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## NAPA VALLEY TRANSPORTATION AUTHORITY ITOC Agenda Letter

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**TO:** Independent Taxpayer Oversight Committee  
**FROM:** Kate Miller, Executive Director  
**REPORT BY:** Alberto Esqueda, Senior Program Planner/Administrator  
(707) 259-5976 / [aesqueda@nvta.ca.gov](mailto:aesqueda@nvta.ca.gov)  
**SUBJECT:** Jurisdictions' Maintenance of Effort (MOE) Certification for Fiscal Year (FY) 2018-19

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### **RECOMMENDATION**

Information only. The ITOC will have the opportunity to review each jurisdiction's MOE certification for FY 2018-19.

### **EXECUTIVE SUMMARY**

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 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 agencies 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.

To verify that jurisdictions are meeting their MOE requirement each jurisdiction must certify annually to NVTA-TA that it met its MOE expenditures the previous fiscal year. 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.

### **FISCAL IMPACT**

Is there a fiscal impact? No

**BACKGROUND AND DISCUSSION**

The Independent Taxpayer Oversight Committee (ITOC) is required by Measure T to review the minimum MOE for each jurisdiction.

To meet the maintenance of effort requirements, each jurisdiction submitted its FY 2007-08, FY 2008-09, and FY 2009-10 3-year average MOE documentation when submitting its five-year proposed project list and related materials to validate expenditures. Thereafter, each jurisdiction will submit its annual MOE certification report and audit. Jurisdictions that have included expenditures that are not deemed Measure T relevant have explained and isolated those expenditures from calculations that establish that jurisdiction's 3-year average.

**SUPPORTING DOCUMENTS**

Attachment: (1) Jurisdictions' MOE Certification (Resolutions and supporting documentation. Note: the City of American Canyon's MOE will be provided at the meeting)

RESOLUTION NO. 2020-005

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CALISTOGA, COUNTY OF NAPA, STATE OF CALIFORNIA, APPROVING THAT MAINTENANCE OF EFFORT WAS MET FOR FISCAL YEAR 2018/19 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 is the designated agency that administers and oversees the Measure T revenues; and

**WHEREAS**, the City of Calistoga 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 the County of Napa 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**, the City of Calistoga has entered into a Master Agreement with NVRTA-TA that outlines procedures for Measure T expenditures; and

**WHEREAS**, the City Council on February 20, 2018, approved the annual Maintenance of Effort in the amount of \$287,001; and

**WHEREAS**, the "Maintenance of Effort" of the City of Calistoga must be maintained annually throughout the term of the Measure from the General Fund of the City of Calistoga; and

**WHEREAS**, by January 1<sup>st</sup> each calendar year, the City of Calistoga must certify to and provide NVRTA-TA a copy of supporting documentation as well as a Resolution approved by the governing body of the City of Calistoga, demonstrating that the Maintenance of Effort was met the prior fiscal year; 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 City Council of Calistoga as follows:

1. The Council hereby approves that the Maintenance of Effort was met for Fiscal Year 2018/19 and authorizes the Acting Public Works Director to report the amount to NVTA-TA.

**PASSED, APPROVED, AND ADOPTED** by the City Council of the City of Calistoga at a regular meeting held this **7<sup>th</sup> day of January 2020**, by the following vote:

**AYES:** Councilmembers Kraus, Lopez-Ortega, Williams and Mayor Canning


**NOES:**

**ABSENT:** Vice Mayor Dunsford

**ABSTAIN:**

  
\_\_\_\_\_  
**CHRIS CANNING, Mayor**

**ATTEST:**

  
\_\_\_\_\_  
**MELISSA VELASQUEZ, Deputy City Clerk**

**RESOLUTION NO. 2020 - 006**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CALISTOGA, COUNTY OF NAPA, STATE OF CALIFORNIA, APPROVING THE UPDATED FIVE-YEAR PROJECT LIST 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 is the designated agency that administers and oversees the Measure T revenues; and

**WHEREAS**, the City of Calistoga 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 the County of Napa 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**, the City of Calistoga has entered into a Master Agreement with NVTA-TA that outlines procedures for Measure T expenditures, and

**WHEREAS**, the City of Calistoga provided a draft five-year project list to NVTA-TA for the expenditure of Measure T funds as required by the Measure; and

**WHEREAS**, it has been determined by the NVTA-TA Board that these expenditures meet the requirements of the Measure T Master Agreement; and

**WHEREAS**, The City Council on February 20, 2018 approved a five-year project list by Resolution No. 2018-015; and

**WHEREAS**, The City is required to update the Plan every two years; 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 City Council of Calistoga as follows:

1. The Council hereby adopts the updated five-year project list as set forth in Exhibit "A," and authorizes the Acting Public Works Director to file the list with NVTA-TA.


**PASSED, APPROVED, AND ADOPTED** by the City Council of the City of Calistoga at a regular meeting held this **7<sup>th</sup> day of January 2020**, by the following vote:

**AYES:** Councilmembers Kraus, Lopez-Ortega, Williams and Mayor Canning

**NOES:**

**ABSTAIN:**

**ABSENT:** Vice Mayor Dunsford

  
\_\_\_\_\_  
**CHRIS CANNING, Mayor**

**ATTEST:**

  
\_\_\_\_\_  
**MELISSA VELASQUEZ, Deputy City Clerk**

**EXHIBIT A**

Program	Project Description	Fiscal Year	Total Project Cost.	Measure T Amount	Other Funds	Location (intersection, mile marker, length of alignment)
Safety	Petrified Forest Rd. and Foothill Blvd Intersection Signalization	20/21	\$ 500,000	\$ 100,000	\$ 400,000	Petrified Forest Rd. and Foothill Blvd Intersection
AC/AC	Silverado Trail	20/21	\$ 450,000	\$ 231,437	\$ 218,563	Rosedale Rd. to City limits
AC/AC	Lake Street	20/21	\$ 360,000	\$ 100,000	\$ 260,000	Grant St. to Lincoln Ave.
AC/AB	Hanley Street	20/21	\$ 180,000	\$ 50,000	\$ 130,000	Fair Way to Grant St.
AC/AC	FY 21/22 Design	20/21	\$ 100,000	\$ 50,000	\$ 50,000	
AC/AB	Washington Street	21/22	\$ 310,000	\$ 100,000	\$ 210,000	Berry St. to North Oak St.
AC/AB	Cedar Street	21/22	\$ 350,000	\$ 100,000	\$ 250,000	Spring St. to Lincoln Ave.
AC/AB	Grant Street	21/22	\$ 1,100,000	\$ 289,917	\$ 810,083	Garnet Creek Ct. to City Limits
	FY 22/23 Design	21/22	\$ 100,000	\$ 50,000	\$ 50,000	
	Gate Way Bike Rest Facility	22/23	\$ 750,000	\$ 100,000	\$ 650,000	Lincoln Ave at Silverado Trail
AC/AC	Washington Street	22/23	\$ 300,000	\$ 100,000	\$ 200,000	Berry St. to Lincoln Ave.
Chip Seal Cape Seal	Micro Surfacing	22/23	\$ 950,000	\$ 248,541	\$ 701,459	North Oak St, Logvy Park to Grant St- Cedar St, Silver St to South Oak Street - Grant St, North Oak St. to Mora Ave. - Michael Way - Arch Way - Brannan St. - Petrified Forest Rd, City limits to Foothill Blvd - Cedar St, Foothill Blvd to Vista Dr.
RCC	South Half Sector A	22/23	\$ 100,000	\$ 50,000	\$ 50,000	Various Location per attached Map
4	FY 23/24 Design	22/23	\$ 100,000	\$ 50,000	\$ 50,000	
AC/AC	Fair Way	23/24	\$ 450,000	\$ 100,000	\$ 350,000	Lincoln Ave. to Lake St.
AC/AC	Washington Street	23/24	\$ 600,000	\$ 357,299	\$ 242,701	Gerard St. to Camp St.
PCC	North Half Sector B	23/24	\$ 105,000	\$ 50,000	\$ 55,000	Various Location per attached Map
	FY 24/25 Design	23/24	\$ 100,000	\$ 50,000	\$ 50,000	
AC/AC	First Street	24/25	\$ 250,000	\$ 116,196	\$ 133,804	Washington St. to Fair Way
PCC	South Half Sector B	24/25	\$ 110,000	\$ 50,000	\$ 60,000	Various Location per attached Map
PCC	North Half Sector C	24/25	\$ 110,000	\$ 50,000	\$ 60,000	Various Location per attached Map
	3rd Street	24/25	\$ 250,000	\$ 150,000	\$ 100,000	
	2nd Street	24/25	\$ 250,000	\$ 150,000	\$ 100,000	Washington St. to Fair Way
	FY 25/26 Design	24/25	\$ 100,000	\$ 50,000	\$ 50,000	

RESOLUTION R2019-138

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
NAPA, STATE OF CALIFORNIA, CERTIFYING  
MEASURE T MAINTENANCE OF EFFORT FOR FISCAL  
YEAR 2019

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 Ordinance No. 2012-01 of the Napa Valley Transportation Authority – Taxing Authority (the “Measure T Expenditure Plan”); and

WHEREAS, the Napa Valley Transportation Authority – Taxing Authority (“NVTA-TA”) is the designated agency that administers and oversees the Measure T revenues; and

WHEREAS, the City of Napa 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 the County of Napa and the cities and town within Napa County (“Local Agencies”) as set forth in the Measure T Expenditure Plan; 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 T Expenditure Plan; and

WHEREAS, on January 16, 2018, the City Council adopted resolution R2018-007, which established the average Maintenance of Effort amount for Fiscal Years 2007-08, 2008-09 and 2009-10 of \$3,383,221.35, consistent with the criteria set forth in Section 9 of Ordinance No. 2012-01; and

WHEREAS, the City of Napa will annually provide NVTA-TA a copy of a resolution certifying that it has met its Maintenance of Effort obligation for the prior fiscal year, including backup documentation; 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.*); and

WHEREAS, the City Council has considered all information related to this matter, as presented at the public meetings of the City Council identified herein, including any supporting reports by City Staff, and any information provided during public meetings.



NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Napa, as follows:

1. The City Council hereby finds that the facts set forth in the recitals to this Resolution are true and correct, and establish the factual basis for the City Council's adoption of this Resolution.

2. The City Council hereby determines and certifies that: (a) the Maintenance of Effort ("MOE") for the City of Napa for Fiscal Year 2018/2019 is \$4,984,501.72, as described on Exhibit "A," attached hereto and incorporated herein by reference; (b) for Fiscal Year 2018/2019, the City of Napa met and exceeded its obligation for an MOE of at least \$3,383,221.35, as set forth in R2018-007; and (c) the City of Napa will meet its MOE obligation of at least \$3,383,221.35 for Fiscal Years 2019/2020 and 2020/2021.

3. This Resolution shall take effect immediately upon its adoption.

I HEREBY CERTIFY that the foregoing Resolution was duly adopted by the City Council of the City of Napa at a public meeting of said City Council held on the 17<sup>th</sup> day of December, 2019, by the following vote:

AYES: Luros, Alessio, Gentry, Sedgley, Techel

NOES: None

ABSENT: None

ABSTAIN: None

ATTEST:



Tiffany Carranza  
City Clerk

Approved as to form:



Michael W. Barrett  
City Attorney

**Exhibit A**

12/17/2019

**City of Napa: Measure T Maintenance of Effort Calculation**

FY19 MOE Calculation	
Street Operations*	1,542,585.55
Street Drainage	55,353.78
Street Maintenance	747,804.48
Stormwater Operations	73,138.95
Signing and Striping	188,091.10
Sidewalk Replacement	1,026,819.00
Electrical - Admin/Overhead**	860,896.73
Electrical - Street Lighting	343,679.81
Electrical - Traffic Control Signal System	146,132.32
<b>Final MOE</b>	<b>4,984,501.72</b>
<b>Amount OVER MOE</b>	<b>1,601,280.37</b>

Notes: The City of Napa switched financial systems between FY 2008/09 and FY 2009/10

\* Street Operations: Includes Stormwater Operations for these three years. A separate chart of accounts code has since been created to track these charges; which will be included in future years to count towards meeting the MOE requirement.

\*\* Electrical - Admin/Overhead: In the old financial system, these charges were included in Street Operations. A separate chart of accounts code was created in the new financial system to track these charges from FY10 forward. See associated City of Napa Measure T MOE Descriptor document for descriptions of each category calculated herein.

**Maintenance of Effort Descriptors included in Maintenance of Effort Calculation Above**

- 43111 Street Operations/Admin**  
This is a general account for the overall management and daily operations of the streets maintenance division. This key encompasses the general overhead and administration of the streets division. Division Manager and support staff are fully or partially paid through this key.
- 43112 Street Cleaning**  
This account is for various street sweeping and street cleaning elements. Currently the City is in a contract with a private street sweeping company to sweep City streets. This GL key allocates funds to pay for the management and execution of street sweeping (either contract and/or city performed). This key also allocates funds for basic street cleanliness.
- 43113 Street Drainage**  
This account involves typical maintenance of existing street drainage facilities. This maintenance includes, but is not limited to, cleaning drain inlets, replacing/repairing damaged structures, various point repairs and routine maintenance on storm drain pipes. Furthermore, this key involves preventative maintenance on drainage structures as well as responding to localized flooding resulting from deferred maintenance issues.
- 43114 Street Maintenance**  
This account is a general, "catch-all" key used by the streets maintenance division. This key includes typical repairs occurring within the road right of way; including but not limited to pothole repair, minor pavement potholing, overlays, and other maintenance activities needed to ensure function of the roadway as well as other activities needed to support the roadway outside the travelled way but within the public right of way, including approaches to railroad crossings.
- 43115 Stormwater Operations**  
This is a relatively new account (created in 2015) introduced to achieve compliance with the NPDES Stormwater Permit. This key funds routine inlet cleaning and maintenance, storm drain cleaning and maintenance, trash assessments and various administrative tasks associated with permit compliance and contract management.
- 43116 Signage/Striping**  
Staff assigned to the City's sign shop and the various operational duties performed by the sign shop are covered under this key. Said duties include street sign installation and maintenance, pavement markings, curb paint, white, yellow and blue pavement buttons, bike lane striping and pavement markings.
- 43124 Sidewalk Replacement**  
This key includes the maintenance of existing sidewalks, including removal, replacement or other methods needed to ensure adequate sidewalks. This is a pre-cursor to the existing sidewalk improvement program (Key 30301) that is currently operated by the streets division and funded partially by the General Fund (Key 41940) since 2014.

43171 Electrical Admin

This account is for the overall management and daily operations of the electrical maintenance division. This key encompasses the general overhead, administration and work activities of the electrical division.

43173 Street Lighting

This account supports all operational and engineering duties related specifically to street lighting. New installation and Maintenance work to City lighting facilities, such as street lights, and street light boxes is included in this key.

43174 Traffic Signals

Any electrical support to City traffic signals is encompassed within this key. This includes basic electrical support, installation of new signal heads and poles, synchronizing signal timing, and any other related electrical maintenance activities.

**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 1<sup>st</sup> 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 17<sup>th</sup> 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

<p>APPROVED AS TO FORM Office of County Counsel</p> <p>By: <u>Thomas S. Capriola</u> Deputy County Counsel</p> <p>Date: <u>December 6, 2019</u></p>	<p>APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS</p> <p>Date: December 17, 2019</p> <p>Processed By: _____ Deputy Clerk of the Board</p>	<p>ATTEST: LUIS JOSE VALDEZ Clerk of the Board of Supervisors</p> <p>By: _____</p>
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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
<b>Revenues</b>									
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%
	<b>Total Revenues</b>	<b>8,110,064.00</b>	<b>949,242.00</b>	<b>9,059,306.00</b>	<b>-</b>	<b>9,301,408.59</b>	<b>9,301,408.59</b>	<b>(242,102.59)</b>	<b>102.67%</b>
<b>Expenses</b>									
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%
	<b>Total for: Salaries and Benefits</b>	<b>3,751,611.00</b>	<b>-</b>	<b>3,751,611.00</b>	<b>-</b>	<b>3,611,654.23</b>	<b>3,611,654.23</b>	<b>139,956.77</b>	<b>96.27%</b>
52130	Information Technology Service	94,633.00	-	94,633.00	-	94,633.00	94,633.00	-	100.00%



## 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

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



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

	Budget			Encumbrances	Actual YTD	YTD Total	Budget vs Actual	Percent of Budget
	Adopted Budget	Adjustments	Adjusted 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%
<b>Total for: Services and Supplies</b>	<b>3,442,936.00</b>	<b>611,335.00</b>	<b>4,054,271.00</b>	<b>120.80</b>	<b>4,017,348.89</b>	<b>4,017,469.69</b>	<b>36,801.31</b>	<b>99.09%</b>
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%
<b>Total for: Other Expenses</b>	<b>119,382.00</b>	<b>1,583,364.00</b>	<b>1,702,746.00</b>	<b>-</b>	<b>1,646,804.04</b>	<b>1,646,804.04</b>	<b>55,941.96</b>	<b>96.71%</b>
<b>Total Expenditures</b>	<b>7,313,929.00</b>	<b>2,194,699.00</b>	<b>9,508,628.00</b>	<b>120.80</b>	<b>9,275,807.16</b>	<b>9,275,927.96</b>	<b>232,700.04</b>	<b>97.55%</b>
<b>Net Surplus (Deficit)</b>	<b>796,135.00</b>	<b>(1,245,457.00)</b>	<b>(449,322.00)</b>	<b>(120.80)</b>	<b>25,601.43</b>	<b>25,480.63</b>		

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



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

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

Page No. 3  
 Run Date 10/28/2019  
 Run Time 08:24:11

Program:

Journal Date	Journal ID	Journal Description	Voucher Desc	Reference	Vendor ID	Name	Seq	Debit	Credit	Balance
08/07/2018	AR00303916	N.DOBINS 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
<hr/>										
Account	45100	- Interest								
Total For 45100 - Interest								0.00	0.00	
								Beginning Balance:		0.00
								Total Activity:		0.00
								Ending Balance:		0.00
<hr/>										
Account	48210	- Transfers-In from General Fund								
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: 1050000Non-Departmental

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

Page No. 1  
 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 PROGRA								4,057,000.00	0.00	4,199,000.00



Journal Entry Detail Report

Unit: **NAPCO**  
 Journal Id: **0000304143**  
 Date: **8/14/2018**  
 Total Lines: **4**  
 Description: County contribution to the Roads Ops for FY 2018-2019. Barbara X4595.

Ledger Group: **ACTUALS**  
 Source: **CTF**  
 Reversal: **N**  
 Reversal Date:  
 Total Debits: **7,464,000.00**

Enter By: **BFULTZ**  
 Posted Date: **8/23/2018**  
 Budget Status: **V**  
 Journal Status: **P**  
 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: <u><i>Barbara Fultz</i></u>	Auditor: _____	CEO: _____
Date: <u>8/14/18</u>	Date: _____	Date: _____

# CITY OF ST. HELENA

## RESOLUTION NO. 2019- 153

**Resolution approving the Maintenance of Effort (MOE) Certification of \$379,189 as required under Measure T (Napa Countywide Road Maintenance Act)**

### RECITALS

- A. **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
- B. **WHEREAS**, The Napa Valley Transportation Authority is the designated agency that administers and oversees the Measure T revenues; and
- C. **WHEREAS**, the City of St. Helena is an eligible recipient of Measure T funds; and
- D. **WHEREAS**, the tax proceeds will be used to pay for the projects outlined in the Measure T Expenditure Plan allocated to the County of Napa and the cities and town within Napa County ("Local Agencies") as set forth in Measure Ts; and
- E. **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
- F. **WHEREAS**, the City of St. Helena has entered into a Master Agreement with NVTA that outlines procedures for Measure T expenditures, and
- G. **WHEREAS**, the City of St. Helena shall determine and certify to NVTA-TA the average maintenance of effort amount for Fiscal Years 2007-08, 2008-09 and 2009-10, 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
- H. **WHEREAS**, that amount set forth in Exhibit "A" will be deemed the "Maintenance of Effort" of the City of St. Helena, which must be maintained annually throughout the term of the Measure from the General Fund of the City of St. Helena; and
- I. **WHEREAS**, by January 1<sup>st</sup> each calendar year, the City of St. Helena must certify to and provide NVTA-TA a copy of supporting documentation as well as a Resolution approved by the governing body of the City of St. Helena, including backup

documentation, demonstrating that the Maintenance of Effort was met the prior fiscal year; and

- J. **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.*).

### RESOLUTION


NOW, THEREFORE, the City Council of the City of St. Helena resolves as follows:

1. The City Council hereby determines and certifies that the Maintenance of Effort amount for the City of St. Helena, pursuant to Section 9 of the Measure T Expenditure Plan, is \$379,189.33; which is a calculation of the average maintenance of effort for the 2007/08, 2008/09, and 2009/10 fiscal years, as set forth in Exhibit "A," attached hereto and incorporated herein by reference, and authorizes the Public Works Director to file the Maintenance of Effort amount with NVT-A-TA.


Approved at a Regular Meeting of the St. Helena City Council on December 10, 2019 by the following vote:

Mayor Ellsworth:	<u>Yes</u>
Vice Mayor Dohring:	<u>Yes</u>
Councilmember Chouteau:	<u>Yes</u>
Councilmember Knudsen:	<u>Yes</u>
Councilmember Koberstein:	<u>Yes</u>

APPROVED:

  
\_\_\_\_\_  
Geoff Ellsworth, Mayor

ATTEST:

  
\_\_\_\_\_  
Kami Garcia, Deputy City Clerk for  
Cindy Tzafopoulos, City Clerk



SCHEDULE OF TRANSFERS  
Fiscal Year 2018/2019

#	FROM:	TO:	DESCRIPTION	Amount
<b>FROM: GENERAL FUND</b>				
1	101	283	Tree City Operations	62,100
2	101	289	Recreation Operations	155,000
3	101	288	4th of July	40,000
4	101	581	Retiree Medical	152,420
5	101	592	Equipment Replacement Fund	50,000
6	101	700	Capital Reserve Requirement Flood Project	50,000
7	101	763	Upper York Creek	800,000
8	101	733	ADA Transition - Facilities	103,000
9	101	733	Civic CIP	100,000
10	101	741	Streets CIP - ADA Transition - Curb Ramps	110,000
11	101	741	Streets CIP - R18-79 Pavement Retoration	77,500
12	101	741	Streets CIP - Integrated Utility Master Plan	100,000
13	101	741	Streets CIP - MOE Measure T R18-79	379,189
14	101	741	Streets CIP - Dredging Sulphur Creek	100,000
15	101	241	Streets CIP - Measure T Class 1 Trails	66,700
<b>TOTAL TRANSFERS FROM GENERAL FUND</b>				<b>2,345,909</b>
<b>FROM: GAS TAX FUNDS</b>				
16	225	741	Streets CIP - R18-79 per Reso. 2017-149	54,000
17	226	741	Streets CIP - R18-79 per Reso. 2017-149	48,000
18	227	741	Streets CIP - R18-79 per Reso. 2017-149	90,000
19	230	741	Streets CIP - R18-79 per Reso. 2017-149	40,000
<b>TOTAL TRANSFERS FROM GAS TAX FUNDS</b>				<b>232,000</b>
<b>FROM: TEEN CENTER FUND</b>				
20	280	289	Transfer balance of Teen Ctr to Recreation	26,300
<b>TOTAL TRANSFERS FROM TEEN CENTER</b>				<b>26,300</b>
<b>FROM: TID</b>				
21	290	101	TID Assessment Admin Fee	5,367
<b>TOTAL TRANSFERS FROM TID FUND</b>				<b>5,367</b>
<b>FROM: WATER OPERATIONS FUND</b>				
22	561	763	Water CIP	235,430
<b>TOTAL TRANSFERS FROM WATER FUND</b>				<b>235,430</b>
<b>FROM: WASTEWATER OPERATIONS FUND</b>				
23	571	773	Waste Water CIP	358,346
<b>TOTAL TRANSFERS FROM WASTEWATER FUND</b>				<b>358,346</b>

**TOTAL TRANSFERS                    3,203,352**

**Town of Yountville**  
**Resolution Number 19-3956**

**Approving the Maintenance of Effort (MOE) Certification of \$223,206 as Required Under  
Measure T (Napa Countywide Road Maintenance Act)**

---

**Recitals**

- A. 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
- B. WHEREAS, the Napa Valley Transportation Authority is the designated agency that administers and oversees the Measure T revenues; and
- C. WHEREAS, the Town of Yountville is an eligible recipient of Measure T funds; and
- D. WHEREAS, the tax proceeds will be used to pay for the projects outlined in the Measure T Expenditure Plan allocated to the County of Napa and the cities and town within Napa County ("Local Agencies") as set forth in Measure T; and
- E. 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
- F. WHEREAS, the Town of Yountville has entered into a Master Agreement with NVTA-TA that outlines procedures for Measure T expenditures, and
- G. WHEREAS, the Town of Yountville has determined and certified to NVTA-TA the average maintenance of effort amount for Fiscal Years 2007-08, 2008-09 and 2009-10, 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
- H. WHEREAS, by January 1st each calendar year, the Town of Yountville must certify to, and provide NVTA-TA a copy of supporting documentation as well as a Resolution approved by the governing body of the Town of Yountville, including backup documentation, demonstrating that the Maintenance of Effort was met the prior fiscal year; and;
- I. 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, the Town Council of the Town of Yountville does resolve as follows:**

- 1. The Town Council of the Town of Yountville hereby certifies the Maintenance of Effort amount of \$223,206 has been met as set forth in Exhibit "B," and authorizes the Public Works Director to file the amount with NVTA-TA.
- 2. The Resolution is hereby adopted and becomes effective and in full force immediately upon adoption.




**Resolution Number 19-3956**

**PASSED AND ADOPTED** at a regular meeting of the Town Council of the Town of Yountville, State of California, held on this 19th day of November, 2019 by the following vote:

AYES: Mohler, Dorenbecher, Durham, Dorman  
NOES: None  
ABSENT: Dunbar  
ABSTAIN: None

  
\_\_\_\_\_  
Kerri Dorman, Vice Mayor

ATTEST:  
  
\_\_\_\_\_  
Michelle Dahme, CMC  
Town Clerk

*A Certified True Copy of the Original Document  
on File with the Town Clerk, Town of Yountville*

  
\_\_\_\_\_  
Michelle Dahme, Town Clerk

11-20-19  
Date

**Town of Yountville  
PUBLIC WORKS - STREETS MAINTENANCE  
General Fund Department 4305**

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATED	2019-20 ADOPTED
<b>PERSONNEL</b>					
4010 Salaries - Full Time	128,617	120,337	126,984	126,984	123,016
4011 Salaries - Part Time	13,800	-	-	-	-
4012 Overtime	2,483	1,869	2,000	2,000	2,100
4013 Medicare & Fica	2,879	1,630	1,843	1,843	1,791
4020 Pers Employer Rate	22,055	22,627	28,636	28,636	33,468
4030 Deferred Compensation	6,667	5,863	8,878	8,878	8,600
4031 Payment-In Lieu Health	-	352	-	-	-
4040 Health Insurance	31,185	29,675	32,345	32,345	30,324
4042 Dental Insurance	3,314	2,950	3,060	3,060	2,881
4043 Vision Insurance	-	-	-	-	-
4044 Life/Disability Insurance	1,148	1,174	1,176	1,176	1,239
4049 Allocated OPEB	17,040	17,400	18,419	18,419	17,845
4053 Other Employee Reimbursement	-	40	-	-	-
4819 Allocated Liability Insurance	6,227	5,552	4,641	4,641	5,482
4839 Allocated Workers' Comp Insurance	1,842	(540)	3,229	3,229	4,076
<b>Total Personnel</b>	<b>\$ 237,257</b>	<b>\$ 208,928</b>	<b>\$ 231,211</b>	<b>\$ 231,211</b>	<b>\$ 230,822</b>
<b>SUPPLIES &amp; SERVICES</b>					
4110 Office Supplies	-	148	800	800	800
4120 Other Supplies & Materials	23,979	20,489	22,300	22,300	22,300
4210 Contract Services	33,704	39,851	64,215	64,215	75,000
4310 Facilities Maintenance	34,668	10,087	9,000	9,000	9,000
4320 Equipment Maintenance	4,000	607	4,000	4,000	4,000
4330 Vehicle Maintenance	5,065	1,743	3,000	3,000	3,000
4510 Utilities - Gas & Electric	22,988	22,865	26,280	26,280	26,280
4520 Waste Disposal & Recycling	439	599	500	500	600
4699 Allocated IT Costs	10,911	14,400	16,040	16,040	19,320
4710 Conference & Travel	-	2,709	5,000	5,000	3,000
4715 Meetings & Training	176	192	1,000	1,000	1,000
4720 Dues & Subscriptions	60	145	2,000	2,000	2,000
<b>Total Supplies &amp; Services</b>	<b>\$ 135,990</b>	<b>\$ 113,835</b>	<b>\$ 154,135</b>	<b>\$ 154,135</b>	<b>\$ 166,300</b>
<b>CAPITAL OUTLAY</b>					
5700 Machinery & Equipment	7,330	805	3,000	3,000	3,000
<b>Total Capital Outlay</b>	<b>\$ 7,330</b>	<b>\$ 805</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 380,577</b>	<b>\$ 323,568</b>	<b>\$ 388,346</b>	<b>\$ 388,346</b>	<b>\$ 400,122</b>