

# Napa Valley Transportation Authority

625 Burnell Street  
Napa, CA 94559



## Agenda - Final

Wednesday, March 20, 2024  
1:30 PM

JoAnn Busenbark Board Room

### **NVTA Board of Directors - Tax Agency (NVTA-TA)**

All materials relating to an agenda item for an open session of a regular meeting of the NVTA-Tax Agency Board of Directors are posted on the NVTA website at: <https://nctpa.legistar.com/Calendar.aspx>

This meeting will be conducted as an in-person meeting at the location noted above. Remote teleconference access is provided for the public's convenience and in the event a Board Member requests remote participation due to just cause or emergency circumstances pursuant to Government Code section 54953(f). Please be advised that if a Board Member is not participating in the meeting remotely, remote participation for members of the public is provided for convenience only and in the event that the Zoom teleconference connection malfunctions for any reason, the Board of Directors reserves the right to conduct the meeting without remote access and take action on any agenda item.

The public may participate telephonically or electronically via the methods below:

- 1) To join the meeting via Zoom video conference from your PC, Mac, iPad, iPhone or Android: go to <https://zoom.us/join> and enter meeting ID 864 1754 4351
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The agenda will be posted 72 hours prior to the meeting and will be available for public inspection, on and after at the time of such distribution, in the office of the Secretary of the NVTA-TA Board of Directors, 625 Burnell Street, Napa, California 94559, Monday through Friday, between the hours of 8:00 a.m. and 4:30 p.m., except for NVTA holidays. Should the office be closed or staff is working remotely due to a declared emergency, you may email [info@nvta.ca.gov](mailto:info@nvta.ca.gov) to request a copy of the agenda.

Public records related to an agenda item that are distributed less than 72 hours before this meeting are available for public inspection during normal business hours at the NVTA office at 625 Burnell Street, Napa, CA 94559 and will be made available to the public on the NVTA website at [nvta.ca.gov](http://nvta.ca.gov). 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.

Members of the public may comment on matters within the subject matter of the Board's jurisdiction, 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. While members of the public are welcome to address the Board, under the Brown Act, Board members may not deliberate or take action on items not on the agenda, and generally may only listen.

Members of the public may submit a public comment in writing by emailing [info@nvta.ca.gov](mailto:info@nvta.ca.gov) by 10:00 a.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](mailto:info@nvta.ca.gov) after 10 a.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 during a Zoom meeting, 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.

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.

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

Information on obtaining the agenda in an alternate format is noted below:

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-TA Board Secretary, at (707) 259-8633 during regular business hours, at least 48 hours prior to the time of the meeting.

Acceso y el Titulo VI: La NVTA puede proveer asistencia/facilitar la comunicaci3n a las personas discapacitadas y los individuos con conocimiento limitado del ingl3s quienes quieran dirigirse a la Autoridad. Para solicitar asistencia, por favor llame al n3mero (707) 259-8633. Requerimos que solicite asistencia con tres d3as h3biles de anticipaci3n para poderle proveer asistencia.

Ang Accessibility at Title VI: Ang NVTA ay nagkakaloob ng mga serbisyo/akomodasyon kung hilingin ang mga ito, ng mga taong may kapansanan at mga indibiduwal na may limitadong kaalaman sa wikang Ingles, na nais na matugunan ang mga bagay-bagay na may kinalaman sa NVTA-TA Board. Para sa mga tulong sa akomodasyon o pagsasalin-wika, mangyari lang tumawag sa (707) 259-8633. Kakailanganin namin ng paunang abiso na tatlong araw na may pasok sa trabaho para matugunan ang inyong kahilingan.

1. Call to Order
2. Pledge of Allegiance
3. Consideration and Approval of Board Member Requests for Remote Participation
4. Roll Call
5. Adoption of the Agenda
6. Public Comment
7. Chairperson's and Board Members' Update
8. Executive Director's Update

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.

## **9. PUBLIC HEARINGS**

### **9.1 Public Hearing on the First Reading of Napa Valley Transportation Authority-Tax Agency's (NVTA-TA) Biennial Budget for Fiscal Years (FY) 2024-25 and 2025-26 (Antonio Onorato) (Pages 8-21)**

**Recommendation:** That the Napa Valley Transportation Authority-TA Agency (NVTA-TA) Board:

- 1) Open the public hearing and comment period for the biennial budget; and
- 2) Review and provide comment on the FY 2024-25 NVTA annual operating budget of \$31,560,300; and
- 3) Review and provide comment on the FY 2025-26 NVTA annual operating of \$32,245,100; and
- 4) Approve Resolution No. 24-01 TA adopting the Fiscal Year (FY) 2024-25 annual operating budget and the Fiscal Year (FY) 2025-26 and the associated annual appropriations limits.

**Estimated Time:** 1:35 p.m.

**Attachments:** [Staff Report](#)

## **10. CONSENT AGENDA ITEMS**

**10.1 Meeting Minutes of February 21, 2024 (Laura Sanderlin) (Pages 22-23)**

**Recommendation:** Board action will approve the meeting minutes of February 21, 2024.

**Estimated Time:** 1:45 p.m.

**Attachments:** [Draft Minutes](#)

**11. REGULAR AGENDA ITEMS**

**11.1 Measure T Fiscal Year Five-year Project List (Addrell Coleman) (Pages 24-46)**

**Recommendation:** That the Napa Valley Transportation Authority - Tax Agency (NVTA-TA) Board review and approve the jurisdictions' Five-Year Project List for FY 2024-29.

**Estimated Time:** 1:50 p.m.

**Attachments:** [Staff Report](#)

**11.2 Maintenance of Effort (MOE) Certification Fiscal Year (FY) 2022-23 (Addrell Coleman) (Pages 47-92)**

**Recommendation:** That the Napa Valley Transportation Authority - Tax Agency (NVTA-TA) Board review and approve the jurisdictions' Maintenance of Effort Certification for FY 2022-23.

**Estimated Time:** 2:05 p.m.

**Attachments:** [Staff Report](#)

**11.3 Annual Financial Statement with Independent Auditor's Report for the Years Ending June 30, 2023 and 2022 (Antonio Onorato)**  
*(Pages 93-120)*

**Recommendation:** That the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Board accept and File the Annual Financial Statement with Independent Auditor's Report for the Years Ending June 30, 2023 and 2022, and the Management Letter to the Board of Directors from the auditors

**Estimated Time:** 2:15 p.m.

**Attachments:** [Staff Report](#)

**12. FUTURE AGENDA ITEMS**

**12. ADJOURNMENT**

**12.1 The next Regular Meeting is Wednesday, April 17th.**

I 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. by Friday, March 15.

*Laura Sanderlin*  
Laura M. Sanderlin, NVTA-TA Board Secretary

## Glossary of Acronyms

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

## Glossary of Acronyms

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



## NAPA VALLEY TRANSPORTATION AUTHORITY- TAX AGENCY Cover Memo

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### **SUBJECT**

Public Hearing on the First Reading of Napa Valley Transportation Authority- Tax Agency's (NVTA-TA) Biennial Budget for Fiscal Years (FY) 2024-25 and 2025-26

### **RECOMMENDATION**

That the Napa Valley Transportation Authority-TA Agency (NVTA-TA) Board:

- 1) Open the public hearing and comment period for the biennial budget; and
- 2) Review and provide comment on the FY 2024-25 NVTA annual operating budget of \$31,560,300; and
- 3) Review and provide comment on the FY 2025-26 NVTA annual operating of \$32,245,100; and
- 4) Approve Resolution No. 24-01-TA adopting the Fiscal Year (FY) 2024-25 annual operating budget and the Fiscal Year (FY) 2025-26 and the associated annual appropriations limits.

### **COMMITTEE RECOMMENDATION**

None

### **FISCAL IMPACT**

Is there a fiscal impact? Yes, approval of budget and annual appropriations for the FY25 is \$31,560,300 and the FY26 is \$32,245,100.



## NAPA VALLEY TRANSPORTATION AUTHORITY- TAX AGENCY Board Agenda Memo

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**TO:** Board of Directors  
**FROM:** Kate Miller, Executive Director  
**REPORT BY:** Antonio Onorato, Director of Administration, Finance, and Policy  
(707) 259-8779 / Email: [anonorato@nvta.ca.gov](mailto:anonorato@nvta.ca.gov)  
**SUBJECT:** Public Hearing Adopting the Annual Operating Budget for Fiscal Year 2024-25 (FY25) and Fiscal Year 2025-26 and Annual Appropriations Limits

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### **RECOMMENDATION**

That the Napa Valley Transportation Authority-TA Agency (NVTA-TA) Board:

- 1) Open the public hearing and comment period for the biennial budget; and
- 2) Review and provide comment on the FY 2024-25 NVTA annual operating budget of \$31,560,300; and
- 3) Review and provide comment on the FY 2025-26 NVTA annual operating of \$32,245,100; and
- 4) Approve Resolution No. 24-01-TA (Attachment 1) adopting the Fiscal Year (FY) 2024-25 annual operating budget and the Fiscal Year (FY) 2025-26 and the associated annual appropriations limits.

### **COMMITTEE RECOMMENDATION**

None

### **EXECUTIVE SUMMARY**

NVTA-TA is presenting the two-year biennial budget financial program for the fiscal years ending June 30, 2025 and 2026 for review, comment and adoption.

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## **BACKGROUND AND DISCUSSION**

The annual operating budget for the Napa Valley Transportation Authority- Tax Agency is \$31.6 million in FY25 and \$32.3 million in FY26, respectively. The biennial budget outlines NVTA-TA's plan for how resources will be used to achieve Measure T's goals and objectives over the next two fiscal years.

As Measure T completed its fifth year on June 30, 2023, the upward trend in sales tax generation have continued, serving as an optimistic sign as the impacts of the Covid-19 pandemic gradually diminish. The pandemic reshaped various aspects of the sales tax landscape, influencing procedures for tax collection, thresholds for economic nexus, and the broader taxation scope encompassing digital goods and services.

The last audited fiscal year 2022-23, concluded on a positive note, with revenues slightly surpassing expectations, reflecting resilience and adaptability despite the challenges posed by the pandemic. However, certain business sectors may begin to lag as compared to pre-pandemic economic levels. Notably, the tourism sector, crucial for Napa County and responsible for up to fifty percent (50%) of Measure T revenues, is expected to face ongoing headwinds. While leisure travel has been on the rebound, business travel in Napa County is not anticipated to surpass pre-pandemic levels until mid-2025.

A gradual recovery is expected for the wine industry in Napa County , though the demand for premium and luxury wines may experience a slowdown due to economic uncertainties surrounding inflation and increasing amount of layoffs. Economic shifts, particularly tech worker layoffs in nearby Silicon Valley, have impacted high-income earners, a key demographic for Napa Valley tourism, thus shaping the long-term future of Napa County's economy.

With total Measure T gains for the last audited fiscal year was 3% higher than the previous year, the upcoming year is pivotal. The looming presidential election, accompanied by socioeconomic challenges such as inflation and debates over federal spending, will shape the trajectory of the US economy and have implications for Napa County's economic landscape. Even the probability of a recession has mostly abated, the pace of revenue generation is expected to slow down in the next year before picking back up. Measure T revenues are expected to rise only 1% in the current fiscal year.

Table 1 presents the Tax Agency's financial history and proposed budget for the next two fiscal years. Since the budget is a spending authority that the Board approves, staff budgets Measure T revenues higher than expected projections. If revenues come in higher, they will pass-through quickly to the jurisdictions as an expenditure on the financial statements without additional approvals or delays from the accounting system. Otherwise, the Board must approve the additional pass-through expenditures causing unnecessary delays. Staff is cautioning jurisdictions to budget lower than NVTA adopted projections to avoid over committing revenues that may not be realized until future years.

Table 1: NVTA-TA Financial History

Fiscal Year	2020-21 FY21	2021-22 FY22	2022-23 FY23	2023-24 FY24	2023-24 FY25	2024-25 FY25
	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Approved Budget</b>	<b>Draft Budget</b>	<b>Draft Budget</b>
<b>Measure T Revenues</b>	<b>\$20,454,363</b>	<b>\$24,824,105</b>	<b>\$25,551,010</b>	<b>\$24,876,000</b>	<b>\$31,560,300</b>	<b>\$32,245,100</b>
ITOC	\$73,327	\$73,907	\$75,826	\$78,000	\$79,000	\$80,000
NVTA 1% Admin	\$204,932	\$248,631	\$257,879	\$252,000	\$273,000	\$278,000
American Canyon	1,569,321	\$1,905,632	\$1,961,375	\$1,841,000	\$2,463,800	\$2,424,400
Calistoga	550,282	\$668,273	\$687,913	\$731,000	\$852,400	\$873,600
City of Napa	8,223,649	\$9,987,077	\$10,280,245	\$9,885,000	\$12,699,900	\$13,017,400
Napa County	8,080,104	\$9,811,902	\$10,096,987	\$9,476,000	\$12,478,700	\$12,790,600
St. Helena	1,202,466	\$1,460,410	\$1,502,872	\$1,882,000	\$1,861,100	\$1,907,500
Yountville	550,282	\$668,273	\$687,913	\$731,000	\$852,400	\$873,600
Inc/(Dec) over previous year	10%	21%	3%			

\*Budget will be amended at a future meeting.

Adjustments will be brought back to the Board in the second fiscal year for any true-ups, new projects, programs, or amendments to carry over unused budgets from the previous year. Attachment 2 shows the biennial budget with Table 2 summarizing the revenues and proceeds to jurisdictions, NVTA and ITOC during the next two fiscal years.

**ATTACHMENT**

- (1) Resolution No. 24-01-TA
- (2) NVTA-TA Biennial Budget(s)

**RESOLUTION No. 24-01-TA**

**A RESOLUTION OF THE  
NAPA VALLEY TRANSPORTATION AUTHORITY – TAX AGENCY (NVTA-TA)  
ADOPTING THE FISCAL YEAR (FY) 2024-25,  
FISCAL YEAR (FY) 2025-26 BUDGETS, AND APPROPRIATIONS LIMITS**

**WHEREAS**, the Napa Valley Transportation Authority – Tax Authority (NVTA-TA) is designated the countywide administrator of Napa Countywide Road Maintenance Act funds, commonly known as Measure T; and

**WHEREAS**, on a biennial basis the NVTA-TA Board reviews and approves a budget for all Napa Countywide Road Maintenance Act funds; and

**WHEREAS**, NVTA held a public hearing on March 20, 2024, to consider public input on the proposed budget:

**NOW, THEREFORE, BE IT RESOLVED**, that the NVTA-TA Board adopts the FY 2024-25 (FY25) Budget and Appropriations Limit in the amount of \$31,560,300; and the FY 2025-26 (FY26) Budget and the Appropriations Limit in the amount of \$32,245,100.

Passed and Adopted the 20<sup>th</sup> day of March, 2024.

\_\_\_\_\_  
Liz Alessio, NVTA Chair

Ayes:

Nays:

Absent:

ATTEST:

\_\_\_\_\_  
Laura Sanderlin, NVTA Board Secretary

APPROVED:

\_\_\_\_\_  
Osman Mufti, NVTA General Counsel

## Budget Inputs Consolidated NVTA-TA

	A	B	C	D	E	F	G	
	FY21	FY22	FY23	FY24	FY25	FY26	Total Biennial	
	ACTUALS	ACTUALS	ACTUALS	APPROVED BUDGET	Draft Budget	Draft Budget	Budget	
<b>Revenues</b>								
Sales Tax	\$20,427,403	\$24,799,376	\$25,506,552	\$24,848,000	\$31,532,300	\$32,217,100	\$63,749,400	
Interest	26,960	24,729	44,458	28,000	28,000	28,000	56,000	
<b>Total Revenues</b>	<b>\$20,454,363</b>	<b>\$24,824,105</b>	<b>\$25,551,010</b>	<b>\$24,876,000</b>	<b>\$31,560,300</b>	<b>\$32,245,100</b>	<b>\$63,805,400</b>	
<b>Expenses</b>								
Salaries and Wages	2,750	2,000	3,750	12,000	12,000	12,000	24,000	
Medicare	58	29	33	180	200	200	400	
FICA	201	158	178	780	800	800	1,600	
<b>Total for: Salaries and Benefits</b>	<b>3,009</b>	<b>2,187</b>	<b>3,961</b>	<b>12,960</b>	<b>13,000</b>	<b>13,000</b>	<b>26,000</b>	
Administration Services	197,703	113,734	163,324	252,000	273,000	278,000	551,000	
Accounting/Auditing Services	35,548	26,948	-	65,040	66,000	67,000	133,000	
Maintenance-Infrastructure/Lan	20,176,104	24,501,567	25,217,305	24,546,000	31,208,300	31,887,100	63,095,400	
<b>Total for: Services and Supplies</b>	<b>20,409,355</b>	<b>24,642,249</b>	<b>25,380,629</b>	<b>24,863,040</b>	<b>31,547,300</b>	<b>32,232,100</b>	<b>63,779,400</b>	
<b>Total Expenditures</b>	<b>\$20,412,364</b>	<b>\$24,644,436</b>	<b>\$25,384,590</b>	<b>\$24,876,000</b>	<b>\$31,560,300</b>	<b>\$32,245,100</b>	<b>\$63,805,400</b>	
<b>Net Change in Operations</b>	<b>\$41,999</b>	<b>\$179,669</b>	<b>\$166,420</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
				FORECAST	\$25,657,600	\$26,028,700	\$26,682,200	\$52,710,900

# Budget Inputs

## ITOC

	A	B	C	D	E	F	G	
	FY21	FY22	FY23	FY24	FY25	FY26	Total Biennial	
	ACTUALS	ACTUALS	ACTUALS	APPROVED BUDGET	Draft Budget	Draft Budget	Budget	
<b>Revenues</b>								
Sales Tax	\$71,547	\$72,191	\$73,129	\$77,000	\$78,000	\$79,000	\$157,000	
Interest	1,780	1,716	2,697	1,000	1,000	1,000	2,000	
<b>Total Revenues</b>	<b>\$73,327</b>	<b>\$73,907</b>	<b>\$75,826</b>	<b>\$78,000</b>	<b>\$79,000</b>	<b>\$80,000</b>	<b>\$159,000</b>	
<b>Expenses</b>								
Salaries and Wages	2,750	2,000	3,750	12,000	12,000	12,000	24,000	
Medicare	58	29	33	180	200	200	400	
FICA	201	158	178	780	800	800	1,600	
<b>Total for: Salaries and Benefits</b>	<b>3,009</b>	<b>2,187</b>	<b>3,961</b>	<b>12,960</b>	<b>13,000</b>	<b>13,000</b>	<b>26,000</b>	
Administration Services	6,595	-	-	-	-	-	-	
Accounting/Auditing Services	35,548	26,948	-	65,040	66,000	67,000	133,000	
<b>Total for: Services and Supplies</b>	<b>42,143</b>	<b>26,948</b>	<b>-</b>	<b>65,040</b>	<b>66,000</b>	<b>67,000</b>	<b>133,000</b>	
<b>Total Expenditures</b>	<b>\$45,152</b>	<b>\$29,135</b>	<b>\$3,961</b>	<b>\$78,000</b>	<b>\$79,000</b>	<b>\$80,000</b>	<b>\$159,000</b>	
<b>Net Change in Operations</b>	<b>\$28,175</b>	<b>\$44,772</b>	<b>\$71,865</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
				<b>FORECAST</b>	<b>\$76,000</b>	<b>\$79,000</b>	<b>\$80,000</b>	<b>\$159,000</b>



# Budget Inputs Napa County

Percentage: 39.65%

	A	B	C	D	E	F	G	
	FY21	FY22	FY23	FY24	FY25	FY26	Total Biennial	
	ACTUALS	ACTUALS	ACTUALS	APPROVED BUDGET	Draft Budget	Draft Budget	Budget	
<b>Revenues</b>								
Sales Tax	\$8,071,097	\$9,804,329	\$10,084,353	\$9,471,000	\$12,473,700	\$12,785,600	\$25,259,300	
Interest	9,007	7,573	12,634	5,000	5,000	5,000	10,000	
<b>Total Revenues</b>	<b>\$8,080,104</b>	<b>\$9,811,902</b>	<b>\$10,096,987</b>	<b>\$9,476,000</b>	<b>\$12,478,700</b>	<b>\$12,790,600</b>	<b>\$25,269,300</b>	
<b>Expenses</b>								
Maintenance-Infrastructure/Lan	8,080,104	9,811,902	10,096,987	9,476,000	12,478,700	12,790,600	25,269,300	
<b>Total for: Services and Supplies</b>	<b>8,080,104</b>	<b>9,811,902</b>	<b>10,096,987</b>	<b>9,476,000</b>	<b>12,478,700</b>	<b>12,790,600</b>	<b>25,269,300</b>	
<b>Total Expenditures</b>	<b>\$8,080,104</b>	<b>\$9,811,902</b>	<b>\$10,096,987</b>	<b>\$9,476,000</b>	<b>\$12,478,700</b>	<b>\$12,790,600</b>	<b>\$25,269,300</b>	
<b>Net Change in Operations</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
				<b>FORECAST</b>	<b>\$10,150,000</b>	<b>\$10,290,800</b>	<b>\$10,548,200</b>	<b>\$20,839,000</b>

# Budget Inputs

## American Canyon

Percentage: 7.70%

	A	B	C	D	E	F	G	
	FY21	FY22	FY23	FY24	FY25	FY26	Total Biennial	
	ACTUALS	ACTUALS	ACTUALS	APPROVED BUDGET	Draft Budget	Draft Budget	Budget	
<b>Revenues</b>								
Sales Tax	\$1,567,401	\$1,903,993	\$1,958,373	\$1,839,000	\$2,461,800	\$2,422,400	\$4,884,200	
Interest	1,920	1,639	3,002	2,000	2,000	2,000	4,000	
<b>Total Revenues</b>	<b>\$1,569,321</b>	<b>\$1,905,632</b>	<b>\$1,961,375</b>	<b>\$1,841,000</b>	<b>\$2,463,800</b>	<b>\$2,424,400</b>	<b>\$4,888,200</b>	
<b>Expenses</b>								
Maintenance-Infrastructure/Lan	1,569,321	1,905,632	1,961,375	1,841,000	2,463,800	2,424,400	4,888,200	
<b>Total for: Services and Supplies</b>	<b>1,569,321</b>	<b>1,905,632</b>	<b>1,961,375</b>	<b>1,841,000</b>	<b>2,463,800</b>	<b>2,424,400</b>	<b>4,888,200</b>	
<b>Total Expenditures</b>	<b>\$1,569,321</b>	<b>\$1,905,632</b>	<b>\$1,961,375</b>	<b>\$1,841,000</b>	<b>\$2,463,800</b>	<b>\$2,424,400</b>	<b>\$4,888,200</b>	
<b>Net Change in Operations</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
				<b>FORECAST</b>	<b>\$1,965,000</b>	<b>\$1,998,500</b>	<b>\$2,048,400</b>	<b>\$4,046,900</b>

# Budget Inputs

## Napa

Percentage: 40.35%

	A	B	C	D	E	F	G
	FY21	FY22	FY23	FY24	FY25	FY26	Total Biennial
	ACTUALS	ACTUALS	ACTUALS	APPROVED BUDGET	Draft Budget	Draft Budget	Budget
<b>Revenues</b>							
Sales Tax	\$8,213,588	\$9,977,419	\$10,262,387	\$9,879,000	\$12,693,900	\$13,011,400	\$25,705,300
Interest	10,061	9,658	17,858	6,000	6,000	6,000	12,000
<b>Total Revenues</b>	<b>\$8,223,649</b>	<b>\$9,987,077</b>	<b>\$10,280,245</b>	<b>\$9,885,000</b>	<b>\$12,699,900</b>	<b>\$13,017,400</b>	<b>\$25,717,300</b>
<b>Expenses</b>							
Maintenance-Infrastructure/Lan	8,223,649	9,987,077	10,280,245	9,885,000	12,699,900	13,017,400	25,717,300
<b>Total for: Services and Supplies</b>	<b>8,223,649</b>	<b>9,987,077</b>	<b>10,280,245</b>	<b>9,885,000</b>	<b>12,699,900</b>	<b>13,017,400</b>	<b>25,717,300</b>
<b>Total Expenditures</b>	<b>\$8,223,649</b>	<b>\$9,987,077</b>	<b>\$10,280,245</b>	<b>\$9,885,000</b>	<b>\$12,699,900</b>	<b>\$13,017,400</b>	<b>\$25,717,300</b>
<b>Net Change in Operations</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
				<b>FORECAST</b>			
				\$10,320,000	\$10,472,500	\$10,734,400	\$21,206,900

# Budget Inputs Yountville

Percentage: 2.70%

	A	B	C	D	E	F	G	
	FY21	FY22	FY23	FY24	FY25	FY26	Total Biennial	
	ACTUALS	ACTUALS	ACTUALS	APPROVED BUDGET	Draft Budget	Draft Budget	Budget	
<b>Revenues</b>								
Sales Tax	\$549,608	\$667,634	\$686,702	\$728,000	\$849,400	\$870,600	\$1,720,000	
Interest	674	639	1,211	3,000	3,000	3,000	6,000	
<b>Total Revenues</b>	<b>\$550,282</b>	<b>\$668,273</b>	<b>\$687,913</b>	<b>\$731,000</b>	<b>\$852,400</b>	<b>\$873,600</b>	<b>\$1,726,000</b>	
<b>Expenses</b>								
Maintenance-Infrastructure/Lan	550,282	668,273	687,913	731,000	852,400	873,600	1,726,000	
<b>Total for: Services and Supplies</b>	<b>550,282</b>	<b>668,273</b>	<b>687,913</b>	<b>731,000</b>	<b>852,400</b>	<b>873,600</b>	<b>1,726,000</b>	
<b>Total Expenditures</b>	<b>\$550,282</b>	<b>\$668,273</b>	<b>\$687,913</b>	<b>\$731,000</b>	<b>\$852,400</b>	<b>\$873,600</b>	<b>\$1,726,000</b>	
<b>Net Change in Operations</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
				FORECAST	\$690,000	\$700,800	\$718,300	\$1,419,100

# Budget Inputs

## St. Helena

Percentage: 5.90%

	A	B	C	D	E	F	G	
	FY21	FY22	FY23	FY24	FY25	FY26	Total Biennial	
	ACTUALS	ACTUALS	ACTUALS	APPROVED BUDGET	Draft Budget	Draft Budget	Budget	
<b>Revenues</b>								
Sales Tax	\$1,200,995	\$1,458,904	\$1,500,572	\$1,877,000	\$1,856,100	\$1,902,500	\$3,758,600	
Interest	1,471	1,506	2,300	5,000	5,000	5,000	10,000	
<b>Total Revenues</b>	<b>\$1,202,466</b>	<b>\$1,460,410</b>	<b>\$1,502,872</b>	<b>\$1,882,000</b>	<b>\$1,861,100</b>	<b>\$1,907,500</b>	<b>\$3,768,600</b>	
<b>Expenses</b>								
Maintenance-Infrastructure/Lan	1,202,466	1,460,410	1,502,872	1,882,000	1,861,100	1,907,500	3,768,600	
<b>Total for: Services and Supplies</b>	<b>1,202,466</b>	<b>1,460,410</b>	<b>1,502,872</b>	<b>1,882,000</b>	<b>1,861,100</b>	<b>1,907,500</b>	<b>3,768,600</b>	
<b>Total Expenditures</b>	<b>\$1,202,466</b>	<b>\$1,460,410</b>	<b>\$1,502,872</b>	<b>\$1,882,000</b>	<b>\$1,861,100</b>	<b>\$1,907,500</b>	<b>\$3,768,600</b>	
<b>Net Change in Operations</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
				<b>FORECAST</b>	<b>\$1,510,000</b>	<b>\$1,531,300</b>	<b>\$1,569,600</b>	<b>\$3,100,900</b>

# Budget Inputs Calistoga

Percentage: 2.70%

	A	B	C	D	E	F	G	
	FY21	FY22	FY23	FY24	FY25	FY26	Total Biennial	
	ACTUALS	ACTUALS	ACTUALS	APPROVED BUDGET	Draft Budget	Draft Budget	Budget	
<b>Revenues</b>								
Sales Tax	\$549,608	\$667,634	\$686,702	\$728,000	\$849,400	\$870,600	\$1,720,000	
Interest	674	639	1,211	3,000	3,000	3,000	6,000	
<b>Total Revenues</b>	<b>\$550,282</b>	<b>\$668,273</b>	<b>\$687,913</b>	<b>\$731,000</b>	<b>\$852,400</b>	<b>\$873,600</b>	<b>\$1,726,000</b>	
<b>Expenses</b>								
Maintenance-Infrastructure/Lan	550,282	668,273	687,913	731,000	852,400	873,600	1,726,000	
<b>Total for: Services and Supplies</b>	<b>550,282</b>	<b>668,273</b>	<b>687,913</b>	<b>731,000</b>	<b>852,400</b>	<b>873,600</b>	<b>1,726,000</b>	
<b>Total Expenditures</b>	<b>\$550,282</b>	<b>\$668,273</b>	<b>\$687,913</b>	<b>\$731,000</b>	<b>\$852,400</b>	<b>\$873,600</b>	<b>\$1,726,000</b>	
<b>Net Change in Operations</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
				<b>FORECAST</b>	<b>\$690,000</b>	<b>\$700,800</b>	<b>\$718,300</b>	<b>\$1,419,100</b>

# Napa Valley Transportation Authority

625 Burnell Street  
Napa, CA 94559

## Meeting Minutes NVTA Board of Directors - Tax Agency (NVTA-TA)

Wednesday, February 21, 2024

1:30 PM

JoAnn Busenbark Board Room

### 1. Call to Order

Chair Alessio called the meeting to order at 1:30pm.

### 2. Pledge of Allegiance

Pledge of Allegiance was recited by Chair Alessio.

### 3. Consideration and Approval of Board Member Requests for Remote Participation

None

### 4. Roll Call

**Present:** 11 - Alfredo Pedroza  
Leon Garcia  
Paul Dohring  
Mark Joseph  
Chairperson Liz Alessio  
Scott Sedgley  
Margie Mohler  
Donald Williams  
Anna Chouteau  
Ryan Gregory  
Robin McKee-Cant  
**Absent:** 1 - Kevin Eisenberg

### 5. Adoption of the Agenda

**Motion MOVED by GARCIA, SECONDED by CHOUTEAU to APPROVE Item 5. Adoption of the Agenda. Motion passed unanimously.**

**Aye:** 10 - Pedroza, Garcia, Dohring, Joseph, Alessio, Sedgley, Mohler, Williams, Chouteau, and McKee-Cant

**Absent:** 2 - Gregory, and Eisenberg

### 6. Public Comment

None

### 7. Chairperson's and Board Members' Update

None

## 8. Executive Director's Update

None

## 9. PRESENTATIONS

### 9.1 Bonding to Fund Public Transportation Infrastructure Projects and Programs (Melissa Shick)

Information only/No action taken

{Director Gregory entered meeting at 1:34pm}

## 10. CONSENT AGENDA ITEMS

**Motion MOVED by JOSEPH, SECONDED by SEDGLEY to APPROVE Consent Agenda Item 10.1. Motion passed unanimously.**

**Aye:** 11 - Pedroza, Garcia, Dohring, Joseph, Alessio, Sedgley, Mohler, Williams, Chouteau, Gregory, and McKee-Cant

**Absent:** 1 - Eisenberg

### 10.1 Meeting Minutes of January 17, 2024 (Laura Sanderlin) (Pages 7-8)

**Attachments:** [Draft Minutes](#)

## 11. REGULAR AGENDA ITEMS

### 11.1 Sales Tax Replacement Measure Review of Draft Ordinance and Approve Release of the Expenditure Plan (Danielle Schmitz) (Pages 9-44)

**Attachments:** [Staff Report](#)

**Motion MOVED by MOHLER, SECONDED by GARCIA to APPROVE Agenda Item 11.1 to Release the Sales Tax Replacement Measure Expenditure Plan and Ordinance following alternative #2 in staff report. Motion passed unanimously.**

**Public comment made by Steven Lederer, County of Napa Public Works in support of bonding.**

**Aye:** 11 - Pedroza, Garcia, Dohring, Joseph, Alessio, Sedgley, Mohler, Williams, Chouteau, Gregory, and McKee-Cant

**Absent:** 1 - Eisenberg

## 12. FUTURE AGENDA ITEMS

None

## 13. ADJOURNMENT

Chair Alessio adjourned the meeting at 3:11pm.

### 13.1 The next Regular Meeting is Wednesday, March 20th.

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Laura M. Sanderlin, NVTA-TA Board Secretary



## NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY **COVER MEMO**

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### **SUBJECT**

Measure T Five-year Project List

### **STAFF RECOMMENDATION**

That the Napa Valley Transportation Authority – Tax Agency (NVTA-TA) Board review and approve the jurisdictions' Five-Year Project List for FY 2024-29.

### **EXECUTIVE SUMMARY**

In order to qualify for Measure T sales tax revenue, jurisdictions must submit to the NVTA-TA a five-year project list adopted at a public meeting of their governing body. The five-year project list covers the following fiscal years: 2024-25, 2025-26, 2026-27, 2027-28, and 2028-29. Measure T 6.67% Equivalent projects proposed during this five-year period are also included in the project lists.

### **FISCAL IMPACT**

No



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## NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY Board Agenda Memo

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**TO:** Board of Directors  
**FROM:** Kate Miller, Executive Director  
**REPORT BY:** Addrell Coleman, Assistant Program Planner/Analyst  
Phone: (707) 259-8235 / Email: [acoleman@nvta.ca.gov](mailto:acoleman@nvta.ca.gov)  
**SUBJECT:** Measure T Five-Year Project List

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### **RECOMMENDATION**

That the Napa Valley Transportation Authority – Tax Agency (NVTA-TA) Board review and approve the jurisdictions' Five-Year Project List for FY 2024-29 (Attachments 1-6).

### **COMMITTEE RECOMMENDATION**

At its March 6, 2024 meeting, the Independent Taxpayer Oversight Committee (ITOC) made the finding that the project lists are consistent with the intent of the Measure and recommended that the NVTA-TA Board approve the Five-Year Project List for each jurisdiction.

### **FISCAL IMPACT**

To be eligible for Measure T sales tax revenue, jurisdictions are required to certify a project list biennially at a public meeting. The new five-year project list covers 2024-25 to 2028-29. Measure T 6.67% Equivalent projects proposed during this five-year period are also included in the project lists.

### **BACKGROUND**

November 6, 2012, Measure T, the Napa Countywide Road Maintenance Act, received approval from the voters in Napa County. The measure includes a ½% sales tax anticipated to generate over \$500 million over 25 years, commencing on July 1, 2018. The allocated revenues, as per the Measure T Ordinance, are earmarked for the maintenance, reconstruction, or rehabilitation of local streets, roads, and eligible infrastructure within the public right-of-way.

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Attachment 7 provides a universal catalog of identified road maintenance and rehabilitation activities. It's important to note that specific activities may be added to accommodate new road treatments and technology changes, and to include new funding.

The Measure T ordinance requires the ITOC review the five-year project lists, developed by the jurisdictions, and ensure that proposed projects align with the Measure's intent. The five-year lists (Attachments 1-6) outline projects for each jurisdiction funded by Measure T.

Beyond the five-year project lists, the jurisdictions collectively must show commitment to allocating at least 6.67% of annual Measure T funds to Class I facilities (separated bicycle/pedestrian paths). It's crucial to clarify that Measure T Equivalent funds are not sourced from the Measure T Ordinance. Eligible revenues for the Measure T 6.67% Equivalent funds include general funds or any transportation formula fund for which the jurisdiction or NVTA has discretionary spending authority.

### **ATTACHMENT(S)**

1. Jurisdictions Five-year Project List
2. Measure T Examples of Eligible Projects

### Measure T Napa Countywide Road Maintenance Act

Jurisdiction Name:

Primary Contract #1:  Email:  Phone:

Secondary Contract #2:  Email:  Phone:

FY #1:  FY #2:  FY#3:  FY#4:  FY#5:

**Maintenance of Effort (MOE)**

Please provide the following information to establish MOE amount and to validate information:

1. Attach copies of Local Streets and Roads State Controller Reports for three years - FY 2007-08, FY 2008-09, FY 2009-10
2. Attach independent auditors validation for *each* Local Streets and Roads State Controller Report
3. Enter MOE Amounts Claiming:
 

FY 2007-08	\$481,377	FY 2008-09	\$190,326	FY 2009-10	\$438,340
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4. Enter Certified MOE Amount: **Total MOE:**

**Please note:** Eligible expenses include local streets and roads maintenance and supporting infrastructure within the public right of way for pavement, sealing, overlays, reconstruction, associated infrastructure, as required, excluding any local revenues expended for the pupose 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 Five (5) year planned streets and road maintenance projects beginning in FY 2024-29 (add rows as needed):

Fiscal Year	Program	Project Description	Total Project Cost	Measure T Funds	Other Funds	Project Location (Main Street, Intersection, Mile Marker)	Start	End	Project Phase (If applicable)	Length	Is the Project in the Jurisdiction's Capital Improvement Plan?
2023-24	Reconstruct	Full Reconstruction (AC)	\$ 358,330.00	\$ 139,545.00	\$ 218,785.00	Benton Wy	Hummingbird	Huntington Wy	Design, PS&E, Construction	560	Yes
2023-24	Reconstruct	Full Reconstruction (AC)	\$ 776,808.00	\$ 302,515.00	\$ 474,293.00	Benton Wy	Huntington Wy	Elliott Dr	Design, PS&E, Construction	1214	Yes
2023-24	Reconstruct	Full Reconstruction (AC)	\$ 299,462.00	\$ 116,620.00	\$ 182,842.00	Benton Wy	Hummingbird	Wetlands Edge Rd	Design, PS&E, Construction	468	Yes
2023-24	Surface Treatment	Cape Seal	\$ 155,239.38	\$ 155,239.38		Knightsbridge Wy	Elliott Dr	Danrose Dr	Construction	1294	Yes
2023-24	Surface Treatment	Cape Seal	\$ 27,832.72	\$ 27,832.72		Arden Ct	Knightsbridge Wy	End	Construction	264	Yes
2023-24	Surface Treatment	Cape Seal	\$ 33,420.35	\$ 33,420.35		Lansford Ct	Knightsbridge Wy	End	Construction	317	Yes
2023-24	Surface Treatment	Cape Seal	\$ 27,832.72	\$ 27,832.72		Linwood Lane	Knightsbridge Wy	End	Construction	264	Yes
2023-24	Surface Treatment	Cape Seal	\$ 27,832.72	\$ 27,832.72		Park Lane	Knightsbridge Wy	End	Construction	264	Yes
2023-24	Surface Treatment	Cape Seal	\$ 33,314.92	\$ 33,314.92		Regent Ct	Knightsbridge Wy	End	Construction	316	Yes
2023-24	Surface Treatment	Cape Seal	\$ 216,878.32	\$ 216,878.32		Cartagena Way	Broadway	East End	Design, PS&E, Construction	2900	No
2023-24	Surface Treatment	Cape Seal	\$ 16,153.70	\$ 16,153.70		Aranda Ct	Cartagena Way	N End	Design, PS&E, Construction	216	No
2023-24	Surface Treatment	Cape Seal	\$ 33,279.60	\$ 33,279.60		Barcelona Dr	Cartagena Way	Entrada Cir	Design, PS&E, Construction	445	No
2023-24	Surface Treatment	Cape Seal	\$ 34,924.89	\$ 34,924.89		Catalonia Dr	Cartagena Way	Entrada Cir	Design, PS&E, Construction	467	No
2023-24	Surface Treatment	Cape Seal	\$ 252,775.42	\$ 252,775.42		Entrada Cir	Cartagena Way W End	Cartagena Way E End	Design, PS&E, Construction	3380	No
2023-24	Surface Treatment	Cape Seal	\$ 26,922.83	\$ 26,922.83		Marbella Ct	Cartagena Way	N End	Design, PS&E, Construction	360	No
2023-24	Surface Treatment	Cape Seal	\$ 10,096.06	\$ 10,096.06		Palencia Ct	Cartagena Way	N End	Design, PS&E, Construction	135	No
2024-25	Surface Treatment	Cape Seal	\$ 35,315.44	\$ 35,315.44		Condor Ct	Highridge Dr	S End	Design, PS&E, Construction	500	No
2024-25	Surface Treatment	Cape Seal	\$ 14,583.20	\$ 14,583.20		Eisenhower Ct	Ventana	S End	Design, PS&E, Construction	195	No
2024-25	Surface Treatment	Cape Seal	\$ 147,327.69	\$ 147,327.69		Ford Dr	Independance	Independence	Design, PS&E, Construction	1970	No
2024-25	Surface Treatment	Cape Seal	\$ 114,987.06	\$ 114,987.06		Goldfinch Dr	Montevino	Montevino	Design, PS&E, Construction	1628	No
2024-25	Surface Treatment	Cape Seal	\$ 16,245.10	\$ 16,245.10		Highridge Ct	Ventana	N End	Design, PS&E, Construction	230	No
2024-25	Surface Treatment	Cape Seal	\$ 126,853.04	\$ 126,853.04		Highridge Dr	Ventana	Starling Ct	Design, PS&E, Construction	1796	No
2024-25	Surface Treatment	Cape Seal	\$ 34,609.13	\$ 34,609.13		Hillcrest Ct	Highridge Dr	S End	Design, PS&E, Construction	490	No
2024-25	Surface Treatment	Cape Seal	\$ 15,480.62	\$ 15,480.62		Independence Ct	Ventana Dr	South End	Design, PS&E, Construction	207	No

Fiscal Year	Program	Project Description	Total Project Cost	Measure T Funds	Other Funds	Project Location (Main Street, Intersection, Mile Marker)	Start	End	Project Phase (If applicable)	Length	Is the Project in the Jurisdiction's Capital Improvement Plan?
2024-25	Surface Treatment	Cape Seal	\$ 85,704.33	\$ 85,704.33		Independence Dr	Ventana Dr	East End	Design, PS&E, Construction	1146	No
2024-25	Surface Treatment	Cape Seal	\$ 35,315.44	\$ 35,315.44		Mockingbird Dr	Montevino	Highridge Dr	Design, PS&E, Construction	500	No
2024-25	Surface Treatment	Cape Seal	\$ 63,567.78	\$ 63,567.78		Montevino Dr	South Goldfinch	Ventana	Design, PS&E, Construction	900	No
2024-25	Surface Treatment	Cape Seal	\$ 33,196.51	\$ 33,196.51		Oriole Ct	Hidgeridge Dr	S End	Design, PS&E, Construction	470	No
2024-25	Surface Treatment	Cape Seal	\$ 18,364.03	\$ 18,364.03		Starling Ct	Highridge Dr	N. End	Design, PS&E, Construction	260	No
2024-25	Surface Treatment	Cape Seal	\$ 23,407.90	\$ 23,407.90		Truman Ct	Ventana Dr	S End	Design, PS&E, Construction	313	No
2024-25	Surface Treatment	Cape Seal	\$ 57,784.36	\$ 57,784.36		Ventana Dr	Broadway	Highridge Dr	Design, PS&E, Construction	732	No
2024-25	Surface Treatment	Cape Seal	\$ 80,394.55	\$ 80,394.55		Ventana Dr	Highridge	East West Independence Dr	Design, PS&E, Construction	1075	No
2024-25	Surface Treatment	Cape Seal	\$ 52,973.15	\$ 52,973.15		Vine Terrace Way	Broadway	Goldfinch	Design, PS&E, Construction	750	No
2024-25	Reconstruct	Full Reconstruct (AC)	\$ 744,758.04	\$ 253,389.40	\$ 491,368.64	Rio Del Mar	Carolyn Dr	W Los Altos Dr	Construction	1138	Yes
2024-25	Reconstruct	Full Reconstruct (AC)	\$ 545,806.86	\$ 185,700.14	\$ 360,106.72	Rio Del Mar	W Los Altos Dr	Cassayare Dr	Construction	834	Yes
2024-25	Reconstruct	Full Reconstruct (AC)	\$ 276,830.10	\$ 94,186.04	\$ 182,644.06	Rio Del Mar	Cassayare Dr	Hwy 29	Construction	423	Yes
2024-25	Surface Treatment	Cape Seal	\$ 54,842.79	\$ 18,659.19	\$ 36,183.60	Carolyn Dr	Rio Del Mar	Los Altos Dr	Construction	800	Yes
2024-25	Surface Treatment	Cape Seal	\$ 69,654.50	\$ 23,698.59	\$ 45,955.92	Joan Dr	Carolyn Dr	Los Altos Dr	Construction	958	Yes
2024-25	Surface Treatment	Cape Seal	\$ 151,960.24	\$ 51,701.51	\$ 100,258.73	Los Altos Dr	Carolyn Dr	Rio Del Mar	Construction	2090	Yes
2024-25	Surface Treatment	Cape Seal	\$ 37,081.21	\$ 12,616.16	\$ 24,465.05	Los Altos Dr	Theresa Ave	Rio Del Mar East	Construction	510	Yes
2024-25	Surface Treatment	Cape Seal	\$ 36,196.24	\$ 12,315.07	\$ 23,881.18	Del Rey Ct	Los Altos Dr	End	Construction	528	Yes
2024-25	Surface Treatment	Cape Seal	\$ 108,588.73	\$ 36,945.20	\$ 71,643.53	Alta Loma Dr	Joan Dr	End Of Circle	Construction	1584	Yes
2024-25	Surface Treatment	Cape Seal	\$ 67,099.33	\$ 22,829.24	\$ 44,270.09	Flamingo Ct	Rio Del Mar	End	Construction	950	Yes
2024-25	Surface Treatment	Cape Seal	\$ 52,786.19	\$ 17,959.47	\$ 34,826.72	Cassayare Dr	Rio Del Mar West	Rio Del Mar East	Construction	770	Yes
2025-26	Surface Treatment	Cape Seal	\$ 126,686.85	\$ 126,686.85		Melvin Rd	Wilson Wy	Cassayare Dr	Construction	1848	Yes
2025-26	Surface Treatment	Cape Seal	\$ 95,912.57	\$ 95,912.57		Rio Del Mar	Rio Grande	Donaldson Wy	Design, PS&E, Construction	810	Yes
2025-26	Surface Treatment	Cape Seal	\$ 123,265.41	\$ 123,265.41		Rio Del Mar	Donaldson Wy	Carolyn Dr	Design, PS&E, Construction	1041	Yes
2025-26	Reconstruct	Full Reconstruct (AC)	\$ 175,746.23	\$ 175,746.23		Donaldson Wy	Rio Del Mar	Amarillo	Design, PS&E, Construction	940	No
2025-26	Surface Treatment	Cape Seal	\$ 98,717.03	\$ 98,717.03		Rio Grande	Rio Del Mar	Carmel	Design, PS&E, Construction	1320	No
2025-26	Surface Treatment	Cape Seal	\$ 70,967.41	\$ 70,967.41		W Carolyn Dr	Donaldson Wy	Rio Del Mar	Design, PS&E, Construction	899	No
2025-26	Surface Treatment	Cape Seal	\$ 38,389.96	\$ 38,389.96		Carolyn Dr	Los Altos Dr	Amarillo Dr	Design, PS&E, Construction	560	No
2025-26	Surface Treatment	Cape Seal	\$ 47,769.32	\$ 47,769.32		Landana Dr	Rio Grande	Donaldson Wy	Design, PS&E, Construction	657	No
2025-26	Surface Treatment	Cape Seal	\$ 51,415.12	\$ 51,415.12		Landana Dr	Donaldson Wy	W Carolyn Dr	Design, PS&E, Construction	750	No
2025-26	Surface Treatment	Cape Seal	\$ 87,249.90	\$ 87,249.90		Joan Dr	W End	Carolyn Dr	Design, PS&E, Construction	1200	No
2025-26	Surface Treatment	Cape Seal	\$ 72,392.49	\$ 72,392.49		Amarillo Dr	Carolyn Dr	W. End	Design, PS&E, Construction	1056	No
2025-26	Surface Treatment	Cape Seal	\$ 71,617.63	\$ 71,617.63		Los Altos Dr	Donaldson Wy	Carolyn Dr	Design, PS&E, Construction	985	No
2025-26	Overlay	Mill+Overlay	\$ 306,575.28	\$ 306,575.28		Theresa Av	Napa Junction Rd	422' North Of Eucalyptus Dr	Design, PS&E, Construction	1122	No
2025-26	Overlay	Mill+Overlay	\$ 485,555.84	\$ 485,555.84		Eucalyptus Dr	Donaldson Wy	450' W Of Theresa Ave	Design, PS&E, Construction	575	No
2025-26	Reconstruct	Full Reconstruct (AC)	\$ 135,784.00	\$ 135,784.00		Brixton Ct	North Hampton Dr	E. End	Design, PS&E, Construction	264	No
2025-26	Reconstruct	Full Reconstruct (AC)	\$ 271,568.00	\$ 271,568.00		Dorchester Pl	Knightsbridge Wy	S. End	Design, PS&E, Construction	528	No
2026-27	Reconstruct	Reconstruct inc. SD & C&G	\$ 392,076.30	\$ 392,076.30		Andrew Rd	Thayer Wy	Crawford Wy	Design, PS&E, Construction	462	No
2026-27	Reconstruct	Reconstruct inc. SD & C&G	\$ 816,401.30	\$ 816,401.30		Andrew Rd	Crawford Wy	Donaldson Wy	Design, PS&E, Construction	962	No
2026-27	Reconstruct	Reconstruct inc. SD & C&G	\$ 604,238.80	\$ 604,238.80		Andrew Rd	Donaldson Wy	Wilson Wy	Design, PS&E, Construction	712	No
2027-28	Reconstruct	Full Reconstruct (AC)	\$ 1,629,408.00	\$ 1,629,408.00		Flosden Rd	American Canyon Road	South City Limits	Design, PS&E, Construction	2640	No
2028-29	Overlay	Mill+Overlay	\$ 308,579.04	\$ 308,579.04		Marla Dr	Kilpatric St	Blanco	Design, PS&E, Construction	1848	No
2028-29	Overlay	Mill+Overlay	\$ 43,718.40	\$ 43,718.40		Marla Dr	Kilpatric	240 Feet West	Design, PS&E, Construction	240	No
2028-29	Overlay	Mill+Overlay	\$ 45,418.56	\$ 45,418.56		Tyler Ct	Kimberly Dr	N. End	Design, PS&E, Construction	264	No
2028-29	Surface Treatment	Cape Seal	\$ 54,294.37	\$ 54,294.37		Corbin Dr	N. End	S. End	Design, PS&E, Construction	792	No
2028-29	Surface Treatment	Cape Seal	\$ 36,196.24	\$ 36,196.24		Reed Dr 28	Danrose Dr	Corbin Dr	Design, PS&E, Construction	528	No

Fiscal Year	Program	Project Description	Total Project Cost	Measure T Funds	Other Funds	Project Location (Main Street, Intersection, Mile Marker)	Start	End	Project Phase (If applicable)	Length	Is the Project in the Jurisdiction's Capital Improvement Plan?
2028-29	Surface Treatment	Cape Seal	\$ 43,076.52	\$ 43,076.52		Bettona Way	San Marco Way	Vinci Way	Design, PS&E, Construction	576	No
2028-29	Surface Treatment	Cape Seal	\$ 21,687.83	\$ 21,687.83		Blue Elder Ct	Red Clover Wy	East End	Design, PS&E, Construction	290	No
2028-29	Surface Treatment	Cape Seal	\$ 21,895.57	\$ 21,895.57		Bresso Ct	Vinci Way	E End	Design, PS&E, Construction	310	No
2028-29	Surface Treatment	Cape Seal	\$ 12,040.49	\$ 12,040.49		Bullrush Ct	Red Clover Wy	East End	Design, PS&E, Construction	161	No
2028-29	Surface Treatment	Cape Seal	\$ 20,412.32	\$ 20,412.32		Carrara Ct	Vinci Way	East End	Design, PS&E, Construction	289	No
2028-29	Surface Treatment	Cape Seal	\$ 17,163.30	\$ 17,163.30		Gull	Peacock	E End	Design, PS&E, Construction	243	No
2028-29	Surface Treatment	Cape Seal	\$ 101,708.45	\$ 101,708.45		Hummingbird	Benton Way	W. Am. Can. Rd	Design, PS&E, Construction	1440	No
2028-29	Surface Treatment	Cape Seal	\$ 49,059.37	\$ 49,059.37		Kensington Wy	Chaucer	Wetlands Edge Rd	Design, PS&E, Construction	656	No
2028-29	Surface Treatment	Cape Seal	\$ 31,397.50	\$ 31,397.50		Knightsbridge Wy	W. End	Chaucer Ln	Design, PS&E, Construction	458	No
2028-29	Surface Treatment	Cape Seal	\$ 62,383.68	\$ 62,383.68		Knightsbridge Wy	Chaucer Ln	Elliott Dr	Design, PS&E, Construction	910	No
2028-29	Surface Treatment	Cape Seal	\$ 17,163.30	\$ 17,163.30		Lark	Peacock	E End	Design, PS&E, Construction	243	No
2028-29	Surface Treatment	Cape Seal	\$ 10,469.99	\$ 10,469.99		Northampton Dr	Chaucer	San Marco Way	Design, PS&E, Construction	140	No
2028-29	Surface Treatment	Cape Seal	\$ 22,601.88	\$ 22,601.88		Northrup Ln	Chaucer	West End	Design, PS&E, Construction	320	No
2028-29	Surface Treatment	Cape Seal	\$ 20,482.95	\$ 20,482.95		Northrup Ln	Chaucer	West End	Design, PS&E, Construction	290	No
2028-29	Surface Treatment	Cape Seal	\$ 109,407.22	\$ 109,407.22		Peacock	Humming Bird	Humming Bird	Design, PS&E, Construction	1549	No
2028-29	Surface Treatment	Cape Seal	\$ 132,669.70	\$ 132,669.70		Red Clover Wy	North End	South End	Design, PS&E, Construction	1774	No
2028-29	Surface Treatment	Cape Seal	\$ 22,435.69	\$ 22,435.69		Reed Grass	Redclover	E End	Design, PS&E, Construction	300	No
2028-29	Surface Treatment	Cape Seal	\$ 150,319.11	\$ 150,319.11		San Marco Way	Wetlands Edge Rd	Bettona Way	Design, PS&E, Construction	2010	No
2028-29	Surface Treatment	Cape Seal	\$ 209,773.69	\$ 209,773.69		Spikerush Cir	S Wetlands Edge Rd	N Wetlands Edge Rd	Design, PS&E, Construction	2805	No
2028-29	Surface Treatment	Cape Seal	\$ 69,700.21	\$ 69,700.21		Vinci Way	San Marco Way	Bettona Way	Design, PS&E, Construction	932	No
2028-29	Surface Treatment	Cape Seal	\$ 25,127.97	\$ 25,127.97		Water Fern	Redclover	E End	Design, PS&E, Construction	336	No

**Equivalent Fund Class 1 Multi-Purpose Paths:**

Please provide a five year multi-purpose Expenditures beginning in FY 2024-29 (add rows as needed):

Fiscal Year	Program/Project Type	Project Description	Total Project Cost	Measure T Funds	Other Funds	Project Location	Start	End	Project Phase (Env, PS&E, Construction)	Length	Is the Project in the Jurisdiction's Capital Improvement Plan?
FY24-25	New development	New subdivision		\$ -	Developer	Watson Ranch Subdivision	Various	Various	Design, PS&E, Construction		No
FY24-25	Reconstruct	Roadway widening and rehabilitation of Green Island Road, new sidewalk and Class 1 trail	\$ 1,088,818.71	\$ -	\$ 1,088,818.71	Green Island Road Reconstruction and Widening Project	Commerce Ct	Paoli Loop	Design, PS&E, Construction	4200	Yes
TBD	Road extension	New Class 1 trail	TBD	\$ -	TBD	Wetlands Edge Court (SDG)	Eucalyptus Drive	Wetlands Edge Ct terminus	Design, PS&E, Construction	800	No

Note: The amount of a jurisdiction's annual bike expenditure must be a minimum of 6.67% of the anticipated revenue amount received from Measure T each year. Estimates by jurisdiction are shown on the table labeled "Measure T Revenue Estimates". Funding for Class 1 Multi-use path projects that are funded by philanthropy, state discretionary funding or federal discretionary funding shall not count as part of the 6.67 % expenditure obligation required to be eligible to receive Measure T revenues.

Comment: Please provide any additional information to explaining your project list. E.g. This project list is the jurisdiction's CIP, the jurisdiction opted to include additional projects to have flexibility in completing a variety of projects

This project list includes the FY23-24 projects. The jurisdiction opted to include additional projects to have flexibility in completing a variety of projects.

Note: The list will serve as the five-year list of projects required for submittal by each jurisdiction as stated in the Measure T Ordinance. These will be projects that will be delivered, depending on available revenues and when revenues become available. Prior to any allocation, jurisdictions will also be required to submit all of the necessary documentation requested as evidence of a **public meeting** to ensure that the members of the public were able to comment on the proposed project list as well as a Resolution in support of the proposed project list.

**Measure T Napa Countwide Road Maintenance Act**

Jurisdiction Name:

Primary Contract #1:  Email:  Phone:

Secondary Contract #2:  Email:  Phone:

Fiscal Years Included: FY #1  FY #2  FY#3  FY#4  FY#5

**Maintenance of Effort (MOE)**

Please provide the following information to establish MOE amount and to validate information:

1. Attach copies of Local Streets and Roads State Controller Reports for three years - FY 2007-08, FY 2008-09, FY 2009-10
2. Attach independent auditors validation for each Local Streets and Roads State Controller Report
3. Enter MOE Amounts Claiming: FY 2007-08  FY 2008-09  FY 2009-10
4. Enter Certified MOE Amount: **Total MOE:**

**Please note:** Eligible expenses include local streets and roads maintenance and supporting infrastructure within the public right of way for 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 Five (5) year planned streets and road maintenance projects beginning in FY 2024-29 (add rows as needed):

Project #	Fiscal Year	Total Project Cost (\$1,000)	Measure T Amount (\$1,000)	Federal Funds	State Funds	Other Local Funds (\$1,000)	Project Scope	Project Phase 1-Design 2-Construction	Project Name and Location	Project Location	Is the Project Included in the Countywide Transportation Plan?	Is the Project in the Jurisdiction's Capital Improvement Plan?
	24/25	\$420	\$200	\$0	\$0	\$220	Resurfacing	2	Lake Street	Grant St. to Lincoln Ave.	Y	Y
	24/25	\$250	\$100	\$0	\$0	\$150	Resurfacing	2	Washington Street	Lincoln Ave.to Berry St.	Y	N
	24/25	\$400	\$300	\$0	\$0	\$100	Resurfacing	2	Washington Street	Berry St. to North Oak St.	Y	Y
	24/25	\$300	\$200	\$0	\$0	\$100	Resurfacing	2	Berry Street	Berry Street Bridge to Foothill Blvd.	N	N
	24/25	\$900	\$300	\$0	\$0	\$600	Resurfacing	2	Cedar Street	Spring St. to Lincoln Ave.	N	N
	24/25	\$50	\$50	\$0	\$0	\$0	Multi use Path	2	City's contribution to Vine Trail Pro	Lower Washington St. gate to Lincoln Ave.	N	Y
	24/25	\$20	\$10	\$0	TBD	\$10	Safety	2	Bike/Pedestrian Safety Enhanceme	Brannan St.	N	N
	24/25	\$20	\$10	\$0	TBD	\$10	Safety	2	Bike/Pedestrian Safety Enhanceme	Grant St.	N	N
	24/25	\$200	\$50	\$0	\$0	\$150	Sidewalk repair and pothole patching	2	Street Maintenance Program	Various locations as needed	N	Y
	24/25	\$100	\$50	\$0	TBD	\$50	Design	1	FY 23/24 Design		N/A	N/A
	25/26	\$700	\$100	\$0	\$0	\$600	Resurfacing	2	Chip Seal/Cape Seal	Mitzi Dr.-Kathy Way- Dena Way- Janis Way- Debbie Way- Denise Dr.- Centennial Crcl.- Maggie Ave.-Amber Way-Michael Way- Oat Hill Ct.- Table Rock Ct.- Urbani Place- Falleri Dr.- Cinnabar Ct.- Aurora Dr.- High Rock Dr.- Money Lane, Emerald Dr. to Lake St. - View Rd.- Arch Way-Adele St.- Reynard Ln.- North Oak St., Grant St to Aurora Dr.	N	N
	25/26	\$400	\$100	\$0	\$0	\$300	Bike Facility	2	Gateway Bike Rest Facility	Lincoln Ave. at Silverado Trail	N	Y
	25/26	\$20	\$10	\$0	TBD	\$10	Safety	2	Bike/Pedestrian Safety Enhanceme	Lake Street	N	N
	25/26	\$20	\$10	\$0	TBD	\$10	Safety	2	Bike/Pedestrian Safety Enhanceme	Silverado Trail	N	Y
	25/26	\$200	\$50	\$0	\$0	\$150	Sidewalk repair and pothole patching	2	Street Maintenance Program	Various locations as needed	N	Y
	25/26	\$100	\$50	\$0	TBD	\$50	Design	1	FY 24/25 Design		N/A	N/A
	26/27	\$1,080	\$100	\$0	\$0	\$980	Resurfacing	2	Chip Seal/Cape Seal	N. Oak St, Logvy park to Grant St - Cedar St, Silver St to Willow St.- Grant St, Garnet Creek Ct. to Wappo Ave.- Brannan St.- Petrified Forest Rd, within City limits- Cedar Street, Foothill to Vista Dr. - Filmore St.- Fair Way, Lake st. to North Oak St.- School St.- Willow St.- Lillie St.- South Oak St.- Gold St.- Myrtle St., Silver St to Cyrus Creek Ct.	N	N
	26/27	\$1,200	\$200	\$0	\$0	\$1,000	Resurfacing	2	Grant Street	Garnet Creek Ct. to City Limits	N	Y
	26/27	\$360	\$100	\$0	\$0	\$260	Resurfacing	2	Fair Way	First St. to Lake St.	N	N
	26/27	\$1,450	\$200	\$0	\$0	\$1,250	Resurfacing	2	Washington Street	Lincoln Ave. to lower gate	Y	N
	26/27	\$900	\$100	\$0	\$0	\$800	Resurfacing	2	Cedar Street	Spring St. to Silver St.	N	N
	26/27	\$900	\$200	\$0	\$0	\$700	Resurfacing	2	Cedar Street	Lincoln Av. To Pine St.	N	N
	26/27	\$2,300	\$200	\$0	\$0	\$2,100	Resurfacing	2	Myrtle Street	Lincoln Ave. to Silver St.	N	N
	26/27	\$160	\$50	\$0	\$0	\$110	Resurfacing	2	Spring Street	Cedar St. to Foothill Blvd.	N	N
	26/27	\$360	\$60	\$0	\$0	\$300	Resurfacing	2	Hazel Street	Foothill Blvd. to Cedar St.	N	N
	26/27	\$360	\$100	\$0	\$0	\$260	Resurfacing	30	Pine Street	Foothill Blvd. to Cedar St.	N	N

Project #	Fiscal Year	Total Project Cost (\$1,000)	Measure T Amount (\$1,000)	Federal Funds	State Funds	Other Local Funds (\$1,000)	Project Scope	Project Phase 1-Design Construction	2- Project Name and Location	Project Location	Is the Project Included in the Countywide Transportation Plan?	Is the Project in the Jurisdiction's Capital Improvement Plan?
26/27	\$20	\$10	\$0	TBD	\$10	Safety	2	Bike/Pedestrian Safety Enhanceme	Cedar St.	N	N	
26/27	\$20	\$10	\$0	TBD	\$10	Safety	2	Bike/Pedestrian Safety Enhanceme	Myrtle St.	N	N	
26/27	\$100	\$50	\$0	TBD	\$50	Design	1	FY 25/26 Design		N/A	N/A	
27/28	\$200	\$100	\$0	\$0	\$100	Resurfacing	2	Fisher St.	Beginning to End	N	N	
27/28	\$180	\$50	\$0	\$0	\$130	Resurfacing	2	Earl St.	Beginning to End	N	N	
27/28	\$200	\$50	\$0	\$0	\$150	Resurfacing	2	Eddy St.	Beginning to End	N	N	
27/28	\$250	\$50	\$0	\$0	\$200	Resurfacing	2	Franklin St.	Beginning to End	N	N	
27/28	\$250	\$50	\$0	\$0	\$200	Resurfacing	2	Gerard St.	Beginning to End	N	N	
27/28	\$420	\$100	\$0	\$0	\$320	Resurfacing	2	First St.	Beginning to End	N	N	
27/28	\$500	\$100	\$0	\$0	\$400	Resurfacing	2	Second St.	Beginning to End	N	N	
27/28	\$400	\$100	\$0	\$0	\$300	Resurfacing	2	Third St.	Beginning to End	N	N	
27/28	\$700	\$100	\$0	\$0	\$600	Resurfacing	2	Fourth St.	Beginning to End	N	N	
27/28	\$20	\$10	\$0	TBD	\$10	Safety	2	Bike/Pedestrian Safety Enhanceme	Washington St.	N	N	
27/28	\$20	\$10	\$0	TBD	\$10	Safety	2	Bike/Pedestrian Safety Enhanceme	Mora Ave.	N	N	
27/28	\$150	\$50	\$0	\$0	\$100	Sidewalk repair and pothole patching	2	Street Maintenance Program	Various locations as needed	N	Y	
27/28	\$100	\$50	\$0	TBD	\$50	Design	1	FY 26/27 Design		N/A	N/A	
28/29	\$1,900	\$100	\$0	\$0	\$1,800	Resurfacing	2	Mora Avenue	Beginning to End	N	N	
28/29	\$200	\$50	\$0	\$0	\$150	Resurfacing	2	Stevenson Street	Beginning to End	N	N	
28/29	\$360	\$50	\$0	\$0	\$310	Resurfacing	2	Silver Street	Beginning to End	N	N	
28/29	\$20	\$10	\$0	\$0	\$10	Safety	2	Bike/Pedestrian Safety Enhanceme	Wappo Avenue	N	N	
28/29	\$100	\$50	\$0	\$0	\$50	Sidewalk repair and pothole patching	2	Street Maintenance Program	Various locations as needed	N	Y	
28/29	\$100	\$50	\$0	TBD	\$50	Design	1	FY 27/28 Design		N/A	N/A	

**Equivalent Fund Class 1 Multi-Purpose Paths:**

Please provide a five year multi-purpose Expenditures beginning in FY 2022-27 (add rows as needed):

Project #	Fiscal Year	Total Project Amount	Measure T Amount	Federal Funds	State Funds	Other Local Funds	Project Description	Project Phase (Env, PS&E, Construction)	Location (intersection, mile marker, length of alignment)	Project Included in Countywide Bike Plan?	Project in Jurisdiction's Capital Improvement Plan?

Note: The amount of a jurisdiction's annual bike expenditure must be a minimum of 6.67% of the anticipated revenue amount received from Measure T each year. Estimates by jurisdiction are shown on the table labeled "Measure T Revenue Estimates". Funding for Class 1 Multi-use path projects that are funded by philanthropy, state discretionary funding or federal discretionary funding shall not count as part of the 6.67 % expenditure obligation required to be eligible to receive Measure T revenues.

Comment: Please provide any additional information to explaining your project list. E.g. This project list is the jurisdiction's CIP, the jurisdiction opted to include additional projects to have flexibility in completing a variety of projects

Note: The list will serve as the five-year list of projects required for submittal by each jurisdiction as stated in the Measure T Ordinance. These will be projects that will be delivered, depending on available revenues and when revenues become available. Prior to any allocation, jurisdictions will also be required to submit all of the necessary documentation requested as evidence of a **public hearing** to ensure that the members of the public were able to comment on the proposed project list as well as a Resolution in support of the proposed project list.

**Measure T Napa Countywide Road Maintenance Act**

Jurisdiction Name:

Primary Contact #1:  Email:  Phone:

Secondary Contact #2:  Email:  Phone:

FY #1  FY #2  FY #3  FY#4  FY#5

**Maintenance of Effort (MOE)**

Please provide the following information to establish MOE amount and to validate information:

1. Attach copies of Local Streets and Roads State Controller Reports for three years - FY 2007-08, FY 2008-09, FY 2009-10
2. Attach independent auditors validation for each Local Streets and Roads State Controller Report
3. Enter MOE Amounts Claiming: FY 2007-08  FY 2008-09  FY 2009-10
4. Enter Certified MOE Amount: **Total MOE:**

**Please note:** Eligible expenses include local streets and roads maintenance and supporting infrastructure within the public right of way for 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 Five (5) year planned streets and road maintenance projects beginning in FY 2025-29 (add rows as needed):

CITY CIP Project #	Fiscal Year	Will a loan be taken out for this project? (Y/N)	Total Loan Amount	Total Project Cost	Measure T Amount	Federal Funds	State Funds	Other Local Funds	Project Scope	Project Phase	Location (intersection, mile marker, length of alignment)	Is the Project Included in the Countywide Transportation Plan?	Is the Project in the Jurisdiction's Capital Improvement Plan?
ST20PW09	2023-2024			\$ 5,000,000	\$ 5,000,000	0	0	0	Repair/rebuild of street pavement, concrete sidewalks, stormwater facilities, street trees.	PSE, CON	COOMBS ST - 5th Street to Imola Ave.		
ST25PW01	2024-25			\$ 1,000,000	\$ 1,000,000	0	0	0	Pavement Preventive Maintenance: Crack, Slurry, and Cape Sealings	PSE, CON			
ST20PW10	2024-25			\$ 2,500,000	\$ 2,500,000	0	0	0	Repair/Replace: pavement, concrete sidewalks, stormwater facilities. Improved multi-	PSE, CON	LAUREL STREET - Griggs Ln to Freeway Dr	Y	Y
ST22PW05	2024-25			\$ 4,500,000	\$ 4,500,000	0	0	0	Repair/Replace: pavement, concrete sidewalks, stormwater facilities. Improved multi-	PSE, CON	WESTWOOD NEIGHBORHOOD Rehabilitation		Y
ST23PW04	2024-25			\$ 150,000	\$ 150,000	0	0	0	Repair/Replace: pavement, concrete sidewalks, stormwater facilities. Improved multi-	PSE	REDWOOD ROAD Rehabilitation		Y
ST25PW02	2024-25			\$ 500,000	\$ 500,000	0	0	0	Repair/Replace: pavement, concrete sidewalks, stormwater facilities. Improved multi-	PSE	OLD SONOMA ROAD Rehabilitation		Y
ST26PW03	2024-25			\$ 500,000	\$ 500,000	0	0	0	Repair/Replace: pavement, concrete sidewalks, stormwater facilities. Improved multi-	PSE	RIVERSIDE NEIGHBORHOOD Rehabilitation		Y
ST26PW04	2024-25			\$ 500,000	\$ 500,000	0	0	0	Repair/Replace: pavement, concrete sidewalks, stormwater facilities. Improved multi-	PSE	MONTGOMERY NEIGHBORHOOD Rehabilitation		Y
	2024-25			\$ 1,000,000	\$ 1,000,000	0	0	0	Concrete Sidewalk Maintenance, Repair, and Rehabilitation	PSE, CON	SIDEWALK PROGRAM		
ST26PW01	2025-26			\$ 1,000,000	\$ 1,000,000	0	0	0	Pavement Preventive Maintenance: Crack, Slurry, and Cape Sealings	PSE, CON			
ST22PW07	2025-26			\$ 2,500,000	\$ 2,500,000	0	0	0	Repair/Replace: street pavement, concrete sidewalks, stormwater facilities. Improved	PSE, CON	IMOLA AVE Rehabilitation (Soscol Ave. to East End)		
ST22PW08	2025-26			\$ 2,000,000	\$ 2,000,000	0	0	0	Repair/Replace: street pavement, concrete sidewalks, stormwater facilities. Improved	PSE, CON	COOMBSVILLE RD. - Pascale Pl to East Eng (City		
ST23PW03	2025-26			\$ 3,000,000	\$ 3,000,000	0	0	0	Repair/Replace: street pavement, concrete sidewalks, stormwater facilities. Improved	PSE, CON	LINCOLN AVE Rehabilitation (California Blvd to		
ST26PW01	2025-26			\$ 500,000	\$ 500,000	0	0	0	Repair/Replace: street pavement, concrete sidewalks, stormwater facilities. Improved	PSE	JEFFERSON ST Rehabilitation (Trancas St to Lincoln		
	2025-26			\$ 1,000,000	\$ 1,000,000	0	0	0	Concrete Sidewalk Maintenance, Repair, and Rehabilitation	PSE, CON	SIDEWALK PROGRAM		
ST27PW01	2026-27			\$ 2,000,000	\$ 2,000,000	0	0	0	Pavement Preventive Maintenance: Crack, Slurry, and Cape Sealings	PSE, CON			
ST23PW03	2026-27			\$ 3,000,000	\$ 3,000,000	0	0	0	Repair/Replace: street pavement, concrete sidewalks, stormwater facilities. Improved	PSE, CON	LINCOLN AVE Rehabilitation (California Blvd to		
ST26PW04	2026-27			\$ 4,000,000	\$ 4,000,000	0	0	0	Repair/Replace: street pavement, concrete sidewalks, stormwater facilities. Improved	CON	MONTGOMERY NEIGHBORHOOD Rehabilitation		
	2026-27			\$ 1,000,000	\$ 1,000,000	0	0	0	Concrete Sidewalk Maintenance, Repair, and Rehabilitation	PSE, CON	SIDEWALK PROGRAM		
ST28PW01	2027-28			\$ 3,000,000	\$ 3,000,000	0	0	0	Pavement Preventive Maintenance: Crack, Slurry, and Cape Sealings	PSE, CON			
ST26PW03	2027-28			\$ 4,000,000	\$ 4,000,000	0	0	0	Repair/Replace: street pavement, concrete sidewalks, stormwater facilities. Improved	CON	RIVERSIDE NEIGHBORHOOD Rehabilitation		
ST26PW05	2027-28			\$ 2,000,000	\$ 2,000,000	0	0	0	Repair/Replace: street pavement, concrete sidewalks, stormwater facilities. Improved	PSE, CON	JEFFERSON ST Rehabilitation (Sierra Ave. to Trancas		
	2027-28			\$ 1,000,000	\$ 1,000,000	0	0	0	Concrete Sidewalk Maintenance, Repair, and Rehabilitation	PSE, CON	SIDEWALK PROGRAM		
ST29PW01	2028-29			\$ 3,000,000	\$ 3,000,000	0	0	0	Pavement Preventive Maintenance: Crack, Slurry, and Cape Sealings	PSE, CON			
ST26PW01	2028-29			\$ 6,000,000	\$ 6,000,000	0	0	0	Repair/Replace: street pavement, concrete sidewalks, stormwater facilities. Improved	CON	JEFFERSON ST Rehabilitation (Trancas St to Lincoln		
	2028-29			\$ 1,000,000	\$ 1,000,000	0	0	0	Concrete Sidewalk Maintenance, Repair, and Rehabilitation	PSE, CON	SIDEWALK PROGRAM		

**Equivalent Fund Class 1 Multi-Purpose Paths:**

Please provide a five year multi-purpose Expenditures beginning in FY 2024-29 (add rows as needed):

CITY CIP Project #	Fiscal Year	Total Project Amount	Measure T Amount	Federal Funds	State Funds	Other Local Funds	Project Description	Project Phase (Env, PS&E, Construction)	Location (intersection, mile marker, length of alignment)	Project Included in Countywide Bike Plan?	Project in Jurisdiction's Capital Improvement Plan?
BP12PW01	2024-25			0	TBD	TBD	SR 29 Bicycle and Pedestrian Undercrossing	CON, ENV	North bank of Napa Creek under SR29; Buhman Park;	Y	Y
BP12PW01	2025-26			0	TBD	TBD	SR 29 Bicycle and Pedestrian Undercrossing	ENV	North bank of Napa Creek under SR29; Buhman Park;	Y	Y
BP12PW01	2026-27			0	TBD	TBD	SR 29 Bicycle and Pedestrian Undercrossing	ENV	North bank of Napa Creek under SR29; Buhman Park;	Y	Y
BP12PW01	2027-28			0	TBD	TBD	SR 29 Bicycle and Pedestrian Undercrossing	ENV	North bank of Napa Creek under SR29; Buhman Park;	Y	Y
BP12PW01	2028-29			0	TBD	TBD	SR 29 Bicycle and Pedestrian Undercrossing	ENV	North bank of Napa Creek under SR29; Buhman Park;	Y	Y

Note: The amount of a jurisdiction's annual bike expenditure must be a minimum of 6.67% of the anticipated revenue amount received from Measure T each year. Estimates by jurisdiction are shown on the table labeled "Measure T Revenue Estimates". Funding for Class 1 Multi-use path projects that are funded by philanthropy, state discretionary funding or federal discretionary funding shall not count as part of the 6.67 % expenditure obligation required to be eligible to receive Measure T revenues.

Comment: Please provide any additional information to explaining your project list. E.g. This project list is the jurisdiction's CIP, the jurisdiction opted to include additional projects to have flexibility in completing a variety of projects

Note: The list will serve as the five-year list of projects required for submittal by each jurisdiction as stated in the Measure T Ordinance. These will be projects that will be delivered, depending on available revenues and when revenues become available. Prior to any allocation, jurisdictions will also be required to submit all of the necessary documentation requested as evidence of a **public meeting** to ensure that the members of the public were able to comment on the proposed project list as well as a Resolution in support of the proposed project list.

# 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: <a href="mailto:juan.arias@countyofnapa.org">juan.arias@countyofnapa.org</a>	Phone: (707) 259-8374
Secondary Contact #2	Steve Lederer	Email: <a href="mailto:steven.lederer@countyofnapa.org">steven.lederer@countyofnapa.org</a>	Phone: (707) 259-8228
Staff Member Completing LS&R State Controller Report:	Maiko Klieman	Email: <a href="mailto:maiko.klieman@countyofnapa.org">maiko.klieman@countyofnapa.org</a>	Phone: (707) 259-8382

## Maintenance of Effort (MOE)

Please provide the certified MOE amount of the jurisdiction: **\$3,732,930**

**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 2023-24 (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	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)

Program	Project Description	Fiscal Year	Project Cost	Measure T Amount	Other Funds	Location (intersection, mile marker, length of alignment)
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)

Program	Project Description	Fiscal Year	Project Cost	Measure T Amount	Other Funds	Location (intersection, mile marker, length of alignment)
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
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 Myrtle Dale 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)

Program	Project Description	Fiscal Year	Project Cost	Measure T Amount	Other Funds	Location (intersection, mile marker, length of alignment)
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	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)

Program	Project Description	Fiscal Year	Project Cost	Measure T Amount	Other Funds	Location (intersection, mile marker, length of alignment)
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)

Program	Project Description	Fiscal Year	Project Cost	Measure T Amount	Other Funds	Location (intersection, mile marker, length of alignment)
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)
<b>Total Project Cost</b>			<b>\$79,493,868.00</b>	<b>\$64,293,868.00</b>	<b>\$15,200,000.00</b>	
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.

**Measure T Napa Countwide Road Maintenance Act**

Jurisdiction Name:	City of St. Helena	
Primary Contract #1	Joe Leach	jleach@cityofsthelela.org
Secondary Contract #2	Mandy Kellogg	mkellogg@cityofsthelela.org

**Maintenance of Effort (MOE)**

Please provide the following information to establish MOE amount and to validate information:  
 Attach copies of Local Streets and Roads State Controller Reports for three years - FY 2007-08, FY 2008-09, FY 2009-10  
 Attach independent auditors validation for each Local Streets and Roads State Controller Report

MOE Amounts Claiming:	FY 2007-08	\$261,217	FY 2008-09	\$510,388	FY 2009-10	\$379,189
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**Please note:** Eligible expenses include local streets and roads maintenance and supporting infrastructure within the public right of way for 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 Five (5) year planned streets and road maintenance projects beginning in FY 2023-29 (add rows as needed):

Project #	Fiscal Year	Total Project Cost	Measure T Amount	Federal Funds	State Funds	Other Local Funds	Project Scope	Project Phase	Location (Intersection, mile marker, length of alignment)	Is the Project Included in the Countywide Transportation Plan?	Is the Project in the Jurisdiction's Capital Improvement Plan?
R23-79	2023/24	\$ 90,109	\$ 90,109	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Allyn Avenue - Tainter St to Spring St, 560'	No	Yes
R23-79	2023/24	\$ 85,000	\$ 85,000	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Dowdell Lane - 200' W La Fata to	No	Yes
R23-79	2023/24	\$ 297,098	\$ 297,098	\$ -	\$ -	\$ -	3" AC OL w/Fabric	Construction	Silverado Trail 175' N/O Howell Mountain Rd to City Limits (S), 1,475'	No	Yes
R23-79	2023/24	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Pope Street Bridge	No	Yes
R23-79	2023/24	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ 500,000	3" AC OL w/Fabric	Construction	Grayson Ave from Main Street to Crane	No	Yes
R23-79	2023/24	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	White Sulphur Springs at County Line	No	No
R23-79	2023/24	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	Road Repair, subbase and	Construction	Mills and La Fata Intersection Repair	No	No
R21-02	2023/24	\$ 125,000	\$ 75,000	\$ -	\$ 50,000	\$ -	Pedestrian Safety - Crosswalk / Curb Ramps	Construction	Pratt and Elmhurst at Main Street	No	Yes
ATP/SRTS	2023/24	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	Pedestrian Safety - Crosswalk / Curb Ramps	Design / Construction	Safe Routes to School Implementation, Madrona and Spring St intersections	No	No
R24-02	2023/24	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -	Oak Avenue Surface	Design	Oak Avenue from Madrona Ave to Adams	No	Yes
R24-79	2023/24	\$ 132,000	\$ 132,000	\$ -	\$ -	\$ -	R23-79 CM / R24-27	Design	Various Locations, See Below	No	Yes
R18-81	2023/24	\$ 1,500,000	\$ 300,000	\$ 1,200,000			Downtown Sidewalk	Design /	Possible to start in FY, if not will continue	Yes	Yes
	2023/25		\$ 135,000				Vine Trail	Design	Vine Trail	Yes	No
MOU	2023/24	\$ 379,189	\$ -	\$ -	\$ -	\$ 379,189	Maintenance Program:	Construction	Various locations as needed	No	N/A
<b>Total FY 2023/24</b>		<b>\$ 3,533,396</b>	<b>\$ 2,039,207</b>	<b>\$ 1,200,000</b>	<b>\$ 50,000</b>	<b>\$ 879,189</b>					
R21-01	2024/25	\$ 76,500	\$ 76,500	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Andrea Ave, Kearney to Oak, 420	No	Yes
R24-79	2024/25	\$ 175,000	\$ 175,000	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Chablis Cir, Pinot to Pinot, 1200	No	Yes
R24-79	2024/25	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Chardonay Way, Pinot to Spring, 515	No	Yes
R24-79	2024/25	\$ 63,000	\$ 63,000	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Columbard Ct, Chardonay to End, 410	No	Yes
R24-79	2024/25	\$ 103,000	\$ 103,000	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Edwards St, Hunt to Pope, 750	No	Yes
R24-79	2024/25	\$ 120,000	\$ 120,000	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Hunt Ave, Edwards to June, 700	No	Yes
R21-01	2024/25	\$ 222,000	\$ 222,000	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Kearney St, Hillview to Adams, 1440	No	Yes
R24-79	2024/25	\$ 181,000	\$ 181,000	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Pinot Way, Sylvaner to End, 1166	No	Yes
R24-79	2024/25	\$ 271,000	\$ 271,000	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	S Crane Ave, Grayson to Sulphur Springs,	No	Yes
R24-79	2024/25	\$ 530,000	\$ 530,000	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Sylvaner Ave, Spring to Spring, 3170	No	Yes
R24-79	2024/25	\$ 113,700	\$ 113,700	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Hunt Ave, Main to Edwards, 2600	No	Yes
R24-79	2024/25	\$ 535,250	\$ 535,250	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Pratt, Treasury DW to Bridge, 4000	No	Yes
R24-79	2024/25	\$ 225,000	\$ 225,000	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Spring St, Hudson to Allyn, 1240	No	Yes
R24-79	2024/25	\$ 128,700	\$ 128,700	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Birch St, Valleyview to N Crane, 780	No	Yes
R25-79	2024/25	\$ 120,000	\$ 120,000	\$ -	\$ -	\$ -	R24-79 CM / R25-79 Design	Design	Various Locations Below	No	Yes

Project #	Fiscal Year	Total Project Cost	Measure T Amount	Federal Funds	State Funds	Other Local Funds	Project Scope	Project Phase	Location (intersection, mile marker, length of alignment)	Is the Project Included in the Countywide Transportation Plan?	Is the Project in the Jurisdiction's Capital Improvement Plan?
	2024/25	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	Storm Drain Repairs, Drainage Improvements	Construction	S Crane Ave, Mills Ln, Various Areas	No	Yes
R24-02	2024/25	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -	Oak Avenue Surface Restoration	Design	Oak Avenue from Madrona Ave to Adams St	No	Yes
ATP/SRTS	2024/25	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	Pedestrian Safety - Crosswalk / Curb Ramps	Construction	Safe Routes to School Implementation, Madrona and Spring St intersections	No	Yes
MOU	2024/25	\$ 379,189	\$ -	\$ -	\$ -	\$ 379,189	Maintenance Program:	Construction	Various locations as Needed	No	No
<b>Total FY 2024/25</b>		<b>\$ 3,518,339</b>	<b>\$ 3,139,150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 379,189</b>					
R25-79	2025/26	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -	Microsurface	Construction	Adams St, Hudson to Oak, 2300	No	Yes
R25-79	2025/26	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	Microsurface	Construction	Doris Avenue - Vineyard Ave to End (W),	No	Yes
R25-79	2025/26	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ -	Microsurface	Construction	Doris Court - Vineyard Ave to End (E), 190'	No	Yes
R25-79	2025/26	\$ 14,000	\$ 14,000	\$ -	\$ -	\$ -	Microsurface	Construction	Hillview Place, Madrona to End, 800	No	Yes
R25-79	2025/26	\$ 5,200	\$ 5,200	\$ -	\$ -	\$ -	Microsurface	Construction	Kearney St, Tainter to Spring, 374	No	Yes
R25-79	2025/26	\$ 11,000	\$ 11,000	\$ -	\$ -	\$ -	Microsurface	Construction	Oak Ave, Hillview to Madrona, 500	No	Yes
R25-79	2025/26	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	Microsurface	Construction	Church St, Hunt to Pope	No	Yes
R25-79	2025/26	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	Microsurface	Construction	Vineyard Ave, Madrona to End, 2000	No	Yes
	2024/25	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	Storm Drain Repairs,	Construction	S Crane Ave, Mills Ln, Various Areas	No	Yes
R25-79	2025/26	\$ 120,000	\$ 120,000	\$ -	\$ -	\$ -	R25-79 CM / R26-79	Design	Various Locations Below	No	Yes
MOU	2025/26	\$ 379,189	\$ -	\$ -	\$ -	\$ 379,189	Maintenance Program:	Construction	Various Location as Needed	No	No
<b>Total FY 2025/26</b>		<b>\$ 681,389</b>	<b>\$ 302,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 379,189</b>					
R26-79	2026/27	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	McCorkle, Allison to End, 1100	No	Yes
R26-79	2026/27	\$ 188,000	\$ 188,000	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Meadowcreek Cir, Starr to Starr, 1110	No	Yes
R26-79	2026/27	\$ 437,000	\$ 437,000	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Sulphur Springs, Arrowhead to Vallejo,	No	Yes
R26-79	2026/27	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Oak Ave, Madrona to Mitchell, 7601	No	Yes
R26-79	2026/27	\$ 310,000	\$ 310,000	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Stockton, Hillview to Spring, 6907	No	Yes
R26-79	2026/27	\$ 165,000	\$ 165,000	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Allyn Ave, Madrona to Adams, 860	No	Yes
R26-79	2026/27	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Pine St, Hudson to Allyn, 610	No	Yes
R26-79	2026/27	\$ 115,000	\$ 115,000	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Charter Oak Carwash to End, 2500	No	Yes
R26-79	2026/27	\$ 180,000	\$ 180,000	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Pine St, Allyn to End, 480	No	Yes
	2026/27	\$ 120,000	\$ 120,000	\$ -	\$ -	\$ -	R26-79 CM / R27-79	Design	Various Location Below	No	Yes
MOU	2026/27	\$ 379,189	\$ -	\$ -	\$ -	\$ 379,189	Maintenance Program:	Construction	Various locations as Needed	No	No
<b>Total FY 2026/27</b>		<b>\$ 3,344,189</b>	<b>\$ 2,965,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 379,189</b>					
R27-79	2027/28	\$ 41,000	\$ 41,000	\$ -	\$ -	\$ -	Microsurface	Construction	La Fata, Mills to Vintage, 1500	No	Yes
R27-79	2027/28	\$ 39,000	\$ 39,000	\$ -	\$ -	\$ -	Microsurface	Construction	North Crane, Spring to Brich, 1350	No	Yes
R27-79	2027/28	\$ 33,000	\$ 33,000	\$ -	\$ -	\$ -	Microsurface	Construction	Chiles Ave, Pope to Signorelli, 1220	No	Yes
R27-79	2027/28	\$ 16,000	\$ 16,000	\$ -	\$ -	\$ -	Microsurface	Construction	Olive Ave, Hudson to Valleyview, 610	No	Yes
R27-79	2027/28	\$ 29,000	\$ 29,000	\$ -	\$ -	\$ -	Microsurface	Construction	Signorelli, Chiles to Chiles, 1055	No	Yes
R27-79	2027/28	\$ 12,000	\$ 12,000	\$ -	\$ -	\$ -	Microsurface	Construction	Paulson CT, Pope to End, 415	No	Yes
R27-79	2027/28	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -	Microsurface	Construction	Starr Ave, Hunt to Pope, 7000	No	Yes
R25-79	2025/26	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ -	Microsurface	Construction	Harvest Ln, Starr to End, 220	No	Yes
R27-79	2027/28	\$ 26,000	\$ 26,000	\$ -	\$ -	\$ -	Microsurface	Construction	Adams St, RR to End, 3800	No	Yes
	2027/28	\$ 120,000	\$ 120,000	\$ -	\$ -	\$ -	R27-79 CM / R28-79	Design	Various Locations	No	Yes
MOU	2027/28	\$ 379,189	\$ -	\$ -	\$ -	\$ 379,189	Maintenance Program:	Construction	Various locations as Needed	No	No
<b>Total FY 2027/28</b>		<b>\$ 746,189</b>	<b>\$ 367,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 379,189</b>					
R28-79	2028/29	\$ 37,500	\$ 37,500	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Mitchell, Main to N Crane, 2290	No	Yes
R28-79	2028/29	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Vintage, McCormick to End, 1290	No	Yes
R28-79	2028/29	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Dowdell Ln, Montessori to 759, 710	No	Yes
R28-79	2028/29	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Vidovich Ave, Main to End, 441	No	Yes
R28-79	2028/29	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Spring St, Main to End, 330	No	Yes
R28-79	2028/29	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Fulton Ln, Main to 25 Sign, 3450	No	Yes
R28-79	2028/29	\$ 275,000	\$ 275,000	\$ -	\$ -	\$ -	2" AC OL w/Fabric	Construction	Hudson Ave, Madrona to Spring, 6000	No	Yes
	2028/29	\$ 120,000	\$ 120,000	\$ -	\$ -	\$ -	R28-79 CM / R29-79	Design	Various Locations	No	Yes
MOU	2028/29	\$ 379,189	\$ -	\$ -	\$ -	\$ 379,189	Maintenance Program:	Construction	Various locations as Needed	No	Yes
<b>Total FY 2028/29</b>		<b>\$ 1,511,689</b>	<b>\$ 1,132,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 379,189</b>					

**Equivalent Fund Class 1**

Please provide a five year multi-purpose Expenditures beginning in FY 2023-29 (add rows as needed):

										Project Included in Countywide	Project in Jurisdiction's
Project #	Fiscal Year	Total Project Amount	Measure T Amount	Federal Funds	State Funds	Other Local Funds	Project Description	Project Phase	Location (intersection, mile marker, length of alignment)	Is the Project Included in the Countywide Transportation Plan?	Is the Project in the Jurisdiction's Capital Improvement Plan?
VineTrail	2024-25		\$900,000				City participation of Vine	Design	Oak Ave, Mitchell to Elmhurst, Pratt	N/A	N/A

Note: The amount of a jurisdiction's annual bike expenditure must be a minimum of 6.67% of the anticipated revenue amount received from Measure T each year. Estimates by jurisdiction are shown on the table labeled "Measure T Revenue Estimates". Funding for Class 1 Multi-use path projects that are funded by philanthropy, state discretionary funding or federal discretionary funding shall not count as part of the 6.67 % expenditure obligation required to be eligible to receive Measure T revenues.

Comment: Please provide any additional information to explaining your project list. E.g. This project list is the jurisdiction's CIP, the jurisdiction opted to include additional projects to have flexibility in completing a variety of projects

The City of St. Helena is in a transitional phase and there are certain unknowns which will affect project scope projections. The City is transitioning to a more integrated approach for pavement rehabilitation. The City anticipates significant utility (water and sewer) upgrades in the next three years, the scopes of which are currently being investigated. In the future, the City will need make revision to the above.

Note: The list will serve as the five-year list of projects required for submittal by each jurisdiction as stated in the Measure T Ordinance. These will be projects that will be delivered, depending on available revenues and when revenues become available. Prior to any allocation, jurisdictions will also be required to submit all of the necessary documentation requested as evidence of a **public hearing** to ensure that the members of the public were able to comment on the proposed project list as well as a Resolution in support of the proposed project list.

## Measure T Napa Countwide Road Maintenance Act

Jurisdiction Name:

Primary Contact #1:  Email:  Phone:

Secondary Contact #2:  Email:  Phone:

Fiscal Years Included: FY #1  FY #2  FY #3  FY #4  FY #5

### Maintenance of Effort (MOE)

Please provide the following information to establish MOE amount and to validate information:

1. Attach copies of Local Streets and Roads
2. Attach independent auditors validation for

3. Enter MOE Amounts Claiming: FY 2007-08  FY 2008-09  FY 2009-10

4. Enter Certified MOE Amount: **Total MOE:**

**Please note:** Eligible expenses include local streets and roads maintenance and supporting infrastructure within the public right of way for 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

Please provide Five (5) year planned streets and road maintenance projects beginning in FY 2023/2024 add rows as needed):

Project #	Fiscal Year	Total Project Cost	Measure T Amount	Federal Funds	State Funds	Other Local Funds	Project Description	Project Phase	Location (intersection, mile marker, length of alignment)	Is the Project Included in the Countywide Transportation Plan?	Is the Project in the Jurisdiction's Capital Improvement Plan?
23525	24-25	\$300,000	\$300,000.00	\$ -	\$ -	\$ -	Digout and Microsurface, new striping	Construction	Yountville Cross-Yount St- Town Limits (Striping)	NO	YES
	24-25	\$187,635	\$ 187,635	\$ -	\$ -	\$ -	2" Grind, Overlay, and Striping	Construction	Washington St- Town limits to N/S Madison	NO	YES
	24-25	\$187,635	\$ 187,635	\$ -	\$ -	\$ -	2" Grind, Overlay, and Striping	Construction	Washington St- N/S Madison-N/S Hopper Creek Bridge	NO	YES
<b>Total FY 24-25</b>		<b>\$675,270.00</b>									
	25-26	\$187,635	\$ 187,635	\$ -	\$ -	\$ -	2" Grind, Overlay, and Striping	Construction	Washington St- N/S Webber to N/S Yount	NO	YES
	25-26	\$187,635	\$ 187,635	\$ -	\$ -	\$ -	2" Grind, Overlay, and Striping	Construction	Washington St- N/S Hopper Creek Bridge to N/S Webber	NO	YES
	25-26	\$112,000	\$ 112,000	\$ -	\$ -	\$ -	Digout and Microsurface	Construction	Jackson Street-Washington to Lincoln	NO	YES
	25-26	\$20,000	\$ 20,000	\$ -	\$ -	\$ -	Digout and Microsurface	Construction	Starkey Ave - Jefferson to Yount	NO	YES
	25-26	\$20,000	\$ 20,000	\$ -	\$ -	\$ -	Digout and Microsurface	Construction	Lande Way- Adams to Lande*	NO	YES
	25-26	\$20,000	\$ 20,000	\$ -	\$ -	\$ -	Digout and Microsurface	Construction	Starkey Ave -Washington to Jefferson	NO	YES
<b>Total FY 25-26</b>		<b>\$547,270.00</b>									
24506	26-27	\$237,500	\$237,500.00	\$ -	\$ -	\$ -	Digout, Grind and Overlay	Construction	Solano Ave- 1670'SE of California Dr. to Town Limits	NO	YES
	26-27	\$237,500	\$237,500.00	\$ -	\$ -	\$ -	Digout, Grind and Overlay	Construction	Solano Ave-California to 1670'SE of California Dr.	NO	YES
<b>Total FY 26-27</b>		<b>\$475,000.00</b>									
	27-28	\$62,500	\$62,500.00	\$ -	\$ -	\$ -	2" Grind, Overlay	Construction	Webber Ave-Vine Trail to Washington St.	NO	YES
	27-28	\$62,500	\$62,500.00	\$ -	\$ -	\$ -	2" Grind, Overlay	Construction	Webber Ave-Washington to Yount	NO	YES
	27-28	\$62,500	\$62,500.00	\$ -	\$ -	\$ -	2" Grind, Overlay, and Striping	Construction	Vineyard Circle- Vista at Vista Ct to Vista	NO	YES
	27-28	\$62,500	\$62,500.00	\$ -	\$ -	\$ -	2" Grind, Overlay, and Striping	Construction	Mulberry Street- Washington St to Dead end	NO	YES
	27-28	\$116,000	\$116,000.00	\$ -	\$ -	\$ -	2" Grind, Overlay, and Striping	Construction	Jefferson St- Cemetary to Madison	NO	YES
	27-28	\$48,000	\$48,000.00	\$ -	\$ -	\$ -	2" Grind, Overlay, and Striping	Construction	Vista Court-Vista to Dead End	NO	YES
	27-28	\$71,000	\$71,000.00	\$ -	\$ -	\$ -	2" Grind, Overlay, and Striping	Construction	Madison Street- HWY 29 ROW to to Washington	NO	YES
<b>Total FY 27-28</b>		<b>\$485,000.00</b>									
	28-29	\$30,000	\$30,000.00	\$ -	\$ -	\$ -	Microsurface	Construction	Finell Rd- Hopper Creek to Town Limits(Striping)	NO	YES
	28-29	\$150,000	\$150,000.00	\$ -	\$ -	\$ -	Rehabilitation	Construction	California Dr.-Solano Ave to Washington St	NO	YES
<b>Total FY 28-29</b>		<b>\$180,000.00</b>									
23526		\$50,000	\$50,000.00	\$ -	\$ -	\$ -	Digout and Microsurface	Construction	Yount St- Yville Cross to Adams (Striping)	NO	YES
		\$50,000	\$ 50,000	\$ -	\$ -	\$ -	Digout and Microsurface	Construction	Yount St -S/S Adams-Mount Ave(Striping)	NO	YES
		\$10,000	\$ 10,000	\$ -	\$ -	\$ -	Digout and Microsurface	Construction	Creek St- Washington to Jefferson	NO	YES
		\$27,000	\$ 27,000	\$ -	\$ -	\$ -	Digout and Microsurface	Construction	Vista Dr. -Forrester to Finnell	NO	YES
		\$15,000	\$ 15,000	\$ -	\$ -	\$ -	Digout and Microsurface	Construction	Lincoln Ave- Jackson to Washington	NO	YES
		\$10,000	\$ 10,000	\$ -	\$ -	\$ -	Digout and Microsurface	Construction	Adams Street- Yount to Lande *	NO	YES
		\$18,000	\$ 18,000	\$ -	\$ -	\$ -	Digout and Microsurface	Construction	Jefferson Street- Starkey ave to Webber	NO	YES

Project #	Fiscal Year	Total Project Cost	Measure T Amount	Federal Funds	State Funds	Other Local Funds	Project Description	Project Phase	Location (intersection, mile marker, length of alignment)	Is the Project Included in the Countywide Transportation Plan?	Is the Project in the Jurisdiction's Capital Improvement Plan?
		\$50,000	\$ 50,000	\$ -	\$ -	\$ -	Rehabilitation	Construction	Jefferson Street- Webber to Washington	NO	YES
		\$15,000	\$15,000.00	\$ -	\$ -	\$ -	Microsurface	Construction	Finnell Rd_ Yount St to Hopper Creek Bridge (Striping)	NO	YES
		\$19,000	\$ 19,000	\$ -	\$ -	\$ -	Digout and Microsurface	Construction	Jefferson - Madison To Starkey	NO	YES
		\$50,000	\$50,000.00	\$ -	\$ -	\$ -	Rehabilitation	Construction	Larkspur Way- Heather St. to Holly St	NO	YES
		\$8,000	\$ 8,000	\$ -	\$ -	\$ -	Digout and Microsurface	Construction	Vista Dr- Finnel to Heritage Way	NO	YES
		\$25,000	\$25,000.00	\$ -	\$ -	\$ -	Rehabilitation	Construction	Ivy Ct.- Mulberry St. to Dead End	NO	YES
		\$25,000	\$25,000.00	\$ -	\$ -	\$ -	Rehabilitation	Construction	Stags ViewLane- Yountville Cross Rd to Lande Way	NO	YES
		\$25,000	\$25,000.00	\$ -	\$ -	\$ -	Rehabilitation	Construction	Mulberry Street- Heather to Holly Street	NO	YES
		\$25,000	\$25,000.00	\$ -	\$ -	\$ -	Rehabilitation	Construction	Holly Street- 100 north of Larkspur to 100 south of Mulberry	NO	YES
		\$25,000	\$25,000.00	\$ -	\$ -	\$ -	Rehabilitation	Construction	Mulberry Street- Ivy Ct. to Heather Street	NO	YES
		\$25,000	\$ 25,000	\$ -	\$ -	\$ -	Rehabilitation	Construction	Madison Street- Washington to Yount Street	NO	YES
		\$25,000	\$25,000.00	\$ -	\$ -	\$ -	Rehabilitation	Construction	Pedroni St-Washington St. to Jefferson St	NO	YES
		\$7,000	\$ 7,000	\$ -	\$ -	\$ -	Digout and Microsurface	Construction	Adams St.- Jefferson to Yount	NO	YES
		\$25,000	\$25,000.00	\$ -	\$ -	\$ -	Rehabilitation	Construction	Yount St-Yount Mill to Yountville Cross Rd	NO	YES
		\$25,000	\$25,000.00	\$ -	\$ -	\$ -	Rehabilitation	Construction	Mulberry Street- Washington St to Ivy Ct.	NO	YES
		\$25,000	\$25,000.00	\$ -	\$ -	\$ -	Rehabilitation	Construction	Yount St- Finnell Rd to Washington St	NO	YES
		\$25,000	\$25,000.00	\$ -	\$ -	\$ -	Rehabilitation	Construction	Heather Street-Mulberry Street to Oak Circle	NO	YES
		\$25,000	\$25,000.00	\$ -	\$ -	\$ -	Rehabilitation	Construction	Yount St-Mount to Finnell Rd	NO	YES
		\$17,000	\$ 17,000	\$ -	\$ -	\$ -	Digout and Microsurface	Construction	Monroe St.-Lincoln toYount	NO	YES
		\$25,000	\$25,000.00	\$ -	\$ -	\$ -	Rehabilitation	Construction	Oak Circle-Washington to Oak Circle Intersection	NO	YES
		\$25,000	\$25,000.00	\$ -	\$ -	\$ -	Rehabilitation	Construction	Oak Circle- Oak Circle Intersection to 1410' E of Intersection	NO	YES
		\$25,000	\$25,000.00	\$ -	\$ -	\$ -	Rehabilitation	Construction	Oak Circle- 1410' E of Intersection to	NO	YES
		\$25,000	\$25,000.00	\$ -	\$ -	\$ -	Rehabilitation	Construction	Oak Circle- Oak Circle to 375' N of Oak Circle	NO	YES
		\$25,000	\$25,000.00	\$ -	\$ -	\$ -	Rehabilitation	Construction	Oak Circle- 375' N of Oak Circle to End	NO	YES
		\$25,000	\$25,000.00	\$ -	\$ -	\$ -	Rehabilitation	Construction	Redwood Dr- Lande Way to Forrester Ln	NO	YES
		\$25,000	\$25,000.00	\$ -	\$ -	\$ -	Rehabilitation	Construction	Forrester Lane-Mount to Dead End	NO	YES
		\$25,000	\$25,000.00	\$ -	\$ -	\$ -	Rehabilitation	Construction	Foxglove- Lande Way to Forrester Ln	NO	YES
		\$25,000	\$25,000.00	\$ -	\$ -	\$ -	Rehabilitation	Construction	Lande Way-29 Lande Way to Stags View Ln	NO	YES
		\$25,000	\$25,000.00	\$ -	\$ -	\$ -	Rehabilitation	Construction	Mount Ave- Yount St. to Jasmine St	NO	YES
<b>Total FY 29-30</b>		<b>\$896,000.00</b>									
23510		\$55,446.00	\$55,446.00	\$ -	\$ -	\$ -	2" Grind, Overlay, and Striping	Construction	Mesa Ct-Yountville Cross Rd to End	NO	YES
23511		\$55,446.00	\$55,446.00	\$ -	\$ -	\$ -	2" Grind, Overlay, and Striping	Construction	Yount Mill Rd-Yount St to Town Limits	NO	YES
23512		\$55,446.00	\$55,446.00	\$ -	\$ -	\$ -	Digout and Microsurface	Construction	Harvest Ct-Heritage to Dead End	NO	YES
23513		\$55,446.00	\$55,446.00	\$ -	\$ -	\$ -	Grind and Overlay	Construction	Humboldt Street - Washington to Yount	NO	YES
23514		\$55,446.00	\$55,446.00	\$ -	\$ -	\$ -	Digout	Construction	Finnell Rd_ Yount St to Hopper Creek Bridge	NO	YES
23523		\$55,446.00	\$55,446.00	\$ -	\$ -	\$ -	Digout	Construction	Finell Rd- Hopper Creek to Town Limits	NO	YES
<b>Total FY 22-23</b>		<b>\$332,676.00</b>									
25401	23-24	\$238,531.50	\$238,531.50	\$ -	\$ -	\$ -	2" Grind, Overlay, and Striping	Construction	Heritage Way- Finnel Rd to Heritage Ct	NO	YES
<b>Total FY 23-24</b>		<b>\$238,531.50</b>									

**Equivalent Fund Class 1 Multi-Purpose Paths:**

Please provide a five year multi-purpose Expenditures beginning in FY 2023/2024 (add

Project #	Fiscal Year	Total Project Amount	Measure T Amount	Federal Funds	State Funds	Other Local Funds	Project Description	Project Phase (Env, PS&E, Construction)	Location (intersection, mile marker, length of alignment)	Is the Project included in the Countywide Transportation Plan?	Is the Project in the Jurisdiction's Capital Improvement Plan?

Note: The amount of a jurisdiction's annual bike expenditure must be a minimum of 6.67% of the anticipated revenue amount received from Measure T each year. Estimates by jurisdiction are shown on the table labeled "Measure T Revenue Estimates". Funding for Class 1 Multi-use path projects

Comment: Please provide any additional information to explaining your project list. E.g. This project list is the jurisdiction's CIP, the jurisdiction opted to include additional projects to have flexibility in completing a variety of projects

The Town of Yountville completed a set of Class 1 Facility projectson 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 this 5-Year Plan. Currently, the Town of Yountville will schedule

Note: The list will serve as the five-year list of projects required for submittal by each jurisdiction as stated in the Measure T Ordinance. These will be projects that will be delivered, depending on available revenues and when revenues become available. Prior to any allocation, jurisdictions will also

Activity		Description
1	Street Operations/Admin	Overall management and daily operations of the streets maintenance divisions. General overhead and administration of the streets divisions. Division Manager and support staff are fully or partially paid through this key.
2	Street Drainage	Typical maintenance of existing street drainage facilities. This maintenance includes, but is not limited to, cleaning drain inlets, replacing/repairing damaged structures, various point repairs and routine maintenance on storm drain pipes. Furthermore, this key involves preventative maintenance on drainage structures as well as responding to localized flooding resulting from deferred maintenance issues. Drainage improvements to remediate or eliminate traffic hazards in the right of way.
3	Street Maintenance, Rehabilitation and Reconstruction	A variety of street rehabilitation including occurring within the road right of way, but not limited to, slurry seals, crack seals, chip seals, cape seals, micro-surfacing, fog seals, reconstruction, pothole repair, minor pavement potholing, overlays, erosion control, grading, utility work and other maintenance activities needed to ensure function of the roadway as well as other activities needed to support the roadway outside the travelled way but within the public right of way, including approaches to railroad crossings.
4	Stormwater Operations	This is a relatively new account (created in 2015) introduced to achieve compliance with the U.S. EPA NPDES permit. This key funds routine inlet cleaning and maintenance, storm drain cleaning and maintenance, trash assessments and various administrative tasks associated with permit compliance and contract management.
5	Signage	Staff assigned to the City's sign shop and the various operational duties performed by the sign shop are covered under this key. Said duties include street sign installation and maintenance. MUTCD and municipality required markings and signs in the ROW.
6	Sidewalk Replacement	Maintenance, rehabilitation and replacement of existing sidewalks, curb and gutter as well as other methods needed to ensure adequate sidewalks. This includes ADA access ramps as required by law.
7	Electrical Admin	Overall management and daily operations of the electrical maintenance division. General overhead, administration and work activities of the electrical work.
8	Street Lighting	Operational and engineering duties related to street lighting. New installation, replacement, repair and maintenance work related to lighting facilities, such as street lights, highway lighting.
9	Traffic Signals	Electrical support to municipalities' traffic signals, including basic electrical support, installation of new signal heads and poles, synchronizing signal timing, and any other related electrical maintenance activities.
10	Striping	Installation of pavement markings, center lines, edge lines, curb paint, white, yellow and blue pavement delineators, bike lane striping and pavement markings. MUTCD and municipality required markings and signs in the ROW.
11	Traffic Calming Measures	Speed humps, bulb outs, radar feedback signs and a variety of traffic control devices and materials to help create safe travel ways, and paths.
12	Urban Forest Management	Landscaping, trimming, removal, and re-planting of vegetation in the right of way. Hazardous and nuisance tree removal, Road side grass and brush mowing, Brush trimming and removal, vegetation growth control
13	Bicycle and Pedestrian Facilities	Bicycle and pedestrian maintenance, repair and construction within the street right of way. Includes crack seal, slurry seal, overlay, reconstruct, and remove and replace with a variety of materials including AC, and concrete.
14	Bridges and Culverts Facilities	Inspect, maintain, repair and replace various components of the bridge and bridge systems in the street and road right of way. Under the road drainage facilities inspections, maintenance, repair and replacement.
15	Salaries and Benefits	Employees in the street maintenance division, their supervisors, managers, and support staff (to the extent they work on street maintenance). This will include base pay, OT, part time salaries, and all related employee benefits.
16	Engineering Design	This would include design for curb cuts, ramps, striping, and overlays, ADA review of streets, traffic calming, and any sort of street maintenance project requiring professional design support.

## Examples of Measure T Uses

Activity		Description
17	Technology Support	Software, computers, cell phones, etc. used in delivering projects.
18	Engineering Support	Street maintenance support, construction management, permit applications, procurement, project bidding, project management, project planning. Examples include advertising, environmental review, printing, state/local permitting, speed testing, etc.
19	Materials	Supplies used in street maintenance, rehabilitation and reconstruction, including, but not limited to: signs, gravel, asphalt, barricades, paint, lumber, safety fencing, hardware, etc. Testing and inspecting.
20	Facilities and Engineering Dept. Supplies	Services in support of the employees and facilities used in the street maintenance division, including uniforms, boots, safety equipment, training, certifications, alarm system, office supplies, building maintenance, utilities, etc.
21	Contracting Services	Contractors hired to complete street maintenance projects, including striping, crack sealing, slurry seals, overlays, patching and similar that are not City staff
22	Vehicles and Equipment	Fuel and maintenance of the street maintenance division fleet, to include replacement and addition of vehicles and equipment; Renting equipment for use in street maintenance projects, which could include tractors, lifts, and similar equipment; Purchase of small tools and equipment, and parts/maintenance, needed for street maintenance
23	General Liability Insurance	General Liability insurance for street related losses.
24	Refuse Services	Debris/trash removal, roadkill removal.
25	Safety/ Traffic Control	Traffic control by municipality staff or contracted services. Guard rail installation, repair and maintenance.
26	Traffic Studies	Traffic studies performed by either county staff or contract staff, necessary to complete street and road work.
27	Ditch cleaning	Road side drainage facilities maintenance and repairs
28	Environmental Studies	Environmental studies by contracted services, CEQA and NEPA support, necessary to complete street and road work.



## NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY **COVER MEMO**

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### **SUBJECT**

Maintenance of Effort (MOE) Certification Fiscal Year (FY) 2022-23

### **STAFF RECOMMENDATION**

That the Napa Valley Transportation Authority – Tax Agency (NVTA-TA) Board review and approve the jurisdictions' Maintenance of Effort Certification for FY 2022-23.

### **EXECUTIVE SUMMARY**

As part of the reporting guidelines under Measure T, jurisdictions are required to spend a minimum amount of local general funds on local streets and roads maintenance. Jurisdictions must self-certify that it has met the requirement and submit a resolution verifying the amount of funds spent on the Maintenance of Effort, which is then reviewed by the NVTA-TA Board.

### **FISCAL IMPACT**

No



## NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY Board Agenda Memo

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**TO:** Board of Directors  
**FROM:** Kate Miller, Executive Director  
**REPORT BY:** Addrell Coleman, Assistant Program Planner/Analyst  
Phone: (707) 259-8235 / Email: [acoleman@nvta.ca.gov](mailto:acoleman@nvta.ca.gov)  
**SUBJECT:** Maintenance of Effort (MOE) Certification Fiscal Year 2022-23

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### **RECOMMENDATION**

That the Napa Valley Transportation Authority – Tax Agency (NVTA-TA) Board review and approve the jurisdictions' Maintenance of Effort Certification for FY 2022-23 (Attachments 1-6).

### **COMMITTEE RECOMMENDATION**

At its March 6, 2024 meeting, the Independent Taxpayer Oversight Committee (ITOC) reviewed the jurisdictions' MOE Certification as an information-only item.

### **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).

### **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 2023, the Maintenance of Effort amounts for FY 2020-21, 2021-22, and 2022-23 are averaged. If these average equals or exceed 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.

<b>Table 1: Jurisdiction MOE for FY 2022-23</b>		
<b>Jurisdiction</b>	<b>Establish MOE</b>	<b>FY 2022-23 Reported MOE</b>
American Canyon	\$370,015	\$473,325
Calistoga	\$287,001	\$297,116
City of Napa	\$3,383,221	\$4,498,628
County of Napa	\$1,257,107	\$3,732,930
St. Helena	\$379,189	\$379,189
Yountville	\$223,604	\$253,687

**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

American Canyon  
Measure T Maintenance of Effort (MOE) Certification for

NVTA-TA Approved MOE	<u>\$370,015</u>
MOE Amount Certified for FY 2022-23	<u>\$473,325</u>
MOE Amount Certified for FY 2021-22	<u>\$503,284</u>
MOE Amount Certified for FY 2020-21	<u>\$368,568</u>
3-Year Average MOE Amount FY 2020-23	<u>\$448,393</u>
Measure T funds Balance in Account (as of 06/30/2023)	<u>\$4,095,190</u>

**RESOLUTION NO. 2024-01**

**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, 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**, 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 Exhibits "A", "B", "C", "D", "E", "F", and "G", 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 16<sup>th</sup> day of January 2024, by the following vote:

AYES: Council Members Aboudamous, Joseph, Washington, Vice Mayor Oro, Mayor Garcia  
NOES: None  
ABSTAIN: None  
ABSENT: None



Leon Garcia, Mayor

ATTEST:



Taresa Geilfuss, CMC, City Clerk

APPROVE AS TO FORM:



William D. Ross, City Attorney

# General Ledger

## Summary Trial Balance

User: iubaldo  
 Printed: 01/08/2024 - 11:43AM  
 Period: 01 to 15, 2023



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
	<b>100-50 REVENUE Totals:</b>	<b>330,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>311,221.88</b>	<b>-311,221.88</b>
	<b>REVENUE Totals:</b>	<b>330,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>311,221.88</b>	<b>-311,221.88</b>
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
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

<b>Account Number</b>	<b>Description</b>	<b>Budget Amount</b>	<b>Beginning Balance</b>	<b>Debit This Period</b>	<b>Credit This Period</b>	<b>Ending Balance</b>
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-PhonesPgnsInternetCable	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

Project Management  
 CIP Project Accounting  
**TR21-0100 2021 Annual Pavement**

User: iubaldo  
 Printed: 01/05/24 14:42:21  
 Fiscal Year 2023 - Periods 01 to 15  
 Date Range 07/01/22 to 06/30/23

<b>Tran Date</b>	<b>Sort Field</b>	<b>Description</b>	<b>Hours</b>	
	TR21-0100	2021 Annual Pavement Mgmt Proj		
Tran Date	Account No	Name	Description	Total Amt
07/28/22		David Miller	55MillerD Employee Benefit	52.62
08/11/22		David Miller	55MillerD Employee Benefit	10.72
07/28/22		David Miller	55MillerD Employee Gross	652.86
08/11/22		David Miller	55MillerD Employee Gross	132.99
07/01/22		Kristine Joy Delos Santos	55DelosSan Employee Benefit	42.31
12/15/22		Kristine Joy Delos Santos	55DelosSan Employee Benefit	19.28
02/09/23		Kristine Joy Delos Santos	55DelosSan Employee Benefit	162.43
02/23/23		Kristine Joy Delos Santos	55DelosSan Employee Benefit	207.56
03/09/23		Kristine Joy Delos Santos	55DelosSan Employee Benefit	41.08
03/23/23		Kristine Joy Delos Santos	55DelosSan Employee Benefit	144.39
07/01/22		Kristine Joy Delos Santos	55DelosSan Employee Gross	133.30
12/15/22		Kristine Joy Delos Santos	55DelosSan Employee Gross	56.65
02/09/23		Kristine Joy Delos Santos	55DelosSan Employee Gross	509.85
02/23/23		Kristine Joy Delos Santos	55DelosSan Employee Gross	651.48
03/09/23		Kristine Joy Delos Santos	55DelosSan Employee Gross	141.63
03/23/23		Kristine Joy Delos Santos	55DelosSan Employee Gross	453.20
07/14/22		Ronald V Ranada Jr	55RanadaR Employee Benefit	27.37
07/28/22		Ronald V Ranada Jr	55RanadaR Employee Benefit	67.27
08/11/22		Ronald V Ranada Jr	55RanadaR Employee Benefit	209.94
08/25/22		Ronald V Ranada Jr	55RanadaR Employee Benefit	51.72
09/08/22		Ronald V Ranada Jr	55RanadaR Employee Benefit	74.89
09/22/22		Ronald V Ranada Jr	55RanadaR Employee Benefit	102.97
10/06/22		Ronald V Ranada Jr	55RanadaR Employee Benefit	346.33
10/20/22		Ronald V Ranada Jr	55RanadaR Employee Benefit	617.80
11/03/22		Ronald V Ranada Jr	55RanadaR Employee Benefit	271.45
11/17/22		Ronald V Ranada Jr	55RanadaR Employee Benefit	205.92
12/01/22		Ronald V Ranada Jr	55RanadaR Employee Benefit	18.73
12/15/22		Ronald V Ranada Jr	55RanadaR Employee Benefit	146.36
12/29/22		Ronald V Ranada Jr	55RanadaR Employee Benefit	19.72
01/12/23		Ronald V Ranada Jr	55RanadaR Employee Benefit	15.30
01/26/23		Ronald V Ranada Jr	55RanadaR Employee Benefit	19.53
02/09/23		Ronald V Ranada Jr	55RanadaR Employee Benefit	58.59
02/23/23		Ronald V Ranada Jr	55RanadaR Employee Benefit	119.91
03/09/23		Ronald V Ranada Jr	55RanadaR Employee Benefit	156.19
05/04/23		Ronald V Ranada Jr	55RanadaR Employee Benefit	39.05
07/14/22		Ronald V Ranada Jr	55RanadaR Employee Gross	101.24
07/28/22		Ronald V Ranada Jr	55RanadaR Employee Gross	742.39
08/11/22		Ronald V Ranada Jr	55RanadaR Employee Gross	776.14
08/25/22		Ronald V Ranada Jr	55RanadaR Employee Gross	217.56
09/08/22		Ronald V Ranada Jr	55RanadaR Employee Gross	290.08
09/22/22		Ronald V Ranada Jr	55RanadaR Employee Gross	398.86

10/06/22	Ronald V Ranada Jr	55RanadaR Employee Gross	1,341.62
10/20/22	Ronald V Ranada Jr	55RanadaR Employee Gross	2,393.16
11/03/22	Ronald V Ranada Jr	55RanadaR Employee Gross	1,051.54
11/17/22	Ronald V Ranada Jr	55RanadaR Employee Gross	797.72
12/01/22	Ronald V Ranada Jr	55RanadaR Employee Gross	72.52
12/15/22	Ronald V Ranada Jr	55RanadaR Employee Gross	580.16
12/29/22	Ronald V Ranada Jr	55RanadaR Employee Gross	217.56
01/12/23	Ronald V Ranada Jr	55RanadaR Employee Gross	72.52
01/26/23	Ronald V Ranada Jr	55RanadaR Employee Gross	72.52
02/09/23	Ronald V Ranada Jr	55RanadaR Employee Gross	217.56
02/23/23	Ronald V Ranada Jr	55RanadaR Employee Gross	471.38
03/09/23	Ronald V Ranada Jr	55RanadaR Employee Gross	580.16
05/04/23	Ronald V Ranada Jr	55RanadaR Employee Gross	145.04
07/01/22	Virginia Leija	71LeijaV Employee Benefit	5.65
07/14/22	Virginia Leija	71LeijaV Employee Benefit	13.67
07/28/22	Virginia Leija	71LeijaV Employee Benefit	17.91
08/11/22	Virginia Leija	71LeijaV Employee Benefit	12.25
08/25/22	Virginia Leija	71LeijaV Employee Benefit	19.32
09/08/22	Virginia Leija	71LeijaV Employee Benefit	33.93
09/22/22	Virginia Leija	71LeijaV Employee Benefit	45.71
10/06/22	Virginia Leija	71LeijaV Employee Benefit	73.98
10/20/22	Virginia Leija	71LeijaV Employee Benefit	56.55
11/03/22	Virginia Leija	71LeijaV Employee Benefit	52.78
11/17/22	Virginia Leija	71LeijaV Employee Benefit	40.53
02/09/23	Virginia Leija	71LeijaV Employee Benefit	10.37
07/01/22	Virginia Leija	71LeijaV Employee Gross	390.00
07/14/22	Virginia Leija	71LeijaV Employee Gross	942.50
07/28/22	Virginia Leija	71LeijaV Employee Gross	1,235.00
08/11/22	Virginia Leija	71LeijaV Employee Gross	845.00
08/25/22	Virginia Leija	71LeijaV Employee Gross	1,332.50
09/08/22	Virginia Leija	71LeijaV Employee Gross	2,340.00
09/22/22	Virginia Leija	71LeijaV Employee Gross	3,152.50
10/06/22	Virginia Leija	71LeijaV Employee Gross	5,102.50
10/20/22	Virginia Leija	71LeijaV Employee Gross	3,900.00
11/03/22	Virginia Leija	71LeijaV Employee Gross	3,640.00
11/17/22	Virginia Leija	71LeijaV Employee Gross	2,795.00
02/09/23	Virginia Leija	71LeijaV Employee Gross	715.00
TR21-0100	2021 Annual Pavement Mgmt Proj	TOTAL	43,293.77

Sum of Total / Column Labels			
Name	Employee Benefit	Employee Gross	Grand Total
David Miller	63.34	785.85	849.19
Kristine Joy D	617.05	1,946.11	2,563.16
Ronald V Rana	2,569.04	10,539.73	13,108.77
Virginia Leija	382.65	26,390.00	26,772.65
<b>Grand Total</b>	<b>3,632.08</b>	<b>39,661.69</b>	<b>43,293.77</b>

Project Management  
 CIP Project Accounting  
**TR22-0300 2022 Annual Pavement**

User: iubaldo

Printed: 01/05/24 14:41:21

Fiscal Year 2023 - Periods 01 to 15

Date Range 07/01/22 to 06/30/23

Tran Date	Sort Field	Description	Hours	Total Amt
Tran Date	Account No	Name	Description	Total Amt
01/12/23	TR22-0300	Kristine Joy Delos Santos	55DelosSan Employee Gross	226.60
01/12/23		Kristine Joy Delos Santos	55DelosSan Employee Benefit	72.19
01/26/23		Kristine Joy Delos Santos	55DelosSan Employee Gross	368.23
01/26/23		Kristine Joy Delos Santos	55DelosSan Employee Benefit	117.31
02/09/23		Kristine Joy Delos Santos	55DelosSan Employee Gross	56.65
02/09/23		Kristine Joy Delos Santos	55DelosSan Employee Benefit	18.06
02/23/23		Kristine Joy Delos Santos	55DelosSan Employee Gross	736.45
02/23/23		Kristine Joy Delos Santos	55DelosSan Employee Benefit	234.64
03/09/23		Kristine Joy Delos Santos	55DelosSan Employee Gross	453.20
03/09/23		Kristine Joy Delos Santos	55DelosSan Employee Benefit	131.47
03/23/23		Kristine Joy Delos Santos	55DelosSan Employee Gross	793.10
03/23/23		Kristine Joy Delos Santos	55DelosSan Employee Benefit	252.68
04/06/23		Kristine Joy Delos Santos	55DelosSan Employee Gross	2,124.38
04/06/23		Kristine Joy Delos Santos	55DelosSan Employee Benefit	676.82
04/20/23		Kristine Joy Delos Santos	55DelosSan Employee Gross	1,048.03
04/20/23		Kristine Joy Delos Santos	55DelosSan Employee Benefit	333.89
05/04/23		Kristine Joy Delos Santos	55DelosSan Employee Gross	991.38
05/04/23		Kristine Joy Delos Santos	55DelosSan Employee Benefit	315.86
05/18/23		Kristine Joy Delos Santos	55DelosSan Employee Gross	963.05
05/18/23		Kristine Joy Delos Santos	55DelosSan Employee Benefit	306.84
06/01/23		Kristine Joy Delos Santos	55DelosSan Employee Gross	3,059.10
06/01/23		Kristine Joy Delos Santos	55DelosSan Employee Benefit	974.62
06/15/23		Kristine Joy Delos Santos	55DelosSan Employee Gross	2,350.98
06/15/23		Kristine Joy Delos Santos	55DelosSan Employee Benefit	749.02
06/29/23		Kristine Joy Delos Santos	55DelosSan Employee Gross	3,399.00
06/29/23		Kristine Joy Delos Santos	55DelosSan Employee Benefit	313.04
04/06/23		Vendon McLeod	55McLeodV Employee Gross	74.62
04/06/23		Vendon McLeod	55McLeodV Employee Benefit	32.21
06/01/23		Vendon McLeod	55McLeodV Employee Gross	242.52
06/01/23		Vendon McLeod	55McLeodV Employee Benefit	101.83
06/29/23		Vendon McLeod	55McLeodV Employee Gross	410.41
06/29/23		Vendon McLeod	55McLeodV Employee Benefit	37.80
05/18/23		Ronald V Ranada Jr	55RanadaR Employee Gross	72.52
05/18/23		Ronald V Ranada Jr	55RanadaR Employee Benefit	19.07
06/01/23		Ronald V Ranada Jr	55RanadaR Employee Gross	725.20
06/01/23		Ronald V Ranada Jr	55RanadaR Employee Benefit	193.69
06/15/23		Ronald V Ranada Jr	55RanadaR Employee Gross	543.90

06/15/23		Ronald V Ranada Jr	55RanadaR Employee Benefit	145.29
06/29/23		Ronald V Ranada Jr	55RanadaR Employee Gross	1,958.04
06/29/23		Ronald V Ranada Jr	55RanadaR Employee Benefit	177.40
	TR22-0300	2022 Annual Pavement Project	<b>TOTAL</b>	<b><u>25,801.09</u></b>

<b>Sum of Total Amt</b>	<b>Column Labels</b>		
<b>Name</b>	<b>Employee B</b>	<b>Employee Gross</b>	<b>Grand Total</b>
Kristine Joy Delos Santos	4,496.44	16,570.15	21,066.59
Ronald V Ranada Jr	535.45	3,299.66	3,835.11
Vendon McLeod	171.84	727.55	899.39
<b>Grand Total</b>	<b>5,203.73</b>	<b>20,597.36</b>	<b>25,801.09</b>

# General Ledger

## Summary Trial Balance

User: lbogard  
 Printed: 11/22/2021 - 4:08PM  
 Period: 01 to 15, 2021



Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 100	100 GENERAL FUND					
REVENUE						
Dept 40	PW UTILITIES AND MAINTENANC					
100-40-520-36330	Insurance Reimbursements	0.00	0.00	0.00	11,455.53	-11,455.53
100-40-520-37260	Transfer In from Gas Tax	300,000.00	0.00	0.00	300,000.00	-300,000.00
100-40-520-37270	Transfer In from Measure A	0.00	0.00	0.00	0.00	0.00
	100-40 REVENUE Totals:	300,000.00	0.00	0.00	311,455.53	-311,455.53
	REVENUE Totals:	300,000.00	0.00	0.00	311,455.53	-311,455.53
EXPENSE						
Dept 40	PW UTILITIES AND MAINTENANC					
100-40-520-41110	Wages - Full time	167,500.00	0.00	168,105.11	1,462.01	166,643.10
100-40-520-41120	Wages - Part Time	0.00	0.00	0.00	0.00	0.00
100-40-520-41140	Wages - Overtime	2,800.00	0.00	1,524.21	0.00	1,524.21
100-40-520-41210	Health Insurance	16,400.00	0.00	18,511.12	0.00	18,511.12
100-40-520-41230	Health-In-Lieu	7,400.00	0.00	7,350.00	0.00	7,350.00
100-40-520-41240	Cafeteria Plan Section 125	8,800.00	0.00	8,847.44	0.00	8,847.44
100-40-520-41250	PERS Retirement	36,100.00	0.00	36,730.90	649.13	36,081.77
100-40-520-41260	Social Security & Medicare	2,700.00	0.00	2,691.47	23.28	2,668.19
100-40-520-41270	Worker Comp Insurance	13,700.00	0.00	13,689.55	0.00	13,689.55
100-40-520-41290	Benefits - Other	700.00	0.00	717.06	5.47	711.59
100-40-520-42150	Info Tech Support Services	2,700.00	0.00	1,201.30	0.00	1,201.30
100-40-520-42190	Misc Contractual Services	28,900.00	0.00	10,813.81	0.00	10,813.81
100-40-520-42310	General Repairs & Maint	97,000.00	0.00	77,384.11	64.17	77,319.94
100-40-520-42315	Reimbursable Repairs	30,000.00	0.00	27,343.89	0.00	27,343.89
100-40-520-42425	Membership Dues & Subscription	5,000.00	0.00	2,063.48	0.00	2,063.48
100-40-520-42430	Conferences - Training	1,000.00	0.00	833.10	0.00	833.10
100-40-520-42484	ISF - Fleet	92,900.00	0.00	139,350.00	46,450.00	92,900.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
100-40-520-42485	ISF - Info Tech	3,100.00	0.00	4,650.00	1,550.00	3,100.00
100-40-520-42487	ISF - Legal Services	5,800.00	0.00	8,700.00	2,900.00	5,800.00
100-40-520-43110	Office Supplies	1,000.00	0.00	405.43	0.00	405.43
100-40-520-43115	Operating Supplies	45,320.00	0.00	37,990.35	0.00	37,990.35
100-40-520-43210	Utilities - Gas & Elec	83,700.00	0.00	99,680.59	4,654.70	95,025.89
100-40-520-43220	Util-PhonesPgrrsInternetCable	2,100.00	0.00	1,527.32	0.00	1,527.32
	100-40 EXPENSE Totals:	654,620.00	0.00	670,110.24	57,758.76	612,351.48
	EXPENSE Totals:	654,620.00	0.00	670,110.24	57,758.76	612,351.48
	Fund 100 Totals:	-354,620.00	0.00	670,110.24	369,214.29	300,895.95
	Report Totals:	-354,620.00	0.00	670,110.24	369,214.29	300,895.95

# 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

<b>Account Number</b>	<b>Description</b>	<b>Budget Amount</b>	<b>Beginning Balance</b>	<b>Debit This Period</b>	<b>Credit This Period</b>	<b>Ending Balance</b>
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

Measure T MOE Certification  
City of American Canyon

	2007-08	2008-09	2009-10	2020-21	2020-21 Additional Direct	2021-22	2021-22 Additional Direct	2022-23	2022-23 Additional Direct
					Project Cost - Annual Pavement Management Project (TR20-0100)	Project Cost - TR19-0400, TR20-0100, TR21-0100	Project Cost - TR21-0100, TR22-0300, TR24-0400		
GROSS GENERAL FUND EXPENSES - 100-50-520									
41110 FT Salaries				166,643.10		203,818.63		197,873.53	
41120 PT Salaries				-		-		-	
41140 Overtime				1,524.21		2,040.60		2,256.43	
41210 Health Insurance				18,511.12		19,100.02		17,661.66	
41220 Dental Ins				-		-		-	
41230 Health In-lieu				7,350.00		7,200.00		6,412.50	
41240 Cafeteria Plan				8,847.44		9,579.60		8,945.04	
41250 PERS				36,081.77		41,085.20		40,787.53	
41260 Social Security				2,668.19		3,230.72		3,114.32	
41270 Worker's Comp				13,689.55		10,601.24		8,200.28	
41290 Benefits - Other				711.59		781.23		845.10	
total salaries	237,132.63	231,844.29	194,519.29	245,197.16	77,029.85	246,863.09	41,003.86	260,389.01	60,259.05
total benefits	94,217.81	92,924.43	78,075.68	111,645.79	23,786.13	99,174.76	7,596.75	94,802.24	8,835.81
42130 Engineering Contract Services				-		-		-	
42150 Information Technology Services		2,104.00	1,791.84	1,201.30		1,402.32		701.82	
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	10,813.81		7,976.57		5,771.71	
42310 General Repairs and Maintenance	80,148.21	76,939.39	25,588.35	77,319.94		108,155.25		107,870.39	
Street Sweeping - citywide cleaning only	40,343.36	63,142.49	57,946.68	-		-		-	
42315 Reimbursable Repairs				27,343.89		17,176.00		7,000.00	
42425 Membership Dues	584.68	1,295.00	889.75	2,063.48		2,307.51		1,972.30	
42430 Training	4,238.70	3,998.67	1,810.47	833.10		3,139.09		3,122.93	
42440 Equipment Rental	1,107.48	3,820.47	1,361.43	-		-		-	
42484 ISF: Fleet				92,900.00		133,600.00		67,580.00	
42485 ISF: IT				3,100.00		3,600.00		19,909.00	
ISF: Building Maintenance				-		-		-	
42490 Other Services	79.67	163.81	75.99	-		-		-	
43110 Office Supplies	258.10	158.71	308.16	405.43		1,144.73		665.68	
43115 Operating Supplies	95,727.85	149,380.83	71,659.95	37,990.35		91,798.88		119,685.10	
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	95,025.89		106,744.50		100,640.88	
43220 Telephone	2,302.57	3,903.40	1,734.65	1,527.32		1,351.49		1,435.99	
46120 Major Equipment	30,649.47	-	-	-		-		-	
47110 Support Services (Finance, HR, etc.)	86,600.00	98,780.00	69,200.00	-		-		-	
48110 Fleet	38,100.00	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	24,200.00	9,600.00	26,800.00	-		-		-	
48140 Transfers to Other Funds	8,100.00	8,000.00	-	-		-		-	
Subtotal	902,582.35	1,066,060.17	785,225.98	707,367.46		824,434.19		791,547.05	
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				(27,343.89)		(17,176.00)		(7,000.00)	
Retiree Health Insurance	(24,200.00)	(9,600.00)	(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	680,023.57		807,258.19		784,547.05	
LESS: REVENUES RECEIVED FROM OTHER SOURCES									
Miscellaneous Revenues	13,629.46	3,037.94	3,654.34	11,455.53		3,974.00		11,221.88	
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	368,568.04		503,284.19		473,325.17	
		370,015		MOE Not Met		MOE Met		MOE Met	
				(1,446.71)		-		-	
				3-Year Average		3-Year Average		3-Year Average	
				416,844.92		425,044.89		448,392.47	
				MOE Met		MOE Met		MOE Met	

City of American Canyon  
 Measure T Maintenance of Effort (MOE) Certification for  
 Fiscal Year 2022-2023

NVTA-TA Approved MOE	\$ 370,015.00
	<hr/>
MOE Amount Certified for FY 2022-23	\$ 473,325.17
MOE Amount Certified for FY 2021-22	\$ 503,284.19
MOE Amount Certified for FY 2020-21	\$ 368,568.04
3-Year Average MOE Amount FY 21-23	\$ 448,392.47
	<hr/>
Measure T funds Received in FY 2022-23	\$ 1,985,005.91
Measure T funds Expended in FY 2022-23	\$ 1,051,704.23
Measure T funds Balance in Account	\$ 4,095,190.10
	<hr/>

	(1)			(2)			(1)			(2)		
	2007/2008	Proration	MOE	2008/2009	Proration	MOE	2009/2010	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	210,413	84%	175,743
41210 Health Insurance	61,963	57%	35,355	60,732	61%	36,745	37,266	84%	31,126	37,266	84%	31,126
41220 Dental Ins	173	57%	99	-	61%	-	-	84%	-	-	84%	-
41230 Health In-lieu	-	57%	-	-	61%	-	-	84%	-	-	84%	-
41240 Cafeteria Plan	17,733	57%	10,118	16,384	61%	9,913	9,792	84%	8,179	9,792	84%	8,179
41250 PERS	51,683	57%	29,490	45,666	61%	27,630	26,735	84%	22,330	26,735	84%	22,330
41260 Social Security	9,585	57%	5,469	6,358	61%	3,847	3,683	84%	3,076	3,683	84%	3,076
41270 Worker's Comp	22,361	57%	12,759	21,454	61%	12,980	13,428	84%	11,216	13,428	84%	11,216
41290 Benefits - Other	255	57%	146	114	61%	69	219	84%	183	219	84%	183
42130 Engineering Contract Services	69,310	0%	-	54,319	0%	-	19,158	0%	-	19,158	0%	-
42150 Information Technology Services	-	57%	-	2,104	61%	1,273	1,792	84%	1,497	1,792	84%	1,497
42160 Other Professional Services	8,815	57%	5,030	9,495	61%	5,745	19,841	84%	16,572	19,841	84%	16,572
42180 Temp Agency Services	-	57%	-	9,126	61%	5,521	-	84%	-	-	84%	-
42190 Misc. Contractual Services	2,779	57%	1,586	3,863	61%	2,337	9,231	84%	7,710	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	25,588	100%	25,588
42310 Street Sweeping	40,343	0%	-	63,142	0%	-	57,947	0%	-	57,947	0%	-
42425 Membership Dues	585	57%	334	1,295	61%	784	890	84%	743	890	84%	743
42430 Training	4,239	57%	2,419	3,999	61%	2,419	1,810	84%	1,512	1,810	84%	1,512
42440 Equipment Rental	1,107	57%	632	3,820	61%	2,312	1,361	84%	1,137	1,361	84%	1,137
42490 Other Services	80	57%	45	164	61%	99	76	84%	63	76	84%	63
43110 Office Supplies	258	57%	147	159	61%	96	308	84%	257	308	84%	257
43115 Operating Supplies	95,728	100%	95,728	159,710	100%	159,710	71,660	100%	71,660	71,660	100%	71,660
43125 Small Tools & Equipment	3,375	57%	1,926	680	61%	411	7,742	84%	6,467	7,742	84%	6,467
43190 Other Supplies	4,028	57%	2,298	3,732	61%	2,258	1,092	84%	912	1,092	84%	912
43210 Electricity	99,705	57%	56,890	102,124	61%	61,789	105,217	84%	87,880	105,217	84%	87,880
43220 Telephone	2,303	57%	1,314	3,903	61%	2,362	1,735	84%	1,449	1,735	84%	1,449
46120 Major Equipment	30,649	57%	17,488	-	61%	-	-	84%	-	-	84%	-
47110 Support Services (Finance, HR, etc.)	86,600	57%	49,412	98,780	61%	59,766	69,200	84%	57,798	69,200	84%	57,798
48110 Fleet	38,100	57%	21,739	33,940	61%	20,535	30,900	84%	25,809	30,900	84%	25,809
48110 Public Works Administration	24,750	57%	14,122	133,680	61%	80,882	82,241	84%	68,690	82,241	84%	68,690
48110 Liability Insurance - streets	15,340	57%	8,753	11,500	61%	6,958	7,200	84%	6,014	7,200	84%	6,014
48120 Retiree Health	24,200	57%	13,808	9,600	61%	5,808	26,800	84%	22,384	26,800	84%	22,384
48140 Transfers to Other Funds	8,100	57%	4,622	8,000	61%	4,840	-	84%	-	-	84%	-
Subtotal Expenses	1,219,892		709,007	1,297,381		807,364	843,325		655,995	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
<b>General Fund MOE (GF Expenses Less Non-GF Revenue)</b>	<b>481,377</b>	<b>190,326</b>	<b>438,340</b>
<b>Average General Fund MOE</b>	<b>\$ 370,015</b>		

**City of Napa**

**Measure T Maintenance of Effort (MOE) Certification for  
Fiscal Year 2022-2023**

NVTA-TA Approved MOE	<u>\$3,383,221</u>
MOE Amount Certified for FY 2022-23	<u>\$4,498,628</u>
MOE Amount Certified for FY 2021-22	<u>\$4,233,669</u>
MOE Amount Certified for FY 2020-21	<u>\$3,750,975</u>
3-Year Average MOE Amount FY 2020-23	<u>\$4,161,091</u>
Measure T funds Balance in Account (as of 06/30/2023)	<u>\$7,992,346</u>

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 Tyler Campy Date 11/8/2023  
No. of Pages: 3

RESOLUTION R2023-105

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NAPA, STATE OF CALIFORNIA, CERTIFYING MEASURE T MAINTENANCE OF EFFORT FOR FISCAL YEARS 2023 THROUGH 2025, 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 2022/2023 is \$4,498,328.35 as described on Exhibit "A," attached hereto and incorporated herein by reference; (b) for each of the past three Fiscal Years (2020/21, 2021/22, and 2022/23), 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 2023/2024 and 2024/2025.

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 17th day of October, 2023, by the following vote:

AYES: Alessio, Luros, Narvaez, Painter, Sedgley


NOES: None

ABSENT: None

ABSTAIN: None

ATTEST:   
Tiffany Carranza  
City Clerk

Approved as to form:

  
\_\_\_\_\_  
Michael W. Barrett  
City Attorney

8/3/2023

**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
	<u>3,333,291.50</u>	<u>3,458,784.51</u>	<u>3,357,588.04</u>

**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 2020/21	FY 2021/22	FY 2022/23
Street Operations	963,371.20	1,148,035.11	1,071,920.71
Street Drainage	18,038.02	64,673.78	104,544.86
Street Maintenance	306,890.58	455,873.56	547,856.17
Stormwater Operations	46,227.19	16,838.17	32,047.93
Signing and Striping	209,570.54	218,658.38	352,146.78
Sidewalk Replacement	913,200.00	900,000.00	900,000.00
Electrical - Admin/Overhead	803,532.32	819,788.71	847,993.88
Electrical - Street Lighting	347,627.46	450,203.96	482,217.46
Electrical - Traffic Control Signal System	142,517.97	159,597.51	159,900.56
	<u>3,750,975.28</u>	<u>4,233,669.18</u>	<u>4,498,628.35</u>
Less: MOE	<u>(3,383,221.35)</u>	<u>(3,383,221.35)</u>	<u>(3,383,221.35)</u>
Amount budgeted over MOE	367,753.93	850,447.83	1,115,407.00

County of Napa  
Measure T Maintenance of Effort (MOE) Certification for

NVTA-TA Approved MOE	<u>\$1,257,107</u>
MOE Amount Certified for FY 2022-23	<u>\$3,732,930</u>
MOE Amount Certified for FY 2021-22	<u>\$3,732,000</u>
MOE Amount Certified for FY 2020-21	<u>\$3,632,000</u>
3-Year Average MOE Amount FY 2020-23	<u>\$3,698,977</u>
Measure T funds Balance in Account (as of 06/30/2023)	<u>\$9,493,768</u>

CERTIFIED

RESOLUTION NO. 2023- 156

**RESOLUTION OF THE NAPA COUNTY BOARD OF SUPERVISORS,  
STATE OF CALIFORNIA, CONFIRMING NAPA COUNTY MET ITS  
MAINTENANCE OF EFFORT OBLIGATION IN MEASURE T**

**WHEREAS**, on November 6, 2012 the voters of Napa County passed the Napa Countywide Road Maintenance Act, also known as Measure T, which imposes a half cent transaction and use (sales) tax to provide supplemental funding for road maintenance as detailed in the Measure T Expenditure Plan; and

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

**WHEREAS**, Napa County is an eligible recipient of Measure T funds; and

**WHEREAS**, the tax proceeds will be used to pay for the projects outlined in the Measure T Expenditure Plan allocated to Napa County and the cities and town within Napa County (“Local Agencies”) as set forth in Measure T; and

**WHEREAS**, under the Measure T Expenditure Plan, Measure T funds are provided to the Local Agencies to be used for streets and roads projects as defined in the Measure; and

**WHEREAS**, Napa County has entered into a Master Agreement with NVTA-TA (“Master Agreement”) that outlines procedures for Measure T expenditures, and

**WHEREAS**, Napa County determined and certified to NVTA-TA the average maintenance of effort amount for Fiscal Years 2007-08, 2008-09 and 2009-10 (“Maintenance of Effort”), consistent with the criteria set forth in Section 9 of Ordinance No. 2012-01, including a memorandum detailing the supporting financial documentation and the methodology utilized to calculate the average fiscal year street and roads costs; and

**WHEREAS**, the amount of \$1,257,107 set forth in Exhibit “A” was deemed the Maintenance of Effort for Napa County by the Napa County Board of Supervisors on February 6, 2018, which must be maintained annually throughout the term of the Measure from the Napa County General Fund; and

**WHEREAS**, the Master Agreement requires Napa County, by January 31 each calendar year, to provide NVTA-TA a resolution adopted by the Board of Supervisors showing Napa County met its Maintenance of Effort the prior fiscal year along with relevant supporting documentation; and

**WHEREAS**, as set forth in Exhibit “B” the County committed \$3,732,930 out of the general fund for road maintenance, in Fiscal Year 2022-23, which exceeds the County’s required Maintenance of Effort amount of \$1,257,107; and

**WHEREAS**, Measure T project(s) will comply with the requirements under the California Environmental Quality Act (California Code Sections 21000 et seq.; as implemented through California Regulations Title 14, Chapter 3, Sections 15000 et seq.);

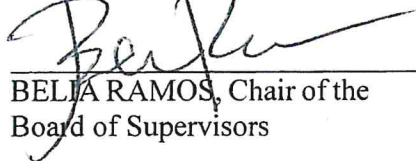
**NOW, THEREFORE, BE IT RESOLVED** by the Napa County Board of Supervisors, that it confirms Napa County met its Maintenance of Effort required by Measure T for Fiscal Year 2022-23, as demonstrated by the expenditures on streets and road projects set forth in Exhibit "B."

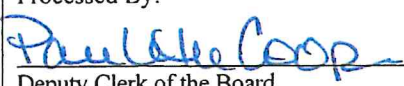

**BE IT FURTHER RESOLVED**, that the Public Works Director is directed to provide a copy of this resolution to NVTA-TA on or before January 31, 2024, along with supporting documentation showing that the Maintenance of Effort was met for Fiscal Year 2022-23.

**THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED** by the Napa County Board of Supervisors, State of California, at a regular meeting of the Board held on the 5<sup>th</sup> day of December, 2023, by the following vote:

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

NAPA COUNTY, a political subdivision of the State of California

  
 \_\_\_\_\_  
 BELIA RAMOS, Chair of the Board of Supervisors

<p>APPROVED AS TO FORM Office of County Counsel</p> <p>By: <u>Ryan FitzGerald (e-sign)</u> Deputy County Counsel</p> <p>Date: <u>November 21, 2023</u></p> <p>PL No.: 103926</p>	<p>APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS</p> <p>Date: December 5, 2023 Processed By:</p> <p> Deputy Clerk of the Board</p>	<p>ATTEST: NEHA HOSKINS Clerk of the Board of Supervisors</p> <p>By: </p>
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**EXHIBIT "B"**

Napa County  
**Measure T Maintenance of Effort (MOE) Certification for  
Fiscal Year 2022-2023**

NVTA-TA Approved MOE	<u>\$1,257,107</u>
MOE Amount Certified for FY 2022-23	<u>\$3,732,930</u>
MOE Amount Certified for FY 2021-22	<u>\$3,732,000</u>
MOE Amount Certified for FY 2020-21	<u>\$3,632,000</u>
3-Year Average MOE Amount	<u>\$3,698,977</u>
Measure T funds Received in FY 2022-23	<u>\$10,176,792</u>
Measure T funds Expended in FY 2022-23	<u>\$7,819,591</u>
Measure T funds Balance in Account	<u>\$9,493,768</u>



# Statement of Revenues and Expenses Budget vs. Actual

Fiscal Year: 2023 Through Period: 12

Fund: 2440 - Public Ways & Facilities SRFs  
 Division: 24450 - Measure T  
 Org: 1220053 - Measure T

Object	Budget			Actuals	Available Budget	% of Budget
	Adopted	Adjustments	Revised			
<b>Intergovernmental Revenues</b>						
43950 - Other - Governmental Agencies	5,675,254.00	-	5,675,254.00	10,096,986.48	(4,421,732.48)	177.91 %
<b>Total Intergovernmental Revenues</b>	<b>5,675,254.00</b>	<b>-</b>	<b>5,675,254.00</b>	<b>10,096,986.48</b>	<b>(4,421,732.48)</b>	<b>177.91 %</b>
<b>Revenue from Use of Money and Property</b>						
45100 - Interest	12,000.00	-	12,000.00	54,479.18	(42,479.18)	453.99 %
<b>Total Revenue from Use of Money and Property</b>	<b>12,000.00</b>	<b>-</b>	<b>12,000.00</b>	<b>54,479.18</b>	<b>(42,479.18)</b>	<b>453.99 %</b>
<b>Other Financing Sources</b>						
48200 - Transfers-In	-	25,327.00	25,327.00	25,326.30	0.70	100.00 %
<b>Total Other Financing Sources</b>	<b>-</b>	<b>25,327.00</b>	<b>25,327.00</b>	<b>25,326.30</b>	<b>0.70</b>	<b>100.00 %</b>
<b>Other Financing Uses</b>						
56100 - Transfers Out	-	7,819,592.00	7,819,592.00	7,819,591.24	0.76	100.00 %
<b>Total Other Financing Uses</b>	<b>-</b>	<b>7,819,592.00</b>	<b>7,819,592.00</b>	<b>7,819,591.24</b>	<b>0.76</b>	<b>100.00 %</b>

33100 - Beginning Available Fund Balance	7,136,567.74
<b>Total Revenues</b>	<b>10,176,791.96</b>
<b>Total Expenditures</b>	<b>7,819,591.24</b>
	<b>2,357,200.72</b>
	<b>(6,464,210.96)</b>
	<b>178.15 %</b>
	<b>0.76</b>
	<b>100.00 %</b>

Net Surplus / (Deficit)	5,687,254.00	(7,794,265.00)	(2,107,011.00)	2,357,200.72
33100 - Current Available Fund Balance				9,493,768.46



# Statement of Revenues and Expenses Budget vs. Actual

Fiscal Year: 2023 Through Period: 12

Fund: 2040 - Roads  
 Division: 20400 - Roads  
 Org: 2040000 - Roads

Object	Budget				Actuals	Available Budget	% of Budget
	Adopted	Adjustments	Revised	Encumbrances			
<b>License, Permits and Franchises</b>							
42400 - Road Privileges and Permits	125,000.00	-	125,000.00	-	197,412.41	(72,412.41)	157.93 %
<b>Total License, Permits and Franchises</b>	<b>125,000.00</b>	<b>-</b>	<b>125,000.00</b>	<b>-</b>	<b>197,412.41</b>	<b>(72,412.41)</b>	<b>157.93 %</b>
<b>Intergovernmental Revenues</b>							
43105 - ST - Highway Users Tax	3,400,000.00	-	3,400,000.00	-	3,880,139.47	(480,139.47)	114.12 %
43790 - ST - Other Funding	337,000.00	-	337,000.00	-	1,328,206.51	(991,206.51)	394.13 %
<b>Total Intergovernmental Revenues</b>	<b>3,737,000.00</b>	<b>-</b>	<b>3,737,000.00</b>	<b>-</b>	<b>5,208,345.98</b>	<b>(1,471,345.98)</b>	<b>139.37 %</b>
<b>Fines, Forfeitures, and Penalties</b>							
44300 - Forfeitures and Penalties	5,000.00	-	5,000.00	-	-	5,000.00	0.00 %
<b>Total Fines, Forfeitures, and Penalties</b>	<b>5,000.00</b>	<b>-</b>	<b>5,000.00</b>	<b>-</b>	<b>-</b>	<b>5,000.00</b>	<b>0.00 %</b>
<b>Revenue from Use of Money and Property</b>							
45100 - Interest	125,000.00	50,000.00	175,000.00	-	357,734.52	(182,734.52)	204.42 %
<b>Total Revenue from Use of Money and Property</b>	<b>125,000.00</b>	<b>50,000.00</b>	<b>175,000.00</b>	<b>-</b>	<b>357,734.52</b>	<b>(182,734.52)</b>	<b>204.42 %</b>

Fund: 2040 - Roads  
 Division: 20400 - Roads  
 Org: 2040000 - Roads

Object	Budget				Actuals	Available Budget	% of Budget
	Adopted	Adjustments	Revised	Encumbrances			
<b>Charges for Services</b>							
46800 - Charges for Services	-	9,332.00	9,332.00	-	9,332.14	(0.14)	100.00 %
46900 - Interfund Revenue	184,000.00	(90,000.00)	94,000.00	-	184,442.81	(90,442.81)	196.22 %
<b>Total Charges for Services</b>	<b>184,000.00</b>	<b>(80,668.00)</b>	<b>103,332.00</b>	-	<b>193,774.95</b>	<b>(90,442.95)</b>	<b>187.53 %</b>
<b>Other Financing Sources</b>							
48200 - Transfers-In	-	277,057.00	277,057.00	-	277,056.58	0.42	100.00 %
48210 - Transfers-In from General Fund	3,732,930.00	-	3,732,930.00	-	3,732,930.00	-	100.00 %
<b>Total Other Financing Sources</b>	<b>3,732,930.00</b>	<b>277,057.00</b>	<b>4,009,987.00</b>	-	<b>4,009,986.58</b>	<b>0.42</b>	<b>100.00 %</b>
<b>Special Items</b>							
49900 - Intrafund Transfers-In	1,250,000.00	270,433.00	1,520,433.00	-	1,020,431.27	500,001.73	67.11 %
<b>Total Special Items</b>	<b>1,250,000.00</b>	<b>270,433.00</b>	<b>1,520,433.00</b>	-	<b>1,020,431.27</b>	<b>500,001.73</b>	<b>67.11 %</b>
<b>Salaries and Employee Benefits</b>							
51100 - Salaries and Wages	2,528,611.00	200,000.00	2,728,611.00	-	2,431,562.10	297,048.90	89.11 %
51115 - Overtime	80,000.00	29,148.00	109,148.00	-	148,089.06	(38,941.06)	135.68 %
51130 - Vacation Payout	26,750.00	-	26,750.00	-	11,903.17	14,846.83	44.50 %
51135 - Longevity Pay	3,745.00	-	3,745.00	-	6,250.00	(2,505.00)	166.89 %
51200 - 401A Employer Contribution	2,000.00	-	2,000.00	-	9,569.13	(7,569.13)	478.46 %
51205 - Cell Phone Allowance	13,920.00	-	13,920.00	-	11,888.50	2,031.50	85.41 %
51300 - Medicare	36,870.00	-	36,870.00	-	37,017.95	(147.95)	100.40 %
51400 - Employee Insurance - Premiums	528,312.00	29,148.00	557,460.00	-	547,914.03	9,545.97	98.29 %
51405 - Workers Compensation	51,500.00	-	51,500.00	-	51,500.00	-	100.00 %
51600 - Retirement	618,299.00	-	618,299.00	-	601,244.09	17,054.91	97.24 %
51601 - Retirement Cost Sharing	-	-	-	-	(16,348.98)	16,348.98	0.00 %
51605 - Other Post Employment Benefits	163,519.00	-	163,519.00	-	163,519.00	-	100.00 %

51999 - Salary Savings	(97,884.00)	-	(97,884.00)	-	-	(97,884.00)	0.00 %
<b>Total Salaries and Employee Benefits</b>	<b>3,955,642.00</b>	<b>258,296.00</b>	<b>4,213,938.00</b>	<b>4,213,938.00</b>	<b>4,004,108.05</b>	<b>209,829.95</b>	<b>95.02 %</b>
<b>Services and Supplies</b>							
52130 - Information Technology Svcs	106,194.00	-	106,194.00	-	106,194.00	-	100.00 %
52131 - ITS Communication Charges	38,575.00	-	38,575.00	-	38,575.00	-	100.00 %
52132 - ITS Records Management	226.00	-	226.00	-	226.00	-	100.00 %
52140 - Legal Services	7,000.00	-	7,000.00	-	-	7,000.00	0.00 %
52145 - Engineer Services	890,975.00	159,025.00	1,050,000.00	-	893,884.86	156,115.14	85.13 %
52310 - Consulting Services	164,000.00	(94,000.00)	70,000.00	-	2,746.00	67,254.00	3.92 %
52325 - Waste Disposal Services	40,000.00	-	40,000.00	-	23,321.44	16,678.56	58.30 %
52340 - Landscaping Services	59,550.00	151,701.00	211,251.00	-	81,662.18	129,588.82	38.66 %
52345 - Janitorial Services	12,500.00	-	12,500.00	-	10,325.55	2,174.45	82.60 %
52350 - Street Sweeping Services	25,000.00	-	25,000.00	-	18,302.85	6,697.15	73.21 %
52360 - Construction Services	43,500.00	(43,500.00)	-	-	62,679.06	(62,679.06)	0.00 %
52490 - Other Professional Services	104,500.00	-	104,500.00	-	87,465.00	17,035.00	83.70 %
52500 - Maint - Equipment	15,000.00	-	15,000.00	-	8,365.71	6,634.29	55.77 %
52505 - Maint - Bldg & Improvements	-	6,515.00	6,515.00	-	5,671.31	843.69	87.05 %
52510 - Maint - B&I - PW Charges	35,958.00	-	35,958.00	-	23,292.06	12,665.94	64.78 %
52525 - Maint - Infrastructure/Land	-	20,436.00	20,436.00	-	20,436.00	-	100.00 %
52600 - Rents/Leases - Equipment	180,000.00	-	180,000.00	-	254,360.48	(74,360.48)	<b>141.31 %</b>
52700 - Insurance - Liability	1,120,172.00	-	1,120,172.00	-	1,120,172.00	-	100.00 %
52800 - Communications/Telephone	5,500.00	-	5,500.00	-	6,221.95	(721.95)	<b>113.13 %</b>
52810 - Advertising/Marketing	200.00	-	200.00	-	-	200.00	0.00 %
52840 - Permits/License Fees	4,500.00	-	4,500.00	-	1,525.12	2,974.88	33.89 %
52900 - Training/Conference Expenses	22,930.00	-	22,930.00	-	6,500.00	16,430.00	28.35 %
52906 - Fleet Charges	1,456,018.00	150,000.00	1,606,018.00	-	1,755,641.79	(149,623.79)	<b>109.32 %</b>
53100 - Office Supplies	2,000.00	(20.00)	1,980.00	-	4,356.01	(2,376.01)	<b>220.00 %</b>
53110 - Freight/Postage	350.00	-	350.00	-	-	350.00	0.00 %
53120 - Memberships/Certifications	200.00	-	200.00	-	-	200.00	0.00 %
53205 - Utilities - Electric	95,000.00	-	95,000.00	-	91,377.35	3,622.65	96.19 %
53210 - Utilities - Propane	5,000.00	-	5,000.00	-	5,688.37	(688.37)	<b>113.77 %</b>

53220 - Utilities - Water	12,000.00	-	12,000.00	-	6,535.52	5,464.48	54.46 %
53250 - Fuel	6,500.00	-	6,500.00	-	8,180.70	(1,680.70)	125.86 %
53300 - Clothing and Personal Supplies	6,000.00	-	6,000.00	-	8,890.52	(2,890.52)	148.18 %
53320 - Safety Supplies	10,000.00	-	10,000.00	-	2,521.27	7,478.73	25.21 %
53330 - Janitorial Supplies	1,095.00	-	1,095.00	-	2,156.23	(1,061.23)	196.92 %
53350 - Maintenance Supplies	130,000.00	3,080.00	133,080.00	-	176,826.90	(43,746.90)	132.87 %
53355 - Vehicle Repair Supplies	10,000.00	-	10,000.00	-	2,458.07	7,541.93	24.58 %
53360 - Infrastructure Repair Supplies	1,550,000.00	-	1,550,000.00	-	706,591.88	843,408.12	45.59 %
53400 - Minor Equipment/Small Tools	10,000.00	-	10,000.00	-	16,200.79	(6,200.79)	162.01 %
<b>Total Services and Supplies</b>	<b>6,170,443.00</b>	<b>353,237.00</b>	<b>6,523,680.00</b>	-	<b>5,559,351.97</b>	<b>964,328.03</b>	<b>85.22 %</b>

**Other Charges**

54500 - Taxes and Assessments	105.00	20.00	125.00	-	116.90	8.10	93.52 %
<b>Total Other Charges</b>	<b>105.00</b>	<b>20.00</b>	<b>125.00</b>	-	<b>116.90</b>	<b>8.10</b>	<b>93.52 %</b>

**Capital Assets**

55400 - Equipment	15,000.00	-	15,000.00	-	-	15,000.00	0.00 %
<b>Total Capital Assets</b>	<b>15,000.00</b>	-	<b>15,000.00</b>	-	-	<b>15,000.00</b>	<b>0.00 %</b>

**Other Financing Uses**

56190 - Transfers Out to Debt Service	5,310.00	-	5,310.00	-	5,178.61	131.39	97.53 %
56200 - Indirect Cost Allocation	176,667.00	-	176,667.00	-	176,667.00	-	100.00 %
<b>Total Other Financing Uses</b>	<b>181,977.00</b>	-	<b>181,977.00</b>	-	<b>181,845.61</b>	<b>131.39</b>	<b>99.93 %</b>

**Special Items**

57900 - Intrafund Transfers Out	-	31,173.00	31,173.00	-	31,172.30	0.70	100.00 %
<b>Total Special Items</b>	-	<b>31,173.00</b>	<b>31,173.00</b>	-	<b>31,172.30</b>	<b>0.70</b>	<b>100.00 %</b>

35100 - Beginning Available Fund Balance	5,201,587.97						
Total Revenues	9,158,930.00	516,822.00	9,675,752.00	-	10,987,685.71	(1,311,933.71)	113.58 %
Total Expenditures	10,323,167.00	642,726.00	10,965,893.00	-	9,776,594.83	1,189,298.17	89.15 %
Net Surplus / (Deficit)	(1,164,237.00)	(125,904.00)	(1,290,141.00)	-	1,211,090.88	-	-

33510 - Restricted Fund Balance

110,500.00

Journal Date	Journal ID	Source	Org	Object	GL Project	Line Description	VendorID	Paid By Reference	PL Project	PL Seg 2	PL Seg 3	PL Seg 4	Amount
8/1/2022	54	GEN	2040000	48210		22/23 Allocation to Roads							3,732,930.00
<u>Total</u>													3,732,930.00

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

Yountville  
Measure T Maintenance of Effort (MOE) Certification for

NVTA-TA Approved MOE	<u>\$223,604</u>
MOE Amount Certified for FY 2022-23	<u>\$253,687</u>
MOE Amount Certified for FY 2021-22	<u>\$246,641</u>
MOE Amount Certified for FY 2020-21	<u>\$208,671</u>
3-Year Average MOE Amount FY 2020-23	<u>\$236,333</u>
Measure T funds Balance in Account (as of 06/30/2023)	<u>\$535,160</u>

## Town of Yountville Resolution Number 23-4241

### A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF YOUNTVILLE AUTHORIZING THE TOWN'S MEASURE T UPDATED 5-YEAR PLAN AND CERTIFICATION OF THE TOWN'S CONTINUED MAINTENANCE OF EFFORT AND EQUIVALENT FUNDS.

---

#### Recitals

- A. The Measure T County-wide sales tax began on July 1, 2018, implemented by the Napa Valley Transportation Authority – Taxing Authority (“NVTA-TA”), with the proceeds to be allocated among all local agencies within the County.
- B. Measure T funding can only be used for maintenance, reconstruction, and/or rehabilitation of streets, roads, and transportation infrastructure within the public right-of-way including but not limited to: sidewalks, curb and gutters, curb ramps, lighting, traffic signage, striping, local roadway drainage.
- C. To continue to receive Measure T tax funds, the Town must, 1) adopt by resolution every two years a 5-year implementation plan 2) certify by resolution that the Town’s existing street repair Maintenance of Effort (MOE) was met each year and, 3) certify by resolution the Town’s Equivalent Fund.
- D. The Town’s 5-year implementation plan is attached and was built using the same methods as those applied to the Town’s annual 5-year CIP with the goal of addressing the streets with the lowest Pavement Condition Index (PCI) rating first.
- E. The Town’s Maintenance of Effort (MOE) is attached and indicates the Town has met the minimum MOE amount to date. The MOE for FY 21/22 was certified at 246,641. The MOE for FY 22/23 is shown at \$253,867 which will meet the minimum MOE required.
- F. 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.
- G. That amount set forth in Exhibit “C” 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.
- H. 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 the five-year project list as set forth in Exhibit “A,” and authorizes the Public Works Director to file the list with NVTA-TA.
- 2. The Town Council hereby adopts Maintenance of Effort amount as set forth in Exhibit “B” and authorizes the Public Works Director to file the amount with NVTA-TA.


Resolution Number 23-4241

- 3. The Town of Yountville hereby adopts the Equivalent Fund Class I Bicycle Facilities expenditures amount as set forth in Exhibit "C," and authorizes the Public Works Director or designee to file the amount with NVTA-TA.
- 4. 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 5th day of December 2023 by the following vote:

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

DocuSigned by:  
  
 402E007E0D0443F...  
 Margie Mohler, Mayor

ATTEST:  
 DocuSigned by:  
  
 005DF00A92594F9...  
 Eddy Gomez, Town Clerk

**EXHIBIT B**  
**TOWN OF YOUNTVILLE MAINTENANCE OF EFFORT**  
**PUBLIC WORKS-STREET MAINTENANCE**

Fund	2020/2021 Actual	2021/2022 Actual	2022/2023 Budget	2022/2023 Estimated	2023/2024 Adopted
(4010) Salaries - Full Time	\$136,432	\$131,926	\$145,389	\$145,389	\$149,417.00
(4012) Overtime	\$2,610.00	\$5,697.00	\$7,000.00	\$7,000.00	\$8,500.00
(4013) Medicare & Fica	\$1,809.00	\$1,883.00	\$2,108.00	\$2,108.00	\$2,167.00
(4030) Deferred Compensation	\$8,106.00	\$8,349.00	\$10,046.00	\$10,046.00	\$10,065.00
(4031) Payment-In Lieu Health	\$0.00	\$451.00	\$450.00	\$450.00	\$450.00
(4040) Health Insurance	\$28,529.00	\$29,279.00	\$36,026.00	\$36,026.00	\$38,796.00
(4042) Dental Insurance	\$2,615.00	\$2,526.00	\$2,958.00	\$2,958.00	\$2,836.00
(4043) Vision Insurance	\$0.00	\$109.00	\$715.00	\$715.00	\$688.00
(4044) Life/Disability Insurance	\$1,323.00	\$1,379.00	\$1,505.00	\$1,505.00	\$2,150.00
(4053) Other Employee Reimbursement	\$0.00	\$133.00	\$1,099.00	\$1,099.00	\$1,066.00
(4020) Pers Employer Rate	\$15,555.00	\$14,834.00	\$17,147.00	\$17,147.00	\$20,357.00
(4049) Allocated OPEB - Payment to Trust	\$0.00	\$0.00	\$7,176.00	\$7,176.00	\$3,595.00
(4819) Allocated Liability Insurance	\$7,076.00	\$8,563.00	\$10,941.00	\$9,901.00	\$9,873.00
(4839) Allocated Wrkrs Comp Insurance	\$4,616.00	\$3,933.00	\$4,081.00	\$3,933.00	\$3,907.00
Total	\$208,671	\$209,062	\$246,641	\$245,453	\$253,867
<b>Maintenance of Effort for FY 2023/2024</b>					<b>\$253,867.00</b>

**EXHIBIT B**  
**TOWN OF YOUNTVILLE MAINTENANCE OF EFFORT**  
**PUBLIC WORKS-STREET MAINTENANCE**

Fund	2020/2021 Actual	2021/2022 Actual	2022/2023 Budget	2022/2023 Estimated	2023/2024 Adopted
(4010) Salaries - Full Time	\$136,432	\$131,926	\$145,389	\$145,389	\$149,417.00
(4012) Overtime	\$2,610.00	\$5,697.00	\$7,000.00	\$7,000.00	\$8,500.00
(4013) Medicare & Fica	\$1,809.00	\$1,883.00	\$2,108.00	\$2,108.00	\$2,167.00
(4030) Deferred Compensation	\$8,106.00	\$8,349.00	\$10,046.00	\$10,046.00	\$10,065.00
(4031) Payment-In Lieu Health	\$0.00	\$451.00	\$450.00	\$450.00	\$450.00
(4040) Health Insurance	\$28,529.00	\$29,279.00	\$36,026.00	\$36,026.00	\$38,796.00
(4042) Dental Insurance	\$2,615.00	\$2,526.00	\$2,958.00	\$2,958.00	\$2,836.00
(4043) Vision Insurance	\$0.00	\$109.00	\$715.00	\$715.00	\$688.00
(4044) Life/Disability Insurance	\$1,323.00	\$1,379.00	\$1,505.00	\$1,505.00	\$2,150.00
(4053) Other Employee Reimbursement	\$0.00	\$133.00	\$1,099.00	\$1,099.00	\$1,066.00
(4020) Pers Employer Rate	\$15,555.00	\$14,834.00	\$17,147.00	\$17,147.00	\$20,357.00
(4049) Allocated OPEB - Payment to Trust	\$0.00	\$0.00	\$7,176.00	\$7,176.00	\$3,595.00
(4819) Allocated Liability Insurance	\$7,076.00	\$8,563.00	\$10,941.00	\$9,901.00	\$9,873.00
(4839) Allocated Wrkrs Comp Insurance	\$4,616.00	\$3,933.00	\$4,081.00	\$3,933.00	\$3,907.00
Total	\$208,671	\$209,062	\$246,641	\$245,453	\$253,867
<b>Maintenance of Effort for FY 2023/2024</b>					<b>\$253,867.00</b>

St. Helena  
Measure T Maintenance of Effort (MOE) Certification for

NVTA-TA Approved MOE	<u>\$379,189</u>
MOE Amount Certified for FY 2022-23	<u>\$379,189</u>
MOE Amount Certified for FY 2021-22	<u>\$379,189</u>
MOE Amount Certified for FY 2020-21	<u>\$165,055</u>
3-Year Average MOE Amount FY 2020-23	<u>\$307,811</u>
Measure T funds Balance in Account (as of 06/30/2023)	<u>\$3,614,348</u>

## CITY OF ST. HELENA

### RESOLUTION No. 2023-160

**Adoption of a resolution certifying the Measure T Maintenance of Effort (MOE) for Fiscal Year 2023 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 1<sup>st</sup> each calendar year, the City of St. Helena must certify to and provide NVTA-TA a copy of supporting documentation as well as a Resolution approved by the governing body of the City of St. Helena, including backup documentation 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 2022/2023 is \$379,189, as described:

<b>Measure T MOE Certification</b>	
<b>Project</b>	<b>FY 2022/23</b>
R18-0081 Downtown Sidewalk Improvements	130,664
R22-0079 Pavement Restoration	248,525
<b>Total Expended</b>	<b>379,189</b>

- (b) For Fiscal Year 2022/2023, 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 2023/2024; and
3. This Resolution shall take effect immediately upon adoption.

Approved at a Regular Meeting of the St. Helena City Council on December 12, 2023, by the following vote:

<b>Mayor Dohring:</b>	<b>YES</b>
<b>Vice Mayor Hall:</b>	<b>YES</b>
<b>Council Member Chouteau:</b>	<b>YES</b>
<b>Council Member Hardy:</b>	<b>YES</b>
<b>Council Member Summers:</b>	<b>YES</b>



APPROVED:

*Paul Jamison Dohring*

Paul Jamison Dohring, Mayor

ATTEST:

*Cindy Tzafopoulos*

Cindy Tzafopoulos, City Clerk

Calistoga  
Measure T Maintenance of Effort (MOE) Certification for

NVTA-TA Approved MOE	<u>\$287,001</u>
MOE Amount Certified for FY 2022-23	<u>\$297,116</u>
MOE Amount Certified for FY 2021-22	<u>\$287,001</u>
MOE Amount Certified for FY 2020-21	<u>\$287,001</u>
3-Year Average MOE Amount FY 2020-23	<u>\$290,373</u>
Measure T funds Balance in Account (as of 06/30/2023)	<u>\$1,628,865</u>

**RESOLUTION NO. 2023-86**

**ADOPTED DECEMBER 5, 2023**

**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 2022/23 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 1<sup>st</sup> 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 was met for Fiscal Year 2022/23 and Authorizes the Public Works Director to report the amount to NVTA-TA.
2. Approves that the Maintenance of Effort in the amount of \$287,001 included in the Public Works Streets Program budgeted for FY22-23, in General Fund Account Nos. 01-4122-4301 and 01-4122-4302 totaling \$297,116 met the city's obligation.

**PASSED, APPROVED AND ADOPTED** this 5<sup>th</sup> day of **December, 2023**. 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 vote:

**AYES: Mayor Williams, Vice Mayor Lopez-Ortega and Councilmembers Eisenberg and Cooper**

**NOES:  
ABSTAIN:  
ABSENT:**

**ATTEST:**

**APPROVED:**

  
\_\_\_\_\_  
**Yudiana Galvan, City Clerk**

  
\_\_\_\_\_  
**Donald Williams, Mayor**



## **NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY COVER MEMO**

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### **SUBJECT**

Annual Financial Statement with Independent Auditor's Report for the Years Ending June 30, 2023 and 2022

### **STAFF RECOMMENDATION**

That the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Board accept and File the Annual Financial Statement with Independent Auditor's Report for the Years Ending June 30, 2023 and 2022, and the Management Letter to the Board of Directors from the auditors.

### **EXECUTIVE SUMMARY**

The certified public accountants' firm, Brown Armstrong Accountancy Corporation, has completed Napa Valley Transportation Authority – Tax Agency's (NVTA-TA's) annual financial audit for the fiscal years ended on June 30, 2022 and 2023.

### **FISCAL IMPACT**

Is there a Fiscal Impact? None



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

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**TO:** Board of Directors  
**FROM:** Kate Miller, Executive Director  
**REPORT BY:** Antonio Onorato, Director of Administration, Finance, and Policy  
(707) 259-8779 / Email: [anonorato@nvta.ca.gov](mailto:anonorato@nvta.ca.gov)  
**SUBJECT:** Annual Financial Statement with Independent Auditor’s Report for the  
Years Ending June 30, 2023 and 2022

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### **RECOMMENDATION**

That the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Board accept and File the Annual Financial Statement with Independent Auditor’s Report for the Years Ending June 30, 2023 and 2022, and the Management Letter to the Board of Directors from the auditors.

### **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 Cities 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 fifth year, the upward trajectory in sales tax generation persists, signaling a positive trend as the memories of the Covid-19 pandemic gradually recede. The pandemic significantly reshaped the sales tax landscape, influencing aspects such as tax collection procedures, economic nexus thresholds, and the broader taxation scope applied to digital goods and services.

Following a remarkable year, the fiscal year 2022-23 concluded with revenues slightly surpassing expectations, maintaining a positive outlook. Despite the challenges posed by the pandemic, the modest increase in revenues reflects resilience and adaptability within the economic landscape. However, some business sectors may be still lagging behind pre-pandemic economic levels but are expected to rebound in 2025. One area that will continue to struggle is in tourism, which Napa County heavily relies on, and where up to fifty percent (50%) of Measure T revenues are generated. While travel and tourism have shown signs of recovery, Napa County's business travel is not expected to surpass pre-pandemic levels until 2025, contrasting with a potential rebound in leisure travel this year.

In terms of Napa County's wine industry, a gradual recovery is anticipated, although the demand for premium and luxury wines may slow due to economic uncertainties and a potential recession. High income earners have been hard hit by tech worker layoffs in nearby Silicon Valley- a major target audience for Napa Valley tourism. Significant economic shifts in shaping Napa County's long-term future, suggesting that changes in business and leisure travel could impact the County's economy.

Despite challenges, Napa County's leisure and hospitality sector has nearly regained pre-pandemic employment levels, trailing January 2020 figures by just 1.5% in December 2022. The effects on the Bay Area's macroeconomy cannot underscore the importance of recognizing tourism and wine as the core industries for the County's in the next several years. As one of the County's most vital industries, leisure and hospitality nose dived 65% in the mid 2020's, but has been slowly crawling back ever since.

Once the final sales tax amounts for the fiscal year were announced, total Measure T

gains were 3% higher than the previous year. The next eighteen months will be telling, with a presidential election on the horizon marked by socioeconomic challenges, including inflation and debates over federal spending and its effects on the US economy.

Staff is monitoring ongoing pressure points such as inflation in the local and macro economies. Several interest rate hikes, prices on taxable goods has placed pressure on consumer spending with more expensive mortgage rates slowing housing sales and cause weakened demand for appliances, furnishings and other related products. Crude oil prices have dipped from extraordinary peaks, but costs are rising again. Overall, consumer confidence is still down due to the uncertainty about the economy, persistent layoffs in the tech industry, and continual chatter of an economic slowdown.

Table 1 compares actual revenues and expenditures for the fiscal year ending June 30, 2023 compared to June 30, 2022.

Table 1: Actuals vs. Projections vs. Budget

	FY2023	FY2022	2023 vs 2022 More/(Less)	% Inc/(Dec)
<b>Revenues</b>	\$25,506,553	\$24,799,376	\$707,177	3%
Interest*	44,458	24,729	\$19,729	80%
<b>Total Revenues</b>	\$25,551,011	\$24,824,105	\$726,906	3%
<b>Expenditures</b>				
Administration	\$166,286	\$142,869	\$23,417	16%
Maintenance	25,217,304	24,501,568	\$715,736	3%
<b>Total Expenditures</b>	\$25,383,590	\$24,644,437	\$739,153	3%
<b>Details of Proceeds</b>				
American Canyon	\$1,958,374	\$1,905,632	\$52,742	3%
Calistoga	686,702	668,273	\$18,429	3%
Napa	10,280,245	9,987,077	\$293,168	3%
Napa County	10,096,986	9,811,902	\$285,084	3%
St. Helena	1,502,872	1,458,904	\$43,968	3%
Yountville	\$686,702	\$668,273	\$18,429	3%

\*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.

## **ATTACHMENT(S)**

- (1) Napa Valley Transportation Authority – Tax Agency Financial Statements with Independent Auditor’s Report for the Year Ended June 30, 2022 and 2021
- (2) NVT-A Statement of Auditing Standards Management Letter



**NAPA VALLEY TRANSPORTATION  
AUTHORITY – TAX AGENCY**

**FINANCIAL STATEMENTS  
WITH  
INDEPENDENT AUDITOR'S REPORT**

**FOR THE YEARS ENDED  
JUNE 30, 2023 AND 2022**

**NAPA VALLEY TRANSPORTATION AUTHORITY – TAX AGENCY**  
**(A Component Unit of Napa Valley Transportation Authority)**  
**FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

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## 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, 2023 and 2022, 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, 2023 and 2022, 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, 2023 and 2022, 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.

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, 2023, 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, 2023

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**NAPA VALLEY TRANSPORTATION AUTHORITY – TAX AGENCY  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

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, 2023, was \$509,608 and consisted of restricted net position.
- Net position increased \$167,421 during Fiscal Year 2022-23.
- Total net position for the year ended June 30, 2022, was \$423,187 and consisted of restricted net position.
- Net position increased \$179,668 during Fiscal Year 2021-22.

## **The Napa County Economy and Measure T**

As Measure T concluded its fifth year, the upward trajectory in sales tax generation persists, signaling a positive trend as the memories of the COVID-19 pandemic gradually recede. The pandemic significantly reshaped the sales tax landscape, influencing aspects such as tax collection procedures, economic nexus thresholds, and the broader taxation scope applied to digital goods and services.

Following a remarkable year, the fiscal year 2022-23 concluded with revenues slightly surpassing expectations, maintaining a positive outlook. Despite the challenges posed by the pandemic, the modest increase in revenues reflects resilience and adaptability within the economic landscape. However, some business sectors may need to wait until the 2024 election at the earliest before returning to the pre-pandemic economic levels they once benefitted from. One area that will continue to struggle is in tourism, which Napa County heavily relies on, and where up to fifty percent (50%) of Measure T revenues are generated. While travel and tourism have shown signs of recovery, Napa County's business travel is not expected to surpass pre-pandemic levels until 2025, contrasting with a potential rebound in leisure travel this year.

In terms of Napa County's wine industry, a gradual recovery is anticipated, although the demand for premium and luxury wines may slow due to economic uncertainties and a potential recession. High income earners have been hard hit by tech worker layoffs in nearby Silicon Valley- a major target audience for Napa Valley tourism. Significant economic shifts in shaping Napa County's long-term future, suggesting that changes in business and leisure travel could impact the County's economy.

Despite challenges, Napa County's leisure and hospitality sector has nearly regained pre-pandemic employment levels, trailing January 2020 figures by just 1.5% in December 2022. The effects on the Bay Area's macroeconomy cannot underscore the importance of recognizing tourism and wine as the core industries for the County's in the next several years. As one of the County's most vital industries, leisure and hospitality nose dived 65% in the mid 2020's, but has been slowly crawling back ever since.

Once the final sales tax amounts for the fiscal year were announced, total Measure T gains were 3% higher than the previous year. The next eighteen months will be telling, with a presidential election on the horizon marked by socioeconomic challenges, including inflation and debates over federal spending and its effects on the US economy.

## 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, 2023, with comparative totals as of June 30, 2022 and 2021, is as follows:

	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>Assets</b>			
Cash and investments	\$ 4,071,770	\$ 3,947,719	\$ 3,066,250
Intergovernmental receivables	<u>4,565,042</u>	<u>4,876,204</u>	<u>4,555,216</u>
Total assets	<u>8,636,812</u>	<u>8,823,923</u>	<u>7,621,466</u>
<b>Liabilities</b>			
Accounts payable	<u>8,046,204</u>	<u>8,400,736</u>	<u>7,377,947</u>
Total liabilities	<u>8,046,204</u>	<u>8,400,736</u>	<u>7,377,947</u>
<b>Net position</b>			
Restricted	<u>590,608</u>	<u>423,187</u>	<u>243,519</u>
Total net position	<u>\$ 590,608</u>	<u>\$ 423,187</u>	<u>\$ 243,519</u>

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, 2023, with comparative totals for the years ended June 30, 2022 and 2021:

	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>Revenues</b>			
Measure T revenue	\$ 25,506,553	\$ 24,799,376	\$ 20,427,402
Interest income	<u>44,458</u>	<u>24,729</u>	<u>26,959</u>
Total revenues	<u>25,551,011</u>	<u>24,824,105</u>	<u>20,454,361</u>
<b>Expenditures</b>			
Administration	166,286	142,869	236,260
Maintenance	<u>25,217,304</u>	<u>24,501,568</u>	<u>20,176,102</u>
Total expenditures	<u>25,383,590</u>	<u>24,644,437</u>	<u>20,412,362</u>
Change in net position	167,421	179,668	41,999
Net position, beginning of year	<u>423,187</u>	<u>243,519</u>	<u>201,520</u>
Net position, end of year	<u>\$ 590,608</u>	<u>\$ 423,187</u>	<u>\$ 243,519</u>

**FINANCIAL STATEMENTS**

**NAPA VALLEY TRANSPORTATION AUTHORITY – TAX AGENCY**  
**(A Component Unit of Napa Valley Transportation Authority)**  
**STATEMENTS OF NET POSITION**  
**JUNE 30, 2023 AND 2022**

	2023	2022
<b>Assets</b>		
Cash and investments	\$ 4,071,770	\$ 3,947,719
Intergovernmental receivables	4,565,042	4,876,204
Total assets	8,636,812	8,823,923
<b>Liabilities</b>		
Accounts payable	8,046,204	8,400,736
Total liabilities	8,046,204	8,400,736
<b>Net position</b>		
Restricted	590,608	423,187
Total net position	\$ 590,608	\$ 423,187

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, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
Revenues		
Measure T revenue	\$ 25,506,553	\$ 24,799,376
Interest income	44,458	24,729
	<u>25,551,011</u>	<u>24,824,105</u>
Total revenues		
Expenditures		
Administration	166,286	142,869
Maintenance	25,217,304	24,501,568
	<u>25,383,590</u>	<u>24,644,437</u>
Total expenditures		
Change in net position	167,421	179,668
Net position, beginning of year	<u>423,187</u>	<u>243,519</u>
Net position, end of year	<u>\$ 590,608</u>	<u>\$ 423,187</u>

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)**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

**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. 91 – *Conduit Debt Obligations*.** The requirements of this statement are effective for periods beginning after December 15, 2021. There was no effect on NVTA-TA's accounting and financial reporting as a result of implementing this standard.

**GASB Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*.** The requirements of this statement are effective for periods beginning after June 15, 2022. There was no effect on NVTA-TA's accounting and financial reporting as a result of implementing this standard.

**GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements*.** The requirements of this statement are effective for periods beginning after June 15, 2022. There was no effect on NVTA-TA's accounting and financial reporting as a result of implementing this standard.

## **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

### **E. New Accounting Pronouncements – Implemented** (Continued)

**GASB Statement No. 99 – *Omnibus 2022*.** The requirements of this statement are effective as follows:

- The requirements related to the extension of the use of London Interbank Offered Rate (LIBOR), accounting for Supplemental Nutrition Assistance Program (SNAP) distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in GASB Statement No. 34, as amended, and terminology updates related to GASB Statement No. 53 and GASB Statement No. 63 are effective upon issuance.
- The requirements related to leases, public-private and public-public partnerships (PPPs), and subscription-based information technology arrangements (SBITAs) are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of GASB Statement No. 53 are effective for 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. 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. Earlier application is encouraged. NVTA-TA will implement GASB Statement No. 100 if and when applicable.

**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 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 \$4,565,042 and \$4,876,204, respectively, represent the Measure T allocations for fiscal years 2023 and 2022 that were received by the State of California Department of Tax and Fee Administration after June 30, 2023 and 2022.

## **NOTE 4 – SUBSEQUENT EVENTS**

Subsequent events have been evaluated through December 27, 2023, 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, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
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	<u>28,876,000</u>	<u>25,767,000</u>	<u>25,551,011</u>	<u>(215,989)</u>
<b>Expenditures</b>				
Administration	330,000	489,000	166,286	322,714
Maintenance	<u>24,546,000</u>	<u>25,278,000</u>	<u>25,217,304</u>	<u>60,696</u>
Total expenditures	<u>24,876,000</u>	<u>25,767,000</u>	<u>25,383,590</u>	<u>\$ 383,410</u>
Change in net position	-	-	167,421	
Net position, beginning of year	<u>423,187</u>	<u>423,187</u>	<u>423,187</u>	
Net position, end of year	<u>\$ 423,187</u>	<u>\$ 423,187</u>	<u>\$ 590,608</u>	

**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, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Measure T revenue	\$ 23,000,000	\$ 23,000,000	\$ 24,799,376	\$ 1,799,376
Interest income	-	-	24,729	24,729
	23,000,000	23,000,000	24,824,105	1,824,105
Total revenues				
Expenditures				
Administration	310,000	297,000	142,869	154,131
Maintenance	22,690,000	24,703,000	24,501,568	201,432
	23,000,000	25,000,000	24,644,437	\$ 355,563
Total expenditures				
Change in net position	-	(2,000,000)	179,668	
Net position, beginning of year	243,519	243,519	243,519	
Net position, end of year	\$ 243,519	\$ (1,756,481)	\$ 423,187	

**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 9502-9500-25

Transaction Date	AR/Journal IDs	Subdivision 9502-25	Subdivision 83100-01	Subdivision 83100-00	Subdivision 83100-05	Subdivision 83100-06	Subdivision 83100-07	Subdivision 83100-08	Subdivision 83100-09	Subdivision 83100-10	Total
Sales Tax Receipts		24100	70,000 Lit Yr CPI	1,00%	39.65%	7.70%	40.35%	2.70%	5.95%	2.70%	100.00%
09/26/22	AR Batch 11464 & Journal 03-1409	1,949,126.25	41,400	19,481.26	774,838.56	150,082.72	786,472.44	52,626.41	114,998.45	52,626.41	1,949,126.25
10/24/22	AR Batch 12315 & Journal 04-1286	1,885,784.16	73,129.12	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	2,725,138.70	2,725,138.70	2,725,138.70	1,082,138.58	210,233.68	1,101,207.47	73,686.74	161,019.18	73,686.74	2,729,138.70
Total Sales Tax-1st Quarter		6,560,053.11	73,129.12	6,560,053.99	2,613,305.74	507,501.61	2,659,440.25	177,955.11	388,864.37	177,955.11	6,590,939.99
12/27/22	AR Batch 13710 & Journal 06-1839	1,934,110.68	-	1,934,110.68	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 14388 & Journal 07-1208	1,868,012.34	-	1,868,012.34	740,666.90	143,836.92	753,742.98	50,436.33	104,336.33	50,436.33	1,868,012.34
02/24/23	AR Batch 15227 & Journal 08-1405	2,846,360.38	-	2,846,360.38	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		6,645,483.40	-	6,645,483.40	2,636,133.68	511,933.22	2,683,663.05	179,509.05	392,260.52	179,509.05	6,648,483.40
03/23/23	AR Batch 16001 & Journal 09-1771	1,718,015.81	-	1,718,015.81	681,193.26	131,297.22	697,219.38	46,386.43	101,862.93	46,386.43	1,718,015.81
04/25/23	AR Batch 16889 & Journal 10-2054	1,500,447.43	-	1,500,447.43	636,687.41	121,694.45	637,710.94	42,672.08	93,246.40	42,672.08	1,500,447.43
05/30/23	AR Batch 17745 & Journal 11-2208	2,390,730.99	-	2,390,730.99	947,924.83	184,068.29	964,659.95	64,549.74	141,053.13	64,549.74	2,390,730.99
Total Sales Tax-3rd Quarter		5,609,194.23	-	5,609,194.23	2,257,765.50	438,067.95	2,295,983.87	153,608.25	335,662.46	153,608.25	5,609,194.23
06/26/23	AR Batch 18431 & Journal 12-2464	1,939,774.74	-	1,939,774.74	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	2,163,338.54	-	2,163,338.54	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	2,401,704.01	-	2,401,704.01	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	2,579,160.04	500,870.93	2,624,693.78	178,630.07	383,784.22	178,630.07	6,504,817.29
Total Sales Tax		25,906,554.03	73,129.12	25,433,424.91	10,084,352.96	1,958,373.72	10,261,386.95	686,702.48	1,500,871.07	686,702.48	25,433,424.91
<b>Interest Earnings</b>											
1st Qtr 2022-23		6,410.73	430.59	5,980.14	956.17	431.07	3,279.28	232.11	390.35	232.11	5,980.14
2nd Qtr		10,885.88	507.19	10,378.69	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	4,106.73	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	3,453.77	3,001.82	4,744.88	324.37	603.48	324.37	11,550.62
Total Interest Earnings:		44,457.28	2,697.03	41,760.25	12,633.52	3,001.82	17,857.63	1,211.27	2,300.16	1,211.27	41,760.25
<b>Total Receipts:</b>											
		25,551,011.31	75,826.15	25,475,185.16	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
<b>Allocate Disbursements:</b>											
10/17/22	Batch 7702 & Journal 04-778	1,949,126.25	-	1,949,126.25	774,828.56	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	6,655,454.27	73,559.71	6,581,894.56	2,608,306.23	506,776.48	2,655,660.75	177,818.80	388,309.30	177,818.80	6,581,894.56
04/06/23	Batch 7052 & Journal 10-301	5,925,643.83	507.19	6,432,767.22	4,161.63	496,059.06	2,559,459.37	173,941.55	380,094.14	173,941.55	6,442,767.22
07/20/23	Batch 9725 & Journal 12-3355	4,577,512.55	839.87	5,244,803.96	2,347,999.64	456,185.42	2,390,912.43	159,983.47	349,529.35	159,983.47	5,244,803.96
09/08/23	Batch & Journal (TBD)	2,551,011.31	75,826.15	2,576,837.46	1,096,986.48	1,961,375.54	10,280,244.64	687,913.75	1,502,872.23	687,913.75	2,576,837.46
Total Reimbursements:		25,551,011.31	75,826.15	25,475,185.16	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
<b>Total Net (Receipts/Disbursements)</b>											



**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, 2023, 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, 2023.

**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

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, 2023



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

We have audited the financial statements of Napa Valley Transportation Authority – Tax Agency (NVTA-TA), a component unit of Napa Valley Transportation Authority (NVTA), for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, 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 September 20, 2023. 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, 2023. We noted no transactions entered into by NVTA-TA 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 were no 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.

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Stockton, CA 95207  
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*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated December 27, 2023.

*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 Schedules 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*

Bakersfield, California  
December 27, 2023