

Napa Valley Transportation Authority

625 Burnell Street
Napa, CA 94559



Agenda - Final

Wednesday, January 16, 2019
1:30 PM

NVTa Conference Room

NVTa Board of Directors - Tax Agency

All materials relating to an agenda item for an open session of a regular meeting of the NVTa-TA Board of Directors are posted on our website at <https://nctpa.legistar.com/Calendar.aspx> at least 72 hours prior to the meeting and will be available for public inspection, on and after at the time of such distribution, in the office of the Secretary of the NVTa-TA Board of Directors, 625 Burnell Street, Napa, California 94559, Monday through Friday, between the hours of 8:00 a.m. and 4:30 p.m., except for NVTa holidays. Materials distributed to the present members of the Board at the meeting will be available for public inspection at the public meeting if prepared by the members of the NVTa-TA Board or staff and after the public meeting if prepared by some other person. Availability of materials related to agenda items for public inspection does not include materials which are exempt from public disclosure under Government Code sections 6253.5, 6254, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22.

Members of the public may speak to the Board on any item at the time the Board is considering the item. Please complete a Speaker's Slip, which is located on the table near the entryway, and then present the slip to the Board Secretary. Also, members of the public are invited to address the Board on any issue not on today's agenda under Public Comment. Speakers are limited to three minutes.

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 Karrie Sanderlin, NVTa-TA Board Secretary, at (707) 259-8631 during regular business hours, at least 48 hours prior to the time of the meeting.

This Agenda may also be viewed online by visiting the NVTa website at <https://nctpa.legistar.com/Calendar.aspx>

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

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Adoption of the Agenda
5. Public Comment
6. Chairperson's and Board Members' Update
7. Director's Update

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

8. CONSENT AGENDA ITEMS (8.1 - 8.3)

8.1 Meeting Minutes of October 17, 2018 (Karrie Sanderlin) (Pages 6-8)

Recommendation: Board action will approve the meeting minutes of October 17, 2018.

Estimated Time: 1:35 p.m.

Attachments: [Draft Minutes](#)

8.2 Resolution No. 19-01-TA Setting the Regular Meeting Time, Place, and Schedule of the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Governing Board and the Independent Taxpayer Oversight Committee (ITOC) for Calendar Year (CY) 2019 (Karrie Sanderlin) (Pages 9-14)

Recommendation: Board action will approve setting the regular meeting time, place, and schedule for the NVTA-TA and ITOC for calendar year 2019.

Estimated Time: 1:35 p.m.

Attachments: [Staff Report](#)

**8.3 Napa Countywide Road Maintenance Act and Expenditure Plan
(Measure T) Independent Taxpayer Oversight Committee (ITOC)
Member Appointment (Karrie Sanderlin) (Pages 15-21)**

Recommendation: Board action will appoint Kevin Alfaro to the ITOC as a member who is a Certified Public Accountant (CPA) and has experience in financial audits.

Estimated Time: 1:35 p.m.

Attachments: [Staff Report](#)

9. REGULAR AGENDA ITEMS

**9.1 City of American Canyon Five-Year Documents for Maintenance
of Effort (MOE) Figure (Alberto Esqueda) (Pages 22-28)**

Recommendation: The NVTA-TA Board will receive information on the City of American Canyon's revised MOE amount.

Estimated Time: 1:35 p.m.

Attachments: [Staff Report](#)

**9.2 Napa Countywide Road Maintenance Act Measure T Process and
Procedures (Alberto Esqueda) (Pages 29-38)**

Recommendation: Board action will approve the Measure T Process and Procedures guidelines.

Estimated Time: 1:50 p.m.

Attachments: [Staff Report](#)

10. FUTURE AGENDA ITEMS

11. ADJOURNMENT

**11.1 Approval of Next Meeting Date of Wednesday, February 20, 2019
 at 1:30 p.m. and Adjournment**

Estimated Time: 2:00 p.m.

I hereby certify that the agenda for the above stated meeting was posted at a location freely accessible to members of the public at the NVTA Offices, 625 Burnell Street, Napa, CA by 5:00 p.m. on Friday, January 11, 2019.

Karalyn E. Sanderlin (e-sign) January 10, 2019
Karalyn E. Sanderlin, NVTA-TA Board Secretary

Glossary of Acronyms

AB 32	Global Warming Solutions Act	GTFS	General Transit Feed Specification
ABAG	Association of Bay Area Governments	HBP	Highway Bridge Program
ADA	American with Disabilities Act	HBRR	Highway Bridge Replacement and Rehabilitation Program
ATAC	Active Transportation Advisory Committee	HIP	Housing Incentive Program
ATP	Active Transportation Program	HOT	High Occupancy Toll
BAAQMD	Bay Area Air Quality Management District	HOV	High Occupancy Vehicle
BART	Bay Area Rapid Transit District	HR3	High Risk Rural Roads
BATA	Bay Area Toll Authority	HSIP	Highway Safety Improvement Program
BRT	Bus Rapid Transit	HTF	Highway Trust Fund
BUILD	Better Utilizing Investments to Leverage Development	HUTA	Highway Users Tax Account
CAC	Citizen Advisory Committee	IFB	Invitation for Bid
CAP	Climate Action Plan	ITIP	State Interregional Transportation Improvement Program
Caltrans	California Department of Transportation	ITOC	Independent Taxpayer Oversight Committee
CEQA	California Environmental Quality Act	IS/MND	Initial Study/Mitigated Negative Declaration
CIP	Capital Investment Program	JARC	Job Access and Reverse Commute
CMA	Congestion Management Agency	LIFT	Low-Income Flexible Transportation
CMAQ	Congestion Mitigation and Air Quality Improvement Program	LOS	Level of Service
CMP	Congestion Management Program	LS&R	Local Streets & Roads
CalSTA	California State Transportation Agency	MaaS	Mobility as a Service
CTP	Countywide Transportation Plan	MAP 21	Moving Ahead for Progress in the 21 st Century Act
COC	Communities of Concern	MPO	Metropolitan Planning Organization
CTC	California Transportation Commission	MTC	Metropolitan Transportation Commission
DAA	Design Alternative Analyst	MTS	Metropolitan Transportation System
DBB	Design-Bid-Build	ND	Negative Declaration
DBF	Design-Build-Finance	NEPA	National Environmental Policy Act
DBFOM	Design-Build-Finance-Operate-Maintain	NOAH	Natural Occurring Affordable Housing
DED	Draft Environmental Document	NOC	Notice of Completion
EIR	Environmental Impact Report	NOD	Notice of Determination
EJ	Environmental Justice	NOP	Notice of Preparation
FAS	Federal Aid Secondary	NVTA	Napa Valley Transportation Authority
FAST	Fixing America's Surface Transportation Act	NVTA-TA	Napa Valley Transportation Authority-Tax Agency
FHWA	Federal Highway Administration	OBAG	One Bay Area Grant
FTA	Federal Transit Administration	PA&ED	Project Approval Environmental Document
FY	Fiscal Year	P3 or PPP	Public-Private Partnership
GHG	Greenhouse Gas	PCC	Paratransit Coordination Council
GGRF	Greenhouse Gas Reduction Fund		

Glossary of Acronyms

PCI	Pavement Condition Index	STA	State Transit Assistance
PCA	Priority Conservation Area	STIC	Small Transit Intensive Cities
PDA	Priority Development Areas	STIP	State Transportation Improvement Program
PID	Project Initiation Document	STP	Surface Transportation Program
PMS	Pavement Management System	TAC	Technical Advisory Committee
Prop. 42	Statewide Initiative that requires a portion of gasoline sales tax revenues be designated to transportation purposes	TCM	Transportation Control Measure
PSE	Plans, Specifications and Estimates	TCRP	Traffic Congestion Relief Program
PSR	Project Study Report	TDA	Transportation Development Act
PTA	Public Transportation Account	TDM	Transportation Demand Management Transportation Demand Model
RACC	Regional Agency Coordinating Committee	TE	Transportation Enhancement
RFP	Request for Proposal	TEA	Transportation Enhancement Activities
RFQ	Request for Qualifications	TEA 21	Transportation Equity Act for the 21 st Century
RHNA	Regional Housing Needs Allocation	TFCA	Transportation Fund for Clean Air
RM2	Regional Measure 2 (Bridge Toll)	TIGER	Transportation Investments Generation Economic Recovery
RM3	Regional Measure 3	TIP	Transportation Improvement Program
RMRP	Road Maintenance and Rehabilitation Program	TLC	Transportation for Livable Communities
ROW	Right of Way	TLU	Transportation and Land Use
RTEP	Regional Transit Expansion Program	TMP	Traffic Management Plan
RTIP	Regional Transportation Improvement Program	TMS	Transportation Management System
RTP	Regional Transportation Plan	TNC	Transportation Network Companies
SAFE	Service Authority for Freeways and Expressways	TOAH	Transit Oriented Affordable Housing
SAFETEA-LU	Safe, Accountable, Flexible, and Efficient Transportation Equity Act-A Legacy for Users	TOD	Transit-Oriented Development
SB 375	Sustainable Communities and Climate Protection Act 2008	TOS	Transportation Operations Systems
SB 1	The Road Repair and Accountability Act of 2017	TPA	Transit Priority Area
SCS	Sustainable Community Strategy	TPI	Transit Performance Initiative
SHA	State Highway Account	TPP	Transit Priority Project Areas
SHOPP	State Highway Operation and Protection Program	VHD	Vehicle Hours of Delay
SNCI	Solano Napa Commuter Information	VMT	Vehicle Miles Traveled
SNTDM	Solano Napa Travel Demand Model		
SR	State Route		
SRTS	Safe Routes to School		
SOV	Single-Occupant Vehicle		

**Napa Valley Transportation
Authority
Meeting Minutes - Draft
NVTA Board of Directors - Tax Agency**

625 Burnell Street
Napa, CA 94559

Wednesday, October 17, 2018

1:30 PM

NVTA Conference Room

1. Call to Order

Chair Canning called the meeting to order at 1:34 p.m.

2. Pledge of Allegiance

Chair Canning led the Pledge of Allegiance.

3. Roll Call

Alfredo Pedroza
Belia Ramos
Chris Canning
James Barnes
Jill Techel
Leon Garcia
Paul Dohring
Peter White
John F. Dunbar
Kerri Dorman
Doris Gentry
Mark Joseph

4. Adoption of the Agenda

Motion **MOVED** by PEDROZA, **SECONDED** by RAMOS to **APPROVE** adoption of the agenda.

Motion carried by the following vote:

Aye: 12 - Pedroza, Ramos, Canning, Barnes, Techel, Garcia, Dohring, White, Dunbar, Dorman, Gentry, and Joseph

5. Public Comment

None

6. Chairperson's, Board Members' and Metropolitan Transportation Commissioner's Update

None

7. Director's Update

Kate Miller, Executive Director

Reported the distribution of Measure T revenues for the first month of July 2018 was \$1.23 million, which is slightly below the projected amount of \$1.3 million. This is an estimate only, the actual amount will be reconciled at the end of the quarter.

8. CONSENT AGENDA ITEMS (8.1)

Motion MOVED by TECHEL, SECONDED by BARNES to APPROVE Consent Agenda Item 8.1.

Motion carried by the following vote:

8.1 Meeting Minutes of July 18, 2018 (Karrie Sanderlin) (Pages 6-8)

Attachments: [Draft Minutes](#)

Board action approved the meeting minutes of July 18, 2018.

Aye: 12 - Pedroza, Ramos, Canning, Barnes, Techel, Garcia, Dohring, White, Dunbar, Dorman, Gentry, and Joseph

9. REGULAR AGENDA ITEMS

9.1 Revised County of Napa Five-Year Projects List (Alberto Esqueda) (Pages 9-17)

Attachments: [Staff Report](#)

Board action approved the revised County of Napa Five-Year Project list.

Motion MOVED by PEDROZA, SECONDED by JOSEPH to APPROVE the revised Measure T Five-Year Project list for the County of Napa. Motion carried by the following vote:

Aye: 12 - Pedroza, Ramos, Canning, Barnes, Techel, Garcia, Dohring, White, Dunbar, Dorman, Gentry, and Joseph

9.2 City of American Canyon Maintenance of Effort (MOE) (Alberto Esqueda) (Pages 18-24)

Attachments: [Staff Report](#)

The Board directed the American Canyon representatives [Garcia and Joseph] to work with their City staff to refine the City of American Canyon MOE amounts. Item was continued to a future agenda.

9.3 Napa Valley Transportation Authority (NVTA) Agreement No. 18-49 with Brown Armstrong Certified Public Accounts for Professional Audit Services (Antonio Onorato) (Pages 25-140)

Attachments: [Staff Report](#)

NVTA released a Request for Proposals (RFP) in July 2018 to provide bundled Professional Audit Services for the NVTA and NVTA-TA. Seven (7) proposals were received and based on the merits of the proposals, the evaluation committee, comprised of the NVTA Director of Finance and Senior Financial/Policy Analyst, the County of Napa Auditor-Controller, and two members of the Napa Valley Transportation Authority-Tax Agency Independent Taxpayer Oversight Committee (ITOC), ranked Brown Armstrong CPA's with the highest score to provide audit services.

Member Dunbar shared his concern that the cost associated with the auditing smaller jurisdictions is the same as the cost associated with auditing the larger jurisdictions. Member Dunbar feels the cost associated with auditing the smaller jurisdictions should be less as projects are smaller in size and in cost.

Motion MOVED by CANNING, SECONDED by GENTRY to APPROVE, with DUNBAR OPPOSING, the NVTA-TA Scope of Work for NVTA Agreement No. 18-49 with Brown Armstrong Certified Public Accounts for professional audit services for fiscal years ending June 30, 2019 to 2024 in a contract amount not to exceed \$332,918 for NVTA-TA and allow the Executive Director or designee to execute all contract documents. Further staff was directed to work with Brown Armstrong on the cost breakdown and possible cost reduction for auditing the smaller jurisdictions. Motion carried by the following vote:

Aye: 11 - Pedroza, Ramos, Canning, Barnes, Techel, Garcia, Dohring, White, Dorman, Gentry, and Joseph

Nay: 1 - Dunbar

10. FUTURE AGENDA ITEMS

None

11. ADJOURNMENT

11.1 Approval of Next Meeting Date of November 14, 2018 at 1:30 p.m. and Adjournment

The next regular meeting will be held on Wednesday, November 17, 2018.

Chair Canning adjourned the meeting at 2:35 p.m.

Karalyn E. Sanderlin, NVTA-TA Board Secretary



NAPA VALLEY TRANSPORTATION AUTHORITY-Tax Agency Board Agenda Letter

TO: Board of Directors

FROM: Kate Miller, Executive Director

REPORT BY: Karrie Sanderlin, Program Manager-Administration and Human Resources
(707) 259-8633 / Email: ksanderlin@nvta.ca.gov

SUBJECT: Resolution No. 19-01-TA Setting the Regular Meeting Time, Place, and Schedule of the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Governing Board and the Independent Taxpayer Oversight Committee (ITOC) for Calendar Year (CY) 2019

RECOMMENDATION

That the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Board approve Resolution No. 19-01-TA (Attachment 1) setting the regular meeting time, place, and schedule of the NVTA-TA Governing Board and the Independent Taxpayer Oversight Committee (ITOC) for Calendar Year (CY) 2019.

COMMITTEE RECOMMENDATION

At their October 3, 2018 meeting, the Independent Taxpayer Oversight Committee (ITOC) recommended that the NVTA-TA Board approve setting the regular meeting time, place, and schedule for the ITOC for CY 2019 as shown in Resolution No. 19-01-TA Exhibit "B" (Attachment 1).

EXECUTIVE SUMMARY

The NVTA-TA Governing Board and committee meetings fall under the requirements of the State of California Brown Act, and therefore must establish a regular meeting date, time, and place, and publish notice of each meeting.

PROCEDURAL REQUIREMENTS

1. Staff Report
2. Public Comment
3. Motion, Second, Discussion and Vote

FISCAL IMPACT

Is there a Fiscal Impact? No

CEQA REQUIREMENTS

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (California Environmental Quality Act (CEQA) Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

The NVT TA Governing Board and committee meetings fall under the requirements of the State of California Brown Act and must establish a regular meeting time and place, and publish a notice of each meeting. Resolution No. 19-01-TA (Attachment 1) will set the regular meeting times, set the regular meeting place as the NVT Board Room at 625 Burnell Street, Napa CA 94559, and set the meeting schedule for CY 2019.

The regular meeting time of the NVT TA Governing Board will be 1:30 p.m., and the recommended regular meeting schedule for CY 2019 is as follows:

Wednesday, January 16
Wednesday, February 20
Wednesday, March 20
Wednesday, April 17
Wednesday, May 15
Wednesday, June 19
Wednesday, July 17
Wednesday, September 18
Wednesday, October 16
Wednesday, November 13
Wednesday, December 18

The regular meeting time for the Independent Taxpayer Oversight Committee (ITOC) will be 2:00 p.m., and the recommended regular meeting schedule for CY 2019 is as follows:

Wednesday, March 6
Wednesday, June 5
Wednesday, September 4
Wednesday, December 4

SUPPORTING DOCUMENTS

Attachment: (1) Resolution No. 19-01-TA

RESOLUTION No. 19-01-TA

**A RESOLUTION OF THE
NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY (NVTA-TA)
SETTING THE REGULAR MEETING TIME, PLACE, AND SCHEDULE
FOR THE GOVERNING BOARD AND THE
INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE (ITOC)
FOR CALENDAR YEAR (CY) 2019**

WHEREAS, the Napa Valley Transportation Authority–Tax Agency (NVTA-TA) Governing Board and Committee meetings fall under the requirements of the State of California Brown Act; and

WHEREAS, the NVTA-TA Governing Board and Committees must establish a regular meeting time, place, and schedule, and publish notice of each meeting;

NOW, THEREFORE BE IT RESOLVED by the Governing Board of the Napa Valley Transportation Authority-Tax Agency that:

1. The regular meeting dates for the Governing Board for calendar year 2019, as shown in Exhibit “A”, sets the regular time at 1:30 p.m. and sets the regular meeting place as the NVTA Board Room at 625 Burnell Street, Napa, CA 94559.

2. The regular meeting dates for the Independent Taxpayer Oversight Committee (ITOC) for calendar year 2019, as shown in Exhibit “B”, sets the regular time at 2:00 p.m. and sets the regular meeting place as the NVTA Board Room at 625 Burnell Street, Napa, CA 94559.

Passed and Adopted this 16th Day of January 2019

Chris Canning, NVTA Chair

Ayes:

Nays:

Absent:

///

///

ATTEST:

Karalyn E. Sanderlin, NVTA-TA Board Secretary

APPROVED:

DeeAnne Gillick, NVTA-TA General Counsel

EXHIBIT “A”

NVTA-TA Governing Board
Meeting Dates for CY 2019

Wednesday, January 16
Wednesday, February 20
Wednesday, March 20
Wednesday, April 17
Wednesday, May 15
Wednesday, June 19
Wednesday, July 17
Wednesday, September 18
Wednesday, October 16
Wednesday, November 13
Wednesday, December 18

EXHIBIT “B”

NVTA-TA Independent Taxpayer Oversight Committee (ITOC)
Meeting Dates for CY 2019

Wednesday, March 6

Wednesday, June 5

Wednesday, September 4

Wednesday, December 4



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY Board Agenda Letter

TO: Board of Directors
FROM: Kate Miller, Executive Director
REPORT BY: Karrie Sanderlin, Director – Program Manager – Administration and Human Resources
(707) 259-8633 / Email: ksanderlin@nvta.ca.gov
SUBJECT: Napa Countywide Road Maintenance Act and Expenditure Plan (Measure T) Independent Taxpayer Oversight Committee (ITOC) Member Appointment

RECOMMENDATION

That the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) appoint Kevin Alfaro to serve on the Independent Taxpayer Oversight Committee (ITOC) as a member who is a Certified Public Accountant (CPA) and has experience in financial audits.

COMMITTEE RECOMMENDATION

None

EXECUTIVE SUMMARY

The Napa Countywide Road Maintenance Act and Expenditure Plan (Measure T) requires that NVTA-TA appoint members of the ITOC to ensure that Measure T revenues are being spent in accordance with the Expenditure Plan.

NVTA-TA received an application from Kevin Alfaro, to serve as a committee member representing the Certified Public Account position. Mr. Alfaro's application is included as Attachment 1 to this staff report. The appointment of Mr. Alfaro will complete the Committee assignments and there will no longer be any current positions open on the Committee.

PROCEDURAL REQUIREMENTS

1. Staff Report
2. Public Comments
3. Motion, Second, Discussion and Vote

FISCAL IMPACT

Is there a Fiscal Impact? Yes, each ITOC member is entitled to \$250 per quarterly meeting. NVTA-TA would incur costs of \$1,750 per meeting per quarter when meetings are held.

CEQA REQUIREMENTS

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (California Environmental Quality Act (CEQA) Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

The Napa Countywide Road Maintenance Act and Expenditure Plan and Ordinance requires an open selection process for the ITOC which is made up of (7) Committee members who are 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 private sector*
- c) One member who is a Certified Public Accountant (CPA) 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*

These members will constitute the voting members of the ITOC. In addition, the Chair and Executive Director of the NVTA-TA, the Chair of the NVTA Technical Advisory Committee (TAC), and the County Auditor-Controller will serve as non-voting ex-officio members of the ITOC. The voting Committee members shall serve a two, three, and four year term, determined by the drawing of lots at the first meeting. Thereafter, Committee members shall serve four-year terms.

The ITOC will be responsible for reviewing 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. In addition, the ITOC will also oversee the independent financial audits of the Authority.

SUPPORTING DOCUMENTS

Attachment: (1) Kevin Alfaro ITOC Application



Napa Valley Transportation Authority-Tax Agency (NVTA-TA)
625 Burnell Street
Napa, CA 94559
Tel. (707) 259-863 / Fax (707) 259-8638
www.nvta.ca.gov

**INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE (ITOC)
APPOINTMENT APPLICATION**

Complete applications should be submitted to the above address,
Attention: Secretary of the Board

This application may be subject to disclosure under the Public Records Act

Applicant Information			
Application for Appointment to: Independent Taxpayer Oversight Committee			
Name:	Alfaro	Kevin	S Date: 11/16/2018
	Last	First	M.I.
Address:			
	Street Address		Apartment/Unit #
City	Napa	State CA	Zip 94559
Phone:		E-mail Address:	
Current Occupation (within the last twelve (12) months)			
I have been an active CPA since 1992. I took a 5.5 year internal job with Caymus Vineyards, CFO and Meiomi LLC, COO but returned to public accounting in January 2018 to open my own office.			
Current License (Professional or Occupational): Date of Issue and/or expiration including status:			
CPA, November 1992, License 62590			
Education/Experience (a resume may be attached containing this and any other information that would be helpful in evaluating your application)			
See attached resume.			

Community Participation
(nature of activity and community location)

Since being a citizen of Napa County since 1989 I have sat on the various community boards:

- Napa County Education Foundation, Napa
- St. Helena Nursery School Cooperative, Rutherford
- St. Helena Boys and Girls Club, St. Helena and Calistoga
- RLS PTA, St. Helena
- Napa Valley Wine Library Association, St. Helena
- Napa Valley Country Club, Napa

Other Board/Commission/Committee on which you serve/have served

- Napa Community Bank, Founding Board Member, Napa – Chair of Audit Committee, Loan Committee member (later sold to Rabobank)
- St. Helena Unified School District Board of Trustee – no longer a trustee
- Pride Mountain Vineyards Board of Managers - current
- Splash of Wine, Board member - current

References

Please list three individuals familiar with your background

Full Name: Jeanne Meyer Relationship: Friend and Colleague

Company: Meyer Wine Law

Phone: _____

Address: _____

Full Name: Catherine C. Heywood

Relationship: Friend and Client

Company: VP, Visit Napa Valley

Phone: _____

Address: Angwin, CA

Full Name: Sean Maher

Relationship: Friend and Colleague

Company: Aspect Consumers/Maher Advisors

Phone: _____

Address: Vintage Drive, St. Helena CA

Name and Occupation of spouse within the last 12 months, if married (for Conflict of Interest purposes):

Unmarried

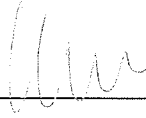
Please explain your reasons for wishing to serve, and in your opinion, how you feel you could contribute.

I have a sensitivity to transportation issues in this Valley. I would very much like the opportunity to become more involved with a better understanding of the process of problem solving as it relates to these issues. Given my financial back ground, having been on a publicly elected board as well as not-for-profit and for-profit company boards I believe I can be a valuable contributor to the existing board as it pertains to financial oversight.

Disclaimer and Signature

PLEASE NOTE THAT APPOINTEES MAY BE REQUIRED BY STATE LAW AND NCTPA CONFLICT OF INTEREST CODE TO FILE FINANCIAL DISCLOSURE STATEMENTS

Signature: _____

A handwritten signature in cursive script, appearing to be "H. M.", written over a horizontal line.

Date: 11/16/2018

Kevin S. Alfaro, CPA

Napa, California 94559

Experience:

Copper Cane LLC – Chief Operating Officer

January 2014 – January 2018

Responsible for land and facility acquisitions, land use entitlements, construction projects, and bank financing. Supervise accounting and finance functions, wine and spirit production, vineyard development, grape purchases, alcohol compliance and coordination with legal counsel. Lead officer on all aspects of the sale of \$315 mm Meiomi wine brand to publicly traded company. Structure and implement owner's income and estate tax planning.

Caymus Vineyards – Chief Financial Officer

July 2012 – December 2013

Managed accounting and finance departments, restructured bank financing, handled land acquisitions, negotiated settlement of Napa County permit violation, and provided income and estate tax planning for company and all shareholders.

Brown Holder Alfaro LLP – Founder and Managing Partner

November 2009 – June 2012

Managed and developed a \$3.5 mm - \$4.0 mm gross revenue full service CPA firm specializing in the Napa and Sonoma wine industry. Focused on client development, income and estate tax planning, complex IRS client representation and HR matters related to 25 employees.

G & J Seiberlich & Co. LLP – Office Managing Partner

August 1998 – October 2009

Managed the Saint Helena office of full service CPA firm specializing in the Napa and Sonoma wine industry. Focused on client development, income and estate tax planning, and complex IRS client representation.

Price Waterhouse LLP – Tax Manager

March 1997 – July 1998

Worked for lead wine industry partner on corporate and individual tax matters and for tax partners in the areas of consumer products, M&A and real estate.

Foundation Health Systems, Inc. – Tax Manager

December 1996 – February 1997

Assisted the tax director with the merger of FHS and Health Systems, Inc. (aka Health Net), thus creating the fourth largest HMO in the US.

Ernst & Young LLP – Tax Manager

May 1994 – November 1996

Reviewed complex entity and individual income tax returns; worked with large non-profit health care system to enable it to become income tax filing compliant.

G & J Seiberlich & Co. LLP – Senior Accountant

January 1990 – April 1994

Prepared year end accounting, inventory costing and income tax returns for wine and grape growing clients. Participated in client development, IRS representation and staff training.

Education/Certificates:

Golden Gate University – MS in Taxation

December 1996

Certified Public Accountant – California, 62590

May 1992

Sonoma State University – BA Business Administration/Accounting

June 1988

Community Development/Involvement, Past and Present:

Napa Valley Country Club – Board Member

Pride Mountain Vineyards LLC – Board Member

St. Helena Unified School District – School Board Trustee

Napa Community Bank (now Rabobank) – Founding Board Member/Loan and Audit Committee Member

Napa Valley Wine Auction – Finance Chair

Napa Valley Wine Library Association – Board Member/Treasurer/President

Boys and Girls Club of St. Helena and Calistoga – Board Member/Treasurer

St. Helena Nursery School Cooperative – Board Member/Treasurer

Napa County Education Foundation – Board Member



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

TO: Board of Directors
FROM: Kate Miller, Executive Director
REPORT BY: Alberto Esqueda, Senior Program Planner/Administrator
(707) 259-5976 / Email: aesqueda@nvta.ca.gov
SUBJECT: City of American Canyon Five-Year Documents for Maintenance of Effort (MOE) Figure

RECOMMENDATION

The NVTA-TA will receive information on the City of American Canyon's revised Maintenance of Effort amount.

COMMITTEE RECOMMENDATION

None

EXECUTIVE SUMMARY

When the jurisdictions presented their MOE at the April 2018 ITOC meeting, the ITOC requested the City of American Canyon provide more detailed financial backup to support their MOE calculation. In response to that request, American Canyon provided additional information at the July 2018 ITOC meeting which changed their MOE figure from what was taken to the ITOC and the NVTA-TA Board in April.

At the October 17, 2018, staff presented the City of American Canyon's revised figures but voiced concerns about the methodology. Attachment 1 is American Canyon's MOE submitted to the ITOC in July 2018 and the NVTA-TA board in October 2018. Attachment 2 is the American Canyon MOE submitted to NVTA staff on January 9, 2019. While the revised MOE follows staff's proposed recommendation to adjust its MOE figure by eliminating the year two figure from its calculation, the methodology is still inconsistent with the approach laid out in the Ordinance. That said, the Ordinance further states that "agencies shall self-certify".

BACKGROUND AND DISCUSSION

Jurisdictions eligible to receive Measure T revenues are subject to the Maintenance of Effort (MOE) provision in the ordinance. This provision establishes a minimum general fund expenditure threshold equivalent to the average amount a jurisdiction expended in local general funds in Fiscal Years (FY) 2007-08, 2008-09, 2009-10 on local streets and roads maintenance and supporting infrastructure within the public right-of-way.

Specifically, the ordinance states in SECTION 9. MAINTENANCE OF EFFORT

“Each Agency receiving revenues pursuant to Section 3 shall annually maintain, as a minimum the “maintenance of effort” as defined in this Section 9. The maintenance of effort shall be maintained at the same level that local general fund revenues were expended on average for fiscal years 2007/08, 2009/09 and 2009/10 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. One-time allocations that have been expended for Local Streets and Roads Maintenance, but which may not be available on an ongoing basis shall not be considered when calculating an Agency’s annual maintenance of effort.

The City of American Canyon’s methodology for calculating its MOE is inconsistent with the ordinance and the methodology used by other jurisdictions. Nevertheless, the City’s revised MOE eliminates year two of the calculation which is consistent with NVTA staff’s recommendation outlined in the October 17, 2018 NVTA-TA Board Memo. The revised calculation adjusts the City of American Canyons MOE from \$60,077 to \$173,587.

FISCAL IMPACT

Is there a fiscal impact? No

SUPPORTING DOCUMENTS

Attachments: (1) July 11, 2018 MOE Memo from the City of American Canyon
(2) January 9, 2019 MOE Memo from the City of American Canyon



MEMO

DATE: July 11, 2018

TO: Kate Miller, Executive Officer Napa Valley Transportation Authority

FROM: Jason Holley, City Manager

RE: Measure "T" - Maintenance of Effort (MOE)

American Canyon's methodology for calculating Measure "T" - Maintenance of Effort (MOE) includes the following regular, reoccurring General Fund expenditures for eligible street maintenance projects:

- Salaries and benefits for all employees in the street maintenance division, their supervisors, managers, and support staff including base pay, OT, part time salaries, and all directly related employee benefits (GL Line Items 101-50-520-41110, 41120, 41140, 41210, 41230, 41240, 41250, 41260, 41270, and 41290).
- "Other Professional Services" in support of street maintenance, including but not limited to advertising, environmental review, printing, state/local permitting, speed testing, etc. (GL Line Item 101-50-520-41160).
- Renting equipment, including tractors, lifts, and similar equipment (GL Line Item 101-50-520-42440).
- "Operating supplies" used in street maintenance, including, but not limited to: signs, gravel, asphalt, barricades, paint, lumber, safety fencing, hardware, etc. (GL Line Item 101-50-520-43115).

The MOE also includes General Fund transfers to Fund 350 (Capital Projects) for capital projects involving contractors the City hires for striping, crack sealing, slurry seals, overlays, and similar treatments of roadways along with repair, maintenance and construction of bike and pedestrian facilities, landscaping and trees, traffic signals and streetlights within the public ROW. However, the City did not have any transfers for these fiscal years.

The total MOE for the following fiscal years is:

- Fiscal Year 07/08 \$209,371
- Fiscal Year 08/09 \$<166,943>
- Fiscal Year 09/10 \$137,803

Thus, the average annual MOE for these three fiscal years is \$60,077.

Encl: MOE Calculation Worksheet

	(1)	(2)	MOE	(1)	(2)	MOE	(1)	(2)	MOE
	2007/2008	Adjustment		2008/2009	Adjustment		2009/2010	Adjustment	
GROSS GENERAL FUND EXPENSES - 101-50-520									
total salaries per worksheet	237,132.63		237,132.63	231,844.29		231,844.29	184,519.29		184,519.29
total benefits per worksheet	94,217.81		94,217.81	92,924.43		92,924.43	78,075.68		78,075.68
42130 Engineering Contract Services	69,309.87	(69,309.87)	-	54,318.54	(54,318.54)	-	19,158.41	(19,158.41)	-
42150 Information Technology Services	-		-	2,104.00	(2,104.00)	-	1,791.84	(1,791.84)	-
42160 Other Professional Services	8,815.12		8,815.12	9,495.15		9,495.15	19,841.16		19,841.16
42180 Temp Agency Services	-		-	9,125.81	(9,125.81)	-	-		-
42190 Misc. Contractual Services	2,779.05	(2,779.05)	-	3,863.36	(3,863.36)	-	9,231.06	(9,231.06)	-
42310 General Repairs and Maintenance	80,148.21	(80,148.21)	-	76,939.39	(76,939.39)	-	25,588.35	(25,588.35)	-
42310 Street Sweeping	40,343.36	(40,343.36)	-	63,142.49	(63,142.49)	-	57,946.68	(57,946.68)	-
42425 Membership Dues	584.68	(584.68)	-	1,295.00	(1,295.00)	-	889.75	(889.75)	-
42430 Training	4,238.70	(4,238.70)	-	3,998.67	(3,998.67)	-	1,810.47	(1,810.47)	-
42440 Equipment Rental	1,107.48	-	1,107.48	3,820.47	-	3,820.47	1,361.43	-	1,361.43
42485 ISF: Fleet	-	-	-	-	-	-	-	-	-
42485 ISF: IT	-	-	-	-	-	-	-	-	-
42485 ISF: Building Maintenance	-	-	-	-	-	-	-	-	-
42490 Other Services	79.67	(79.67)	-	163.81	(163.81)	-	75.99	(75.99)	-
43110 Office Supplies	258.10	(258.10)	-	158.71	(158.71)	-	308.16	(308.16)	-
43115 Operating Supplies	95,727.85	-	95,727.85	159,710.00	(47,700.00)	112,010.00	71,659.95	-	71,659.95
43125 Small Tools & Equipment	3,374.71	(3,374.71)	-	679.61	(679.61)	-	7,742.38	(7,742.38)	-
43190 Other Supplies	4,028.08	(4,028.08)	-	3,732.47	(3,732.47)	-	1,091.79	(1,091.79)	-
43210 Electricity	99,704.86	(99,704.86)	-	102,124.48	(102,124.48)	-	105,216.70	(105,216.70)	-
43220 Telephone	2,302.57	(2,302.57)	-	3,903.40	(3,903.40)	-	1,734.65	(1,734.65)	-
46120 Major Equipment	30,649.47	(30,649.47)	-	-	-	-	-	-	-
47110 Support Services (Finance, HR, etc.)	86,600.00	(86,600.00)	-	98,780.00	(98,780.00)	-	69,200.00	(69,200.00)	-
48110 Fleet	38,100.00	(38,100.00)	-	33,940.00	(33,940.00)	-	30,900.00	(30,900.00)	-
48110 Public Works Administration	24,750.00	(24,750.00)	-	133,680.00	(133,680.00)	-	82,240.65	(82,240.65)	-
48110 Liability Insurance - streets	15,340.00	(15,340.00)	-	11,500.00	(11,500.00)	-	7,200.00	(7,200.00)	-
48120 Retiree Health	24,200.00	(24,200.00)	-	9,600.00	(9,600.00)	-	26,800.00	(26,800.00)	-
48140 Transfers to Other Funds	8,100.00	(8,100.00)	-	8,000.00	(8,000.00)	-	-	-	-
(3) Subtotal Expenses	1,582,565.55	(1,145,564.66)	437,000.89	1,650,242.22	(1,200,147.88)	450,094.34	1,108,073.35	(752,615.84)	355,457.51

LESS: REVENUES RECEIVED FROM OTHER SOURCES

	FY 2007/8	FY 2008/9	FY 2009/10
Miscellaneous Revenues	13,629.46	3,037.94	3,654.34
Prop 1B	-	400,000.00	-
Gas tax	214,000.00	214,000.00	214,000.00
(4) Subtotal Revenue	227,629.46	617,037.94	217,654.34
General Fund MOE	209,371.43	(166,943.60)	137,803.17
Average General Fund MOE	\$ 60,077		



MEMO

DATE: January 9, 2019

TO: Kate Miller, Executive Officer Napa Valley Transportation Authority

FROM: Jason Holley, City Manager

RE: Measure "T" - Maintenance of Effort (MOE)

American Canyon's methodology for calculating Measure "T" - Maintenance of Effort (MOE) includes the following regular, reoccurring General Fund expenditures for eligible street maintenance projects:

- Salaries and benefits for all employees in the street maintenance division, their supervisors, managers, and support staff including base pay, OT, part time salaries, and all directly related employee benefits (GL Line Items 101-50-520-41110, 41120, 41140, 41210, 41230, 41240, 41250, 41260, 41270, and 41290).
- "Other Professional Services" in support of street maintenance, including but not limited to advertising, environmental review, printing, state/local permitting, speed testing, etc. (GL Line Item 101-50-520-41160).
- Renting equipment, including tractors, lifts, and similar equipment (GL Line Item 101-50-520-42440).
- "Operating supplies" used in street maintenance, including, but not limited to: signs, gravel, asphalt, barricades, paint, lumber, safety fencing, hardware, etc. (GL Line Item 101-50-520-43115).

The MOE also includes General Fund transfers to Fund 350 (Capital Projects) for capital projects involving contractors the City hires for striping, crack sealing, slurry seals, overlays, and similar treatments of roadways along with repair, maintenance and construction of bike and pedestrian facilities, landscaping and trees, traffic signals and streetlights within the public ROW. However, the City did not have any transfers for these fiscal years.

The total MOE for the following fiscal years is:

- Fiscal Year 07/08 \$209,371
- Fiscal Year 08/09 \$<166,943>
- Fiscal Year 09/10 \$137,803

Although the Measure T Ordinance requires the MOE be calculated as the average of these three fiscal years, the City recognizes the one-time influx of Prop 1 B Grant Funds in Fiscal Year 2008/09 that was used to fund Measure T eligible activities creates a negative MOE for that year. The City's position is the

Measure T Ordinance contemplates a situation where statistical outliers could skew the MOE calculation (and thus require a smoothing over three fiscal years). However, the City also recognizes NVT-A's discomfort in the City's use a negative number in the calculation. In effort to resolve this matter, the City agrees to use only the average of Fiscal Years 2007/08 and 2009/10 and excludes Fiscal Year 2008/09. Thus, the City's Measure T MOE is $(\$209,371 + \$137,803)/2 = \$173,587$.

Encl: MOE Calculation Worksheet

	(1)	(2)		(1)	(2)		(1)	(2)	
	2007/2008	Adjustment		2008/2009	Adjustment		2009/2010	Adjustment	
GROSS GENERAL FUND EXPENSES - 101-50-520			MOE			MOE			MOE
total salaries per worksheet	237,133		237,133	231,844		231,844	184,519		184,519
total benefits per worksheet	94,218		94,218	92,924		92,924	78,076		78,076
42130 Engineering Contract Services	69,310	(69,310)	-	54,319	(54,319)	-	19,158	(19,158)	-
42150 Information Technology Services	-		-	2,104	(2,104)	-	1,792	(1,792)	-
42160 Other Professional Services	8,815		8,815	9,495		9,495	19,841		19,841
42180 Temp Agency Services	-		-	9,126	(9,126)	-	-		-
42190 Misc. Contractual Services	2,779	(2,779)	-	3,863	(3,863)	-	9,231	(9,231)	-
42310 General Repairs and Maintenance	80,148	(80,148)	-	76,939	(76,939)	-	25,588	(25,588)	-
42310 Street Sweeping	40,343	(40,343)	-	63,142	(63,142)	-	57,947	(57,947)	-
42425 Membership Dues	585	(585)	-	1,295	(1,295)	-	890	(890)	-
42430 Training	4,239	(4,239)	-	3,999	(3,999)	-	1,810	(1,810)	-
42440 Equipment Rental	1,107	-	1,107	3,820	-	3,820	1,361	-	1,361
42485 ISF: Fleet	-	-	-	-	-	-	-	-	-
42485 ISF: IT	-	-	-	-	-	-	-	-	-
42485 ISF: Building Maintenance	-	-	-	-	-	-	-	-	-
42490 Other Services	80	(80)	-	164	(164)	-	76	(76)	-
43110 Office Supplies	258	(258)	-	159	(159)	-	308	(308)	-
43115 Operating Supplies	95,728	-	95,728	159,710	(47,700)	112,010	71,660	-	71,660
43125 Small Tools & Equipment	3,375	(3,375)	-	680	(680)	-	7,742	(7,742)	-
43190 Other Supplies	4,028	(4,028)	-	3,732	(3,732)	-	1,092	(1,092)	-
43210 Electricity	99,705	(99,705)	-	102,124	(102,124)	-	105,217	(105,217)	-
43220 Telephone	2,303	(2,303)	-	3,903	(3,903)	-	1,735	(1,735)	-
46120 Major Equipment	30,649	(30,649)	-	-	-	-	-	-	-
47110 Support Services (Finance, HR, etc.)	86,600	(86,600)	-	98,780	(98,780)	-	69,200	(69,200)	-
48110 Fleet	38,100	(38,100)	-	33,940	(33,940)	-	30,900	(30,900)	-
48110 Public Works Administration	24,750	(24,750)	-	133,680	(133,680)	-	82,241	(82,241)	-
48110 Liability Insurance - streets	15,340	(15,340)	-	11,500	(11,500)	-	7,200	(7,200)	-
48120 Retiree Health	24,200	(24,200)	-	9,600	(9,600)	-	26,800	(26,800)	-
48140 Transfers to Other Funds	8,100	(8,100)	-	8,000	(8,000)	-	-	-	-
(3) Subtotal Expenses	1,582,566	(1,145,565)	437,001	1,650,242	(1,200,148)	450,094	1,108,073	(752,616)	355,458

REVENUES RECEIVED FROM SOURCES OTHER THAN THE GENERAL FUND

	FY 2007/8	FY 2008/9	FY 2009/10
Miscellaneous Revenues	13,629	3,038	3,654
Prop 1B	-	400,000	-
Gas tax	214,000	214,000	214,000
(4) Subtotal Revenue	227,629	617,038	217,654
General Fund Contribution to Measure T Eligible Activities	209,371	(166,944)	137,803
Average General Fund MOE for FY 07/08 & FY 09/10 only	\$ 173,587	Note: the General Fund Contribution for FY 08/09 is not included in the MOE Calculation	



January 16, 2019
NVTA-TA Agenda Item 9.2

Continued From: New
Action Requested: INFORMATION

NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY Board Agenda Letter

TO: Board of Directors
FROM: Kate Miller, Executive Director
REPORT BY: Alberto Esqueda, Senior Planner
(707) 259-5976 | aesqueda@nvta.ca.gov
SUBJECT: Napa Countywide Road Maintenance Act Measure T Process & Procedures

RECOMMENDATION

That the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Board approve the Napa Countywide Road Maintenance Act Measure T Process & Procedures (Attachment 1).

COMMITTEE RECOMMENDATION

None

EXECUTIVE SUMMARY

NVTA staff developed the Measure T Process and Procedures to provide Measure T recipients with a reference document and guide on various Measure T procedures and timelines. It further outlines a dispute process should there be confusion or disagreement about project eligibility under the ordinance.

PROCEDURAL REQUIREMENTS

1. Staff Report
2. Public Comments
3. Motion, Second, Discussion and Vote

FISCAL IMPACT

Is there a fiscal impact? No

BACKGROUND AND DISCUSSION

On November 6, 2012, the voters in Napa County approved Measure T, the Napa Countywide Road Maintenance Act. Measure T is a ½% sales tax expected to generate over \$400 million over a 25-year period beginning July 1, 2018. Measure T is to be used for the rehabilitation of local streets and roads.

A number queries from jurisdictions prompted the development of the guidelines. Most recently, the question of whether “raising iron” is an eligible expense in the ordinance. Specifically, raising iron refers to relocation or extension of the utility access, such as a manhole, that is embedded in the roadway. This prompted staff to develop a policy for dispute resolution as well as provide guidance on basic requirements of the program. Specifically, the objectives of the Measure T Process and Procedures are to:

- Assist jurisdictions in delivering Measure T projects.
- Provide an easy reference guide to the procedures for various tasks.
- Provide a list of timelines and deadlines of various requirements.
- Summarize responsibilities of NVTA and the Measure T recipients.

SUPPORTING DOCUMENTS

Attachment: (1) Draft Napa Countywide Road Maintenance Act Measure T Process & Procedures

Napa Countywide Road Maintenance Act



Process & Procedures

Approval Date:

Amendment Date:

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Description and Introduction

On November 6, 2012, County voters approved Measure T, the Napa Countywide Road Maintenance Act. The ordinance established a 25-year period half-cent retail sales tax beginning on July 1, 2018 to improve the maintenance of under-funded local streets and roads and supporting road infrastructure. While the ordinance created a revenue source for street and road maintenance, it only created a general framework for its implementation which does not provide adequate details on how day-to-day functions would be carried out.

The purpose of this document is to help clarify the Ordinance and Napa Valley Transportation Authority-Tax Agency's (NVTA-TA) policies and guidelines for managing Measure T. The Ordinance identifies a variety of procedures, it does not thoroughly describe the method in which procedures will be executed. The Measure T Process and Procedures are intended to provide a policy interpretation and direction for implementation and adherence to the Measure T ordinance.

Revenues collected by the California Department of Sales Tax and Fee Administration (CDTFA) will be deposited into a Special Revenue Fund administered by the County of Napa. The Office of the Auditor-Controller will make quarterly distributions to the eligible recipients under the Ordinance.

Maintenance of Effort

Jurisdictions eligible to receive Measure T revenues are subject to the Maintenance of Effort (MOE) provision. Measure T establishes a minimum general funds expenditure threshold, for each year of the Ordinance. This threshold is the average amount of general funds a jurisdiction spent in fiscal years 2007-08, 2008-09, 2009-10 on local streets and roads maintenance and supporting infrastructure within the public right of way.

One of the primary objectives of the Ordinance is to supplement funds to maintain and rehabilitate local streets and roads. This is the reason a Maintenance of Effort (MOE) requirement was written into the Ordinance so jurisdictions maintain their efforts in fixing roads and do not use Measure T funds to supplant their ongoing efforts.

Project sponsors submit their MOE amount with supporting documentation to validate their MOE. Supporting documentation describes the approach and methodology used by each jurisdiction to develop the MOE. It should include a summary of how each jurisdiction calculated its MOE, and the typical activities, items and costs as well as a supporting resolution from their governing body as a form of self-certification.

REOCCURRING PROCEDURE Each jurisdiction must certify annually to NVTA-TA that it met its MOE expenditures the previous fiscal year. By January 1st each calendar year, each jurisdiction must submit to NVTA staff an electronic copy of a Resolution approved by the jurisdiction's governing body stating that the jurisdiction met its established MOE. The copy of the Resolution should include supporting documentation showing that the jurisdiction met its MOE target the prior fiscal year.

NVTA staff will compile all jurisdictions' submissions and present it in a report to the NVTA-TA and the relevant committees.

Five-year project list

Each jurisdiction will biennially develop and submit to the Authority a five-year project list of projects to be funded with Measure T revenues. Jurisdiction are required to hold a public hearing and receive public comment at their governing body's meeting before the approval and any update of their five-year project list. Unless otherwise noted, the project list should be submitted no later than January 1 of every even year.

While the Ordinance dictates mandatory submission periods of every two (2) years, the Authority understands that revisions may be warranted prior to the submission date. If jurisdictions need to update their five-year project list before the January 1st date, the same procedure should be followed where the jurisdiction must first have the five-year project list certified by their governing body and hold a public hearing to receive public comment on the five-year project list of projects. Once certified by the jurisdiction's governing body with a signed resolution, the jurisdiction must transmit the updated list to NVTA staff for review. NVTA staff will present the project list to the Independent Taxpayer Oversight Committee (ITOC) for their recommendation to the NVTA-TA Board.

REOCCURRING PROCEDURE NVTA will perform a call for projects every odd calendar year no later than September 30. The project list should be submitted every two (2) years, but no later than January 1st of every even numbered year. Jurisdictions are to submit electronically a copy of their five-year project list, a resolution from their governing board approving the five-year project list and demonstrating that a public hearing was held. NVTA staff will review the project lists and present a compiled package to the ITOC for review. Project lists will be presented before the NVTA-TA Board for approval.

Project Implementation & Reporting

Before beginning a project, jurisdiction staff must request a project number from NVTA staff via email. NVTA-TA cannot validate projects unless a project number has been assigned. The project numbers are essential for 1) Validating expenditures have been spent in accordance with the ordinance; 2) can be tracked for auditing purposes; 3) are consistent with the five-year project list approved by the NVTA-TA board and the jurisdictions' governing board; and 4) is included in the annual report out to members of the public.

Once the number has been assigned, NVTA staff will review and cross-reference the proposed project to confirm that the requested project is programmed on the jurisdiction's adopted five-year project list. After NVTA staff confirms the project is programmed on the five-year project list it will assign a number and coordinate with jurisdiction staff to enter the project into NVTA's Measure T Project webpage.

NVTA recommends that every project, completely or partially, funded with Measure T funds display Measure T signage. If the amount of Measure T funds on the project exceeds \$250,000, the project and project site must display Measure T funding signage. NVTA developed a Measure T logo and funding sign template to create consistency among jurisdictions' signage and develop a recognizable image for Measure T. Signage dimension guidelines were developed to provide jurisdictions guidance. However, if a jurisdiction prefers to have a different size signage, they must preapprove any changes with NVTA staff.

The logo, sign template and dimension guidelines can be requested from NVTA staff and will be made available for electronic download.

REOCCURRING PROCEDURE Jurisdictions must submit a semi-annual update on projects and expenses by September 30th and March 31st of every year. The project report template is included as Exhibit E of the Measure T Master Agreement between the jurisdictions and NVTA, but can also be requested from NVTA staff or downloaded from NVTA's website www.nvta.ca.gov.

Project Close Out

Once a project is complete the jurisdiction must notify NVTA staff with a copy of the Notice of Completion. This will prompt NVTA staff to update the Measure T webpage to indicate the project is complete. If work was performed by jurisdiction staff and a notice of completion was not filed, the jurisdiction must send a letter indicating project completion. The letter must include the project name, project number, start and completion date.

6.67% Equivalent Funds Requirement

In order for jurisdictions to receive Measure T revenues, jurisdictions collectively must demonstrate that at least 6.67% of the amount of Measure T revenues (henceforth referred to as "Equivalent Funds") received each year is being committed to Class I facilities identified in the adopted Countywide Bicycle Plan/Active Transportation Plan, using funds not derived from the Measure T Ordinance. This can be accomplished by jurisdictions showing that they have collectively set aside funds in their budgets to meet the requirement and/or NVTA has programmed eligible funding sources towards Class I facilities or by stipulating specific projects.

Eligible fund sources for Measure T Equivalent projects include but are not limited to: State Transportation Improvement Program (STIP) funds, State Transportation Program and Congestion Mitigation Air Quality funds (known as STP/CMAQ) under the One Bay Area Grant program, as well as other local and/or formula funds where NVTA or the jurisdictions have discretion for how the funds are used. NVTA will compile the initial list and update it with every biennial project list exercise.

REOCCURRING PROCEDURE Because Measure T projects are approved on a five-year rolling basis, Measure T Equivalent projects will also be identified on a five-year basis with an update to the Measure T equivalent list every two years. Simultaneously with the five-year project list, NVTA will perform a call for projects every odd calendar year staff for jurisdictions any Equivalent Funds projects they would like to add to the NVTA list by January 1st. The list of Equivalent Funds projects will be presented before the ITOC for review and recommendation to the NVTA-TA Board. The NVTA-TA Board will review and approve a list of Equivalent Fund projects.

NVTA staff will validate that the 6.67% Equivalent Fund for Class 1 bicycle facilities is being met on a biennial cycle. If jurisdictions, collectively, fail to commit 6.67 % of Equivalent Funds to Class 1 bicycle facilities NVTA holds the right to reject allocation approval. Similarly, if there is a dispute regarding project eligibility, NVTA will withhold Measure T funds allocation until the dispute is resolved.

Dispute Resolution

From time to time, a dispute may arise about the Measure T Ordinance and eligible use of funds. Initial assessment of the issue or project eligibility will be completed by NVTA staff. NVTA staff will be responsible for arguments supported by their assessment of the Measure T ordinance and/or common industry practice, and if necessary, supported by legal interpretation. NVTA staff argument will be presented to the project sponsor. If a dispute persists, then staff will present the issue to the Technical Advisory Committee (TAC) for a recommendation to the NVTA-TA Board of Directors. It should be noted that while a consensus determination between NVTA staff and the TAC is desired, there might be instances where separate opinions may be submitted to the NVTA-TA Board for consideration. The dispute process is provided in greater detail below:

If the dispute remains unresolved, the jurisdictions will follow the process below:

a. NVTA staff interpretation

The first step to a dispute resolution will be NVTA staff's interpretation of the issue in question. Staff will make a finding of determination based on the language and provisions of the Ordinance, Master Agreements, and previous legal memoranda and opinions.

b. NVTA legal counsel

In the event that NVTA staff cannot arrive at a clear decision based on interpretation of documents and common industry practices, the dispute will be deferred to NVTA's legal counsel for a legal opinion regarding the issue.

c. Discussion at TAC

NVTA staff will present reports and supporting documentation discussing any disputes that arise to the TAC. The purpose is to have an open discussion with the objective to resolve disputes through a collaborative working group process.

d. NVTA-TA Board Action

If the parties in the dispute are unable to come to a resolution at the TAC level, the matter will be presented to the NVTA-TA for final consideration. At its discretion, the Board may request additional input from parties involved as well as legal counsel to resolve the dispute.

Accounting Records

AGENCY RECORD KEEPING All revenue sources and expenditures using the revenue sources shall be fully accounted for and subject to review at any time. Each agency must keep the funds segregated in a **Special Revenue Fund** specifically for Local Streets and Roads (LS&R). A Special Revenue Fund is a governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The use of a special revenue fund ensures segregation of restricted funds, the ability to allocate proper interest earnings and ease of tracking the inflows and outflows of the revenues.

Measure T funds should be recorded as “Other Governmental Revenue” on the general ledger. All project expenditures should be budgeted for and disbursed from these funds so that a full accounting is captured, within proper accounting categories.

Each agency will account for and track its capital projects in a Capital Project Fund and each project may include multiple funding sources. Each agency must provide a full accounting of all revenues and expenses attributed to each specific project. As such, expenditures within the LS&R special revenue fund, shall include “transfers out” to other funds for the monies being used within a capital project that was approved by the Master Agreement. Agencies shall keep the records using accrual accounting, setting up both receivables and payables as of June 30 of each year.

To ensure compliance with the 6.67% Class 1 path requirement, each member agency will track all revenues and expenditures related to these projects and include the information on the progress reports. Jurisdictions are further required to budget an amount reflecting their individual proportion of the annual 6.67% equivalent obligation. This amount will be backed out each year should other projects on the five-year project list be substituted.

Refer to the accounting and financial policies included in the Measure T Master Agreement for additional information on maintaining Measure T financial records.

FINANCIAL REPORTING REQUIREMENTS Every expenditure will have supporting documentation, including invoices and authorizations to ensure that all costs charged to the funds are eligible and in full compliance with the Master Funding Agreement. This documentation shall be maintained by each agency and shall be made available for inspection and audits upon request by either the NVTa, Auditor-Controller or the designated CPA firm responsible for the NVTa-TA’s audit(s).

Semi-Annual Progress Reports are due March 1st (for the period of July – December) and September 1st (for the period of January – June). Each progress report shall provide a summary listing consisting of the:

- Project Name,
- Approved Budget,
- Amount spent-to-date,
- Remaining Balance,
- Percentage of Completion, and
- Date Completed or Estimated Completion Date

In addition, each agency will provide an accounting of the Class 1 path requirement, both year-to-date and cumulative since inception of the tax.

Attached to each summary shall be a system generated trial balance report and detailed expenditure listing for the Special Revenue funds. If it is determined that an ineligible expense was made, the jurisdiction will be directed to return the funds to the Special Revenue fund for a future eligible expense.

Once the agency's books are closed for the fiscal year and a comprehensive audit is completed, as stated in Section 4 of the Master Funding Agreement, by January 1st of the following year, each agency will provide a copy of the Comprehensive Annual Financial Report (CAFR) and the State Controller's Street Report to NVTa. Due to the timing of these reports, where numbers vary, the agency shall provide a reconciliation explaining the differences.

AUDITS All audits and record keeping will be performed in accordance with generally accepted accounting principles (GAAP) and Generally Accepted Government Accounting Standards (GAGAS). The Auditor-Controller will oversee the annual accounting and fiscal process through review of quarterly and annual reports submitted by each agency. NVTa will oversee project performance through review of semi-annual reports submitted by each agency.

Each member agency will procure an independent certified public accountant to conduct an annual financial audit that includes all transactions regarding Measure T. This will NOT be an additional audit on top of their Comprehensive Annual Financial Report, as these funds are included in their overall agency operations for specified projects. Any findings will be communicated to the Authority Auditor, who will then present to the ITOC and Authority.

NVTa-TA will conduct an independent financial audit, which will be overseen by the ITOC on biennial or triennial basis, depending on Measure T revenues available for this purpose. The audit will contain supplementary schedules which summarize each agency's financial status regarding Measure T funds.

Each agency may undergo a compliance and/or performance audit as well, which is non-financial in nature. This audit shall be focused on the projects and compliance with the Master Funding Agreement. These audits will satisfy all audit requirements in the Ordinance.

Audits are an ITOC expenditure and will be paid directly from the ITOC's budget. There is a maximum of \$70,000 per year (adjusted for inflation on the CPI) for annual financial and performance audits. NVTa will track these expenditures annually to ensure the maximum is not exceeded.

COMMUNITY REPORT Section 11.B.e of Ordinance specifies that the "Authority shall publish a biennial report to the community." This report may be completed annually and will be compiled in collaborative manner between NVTa, the agencies, ITOC and the Auditor-Controller. The Community Report is an ITOC expenditure and will be paid directly from the ITOC's budget.