Napa Valley Transportation Authority

625 Burnell Street
Napa, CA 94559

Agenda - Final

Wednesday, March 5, 2025
2:00 PM

JoAnn Busenbark Board Room

Independent Taxpayer Oversight Committee (ITOC)

All materials relating to an agenda item for an open session of a regular meeting of the Independent Taxpayer Oversight Committee (ITOC) are posted on the NVTA website at: https://nctpa.legistar.com/Calendar.aspx

Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Independent Taxpayer Oversight Committee (ITOC) meeting will be held both in person and remotely via Zoom. The Zoom option will be available for members of the public to participate, however all committee members are expected to be in person and following the traditional Brown Act rules.

PUBLIC MEETING GUIDELINES FOR PARTICIPATING VIA PHONE/VIDEO CONFERENCING

1) To join the meeting via Zoom video conference from your PC, Mac, iPad, iPhone or Android at the noticed meeting time, go to https://zoom.us/join and enter meeting ID 965 8603 8637

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Public Comments
Members of the public may comment on matters within the purview of the Committee that are not on the meeting agenda during the general public comment item at the beginning of the meeting. Comments related to a specific item on the agenda must be reserved until the time the agenda item is considered and the Chair invites public comment. Members of the public are welcome to address the Committee, however, under the Brown Act Committee members may not deliberate or take action on items not on the agenda, and generally may only listen.

Instructions for submitting a Public Comment are on the next page.

Members of the public may submit a public comment in writing by emailing info@nvta.ca.gov by 12:00 p.m. on the day of the meeting with PUBLIC COMMENT as the subject line (for comments related to an agenda item, please include the item number). All written comments should be 350 words or less, which corresponds to approximately 3 minutes or less of speaking time. Public comments emailed to info@nvta.ca.gov after 12 p.m. the day of the meeting will be entered into the record but not read out loud. If authors of the written correspondence would like to speak, they are free to do so and should raise their hand and the Chair will call upon them at the appropriate time.

1. To comment via Zoom, click the "Raise Your Hand" button (click on the "Participants" tab) to request to speak when Public Comment is being taken on the Agenda item. You must unmute yourself when it is your turn to make your comment for up to 3 minutes. After the allotted time, you will then be re-muted. Instructions for how to "Raise Your Hand" are available at https://support.zoom.us/hc/en-us/articles/205566129-Raise-Hand-In-Webinar.

2. To comment by phone, press "*9" to request to speak when Public Comment is being taken on the Agenda item. You must unmute yourself by pressing "*6" when it is your turn to make your comment, for up to 3 minutes. After the allotted time, you will be re-muted.

Instructions on how to join a Zoom video conference meeting are available at: https://support.zoom.us/hc/en-us/articles/201362193-Joining-a-Meeting

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Note: The methods of observing, listening, or providing public comment to the meeting may be altered due to technical difficulties or the meeting may be cancelled, if needed.

All materials relating to an agenda item for an open session of a regular meeting of the NVTA CAC are posted on the NVTA website 72 hours prior to the meeting at: https://nctpa.legistar.com/Calendar.aspx or by emailing info@nvta.ca.gov to request a copy of the agenda.

Materials distributed to the members of the Committee present at the meeting will be available for public inspection after the meeting. Availability of materials related to agenda items for public inspection does not include materials which are exempt from public disclosure under Government Code sections 6253.5, 6254, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22.

Americans with Disabilities Act (ADA): This Agenda shall be made available upon request in alternate formats to persons with a disability. Persons requesting a disability-related modification or accommodation should contact Laura Sanderlin, NVTA Board Secretary, at (707) 259-8633 during regular business hours, at least 48 hours prior to the time of the meeting.

Note: Where times are indicated for agenda items, they are approximate and intended as estimates only, and may be shorter or longer as needed.

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1. Call To Order

2. Roll Call

3. Public Comment

4. Committee Member Comments

5. Staff Comments

Note: Where times are indicated for the agenda items they are approximate and intended as estimates only, and may be shorter or longer, as needed.

6. PRESENTATIONS

6.1 **Project Overview from the Town of Yountville, City of St. Helena and City of Calistoga on Measure T Projects**

Estimated Time: 2:05 p.m.

6.2 **NVTA Project Update (Grant Bailey)**

Estimated Time: 2:35 p.m.

7. CONSENT AGENDA

7.1 **Meeting Minutes of December 4, 2024 (Laura Sanderlin)** ***(Pages 9-11)***

Recommendation: ITOC action will approve the meeting minutes of December 4, 2024.

Estimated Time: 2:45 p.m.

Attachments: Draft Minutes

8. REGULAR AGENDA ITEMS

8.1 **Executive Director Report (Kate Miller)** ***(Pages 12-14)***

Recommendation: That the Napa Valley Transportation Authority (NVTA) Independent Taxpayer Oversight Committee receive the Executive Director Report.

Estimated Time: 3:00 p.m.

Attachments: Staff Report

8.2 **Equivalent Fund Certification Fiscal Year 2023-24 (Addrell Coleman)** ***(Pages 15-39)***

Recommendation: Information only

Estimated Time: 3:10 p.m.

Attachments: Staff Report

8.3 **Maintenance of Effort (MOE) Certification Fiscal Year 2023-24 (Addrell Coleman)** ***(Pages 40-84)***

Recommendation: Information only

Estimated Time: 3:20 p.m.

Attachments: Staff Report

8.4 **Establish Measure U Maintenance of Effort Requirements (Addrell Coleman)** ***(Pages 85-86)***

Recommendation: Information only

Estimated Time: 3:30 p.m.

Attachments: Staff Report

8.5 **Establish 7% Equivalent Fund Requirements (Addrell Coleman)** ***(Pages 87-88)***

Recommendation: Information only

Estimated Time: 3:40 p.m.

Attachments: Staff Report

8.6 **Updates to the County of Napa Five Year Project List (Addrell Coleman)** ***(Pages 89-97)***

Recommendation: That the Independent Tax Oversight Committee review and recommend the Napa Valley Transportation Authority - Tax Agency (NVTA-TA) approve the updated County of Napa Five-Year Measure T Project List.

Estimated Time: 3:50 p.m.

Attachments: Staff Report

8.7 **Fiscal Year (FY) 2023-24 Quarter 4 Measure T July-September (Q1 FY2025) Analysis and Financial Update (Antonio Onorato)** ***(Pages 98-113)***

Recommendation: That the ITOC receive the most recent Measure T analysis and financial update.

Estimated Time: 4:00 p.m.

Attachments: Staff Report

8.8 **Annual Financial Statement with Independent Auditor's Report for the Years Ending June 30, 2024 and 2023 and Compliance and Performance Audit Report for the County of Napa and the City of St. Helena (Antonio Onorato)** ***(Pages 114-150)***

Recommendation: Information only

Estimated Time: 4:10 p.m.

Attachments: Staff Report

8.9 **Formation of the Measure U Independent Taxpayer Oversight Committee (ITOC) (Danielle Schmitz)** ***(Pages 151-155)***

Recommendation: Information only

Estimated Time: 4:20 p.m.

Attachments: Staff Report

9. FUTURE AGENDA ITEMS

10. ADJOURNMENT

10.1 The next Regular Meeting is Wednesday, June 4th.

I, Laura M. Sanderlin, hereby certify that the agenda for the above stated meeting was posted at a location freely accessible to members of the public at the NVTA offices, 625 Burnell Street, Napa, CA by 5:00 p.m., on Friday, February 28th.

Laura Sanderlin

Laura Sanderlin, NVTA-TA Board Secretary

Glossary of Acronyms

AB 32	Global Warming Solutions Act
ABAG	Association of Bay Area Governments
ACFR	Annual Comprehensive Financial Report
ADA	American with Disabilities Act
APA	American Planning Association
ATAC	Active Transportation Advisory Committee
ATP	Active Transportation Program
BAAQMD	Bay Area Air Quality Management District
BAB	Build America Bureau
BART	Bay Area Rapid Transit District
BATA	Bay Area Toll Authority
BIL	Bipartisan Infrastructure Law (IIJA)
BRT	Bus Rapid Transit
CAC	Citizen Advisory Committee
CAP	Climate Action Plan
CAPTI	Climate Action Plan for Transportation Infrastructure
Caltrans	California Department of Transportation
CASA	Committee to House the Bay Area
CBTP	Community Based Transportation Plan
CEQA	California Environmental Quality Act
CIP	Capital Investment Program
CMA	Congestion Management Agency
CMAQ	Congestion Mitigation and Air Quality Improvement Program
CMP	Congestion Management Program
CalSTA	California State Transportation Agency
CTA	California Transit Association
CTP	Countywide Transportation Plan
CTC	California Transportation Commission
CY	Calendar Year
DAA	Design Alternative Analyst
DBB	Design-Bid-Build
DBE	Disadvantaged Business Enterprise
DBF	Design-Build-Finance
DBFOM	Design-Build-Finance-Operate-Maintain
DED	Draft Environmental Document
EIR	Environmental Impact Report
EJ	Environmental Justice
EPC	Equity Priority Communities
ETID	Electronic Transit Information Displays
FAS	Federal Aid Secondary
FAST	Fixing America's Surface Transportation Act
FHWA	Federal Highway Administration
FTA	Federal Transit Administration
FY	Fiscal Year
GHG	Greenhouse Gas
GGRF	Greenhouse Gas Reduction Fund
GTFS	General Transit Feed Specification
HBP	Highway Bridge Program
HBRR	Highway Bridge Replacement and Rehabilitation Program
HIP	Housing Incentive Program
HOT	High Occupancy Toll
HOV	High Occupancy Vehicle
HR3	High Risk Rural Roads
HSIP	Highway Safety Improvement Program
HTF	Highway Trust Fund
HUTA	Highway Users Tax Account
HVIP	Hybrid & Zero-Emission Truck and Bus Voucher Incentive Program
IFB	Invitation for Bid
ITIP	State Interregional Transportation Improvement Program
ITOC	Independent Taxpayer Oversight Committee
IS/MND	Initial Study/Mitigated Negative Declaration
JARC	Job Access and Reverse Commute
LCTOP	Low Carbon Transit Operations Program
LIFT	Low-Income Flexible Transportation
LOS	Level of Service
LS&R	Local Streets & Roads
LTF	Local Transportation Fund
MaaS	Mobility as a Service
MAP 21	Moving Ahead for Progress in the 21st Century Act
MPO	Metropolitan Planning Organization
MTC	Metropolitan Transportation Commission
MTS	Metropolitan Transportation System
ND	Negative Declaration
NEPA	National Environmental Policy Act
NOAH	Natural Occurring Affordable Housing
NOC	Notice of Completion
NOD	Notice of Determination

Latest Revision: 01/22

Glossary of Acronyms

NOP	Notice of Preparation
NVTA	Napa Valley Transportation Authority
NVTA-TA	Napa Valley Transportation Authority-Tax Agency
OBAG	One Bay Area Grant
PA&ED	Project Approval Environmental Document
P3 or PPP	Public-Private Partnership
PCC	Paratransit Coordination Council
PCI	Pavement Condition Index
PCA	Priority Conservation Area
PDA	Priority Development Areas
PID	Project Initiation Document
PIR	Project Initiation Report
PMS	Pavement Management System
Prop. 42	Statewide Initiative that requires a portion of gasoline sales tax revenues be designated to transportation purposes
PSE	Plans, Specifications and Estimates
PSR	Project Study Report
PTA	Public Transportation Account
RACC	Regional Agency Coordinating Committee
RAISE	Rebuilding American Infrastructure with Sustainability and Equity
RFP	Request for Proposal
RFQ	Request for Qualifications
RHNA	Regional Housing Needs Allocation
RM 2	Regional Measure 2 Bridge Toll
RM 3	Regional Measure 3 Bridge Toll
RMRP	Road Maintenance and Rehabilitation Program
ROW (R/W)	Right of Way
RTEP	Regional Transit Expansion Program
RTIP	Regional Transportation Improvement Program
RTP	Regional Transportation Plan
SAFE	Service Authority for Freeways and Expressways
SAFETEA-LU	Safe, Accountable, Flexible, and Efficient Transportation Equity Act-A Legacy for Users
SB 375	Sustainable Communities and Climate Protection Act 2008
SB 1	The Road Repair and Accountability Act of 2017
SCS	Sustainable Community Strategy
SHA	State Highway Account
SHOPP	State Highway Operation and Protection Program
SNTDM	Solano Napa Travel Demand Model
SR	State Route
SRTS	Safe Routes to School
SOV	Single-Occupant Vehicle
STA	State Transit Assistance
STIC	Small Transit Intensive Cities
STIP	State Transportation Improvement Program
STP	Surface Transportation Program
TAC	Technical Advisory Committee
TCM	Transportation Control Measure
TCRP	Traffic Congestion Relief Program
TDA	Transportation Development Act
TDM	Transportation Demand Management Transportation Demand Model
TE	Transportation Enhancement
TEA	Transportation Enhancement Activities
TEA 21	Transportation Equity Act for the 21st Century
TFCA	Transportation Fund for Clean Air
TIP	Transportation Improvement Program
TIFIA	Transportation Infrastructure Finance and Innovation Act
TIRCP	Transit and Intercity Rail Capital Program
TLC	Transportation for Livable Communities
TLU	Transportation and Land Use
TMP	Traffic Management Plan
TMS	Transportation Management System
TNC	Transportation Network Companies
TOAH	Transit Oriented Affordable Housing
TOC	Transit Oriented Communities
TOD	Transit-Oriented Development
TOS	Transportation Operations Systems
TPA	Transit Priority Area
TPI	Transit Performance Initiative
TPP	Transit Priority Project Areas
VHD	Vehicle Hours of Delay
VMT	Vehicle Miles Traveled

Latest Revision: 01/22

Napa Valley Transportation Authority

625 Burnell Street
Napa, CA 94559

Meeting Minutes
Independent Taxpayer Oversight Committee (ITOC)

JoAnn Busenbark Board Room

Wednesday, December 4, 2024 **2:00 PM**

1. Call To Order

Chair Zizack-Morais called the meeting to order at 2:01pm.

2. Roll Call

Present:	5 -	Chuck McMinn
		Valerie Zizack-Morais
		Jill Barwick
		Robert Peterson
		Pamela Kindig
Non-Voting:	2 -	Kate Miller
		Erica Ahmann Smithies
Absent:	1 -	Richard Tippitt

3. Public Comment

None

4. Committee Member Comments

None

5. Staff Comments

None

6. PRESENTATIONS

6.1 Project Overview from the City of American Canyon on Measure T Projects

Erica Ahmann Smithies, Public Works Director presented the City of American Canyon projected revenue, utilization for 2024 and five-year expenditure plan.

7. CONSENT AGENDA

Motion MOVED by MCMINN, SECONDED by KINDIG to APPROVE Consent Agenda items 7.1 and 7.2. Motion carried.

Aye: 4 - McMinn, Zizack-Morais, Peterson, and Kindig

Absent: 1 - Tippitt

Abstain: 1 - Barwick

7.1 Meeting Minutes of September 4, 2024 (Laura Sanderlin) (Pages 9-10)

Attachments: Draft Minutes

7.2 Meeting Schedule of the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Independent Taxpayer Oversight Committee for Calendar Year (CY) 2025 (Laura Sanderlin) (Pages 11-12)

Attachments: Staff Report

8. REGULAR AGENDA ITEMS

8.1 Executive Director Report (Kate Miller) (Pages 13-17)

Attachments: Staff Report

Information only/No action taken

8.2 Election of Chair and Vice Chair for Calendar Year (CY) 2025 (Laura Sanderlin) (Page 18)

Attachments: Staff Report

Chair Zizack-Morais offered to stay on as Chair for CY 2025 and nominated Vice Chair McMinn to continue as Vice Chair.

Motion MOVED by BARWICK, SECONDED by KINDIG to APPROVE Item 8.2 Election of Chair and Vice Chair, Members Zizack-Morais and McMinn, respectively. Motion carried unanimously.

Aye: 5 - McMinn, Zizack-Morais, Barwick, Peterson, and Kindig

Absent: 1 - Tippitt

8.3 Measure T Semi-Annual Progress Reports: January 1, 2024 - June 30, 2024 (Addrell Coleman) (Pages 19-29)

Attachments: Staff Report

Information only/No action taken

Committee requested staff to send out the revenue status in relation to the life of the measure.

8.4 Updates to the City of Napa 5-year Project List (Addrell Coleman) (Pages 30-36)

Attachments: Staff Report

Motion MOVED by MCMINN, SECONDED by KINDIG to APPROVE Agenda Item 8.4 Updates to the City of Napa 5-year project list. Motion passed unanimously.

Aye: 5 - McMinn, Zizack-Morais, Barwick, Peterson, and Kindig

Absent: 1 - Tippitt

8.5 Measure T Biennial Report (Addrell Coleman) (Pages 37-42)

Attachments: Staff Report

Information only/No action taken

Member Barwick suggested publishing the report in Press Democrat newspaper.

8.6 Fiscal Year (FY) 2023-24 Quarter 4 Measure T April-June Analysis and Financial Update (Antonio Onorato) (Pages 43-55)

Attachments: Staff Report

Information only/No action taken

9. FUTURE AGENDA ITEMS

-project updates from Town of Yountville, City of St. Helena and City of Calistoga
-6.67% equivalent fund certification
-MOU certification Measure T
-MOU certification Measure U
-7% certification Measure U

10. ADJOURNMENT

Chair Zizack-Morais adjourned the meeting at 3:03pm.

10.1 The next Regular Meeting is Wednesday, March 5.

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Laura M. Sanderlin, NVTA-TA Board Secretary

March 5, 2025
ITOC Agenda Item 8.1
Continued From: New
Action Requested: INFORMATION

NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY

ITOC Agenda Letter

TO: Independent Taxpayer Oversight Committee (ITOC)

FROM: Kate Miller, Executive Director

REPORT BY: Kate Miller, Executive Director
(707) 259-8634 / Email: kmiller@nvta.ca.gov

SUBJECT: Executive Director Report

RECOMMENDATION

That the Napa Valley Transportation Authority (NVTA) Independent Taxpayer Oversight Committee receive the Executive Director Report.

BACKGROUND

Regional Update

- The Metropolitan Transportation Commission (MTC) released poll results for a transportation revenue measure. The poll was structured to evaluate a multi-revenue approach in four counites (Alameda, Contra Costa, San Francisco, and San Mateo), as well as all 9 Bay Area counties or a sales tax revenue in four counties. The results indicated a majority support position for the latter approach, which if supported by the Commission and successful moving through the legislature, could mean a *citizen initiative* on the ballot in 2026. The polling results were not strong enough to support a MTC-sponsored ballot measure. Based on previous Commission discussions, the revenue measure, if approved, is likely to be a 10-year measure that would prioritize transit needs in the earlier years and address other transportation needs in the outer years. The full presentation delivered to the MTC-Association of Bay Area Governments (ABAG) Joint Legislation Committee may be accessed on the MTC website.
- A second unveiling of the Regional Mapping and Wayfinding project debuted at the Stanta Rosa Downtown Transit Mall on February 20th. The Mapping and Wayfinding project is part of the Regional Network Management effort to improve

connections between transit systems. The first event was at the El Cerrito Del Norte BART station last fall.

- At the January 22nd MTC Commission meeting Sue Noack (Contra Costa) and Stephanie Moulton-Peters (Marin) were appointed MTC Chair and Vice Chair, respectively, to serve 2-year terms.

Local Update

- NVTA welcomed new staff member, Ximena Espinosa. Ximena will be working in the planning/marketing area primarily filling the role of Spanish Language Outreach coordinator. Ximena most recently worked at the County of Napa in the Position of Staff Assistant/District Aid, prior to that she worked as a Campaign Coordination for Sonoma County Supervisor David Rabbitt. Ximena attended Grand Canyon University and received a Bachelor of Science in Business Administration with a Minor in Communications.
- NVTA Staff Member Patrick Band was appointed to the California Transportation Commission (CTC) Active Transportation Program Technical Advisory Committee, which is a two-year appointment, advising the CTC Staff about active transportation infrastructure.
- On January 27th NVTA filed the final notice of completion for the Vine Trail St. Helena to Calistoga segment, recording the completion of this important project.
- New NVTA appointments include Supervisor Liz Alessio and Supervisor Amber Manfree (who has also been appointed to MTC) representing the County of Napa, Mayor Pierre Washington representing the City of American Canyon, Councilmember Bernie Narvaez representing the City of Napa, and Councilmember Michelle Deasy representing the City of St. Helena.
- The Countywide Active Transportation Plan Workshop Number 1 will be held on February 26 at 5:30 PM at the NV College Performance Arts Center.
- The April 16th NVTA Board meeting will be a Board retreat to kick off the Countywide Transportation Plan. The Plan is prepared every 4-5 years. The framework of this plan will be to improve the connections between transportation and land use to address greenhouse gas emissions and improve mobility for all community members. The retreat will begin at 11 AM and is expected to end by 3 PM. The location is still being identified.
- In August of 2024, Jackie Rhodes, a long time Vine Transit Rider, was tragically killed by a hit and run on SR 29 near the new Vine Trail Segment in north St. Helena. NVTA is dedicating a bus stop and bench in her memory and we invite to you attend the dedication ceremony which will be on April 4th at 10 AM at the new bus stop near Freemark Abbey, which is located at 3022 St. Helena Highway. The event will begin at 10 AM.
- NVTA released its 2024 Annual Report. Highlights include the many ribbon cuttings and the passage of Measure U. The report will be available at the ITOC meeting or you can view it on the NVTA website.

ATTACHMENTS

None

March 5, 2025
ITOC Agenda Item 8.2
Continued From: New
Action Requested: INFORMATION

NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY
ITOC Agenda Letter

TO: Independent Taxpayer Oversight Committee

FROM: Kate Miller, Executive Director

REPORT BY: Addrell Coleman, Associate Program Planner/Analyst
Phone: (707) 259-8235 / Email: acoleman@nvta.ca.gov

SUBJECT: Equivalent Fund Certification Fiscal Year 2023-24

RECOMMENDATION

Information only

EXECUTIVE SUMMARY

The Measure T ordinance mandates that jurisdictions allocate 6.67% of the annual revenue generated by Measure T, using other eligible fund sources, for the construction or upkeep of Class 1 infrastructure. These funds are known as Measure T Equivalent Funds.

FISCAL IMPACT

No

BACKGROUND

The Measure T Master Agreement stipulates that each jurisdiction must pass a resolution certifying their annual spending of equivalent funds. Each year, the jurisdictions and NVTA must collectively commit to funding the equivalent of 6.67% of the Measure T revenue generations using other funding sources. While individual jurisdictions are not obligated to expend precisely 6.67% in equivalent funds each year, it is a collective obligation for the life of the Measure. This implies that in certain years, specific jurisdictions may allocate funds either below or above the equivalent fund match.

To date, the 6.67% obligation of Measure T revenue amounts to approximately $1.6 million annually, resulting in a total equivalent fund obligation of about $9 million for jurisdictions. However, jurisdictions have collectively spent $20.7 million to date, exceeding the requirement by over 200%, as shown in Table 1. The surplus commitment

will carry forward into future years as Measure T concludes and Measure U takes effect, increasing the equivalent fund obligation from 6.67% to 7% to meet future requirements.

Table 1: 6.67% Measure T Equivalent Eligible Funding Sources

Jurisdiction	FY 2018-22	FY 2022-23	FY 2023-24	Total
American Canyon	$850,509	$882,390	$157,440	$1,890,339
Calistoga	$0	$0	$0	$0
City of Napa	$2,143,470	$382,787	$2,663,898	$5,190,155
County of Napa	$3,798,370	$409,000	$534,000	$4,741,370
St. Helena	$316,053	$85,000	$100,000	$501,053
Yountville	$632,285	$0	$0	$632,285
NVTA	$5,772,359	$1,964,726	$93,106	$7,830,191
Actuals (Total)	**$13,512,946**	**$3,723,903**	**$3,589,338**	**$20,785,293**
Collective Commitment Requirement	$5,577,786	$1,704,253	$1,683,346	$8,965,385
Surplus	**$7,935,160**	**$2,019,650**	**$1,905,992**	**$11,819,908**

Table 2 is a comprehensive list of eligible fund sources for equivalent funds. It is important to emphasize that eligible funding sources may change as program guidelines change, new funding opportunities emerge, or funding sources cease to exist.

Table 2: 6.67% Measure T Equivalent Eligible Funding Sources

Fund Source	Description
General funds	Funding wherein the discretion is solely that of the jurisdictions' governing board.
Transportation for Clean Air Funds (TFCA)	TFCA county revenues are administered by the Bay Area Air Quality Management District (BAAQMD) and distributed by formula (a subset of DMV fees for vehicles registered in Napa County) and must use for projects that reduce mobile emissions.
Transportation Development Act – Article 3 – TDA3	TDA 3 are funded through a component of a ¼ cent statewide sales tax with local revenues going to NVTA for transportation purposes. TDA 3 funds are specifically for all bicycle and pedestrian purposes.
Table 1 – Eligible Measure T 6.67% Equivalent Eligible Fund Sources, continued.	
Transportation Development Act – Article 4/8	TDA 3/4 are funded through a component of a ¼ cent statewide sales tax with local revenues going to NVTA for transportation purposes. TDA 4/8 funds are specifically for transit purposes but can be used for access to transit.
Congestion Mitigation and Air	CMAQ are federal highway funds generated from

Quality funds (CMAQ)	federal gasoline tax and can be used for highway, road, bicycle, and pedestrian projects on the federal aid system that reduce emissions. Funds are distributed on formula to the regions and state. The Bay Area apportionment is administered by MTC and is distributed as One Bay Area Grant funds on formula to the congestion management agencies for programming.
Surface Transportation Program (STP)	Federal highway funds generated by federal gasoline can be used for highway, road, bicycle, and pedestrian projects on the federal aid system. Funds are distributed on formula to the regions and state. The Bay Area apportionment is administered by MTC and is distributed as One Bay Area Grant funds on formula to the congestion management agencies for programming.
Regional Transportation Improvement Program (RTIP)	RTIP funds are the amount of State Transportation Improvement Program funds generated from federal and state gas taxes distributed on formula. Funds are distributed by the state to the regions. The Bay Area apportionment is administered by MTC. The NVTA Board has established a policy that prioritizes RTIP funds for projects on the state highway system.
Senate Bill 1 State Local Partnership Program Funds (SLPP)	SLPP funds are funded with part of the 12 cents per gallon state gas tax approved by SB 1 and signed into law in 2017. The California Transportation Commission administers these funds. NVTA receives a portion of these funds on formula to match Measure T revenues. The NVTA board has established a policy to prioritize these funds for projects on the state highway system.

Table 1 – Eligible Measure T 6.67% Equivalent Eligible Fund Sources, continued.	
Developer/Traffic Impact Fees	Napa Valley jurisdictions can assess developer and traffic impact fees for certain projects. These fees are frequently used to mitigate traffic impacts. The jurisdictions may have discretionary or negotiated authority to use these fees to build Class 1 infrastructure.
Developer funded and/or implemented Class 1 Infrastructure Projects	In lieu of or in addition to developer/traffic impact fees, jurisdictions can also mandate developers construct certain facilities, including Class 1 facilities.

Federal Transit Administration Section 5307 Funds (FTA §5307) Urbanized Area Funds	FTA §5307 are administered by Caltrans and distributed based on small, urbanized area population funds. The funds are generated from the federal gasoline tax. NVTA prioritizes these funds for transit operations and maintenance projects, but they are eligible to be used for access to transit.
Federal Transit Administration Section 5317 (FTA §5317) Job Access and Reverse Commute	FTA §5317 funds are distributed by FTA to the regions based on low-income populations and are administered by MTC. MTC redistributes the funds to the 9 county CMAs through its Lifeline Program which prioritizes projects in Community Based Transportation Plans – plans that prioritize mobility gaps in low-income neighborhoods, which includes Class 1 facilities.
State Transit Assistance (STA)	STA is generated from state tax on diesel and gasoline and is administered by MTC and distributed to public transit systems on formula. NVTA prioritizes its STA funds for transit operating and capital projects. Access to transit is eligible.

Jurisdictions have identified the amount of Measure T equivalent funds expended in their respective projects and certified the amount expended through a certification endorsed by their governing body.

ATTACHMENT(S)

1. City of American Canyon Maintenance of Effort Certification
2. City of Napa Maintenance of Effort Certification
3. County of Napa Maintenance of Effort Certification
4. Town of Yountville Maintenance of Effort Certification
5. City of St. Helena Maintenance of Effort Certification
6. City of Calistoga Maintenance of Effort Certification

RESOLUTION NO. 2025-05

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AMERICAN CANYON APPROVING CERTIFICATION OF 6.67% EQUIVALENT FUND EXPENDITURES UNDER THE MEASURE "T" PROGRAM (THE NAPA COUNTYWIDE ROAD MAINTENANCE ACT)

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 Authority (NVTA-TA) is the designated agency that administers and oversees Measure T revenues; and

WHEREAS, the City of American Canyon 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 towns 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 American Canyon has entered into a Master Agreement, as amended, with NVTA-TA that outlines procedures for Measure T expenditures, and

WHEREAS, the City of American Canyon shall determine and certify to NVTA-TA the annual spending towards qualifying Class I Bicycle Facilities, consistent with the criteria set forth in Section 3 B of Ordinance No. 1201-01, including a memorandum detailing the supporting financial documentation and the methodology utilized to calculate the total spending and funding source; and

WHEREAS, the amount set forth in Exhibit "A" will be deemed the "Equivalent Fund Spending for Class I Bicycle Facilities" of the City of American Canyon, which must be maintained annually throughout the term of the Measure from qualifying local general funds, formula specific funds, and Class I facility contributions by private development; and

WHEREAS, by January 31st each calendar year, the City of American Canyon 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 American Canyon, including backup documentation, demonstrating that the Equivalent Fund Class I Bicycle Facilities spending occurred during 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 that the City Council of the City of American Canyon does resolve as follows:

1. The City Council of the City of American Canyon hereby certifies the Equivalent Fund Class I Bicycle Facilities expenditures for Fiscal Year 2023-24 in Exhibit A.

2. The Resolution is hereby adopted and becomes effective and in full force immediately upon adoption.

PASSED, APPROVED and **ADOPTED** at a regularly scheduled meeting of the City Council of the City of American Canyon held on the 21st day of January, by the following vote:

AYES: Councilmember Brando Cruz, Councilmember Melissa Lamattina, Councilmember David Oro, Vice Mayor Mark Joseph, Mayor Pierre Washington
NOES: None
ABSTAIN: None
ABSENT: None

Pierre Washington, Mayor

ATTEST:

Taresa Geilfuss, CMC, City Clerk

APPROVE AS TO FORM:

William D. Ross, City Attorney

EXHIBIT A

List of Equivalent Fund Expenditures for Class I Trails

Fiscal Year	Project	Funding Source	Amount
2023-24	Wetlands Edge Court Class I	Local Funds (Development: SDG 217)	$157,440.00
		Total Contributions	**$157,440.00**

ATTEST
This document is a correct copy of the original on file in the office of the City Clerk of the City of Napa, County of Napa, State of California
By [signature] Date 1/8/2025
No. of Pages: 4

RESOLUTION R2024-122

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NAPA, STATE OF CALIFORNIA, APPROVING A CERTIFICATION OF EQUIVALENT FUND EXPENDITURES UNDER THE MEASURE T PROGRAM THAT DEMONSTRATES USE OF NON-MEASURE T REVENUE FOR CLASS I BIKE PROJECTS FOR FISCAL YEAR 2023-24

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, Measure T funds are 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, in September 2022, the City of Napa entered into an Amended Master Funding Agreement ("Agreement") with NVTA-TA that outlines procedures for Measure T expenditures; and

WHEREAS, the Agreement requires the City of Napa to annually determine the amount of non-Measure T revenues spent by the City on Class 1 Bike Facility projects identified in the adopted Countywide Bicycle Plan for the prior fiscal year ("Equivalent Fund Spending for Class I Bicycle Facilities"), consistent with the criteria set forth in Section 3 B of Ordinance No. 2012-01; and

WHEREAS, the amount set forth in Exhibit "A" is the Equivalent Fund Spending for Class I Bicycle Facilities in the City of Napa for fiscal year 2023/24; and

WHEREAS, the Agreement requires that by January 31st each calendar year, the City of Napa provide NVTA-TA a copy of a Resolution approved by the City Council,

along with backup documentation, showing the amount of Equivalent Fund Spending for Class I Bicycle Facilities that occurred during 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.*); and

WHEREAS, the two Class Bicycle facility projects detailed in Exhibit "A" also complied with the requirements of the California Environmental Quality Act (California Code Sections 21000 *et seq.*; as implemented through California Regulations Title 14, Chapter 3, Sections 15000 *et seq.*) prior to the City's approval of those projects; 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 finds that the funding listed in Exhibit "A" attached hereto and incorporated herein by reference used to fund the two Class I Bicycle Facilities described therein for fiscal year 2023/24 is not derived from Measure T sources and is not philanthropy, state discretionary funding or federal discretionary funding.

3. The City Council hereby approves the Equivalent Fund Spending for Class I Bicycle Facilities calculations for fiscal year 2023/24 set forth in Exhibit "A" attached hereto and incorporated herein by reference and authorizes the Public Works Director or designee to file this resolution with NVTA-TA.

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 3rd day of December, 2024, by the following vote:

AYES: Alessio, Luros, Painter, Narvaez

NOES: None

ABSENT: Sedgley

ABSTAIN: None

ATTEST: _____
Tiffany Carranza
City Clerk

Approved as to form:

_____
Christopher J. Diaz
Interim City Attorney

Exhibit A – Equivalent Fund Expenditures Worksheet FY24

EXHIBIT A

11/18/2024

City of Napa: Measure T Equivalent Fund Expenditures - FY23/24

VINE TRAIL GAP CLOSURE (ST18PW08)

Funding Sources		FY23/24
General Fund		$ -
One Bay Area Grant (OBAG)		$ 3,455.26
FTA through NVTA (C2021-243)		$ -
PROJECT TOTAL - FY23/24		**$ 3,455.26**

SR29 UNDERCROSSING (BP12PW01)

Funding Sources		FY23/24
ARPA		$ 2,129,442.81
General Fund		$ -
Active Transportation Program (ATP)		$ 531,000.00
PROJECT TOTAL - FY23/24		**$ 2,660,442.81**

Notes: The City of Napa's contributing projects comply with the Measure T Ordinance's requirements for provision of Class 1 Bicycle Facilities. Equivalent Fund Expenditures are tracked for the purposes of meeting the 6.67% Class 1 Facility spending over the whole term of the Ordinance; it is not a requirement to provide matching funds year over year. Eligible funds are local and formula funds only.

TOTAL EQUIVALENT FUND EXPENDITURES FOR FY23/24	**$ 2,663,898.07**

CERTIFIED

RESOLUTION NO. 2025-07

RESOLUTION OF THE NAPA COUNTY BOARD OF SUPERVISORS, STATE OF CALIFORNIA, CONFIRMING EQUIVALENT FUND CLASS 1 BIKE LANE FACILITY EXPENDITURES UNDER 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 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, Measure T requires the Local Agencies to collectively demonstrate that at least 6.67% of the value of the annual allocation of funds has been committed to Class 1 bike lane projects identified in the Countywide Bicycle Plan through funding not derived from Measure T; and

WHEREAS, Exhibit "A" to this resolution shows the annual allocation of funds to Napa County by fiscal year, including an allocation for Fiscal Year 2023-24 of $9,967,254.20 and a corresponding 6.67% amount of $664,815.86 in commitments to Class 1 bike lane projects Napa County is expected to fund from other sources; and

WHEREAS, Exhibit "A" shows Napa County has cumulatively received $53,100,626.72 from Measure T, and a corresponding 6.67% amount of $3,541,811.80 that Napa County is expected to commit to Class 1 bike lane projects from other funding sources through Fiscal Year 2023-24; and

WHEREAS, Exhibit "A" shows Napa County has committed $4,741,370 to Class 1 bike lane projects from other funding sources since Napa County started receiving funds from Measure T; and

WHEREAS, Napa County has entered into a Master Agreement with NVTA-TA ("Master Agreement") that memorializes procedures to implement Measure T; and

WHEREAS, the Master Agreement requires Napa County, by January 31 each calendar year, to provide NVTA-TA a copy of a resolution approved by Board of Supervisors showing the qualifying funding spent on Class I Bicycle Facilities for the prior fiscal year along with relevant supporting 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.);

NOW, THEREFORE, BE IT RESOLVED by the Napa County Board of Supervisors that it confirms that Napa County committed funds other than funds received through Measure T to Class I Bicycle Facilities, as set forth in Exhibit "A."

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 the amount of Napa County's commitments to Class I bike lane projects from funding sources other than Measure T during 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.: 125111	Date: January 28, 2025 Processed By: Deputy Clerk of the Board	By: Neha Hoskins

EXHIBIT "A"

FY	Measure T	6.67%
FY18/19	$ 7,784,981.33	$ 519,258.25
FY 19/20	$ 7,359,398.66	$ 490,871.89
FY 20/21	$ 8,080,103.84	$ 538,942.93
FY 21/22	$ 9,811,902.21	$ 654,453.88
FY 22/23	$ 10,096,986.48	$ 673,469.00
FY 23/24	$ 9,967,254.20	$ 664,815.86
Total	**$ 53,100,626.72**	**$ 3,541,811.80**

Measure T 6.67% Bike Lane Commitment

FY	Amount	BOS	Description
FY18/19	$ 196,000.00	5/7/2019	Funding agreement with NVTA, which included transfer of $196K from the Napa County Roads to the Parks and Open Space District to partially fund the purchase of the Suscol Headwaters Preserve, and in exchange NVTA will reduce County's commitment to the Calistoga to St. Helena Segment of the Vine Trail. NVTA will make up the $196K shortfall to the Vine Trail project by designating future State Transportation Improvement Program (STIP) funds of the same amount to the Vine Trail Project. Funding from Roads Ops.
FY19/20	$ 47,000.00	5/7/2019	Additional $47K to meet the total County commitment of $243K to the Calistoga to St. Helena segment of the Vine Trail. Funding from Roads Ops.
FY19/20	$ 324,000.00	9/24/2019	Payment to NVTA for the design and engineering of the Calistoga segment of the Vine Trail. Funding from GF to Roads Ops.
FY 19/20	$ 1,051,120.00	12/18/18	Devlin Road Segment E Project. Funding from TMF.
FY 19/20	$ 126,900.00	3/10/2020	Payment to NVTA for the design and engineering of the Calistoga segment of the Vine Trail. Funding from GF to Roads Ops.
FY 20/21	$ 21,600.00	9/1/2020	Payment to NVTA for the design and engineering of the Calistoga segment of the Vine Trail. Funding from GF to Roads Ops.
FY 20/21	$ 31,750.00	6/22/2021	Payment to NVTA for the design and engineering of the Calistoga segment of the Vine Trail. Funding from GF to Roads Ops.
FY 21/22	$ 2,000,000.00	4/5/2022	Payment to NVTA for the construction of the St. Helena to Calistoga section of the Vine Trail. Funding from ACO to Roads Ops.
FY 22/23	$ 409,000.00	10/18/2022	Replacement Jail bike path contribution.
FY 23/24	$ 259,000.00	8/22/2023	Payment to NVTA for the construction of the St. Helena to Calistoga section of the Vine Trail. Funding from ACO to Roads Ops.
FY 23/24	$ 275,000.00	4/9/2024	Payment to NVTA for the construction of the St. Helena to Calistoga section of the Vine Trail. Funding from ACO to Roads Ops.
Total	**$ 4,741,370.00**		

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Town of Yountville
Resolution Number 24-4329

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF YOUNTVILLE ADOPTING RESOLUTION 24-4329 APPROVING THE MAINTENANCE OF EFFORT UNDER THE MEASURE T PROGRAM.

Recitals

A. 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. The Napa Valley Transportation Authority is the designated agency that administers and oversees the Measure T revenues; and

C. The Town of Yountville is an eligible recipient of Measure T funds; and

D. 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. 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. The Town of Yountville has entered into a Master Agreement with NVTA-TA that outlines procedures for Measure T expenditures, and

G. The Town of Yountville 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. That amount set forth in Exhibit "A" will be deemed the "Maintenance of Effort" of the Town of Yountville which must be maintained annually throughout the term of the Measure from the General Fund of the Town of Yountville and

I. The Town of Yountville shall determine and certify to NVTA-TA the annual spending towards qualifying Class I Bicycle Facilities, consistent with the criteria set forth in Section 3 B of Ordinance No. 2012-01, including a memorandum detailing the supporting financial documentation and the methodology utilized to calculate the total spending and funding source.

J. That amount set forth in Exhibit "B" will be deemed the "Equivalent Fund Spending for Class I Bicycle Facilities" of the Town of Yountville which must be maintained annually throughout the term of the Measure from the General Fund of the Town of Yountville.

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K. 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;

L. 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 hereby adopts Maintenance of Effort amount as set forth in Exhibit "A" 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.

PASSED AND ADOPTED at a regular meeting of the Town Council of the Town of Yountville, State of California, held on this 17th day of December 2024 by the following vote:

AYES:	McKee, Reeves, Knight, Trippe, Mohler
NOES:	None
ABSENT:	None
ABSTAIN:	None

Margie Mohler
Margie Mohler, Mayor

ATTEST:

Hilary Gaede
Hilary Gaede, Communications Director/ Town Clerk

Docusign Envelope ID: 9C0DA8A3-3C13-463F-BEA4-D0AA6097A1C7

EXHIBIT A

City/County/Town of Yountville
Measure T Maintenance of Effort (MOE) Certification for Fiscal Year 2023-24

NVTA-TA Approved MOE	$ 223,604.00
MOE Amount Certified for FY 2023-24	$229,044.00
MOE Amount Certified for FY 2022-23	$254,047.00
MOE Amount Certified for FY 2021-22	$209,062.00
Measure T funds Received in FY 2023-24	$ 698,303.83
Measure T funds Expended in FY 2023-24	$ 238,453.00
Measure T funds Balance in Account	$ 995,011.53

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Town of Yountville

Measure T Equivalent Funds Certification for Program Years 2024-2029

Class I Facility (Equivalent Fund) Tracking

Project Number	Project Name	Location	Segment Length	Project Description	Funding Source	Total Cost	Start Date	Estimated Completion Date	Notes
19702	Finnell Path	Finnell to Yount St	875 feet	Replace	General Fund	$ 123,725.00	May 2020	May 2020	complete
20703	Finnell Multi- Use Path Phase II	Hopper Creek Path from Hopper Creek Condos to Yount Street	900 feet	Replace asphalt path with concrete	General Fund	$ 130,024.00	April 2020	July 2020	complete
20705	Oak Circle Path	Oak Circle To Mission	455 feet	Mulit Use Path Constrcution	General Fund	$ 324,830.70	July 2014	June 2021	complete
20707	Vine Trail Bike Path	Town Limits to Madison	1.8 miles	Crack and Slurry Seal/ Concrete remove and replace	GF/Vinetrail	$ 18,705.00	April 2020	april 2023	complete
20701	Vine Trail Bike Path	Town Limits to Madison	1.8 miles	Crack and Slurry Seal/ Concrete remove and replace	GF/Vinetrail	$ 35,000.00	April 2020	april 2023	complete

The Town of Yountville completed a set of Class 1 Facility projects shown on the previous 5-Year Plan that contributed to the collective 6.67% equivalent fund commitment. The Town currently has no Class 1 Facility projects to list on the 5 year Plan adopted for fiscal years 22/23 through 26/27. As projects emerge, the Town will list them on future 5-Year Plan updates.

CITY OF ST. HELENA

RESOLUTION NO. 2024-160

Adoption of a resolution certifying the Measure T Maintenance of Effort (MOE) for Fiscal Year 2024 of 379,189.

RECITALS

A. 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. The Napa Valley Transportation Authority – Taxing Authority ("NVTA-TA") is the designated agency that administers and oversees the Measure T revenues; and

C. The City of St. Helena is an eligible recipient of Measure T funds; and

D. The tax proceeds will be used by the City 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. 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. The City of St. Helena has entered into a Master Agreement with NVTA that outlines procedures for Measure T expenditures; and

G. 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 methodology utilized to calculate the average fiscal year street and roads; and

H. On February 13, 2018, the City Council adopted Resolution 2018-16, which established the average Maintenance of Effort of $379,189; and

I. By January 1st 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 that demonstrates that the Maintenance of Effort was met the prior fiscal year; and

J. 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

The City Council of the City of St. Helena hereby resolves as follows:

1. The Recitals set forth above are true and correct and are incorporated herein; and
2. The City Council hereby determines and certifies that:

   (a) the Maintenance of Effort ("MOE") for the City of St. Helena for Fiscal Year 2023/2024 is $379,189, as described:

Measure T MOE Certification	
Project	**FY 2023/24**
R18-0081 Downtown Sidewalk Improvements	48,204
R22-0079 Pavement Restoration	164,274
R23-0079 Pavement Restoration	166,711
Total Expended	**379,189**

   (b) For Fiscal Year 2023/2024, the City of St. Helena met its obligation for an MOE at least $379,189 as set forth in Resolution 2018-16; and

   (c) The City of St. Helena will meet its MOE obligation of at least $379,189 for Fiscal Year 2024/2025; and

3. This Resolution shall take effect immediately upon adoption.

Approved at a Regular Meeting of the St. Helena City Council on December 10, 2024, by the following vote:

Mayor Dohring:	**YES**
Vice Mayor Hall:	**YES**
Council Member Chouteau:	**YES**
Council Member Kenealy:	**YES**
Council Member Summers:	**YES**

APPROVED:

Paul Jamison Dohring

Paul Jamison Dohring, Mayor

CITY OF ST. HELENA Incorporated March 24, 1878 Re-incorporated May 14, 1889 STATE OF CALIFORNIA

ATTEST:

Cindy Tzafopoulos

Cindy Tzafopoulos, City Clerk

CITY OF ST. HELENA

RESOLUTION NO. 2024-161

Adoption of a Resolution Approving Certification of Equivalent Fund Expenditures Under Measure T Program

RECITALS

A. 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. The Napa Valley Transportation Authority – Taxing Authority ("NVTA-TA") is the designated agency that administers and oversees the Measure T revenues; and

C. The City of St. Helena is an eligible recipient of Measure T funds; and

D. The tax proceeds will be used by the City 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. 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. The City of St. Helena has entered into a Master Agreement, as amended, with NVTA that outlines procedures for Measure T expenditures; and

G. The City of St. Helena shall determine and certify to NVTA-TA the annual spending towards qualifying Class I Bicycle Facilities, consistent with the criteria set forth in Section 3 B of Ordinance No. 2012-01, including a memorandum detailing the supporting financial documentation and the methodology utilized to calculate the total spending and funding source; and

H. The amount set forth in Exhibit "A" will be deemed the "Equivalent Fund Spending for Class I Bicycle Facilities" 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. By January 31st 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 Equivalent Fund Class I Bicycle Facilities spending occurred during the prior fiscal year; and

J. 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

The City Council of the City of St. Helena hereby resolves as follows:

1. The City Council hereby adopts the Equivalent Fund Class I Bicycle Facilities expenditures amount as set forth in Exhibit "A," and authorizes the Public Works Director or designee to file the amount with NVTA-TA.

Approved at a Regular Meeting of the St. Helena City Council on December 10, 2024, by the following vote:

Mayor Dohring:	**YES**
Vice Mayor Hall:	**YES**
Council Member Chouteau:	**YES**
Council Member Kenealy:	**YES**
Council Member Summers:	**YES**

APPROVED:

Paul Dohring, Mayor

ATTEST:

Cindy Tzafopoulos, City Clerk

CITY OF ST. HELENA
Incorporated March 24, 1878
Re-incorporated May 14, 1886
STATE OF CALIFORNIA

RESOLUTION NO. 2025-04

ADOPTED JANUARY 14, 2025

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CALISTOGA, COUNTY OF NAPA, STATE OF CALIFORNIA, APPROVING CERTIFICATION OF EQUIVALENT FUND EXPENDITURES UNDER MEASURE T PROGRAM AND AUTHORIZING THE PUBLIC WORKS DIRECTOR OR DESIGNEE TO FILE THE AMOUNT WITH NAPA VALLEY TRANSPORTATION AUTHORITY TAXING AUTHORITY (NVTA-TA)

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 NVTA-TA that outlines procedures for Measure T expenditures; and

WHEREAS, in order to receive funding under this Agreement, the Local Agencies must demonstrate to NVTA-TA that they have individually committed eligible revenues totaling at least 6.67% of the value of the total annual allocations of Measure T funds to Class 1 Bike Facility projects identified in the adopted Countywide Bicycle Plan; and

WHEREAS, 6.67% of the value of the total annual allocations of Measure T funds will be deemed the "Equivalent Fund Spending for Class I Bicycle Facilities" of the City of Calistoga, which must be maintained annually throughout the term of the Measure from the General Fund of the City of Calistoga; and

WHEREAS, the City of Calistoga has spent $273,000 to fund a Class I Bike Facility project in FY 23-24 which exceeds 6.67% of the value of the total annual allocations of Measure T funds; and

WHEREAS, the city has exceeded its total class I bike obligation of $241,291 from FY18/19 through FY23/24, and has spent a total of $594,250 on class I bike facilities which exceeds our total obligation; and

WHEREAS, by January 31st each calendar year, the City of Calistoga 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 Calistoga, demonstrating that the Equivalent Fund Class I Bicycle Facilities spending occurred during 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 THE CITY OF CALISTOGA DOES HEREBY find the following:

1. Approves the Class I Bicycle Facilities expenditures amount equivalent to 6.67% of the value of the total annual allocations of Measure T funds and this funding can be set aside and accumulated over multiple years to sufficiently fund a Class I Bike Facility project in future years.

2. Authorizes the Public Works Director or designee to file the amount of $273,000 for Calistoga's Class I actual contributions in FY23/24 with NVTA-TA.

PASSED, APPROVED AND ADOPTED this **14th** day of **January, 2025.** I, **YUDIANA GALVAN, CITY CLERK OF THE CITY OF CALISTOGA**, **HEREBY CERTIFY** the foregoing resolution was introduced and passed at a regular meeting of the Calistoga City Council by the following roll call vote:

AYES: Mayor Williams, Vice Mayor Lopez-Ortega and Councilmember Eisenberg, Cooper and Gift
NOES:
ABSTAIN:
ABSENT:

ATTEST: **APPROVED:**

Yudiana Galvan, City Clerk **Donald Williams, Mayor**

March 5, 2025
ITOC Agenda Item 8.3
Continued From: New
Action Requested: INFORMATION

NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY
ITOC Agenda Memo

TO: Independent Taxpayer Oversight Committee

FROM: Kate Miller, Executive Director

REPORT BY: Addrell Coleman, Associate Program Planner/Analyst
Phone: (707) 259-8235 / Email: acoleman@nvta.ca.gov

SUBJECT: Maintenance of Effort (MOE) Certification Fiscal Year 2023-24

RECOMMENDATION

Information Only

EXECUTIVE SUMMARY

Under Measure T reporting guidelines, jurisdictions must allocate a specified minimum of general fund revenues towards the maintenance of local streets and roads. To fulfill this requirement, jurisdictions are obligated to submit a resolution confirming expenditures on Maintenance of Effort, which undergoes review by the Independent Tax Oversight Committee (ITOC).

FISCAL IMPACT

No

BACKGROUND AND DISCUSSION

Jurisdictions eligible to receive Measure T revenues must adhere to the Maintenance of Effort (MOE) provision outlined in the ordinance. This provision sets a minimum threshold for general fund expenditures, equivalent to the average amount spent by a jurisdiction in Fiscal Years (FY) 2007-08, 2008-09, and 2009-10 on the maintenance of local streets and roads, as well as supporting infrastructure within the public right-of-way. Prior to receiving Measure T revenues, all agencies were required to submit their maintenance of effort amount and supporting documentation for FY 2007-08, 2008-09, and 2009-10 to determine their MOE requirement.

To ensure compliance with the MOE requirement, each jurisdiction must annually certify to NVTA-TA it has met their MOE. This involves submitting an electronic copy of a Resolution, approved by the jurisdiction's governing body, confirming that it met the established MOE expenditures in the preceding fiscal year.

In cases where a jurisdiction falls short of its annual local maintenance of effort requirement, a provision comes into effect. Any agency failing to meet the local maintenance of effort for a single year, can use a three-year average to meet the requirement. If a jurisdiction did not meet the maintenance of effort for FY 2024, the Maintenance of Effort amounts for FY 2021-22, 2022-23, and 2023-24 are averaged. If these average equals or exceeds the minimum Maintenance of Effort amount, the jurisdiction is considered compliant with the Maintenance of Effort requirement.

The MOE Resolution submitted by each jurisdiction includes supporting documentation demonstrating that it successfully met its MOE target in the prior fiscal year.

Table 1: FY 2023-24 Maintenance of Effort Compliance

Jurisdiction	Establish MOE	FY 2023-24 Reported MOE	3-Year Average MOE FY 2021-24
American Canyon	$370,015	$476,809	$484,473
Calistoga	$287,001	$376,142	$320,086
City of Napa	$3,383,221	$4,696,077	$4,482,792
County of Napa	$1,257,107	$4,123,020	$3,862,650
St. Helena	$379,189	$379,189	$379,189
Yountville	$223,604	$229,044	$230,718

ATTACHMENT(S)

1. City of American Canyon Maintenance of Effort Certification
2. City of Napa Maintenance of Effort Certification
3. County of Napa Maintenance of Effort Certification
4. Town of Yountville Maintenance of Effort Certification
5. City of St. Helena Maintenance of Effort Certification
6. City of Calistoga Maintenance of Effort Certification

RESOLUTION NO. 2025-04

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AMERICAN CANYON APPROVING THE MAINTENANCE OF EFFORT (MOE) CERTIFICATION OF $370,015 AS REQUIRED UNDER MEASURE "T" (THE NAPA COUNTYWIDE ROAD MAINTENANCE ACT)

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 Authority (NVTA-TA) is the designated agency that administers and oversees Measure T revenues; and

WHEREAS, the City of American Canyon 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 towns 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 American Canyon has entered into a Master Agreement with NVTA-TA that outlines procedures for Measure T expenditures, and

WHEREAS, the City of American Canyon has determined and certified to NVTA-TA the average maintenance of effort amount for Fiscal Years 2007-08, 2008-09, and 2009-10 is $370,015, 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, by January 31st each calendar year, the City of American Canyon 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 American Canyon, including backup documentation, demonstrating that the Maintenance of Effort was met the prior fiscal year based on the average of the prior three fiscal years; and;

WHEREAS, the amount of $370,015 set forth in Exhibit "A" will be deemed the "Maintenance of Effort" of the City of American Canyon, which must be maintained annually throughout the term of the Measure from the General Fund of the City of American Canyon; and

WHEREAS, the City of American Canyon spent $484,473 which is more than the Maintenance of Effort requirement of $370,015 in General Fund revenues on eligible transportation improvements when using the three-year average for Fiscal Years 2021-22, FY 2022-23, and FY 2023-24; 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 City Council of the City of American Canyon does resolve as follows:

1. The City Council of the City of American Canyon hereby certifies the Maintenance of Effort amount of $370,015 has been met as set forth in Exhibit "A" 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.

PASSED, APPROVED and **ADOPTED** at a regularly scheduled meeting of the City Council of the City of American Canyon held on the 21st day of January 2025, by the following vote:

AYES: Councilmember Brando Cruz, Councilmember Melissa Lamattina, Councilmember David Oro, Vice Mayor Mark Joseph, Mayor Pierre Washington
NOES: None
ABSTAIN: None
ABSENT: None

Pierre Washington, Mayor

ATTEST:

Taresa Geilfuss, City Clerk

APPROVE AS TO FORM:

William D. Ross, City Attorney

City of American Canyon
Measure T Maintenance of Effort (MOE) Certification for Fiscal Year 2023-24

NVTA-TA Approved MOE	$	370,015.00
MOE Amount Certified for FY 2023-24	$	476,809.20
MOE Amount Certified for FY 2022-23	$	473,325.17
MOE Amount Certified for FY 2021-22	$	503,284.19
3-Year Average MOE Amount FY 23-24	$	484,472.85
Measure T funds Received in FY 2023-24	$	1,932,280.91
Measure T funds Expended in FY 2023-24	$	827,392.01
Measure T funds Balance in Account	$	5,486,458.05

	(1)		(2)	(1)		(2)	(1)		(2)
	2007/2008	Proration	MOE	2008/2009	Proration	MOE	2009/2010	Proration	MOE
GENERAL FUND EXPENSES - (GL 101-50-520-xxxxx)									
41110-40 FT, PT, OT Salaries	415,598	57%	237,133	352,598	61%	213,335	210,413	84%	175,743
41210 Health Insurance	61,963	57%	35,355	60,732	61%	36,745	37,266	84%	31,126
41220 Dental Ins	173	57%	99	-	61%	-		84%	-
41230 Health In-lieu		57%	-	-	61%	-		84%	-
41240 Cafeteria Plan	17,733	57%	10,118	16,384	61%	9,913	9,792	84%	8,179
41250 PERS	51,683	57%	29,490	45,666	61%	27,630	26,735	84%	22,330
41260 Social Security	9,585	57%	5,469	6,358	61%	3,847	3,683	84%	3,076
41270 Worker's Comp	22,361	57%	12,759	21,454	61%	12,980	13,428	84%	11,216
41290 Benefits - Other	255	57%	146	114	61%	69	219	84%	183
42130 Engineering Contract Services	69,310	0%	-	54,319	0%	-	19,158	0%	-
42150 Information Technology Services	-	57%	-	2,104	61%	1,273	1,792	84%	1,497
42160 Other Professional Services	8,815	57%	5,030	9,495	61%	5,745	19,841	84%	16,572
42180 Temp Agency Services	-	57%	-	9,126	61%	5,521	-	84%	-
42190 Misc. Contractual Services	2,779	57%	1,586	3,863	61%	2,337	9,231	84%	7,710
42310 General Repairs and Maintenance	80,148	100%	80,148	76,939	100%	76,939	25,588	100%	25,588
42310 Street Sweeping	40,343	0%	-	63,142	0%	-	57,947	0%	-
42425 Membership Dues	585	57%	334	1,295	61%	784	890	84%	743
42430 Training	4,239	57%	2,419	3,999	61%	2,419	1,810	84%	1,512
42440 Equipment Rental	1,107	57%	632	3,820	61%	2,312	1,361	84%	1,137
42490 Other Services	80	57%	45	164	61%	99	76	84%	63
43110 Office Supplies	258	57%	147	159	61%	96	308	84%	257
43115 Operating Supplies	95,728	100%	95,728	159,710	100%	159,710	71,660	100%	71,660
43125 Small Tools & Equipment	3,375	57%	1,926	680	61%	411	7,742	84%	6,467
43190 Other Supplies	4,028	57%	2,298	3,732	61%	2,258	1,092	84%	912
43210 Electricity	99,705	57%	56,890	102,124	61%	61,789	105,217	84%	87,880
43220 Telephone	2,303	57%	1,314	3,903	61%	2,362	1,735	84%	1,449
46120 Major Equipment	30,649	57%	17,488	-	61%	-	-	84%	-
47110 Support Services (Finance, HR, etc.)	86,600	57%	49,412	98,780	61%	59,766	69,200	84%	57,798
48110 Fleet	38,100	57%	21,739	33,940	61%	20,535	30,900	84%	25,809
48110 Public Works Administration	24,750	57%	14,122	133,680	61%	80,882	82,241	84%	68,690
48110 Liability Insurance - streets	15,340	57%	8,753	11,500	61%	6,958	7,200	84%	6,014
48120 Retiree Health	24,200	57%	13,808	9,600	61%	5,808	26,800	84%	22,384
48140 Transfers to Other Funds	8,100	57%	4,622	8,000	61%	4,840	-	84%	-
Subtotal Expenses	1,219,892		709,007	1,297,381		807,364	843,325		655,995

NON-GENERAL FUND REVENUE	FY 2007/8	FY 2008/9	FY 2009/10
Miscellaneous Revenues	13,629	3,038	3,654
Prop 1B	-	400,000	-
Gas tax	214,000	214,000	214,000
Subtotal Revenue	227,629	617,038	217,654
General Fund MOE (GF Expenses Less Non-GF Revenue)	**481,377**	**190,326**	**438,340**
Average General Fund MOE	**$ 370,015**		

Measure T MOE Certification
City of American Canyon

		2007-08	2008-09	2009-10	2021-22	2021-22 Additional Direct Project Cost - TR19-0400, TR20-0100, TR21-0100	2022-23	2022-23 Additional Direct Project Cost - TR21-0100, TR22-0300, TR24-0400	2023-24	2023-24 Additional Direct Project Cost - TR22-0300, TR22-0400
GROSS GENERAL FUND EXPENSES - 100-50-520										
41110	FT Salaries				203,818.63		197,873.53		172,249.25	
41120	PT Salaries				-		-		-	
41140	Overtime				2,040.60		2,256.43		1,693.53	
41210	Health Insurance				19,100.02		17,661.66		23,333.86	
41220	Dental Ins									
41230	Health In-lieu				7,200.00		6,412.50		5,700.00	
41240	Cafeteria Plan				9,579.60		8,945.04		9,120.13	
41250	PERS				41,085.20		40,787.53		26,559.59	
41260	Social Security				3,230.72		3,114.32		2,796.63	
41270	Worker's Comp				10,601.24		8,200.28		4,696.16	
41290	Benefits - Other				781.23		845.10		626.86	
	total salaries	237,132.63	231,844.29	184,519.29	246,863.09	41,003.86	260,389.01	60,259.05	261,138.05	87,195.27
	total benefits	94,217.81	92,924.43	78,075.68	99,174.76	7,596.75	94,802.24	8,835.81	100,726.63	27,893.40
42130	Engineering Contract Services		11,863.80		-					
42150	Information Technology Services	-	2,104.00	1,791.84	1,402.32		701.82		5,772.84	
42160	Other Professional Services	8,815.12	9,495.15	19,841.16	-		-		-	
42180	Temp Agency Services	-	9,125.81		-		-		-	
42190	Misc. Contractual Services	2,779.05	3,863.36	9,231.06	7,976.57		5,771.71		5,238.17	
42310	General Repairs and Maintenance	80,148.21	76,939.39	25,588.35	108,155.25		107,870.39		153,744.77	
	Street Sweeping - citywide cleaning only									
42315	Reimbursable Repairs									
42425	Membership Dues	584.68	1,295.00	889.75	2,307.51		1,972.30		1,607.64	
42430	Training	4,238.70	3,998.67	1,810.47	3,139.09		3,122.93		4,596.73	
42440	Equipment Rental	1,107.48	3,820.47	1,361.43	-		-		-	
42484	ISF: Fleet				133,600.00		67,580.00		74,052.00	
42485	ISF: IT				3,600.00		19,909.00		24,315.00	
42486	ISF: Building Maintenance				-		-		-	
42490	Other Services	79.67	163.81	75.99	-		-		-	
43110	Office Supplies	258.10	158.71	308.16	1,144.73		665.68		647.92	
43115	Operating Supplies	95,727.85	149,380.83	71,659.95	91,798.88		119,685.10		79,706.37	
43125	Small Tools & Equipment	3,374.71	679.61	7,742.38	-					
43190	Other Supplies	4,028.08	3,732.47	1,091.79	-					
43210	Electricity	99,704.86	102,124.48	105,216.70	106,744.50		100,640.88		109,239.61	
43220	Telephone	2,302.57	3,903.40	1,734.65	1,351.49		1,435.99		2,147.07	
46120	Major Equipment	30,649.47	-	-	-		-		-	
47110	Support Services (Finance, HR, etc.)	86,600.00	98,780.00	69,200.80	-		-		-	
48110	Fleet	33,100.00	33,940.00	30,900.00						
48110	Public Works Administration	24,750.00	133,680.00	82,240.65	-					
48110	Liability Insurance - streets	15,340.00	11,500.00	7,200.00	-		-		-	
48120	Retiree Health				-		-		-	
48140	Transfers to Other Funds				-		-		-	
	Subtotal	902,582.35	1,066,060.17	785,225.98	824,434.19		791,547.05		824,137.82	
EXPENSE EXCLUSIONS										
	One-Time Expenses: Capital Purchase	(30,649.47)	-	-			-		-	
	One-time Expenses: Street Sweeping	(40,343.36)	(63,142.49)	(57,946.68)			-		-	
	Reimbursable Repairs				(17,176.00)		(7,000.00)		(1,205.02)	
	Retiree Health Insurance	(24,200.00)	(9,500.00)	(26,800.00)			-		-	
	Support Services (Finance, HR)	(86,600.00)	(98,780.00)	(69,200.00)			-		-	
	Employee home purchase	(8,100.00)	(8,000.00)	-			-		-	
ELIGIBLE STREET MAINTENANCE EXPENSES		709,007.00	807,364.00	655,995.00	807,258.19		784,547.05		822,932.80	
LESS: REVENUES RECEIVED FROM OTHER SOURCES										
	Miscellaneous Revenues	13,629.46	3,037.94	3,654.34	3,974.00		11,221.88		46,123.60	
	Prop 1B		400,000.00							
	Gas tax	214,000.00	214,000.00	214,000.00	300,000.00		300,000.00		300,000.00	
NET GENERAL FUND EXPENDITURES ON ELIGIBLE STREET MAINTENANCE EXPENSES										
		481,377.54	190,326.06	438,340.66	503,284.19		473,325.17		476,809.20	
			370,015		MOE Met		MOE Met		MOE Met	
					-		-		-	
					3-Year Average 425,044.89 MOE Met		3-Year Average 493,297.85 MOE Met		3-Year Average 484,472.85 MOE Met	
					-		-		-	

General Ledger

Summary Trial Balance

User:	jcruz@americancanyon.gov
Printed:	01/08/2025 - 11:15AM
Period:	01 to 15, 2024
Include:	(ALL)
Account From:	100-50-520
Account To:	100-50-520
Include Uncommited JE's:	True

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 100	100 GENERAL FUND					
REVENUE						
Dept 50	PUBLIC WORKS					
100-50-520-33190	Grants - Other	26,000.00	0.00	0.00	26,000.00	-26,000.00
100-50-520-35170	Developer Contribution In Lieu	0.00	0.00	0.00	0.00	0.00
100-50-520-36330	Insurance Reimbursements	30,000.00	0.00	0.00	20,123.60	-20,123.60
100-50-520-36390	Misc Revenues - Other	0.00	0.00	0.00	0.00	0.00
100-50-520-37260	Transfer In from Gas Tax	300,000.00	0.00	0.00	300,000.00	-300,000.00
100-50-520-37270	Transfer In from Measure A	0.00	0.00	0.00	0.00	0.00
	100-50 REVENUE Totals:	356,000.00	0.00	0.00	346,123.60	-346,123.60
	REVENUE Totals:	356,000.00	0.00	0.00	346,123.60	-346,123.60
EXPENSE						
Dept 50	PUBLIC WORKS					
100-50-520-41110	Wages - Full time	201,918.00	0.00	176,385.63	4,136.38	172,249.25
100-50-520-41120	Wages - Part Time	0.00	0.00	0.00	0.00	0.00
100-50-520-41140	Wages - Overtime	3,000.00	0.00	1,808.07	114.54	1,693.53
100-50-520-41210	Health Insurance	27,597.00	0.00	23,333.86	0.00	23,333.86
100-50-520-41230	Health-In-Lieu	5,700.00	0.00	5,700.00	0.00	5,700.00
100-50-520-41240	Cafeteria Plan Section 125	10,952.00	0.00	9,120.13	0.00	9,120.13
100-50-520-41250	PERS Retirement	31,260.00	0.00	26,894.35	334.76	26,559.59
100-50-520-41260	Social Security & Medicare	3,169.00	0.00	2,863.29	66.66	2,796.63
100-50-520-41270	Worker Comp Insurance	7,191.00	0.00	4,696.16	0.00	4,696.16
100-50-520-41290	Benefits - Other	650.00	0.00	626.86	0.00	626.86
100-50-520-42150	Info Tech Support Services	1,523.00	0.00	5,772.84	0.00	5,772.84
100-50-520-42190	Misc Contractual Services	12,500.00	0.00	5,238.17	0.00	5,238.17

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
100-50-520-42310	General Repairs & Maint	182,000.00	0.00	158,572.81	4,828.04	153,744.77
100-50-520-42315	Reimbursable Repairs	30,000.00	0.00	1,205.02	0.00	1,205.02
100-50-520-42425	Membership Dues & Subscription	4,750.00	0.00	1,607.64	0.00	1,607.64
100-50-520-42430	Conferences - Training	6,500.00	0.00	4,596.73	0.00	4,596.73
100-50-520-42484	ISF - Fleet	74,058.00	0.00	74,052.00	0.00	74,052.00
100-50-520-42485	ISF - Info Tech	24,315.00	0.00	24,315.00	0.00	24,315.00
100-50-520-42487	ISF - Legal Services	17,952.00	0.00	17,953.00	0.00	17,953.00
100-50-520-43110	Office Supplies	1,000.00	0.00	647.92	0.00	647.92
100-50-520-43115	Operating Supplies	110,100.00	0.00	92,898.72	13,192.35	79,706.37
100-50-520-43210	Utilities - Gas & Elec	111,000.00	0.00	114,018.90	4,779.29	109,239.61
100-50-520-43220	Util-PhonesPgrsInternetCable	1,500.00	0.00	2,147.07	0.00	2,147.07
	100-50 EXPENSE Totals:	868,635.00	0.00	754,454.17	27,452.02	727,002.15
	EXPENSE Totals:	868,635.00	0.00	754,454.17	27,452.02	727,002.15
	Fund 100 Totals:	-512,635.00	0.00	754,454.17	373,575.62	380,878.55
	Report Totals:	-512,635.00	0.00	754,454.17	373,575.62	380,878.55

Project Management
CIP Project Accounting

User: jcruz@americancanyon.gov
Printed: 1/6/2025 12:26:31 PM
Fiscal Year 0000 - Periods 00 to 15
Date Range 7/1/2023 to 6/30/2024

Tran Date	Sort Field	Description
	TR22-0200	Wetlands Edge Court Extension

Tran Date	Account No	Name	Description	System	Batch	Check Date	Check No	Invoice No	Hours	LEMS-M	LEMS-S	Total Amt
090723	212-85-450-48310	Argonaut Constructors	TR22-0200 Professional Services through 7/20/	AP	311-9-2023	9/8/2023 12:00:00 AM	191034	PP7	-	7,625.56	-	7,625.56
090723	210-85-450-48310	Argonaut Constructors	TR22-0200 Professional Services through 7/20/	AP	311-9-2023	9/8/2023 12:00:00 AM	191034	PP7	-	58,238.65	-	58,238.65
110223	210-85-450-48310	Argonaut Constructors	TR22-0200 Professional Services to 10/3/23	AP	427-10-2023	11/2/2023 12:00:00 AM	0	PP8	-	2,473.90	-	2,473.90
120723	211-85-450-48310	U.S. Bank	Hendryx: TR22-0200 Fast Signs - NVTA Decals -	AP	409-12-2023	12/8/2023 12:00:00 AM	191604	10232023Z	-	164.57	-	164.57
120723	211-85-450-48310	U.S. Bank	Hendryx: TR22-0200 Fast Signs - Pavement Mar	AP	409-12-2023	12/8/2023 12:00:00 AM	191604	10232023Z	-	242.54	-	242.54
120723	213-85-450-48310	U.S. Bank	Hendryx: TR22-0200 Fast Signs - Pavement Mar	AP	409-12-2023	12/8/2023 12:00:00 AM	191604	10232023Z	-	242.54	-	242.54
120723	230-85-450-48310	U.S. Bank	Hendryx: TR22-0200 Fast Signs - Wetlands Rest	AP	409-12-2023	12/8/2023 12:00:00 AM	191604	10232023Z	-	118.60	-	118.60
092523	210-85-450-48310	Miller Pacific Engineering Group	TR22-0200 Professional Services through 8/27/	AP	324-9-2023	9/25/2023 12:00:00 AM	191114	26327	-	6,173.00	-	6,173.00
103123	210-85-450-48310		TR22-0200 VOID Ck 190038 Argonaut Attach 6	GL	0-0-0		0	Not Applicabl	-	(103,687.33)	-	(103,687.33)
120723	230-85-450-48310		Correction to JE 15-06-2024 TR22-0200 should	GL	0-0-0		0	Not Applicabl	-	(181.60)	-	(181.60)
120723	230-85-450-48310		Correction to JE 202-06-2024 Incorrect Amoun	GL	0-0-0		0	Not Applicabl	-	181.60	-	181.60
120723	230-85-450-48310		Correction to JE 202-06-2024 Incorrect Amt PR	GL	0-0-0		0	Not Applicabl	-	(118.60)	-	(118.60)

		Employee Name	Pay Type	Amount
082423		Kristine Joy Delos Santos	Benefit	147.29
082423		Kristine Joy Delos Santos	Benefit	73.64
090723		Kristine Joy Delos Santos	Benefit	73.65
090723		Kristine Joy Delos Santos	Benefit	34.66
092123		Kristine Joy Delos Santos	Benefit	53.86
071323		Kristine Joy Delos Santos	Benefit	73.65
092123		Kristine Joy Delos Santos	Gross	472.24
071323		Kristine Joy Delos Santos	Gross	236.12
072723		Kristine Joy Delos Santos	Gross	236.12
072723		Kristine Joy Delos Santos	Gross	113.30
100523		Kristine Joy Delos Santos	Gross	177.09
100523		Kristine Joy Delos Santos	Gross	236.12
082423		Vendon McLeod	Benefit	24.50
082423		Vendon McLeod	Gross	58.35
090723		Ronald V Ranada Jr	Benefit	21.05
090723		Ronald V Ranada Jr	Benefit	21.05
121423		Ronald V Ranada Jr	Gross	75.56
121423		Ronald V Ranada Jr	Gross	75.56
	TR22-0200	Wetlands Edge Court Extension		

Sum of Amount	Column Labels		
Row Labels	Benefit	Gross	Grand Total
Kristine Joy Delos Santos	456.75	1,470.99	1,927.74
Ronald V Ranada Jr	42.10	151.12	193.22
Vendon McLeod	24.50	58.35	82.85
Grand Total	**523.35**	**1,680.46**	**2,203.81**

Project Management
CIP Project Accounting

User: jcruz@americancanyon.gov
Printed: 1/6/2025 12:27:01 PM
Fiscal Year 0000 - Periods 00 to 15
Date Range 7/1/2023 to 6/30/2024

Tran Date	Sort Field	Description											
	TR22-0300	2022 Annual Pavement Project											
Tran Date	Account No	Name	Description	System	Batch	Check Date	Check No	Invoice No	Hours	LEMS-M	LEMS-S	Total Amt	
110223	211-85-450-48310	BPXpress	TR22-0300 2022 Annual	AP	427-10-2023	11/2/2023 12:00:00 AM	191421	BEN-38523	0	265.20	-	265.20	
110223	211-85-450-48310	Geocon Consultants Inc.	TR22-0300 Professional S	AP	403-11-2023	11/2/2023 12:00:00 AM	191374	223100427	0	2,544.79	-	2,544.79	
120623	211-85-450-48310	Geocon Consultants Inc.	TR22-0300 Professional S	AP	408-12-2023	12/8/2023 12:00:00 AM	191605	223110428	0	2,888.48	-	2,888.48	
012624	211-85-450-48310	Geocon Consultants Inc.	TR22-0300 Professional S	AP	402-2-2024	2/1/2024 12:00:00 AM	191924	223120429	0	376.57	-	376.57	
012624	211-85-450-48310	Geocon Consultants Inc.	TR22-0300 Professional S	AP	402-2-2024	2/1/2024 12:00:00 AM	191924	223130421	0	222.76	-	222.76	
110223	211-85-450-48310	Martin Brothers Construction	TR22-0300 Professional S	AP	403-11-2023	11/2/2023 12:00:00 AM	191375	PP#1	0	184,890.84	-	184,890.84	
113023	211-85-450-48310	Martin Brothers Construction	TR22-0300 Professional S	AP	401-12-2023	12/1/2023 12:00:00 AM	191561	PP#2	0	380,845.43	-	380,845.43	
010424	211-85-450-48310	Martin Brothers Construction	TR22-0300 Professional S	AP	429-12-2023	1/4/2024 12:00:00 AM	191736	PP#3	0	179,086.93	-	179,086.93	
110223	213-85-450-48310	Geocon Consultants Inc.	TR22-0300 Professional S	AP	403-11-2023	11/2/2023 12:00:00 AM	191374	223100427	0	3,432.71	-	3,432.71	
120623	213-85-450-48310	Geocon Consultants Inc.	TR22-0300 Professional S	AP	408-12-2023	12/8/2023 12:00:00 AM	191605	223110428	0	3,919.02	-	3,919.02	
012624	213-85-450-48310	Geocon Consultants Inc.	TR22-0300 Professional S	AP	402-2-2024	2/1/2024 12:00:00 AM	191924	223120429	0	510.93	-	510.93	
012624	213-85-450-48310	Geocon Consultants Inc.	TR22-0300 Professional S	AP	402-2-2024	2/1/2024 12:00:00 AM	191924	223130421	0	302.24	-	302.24	
110223	213-85-450-48310	Martin Brothers Construction	TR22-0300 Professional S	AP	403-11-2023	11/2/2023 12:00:00 AM	191375	PP#1	0	215,249.47	-	215,249.47	
113023	213-85-450-48310	Martin Brothers Construction	TR22-0300 Professional S	AP	401-12-2023	12/1/2023 12:00:00 AM	191561	PP#2	0	625,942.66	-	625,942.66	
010424	213-85-450-48310	Martin Brothers Construction	TR22-0300 Professional S	AP	429-12-2023	1/4/2024 12:00:00 AM	191736	PP#3	0	216,745.00	-	216,745.00	
012624	213-85-450-48310	Martin Brothers Construction	TR22-0300 Professional S	AP	402-2-2024	2/1/2024 12:00:00 AM	191925	PP#4	0	14,260.40	-	14,260.40	
010424	211-85-450-48310	Miller Pacific Engineering Group	TR22-0300 Professional S	AP	429-12-2023	1/4/2024 12:00:00 AM	191737	35155	0	978.50	-	978.50	
010424	213-85-450-48310	Miller Pacific Engineering Group	TR22-0300 Professional S	AP	429-12-2023	1/4/2024 12:00:00 AM	191737	35155	0	978.50	-	978.50	
113023	540-85-450-48310	Martin Brothers Construction	TR22-0300 Professional S	AP	401-12-2023	12/1/2023 12:00:00 AM	191561	PP#2	0	13,081.50	-	13,081.50	
110223	540-85-450-48310	Martin Brothers Construction	TR22-0300 Professional S	AP	403-11-2023	11/2/2023 12:00:00 AM	191375	PP#1	0	13,081.50	-	13,081.50	
113023	510-85-450-48310	Martin Brothers Construction	TR22-0300 Professional S	AP	401-12-2023	12/1/2023 12:00:00 AM	191561	PP#2	0	18,358.50	-	18,358.50	
110223	510-85-450-48310	Martin Brothers Construction	TR22-0300 Professional S	AP	403-11-2023	11/2/2023 12:00:00 AM	191375	PP#1	0	18,358.50	-	18,358.50	
081123	213-85-450-48310	BPXpress	TR22-0300 2022 Annual	AP	312-8-2023	8/11/2023 12:00:00 AM	190861	BEN-38140	0	256.77	-	256.77	

	Employee Name	Pay Type	Amount
071323	Kristine Joy Delos Santos	Benefit	770.86
071323	Kristine Joy Delos Santos	Benefit	717.98
072723	Kristine Joy Delos Santos	Benefit	119.69
072723	Kristine Joy Delos Santos	Benefit	276.18
082423	Kristine Joy Delos Santos	Benefit	929.82
082423	Kristine Joy Delos Santos	Benefit	524.76
090723	Kristine Joy Delos Santos	Benefit	570.78

Sum of Amount	Column Labels		
Row Labels	Benefit	Gross	Grand Total
David Miller	133.76	401.10	534.86
Kristine Joy Delos Santos	7,853.39	25,424.60	33,277.99
Ronald V Ranada Jr	3,976.86	14,265.20	18,242.06
Vendon McLeod	3,479.64	8,584.18	12,063.82
Grand Total	**15,443.65**	**48,675.08**	**64,118.73**

090723	Kristine Joy Delos Santos	Benefit	1,159.97
092123	Kristine Joy Delos Santos	Benefit	791.73
092123	Kristine Joy Delos Santos	Benefit	524.75
100523	Kristine Joy Delos Santos	Benefit	570.78
100523	Kristine Joy Delos Santos	Benefit	239.36
081023	Kristine Joy Delos Santos	Benefit	199.24
081023	Kristine Joy Delos Santos	Benefit	9.96
101923	Kristine Joy Delos Santos	Benefit	39.05
101923	Kristine Joy Delos Santos	Benefit	159.40
110223	Kristine Joy Delos Santos	Benefit	179.33
110223	Kristine Joy Delos Santos	Benefit	9.96
111623	Kristine Joy Delos Santos	Benefit	9.44
111623	Kristine Joy Delos Santos	Benefit	28.70
120123	Kristine Joy Delos Santos	Benefit	1.72
120123	Kristine Joy Delos Santos	Benefit	14.35
121423	Kristine Joy Delos Santos	Benefit	0.86
121423	Kristine Joy Delos Santos	Benefit	4.72
011124	Kristine Joy Delos Santos	Gross	2,520.93
022224	Kristine Joy Delos Santos	Gross	2,361.20
122823	Kristine Joy Delos Santos	Gross	383.70
122823	Kristine Joy Delos Santos	Gross	885.45
011124	Kristine Joy Delos Santos	Gross	2,981.02
012524	Kristine Joy Delos Santos	Gross	1,682.36
012524	Kristine Joy Delos Santos	Gross	1,829.93
020824	Kristine Joy Delos Santos	Gross	3,718.89
020824	Kristine Joy Delos Santos	Gross	2,538.29
022224	Kristine Joy Delos Santos	Gross	1,682.36
030724	Kristine Joy Delos Santos	Gross	1,829.93
030724	Kristine Joy Delos Santos	Gross	767.39
062724	Kristine Joy Delos Santos	Gross	413.21
062724	Kristine Joy Delos Santos	Gross	590.30
062724	Kristine Joy Delos Santos	Gross	472.24
061324	Kristine Joy Delos Santos	Gross	531.27
061324	Kristine Joy Delos Santos	Gross	29.52
062724	Kristine Joy Delos Santos	Gross	29.52
061324	Kristine Joy Delos Santos	Gross	118.06
061324	Kristine Joy Delos Santos	Gross	59.03
082423	David Miller	Benefit	62.42
082423	David Miller	Benefit	71.34
092123	David Miller	Gross	187.18
092123	David Miller	Gross	213.92
071323	Ronald V Ranada Jr	Benefit	621.65
071323	Ronald V Ranada Jr	Benefit	94.72
090723	Ronald V Ranada Jr	Benefit	296.29
090723	Ronald V Ranada Jr	Benefit	136.79

072723	Ronald V Ranada Jr	Benefit	73.66
072723	Ronald V Ranada Jr	Benefit	231.52
081023	Ronald V Ranada Jr	Benefit	410.43
081023	Ronald V Ranada Jr	Benefit	31.56
082423	Ronald V Ranada Jr	Benefit	736.64
082423	Ronald V Ranada Jr	Benefit	94.71
092123	Ronald V Ranada Jr	Benefit	947.11
092123	Ronald V Ranada Jr	Benefit	52.62
100523	Ronald V Ranada Jr	Benefit	12.48
100523	Ronald V Ranada Jr	Benefit	12.13
121423	Ronald V Ranada Jr	Benefit	11.29
121423	Ronald V Ranada Jr	Benefit	78.99
101923	Ronald V Ranada Jr	Benefit	67.72
101923	Ronald V Ranada Jr	Benefit	33.87
111623	Ronald V Ranada Jr	Benefit	1.52
110223	Ronald V Ranada Jr	Benefit	2.20
110223	Ronald V Ranada Jr	Benefit	28.96
111623	Ronald V Ranada Jr	Gross	2,175.60
120123	Ronald V Ranada Jr	Gross	340.02
120123	Ronald V Ranada Jr	Gross	1,095.62
062724	Ronald V Ranada Jr	Gross	491.14
122823	Ronald V Ranada Jr	Gross	264.46
122823	Ronald V Ranada Jr	Gross	831.16
011124	Ronald V Ranada Jr	Gross	1,473.42
011124	Ronald V Ranada Jr	Gross	113.34
012524	Ronald V Ranada Jr	Gross	2,644.60
012524	Ronald V Ranada Jr	Gross	3,400.20
020824	Ronald V Ranada Jr	Gross	340.02
020824	Ronald V Ranada Jr	Gross	188.90
032124	Ronald V Ranada Jr	Gross	113.34
032124	Ronald V Ranada Jr	Gross	37.78
062724	Ronald V Ranada Jr	Gross	264.46
062724	Ronald V Ranada Jr	Gross	226.68
062724	Ronald V Ranada Jr	Gross	113.34
062724	Ronald V Ranada Jr	Gross	151.12
092123	Vendon McLeod	Gross	1,050.30
092123	Vendon McLeod	Benefit	441.39
071323	Vendon McLeod	Benefit	129.57
071323	Vendon McLeod	Benefit	16.34
090723	Vendon McLeod	Benefit	48.97
072723	Vendon McLeod	Benefit	653.92
072723	Vendon McLeod	Benefit	49.04
090723	Vendon McLeod	Benefit	1,062.63
100523	Vendon McLeod	Benefit	918.27
100523	Vendon McLeod	Benefit	126.82

121423		Vendon McLeod	Benefit	32.69
121423		Vendon McLeod	Gross	298.48
101923		Vendon McLeod	Gross	116.70
101923		Vendon McLeod	Gross	38.90
110223		Vendon McLeod	Gross	1,556.00
110223		Vendon McLeod	Gross	116.70
111623		Vendon McLeod	Gross	2,528.50
111623		Vendon McLeod	Gross	2,450.70
120123		Vendon McLeod	Gross	350.10
120123		Vendon McLeod	Gross	77.80
	TR22-0300	2022 Annual Pavement Project		

Project Management
CIP Project Accounting

User: jcruz@americancanyon.gov
Printed: 1/6/2025 12:27:28 PM
Fiscal Year 0000 - Periods 00 to 15
Date Range 7/1/2023 to 6/30/2024

Tran Date	Sort Field	Description										
	TR22-0400	ARPA1 Benton Wy Enhanced XWalk										
Tran Date	Account No	Name	Description	System	Batch	Check Date	Check No	Invoice No	Hours	LEMS-M	LEMS-S	Total Amt
051424	211-85-450-48310	BPXpress	TR22-0400 Plan Sets - Measure T	AP	414-5-2024	5/16/2024 12:00:00 AM	192728	BEN-49935	0	35.5	0	35.50
051424	211-85-450-48310	BPXpress	TR22-0400 Professional Services - Meas	AP	414-5-2024	5/16/2024 12:00:00 AM	192728	BEN-49905	0	73.69	0	73.69
051424	211-85-450-48310	BPXpress	TR22-0400 Professional Services - Meas	AP	414-5-2024	5/16/2024 12:00:00 AM	192728	BEN-49425	0	364.17	0	364.17
063024	211-85-450-48310	Ghilotti Construction Co. Inc.	TR22-0400 Professional Service 6/2024	AP	431-6-2024	8/1/2024 12:00:00 AM	0	6100*01	0	74412.04	0	74,412.04
063024	213-85-450-48310	Ghilotti Construction Co. Inc.	TR22-0400 Proessional Services 6/2024	AP	431-6-2024	8/1/2024 12:00:00 AM	0	6100*01	0	74412.04	0	74,412.04
052124	213-85-450-48310	Syar Industries LLC	TR22-0400 Cutback - RMRA	AP	424-5-2024	5/23/2024 12:00:00 AM	192777	73950394	0	1000.63	0	1,000.63
063024	213-85-450-48310	Syar Industries LLC	TR22-0400 Backfill Sand - RMRA	AP	425-6-2024	7/3/2024 12:00:00 AM	193023	73950392	0	253.59	0	253.59
061724	213-85-450-48310	Bayshore Materials Inc.	TR22-0400 Sand Slurry - RMRA	AP	421-6-2024	6/21/2024 12:00:00 AM	192964	41762	0	515.15	0	515.15
061724	213-85-450-48310	Bayshore Materials Inc.	TR22-0400 Sand Slurry - RMRA	AP	421-6-2024	6/21/2024 12:00:00 AM	192964	41776	0	232.11	0	232.11
050824	213-85-450-48310	Bayshore Materials Inc.	TR22-0400 Sand Slurry - RMRA	AP	410-5-2024	5/9/2024 12:00:00 AM	192707	41622	0	450.53	0	450.53
061724	213-85-450-48310	Bayshore Materials Inc.	TR22-0400 Sand Slurry - RMRA	AP	421-6-2024	6/21/2024 12:00:00 AM	192964	41768	0	475.15	0	475.15
061724	213-85-450-48310	Bayshore Materials Inc.	TR22-0400 Sand Slurry - RMRA	AP	421-6-2024	6/21/2024 12:00:00 AM	192964	41797	0	567.93	0	567.93
052124	240-85-450-48310	MNG Partnership Holdings LLC	TR22-0400 Notice to Bidders - ARPA	AP	424-5-2024	5/23/2024 12:00:00 AM	192775	0006820439	0	1169	0	1,169.00
063024	540-85-450-48310	Ghilotti Construction Co. Inc.	TR22-0400 Professional Services 6/202	AP	431-6-2024	8/1/2024 12:00:00 AM	0	6100*01	0	40826.83	0	40,826.83
063024	510-85-450-48310	Ghilotti Construction Co. Inc.	TR22-0400 Professional Service 6/2024	AP	431-6-2024	8/1/2024 12:00:00 AM	0	6100*01	0	1249.09	0	1,249.09
063024	240-85-960-48310		Reclass 101-11-2024 for TR22-0400 RE	GL	0-0-0		0	Not Applicable	0	1169	0	1,169.00
063024	240-85-960-48310	Ghilotti Construction Co. Inc.	TR22-0400 Professional Services 6/202	AP	431-6-2024	8/1/2024 12:00:00 AM	0	6100*01	0	76000	0	76,000.00
063024	240-85-450-48310		Reclass 101-11-2024 for TR22-0400 RE	GL	0-0-0		0	Not Applicable	0	-1169	0	(1,169.00)
063024	240-85-960-33110		TR22-0400 Earned revenue FY 23-24 AI	GL	0-0-0		0	Not Applicable	0	0	0	(77,169.00)

	Employee Name	Type	Amount
121423	Kristine Joy Delos Santos	Benefit	73.65
121423	Kristine Joy Delos Santos	Benefit	79.70
011124	Kristine Joy Delos Santos	Benefit	557.89
011124	Kristine Joy Delos Santos	Benefit	916.53
020824	Kristine Joy Delos Santos	Benefit	986.27
020824	Kristine Joy Delos Santos	Benefit	617.65
022224	Kristine Joy Delos Santos	Benefit	1,474.42
022224	Kristine Joy Delos Santos	Benefit	466.25
030724	Kristine Joy Delos Santos	Benefit	1,006.20
030724	Kristine Joy Delos Santos	Benefit	687.41
012524	Kristine Joy Delos Santos	Benefit	147.83
012524	Kristine Joy Delos Santos	Benefit	25.68
032124	Kristine Joy Delos Santos	Benefit	141.67
032124	Kristine Joy Delos Santos	Benefit	153.48

Sum of Amount	Column Labels		
Row Labels	Benefit	Gross	Grand Total
Kristine Joy Delos Santos	9,376.83	28,924.73	38,301.56
Ronald V Ranada Jr	1,431.04	4,911.40	6,342.44
Vendon McLeod	1,118.53	3,003.60	4,122.13
Grand Total	**11,926.40**	**36,839.73**	**48,766.13**

062724	Kristine Joy Delos Santos	Benefit	1,145.67
041824	Kristine Joy Delos Santos	Benefit	27.82
041824	Kristine Joy Delos Santos	Benefit	430.38
040424	Kristine Joy Delos Santos	Benefit	438.33
040424	Kristine Joy Delos Santos	Gross	236.12
053024	Kristine Joy Delos Santos	Gross	236.12
061324	Kristine Joy Delos Santos	Gross	1,652.84
061324	Kristine Joy Delos Santos	Gross	2,715.38
050224	Kristine Joy Delos Santos	Gross	2,921.99
062724	Kristine Joy Delos Santos	Gross	1,829.93
062724	Kristine Joy Delos Santos	Gross	4,368.22
053024	Kristine Joy Delos Santos	Gross	2,981.02
050224	Kristine Joy Delos Santos	Gross	2,036.54
062724	Kristine Joy Delos Santos	Gross	3,394.23
061324	Kristine Joy Delos Santos	Gross	1,918.48
051624	Kristine Joy Delos Santos	Gross	1,564.30
051624	Kristine Joy Delos Santos	Gross	1,298.66
061324	Kristine Joy Delos Santos	Gross	1,770.90
122823	Ronald V Ranada Jr	Benefit	67.70
012524	Ronald V Ranada Jr	Benefit	135.46
012524	Ronald V Ranada Jr	Benefit	8.08
020824	Ronald V Ranada Jr	Benefit	146.72
020824	Ronald V Ranada Jr	Benefit	191.87
122823	Ronald V Ranada Jr	Benefit	225.72
032124	Ronald V Ranada Jr	Benefit	191.87
032124	Ronald V Ranada Jr	Benefit	56.44
022224	Ronald V Ranada Jr	Benefit	12.13
022224	Ronald V Ranada Jr	Benefit	6.57
030724	Ronald V Ranada Jr	Benefit	101.59
030724	Ronald V Ranada Jr	Benefit	86.89
041824	Ronald V Ranada Jr	Benefit	37.45
041824	Ronald V Ranada Jr	Benefit	4.53
051624	Ronald V Ranada Jr	Benefit	158.02
051624	Ronald V Ranada Jr	Gross	75.56
053024	Ronald V Ranada Jr	Gross	226.68
062724	Ronald V Ranada Jr	Gross	453.36
061324	Ronald V Ranada Jr	Gross	491.14
050224	Ronald V Ranada Jr	Gross	642.26
053024	Ronald V Ranada Jr	Gross	755.60
062724	Ronald V Ranada Jr	Gross	642.26
061324	Ronald V Ranada Jr	Gross	188.90
062724	Ronald V Ranada Jr	Gross	340.02
062724	Ronald V Ranada Jr	Gross	528.92
062724	Ronald V Ranada Jr	Gross	113.34
050224	Ronald V Ranada Jr	Gross	453.36
041824	Vendon McLeod	Benefit	23.18
041824	Vendon McLeod	Benefit	247.82
051624	Vendon McLeod	Benefit	48.74

040424		Vendon McLeod	Benefit	316.03
040424		Vendon McLeod	Benefit	36.12
061324		Vendon McLeod	Benefit	425.41
061324		Vendon McLeod	Benefit	21.23
050224		Vendon McLeod	Gross	81.68
062724		Vendon McLeod	Gross	116.70
050224		Vendon McLeod	Gross	714.70
051624		Vendon McLeod	Gross	81.68
053024		Vendon McLeod	Gross	722.38
053024		Vendon McLeod	Gross	224.62
062724		Vendon McLeod	Gross	1,061.84
	TR22-0400	ARPA1 Benton Wy Enhanced XWalk		

General Ledger

Summary Trial Balance

User:	jcruz@americancanyon.gov
Printed:	01/08/2025 - 11:30AM
Period:	01 to 15, 2023
Include:	(ALL)
Account From:	100-50-520
Account To:	100-50-520
Include Uncommited JE's:	True

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 100	100 GENERAL FUND					
REVENUE						
Dept 50	PUBLIC WORKS					
100-50-520-35170	Developer Contribution In Lieu	0.00	0.00	0.00	0.00	0.00
100-50-520-36330	Insurance Reimbursements	30,000.00	0.00	0.00	11,004.74	-11,004.74
100-50-520-36390	Misc Revenues - Other	0.00	0.00	0.00	217.14	-217.14
100-50-520-37260	Transfer In from Gas Tax	300,000.00	0.00	0.00	300,000.00	-300,000.00
100-50-520-37270	Transfer In from Measure A	0.00	0.00	0.00	0.00	0.00
	100-50 REVENUE Totals:	330,000.00	0.00	0.00	311,221.88	-311,221.88
	REVENUE Totals:	330,000.00	0.00	0.00	311,221.88	-311,221.88
EXPENSE						
Dept 50	PUBLIC WORKS					
100-50-520-41110	Wages - Full time	199,247.89	0.00	209,831.09	11,957.56	197,873.53
100-50-520-41120	Wages - Part Time	0.00	0.00	0.00	0.00	0.00
100-50-520-41140	Wages - Overtime	3,000.00	0.00	2,279.50	23.07	2,256.43
100-50-520-41210	Health Insurance	17,166.00	0.00	17,661.66	0.00	17,661.66
100-50-520-41230	Health-In-Lieu	7,200.00	0.00	6,412.50	0.00	6,412.50
100-50-520-41240	Cafeteria Plan Section 125	9,330.60	0.00	8,945.04	0.00	8,945.04
100-50-520-41250	PERS Retirement	44,503.71	0.00	41,591.41	803.88	40,787.53
100-50-520-41260	Social Security & Medicare	3,128.79	0.00	3,303.23	188.91	3,114.32
100-50-520-41270	Worker Comp Insurance	8,296.07	0.00	8,200.28	0.00	8,200.28
100-50-520-41290	Benefits - Other	0.00	0.00	879.85	34.75	845.10
100-50-520-42150	Info Tech Support Services	3,000.00	0.00	701.82	0.00	701.82
100-50-520-42190	Misc Contractual Services	10,000.00	0.00	5,771.71	0.00	5,771.71
100-50-520-42310	General Repairs & Maint	168,000.00	0.00	110,455.25	2,584.86	107,870.39

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
100-50-520-42315	Reimbursable Repairs	30,000.00	0.00	7,000.00	0.00	7,000.00
100-50-520-42425	Membership Dues & Subscription	4,750.00	0.00	1,972.30	0.00	1,972.30
100-50-520-42430	Conferences - Training	6,500.00	0.00	3,142.93	20.00	3,122.93
100-50-520-42484	ISF - Fleet	67,596.00	0.00	67,580.00	0.00	67,580.00
100-50-520-42485	ISF - Info Tech	19,873.00	0.00	19,909.00	0.00	19,909.00
100-50-520-42487	ISF - Legal Services	4,292.00	0.00	4,286.00	0.00	4,286.00
100-50-520-43110	Office Supplies	1,000.00	0.00	701.86	36.18	665.68
100-50-520-43115	Operating Supplies	143,000.00	0.00	133,044.45	13,359.35	119,685.10
100-50-520-43210	Utilities - Gas & Elec	102,121.00	0.00	104,850.94	4,210.06	100,640.88
100-50-520-43220	Util-PhonesPgrsInternetCable	1,655.00	0.00	1,435.99	0.00	1,435.99
	100-50 EXPENSE Totals:	853,660.06	0.00	759,956.81	33,218.62	726,738.19
	EXPENSE Totals:	853,660.06	0.00	759,956.81	33,218.62	726,738.19
	Fund 100 Totals:	-523,660.06	0.00	759,956.81	344,440.50	415,516.31
	Report Totals:	-523,660.06	0.00	759,956.81	344,440.50	415,516.31

General Ledger

Summary Trial Balance

User: jcruz
Printed: 12/22/2022 - 9:15AM
Period: 01 to 15, 2022

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 100	100 GENERAL FUND					
REVENUE						
Dept 50	PUBLIC WORKS					
100-50-520-35170	Developer Contribution In Lieu	0.00	0.00	0.00	0.00	0.00
100-50-520-36330	Insurance Reimbursements	30,000.00	0.00	0.00	3,974.00	-3,974.00
100-50-520-37260	Transfer In from Gas Tax	300,000.00	0.00	0.00	300,000.00	-300,000.00
100-50-520-37270	Transfer In from Measure A	0.00	0.00	0.00	0.00	0.00
	100-50 REVENUE Totals:	330,000.00	0.00	0.00	303,974.00	-303,974.00
	REVENUE Totals:	330,000.00	0.00	0.00	303,974.00	-303,974.00
EXPENSE						
Dept 50	PUBLIC WORKS					
100-50-520-41110	Wages - Full time	212,965.00	0.00	203,818.63	0.00	203,818.63
100-50-520-41120	Wages - Part Time	0.00	0.00	0.00	0.00	0.00
100-50-520-41140	Wages - Overtime	3,327.00	0.00	2,040.60	0.00	2,040.60
100-50-520-41210	Health Insurance	19,168.00	0.00	19,100.02	0.00	19,100.02
100-50-520-41230	Health-In-Lieu	7,200.00	0.00	7,200.00	0.00	7,200.00
100-50-520-41240	Cafeteria Plan Section 125	9,580.00	0.00	9,579.60	0.00	9,579.60
100-50-520-41250	PERS Retirement	41,289.00	0.00	41,085.20	0.00	41,085.20
100-50-520-41260	Social Security & Medicare	3,285.00	0.00	3,230.72	0.00	3,230.72
100-50-520-41270	Worker Comp Insurance	10,602.00	0.00	10,601.24	0.00	10,601.24
100-50-520-41290	Benefits - Other	807.00	0.00	781.23	0.00	781.23
100-50-520-42150	Info Tech Support Services	3,050.00	0.00	1,402.32	0.00	1,402.32
100-50-520-42190	Misc Contractual Services	10,200.00	0.00	8,162.92	186.35	7,976.57
100-50-520-42310	General Repairs & Maint	135,000.00	0.00	108,155.25	0.00	108,155.25
100-50-520-42315	Reimbursable Repairs	30,000.00	0.00	17,176.00	0.00	17,176.00
100-50-520-42425	Membership Dues & Subscription	5,000.00	0.00	2,307.51	0.00	2,307.51
100-50-520-42430	Conferences - Training	6,000.00	0.00	3,139.09	0.00	3,139.09

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
100-50-520-42484	ISF - Fleet	133,600.00	0.00	133,600.00	0.00	133,600.00
100-50-520-42485	ISF - Info Tech	3,600.00	0.00	3,600.00	0.00	3,600.00
100-50-520-43110	Office Supplies	1,000.00	0.00	1,144.73	0.00	1,144.73
100-50-520-43115	Operating Supplies	100,000.00	0.00	91,963.63	164.75	91,798.88
100-50-520-43210	Utilities - Gas & Elec	114,992.00	0.00	106,744.50	0.00	106,744.50
100-50-520-43220	Util-PhonesPgrsInternetCable	1,462.00	0.00	1,351.49	0.00	1,351.49
	100-50 EXPENSE Totals:	852,127.00	0.00	776,184.68	351.10	775,833.58
	EXPENSE Totals:	852,127.00	0.00	776,184.68	351.10	775,833.58
	Fund 100 Totals:	-522,127.00	0.00	776,184.68	304,325.10	471,859.58
	Report Totals:	-522,127.00	0.00	776,184.68	304,325.10	471,859.58

ATTEST
This document is a correct copy of the original on file in the office of the City Clerk of the City of Napa, County of Napa, State of California
By [signature] Date 1/8/2025
No. of Pages: 3

RESOLUTION R2024-121

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NAPA, STATE OF CALIFORNIA, CERTIFYING MEASURE T MAINTENANCE OF EFFORT FOR FISCAL YEARS 2024 THROUGH 2026, AND DETERMINING THAT THE ACTIONS AUTHORIZED BY THIS RESOLUTION ARE EXEMPT FROM CEQA

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, 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 that the actions authorized by this Resolution are exempt from CEQA pursuant to CEQA Guidelines Section 15301 which exempts the repair, maintenance or minor alteration of existing facilities involving no or negligible expansion of use beyond that which presently exists.

3. The City Council hereby determines and certifies that: (a) the Maintenance of Effort ("MOE") for the City of Napa for Fiscal Year 2023/2024 is $4,608,322.64 as described on Exhibit "A," attached hereto and incorporated herein by reference; (b) for each of the past three Fiscal Years (2021/22, 2022/23, and 2023/24), 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 2024/2025 and 2025/2026.

4. 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 3rd day of December, 2024, by the following vote:

AYES: Alessio, Luros, Painter, Narvaez

NOES: None

ABSENT: Sedgley

ABSTAIN: None

ATTEST: Tiffany Carranza
City Clerk

Approved as to form:

Christopher J. Diaz
Interim City Attorney

Exhibit A – Maintenance of Effort FY 2024

EXHIBIT A

City of Napa: Measure T Maintenance of Effort Calculation

	FY 2007/08	FY 2008/09	FY 2009/10
Street Operations *	1,357,571.04	1,529,133.22	1,155,195.10
Street Drainage	121,152.43	125,730.27	40,401.07
Street Maintenance	793,145.64	798,543.24	535,904.25
Signing and Striping	201,576.28	184,662.48	153,829.97
Sidewalk Replacement	278,971.17	271,881.05	254,584.84
Electrical - Admin/Overhead **	n/a	n/a	681,438.06
Electrical - Street Lighting	353,127.45	339,788.08	371,107.64
Electrical - Traffic Control Signal System	227,747.49	209,046.17	165,127.11
	3,333,291.50	3,458,784.51	3,357,588.04

Maintenance of Effort **3,383,221.35**

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.*

Ability to meet MOE:

	FY 2021/22	FY 2022/23	FY 2023/24
Street Operations	1,148,035.11	1,071,920.71	1,057,346.33
Street Drainage	64,673.78	104,544.86	88,685.97
Street Maintenance	455,873.56	547,856.17	674,552.29
Stormwater Operations	16,838.17	32,047.93	13,180.00
Signing and Striping	218,658.38	352,146.78	302,087.34
Sidewalk Replacement	900,000.00	900,000.00	900,000.00
Electrical - Admin/Overhead	819,788.71	847,993.88	922,343.60
Electrical - Street Lighting	450,203.96	482,217.46	557,393.07
Electrical - Traffic Control Signal System	159,597.51	159,900.56	180,488.68
	4,233,669.18	4,498,628.35	4,696,077.28
Less: MOE	(3,383,221.35)	(3,383,221.35)	(3,383,221.35)
Amount budgeted over MOE	850,447.83	1,115,407.00	1,312,855.93

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			Encumbrances	Actuals	Available Budget	% of Budget
	Adopted	Adjustments	Revised				
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	1,297,794.00	11,127,794.00	11,399,058.71	(271,264.71)	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			Encumbrances	Actuals	Available Budget	% of Budget
	Adopted	Adjustments	Revised				
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	1,966,005.00		11,652,755.48	(977,783.48)	109.18 %
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

Report Executed:

1/9/2025

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**

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Town of Yountville

Resolution Number 24-4329

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF YOUNTVILLE ADOPTING RESOLUTION 24-4329 APPROVING THE MAINTENANCE OF EFFORT UNDER THE MEASURE T PROGRAM.

Recitals

A. 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. The Napa Valley Transportation Authority is the designated agency that administers and oversees the Measure T revenues; and

C. The Town of Yountville is an eligible recipient of Measure T funds; and

D. 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. 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. The Town of Yountville has entered into a Master Agreement with NVTA-TA that outlines procedures for Measure T expenditures, and

G. The Town of Yountville 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. That amount set forth in Exhibit "A" will be deemed the "Maintenance of Effort" of the Town of Yountville which must be maintained annually throughout the term of the Measure from the General Fund of the Town of Yountville and

I. The Town of Yountville shall determine and certify to NVTA-TA the annual spending towards qualifying Class I Bicycle Facilities, consistent with the criteria set forth in Section 3 B of Ordinance No. 2012-01, including a memorandum detailing the supporting financial documentation and the methodology utilized to calculate the total spending and funding source.

J. That amount set forth in Exhibit "B" will be deemed the "Equivalent Fund Spending for Class I Bicycle Facilities" of the Town of Yountville which must be maintained annually throughout the term of the Measure from the General Fund of the Town of Yountville.

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K. 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;

L. 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 hereby adopts Maintenance of Effort amount as set forth in Exhibit "A" 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.

PASSED AND ADOPTED at a regular meeting of the Town Council of the Town of Yountville, State of California, held on this 17th day of December 2024 by the following vote:

AYES:	McKee, Reeves, Knight, Trippe, Mohler
NOES:	None
ABSENT:	None
ABSTAIN:	None

Margie Mohler
Margie Mohler, Mayor

ATTEST:

Hilary Gaede
Hilary Gaede, Communications Director/ Town Clerk

Docusign Envelope ID: 9C0DA8A3-3C13-463F-BEA4-D0AA6097A1C7

EXHIBIT A

City/County/Town of Yountville
Measure T Maintenance of Effort (MOE) Certification for Fiscal Year 2023-24

NVTA-TA Approved MOE	$ 223,604.00
MOE Amount Certified for FY 2023-24	$229,044.00
MOE Amount Certified for FY 2022-23	$254,047.00
MOE Amount Certified for FY 2021-22	$209,062.00
Measure T funds Received in FY 2023-24	$ 698,303.83
Measure T funds Expended in FY 2023-24	$ 238,453.00
Measure T funds Balance in Account	$ 995,011.53

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Town of Yountville

Measure T Equivalent Funds Certification for Program Years 2024-2029

Class I Facility (Equivalent Fund) Tracking

Project Number	Project Name	Location	Segment Length	Project Description	Funding Source	Total Cost	Start Date	Estimated Completion Date	Notes
19702	Finnell Path	Finnell to Yount St	875 feet	Replace	General Fund	$ 123,725.00	May 2020	May 2020	complete
20703	Finnell Multi- Use Path Phase II	Hopper Creek Path from Hopper Creek Condos to Yount Street	900 feet	Replace asphalt path with concrete	General Fund	$ 130,024.00	April 2020	July 2020	complete
20705	Oak Circle Path	Oak Circle To Mission	455 feet	Mulit Use Path Constrcution	General Fund	$ 324,830.70	July 2014	June 2021	complete
20707	Vine Trail Bike Path	Town Limits to Madison	1.8 miles	Crack and Slurry Seal/ Concrete remove and replace	GF/Vinetrail	$ 18,705.00	April 2020	april 2023	complete
20701	Vine Trail Bike Path	Town Limits to Madison	1.8 miles	Crack and Slurry Seal/ Concrete remove and replace	GF/Vinetrail	$ 35,000.00	April 2020	april 2023	complete

The Town of Yountville completed a set of Class 1 Facility projects shown on the previous 5-Year Plan that contributed to the collective 6.67% equivalent fund commitment. The Town currently has no Class 1 Facility projects to list on the 5 year Plan adopted for fiscal years 22/23 through 26/27. As projects emerge, the Town will list them on future 5-Year Plan updates.

CITY OF ST. HELENA

RESOLUTION NO. 2024-160

Adoption of a resolution certifying the Measure T Maintenance of Effort (MOE) for Fiscal Year 2024 of 379,189.

RECITALS

A. 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. The Napa Valley Transportation Authority – Taxing Authority ("NVTA-TA") is the designated agency that administers and oversees the Measure T revenues; and

C. The City of St. Helena is an eligible recipient of Measure T funds; and

D. The tax proceeds will be used by the City 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. 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. The City of St. Helena has entered into a Master Agreement with NVTA that outlines procedures for Measure T expenditures; and

G. 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 methodology utilized to calculate the average fiscal year street and roads; and

H. On February 13, 2018, the City Council adopted Resolution 2018-16, which established the average Maintenance of Effort of $379,189; and

I. By January 1st 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 that demonstrates that the Maintenance of Effort was met the prior fiscal year; and

J. 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

The City Council of the City of St. Helena hereby resolves as follows:

1. The Recitals set forth above are true and correct and are incorporated herein; and
2. The City Council hereby determines and certifies that:

   (a) the Maintenance of Effort ("MOE") for the City of St. Helena for Fiscal Year 2023/2024 is $379,189, as described:

Measure T MOE Certification	
Project	**FY 2023/24**
R18-0081 Downtown Sidewalk Improvements	48,204
R22-0079 Pavement Restoration	164,274
R23-0079 Pavement Restoration	166,711
Total Expended	**379,189**

   (b) For Fiscal Year 2023/2024, the City of St. Helena met its obligation for an MOE at least $379,189 as set forth in Resolution 2018-16; and

   (c) The City of St. Helena will meet its MOE obligation of at least $379,189 for Fiscal Year 2024/2025; and

3. This Resolution shall take effect immediately upon adoption.

Approved at a Regular Meeting of the St. Helena City Council on December 10, 2024, by the following vote:

Mayor Dohring:	**YES**
Vice Mayor Hall:	**YES**
Council Member Chouteau:	**YES**
Council Member Kenealy:	**YES**
Council Member Summers:	**YES**

APPROVED:

Paul Jamison Dohring

Paul Jamison Dohring, Mayor

CITY OF ST. HELENA Incorporated March 24, 1878 Re-incorporated May 14, 1889 STATE OF CALIFORNIA

ATTEST:

Cindy Tzafopoulos

Cindy Tzafopoulos, City Clerk

CITY OF ST. HELENA

RESOLUTION NO. 2024-161

Adoption of a Resolution Approving Certification of Equivalent Fund Expenditures Under Measure T Program

RECITALS

A. 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. The Napa Valley Transportation Authority – Taxing Authority ("NVTA-TA") is the designated agency that administers and oversees the Measure T revenues; and

C. The City of St. Helena is an eligible recipient of Measure T funds; and

D. The tax proceeds will be used by the City 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. 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. The City of St. Helena has entered into a Master Agreement, as amended, with NVTA that outlines procedures for Measure T expenditures; and

G. The City of St. Helena shall determine and certify to NVTA-TA the annual spending towards qualifying Class I Bicycle Facilities, consistent with the criteria set forth in Section 3 B of Ordinance No. 2012-01, including a memorandum detailing the supporting financial documentation and the methodology utilized to calculate the total spending and funding source; and

H. The amount set forth in Exhibit "A" will be deemed the "Equivalent Fund Spending for Class I Bicycle Facilities" 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. By January 31st 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 Equivalent Fund Class I Bicycle Facilities spending occurred during the prior fiscal year; and

J. 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

The City Council of the City of St. Helena hereby resolves as follows:

1. The City Council hereby adopts the Equivalent Fund Class I Bicycle Facilities expenditures amount as set forth in Exhibit "A," and authorizes the Public Works Director or designee to file the amount with NVTA-TA.

Approved at a Regular Meeting of the St. Helena City Council on December 10, 2024, by the following vote:

Mayor Dohring:	**YES**
Vice Mayor Hall:	**YES**
Council Member Chouteau:	**YES**
Council Member Kenealy:	**YES**
Council Member Summers:	**YES**

APPROVED:

Paul Dohring, Mayor

ATTEST:

Cindy Tzafopoulos, City Clerk

CITY OF ST. HELENA
Incorporated March 24, 1878
Re-incorporated May 14, 1886
STATE OF CALIFORNIA

RESOLUTION NO. 2025-02

ADOPTED JANUARY 14, 2025

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 23/24 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 street and road 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 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 31st each calendar year, the City of Calistoga must certify **"Exhibit A"** and provide NVTA-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 THE CITY OF CALISTOGA DOES HEREBY find the following:

1. Approves that the Maintenance of Effort in the amount of $287,001 included in the Public Works Streets Program budgeted for FY23/24, in General Fund Account Nos. 01-4122-4301, where a total of $376,142 was spent on street maintenance staff salaries that were used to meet the city's obligation.
2. Approves that the Maintenance of Effort was met for Fiscal Year 23/24 and Authorizes the Public Works Director to report the amount to NVTA-TA.

PASSED, APPROVED AND ADOPTED this **14th** day of **January, 2025.** I, **YUDIANA GALVAN, CITY CLERK OF THE CITY OF CALISTOGA, HEREBY CERTIFY** the foregoing resolution was introduced and passed at a regular meeting of the Calistoga City Council by the following roll call vote:

AYES: Mayor Williams, Vice Mayor Lopez-Ortega and Councilmember Eisenberg, Cooper and Gift
NOES:
ABSTAIN:
ABSENT:

ATTEST:

Yudiana Galvan, City Clerk

APPROVED:

Donald Williams, Mayor

EXHIBIT A

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

NVTA-TA Approved MOE	$287,001
MOE Amount Certified for FY 2023-24	$376,142
MOE Amount Certified for FY 2022-23	$297,116
MOE Amount Certified for FY 2021-22	$287,001
3-Year Average MOE Amount FY 21-23	$320,086
Measure T funds Received in FY 2023-24	$679,540
Measure T funds Expended in FY 2023-24	$983,214
Measure T funds Balance in Account (as of 06/30/2024)	$1,628,865

March 5, 2025
ITOC Agenda Item 8.4
Continued From: New
Action Requested: INFORMATION

NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY
ITOC Agenda Memo

TO: Independent Taxpayer Oversight Committee

FROM: Kate Miller, Executive Director

REPORT BY: Addrell Coleman, Associate Program Planner/Analyst
Phone: (707) 259-8235 / Email: acoleman@nvta.ca.gov

SUBJECT: Establish Measure U Maintenance of Effort Requirements

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RECOMMENDATION

Information only

EXECUTIVE SUMMARY

As with Measure T, under Measure U reporting guidelines, jurisdictions must allocate a specified minimum of general fund revenues towards the maintenance of local streets and roads. To fulfill this requirement, jurisdictions are obligated to submit a resolution confirming expenditures on Maintenance of Effort, which undergoes review by the Independent Tax Oversight Committee (ITOC).

FISCAL IMPACT

No

BACKGROUND AND DISCUSSION

To meet the Measure U Maintenance of Effort (MOE) requirement, each Agency must expend at least 20% of its most recent audited fiscal year's revenue in the first year, and 20% annually thereafter, but not to exceed 2% more than the prior year. The MOE calculation will be based on the most recent audited fiscal year available at the time of certification. For FY25-26, the Measure U MOE requirement is based on FY2023-24 Measure T revenue, the most recent audited year.

Any Agency that fails to meet its local MOE requirement over a five-year average period will have its funding reduced by the shortfall amount in the following year. Unallocated funds due to non-compliance will be reserved for the Agency until all MOE expenditures are fulfilled.

Table 1: Measure U Maintenance of Effort Calculation

Jurisdiction	Measure T MOE Requirements	Measure T FY 2023-24 Revenues	Measure U 20% Calculation FY 2025-26
American Canyon	$370,015	$1,936,684	$387,337
Calistoga	$287,001	$679,540	$135,908
City of Napa	$3,383,221	$10,152,878	$2,030,576
County of Napa	$1,257,107	$9,967,254	$1,993,451
St. Helena	$379,189	$1,483,953	$296,791
Yountville	$223,604	$679,540	$135,908

ATTACHMENT(S)

None

March 5, 2025
ITOC Agenda Item 8.5
Continued From: New
Action Requested: INFORMATION

NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY
ITOC Agenda Memo

TO: Independent Taxpayer Oversight Committee

FROM: Kate Miller, Executive Director

REPORT BY: Addrell Coleman, Associate Program Planner/Analyst
Phone: (707) 259-8235 / Email: acoleman@nvta.ca.gov

SUBJECT: Establish 7% Equivalent Fund Requirements

RECOMMENDATION

Information only

EXECUTIVE SUMMARY

As with Measure T, under Measure U, the ordinance mandates that jurisdictions allocate 7% of the annual revenue generated by Measure T, using other eligible fund sources, for the construction or upkeep of Class I or Class IV facilities infrastructure. These funds are known as Measure U Equivalent Funds.

FISCAL IMPACT

No

BACKGROUND AND DISCUSSION

Currently, the 6.67% Measure T obligation amounts to approximately $1.6 million annually, totaling about $9 million for jurisdictions. To date, jurisdictions have collectively spent $20.7 million, exceeding the requirement by over 200%. This surplus will carry forward into future years as Measure T concludes and Measure U takes effect, raising the equivalent fund obligation from 6.67% to 7%.

Under Measure U, each jurisdiction must pass a resolution certifying its annual spending of equivalent funds. *Collectively*, jurisdictions and NVTA must commit to funding the equivalent of 7% of Measure U revenue using other funding sources. While individual jurisdictions are not required to meet the 7% threshold annually, the collective obligation applies throughout the life of the Measure, allowing some jurisdictions to allocate more or less in any given year.

To receive annual allocations under Measure U, jurisdictions and NVTA must demonstrate that at least 7% of the annual allocations under Section 3(A) are committed to the project development, construction, and maintenance of Class I and/or Class IV active transportation infrastructure identified in the adopted Countywide Active Transportation Plan (CTP), including any amendments. Up to 20% of this requirement may be met through routine maintenance expenditures.

The 7% calculation will be based on the average revenue from the last three audited fiscal years, initially using audited revenues from 2021-22, 2022-23, and 2023-24. Eligible fund sources include Congestion Mitigation and Air Quality Improvement (CMAQ) funding (or its successor), other local or formula-specific funds, excess funds committed under the Countywide Road Maintenance Act, and revenues set aside for highway improvements under this ordinance. However, funds from philanthropy, state discretionary sources, or federal discretionary programs will not count toward the 7% requirement.

Table 1: Measure U 7% Equivalent Fund Calculation

Jurisdiction	Measure T FY 2021-22 Revenues	Measure T FY 2022-23 Revenues	Measure T FY 2023-24 Revenues	Measure U 7% Equivalent Fund Target by Jurisdiction FY 2025-26
American Canyon	$1,905,632	$1,961,376	$1,936,684	$135,419
Calistoga	$668,273	$687,914	$679,540	$47,500
City of Napa	$9,987,077	$10,280,245	$10,152,878	$709,805
County of Napa	$9,811,902	$10,096,986	$,9,967,254	$697,110
St. Helena	$1,460,410	$1,502,872	$1,483,953	$103,769
Yountville	$668,273	$687,914	$679,540	$47,500
NVTA	$248,631	$257,879	$257,685	$17,831
ITOC	$73,907	$75,825	$80,041	N/A
Totals	**$24,824,105**	**$25,551,011**	**$25,237,576**	**$1,764,297**

ATTACHMENT(S)

None

March 5, 2025
ITOC Agenda Item 8.6
Continued From: New
Action Requested: ACTION

NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY
ITOC Agenda Memo

TO: Independent Taxpayer Oversight Committee

FROM: Kate Miller, Executive Director

REPORT BY: Addrell Coleman, Associate Planner/Analyst
(707) 259-8235 / Email: acoleman@nvta.ca.gov

SUBJECT: Updates to the County of Napa Five-year Project List

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RECOMMENDATION

That the Independent Tax Oversight Committee review and recommend the Napa Valley Transportation Authority – Tax Agency (NVTA-TA) approve the updated County of Napa Five-Year Measure T Project List.

EXECUTIVE SUMMARY

To qualify for Measure T sales tax revenue, jurisdictions must certify a Five-year project list biennially through a public hearing process. The Measure T policies and procedures allows jurisdictions to revise the Five-year project list by adding new projects for approval. The County of Napa is seeking to amend their Five-year Project List to add 5 new projects.

FISCAL IMPACT

Is there a Fiscal Impact? No.

BACKGROUND

On January 28, 2025, the County of Napa submitted a revised five-year plan for approval by public hearing to the County Board of Supervisors. The amendment proposed to add 5 new projects: Two projects for the current FY 2024-25, and three projects to FY 2025-26. Once reviewed by the ITOC, the updated project list will be presented at the March 2025 NVTA-TA Board for approval.

Table 1. New Projects to County of Napa's Five-Year Project List

Project	Project Type	Fiscal Year	Total Project Cost	Measure T Amount
West Zinfandel Ln. (Hwy 29 – End)	Surface Treatment – Road Overlay	2024-25	$500,000	$500,000
Big Ranch Road (City of Napa Limit – End)	Surface Treatment – Road Seal	2024-25	$1,500,000	$1,500,000
Chiles Pope Valley Road (Pope Canyon Road – Barnett Road)	Surface Treatment – Overlay	2025-26	$750,000	$750,000
Airport Road East (Airport Road – End)	Surface Treatment – Overlay	2025-26	$100,000	$100,000
White Cottage Road (Brookside – Howell Mountain Road)	Surface Treatment – Road Seal	2025-26	$1,150,000	$1,150,000

ATTACHMENT(S)

1) Resolution No. 2025-09: County of Napa Updated Five-Year List of Projects

CERTIFIED

RESOLUTION NO. 2025-09

RESOLUTION OF THE NAPA COUNTY BOARD OF SUPERVISORS, STATE OF CALIFORNIA, APPROVING PROJECTS 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 entered into a Master Agreement with NVTA-TA that outlines procedures for Measure T expenditures, and

WHEREAS, Napa County approved an updated five-year project list on December 5, 2023, and provided it to NVTA-TA for the expenditure of Measure T funds as required by the Measure; and

WHEREAS, Napa County intends to amend the five-year project list and provide to NVTA-TA for the expenditure of Measure T funds as required by the Measure; 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 adopts the amendments to the five-year project list as set forth in Exhibit "A," and authorizes the Public Works Director to file the list with NVTA.

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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.: 125110	Date: January 28, 2025 Processed By: Deputy Clerk of the Board	By: Neha Hoskins

EXHIBIT "A"

Measure T Napa Countywide Road Maintenance Act Five-Year List of Projects
Project Submittal Form

Jurisdiction Name:	**Napa County**				
Primary Contact #1	**Juan Arias**	Email:	**juan.arias@countyofnapa.org**	Phone:	**(707) 259-8374**
Secondary Contact #2	**Steve Lederer**	Email:	**steven.lederer@countyofnapa.org**	Phone:	**(707) 259-8228**
Staff Member Completing LS&R	**Maiko Klieman**		**maiko.klieman@countyofnapa.org**		**(707) 259-8382**
State Controller Report:		Email:		Phone:	

Maintenance of Effort (MOE)

Please provide the certified MOE amount of the jurisdiction: $4,123,020

Please note: Eligible expenses include local streets and roads maintenance and supporting infrastructure within the public right of way including, but not limited to pavement, sealing, overlays, reconstruction, associated infrastructure, as required, excluding any local revenues expended for the purpose of storm damage repair as verified by an independent auditor. One time allocations that have been expended for local streets and road maintenance, but which may not be available on an ongoing basis shall not be considered when calculating an Agency's annual maintenance of effort.

Planned Measure T Expenditures

Please provide 5 year planned streets and road maintenance projects beginning in FY 2021-22 (add more lines as needed). Per the Measure T Expenditure Plan, a *Project* is a single effort with a beginning and an end that would cause the construction or maintenance or reconstruction of some tangible portion of a transportation asset owned or operated by public agency that has independent utility. A *project* is not repeated on an annual basis, it does not appear without a detailed description as to cost and location in a local agency budget, and it must appear in a capital budget. Project numbers will be assigned by NVTA-TA.

Program	Project Description	Fiscal Year	Total Project Cost	Measure T Amount	Other Funds	Location (intersection, mile marker, length of alignment)
Repair	Repair	2023-24	$1,800,000.00	$1,800,000.00	$0.00	Redwood Road MPM 5.76
Overlay	Road Overlay	2023-24	$455,000.00	$455,000.00	$0.00	Finnell Road (Yountville Cross Road to City Limit)
Surface Treatment	Road Seal	2023-24	$1,500,000.00	$1,500,000.00	$0.00	Yountville Crossroad (Yountville town limit to Silverado Trail)
Surface Treatment	Road Seal	2023-24	$1,600,000.00	$1,600,000.00	$0.00	Oakville Crossroad (Hwy 29 to Silverado Trail)
Surface Treatment	Road Seal	2023-24	$300,000.00	$300,000.00	$0.00	Redwood Rd (Browns Valley to Mt Veeder Rd)
Overlay	Road Overlay	2023-24	$1,113,000.00	$1,113,000.00	$0.00	Bennet Lane (Tubbs Lane to Hwy 128)
Overlay	Road Overlay	2023-24	$500,000.00	$500,000.00	$0.00	Tubbs Lane (Silverado Trail to SR 29)
Overlay	Road Overlay	2023-24	$1,000,000.00	$1,000,000.00	$0.00	Dunaweal Lane (SR 29 to Silverado)
Overlay	Road Overlay	2023-24	$260,400.00	$260,400.00	$0.00	Lodi Lane (Hwy 128 to Silverado Trail)
Overlay	Road Overlay	2023-24	$348,057.00	$348,057.00	$0.00	Bale Lane (Silverado Trail to Hwy 128)
Overlay	Road Overlay	2023-24	$57,200.00	$57,200.00	$0.00	Larkmead Lane (Silverado Trail to Hwy 128)
Overlay	Road Overlay	2023-24	$570,000.00	$570,000.00	$0.00	Old Lawley Toll Road (Hwy 29 to 6,000 ft)
Surface Treatment	Road Overlay	2023-24	$1,000,000.00	$1,000,000.00	$0.00	Silverado Trail (Trancas Street to Hwy 29)
Overlay	Road Overlay	2023-24	$500,000.00	$500,000.00	$0.00	Diamond Mountain Road (SR 29 to end)
Overlay	Road Overlay	2023-24	$300,000.00	$300,000.00	$0.00	American Canyon Rd (Am. Cyn. City Limit to County line)
Overlay	Road Overlay	2023-24	$1,500,000.00	$1,500,000.00	$0.00	Salvador Ave (Big Ranch to Napa city limit)
Overlay	Road Overlay	2023-24	$628,250.00	$628,250.00	$0.00	El Centro (Big Ranch to Napa City Limit)
Overlay	Road Overlay	2023-24	$136,570.00	$136,570.00	$0.00	Sunnydale Drive (Salvador to End)
Overlay	Road Overlay	2023-24	$523,000.00	$523,000.00	$0.00	Orchard Avenue (Dry Creek Road to City Limit)
Overlay	Road Overlay	2023-24	$773,000.00	$773,000.00	$0.00	Solano Avenue (Napa City Limit to Carrell)
Overlay	Road Overlay	2024-25	$244,267.00	$244,267.00	$0.00	Petrified Forest Rd (Franz Valley to end)
Overlay	Road Overlay	2024-25	$755,733.00	$755,733.00	$0.00	Petrified Forest Rd (remainder)
Surface Treatment	Road Seal	2024-25	$68,782.00	$68,782.00	$0.00	Old Howell Mtn Rd (Silverado Trail to 360 S. of Conn Valley Rd)
Surface Treatment	Road Seal	2024-25	$82,468.00	$82,468.00	$0.00	Wooden Valley Rd. (Wooden Valley Cross to Solano County line)
Surface Treatment	Road Seal	2024-25	$9,379.00	$9,379.00	$0.00	Las Amigas (Milton Rd to Buchli)
Surface Treatment	Road Seal	2024-25	$118,379.00	$118,379.00	$0.00	Las Amigas (Buchli to Duhig Milton Rd to Buchli)
Overlay	Road Overlay	2024-25	$7,924.00	$7,924.00	$0.00	Middle Ave (Los Carneros to Cuttings Wharf)
Overlay	Road Overlay	2024-25	$12,812.00	$12,812.00	$0.00	Neuschwander Rd (Duhig to Huichica Crk)
Surface Treatment	Road Seal	2024-25	$228,660.00	$228,660.00	$0.00	Withers Rd (Los Carneros to Carneros Crk)
Surface Treatment	Road Seal	2024-25	$26,075.00	$26,075.00	$0.00	Bayview Ave (Las Amigas to end)
Surface Treatment	Road Seal	2024-25	$20,034.00	$20,034.00	$0.00	Buchli Station Road (Las Amigas to end)
Surface Treatment	Road Seal	2024-25	$1,432,848.00	$1,432,848.00	$0.00	Cuttings Wharf (Middle Ave to end)
Surface Treatment	Road Seal	2024-25	$539,814.00	$539,814.00	$0.00	Cuttings Wharf Road (121 to Middle Ave)
Surface Treatment	Road Seal	2024-25	$704,591.00	$704,591.00	$0.00	Dealy Lane (Old Sonoma Rd to Henry)
Surface Treatment	Road Seal	2024-25	$407,185.00	$407,185.00	$0.00	Duhig (121 to Neuenschwander)
Surface Treatment	Road Seal	2024-25	$66,715.00	$66,715.00	$0.00	Duhig Road (Las Amigas to Sonoma County line)
Surface Treatment	Road Seal	2024-25	$21,460.00	$21,460.00	$0.00	Duhig (Neuenschwander to Las Amigas)
Surface Treatment	Road Seal	2024-25	$202,337.00	$202,337.00	$0.00	Los Carneros Rd (Hwy 121 to Cuttings Wharf Rd)
Surface Treatment	Road Seal	2024-25	$10,704.00	$10,704.00	$0.00	South Ave (Los Carneros to Carneros Crk)
Surface Treatment	Road Seal	2024-25	$478,551.00	$478,551.00	$0.00	Sanitarium Rd (Sunnyside Rd to Deer Park End)
Surface Treatment	Road Seal	2024-25	$462,209.00	$462,209.00	$0.00	Sanitarium Rd (Deer Park N end to Sunnyside Rd)
Surface Treatment	Road Seal	2024-25	$35,733.00	$35,733.00	$0.00	Crystal Springs Road (Sanitarium Rd to Creek Crossing)
Surface Treatment	Road Seal	2024-25	$40,514.00	$40,514.00	$0.00	Crystal Springs Road (Silverado Trail to Creek Crossing)
Surface Treatment	Road Seal	2024-25	$536,165.00	$536,165.00	$0.00	Glass Mountain Rd (Silverado Trail to Sanitarium)
Surface Treatment	Road Seal	2024-25	$64,152.00	$64,152.00	$0.00	North Fork Crystal Springs (Crystal Spring to end)
Surface Treatment	Road Seal	2024-25	$4,044.00	$4,044.00	$0.00	Rosehaven Lane (Sanitarium to the end)
Surface Treatment	Road Seal	2024-25	$638,728.00	$638,728.00	$0.00	Hardman Ave (Silverado to Atlas Peak)
Surface Treatment	Road Seal	2024-25	$71,392.00	$71,392.00	$0.00	Bay Street (Newman to Manzanita)
Surface Treatment	Road Seal	2024-25	$53,050.00	$53,050.00	$0.00	Brookside Drive (Howell Mtn Rd to Cottage Rd)
Surface Treatment	Road Seal	2024-25	$502,750.00	$502,750.00	$0.00	College Ave. (Howell Mtn to White Cottage)
Surface Treatment	Road Seal	2024-25	$182,491.00	$182,491.00	$0.00	Clark Way (Eastern to College)
Surface Treatment	Road Seal	2024-25	$403,383.00	$403,383.00	$0.00	Clark Way (Howell Mtn to Eastern)
Surface Treatment	Road Seal	2024-25	$8,616.00	$8,616.00	$0.00	Diogenes Drive (Brookside Dr to Washburn)
Surface Treatment	Road Seal	2024-25	$6,720.00	$6,720.00	$0.00	Eastern Ave (Clark Ave to Manzanita Ave)
Surface Treatment	Road Seal	2024-25	$6,016.00	$6,016.00	$0.00	Edgewood Place (Clark Way to end)
Surface Treatment	Road Seal	2024-25	$8,282.00	$8,282.00	$0.00	Keyes Ave (White Cottage Rd to Tobin Ave)
Surface Treatment	Road Seal	2024-25	$110,582.00	$110,582.00	$0.00	Liparita Ave (White Cottage to end)
Surface Treatment	Road Seal	2024-25	$88,682.00	$88,682.00	$0.00	Mariposa Drive (Sky Oaks to end)

Surface Treatment	Road Seal	2024-25	$8,610.00	$8,610.00	$0.00	Manzanita Drive (Bay St to Eastern Ave)
Surface Treatment	Road Seal	2024-25	$17,606.00	$17,606.00	$0.00	McReynolds Ct (McReynolds Dr to end)
Surface Treatment	Road Seal	2024-25	$13,195.00	$13,195.00	$0.00	Newton Way (Eastern Ave to Toyon St)
Surface Treatment	Road Seal	2024-25	$51,680.00	$51,680.00	$0.00	Oak St (Deer Park to end)
Surface Treatment	Road Seal	2024-25	$4,901.00	$4,901.00	$0.00	Olive Ave (Keyes Ave to end)
Surface Treatment	Road Seal	2024-25	$20,073.00	$20,073.00	$0.00	Sky Oaks Drive (White Cottage Rd to College Ave)
Surface Treatment	Road Seal	2024-25	$8,043.00	$8,043.00	$0.00	Smith Way (McReynolds Dr to Clark Way)
Surface Treatment	Road Seal	2024-25	$242,440.00	$242,440.00	$0.00	Sunset Drive (Howell Mtn to White Cottage)
Surface Treatment	Road Seal	2024-25	$500,000.00	$500,000.00	$0.00	Sunnyside (Sanitarium to Deer Park to Mund)
Surface Treatment	Road Seal	2024-25	$9,720.00	$9,720.00	$0.00	Tobin Ave (Keyes Ave to end)
Surface Treatment	Road Seal	2024-25	$97,617.00	$97,617.00	$0.00	Toyon Street (White Cottage to Newton)
Surface Treatment	Road Seal	2024-25	$4,182.00	$4,182.00	$0.00	Washburn Street (Diogenes to Sky Oaks)
Surface Treatment	Road Seal	2024-25	$1,051,235.00	$1,051,235.00	$0.00	White Cottage Road (Deer Park to Brookside)
Reconstruction	Road Reconstruction	2024-25	$1,400,000.00	$1,400,000.00	$0.00	Partrick Road (MPM 1.73 to MPM 2.88)
Surface Treatment	Road Seal	2024-25	$126,400.00	$126,400.00	$0.00	Buhman (Napa city limit to Congress Valley Rd)
Surface Treatment	Road Seal	2024-25	$1,232,150.00	$1,232,150.00	$0.00	Deer Park (Silverado Trail to Howell Mountain Road)
Overlay	Road Overlay	2024-25	$500,000.00	$500,000.00	$0.00	Redwood Road (Mt Veeder to end)
Replacement	Bridge Replacement	2024-25	$9,000,000.00	$1,000,000.00	$8,000,000.00	Chiles Pope Valley Road Bridge
Surface Treatment	Road Overlay	2024-25	$500,000.00	$500,000.00	$0.00	West Zinfandel Ln (Hwy 29 to end)
Surface Treatment	Road Seal	2024-25	$1,500,000.00	$1,500,000.00	$0.00	Big Ranch Road (City of Napa Limit to end)
Overlay	Road Overlay	2025-26	$52,919.00	$52,919.00	$0.00	Devlin Road (600' S of Airport to Tower)
Overlay	Road Overlay	2025-26	$50,000.00	$50,000.00	$0.00	Devlin Road (Tower to S Kelly)
Overlay	Road Overlay	2025-26	$500,000.00	$500,000.00	$0.00	Loma Vista (Soda Canyon to end)
Overlay	Road Overlay	2025-26	$101,506.00	$101,506.00	$0.00	Oak Knoll (Hwy 29 to Big Ranch)
Overlay	Road Overlay	2025-26	$150,845.00	$150,845.00	$0.00	Silverado Trail (Clover Flat to Dunaweal)
Overlay	Road Overlay	2025-26	$20,034.00	$20,034.00	$0.00	South Terrace (city limit N and S Of Shetler)
Overlay	Road Overlay	2025-26	$7,723.00	$7,723.00	$0.00	Tejas (Imola Ave to city limits S of Muir)
Overlay	Road Overlay	2025-26	$432,525.00	$432,525.00	$0.00	Silverado Trail (city limit to Hwy 29)
Overlay	Road Overlay	2025-26	$131,414.00	$131,414.00	$0.00	Big Tree Road (Hwy 128 to end)
Overlay	Road Overlay	2025-26	$29,713.00	$29,713.00	$0.00	Azalea Springs Way (Hwy 128 to Hwy 128)
Overlay	Road Overlay	2025-26	$284,129.00	$284,129.00	$0.00	Evey Road (Bennet Lane to end)
Overlay	Road Overlay	2025-26	$62,375.00	$62,375.00	$0.00	Greenwood Ave (700' W. of Myrtledale to end)
Overlay	Road Overlay	2025-26	$17,465.00	$17,465.00	$0.00	Lommel Extension (Silverado Trail to end)
Overlay	Road Overlay	2025-26	$24,915.00	$24,915.00	$0.00	Lommel Road (Silverado Trail N to S)
Overlay	Road Overlay	2025-26	$5,377.00	$5,377.00	$0.00	Maple Lane (Hwy 128 to end)
Overlay	Road Overlay	2025-26	$12,697.00	$12,697.00	$0.00	Pachateau Road (Diamond Mtn Rd to end)
Overlay	Road Overlay	2025-26	$117,796.00	$117,796.00	$0.00	Palisades Road (Hwy 29 to end)
Overlay	Road Overlay	2025-26	$68,536.00	$68,536.00	$0.00	Peterson Road (Hwy 29 to Tucker)
Overlay	Road Overlay	2025-26	$33,273.00	$33,273.00	$0.00	Pickett Road (Silverado Trail to end)
Overlay	Road Overlay	2025-26	$25,333.00	$25,333.00	$0.00	Rosedale Road (Silverado Trail to Pickett Rd)
Overlay	Road Overlay	2025-26	$87,224.00	$87,224.00	$0.00	Scott Way (E to W end)
Overlay	Road Overlay	2025-26	$152,302.00	$152,302.00	$0.00	Shaw Williams Road (Franz Valley School to end)
Overlay	Road Overlay	2025-26	$53,511.00	$53,511.00	$0.00	Tucker Road (Hwy 29 to Peterson)
Overlay	Road Overlay	2025-26	$161,481.00	$161,481.00	$0.00	Airpark Road (Airport Rd to Technology
Overlay	Road Overlay	2025-26	$220,600.00	$220,600.00	$0.00	Airpark Road (Airport to Devlin)
Surface Treatment	Road Seal	2025-26	$5,163.00	$5,163.00	$0.00	Alexis Court (Technology Wy to end)
Surface Treatment	Road Seal	2025-26	$6,781.00	$6,781.00	$0.00	Aviation Way (Airport to end)
Surface Treatment	Road Seal	2025-26	$5,227.00	$5,227.00	$0.00	Café Court (S. Kelly to end)
Surface Treatment	Road Seal	2025-26	$29,480.00	$29,480.00	$0.00	Camino Dorado (N. Kelly to end)
Surface Treatment	Road Seal	2025-26	$12,146.00	$12,146.00	$0.00	Camino Oruga (Camino Dorado to end)
Surface Treatment	Road Seal	2025-26	$72,265.00	$72,265.00	$0.00	Executive Court (Executive Way to end)
Surface Treatment	Road Seal	2025-26	$31,590.00	$31,590.00	$0.00	Executive Way (N. Kelly to end)
Surface Treatment	Road Seal	2025-26	$190,166.00	$190,166.00	$0.00	Gateway Drive (Airport to Technology)
Surface Treatment	Road Seal	2025-26	$14,801.00	$14,801.00	$0.00	Gateway East (Devlin to end)
Surface Treatment	Road Seal	2025-26	$15,089.00	$15,089.00	$0.00	Gateway West (Devlin to 303 Gateway)
Surface Treatment	Road Seal	2025-26	$17,121.00	$17,121.00	$0.00	Gateway West (303 Gateway to Technology)
Surface Treatment	Road Seal	2025-26	$66,441.00	$66,441.00	$0.00	Green Island Road (County limit to end)
Surface Treatment	Road Seal	2025-26	$42,095.00	$42,095.00	$0.00	Greenwood Road (S. Kelly to S. Kelly)
Surface Treatment	Road Seal	2025-26	$5,115.00	$5,115.00	$0.00	Harlow Court (Airpark to end)
Surface Treatment	Road Seal	2025-26	$8,949.00	$8,949.00	$0.00	Morris Court (Technology to end)
Surface Treatment	Road Seal	2025-26	$10,686.00	$10,686.00	$0.00	Sheehy Court (Devlin to end)
Surface Treatment	Road Seal	2025-26	$7,775.00	$7,775.00	$0.00	Skyway Court (Airpark to end)
Surface Treatment	Road Seal	2025-26	$9,913.00	$9,913.00	$0.00	Technology Court (Technology Way to end)
Surface Treatment	Road Seal	2025-26	$21,086.00	$21,086.00	$0.00	Technology Way (Gateway RD. West to Airpark)
Surface Treatment	Road Seal	2025-26	$31,342.00	$31,342.00	$0.00	Technology Way (Airpark to 1430" west of Gateway West)
Surface Treatment	Road Seal	2025-26	$17,709.00	$17,709.00	$0.00	Technology Way (Gateway Rd. West to 1430' West)
Surface Treatment	Road Seal	2025-26	$10,000.00	$10,000.00	$0.00	Watson Lane (American Canyon city limit to end)

Surface Treatment	Road Seal	2025-26	$100,161.00	$100,161.00	$0.00	South Kelly (Hwy 12 to Hwy 29)
Surface Treatment	Road Seal	2025-26	$310,541.00	$310,541.00	$0.00	Soscol Ferry Rd. (Hwy 29 to Vista Point)
Surface Treatment	Road Seal	2025-26	$23,584.00	$23,584.00	$0.00	Vista Point Drive (Soscol Ferry Rd to Napa city limit)
Surface Treatment	Road Seal	2025-26	$497,513.00	$497,513.00	$0.00	Devlin Road (Soscol Ferry to 2860' south)
Surface Treatment	Road Seal	2025-26	$36,443.00	$36,443.00	$0.00	Devlin Road (Airport Blvd. to Bronco)
Surface Treatment	Road Seal	2025-26	$17,258.00	$17,258.00	$0.00	Devlin Road (Bronco to 6000' south of Airpark)
Surface Treatment	Road Seal	2025-26	$1,651,426.00	$1,651,426.00	$0.00	Soda Canyon Road (Loma Vista to bridge at 3.0)
Surface Treatment	Road Seal	2025-26	$149,616.00	$149,616.00	$0.00	Soda Springs (Soda Canyon Rd to end)
Surface Treatment	Road Seal	2025-26	$132,220.00	$132,220.00	$0.00	Stanton Dr. (Inglewood to Lydia)
Surface Treatment	Road Seal	2025-26	$96,604.00	$96,604.00	$0.00	White Sulphur Springs (SHCL to east side of bridge)
Surface Treatment	Road Seal	2025-26	$50,000.00	$50,000.00	$0.00	Cook Road (Yount Mill Rd to end)
Surface Treatment	Road Seal	2025-26	$50,000.00	$50,000.00	$0.00	Imola Ave. (4th Ave to Penny Ln)
Repair	Bridge Repair	2025-26	$1,100,000.00	$100,000.00	$1,000,000.00	Partrick Rd. Bridge MPM0.9
Replacement	Bridge Replacement	2025-26	$470,000.00	$470,000.00	$0.00	Dry Creek Road Bridge MPM 10.0
Repair	Bridge Repair	2025-26	$150,000.00	$150,000.00	$0.00	Greenwood Ave Bridge over Garnett Creek
Surface Treatment	Overlay	2025-26	$750,000.00	$750,000.00	$0.00	Chiles Pope Valley Road (Pope Canyon Rd to Barnett Rd)
Surface Treatment	Overlay	2025-26	$100,000.00	$100,000.00	$0.00	Airport Road East (Airport Road to end)
Surface Treatment	Road Seal	2025-26	$1,150,000.00	$1,150,000.00	$0.00	White Cottage Road (Brookside to Howell Mountain Road)
Surface Treatment	Road Seal	2026-27	$58,973.00	$58,973.00	$0.00	McGary Rd. (County Limit to end)
Surface Treatment	Road Seal	2026-27	$108,276.00	$108,276.00	$0.00	Silverado Trail (Zinfandel to 5500' S of Howell Mtn)
Surface Treatment	Road Seal	2026-27	$84,189.00	$84,189.00	$0.00	Silverado Trail (5500' S of Howell Mtn to 1540' S of HM)
Surface Treatment	Road Seal	2026-27	$112,051.00	$112,051.00	$0.00	Silverado Trail (Larkmead to Clover Flat)
Surface Treatment	Road Seal	2026-27	$90,957.00	$90,957.00	$0.00	Silverado Trail (Dunaweal to Calistoga city limit)
Overlay	Road Overlay	2026-27	$43,489.00	$43,489.00	$0.00	Ironwood Ct (Ridgecrest to end)
Overlay	Road Overlay	2026-27	$22,037.00	$22,037.00	$0.00	Lookout Dr (Juniper to end)
Overlay	Road Overlay	2026-27	$89,103.00	$89,103.00	$0.00	Beechwood Ct (Ridgecrest to end)
Overlay	Road Overlay	2026-27	$684,110.00	$684,110.00	$0.00	Circle Oaks (SR 121 to end)
Overlay	Road Overlay	2026-27	$52,524.00	$52,524.00	$0.00	Rock Rose Ct (Circle Oaks to end)
Overlay	Road Overlay	2026-27	$582,862.00	$582,862.00	$0.00	Country Club Lane (Circle Oaks to end)
Overlay	Road Overlay	2026-27	$178,265.00	$178,265.00	$0.00	Cottonwood Ct (Country Club to end)
Overlay	Road Overlay	2026-27	$103,521.00	$103,521.00	$0.00	Chestnut Ct (Country Club to end)
Overlay	Road Overlay	2026-27	$432,255.00	$432,255.00	$0.00	Zinnia Ln (Circle Oaks to Country Club)
Overlay	Road Overlay	2026-27	$82,334.00	$82,334.00	$0.00	Glen Ct (Zinnia to end)
Overlay	Road Overlay	2026-27	$229,234.00	$229,234.00	$0.00	Columbine Ct (Country Club to end)
Overlay	Road Overlay	2026-27	$301,258.00	$301,258.00	$0.00	Juniper Dr (Country Club to end)
Overlay	Road Overlay	2026-27	$416,587.00	$416,587.00	$0.00	Sunnyhill Ln (Circle Oaks to Country Club)
Overlay	Road Overlay	2026-27	$221,864.00	$221,864.00	$0.00	Redbud Ct (Sunnyhill to end)
Overlay	Road Overlay	2026-27	$276,892.00	$276,892.00	$0.00	Sorrel Ct (Sunnyhill to end)
Overlay	Road Overlay	2026-27	$105,245.00	$105,245.00	$0.00	Blackwood Ct (Sunnyhill to end)
Overlay	Road Overlay	2026-27	$156,342.00	$156,342.00	$0.00	Ridgecrest Ct (Country Club to end)
Overlay	Road Overlay	2026-27	$548,725.00	$548,725.00	$0.00	Ridgecrest Dr (Circle Oaks to end)
Overlay	Road Overlay	2026-27	$264,532.00	$264,532.00	$0.00	Boxelder Ct (Circle Oaks to end)
Overlay	Road Overlay	2026-27	$65,841.00	$65,841.00	$0.00	Dogwood Ct (Ridgecrest Dr to end)
Overlay	Road Overlay	2026-27	$232,335.00	$232,335.00	$0.00	Catalpa Ct (Circle Oaks to end)
Overlay	Road Overlay	2026-27	$93,781.00	$93,781.00	$0.00	Kirkland Avenue (Coombsville - East 3rd Ave to end)
Overlay	Road Overlay	2026-27	$710,827.00	$710,827.00	$0.00	Third Avenue (Coombsville to North Ave to Hagen Rd)
Overlay	Road Overlay	2026-27	$93,343.00	$93,343.00	$0.00	Coombsville Rd. (city limit to 2nd Ave)
Overlay	Road Overlay	2026-27	$19,000.00	$19,000.00	$0.00	Meadowood Lane (Howell Mtn Rd to Meadowood Rd)
Overlay	Road Overlay	2026-27	$116,715.00	$116,715.00	$0.00	Meadowood Rd (Silverado Trail to 300' W of Meadowood Ln)
Overlay	Road Overlay	2026-27	$715,858.00	$715,858.00	$0.00	Wooden Valley Crossroad (Wooden Valley Rd to Gordon Valley Rd)
Overlay	Road Overlay	2026-27	$577,762.00	$577,762.00	$0.00	Gordon Valley Road (7500' N of County line to end)
Overlay	Road Overlay	2026-27	$1,013,760.00	$1,013,760.00	$0.00	Solano Ave. (Carrell to Hoffman)
Overlay	Road Overlay	2026-27	$366,177.00	$366,177.00	$0.00	Solano Ave. (Hoffman to Yountville)
Overlay	Road Overlay	2026-27	$150,010.00	$150,010.00	$0.00	Oakville Grade (SR 29 to Dry Creek)
Overlay	Road Overlay	2026-27	$1,000,000.00	$1,000,000.00	$0.00	Berryessa Knoxville (128 to Spanish Flat)
Overlay	Road Overlay	2026-27	$988,800.00	$988,800.00	$0.00	Pope Canyon Rd. (Pope Creek Bridge to 9000' East)
Overlay	Road Overlay	2026-27	$988,800.00	$988,800.00	$0.00	Chiles Pope (Lower Chiles to 9000' North)
Overlay	Road Overlay	2026-27	$988,800.00	$988,800.00	$0.00	Chiles Pope (9000' North of Lower Chiles to 18000' North)
Reconstruction	Road Reconstruction	2027-28	$7,500,000.00	$1,300,000.00	$6,200,000.00	Berryessa Knoxville FLAP II (Hwy 128 to Smittle Crk day area)
Surface Treatment	Road Seal	2027-28	$23,371.00	$23,371.00	$0.00	Glass Mtn Cross (Sanitarium to Glass Mtn)
Surface Treatment	Road Seal	2027-28	$557,658.00	$557,658.00	$0.00	Silverado Trail (Skellenger to 6000' S. of Conn Creek)
Surface Treatment	Road Seal	2027-28	$556,452.00	$556,452.00	$0.00	Silverado Trail (6000 ft. S. of Conn Creek to Bridge at Conn Creek)
Surface Treatment	Road Seal	2027-28	$1,230,945.00	$1,230,945.00	$0.00	Golden Gate Drive (city limit to Stanley)
Surface Treatment	Road Seal	2027-28	$35,519.00	$35,519.00	$0.00	Henry Road (Buhman to Healy Ln to end)
Surface Treatment	Road Seal	2027-28	$32,631.00	$32,631.00	$0.00	McKinnon Road (Los Carneros to end)
Surface Treatment	Road Seal	2027-28	$17,168.00	$17,168.00	$0.00	Old Sonoma Hwy (Hwy 12/121 to Old Sonoma Rd)
Surface Treatment	Road Seal	2027-28	$154,710.00	$154,710.00	$0.00	Sunset Road (Congress Valley to end)

Surface Treatment	Road Seal	2027-28	$609,026.00	$609,026.00	$0.00	Thompson Ave. (Valleywood to Congress Valley)
Surface Treatment	Road Seal	2027-28	$952,375.00	$952,375.00	$0.00	Congress Valley Rd (Old Sonoma Rd to Buhman)
Surface Treatment	Road Seal	2027-28	$8,014.00	$8,014.00	$0.00	Forest Dr (Redwood to city limit)
Surface Treatment	Road Seal	2027-28	$729,300.00	$729,300.00	$0.00	Redwood Rd (City Limit just west of W. Pueblo Dr to Mt. Veeder Rd)
Surface Treatment	Road Seal	2027-28	$1,080,489.00	$1,080,489.00	$0.00	Redwood Rd (Mt Veeder Rd to 9000' past)
Surface Treatment	Road Seal	2027-28	$204,863.00	$204,863.00	$0.00	Carol Dr (Kathleen to Pueblo)
Surface Treatment	Road Seal	2027-28	$18,334.00	$18,334.00	$0.00	Joyce Ct (Sandra to end)
Surface Treatment	Road Seal	2027-28	$113,334.00	$113,334.00	$0.00	Pamela Dr (Carol to Marjorie)
Surface Treatment	Road Seal	2027-28	$19,136.00	$19,136.00	$0.00	Burnette Ct (city limit to end)
Surface Treatment	Road Seal	2027-28	$60,427.00	$60,427.00	$0.00	Edith Ct (S end to N end)
Surface Treatment	Road Seal	2027-28	$9,549.00	$9,549.00	$0.00	Janette Ct (Janette Drive to end)
Surface Treatment	Road Seal	2027-28	$262,849.00	$262,849.00	$0.00	Carol Dr (Redwood to Kathleen)
Surface Treatment	Road Seal	2027-28	$8,981.00	$8,981.00	$0.00	Alberta Dr (Barbara to Norman)
Surface Treatment	Road Seal	2027-28	$14,745.00	$14,745.00	$0.00	Barbara Rd (Sherry to city limit)
Surface Treatment	Road Seal	2027-28	$6,866.00	$6,866.00	$0.00	Morlan Dr (city limit to end)
Surface Treatment	Road Seal	2027-28	$11,818.00	$11,818.00	$0.00	Norma Dr (W. Pueblo to Alberta)
Surface Treatment	Road Seal	2027-28	$219,245.00	$219,245.00	$0.00	Janette Dr (Carol to Kathleen)
Surface Treatment	Road Seal	2027-28	$34,968.00	$34,968.00	$0.00	Kathleen Dr (Solano to Janette)
Surface Treatment	Road Seal	2027-28	$50,315.00	$50,315.00	$0.00	Lonnie Dr (Ethel Porter to Ruth)
Surface Treatment	Road Seal	2027-28	$27,928.00	$27,928.00	$0.00	Ruth Dr (Lonnie to Majorie)
Surface Treatment	Road Seal	2027-28	$222,851.00	$222,851.00	$0.00	Kathleen Dr (Janette to Carol))
Surface Treatment	Road Seal	2027-28	$116,753.00	$116,753.00	$0.00	Kathleen (Carol to city limit)
Surface Treatment	Road Seal	2027-28	$103,097.00	$103,097.00	$0.00	Sherry Dr (city limit Linda Vista to city limit Norma Dr)
Surface Treatment	Road Seal	2027-28	$151,569.00	$151,569.00	$0.00	Thomas Dr (Janette to West Pueblo)
Surface Treatment	Road Seal	2027-28	$141,815.00	$141,815.00	$0.00	Verna (Solano to end)
Surface Treatment	Road Seal	2027-28	$4,936.00	$4,936.00	$0.00	Pueblo Place (Morlan to Napa city limit)
Surface Treatment	Road Seal	2027-28	$2,690,254.00	$2,690,254.00	$0.00	Steel Canyon (Rimrock to 13,200' north of Hwy 128)
Surface Treatment	Road Seal	2027-28	$2,026,216.00	$2,026,216.00	$0.00	Steele Canyon (Hwy 128 to 13,200' North)
Surface Treatment	Road Seal	2027-28	$33,372.00	$33,372.00	$0.00	Live Oak (Mulford to end)
			$83,493,868.00	**$68,293,868.00**	**$15,200,000.00**	**Total**

Equivalent Fund Source	Project Description	Fiscal Year	Total Project Cost	Measure T Equivalent Amount	Other Funds	Location (intersection, mile marker, length of alignment)
General Fund	Vine Trail - Yountville to St. Helena	2024/2025	$ 16,500,000.00	$3,000,000.00	$13,500,000.00	Yountville to St. Helena

Program Definitions:
Surface Treatment includes: slurry seal, fog seal, chip seal, microseal, etc.
Overlay - asphalt resurfacing
Reconstruction - includes in or all components associated with complete reconstruction of the roadway including road bed, widening to meet complete streets requirements, and paving
Concrete work - includes ramps, sidewalks, curbs, gutters, and pavement
Drainage - includes any work required to address water run off and drainage including culverts, etc. associated with a roadway
Safety includes lights, signage, striping, traffic signals and pavement markings
Intelligent Traffic Systems - includes traffic signal interconnects or other systems to improve traffic management/operations and safety on roadways

Note: Final project list to be determined, depending on available revenues and when revenues become available, but distributed proportionately unless otherwise agreed to as part of a funding exchange proportionately as outlined in the Measure T Expenditure Plan. Prior to any allocation, jurisdictions will also be required to submit all of the necessary documentation requested above as well as a Resolution of support of the proposed project list. Requirements associated with the Class 1 Bike Facility expenditures to be agreed upon between the jurisdictions and memorialized in resolutions of support by affected jurisdictions.

Note: The above Program Definitions and listed project types are not all-inclusive. Other project types and/or means and methods may be included in the work plan provided the type of work is consistent with the intent of the Measure T Ordinance language.

March 5, 2025
ITOC Agenda Item 8.7
Continued From: New
Action Requested: INFORMATION

NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY
ITOC Agenda Memo

TO: Independent Taxpayer Oversight Committee

FROM: Kate Miller, Executive Director

REPORT BY: Antonio Onorato, Director of Administration, Finance, and Policy
(707) 259-8779 / Email: aonorato@nvta.ca.gov

SUBJECT: Fiscal Year (FY) 2023-24 Quarter 4 Measure T July-September (Q1 FY2025) Analysis and Financial Update

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RECOMMENDATION

That the ITOC receive the most recent Measure T analysis and financial update.

EXECUTIVE SUMMARY

Handouts showing actual revenues received and disbursed to the member jurisdictions will be provided by the County's Auditor-Controller. This memo presents the tax analysis from HdL Companies, NVTA's sales tax consultant, with the most recent quarterly sales tax update newsletter (Attachment 1) for the period of July - September 2024.

BACKGROUND AND DISCUSSION

Tax Analysis

Measure T experienced a 4.4% decline in receipts from July through September compared to the same period in 2023. Adjusting for reporting anomalies, actual sales were down by 3.1%.

A 4% drop in business-industry revenue was partly driven by a 1% decline in winery sales. Reductions in heavy industrial, office equipment, and technical support services reflected either prior-year spikes in activity or one-time payments.

Consumers remained cautious, prioritizing essential and value-priced merchandise within their household budgets. General consumer goods sales fell by 2%, with discount department stores and home furnishing retailers reporting lower revenue, while e-commerce continued to grow.

Countywide, casual dining declined by 7%, and fine dining shrank by 2%, as both locals and visitors became more price-conscious amid rising menu costs. Within the restaurant-hotel sector, both lodging and leisure/entertainment saw a 4% increase.

Auto sales dipped 2% as buyers remained cautious due to high interest rates and vehicle prices.

Material demand dropped 5%, partially due to the closure of a plumbing/electrical supply outlet following a corporate acquisition, which contributed to the downturn in building and construction comparisons.

Food and drug sales was the only sector to see growth, which increased by 8% driven by convenience and liquor stores.

Fuel-service stations also saw an increase in revenue, bolstered by the opening of a new location. General consumer goods and the restaurant sector also posted gains that outpaced the statewide averages. Casual dining and hotel revenues rose, though much of the increase in leisure and entertainment stemmed from a one-time allocation. Additionally, growth in general consumer goods was largely driven by a continued increase in online shopping among local consumers.

When excluding reporting anomalies, taxable sales for all of Napa County declined 3.8% over the comparable period while those of the Bay Area region were down 1.9%.

Sales Tax Receipts in the Current Year

Table 1 below lists the monthly receipts for FY 2024-25 for July through November. The forecast for the current year has been updated to reflect recent revenue trends. The revenue forecast for FY 2024-25 has been adjusted downward from the original projection of $26,500,000 to $26,200,000, reflecting updated figures recently provided by the County of Napa and HdL. As a result, revenues for FY 2025 are expected to remain flat compared to the previous year. Table 2 illustrates the revised forecast. Updated projections for FY 2025-26, when Measure U takes effect, and beyond will be included in the next quarterly sales tax update.

Table 1: Measure T Sales Tax Revenues compared to the revised forecast.

NAPA VALLEY TRANSPORTATION AUTHORITY- TAX AGENCY

MONTH SALES TAX		Forecast	Actual FY25	Difference $ More/(Less)	Difference %	Actual FY24 Last Year	Difference Increase/ (Decrease)
July	Sept	$ 2,000,000	$ 1,958,540	$ (41,460)	-2.1%	$ 1,976,496	$ (17,956)
August	Oct	1,950,000	1,840,618	(109,382)	-5.6%	1,904,239	(63,621)
September	Nov	2,750,000	2,510,442	(239,558)	-8.7%	2,710,888	(200,446)
	Quarter Total	**$ 6,700,000**	**$ 6,309,600**	**$ (390,400)**	**-6.2%**	**$ 6,591,623**	**$ (282,023)**
October	Dec	$ 2,000,000	1,960,134	(39,866)	-2.0%	1,902,439	57,695
November	Jan	2,100,000	1,792,785	(307,215)	-14.6%	1,816,381	(23,596)
December	Feb	2,400,000	-	(2,400,000)	-100.0%	2,716,410	(2,716,410)
	Quarter Total	**6,500,000**	**3,752,919**	**(2,747,081)**	**-42.3%**	**6,435,230**	**(2,682,311)**
	Year-To- Date	**$ 13,200,000**	**$ 10,062,519**	**$ (3,137,481)**	**-23.8%**	**$ 13,026,853**	**$ (2,964,334)**
January	Mar	1,750,000	0	(1,750,000)	-100.0%	1,730,730	-1,730,730
February	Apr	1,750,000	0	(1,750,000)	-100.0%	1,702,801	-1,702,801
March	May	2,100,000	0	(2,100,000)	-100.0%	2,149,371	-2,149,371
	Quarter Total	**5,600,000**	**-**	**(5,600,000)**	**-100.0%**	**5,582,902**	**(5,582,902)**
	Year-To- Date	**$ 18,800,000**	**$ 10,062,519**	**$ (8,737,481)**	**-46.5%**	**$ 18,609,755**	**$ (8,547,236)**
April	Jun	1,900,000	0	(1,900,000)	-100.0%	1,920,455	-1,920,455
May	Jul	2,100,000	0	(2,100,000)	-100.0%	2,151,976	-2,151,976
June	Aug	2,400,000	0	(2,400,000)	-100.0%	2,464,790	0
	Quarter Total	**6,400,000**	**-**	**(6,400,000)**	**-100.0%**	**6,537,221**	**(4,072,431)**
	Total Revenues	**$ 25,200,000**	**$ 10,062,519**	**$ (15,137,481)**	**-60.1%**	**$ 25,146,977**	**$ (12,619,667)**

Table 2: Current year and five-year forecast

ACTUALS FISCAL YEAR 2021-22	ACTUALS FISCAL YEAR 2022-23	ACTUALS FISCAL YEAR 2023-24	FORECAST FISCAL YEAR 2024-25
$ 24,824,105	$ 25,551,011	$ 25,237,576	$ 25,200,000

ATTACHMENTS

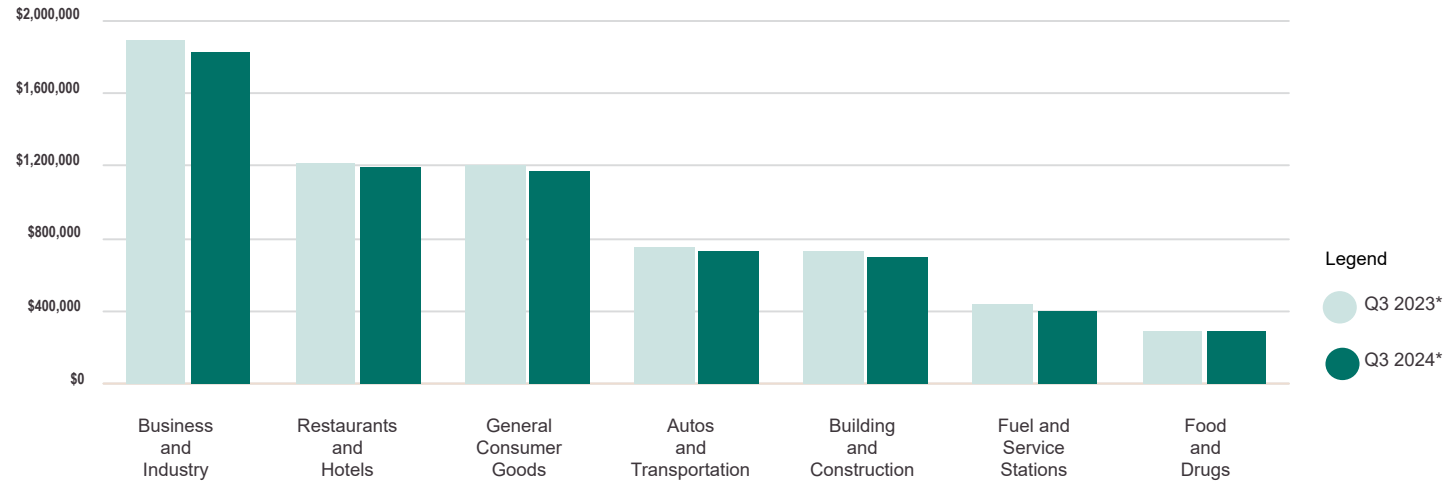
(1) NVTA Sales Tax Update – Newsletter
(2) NVTA 4Q24 (July-September 2024) Final Reports

NVTA
SALES TAX UPDATE
3Q 2024 (JULY - SEPTEMBER)

NVTA				
TOTAL: $ 6,401,463	-3.1% 3Q2024	↓	-2.3% STATE	↓

*Allocation aberrations have been adjusted to reflect sales activity

SALES TAX BY MAJOR BUSINESS GROUP



NAPA VALLEY TRANSPORTATION AUTHORITY (NVTA) HIGHLIGHTS

Napa Valley Transportation Authority (NVTA)'s receipts from July through September were 4.4% below the third sales period in 2023. Excluding reporting aberrations, actual sales were down 3.1%.

The 4% drop from business-industry came about partially by 1% fewer winery's sales. Declines from the heavy industrial, office equipment and technical support services revealed either year ago quarter's spikes in activity or one time payments.

Shoppers remained cautious, spending household budgets on value priced and essential merchandise. General consumer goods fell 2% as discount department stores, home furnishings remitted less revenue while ecommerce sellers continued to post gains.

Countywide casual dining decreased 7%, fine dining venues shrank 2%; locals and visitors alike paid attention to menu prices on the rise. Inside the restaurants-hotels group, both the lodging and leisure/entertainment sectors each increased 4%.

Car buying cooled modestly, off 2% as buyers remained aware of elevated interest rates, vehicle sticker prices.

Demand for materials slumped 5%; closure of a plumbing/electrical supply outlet due to a corporate acquisitions aided in the reduced building-construction comparisons.

Food-drugs was the only group with growth; an 8% jump by convenience/liquor stores explains this result.

Net of aberrations, taxable sales for all of the Bay Area were down 1.9%.

TOP NON-CONFIDENTIAL BUSINESS TYPES

Napa Valley Transportation Authority (NVTA)			HdL State
Business Type	**Q3 '24***	**Change**	**Change**
Wineries	787.1	-1.1% ↓	-3.3% ↓
New Motor Vehicle Dealers	427.9	-1.6% ↓	-7.9% ↓
Service Stations	380.2	-8.0% ↓	-12.8% ↓
Casual Dining	375.0	-6.7% ↓	1.1% ↑
Building Materials	349.3	-5.0% ↓	-4.2% ↓
General Merchandise	315.2	7.8% ↑	-5.2% ↓
Fine Dining	273.5	-1.6% ↓	-4.9% ↓
Hotels/Motels	241.5	3.9% ↑	2.5% ↑
Contractors	223.1	2.4% ↑	-1.9% ↓
Discount Dept Stores	207.4	-4.2% ↓	-4.3% ↓

*Allocation aberrations have been adjusted to reflect sales activity

*In thousands of dollars

STATEWIDE RESULTS

California's local one cent sales and use tax receipts during the months of July through September were 2.3% lower than the same quarter one year ago after adjusting for accounting anomalies. The calendar year third quarter traditionally is noted for pleasant weather and statewide tourism; however, taxes fell when compared to a year ago. As such, it also means a weak start of the 2024-25 fiscal year for many California agencies.

Once again, autos-transportation receipts took a hit and declined 4.8%. This period marks the seventh consecutive quarter of downturn for the sector. While used autos returns and leasing activity have improved, revenues from new car sales struggled due to sustained high interest rates, tightened credit standards, and increased cost of auto insurance. As such, inventories for many dealers remain elevated, applying downward pressure on prices and growth into 2025.

The summer season is usually an advantageous time for home repairs and construction work, however, this industry is also struggling with high consumer interest rates and limited access to equity for homeowners. New projects remain sidelined as developers await more favorable investment conditions.

Brick-and-mortar general consumer retailers pulled back 3.8% - worsened by lower gas prices. Consumers appear more interested in lower priced/ discounted items vs higher priced/ luxury goods, forcing merchants to again consider inventory needs. Additionally, competition from online merchants is as fierce as ever, as shoppers look for greater value. With holiday shopping around the corner, local store expectations remain soft.

Fuel generating taxpayers had a rough quarter; a combination of consumption declines and falling fuel prices thrust comparisons down by 13%. Further contraction of national drug store locations coupled with the steady fall from cannabis merchants dating back to 2021, caused a decrease of 2.8% in the food-drugs category. Expect similar percentage declines for the upcoming end of 2024 quarter.

Although statewide tourism appears to have improved over 2023, revenue from restaurants experienced only a modest gain of 0.7%, which included a dramatic drop from fine dining establishments – consistent with spending trends in other sectors. State mandated minimum wage requirements remained a challenge, with higher menu prices reducing patron visits.

These sluggish results solidify 2024 as a down year. Recent reductions to the Fed Funds Rate aren't considered to help until later in 2025. Agencies should expect fiscal year 2024-25 sales taxes to stay flat or decline slightly as sluggish economic conditions leave consumers cautious in their spending patterns, especially for big ticket items and discretionary products.

MAJOR BUSINESS GROUP TRENDS BY COUNTY

Percent Change from 3rd Quarter 2023 *

	Autos/Tran.	Bldg/Const	Bus/ind.	Food/Drug	Fuel	Cons. Goods	Restaurants
Alameda Co.	-6.5%	-2.2%	11.9%	-3.8%	-15.1%	-4.5%	0.8%
Contra Costa Co.	-2.6%	-6.6%	-6.5%	-3.0%	-15.9%	-3.6%	-1.0%
Marin Co.	4.8%	-1.8%	0.1%	-2.2%	-9.9%	1.5%	-0.8%
Napa Co.	-12.1%	-2.7%	-7.9%	-3.2%	-7.3%	-1.2%	-1.2%
San Francisco Co.	-4.1%	-7.3%	-5.7%	-4.8%	-18.6%	-4.3%	-1.7%
San Mateo Co.	-6.8%	-4.9%	7.3%	-1.8%	-16.2%	-5.3%	-0.2%
Santa Clara Co.	-10.5%	-2.2%	1.6%	-4.2%	-15.0%	-2.9%	1.9%
Solano Co.	-6.4%	-9.0%	-2.8%	0.3%	-14.9%	-5.0%	0.8%
Sonoma Co.	-1.6%	-1.6%	-6.3%	-1.2%	-3.7%	-5.4%	0.8%

**Allocation aberrations have been adjusted to reflect sales activity*

BAY AREA

ACTUAL/ADJUSTED COMPARISON - BY COUNTY AND MAJOR INDUSTRY GROUP

	ACTUAL RECEIPTS			ADJUSTED FOR ECONOMIC DATA		
	3Q 2024	3Q 2023	% Change	3Q 2024	3Q 2023	% Change
Alameda County						
Autos And Transportation	8,286,578	18,326,455	-54.8%	17,111,672	18,291,804	-6.5%
Building And Construction	9,860,531	10,114,383	-2.5%	9,857,628	10,078,881	-2.2%
Business And Industry	20,627,118	19,008,970	8.5%	20,043,366	17,907,429	11.9%
Food And Drugs	3,689,928	4,225,773	-12.7%	4,119,479	4,280,239	-3.8%
Fuel And Service Stations	5,239,401	6,490,925	-19.3%	5,526,108	6,510,646	-15.1%
General Consumer Goods	12,501,872	13,673,436	-8.6%	13,000,968	13,614,093	-4.5%
Restaurants And Hotels	11,506,231	11,327,652	1.6%	11,200,662	11,107,786	0.8%
Transfers & Unidentified	306,356	242,947	26.1%	193,691	113,870	70.1%
County & State Pool	17,461,564	18,863,773	-7.4%	20,231,426	19,327,958	4.7%
	89,479,578	**102,274,315**	**-12.5%**	**101,285,001**	**101,232,706**	**0.1%**
Contra Costa County						
Autos And Transportation	8,322,110	8,372,459	-0.6%	8,192,566	8,411,167	-2.6%
Building And Construction	4,733,367	5,084,662	-6.9%	4,744,355	5,078,681	-6.6%
Business And Industry	6,983,951	8,602,883	-18.8%	6,907,224	7,386,345	-6.5%
Food And Drugs	2,740,179	3,156,173	-13.2%	3,105,007	3,199,430	-3.0%
Fuel And Service Stations	4,882,846	5,604,346	-12.9%	5,107,116	6,073,446	-15.9%
General Consumer Goods	8,299,831	9,414,990	-11.8%	8,982,616	9,318,512	-3.6%
Restaurants And Hotels	6,768,168	6,789,424	-0.3%	6,625,944	6,690,681	-1.0%
Transfers & Unidentified	126,300	67,205	87.9%	80,578	46,551	73.1%
County & State Pool	9,069,307	11,025,457	-17.7%	11,253,169	11,283,612	-0.3%
	51,926,059	**58,117,599**	**-10.7%**	**54,998,574**	**57,488,425**	**-4.3%**
Marin County						
Autos And Transportation	3,826,066	3,258,103	17.4%	3,420,024	3,264,706	4.8%
Building And Construction	1,730,722	1,724,973	0.3%	1,720,027	1,752,332	-1.8%
Business And Industry	961,832	924,121	4.1%	941,490	940,281	0.1%
Food And Drugs	907,514	1,057,794	-14.2%	1,020,227	1,042,688	-2.2%
Fuel And Service Stations	1,012,301	1,150,533	-12.0%	1,033,751	1,147,273	-9.9%
General Consumer Goods	2,725,168	2,858,209	-4.7%	2,865,586	2,823,073	1.5%
Restaurants And Hotels	2,325,616	2,353,354	-1.2%	2,309,619	2,327,898	-0.8%
Transfers & Unidentified	88,523	82,584	7.2%	20,333	47,546	-57.2%
County & State Pool	2,774,849	3,207,158	-13.5%	3,232,560	3,137,940	3.0%
	16,352,590	**16,616,828**	**-1.6%**	**16,563,617**	**16,483,737**	**0.5%**
Napa County						
Autos And Transportation	682,584	811,824	-15.9%	697,373	793,274	-12.1%
Building And Construction	905,314	1,054,412	-14.1%	911,251	936,650	-2.7%
Business And Industry	3,068,370	3,541,907	-13.4%	3,110,071	3,378,101	-7.9%
Food And Drugs	502,300	557,343	-9.9%	548,591	566,631	-3.2%
Fuel And Service Stations	699,870	819,306	-14.6%	759,990	820,222	-7.3%
General Consumer Goods	1,100,936	1,187,928	-7.3%	1,151,977	1,165,840	-1.2%
Restaurants And Hotels	2,402,474	2,521,460	-4.7%	2,384,872	2,412,903	-1.2%
Transfers & Unidentified	16,198	25,273	-35.9%	11,280	10,356	8.9%
County & State Pool	1,678,799	1,697,654	-1.1%	1,938,443	1,883,812	2.9%
	11,056,844	**12,217,106**	**-9.5%**	**11,513,847**	**11,967,790**	**-3.8%**
San Francisco County						
Autos And Transportation	1,982,409	2,600,600	-23.8%	2,501,686	2,608,292	-4.1%
Building And Construction	2,430,860	2,691,461	-9.7%	2,460,338	2,654,113	-7.3%
Business And Industry	3,953,981	4,215,074	-6.2%	4,029,273	4,272,657	-5.7%
Food And Drugs	2,317,662	2,774,312	-16.5%	2,584,033	2,713,591	-4.8%
Fuel And Service Stations	2,191,535	2,853,079	-23.2%	2,324,625	2,856,910	-18.6%
General Consumer Goods	7,454,167	8,281,068	-10.0%	7,850,361	8,203,575	-4.3%
Restaurants And Hotels	13,497,676	13,167,646	2.5%	12,800,293	13,026,001	-1.7%
Transfers & Unidentified	262,982	102,665	156.2%	147,443	75,666	94.9%
County & State Pool	9,541,466	11,699,155	-18.4%	11,094,362	11,408,356	-2.8%
	43,632,738	**48,385,059**	**-9.8%**	**45,792,414**	**47,819,161**	**-4.2%**
San Mateo County						
Autos And Transportation	11,143,561	10,494,016	6.2%	10,101,495	10,835,456	-6.8%
Building And Construction	4,477,000	4,772,414	-6.2%	4,473,056	4,705,369	-4.9%
Business And Industry	8,833,973	7,384,682	19.6%	8,050,437	7,505,775	7.3%
Food And Drugs	1,994,179	2,333,430	-14.5%	2,301,937	2,344,746	-1.8%
Fuel And Service Stations	3,352,263	4,343,021	-22.8%	3,719,232	4,439,818	-16.2%
General Consumer Goods	6,742,415	8,187,906	-17.7%	7,286,584	7,696,182	-5.3%
Restaurants And Hotels	7,889,802	7,858,502	0.4%	7,815,214	7,829,118	-0.2%
Transfers & Unidentified	125,107	107,767	16.1%	44,815	56,258	-20.3%
County & State Pool	10,195,410	10,688,797	-4.6%	11,590,947	10,703,978	8.3%
	54,753,711	**56,170,535**	**-2.5%**	**55,383,717**	**56,116,701**	**-1.3%**

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BAY AREA

ACTUAL/ADJUSTED COMPARISON - BY COUNTY AND MAJOR INDUSTRY GROUP

	ACTUAL RECEIPTS			ADJUSTED FOR ECONOMIC DATA		
	3Q 2024	3Q 2023	% Change	3Q 2024	3Q 2023	% Change
Santa Clara County						
Autos And Transportation	17,374,951	20,122,188	-13.7%	18,051,000	20,167,543	-10.5%
Building And Construction	9,877,207	10,277,827	-3.9%	9,837,144	10,058,691	-2.2%
Business And Industry	42,502,943	42,737,898	-0.5%	42,008,454	41,327,848	1.6%
Food And Drugs	3,841,293	4,501,382	-14.7%	4,434,949	4,627,514	-4.2%
Fuel And Service Stations	6,078,712	8,238,814	-26.2%	6,693,203	7,877,877	-15.0%
General Consumer Goods	17,175,231	19,058,471	-9.9%	18,406,136	18,955,036	-2.9%
Restaurants And Hotels	17,814,071	17,436,413	2.2%	17,509,660	17,184,259	1.9%
Transfers & Unidentified	231,781	181,313	27.8%	160,426	114,190	40.5%
County & State Pool	23,314,136	22,409,580	4.0%	26,509,056	25,211,967	5.1%
	138,210,325	**144,963,885**	**-4.7%**	**143,610,028**	**145,524,925**	**-1.3%**
Solano County						
Autos And Transportation	4,681,672	4,683,090	0.0%	4,378,558	4,679,042	-6.4%
Building And Construction	1,848,167	2,266,860	-18.5%	1,826,555	2,007,897	-9.0%
Business And Industry	5,367,568	4,963,299	8.1%	4,804,939	4,944,722	-2.8%
Food And Drugs	1,041,540	1,126,405	-7.5%	1,098,731	1,095,932	0.3%
Fuel And Service Stations	2,225,849	2,360,064	-5.7%	2,149,900	2,526,727	-14.9%
General Consumer Goods	3,842,300	4,295,728	-10.6%	4,047,591	4,261,463	-5.0%
Restaurants And Hotels	2,692,695	2,728,371	-1.3%	2,685,015	2,662,569	0.8%
Transfers & Unidentified	86,628	22,018	293.4%	39,359	27,377	43.8%
County & State Pool	3,920,431	4,365,723	-10.2%	4,530,110	4,462,880	1.5%
	25,706,850	**26,811,558**	**-4.1%**	**25,560,758**	**26,668,608**	**-4.2%**
Sonoma County						
Autos And Transportation	4,252,904	4,399,417	-3.3%	4,314,915	4,382,865	-1.6%
Building And Construction	4,041,739	4,199,096	-3.7%	4,037,358	4,104,689	-1.6%
Business And Industry	3,866,818	3,753,577	3.0%	3,807,471	4,064,091	-6.3%
Food And Drugs	1,877,985	2,014,341	-6.8%	2,019,189	2,042,754	-1.2%
Fuel And Service Stations	2,246,746	2,683,573	-16.3%	2,423,067	2,515,836	-3.7%
General Consumer Goods	4,109,782	4,589,014	-10.4%	4,319,376	4,563,917	-5.4%
Restaurants And Hotels	4,060,006	4,020,314	1.0%	4,016,015	3,984,469	0.8%
Transfers & Unidentified	71,512	51,092	40.0%	58,550	36,295	61.3%
County & State Pool	4,065,220	4,977,431	-18.3%	5,072,438	5,029,077	0.9%
	28,592,711	**30,687,854**	**-6.8%**	**30,068,379**	**30,723,993**	**-2.1%**
Bay Area Totals						
Autos And Transportation	60,552,835	73,068,152	-17.1%	68,769,288	73,434,149	-6.4%
Building And Construction	39,904,906	42,186,088	-5.4%	39,867,711	41,377,304	-3.6%
Business And Industry	96,166,553	95,132,410	1.1%	93,702,724	91,727,250	2.2%
Food And Drugs	18,912,580	21,746,953	-13.0%	21,232,142	21,913,526	-3.1%
Fuel And Service Stations	27,929,522	34,543,660	-19.1%	29,736,992	34,768,755	-14.5%
General Consumer Goods	63,951,702	71,546,750	-10.6%	67,911,196	70,601,691	-3.8%
Restaurants And Hotels	68,956,738	68,203,135	1.1%	67,347,294	67,225,681	0.2%
Transfers & Unidentified	1,315,388	882,864	49.0%	756,477	528,109	43.2%
County & State Pools	82,021,181	88,934,728	-7.8%	95,452,512	92,449,580	3.2%
	459,711,405	**496,244,740**	**-7.4%**	**484,776,335**	**494,026,046**	**-1.9%**
***HdL State Totals**						
Autos And Transportation	350,073,582	362,508,463	-3.4%	344,372,718	361,663,829	-4.8%
Building And Construction	195,879,506	204,291,461	-4.1%	196,080,021	202,419,330	-3.1%
Business And Industry	451,120,830	398,611,633	13.2%	392,928,051	392,206,386	0.2%
Food And Drugs	93,624,901	105,228,649	-11.0%	102,657,094	105,533,025	-2.7%
Fuel And Service Stations	180,162,435	216,425,420	-16.8%	188,633,147	216,597,250	-12.9%
General Consumer Goods	330,969,821	367,462,707	-9.9%	350,253,355	363,708,160	-3.7%
Restaurants And Hotels	308,375,515	307,690,305	0.2%	304,756,177	302,674,089	0.7%
Transfers & Unidentified	6,689,267	3,780,364	76.9%	4,187,919	3,254,028	28.7%
County & State Pools	338,608,751	390,992,907	-13.4%	401,920,002	391,101,994	2.8%
	2,255,504,608	**2,356,991,910**	**-4.3%**	**2,285,788,483**	**2,339,158,090**	**-2.3%**

NAPA COUNTY ALL AGENCIES

SALES TAX TRENDS FOR ALL AGENCIES - 3Q 2024 SALES

Agency allocations reflect "point of sale" receipts

Agency Name	Count	Current Year 3Q 2024	Prior Year 3Q 2023	Share of County Pool	Actual Receipts % Change	Adjusted % Change
Yountville	170	385,462	390,850	4.1%	- 1.4%	+ 2.2%
Napa Co. Uninc	2,692	2,796,104	3,130,041	29.8%	- 10.7%	- 2.9%
Napa	3,316	4,328,917	4,827,984	46.2%	- 10.3%	- 4.5%
Calistoga	406	366,018	379,201	3.9%	- 3.5%	- 6.0%
American Canyon	551	849,363	990,009	9.1%	- 14.2%	- 11.5%
St. Helena	589	652,180	801,366	7.0%	- 18.6%	- 11.9%
Totals	7,724	9,378,044	10,519,451	100.0%	- 10.9%	- 5.0%
Napa Pool	11,424	1,674,913	1,692,292		- 1.0%	+ 3.0%

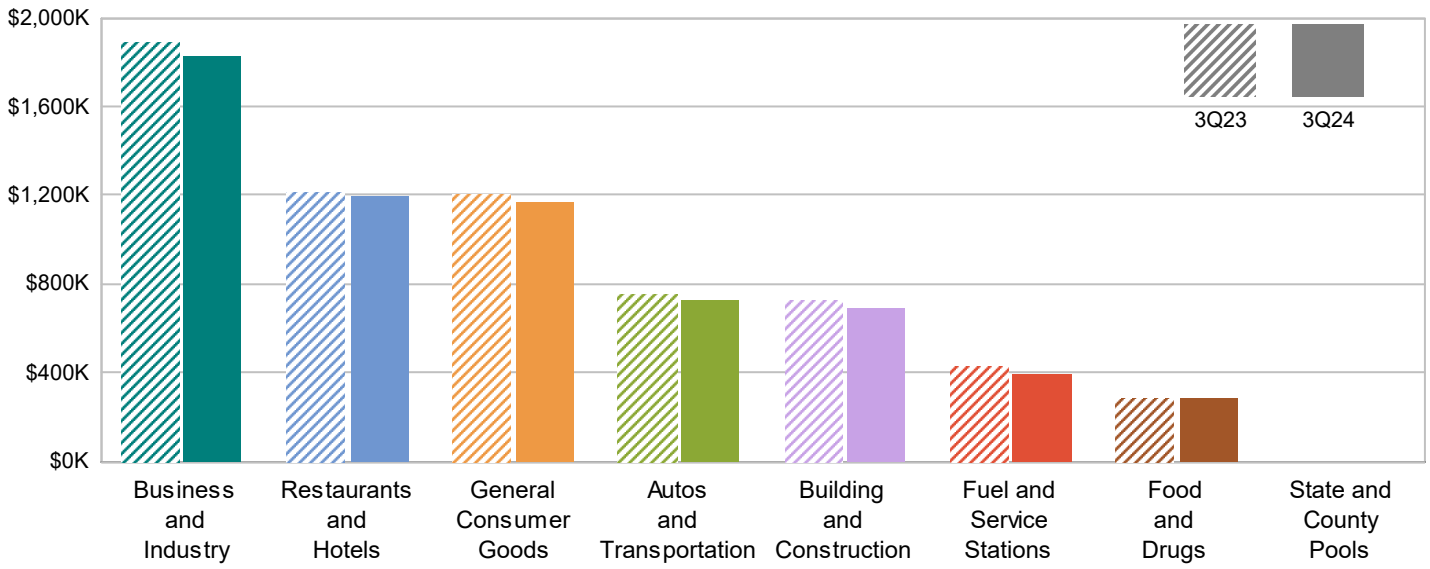
NAPA VALLEY MEASURE T

MAJOR INDUSTRY GROUPS

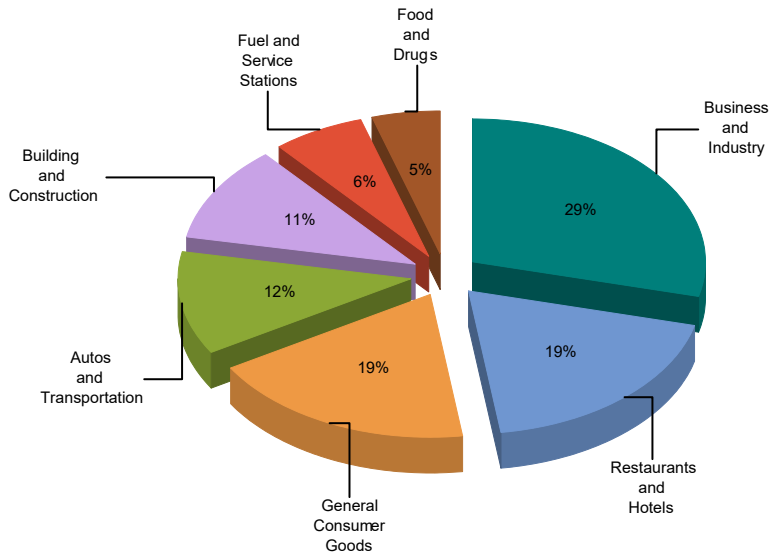
ADJUSTED FOR ECONOMIC DATA

Major Industry Group	Count	3Q24	3Q23	$ Change	% Change
Business and Industry	9,368	1,823,465	1,889,740	(66,275)	-3.5%
Restaurants and Hotels	610	1,197,113	1,215,814	(18,701)	-1.5%
General Consumer Goods	5,618	1,175,189	1,203,266	(28,077)	-2.3%
Autos and Transportation	1,539	734,261	756,286	(22,025)	-2.9%
Building and Construction	1,277	695,648	734,580	(38,932)	-5.3%
Fuel and Service Stations	111	400,673	439,476	(38,803)	-8.8%
Food and Drugs	319	294,255	289,520	4,734	1.6%
Transfers & Unidentified	4,374	80,859	79,411	1,448	1.8%
State and County Pools	-	0	0	0	-N/A-
Total	23,216	6,401,463	6,608,093	(206,630)	-3.1%

3Q23 Compared To 3Q24



3Q24 Percent of Total



NAPA VALLEY MEASURE T

TOP 25 BUSINESS TYPES LISTED BY ALLOCATION
3Q 2024 COMPARED TO 3Q 2023

ADJUSTED FOR ECONOMIC DATA

Code	Business Type Description (Count)	AGENCY 3Q 2024	AGENCY 3Q 2023	AGENCY Change	COUNTY 3Q 2024	COUNTY Change	HdL STATE 3Q 2024	HdL STATE Change
45	Wineries (908)	787,145	796,228	-1.1%	2,148,609	-1.8%	5,631,396	-3.3%
60	New Motor Vehicle Dealers (458)	427,944	434,791	-1.6%	442,669	-16.3%	210,456,061	-7.9%
62	Service Stations (36)	380,236	413,502	-8.0%	671,492	-6.1%	156,961,550	-12.8%
35	Casual Dining (198)	375,031	402,051	-6.7%	722,267	-6.5%	130,637,823	1.1%
50	Building Materials (218)	349,312	367,787	-5.0%	553,937	-8.4%	102,114,480	-4.2%
09	General Merchandise (119)	315,159	292,399	7.8%	3,037	422.9%	543,047	-5.2%
36	Fine Dining (31)	273,512	277,969	-1.6%	562,648	-3.8%	15,222,495	-4.9%
75	Hotels/Motels (43)	241,488	232,489	3.9%	491,734	5.1%	15,376,367	2.5%
82	Contractors (889)	223,056	217,729	2.4%	166,020	17.4%	55,378,746	-1.9%
08	Discount Dept Stores (7)	207,399	216,578	-4.2%	377,645	-4.2%	115,291,820	-4.3%
99	Light Industrial/Printers (2197)	158,561	146,529	8.2%	103,370	-48.0%	28,517,816	-0.5%
34	Grocery Stores (30)	134,956	134,526	0.3%	274,061	-2.7%	51,741,268	1.4%
03	Family Apparel (649)	131,896	136,885	-3.6%	184,288	-5.6%	50,964,994	-0.2%
24	Quick-Service Restaurants (146)	121,638	119,189	2.1%	228,524	2.9%	92,805,258	1.1%
30	Home Furnishings (508)	118,763	129,236	-8.1%	107,448	23.0%	25,220,649	-6.5%
64	Used Automotive Dealers (375)	109,201	114,344	-4.5%	22,054	21.9%	33,264,941	3.3%
89	Business Services (1075)	106,925	123,928	-13.7%	60,611	-23.7%	16,739,405	4.6%
90	Food Service Equip./Supplies (591)	105,711	107,727	-1.9%	88,655	0.2%	10,729,692	-3.3%
52	Plumbing/Electrical Supplies (139)	101,951	128,296	-20.5%	160,669	0.6%	32,972,212	-3.1%
22	Convenience Stores/Liquor (163)	100,738	92,937	8.4%	142,686	-2.8%	25,226,220	-2.1%
76	Leisure/Entertainment (131)	99,481	95,090	4.6%	207,770	7.2%	18,089,975	-3.1%
84	Medical/Biotech (517)	94,597	83,994	12.6%	46,050	25.6%	36,841,171	-2.0%
98	Heavy Industrial (735)	92,021	116,551	-21.0%	65,184	19.6%	26,089,150	-0.8%
19	Specialty Stores (1539)	91,273	99,111	-7.9%	100,818	-5.4%	32,805,535	-2.9%
00	Receivables/Master Outlets (4374)	80,859	79,411	1.8%	11,280	8.9%	4,185,774	28.7%
	All Others (7140)	1,172,609	1,248,817	-6.1%	1,631,878	-9.6%	590,060,636	-1.9%
	TOTAL ALL TYPES (23216)	6,401,463	6,608,093	-3.1%	9,575,403	-5.0%	1,883,868,481	-3.3%
	Major Industry Groups							
	Autos And Transportation (1539)	734,261	756,286	-2.9%	697,373	-12.1%	344,372,718	-4.8%
	Building And Construction (1277)	695,648	734,580	-5.3%	911,251	-2.7%	196,080,021	-3.1%
	Business And Industry (9368)	1,823,465	1,889,740	-3.5%	3,110,071	-7.9%	392,928,051	0.2%
	Food And Drugs (319)	294,255	289,520	1.6%	548,591	-3.2%	102,657,094	-2.7%
	Fuel And Service Stations (111)	400,673	439,476	-8.8%	759,990	-7.3%	188,633,147	-12.9%
	General Consumer Goods (5618)	1,175,189	1,203,266	-2.3%	1,151,977	-1.2%	350,253,355	-3.7%
	Restaurants And Hotels (610)	1,197,113	1,215,814	-1.5%	2,384,872	-1.2%	304,756,177	0.7%
	Transfers & Unidentified (4374)	80,859	79,411	1.8%	11,280	8.9%	4,187,919	28.7%
	TOTAL ALL GROUPS (23216)	6,401,463	6,608,093	-3.1%	9,575,403	-5.0%	1,883,868,481	-3.3%
TOTAL ALL BUSINESSES (23216)		6,401,463	6,608,093	-3.1%	9,575,403	-5.0%	1,883,868,481	-3.3%
ALLOCATIONS FROM COUNTY POOL		0	0	na				
ALLOCATIONS FROM STATE POOL		0	0	na				
GROSS RECEIPTS		6,401,463	6,608,093	-3.1%				

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NAPA VALLEY MEASURE T

MAJOR INDUSTRY GROUPS - 13 QUARTER HISTORY

ADJUSTED FOR ECONOMIC DATA

Sales Tax by Major Industry Group

Business And Industry
Count: 9,368

Restaurants And Hotels
Count: 610

General Consumer Goods
Count: 5,618

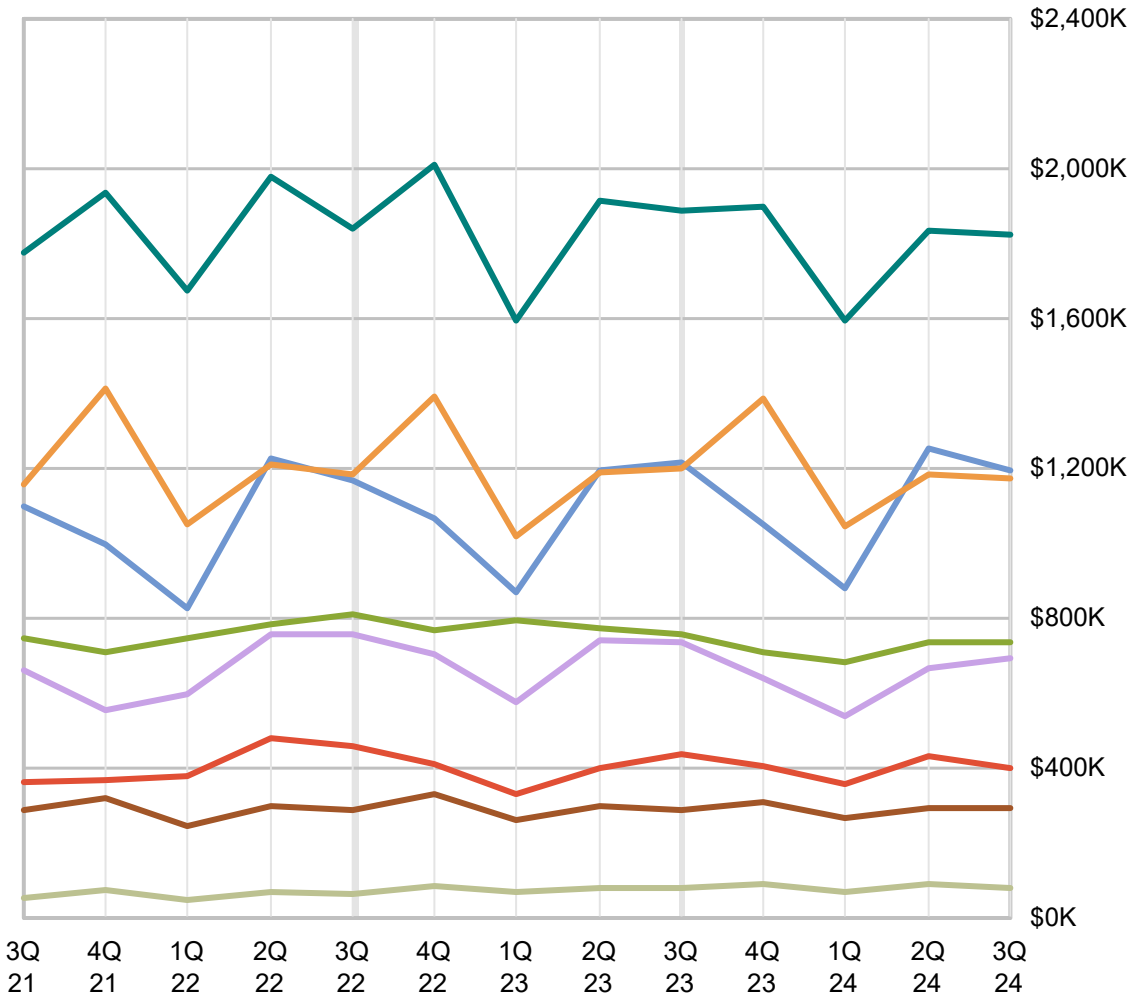
Autos And Transportation
Count: 1,539

Building And Construction
Count: 1,277

Fuel And Service Stations
Count: 111

Food And Drugs
Count: 319

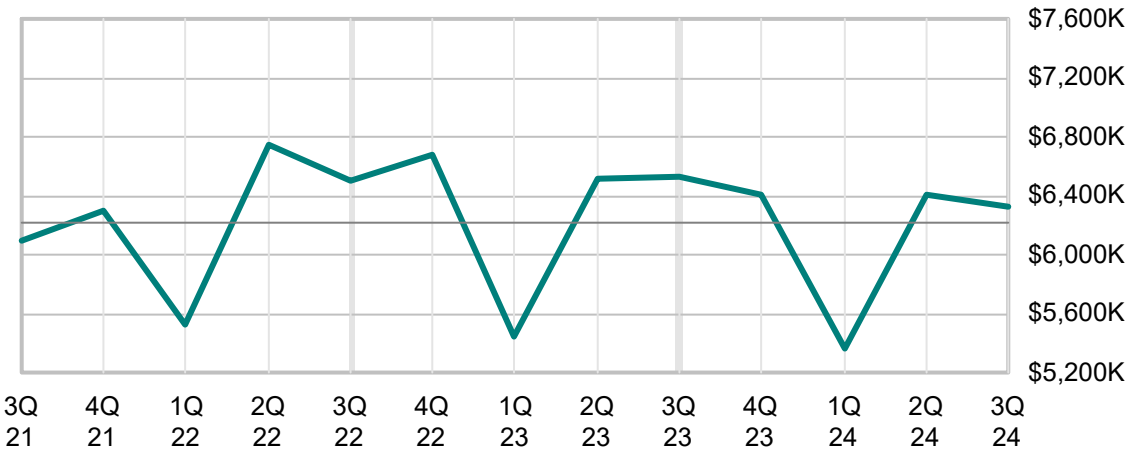
Transfers & Unidentified
Count: 4,374



Agency Trend

Napa Valley Transportation Aut

13 Quarter Trend: +0.1%



Periods shown reflect the period in which the sales occurred - Point of Sale

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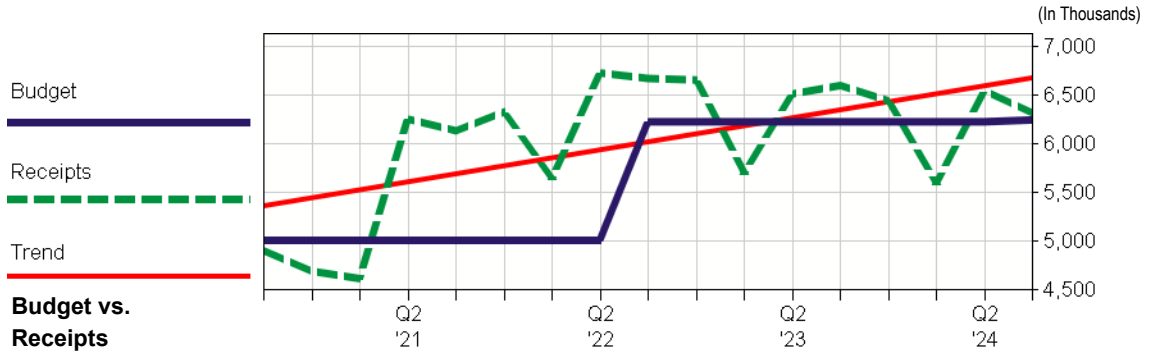
NAPA VALLEY MEASURE T

TRANSACTIONS & USE TAX ALLOCATION SUMMARY

Seven Major Industry Groups	Fiscal Yr 2022-23 Totals	FY 2023-24 Sales Quarters 3Q	4Q	1Q	2Q	Fiscal Yr 2023-24 Totals	Dollar Change Prior Yr	Percent Change Prior Yr	FY 2024-25 Sales Quarters 3Q	4Q	1Q	2Q	Fiscal Yr 2024-25 YTD Totals	YTD % Change Prior Yr
District Tax														
Autos And Transportation	3,169,943	764,586	693,637	688,995	740,423	2,887,641	(282,302)	-9%	730,831				730,831	-4%
Building And Construction	2,803,801	693,162	692,979	534,869	675,403	2,596,413	(207,388)	-7%	692,357				692,357	0%
Business And Industry	7,479,060	1,885,316	1,920,755	1,652,400	1,899,516	7,357,986	(121,075)	-2%	1,826,010				1,826,010	-3%
Food And Drugs	1,194,426	283,305	280,648	304,964	297,181	1,166,098	(28,328)	-2%	275,128				275,128	-3%
Fuel And Service Stations	1,617,609	445,613	386,774	374,451	430,797	1,637,635	20,026	1%	401,162				401,162	-10%
General Consumer Goods	4,818,541	1,215,097	1,403,750	1,082,648	1,162,015	4,863,510	44,969	1%	1,137,176				1,137,176	-6%
Restaurants And Hotels	4,322,783	1,267,730	1,016,646	915,566	1,280,135	4,480,076	157,293	4%	1,203,607				1,203,607	-5%
Transfers & Unidentified	308,240	90,124	93,352	76,469	96,853	356,798	48,558	16%	88,428				88,428	-2%
Total District Tax	25,714,404	6,644,933	6,488,541	5,630,361	6,582,321	25,346,156	(368,248)	-1%	6,354,700				6,354,700	-4%
Less: Cost of Administration	(207,850)	(53,310)	(53,310)	(47,460)	(45,100)	(199,180)	8,670	4%	(45,100)				(45,100)	15%
Grand Total	**25,506,554**	**6,591,623**	**6,435,231**	**5,582,901**	**6,537,221**	**25,146,976**	**(359,578)**	**-1%**	**6,309,600**				**6,309,600**	**-4%**
Budget	24,876,000					24,876,040							24,950,000	

**Due to the monthly allocation changes by CDTFA, as of 1st Quarter 2018 all fiscal year totals will be reported on an accrual basis (July to June sales).



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NAPA VALLEY MEASURE T

3 YEAR TRANSACTIONS AND USE TAX BUDGET ESTIMATE

Industry Group	FY 2023-24 Actuals	FY 2024-25 Projection	%	FY 2025-26 Projection	%	FY 2026-27 Projection	%
Autos & Transportation	2,887,641	2,884,886	-0.1%	2,985,886	3.5%	3,104,886	4.0%
Building & Construction	2,596,413	2,509,609	-3.3%	2,573,609	2.6%	2,676,609	4.0%
Business & Industry	7,357,986	7,254,680	-1.4%	7,391,680	1.9%	7,568,680	2.4%
Food & Drugs	1,166,098	1,162,921	-0.3%	1,160,921	-0.2%	1,183,921	2.0%
Fuel & Service Stations	1,637,635	1,496,184	-8.6%	1,536,184	2.7%	1,582,184	3.0%
General Consumer Goods	4,863,510	5,162,588	6.1%	5,355,588	3.7%	5,462,588	2.0%
Restaurants & Hotels	4,480,076	4,508,953	0.6%	4,653,953	3.2%	4,839,953	4.0%
Transfers & Unidentified	356,798	355,102	-0.5%	355,102	0.0%	355,102	0.0%
Total	25,346,156	25,334,924	0.0%	26,012,924	2.7%	26,773,924	2.9%
Administration Cost	(199,180)	(263,373)		(299,149)		(307,900)	
Total	25,146,976	25,071,551	-0.3%	25,713,775	2.6%	26,466,024	2.9%
With Accrual	25,146,976	25,071,551	-0.3%	25,713,775	2.6%	26,466,024	2.9%

*Estimate is on an accrual basis (allocations for sales through June)

Note: Forecast assumptions:
Statewide factors influencing the forecast include inflation uncertainty linked to limited FOMC interest rate reductions, consumer uncertainty, higher labor costs, customers focused on value spending, limiting discretionary purchases.

*GCG: Costco opened 10/18/24, estimated to generate $485K after considering a $50K/FY offset for the impact its fuel island will have on existing gas stations. Kohl's store closed as of 2Q25.

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NAPA VALLEY MEASURE T

FY 2025-26 (ending June)

Preliminary Transactions and Use Tax Revenues Projection

Agency Adopted Budget Estimate for FY 2025-26		25,600,000
Total Allocation From CDTFA		
Current Quarter	3Q 2024	6,354,700
Previous Quarter	2Q 2024	6,582,321
2nd Previous Quarter	1Q 2024	5,630,361
3rd Previous Quarter	4Q 2023	6,488,541
Total Allocation		25,055,924
Estimated FY 2024-25 Sales Tax (Before Admin Cost)		**25,334,924**
Adjustments		
Economic Adjustments		
Restaurants & Hotels (3.7%)		168,000
Business & Industry (2.1%)		153,000
Autos & Transportation (3.5%)		101,000
General Consumer Goods (1.4%)		70,000
Building & Construction (2.6%)		64,000
Fuel & Service Stations (3.7%)		56,000
Food & Drugs (0.4%)		5,000
Other Adjustments (see attached)		61,000
Total Adjustments		678,000
Subtotal (2.7% increase from FY 2024-25 estimate)		26,012,924
Administration Cost (1.15%)		(299,149)
Estimated FY 2025-26 Sales Tax Revenues		25,713,775
Rounded to Nearest Thousand (2.6% increase from FY 2024-25 estimate)		**25,714,000**

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NAPA VALLEY MEASURE T
SALES TAX ALLOCATION CASH PROJECTIONS

	Payment Month	ACTUAL Fiscal Year 2023-24	ACTUAL Fiscal Year 2024-25	FORECAST * Fiscal Year 2024-25	FORECAST * Fiscal Year 2025-26
1st Advance	June	$ 1,939,775	$ 1,920,455	$ 1,920,455	$ 1,802,900
2nd Advance	July	2,163,339	2,151,976	2,151,976	1,802,900
Clean Up	August	2,401,704	2,464,790	2,464,790	2,994,732
2nd Quarter Allocation		**6,504,817**	**6,537,221**	**6,537,221**	**6,600,532**
1st Advance	September	1,976,496	1,958,540	1,958,540	1,823,500
2nd Advance	October	1,904,239	1,840,618	1,840,618	1,823,500
Clean Up	November	2,710,888	2,510,442	2,510,442	3,029,032
3rd Quarter Allocation		**6,591,623**	**6,309,600**	**6,309,600**	**6,676,032**
1st Advance	December	1,902,439	1,960,134	1,960,134	1,791,300
2nd Advance	January	1,816,381	1,792,785	1,792,785	1,791,300
Clean Up	February	2,716,410	-	2,857,715	2,975,644
4th Quarter Allocation		**6,435,231**	**3,752,919**	**6,610,634**	**6,558,244**
1st Advance	March	1,730,730	-	1,516,100	1,555,600
2nd Advance	April	1,702,801	-	1,516,100	1,555,600
Clean Up	May	2,149,371	-	2,518,585	2,583,906
1st Quarter Allocation		**5,582,901**	**-**	**5,550,785**	**5,695,106**
1st Advance	June	1,920,455	-	1,802,900	1,853,100
2nd Advance	July	2,151,976	-	1,802,900	1,853,100
Clean Up	August	2,464,790	-	2,994,732	3,078,193
2nd Quarter Allocation		**6,537,221**	**-**	**6,600,532**	**6,784,393**
Fiscal Year Reconciliation					
Accrual		$ 25,146,976	$ 10,062,519	$ 25,071,551	$ 25,713,775

Accrual

Accrual

Accrual

Accrual

* Based on budget prepared 02/14/25 by knn

NAPA VALLEY TRANSPORTATION AUTHORITY TAX REVENUE

TRANSPORTATION AUTHORITY REVENUES APPORTIONED BY TRANSACTION TAX PERCENTAGE

	4th Qtr 2022			1st Qtr 2023			2nd Qtr 2023			3rd Qtr 2023			4 Qtrs Ending 3rd Qtr 2023		
	Sales Tax Totals	Percent of Total	Measure T Allocation	Sales Tax Totals	Percent of Total	Measure T Allocation	Sales Tax Totals	Percent of Total	Measure T Allocation	Sales Tax Totals	Percent of Total	Measure T Allocation	Sales Tax Totals	Percent of Total	Measure T Allocation
City of Napa	4,553,131	38.94%	2,607,509	4,076,118	45.98%	2,643,065	4,698,343	46.84%	3,071,924	4,827,985	45.90%	3,049,744	18,155,578	44.17%	11,372,243
City of American Canyon	2,296,394	19.64%	1,315,110	816,155	9.21%	529,217	946,780	9.44%	619,034	990,009	9.41%	625,369	5,049,338	12.28%	3,088,731
City of Calistoga	286,407	2.45%	164,021	279,754	3.16%	181,400	329,424	3.28%	215,388	379,201	3.60%	239,534	1,274,786	3.10%	800,343
City of St. Helena	769,378	6.58%	440,611	696,642	7.86%	451,722	804,793	8.02%	526,199	801,366	7.62%	506,207	3,072,179	7.47%	1,924,739
Town of Yountville	331,904	2.84%	190,076	292,897	3.30%	189,922	364,454	3.63%	238,291	390,850	3.72%	246,892	1,380,104	3.36%	865,182
County Unincorporated	3,455,105	29.55%	1,978,686	2,704,001	30.50%	1,753,348	2,886,510	28.78%	1,887,291	3,130,042	29.75%	1,977,186	12,175,658	29.62%	7,596,511
Total	11,692,318	100.00%	6,696,013	8,865,568	100.00%	5,748,674	10,030,304	100.00%	6,558,127	10,519,453	100.00%	6,644,933	41,107,643	100.00%	25,647,747

	4th Qtr 2023			1st Qtr 2024			2nd Qtr 2024			3rd Qtr 2024			4 Qtrs Ending 3rd Qtr 2024		
	Sales Tax Totals	Percent of Total	Measure T Allocation	Sales Tax Totals	Percent of Total	Measure T Allocation	Sales Tax Totals	Percent of Total	Measure T Allocation	Sales Tax Totals	Percent of Total	Measure T Allocation	Sales Tax Totals	Percent of Total	Measure T Allocation
City of Napa	4,434,153	44.20%	2,867,881	4,100,086	46.53%	2,620,026	4,676,665	47.14%	3,103,070	4,328,918	46.16%	2,933,337	17,539,821	45.99%	11,524,315
City of American Canyon	918,845	9.16%	594,282	887,240	10.07%	566,962	876,221	8.83%	581,392	849,363	9.06%	575,541	3,531,669	9.26%	2,318,177
City of Calistoga	254,340	2.54%	164,500	275,315	3.12%	175,931	327,257	3.30%	217,142	366,018	3.90%	248,019	1,222,930	3.21%	805,592
City of St. Helena	669,974	6.68%	433,319	730,188	8.29%	466,603	802,632	8.09%	532,564	652,180	6.95%	441,927	2,854,974	7.49%	1,874,413
Town of Yountville	361,255	3.60%	233,649	281,766	3.20%	180,053	396,742	4.00%	263,247	385,462	4.11%	261,194	1,425,224	3.74%	938,144
County Unincorporated	3,393,642	33.83%	2,194,909	2,536,372	28.79%	1,620,786	2,840,759	28.64%	1,884,906	2,796,105	29.82%	1,894,681	11,566,878	30.33%	7,595,283
Total	10,032,209	100.00%	6,488,541	8,810,967	100.00%	5,630,361	9,920,276	100.00%	6,582,321	9,378,045	100.00%	6,354,700	38,141,497	100.00%	25,055,924

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March 5, 2025
ITOC Agenda Item 8.8
Continued From: New
Action Requested: INFORMATION

NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY
ITOC Agenda Letter

TO: Independent Taxpayer Oversight Committee

FROM: Kate Miller, Executive Director

REPORT BY: Antonio Onorato, Director, Administration, Finance, and Policy
(707) 259-8779 / Email: aonorato@nvta.ca.gov

SUBJECT: Annual Financial Statement with Independent Auditor's Report for the Years Ending June 30, 2024 and 2023 and Compliance and Performance Audit Report for the County of Napa and the City of St. Helena

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RECOMMENDATION

Information only

EXECUTIVE SUMMARY

The certified public accountants' firm, Brown Armstrong Accountancy Corporation, has completed the Annual Financial Audit with Independent Auditor's Report for the years ending June 30, 2024 and 2023, the Management Letter to the Board of Directors from the auditors and the Compliance and Performance Audit Report for the County of Napa and City of St. Helena in accordance with NVTA-TA's "Master Funding Agreement" and "Policies and Procedures".

BACKGROUND AND DISCUSSION

The financial audit provides an independent assurance that management has, in its financial statements, presented a "true and fair" view of the NVTA-TA's financial performance and position.

The Compliance and Performance audits focused on County/City's conformance with NVTA-TA's "Master Funding Agreement" and "Policies and Procedures".

Financial Statements

The Napa Valley Transportation Authority financial reporting entity consists of the agency government and its Component Units. Component Units are legally separate organizations for which the NVTA is financially accountable.

There are two types of Component Units: Blended and Discretely Presented. A Blended Component Unit's financial information is reported within the agency's financial statements as if it were part of the NVTA. This is because even though the Component Unit is a separate legal entity, it provides services exclusively to the agency. A Discretely Presented Component Unit does not provide services exclusively to the NVTA, and its financial information is reported in a separate column on the government-wide financial statements. According to the Government Accounting Standard Board (GASB), Measure T is a Discretely Present Component Unit of the Napa Valley Transportation Authority.

NVTA-TA's audit was prepared in accordance with auditing standards generally accepted in the United States. There were no findings or recommendations for the financial audit.

Management Discussion and Analysis of Measure T

As Measure T concluded its sixth year, sales tax revenues surpassed $25 million for the second consecutive year, totaling $25,237,576—slightly lower than the previous year's total of $25,551,011. Despite this mild decline, Measure T's overall performance exceeded expectations given the prevailing economic challenges facing Napa County and the broader economy. The resilience of these revenues, even in the face of macroeconomic headwinds, highlights the stability of certain local industries like tourism and hospitality, which remained strong drivers of economic activity.

Economic Headwinds Affecting Measure T Revenues

Napa County's economy, like much of California, experienced a combination of opportunities and challenges. High inflation, rising interest rates, and sectoral slowdowns contributed to economic uncertainty, directly affecting consumer spending patterns. The following factors were key contributors to the short-term challenges faced by Napa County:

- Rising Interest Rates: As interest rates remained stubbornly high, households faced increased costs for mortgages, financed purchases, and credit cards. This limited discretionary spending, which is vital for retail and hospitality sectors that contribute to sales tax revenue under Measure T.
- Persistent Inflation: Elevated inflation continued to drive up the prices of essential goods, making it harder for consumers to allocate funds toward discretionary purchases, such as dining out, recreational activities, or luxury goods—key areas for sales tax generation in Napa County.
- Increased Utility and Insurance Costs: Higher utility bills and surges in insurance premiums put additional pressure on households and businesses alike. For residents, this meant less disposable income for discretionary spending, while businesses faced increased operational costs that were passed on to consumers.

- Tech Sector Slowdown: The tech industry, particularly in nearby Silicon Valley, experienced layoffs and financial uncertainty, reducing disposable income for high-earning workers. This had a ripple effect on Napa's wine and tourism industries, as these tech employees represent a core demographic for luxury wine purchases and high-end tourism experiences.

Tourism and Its Impact on Revenues

Despite these economic pressures, Napa Valley's tourism industry remained a bright spot. In 2023, visitor spending reached an all-time high of $2.5 billion, even though the total number of visitors (3.7 million) fell short of the 2018 peak of 3.85 million visitors. Tourism remains a cornerstone of Napa's economy and a significant source of Measure T revenues.

However, there are emerging concerns that Napa's rising costs, particularly in hotels and wineries, may begin to alienate tourists who seek more affordable destinations. This pricing challenge could hinder future growth in tourism, an important consideration for Measure T's long-term revenue outlook.

Napa's Wine Industry: Recovery and Challenges

The wine industry, a hallmark of Napa County, faced ongoing difficulties in 2024. Economic uncertainties led to softer demand for premium and luxury wines, a key market segment for the region. However, a gradual recovery is anticipated as broader economic conditions stabilize. The tech sector layoffs have disproportionately impacted high-income earners, many of whom are core consumers of Napa Valley's luxury wine products. As a result, wineries are adjusting their pricing strategies and focusing on targeting a more diverse range of consumers to counterbalance the slowdown in the luxury wine market.

Measure T Revenues in a Changing Economic Landscape

With Measure T revenues falling slightly over 1% year-over-year, it is clear that the broader economic environment is having an impact. The continued strain on discretionary spending from inflation, rising interest rates, and external economic factors is contributing to a more subdued outlook. However, the dip in revenues remains relatively modest, indicating that the local economy has some resilience, particularly in its tourism sector.

Looking ahead, there is heightened concerns about how federal spending, inflation control, national economic policies will influence consumer behavior in Napa County. Fiscal policy decisions at the federal level may have downstream effects on local industries, particularly manufacturing (wine) tourism, and real estate all of which are critical for Measure T's success.

Future Outlook

Despite the uncertainties, there is optimism for modest improvement across Napa County's key economic sectors for the last six months of 2024 and into 2025. While inflation increased in January, interest rates remain stable, there is still optimism that consumer spending could recover, particularly in retail, hospitality, and wine tourism. The tourism industry is expected to continue performing well, although concerns remain regarding price sensitivity among potential visitors. Furthermore, the addition of new businesses and new housing developments coming online could further enhance Napa's retail landscape, potentially boosting sales tax revenues and contributing positively to Measure T's future performance.

In the wine industry, a gradual recovery is anticipated, supported by efforts to broaden the appeal of Napa's wine products to a wider demographic. However, sustained growth in the wine industry is likely to be influenced by reactions to federal tariff policies. aIf these sectors can maintain stability or experience growth, Measure T revenues may return to or surpass previous levels in the coming fiscal year.

In summary, while Measure T faced some challenges during the fiscal year due to broader economic headwinds, its performance was relatively strong. Napa County's economy continues to show resilience, particularly in tourism, though pricing concerns in hospitality and luxury goods could pose risks in the near future. The local economy's recovery will be crucial to maintaining and growing sales tax revenues under Measure T in the years to come.

Table 1 compares actual revenues and expenditures for the fiscal year ending June 30, 2024 compared to June 30, 2023.

Table 1: Actuals: FY24 compared to previous fiscal year- FY23

	FY2024	FY2023	2024 vs 2023 More/(Less)	% Inc/(Dec)
Revenues	$25,146,976	$25,506,553	($359,577)	(1.4%)
Interest*	90,600	44,458	$46,142	103.8%
Total Revenues	$25,237,576	$25,551,011	($313,435)	(1.2%)
Expenditures				
Administration	$426,834	$166,286	$260,548	156.7%
Maintenance	24,899,850	25,217,304	($317,454)	(1.3%)
Total Expenditures	$25,326,684	$25,383,590	($56,906)	(.02%)
Details of Proceeds				
American Canyon	$1,936,684	$1,958,374	($21,690)	(1.1%)
Calistoga	679,540	686,702	($7,162)	(1%)
Napa	10,152,878	10,280,245	($127,367)	(1.2%)
Napa County	9,967,254	10,096,986	($129,732)	(1.3%)
St. Helena	1,483,953	1,502,872	($18,919)	(1.3%)
Yountville	$679,540	$686,702	($7,162)	(1%)

*The interest rate fluctuation is due to a change in the amount of account balances and not a reflection of any deviation in the interest rates.

Compliance and Performance Audits for County of Napa and the City of St. Helena

The County of Napa and city of St. Helena were the two jurisdictions to undergo a compliance and performance audit this cycle. The objective of these audits is the expression of opinions as to whether the recipients' complied with and performed in accordance with the requirements referred to in Section 11.B. of the Ordinance, and the Napa Countywide Road Maintenance Act Measure T Process and Procedures. The independent auditor performed the following tasks:

a) Maintenance of Effort - The Jurisdiction certified to NVTA-TA that it met its Maintenance of Effort (MOE) provision of the average general fund expenditures spent in fiscal years 2007-08, 2008-09, 2009-10 on local streets and roads maintenance and supporting infrastructure. The Jurisdictions must certify by January 31st annually in fiscal year that it met its MOE expenditures the previous fiscal year.

   Result: Both County and St. Helena satisfied the criteria.

b) Five-year project list - The Jurisdiction submitted a copy of its five-year list of projects to be funded with Measure T revenues biennially thereafter on December 31st.

   Result: Both County and St. Helena satisfied the criteria.

c) Project Implementation & Reporting – The Jurisdiction submitted a semi-annual update on projects and expenses by September 30th and March 31st of every year.

   Result: Both County and St. Helena satisfied the criteria.

d) Attribution and Signage – For projects with funding above $250,000, verify Jurisdiction installed and maintained a sign at the construction site, utilizing the adopted Measure T logo and text, identifying the City and NVTA-TA.

   Result: Both County and St. Helena satisfied the criteria.

e) Establishment of Separate Accounting – Jurisdiction shall have its revenues deposited in a separate interest-bearing Transportation Improvement Fund and segregated in a Special Revenue Fund specifically for Local Streets and Roads.

   Result: Both County and St. Helena satisfied the criteria.

f) Recordkeeping – The Jurisdiction shall keep the records using accrual accounting, setting up both receivables and payables as of June 30 of each year. As such, expenditures within the Special Revenue Fund, shall include "transfers out" to other funds for the monies being used within a capital project that was approved by the Master Funding Agreement. The Jurisdiction accounted for and tracked its

capital projects in a Capital Project Fund. All costs charged to projects are supported by properly prepared and documented time records, invoices, vouchers, or other documentation evidencing in detail the nature and propriety of the charges and a process in place to retain all records for five years after project closeout.

Result: Both County and St. Helena satisfied the criterion.

g) 6.67% Equivalent Funds Requirement – Review if County/City has committed any revenues to meet the 6.67% Equivalent Fund for Class 1 bicycle facilities cumulative requirement.

Result: Both County and St. Helena satisfied the criterion.

The audit for County of Napa and St. Helena is in Attachment 3 and Attachment 4 respectively.

ATTACHMENT(S)

(1) Napa Valley Transportation Authority – Tax Agency Financial Statements with Independent Auditor's Report for the Year Ended June 30, 2024 and 2023
(2) NVTA-TA Statement of Auditing Standards Management Letter
(3) Compliance and Performance Audits for the County of Napa
(4) Compliance and Performance Audits for the City of St. Helena

MEASURE T
YOUR TAX DOLLARS • YOUR ROADS

NAPA VALLEY TRANSPORTATION AUTHORITY – TAX AGENCY

FINANCIAL STATEMENTS WITH INDEPENDENT AUDITOR'S REPORT

FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

NAPA VALLEY TRANSPORTATION AUTHORITY – TAX AGENCY
(A Component Unit of Napa Valley Transportation Authority)
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1
Management's Discussion and Analysis	4
Financial Statements	
Statements of Net Position	8
Statements of Revenues, Expenditures, and Changes in Net Position	9
Notes to Financial Statements	10
Supplemental Information	
Schedules of Revenues, Expenditures, and Changes in Net Position – Budget and Actual	12
Measure T Revenue Allocation Tracking	14
Other Report	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*	16

INDEPENDENT AUDITOR'S REPORT

To the Honorable Members
of the Board of Directors
Napa Valley Transportation Authority – Tax Agency
Napa, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of Napa Valley Transportation Authority – Tax Agency (NVTA-TA), a component unit of Napa Valley Transportation Authority (NVTA), as of and for the years ended June 30, 2024 and 2023, and the related notes to the basic financial statements, which collectively comprise NVTA-TA's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of NVTA-TA, as of June 30, 2024 and 2023, and the respective changes in financial position thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of NVTA-TA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1, the financial statements present only NVTA-TA and do not purport to, and do not, present fairly the financial positions of NVTA as of June 30, 2024 and 2023, or the changes in its financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

BAKERSFIELD
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Bakersfield, CA 93309
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FRESNO
10 River Park Place East, Suite 208
Fresno, CA 93720
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STOCKTON
2423 West March Lane, Suite 202
Stockton, CA 95207
209-451-4833

REGISTERED with the Public Company Accounting Oversight Board and MEMBER of the American Institute of Certified Public Accountants

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about NVTA-TA's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of NVTA-TA's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about NVTA-TA's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplemental Information

Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise NVTA-TA's basic financial statements. The accompanying Schedules of Revenues, Expenditures, and Changes in Net Position – Budget and Actual and Measure T Revenue Allocation Tracking are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedules of Revenues, Expenditures, and Changes in Net Position – Budget and Actual are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2024, on our consideration of NVTA-TA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of NVTA-TA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering NVTA-TA's internal control over financial reporting and compliance.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
December 27, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

NAPA VALLEY TRANSPORTATION AUTHORITY – TAX AGENCY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

The following discussion and analysis of the financial performance and activity of Napa Valley Transportation Authority – Tax Agency (NVTA-TA) Basic Financial Statements provides an introduction and understanding of the basic financial statements of NVTA-TA. This discussion has been prepared by management and should be read in conjunction with the financial statements and the notes thereto, which follow this section.

On November 6, 2012, the voters of Napa County approved the Napa Countywide Road Maintenance Act, commonly 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 in Ordinance 2012-01. The funds will be used for projects that will improve the pavement conditions of streets, sidewalks, and related street infrastructure projects. NVTA-TA is the designated agency that administers and oversees Measure T revenues.

Measure T requires each jurisdiction within its boundaries, the Cities of Napa, American Canyon, Calistoga, and St. Helena; the Town of Yountville; and the County of Napa, to continue to maintain their pre-existing expenditure level efforts on road maintenance as measured by the average general fund expenditures on pavement maintenance activities during Fiscal Year 2007-08, Fiscal Year 2008-09, and Fiscal Year 2009-10. Beginning in Fiscal Year 2018-19, this amount - known as Maintenance of Effort (MOE) - must also be spent by the jurisdictions in the form of general fund expenditures each year to remain eligible to receive Measure T funds. The process to approve the MOE is a one-time process. Once the MOE is established, each jurisdiction is then required to submit an annual Resolution to the Independent Taxpayer Oversight Committee (ITOC) certifying that the MOE was met.

The Financial Statements

NVTA-TA's basic financial statements include (1) the Statements of Net Position; (2) the Statements of Revenues, Expenditures, and Changes in Net Position; and (3) the Notes to the Financial Statements. The financial statements are prepared in accordance with accounting principles generally accepted in the United States of America.

The Statements of Net Position report assets, liabilities, and the difference between the two as net position. The equity section is combined to report total net position and is displayed as restricted net position. Restricted net position consists of assets where constraints on their use are externally imposed by the ordinance.

The Statements of Revenues, Expenses, and Changes in Net Position are reported using the accrual basis of accounting. Under this method, revenues are reported when earned and expenses are reported when incurred, regardless of when cash is received or paid. Revenues and expenses are categorized as either operating or non-operating based upon definitions provided by the Governmental Accounting Standards Board.

Financial Highlights

- Total net position for the year ended June 30, 2024, was $501,501 and consisted of restricted net position.
- Net position decreased $89,107 during Fiscal Year 2023-24.
- Total net position for the year ended June 30, 2023, was $590,608 and consisted of restricted net position.
- Net position increased $167,421 during Fiscal Year 2022-23.

The Napa County Economy and Measure T

As Measure T concluded its sixth year, sales tax revenues surpassed $25 million for the second consecutive year, totaling $25,237,575—slightly lower than the previous year's total of $25,551,011. Despite this minor decline, Measure T's overall performance exceeded expectations given the prevailing economic challenges facing Napa County and the broader economy. The resilience of these revenues, even in the face of macroeconomic headwinds, highlights the stability of certain local industries like tourism and hospitality, which remained strong drivers of economic activity.

Economic Headwinds Affecting Measure T Revenues

Napa County's economy, like much of California, experienced a combination of opportunities and challenges. High inflation, rising interest rates, and sectoral slowdowns contributed to economic uncertainty, directly affecting consumer spending patterns. The following factors were key contributors to the short-term challenges faced by Napa County:

Rising Interest Rates: As interest rates remained stubbornly high, households faced increased costs for mortgages, financed purchases, and credit cards. This limited discretionary spending, which is vital for retail and hospitality sectors that contribute to sales tax revenue under Measure T.

Persistent Inflation: Elevated inflation continued to drive up the prices of essential goods, making it harder for consumers to allocate funds toward discretionary purchases, such as dining out, recreational activities, or luxury goods—key areas for sales tax generation in Napa County.

Increased Utility and Insurance Costs: Higher utility bills and surges in insurance premiums put additional pressure on households and businesses alike. For residents, this meant less disposable income for discretionary spending, while businesses faced increased operational costs that were passed on to consumers.

Tech Sector Slowdown: The tech industry, particularly in nearby Silicon Valley, experienced layoffs and financial uncertainty, reducing disposable income for high-earning workers. This had a ripple effect on Napa's wine and tourism industries, as these tech employees represent a core demographic for luxury wine purchases and high-end tourism experiences.

Tourism and Its Impact on Revenues

Despite these economic pressures, Napa Valley's tourism industry remained a bright spot. In 2023, visitor spending reached an all-time high of $2.5 billion, even though the total number of visitors (3.7 million) fell short of the 2018 peak of 3.85 million. Tourism remains a cornerstone of Napa's economy and a significant source of Measure T revenues.

However, there are emerging concerns that Napa's rising costs, particularly in hotels and wineries, may begin to alienate tourists who seek more affordable destinations. This pricing challenge could hinder future growth in tourism, an important consideration for Measure T's long-term revenue outlook.

Napa's Wine Industry: Recovery and Challenges

The wine industry, a hallmark of Napa County, faced ongoing difficulties in 2024. Economic uncertainties led to softer demand for premium and luxury wines, a key market segment for the region. However, a gradual recovery is anticipated as broader economic conditions stabilize. The tech sector layoffs have disproportionately impacted high-income earners, many of whom are core consumers of Napa Valley's luxury wine products. As a result, wineries are adjusting their pricing strategies and focusing on targeting a more diverse range of consumers to counterbalance the slowdown in the luxury wine market.

Measure T Revenues in a Changing Economic Landscape

With Measure T revenues falling 2% year-over-year, it is clear that the broader economic environment is having an impact. The continued strain on discretionary spending from inflation, rising interest rates, and external economic factors is contributing to a more subdued outlook. However, the dip in revenues remains relatively modest, indicating that the local economy has some resilience, particularly in its tourism sector.

Looking ahead, with a presidential election looming and ongoing debates around federal spending and inflation control, there is uncertainty about how national economic policies will influence consumer behavior in Napa County. Fiscal policy decisions at the federal level may have downstream effects on local industries, particularly tourism, real estate, and the wine industry, all of which are critical for Measure T's success.

Statement of Net Position

The Statement of Net Position provides a measure of the financial health of an entity at a specific date in time (i.e., year-end). A summary of NVTA-TA's Statement of Net Position as of June 30, 2024, with comparative totals as of June 30, 2023 and 2022, is as follows:

	2024	2023	2022
Assets			
Cash and investments	$ 3,913,001	$ 4,071,770	$ 3,947,719
Intergovernmental receivables	4,616,767	4,565,042	4,876,204
Total assets	8,529,768	8,636,812	8,823,923
Liabilities			
Accounts payable	8,028,267	8,046,204	8,400,736
Total liabilities	8,028,267	8,046,204	8,400,736
Net position			
Restricted	501,501	590,608	423,187
Total net position	$ 501,501	$ 590,608	$ 423,187

Restricted Net Position is composed of unused funding for Measure T administrative purposes and ITOC obligations. Usage and recognition of expenditures is expected to occur in future periods.

Statement of Revenues, Expenditures, and Changes in Net Position

Key elements of the Statements of Revenues, Expenditures, and Changes in Net Position are presented below for the year ended June 30, 2024, with comparative totals for the years ended June 30, 2023 and 2022:

	2024	2023	2022
Revenues			
Measure T revenue	$ 25,146,976	$ 25,506,553	$ 24,799,376
Interest income	90,599	44,458	24,729
Total revenues	25,237,575	25,551,011	24,824,105
Expenditures			
Administration	426,835	166,286	142,869
Maintenance	24,899,847	25,217,304	24,501,568
Total expenditures	25,326,682	25,383,590	24,644,437
Change in net position	(89,107)	167,421	179,668
Net position, beginning of year	590,608	423,187	243,519
Net position, end of year	$ 501,501	$ 590,608	$ 423,187

Future Outlook

Despite the uncertainties, there is optimism for modest improvement across Napa County's key economic sectors for the last six months of 2024 and into 2025. Inflation continues to moderate and interest rates stabilize, consumer spending could recover, particularly in retail, hospitality, and wine tourism. The tourism industry is expected to continue performing well, although concerns remain regarding price sensitivity among potential visitors. Furthermore, the addition of new businesses and new housing developments coming online could further enhance Napa's retail landscape, potentially boosting sales tax revenues and contributing positively to Measure T's future performance.

In the wine industry, a gradual recovery is anticipated, supported by efforts to broaden the appeal of Napa's wine products to a wider demographic. If these sectors can maintain stability or experience growth, Measure T revenues may return to or surpass previous levels in the coming fiscal year.

In summary, while Measure T faced some challenges during the fiscal year due to broader economic headwinds, its performance was relatively strong. Napa County's economy continues to show resilience, particularly in tourism, though pricing concerns in hospitality and luxury goods could pose risks in the near future. The local economy's recovery will be crucial to maintaining and growing sales tax revenues under Measure T in the years to come.

FINANCIAL STATEMENTS

NAPA VALLEY TRANSPORTATION AUTHORITY – TAX AGENCY
(A Component Unit of Napa Valley Transportation Authority)
STATEMENTS OF NET POSITION
JUNE 30, 2024 AND 2023

	2024	2023
Assets		
Cash and investments	$ 3,913,001	$ 4,071,770
Intergovernmental receivables	4,616,767	4,565,042
Total assets	8,529,768	8,636,812
Liabilities		
Accounts payable	8,028,267	8,046,204
Total liabilities	8,028,267	8,046,204
Net position		
Restricted	501,501	590,608
Total net position	$ 501,501	$ 590,608

The accompanying notes are an integral part of these financial statements.

NAPA VALLEY TRANSPORTATION AUTHORITY – TAX AGENCY
(A Component Unit of Napa Valley Transportation Authority)
STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
Revenues		
Measure T revenue	$ 25,146,976	$ 25,506,553
Interest income	90,599	44,458
Total revenues	25,237,575	25,551,011
Expenditures		
Administration	426,835	166,286
Maintenance	24,899,847	25,217,304
Total expenditures	25,326,682	25,383,590
Change in net position	(89,107)	167,421
Net position, beginning of year	590,608	423,187
Net position, end of year	$ 501,501	$ 590,608

The accompanying notes are an integral part of these financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Napa Valley Transportation Authority – Tax Agency (NVTA-TA) is the local transportation sales tax authority. NVTA-TA is responsible for the oversight and administration of Napa Countywide Maintenance Act, commonly known as Measure T, the 25-year, ½% sales tax for street and road improvements approved by the voters on November 6, 2012. Measure T became effective on July 1, 2018.

Napa Valley Transportation Authority (NVTA) exercises significant management and financial control over NVTA-TA. As such, NVTA-TA is considered a component unit of NVTA. All transactions of NVTA-TA are included as a discrete component unit in the basic financial statements of NVTA. The accompanying financial statements are for NVTA-TA only and are not intended to fairly present the financial position or results of operations of NVTA.

B. Basis of Presentation and Measurement Focus

The accompanying financial statements are prepared using the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when earned and expenditures are recorded at the time liabilities are incurred regardless of when the related cash flows take place.

C. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

D. Net Position

The restricted net position category presents external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

E. New Accounting Pronouncements – Implemented

GASB Statement No. 100 – *Accounting Changes and Error Corrections.* The requirements of this statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. There was no effect on NVTA-TA's accounting and financial reporting as a result of implementing this standard.

F. Future Accounting Pronouncements

GASB Statement No. 101 – *Compensated Absences.* The requirements of this statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged. NVTA-TA will implement GASB Statement No. 101 if and when applicable.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Future Accounting Pronouncements (Continued)

GASB Statement No. 102 – *Certain Risk Disclosures.* The requirements of this statement are effective for fiscal years beginning after June 15, 2024, and all fiscal years thereafter. NVTA-TA will implement GASB Statement No. 102 when and where applicable.

GASB Statement No. 103 – *Financial Reporting Model Improvements.* The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all fiscal years thereafter. NVTA-TA will implement GASB Statement No. 103 when and where applicable.

GASB Statement No. 104 – *Disclosure of Certain Capital Assets.* The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all fiscal years thereafter. NVTA-TA will implement GASB Statement No. 104 when and where applicable.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments are maintained with the Napa County Treasurer in a cash and investment pool. See NVTA's basic financial statements for disclosures related to the cash and investments as prescribed by GASB Statement No. 40. The basic financial statements may be obtained from NVTA at 625 Burnell Street, Napa, CA 94559.

NOTE 3 – INTERGOVERNMENTAL RECEIVABLES

Intergovernmental receivables of $4,616,767 and $4,565,042, respectively, represent the Measure T allocations for fiscal years 2024 and 2023 that were received by the State of California Department of Tax and Fee Administration after June 30, 2024 and 2023.

NOTE 4 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through December 27, 2024, which is the date the basic financial statements were available to be issued. There were no subsequent events identified by management which would require disclosure in the basic financial statements.

SUPPLEMENTAL INFORMATION

NAPA VALLEY TRANSPORTATION AUTHORITY – TAX AGENCY
(A Component Unit of Napa Valley Transportation Authority)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN NET POSITION – BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Measure T revenue	$ 24,848,000	$ 26,757,000	$ 25,146,976	$ (1,610,024)
Interest income	28,000	28,000	90,599	62,599
Total revenues	24,876,000	26,785,000	25,237,575	(1,547,425)
Expenditures				
Administration	330,000	603,000	426,835	176,165
Maintenance	24,546,000	26,182,000	24,899,847	1,282,153
Total expenditures	24,876,000	26,785,000	25,326,682	$ 1,458,318
Change in net position	-	-	(89,107)	
Net position, beginning of year	590,608	590,608	590,608	
Net position, end of year	$ 590,608	$ 590,608	$ 501,501	

NAPA VALLEY TRANSPORTATION AUTHORITY – TAX AGENCY
(A Component Unit of Napa Valley Transportation Authority)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN NET POSITION – BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Measure T revenue	$ 28,848,000	$ 25,739,000	$ 25,506,553	$ (232,447)
Interest income	28,000	28,000	44,458	16,458
Total revenues	28,876,000	25,767,000	25,551,011	(215,989)
Expenditures				
Administration	330,000	489,000	166,286	322,714
Maintenance	24,546,000	25,278,000	25,217,304	60,696
Total expenditures	24,876,000	25,767,000	25,383,590	$ 383,410
Change in net position	-	-	167,421	
Net position, beginning of year	423,187	423,187	423,187	
Net position, end of year	$ 423,187	$ 423,187	$ 590,608	

NAPA VALLEY TRANSPORTATION AUTHORITY – TAX AGENCY
(A Component Unit of Napa Valley Transportation Authority)
MEASURE T REVENUE ALLOCATION TRACKING
FOR THE YEAR ENDED JUNE 30, 2024

Napa County Auditor-Controller
Measure T Revenue Allocation
Fiscal Year 2023-24
Agency Fund 9502-95020-25

NVTA-TA Special Revenue Fund 8310			Subdivision 95020-25	Subdivision 83100-01		Subdivision 83100-00	Subdivision 83100-05		Subdivision 83100-06	Subdivision 83100-07	Subdivision 83100-08	Subdivision 83100-09	Subdivision 83100-10	
Trans Date	AR-Journal IDs	Transaction Type	Total	ITOC	Total less ITOC	Administration	County of Napa Unincorp.	Airport	American Canyon	City of Napa	Yountville	St. Helena	Calistoga	Total
				70,000 1st yr +CPI		1.00%	39.65%		7.70%	40.35%	2.70%	5.90%	2.70%	100.00%
Sales Tax Receipts			24100	41400		41400	41400		41400	41400	41400	41400	41400	
09/25/23	AR Batch 20840 & Journal 03-2454	July 2023	1,976,496.01		1,976,496.01	19,764.96	783,680.68	-	152,190.19	797,516.14	53,365.39	116,613.26	53,365.39	1,976,496.01
10/24/23	AR Batch 21669 & Journal 04-2359	August	1,904,238.85	73,275.38	1,830,963.47	18,309.63	725,977.03	-	140,984.19	738,793.76	49,436.01	108,026.84	49,436.01	1,830,963.47
11/27/23	AR Batch 22464 & Journal 05-2276	September	2,710,887.70	-	2,710,887.70	27,108.88	1,074,866.97	-	208,738.35	1,093,843.19	73,193.97	159,942.37	73,193.97	2,710,887.70
		Total Sales Tax-1st Quarter	6,591,622.56	73,275.38	6,518,347.18	65,183.47	2,584,524.68	-	501,912.73	2,630,153.09	175,995.37	384,582.47	175,995.37	6,518,347.18
12/26/23	AR Batch 23269 & Journal 06-1988	October	1,902,439.43	-	1,902,439.43	19,024.39	754,317.24	-	146,487.84	767,634.31	51,365.86	112,243.93	51,365.86	1,902,439.43
01/24/24	AR Batch 24033 & Journal 07-1727	November	1,816,381.10	-	1,816,381.10	18,163.81	720,195.12	-	139,861.34	732,909.77	49,042.29	107,166.48	49,042.29	1,816,381.10
02/26/24	AR Batch 23945 & Journal 08-1632	December	2,716,410.46	-	2,716,410.46	27,164.10	1,077,056.75	-	209,163.61	1,096,071.62	73,343.08	160,268.22	73,343.08	2,716,410.46
		Total Sales Tax-2nd Quarter	6,435,230.99	-	6,435,230.99	64,352.30	2,551,569.11	-	495,512.79	2,596,615.70	173,751.23	379,678.63	173,751.23	6,435,230.99
03/25/24	AR Batch 25612 & Journal 09-1622	January 2024	1,730,729.66	-	1,730,729.66	17,307.30	686,234.31	-	133,266.18	698,349.42	46,729.70	102,113.05	46,729.70	1,730,729.66
04/25/24	AR Batch 26581 & Journal 10-2043	February	1,702,800.86	-	1,702,800.86	17,028.01	675,160.54	-	131,115.67	687,080.15	45,975.62	100,465.25	45,975.62	1,702,800.86
05/22/24	AR Batch 27317 & Journal 11-1976	March	2,149,370.94	-	2,149,370.94	21,493.71	852,225.57	-	165,501.56	867,271.17	58,033.02	126,812.89	58,033.02	2,149,370.94
		Total Sales Tax-3rd Quarter	5,582,901.46	-	5,582,901.46	55,829.02	2,213,620.42	-	429,883.41	2,252,700.74	150,738.34	329,391.19	150,738.34	5,582,901.46
06/21/24	AR Batch 28107 & Journal 12-2203	April	1,920,454.97	-	1,920,454.97	19,204.55	761,460.41	-	147,875.03	774,903.58	51,852.28	113,306.84	51,852.28	1,920,454.97
07/24/24	AR Batch 28951 & Journal 12-3537	May	2,151,976.09	-	2,151,976.09	21,519.76	853,258.53	-	165,702.16	868,322.35	58,103.35	126,966.59	58,103.35	2,151,976.09
08/26/24	AR Batch 29833 & Journal 12-4412	June	2,464,790.39	-	2,464,790.39	24,647.90	977,289.40	-	189,788.86	994,542.92	66,549.34	145,422.63	66,549.34	2,464,790.39
		Total Sales Tax-4th Quarter	6,537,221.45	-	6,537,221.45	65,372.21	2,592,008.34	-	503,366.05	2,637,768.85	176,504.97	385,696.06	176,504.97	6,537,221.45
		Total Sales Tax:	**25,146,976.46**	**73,275.38**	**25,073,701.08**	**250,737.00**	**9,941,722.55**	-	**1,930,674.98**	**10,117,238.38**	**676,989.91**	**1,479,348.35**	**676,989.91**	**25,073,701.08**
		variance	-		-									
Interest Earnings														
09/30/23	Journal 2024-03-2543	1st Qtr 2023-24	28,597.53	2,039.53	26,558.00	2,540.96	5,820.70		2,045.07	12,710.62	936.82	1,567.01	936.82	26,558.00
12/31/23	Journal 2024-06-2351	2nd Qtr	14,474.95	1,277.80	13,197.15	1,316.17	4,581.81		900.78	4,956.02	376.08	690.21	376.08	13,197.15
03/31/24	Journal 2024-09-2594	3rd Qtr	29,040.32	2,124.33	26,915.99	1,961.03	9,371.91		1,855.24	10,800.11	753.08	1,421.54	753.08	26,915.99
06/30/24	Journal 2024-12-3119	4th Qtr	18,487.06	1,324.01	17,163.05	1,130.17	5,757.23		1,208.34	7,173.12	484.16	925.87	484.16	17,163.05
		Total Interest Earnings:	**90,599.86**	**6,765.67**	**83,834.19**	**6,948.33**	**25,531.65**	-	**6,009.43**	**35,639.87**	**2,550.14**	**4,604.63**	**2,550.14**	**83,834.19**
Total Receipts:			**25,237,576.32**	**80,041.05**	**25,157,535.27**	**257,685.33**	**9,967,254.20**	-	**1,936,684.41**	**10,152,878.25**	**679,540.05**	**1,483,952.98**	**679,540.05**	**25,157,535.27**
Allocate Disbursements														
10/18/23	Batch #2532 & Journal 04-1016	Disbursement	1,976,496.01	-	1,976,496.01	19,764.96	783,680.68	-	152,190.19	797,516.14	53,365.39	116,613.26	53,365.39	1,976,496.01
01/17/24	Batch #4729 & Journal 07-1009	Disbursement	6,546,163.51	75,314.91	6,470,848.60	66,983.86	2,560,981.94	-	498,255.45	2,612,981.88	174,932.66	381,780.15	174,932.66	6,470,848.60
04/11/24	Batch #6814 & Journal 10-856	Disbursement	6,277,996.17	1,277.80	6,276,718.37	63,951.38	2,488,067.99	-	483,191.91	2,532,286.83	169,491.15	370,237.96	169,491.15	6,276,718.37
07/16/24	Batch #9335 & Journal 12-2832	Disbursement	5,801,667.09	2,124.33	5,799,542.76	59,687.30	2,298,218.43	-	446,347.50	2,340,055.01	156,614.00	342,006.52	156,614.00	5,799,542.76
09/17/24	Batch #1162 & Journal 2025-03-881	Disbursement	4,635,253.54	1,324.01	4,633,929.53	47,297.83	1,836,305.16	-	356,699.36	1,870,038.39	125,136.85	273,315.09	125,136.85	4,633,929.53
Total Reimbursements:			**25,237,576.32**	**80,041.05**	**25,157,535.27**	**257,685.33**	**9,967,254.20**	-	**1,936,684.41**	**10,152,878.25**	**679,540.05**	**1,483,952.98**	**679,540.05**	**25,157,535.27**
Total Net (Receipts/Disbursements)			-	$ 0.00	(0.00)	-	-	-	-	-	-	-	-	-

NAPA VALLEY TRANSPORTATION AUTHORITY – TAX AGENCY
(A Component Unit of Napa Valley Transportation Authority)
MEASURE T REVENUE ALLOCATION TRACKING
FOR THE YEAR ENDED JUNE 30, 2023

Napa County Auditor-Controller
Measure T Revenue Allocation
Fiscal Year 2022-23
Agency Fund 9502-95020-25

NVTA-TA Special Revenue Fund 8310			Subdivision 95020-25	Subdivision 83100-01		Subdivision 83100-00	Subdivision 83100-05		Subdivision 83100-06	Subdivision 83100-07	Subdivision 83100-08	Subdivision 83100-09	Subdivision 83100-10	
Transaction Date	AR-Journal IDs	Transaction Type	Total	ITOC	Total less ITOC	Administration	County of Unincorp.	Airport	American Canyon	City of Napa	Yountville	St. Helena	Calistoga	Total
				70,000 1st yr +CPI		1.00%	39.65%		7.70%	40.35%	2.70%	5.90%	2.70%	100.00%
Sales Tax Receipts			24100	41400		41400	41400		41400	41400	41400	41400	41400	
09/26/22	AR Batch 11484 & Journal 03-1409	July 2022	1,949,126.25		1,949,126.25	19,491.26	772,828.56	-	150,082.72	786,472.44	52,626.41	114,998.45	52,626.41	1,949,126.25
10/24/22	AR Batch 12215 & Journal 04-1286	August	1,985,794.16	73,129.12	1,912,665.04	19,126.65	758,371.68	-	147,275.21	771,760.34	51,641.96	112,847.24	51,641.96	1,912,665.04
11/29/22	AR Batch 13017 & Journal 05-1353	September	2,729,138.70	-	2,729,138.70	27,291.39	1,082,103.50	-	210,148.68	1,101,207.47	73,686.74	161,019.18	73,686.74	2,729,138.70
		Total Sales Tax-1st Quarter	6,664,059.11	73,129.12	6,590,929.99	65,909.30	2,613,303.74	-	507,501.61	2,659,440.25	177,955.11	388,864.87	177,955.11	6,590,929.99
12/27/22	AR Batch 13710 & Journal 06-1839	October	1,934,110.68	-	1,934,110.68	19,341.11	766,874.88	-	148,926.52	780,413.66	52,220.99	114,112.53	52,220.99	1,934,110.68
01/24/23	AR Batch 14368 & Journal 07-1208	November	1,868,012.34	-	1,868,012.34	18,680.12	740,666.90	-	143,836.95	753,742.98	50,436.33	110,212.73	50,436.33	1,868,012.34
02/24/23	AR Batch 15227 & Journal 08-1405	December	2,846,360.38	-	2,846,360.38	28,463.60	1,128,581.90	-	219,169.75	1,148,506.41	76,851.73	167,935.26	76,851.73	2,846,360.38
		Total Sales Tax-2nd Quarter	6,648,483.40	-	6,648,483.40	66,484.83	2,636,123.68	-	511,933.22	2,682,663.05	179,509.05	392,260.52	179,509.05	6,648,483.40
03/23/23	AR Batch 16001 & Journal 09-1771	January 2023	1,718,015.81	-	1,718,015.81	17,180.16	681,193.26	-	132,287.22	693,219.38	46,386.43	101,362.93	46,386.43	1,718,015.81
04/25/23	AR Batch 16889 & Journal 10-2054	February	1,580,447.43	-	1,580,447.43	15,804.47	626,647.41	-	121,694.45	637,710.54	42,672.08	93,246.40	42,672.08	1,580,447.43
05/30/23	AR Batch 17745 & Journal 11-2208	March	2,390,730.99	-	2,390,730.99	23,907.31	947,924.83	-	184,086.29	964,659.95	64,549.74	141,053.13	64,549.74	2,390,730.99
		Total Sales Tax-3rd Quarter	5,689,194.23	-	5,689,194.23	56,891.94	2,255,765.50	-	438,067.96	2,295,589.87	153,608.25	335,662.46	153,608.25	5,689,194.23
06/26/23	AR Batch 18431 & Journal 12-2464	April	1,939,774.74	-	1,939,774.74	19,397.75	769,120.68	-	149,362.65	782,699.11	52,373.92	114,446.71	52,373.92	1,939,774.74
07/24/23	AR Batch 19147 & Journal 01-1663	May	2,163,338.54	-	2,163,338.54	21,633.39	857,763.73	-	166,577.07	872,907.10	58,410.14	127,636.97	58,410.14	2,163,338.54
08/28/23	AR Batch 20122 & Journal 02-2180	June	2,401,704.01	-	2,401,704.01	24,017.04	952,275.63	-	184,931.21	969,087.57	64,846.01	141,700.54	64,846.01	2,401,704.01
		Total Sales Tax-4th Quarter	6,504,817.29	-	6,504,817.29	65,048.18	2,579,160.04	-	500,870.93	2,624,693.78	175,630.07	383,784.22	175,630.07	6,504,817.29
		Total Sales Tax:	25,506,554.03	MT-10 73,129.12	25,433,424.91	254,334.25	10,084,352.96	-	1,958,373.72	10,262,386.95	686,702.48	1,500,572.07	686,702.48	25,433,424.91
		variance	-		-									
Interest Earnings														
		1st Qtr 2022-23	6,410.73	430.59	5,980.14	519.05	956.17	-	431.07	3,279.28	232.11	330.35	232.11	5,980.14
		2nd Qtr	10,885.88	507.19	10,378.69	592.75	3,916.86	-	761.14	3,990.60	267.06	583.22	267.06	10,378.69
		3rd Qtr	14,690.67	839.87	13,850.80	1,120.65	4,306.72	-	1,022.03	5,842.83	387.73	783.11	387.73	13,850.80
		4th Qtr	12,470.00	919.38	11,550.62	1,312.07	3,453.77	-	787.58	4,744.98	324.37	603.48	324.37	11,550.62
		Total Interest Earnings:	44,457.28	2,697.03	41,760.25	3,544.52	12,633.52	-	3,001.82	17,857.69	1,211.27	2,300.16	1,211.27	41,760.25
				MT-10										
Total Receipts:			25,551,011.31	75,826.15	25,475,185.16	257,878.77	10,096,986.48	-	1,961,375.54	10,280,244.64	687,913.75	1,502,872.23	687,913.75	25,475,185.16
Allocate Disbursements														
10/17/22	Batch 2702 & Journal 04-778	Disbursement	1,949,126.25	-	1,949,126.25	19,491.26	772,828.56	-	150,082.72	786,472.44	52,626.41	114,998.45	52,626.41	1,949,126.25
01/09/23	Batch 4850 & Journal 07-165	Disbursement	6,655,454.27	73,559.71	6,581,894.56	66,278.20	2,608,306.23	-	506,776.48	2,656,660.75	177,781.80	388,309.30	177,781.80	6,581,894.56
04/06/23	Batch 7032 & Journal 10-301	Disbursement	6,443,274.41	507.19	6,442,767.22	64,916.63	2,554,358.92	-	496,055.06	2,599,459.37	173,941.55	380,094.14	173,941.55	6,442,767.22
07/20/23	Batch 9725 & Journal 12-3355	Disbursement	5,925,643.83	839.87	5,924,803.96	60,230.18	2,347,999.64	-	456,165.42	2,390,912.43	159,983.47	349,529.35	159,983.47	5,924,803.96
09/08/23	Batch & Journal (TBD)	Disbursement	4,577,512.55	919.38	4,576,593.17	46,962.50	1,813,493.13	-	352,295.86	1,846,739.65	123,580.52	269,940.99	123,580.52	4,576,593.17
Total Reimbursements:			25,551,011.31	75,826.15	25,475,185.16	257,878.77	10,096,986.48	-	1,961,375.54	10,280,244.64	687,913.75	1,502,872.23	687,913.75	25,475,185.16
Total Net (Receipts/Disbursements)			-	-	-	-	-	-	-	-	-	-	-	-

OTHER REPORT

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable Members
of the Board of Directors
Napa Valley Transportation Authority – Tax Agency
Napa, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Napa Valley Transportation Authority – Tax Agency (NVTA-TA), a component unit of Napa Valley Transportation Authority (NVTA), as of and for the year ended June 30, 2024, and the related notes to the basic financial statements, which collectively comprise NVTA-TA's basic financial statements, and have issued our report thereon dated December 27, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered NVTA-TA's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of NVTA-TA's internal control. Accordingly, we do not express an opinion on the effectiveness of NVTA-TA's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether NVTA-TA's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect

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on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of NVTA-TA's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering NVTA-TA's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
December 27, 2024

BROWN ARMSTRONG
CERTIFIED PUBLIC ACCOUNTANTS

www.ba.cpa
661-324-4971

To the Honorable Members
of the Board of Directors
Napa Valley Transportation Authority
Napa, California

We have audited the financial statements of the Napa Valley Transportation Authority – Tax Agency (NVTA-TA) for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 18, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices
Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by NVTA-TA are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during June 30, 2024. We noted no transactions entered into by Napa Valley Transport Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There are no sensitive estimates affecting the NVTA-TA's financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit
We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements
Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There are no such misstatements.

Disagreements with Management
For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations
We have requested certain representations from management that are included in the management representation letter dated December 27, 2024.

Management Consultations with Other Independent Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to NVTA-TA's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as NVTA-TA's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Schedule of Revenues, Expenditures, and Changes in Net Position – Budget and Actual and Measure T Revenue Allocation Tracking, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board of Directors and management of NVTA-TA and is not intended to be, and should not be, used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakerfield, California
December 27, 2024

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND PERFORMANCE IN ACCORDANCE WITH NAPA VALLEY TRANSPORTATION AUTHORITY ORDINANCE NO. 2012.01

Independent Taxpayer Oversight Committee,
Napa Valley Transportation Authority-Tax Agency, and
the County of Napa
Napa, California

We have examined the County of Napa's (County) compliance and performance with the Napa Countywide Road Maintenance Act (Measure T) requirements that funds allocated to and received by the County were expended in conformance with applicable statutes, rules, and regulations of the Napa Valley Transportation Authority Ordinance 2012.01 (Ordinance); the allocation instructions and resolutions of the Independent Taxpayers Oversight Committee as required by Section 11.B. of the Ordinance; and the performance goals adopted by the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) during the fiscal years ended June 30, 2024 and 2023. Management of the County are responsible for the County's compliance and performance with the specified requirements. Our responsibility is to express an opinion on the County's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide legal determination on the County's compliance with specified requirements.

We have performed the following specified requirements which include our results and findings, if any:

a) Maintenance of Effort – The County certified to NVTA-TA that it met its Maintenance of Effort (MOE) provision of the average general fund expenditures spent in fiscal years 2007-08, 2008-09, and 2009-10 on local streets and roads maintenance and supporting infrastructure. The County must certify by January 31st annually to NVTA-TA that it met its MOE expenditures the previous fiscal year.

   Result: We obtained and reviewed the 2022/23 MOE that the County certified to NVTA-TA that it met its MOE provision of the average general fund expenditures spent in fiscal years 2007-08, 2008-09, and 2009-10. We obtained and reviewed documentation that the County certified the 2022/23 MOE by January 31, 2024. The 2023/24 MOE was approved by the County's Board of Supervisors at their January 28, 2025 meeting, and was submitted to NVTA shortly thereafter.

b) Five-Year Project List – NVTA will perform a call for projects every odd calendar year. The project list should be submitted no later than January 1st of every even year. Jurisdictions are to submit electronically a copy of their five-year list, a resolution from their governing board approving the five-year list and demonstrating that a public hearing was held.

Result: We obtained the five-year list of projects to be funded with Measure T revenues and noted the reports were certified prior to the March 1, 2018 and December 31, 2023.

c) Project Implementation and Reporting – Jurisdictions must submit a semi-annual update on projects and expenses by email to MeasureT@nvta.ca.gov no later than September 1st and March 1st of every year.

Result: We obtained the semi-annual update on projects and expenses and noted the updates were submitted prior to the September 1st and March 1st deadlines for the fiscal years ended June 30, 2023 and June 30, 2024.

d) Attribution and Signage – If the amount of Measure T funds on the project exceeds $250,000, the project and project site must display Measure T funding signage.

Result: We obtained the semi-annual update on projects and expenses and noted the updates were submitted prior to the September 1st and March 1st deadlines for the fiscal years ended June 30, 2023 and June 30, 2024.

e) Establishment of Separate Accounting – Each agency must keep the funds segregated in a Special Revenue Fund specifically for Local Streets and Roads (LS&R).

Result: During the fiscal years ended June 30, 2024 and 2023, we verified that Measure T revenues were recorded in a separate Special Revenue Fund specifically for Local Streets and Roads.

f) Recordkeeping – Every expenditure will have supporting documentation, including invoices and authorizations to ensure that all costs charged to the funds are eligible and in full compliance with the Master Funding Agreement.

Result: We selected a sample to confirm that costs charged to projects are supported by properly prepared and documented time records, invoices, vouchers, or other documentation evidencing expenses. We noted no exceptions during our review. Compliance and performance audit testing requirements were met for the fiscal years June 30, 2024 and 2023.

h) 6.67% Equivalent Funds Requirement – In order for jurisdictions to receive Measure T revenues, jurisdictions collectively must demonstrate that at least 6.67% of the amount of Measure T revenues (henceforth referred to as "Equivalent Funds") received each year is being committed to Class I facilities identified in the adopted Countywide Bicycle Plan/Active Transportation Plan, using funds not derived from the Measure T Ordinance. Each jurisdiction must certify the funds spent on 6.67% Equivalent Fund projects as reported on the Semi-Annual Progress Reports for the previous fiscal year. By January 31st each calendar year, each jurisdiction must submit to NVTA staff an electronic copy of a Resolution approved by the jurisdiction's governing body stating that the funds spent on Class I Bike Facilities met the funding requirements as outlined by the ordinance. The copy of the Resolution should include supporting documentation showing funding sources.

Result: We selected a sample to confirm that costs charged to projects are supported by properly prepared and documented time records, invoices, vouchers, or other documentation evidencing expenses. We noted no exceptions during our review. Compliance and performance audit testing requirements were met for the fiscal years June 30, 2024 and 2023.

i) Project Close Out - Once a project reaches 100% completion, the jurisdiction must notify NVTA staff of the project completion status with an official Notice of Completion (NOC) and submit the NOC to MeasureT@nvta.ca.gov.

Result: For projects that reached 100% completion, we obtained and reviewed the County's notification to NVTA staff of the project completion.

In our opinion, the County complied, in all material respects, with the compliance and performance requirements referred to above that are applicable to the County for the fiscal years ended June 30, 2024 and 2023.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of compliance and performance requirements and the results of that testing, and not to provide an opinion on the effectiveness of the County's and NVTA-TA's compliance with the applicable bond act and state accounting requirements. Accordingly, this report is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
February 18, 2025

BROWN ARMSTRONG
CERTIFIED PUBLIC ACCOUNTANTS

www.ba.cpa
661-324-4971

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND PERFORMANCE IN ACCORDANCE WITH NAPA VALLEY TRANSPORTATION AUTHORITY ORDINANCE NO. 2012.01

Independent Taxpayer Oversight Committee,
Napa Valley Transportation Authority-Tax Agency, and
the City of St. Helena
St. Helena, California

We have examined the City of St. Helena's (City) compliance and performance with the Napa Countywide Road Maintenance Act (Measure T) requirements that funds allocated to and received by the City were expended in conformance with applicable statutes, rules, and regulations of the Napa Valley Transportation Authority Ordinance 2012.01 (Ordinance); the allocation instructions and resolutions of the Independent Taxpayers Oversight Committee as required by Section 11.B. of the Ordinance; and the performance goals adopted by the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) during the fiscal years ended June 30, 2024 and 2023. Management of the City are responsible for the City's compliance and performance with the specified requirements. Our responsibility is to express an opinion on the City's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide legal determination on the City's compliance with specified requirements. We have performed the following specified requirements which include our results and findings, if any:

a) Maintenance of Effort – The County certified to NVTA-TA that it met its Maintenance of Effort (MOE) provision of the average general fund expenditures spent in fiscal years 2007-08, 2008-09, and 2009-10 on local streets and roads maintenance and supporting infrastructure. The County must certify by January 31st annually to NVTA-TA that it met its MOE expenditures the previous fiscal year.

   Result: We obtained and reviewed the MOE that the City certified to NVTA-TA that it met its MOE provision of the average general fund expenditures spent in fiscal years 2007-08, 2008-09, and 2009-10. We obtained and reviewed the MOE that the City certified by January 31st.

b) Five-Year Project List – NVTA will perform a call for projects every odd calendar year. The project list should be submitted no later than January 1st of every even year. Jurisdictions are to submit electronically a copy of their five-year list, a resolution from their governing board approving the five-year list and demonstrating that a public hearing was held.

Result: We obtained the five-year list of projects to be funded with Measure T revenues and noted the reports were certified prior to the March 1, 2018 and December 31, 2023.

c) Project Implementation and Reporting – Jurisdictions must submit a semi-annual update on projects and expenses by email to MeasureT@nvta.ca.gov no later than September 1st and March 1st of every year.

Result: We obtained the semi-annual update on projects and expenses and noted the updates were submitted prior to the September 1st and March 1st deadlines for the fiscal years ended June 30, 2023, and June 30, 2024.

d) Attribution and Signage – If the amount of Measure T funds on the project exceeds $250,000, the project and project site must display Measure T funding signage.

Result: During the fiscal years ended June 30, 2024 and 2023, we verified that the City installed and maintained a sign at the construction site, utilizing the adopted Measure T logo and text, identifying the City and NVTA-TA.

e) Establishment of Separate Accounting – Each agency must keep the funds segregated in a Special Revenue Fund specifically for Local Streets and Roads (LS&R).

Result: During the fiscal years ended June 30, 2024 and 2023, we verified that Measure T revenues were recorded in a separate Special Revenue Fund specifically for Local Streets and Roads.

f) Recordkeeping – Every expenditure will have supporting documentation, including invoices and authorizations to ensure that all costs charged to the funds are eligible and in full compliance with the Master Funding Agreement.

Result: We selected a sample to confirm that costs charged to projects are supported by properly prepared and documented time records, invoices, vouchers, or other documentation evidencing expenses. We noted no exceptions during our review. Compliance and performance audit testing requirements were met for the fiscal years June 30, 2024 and 2023.

h) 6.67% Equivalent Funds Requirement – In order for jurisdictions to receive Measure T revenues, jurisdictions collectively must demonstrate that at least 6.67% of the amount of Measure T revenues (henceforth referred to as "Equivalent Funds") received each year is being committed to Class I facilities identified in the adopted Countywide Bicycle Plan/Active Transportation Plan, using funds not derived from the Measure T Ordinance. Each jurisdiction must certify the funds spent on 6.67% Equivalent Fund projects as reported on the Semi-Annual Progress Reports for the previous fiscal year. By January 31st each calendar year, each jurisdiction must submit to NVTA staff an electronic copy of a Resolution approved by the jurisdiction's governing body stating that the funds spent on Class I Bike Facilities met the funding requirements as outlined by the ordinance. The copy of the Resolution should include supporting documentation showing funding sources.

Result: We reviewed that the City has committed revenues to meet the 6.67% Equivalent Fund for Class 1 bicycle facilities cumulative requirement.

i) Project Close Out - Once a project reaches 100% completion, the jurisdiction must notify NVTA staff of the project completion status with an official Notice of Completion (NOC) and submit the NOC to MeasureT@nvta.ca.gov.

Result: For projects that reached 100% completion, we obtained and reviewed the City's notification to NVTA staff of the project completion.

In our opinion, the County complied, in all material respects, with the compliance and performance requirements referred to above that are applicable to the County for the fiscal years ended June 30, 2024 and 2023.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of compliance and performance requirements and the results of that testing, and not to provide an opinion on the effectiveness of the County's and NVTA-TA's compliance with the applicable bond act and state accounting requirements. Accordingly, this report is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
February 18, 2025

March 5, 2025
Agenda Item 8.9
Continued From: New
Action Requested: INFORMATION

NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY
ITOC Agenda Memo

TO: Independent Taxpayer Oversight Committee

FROM: Kate Miller, Executive Director

REPORT BY: Danielle Schmitz, Deputy Executive Director
Phone: (707) 259-5968 / Email: dschmitz@nvta.ca.gov

SUBJECT: Formation of the Measure U Independent Taxpayer Oversight Committee (ITOC)

RECOMMENDATION

Information only

EXECUTIVE SUMMARY

With the passage of Measure U on November 5, 2024, NVTA-TA must establish an Independent Taxpayer Oversight Committee (ITOC) to ensure fiscal accountability and transparency in the use of Measure U funds. Instead of forming a new committee, the existing Measure T ITOC will continue its transportation sales tax measure oversight responsibilities, ensuring a seamless transition as Measure T funds are phased out and Measure U takes effect. The NVTA-TA approved the reappointment of the ITOC at the February 19, 2025, Board meeting to ensure continuity and effective oversight during this transition

FISCAL IMPACT

No

BACKGROUND:

Measure T established an Independent Taxpayer Oversight Committee (ITOC) to ensure transparency and accountability in the use of local transportation funds. Since July 1, 2018, the ITOC has met quarterly to review expenditures, audits, and performance reports for Measure T projects. The ITOC is made up of seven members who are residents of Napa County possessing the following credentials:

1. A member who is a professional, retired or active, in the field of audit, finance or budgeting with a minimum of five years in a relevant seniors decision-making position,
2. A member who is a licensed civil engineer (retired or active) with at least five years of experience in transportation in government public or private sector
3. A member who is a certified public accountant (CPA) retired or active and experienced in financial audits
4. A member representing a Napa region Chamber of Commerce
5. A member from a bona fide taxpayer's association
6. Two members from the public at-large

In addition to the seven members, the Chairs of the NVTA Board and Technical Advisory Committee, the County Auditor-Controller, and the NVTA Executive Director are all non-voting members of the ITOC. The current ITOC has six members filled from the list above, with the CPA member vacant.

With Measure T ending and being replaced by Measure U on July 1, 2025, the committee's role will transition to overseeing Measure U while continuing to monitor Measure T projects, reporting and audits until all Measure T funds are fully expended.

The structure and responsibilities of the Measure U ITOC will remain the same as the Measure T ITOC. The committee will oversee financial reports, ensure compliance with expenditure requirements, and provide fiscal oversight of Measure U funds. The continuation of the current Measure T ITOC, to Measure U will ensure a seamless transition. The current ITOC members will be given the opportunity to continue serving on the ITOC serving out their term. Should an ITOC member not wish to continue to serve on the Measure U oversight committee, NVTA staff will solicit to fill the position.

ATTACHMENT(S)

1) Resolution 25-01-TA
2) ITOC Member List and Term Limit

RESOLUTION NO. 25-01-TA

**A RESOLUTION OF THE
NAPA VALLEY TRANSPORTATION AUTHORITY – TAX AGENCY
FORMING THE NAPA VALLEY TRANSPORTATION IMPROVEMENT ACT
"MEASURE U" INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE**

WHEREAS, the Napa Valley Transportation Authority – Tax Agency ("Authority"), a local transportation authority operating pursuant to the provisions of Division 19 of the California Public Utilities Code, has adopted Authority Ordinance No. 2024-01 and the Authority Transportation Improvement Expenditure Plan ("the Expenditure Plan"); and

WHEREAS, on November 5, 2024, the voters approved the Measure U Ordinance and Expenditure Plan by a two-thirds majority vote; and

WHEREAS, prior to Measure U, the Authority had established an Independent Tax Oversight Committee (ITOC) to provide advisory, fiscal and performance oversight of Measure T expenditures; and

WHEREAS, the continuation of a local transportation funding source for local transportation infrastructure requires taxpayer oversight substantially similar to Measure T; and

WHEREAS, the Measure U Ordinance mandates that the ITOC maintain the same number of members and the same composition, representing specific groups, as the Measure T ITOC; and

WHEREAS, the ITOC has been meeting quarterly since July 1, 2018 when Measure T became operative; and

WHEREAS, the ITOC will continue to review Measure T expenditures and audits until Measure T funds are fully extinguished.

NOW, THEREFORE, BE IT RESOLVED by the Napa Valley Transportation Authority- Tax Agency Board of Directors as follows:

1. Effective July 1, 2025, the Authority hereby establishes the Measure U Independent Tax Oversight Committee which shall be comprised individuals currently serving on the Measure T Independent Tax Oversight Committee.

2. The terms of Measure T Independent Tax Oversight Committee members shall remain, and carryover to the Measure U Independent Tax Oversight Committee, and

3. New committee members will be appointed as terms expire or as otherwise needed.

4. The Authority will actively recruit for vacant positions on the committee.

5. The Independent Tax Oversight Committee shall review both Measure T and Measure U projects, reports, and audits until the programs conclude.

Passed and Adopted the 19 of February 2025.

_____
Mark Joseph, NVTA Chair

Ayes:

Nays:

Absent:

ATTEST:

_____
Laura Sanderlin, Board Secretary

APPROVED:

_____
Osman Mufti, Legal Counsel

ATTACHMENT 2
AGENDA ITEM 8.9
MARCH 5, 2025

Napa Valley Transportation Authority-Tax Agency (NVTA-TA)
Independent Taxpayer Oversight Committee (ITOC)
2025 Member List

MEMBER	REPRESENTING FIELD	TERM DATE
Pamela Kindig, Chair	Audit, Finance & Budget	04/04/25
Chuck McMinn, Vice Chair	At-Large	05/20/28
Robert Peterson	Licensed Civil Engineer	04/04/26
Valerie Zizack-Morais	Chamber of Commerce	07/15/28
Richard Tippitt	At-Large	03/15/27
Jill Barwick	Taxpayers Association	04/21/25
Vacant	Certified Public Accountant	N/A

Ex-Officio

Mark Joseph	NVTA-TA Chair
Kate Miller	NVTA-TA Executive Director
Tracy Schulze	Napa County Auditor-Controller
Derek Rayner	TAC Chair