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## NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY ITOC Agenda Letter

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**TO:** Independent Taxpayer Oversight Committee  
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**SUBJECT:** Measure T Project: Maintenance of Effort Certification Template

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### **RECOMMENDATION**

Information only. The ITOC will have the opportunity to discuss the development of a standardized template for Maintenance of Effort (MOE) Certification reporting.

### **EXECUTIVE SUMMARY**

At the March 4, 2020 meeting staff presented MOE certification documentation submitted by the jurisdictions. The ITOC requested a uniform MOE certification template for every jurisdiction to use. While jurisdictions use the same Generally Accepted Accounting Principles (GAAP), jurisdictions use different accounting methodologies in how they track their revenues and expenditures. In addition to different accounting, all jurisdictions have different accounting software that produces different reports therefore having the same report from each jurisdiction is complicated and requires additional work which is not required by the Ordinance. NVTA has requested that staff from every jurisdiction attend this meeting and be available to answer question from ITOC members about the challenges of a uniform MOE form.

It should be noted that the ITOC may use compliance audits as a means to validate that a jurisdiction has satisfied the MOE certification requirements.

### **FISCAL IMPACT**

Is there a fiscal impact? No

### **BACKGROUND AND DISCUSSION**

Jurisdictions eligible to receive Measure T revenues are subject to the Maintenance of Effort (MOE) provision in the ordinance. This provision establishes a minimum general

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funds expenditure threshold equal to the average amount a jurisdiction expended in Fiscal Years (FY) 2007-08, 2008-09, 2009-10 on local streets and roads maintenance and supporting infrastructure within the public right-of-way. All jurisdictions submitted their maintenance of effort amount and supporting documentation for FY 2007-08, 2008-09, 2009-10 to demonstrate MOE for those three fiscal years before receiving Measure T revenues.

The Ordinance states that each jurisdiction must self-certify annually to NVTA-TA that it met its MOE expenditures the previous fiscal year by adopting a Resolution of compliance. By January 1 each calendar year, jurisdictions submit to NVTA staff an electronic copy of a Resolution approved by the jurisdiction's governing body stating that the jurisdiction met its established MOE. The copy of the Resolution includes supporting documentation showing that the jurisdiction met its MOE target the prior fiscal year.

At its March 4, 2020 meeting, the ITOC requested a uniform submittal template from all jurisdictions. NVTA staff acted on this request only to find that varying accounting systems made a single uniform approach not practical.

### **SUPPORTING DOCUMENTS**

None