

**To: BOARD OF SUPERVISORS**

**FROM:** Transportation

**MEETING DATE:** March 10, 2026

**DEPARTMENT CONTACT:** Howard N. Dashiell

**PHONE:** (707) 463-4363

**ITEM TYPE:** Regular Agenda

**TIME ALLOCATED FOR ITEM:** 30 Minutes

**AGENDA TITLE:**

Discussion and Possible Action, Including Direction to County Staff to Continue the Necessary Steps to Implement the Recommendations from the FM3 Presentation of Voter Opinion Polling and Assessment for a One-Cent Sales Tax for County Maintained Roads for Unincorporated Mendocino County, and Approve and Authorize Expenditures by County Support Departments to Accomplish the Same (Countywide)

**RECOMMENDED ACTION/MOTION:**

Discuss and take possible action, including direction to County staff to continue the necessary steps to implement the recommendations from the FM3 presentation of voter opinion polling and assessment for a one-cent sales tax for County Maintained Roads for unincorporated Mendocino County, and approve and authorize expenditures by County support departments to accomplish the same. (Countywide)

**PREVIOUS BOARD/BOARD COMMITTEE ACTIONS:**

At the January 13, 2026 Budget Workshop, the Board of Supervisors (BOS) received a presentation from the Department of Transportation (DOT) outlining the potential for a sales tax for County Maintained Roads in the unincorporated County only, with no overlap with the incorporated (city) areas.

**SUMMARY OF REQUEST:**

A one-cent sales tax for the County Maintained Roads could provide approximately \$6 million annually, if the tax measure is dedicated for roads, thus receiving State "Self-Help County" share as well. The sales tax could provide approximately \$5.5 million annually without "Self-Help County" share. New revenue of \$5.5-\$6 million annually could provide about 20 miles per year of durable road surface repair, which would be sufficient to treat the 337 miles of roads not in the current Road Maintenance and Rehabilitation Account (RMRA) 20-Year Corrective/Preventive Maintenance Plan in 18 years.

Next steps will require staff time and additional resources to complete an expenditure plan and include the measure on the ballot in fall 2026 to establish a one-cent sales tax in all unincorporated areas of the County for 18 years, providing approximately \$5.5 million annually, with public disclosure of funds, independent annual audits, and all funds legally required to be spent locally only on Mendocino County Maintained Roads. DOT requests direction from the BOS to direct staff to continue this process, determine the appropriate department for oversight, and approve funding for the engineer's report for the pilot program.

**ALTERNATIVE ACTION/MOTION:**

Delay or suspend effort on this project.

**STRATEGIC PLAN PRIORITY DESIGNATION:** A Prepared and Resilient County

**SUPERVISORIAL DISTRICT:** ALL

**VOTE REQUIREMENT:** Majority

**SUPPLEMENTAL INFORMATION AVAILABLE ONLINE AT:** N/A

**FISCAL DETAILS:**

**SOURCE OF FUNDING:** Road Fund

**CURRENT F/Y COST:** None

**BUDGET CLARIFICATION:** FY 26/27: \$60,000 (*estimated*)

**ANNUAL RECURRING COST:** No

**BUDGETED IN CURRENT F/Y (IF NO, PLEASE DESCRIBE):** No

**REVENUE AGREEMENT:** No

**AGREEMENT/RESOLUTION/ORDINANCE APPROVED BY COUNTY COUNSEL:** Yes

**CEO LIAISON:** Steve Dunicliff, Deputy CEO

**CEO REVIEW:** Choose an item.

**CEO COMMENTS:**

**FOR COB USE ONLY**

---

Executed By: Deputy Clerk

Date: Date Executed

Final Status: Item Status

Executed Item Type: item

Number: