

Napa Valley Transportation Authority

625 Burnell Street
Napa, CA 94559



Agenda - Final

Wednesday, March 6, 2024
2:00 PM

JoAnn Busenbark Board Room

Independent Taxpayer Oversight Committee (ITOC)

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

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

PUBLIC MEETING GUIDELINES FOR PARTICIPATING VIA PHONE/VIDEO CONFERENCING

- 1) To join the meeting via Zoom video conference from your PC, Mac, iPad, iPhone or Android at the noticed meeting time, go to <https://zoom.us/join> and enter meeting ID 965 8603 8637
- 2) To join the Zoom meeting by phone - dial 1-669-900-6833, enter meeting ID: 965 8603 8637 If asked for the participant ID or code, press #.

Public Comments

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

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

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

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

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

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

Instructions on how to join a Zoom video conference meeting by phone are available at: <https://support.zoom.us/hc/en-us/articles/201362663-Joining-a-meeting-by-phone>

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

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

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

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

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

Acceso y el Título VI: La NVTACAC puede proveer asistencia/facilitar la comunicación a las personas discapacitadas y los individuos con conocimiento limitado del inglés quienes quieran dirigirse a la Autoridad. Para solicitar asistencia, por favor llame al número (707) 259-8633. Requerimos que solicite asistencia con tres días hábiles de anticipación para poderle proveer asistencia.

Ang Accessibility at Title VI: Ang NVTACAC 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 NVTACAC. 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 iny

1. Call To Order
2. Roll Call
3. Public Comment
4. Committee Member Comments
5. Staff Comments

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

6. PRESENTATIONS

6.1 NVTA Project Update

Recommendation: Information Only

Estimated Time: 2:10 p.m.

6.2 Project Overview by Jurisdictions on Measure T Projects

Recommendation: Staff from Yountville, Calistoga and St. Helena will provide an overview of their Measure T Projects.

Estimated Time: 2:30 p.m.

7. CONSENT AGENDA

7.1 Meeting Minutes of December 6, 2023 (Laura Sanderlin) (Pages 9-11)

Recommendation: ITOC action will approve the meeting minutes of December 6, 2023.

Estimated Time: 2:45 p.m.

Attachments: [Draft Minutes](#)

8. REGULAR AGENDA ITEMS

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

Recommendation: Information Only

Estimated Time: 3:00 p.m.

Attachments: [Staff Report](#)

8.2 Measure T Five-Year Project List Review (Addrell Coleman) (pages 15-34)

Recommendation: That the Independent Tax Oversight Committee (ITOC) to review the jurisdictions' five-year project lists and recommend that the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Board approve the project lists.

Estimated Time: 3:10 p.m.

Attachments: [Staff Report](#)

8.3 Maintenance of Effort (MOE) Certification Fiscal Year 2022-23 (Addrell Coleman) (Pages 35-66)

Recommendation: Information only

Estimated Time: 3:25 p.m.

Attachments: [Staff Report](#)

8.4 Equivalent Funds Expenditure Certification Fiscal Year 2022-23 (Addrell Coleman) (Pages 67-89)

Recommendation: Information only. The Independent Tax Oversight Committee (ITOC) will have the opportunity to review each jurisdiction's Equivalent Funds expenditure certification for FY 2023.

Estimated Time: 3:35 p.m.

Attachments: [Staff Report](#)

**8.5 Fiscal Year (FY) 2023-24 Quarter 1 Measure T July-September
Analysis and Financial Update (Antonio Onorato) (Pages 90-102)**

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

Estimated Time: 3:50 p.m.

Attachments: [Staff Report](#)

**8.6 Annual Financial Statement with Independent Auditor's Report for
Fiscal Years Ending June 30, 2023 and 2022 (Antonio Onorato)
(Pages 103-130)**

Recommendation: Information only

Estimated Time: 4:00 p.m.

Attachments: [Staff Report](#)

8.7 Sales Tax Replacement Measure (Danielle Schmitz) (pages 131-160)

Recommendation: Information Only

Estimated Time: 4:15 p.m.

Attachments: [Staff Report](#)

9. FUTURE AGENDA ITEMS

10. ADJOURNMENT

10.1 The next Regular Meeting is Wednesday, June 5th.

I, Laura M. Sanderlin, hereby certify that the agenda for the above stated meeting was posted at a location freely accessible to members of the public at the NVTa offices, 625 Burnell Street, Napa, CA by 5:00 p.m., on Friday, March 1st.

Laura Sanderlin

Laura M. Sanderlin, NVTa-TA Board Secretary

Glossary of Acronyms

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

Glossary of Acronyms

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

Napa Valley Transportation Authority

625 Burnell Street
Napa, CA 94559

Meeting Minutes Independent Taxpayer Oversight Committee (ITOC)

Wednesday, December 6, 2023

2:00 PM

JoAnn Busenbark Board Room

1. Call To Order

Chair Kindig called the meeting to order at 2:04pm.

2. Roll Call

Present: 5 - Chuck McMinn
Valerie Zizack-Morais
Jill Barwick
Robert Peterson
Pamela Kindig
Non-Voting: 4 - Kate Miller
Tracy Schulze
Rosalba Ramirez
Liz Alessio
Absent: 1 - Richard Tippitt

3. Public Comment

Steve Lederer, County of Napa, reported improved PCI score.

4. Committee Member Comments

None

5. Staff Comments

Director Miller reported the passing of former ITOC member, Leon Brauning.

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

6. PRESENTATIONS

6.1 Project Overview by Jurisdictions on Measure T Projects

Reported by Public Works Director, Erica Ahmann Smithies.

7. CONSENT AGENDA

Motion MOVED by MCMINN, SECONDED by PETERSON to APPROVE Consent Agenda Items 7.1-7.2 Motion passed unanimously.

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

Absent: 1 - Tippitt

7.1 Meeting Minutes of September 6, 2023 (Laura Sanderlin) (Pages 7-8)

Attachments: [Draft Minutes](#)

7.2 Meeting Schedule of the Napa Valley Transportation Authority-Tax Agency (NVTa-TA) Independent Taxpayer Oversight Committee for Calendar Year (CY) 2024 (Laura Sanderlin) (Pages 9-10)

Attachments: [Staff Report](#)

8. REGULAR AGENDA ITEMS

8.1 Executive Director Report (Kate Miller) (Pages 11-14)

Attachments: [Staff Report](#)

Information only/No action taken

{Member Alessio joined the meeting at this time}

8.2 Election of Chair and Vice-Chair for Calendar Year (CY) 2024 (Laura Sanderlin) (Page 15)

Attachments: [Staff Report](#)

Motion MOVED by MCMINN, SECONDED by PETERSON to elect Valerie Zizack Morais and Chuck McMinn as CY 2024 Chair and Vice Chair, respectively.

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

Absent: 1 - Tippitt

8.3 Sales Tax Replacement Measure (Danielle Schmitz) (pages 16-22)

Attachments: [Staff Report](#)

Information only/No action taken

8.4 Measure T Semi-Annual Reports: January 1, 2023 - June 30, 2023 (Addrell Coleman) (pages 23-33)

Attachments: [Staff Report](#)

Information only/No action taken

8.5 Fiscal Year (FY) 2022-23 Quarter 4 Measure T April-June Analysis and Financial Update (Antonio Onorato) (pages 34-47)

Attachments: [Staff Report](#)

9. FUTURE AGENDA ITEMS

- NVTA project update
- 5 year project list
- Financial Audit
- Small jurisdictions project overview
- MOE certifications
- Sales Tax measure update

10. ADJOURNMENT

Chair Kindig adjourned the meeting at 3:15pm.

10.1 The next Regular Meeting is March 6, 2024.

Laura Sanderlin, NVTA-TA Board Secretary



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY Independent Taxpayer Advisory Committee Agenda Letter

TO: Independent Taxpayer Advisory Committee
FROM: Kate Miller, Executive Director
REPORT BY: Kate Miller, Executive Director
(707) 259-8634 / kmiller@nvta.ca.gov
SUBJECT: Executive Director Report

RECOMMENDATION

Information only

EXECUTIVE SUMMARY

The report summarizes recent Napa Valley Transportation Authority (NVRTA) events and activities since the ITOC's December 2023 meeting as well as Regional, State, and Federal activities of interest.

BACKGROUND

NVRTA Activities:

- Comings and Goings
 - NVRTA has recently added 2 new staff members:
 - Joanne Au joined NVRTA as a Senior Accountant. She has a Master of Science degree in accounting from St. Mary's College of California and comes to us with 10+ years of accounting experience. She is originally from Hong Kong and came to Northern California via Seattle, currently residing in Moraga. Joanne loves to travel and experience different foods with her daughter. Welcome Joanne!
 - Emily Charrier-Botts joined the agency as our Communications & Outreach Coordinator. She has a degree in Journalism and Psychology from the University Oregon. With extensive journalism and media experience, Emily was a perfect fit for this role. She has been Editor/Publisher at the Sonoma Index-Tribune for the last 5 years and was recognized for building strong connections with the community. Emily resides in Petaluma with her husband and menagerie of animals. Welcome Emily!

Regional Activities

- Metropolitan Transportation Commission (MTC) Legislative Committee received polling data on a potential transportation measure that may be placed on the 2026 ballot. MTC staff presented a regional transit measure structure. In addition, Senator Weiner introduced a spot bill, SB 925 to sponsor the legislation that would authorize MTC to add the Measure to the ballot. There is a critical need for funding all transportation modes, but MTC staff have been somewhat focused on transit given the looming fiscal cliff that will affect most Bay Area transit systems. Polling results for transit were lukewarm but when adding other transportation needs, poll respondents were more receptive. The framework for a potential measure – which could be funded with sales tax, payroll tax, or property tax – would include: Transit Transformation, SafeStreets, Climate Resilience, Connectivity.
- Bay Area Housing Finance Authority (BAHFA) - released a Call for Letters of Interest/Funding Application Notice to support housing developments on Priority Sites. BAHFA's new \$28 million pilot program will offer low-interest loans to buy land for affordable housing, construct new housing, complete necessary infrastructure and/or cover predevelopment fees, legal expenses or environmental reviews. Borrowers able to start construction within 24 months may seek loans of up to \$5 million.

State Activities

- Budget - There is a \$68 billion projected shortfall over a three-year period and an estimated \$38 billion will affect the current budget cycle. The \$38 billion is the DOF's assumption which is vastly different from that of the LAO which estimates the deficit to be \$68 billion. The Governor released his budget proposal which would use \$13.1 billion in reserves Budget stabilization account and \$5.7 billion for Prop 98 reserves for school funding. The proposal proposed \$8.5 billion in one-time cuts which includes cuts to climate programs, housing programs and not filling vacant positions. The budget proposal keeps whole the \$5.1 billion transit supplement approved in the prior year budget trailer bill SB 125 (Ting) but delays \$1 billion in funding for the Transit and Intercity Rail Capital Program (TIRCP). There is also a proposed fund shift of \$3.4 billion which would shift general fund expenditures to other funds and \$2.1 billion in deferrals (moving payroll expenses that would typically hit the budget in June to July).
- Legislation
 - Senator Scott Wiener SB 925 has introduced an intention bill that would author the legislation necessary for MTC to put a transportation ballot measure on the 2026 ballot. As part of that effort, the senator is likely to include language that would refine oversight over Bay Area transit systems.
 - Senator Wahab (Fremont) has introduced SB 926 that would require CalSTA to develop a plan to consolidate all Bay Area Transit Systems.
 - Bay Area leadership – We will have two Bay Area legislators assuming leadership roles. Assemblymember Aguiar-Curry will replace Isaac Brown as the new Assembly Majority Leader and Senator Mike McGuire will replace Toni Atkins to become the Senate President Pro Tem beginning on February 5th.

Federal Activities

Congress has reached a high-level agreement on spending levels but has so far failed to reach an agreement on individual budget bills. Friday January 19th Congress passed another continuing resolution to fund the federal government through February and gives Congress new deadlines of March 1st and March 8th for passing the 12 annual federal appropriations bills for Fiscal Year 2024. This is the third Continuing Resolution passed by Congress to prevent a government shutdown this fiscal year.

ATTACHMENT(S)

None



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY ITOC Agenda Memo

TO: Independent Taxpayer Oversight Committee
FROM: Kate Miller, Executive Director
REPORT BY: Addrell Coleman, Assistant Program Planner/Analyst
Phone: (707) 259-8235 / Email: acoleman@nvta.ca.gov
SUBJECT: Measure T Five-Year Project List Review

RECOMMENDATION

That the Independent Tax Oversight Committee (ITOC) to review the jurisdictions' five-year project lists and recommend that the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Board approve the project lists.

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.

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

The Measure T ordinance mandates that the ITOC reviews 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. Following ITOC review, these project lists will be presented for approval by the NVTa-TA Board.

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. City of American Canyon Five-year Project List
2. City of Napa Five-year Project List
3. County of Napa Five-year Project List
4. Town of Yountville Five-year Project List
5. City of St. Helena Five-year Project List
6. City of Calistoga Five-year Project List
7. Measure T Examples of Eligible Projects

Measure T Napa Countywide Road Maintenance Act

Jurisdiction Name:	City of American Canyon				
Primary Contract #1	Erica Smithies	Email:	esmithies@cityofamericancanyon.org	Phone:	707-647-4366
Secondary Contract #2	Ron Ranada	Email:	rranada@cityofamericancanyon.org	Phone:	707-647-4559
FY #1	2024-25	FY #2	2025-26	FY#3	2026-27
				FY#4	2027-28
					FY#5
					2028-29

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:	
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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 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 included in the Countywide Transportation Plan?	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	Independence	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
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 Wv	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

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
3,333,291.50	3,458,784.51	33,557,588.04
4. Enter Certified MOE Amount: **Total MOE: 3,383,221.35**

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?
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-modal transportation facilities.	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-modal transportation facilities.	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-modal transportation facilities.	PSE	REDWOOD ROAD Rehabilitation		Y
ST25PW02	2024-25			\$ 500,000	\$ 500,000	0	0	0	Repair/Replace: pavement, concrete sidewalks, stormwater facilities. Improved multi-modal transportation facilities.	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-modal transportation facilities.	PSE	RIVERSIDE NEIGHBORHOOD Rehabilitation		Y
ST26PW04	2024-25			\$ 500,000	\$ 500,000	0	0	0	Repair/Replace: pavement, concrete sidewalks, stormwater facilities. Improved multi-modal transportation facilities.	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 multi-modal transportation facilities.	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 multi-modal transportation facilities.	PSE, CON	COOMBSVILLE RD. - Pascale Pl to East Eng (City Limit)		
ST23PW03	2025-26			\$ 3,000,000	\$ 3,000,000	0	0	0	Repair/Replace: street pavement, concrete sidewalks, stormwater facilities. Improved multi-modal transportation facilities.	PSE, CON	LINCOLN AVE Rehabilitation (California Blvd to Silverado Trail)		
ST26PW01	2025-26			\$ 500,000	\$ 500,000	0	0	0	Repair/Replace: street pavement, concrete sidewalks, stormwater facilities. Improved multi-modal transportation facilities.	PSE	JEFFERSON ST Rehabilitation (Trancas St to Lincoln Ave.)		
	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 multi-modal transportation facilities.	PSE, CON	LINCOLN AVE Rehabilitation (California Blvd to Silverado Trail)		
ST26PW04	2026-27			\$ 4,000,000	\$ 4,000,000	0	0	0	Repair/Replace: street pavement, concrete sidewalks, stormwater facilities. Improved multi-modal transportation facilities.	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 multi-modal transportation facilities.	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 multi-modal transportation facilities.	PSE, CON	JEFFERSON ST Rehabilitation (Sierra Ave. to Trancas St.)		
	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 multi-modal transportation facilities.	CON	JEFFERSON ST Rehabilitation (Trancas St to Lincoln Ave.)		
	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; TimberHill 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; TimberHill 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; TimberHill 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; TimberHill 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; TimberHill 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: juan.arias@countyofnapa.org	Phone: (707) 259-8374
Secondary Contact #2	Steve Lederer	Email: steven.lederer@countyofnapa.org	Phone: (707) 259-8228
Staff Member Completing LS&R State Controller Report:	Maiko Klieman	Email: maiko.klieman@countyofnapa.org	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 2021-22 (add more lines as needed). Per the Measure T Expenditure Plan, a *Project* is a single effort with a beginning and an end that would cause the construction or maintenance or reconstruction of some tangible portion of a transportation asset owned or operated by public agency that has independent utility. A *project* is not repeated on an annual basis, it does not appear without a detailed description as to cost and location in a local agency budget, and it must appear in a capital budget. Project numbers will be assigned by NVTA-TA.

Program	Project Description	Fiscal Year	Total Project Cost	Measure T Amount	Other Funds	Location (intersection, mile marker, length of alignment)
Repair	Repair	2023-24	\$1,800,000.00	\$1,800,000.00	\$0.00	Redwood Road MPM 5.76
Overlay	Road Overlay	2023-24	\$455,000.00	\$455,000.00	\$0.00	Finnell Road (Yountville Cross Road to City Limit)
Surface Treatment	Road Seal	2023-24	\$1,500,000.00	\$1,500,000.00	\$0.00	Yountville Crossroad (Yountville town limit to Silverado Trail)
Surface Treatment	Road Seal	2023-24	\$1,600,000.00	\$1,600,000.00	\$0.00	Oakville Crossroad (Hwy 29 to Silverado Trail)
Surface Treatment	Road Seal	2023-24	\$300,000.00	\$300,000.00	\$0.00	Redwood Rd (Browns Valley to Mt Veeder Rd)
Overlay	Road Overlay	2023-24	\$1,113,000.00	\$1,113,000.00	\$0.00	Bennet Lane (Tubbs Lane to Hwy 128)
Overlay	Road Overlay	2023-24	\$500,000.00	\$500,000.00	\$0.00	Tubbs Lane (Silverado Trail to SR 29)
Overlay	Road Overlay	2023-24	\$1,000,000.00	\$1,000,000.00	\$0.00	Dunawall Lane (SR 29 to Silverado)
Overlay	Road Overlay	2023-24	\$260,400.00	\$260,400.00	\$0.00	Lodi Lane (Hwy 128 to Silverado Trail)
Overlay	Road Overlay	2023-24	\$348,057.00	\$348,057.00	\$0.00	Bale Lane (Silverado Trail to Hwy 128)
Overlay	Road Overlay	2023-24	\$57,200.00	\$57,200.00	\$0.00	Larkmead Lane (Silverado Trail to Hwy 128)
Overlay	Road Overlay	2023-24	\$570,000.00	\$570,000.00	\$0.00	Old Lawley Toll Road (Hwy 29 to 6,000 ft)
Surface Treatment	Road Overlay	2023-24	\$1,000,000.00	\$1,000,000.00	\$0.00	Silverado Trail (Trancas Street to Hwy 29)
Overlay	Road Overlay	2023-24	\$500,000.00	\$500,000.00	\$0.00	Diamond Mountain Road (SR 29 to end)
Overlay	Road Overlay	2023-24	\$300,000.00	\$300,000.00	\$0.00	American Canyon Rd (Am. Cyn. City Limit to County line)
Overlay	Road Overlay	2023-24	\$1,500,000.00	\$1,500,000.00	\$0.00	Salvador Ave (Big Ranch to Napa city limit)
Overlay	Road Overlay	2023-24	\$628,250.00	\$628,250.00	\$0.00	El Centro (Big Ranch to Napa City Limit)
Overlay	Road Overlay	2023-24	\$136,570.00	\$136,570.00	\$0.00	Sunnydale Drive (Salvador to End)
Overlay	Road Overlay	2023-24	\$523,000.00	\$523,000.00	\$0.00	Orchard Avenue (Dry Creek Road to City Limit)
Overlay	Road Overlay	2023-24	\$773,000.00	\$773,000.00	\$0.00	Solano Avenue (Napa City Limit to Carrell)
Overlay	Road Overlay	2024-25	\$244,267.00	\$244,267.00	\$0.00	Petrified Forest Rd (Franz Valley to end)
Overlay	Road Overlay	2024-25	\$755,733.00	\$755,733.00	\$0.00	Petrified Forest Rd (remainder)
Surface Treatment	Road Seal	2024-25	\$68,782.00	\$68,782.00	\$0.00	Old Howell Mtn Rd (Silverado Trail to 360 S. of Conn Valley Rd)
Surface Treatment	Road Seal	2024-25	\$82,468.00	\$82,468.00	\$0.00	Wooden Valley Rd. (Wooden Valley Cross to Solano County line)
Surface Treatment	Road Seal	2024-25	\$9,379.00	\$9,379.00	\$0.00	Las Amigas (Milton Rd to Buchli)
Surface Treatment	Road Seal	2024-25	\$118,379.00	\$118,379.00	\$0.00	Las Amigas (Buchli to Duhig Milton Rd to Buchli)
Overlay	Road Overlay	2024-25	\$7,924.00	\$7,924.00	\$0.00	Middle Ave (Los Carneros to Cuttings Wharf)
Overlay	Road Overlay	2024-25	\$12,812.00	\$12,812.00	\$0.00	Neuschwander Rd (Duhig to Huichica Crk)
Surface Treatment	Road Seal	2024-25	\$228,660.00	\$228,660.00	\$0.00	Withers Rd (Los Carneros to Carneros Crk)
Surface Treatment	Road Seal	2024-25	\$26,075.00	\$26,075.00	\$0.00	Bayview Ave (Las Amigas to end)
Surface Treatment	Road Seal	2024-25	\$20,034.00	\$20,034.00	\$0.00	Buchli Station Road (Las Amigas to end)
Surface Treatment	Road Seal	2024-25	\$1,432,848.00	\$1,432,848.00	\$0.00	Cuttings Wharf (Middle Ave to end)
Surface Treatment	Road Seal	2024-25	\$539,814.00	\$539,814.00	\$0.00	Cuttings Wharf Road (121 to Middle Ave)
Surface Treatment	Road Seal	2024-25	\$704,591.00	\$704,591.00	\$0.00	Dealy Lane (Old Sonoma Rd to Henry)
Surface Treatment	Road Seal	2024-25	\$407,185.00	\$407,185.00	\$0.00	Duhig (121 to Neuschwander)
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 (Neuschwander 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	Lipanita Ave (White Cottage to end)
Surface Treatment	Road Seal	2024-25	\$88,682.00	\$88,682.00	\$0.00	Mariposa Drive (Sky Oaks to end)
Surface Treatment	Road Seal	2024-25	\$8,610.00	\$8,610.00	\$0.00	Manzanita Drive (Bay St to Eastern Ave)
Surface Treatment	Road Seal	2024-25	\$17,606.00	\$17,606.00	\$0.00	McReynolds Ct (McReynolds Dr to end)
Surface Treatment	Road Seal	2024-25	\$13,195.00	\$13,195.00	\$0.00	Newton Way (Eastern Ave to Toyon St)
Surface Treatment	Road Seal	2024-25	\$51,680.00	\$51,680.00	\$0.00	Oak St (Deer Park to end)
Surface Treatment	Road Seal	2024-25	\$4,901.00	\$4,901.00	\$0.00	Olive Ave (Keyes Ave to end)
Surface Treatment	Road Seal	2024-25	\$20,073.00	\$20,073.00	\$0.00	Sky Oaks Drive (White Cottage Rd to College Ave)
Surface Treatment	Road Seal	2024-25	\$8,043.00	\$8,043.00	\$0.00	Smith Way (McReynolds Dr to Clark Way)
Surface Treatment	Road Seal	2024-25	\$242,440.00	\$242,440.00	\$0.00	Sunset Drive (Howell Mtn to White Cottage)
Surface Treatment	Road Seal	2024-25	\$500,000.00	\$500,000.00	\$0.00	Sunnyside (Sanitarium to Deer Park to Mund)
Surface Treatment	Road Seal	2024-25	\$9,720.00	\$9,720.00	\$0.00	Tobin Ave (Keyes Ave to end)
Surface Treatment	Road Seal	2024-25	\$97,617.00	\$97,617.00	\$0.00	Toyon Street (White Cottage to Newton)
Surface Treatment	Road Seal	2024-25	\$4,182.00	\$4,182.00	\$0.00	Washburn Street (Diogenes to Sky Oaks)
Surface Treatment	Road Seal	2024-25	\$1,051,235.00	\$1,051,235.00	\$0.00	White Cottage Road (Deer Park to Brookside)
Reconstruction	Road Reconstruction	2024-25	\$1,400,000.00	\$1,400,000.00	\$0.00	Partrick Road (MPM 1.73 to MPM 2.88)
Surface Treatment	Road Seal	2024-25	\$126,400.00	\$126,400.00	\$0.00	Buhman (Napa city limit to Congress Valley Rd)
Surface Treatment	Road Seal	2024-25	\$1,232,150.00	\$1,232,150.00	\$0.00	Deer Park (Silverado Trail to Howell Mountain Road)
Overlay	Road Overlay	2024-25	\$500,000.00	\$500,000.00	\$0.00	Redwood Road (Mt Veeder to end)
Replacement	Bridge Replacement	2024-25	\$9,000,000.00	\$1,000,000.00	\$8,000,000.00	Chiles Pope Valley Road Bridge
Overlay	Road Overlay	2025-26	\$52,919.00	\$52,919.00	\$0.00	Devlin Road (600' S of Airport to Tower)
Overlay	Road Overlay	2025-26	\$50,000.00	\$50,000.00	\$0.00	Devlin Road (Tower to S Kelly)
Overlay	Road Overlay	2025-26	\$500,000.00	\$500,000.00	\$0.00	Loma Vista (Soda Canyon to end)
Overlay	Road Overlay	2025-26	\$101,506.00	\$101,506.00	\$0.00	Oak Knoll (Hwy 29 to Big Ranch)
Overlay	Road Overlay	2025-26	\$150,845.00	\$150,845.00	\$0.00	Silverado Trail (Clover Flat to Dunaweal)
Overlay	Road Overlay	2025-26	\$20,034.00	\$20,034.00	\$0.00	South Terrace (city limit N and S Of Shetler)
Overlay	Road Overlay	2025-26	\$7,723.00	\$7,723.00	\$0.00	Tejas (Imola Ave to city limits S of Muir)
Overlay	Road Overlay	2025-26	\$432,525.00	\$432,525.00	\$0.00	Silverado Trail (city limit to Hwy 29)
Overlay	Road Overlay	2025-26	\$131,414.00	\$131,414.00	\$0.00	Big Tree Road (Hwy 128 to end)
Overlay	Road Overlay	2025-26	\$29,713.00	\$29,713.00	\$0.00	Azalea Springs Way (Hwy 128 to Hwy 128)
Overlay	Road Overlay	2025-26	\$284,129.00	\$284,129.00	\$0.00	Evey Road (Bennet Lane to end)
Overlay	Road Overlay	2025-26	\$62,375.00	\$62,375.00	\$0.00	Greenwood Ave (700' W. of Myrtledale to end)
Overlay	Road Overlay	2025-26	\$17,465.00	\$17,465.00	\$0.00	Lommel Extension (Silverado Trail to end)
Overlay	Road Overlay	2025-26	\$24,915.00	\$24,915.00	\$0.00	Lommel Road (Silverado Trail N to S)
Overlay	Road Overlay	2025-26	\$5,377.00	\$5,377.00	\$0.00	Maple Lane (Hwy 128 to end)
Overlay	Road Overlay	2025-26	\$12,697.00	\$12,697.00	\$0.00	Pachateau Road (Diamond Mtn Rd to end)
Overlay	Road Overlay	2025-26	\$117,796.00	\$117,796.00	\$0.00	Palisades Road (Hwy 29 to end)
Overlay	Road Overlay	2025-26	\$68,536.00	\$68,536.00	\$0.00	Peterson Road (Hwy 29 to Tucker)
Overlay	Road Overlay	2025-26	\$33,273.00	\$33,273.00	\$0.00	Pickett Road (Silverado Trail to end)
Overlay	Road Overlay	2025-26	\$25,333.00	\$25,333.00	\$0.00	Rosedale Road (Silverado Trail to Pickett Rd)
Overlay	Road Overlay	2025-26	\$87,224.00	\$87,224.00	\$0.00	Scott Way (E to W end)
Overlay	Road Overlay	2025-26	\$152,302.00	\$152,302.00	\$0.00	Shaw Williams Road (Franz Valley School to end)
Overlay	Road Overlay	2025-26	\$53,511.00	\$53,511.00	\$0.00	Tucker Road (Hwy 29 to Peterson)
Overlay	Road Overlay	2025-26	\$161,481.00	\$161,481.00	\$0.00	Airpark Road (Airport Rd to Technology)
Overlay	Road Overlay	2025-26	\$220,600.00	\$220,600.00	\$0.00	Airpark Road (Airport to Devlin)
Surface Treatment	Road Seal	2025-26	\$5,163.00	\$5,163.00	\$0.00	Alexis Court (Technology Wy to end)
Surface Treatment	Road Seal	2025-26	\$6,781.00	\$6,781.00	\$0.00	Aviation Way (Airport to end)
Surface Treatment	Road Seal	2025-26	\$5,227.00	\$5,227.00	\$0.00	Café Court (S. Kelly to end)
Surface Treatment	Road Seal	2025-26	\$29,480.00	\$29,480.00	\$0.00	Camino Dorado (N. Kelly to end)
Surface Treatment	Road Seal	2025-26	\$12,146.00	\$12,146.00	\$0.00	Camino Oruga (Camino Dorado to end)
Surface Treatment	Road Seal	2025-26	\$72,265.00	\$72,265.00	\$0.00	Executive Court (Executive Way to end)
Surface Treatment	Road Seal	2025-26	\$31,590.00	\$31,590.00	\$0.00	Executive Way (N. Kelly to end)
Surface Treatment	Road Seal	2025-26	\$190,166.00	\$190,166.00	\$0.00	Gateway Drive (Airport to Technology)
Surface Treatment	Road Seal	2025-26	\$14,801.00	\$14,801.00	\$0.00	Gateway East (Devlin to end)
Surface Treatment	Road Seal	2025-26	\$15,089.00	\$15,089.00	\$0.00	Gateway West (Devlin to 303 Gateway)
Surface Treatment	Road Seal	2025-26	\$17,121.00	\$17,121.00	\$0.00	Gateway West (303 Gateway to Technology)
Surface Treatment	Road Seal	2025-26	\$66,441.00	\$66,441.00	\$0.00	Green Island Road (County limit to end)
Surface Treatment	Road Seal	2025-26	\$42,095.00	\$42,095.00	\$0.00	Greenwood Road (S. Kelly to S. Kelly)
Surface Treatment	Road Seal	2025-26	\$5,115.00	\$5,115.00	\$0.00	Harlow Court (Airpark to end)
Surface Treatment	Road Seal	2025-26	\$8,949.00	\$8,949.00	\$0.00	Morris Court (Technology to end)
Surface Treatment	Road Seal	2025-26	\$10,686.00	\$10,686.00	\$0.00	Sheehy Court (Devlin to end)
Surface Treatment	Road Seal	2025-26	\$7,775.00	\$7,775.00	\$0.00	Skyway Court (Airpark to end)
Surface Treatment	Road Seal	2025-26	\$9,913.00	\$9,913.00	\$0.00	Technology Court (Technology Way to end)
Surface Treatment	Road Seal	2025-26	\$21,086.00	\$21,086.00	\$0.00	Technology Way (Gateway Rd. West to Airpark)
Surface Treatment	Road Seal	2025-26	\$31,342.00	\$31,342.00	\$0.00	Technology Way (Airpark to 1430' west of Gateway West)
Surface Treatment	Road Seal	2025-26	\$17,209.00	\$17,209.00	\$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 MPM 0.9
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)
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	\$7,300,000.00	\$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
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	Morian Dr (city limit to end)
Surface Treatment	Road Seal	2027-28	\$11,818.00	\$11,818.00	\$0.00	Norma Dr (W. Pueblo to Alberta)
Surface Treatment	Road Seal	2027-28	\$219,245.00	\$219,245.00	\$0.00	Janette Dr (Carol to Kathleen)
Surface Treatment	Road Seal	2027-28	\$34,968.00	\$34,968.00	\$0.00	Kathleen Dr (Solano to Janette)
Surface Treatment	Road Seal	2027-28	\$50,315.00	\$50,315.00	\$0.00	Lonnie Dr (Ethel Porter to Ruth)
Surface Treatment	Road Seal	2027-28	\$27,928.00	\$27,928.00	\$0.00	Ruth Dr (Lonnie to Majorie)
Surface Treatment	Road Seal	2027-28	\$222,851.00	\$222,851.00	\$0.00	Kathleen Dr (Janette to Carol))
Surface Treatment	Road Seal	2027-28	\$116,753.00	\$116,753.00	\$0.00	Kathleen (Carol to city limit)
Surface Treatment	Road Seal	2027-28	\$103,097.00	\$103,097.00	\$0.00	Sherry Dr (city limit Linda Vista to city limit Norma Dr)
Surface Treatment	Road Seal	2027-28	\$151,569.00	\$151,569.00	\$0.00	Thomas Dr (Janette to West Pueblo)
Surface Treatment	Road Seal	2027-28	\$141,815.00	\$141,815.00	\$0.00	Verna (Solano to end)
Surface Treatment	Road Seal	2027-28	\$4,936.00	\$4,936.00	\$0.00	Pueblo Place (Morian 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)
			\$79,493,868.00	\$64,293,868.00	\$15,200,000.00	Total
Equivalent Fund Source	Project Description	Fiscal Year	Total Project Cost	Measure T Equivalent Amount	Other Funds	Location (Intersection, mile marker, length of alignment)
General Fund	Vine Trail - Yountville to St. Helena	2024/2025	\$ 16,500,000.00	\$3,000,000.00	\$13,500,000.00	Yountville to St. Helena

Program Definitions:

Surface Treatment includes: slurry seal, fog seal, chip seal, microseal, etc.

Overlay - asphalt resurfacing

Reconstruction - includes in or all components associated with complete reconstruction of the roadway including road bed, widening to meet -complete streets requirements, and paving

Concrete work - includes ramps, sidewalks, curbs, gutters, and pavement

Drainage - includes any work required to address water run off and drainage including culverts, etc. associated with a roadway

Safety includes lights, signage, striping, traffic signals and pavement markings

Intelligent Traffic Systems - includes traffic signal interconnects or other systems to improve traffic management/operations and safety on roadways

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

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

Measure T Napa Countwide Road Maintenance Act

Jurisdiction Name:	Town of Yountville				
Primary Contact #1	Rosalba Ramirez		Email:	rramirez@yville.com	Phone: 707-944-8851
Secondary Contact #2	John Ferons		Email:	jferons@yville.com	Phone: 707-944-8851
Fiscal Years Included:	FY #1	23-24	FY #2	24-25	FY#3 25-26
					FY#4 26-27
					FY#5 27-28

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 \$230,961 FY 2008-09 \$249,366 FY 2009-10 \$190,486

4. Enter Certified MOE Amount: **Total MOE: \$223,604**

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 2023/2024 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
Total FY 24-25		\$675,270.00									
	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
Total FY 25-26		\$547,270.00									

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
Total FY 26-27		\$475,000.00									
	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 Washingtont	NO	YES
Total FY 27-28		\$485,000.00									
	28-29	\$30,000	\$30,000.00	\$ -	\$ -	\$ -	Microsurface	Construction	Finell Rd- Hopper Creek to Town Limits(Striping)	NO	YES
23524	28-29	\$35,000	\$35,000.00	\$ -	\$ -	\$ -	Digout and Microsurface	Construction	Heather Street-Mulberry to End	NO	YES
	28-29	\$150,000	\$150,000.00	\$ -	\$ -	\$ -	Rehabilitation	Construction	California Dr.-Solano Ave to Washington St	NO	YES
Total FY 28-29		\$215,000.00									
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
		\$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		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		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		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	Jasmine St-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
Total FY29-30		\$921,000.00									
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
Total FY 22-23		\$332,676.00												
25401	23-24	\$238,531.50	\$238,531.50	\$	-	\$	-	\$	-	2" Grind, Overlay, and Striping	Construction	Heritage Way- Finnell Rd to Heritage Ct	NO	YES
Total FY 23-24		\$238,531.50												
Equivalent Fund Class 1 Multi-Purpose Paths:														
Please provide a five year multi-purpose Expenditures beginning in FY 2023/2024 (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)	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 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 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 maintenance of the Vine Trail from the town limits on Solano Avenue to the town limits on Madison Street every year.														
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 <i>public hearing</i> 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.														

Exhibit A

Measure T Napa Countwide Road Maintenance Act

Jurisdiction Name:

Primary Contract #1

Secondary Contract #2

Joe Leach Em Phone:

Mandy Kellogg Em Phone:

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

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

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

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 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 Montessori, 650'	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	Consturction	Pope Street Bridge	No	Yes
R23-79	2023/24	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ 500,000	3" AC OL w/Fabric	Consturction	Grayson Ave from Main Street to Crane Avenue	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 overlay	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 Restoration	Design	Oak Avenue from Madrona Ave to Adams St	No	Yes
R24-79	2023/24	\$ 132,000	\$ 132,000	\$ -	\$ -	\$ -	R23-79 CM / R24-27 Design	Design	Various Locations, See Below	No	Yes
R18-81	2023/24	\$ 1,500,000	\$ 300,000	\$ 1,200,000			Downtown Sidewalk Restoration	Design / Construction	Possible to start in FY, if not will continue to next	Yes	Yes
	2023/25		\$ 135,000				Vine Trail	Design	Vine Trail	Yes	No
MOU	2023/24	\$ 379,189	\$ -	\$ -	\$ -	\$ 379,189	Maintenance Program: Pothole, Striping, Sidewalk, Curb & Gutter Repair	Construction	Various locations as needed	No	N/A
Total FY 2023/24		\$ 3,533,396	\$ 2,039,207	\$ 1,200,000	\$ 50,000	\$ 879,189					
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, 2320	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
	2024/25	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	Storm Drain Repairs, Drainage Improvements	Construction	S Crane Ave, Mills Ln, Various Areas	No	Yes
R24-02	2023/24	\$ 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	2023/24	\$ 379,189	\$ -	\$ -	\$ -	\$ 379,189	Maintenance Program: Pothole, Striping, Sidewalk, Curb & Gutter Repair	Construction	Various locations as Needed	No	No
Total FY 2024/25		\$ 3,518,339	\$ 3,139,150			\$ 379,189					
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), 120'	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, Drainage Improvements	Construction	S Crane Ave, Mills Ln, Various Areas	No	Yes
R25-79	2025/26	\$ 120,000	\$ 120,000	\$ -	\$ -	\$ -	R25-79 CM / R26-79 Design	Design	Various Locations Below	No	Yes
MOU	2025/26	\$ 379,189	\$ -	\$ -	\$ -	\$ 379,189	Maintenance Program: Pothole, Striping, Sidewalk, Curb & Gutter Repair	Construction	Various Location as Needed	No	No
Total FY 2025/26		\$ 681,389	\$ 302,200	\$ -	\$ -	\$ 379,189					
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, 4000	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	Design	Various Location Below	No	Yes
MOU	2026/27	\$ 379,189	\$ -	\$ -	\$ -	\$ 379,189	Maintenance Program: Pothole, Striping, Sidewalk, Curb & Gutter Repair	Construction	Various locations as Needed	No	No
Total FY 2026/27		\$ 3,344,189	\$ 2,965,000	\$ -	\$ -	\$ 379,189					
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	\$ -	\$ -	\$ -		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	Design	Various Locations	No	Yes
MOU	2027/28	\$ 379,189	\$ -	\$ -	\$ -	\$ 379,189	Maintenance Program: Pothole, Striping, Sidewalk, Curb & Gutter Repair	Construction	Various locations as Needed	No	No
Total FY 2027/28		\$ 746,189	\$ 367,000	\$ -	\$ -	\$ 379,189					
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		
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	Design	Various Locations	No	Yes
MOU	2028/29	\$379,189		\$ -	\$ -	\$379,189	Maintenance Program: Pothole, Striping, Sidewalk, Curb & Gutter Repair	Construction	Various locations as Needed	No	Yes
Total FY 2028/29		\$ 1,511,689	\$ 1,132,500	\$ -	\$ -	\$ 379,189					

Equivalent Fund Class 1 Multi-Purpose Paths:

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

Project #	Fiscal Year	Total Project Amount	Measure 1 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	Project in Jurisdiction's Capital
VineTrail	2024-25		\$900,000				City participation of Vine Trail	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

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: City of Calistoga

Primary Contract #1 Hamid Heidary Email: hheidary@ci.calistoga.ca.us Phone: (707) 942 2828

Secondary Contract #2 Derek Rayner Email: drayner@ci.calistoga.ca.us Phone: (707) 942 2828

Fiscal Years Included: FY #1 2024-25 FY #2 2025-26 FY#3 2026-27 FY#4 2027-28 FY#5 2028-29

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 see attached Resolution 2018-014 establishing MOE and MOE worksheet exhibit
2. Attach independent auditors validation for each Local Streets and Roads State Controller Report
3. Enter MOE Amounts Claiming: FY 2007-08 \$465,994 FY 2008-09 \$212,614 FY 2009-10 \$182,396
4. Enter Certified MOE Amount: **Total MOE:** \$287,001

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 2022-27 (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 Project	Lower Washington St. gate to Lincoln Ave.	N	Y
	24/25	\$20	\$10	\$0	TBD	\$10	Safety				2	Bike/Pedestrian Safety Enhancement	Brannan St.	N	N
	24/25	\$20	\$10	\$0	TBD	\$10	Safety				2	Bike/Pedestrian Safety Enhancement	Grant St.	N	N
	24/25	\$200	\$50			\$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			\$600	Resurfacing				2	Chip Seal/Cape Seal	Mitzi Dr.-Kathy Way- Dena Way- Janis Way- Debbie Way- Denise Dr.- Centennial Circle.- 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 Enhancement	Lake Street	N	N
	25/26	\$20	\$10	\$0	TBD	\$10	Safety				2	Bike/Pedestrian Safety Enhancement	Silverado Trail	N	Y
	25/26	\$200	\$50			\$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			\$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				2	Pine Street	Foothill Blvd. to Cedar St.	N	N
	26/27	\$500	\$100	\$0	\$0	\$400	Resurfacing				2	Silverado Trail	Within City Limits	N	N
	26/27	\$20	\$10	\$0	TBD	\$10	Safety				2	Bike/Pedestrian Safety Enhancement	Cedar St.	N	N
	26/27	\$20	\$10	\$0	TBD	\$10	Safety				2	Bike/Pedestrian Safety Enhancement	Myrtle St.	N	N
	26/27	\$200	\$50			\$150	Sidewalk repair and pothole patching				2	Street Maintenance Program	Various locations as needed	N	Y
	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

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.



March 6, 2024
ITOC Agenda Item 8.3
Continued From: New

Action Requested: INFORMATION

NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY ITOC Agenda Memo

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

RECOMMENDATION

Information Only

EXECUTIVE SUMMARY

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

FISCAL IMPACT

No

EXECUTIVE SUMMARY

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 exceeds the minimum Maintenance of Effort amount, the jurisdiction is considered compliant with the Maintenance of Effort requirement.

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

Table 1: Jurisdiction MOE for FY 2022-23		
Jurisdiction	Establish MOE	FY 2022-23 Reported MOE
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 Received in FY 2022-23	<u>\$1,985,006</u>
Measure T funds Expended in FY 2022-23	<u>\$1,050,704</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 16th 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

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 Received in FY 2022-23	<u>N/A</u>
Measure T funds Expended in FY 2022-23	<u>N/A</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

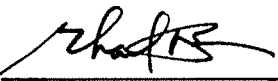
NOES: None

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
	3,333,291.50	3,458,784.51	3,357,588.04

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

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

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

** Electrical - Admin/Overhead: In the old financial system, these charges were included in Street Operations. A separate chart of accounts code was created in the new financial system to track these charges from FY10 forward.

Ability to meet MOE:

	FY 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
	3,750,975.28	4,233,669.18	4,498,628.35
Less: MOE	(3,383,221.35)	(3,383,221.35)	(3,383,221.35)
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	\$1,257,107
MOE Amount Certified for FY 2022-23	\$3,732,930
MOE Amount Certified for FY 2021-22	\$3,732,000
MOE Amount Certified for FY 2020-21	\$3,632,000
3-Year Average MOE Amount FY 2020-23	\$3,698,977
Measure T funds Received in FY 2022-23	\$10,176,792
Measure T funds Expended in FY 2022-23	\$7,819,591
Measure T funds Balance in Account (as of 06/30/2023)	\$9,493,768

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 NVT-A-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 5th 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

APPROVED AS TO FORM Office of County Counsel By: <u>Ryan FitzGerald (e-sign)</u> Deputy County Counsel Date: <u>November 21, 2023</u> PL No.: 103926	APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS Date: December 5, 2023 Processed By: <u>Paula Cooper</u> Deputy Clerk of the Board	ATTEST: NEHA HOSKINS Clerk of the Board of Supervisors By: <u>NeHa Hoskins</u>
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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			
Intergovernmental Revenues						
43950 - Other - Governmental Agencies	5,675,254.00	-	5,675,254.00	10,096,986.48	(4,421,732.48)	177.91 %
Total Intergovernmental Revenues	5,675,254.00	-	5,675,254.00	10,096,986.48	(4,421,732.48)	177.91 %
Revenue from Use of Money and Property						
45100 - Interest	12,000.00	-	12,000.00	54,479.18	(42,479.18)	453.99 %
Total Revenue from Use of Money and Property	12,000.00	-	12,000.00	54,479.18	(42,479.18)	453.99 %
Other Financing Sources						
48200 - Transfers-In	-	25,327.00	25,327.00	25,326.30	0.70	100.00 %
Total Other Financing Sources	-	25,327.00	25,327.00	25,326.30	0.70	100.00 %
Other Financing Uses						
56100 - Transfers Out	-	7,819,592.00	7,819,592.00	7,819,591.24	0.76	100.00 %
Total Other Financing Uses	-	7,819,592.00	7,819,592.00	7,819,591.24	0.76	100.00 %

53100 - Beginning Available Fund Balance				7,136,567.74		
Total Revenues	5,687,254.00	25,327.00	5,712,581.00	10,176,791.96	(4,464,210.96)	178.15 %
Total Expenditures	-	7,819,592.00	7,819,592.00	7,819,591.24	0.76	100.00 %

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			Encumbrances	Actuals	Available Budget	% of Budget
	Adopted	Adjustments	Revised				
License, Permits and Franchises							
42400 - Road Privileges and Permits	125,000.00	-	125,000.00	-	197,412.41	(72,412.41)	157.93 %
Total License, Permits and Franchises	125,000.00	-	125,000.00	-	197,412.41	(72,412.41)	157.93 %
Intergovernmental Revenues							
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 %
Total Intergovernmental Revenues	3,737,000.00	-	3,737,000.00	-	5,208,345.98	(1,471,345.98)	139.37 %
Fines, Forfeitures, and Penalties							
44300 - Forfeitures and Penalties	5,000.00	-	5,000.00	-	-	5,000.00	0.00 %
Total Fines, Forfeitures, and Penalties	5,000.00	-	5,000.00	-	-	5,000.00	0.00 %
Revenue from Use of Money and Property							
45100 - Interest	125,000.00	50,000.00	175,000.00	-	357,734.52	(182,734.52)	204.42 %
Total Revenue from Use of Money and Property	125,000.00	50,000.00	175,000.00	-	357,734.52	(182,734.52)	204.42 %

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

Object	Budget			Encumbrances	Actuals	Available Budget	% of Budget
	Adopted	Adjustments	Revised				
Charges for Services							
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 %
Total Charges for Services	184,000.00	(80,668.00)	103,332.00	-	193,774.95	(90,442.95)	187.53 %
Other Financing Sources							
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 %
Total Other Financing Sources	3,732,930.00	277,057.00	4,009,987.00	-	4,009,986.58	0.42	100.00 %
Special Items							
49900 - Intrafund Transfers-In	1,250,000.00	270,433.00	1,520,433.00	-	1,020,431.27	500,001.73	67.11 %
Total Special Items	1,250,000.00	270,433.00	1,520,433.00	-	1,020,431.27	500,001.73	67.11 %
Salaries and Employee Benefits							
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 %
Total Salaries and Employee Benefits	3,955,642.00	258,296.00	4,213,938.00	-	209,829.95	95.02 %
Services and Supplies					4,004,108.05	
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	85.13 %
52310 - Consulting Services	164,000.00	(94,000.00)	70,000.00	-	2,746.00	3.92 %
52325 - Waste Disposal Services	40,000.00	-	40,000.00	-	23,321.44	58.30 %
52340 - Landscaping Services	59,550.00	151,701.00	211,251.00	-	81,662.18	38.66 %
52345 - Janitorial Services	12,500.00	-	12,500.00	-	10,325.55	82.60 %
52350 - Street Sweeping Services	25,000.00	-	25,000.00	-	18,302.85	73.21 %
52360 - Construction Services	43,500.00	(43,500.00)	-	-	62,679.06	0.00 %
52490 - Other Professional Services	104,500.00	-	104,500.00	-	87,465.00	83.70 %
52500 - Maint - Equipment	15,000.00	-	15,000.00	-	8,365.71	55.77 %
52505 - Maint - Bldg & Improvements	-	6,515.00	6,515.00	-	5,671.31	87.05 %
52510 - Maint - B&I - PW Charges	35,958.00	-	35,958.00	-	23,292.06	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	141.31 %
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	113.13 %
52810 - Advertising/Marketing	200.00	-	200.00	-	200.00	0.00 %
52840 - Permits/License Fees	4,500.00	-	4,500.00	-	1,525.12	33.89 %
52900 - Training/Conference Expenses	22,930.00	-	22,930.00	-	6,500.00	28.35 %
52906 - Fleet Charges	1,456,018.00	150,000.00	1,606,018.00	-	1,755,641.79	109.32 %
53100 - Office Supplies	2,000.00	(20.00)	1,980.00	-	4,356.01	220.00 %
53110 - Freight/Postage	350.00	-	350.00	-	350.00	0.00 %
53120 - Memberships/Certifications	200.00	-	200.00	-	200.00	0.00 %
53205 - Utilities - Electric	95,000.00	-	95,000.00	-	91,377.35	96.19 %
53210 - Utilities - Propane	5,000.00	-	5,000.00	-	5,688.37	113.77 %

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 %
Total Services and Supplies	6,170,443.00	353,237.00	6,523,680.00	-	5,559,351.97	964,328.03	85.22 %

Other Charges

54500 - Taxes and Assessments	105.00	20.00	125.00	-	116.90	8.10	93.52 %
Total Other Charges	105.00	20.00	125.00	-	116.90	8.10	93.52 %

Capital Assets

55400 - Equipment	15,000.00	-	15,000.00	-	-	15,000.00	0.00 %
Total Capital Assets	15,000.00	-	15,000.00	-	-	15,000.00	0.00 %

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 %
Total Other Financing Uses	181,977.00	-	181,977.00	-	181,845.61	131.39	99.93 %

Special Items

57900 - Intrafund Transfers Out	-	31,173.00	31,173.00	-	31,172.30	0.70	100.00 %
Total Special Items	-	31,173.00	31,173.00	-	31,172.30	0.70	100.00 %

35100 - Beginning Available Fund Balance							
Total Revenues	9,158,930.00	516,822.00	9,675,752.00		10,987,685.71	(1,311,933.71)	113.56 %
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		

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
												Total	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: Raulle Cooper
DATE: December 5, 2023

City/County/Town of Yountville
Measure T Maintenance of Effort (MOE) Certification
for Fiscal Year 2022-23

NVTA-TA Approved MOE	<u>\$ 223,604.00</u>
MOE Amount Certified for FY 2022-23	<u>\$253,867.00</u>
MOE Amount Certified for FY 2021-22	<u>\$246,641.00</u>
MOE Amount Certified for FY 2020-21	<u>\$208,671</u>
Measure T funds Received in FY 2022-23	<u>\$ 687,913.75</u>
Measure T funds Expended in FY 2022-23	<u>\$ 354,278.84</u>
Measure T funds Balance in Account	<u>\$ 535,160.00</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 NVT-A-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

ATTEST:

DocuSigned by:



005DF00A92594F9...

Eddy Gomez, Town Clerk

DocuSigned by:



402E007E0D0443F...

Margie Mohler, Mayor

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 Wrks 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
Maintenance of Effort for FY 2023/2024					\$253,867.00

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 Wrks 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
Maintenance of Effort for FY 2023/2024					\$253,867.00

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

NVTA-TA Approved MOE	\$379,189
MOE Amount Certified for FY 2022-23	\$379,189
MOE Amount Certified for FY 2021-22	\$379,189
MOE Amount Certified for FY 2020-21	\$165,055
3-Year Average MOE Amount FY 2020-23	\$307,811
Measure T funds Received in FY 2022-23	\$1,520,979
Measure T funds Expended in FY 2022-23	\$706,719
Measure T funds Balance in Account (as of 06/30/2023)	\$3,614,348

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 1st each calendar year, the City of St. Helena must certify to and provide NVTA-TA a copy of supporting documentation as well as a Resolution approved by the governing body of the City of St. Helena, including backup documentation that demonstrates that the Maintenance of Effort was met the prior fiscal year; and
- J. Measure T Project(s) will comply with the requirements under the California Environmental Quality Act (California Code Sections 21000 *et seq.*; as implemented through California Regulations Title 14, Chapter 3, Sections 15000 *et seq.*).

RESOLUTION

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

1. The Recitals set forth above are true and correct and are incorporated herein; and
2. The City Council hereby determines and certifies that:
 - (a) the Maintenance of Effort ("MOE") for the City of St. Helena for Fiscal Year 2022/2023 is \$379,189, as described:

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

- (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:

Mayor Dohring:	YES
Vice Mayor Hall:	YES
Council Member Chouteau:	YES
Council Member Hardy:	YES
Council Member Summers:	YES



APPROVED:

Paul Jamison Dohring, Mayor

ATTEST:

Cindy Tzafoopoulos, City Clerk

Calistoga
Measure T Maintenance of Effort (MOE) Certification for

NVTA-TA Approved MOE	\$287,001
MOE Amount Certified for FY 2022-23	\$297,116
MOE Amount Certified for FY 2021-22	\$287,001
MOE Amount Certified for FY 2020-21	\$287,001
3-Year Average MOE Amount FY 2020-23	\$290,373
Measure T funds Received in FY 2022-23	\$687,914
Measure T funds Expended in FY 2022-23	\$590,512
Measure T funds Balance in Account (as of 06/30/2023)	N/A

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 1st 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 5th 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



March 6, 2024
ITOC Agenda Item 8.4
Continued From: New

Action Requested: INFORMATION

NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY ITOC Agenda Memo

TO: Independent Taxpayer Oversight Committee
FROM: Kate Miller, Executive Director
REPORT BY: Addrell Coleman, Assistant Program Planner/Analyst
Phone: (707) 259-5976 / Email: acoleman@nvta.ca.gov
SUBJECT: Equivalent Funds Expenditure Certification Fiscal Year 2022-23

RECOMMENDATION

Information only

EXECUTIVE SUMMARY

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

FISCAL IMPACT

No

BACKGROUND

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

To date, the 6.67% of Measure T revenue obligations total roughly \$1.5 million annually, this means that to date, jurisdictions' equivalent fund obligation is approximately \$7.5 million. However, the collective amount expended by jurisdictions to date totals \$15.5 million, exceeding the requirement by over 100% as shown in Table 1. The excess

revenue commitment will be rolled over to future years to meet future 6.67% equivalent obligations.

Table 1: 6.67% Measure T Equivalent Eligible Funding Sources

Table 1: Jurisdiction Equivalent Eligible Funding Sources						
Jurisdiction	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Total
Commitment Required (Collectively)	\$1,307,182	\$1,323,742	\$1,430,188	\$1,530,111	\$1,696,085	\$7,287,307
American Canyon	\$0	\$54,646	\$214,879	\$580,984	\$882,390	\$1,732,899
Calistoga	\$0	\$0	\$0	\$0	\$0	\$0
City of Napa	\$377,649	\$186,873	\$117,746	\$1,788,071	\$382,787	\$2,853,126
County of Napa	\$196,000	\$1,549,020	\$53,350	\$2,000,000	\$409,000	\$4,207,370
St. Helena	\$99,650.00	\$85,000	\$31,000	\$85,000	\$100,403	\$401,053
Yountville						\$632,285
NVTA						\$5,772,359
Total	\$673,299	\$1,875,339	\$416,975	\$4,454,055	\$1,774,580	\$15,599,092

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

Table 2: 6.67% Measure T Equivalent Eligible Funding Sources

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

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

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

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

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

ATTACHMENT(S)

1. City of American Canyon Equivalent Funds Expenditure Certification
2. City of Napa Equivalent Funds Expenditure Certification
3. County of Napa Equivalent Funds Expenditure Certification
4. Town of Yountville Equivalent Funds Expenditure Certification
5. City of St. Helena Equivalent Funds Expenditure Certification
6. City of Calistoga Equivalent Funds Expenditure Certification

RESOLUTION NO. 2024-02

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

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

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

WHEREAS, the City of American Canyon is an eligible recipient of Measure T funds; and

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

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

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

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

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

WHEREAS, by January 31st each calendar year, the City of American Canyon must certify to, and provide NVTa-TA a copy of supporting documentation as well as a Resolution approved by the governing body of the City of American Canyon, including backup documentation, demonstrating that the Equivalent Fund Class I Bicycle Facilities spending occurred during the prior fiscal year; and

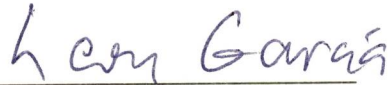
WHEREAS, Measure T project(s) will comply with the requirements under the California Environmental Quality Act (California Code Sections 21000 et seq.; as implemented through California Regulations Title 14, Chapter 3, Sections 15000 et seq.)

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of American Canyon does resolve as follows:

1. The City Council of the City of American Canyon hereby certifies the Equivalent Fund Class I Bicycle Facilities expenditures for Fiscal Year 2022-23 in Exhibit A.
2. The Resolution is hereby adopted and becomes effective and in full force immediately upon adoption.

PASSED, APPROVED and ADOPTED at a regularly scheduled meeting of the City Council of the City of American Canyon held on the 16th day of January, by the following vote:

AYES: Council Members Aboudamous, Joseph, Washington, Vice Mayor Oro, and 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

EXHIBIT A

List of Equivalent Fund Expenditures for Class I Trails

Fiscal Year	Project	Funding Source	Amount
2022-23	Devlin Road Class I	Local Funds (Development: NLP Phase II)	\$119,340.00
2022-23	Newell Drive Class I	Local Funds (Development: Canyon Estates)	\$91,050.00
2022-23	Rio Del Mar Class I	Local Funds (Development: Watson Ranch)	\$252,000.00
2022-23	Rolling Hills Drive Class I	Local Funds (Development: Watson Ranch)	\$171,000.00
2022-23	Mallen Way Class I	Local Funds (Development: Watson Ranch)	\$210,000.00
2022-23	Artisan Subdivision Class I	Local Funds (Development: Watson Ranch)	\$39,000.00
		Total Contributions	\$882,390.00

ATTEST

This document is a correct copy of the
original on file in the office of the
City Clerk of the City of Napa,
County of Napa, State of California

By [Signature] Date 11/29/2023
No. of Pages: 4

RESOLUTION R2023-106

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
NAPA, STATE OF CALIFORNIA, APPROVING A
CERTIFICATION OF EQUIVALENT FUND
EXPENDITURES UNDER THE MEASURE T PROGRAM
THAT DEMONSTRATES USE OF NON-MEASURE T
REVENUE FOR CLASS I BIKE PROJECTS FOR FISCAL
YEAR 2022-23

WHEREAS, on November 6, 2012, the voters of Napa County passed the Napa Countywide Road Maintenance Act, also known as Measure T, which imposes a half cent transaction and use (sales) tax to provide supplemental funding for road maintenance as detailed in Ordinance No. 2012-01 of the Napa Valley Transportation Authority – Taxing Authority (the “Measure T Expenditure Plan”); and

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

WHEREAS, the City of Napa is an eligible recipient of Measure T funds; and

WHEREAS, Measure T funds are used to pay for the projects outlined in the Measure T Expenditure Plan allocated to the County of Napa and the cities and town within Napa County (“Local Agencies”) as set forth in Measure T; and

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

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

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

WHEREAS, the amount set forth in Exhibit “A” is the Equivalent Fund Spending for Class I Bicycle Facilities of the City of Napa for fiscal year 2022/23; and

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

along with backup documentation, showing the amount of Equivalent Fund Spending for Class I Bicycle Facilities that occurred during the prior fiscal year; and

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

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

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

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

2. The City Council hereby finds that the funding listed in Exhibit "A" attached hereto and incorporated herein by reference used to fund the two Class I Bicycle Facilities described therein for fiscal year 2022/23 is not derived from Measure T sources and is not philanthropy, state discretionary funding or federal discretionary funding.

3. The City Council hereby approves the Equivalent Fund Spending for Class I Bicycle Facilities calculations for fiscal year 2022/23 set forth in Exhibit "A" attached hereto and incorporated herein by reference and authorizes the Public Works Director or designee to file this resolution with NVT-A-TA.

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

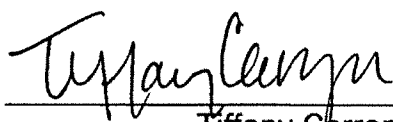
I HEREBY CERTIFY that the foregoing Resolution was duly adopted by the City Council of the City of Napa at a public meeting of said City Council held on the 17th day of October, 2023, by the following vote:

AYES: Alessio, Luros, Narvaez, Painter, Sedgley

NOES: None

ABSENT: None

ABSTAIN: None

ATTEST: 
Tiffany Carranza

City Clerk

Approved as to form:

A handwritten signature in black ink, appearing to read "Michael W. Barrett", is written over a horizontal line.

Michael W. Barrett
City Attorney

EXHIBIT A

9/26/2023

City of Napa: Measure T Equivalent Fund Expenditures - FY22/23**VINE TRAIL GAP CLOSURE (ST18PW08)**

Funding Sources		FY22/23
General Fund		\$ -
One Bay Area Grant (OBAG)		\$ -
FTA through NVT A (C2021-243)		\$ 29,988.31
PROJECT TOTAL - FY22/23		\$ 29,988.31

SR29 UNDERCROSSING (BP12PW01)

Funding Sources		FY22/23
General Fund		\$ 308,097.04
Transportation Funds for Clean Air (TFCA)		\$ 44,701.95
PROJECT TOTAL - FY22/23		\$ 352,798.99

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

TOTAL EQUIVALENT FUND EXPENDITURES FOR FY22/23	\$ 382,787.30
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CERTIFIED

RESOLUTION NO. 2023-155

**RESOLUTION OF THE NAPA COUNTY BOARD OF SUPERVISORS,
STATE OF CALIFORNIA, CONFIRMING EQUIVALENT FUND CLASS 1 BIKE LANE
FACILITY EXPENDITURES UNDER MEASURE T**

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

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

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

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

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

WHEREAS, Measure T requires the Local Agencies to collectively demonstrate that at least 6.67% of the value of the annual allocation of funds has been committed to Class 1 bike lane projects identified in the Countywide Bicycle Plan through funding not derived from Measure T; and

WHEREAS, Exhibit “A” to this resolution shows the annual allocation of funds to Napa County by fiscal year, including an allocation for Fiscal Year 2022-23 of \$10,096,986.48 and a corresponding 6.67% amount of \$673,469.00 in commitments to Class 1 bike lane projects Napa County is expected to fund from other sources; and

WHEREAS, Exhibit “A” shows Napa County has cumulatively received \$43,133,372.52 from Measure T, and a corresponding 6.67% amount of \$2,876,995.95 that Napa County is expected to commit to Class 1 bike lane projects from other funding sources through Fiscal Year 2022-23; and

WHEREAS, Exhibit “A” shows Napa County has committed \$4,466,370.00 to Class 1 bike lane projects from other funding sources since Napa County started receiving funds from Measure T; and

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

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

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

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

BE IT FURTHER RESOLVED, that the Public Works Director is directed to provide a copy of this resolution to NVT-A-TA on or before January 31, 2024, along with supporting documentation showing the amount of Napa County's commitments to Class I bike lane projects from funding sources other than Measure T during Fiscal Year 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 5th 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.: 103925</p>	<p>APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS</p> <p>Date: December 5, 2023 Processed By: <u>Paula Lopez</u> Deputy Clerk of the Board</p>	<p>ATTEST: NEHA HOSKINS Clerk of the Board of Supervisors</p> <p>By: <u>Neha Hoskins</u></p>
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EXHIBIT "A"

FY	Measure T	6.67%
FY18/19	\$ 7,784,981.33	\$ 519,258.25
FY 19/20	\$ 7,359,398.66	\$ 490,871.89
FY 20/21	\$ 8,080,103.84	\$ 538,942.93
FY 21/22	\$ 9,811,902.21	\$ 654,453.88
FY 22/23	\$ 10,096,986.48	\$ 673,469.00
Total	\$ 43,133,372.52	\$ 2,876,995.95

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: Paul H. Cooper

DATE: December 5, 2023

Measure T 6.67% Bike Lane Commitment

FY	Amount	BOS	Description
FY18/19	\$ 196,000.00	5/7/2019	Funding agreement with NVTa, which included transfer of \$196K from the Napa County Roads to the Parks and Open Space District to partially fund the purchase of the Suscol Headwaters Preserve, and in exchange NVTa will reduce County's commitment to the Calistoga to St. Helena Segment of the Vine Trail. NVTa will make up the \$196K shortfall to the Vine Trail project by designating future State Transportation Improvement Program (STIP) funds of the same amount to the Vine Trail Project. Funding from Roads Ops.
FY19/20	\$ 47,000.00	5/7/2019	Additional \$47K to meet the total County commitment of \$243K to the Calistoga to St. Helena segment of the Vine Trail. Funding from Roads Ops.
FY19/20	\$ 324,000.00	9/24/2019	Payment to NVTa for the design and engineering of the Calistoga segment of the Vine Trail. Funding from GF to Roads Ops.
FY 19/20	\$ 1,051,120.00		Devlin Road Segment E Project. Funding from TMF.
FY 19/20	\$ 126,900.00	3/10/2020	Payment to NVTa for the design and engineering of the Calistoga segment of the Vine Trail. Funding from GF to Roads Ops.
FY 20/21	\$ 21,600.00	9/1/2020	Payment to NVTa for the design and engineering of the Calistoga segment of the Vine Trail. Funding from GF to Roads Ops.
FY 20/21	\$ 31,750.00	6/22/2021	Payment to NVTa for the design and engineering of the Calistoga segment of the Vine Trail. Funding from GF to Roads Ops.
FY 21/22	\$ 2,000,000.00	4/5/2022	Payment to NVTa for the construction of the St. Helena to Calistoga section of the Vine Trail. Funding from ACO to Roads Ops.
FY 22/23	\$ 409,000.00	10/18/2022	Replacement Jail bike path contribution
FY 23/24	\$ 259,000.00	8/22/2023	Payment to NVTa for the construction of the St. Helena to Calistoga section of the Vine Trail. Funding from ACO to Roads Ops.
Total	\$ 4,466,370.00		

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 NVT-A-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

ATTEST:

DocuSigned by:



005DF00A92594F9...

Eddy Gomez, Town Clerk

DocuSigned by:



402E007E0D00443F...

Margie Mohler, Mayor



Town of Yountville
"The Heart of the Napa Valley"

Town of Yountville Exhibit C

Measure T Equivalent Funds Certification for Program Years 2023-2028

Class I Facility (Equivalent Fund) Tracking

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

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

CITY OF ST. HELENA

RESOLUTION No. 2023-161

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

RECITALS

- A. On November 6, 2012, the voters of Napa County passed the Napa Countywide Road Maintenance Act, also known as Measure T, which imposes a half cent transaction and use (sales) tax to provide supplemental funding for road maintenance as detailed in the Measure T Expenditure Plan; and
- B. The Napa Valley Transportation Authority – Taxing Authority (“NVTA-TA”) is the designated agency that administers and oversees the Measure T revenues; and
- C. The City of St. Helena is an eligible recipient of Measure T funds; and
- D. The tax proceeds will be used by the City to pay for the projects outlined in the Measure T Expenditure Plan allocated to the County of Napa and the cities and town within Napa County (“Local Agencies”) as set forth in Measure T; and
- E. Under the Measure T Expenditure Plan, Measure T funds are provided to the Local Agencies to be used for streets and roads projects as defined in the Measure; and
- F. The City of St. Helena has entered into a Master Agreement, as amended, with NVTA that outlines procedures for Measure T expenditures; and
- G. The City of St. Helena shall determine and certify to NVTA-TA the annual spending towards qualifying Class I Bicycle Facilities, consistent with the criteria set forth in Section 3 B of Ordinance No. 2012-01, including a memorandum detailing the supporting financial documentation and the methodology utilized to calculate the total spending and funding source; and
- H. The amount set forth in Exhibit “A” will be deemed the “Equivalent Fund Spending for Class I Bicycle Facilities” of the City of St. Helena, which must be maintained annually throughout the term of the Measure from the General Fund of the City of St. Helena; and
- I. By January 31st each calendar year, the City of St. Helena must certify to and provide NVTA-TA a copy of supporting documentation as well as a Resolution approved by the governing body of the City of St. Helena, including backup documentation, demonstrating that the Equivalent Fund Class I Bicycle Facilities spending occurred during the prior fiscal year; and
- J. Measure T Project(s) will comply with the requirements under the California Environmental Quality Act (California Code Sections 21000 *et seq.*; as implemented through California Regulations Title 14, Chapter 3, Sections 15000 *et seq.*).

RESOLUTION

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

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

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

Mayor Dohring:	YES
Vice Mayor Hall:	YES
Council Member Chouteau:	YES
Council Member Hardy:	YES
Council Member Summers:	YES

APPROVED:


Paul Jamison Dohring, Mayor

ATTEST:



Cindy Tzafopoulos, City Clerk



Exhibit A***List of Equivalent funds for Class I Trails***

Fiscal Year	Funding Source	Amount
2018-19	General Fund - Transferred to Fund 241	80,400
2018-19	General Fund - Resolution 2019-116 for Vine Trail	19,250
2019-20	General Fund Transferred to Fund 241	85,000
2020-21	General Fund Transferred to Fund 241	31,000
2021-22	General Fund Transferred to Fund 241	85,000
2022-23	General Fund - Resolution 2023-10 for Vine Trail	15,403
2022-23	General Fund Transferred to Fund 241	85,000
Total Class I Trails Contributions		401,053

RESOLUTION NO. 2023-078

ADOPTED DECEMBER 5, 2023

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

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

WHEREAS, the Napa Valley Transportation Authority is the designated agency that administers and oversees the Measure T revenues; and

WHEREAS, the City of Calistoga is an eligible recipient of Measure T funds; and

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

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

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

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

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

WHEREAS, the City of Calistoga has spent \$242,000 to fund a Class I Bike Facility project in FY 2022-23; and

WHEREAS, \$242,000 exceeds 6.67% of the value of the total annual allocations of Measure T funds; and

WHEREAS, by January 31st each calendar year, the City of Calistoga must certify to and provide NVT-A a copy of supporting documentation as well as a Resolution approved by the governing body of the City of Calistoga, demonstrating that the Equivalent Fund Class I Bicycle Facilities spending occurred during the prior fiscal year; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CALISTOGA DOES HEREBY find the following:

1. Approves the Class I Bicycle Facilities expenditures amount equivalent to 6.67% of the value of the total annual allocations of Measure T funds and this funding can be set aside and accumulated over multiple years to sufficiently fund a Class I Bike Facility project in future years.
2. Authorizes the Public Works Director or designee to file the amount with NVT-A.

PASSED, APPROVED AND ADOPTED this 5th 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 roll call 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



March 6, 2024
ITOC Agenda Item 8.5
Continued From: New

Action Requested: INFORMATION

NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY Independent Taxpayer Oversight Committee Agenda Memo

TO: Independent Taxpayer Oversight Committee
FROM: Kate Miller, Executive Director
REPORT BY: Antonio Onorato, Director of Administration, Finance, and Policy
(707) 259-8779 / Email: anonorato@nvta.ca.gov
SUBJECT: Fiscal Year (FY) 2023-24 Quarter 1 Measure T July-September
Analysis and Financial Update

RECOMMENDATION

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

EXECUTIVE SUMMARY

Handouts showing actual revenues received and disbursed to the member jurisdictions will be provided by the County's Auditor-Controller. This memo presents the tax analysis from HdL Companies, NVRTA's sales tax consultant, with the most recent quarterly sales tax update newsletter (Attachment 1) for the period of July - September 2023.

BACKGROUND AND DISCUSSION

Tax Analysis

Receipts during the July-Sept 2023 period, the first quarter of the new fiscal year, registered a 0.1% increase compared to the corresponding timeframe in the previous year, up from a previous 3.3% decline in the prior quarter. This trend shows the resilience of the Napa County economy given the slowdown in the State's economic picture and uncertainty within the macroeconomy overall. Across various business sectors, a majority reported flat to slightly down revenues. The notable exceptions are Construction, up 2.1%, and the bright spots of General Merchandise, up 7.1% and New Motor Vehicles Dealers at 6.2%.

In the third quarter of the calendar year, various sectors grappled with challenges triggered by economic uncertainty among households, leading to inflated prices and a decline in general consumer goods. Discount department stores and home furnishings experienced downturns, although online shopping mitigated the overall decline by posting robust gains for the quarter. Similarly, restaurants and hotels faced a slowdown in spending, as stagnant menu prices prompted diners to seek more affordable options. Notably, quick-service restaurants bucked this trend, registering gains while others faltered.

Within the business-industry spectrum, wineries saw a slight decline, tempered by positive performances at select locations and increased deliveries within the county. Additionally, as fuel prices began to reset from their extraordinary highs in 2022, fuel-service stations experienced a downturn.

Despite statewide trends indicating slight declines, new motor vehicle purchases within the county saw an uptick. Building construction presented a mixed picture: while lower lumber prices led to a decline in building materials, commercial construction projects bolstered the construction category.

Sales Tax Receipts in the Current Year

NVTA-TA's receipts for FY 2022-23, totaled \$25,551,011, 2.8% higher than forecasted. Table 1 below lists the monthly receipts for FY 2022-23 for July through June. The forecast for the next few years, which have been updated from the previous report, are illustrated in Table 2.

Table 1: Measure T Sales Tax Revenues compared to Forecast.


MONTH SALES TAX			Forecast	Actual FY24	Difference \$ More/(Less)	Difference %	Actual FY23 Last Year	Difference Increase/ (Decrease)
July	Sept		\$ 1,978,400	\$ 1,976,496	\$ (1,904)	-0.1%	\$ 1,949,126	\$ 27,370
August	Oct		2,015,600	1,904,239	(111,361)	-5.5%	1,985,794	(81,555)
September	Nov		2,770,100	2,710,888	(59,212)	-2.1%	2,729,139	(18,251)
Quarter Total			\$ 6,764,100	\$ 6,591,623	\$ (172,477)	-2.6%	\$ 6,664,059	\$ (72,436)
October	Dec		\$ 1,963,100	1,902,439	(60,661)	-3.1%	1,934,111	(31,672)
November	Jan		1,896,000	1,816,381	(79,619)	-4.2%	1,868,012	(51,631)
December	Feb		2,889,100	2,716,410	(172,690)	-6.0%	2,846,360	(129,950)
Quarter Total			6,748,200	6,435,230	(312,970)	-4.6%	6,648,483	(213,253)
Year-To- Date			\$ 13,512,300	\$ 13,026,853	\$ (485,447)	-3.6%	\$13,312,542	\$ (285,689)
January	Mar		1,743,800	0	(1,743,800)	-100.0%	1,718,016	0
February	Apr		1,604,200	0	(1,604,200)	-100.0%	1,580,447	0
March	May		2,376,600	0	(2,376,600)	-100.0%	2,390,731	0
Quarter Total			5,724,600	-	(5,724,600)	-100.0%	5,689,194	-
Year-To- Date			\$ 19,236,900	\$ 13,026,853	\$ (6,210,047)	-32.3%	\$19,001,736	\$ (285,689)
April	Jun		1,968,900	0	(1,968,900)	-100.0%	1,939,775	0
May	Jul		2,195,800	0	(2,195,800)	-100.0%	2,163,339	0
June	Aug		2,348,400	0	(2,348,400)	-100.0%	2,401,704	0
Quarter Total			6,513,100	-	(6,513,100)	-100.0%	6,504,818	-
Total Revenues			\$ 25,750,000	\$ 13,026,853	\$ (12,723,147)	-49.4%	\$25,506,554	\$ (285,689)

Table 2: Current year actuals and five-year forecast

ACTUALS 2021-22	ACTUALS 2022-23	FORECAST 2023-24	FORECAST 2024-25	FORECAST 2025-26	FORECAST 2026-27	FORECAST 2027-28
FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
\$ 24,824,105	\$ 25,551,011	\$ 25,750,000	\$ 26,152,800	\$ 26,805,900	\$ 27,475,100	\$ 28,160,900

*Actual amounts include investment earnings.

ATTACHMENTS

- (1) NVTa Sales Tax Update – Newsletter
- (2) NVTa 1Q23 (Jul-Sept 2023) Final Report

NVTA

SALES TAX UPDATE

3Q 2023 (JULY - SEPTEMBER)



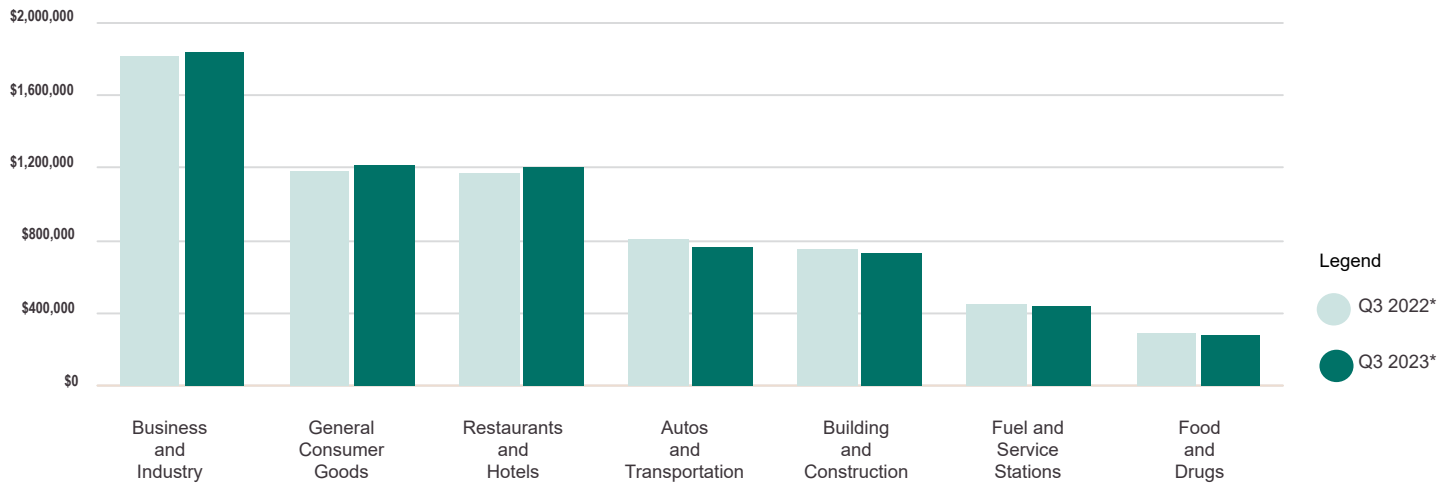
NAPA VALLEY TRANSPORTATION

0.1%
3Q2023-1.7%
STATE

TOTAL: \$ 6,562,513

*Allocation aberrations have been adjusted to reflect sales activity

SALES TAX BY MAJOR BUSINESS GROUP



NAPA VALLEY TRANSPORTATION AUTHORITY (NVTA) HIGHLIGHTS

The Napa Valley Transportation Authority's Measure T receipts from July through September were 1.0% below the third sales period in 2022. Excluding reporting adjustments receipts for the period were flat, halting the prior two quarters' slide in total receipts.

The results reflect countywide retail activity

as well as the volume of purchases made from sources outside the county. For example, restaurants generally fared well this period as sales volume rose in part from higher menu prices. On the other hand, sales of general consumer goods were also up, but mainly due to the greater demand for goods sourced through online retailers.

The business/industry group managed a modest increase in tax allocations despite a drop in activity from wineries, which represent just over 40% of the sales volume of this group.

This time last year, the volume of new vehicle purchases was up nearly 18% but fell 5% this quarter. Used car purchases were down 10% in the comparison period and fell another 14% this period.

Gas station receipts reflect the dip in fuel prices that occurred during much of this period.

Net of adjustments, taxable sales for all of Napa County were up .9% over the comparable time period while those of the Bay Area region were down 3.1%.

TOP NON-CONFIDENTIAL BUSINESS TYPES

Napa Valley Transportation Authority (NVTA)			HdL State
Business Type	Q3 '23*	Change	Change
Wineries	784.3	-1.9% ↓	-2.7% ↓
New Motor Vehicle Dealers	440.6	-5.1% ↓	-2.5% ↓
Service Stations	416.3	-2.5% ↓	-7.3% ↓
Casual Dining	395.4	1.7% ↑	2.8% ↑
Building Materials	368.8	1.5% ↑	-2.6% ↓
General Merchandise	291.9	9.4% ↑	-20.9% ↓
Fine Dining	277.5	-2.2% ↓	-5.9% ↓
Hotels/Motels	230.2	10.4% ↑	0.8% ↑
Discount Dept Stores	216.6	1.8% ↑	0.2% ↑
Contractors	215.2	-13.1% ↓	-1.1% ↓

*Allocation aberrations have been adjusted to reflect sales activity

*In thousands of dollars



STATEWIDE RESULTS

California's local one cent sales and use tax receipts for sales during the months of July through September were 1.6% lower than the same quarter one year ago after adjusting for accounting anomalies. The third quarter of the calendar year continued with a challenging comparison to prior year growth and stagnating consumer demand in the face of higher prices of goods.

Fuel and service stations contributed the greatest overall decline as lower fuel prices at the pump reduced receipts from gas stations and petroleum providers. While global crude oil prices have stabilized, they remained 15% lower year-over-year. This decline also impacted the general consumer goods category as those retailers selling fuel experienced a similar drop. Despite OPEC and Russia production cuts having upward pressure on pricing, global demand during the winter months has softened.

Along with merchants selling gas, many other general consumer categories were also down from the 2022 quarter, confirming consumers pulling back on purchases. Home furnishings and electronic-appliances were a couple of the largest sectors with the biggest reductions.

As inflation and higher prices were the main story a year ago, currently it appears to be a balancing act between wants and needs, leaving meek expectations for the upcoming holiday shopping season.

Even following a long, wet first half of 2023, spending at building and construction suppliers moderately slowed. The current high interest rate environment did not help the summer period and still represents the largest potential headwind for the industry with depressed commercial development, slowing public infrastructure projects and new housing starts waiting for more profitable financial conditions.

Despite continued increases of new car registrations, revenue from the auto-transportation sector slipped 2.6%. The improved activity remains mostly attributed to rental car agencies restocking their fleets. Like other segments, elevated financing costs are expected to impede future retail volume.

Use taxes remitted via the countywide pools dipped 3.0%, marking the fourth consecutive quarter of decline. While overall online sales volume is steady, pool

collections dropped with the offsetting effect of more taxes allocated directly to local agencies via in-state fulfillment generated at large warehouses and through existing retail outlets.

Restaurants remained an economic bright spot through summer exhibiting a 2.6% gain. As tourism, holiday and business travel are all expected to have recovered in 2024, the industry is bracing for implementation of AB 1228 - new CA law setting minimum wages for 'fast food restaurants'.

With one more quarterly result to go in 2023, the recent trend of a moderate decline appears likely before a recovery in 2024. Initial reports from the holiday shopping season reflect a 3% bump in retail sales compared to 2022. Lingered consumer confidence may have also received welcome news as the Federal Reserve considers softening rates by mid-2024.

MAJOR BUSINESS GROUP TRENDS BY COUNTY

Percent Change from 3rd Quarter 2022 *

	Autos/Tran.	Bldg/Const	Bus/ind.	Food/Drug	Fuel	Cons. Goods	Restaurants
Alameda Co.	-31.5%	-3.2%	-4.3%	-3.8%	-14.2%	-2.0%	1.8%
Contra Costa Co.	-1.5%	-1.2%	18.1%	-1.5%	-9.4%	-2.4%	3.9%
Marin Co.	1.7%	-0.3%	-4.5%	-1.6%	-5.6%	-6.8%	2.1%
Napa Co.	5.2%	-3.3%	2.9%	-3.3%	-4.9%	-0.9%	2.4%
San Francisco Co.	-9.2%	-8.2%	-15.4%	-3.9%	-10.9%	-12.3%	0.4%
San Mateo Co.	18.6%	-0.5%	-2.5%	-0.4%	-10.4%	2.1%	6.9%
Santa Clara Co.	4.9%	-7.7%	2.1%	-3.1%	-6.8%	-2.6%	4.2%
Solano Co.	9.4%	-6.6%	-3.7%	0.7%	-10.7%	-3.5%	3.1%
Sonoma Co.	-3.5%	-6.7%	-5.9%	-1.5%	-9.3%	-3.5%	2.1%

*Allocation aberrations have been adjusted to reflect sales activity



	ACTUAL RECEIPTS			ADJUSTED FOR ECONOMIC DATA		
	3Q 2023	3Q 2022	% Change	3Q 2023	3Q 2022	% Change
Alameda County						
Autos And Transportation	18,309,579	29,904,087	-38.8%	18,321,520	26,763,089	-31.5%
Building And Construction	10,130,025	10,650,011	-4.9%	10,331,785	10,677,304	-3.2%
Business And Industry	19,031,819	18,561,253	2.5%	17,710,338	18,509,790	-4.3%
Food And Drugs	4,226,589	4,480,667	-5.7%	4,205,753	4,372,035	-3.8%
Fuel And Service Stations	6,495,980	7,671,529	-15.3%	6,405,739	7,469,371	-14.2%
General Consumer Goods	13,640,545	13,937,457	-2.1%	13,551,199	13,831,072	-2.0%
Restaurants And Hotels	11,289,258	10,972,228	2.9%	10,902,009	10,707,898	1.8%
Transfers & Unidentified	286,747	151,597	89.2%	146,020	191,879	-23.9%
County & State Pool	18,863,773	21,435,042	-12.0%	20,107,762	20,343,819	-1.2%
	102,274,315	117,763,870	-13.2%	101,682,126	112,866,257	-9.9%
Contra Costa County						
Autos And Transportation	8,357,253	8,439,828	-1.0%	8,406,630	8,532,319	-1.5%
Building And Construction	5,064,587	4,858,145	4.2%	5,081,655	5,141,806	-1.2%
Business And Industry	8,599,961	6,634,275	29.6%	7,726,528	6,541,019	18.1%
Food And Drugs	3,146,535	3,245,539	-3.1%	3,128,929	3,177,630	-1.5%
Fuel And Service Stations	5,598,755	6,356,784	-11.9%	5,547,868	6,122,349	-9.4%
General Consumer Goods	9,416,785	9,914,927	-5.0%	9,302,038	9,527,989	-2.4%
Restaurants And Hotels	6,780,730	6,484,844	4.6%	6,561,682	6,314,850	3.9%
Transfers & Unidentified	127,537	86,008	48.3%	86,570	56,082	54.4%
County & State Pool	11,025,457	11,829,459	-6.8%	11,474,719	11,365,020	1.0%
	58,117,599	57,849,808	0.5%	57,316,618	56,779,064	0.9%
Marin County						
Autos And Transportation	3,202,919	-2,667,334	220.1%	3,197,558	3,143,081	1.7%
Building And Construction	1,724,973	1,732,814	-0.5%	1,729,510	1,734,215	-0.3%
Business And Industry	927,348	943,201	-1.7%	924,401	968,236	-4.5%
Food And Drugs	1,062,054	1,057,004	0.5%	1,030,131	1,046,904	-1.6%
Fuel And Service Stations	1,201,456	1,303,171	-7.8%	1,193,868	1,265,317	-5.6%
General Consumer Goods	2,850,483	3,221,437	-11.5%	2,820,185	3,025,808	-6.8%
Restaurants And Hotels	2,333,067	2,206,369	5.7%	2,267,548	2,221,548	2.1%
Transfers & Unidentified	107,369	42,039	155.4%	65,622	20,538	219.5%
County & State Pool	3,207,158	3,491,289	-8.1%	3,156,821	3,269,849	-3.5%
	16,616,828	11,329,990	46.7%	16,385,644	16,695,496	-1.9%
Napa County						
Autos And Transportation	815,501	767,656	6.2%	796,954	757,672	5.2%
Building And Construction	1,045,626	941,965	11.0%	949,603	981,976	-3.3%
Business And Industry	3,542,068	3,410,686	3.9%	3,316,694	3,222,900	2.9%
Food And Drugs	561,724	581,189	-3.3%	554,940	573,813	-3.3%
Fuel And Service Stations	817,342	909,942	-10.2%	816,252	858,086	-4.9%
General Consumer Goods	1,205,108	1,200,428	0.4%	1,183,407	1,193,711	-0.9%
Restaurants And Hotels	2,503,415	2,224,241	12.6%	2,364,986	2,308,621	2.4%
Transfers & Unidentified	28,669	15,874	80.6%	9,948	12,378	-19.6%
County & State Pool	1,697,654	1,950,596	-13.0%	1,888,836	1,865,009	1.3%
	12,217,106	12,002,576	1.8%	11,881,621	11,774,166	0.9%
San Francisco County						
Autos And Transportation	2,582,220	2,930,742	-11.9%	2,578,511	2,840,434	-9.2%
Building And Construction	2,691,461	2,743,118	-1.9%	2,644,407	2,881,343	-8.2%
Business And Industry	4,271,348	5,303,286	-19.5%	4,162,185	4,920,243	-15.4%
Food And Drugs	2,753,832	2,789,565	-1.3%	2,652,579	2,761,390	-3.9%
Fuel And Service Stations	2,853,079	3,343,350	-14.7%	2,871,655	3,221,905	-10.9%
General Consumer Goods	8,236,491	9,369,695	-12.1%	8,151,449	9,296,549	-12.3%
Restaurants And Hotels	13,137,196	12,779,340	2.8%	12,797,437	12,751,743	0.4%
Transfers & Unidentified	160,278	125,781	27.4%	127,704	103,422	23.5%
County & State Pool	11,699,155	12,559,093	-6.8%	11,580,491	11,912,900	-2.8%
	48,385,060	51,943,970	-6.9%	47,566,418	50,689,929	-6.2%
San Mateo County						
Autos And Transportation	10,490,468	9,800,521	7.0%	10,871,149	9,165,958	18.6%
Building And Construction	4,761,255	4,702,216	1.3%	4,663,854	4,686,101	-0.5%
Business And Industry	7,383,770	7,916,718	-6.7%	7,445,967	7,640,765	-2.5%
Food And Drugs	2,351,643	2,342,285	0.4%	2,361,727	2,371,324	-0.4%
Fuel And Service Stations	4,322,237	5,016,875	-13.8%	4,358,257	4,864,439	-10.4%
General Consumer Goods	8,188,087	8,416,988	-2.7%	8,069,882	7,900,877	2.1%
Restaurants And Hotels	7,846,567	7,223,845	8.6%	7,680,294	7,185,324	6.9%
Transfers & Unidentified	137,711	52,013	164.8%	73,639	39,486	86.5%
County & State Pool	10,688,797	12,208,897	-12.5%	10,867,048	11,207,421	-3.0%
	56,170,535	57,680,359	-2.6%	56,391,816	55,061,696	2.4%

BAY AREA

ACTUAL/ADJUSTED COMPARISON - BY COUNTY AND MAJOR INDUSTRY GROUP

	ACTUAL RECEIPTS			ADJUSTED FOR ECONOMIC DATA		
	3Q 2023	3Q 2022	% Change	3Q 2023	3Q 2022	% Change
Santa Clara County						
Autos And Transportation	20,107,858	19,790,934	1.6%	20,174,086	19,234,938	4.9%
Building And Construction	10,212,758	10,695,918	-4.5%	9,983,240	10,816,089	-7.7%
Business And Industry	42,793,161	40,467,011	5.7%	41,244,033	40,379,861	2.1%
Food And Drugs	4,509,373	4,672,093	-3.5%	4,486,447	4,629,074	-3.1%
Fuel And Service Stations	8,232,992	8,320,506	-1.1%	7,669,332	8,233,023	-6.8%
General Consumer Goods	19,031,249	19,816,330	-4.0%	18,798,389	19,294,586	-2.6%
Restaurants And Hotels	17,383,124	16,449,488	5.7%	16,860,316	16,185,850	4.2%
Transfers & Unidentified	283,790	390,412	-27.3%	193,278	222,574	-13.2%
County & State Pool	22,409,580	28,757,713	-22.1%	25,309,615	27,406,659	-7.7%
	144,963,885	149,360,405	-2.9%	144,718,737	146,402,652	-1.2%
Solano County						
Autos And Transportation	4,680,109	4,244,133	10.3%	4,696,118	4,291,280	9.4%
Building And Construction	2,266,860	1,942,598	16.7%	2,015,492	2,158,507	-6.6%
Business And Industry	4,974,777	5,020,737	-0.9%	4,987,335	5,176,598	-3.7%
Food And Drugs	1,132,671	1,110,630	2.0%	1,078,434	1,071,130	0.7%
Fuel And Service Stations	2,372,183	2,765,378	-14.2%	2,403,536	2,691,508	-10.7%
General Consumer Goods	4,285,410	4,377,955	-2.1%	4,236,007	4,391,771	-3.5%
Restaurants And Hotels	2,701,860	2,695,979	0.2%	2,597,911	2,519,676	3.1%
Transfers & Unidentified	31,963	158,928	-79.9%	28,481	10,344	175.3%
County & State Pool	4,365,723	4,713,239	-7.4%	4,552,564	4,420,196	3.0%
	26,811,558	27,029,578	-0.8%	26,595,876	26,731,011	-0.5%
Sonoma County						
Autos And Transportation	4,399,417	4,520,042	-2.7%	4,385,516	4,546,528	-3.5%
Building And Construction	4,192,012	4,291,395	-2.3%	4,087,235	4,381,883	-6.7%
Business And Industry	3,729,711	4,345,132	-14.2%	3,976,509	4,226,525	-5.9%
Food And Drugs	2,022,344	2,029,845	-0.4%	2,001,617	2,032,762	-1.5%
Fuel And Service Stations	2,658,920	2,903,545	-8.4%	2,487,069	2,741,164	-9.3%
General Consumer Goods	4,607,135	4,784,247	-3.7%	4,554,075	4,720,255	-3.5%
Restaurants And Hotels	4,006,520	4,015,618	-0.2%	3,921,381	3,842,312	2.1%
Transfers & Unidentified	94,364	44,181	113.6%	73,240	36,658	99.8%
County & State Pool	4,977,431	5,449,602	-8.7%	5,157,399	5,265,879	-2.1%
	30,687,854	32,383,609	-5.2%	30,644,042	31,793,965	-3.6%
Bay Area Totals						
Autos And Transportation	72,945,326	77,730,609	-6.2%	73,428,042	79,275,299	-7.4%
Building And Construction	42,089,557	42,558,180	-1.1%	41,486,781	43,459,224	-4.5%
Business And Industry	95,253,963	92,602,299	2.9%	91,493,990	91,585,938	-0.1%
Food And Drugs	21,766,765	22,308,816	-2.4%	21,500,556	22,036,062	-2.4%
Fuel And Service Stations	34,552,945	38,591,081	-10.5%	33,753,577	37,467,162	-9.9%
General Consumer Goods	71,461,292	75,039,465	-4.8%	70,666,631	73,182,618	-3.4%
Restaurants And Hotels	67,981,737	65,051,951	4.5%	65,953,564	64,037,823	3.0%
Transfers & Unidentified	1,258,427	1,066,832	18.0%	804,502	693,360	16.0%
County & State Pools	88,934,728	102,394,931	-13.1%	94,095,255	97,056,751	-3.1%
	496,244,741	517,344,164	-4.1%	493,182,898	508,794,236	-3.1%
*HdL State Totals						
Autos And Transportation	359,710,391	366,700,998	-1.9%	358,985,814	369,113,051	-2.7%
Building And Construction	201,105,097	204,155,376	-1.5%	199,513,664	204,858,826	-2.6%
Business And Industry	396,910,957	377,281,897	5.2%	385,988,495	373,415,156	3.4%
Food And Drugs	103,941,932	106,163,955	-2.1%	102,395,984	105,217,588	-2.7%
Fuel And Service Stations	214,787,778	228,342,571	-5.9%	212,138,370	230,901,868	-8.1%
General Consumer Goods	365,114,799	381,565,975	-4.3%	360,268,780	371,262,249	-3.0%
Restaurants And Hotels	304,023,468	292,928,536	3.8%	294,967,420	287,498,038	2.6%
Transfers & Unidentified	5,575,001	4,678,325	19.2%	4,096,243	3,165,043	29.4%
County & State Pools	390,992,907	424,678,101	-7.9%	397,765,750	410,262,951	-3.0%
	2,342,162,331	2,386,495,734	-1.9%	2,316,120,519	2,355,694,770	-1.7%



NAPA COUNTY ALL AGENCIES

SALES TAX TRENDS FOR ALL AGENCIES - 3Q 2023 SALES

Agency allocations reflect "point of sale" receipts

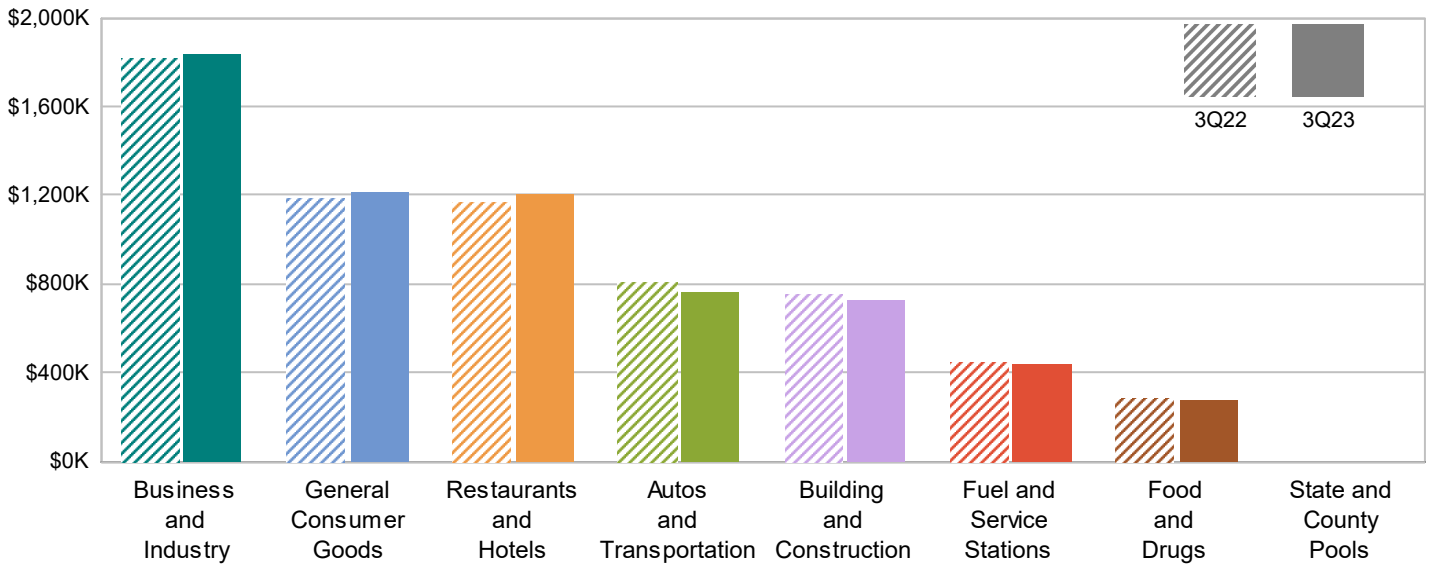
Agency Name	Count	Current Year 3Q 2023	Prior Year 3Q 2022	Share of County Pool	Actual Receipts % Change	Adjusted % Change
Calistoga	361	379,201	345,242	3.6%	+ 9.8%	+ 10.8%
American Canyon	509	990,009	951,615	9.4%	+ 4.0%	+ 9.5%
Yountville	140	390,850	360,827	3.7%	+ 8.3%	+ 5.2%
Napa	2,987	4,827,984	4,501,146	45.9%	+ 7.3%	+ 2.4%
St. Helena	540	801,366	762,119	7.6%	+ 5.1%	- 0.1%
Napa Co. Uninc	2,441	3,130,041	3,131,030	29.8%	+ 0.0%	- 5.3%
Totals	6,978	10,519,451	10,051,978	100.0%	+ 4.7%	+ 0.9%
Napa Pool	10,746	1,692,292	1,946,095		- 13.0%	+ 1.3%

NAPA VALLEY MEASURE T

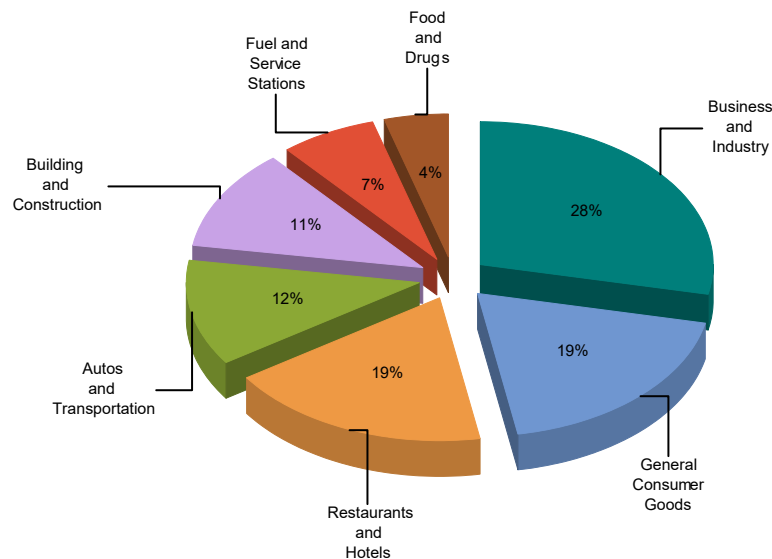
MAJOR INDUSTRY GROUPS

Major Industry Group	Count	3Q23	3Q22	\$ Change	% Change
Business and Industry	8,577	1,836,778	1,818,458	18,321	1.0%
General Consumer Goods	4,998	1,213,066	1,186,358	26,708	2.3%
Restaurants and Hotels	523	1,203,775	1,169,324	34,450	2.9%
Autos and Transportation	1,350	763,754	810,174	(46,419)	-5.7%
Building and Construction	1,187	731,843	754,660	(22,817)	-3.0%
Fuel and Service Stations	106	441,200	453,915	(12,714)	-2.8%
Food and Drugs	306	285,931	293,903	(7,972)	-2.7%
Transfers & Unidentified	4,073	86,165	66,824	19,341	28.9%
State and County Pools	-	0	0	0	-N/A-
Total	21,120	6,562,513	6,553,616	8,897	0.1%

3Q22 Compared To 3Q23



3Q23 Percent of Total



NAPA VALLEY MEASURE T

MAJOR INDUSTRY GROUPS - 13 QUARTER HISTORY

Sales Tax by Major Industry Group

Business And Industry

Count: 8,577

General Consumer Goods

Count: 4,998

Restaurants And Hotels

Count: 523

Autos And Transportation

Count: 1,350

Building And Construction

Count: 1,187

Fuel And Service Stations

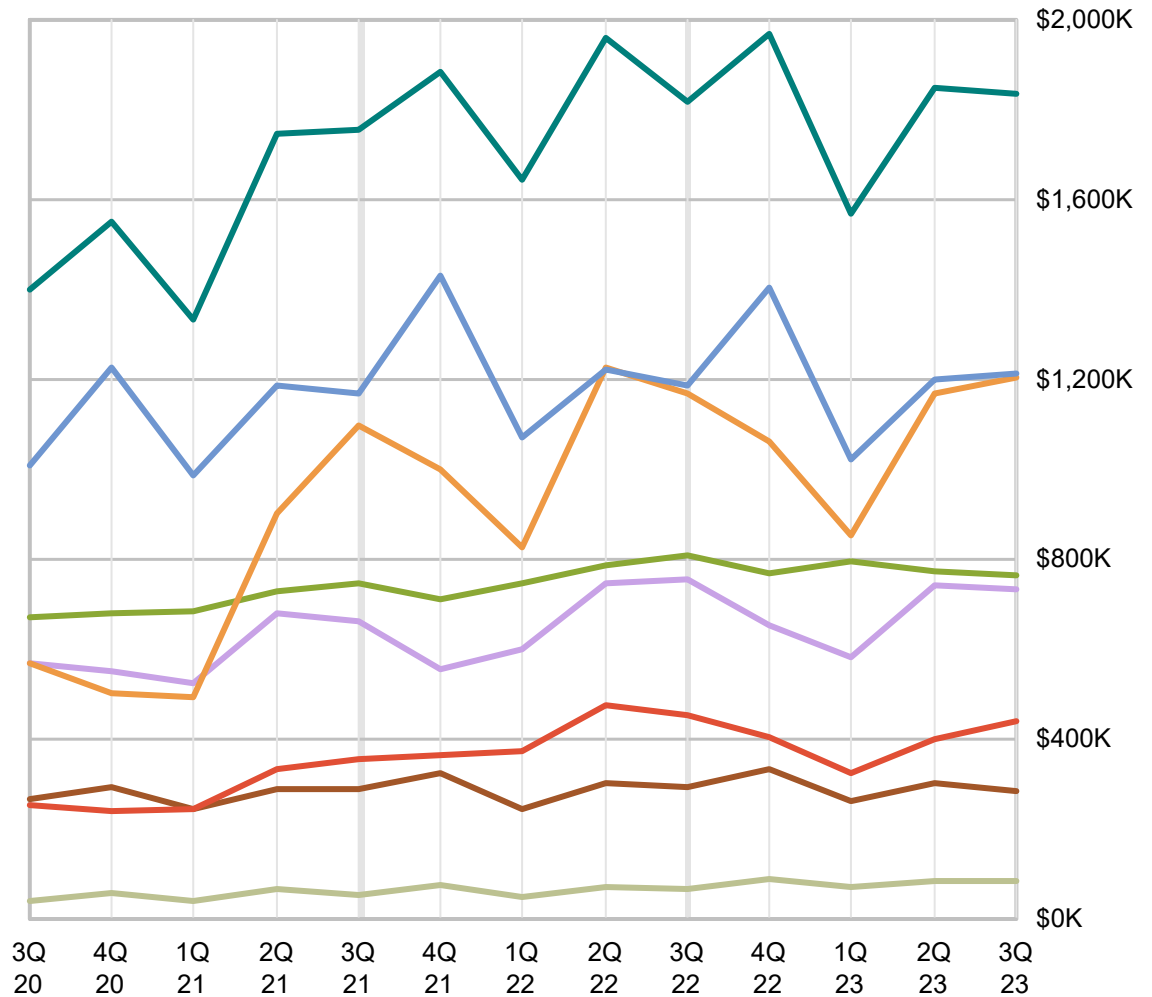
Count: 106

Food And Drugs

Count: 306

Transfers & Unidentified

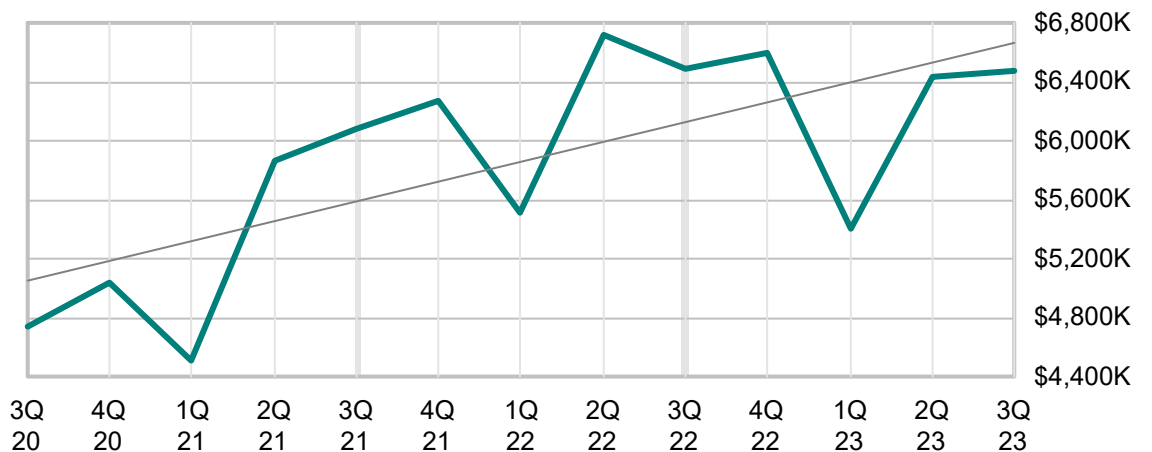
Count: 4,073



Agency Trend

Napa Valley Transportation Aut

13 Quarter Trend: +32.0%



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

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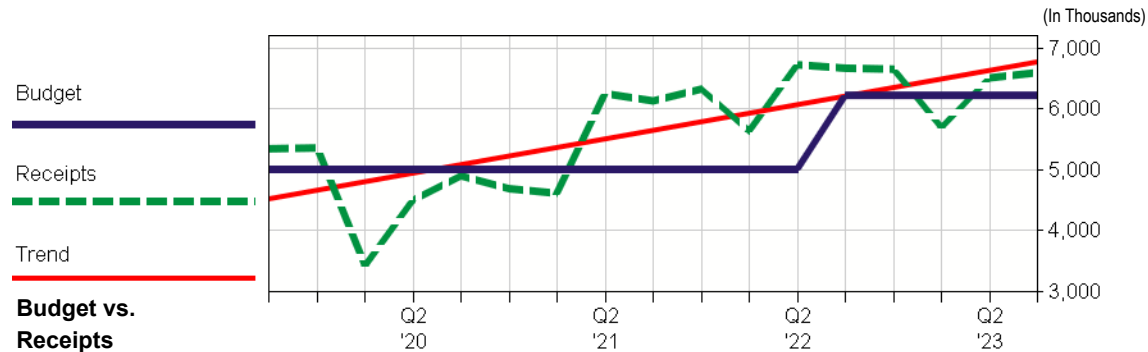


NAPA VALLEY MEASURE T

TRANSACTIONS & USE TAX ALLOCATION SUMMARY

Seven Major Industry Groups	Fiscal Yr 2021-22 Totals	FY 2022-23 Sales Quarters				Fiscal Yr 2022-23 Totals	Dollar Change Prior Yr	Percent Change Prior Yr	FY 2023-24 Sales Quarters				Fiscal Yr 2023-24 YTD Totals	YTD % Change Prior Yr
District Tax		3Q	4Q	1Q	2Q				3Q	4Q	1Q	2Q		
Autos And Transportation	3,024,832	802,312	771,971	815,946	779,213	3,169,441	144,609	5%	764,389				764,389	-5%
Building And Construction	2,618,670	759,986	653,224	631,575	748,300	2,793,085	174,415	7%	692,725				692,725	-9%
Business And Industry	7,240,075	1,972,772	1,956,818	1,649,652	1,829,649	7,408,890	168,815	2%	1,864,176				1,864,176	-6%
Food And Drugs	1,172,981	303,823	324,575	264,316	319,978	1,212,693	39,712	3%	287,519				287,519	-5%
Fuel And Service Stations	1,616,070	478,602	402,889	328,393	389,323	1,599,208	(16,863)	-1%	440,785				440,785	-8%
General Consumer Goods	4,931,988	1,195,868	1,371,771	1,094,633	1,209,600	4,871,872	(60,116)	-1%	1,228,140				1,228,140	3%
Restaurants And Hotels	4,119,533	1,125,944	1,122,290	887,647	1,185,181	4,321,062	201,529	5%	1,267,476				1,267,476	13%
Transfers & Unidentified	252,197	72,283	92,475	76,512	96,883	338,153	85,956	34%	99,722				99,722	38%
Total District Tax	24,976,346	6,711,589	6,696,013	5,748,674	6,558,127	25,714,404	738,058	3%	6,644,933				6,644,933	-1%
Less: Cost of Administration	(176,970)	(47,530)	(47,530)	(59,480)	(53,310)	(207,850)	(30,880)	-17%	(53,310)				(53,310)	-12%
Grand Total	24,799,376	6,664,059	6,648,483	5,689,194	6,504,817	25,506,554	707,178	3%	6,591,623				6,591,623	-1%
Budget	20,000,000					24,876,000							24,876,040	

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



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NAPA VALLEY MEASURE T

3 YEAR TRANSACTIONS AND USE TAX BUDGET ESTIMATE

Industry Group	FY 2022-23	FY 2023-24		FY 2024-25		FY 2025-26	
	Actuals	Projection	%	Projection	%	Projection	%
Autos & Transportation	3,169,441	2,993,197	-5.6%	3,049,495	1.9%	3,156,228	3.5%
Building & Construction	2,793,085	2,575,472	-7.8%	2,693,452	4.6%	2,801,190	4.0%
Business & Industry	7,408,581	7,200,745	-2.8%	7,258,125	0.8%	7,454,094	2.7%
Food & Drugs	1,213,002	1,187,142	-2.1%	1,209,264	1.9%	1,233,449	2.0%
Fuel & Service Stations	1,599,208	1,607,304	0.5%	1,598,418	-0.6%	1,630,386	2.0%
General Consumer Goods	4,871,872	4,841,342	-0.6%	4,882,883	0.9%	4,980,541	2.0%
Restaurants & Hotels	4,321,062	4,427,925	2.5%	4,499,788	1.6%	4,634,782	3.0%
Transfers & Unidentified	338,153	344,634	1.9%	331,077	-3.9%	331,077	0.0%
Total	25,714,404	25,177,762	-2.1%	25,522,503	1.4%	26,221,748	2.7%
Administration Cost	(207,850)	(266,438)		(293,509)		(301,550)	
Total	25,506,554	24,911,324	-2.3%	25,228,995	1.3%	25,920,198	2.7%
With Accrual	25,506,554	24,911,324	-2.3%	25,228,995	1.3%	25,920,198	2.7%

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

Note: The forecast reflects HdL's December Consensus Forecast economic change assumptions and results from local businesses, including closures and confirmed openings. The forecast does not include the anticipated opening of a Costco with 32 gas pumps in Napa during calendar 2025. FY22-23 had approximately \$200k from audit adjustments inflating that year's cash results. This forecast anticipates fewer one-time transactions occurring in FY 23/24 compared to those posted in FY 22/23. Business closures not known at the time the last forecast was prepared removed \$75k from the tax base in FY 23/24.

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HdL NAPA VALLEY MEASURE T

SALES TAX ALLOCATION CASH PROJECTIONS

		ACTUAL		FORECAST *	
	Payment Month	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2023-24	Fiscal Year 2024-25
1st Advance	June	\$ 1,844,468	\$ 1,939,775	\$ 1,939,775	\$ 1,770,200
2nd Advance	July	2,130,157	2,163,339	2,163,339	1,770,200
Clean Up	August	2,746,047	2,401,704	2,401,704	2,940,398
2nd Quarter Allocation		6,720,672	6,504,817	6,504,817	6,480,798
1st Advance	September	1,949,126	1,976,496	1,976,496	1,791,300
2nd Advance	October	1,985,794	1,904,239	1,904,239	1,791,300
Clean Up	November	2,729,139	2,710,888	2,710,888	2,975,622
3rd Quarter Allocation		6,664,059	6,591,623	6,591,623	6,558,222
1st Advance	December	1,934,111	1,902,439	1,902,439	1,784,500
2nd Advance	January	1,868,012	1,816,381	1,902,439	1,784,500
Clean Up	February	2,846,360	-	2,669,290	2,964,266
4th Quarter Allocation		6,648,483	3,718,821	6,474,169	6,533,266
1st Advance	March	1,718,016	-	1,465,300	1,503,000
2nd Advance	April	1,580,447	-	1,465,300	1,503,000
Clean Up	May	2,390,731	-	2,434,135	2,496,746
1st Quarter Allocation		5,689,194	-	5,364,735	5,502,746
1st Advance	June	1,939,775	-	1,770,200	1,812,200
2nd Advance	July	2,163,339	-	1,770,200	1,812,200
Clean Up	August	2,401,704	-	2,940,398	3,010,361
2nd Quarter Allocation		6,504,817	-	6,480,798	6,634,761
Fiscal Year Reconciliation					
Accrual		\$ 25,506,554	\$ 10,310,443	\$ 24,911,324	\$ 25,228,995

* Based on budget prepared 01/29/24 by Wyn



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY ITOC Agenda Letter

TO: Independent Taxpayer Oversight Committee
FROM: Kate Miller, Executive Director
REPORT BY: Antonio Onorato, Director, Administration, Finance, and Policy
(707) 259-8779 / Email: anonorato@nvta.ca.gov
SUBJECT: Annual Financial Statement with Independent Auditor's Report for Fiscal Years Ending June 30, 2023 and 2022

RECOMMENDATION

Information only

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, 2023 and 2022.

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 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.

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)
Revenues	\$25,506,553	\$24,799,376	\$707,177	3%
Interest*	44,458	24,729	\$19,729	80%
Total Revenues	\$25,551,011	\$24,824,105	\$726,906	3%
Expenditures				
Administration	\$166,286	\$142,869	\$23,417	16%
Maintenance	25,217,304	24,501,568	\$715,736	3%
Total Expenditures	\$25,383,590	\$24,644,437	\$739,153	3%
Details of Proceeds				
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) NVTa-TA 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 NVT-A'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 NVT-A'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 NVT-A'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 NVT-A'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:

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

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:

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

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

	<u>2023</u>	<u>2022</u>
Assets		
Cash and investments	\$ 4,071,770	\$ 3,947,719
Intergovernmental receivables	<u>4,565,042</u>	<u>4,876,204</u>
Total assets	<u>8,636,812</u>	<u>8,823,923</u>
Liabilities		
Accounts payable	<u>8,046,204</u>	<u>8,400,736</u>
Total liabilities	<u>8,046,204</u>	<u>8,400,736</u>
Net position		
Restricted	<u>590,608</u>	<u>423,187</u>
Total net position	<u><u>\$ 590,608</u></u>	<u><u>\$ 423,187</u></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)
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	<u>44,458</u>	<u>24,729</u>
Total revenues	<u>25,551,011</u>	<u>24,824,105</u>
Expenditures		
Administration	166,286	142,869
Maintenance	<u>25,217,304</u>	<u>24,501,568</u>
Total expenditures	<u>25,383,590</u>	<u>24,644,437</u>
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><u>\$ 590,608</u></u>	<u><u>\$ 423,187</u></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

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

NAPA VALLEY TRANSPORTATION AUTHORITY – TAX AGENCY
(A Component Unit of Napa Valley Transportation Authority)
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
Total revenues	23,000,000	23,000,000	24,824,105	1,824,105
Expenditures				
Administration	310,000	297,000	142,869	154,131
Maintenance	22,690,000	24,703,000	24,501,568	201,432
Total expenditures	23,000,000	25,000,000	24,644,437	\$ 355,563
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 9502.95020-25

Transaction Date	AR-Journal IDs	Transaction Type	Subdivision										Total		
			95020-25	83100-01	ITOC	Total less ITOC	Administration	County of Napa	Unincorp.	Airport	American Canyon	City of Napa		Subdivision 83100-07	Subdivision 83100-08
					70,000 1st Yr CFI		1.00%	41,400	39.65%	-	7.70%	40.35%	2.70%	5.90%	2.70%
Sales Tax Receipts															
09/26/22	AR Batch 11464 & Journal 03-1409	July 2022	1,949,126.25	430.59	1,949,126.25	19,491.26	772,832.56	-	-	150,082.72	786,472.44	52,626.41	114,998.45	52,626.41	1,949,126.25
10/24/22	AR Batch 12215 & Journal 04-1286	August	1,995,794.16	73,129.12	1,912,665.04	19,126.65	758,371.68	-	-	147,275.21	771,760.34	51,641.96	112,947.24	51,641.96	1,912,665.04
11/29/22	AR Batch 13017 & Journal 05-1353	September	2,725,138.70	639.87	2,725,138.70	27,251.39	1,082,103.50	-	-	210,143.68	1,101,207.47	73,686.74	161,019.18	73,686.74	2,729,138.70
		Total Sales Tax-1st Quarter	6,664,059.11	73,129.12	6,590,929.99	65,903.30	2,613,303.74	-	-	507,501.61	2,659,440.25	177,955.11	388,864.87	177,955.11	6,590,929.99
12/27/22	AR Batch 13710 & Journal 06-1839	October	1,934,110.68	-	1,934,110.68	19,341.11	766,874.88	-	-	148,926.52	780,413.66	52,220.99	114,112.53	52,220.99	1,934,110.68
01/24/23	AR Batch 14388 & Journal 07-1208	November	1,868,012.34	-	1,868,012.34	18,680.12	740,666.90	-	-	143,836.95	753,742.98	50,436.33	110,211.73	50,436.33	1,868,012.34
02/24/23	AR Batch 15227 & Journal 08-1405	December	2,846,360.38	-	2,846,360.38	28,463.60	1,128,581.90	-	-	219,169.75	1,148,506.41	76,851.73	167,935.26	76,851.73	2,846,360.38
		Total Sales Tax-2nd Quarter	6,648,483.40	-	6,648,483.40	66,484.83	2,636,123.68	-	-	511,933.22	2,683,663.05	179,509.05	392,760.52	179,509.05	6,648,483.40
03/23/23	AR Batch 16001 & Journal 09-1771	January 2023	1,718,015.81	-	1,718,015.81	17,180.16	681,193.26	-	-	132,287.22	693,219.38	46,386.43	101,362.93	46,386.43	1,718,015.81
04/25/23	AR Batch 16889 & Journal 10-2054	February	1,590,447.43	-	1,590,447.43	15,804.47	636,647.41	-	-	121,694.45	637,710.54	42,672.08	93,246.40	42,672.08	1,590,447.43
05/30/23	AR Batch 17745 & Journal 11-2208	March	2,390,730.99	-	2,390,730.99	23,907.31	947,924.83	-	-	184,886.29	964,659.95	64,549.74	141,053.13	64,549.74	2,390,730.99
		Total Sales Tax-3rd Quarter	5,699,184.23	-	5,699,184.23	56,991.94	2,255,765.50	-	-	438,067.96	2,295,593.87	153,602.25	335,662.46	153,602.25	5,699,184.23
06/26/23	AR Batch 18431 & Journal 12-2464	April	1,939,774.74	-	1,939,774.74	19,397.75	769,120.68	-	-	149,362.65	782,699.11	52,373.92	114,466.71	52,373.92	1,939,774.74
07/24/23	AR Batch 19147 & Journal 01-1663	May	2,163,338.54	-	2,163,338.54	21,633.39	857,763.73	-	-	166,577.07	872,907.10	58,410.14	127,636.97	58,410.14	2,163,338.54
08/28/23	AR Batch 20122 & Journal 02-2180	June	2,401,704.01	-	2,401,704.01	24,017.04	952,275.63	-	-	184,931.21	969,087.57	64,846.01	141,700.54	64,846.01	2,401,704.01
		Total Sales Tax-4th Quarter	6,504,817.29	-	6,504,817.29	65,048.18	2,579,160.04	-	-	500,870.93	2,624,693.78	175,630.07	383,784.22	175,630.07	6,504,817.29
		Total Sales Tax:	25,506,554.03	73,129.12	25,433,424.91	254,334.25	10,084,352.96	-	-	1,958,373.72	10,261,386.95	686,702.48	1,500,572.07	686,702.48	25,433,424.91
Interest Earnings															
1st Qtr 2022-23			6,410.73	430.59	5,980.14	519.05	956.17	-	-	431.07	3,279.28	232.11	330.35	232.11	5,980.14
2nd Qtr			10,885.88	507.19	10,378.69	592.75	3,916.86	-	-	761.14	3,990.60	267.06	583.22	267.06	10,378.69
3rd Qtr			14,690.67	839.87	13,850.80	1,120.65	4,306.72	-	-	1,022.83	5,842.83	387.73	783.11	387.73	13,850.80
4th Qtr			12,470.00	919.38	11,550.62	1,312.07	3,453.77	-	-	787.58	4,744.58	324.37	603.48	324.37	11,550.62
		Total Interest Earnings:	44,457.28	2,697.03	41,760.25	3,544.52	12,633.52	-	-	3,001.82	17,857.69	1,211.27	2,900.16	1,211.27	41,760.25
		Total Receipts:	25,551,011.31	75,826.15	25,475,185.16	257,878.77	10,096,986.48	-	-	1,961,375.54	10,280,244.64	687,913.75	1,502,872.23	687,913.75	25,475,185.16
Allocate Disbursements															
10/17/22	Batch 1702 & Journal 04-778	Disbursement	1,949,126.25	-	1,949,126.25	19,491.26	772,832.56	-	-	150,082.72	786,472.44	52,626.41	114,998.45	52,626.41	1,949,126.25
01/09/23	Batch 4850 & Journal 07-165	Disbursement	6,655,454.27	73,559.71	6,581,894.56	66,278.20	2,608,306.23	-	-	506,776.48	2,655,660.75	177,818.80	388,309.30	177,818.80	6,581,894.56
04/06/23	Batch 7032 & Journal 10-301	Disbursement	6,443,274.41	507.19	6,442,767.22	64,916.63	2,554,358.92	-	-	496,055.06	2,599,459.37	173,941.55	380,094.14	173,941.55	6,442,767.22
07/20/23	Batch 9725 & Journal 12-3355	Disbursement	5,925,643.83	839.87	5,924,803.96	60,230.18	2,347,999.64	-	-	456,165.42	2,930,912.43	159,983.47	349,529.35	159,983.47	5,924,803.96
09/08/23	Batch & Journal (TBD)	Disbursement	4,577,512.51	919.38	4,576,593.17	46,592.50	1,813,493.13	-	-	352,295.86	1,846,739.65	123,580.52	269,940.99	123,580.52	4,576,593.17
		Total Reimbursements:	25,551,011.31	75,826.15	25,475,185.16	257,878.77	10,096,986.48	-	-	1,961,375.54	10,280,244.64	687,913.75	1,502,872.23	687,913.75	25,475,185.16
Total Net (Receipts/Disbursements)															

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, 2022

Napa County Auditor-Controller
Measure T Revenue Allocation
Fiscal Year 2021-22
Agency Fund 9502-95020-25

Transaction Date	AK-Journal ID	Transaction Type	Subdivision 95020-25	Subdivision 83100-01	Subdivision 83100-02	Subdivision 83100-03	Subdivision 83100-04	Subdivision 83100-05	Subdivision 83100-06	Subdivision 83100-07	Subdivision 83100-08	Subdivision 83100-09	Subdivision 83100-10	Total
			Total	ITOC	Total less ITOC	Administration	County of Napa Unincorp.	Airport	American Canyon	City of Napa	Yountville	St. Helena	Calistoga	
Sales Tax Receipts			24,100	70,000/CPH (2nd yr)		1,000	39.65%		7.70%	40.35%	2.70%	5.90%	2.70%	100.00%
09/24/21	AR Batch 2166 & Journal 2448	July 2021	1,619,914.74	72,190.64	1,547,724.10	15,477.24	613,672.61	-	119,174.76	624,506.67	41,788.55	91,315.72	41,788.55	1,547,724.10
10/26/21	AR Batch 2871 & Journal 1484	August	1,971,976.74	-	1,971,976.74	19,719.77	781,888.78	-	151,442.21	795,692.61	53,243.37	116,346.63	53,243.37	1,971,976.74
11/24/21	AR Batch 3617 & Journal 1642	September	2,534,375.61	-	2,534,375.61	25,343.76	1,004,860.00	-	195,146.94	1,027,620.64	68,428.15	149,528.17	68,428.15	2,534,375.61
	TOTAL SALES TAX 3rd Quarter		6,126,267.29	72,190.64	6,054,076.65	60,540.77	2,400,411.39	-	466,163.91	2,447,219.97	163,400.07	357,190.52	163,400.07	6,054,076.65
12/24/21	AR Batch 4389 & Journal 2430	October	1,589,009.70	-	1,589,009.70	15,890.30	630,050.28	-	172,355.29	641,173.48	42,903.80	93,752.75	42,903.80	1,589,009.70
01/24/22	AR Batch 5019 & Journal 1725	November	1,623,249.21	-	1,623,249.21	16,232.49	643,618.31	-	174,900.99	654,981.06	43,827.73	95,771.70	43,827.73	1,623,249.21
02/25/22	AR Batch 5851 & Journal 1784	December	3,107,809.36	-	3,107,809.36	31,078.10	1,232,246.41	-	299,301.32	1,254,001.08	83,910.85	183,360.75	83,910.85	3,107,809.36
	TOTAL SALES TAX 2nd Quarter		6,320,088.27	-	6,320,088.27	63,208.89	2,505,915.00	-	488,484.80	2,550,155.62	170,842.38	372,885.20	170,842.38	6,320,088.27
03/25/22	AR Batch 6587 & Journal 1917	January 2022	1,473,615.43	-	1,473,615.43	14,736.15	584,288.51	-	113,468.39	594,603.83	39,787.62	86,943.31	39,787.62	1,473,615.43
04/25/22	AR Batch 7571 & Journal 1706	February	1,479,072.95	-	1,479,072.95	14,790.73	586,452.42	-	113,988.62	596,805.94	39,934.97	87,265.30	39,934.97	1,479,072.95
05/27/22	AR Batch 8468 & Journal 2260	March	2,679,660.82	-	2,679,660.82	26,796.61	1,062,485.52	-	206,333.88	1,081,243.14	72,350.84	158,099.99	72,350.84	2,679,660.82
	TOTAL SALES TAX 3rd Quarter		5,632,349.20	-	5,632,349.20	56,323.49	2,253,226.45	-	433,800.89	2,777,932.91	132,075.43	332,308.60	132,075.43	5,632,349.20
06/29/22	AR Batch 9288 & Journal 2160	April	1,844,467.68	-	1,844,467.68	18,444.68	731,331.43	-	142,024.01	744,242.71	49,800.63	108,823.59	49,800.63	1,844,467.68
07/27/22	AR Batch 9904 & Journal 1520	May	2,130,157.10	-	2,130,157.10	21,301.57	844,607.29	-	164,032.10	859,518.39	57,514.24	125,679.27	57,514.24	2,130,157.10
08/26/22	AR Batch 10771 & Journal 4859	June	2,746,046.84	-	2,746,046.84	27,460.47	1,088,807.58	-	211,445.61	1,108,019.90	74,143.26	162,016.76	74,143.26	2,746,046.84
	TOTAL SALES TAX 4th Quarter		6,720,671.62	-	6,720,671.62	67,206.72	2,664,746.30	-	517,491.72	2,711,791.00	181,450.13	396,510.62	181,450.13	6,720,671.62
	TOTAL SALES TAX		24,795,376.38	72,190.64	24,723,185.74	247,271.87	9,804,326.14	-	1,903,993.32	9,977,410.45	667,634.01	1,458,903.94	667,634.01	24,723,185.74
Interest Earnings														
1st Qtr 2021-22			3,976.99	458.05	3,518.94	266.01	1,152.77	-	223.87	1,437.29	96.10	248.79	93.23	3,518.94
2nd Qtr			5,491.96	425.81	5,066.15	289.42	2,265.61	-	439.98	2,394.88	160.25	356.75	159.26	5,066.15
3rd Qtr			7,483.64	379.69	7,103.95	366.47	2,231.21	-	516.17	3,040.57	203.45	549.04	197.04	7,103.95
4th Qtr			6,776.28	451.73	6,324.55	437.07	1,923.48	-	458.52	2,785.29	182.12	351.70	186.37	6,324.55
Yr-to-Date Q4											(3.65)		3.65	0.00
Total Interest Earnings:			24,788.87	1,716.08	23,072.79	1,358.97	7,573.07	-	1,038.54	9,078.03	638.95	1,506.28	638.95	23,072.79
Total Receipts:			24,824,105.25	73,906.72	24,750,198.53	248,630.84	9,811,902.21	-	1,905,631.86	9,987,077.48	668,272.96	1,460,410.22	668,272.96	24,750,198.53
Allocate Disbursements														
10/20/21	Batch 2830 & Journal 1134	Disbursement	1,619,914.74	72,190.64	1,547,724.10	15,477.24	613,672.61	-	119,174.76	624,506.67	41,788.55	91,315.72	41,788.55	1,547,724.10
01/14/22	Batch 4972 & Journal 1006	Disbursement	6,099,359.24	425.81	6,098,933.43	61,219.84	2,417,971.83	-	459,568.31	2,469,924.02	164,671.50	359,876.34	164,668.55	6,098,933.43
03/28/22	Batch 6943 & Journal 2022	Disbursement	6,211,155.96	425.81	6,210,730.15	62,336.16	2,462,418.84	-	478,199.88	2,505,580.85	167,886.45	366,432.51	167,885.46	6,210,730.15
07/01/22	Batch 9592 & Journal 2166	Disbursement	6,010,685.09	379.69	6,010,305.40	60,398.49	2,382,500.58	-	462,762.68	2,445,332.36	162,289.89	354,737.92	162,281.48	6,010,305.40
08/29/22	Batch 1391 & Journal 3123	Disbursement	4,882,980.22	451.73	4,882,528.49	49,199.11	1,935,338.35	-	375,576.23	1,970,333.58	131,930.57	288,047.73	131,846.37	4,882,528.49
Total Disbursements:			24,824,105.25	73,906.72	24,750,198.53	248,630.84	9,811,902.21	-	1,905,631.86	9,987,077.48	668,272.96	1,460,410.22	668,272.96	24,750,198.53
Total Net (Receipts/Disbursements)														

OTHER REPORT

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Napa Valley Transportation Authority – Tax Agency (NVTA-TA), a component unit of Napa Valley Transportation Authority (NVTA), as of and for the year ended June 30, 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



December 27, 2023

Brown Armstrong Accountancy Corporation
4200 Truxtun Avenue, Suite 300
Bakersfield, CA 93309

This representation letter is provided in connection with your audits of the financial statements of Napa Valley Transportation Authority – Tax Agency (NVRTA-TA), a component unit of the Napa Valley Transportation Authority (NVRTA) as of June 30, 2023 and 2022, and the respective changes in financial position, and the disclosures (collectively, the “financial statements”), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of December 27, 2023, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 20, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
- 8) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 9) Guarantees, whether written or oral, under which the NVRTA-TA is contingently liable, if any, have been properly recorded or disclosed.



Information Provided

- 10) We have provided you with:
- a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within NVRTA-TA from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 11) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 12) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects NVRTA-TA and involves—
- Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting NVRTA-TA's financial statements communicated by employees, former employees, regulators, or others.
- 15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 16) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 17) We have disclosed to you the names of NVRTA-TA's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 21) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 22) NVRTA-TA has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

- 24) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 25) As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
- 26) NVRTA-TA has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 27) NVRTA-TA has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 28) Components of net position (net investment in capital assets; restricted; and unrestricted) are properly classified and, if applicable, approved.
- 29) Investments are properly valued.
- 30) Deposits and investment securities are properly classified as to risk and are properly disclosed.
- 31) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 32) With respect to the supplementary information on which an in-relation-to opinion is issued:
- a) We acknowledge our responsibility for presenting the other supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the other supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the other supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Signature: _____

Title: Kate Miller, Executive Director

Signature: _____

Title: Antonio Onorato, Director of Finance



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY Independent Taxpayer Oversight Committee Agenda Letter

TO: Independent Taxpayer Oversight Committee
FROM: Kate Miller, Executive Director
REPORT BY: Danielle Schmitz, Director Capital Development and Planning
(707) 259-5968 / Email: dschmitz@nvta.ca.gov
SUBJECT: Sales Tax Replacement Measure

RECOMMENDATION

Information only

EXECUTIVE SUMMARY

At their February meeting, the Napa Valley Transportation Authority – Tax Agency (NVTA-TA) approved releasing the Sales Tax Replacement Measure draft ordinance and expenditure plan for circulation to the Cities, Town, and County for approval, and submittal to the Board of Supervisors for its consideration to place the Measure on the November 2024 ballot.

BACKGROUND AND DISCUSSION

NVTA Staff and its Joint Powers Authority City/Town/County partners have developed an approach to replace Measure T, the ½ cent sales tax for transportation. The primary reason for this effort is to improve the County, cities, and Town’s pavement condition index scores and to fund critical regional traffic congestion relief projects to leverage federal and state grant funding. Measure T in its current state is a pay-go sales tax which increases each year at roughly the same pace as the consumer price index of 4.6%¹. This approach cannot keep pace with the growing cost of construction which is increasing at 10.7%².

Measure T was approved by the voters in 2012. The Measure became operative in 2018 and will expire in 2043, generating roughly \$25 million annually. It stipulates a fixed percentage distribution to each jurisdiction for maintaining and repairing local streets and

¹ State of California Department of Real Estate average construction cost increase for the period 2021-2023.

² State of California Bureau of Labor Statistics Bay Area CPI Average.

roads. This includes maintenance and upgrades to other infrastructure within the roadway, such as sidewalks, curbs, gutters, as well as complete street amenities and any other statutory or policy upgrade requirements.

Prompted by declining Pavement Condition Index (PCI) scores, NVTa staff have focused recent efforts to identify proposals that would make the Measure revenues more effective for residents and visitors by improving PCI scores and reducing traffic congestion. These proposed changes are detailed below:

- Measure LSR Formula - The proposed distribution formula is based on return to source for all jurisdictions and a 50%/50% return to source and lane mile hybrid for the county. The proposal would update the formula every five years, calculated using the most recent three audited years of revenue generations to allow for planning and smoothing respectively. No jurisdiction will receive less than 3% of LSR funds. In addition, the Board approved allowing jurisdiction to use 5% of their LSR funds on other transportation projects.
- Equivalent Fund Requirement – NVTa and the steering committees reviewed several different options to replace the 6.67% requirement. The Policy Steering Committee strongly recommended retaining an active transportation provision in the Measure. The replacement measure ordinance increases the commitment to 7% and allows for Class IV and maintenance of Class I and IV facilities to count toward the 7%.

Surplus equivalent fund commitments under Measure T, the Napa Countywide Road Maintenance Act, will count toward the 7% requirement under this Ordinance. Agencies shall certify annually the amount of equivalent funds spent by their jurisdiction.

- Maintenance of Effort (MOE) - Under Measure T, the MOE was based on a 3-year average (FY 2008-2010) of general fund expenditures. The new MOE would be indexed to 20% of revenues a jurisdiction receives annually. The year of index would be the most recent audited year to account for adjustments in sales tax receipts. Consistent with Measure T, jurisdictions would be allowed to meet this requirement using a three-year average, should a jurisdiction not be able to meet it in a single year.
- Bonding - NVTa staff completed modeling using NVTa's StreetSaver and a financial model developed by NVTa's financial consultant to estimate revenues for each jurisdiction over the 30-year period and to demonstrate how bonding affects PCI scores. The modeling shows that NVTa could set aside \$56 million for regional capital improvements and the PCI scores increase, compared to maintaining the existing Measure T pay-as-you-go model.

- Apportion \$56 million in congestion relief and emergency highway operations. NVTa polled prospective voters about a number of capital projects. The respondents overwhelmingly supported the following projects.
 - SR 29/SR 12 –Intersection Improvements at SR 29 and Jameson Canyon/Airport Road and SR 12/Kelly Road
 - SR 29-American Canyon – Operational Improvements on SR 29 between Napa Junction and American Canyon Road
 - SR 29-SR 12/121 – Intersection Improvements at SR 29/Carneros Highway
 - Highway Operations and Emergency Evacuation – may include highway system adaptive messaging signs and Vine Transit emergency evacuation operations, or other transportation projects related to emergency evacuation routes.

Accomplishments to date:

- Polling
 - A survey was conducted on June 14-21, 2023
 - Hybrid email/web/live including 600 interviews in English and Spanish
 - Repairing local roads and reducing traffic congestion were high priorities
 - Traffic congestion was ranked as the most important problem
 - 77% stated that they would support a ballot measure
- Steering Committees Formed:
 - Policy Steering Committee (PSC): Liz Alessio, Anne Cottrell, Mark Joseph, and Alfredo Pedroza,
 - Executive Steering Committee (ESC): Ryan Alsop, Anil Comelo, Jason Holley, Steve Potter, Brad Raulston, and Laura Snideman
 - Technical Steering Committee (TSC): John Feron, Joe Leach, Steve Lederer, Julie Lucido, Derek Raynor, and Erica Ahmann Smithies
- Draft Ordinance and Expenditure Plan

Next Steps:

- February 2024 – NVTa-TA to release draft ordinance and expenditure plan
- March – April 2024 - NVTa to present to local jurisdictions' governing bodies
- March – May 2024 – NVTa to release a second poll
- May 2024 – NVTa-TA: Approval of Ordinance and Expenditure Plan and Request the Napa County Board of Supervisors (BOS) approve adding a Measure to the November 5, 2024 Ballot
- June 2024 – Consideration by the BOS to add the Measure to the November ballot

ATTACHMENT(S)

- (1) Sales Tax Replacement Measure Draft Ordinance
- (2) Financial modeling and PCI scores

**NAPA VALLEY TRANSPORTATION AUTHORITY-TAX
AGENCY (NVTA-TA) ORDINANCE NO. 2024-01**

**NAPA VALLEY TRANSPORTATION IMPROVEMENT ACT
CONTINUING A TRANSACTION AND USE TAX**

The Napa Valley Transportation Authority–Tax Agency (the “Authority”) ordains as follows:

SECTION 1. TITLE AND AUTHORITY: This Ordinance shall be known and may be cited as the Napa Valley Transportation Improvement Act, hereinafter referred to as the Ordinance. This Ordinance continues a retail transactions and use tax for a thirty year period commencing July 1, 2025, authorizing the Authority to continue imposing a one half of one percent sales tax (1/2%) and to issue bonds to finance capital outlay expenditures as provided in the Expenditure Plan.

SECTION 2. EXPENDITURE PLAN PURPOSES: The purpose of this Ordinance is to provide programmatic funding for the implementation of the Napa Valley Transportation Improvement Act Expenditure Plan “Expenditure Plan”. The Expenditure Plan identifies the following:

- A. Projects for Reconstruction or Rehabilitation of Local Streets and Roads**
 - i. Up to five percent (5%) of Local Street and Roads Cities, Town, and County allocations may be used for other transportation projects including roadway capacity projects.
- B. Projects for improvement of Highways**
- C. Transit fare subsidies**

These improvements shall be funded by a one-half of one percent transactions and use tax established for a thirty (30) year period commencing July 1, 2025, replacing Measure T, the Napa Countywide Road Maintenance Act, ordinance no 2012-01 (“Measure T”). The revenues shall be deposited in a special fund, used solely for the identified improvements as provided herein, and made available to the agencies responsible for the improvements in the Expenditure Plan. Notwithstanding any other provision of this Ordinance, identified improvements (the “projects” or “programs”) that are eligible to receive revenues from the tax are described in the Expenditure Plan.

SECTION 3. EXPENDITURE PLAN SUMMARY: The revenues received by the Authority from this Ordinance, after deduction of required California Department of Tax and Fee Administration (the “CDTFA”) costs for performing the functions specified in Section 180204(b) of the Public Utilities Code, reimbursing the County of Napa for its cost in conducting the election if the measure is approved per Section 180203(a) of the Public

Utilities Code, administration (Section 12 A), and the costs of the annual financial and biennial performance audits (Section 11), shall be used to fund the Expenditure Plan set forth herein. In the event the measure does not pass, the costs for conducting the election shall be borne by the Authority. A summary of the Projects and Programs eligible to receive this funding is provided in the following sections. The annual revenues shall be allocated as follows:

A. Local Streets and Roads Maintenance Program: Subject to Paragraph B, of the annual revenues available for local streets and road maintenance shall be allocated pursuant to the formula set forth below, to each city, town, and the county (hereinafter referred to individually as Agency and collectively as Agencies) to provide revenue for such projects and to supplement, but not supplant, other revenues available for the Local Streets and Road Maintenance Program. The revenues allocated to each Agency under this Section 3(A) must be used for maintenance, reconstruction or rehabilitation of local streets, roads, and infrastructure within the public right-of-way. Up to (5%) of allocations distributed to the Cities, Town, and County for Local Streets and Roads may be used on other transportation projects.

The revenue allocated to the Local Streets and Roads Maintenance Program shall be allocated to, and expended by, each Agency pursuant to the following formula, which will be updated by the Authority and become effective on July 1st 2025 and every successive five (5) years. The total revenues distributed to the Agencies for local streets and road maintenance and rehabilitation will be net of costs associated with administration, six million (\$6 million) allocated to the Napa Valley Transportation Authority for the regional program in the first 5 years, and debt service on bonds issued for capital projects administered by the Napa Valley Transportation Authority. The cost of debt service on bonds issued for an individual Agency will be borne by the individual Agency.

The Cities of American Canyon, Calistoga, Napa, and St. Helena, and the Town of Yountville will receive a percentage distribution based on the sales tax generation in their respective jurisdiction, which will be calculated using the average of the three most recent audited years of sales tax generations. The County will receive an amount based on fifty percent (50%) sales tax generation calculated using the average of the three most recent audited years of sales tax generations and fifty percent (50%) lane miles in the unincorporated County. A jurisdiction will receive no less than three percent (3%) of the Local Streets and Roads revenues. Once the percentage distributions are calculated on the above formula, an adjustment will be applied to normalize the total annual program to one hundred percent (100%). Attachment 2 provides an example calculation of the Local Street and Road formula.

Net revenues, plus interest earned on unobligated balances, shall be apportioned to the Agencies' transportation improvement account on a quarterly basis.

- B.** Once this Ordinance becomes operative, in order to receive annual allocations under this Ordinance, the Agencies (collectively) must demonstrate that at least seven percent (7%) of the value of the allocations each year under Section 3(A) has been committed to the project development, construction, and maintenance of Class I and/or Class IV active transportation infrastructure project(s) identified in the adopted Countywide Active Transportation Plan, as that Plan may be amended from time to time, utilizing funding not derived from this ordinance . Up to twenty percent (20%) of the requirement may be met by routine maintenance expenditures. This obligation may be fulfilled by the Agencies collectively and NVTa. Eligible funds sources may include Congestion Mitigation and Air Quality Improvement (CMAQ) funding (or its successor), other local or formula specific funds, including excess funding committed to equivalent fund projects under the Countywide Road Maintenance Act, and revenues under this ordinance set aside for highway improvements included in the Expenditure Plan in an amount that equals 7% over the term of this Ordinance. Funding for Class I and/or Class IV projects that are funded by philanthropy, state discretionary funding or federal discretionary funding shall not count toward the seven percent (7%).
- C.** Regional Capital Improvement Program administered by the Authority not to exceed \$56 million as included in the Expenditure Plan.
- D.** Administration: Actual costs, not to exceed two percent (2.0%) of the annual revenue, may be used for administration of this Ordinance by the Authority.

SECTION 4. REQUEST FOR ELECTION

- A.** The Authority hereby requests the Napa County Board of Supervisors place this Ordinance before the voters for approval on the November 5, 2024 ballot.
- B.** The proposition to be placed on the ballot shall contain a summary of the projects and programs and shall read substantially as follows:

[INSERT BALLOT LANGUAGE]

SECTION 5. IMPOSITION OF RETAIL TRANSACTIONS AND USE TAX: In addition to any other taxes authorized by law, there is hereby imposed in the incorporated and unincorporated territory of the County of Napa, in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code, and Sections 7261 and 7262 of the Revenue and Taxation Code except insofar as they

are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code, and Division 19 of the Public Utilities Code commencing with Section 180000, which provisions are adopted by reference, a retail transactions and use tax at the rate of one-half of one percent (1/2%) for a thirty year period commencing July 1, 2025, which tax shall be in addition to any existing or future authorized state or local transactions and use tax.

SECTION 6. BONDING AUTHORITY: Pay-as-you-go financing is the preferred method of financing transportation improvements and programs under this Ordinance. However, the Authority may decide to use bond financing as an alternative method if the scope of the planned expenditures makes pay-as-you-go financing infeasible.

Upon voter approval of this Ordinance, and upon adoption of resolution by the Authority, the Authority shall have the power to sell or issue, from time to time, on or before the collection of taxes, bonds, or other evidence of indebtedness, in the aggregate principal amount at any one time outstanding of not to exceed the estimated proceeds of the tax, and to secure such indebtedness solely by way of future collection of the tax, for capital outlay expenditures for the purposes set forth in this Ordinance and Expenditure Plan. The authority to issue bonds hereunder shall include the authority to issue bonds on behalf of the Authority or any Agencies listed herein.

SECTION 7. CONTRACT WITH STATE: The Authority shall notify the CDTFA at least 110 days prior to the operative date and shall contract with the California Department of Tax and Fee Administration to perform all functions incidental to the administration and operation of this transactions and use tax Ordinance, provided that if the Authority shall not have contracted with the CDTFA prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

SECTION 8. EXPENDITURE PLAN PROCEDURES:

- A. Each Agency shall biennially develop and submit to the Authority a five-year list of projects to be funded with revenues made available for the Local Streets and Roads Maintenance Program (Section 3(A)). Each Agency shall conduct a local public meeting and adopt a Resolution in support of the proposed list of projects prior to submitting the project list to the Authority pursuant to Section 8. Agencies will identify in the five-year project list those projects that require funds to be advanced through bonding, borrowing and/or funding exchange.

- B. In the allocation of all revenues made available under Section 3, the Authority shall make every effort to maximize state, federal, and local transportation funding to the Agencies. The Authority may amend the Expenditure Plan in accordance with Section 23 as needed to maximize the transportation funding available throughout the county. It is also the intent of the Authority to encourage the purchase of goods and services for the projects described in Section 3 from suppliers based in Napa County.
- C. The Agencies and the Authority shall fully consider the needs of non-motorized travelers, including pedestrians, bicyclists and persons with disabilities, in all planning, maintenance, construction, operations and project development activities and products. The Agencies and the Authority with projects funded in full or in part with Authority revenues shall endeavor to not remove or reduce existing facilities for bicycling or pedestrians.

SECTION 9. PROJECT PROGRAMMING APPROVAL: Prior to the operative date of this Ordinance, and biennially thereafter, the Authority shall approve a five-year list of projects eligible to be funded with the revenues made available under Section 3 herein, provided that the submittal meets all of the requirements of this Ordinance and funding is, or is estimated to be, available. Prior to Authority approval, the Independent Taxpayer Oversight Committee (ITOC) shall consider each Agency's biennial five-year list of projects and make a finding that such projects are consistent with the intent of this Ordinance, and make a recommendation on which of the items on those project lists should be approved to the Authority.

SECTION 10. COOPERATIVE FUNDING EXCHANGE AGREEMENTS: To maximize the effectiveness of the revenues provided from this Ordinance, the Authority and/or Agency(ies) may loan revenues actually received, allocated or granted to any public agency within the area of jurisdiction of the Authority provided that the percentage of revenues allocated as provided in Section 3 is maintained over the duration of the Ordinance. Any exchange or loan agreement must include detailed repayment provisions, including appropriate interest earnings based upon the current treasury rate of interest. All loans and/or exchanges must be approved by the Authority by a majority vote, and shall be consistent with any and all rules approved by the Authority relating thereto.

SECTION 11. LOCAL STREETS AND ROADS MAINTENANCE OF EFFORT: It is the intent of the Authority that revenues provided from this Ordinance be used to supplement, not supplant, existing local general fund revenues being used for the transportation improvements described in the Expenditure Plan. Each Agency receiving revenues pursuant to Section 3 shall annually maintain, as a minimum, the "maintenance of effort" as defined in Section 11. To meet the Maintenance of Effort requirement, each Agency will expend, at a minimum, the equivalent of twenty (20%) of the Agency's prior year's

local streets and roads sales tax revenue in local general fund revenues for 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. The 20% Maintenance of Effort calculations will be based on the most recent audited fiscal year available at the time of certification. Bond issuances, borrowing, or funding exchanges will not be counted as part of the Agency's prior year local streets and roads sales tax revenue. The Maintenance of Effort amount will be established and approved by the Authority at the beginning of each fiscal year. Prior to the beginning of each fiscal year thereafter, Agencies shall certify to the Authority that the maintenance of effort requirement required by this Section was met and documentation verifying the expenditures shall be provided to the Authority Auditor. Any Agency that does not meet its local maintenance of effort requirement for a three-year average period shall have its funding under Section 3 the following year reduced by the amount the Agency did not meet its required average maintenance of effort level for the three prior years. Any funds not allocated due to failure to meet the maintenance of effort requirement shall be reserved for the Agency until any and all maintenance of effort expenditures are fulfilled.

SECTION 12. PRIVATE SECTOR FUNDING: Revenues provided from this measure shall not be used to replace private developer funding that has been or will be committed for any project to help alleviate the direct traffic impacts of any new or redeveloped residential, commercial or industrial development in Napa County or its cities.

SECTION 13. INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE:

ITOC Goal and Functions: Voter adoption of this transportation retail transactions and use tax Ordinance shall result in creation of the Independent Taxpayer Oversight Committee ("ITOC") upon the operative date of this tax. The ITOC shall remain in existence for so long as the tax herein exists. The ITOC shall review the fiscal and program performance of the retail transactions and use tax transportation program through a biennial performance audit to ensure that all transportation retail transactions and use tax revenues are spent by the Authority in accordance with all provisions of the voter-approved Expenditure Plan and Ordinance. The ITOC's secondary mission is to provide positive, constructive advice to the Authority on how to improve implementation over the thirty year course of the program; this role shall include consideration by the ITOC of the biennial project lists submitted by the Agencies under Section 8. Expenses associated with carrying out the work of the ITOC and ITOC member stipends will be funded from the Authority's 2.0% administration allocation.

A. Audit Requirement: The ITOC shall oversee the independent financial audit of

the Authority and the financial and performance audits of the Agencies, which shall be performed in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States and performance goals adopted by the Authority consistent with Public Utilities Code Section 180000 et seq. The audits shall include the basic financial statements of the Authority as defined by the Governmental Accounting Standard Board and the performance of all aspects of the program based on the specific performance goals adopted by the Authority. The ITOC audit shall not relieve the Authority from performing its auditing obligations as imposed by law. All Audits shall be posted on the Authority's website in a manner that is easily accessible to the public.

1) Role of Fiscal and Performance Audit and the ITOC:

- a. The ITOC shall, under the procurement rules of the Authority, jointly recommend with the active involvement of the Executive Director, an independent California Certified Public Accountant to conduct an annual financial audit of the Authority pursuant to the provisions of this Ordinance, report findings based on the audit to the Authority, and to recommend any additional considerations which the ITOC believes may improve the financial operation while meeting all voter mandates.
- b. The ITOC shall, under the procurement rules of the Authority jointly recommend with the active involvement of the Executive Director and the Authority Auditor, retention of an independent audit firm to conduct a biennial performance audit of the Agencies, pursuant to the provisions of this Ordinance, report findings based on the audits to the Authority, and recommend any additional considerations which the ITOC believes may improve the integrity of program implementation while meeting all voter mandates.
- c. The ITOC shall review each Agency's annual independent financial audit, report relevant findings based on the audits to the Authority, and recommend any changes which the ITOC believes may improve the financial operations while meeting all voter mandates.
- d. Upon request of the ITOC Chair, the Authority may hold a publicly noticed meeting annually, which may be a regular or special Authority Board meeting, with the direct participation of the ITOC, to consider the findings and recommendations of the audits. A report of the findings and recommendations of each audit by the ITOC shall be made readily available to the public in print and on the Authority's

electronic website.

- e. The Authority shall publish a biennial report to the community to be published at the expense of tax revenues in all local newspapers of general circulation in Napa County.

B. Membership and Selection Process

- 1) The Authority shall develop an open selection process, actively recruit, and appoint seven (7) ITOC members who shall be residents of the County of Napa possessing the following credentials:
 - a. One member who is a professional, retired or active, in the field of municipal audit, finance and/or budgeting with a minimum of five years in a relevant and senior decision-making position in the public or private sector.
 - b. One member who is a licensed civil engineer, retired or active, with at least five years of demonstrated experience in the fields of transportation in government and/or the private sector.
 - c. One member who is a Certified Public Accountant (CPA), retired or active, and experienced in financial audits.
 - d. One member shall be a representative of a Napa region Chamber of Commerce.
 - e. One member from a bona fide taxpayers association.
 - f. Two members from the public at-large.
- 2) The Chair and the Executive Director of NVTa, the Chair of the NVTa Technical Advisory Committee, and the County Auditor-Controller shall serve as non-voting ex-officio members of the ITOC.

C. Terms and Conditions for the ITOC

- 1) The voting ITOC members shall serve a two, three, and four year term, determined by the drawing of lots. Thereafter, ITOC members shall serve four-year terms.
- 2) The Authority shall develop by-laws for the operation of the ITOC. The ITOC members shall receive a stipend of \$300 per quarterly meeting and no other payment shall be made for any purpose. This stipend will increase by \$50 per quarterly meeting every five years beginning in the new fiscal year. A position on the ITOC shall become vacant as a result of a member failing to attend two consecutive meetings. Meetings may be canceled or rescheduled in consultation with the Chair of the ITOC. ITOC members are not entitled to a stipend if a meeting is canceled.
- 3) The voting ITOC Committee members cannot be current local elected officials in Napa County or a full-time staff member of any city, town, or county government, a local transit operator, or state transportation agency.
- 4) Non-voting ex-officio ITOC members shall serve only as long as they remain incumbents in their respective positions and shall be automatically replaced by their successors in those positions.
- 5) If and when vacancies on the ITOC occur on the part of voting ITOC members, either due to expiration of term or a vacancy occurring during a term, the Authority shall endeavor to appoint an appropriate replacement within 90 days of the vacancy to fill the remainder of the term pursuant to the provisions of Government Code Sections 54970, *et. seq* (the Maddy Act). If committee member vacancies persist for more than 90 days, and the Authority has failed to identify a qualified member to fill a designated position as stated under Section 13, paragraph B, the Authority may select a community member at large to fill the position.

D. ITOC Operation Protocols

- 1) The ITOC shall be appointed within 180 days prior to the operative date of the retail transactions and use tax and continue as long as retail transactions and use tax revenues from the current voter authorization are available for expenditure.
- 2) The Authority Board and staff shall fully cooperate with and provide necessary financial and staff support to ensure the ITOC successfully carries out its duties

and obligations.

E. Conflict of Interest

- 1) ITOC voting members shall have no legal action pending against the Authority and are prohibited from participating in any commercial activity directly or indirectly involving the Authority, such as being a consultant or vendor to the Authority during their tenure on the ITOC.
- 2) ITOC voting members shall not have direct and/or indirect commercial interest or employment with any public or private entity which receives transportation retail transactions and use tax revenues authorized by this Ordinance.

SECTION 14. ADMINISTRATIVE FUNCTIONS AND EXPENSES:

- A. Revenues may be expended by the Authority necessary to administer the Ordinance; however, in no case shall administrative expenditures exceed two percent (2.0%) of the annual budgeted revenues provided by the Ordinance. No more than one percent (1.0%) of revenues shall be used for salaries, wages, or benefits of Authority staff.
- B. Administrative functions include providing overall program direction and management necessary to implement Authority policy, formulating organizational goals and objectives, coordinating activities and funding exchanges with other agencies and organizations, administering finance and debt issuance, accounting, purchasing, personnel, government and community relations, and legal matters.

SECTION 15. RECEIPT AND ALLOCATION OF TAX REVENUES: The County Auditor-Controller shall receive the tax revenue and shall allocate funds to the Agencies at direction of the Authority on a calendar quarter basis, together with any accrued interest, by the end of the following quarter.

SECTION 16. ESTABLISHMENT OF SEPARATE ACCOUNTING: Each Agency receiving the revenues identified in Section 3 shall have its revenues deposited in a separate interest bearing Special Revenue Transportation Improvement Fund. Interest earned on revenues allocated pursuant to this Ordinance shall be expended only for those purposes permitted by this Ordinance.

SECTION 17. IMPLEMENTING ORDINANCES: Upon approval of this Ordinance by the voters the Authority shall, in addition to the rules required to be provided pursuant to this Ordinance, adopt implementing ordinances, rules, and policies that are not inconsistent with the purpose and intent of this Ordinance and take such other actions as may be

necessary and appropriate to carry out its responsibilities.

SECTION 18. EFFECTIVE AND OPERATIVE DATES: This Ordinance shall be effective on July 1, 2025, if two-thirds of the electors voting on the ballot proposition approving the Ordinance vote to approve the ballot proposition on November 5, 2024. The imposition of the tax authorized by this Ordinance shall be operative on July 1, 2025, and after at least 110 days notice to the CDTFA, at which time Measure T will be repealed in its entirety and replaced by this Ordinance. There shall be no concurrent assessment of Measure T and the tax to be imposed by this Ordinance.

SECTION 17. PLACE OF SALE: For the purposes of this Ordinance, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the state or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the CDTFA.

SECTION 20. LIMITATIONS ON ADOPTION OF STATE LAW AND COLLECTION OF USE TAXES: In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

- A. Wherever the State of California is named or referred to as the taxing agency, the name of this county shall be substituted therefor. However, the substitution shall not be made:
 - 1) The word "State" is used as a part of the title of the State Controller, State Treasurer, State Board of Control, CDTFA, State Treasury, or the Constitution of the State of California;
 - 2) The result of that substitution would require action to be taken by or against this Authority or any agency, officer, or employee thereof rather than by or against the CDTFA, in performing the functions incident to the administration or operation of this Ordinance.
 - 3) In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:
 - a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not

otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the state under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;

- b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.
- 4) In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.
- B. The word "County" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.

SECTION 21. PERMIT NOT REQUIRED: If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this Ordinance.

SECTION 22. EXEMPTIONS AND EXCLUSIONS:

- A. There shall be excluded from the computation of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.
- B. There are exempted from the computation of the amount of the transactions tax the gross receipts from:
 - 1) Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.
 - 2) Sales of property to be used outside the county which is shipped to a point outside the county, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the county shall be satisfied:
 - a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of

Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-county address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and

- b. With respect to commercial vehicles, by registration to a place of business out-of-county and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.
- 3) The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this Ordinance.
 - 4) A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this Ordinance.
 - 5) For the purposes of subparagraphs (3) and (4) of this Section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.
- C. There are exempted from the use tax imposed by this Ordinance, the storage, use or other consumption in this county of tangible personal property:
- 1) The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.
 - 2) Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.

- 3) If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this Ordinance.
 - 4) If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this Ordinance.
 - 5) For the purposes of subparagraphs (3) and (4) of this Section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.
 - 6) Except as provided in subparagraph (7), a retailer engaged in business in the county shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the county or participates within the county in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the county or through any representative, agent, canvasser, solicitor, subsidiary, or person in the county under the authority of the retailer.
 - 7) "A retailer engaged in business in the County" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the county.
- D. Any person subject to use tax under this Ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

SECTION 23. AMENDMENTS: The Expenditure Plan may be amended to provide for the use of additional federal, state, and local revenues or to account for unexpected revenues by approval of a two-thirds vote of the members of the Authority; the two-thirds must include the City of Napa, the County of Napa, and at least three other jurisdictions. No amendment may, eliminate the Local Street and Roads Maintenance Program funding as outlined in Section 3A.

3. No amendment shall operate so as to affect the rate or duration of tax imposed by this Ordinance. Amendments to the Expenditure Plan shall be effective forty-five (45) days after notice of approval of the amendments is given by the Authority.

Amendments constituting expenditures for new programs or new projects that were not a part of the voter approved Expenditure Plan or referred to in the Local Streets and Roads Maintenance Program may only be approved with the subsequent consent of the electorate.

As required by state law, all amendments subsequent to the effective date of this Ordinance to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this Ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this Ordinance.

SECTION 24. TEN-YEAR PROGRAM REVIEW: After the tax has been in effect for ten years after the operative date, the Authority shall conduct a comprehensive review of all revenues, projects and programs under the Expenditure Plan to evaluate the performance of the overall program over the previous ten-year period and to make revisions to the Expenditure Plan to improve its performance and allow for changed demographic conditions, transportation needs, revenues, and technology over the subsequent ten years. Revisions to the Ordinance and Expenditure Plan required as a result of the ten-year review shall be subject to the amendment process in Section 23.

SECTION 25. DESIGNATION OF FACILITIES: Each project or program receiving in excess of \$250,000 funded in whole or in part by revenues from the Ordinance shall be clearly designated with project signage at the project site during its construction or implementation as being provided by revenues from the Ordinance.

SECTION 26. SEVERABILITY: If any section, part, clause, or phrase of this Ordinance is for any reason held invalid or unconstitutional, the remaining portions shall not be affected but shall remain in full force and effect.

SECTION 27. ANNUAL APPROPRIATIONS LIMIT: Article XIII (B) of the California Constitution requires the establishment of an annual appropriations limit for governmental entities. The maximum annual appropriations limit for the Authority is hereby established as \$250 million. The appropriations limit shall be subject to adjustment as provided by law. All expenditures of the retail transactions and use tax revenues imposed by Section 4 are subject to the appropriations limit of the Authority.

SECTION 28. ENJOINING COLLECTION FORBIDDEN: No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the state or the Authority, or against any officer of the state or the Authority, to prevent or enjoin the collection under this Ordinance, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

SECTION 29. COMPLIANCE WITH CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA). Pursuant to the State CEQA Guidelines Section 15378(b)(4), adoption of this retail transactions and use tax ordinance and Expenditure Plan is not a “project” subject to the requirements of CEQA. Prior to commencement of any project included in the Expenditure Plan, any necessary environmental review required by CEQA shall be completed. Estimated costs in the Expenditure Plan include the cost of such environmental review.

SECTION 30. DEFINITIONS:

- A. *Agency* means those cities, town, and county that lie within the geographic boundaries of the County of Napa.
- B. *Authority* means the Napa Valley Transportation Authority – Tax Agency created by the Napa County Board of Supervisors with the concurrence of a majority of cities having a majority of the incorporated population of the county.
- C. *Napa Valley Transportation Improvement Act Expenditure Plan or Expenditure Plan* means the expenditure plan required by Section 180206 of the Public Utilities Code to be adopted prior to the call of an election on this Ordinance. The Expenditure Plan set forth in Attachment 1, includes the allocation of revenues for each authorized purpose. To the extent the summarized provisions of the expenditures contemplated by this Ordinance cannot be reconciled with the Expenditure Plan, the provisions of Attachment 1 shall prevail.
- D. *Effective Date* means the date the measure was passed by the electorate.
- E. *Highways* means all purposes necessary and convenient to the design, right-of-way acquisition, and construction of highway facilities, including all state highway routes and any other facilities so designated in the Expenditure Plan.

- F. *Infrastructure* means any components within the public right-of-way necessary to support the customary use of a roadway and includes road pavement (including but not limited to asphalt and concrete), sub-grade, excavation, grading, earthwork, retaining walls, guard rails, curb, gutter, sidewalks, curb ramps, surface and subsurface drainage, traffic control devices, replacement roadway lighting, striping, pavement marking and signage, and intelligent transportation systems.

- G. *Maintenance* means repair, reconstruction or rehabilitation, and/or replacement of streets, roadways, and other infrastructure within the public right-of-way.
- H. *Operative Date* means the date the tax begins to collect revenue for this measure.
- I. *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* does not appear without a detailed description as to cost and location in a local agency budget, and it must be included in the agency's five-year project list approved by the agency's governing body.
- J. *Reconstruction* or *Rehabilitation* includes changes to infrastructure, including replacement and/or pavement surface treatments, the placement or replacement of base materials and/or any sub-grade work, the widening of the roadway, if the widening is necessary to conform with the geometric design criteria of the State of California or any local design standards. This includes additions, changes or reconstruction of Infrastructure directly associated with the function of a street or roadway. It also includes additions necessary to incorporate and/or maintain bicycle and/or pedestrian and/or transit facilities called for in the Authority's Countywide Active Transportation Plan or adopted local agency plans , and any improvements or alterations necessary to the roadway and or pedestrian or bicycle travel ways to improve overall circulation and to meet American's with Disabilities Act requirements.
- K. *Capacity* includes any overlay, including the placement or replacement of base materials and any sub-grade work or widening of a local street or road and/or highway. This includes additions, changes, reconstruction of infrastructure directly associated with the function of a local street or road and/or highway. It also includes any additions necessary to incorporate bicycle and/or pedestrian facilities in the Authority's Countywide Active Transportation Plan or any local agency's adopted active transportation plans and any improvements or alternations necessary to the roadway and/or pedestrian or bicycle travel ways to improve overall circulation and meet Americans with Disabilities Act requirements.
- L. *Regional Transportation Improvement Program Submission* means any program of projects sent or otherwise caused to be delivered to the Regional Transportation Planning Agency for Napa County by the entity designated by the Regional Transportation Planning Agency with the submission of that program for the local agencies for consideration by the Regional Transportation Planning Agency for

inclusion in the Regional Transportation Improvement Program or its related documents.

- M. *Local Streets and Roads* means Infrastructure located within the public right of way of any local Agency street or road or highway right-of-way in Napa County.
- N. *Storm damage repair* means repair or reconstruction of local streets and highways and related drainage improvements that have been damaged due to storms and flooding, in those jurisdictions that have been declared disaster areas by the President of the United States and/or by the Governor of California.

- O. *Funding Exchange* means borrowing from or replacing project funding with another funding source to accelerate project delivery.
- P. *Total Revenue* means Total Revenues received by the Authority.
- Q. *Net Revenues* means total sales tax revenue distributed to the Agencies less Authority administration allocation, and debt service payments on bonds for Authority projects.

SECTION 31. PUBLICATION OF ORDINANCE: A summary of this Ordinance shall be published at least five days before its passage in the local newspapers of general circulation published in the County of Napa, and at least once before the expiration of 15 days after its passage together with the names of the Directors voting for and against the same.

The foregoing Ordinance was introduced and read at a regular meeting of the Napa Valley Transportation Authority, held on February 21, 2024, and passed at a regular meeting of the Napa Valley Transportation Authority held on April 17, 2024, by the following vote:

LIZ ALESSIO, NVTA-TA Chair

Ayes: _____

Noes: _____

Absent: _____

ATTEST:

Laura Sanderlin, NVTA-TA Board Secretary APPROVED:

Osman Mufti, NVTA-TA Legal Counsel

Attachment (1) Napa Valley Transportation Improvement Act Expenditure Plan

ATTACHMENT 1

NAPA VALLEY TRANSPORTATION IMPROVEMENT ACT EXPENDITURE PLAN

Revenues received by the Authority from the proposed transactions and use tax, less the fees charged by the California Tax and Fee Administration to collect sales tax, shall be used to fund the projects and programs described below after paying for the costs of this election, the cost of debt service, and the cost of administering the program. Only two percent (2.0%) of the net revenues may be expended for costs of administration. All funding and revenues are expressed in 2024 dollars over the thirty-year life of the program.

The revenue allocated to each Agency under this Expenditure Plan may be used for any direct costs of design, materials testing, project required environmental reviews, construction management, inspection, and construction of the projects.

Local Streets and Roads Maintenance Program

Description:

After deductions for capital highway improvement and highway operations and emergency evacuation projects, in an amount not to exceed \$56 million dollars and associated debt service expenses, and the Authority's administration fees of two percent (2.0%), the balance of funds shall be allocated to the Local Streets and Roads Maintenance Program. Under the Ordinance, the funds for the Local Streets and Roads Maintenance Program must be used for maintenance, reconstruction or rehabilitation of local streets, roads, and infrastructure within the public right-of-way as defined. Up to five percent (5%) of Agencies' Local Streets and Road Maintenance Program can be used on other transportation projects, including capacity projects.

No revenues derived from this Ordinance shall be apportioned to regional projects until bonds are sold, except six million (\$6 million) in pay-go funds to Napa Valley Transportation Authority for capital projects in the first five-years of the measure. Local Agency apportionments will be net of debt service payments associated with the bonds issued to fund regional projects. Debt service associated with bonds issued to fund local projects will be deducted from that Agency's annual Local Streets and Roads allocation. If for some reason a regional project or program is infeasible and funds remain in the program, funding from the regional program will be distributed to the Local Street and Road Maintenance Program based on the prescribed formula.

The initial estimated distribution of funding for the Local Streets and Maintenance Program is:

Project	Percentage Distribution
American Canyon	8.0%
Calistoga	3.0%
City of Napa	40.2%
Napa County	38.8%
St. Helena	6.6%
Yountville	3.4%
Total	100.0%

The percentage distribution and estimated Transaction and Use Tax is based on 2024 values and will be updated when the sales tax becomes operative on July 1, 2025 and every successive five years based on the formula established in Section 3, Paragraph A: Local Streets and Roads Maintenance Program.

Regional Transportation Enhancement Program

Regional funds may be used on any of the Regional Transportation Enhancement programs and/or projects and may not exceed \$56 million, excluding Low-Income Transit Subsidies, which will be paid for out of the Authority's administrative allocation.

Project Name	Amount
<u>SR 29/SR 12 – Intersection Improvements at SR 29 and Jameson Canyon/Airport Road and SR 12/Kelly Road</u>	<u>Costs for capital projects funded by the Napa Valley Transportation Improvement Act may not exceed \$56 million.</u>
<u>SR 29-American Canyon – Operational Improvements on SR 29 between Napa Junction and American Canyon Road</u>	
<u>SR 29-SR 12/121 – Intersection Improvements at SR 29/Carneros Highway</u>	
<u>Highway Operations and Emergency Evacuation– may include highway system adaptive messaging signs and Vine Transit emergency evacuation operations, or other transportation projects related to emergency evacuation routes.</u>	
<u>Low Income Transit Subsidies</u>	
<u>Fares for Veterans, Persons with Disabilities, Seniors, and Students</u>	<u>Estimated annual cost of \$10,000 and funded from Authority's administrative fees or other Authority revenues.</u>

Amendments

This Expenditure Plan may be amended to provide for the use of additional federal, state, and local revenues or to account for unexpected revenues by approval of a two-thirds vote of the members of the Authority; the two-thirds must include the City of Napa, the County of Napa, and at least three other jurisdictions. No amendment shall operate so as to affect the rate of tax imposed by this Ordinance.

Amendments constituting expenditures for new programs or new projects that were not a part of the voter approved Expenditure Plan or referred to in the Local Streets and Roads Maintenance Program may only be approved with the subsequent consent of the electorate.

ATTACHMENT 2

Local Street and Road Example Formula

Column Number	A	B	C	D	E	F	G
Jurisdiction	Return to Source Amount		Lane Miles		Sub-total	Final Distribution	3% Floor
	Value (in 1,000s)	%	Value	%	County = (B+D)/2; Cities=B	Normalize to 100%	
American Canyon	\$ 3,261	8.9%	112.8	7.5%	8.9%	8.0%	8.0%
City of Napa	\$ 16,493	45.0%	467.6	31.0%	45.0%	40.3%	40.2%
Yountville	\$ 1,401	3.8%	16.6	1.1%	3.8%	3.4%	3.4%
St. Helena	\$ 2,703	7.4%	51.5	3.4%	7.4%	6.6%	6.6%
County of Napa	\$ 11,665	31.8%	828.7	55.0%	43.4%	38.9%	38.8%
Calistoga	\$ 1,131	3.1%	30.6	2.0%	3.1%	2.8%	3.0%
Total	\$ 36,654	100.0%	1,507.8	100.0%	111.6%	100.0%	100.0%

The above Local Streets and Road Formula is an illustrative example of the formula calculation and is subject to change upon the five-year update.

Napa Valley Transportation Authority - Tax Agency

Summary of Measure X Bonding Scenarios

\$80M Regional Bond vs. \$60M Regional Bond vs. \$55M Regional Bond

ATTACHMENT 2
ITOC AGENDA ITEM 8.7
MARCH 6, 2024

	Measure X Scenario 1 \$80M Regional Bond	Measure X Scenario 2 \$60M Regional Bond	Measure X Scenario 3 \$55M Regional Bond
Local Bond Approach	No Issuances	No Issuances	No Issuances
Regional Bonding	\$80 Million	\$60 Million	\$55 Million
Measure Term	FY 26 - FY 55	FY 26 - FY 55	FY 26 - FY 55
Total Sales Tax Revenues @ 2.5% (Y1-Y5) - 3.0% (Y6-Y30) growth	\$ 1,278,323,221	\$ 1,278,323,221	\$ 1,278,323,221
NVTA			
Regional Projects			
Regional Bond 1 Proceeds (FY 28):	29,000,000	21,750,000	30,000,000
Regional Bond 2 Proceeds (FY 31):	22,000,000	16,500,000	25,000,000
Regional Bond 3 Proceeds (FY 34):	29,000,000	21,750,000	0
Total Regional Projects:	\$ 80,000,000	\$ 60,000,000	\$ 55,000,000
Regional Expenses			
Admin \$ (@ 2.5% for Sc 1 & 2, @ 2.0% for Sc 3)	\$ 31,958,081	\$ 31,958,081	\$ 25,566,464
Total Regional Debt Service (Debt + Interest):	135,572,450	102,062,575	96,706,350
Total Regional Expenses:	\$ 167,530,531	\$ 134,020,656	\$ 122,272,814
Revenues for Local Distribution	\$ 1,110,792,690	\$ 1,144,302,565	\$ 1,156,050,406
Jurisdictions			
Local Allocation \$	\$ 1,110,792,690	\$ 1,144,302,565	\$ 1,156,050,406
Local Debt Service \$	0	0	0
Local Allocation/PAYGO Revenues	\$ 1,110,792,690	\$ 1,144,302,565	\$ 1,156,050,406
Local Bond \$			
Local Bond 1 Proceeds:	\$ -	\$ -	\$ -
Local Bond 2 Proceeds:	-	-	-
Local Bond 3 Proceeds:	-	-	-
Local Bond 4 Proceeds:	-	-	-
Total Local Bond Proceeds:	\$ -	\$ -	\$ -
Total Jurisdictional Resources Available	\$1,110,792,690	\$1,144,302,565	\$1,156,050,406

Proceeds- Measure X (PayGo Net of Regional Admin & D/S)	Measure X Scenario 1 \$80M Regional Bond	Measure X Scenario 2 \$60M Regional Bond	Measure X Scenario 3 \$55M Regional Bond	Current Measure T Funding
City of Napa (40.2%; 40.35%)	\$ 446,538,661	\$ 460,009,631	\$ 464,732,263	\$ 317,428,710
County of Napa (38.8%; 39.65%)	430,987,564	443,989,395	448,547,558	311,910,272
American Canyon (8.0%; 7.7%)	88,863,415	91,544,205	92,484,033	60,574,137
St. Helena (6.6%; 5.9%)	73,312,318	75,523,969	76,299,327	46,414,462
Calistoga (3.0%; 2.7%)	33,323,781	34,329,077	34,681,512	21,240,611
Yountville (3.4%; 2.7%)	37,766,951	38,906,287	39,305,714	21,240,611
Total- Jurisdictional Resources Available	\$ 1,110,792,690	\$ 1,144,302,565	\$ 1,156,050,406	\$ 778,808,803

PCI Scores Measure X + HUTA + RMRA + MOE	Measure X Scenario 1 \$80M Regional Bond	Measure X Scenario 2 \$60M Regional Bond	Measure X Scenario 3 \$55M Regional Bond	Current Measure T Scores
PCI Score in Year 10 General Funds are not included				
City of Napa*	76.4 (+)	75.3 (+15.3)	69.8 (+9.8)	60
County of Napa	71.3 (+)	71 (+27)	71.9 (+27.9)	44
American Canyon	64.6 (+)	64.2 (+6.2)	64.9 (+6.9)	58
St. Helena	76.4 (+)	76 (+24)	76.3 (+24.3)	52
Calistoga	74.7 (+)	74.2 (+17.2)	75.3 (+18.3)	57
Yountville	82.3 (+)	82.5 (+4.5)	82.3 (+4.3)	78

*City of Napa reduced by 25% to account for a complete streets program.

HUTA: Highway Users Tax Account. Per gallon excise tax on gasoline/diesel fuel, sales tax and registration taxes on motor vehicles for transportation purposes.

RMRA: Road Maintenance and Rehabilitation Account (aka SB1): 12c a gallon excise tax, with annual inflation adjustments beginning in 11/1/2017.

MOE: Maintenance of Effort at a 20% match of PayGo revenues.