF CALIFORNIA

ATTEST: ______________________

DATE: 01/10/2023

A Tradition of Stewardship
A Commitment to Service

Board of Supervisors

1195 Third St.
Suite 310
Napa, CA 94559
www.countyofnapa.org

Main: (707) 253-4421
Fax: (707) 253-4176

CERTIFIED EXCERPTS FROM THE DRAFT SUMMARY OF PROCEEDINGS OF THE NAPA COUNTY - BOARD OF SUPERVISORS REGULAR MEETING COUNTY OF NAPA

January 10, 2023

File #22-2328 Item 7AH:

Director of Public Works requests the following related to Measure T funding for County Roads:

1. Adoption of a Resolution confirming commitment of funding for Class 1 bike paths;
2. Adoption of a Resolution confirming expenditures to meet the County's Maintenance of Effort (MOE) requirement; and
3. Approval of and authorization for the Chair to sign an updated Measure T Funding Agreement No. 230271B with the Napa Valley Transportation Authority (NVTA).

R-2023-08
R-2023-09
A-230271B

Motion moved by Ryan Gregory, seconded by Alfredo Pedroza. Motion passed 5 – 0 with Chair Ryan Gregory, Vice Chair Brad Wagenknecht, Supervisors Diane Dillon, Alfredo Pedroza, and Belia Ramos voting yes.

The foregoing excerpts are true and correct copies of the original items on file in the draft summary of proceedings in this office.

Date: January 10, 2023

By: ____________________
Anthony Williams
Deputy Clerk of the Board

CERTIFIED

RESOLUTION NO. 2023- 156

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 5th day of December, 2023, by the following vote:

AYES:	SUPERVISORS	PEDROZA, GREGORY, COTTRELL, GALLAGHER, AND RAMOS
NOES:	SUPERVISORS	NONE
ABSTAIN:	SUPERVISORS	NONE
ABSENT:	SUPERVISORS	NONE

NAPA COUNTY, a political subdivision of the State of California

BELIA RAMOS, Chair of the 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: *Ryan FitzGerald* (e-sign) Deputy County Counsel Date: November 21, 2023 PL No.: 103926	Date: December 5, 2023 Processed By: Deputy Clerk of the Board	By:

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

Report Executed: 11/14/2023 12:51:32 PM

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: Adopted	Budget: Adjustments	Budget: Revised	Encumbrances	Actuals	Available Budget	% of Budget
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		
Total Revenues	5,687,254.00	25,327.00	5,712,581.00		10,176,791.96	(4,464,210.96)	178.15 %
Total Expenditures	-	**7,819,592.00**	**7,819,592.00**		**7,819,591.24**	**0.76**	**100.00 %**

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**

	Budget						
Object	Adopted	Adjustments	Revised	Encumbrances	Actuals	Available Budget	% of Budget
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: Adopted	Budget: Adjustments	Budget: Revised	Encumbrances	Actuals	Available Budget	% of Budget
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 %
Total Salaries and Employee Benefits	**3,955,642.00**	**258,296.00**	**4,213,938.00**	**-**	**4,004,108.05**	**209,829.95**	**95.02 %**
Services and Supplies							
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 %
Total Services and Supplies	**6,170,443.00**	**353,237.00**	**6,523,680.00**	**-**	**5,559,351.97**	**964,328.03**	**85.22 %**
Other Charges							
54500 - Taxes and Assessments	105.00	20.00	125.00	-	116.90	8.10	93.52 %
Total Other Charges	**105.00**	**20.00**	**125.00**	**-**	**116.90**	**8.10**	**93.52 %**
Capital Assets							
55400 - Equipment	15,000.00	-	15,000.00	-	-	15,000.00	0.00 %
Total Capital Assets	**15,000.00**	**-**	**15,000.00**	**-**	**-**	**15,000.00**	**0.00 %**
Other Financing Uses							
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 %
Total Other Financing Uses	**181,977.00**	**-**	**181,977.00**	**-**	**181,845.61**	**131.39**	**99.93 %**
Special Items							
57900 - Intrafund Transfers Out	-	31,173.00	31,173.00	-	31,172.30	0.70	100.00 %
Total Special Items	**-**	**31,173.00**	**31,173.00**	**-**	**31,172.30**	**0.70**	**100.00 %**

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

[illegible] - Current Available Fund Balance	[illegible]
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

THE FOREGOING INSTRUMENT IS A CORRECT COPY
OF THE ORIGINAL ON FILE IN THIS OFFICE
CLERK OF THE BOARD OF SUPERVISORS OF
THE COUNTY OF NAPA STATE OF CALIFORNIA
ATTEST: Paulette Cooper
DATE: December 5, 2023

CERTIFIED

RESOLUTION NO. 2025-08

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 NVTA-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 28th day of January, 2025, by the following vote:

AYES:	SUPERVISORS	ALESSIO, RAMOS, GALLAGHER, MANFREE, AND COTTRELL
NOES:	SUPERVISORS	NONE
ABSTAIN:	SUPERVISORS	NONE
ABSENT:	SUPERVISORS	NONE

NAPA COUNTY, a political subdivision of the State of California

By: Anne Cottrell
ANNE COTTRELL, Chair of the 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: *Ryan FitzGerald* (e-sign) Deputy County Counsel Date: January 14, 2025 PL No.: 125112	Date: January 28, 2025 Processed By: Deputy Clerk of the Board	By: Neha Hoskins

EXHIBIT "B"

Napa County

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

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

Report Executed: 1/9/2025 1:44:28 PM

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

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

Report Executed: 1/9/2025 1:52:39 PM

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: Adopted	Budget: Adjustments	Budget: Revised	Encumbrances	Actuals	Available Budget	% of Budget
License, Permits and Franchises							
42400 - Road Privileges and Permits	175,000.00	-	175,000.00	-	356,114.39	(181,114.39)	203.49 %
Total License, Permits and Franchises	**175,000.00**	**-**	**175,000.00**	**-**	**356,114.39**	**(181,114.39)**	**203.49 %**
Intergovernmental Revenues							
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 %
Total Intergovernmental Revenues	**4,337,000.00**	**-**	**4,337,000.00**	**-**	**4,490,615.77**	**(153,615.77)**	**103.54 %**
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							
45100 - Interest	175,000.00	-	175,000.00	-	1,026,561.21	(851,561.21)	586.61 %
Total Revenue from Use of Money and	**175,000.00**	**-**	**175,000.00**	**-**	**1,026,561.21**	**(851,561.21)**	**586.61 %**
Charges for Services							
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 %
Total Charges for Services	**193,947.00**	**-**	**193,947.00**	**-**	**102,889.80**	**91,057.20**	**53.05 %**
Miscellaneous Revenues							
47400 - Insurance Settlement	-	-	-	-	87,550.76	(87,550.76)	0.00 %
Total Miscellaneous Revenues	**-**	**-**	**-**	**-**	**87,550.76**	**(87,550.76)**	**0.00 %**
Other Financing Sources							
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 %

Total Other Financing Sources	**4,123,020.00**	**534,000.00**	**4,657,020.00**	**-**	**4,657,020.00**	**-**	**100.00 %**
Special Items							
49900 - Intrafund Transfers-In	-	1,432,005.00	1,432,005.00	-	932,003.55	500,001.45	65.08 %
Total Special Items	**-**	**1,432,005.00**	**1,432,005.00**	**-**	**932,003.55**	**500,001.45**	**65.08 %**
Salaries and Employee Benefits							
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 %
Total Salaries and Employee Benefits	**4,349,428.00**	**200,000.00**	**4,549,428.00**	**-**	**4,263,729.55**	**285,698.45**	**93.72 %**
Services and Supplies							
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 %
Total Services and Supplies	**6,436,913.00**	**793,592.00**	**7,230,505.00**	-	**6,646,481.55**	**584,023.45**	**91.92 %**
Other Charges							
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 %
Total Other Charges	**125.00**	**534,000.00**	**534,125.00**	-	**534,123.70**	**1.30**	**100.00 %**
Capital Assets							
55400 - Equipment	45,000.00	220,000.00	265,000.00	-	217,953.93	47,046.07	82.25 %
Total Capital Assets	**45,000.00**	**220,000.00**	**265,000.00**	-	**217,953.93**	**47,046.07**	**82.25 %**
Other Financing Uses							
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 %
Total Other Financing Uses	**180,000.00**	**408.00**	**180,408.00**	-	**180,394.94**	**13.06**	**99.99 %**

33100 - Beginning Available Fund Balance				6,412,678.85		
Total Revenues	9,008,967.00	[illegible]	[illegible]	11,652,755.48	(677,783.48)	106.18 %
Total Expenditures	11,011,466.00	1,748,000.00	12,759,466.00	11,842,683.67	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

Actuals Detail Transactions

1/9/2025

Report Executed:

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
												Total	**4,123,020.00**

CERTIFIED

RESOLUTION NO. 2026-05

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	RAMOS, COTTRELL, ALESSIO, GALLAGHER, AND MANFREE
NOES:	SUPERVISORS	NONE
ABSTAIN:	SUPERVISORS	NONE
ABSENT:	SUPERVISORS	NONE

NAPA COUNTY, a political subdivision of the State of California

By: Amber Manfree

AMBER MANFREE, Chair of the 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: *Ryan FitzGerald* (e-sign) Date: January 12, 2026 Project ID: 13111464	Date: January 27, 2026 Processed By: Deputy Clerk of the Board	By: Neha Hoskins

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

Report Executed: 12/18/2025 4:52:53 PM

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 Adopted	Budget Adjustments	Budget Revised	Encumbrances	Actuals	Available Budget	% of Budget
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 Adopted	Budget Adjustments	Budget Revised	Encumbrances	Actuals	Available Budget	% of Budget
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		

Report Executed: 12/19/2025

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 Contibute 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