

# Napa Valley Transportation Authority

625 Burnell Street  
Napa, CA 94559



## Agenda - Final

Thursday, March 3, 2022  
2:00 PM

**SEE COVID-19 SPECIAL NOTICE**

### **Technical Advisory Committee (TAC)**

\*\*\*\*\*COVID 19 SPECIAL NOTICE\*\*\*\*\*

#### PUBLIC MEETING GUIDELINES FOR PARTICIPATING VIA PHONE/VIDEO CONFERENCING

Consistent with California Assembly Bill 361 and Government Code Section 54953, due to the COVID-19 State of Emergency and the recommendations for physical distancing, the Napa Valley Transportation Authority (NVRTA) Technical Advisory Committee (TAC) meeting will be held virtually. To maximize public safety while still maintaining transparency, members of the public may observe and participate in the meeting from home. The public is invited to participate telephonically or electronically via the methods below:

- 1) To join the meeting via Zoom video conference from your PC, Mac, iPad, iPhone or Android at the noticed meeting time, go to <https://zoom.us/join> and enter meeting ID 97545900346
- 2) To join the Zoom meeting by phone dial 1 669 900 6833, enter meeting ID: 975 4590 0346 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](mailto:info@nvta.ca.gov) by 9:00 a.m. on the day of the meeting with PUBLIC COMMENT as the subject line (for comments related to an agenda item, please include the item number). All written comments should be 350 words or less, which corresponds to approximately 3 minutes or less of speaking time. Public comments emailed to [info@nvta.ca.gov](mailto:info@nvta.ca.gov) after 9 a.m. the day of the meeting will be entered into the record but not read out loud. If authors of the written correspondence would like to speak, they are free to do so and should raise their hand and the Chair will call upon them at the appropriate time.

1. To comment during a virtual meeting (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 NVTA TAC are posted on the NVTA website 72 hours prior to the meeting at: <https://nctpa.legistar.com/Calendar.aspx> or by emailing [info@nvta.ca.gov](mailto:info@nvta.ca.gov) to request a copy of the agenda.

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

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

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

## **6. STANDING AGENDA ITEMS**

- 6.1 County Transportation Agency Report (Danielle Schmitz)
- 6.2 Project Monitoring Funding Programs\* (Alberto Esqueda)
- 6.3 Caltrans' Report\*
- 6.4 Vine Trail Update
- 6.5 Transit Update (Rebecca Schenck)
- 6.6 Measure T Update (Victoria Ortiz)

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.

## **7. PRESENTATION**

- 7.1 **Caltrans Directors Policy on Complete Streets (DP-37)  
Presentation (Caltrans Staff) (Page 6-10)**

**Recommendation:** The TAC will receive a presentation on the updated Complete Streets Policy.

**Estimated Time:** 2:35 p.m.

**Attachments:** [Caltrans Presentation.pdf](#)

## **8. CONSENT AGENDA**

**8.1 Meeting Minutes of the February 3, 2022 Technical Advisory Committee (TAC) Meeting (Kathy Alexander) (Pages 13-17)**

**Recommendation:** TAC action will approve the February 3, 2022 Meeting Minutes

**Estimated Time:** 2:50 p.m.

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

**8.2 AB 361 Remote Meeting (Kathy Alexander) (Page 18-21)**

**Recommendation:** TAC action will approve holding the April 7, 2022 TAC meeting via teleconference as directed by NVTB Board Resolution 22-07 which confirms that conditions persist that meet the requirements of AB 361 to allow for remote teleconference meetings.

**Estimated Time:** 2:50 p.m.

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

**9. REGULAR AGENDA ITEMS**

**9.1 Updates to the Measure T Master Agreement (Victoria Ortiz) (Pages 22-54)**

**Recommendation:** That the TAC review the proposed updates to the Measure T Master Agreement.

**Estimated Time:** 2:50 p.m.

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

**9.2 Measure T Policies and Procedures Update (Victoria Ortiz) (Pages 55-74)**

**Recommendation:** That the TAC review the proposed Measure T Policies and Procedures update.

**Estimated Time:** 3:00 p.m.

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

**9.3 Fiscal Year (FY) 2021-22 Year-To-Date Financial Update and July - September Measure T Sales Tax Update (Roxanna Moradi) (Pages 75-85)**

**Recommendation:** That the TAC receive the Measure T sales tax revenues report provided by the Auditor-Controller which presents the revenues-to-date compare to projections for FY 2021-22. Information only

**Estimated Time:** 3:10 p.m.

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

**9.4 Transportation Fund for Clean Air (TFCA) Program Manager Fund Project List for Fiscal Year Ending (FYE) in 2023 and 2024 (Diana Meehan) (Pages 86-90)**

**Recommendation:** That the TAC recommend to the Napa Valley Transportation Authority (NVTa) Board to program \$611,949 in TFCA funds in the FYE 2023-2024 cycle for program administration and the Napa Valley Vine Trail Calistoga to St. Helena project.

**Estimated Time:** 3:15 p.m.

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

**9.5 Legislative Update (Kate Miller)**

**Body:** Information only - the TAC will receive the Legislative Update report.

**Estimated Time:** 3:25 p.m.

**9.6 Draft March 16, 2022 NVTa and NVTa-TA Board Meeting Agendas (Kate Miller)**

**Recommendation:** Information only - the TAC will receive the draft March 16, 2022 NVTa and NVTa-TA board meeting agendas.

**Estimated Time:** 3:30 p.m.

**10. FUTURE AGENDA ITEMS**

**11. ADJOURNMENT**

**11.1 Approval of Next Regular Meeting Date of April 7, 2022 and Adjournment.**

I, Kathy Alexander, 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 Thursday, February 24, 2022

*Kathy Alexander (e-sign) 02/24/2022*

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Kathy Alexander, Deputy Board Secretary

\*Information will be available at the meeting

# Director's Policy on Complete Streets (DP-37)

MTC Active Transportation  
Working Group

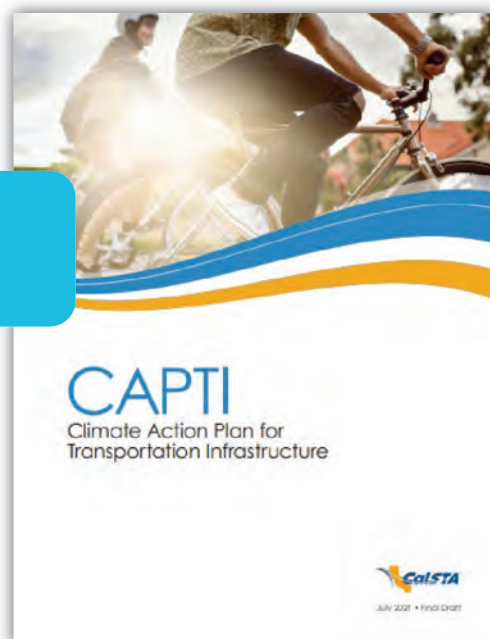
January 20, 2022

March 3, 2022  
TAC Agenda Item 7.1  
Continued From: New



## Why Now?

Climate Action  
Equity  
Safety





# Caltrans' Complete Streets Policy

- Establishes organization-wide priority to encourage and maximize walking, biking, transit, and passenger rail
- **Requires**  
*"...all transportation projects funded or overseen by Caltrans will provide comfortable, convenient, and connected complete streets facilities for people walking, biking, and taking transit or passenger rail unless an exception is documented and approved."*
- **Exception Process**
  - Detailed in Complete Streets Decision Document and forthcoming Maintenance Complete Streets Tracking Form



## What is New?

### **DD-64-02**

- Deputy Directive
  - "Course of action" for implementing a DP; signed by Chief Deputy
- Opportunity to improve mobility for "all users" including vehicles

### **DP-37**

- Director's Policy
  - Sets fundamental direction for Caltrans; signed by Director
  - Walking, biking and transit facilities are "default" in project; executive-level exception if not included
- Increased commitment to transit/rail
- Expanded Roles & Responsibilities
- Paired with implementation actions





# Director's Policy 37

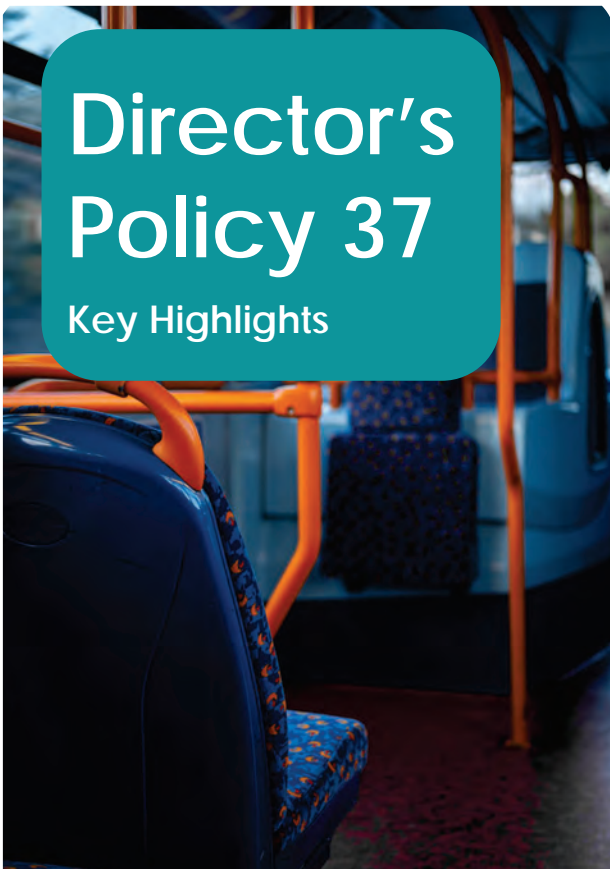
## Key Highlights

### *Community Partnerships*

Caltrans **commits to partnering with communities and agencies** to ensure projects improve the **connectivity and accessibility** to existing and planned local and regional pedestrian, bicycle, and transit facilities, where possible.

### *Agency Partnerships*

Caltrans **will work toward identifying and removing policy and procedural barriers** to implementing locally-sponsored complete streets projects on and across the state highway system.



# Director's Policy 37

## Key Highlights

### *Design Flexibility*

Caltrans **will maximize the use of design flexibility** to provide context-sensitive solutions and networks for travelers of all ages and abilities.

### *Underserved Communities*

Complete streets projects should **prioritize underserved communities** that have been historically harmed and segmented by the transportation network.





## Near-Term Implementation

Develop **contextual guidance** to detail **minimum expectations** for complete streets facilities by place type



## Near-Term Implementation

Champion **Design Flexibility** among project development teams to address Safety, Equity, and Climate Action



# Contact



## Greg Currey

Pedestrian and Bicycle Branch Chief,  
Caltrans Bay Area (District 4)  
[gregory.currey@dot.ca.gov](mailto:gregory.currey@dot.ca.gov)

## Glossary of Acronyms

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

## Glossary of Acronyms

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

## **Napa Valley Transportation Authority**

625 Burnell Street  
Napa, CA 94559

### **Meeting Minutes - Draft Technical Advisory Committee (TAC)**

Thursday, February 3, 2022

2:00 PM

REFER TO COVID-19 SPECIAL NOTICE

#### **1. Call To Order**

Chair Clark called the meeting to order at 2:01 p.m.

#### **2. Roll Call**

**Present:** 13 - Clark  
Feron  
Ahmann Smithies  
Rayner  
Lucido  
Arias  
Lederer  
Janzen  
Levine  
Ramirez  
Weir  
Lu  
Chang  
**Absent:** 2 - Cooper  
Hecock

#### **3. Public Comment**

None

#### **4. Committee Member Comments**

Bobby Lu reported that the Metropolitan Transportation Commission is in the process of updating the Community Based Transportation Plan program, draft guidelines will be released this month for comment.

#### **5. Staff Comments**

Danielle Schmitz reported the following:

- The apparent low bid on the Soscol Junction project was \$37.7 million, approximately \$4 million below the engineer's estimate.
- The apparent low bid on the Vine Trail St. Helena to Calistoga segment was \$12.6 million, approximately \$3 million over the engineer's estimate.

- Caltrans will begin tree work in St. Helena on February 22 that includes maintenance and the removal of eleven diseased elm trees.
- The SR 37 draft environmental document has been released for public comment.
- The Metropolitan Transportation Commission (MTC) is working on the 2023 Transportation Improvements Program (TIP). She also noted that Alberto Esqueda sent reminders to project sponsors to update their FMS projects by February 1 and to review projects that need to be archived by February 15.

Antonio Onorato provided a brief review of the programs listed in Handout #1, Cap and Trade update.

## **6. STANDING AGENDA ITEMS**

### **6.1 County Transportation Agency Report (Danielle Schmitz)**

Report by Danielle Schmitz.

MTC provided the following legislative updates during the County Transportation Agencies' (CTAs) January 28 meeting:

- Senator Dodd will reintroduce tolling legislation on SR 37
- Senator Josh Becker will introduce Blue Ribbon Taskforce legislation to address Blue Ribbon Plan actions such as fare integration, mapping and wayfinding and a connected system
- Senator Cortese will reintroduce a SB 375 reform bill
- Senator Weiner is introducing the CEQA exempt continuation, SB 288

Additional updates:

- State budget hearings will begin in late February. MTC and the CTAs have advocated for funding priorities around active transportation, public transit and climate resiliency
- MTC provided programming updates on One Bay Area Grant Cycle 3 (OBAG 3) and Regional Early Action Planning Grant (REAP) 2.0 – a \$600 million state and federal investment to advance implementation of regional plans by funding planning activities that accelerate infill housing and reductions in per capital vehicle miles traveled (VMT); MTC is focusing funds towards the growth framework, Transit Oriented Communities (TOC) policy, Priority Development Areas (PDA) implementation, or direct investment in housing.
- Housing and Community Development has approved the Regional Housing Needs Allocation (RHNA) for the region.
- MTC is working on a Complete Streets Policy draft update and is requesting comments.
- MTC is also updating the Community Based Transportation Plan (CBTP) guidelines will provide to CTAs for review.
- Lea Budu has been appointed as the Director of Maintenance for District 4.
- District 4 Right of Way and land survey Director Mark Weaver retired and Julie McDaniel is acting as the interim director.

### **6.2 Project Monitoring Funding Programs (Alberto Esqueda)**

Alberto Esqueda reviewed the project monitoring spreadsheets.

### **6.3 Caltrans' Report (Pages 9-13)**

Daniel Chang reviewed the Caltrans report.

### **6.4 Vine Trail Update**

Rebecca Schenck noted that as previously mentioned the bids for the Vine Trail Calistoga to St. Helena projected came in almost \$3 million over the engineer's estimate. NVTa will meet with City of Calistoga, City of St. Helena and County of Napa staff to discuss alternatives or changes to close the funding gap.



PG&E will start pole relocations required for the project the week of February 14, and AT&T will follow with their guide wire changes.

## **6.5 Measure T Update (Victoria Ortiz)**

Victoria Ortiz provided the following reminders:

- Semi-annual progress reports are due March 1, 2022
- Projects must have a project number assigned by NVTa before the jurisdiction includes it in a progress report.
- A Notice of Completion must be filed for each project that was previously reported as completed on a progress report
- Once a project has been reported as completed on a progress report and a Notice of Completion has been submitted to NVTa, omit that project from all future progress reports.
- Send photos of project signs to Ms. Ortiz if signage is required per the Measure T ordinance.
- The Independent Taxpayer Oversight Committee (ITOC) has requested consistency Jurisdiction-wide for the progress reports - please complete the cover page (template previously provided) - any additional information should be placed on a second sheet.
- City of Calistoga, City of St. Helena and the Town of Yountville are scheduled to present projects at the March 2, 2022 ITOC meeting.

Antonio Onorato reported that the Measure T compliance and performance audits are underway and requested that the jurisdictions return the engagement letter if they have not already done so. Once the audits are complete, the reports will be distributed to the ITOC, Napa Valley Transportation Authority-Tax Agency (NVTa-TA) and the TAC.

## **7. CONSENT AGENDA**

**MOTION by AHMANN-SMITHIES, SECOND by LUCIDO to APPROVE the Consent Calendar.**  
**Motion passed with the following vote:**

**Aye:** 10 - Chairperson Clark, Vice Chair Ferons, Member Ahmann Smithies, Member Lucido, Member Arias, Member Janzen, Member Levine, Alternate Member Ramirez, Member Weir, Member Rayner

**Absent:** 3 - Member Cooper, Member Hecock, Member Lederer (no longer in attendance)

### **7.1 Meeting Minutes of January 6, 2022 Technical Advisory Committee Meeting (Kathy Alexander) (Pages 14-18)**

This Action Item was approved.

### **7.2 AB 361 Remote Meeting Authorization (Kathy Alexander) (Pages 19-22)**

This Action Item was approved.

## **8. REGULAR AGENDA ITEMS**

### **8.1 Nomination and Election of Technical Advisory Committee (TAC) Vice Chairperson for the Remainder of Calendar Year 2022 (Kathy Alexander) (Pages 23-24)**

Kathy Alexander reminded the TAC that at the November 4, 2021 TAC meeting, the TAC elected Lorien Clark as Chairperson and John Ferons as Vice Chairperson for calendar year 2022. At that time, Member Ferons was the Town of Yountville's appointed TAC delegate, however, he noted that the Town was considering changes to the TAC appointments. In January 2022,

Rosalba Ramirez was appointed as the TAC delegate, and John Ferons as the alternate at which time Mr. Ferons resigned as the TAC Vice Chair since he would no longer be attending the TAC meetings on a regular basis. Ms. Ramirez has volunteered to serve as Vice Chair of the TAC.

Chair Clark invited additional volunteers or nominations, there being none, she called for a motion.

**MOTION by LUCIDO, SECOND by SMITHIES to APPOINT Rosalba Ramirez as Vice Chairperson for the remainder of Calendar Year 2022. Motion was approved with the following vote:**

**Aye:** 10 - Chairperson Clark, Vice Chair Ferons, Member Ahmann Smithies, Member Lucido, Member Arias, Member Janzen, Member Levine, Alternate Member Ramirez, Member Weir, Member Rayner

**Absent:** 3 - Member Cooper, Member Hecock, Member Lederer (no longer in attendance)

**8.2 One Bay Area Grant (OBAG) Cycle 3 Update (Alberto Esqueda) (Pages 25-44)**

Alberto Esqueda provided an update on the OBAG 3 funding and program changes. MTC anticipates approving the guidelines in March and releasing a call for projects in May.

**8.3 Bay Area Safety Plan Requirement (Danielle Schmitz) (Pages 45-49)**

Danielle Schmitz provided an overview of the Bay Area Safety Plan requirement, noting that jurisdictions must have a road safety plan or equivalent plan in place in order to qualify for funding under programs such as OBAG 3 and Highway Safety Improvement Program Cycle 11. NVTa is researching if a Countywide Vision Zero Plan would meet the safety plan requirements, and if so, may include funding for a plan in the Fiscal Year 2022/2023 budget.

**8.4 Vine Transit Update (Rebecca Schenck) (Pages 50-55)**

Rebecca Schenck provided an update on Vine Transit operations for the second quarter of fiscal year 2022, as well as short-term specific route reductions implemented in response to a driver shortage caused by the recent surge in COVID-19 cases.

Justin Hole provided public comment.

**8.5 Regional Active Transportation Network Update (Diana Meehan) (Pages 56-61)**

Diana Meehan provided an overview of the Regional Active Transportation Network plan that included a side-by-side comparison of the draft Complete Streets Policy with the existing Complete Streets Policy, components of the plan and a timeline for plan adoption and implementation.

**8.6 Transportation Fund for Clean Air (TFCA) Program Fiscal Year Ending (FYE) 2023 Draft Expenditure Plan and Program Review (Diana Meehan) (Pages 62-64)**

Diana Meehan provided an overview of the TFCA Program and draft Expenditure Plan for Fiscal Year ending 2023.

**MOTION by ARIAS, SECOND by LUCIDO that the Technical Advisory Committee (TAC) recommend that the NVTa Board approve the Transportation Fund for Clean Air (TFCA) County Program Draft Expenditure Plan for Fiscal Year Ending (FYE) 2023. Motion was approved with the following vote:**

**Aye:** 10 - Chairperson Clark, Vice Chair Ferons, Member Ahmann Smithies, Member Lucido, Member Arias, Member Janzen, Member Levine, Alternate Member Ramirez, Member Weir, Member Rayner

**Absent:** 3 - Member Cooper, Member Hecock, Member Lederer (no longer in attendance)

**8.7 Legislative Update\* (Kate Miller)**

Kate Miller reviewed the Legislative Update.

**8.8 February 16, 2022 NVTB Board Meeting Draft Agenda\* (Kate Miller)**

Kate Miller reviewed the draft February 16, 2022 NVTB Board Meeting Agenda.

**9. FUTURE AGENDA ITEMS**

None

**10. ADJOURNMENT**

**10.1 Approval of Next Regular Meeting Date of March 3, 2022 and Adjournment.**

Meeting was adjourned at 3:45 p.m.

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Kathy Alexander, Deputy Board Secretary



## NAPA VALLEY TRANSPORTATION AUTHORITY

### Technical Advisory Committee Agenda Memo

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**TO:** Technical Advisory Committee  
**FROM:** Kate Miller, Executive Director  
**REPORT BY:** Kathy Alexander  
(707) 259-8627 / Email: [kalexander@nvta.ca.gov](mailto:kalexander@nvta.ca.gov)  
**SUBJECT:** AB 361 Requirements for Remote Public Meetings

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#### **RECOMMENDATION**

That the TAC approve holding the April 7, 2022 TAC meeting via teleconference as directed by NVTA Board Resolution 22-07 which confirms that conditions persist that meet the requirements of AB 361 to allow for remote teleconference meetings.

#### **BACKGROUND**

AB 361 allows local legislative bodies to hold remote meetings during a proclaimed state of emergency if state or local officials have imposed or recommended measures that warrant holding meetings remotely.

On February 16, 2022, the NVTA Board adopted Resolution 22-07, directing NVTA staff to continue monitoring the status of the Governor's state of emergency proclamation, state and local orders related to social distancing, and health and safety conditions related to COVID-19, and confirm that said conditions persist that warrant remote only meetings pursuant to the provisions of paragraph Government Code section 54953, subdivision (e)(3). Staff recommends the TAC consider extending the time during which it may continue to meet by teleconference without compliance with paragraph (3) of subdivision (b) of section 54953 of the Brown Act.

#### **ATTACHMENT**

- 1) NVTA Board Resolution 22-07



**RESOLUTION No. 22-07**

**A RESOLUTION OF THE  
NAPA VALLEY TRANSPORTATION AUTHORITY (NVRTA)  
MAKING FINDINGS REAUTHORIZING REMOTE TELECONFERENCE MEETINGS  
AND DECLARING ITS INTENT TO CONTINUE REMOTE TELECONFERENCE  
MEETINGS PURSUANT TO GOVERNMENT CODE SECTION 54953**

**WHEREAS**, the Napa Valley Transportation Authority (NVRTA) is committed to preserving and nurturing public access and participation in meetings of the Board;

**WHEREAS**, all legislative body meetings of NVRTA are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and observe the Commission conduct its business; and

**WHEREAS**, Governor Newsom signed AB 361, amending the Brown Act, including Government Code section 54953(e), which makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

**WHEREAS**, a required condition of AB 361 is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

**WHEREAS**, such conditions now exist in the State, specifically, the Governor of the State of California proclaimed a state of emergency on March 4, 2020, related to the threat of COVID-19, which remains in effect and Executive order N-1-22; and

**WHEREAS**, on September 27, 2021, the Napa County Executive Officer and Public Health Officer jointly recommended social distancing measures and that all boards and commissions continue meeting remotely, in whole or in part, in order to help minimize the spread and transmission of COVID-19 and its variants; and

**WHEREAS**, due to the seriousness of the current pandemic situation, the Napa County Executive Officer and Public Health Officer has required that all unvaccinated persons wear facial coverings indoors, and recommend that all persons, regardless of vaccination status, wear facial coverings indoors; and

**WHEREAS**, the Board found on January 19, 2022 pursuant to Resolution 22-02 that the COVID-19 emergency has caused, and will continue to cause, conditions of peril to the safety of persons that are likely to be beyond the control of services, personnel,



equipment, and facilities of NVTa, and found that meeting in person for meetings of all NVTa legislative bodies would present imminent risks to the health or safety of attendees, and thus the Board invoked the provisions of AB 361 to allow for remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

**WHEREAS**, the Board of Directors does hereby find that emergency conditions persist within the County of Napa due to the COVID-19 emergency, the state of emergency continues to directly impact the ability of the members to meet safely in person, and the Governor's state of emergency proclamation, state regulations and local recommendations related to social distancing continue.

**NOW, THEREFORE, BE IT RESOLVED THAT THE NAPA VALLEY TRANSPORTATION BOARD DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:**

1. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

2. The Board hereby finds that meeting in person for meetings of all NVTa related legislative bodies subject to the Ralph M. Brown Act would present imminent risks to the health and safety of attendees.

3. Staff is hereby directed to take all actions necessary to carry out the intent and purpose of this Resolution including, conducting open and public meetings of the Board and all NVTa legislative bodies in accordance with Government Code section 54953, subdivision (e) and other applicable provisions of the Brown Act for remote only teleconference meetings.

4. Staff is further directed to continue to monitor the health and safety conditions related to COVID-19, the status of the Governor's state of emergency, the state regulations related to social distancing, and the local orders related to health and safety, and present to the Board at its next regularly scheduled meeting the related information and recommendations for remote only meetings pursuant to the provisions of paragraph Government Code section 54953, subdivision (e)(3), and to consider extending the time during which the Commission may continue to meet by teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

**THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED** by the Board of Directors of the Napa Valley Transportation Authority, at a regular meeting held on February 16, 2022, by the following vote:



Alfredo Pedroza, NVTa Chair

Ayes:

Garcia(2), Joseph(2),  
Canning(1), Sedgley(5),  
Pedroza(2), Ramos(2),  
Dohring(1), Ellsworth(1),  
Knight(1), Dunbar(1)



Nays: None

Absent: Kraus (1), Alessio (5)

ATTEST:

Laura Sanderlin  
Laura Sanderlin, NVTA Board Secretary

APPROVED:

DeeAnne Gillick  
DeeAnne Gillick, NVTA Legal Counsel



## NAPA VALLEY TRANSPORTATION AUTHORITY

### Technical Advisory Committee Agenda Memo

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**TO:** Technical Advisory Committee  
**FROM:** Kate Miller, Executive Director  
**REPORT BY:** Victoria Ortiz, Assistant Planner/Analyst  
(707) 259-8235 / Email: [vortiz@nvta.ca.gov](mailto:vortiz@nvta.ca.gov)  
**SUBJECT:** Updates to the Measure T Master Agreements

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#### **RECOMMENDATION**

Information only

#### **EXECUTIVE SUMMARY**

Staff is proposing changes to the Master Agreement, including Exhibits C and G. Proposed changes include moving the due dates for the Maintenance of Effort Certification and Annual California Financial Report from January 1 to January 31, and adding an additional certification for Equivalent Fund expenses.

#### **FISCAL IMPACT**

Is there a fiscal impact? No

#### **BACKGROUND**

Prior to the start of the Measure T Ordinance on July 1, 2018, the jurisdictions entered into a funding agreement with NVTA to memorialize the requirements necessary for the recipient jurisdictions to receive sales tax disbursements. The agreements included additional documents required for reporting Measure T expenses. Three years after the implementation of Measure T, updates are being proposed to streamline the reporting process for jurisdictions and NVTA staff.

A summary of the proposed changes to the Measure T Master Agreement and Guidelines include:

- Master Agreement -Section 4: Maintenance of Effort. This change would move the Maintenance of Effort certification deadline to January 31 of the next fiscal year instead of January 1. This change is being proposed to provide jurisdictions with more time to close their general ledger prior to certifying the Maintenance of Effort. The due date change will also alleviate administrative burden caused by holiday closures throughout December. See Attachment 1.
- 6.67% Measure T Equivalent Expenditures: The 6.67% Measure T Equivalent requires the jurisdictions to collectively commit 6.67% of Measure T in other eligible funding on Class 1 Bike/Ped facilities. NVTA staff is proposing to add a self-certification process for equivalent fund spending to help track expenditures. Currently, the master agreement only requires that equivalent fund spending is reported on the Semi-Annual Progress Reports, and that future Class I project commitments are reported biennially on the 5-year Project List. The proposed self-certification would require that jurisdictions certify the annual expenses spent on Class I bicycle facilities funded by qualifying funding sources. The certification will occur annually for all jurisdictions regardless of the amount spent on Class I bicycle facilities. The certification would be due by January 31 each year. The language for the proposed addition can be found in Section 3. Class 1 Bike Facility Funding of the Master Agreement. Exhibit G is a copy of the sample resolution and can be found as Attachment 2 of this report. NVTA will also prepare a self-certification as many of the funds to meet this requirement are on projects that NVTA oversees. See Attachment 2.
- Exhibit C, Accounting, Reporting and Auditing Guidelines Changes: Additional changes to the Master Agreement are proposed in Exhibit C of the Master Agreement; the Accounting, Reporting and Auditing Guidelines. These include cleaning up the language throughout the document and eliminating language referencing the contract between Napa County Auditor controller and NVTA. This more accurately portrays the current reporting practices implemented by NVTA staff. See Attachment 3.
- Finance Reporting Requirements – Section 6: In the original Master Agreement, both the Annual California Financial Report (ACFR) and the State Controller's

Street Report were required to be submitted to NVTa by January 1 of each year. The changes remove the requirement for submitting the State Controller's Street Report as it does not provide consistent information for Measure T auditing. The due date for the ACFR is also changed from January 1 to January 31 of the next fiscal year to allow jurisdictions sufficient time to close the general ledger and complete the comprehensive audit.

### **ATTACHMENTS**

- 1a) Draft Updated Master Agreement – with proposed changes accepted
- 1b) Draft Updated Master Agreement – Redline Version
- 2) Draft Exhibit G Equivalent Fund Expenses Resolution
- 3a) Draft Updated Exhibit C Accounting Reporting and Auditing Guidelines – with proposed changes accepted
- 3b) Draft Updated Exhibit C Accounting Reporting and Auditing Guidelines – Redline Version

**AMENDED MASTER FUNDING AGREEMENT  
THE NAPA VALLEY TRANSPORTATION AUTHORITY – TAX AGENCY  
AND**

\_\_\_\_\_  
**NVTA-TA AGREEMENT NO. 2022-\_\_**

**[CITY/TOWN/COUNTY][CITY/TOWN/COUNTY AGREEMENT NO. \_\_\_\_\_]**

This Amended Master Funding Agreement (“Agreement”) is made this \_\_\_\_ day of \_\_\_\_\_, 2022, by and between the Napa Valley Transportation Authority – Tax Agency, a local transportation authority authorized by the provisions of Division 19 of the California Public Utilities Code, hereinafter referred to as “NVTA-TA”, and Napa County, hereinafter referred to as “[City/Town/County].”

**SECTION 1. RECITALS**

1. The voters of Napa County approved the Napa Countywide Road Maintenance Act (also known as, and hereinafter referred to as, “Measure T,” “the Measure,” or “Ordinance No. 2012-01”) at the General Election held on November 6, 2012, thereby authorizing NVTA-TA to administer the proceeds from a one-half cent transaction and use tax.
2. The tax proceeds will be used to pay for the projects eligible under Measure T (Ordinance No. 2012-01) submitted by and allocated to Napa County and the cities and town within Napa County (“Local Agencies”) as set forth in Measure T as approved by Local Agencies’ Board or Councils and by the NVTA-TA.
3. Under Measure T and the Expenditure Plan, Measure T funds are provided to the Local Agencies to be used for streets and roads maintenance projects as defined in the Measure.
4. The parties previously approved a Master Funding Agreement identified as NVTA-TA Agreement No. 2018-02 and this Amended Master Funding Agreement completely repeals and replaces Agreement No. 2018-02. This Agreement sets forth all future Measure T sales tax funding requirements, terms, and conditions between NVTA-TA and [City/Town/County].

**SECTION 2. PURPOSE OF FUNDING AGREEMENT**

This Agreement is entered into by and between NVTA-TA and [City/Town/County] to document the funding conditions necessary for the [City/Town/County] to receive sales tax disbursements. This Agreement includes additional documents, listed in Section 30 of this Agreement, which are listed herein for reference.

**SECTION 3. CLASS 1 BIKE FACILITY FUNDING.** In order to receive funding under this Agreement, the Local Agencies must demonstrate to NVTA-TA that they have collectively 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, as that Plan may be amended from time to time and as provided in the Measure. By January 31<sup>st</sup> of each calendar year, [City/Town/County] must provide to NVTA-TA a copy of the Equivalent Fund Class I Facilities Expenditure Resolution approved by [City/Town/County]'s governing body, along with backup documentation, showing the qualifying funding spent on Class I facilities for the prior fiscal year.

**SECTION 4. MAINTENANCE OF EFFORT.** Prior to January 1, 2018, the [City/Town/County] determined and certified to NVTA-TA the average maintenance of effort for Fiscal Years 2007-08, 2008-09, and 2009-10 ("baseline years") is 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. That amount is deemed [City/Town/County]'s "Maintenance of Effort," which must be maintained annually throughout the term of the Measure from the [City/Town/County]'s General Fund. At the beginning of each fiscal year, [City/Town/County] must certify to NVTA-TA that it will meet its Maintenance of Effort expenditures that fiscal year. By January 31<sup>st</sup> each calendar year, [City/Town/County] must provide to NVTA-TA a copy of a Resolution approved by [City/Town/County]'s governing body, along with supporting documentation, showing that the Maintenance of Effort was met the prior fiscal year. In the event [City/Town/County] does not meet its requirement for local Maintenance of Effort over a three year average period, NVTA-TA shall reduce [City/Town/County]'s allocation for the following fiscal year in an amount equal to the deficiency in the Maintenance of Effort. Any such reduction based on a deficiency in the Maintenance of Effort will be withheld by NVTA-TA until a plan to meet the Maintenance of Effort amount moving forward has been approved by NVTA-TA. 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 5. FIVE-YEAR LIST OF PROJECTS.** [City/Town/County] has and shall continue to provide to NVTA-TA at least biennially on January 1<sup>st</sup>, its Measure T five-year list of projects (hereinafter "Project List").

#### **SECTION 6. ALLOCATION & DISBURSEMENT**

No later than the 20<sup>th</sup> day following the end of each quarter, the [City/Town/County] shall be allocated the funding allotted to [City/Town/County] as defined by Measure T, provided [City/Town/County] has complied with the terms of this Agreement. The allocated funds will be disbursed to [City/Town/County] upon NVTA-TA's determination that the projects are consistent with the [City/Town/County]'s approved Project List and in conformance with the Accounting, Reporting and Auditing Guidelines.

#### **SECTION 7. COST ELIGIBILITY**

Cost eligibility shall be determined by NVTA-TA based upon [City/Town/County]'s approved Project List. Funds may be expended only for streets and roads project(s) included on the [City/Town/County]'s approved Project List.

#### **SECTION 8. BUDGET AND SCOPE**



[City/Town/County] shall maintain a project(s) or program budget. [City/Town/County] shall carry out the project(s) and shall incur obligations against and make disbursements of Measure T revenues in conformity with the requirements of this Agreement and the budget.

## **SECTION 9. PROJECT MANAGEMENT**

[City/Town/County] shall be responsible for the project(s) and provide for the management of consultant and contractor activities for which [City/Town/County] contracts, including responsibility for schedule, scope, and budget.

## **SECTION 10. PROJECT OVERSIGHT**

[City/Town/County] shall cooperate with NVTa-TA staff or its Measure T consultants for project information and financial information necessary to fulfill the requirements outlined in NVTa-TA Ordinance No. 2012-01.

## **SECTION 11. ATTRIBUTION AND SIGNAGE**

If any portion of Measure T revenues is used for production of reports, acknowledgment of the NVTa-TA's role shall be included in the documents. If any project(s) funding receives \$250,000 or more, [City/Town/County] shall, upon initiation of field work or at the earliest feasible time thereafter, install and maintain a sign or signs at the construction site, utilizing the adopted Measure T logo and text, project, and identifying the [City/Town/County] and NVTa-TA. [City/Town/County] shall demonstrate compliance with attribution and signage requirements as an indispensable condition for authorization of future Measure T allocations. [City/Town/County] may provide signage for projects with a value of less than \$250,000 if they so desire.

## **SECTION 12. PRESS RELEASES**

[City/Town/County] shall notify NVTa-TA in advance of any press releases about project(s) and program activities, particularly groundbreakings and ribbon cuttings, in connection to Measure T revenues expended from this Agreement.

## **SECTION 13. COMPLIANCE WITH LAW**

In the performance of its obligations pursuant to this Agreement, [City/Town/County] shall keep itself fully informed of the federal, state and local laws, ordinances and regulations in any manner affecting the performance of this Agreement, and must at all times comply with such laws, ordinances, and regulations as they may be amended from time to time.

## **SECTION 14. ENVIRONMENTAL COMPLIANCE**

[City/Town/County] shall comply with the requirements under the California Environmental Quality Act (California Public Resources Code Sections 21000 et seq.; as implemented through California Code of Regulations Title 14, Chapter 3, Sections 15000 et seq.).

## **SECTION 15. FINANCES**

All costs charged to the project(s) shall be supported by properly prepared and documented time records, invoices, vouchers, or other documentation evidencing in detail the nature and propriety of the charges.

## **SECTION 16. RECORDS**

All checks, payrolls, invoices, contracts, vouchers, journal entries, work orders, or other accounting documents pertaining in whole or in part to the project(s) shall be maintained by [City/Town/County] for a period of five (5) years after the later of project(s) closeout or termination of Agreement. Such project(s) documents shall be clearly identified, readily accessible, and, to the extent feasible, kept separate and apart from all other similar documents not pertaining to the project(s).

## **SECTION 17. ELIGIBLE EXPENSES**

[City/Town/County] shall expend funds only on eligible direct expenses as follows: operating costs, direct staff time (salary and benefits), material costs related to construction of improvements, consultants, right of way engineering and acquisition costs (including permitting), and competitively bid construction contracts. Funds shall also be expended according to the applicable provisions of Measure T and of the Public Utilities Code Section 180000 et seq.

NVTA-TA shall provide notice to [City/Town/County] of any audit determination if any expenditure made by [City/Town/County] is found not to comply with the Expenditure Plan or Measure T promptly after NVTA-TA becomes aware of any such finding.

## **SECTION 18. AUDITS**

[City/Town/County] shall cooperate with and allow NVTA-TA's Auditor, or any of its duly authorized representatives, to inspect all work, materials, payrolls, and other data and records with regard to the Measure T projects, and to audit the books, records, and accounts of the [City/Town/County] and its contractors. [City/Town/County] shall see Accounting, Reporting and Auditing Guidelines (Exhibit C).

## **SECTION 19. THIRD PARTY CONTRACT AUDITS**

NVTA-TA reserves the right to request an audit of other third party contracts for any reason related to Measure T. If [City/Town/County] is subject to third party financial audit requirements imposed by another funding source, for a project(s) related to Measure T, copies of audits performed in fulfillment of such requirements shall be provided to the NVTA-TA upon request by NVTA-TA.

## **SECTION 20. PROJECT REPORTING AND CLOSEOUT PROCEDURES**

[City/Town/County] shall provide to NVTa-TA a Semi-Annual Update on Expenditures as show in Accounting, Reporting and Auditing Guidelines (Exhibit C).

## **SECTION 21. INDEMNIFICATION**

To the fullest extent permitted by law, NVTa-TA and [City/Town/County] shall each defend, indemnify and hold harmless each other as well as their respective officers, agents, employees, volunteers or representatives from and against any and all liability, claims, actions, proceedings, losses, injuries, damages or expenses of every name, kind and description, including litigation costs and reasonable attorney's fees incurred in connection therewith, arising out of or connected with any acts or omissions of that party or its officers, agents, employees, volunteers, or contractors or their subcontractors, when performing any activities or obligations required of that party under this Agreement. Each party shall notify the other party immediately in writing of any claim or damage related to activities performed under this Agreement. The parties shall cooperate with each other in the investigation and disposition of any claim arising out of the activities under this Agreement, providing that nothing shall require either party to disclose any documents, records or communications that are protected under peer review privilege, attorney-client privilege, or attorney work product privilege.

## **SECTION 22. INTEGRATION**

This Agreement represents the entire agreement of the parties with respect to the subject matter thereof. No representations, warranties, inducements or oral agreements have been made by any of the parties except as expressly set forth herein, or in other contemporaneous written agreements.

## **SECTION 23. AMENDMENT**

Except as otherwise provided herein, this Agreement may not be changed, modified or rescinded except in writing, signed by all parties hereto, and any attempt at oral modification of this Agreement shall be void and of no effect.

## **SECTION 24. INDEPENDENT AGENCY**

[City/Town/County] performs the terms and conditions of this Agreement as an entity independent of NVTa-TA. None of [City/Town/County]'s agents or employees shall be agents or employees of NVTa-TA. No third parties have any rights or remedies under this Agreement.

## **SECTION 25. ASSIGNMENT**

The Agreement may not be assigned, transferred, hypothecated, or pledged by any party without the express written consent of the other party.

## **SECTION 26. BINDING ON SUCCESSORS, ASSIGNEES OR TRANSFEREES**

This Agreement shall be binding upon the successor(s), assignee(s) or transferee(s) of NVTa-TA or [City/Town/County], as may be the case. This provision shall not be construed as an

authorization to assign, transfer, hypothecate or pledge this Agreement other than as provided above.

## **SECTION 27. LEGAL EXPENSES**

Each party shall be solely responsible for and shall bear all of its own respective legal expenses in connection with any dispute arising out of this Agreement and the transactions hereby contemplated. [City/Town/County] may not use Measure T funds, or other NVTa-TA or NVTa programmed funds, for the aforementioned purpose.

## **SECTION 28. SEVERABILITY**

Should any part of this Agreement be declared unconstitutional, invalid, or beyond the authority of either party to enter into or carry out, such decisions shall not affect the validity of the remainder of this Agreement, which shall continue in full force and effect; provided that the remainder of this Agreement can, absent the excised portion, be reasonably interpreted to give effect to the intentions of the parties.

## **SECTION 29. ACCEPTANCE OF ALLOCATION**

[City/Town/County] does hereby declare that all written statements, representations, covenants, and materials submitted as a condition of this Agreement are true and correct and does hereby accept NVTa-TA's allocations and agrees to all of the terms and conditions of this Agreement. The parties have executed this Agreement as of the date first written above, and it shall remain in effect until such time as no Measure T revenues remain available for expenditure, or until this Agreement is amended or rescinded in accordance with Section 23 of this Agreement.

## **SECTION 30. EXHIBITS**

The following Exhibits are hereby referenced to provide guidance to the jurisdictions and Measure T process and procedures:

EXHIBIT A: Measure T Ordinance and Expenditure Plan

EXHIBIT B: Five-Year Project List Template

EXHIBIT C: Accounting, Reporting and Auditing Guidelines

EXHIBIT D: Project List Adoption Resolution Template

EXHIBIT E: Progress Report Template

EXHIBIT F: MOE Certification Resolution Template

EXHIBIT G: Equivalent Fund Spending Resolution Template



**IN WITNESS WHEREOF**, this Agreement was executed by the parties hereto as of the date first above written.

**Napa Valley Transportation Authority – Tax Agency**

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Kate Miller  
NVT-A-TA Executive Director

**[City/Town/County]**

By: \_\_\_\_\_ Date: \_\_\_\_\_

APPROVED AS TO FORM [City/Town/County]  By: ____ ____ Counsel  Date: _____ _____
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APPROVED AS TO FORM NVT-A-TA General Counsel  By: ____ ____ General Counsel  Date: _____ _____
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**AMENDED MASTER FUNDING AGREEMENT**  
**THE NAPA VALLEY TRANSPORTATION AUTHORITY – TAX AGENCY**  
**AND**

**NVTA-TA AGREEMENT NO. 2022- ~~2018-02~~**

**RECIPIENT[CITY/TOWN/COUNTY]-[CITY/TOWN/COUNTY] AGREEMENT NO.**

This Amended Master Funding Agreement (“Agreement”) is made this \_\_\_\_ day of \_\_\_\_\_, 2022~~18~~, by and between the Napa Valley Transportation Authority – Tax Agency, a local transportation authority authorized by the provisions of Division 19 of the California Public Utilities Code, hereinafter referred to as “NVTA-TA”, and Napa County, hereinafter referred to as “Recipient[City/Town/County].”

**SECTION 1. RECITALS**

1. The voters of Napa County approved the Napa Countywide Road Maintenance Act (also known as, and hereinafter referred to as, “Measure T,” “the Measure,” or “Ordinance No. 2012-01”) at the General Election held on November 6, 2012, thereby authorizing NVTA-TA to administer the proceeds from a one-half cent transaction and use tax.

2. The tax proceeds will be used to pay for the projects eligible under Measure T (Ordinance No. 2012-01-) submitted by and allocated to Napa County and the cities and town within Napa County (“Local Agencies”) as set forth in Measure T as approved by Local Agencies’ Board or Councils and by the NVTA-TA.

3. Under Measure T and the Expenditure Plan, Measure T funds are provided to the Local Agencies to be used for streets and roads maintenance projects as defined in the Measure.

4. The parties previously approved a Master Funding Agreement identified as NVTA-TA Agreement No. 2018-02 and this Amended Master Funding Agreement completely repeals and replaces Agreement No. 2018-02. This Agreement sets forth all future Measure T sales tax funding requirements, terms, and conditions between NVTA-TA and [City/Town/County].

**SECTION 2. PURPOSE OF FUNDING AGREEMENT**

This Agreement is entered into by and between NVTA-TA and Recipient[City/Town/County] to document the funding conditions necessary for the Recipient[City/Town/County] to receive sales tax disbursements. This Agreement includes additional documents, listed in Section 30 of this Agreement, which are listed herein for reference.

**SECTION 3. CLASS 1 BIKE FACILITY FUNDING.** In order to receive funding under this Agreement, the Local Agencies must demonstrate to NVTA-TA that they have collectively 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, as that Plan may be amended from time to time and as provided in the Measure. By January 31<sup>st</sup> of each calendar year, Recipient[City/Town/County]City/Town/County] must provide to NVTA-TA a copy of the Equivalent Fund Class I Facilities ExpenditureSpending ResolutionExpenditure Resolution approved by Recipient[City/Town/County]'s governing body, along with backup documentation, showing the qualifying funding spent on Class I facilities for the prior fiscal year.

**SECTION 4. MAINTENANCE OF EFFORT.** Prior to January ~~31~~, 2018, ~~Recipientthe~~ [City/Town/County] ~~shall~~ determined and certified ~~y~~ to NVTA-TA the average maintenance of effort for Fiscal Years 2007-08, 2008-09, and 2009-10 ("baseline years") ~~is~~; 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. That amount ~~is ws ill be~~ deemed Recipient[City/Town/County]'s "Maintenance of Effort," which must be maintained annually throughout the term of the Measure from the Recipient[City/Town/County]'s General Fund. At the beginning of each fiscal year, Recipient[City/Town/County] must certify to NVTA-TA that it will meet its Maintenance of Effort expenditures that fiscal year. By January 31<sup>st</sup> each calendar year, Recipient[City/Town/County] must provide to NVTA-TA a copy of a Resolution approved by Recipient[City/Town/County]'s governing body, along with supporting backup-documentation, ~~which may include California State Controller's Annual Street Report~~, showing that the Maintenance of Effort was met the prior fiscal year. In the event Recipient[City/Town/County] does not meet its requirement for local Maintenance of Effort over a three year average period, NVTA-TA shall reduce Recipient[City/Town/County]'s allocation for the following fiscal year in an amount equal to the deficiency in the Maintenance of Effort. Any such reduction based on a deficiency in the Maintenance of Effort will be withheld by NVTA-TA until a plan to meet the Maintenance of Effort amount moving forward has been approved by NVTA-TA. 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 5. FIVE-YEAR LIST OF PROJECTS.** [City/Town/County] has and shall continue to provide to NVTA-TA No later than March 1, 2018, and at least biennially thereafter on January 1<sup>st</sup>, Recipient[City/Town/County] shall provide NVTA-TA its Measure T five-year list of projects (hereinafter "Project List").

#### **SECTION 6. ALLOCATION & DISBURSEMENT**

No later than the 20<sup>th</sup> day following the end of each quarter, the Recipient[City/Town/County] shall be allocated the funding allotted to Recipient[City/Town/County] as defined by Measure T, provided Recipient[City/Town/County] has complied with the terms of this Agreement. The allocated funds will be disbursed to Recipient[City/Town/County] upon NVTA-TA's determination that the projects are consistent with the Recipient[City/Town/County]'s approved Project List and in conformance with the Accounting, Reporting and Auditing Guidelines.

#### **SECTION 7. COST ELIGIBILITY**

Cost eligibility shall be determined by NVTA-TA based upon Recipient[City/Town/County]'s approved Project List. Funds may be expended only for streets and roads project(s) included on the Recipient[City/Town/County]'s approved Project List.

## **SECTION 8. BUDGET AND SCOPE**

Recipient[City/Town/County] shall maintain a project(s) or program budget. Recipient[City/Town/County] shall carry out the project(s) and shall incur obligations against and make disbursements of Measure T revenues in conformity with the requirements of this Agreement and the budget.

## **SECTION 9. PROJECT MANAGEMENT**

Recipient[City/Town/County] shall be responsible for the project(s) and provide for the management of consultant and contractor activities for which Recipient[City/Town/County] contracts, including responsibility for schedule, scope, and budget.

## **SECTION 10. PROJECT OVERSIGHT**

Recipient[City/Town/County] shall cooperate with NVTA-TA staff or its Measure T consultants for project information and financial information necessary to fulfill the requirements outlined in NVTA-TA Ordinance No. 2012-01.

## **SECTION 11. ATTRIBUTION AND SIGNAGE**

If any portion of Measure T revenues is used for production of reports, acknowledgment of the NVTA-TA's role shall be included in the documents. If any project(s) funding receives \$250,000 or more, Recipient[City/Town/County] shall, upon initiation of field work or at the earliest feasible time thereafter, install and maintain a sign or signs at the construction site, utilizing the adopted Measure T logo and text, project, and identifying the Recipient[City/Town/County] and NVTA-TA. Recipient[City/Town/County] shall demonstrate compliance with attribution and signage requirements as an indispensable condition for authorization of future Measure T allocations. Recipient[City/Town/County] may provide signage for projects with a value of less than \$250,000 if they so desire.

## **SECTION 12. PRESS RELEASES**

Recipient[City/Town/County] shall notify NVTA-TA in advance of any press releases about project(s) and program activities, particularly groundbreakings and ribbon cuttings, in connection to Measure T revenues expended from this Agreement.

## **SECTION 13. COMPLIANCE WITH LAW**

In the performance of its obligations pursuant to this Agreement, Recipient[City/Town/County] shall keep itself fully informed of the federal, state and local laws, ordinances and regulations in

any manner affecting the performance of this Agreement, and must at all times comply with such laws, ordinances, and regulations as they may be amended from time to time.

#### **SECTION 14. ENVIRONMENTAL COMPLIANCE**

Recipient[City/Town/County] shall comply with the requirements under the California Environmental Quality Act (California Public Resources Code Sections 21000 et seq.; as implemented through California Code of Regulations Title 14, Chapter 3, Sections 15000 et seq.).

#### **SECTION 15. FINANCES**

All costs charged to the project(s) shall be supported by properly prepared and documented time records, invoices, vouchers, or other documentation evidencing in detail the nature and propriety of the charges.

#### **SECTION 16. RECORDS**

All checks, payrolls, invoices, contracts, vouchers, journal entries, work orders, or other accounting documents pertaining in whole or in part to the project(s) shall be maintained by Recipient[City/Town/County] for a period of five (5) years after the later of project(s) closeout or termination of Agreement. Such project(s) documents shall be clearly identified, readily accessible, and, to the extent feasible, kept separate and apart from all other similar documents not pertaining to the project(s).

#### **SECTION 17. ELIGIBLE EXPENSES**

Recipient[City/Town/County] shall expend funds only on eligible direct expenses as follows: operating costs, direct staff time (salary and benefits), material costs related to construction of improvements, consultants; right of way engineering and acquisition costs (including permitting), and competitively bid construction contracts. Funds shall also be expended according to the applicable provisions of Measure T and of the Public Utilities Code Section 180000 et seq.

NVTA-TA shall provide notice to Recipient[City/Town/County] of any audit determination if any expenditure made by Recipient[City/Town/County] is found not to comply with the Expenditure Plan or Measure T promptly after NVTA-TA becomes aware of any such finding.

#### **SECTION 18. AUDITS**

Recipient[City/Town/County] shall cooperate with and allow NVTA-TA's Auditor, or any of its duly authorized representatives, to inspect all work, materials, payrolls, and other data and records with regard to the Measure T projects, and to audit the books, records, and accounts of the Recipient[City/Town/County] and its contractors. Recipient[City/Town/County] shall see Accounting, Reporting and Auditing Guidelines (Exhibit C).

#### **SECTION 19. THIRD PARTY CONTRACT AUDITS**

NVTA-TA reserves the right to request an audit of other third party contracts for any reason related to Measure T. If Recipient[City/Town/County] is subject to third party financial audit requirements imposed by another funding source, for a project(s) related to Measure T, copies of audits performed in fulfillment of such requirements shall be provided to the NVTA-TA upon request by NVTA-TA.

## **SECTION 20. PROJECT REPORTING AND CLOSEOUT PROCEDURES**

Recipient[City/Town/County] shall provide to NVTA-TA a Semi-Annual Update on Expenditures as show in Accounting, Reporting and Auditing Guidelines (Exhibit C).

## **SECTION 21. INDEMNIFICATION**

To the fullest extent permitted by law, NVTA-TA and Recipient[City/Town/County] shall each defend, indemnify and hold harmless each other as well as their respective officers, agents, employees, volunteers or representatives from and against any and all liability, claims, actions, proceedings, losses, injuries, damages or expenses of every name, kind and description, including litigation costs and reasonable attorney's fees incurred in connection therewith, arising out of or connected with any acts or omissions of that party or its officers, agents, employees, volunteers, or contractors or their subcontractors, when performing any activities or obligations required of that party under this Agreement. Each party shall notify the other party immediately in writing of any claim or damage related to activities performed under this Agreement. The parties shall cooperate with each other in the investigation and disposition of any claim arising out of the activities under this Agreement, providing that nothing shall require either party to disclose any documents, records or communications that are protected under peer review privilege, attorney-client privilege, or attorney work product privilege.

## **SECTION 22. INTEGRATION**

This Agreement represents the entire agreement of the parties with respect to the subject matter thereof. No representations, warranties, inducements or oral agreements have been made by any of the parties except as expressly set forth herein, or in other contemporaneous written agreements.

## **SECTION 23. AMENDMENT**

Except as otherwise provided herein, this Agreement may not be changed, modified or rescinded except in writing, signed by all parties hereto, and any attempt at oral modification of this Agreement shall be void and of no effect.

## **SECTION 24. INDEPENDENT AGENCY**

Recipient[City/Town/County] performs the terms and conditions of this Agreement as an entity independent of NVTA-TA. None of Recipient[City/Town/County]'s agents or employees shall be agents or employees of NVTA-TA. No third parties have any rights or remedies under this Agreement.

## **SECTION 25. ASSIGNMENT**

The Agreement may not be assigned, transferred, hypothecated, or pledged by any party without the express written consent of the other party.

## **SECTION 26. BINDING ON SUCCESSORS, ASSIGNEES OR TRANSFEREES**

This Agreement shall be binding upon the successor(s), assignee(s) or transferee(s) of NVT-A or Recipient[City/Town/County], as may be the case. This provision shall not be construed as an authorization to assign, transfer, hypothecate or pledge this Agreement other than as provided above.

## **SECTION 27. LEGAL EXPENSES**

Each party shall be solely responsible for and shall bear all of its own respective legal expenses in connection with any dispute arising out of this Agreement and the transactions hereby contemplated. Recipient[City/Town/County] may not use Measure T funds, or other NVT-A or NVT-A programmed funds, for the aforementioned purpose.

## **SECTION 28. SEVERABILITY**

Should any part of this Agreement be declared unconstitutional, invalid, or beyond the authority of either party to enter into or carry out, such decisions shall not affect the validity of the remainder of this Agreement, which shall continue in full force and effect; provided that the remainder of this Agreement can, absent the excised portion, be reasonably interpreted to give effect to the intentions of the parties.

## **SECTION 29. ACCEPTANCE OF ALLOCATION**

Recipient[City/Town/County] does hereby declare that all written statements, representations, covenants, and materials submitted as a condition of this Agreement are true and correct and does hereby accept NVT-A's allocations and agrees to all of the terms and conditions of this Agreement. The parties have executed this Agreement as of the date first written above, and it shall remain in effect until such time as no Measure T revenues remain available for expenditure, or until this Agreement is amended or rescinded in accordance with Section 23 of this Agreement.

## **SECTION 30. EXHIBITS**

The following Exhibits are hereby referenced to provide guidance to the jurisdictions and Measure T process and procedures:

EXHIBIT A: Measure T Ordinance and Expenditure Plan

EXHIBIT B: Five-Year Project List Template

EXHIBIT C: Accounting, Reporting and Auditing Guidelines

EXHIBIT D: Project List Adoption Resolution Template

EXHIBIT E: Progress Report Template

EXHIBIT F: MOE Certification Resolution Template

EXHIBIT G: Equivalent Fund Spending Resolution Template

**IN WITNESS WHEREOF**, this Agreement was executed by the parties hereto as of the date first above written.

**Napa Valley Transportation Authority – Tax Agency**

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Kate Miller  
NVT-A-TA Executive Director

**Recipient**[City/Town/County]

By: \_\_\_\_\_ Date: \_\_\_\_\_

APPROVED AS TO FORM <b>Recipient</b> <u>[City/Town/County]</u>  By: ____ _____ Counsel  Date: _____ _____
--

APPROVED AS TO FORM NVT-A-TA General Counsel  By: ____ _____ General Counsel  Date: _____ _____
--



**RESOLUTION No. X-X**

**A RESOLUTION OF XXX  
APPROVING CERTIFICATION OF EQUIVALENT FUND EXPENDITURES UNDER  
MEASURE T PROGRAM**

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

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

**WHEREAS**, the [City/Town/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**, the [City/Town/County] has entered into a Master Agreement, as amended, with NVTA-TA that outlines procedures for Measure T expenditures, and

**WHEREAS**, the [City/Town/County] 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

**WHEREAS**, that amount set forth in Exhibit “A” will be deemed the “Equivalent Fund Spending for Class I Bicycle Facilities” of the [City/Town/County], which must be maintained annually throughout the term of the Measure from the General Fund of the [City/Town/County]; and

**WHEREAS**, by January 31<sup>st</sup> each calendar year, the [City/Town/County] 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/Town/County of], 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** by the [City/Town Council /County Board of Supervisors] as follows:

1. The [Council/Board of Supervisors] 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.

Passed and adopted this X day of XXX, 2022.

\_\_\_\_\_  
Chair

Ayes:

Nays:

Absent:

ATTEST:

\_\_\_\_\_  
Clerk

APPROVED:

\_\_\_\_\_  
Attorney

Napa Valley Transportation Authority – Tax Agency (“Authority” or NVTA-TA”)

Measure T – Transportation Tax  
Accounting, Reporting and Auditing Guidelines

**1. Fund structure for Measure T Funds held by NVTA-TA (held in County Treasury)**

Fund 8310 – Napa Valley Transportation Authority  
Dept 830 – Napa Valley Transportation Authority  
Division 83100 – Napa Valley Transportation Authority  
Sub-Division 83100-00 – NVTA Administration  
83100-01 – NVTA Unincorporated County  
83100-04 – NVTA City of American Canyon  
83100-02 – NVTA City of Napa  
83100-05 – NVTA Town of Yountville  
83100-06 – NVTA City of St. Helena  
83100-07 – NVTA City of Calistoga

Each sub-division will maintain its own cash accounts and fund balance.

**2. Receipt of Tax Allocations and Interest to the Authority**

Each Sub-division will receive the direct allocation of sales tax proceeds at the time funds are received monthly by NVTA-TA. Sales tax revenues received will be recorded in account #41400 – *Sales and Use Tax*.

Allocation to agencies specified in Ordinance No 2012-01 is as follows:

City of American Canyon	7.70%
City of Calistoga	2.70%
City of Napa	40.35%
County of Napa	39.65%
City of St. Helena	5.90%
Town of Yountville	2.70%
Authority Administration	1.00%
Total	100.00%

The Board of Equalization administration fee (estimated 1 to 1.5%) is deducted from the gross receipts prior to calculating the Measure T allocations to the agencies.

Each sub-division will earn interest at the Treasurer’s pooled interest rate and will be earned quarterly, based on average daily balance. Interest received will be recorded in account #45100 – *Interest*.

Revenues are to be recorded on an accrual basis.

### 3. Disbursements

#### a. Allocations of Taxes to the Agencies from the Authority

As stated in Section 13 of Ordinance No 2012-01 “The Authority Auditor shall allocate funds to the agencies on a calendar quarter basis, together with any accrued interest, by the 20<sup>th</sup> day of the month following the end of the quarter.” In order to comply with this section, once the agencies are deemed eligible for receiving funds by NVTA-TA, on a quarterly basis as prescribed above, the Auditor-Controller shall run a detailed report on the activity in each sub-division’s cash account showing the monthly sales tax allocations and interest earnings. This will be attached to a payment claim form to transfer the funds to each agency. The expenditure line for the allocation will be recorded in account #52525 – *Maintenance-Infrastructure/Land*.

Expenditures are to be recorded on an accrual basis. Sales tax is generally three months in arrears, therefore at each year end, there will be an accrual set up as of 6/30 for the amount due to each agency once all sales taxes are received and interest is posted.

#### b. Administration Expenditures: Sub-Division 83100-00

All direct administrative expenses will be accounted for directly out of the Administration budget unit, capped to the 1% of revenues generated from the Tax in accordance with Section 12 of Ordinance No. 2012-01. Expenditures are limited to “administrative functions providing overall program direction and management necessary to implement Authority policy, formulating organizational goals and objectives, coordinating activities with other agencies and organizations, performing finance, accounting, purchasing, personnel, government and community relations, and legal matters.”

#### c. ITOC Stipends – Section 11.D.2

ITOC members are to receive a stipend of \$250 per quarterly meeting, with an increase of \$50 per meeting every five years, scheduled as follows:

Fiscal Year	Quarterly Stipend
2018-19 through 2022-23	\$250.00
2023-24 through 2027-28	\$300.00
2028-29 through 2032-33	\$350.00
2033-34 through 2037-38	\$400.00
2038-39 through 2042-43	\$450.00

- ITOC members must fill out a W-9 for IRS purposes to remain on file with the County Auditor-Controller, and will receive a 1099-misc form at the end of each calendar year for compensation received.
- Members must sign a stipend request form validating their attendance. No payment will be issued without a signed and dated form. **(Exhibit A – Stipend Certification)**
- Stipends are construed as Administrative Expenditures and will be paid directly from this budget unit.

**d. Auditor-Controller Administrative Salaries and Expenditures**

As the Authority Auditor, with the role of fiscal oversight and integrity of the Measure, the Napa County Auditor-Controller will be required to track all hours and expenses and provide a detailed accounting for all items requested to be reimbursed. As with all other Districts and JPA’s the Auditor-Controller will provide an annual hourly rate schedule, which varies by staff position, to ensure fair and equitable charges for work performed related to Measure T.

Quarterly charges will be assessed for general accounting work including processing checks, reimbursement requests, journal entries, reports, audits and other work completed on behalf of the Napa Valley Transportation Authority and ITOC. These costs are construed as Administrative Expenditures and will be paid directly from the Administration budget unit.

**e. NVTA-TA Contracted Administrative Salaries and Expenditures**

As the administrators of the Napa Countywide Road Maintenance Act, NVTA shall be reimbursed for salaries and expenditures related to official business of the Act, including work completed on behalf of the Napa Valley Transportation Authority and ITOC. NVTA will be required to track all hours and expenses and provide a detailed accounting for all items requested to be reimbursed. NVTA will provide an annual hourly rate schedule, which varies by staff position, to ensure fair and equitable charges for work performed related to Measure T.

A claim, including a journal entry to transfer the funds from the Administration Sub-division to NVTA, with all back up documentation, shall be approved by the Executive Director or designee and submitted to the Auditor-Controller for posting. These costs are construed as Administrative Expenditures and will be paid directly from the Administration budget unit.

**f. Authority Counsel Expenditures**

The Authority will be provided legal counsel by Napa Valley Transportation Authority Counsel . NVTA’s Counsel will be required to track all hours and expenses and provide a detailed accounting for all items requested to be reimbursed. NVTA Counsel will provide an annual hourly rate schedule, which varies by staff position, to ensure fair and equitable charges for work performed related to Measure T.

These costs are construed as Administrative Expenditures and will be paid directly from the Administration budget unit.

**g. Auditor-Controller’s Authority on Disbursements**

The Auditor-Controller may dispute a claim from the Administration budget unit if the expenditure does not appear in accordance with the Ordinance or reasonable in amount. Disputed claims may be brought forth by the claimant to the Authority for approval in a public meeting.

**4. Financial Reporting Requirements for Measure T Funds held by NVTa-TA**

- a. As stated in 3.a above, after quarterly interest is posted by the County Treasurer the funds will be transferred to each agency.
- b. Quarterly review of all transactions within each sub-division will be completed to ensure all postings are accurate and timely.
- c. An annual review will occur prior to official close of the books to ensure all postings are accurate and timely and that all funds have been transferred to the appropriate agency as specified in the Master Agreement

**5. Agency Record Keeping**

- a. Each agency must keep the funds segregated in a special revenue fund specifically for Measure T.

All revenue sources and expenditures using the revenues sources shall be fully accounted for. Measure T funds should be recorded as Other Governmental Revenue on the agency books. 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 accounts for and tracks 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. Therefore, expenditures within the Measure T 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, as may be amended. Agencies shall keep the records using accrual accounting, setting up both receivables and payables as of June 30, of each fiscal year.

*Definition: 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.*

- b. To ensure compliance with the 6.67% Class 1 path requirement, each agency will track all revenues and expenditures related to these projects and include the information on the progress reports discussed in #6 below.

**6. Financial Reporting Requirements for Each Agency**

Every expenditure will have supporting documentation, including invoices and proper authorizations, to ensure that all costs charged to the funds are eligible and in full compliance with the Master Agreement. This documentation shall be maintained by each agency and shall be made available for inspection and audits upon request by either the Auditor-Controller or NVTa-TA.

Semi-Annual Progress Reports are due March 1<sup>st</sup> (for the period of July – December) and September 1<sup>st</sup> (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, Amount remaining, Percentage of Completion, and Date Completed if applicable. 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.

**(Exhibit E – Agency Progress Report)**

Attached to each summary shall be a system generated trial balance report and detailed expenditure listing for the Special Revenue funds listed in Item 5 above. If, in the course of an expenditure review or audit, it is determined that an ineligible expense was made, the jurisdiction will be directed to return the funds to the LS&R Special Revenue fund for a future eligible expense.

Once the agency’s general ledger is considered closed for the fiscal year and a comprehensive audit is completed, as stated in Section 4 of the Master Funding Agreement, and after approved by the jurisdictions governing body, each Agency will provide a copy of the Annual Comprehensive Financial Report (ACFR) January 31<sup>st</sup> of the next fiscal year.

**7. Annual Audits**

All audits and record keeping will be performed in accordance with generally accepted accounting principles (GAAP) and Government Accounting Standards (GAS)

- The Auditor-Controller will oversee the annual accounting and fiscal process through review of quarterly and annual reports submitted by each agency.
- NVTA-TA will oversee project performance through review of semi-annual reports submitted by each agency.
- Each Agency (County/Cities/Town) will procure an independent certified public accountant to conduct an annual financial audit that includes in its scope all transactions regarding Measure T. This will NOT be an additional audit on top of their Annual Comprehensive 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 have an independent annual financial audit.. The audit will contain supplementary schedules which summarize each jurisdiction financial status regarding Measure T funds. This audit will be presented by the Independent Auditor and the Authority Auditor to the ITOC and Authority.
- Each agency will undergo a performance and compliance audit every three years, which is non-financial in nature. This audit shall be focused on the projects and compliance with the Master Agreement. This audit will be presented by the Independent Auditor to NVTA-TA and the ITOC. The audits will be completed on a rotating basis with the City of Napa and Town of Yountville the first year, the County of Napa and City of St. Helena the second year, then the Cities of American Canyon and Calistoga thereafter. .
- The above audits satisfy all audit requirements in the Ordinance. Each agency is audited through their respective fiscal comprehensive annual audit process, the Authority will undergo a separate independent financial audit, and the independent performance and compliance audits on each agency will be completed triennially.
- Audits are construed as Administrative Expenditures and will be paid directly from the ITOC budget unit. There is a maximum of \$70,000 per year (adjusted for inflation on the CPI) for annual financial and performance audits. NVTA-TA and the Authority Auditor will track these expenditures annually to ensure the maximum is not exceeded.

**8. Community Report**

Section 11.B.e of Ordinance No. 2012-01 specifies that the Authority shall publish a biennial report to the community. For clarification, this report may be completed annually and will be compiled in collaborative manner between NVTA-TA, the Jurisdictions, ITOC and the Auditor-Controller. The Community Report is construed as Administrative Expenditures and will be paid directly from the ITOC budget unit.

**9. Interagency Loans**

In the event that one agency requests a loan from another for approved projects, an interagency loan agreement will be executed. Each agency shall record a due to/due from amount on their respective books with an approved pay back schedule. Total pay back must occur prior to the sunset of the tax.

[RESERVE THIS SECTION FOR THE INTERAGENCY LOAN AGREEMENT.]



**1. Fund structure for Measure T Funds held by NVTA-TA (held in County Treasury)**

Fund 8310 – Napa Valley Transportation Authority  
 Dept 830 – Napa Valley Transportation Authority  
 Division 83100 – Napa Valley Transportation Authority  
 Sub-Division 83100-00 – NVTA Administration  
                   83100-01 – NVTA Unincorporated County  
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Each sub-division will maintain its own cash accounts and fund balance.

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Allocation to agencies specified in Ordinance No 2012-01 is as follows:

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Authority Administration	1.00%
Total	100.00%

The Board of Equalization administration fee (estimated 1 to 1.5%) is deducted from the gross receipts prior to calculating the Measure T allocations to the agencies.

Each sub-division will earn interest at the Treasurer’s pooled interest rate and will be earned quarterly, based on average daily balance. Interest received will be recorded in account #45100 – *Interest*.

Revenues are to be recorded on an accrual basis.

Measure T – Transportation Tax  
Accounting, Reporting and Auditing Guidelines

**3. Disbursements**

**a. Allocations of Taxes to the Agencies from the Authority**

As stated in Section 13 of Ordinance No 2012-01 “The Authority Auditor shall allocate funds to the agencies on a calendar quarter basis, together with any accrued interest, by the 20<sup>th</sup> day of the month following the end of the quarter.” In order to comply with this section, once the agencies are deemed eligible for receiving funds by NVTA-TA, on a quarterly basis as prescribed above, the Auditor-Controller shall run a detailed report on the activity in each sub-division’s cash account showing the monthly sales tax allocations and interest earnings. This will be attached to a payment claim form to transfer the funds to each agency. The expenditure line for the allocation will be recorded in account #52525 – *Maintenance-Infrastructure/Land*.

Expenditures are to be recorded on an accrual basis. Sales tax is generally three months in arrears, therefore at each year end, there will be an accrual set up as of 6/30 for the amount due to each agency once all sales taxes are received and interest is posted.

**b. Administration Expenditures: Sub-Division 83100-00**

All direct administrative expenses will be accounted for directly out of the Administration budget unit, capped to the 1% of revenues generated from the Tax in accordance with Section 12 of Ordinance No. 2012-01. Expenditures are limited to “administrative functions providing overall program direction and management necessary to implement Authority policy, formulating organizational goals and objectives, coordinating activities with other agencies and organizations, performing finance, accounting, purchasing, personnel, government and community relations, and legal matters.”

**c. ITOC Stipends – Section 11.D.2**

ITOC members are to receive a stipend of \$250 per quarterly meeting, with an increase of \$50 per meeting every five years, scheduled as follows:

Fiscal Year	Quarterly Stipend
2018-19 through 2022-23	\$250.00
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- ITOC members must fill out a W-9 for IRS purposes to remain on file with the County Auditor-Controller, and will receive a 1099-misc form at the end of each calendar year for compensation received.
- Members must sign a stipend request form validating their attendance. No payment will be issued without a signed and dated form. **(Exhibit A – Stipend Certification)**
- Stipends are construed as Administrative Expenditures and will be paid directly from this budget unit.

Measure T – Transportation Tax  
Accounting, Reporting and Auditing Guidelines

**d. Auditor-Controller Administrative Salaries and Expenditures**

As the Authority Auditor, with the role of fiscal oversight and integrity of the Measure, the Napa County Auditor-Controller will be required to track all hours and expenses and provide a detailed accounting for all items requested to be reimbursed. As with all other Districts and JPA’s the Auditor-Controller will provide an annual hourly rate schedule, which varies by staff position, to ensure fair and equitable charges for work performed related to Measure T.

~~(Exhibit B – Contract between Napa County Auditor-Controller and NVTA)~~

Quarterly charges will be assessed for general accounting work including processing checks, reimbursement requests, journal entries, reports, audits and other work completed on behalf of the Napa Valley Transportation Authority and ITOC. These costs are construed as Administrative Expenditures and will be paid directly from the Administration budget unit.

**e. NVTA-TA Contracted Administrative Salaries and Expenditures**

As the administrators of the Napa Countywide Road Maintenance Act, NVTA-~~TA~~ shall be reimbursed for salaries and expenditures related to official business of the Act, including work completed on behalf of the Napa Valley Transportation Authority and ITOC. NVTA-~~TA~~ will be required to track all hours and expenses and provide a detailed accounting for all items requested to be reimbursed. NVTA-~~TA~~ will provide an annual hourly rate schedule, which varies by staff position, to ensure fair and equitable charges for work performed related to Measure T.

~~(Exhibit C – Contract between NVTA and NVTA-TA)~~

A ~~quarterly~~ claim, including a journal entry to transfer the funds from the Administration Sub-division to NVTA-~~TA~~, with all back up documentation, shall be approved/signed by the Executive Director or designee and submitted to the Auditor-Controller for posting/approval. These costs are construed as Administrative Expenditures and will be paid directly from the Administration budget unit.

**f. Authority Counsel Expenditures**

The Authority will be provided legal counsel by Napa Valley Transportation Authority Counsel – ~~Renee Sloan Holtzman Sakai LLP (RSHS)~~. NVTA’s ~~Counsel will~~ Counsel will be required to track all hours and expenses and provide a detailed accounting for all items requested to be reimbursed. NVTA Counsel will provide an annual hourly rate schedule, which varies by staff position, to ensure fair and equitable charges for work performed related to Measure T.

~~(Exhibit D – Contract RSHS and NVTA)~~

These costs are construed as Administrative Expenditures and will be paid directly from the Administration budget unit.

**g. Auditor-Controller’s Authority on Disbursements**

The Auditor-Controller may dispute a claim from the Administration budget unit if the expenditure does not appear in accordance with the Ordinance or reasonable in amount.

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Accounting, Reporting and Auditing Guidelines

Disputed claims may be brought forth by the claimant to the Authority for approval in a public meeting.

**4. Financial Reporting Requirements for Measure T Funds held by NVTa-TA**

- a. As stated in 3.a above, after quarterly interest is posted by the County Treasurer the funds will be transferred to each agency.
- b. Quarterly review of all transactions within each sub-division will be completed to ensure all postings are accurate and timely.
- c. An annual review will occur prior to official close of the books to ensure all postings are accurate and timely and that all funds have been transferred to the appropriate agency as specified in the Master Agreement

**5. Agency Record Keeping**

- a. Each agency must keep the funds segregated in a special revenue fund specifically for Measure T.

All revenue sources and expenditures using the revenues sources shall be fully accounted for. Measure T funds should be recorded as Other Governmental Revenue on the agency books. 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 accounts for and tracks 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. Therefore, expenditures within ~~the Measure~~the Measure T 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, as may be amended. Agencies shall keep the records using accrual accounting, setting up both receivables and payables as of June 30, of 6/30 each fiscal year.

*Definition: 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.*

- b. To ensure compliance with the 6.67% Class 1 path requirement, each agency will track all revenues and expenditures related to these projects and include the information on the progress reports discussed in #6 below.

**6. Financial Reporting Requirements for Each Agency**

Every expenditure will have supporting documentation, including invoices and proper authorizations, to ensure that all costs charged to the funds are eligible and in full compliance with

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the Master Agreement. This documentation shall be maintained by each agency and shall be made available for inspection and audits upon request by either the Auditor-Controller or NVTA-TA.

Semi-Annual Progress Reports are due March 1<sup>st</sup> (for the period of July – December) and September 1<sup>st</sup> (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, Amount remaining, Percentage of Completion, and Date Completed if applicable. 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.

**(Exhibit E – Agency Progress Report)**

Attached to each summary shall be a system generated trial balance report and detailed expenditure listing for the Special Revenue funds listed in Item 5 above. If, in the course of an expenditure review or audit, it is determined that an ineligible expense was made, the jurisdiction will be directed to return the funds to the LS&R Special Revenue fund for a future eligible expense.

Once the agency’s ~~books are general ledger is considered~~ 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, and after approved by the jurisdictions governing body~~, each Agency will provide a copy of the ~~Comprehensive Annual Comprehensive Financial Report (CACFR) and the State Controller’s Street Report, January 31<sup>st</sup> of the next fiscal year. Due to the timing of these reports, where numbers vary, the Agency shall provide a reconciliation explaining the differences.~~

## 7. Annual Audits

All audits and record keeping will be performed in accordance with generally accepted accounting principles (GAAP) and Government Accounting Standards (GAS)

- The Auditor-Controller will oversee the annual accounting and fiscal process through review of quarterly and annual reports submitted by each agency.
- NVTA-TA will oversee project performance through review of semi-annual reports submitted by each agency.
- Each ~~Agency~~ Agency (County/Cities/Town) will procure an independent certified public accountant to conduct an annual financial audit that includes in its scope all transactions regarding Measure T. This will NOT be an additional audit on top of their Comprehensive Annual Comprehensive 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 have an independent annual financial audit, ~~which will be overseen by the ITOC~~. The audit will contain supplementary schedules which summarize each agency jurisdiction financial status regarding Measure T funds. This audit will be presented by the Independent Auditor and the Authority Auditor to the ITOC and Authority.
- Each agency will undergo a performance and compliance audit every ~~two~~ three years, which is non-financial in nature. This audit shall be focused on the projects and compliance with the Master Agreement. This audit will be presented by the Independent Auditor to NVTA-TA and the ITOC. The audits will be completed on a rotating basis with the eCity of Napa and Town of Yountville the first year, the County of Napa and Ceity of St. Helena the second year, then the

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~~e~~Cities of American Canyon and Calistoga thereafter. ~~County, City of American Canyon and the Town of Yountville to be done in one year, while the Cities of Napa, St. Helena and Calistoga will be completed in the following year.~~

- The above audits satisfy all audit requirements in the Ordinance. Each agency is audited through their respective fiscal comprehensive annual audit process, the Authority will undergo a separate independent financial audit, and the independent performance audits and compliance audits on each agency will be completed ~~triannially~~triennially~~biannually~~.
- Audits are construed as Administrative Expenditures and will be paid directly from the ~~Administration~~ITOC budget unit. There is a maximum of \$70,000 per year (adjusted for inflation on the CPI) for annual financial and performance audits. NVTA-TA and the Authority Auditor will track these expenditures annually to ensure the maximum is not exceeded.

#### 8. Community Report

Section 11.B.e of Ordinance No. 2012-01 specifies that the Authority shall publish a biennial report to the community. For clarification, this report may be completed annually and will be compiled in collaborative manner between NVTA-TA, the ~~Agencies~~Jurisdictions, ITOC and the Auditor-Controller. The Community Report is construed as Administrative Expenditures and will be paid directly from the ~~Administration~~ITOC budget unit.

#### 9. Interagency Loans

In the event that one agency requests a loan from another for approved projects, an interagency loan agreement will be executed. Each agency shall record a due to/due from amount on their respective books with an approved pay back schedule. Total pay back must occur prior to the sunset of the tax.

[RESERVE THIS SECTION FOR THE INTERAGENCY LOAN AGREEMENT.]



March 3, 2022  
TAC Agenda Item 9.2  
Continued From: New

Action Requested: **INFORMATION**

## NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY Technical Advisory Committee Agenda Memo

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**TO:** Technical Advisory Committee  
**FROM:** Kate Miller, Executive Director  
**REPORT BY:** Victoria Ortiz, Assistant Planner/Analyst  
(707) 259-8235 / Email: [vortiz@nvta.ca.gov](mailto:vortiz@nvta.ca.gov)  
**SUBJECT:** Measure T Policies and Procedures Update

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### **RECOMMENDATION**

Information only

### **EXECUTIVE SUMMARY**

NVTA staff is proposing that the policies and procedures be amended as follows:

- 6.67% Equivalent Fund Procedure to include a requirement that the jurisdictions and NVTA certify 6.67% Measure T equivalent expenditures similar to the process to certify the Maintenance of Effort (MOE) requirement.
- Update the MOE and Annual Comprehensive Financial Report (ACFR) due date to January 31 so that it is consistent with Equivalent Fund Procedure in the Master Agreement.
- Update the close out procedure to include a deadline to report project completion.

### **FISCAL IMPACT**

Is there a Fiscal Impact? No

### **BACKGROUND**

Under the proposed revised policies and procedures, jurisdictions that spend applicable funds on Class I Bike facilities would self-certify the expenditures and submit it to NVTA staff by January 31<sup>st</sup> of each year. NVTA staff will also prepare a self-certification document for the NVTA-TA board approval as many of the expenditures to meet this requirement are on projects that NVTA oversees. This proposed process would improve tracking and reporting the 6.67% Measure T equivalent requirement.

Staff is also proposing to revise the Project Close-out Process to create a submission schedule that coincides with the Semi-Annual Progress Reports. Currently, the project close out procedure does not provide a timeframe in which jurisdictions must report project completion. If revised, the updated procedure would require project close outs to be submitted as attachments to the Semi-Annual Progress Reports that are due every 6 months in March and September.

Proposed amendments would change due dates for jurisdictions to submit f Semi-Annual Progress Reports from March 31st and September 30th to March 1st and September 1<sup>st</sup> respectively. This proposed change would make the due dates consistent with the dates stipulated in the Master Agreement.

### **ATTACHMENTS**

- 1a) Draft Updated Policies and Procedures – with proposed changes accepted
- 1b) Draft Updated Policies and Procedures Redlined to show Proposed Changes



# Napa Countywide Road Maintenance Act



## Process & Procedures

Approval Date: **01-16-2019**

Amendment Date:

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## Description and Introduction

On November 6, 2012, County voters approved the Napa Countywide Road Maintenance Act, commonly known as “Measure T”. 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 and 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. 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 objectives of Measure T 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. The submission must be emailed to [MeasureT@nvta.ca.gov](mailto:MeasureT@nvta.ca.gov).

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 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 the need arises for a jurisdiction to update their five-year list before the January 1st date, the same procedure should be followed where the jurisdiction must first have the Five-year list certified by their governing body and hold a public hearing to receive public comment on the Five-year 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. The project list should be submitted no later than January 1<sup>st</sup> of every even year... Jurisdictions are to submit electronically a copy of their five-year list, a resolution from their governing board approving the five-year list and demonstrating that a public hearing was held. 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.

While the Ordinance mandates submission periods of every two (2) years, revisions may be warranted prior to the submission date. If the need arises for a jurisdiction to update their five-year list before the January 1st date, the same procedure should be followed where the jurisdiction must first have the Five-year list certified by their governing body and hold a public hearing to receive public comment on the Five-year list of projects. Once certified by the jurisdiction's governing body with a signed resolution, the jurisdiction must email the updated list to NVTA staff at [MeasureT@nvta.ca.gov](mailto:MeasureT@nvta.ca.gov) for review. NVTA staff will present the project list to the TAC for their consideration and recommendation, then the list will be presented before the Independent Taxpayer Oversight Committee for their recommendation to the NVTA-TA Board.

## Project Implementation & Reporting

Before beginning a project, jurisdiction staff must request a project number from NVTA staff via email. At this point 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 list. After NVTA staff confirms the project is programmed on the five-year 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 brand consistency among jurisdictions' signage and develop a recognizable image for Measure T. The logo and sign template can be requested from NVTA staff will be made available for electronic download.

**REOCCURRING PROCEDURE** Jurisdictions must submit a semi-annual update on projects and expenses by email to [MeasureT@nvta.ca.gov](mailto:MeasureT@nvta.ca.gov) no later than September 1<sup>st</sup> and March 1<sup>st</sup> of every year. This report template is Exhibit E of the Measure T Master Agreement between the jurisdictions and NVTA, but can also be requested from NVTA staff.

## Project Close Out

Once a project reaches 100% completion, the jurisdiction must notify NVTA staff of the project completion status with an official Notice of Completion (NOC) and submit the NOC to [MeasureT@nvta.ca.gov](mailto:MeasureT@nvta.ca.gov). 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 memo indicating project completion. The memo must be on the jurisdictions official letterhead and must include the following information: the project name, project number, and start and completion date.

Notices of Completion and memos must be submitted on September 1<sup>st</sup> and March 1<sup>st</sup> as attachments to the Semi-Annual Progress Report that corresponds to the quarter in which the project was completed. They can be emailed to [MeasureT@nvta.ca.gov](mailto:MeasureT@nvta.ca.gov).

## 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 and/or by stipulating specific projects.

Eligible fund sources for Measure T Equivalent projects include: 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.

**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 for jurisdictions to add or remove any Measure T Equivalent Funded- projects for consideration for revisions to the NVTA list by January 1<sup>st</sup>. 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 track 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.

Each jurisdiction must certify the funds spent on 6.67% Equivalent Fund projects as reported on the Semi-Annual Progress Reports for the previous fiscal year. By January 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 funds spent on Class I Bike Facilities met the funding requirements as outlined by the ordinance. The copy of the Resolution should include supporting documentation showing funding sources. The submission should be sent to [MeasureT@nvta.ca.gov](mailto:MeasureT@nvta.ca.gov).

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

## 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 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 party's 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 tracks 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.

**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 1<sup>st</sup> (for the period of July – December) and September 1<sup>st</sup> (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 a project report of the Class 1 path Equivalent Funds projects 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 annual financial audit, which will be overseen by the ITOC. 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.

# Napa Countywide Road Maintenance Act



## Process & Procedures

Approval Date: **01-16-2019**

Amendment Date:

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## Description and Introduction

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The purpose of this document is to help clarify the Ordinance. 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 objectives of Measure T 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. [The submission must be emailed to MeasureT@nvta.ca.gov.](mailto:MeasureT@nvta.ca.gov)

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 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 the need arises for a jurisdiction to update their five-year list before the January 1st date, the same procedure should be followed where the jurisdiction must first have the Five-year list certified by their governing body and hold a public hearing to receive public comment on the Five-year 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. The project list should be submitted no later than January 1<sup>st</sup> of every even year... Jurisdictions are to submit electronically a copy of their five-year list, a resolution from their governing board approving the five-year list and demonstrating that a public hearing was held. 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.

While the Ordinance mandates submission periods of every two (2) years, revisions may be warranted prior to the submission date. If the need arises for a jurisdiction to update their five-year list before the January 1st date, the same procedure should be followed where the jurisdiction must first have the Five-year list certified by their governing body and hold a public hearing to receive public comment on the Five-year list of projects. Once certified by the jurisdiction's governing body with a signed resolution, the jurisdiction must ~~transmit email~~ the updated list to NVTA staff [at MeasureT@nvta.ca.gov](mailto:MeasureT@nvta.ca.gov) for review. NVTA staff will present the project list to the TAC for their consideration and recommendation, then the list will be presented before the Independent Taxpayer Oversight Committee for their recommendation to the NVTA-TA Board.

## Project Implementation & Reporting

Before beginning a project, jurisdiction staff must request a project number from NVTA staff via email. At this point 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 list. After NVTA staff confirms the project is programmed on the five-year 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 brand consistency among jurisdictions' signage and develop a recognizable image for Measure T. The logo and sign template can be requested from NVTA staff will be made available for electronic download.

**REOCCURRING PROCEDURE** Jurisdictions must submit a semi-annual update on projects and expenses by email to [MeasureT@nvta.ca.gov](mailto:MeasureT@nvta.ca.gov) no later than September ~~1<sup>st</sup>~~ ~~30<sup>th</sup>~~ and March ~~31<sup>st</sup>~~ of every year. This report template is Exhibit E of the Measure T Master Agreement between the jurisdictions and NVTA, but can also be requested from NVTA staff.

## Project Close Out

~~Once a project reaches 100% completion, a project is complete~~ the jurisdiction must notify NVTA staff of the project completion status with an official ~~copy of the~~ Notice of Completion (NOC) and submit the NOC to [MeasureT@nvta.ca.gov](mailto:MeasureT@nvta.ca.gov). This will ~~notify~~ 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 memo ~~letter~~ indicating project completion. The ~~letter~~ memo must be on the jurisdictions official letterhead and must include the following information: the project name, project number, ~~start and start~~ and completion date.

Notices of Completion and memos must be submitted on September 1<sup>st</sup> and March 1<sup>st</sup> as attachments to the Semi-Annual Progress Report that corresponds to the quarter in which the project was completed. They can be emailed to [MeasureT@nvta.ca.gov](mailto:MeasureT@nvta.ca.gov).

## 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 and/or by stipulating specific projects.

Eligible fund sources for Measure T Equivalent projects include: 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.

**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 for jurisdictions to add or remove any Measure T Equivalent Funded- projects for consideration for revisions to the NVTA list by January 1<sup>st</sup>. 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 ~~compare if~~[track 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.

Each jurisdiction must certify the funds spent on 6.67% Equivalent Fund projects as reported on the Semi-Annual Progress Reports for the previous fiscal year. By January 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 funds spent on Class I Bike Facilities met the funding requirements as outlined by the ordinance. The copy of the Resolution should include supporting documentation showing funding sources. The submission should be sent to [MeasureT@nvta.ca.gov](mailto:MeasureT@nvta.ca.gov).

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

## 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 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 party's 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 tracks 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.

**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 NVT, Auditor-Controller or the designated CPA firm responsible for the NVT-TA’s audit(s).

Semi-Annual Progress Reports are due March 1<sup>st</sup> (for the period of July – December) and September 1<sup>st</sup> (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 a project report of the Class 1 path Equivalent Funds projects 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 annual financial audit, which will be overseen by the ITOC. 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.



## NAPA VALLEY TRANSPORTATION AUTHORITY Technical Advisory Committee Agenda Memo

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**TO:** Technical Advisory Committee  
**FROM:** Kate Miller, Executive Director  
**REPORT BY:** Roxanna Moradi, Senior Financial Analyst  
(707) 259-8781 / Email: [rmoradi@nvta.ca.gov](mailto:rmoradi@nvta.ca.gov)  
**SUBJECT:** Fiscal Year 2021-22 Year-To-Date Financial Update and July – September Sales Tax Update

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### **RECOMMENDATION**

That the TAC receive the Measure T sales tax revenues report provided by the Auditor-Controller which presents the revenues-to-date compared to projections for FY 2021-22.

### **EXECUTIVE SUMMARY**

Handouts showing actual revenues received and allocations made to the member jurisdictions will be provided by the County Auditor-Controller. This memo presents revenues received year-to-date compared to projections and the five (5) year revenue outlook. HdL Companies, NVRTA's sales tax consultant, has also provided the most recent quarterly sales tax update newsletter for the period of July – September 2021.

### **BACKGROUND**

NVRTA-TA's YTD receipts for the periods covering July through November 2021 totaled \$9.3 million. The actual receipts were 7.3% above the projection of \$8.7 million. Compared to the same period in 2020, revenues are up by approximately 15%. See Table 1 for monthly receipts. Note that there is a lag between receipts received for the sales taxes earned by month. For example, November 2021 revenues were received in January 2022.

*Table 1: Measure T Sales Tax Revenues Received year-to-date (YTD).*

MONTH SALES TAX EARNED	Projection	Actual	Difference \$ More/(Less)	Difference %
July	\$ 1,700,000	\$ 1,619,915	\$ (80,085)	-4.7%
August	1,850,000	1,971,977	121,977	6.6%
September	1,850,000	2,534,376	684,376	37.0%
October	1,650,000	1,589,030	(60,970)	-3.7%
November	1,650,000	1,623,249	(26,751)	-1.6%
<b>Year-To- Date</b>	<b>\$ 8,700,000</b>	<b>\$ 9,338,547</b>	<b>\$ 638,547</b>	<b>7.3%</b>

As a reminder, the FY2021-22 projection was \$20 million. Based upon the five months of revenue reported to date total \$9.3 million, staff believes the projection is consistent with trends.

HdL's tax update also shows that sales taxes by all major business groups were all up in the July – September 2021 period by approximately 25%, or 29% (excluding adjustments), compared to the same period in 2020. Similar to the last staff report, the same large tax-generating categories saw major increases compared to the same period in 2020, such as fine dining (89%), casual dining (87%), and wineries (50%). These gains were mostly attributed to non-resident tourist activity during the summer months. While the general merchandise category saw modest growth compared to the same period in 2020 at 0.1%, it is worth noting that this increase is mostly attributable to increased sales at brick and mortar stores rather than online sales.

HdL predicts that growth in all categories is expected to continue through the remaining reporting periods in 2021; however, that growth may slow with consumers shifting spending away from taxable consumer goods to services. This shift away from high-cost consumer goods may be further powered by increasing supply-chain factors, fuel costs, inflation and rising interest rates, making financing of popular high-cost consumer goods, such as automobiles, more expensive. HdL also notes that there is pent up demand for travel-related services due to the pandemic. With these factors in mind, NVTA's forecast is maintained from the last report, included in Table 2.

*Table 2: Current and five (5) year revenue projection.*

<b>Actual</b>	<b>Actual</b>	<b>Actuals</b>	<b>Projection</b>			
<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
\$19,706,658	\$18,639,855	\$20,454,360	\$20,000,000	\$20,676,000	\$21,104,600	\$21,442,200

## **ATTACHMENTS**

- (1) NVTA Sales Tax Update – Newsletter
- (2) NVTA 3Q21 Final Report
- (3) Measure T Revenue Allocation Tracking Spreadsheet

# NVTA

## SALES TAX UPDATE

### 3Q 2021 (JULY - SEPTEMBER)



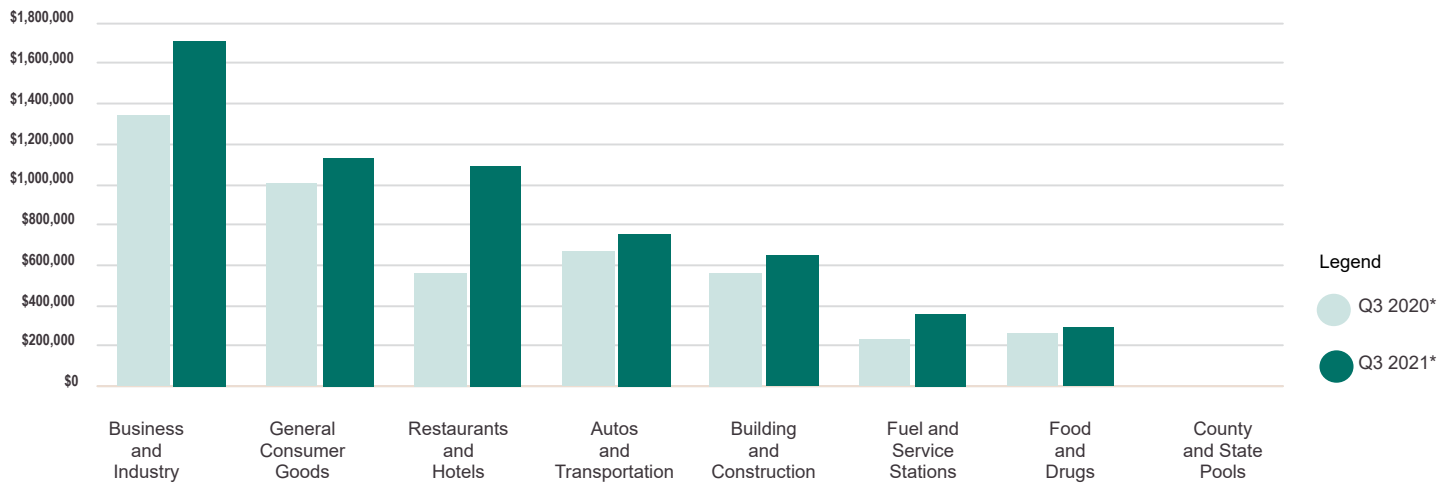
NVTA

TOTAL: \$ 6,042,671

28.6%  
3Q202118.3%  
STATE

\*Allocation aberrations have been adjusted to reflect sales activity

#### SALES TAX BY MAJOR BUSINESS GROUP



### NAPA VALLEY TRANSPORTATION AUTHORITY (NVTA) HIGHLIGHTS

Napa Valley Transportation Authority (NVTA)'s receipts from July through September were 24.7% above the third sales period in 2020. Excluding reporting adjustments, receipts for the period were up 28.6%.

As pandemic restrictions were being lifted in the prior period, non-residents made plans

to travel and escape the boredom their lives had become. The result was a huge jump in tourism that found consumer spending jumping at an incredible rate across the state. While restaurants were enjoying another huge surge in patrons following last quarter's 182% gain in sales, fuel prices were rising steadily and demand took off as travel

and commuting mileage began to return to normal.

Vehicles purchased and registered within the county continued to grow in number despite dwindling inventory. Wineries and tasting rooms fall within the business/industry group and sales were up 50%.

Construction activity was also quite strong despite the steady rise in material prices that have taken off since the start of the pandemic. Prices have fluctuated up, then lower, and are now trending higher again.

General consumer good sales rose, and this time on the strength of store sales and not because of online purchases delivered into the area. Most retail outlets enjoyed a burst of new sales while those stores selling electronics exclusively reported mixed results.

#### TOP NON-CONFIDENTIAL BUSINESS TYPES

##### Napa Valley Transportation Authority (NVTA)

Business Type	Q3 '21*	Change		HdL State	Change
Wineries	781.6	49.9%	↑	26.0%	↑
New Motor Vehicle Dealers	403.0	12.9%	↑	18.9%	↑
Casual Dining	385.2	86.6%	↑	68.4%	↑
Service Stations	339.3	55.8%	↑	53.6%	↑
Building Materials	329.2	10.8%	↑	5.4%	↑
Fine Dining	258.4	89.3%	↑	84.4%	↑
General Merchandise	242.1	0.1%	↑	91.6%	↑
Discount Dept Stores	205.5	2.9%	↑	12.6%	↑
Contractors	204.1	25.7%	↑	12.2%	↑
Used Automotive Dealers	146.8	18.3%	↑	16.5%	↑

\*Allocation aberrations have been adjusted to reflect sales activity

\*In thousands of dollars



## STATEWIDE RESULTS

Local one cent sales and use tax receipts for sales occurring July through September were 18% higher than the same quarter one year ago after adjusting for accounting anomalies and back payments from previous quarters. These aberrations had been much greater than normal in the last two years as the Governor's Executive Orders allowed businesses to defer some sales tax payments as a supportive measure during the pandemic. This program has now expired, and merchant remittances are more consistent, making cash receipts more reflective of underlying economic activity.

The prior year comparison quarter was the start of the pandemic recovery, and the strong growth enjoyed since continued with the recent results.

Surprisingly, one of the stronger sectors has been restaurants and hotels. Originally forecasted to take an extended amount of time to recover, statewide sales tax generated during the summer months exceeded amounts from pre-pandemic 2019. Even with the availability of indoor and outdoor dining, pent up

demand resulted in long wait times to enjoy local culinary experiences. When combined with increasing restaurant tabs as the cost of food and staff wages surge, sales tax remittances are expected to continue growing. Additionally, while the industry awaits the return of foreign tourism in metropolitan areas, strong domestic travel has helped varied regions around the state especially Southern California and the Central Coast.

Receipts from general consumer goods marked a steady recovery, led by apparel retailers, jewelry, electronic/appliance and specialty outlets. Discount department stores, especially those selling gas, helped exemplify the strength of brick-and-mortar merchants. Gains from the countywide use tax pools however, slowed to 2% compared to the high-water mark last year, which had been boosted by new tax collecting requirements imposed under AB 147 for online retailers. All things considered, when combined with positive economic trends, these are a welcome sign leading up to the holiday shopping period.

Although car dealers had expressed

concerns about inventory shortages due to supply chain disruptions and computer chip shortages earlier in the year, the sale of new and used vehicles posted solid gains regardless. Higher property values and good weather contributed to strong building materials and contractor returns. As commuting workers and travelers returned to the road with increased gas prices, fuel and service stations also experienced a dramatic recovery.

Overall growth is expected to continue through the end of the 2021 calendar year. Possible headwinds into 2022 include: pent up demand for travel and experiences shifting spending away from taxable goods; higher prices for fuel, merchandise and services displacing more of consumer's disposable income; and expected interest rate hikes resulting in more costly financing for automobiles, homes, and consumer loans.

## MAJOR BUSINESS GROUP TRENDS BY COUNTY

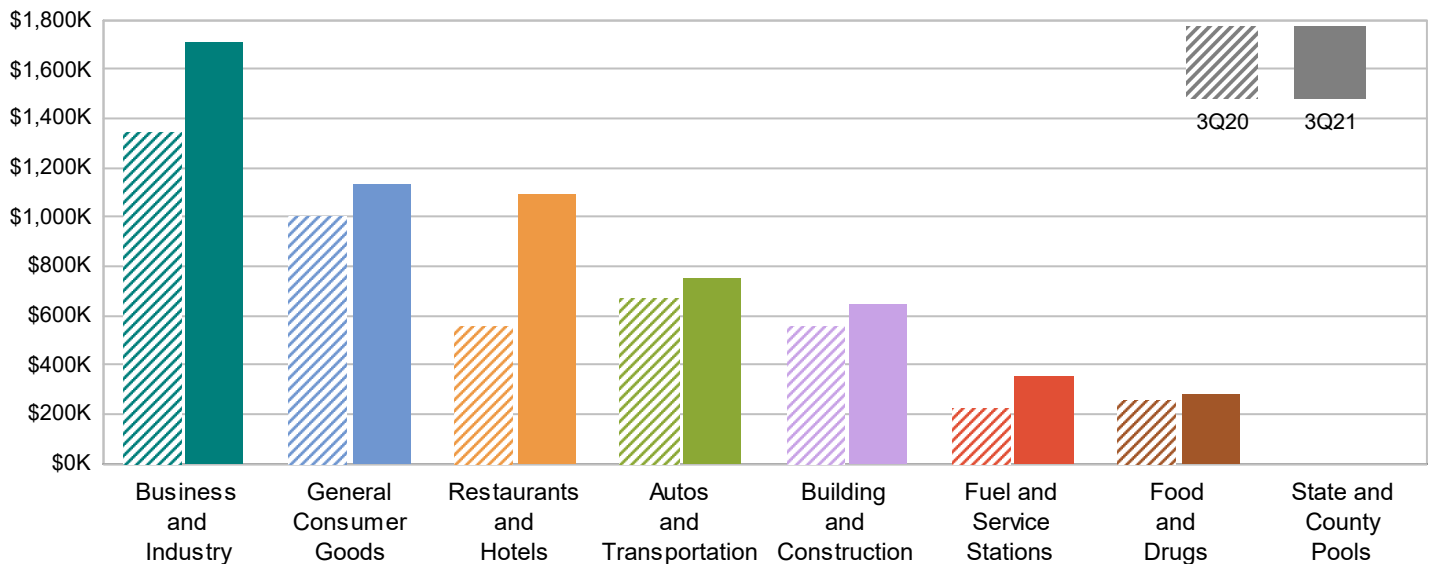
Percent Change from 3rd Quarter 2020 \*

	Autos/Tran.	Bldg/Const	Bus/ind.	Food/Drug	Fuel	Cons. Goods	Restaurants
<b>Alameda Co.</b>	15.9%	4.4%	11.4%	-5.1%	56.9%	20.7%	49.4%
<b>Contra Costa Co.</b>	6.9%	8.1%	6.4%	1.9%	48.9%	18.2%	38.6%
<b>Marin Co.</b>	14.1%	4.1%	3.5%	1.5%	60.1%	29.0%	48.0%
<b>Napa Co.</b>	7.8%	16.7%	31.6%	8.1%	50.5%	18.9%	88.3%
<b>San Francisco Co.</b>	7.9%	3.1%	15.4%	-2.3%	76.4%	39.4%	99.2%
<b>San Mateo Co.</b>	29.8%	1.3%	61.3%	-0.3%	61.9%	17.4%	60.4%
<b>Santa Clara Co.</b>	24.4%	4.1%	-1.8%	-0.3%	58.7%	33.8%	51.2%
<b>Solano Co.</b>	15.2%	3.7%	21.8%	0.5%	33.7%	13.5%	34.8%
<b>Sonoma Co.</b>	11.7%	4.2%	4.4%	0.0%	43.2%	19.6%	49.1%

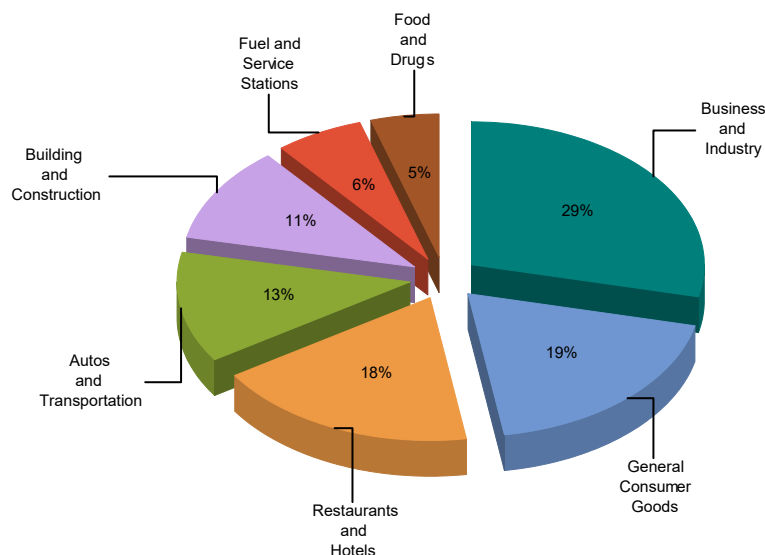
\*Allocation aberrations have been adjusted to reflect sales activity

Major Industry Group	Count	3Q21	3Q20	\$ Change	% Change
Business and Industry	7,728	1,706,868	1,343,500	363,368	27.0%
General Consumer Goods	4,008	1,132,575	1,003,841	128,734	12.8%
Restaurants and Hotels	432	1,091,852	564,708	527,144	93.3%
Autos and Transportation	1,205	753,214	672,334	80,880	12.0%
Building and Construction	1,137	647,815	565,035	82,781	14.7%
Fuel and Service Stations	105	356,291	233,756	122,536	52.4%
Food and Drugs	284	287,092	264,750	22,341	8.4%
Transfers & Unidentified	3,599	66,963	49,841	17,123	34.4%
State and County Pools	-	0	0	0	-N/A-
Total	18,498	6,042,671	4,697,764	1,344,906	28.6%

### 3Q20 Compared To 3Q21



### 3Q21 Percent of Total





# NAPA COUNTY ALL AGENCIES

## SALES TAX TRENDS FOR ALL AGENCIES - 3Q 2021 SALES

Agency allocations reflect "point of sale" receipts

Agency Name	Count	Current Year 3Q 2021	Prior Year 3Q 2020	Share of County Pool	Actual Receipts % Change	Adjusted % Change
Yountville	191	387,929	213,363	4.1%	+ 81.8%	+ 69.2%
Napa Co. Uninc	2,582	2,967,913	2,104,135	31.5%	+ 41.1%	+ 46.2%
Calistoga	354	307,105	211,323	3.3%	+ 45.3%	+ 43.3%
St. Helena	551	740,445	515,141	7.9%	+ 43.7%	+ 42.6%
Napa	3,521	4,374,658	3,553,783	46.5%	+ 23.1%	+ 27.4%
American Canyon	587	639,805	631,869	6.8%	+ 1.3%	+ 14.4%
Totals	7,786	9,417,853	7,229,614	100.0%	+ 30.3%	+ 34.9%
Napa Pool	9,746	1,871,046	1,881,085		- 0.5%	+ 2.1%



Sales Tax by Major Industry Group

**Business And Industry**

Count: 7,728

**General Consumer Goods**

Count: 4,008

**Restaurants And Hotels**

Count: 432

**Autos And Transportation**

Count: 1,205

**Building And Construction**

Count: 1,137

**Fuel And Service Stations**

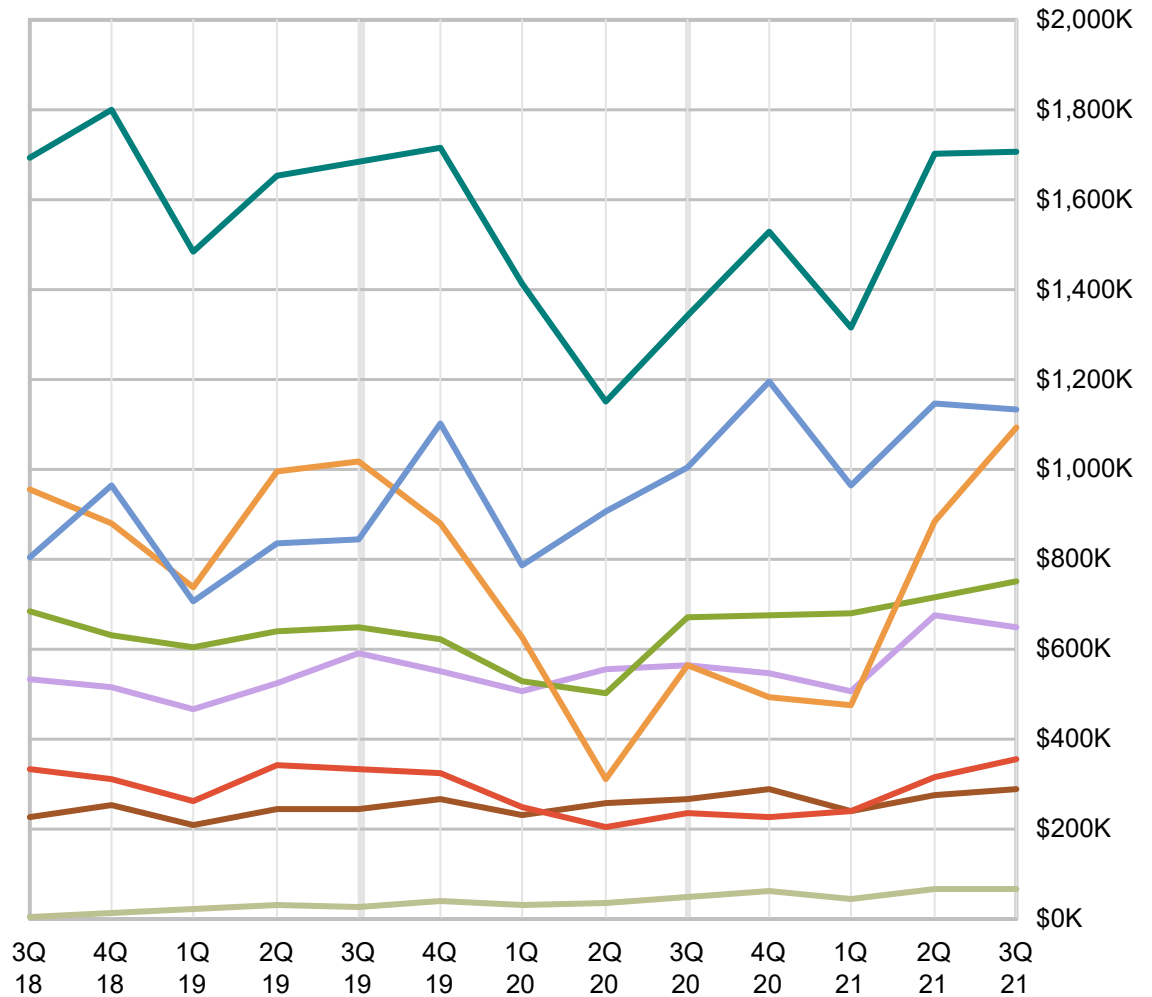
Count: 105

**Food And Drugs**

Count: 284

**Transfers & Unidentified**

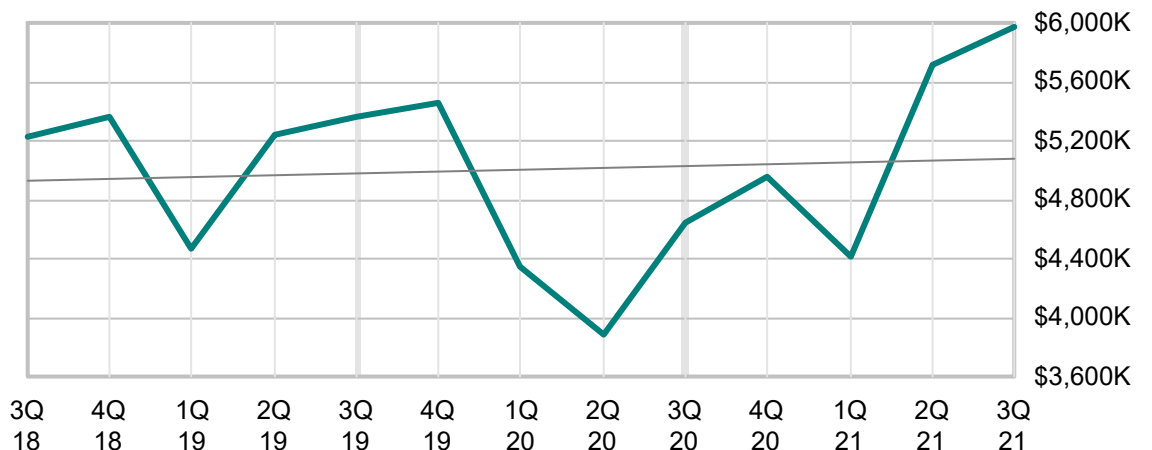
Count: 3,599



Agency Trend

**Napa Valley Transportation Aut**

13 Quarter Trend: +2.9%



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

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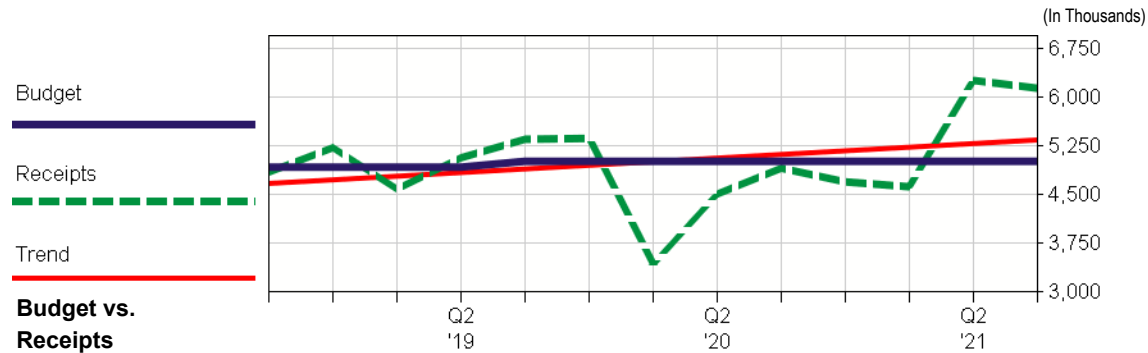


# NAPA VALLEY MEASURE T

## TRANSACTIONS & USE TAX ALLOCATION SUMMARY

Seven Major	Fiscal Yr 2019-20	FY 2020-21 Sales Quarters				Fiscal Yr 2020-21	Dollar Change	Percent Change	FY 2021-22 Sales Quarters				Fiscal Yr 2021-22	YTD
Industr Groups	Totals	3Q	4Q	1Q	2Q	Totals	Prior Yr	Prior Yr	3Q	4Q	1Q	2Q	YTD Totals	% Change
District Tax														
Autos And Transportation	2,226,265	706,850	674,135	664,121	764,182	2,809,288	583,023	26%	765,296				765,296	8%
Building And Construction	2,141,670	602,631	538,556	533,566	699,130	2,373,882	232,213	11%	677,130				677,130	12%
Business And Industry	5,837,061	1,447,461	1,374,903	1,354,953	1,990,213	6,167,530	330,469	6%	1,723,631				1,723,631	19%
Food And Drugs	958,169	296,961	269,642	237,268	310,347	1,114,218	156,049	16%	292,712				292,712	-1%
Fuel And Service Stations	1,100,460	236,300	220,040	250,808	314,662	1,021,810	(78,650)	-7%	364,431				364,431	54%
General Consumer Goods	3,639,293	1,030,777	1,162,398	990,889	1,186,980	4,371,044	731,751	20%	1,160,076				1,160,076	13%
Restaurants And Hotels	2,771,063	579,749	446,105	523,370	954,586	2,503,810	(267,253)	-10%	1,118,058				1,118,058	93%
Transfers & Unidentified	138,967	51,029	55,759	53,357	76,544	236,689	97,722	70%	75,444				75,444	48%
Total District Tax	18,812,946	4,951,758	4,741,538	4,608,331	6,296,645	20,598,272	1,785,326	9%	6,176,777				6,176,777	25%
Less: Cost of Administration	(215,550)	(59,160)	(59,160)	(2,040)	(50,510)	(170,870)	44,680	21%	(50,510)				(50,510)	15%
<b>Grand Total</b>	<b>18,597,396</b>	<b>4,892,598</b>	<b>4,682,378</b>	<b>4,606,291</b>	<b>6,246,135</b>	<b>20,427,402</b>	<b>1,830,006</b>	<b>10%</b>	<b>6,126,267</b>				<b>6,126,267</b>	<b>25%</b>
Budget	20,000,000					20,000,000							20,000,000	

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



**CONFIDENTIAL INFORMATION - DO NOT COPY OR DISTRIBUTE WITHOUT AUTHORIZATION**

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## ACTUAL/ADJUSTED COMPARISON - BY COUNTY AND MAJOR INDUSTRY GROUP

	ACTUAL RECEIPTS			ADJUSTED FOR ECONOMIC DATA		
	3Q 2021	3Q 2020	% Change	3Q 2021	3Q 2020	% Change
<b>Alameda County</b>						
Autos And Transportation	20,292,631	16,242,231	24.9%	18,249,699	15,741,985	15.9%
Building And Construction	9,682,213	9,017,130	7.4%	9,460,436	9,058,698	4.4%
Business And Industry	18,155,180	16,698,827	8.7%	17,464,442	15,677,073	11.4%
Food And Drugs	4,592,103	5,296,281	-13.3%	4,290,853	4,521,360	-5.1%
Fuel And Service Stations	6,067,266	4,240,038	43.1%	5,785,990	3,688,697	56.9%
General Consumer Goods	13,515,278	11,079,625	22.0%	13,266,673	10,994,263	20.7%
Restaurants And Hotels	9,866,798	7,048,668	40.0%	9,346,114	6,255,163	49.4%
Transfers & Unidentified	184,636	122,289	51.0%	100,141	81,621	22.7%
County & State Pool	19,506,083	20,441,158	-4.6%	19,678,582	19,506,646	0.9%
	<b>101,862,189</b>	<b>90,186,247</b>	<b>12.9%</b>	<b>97,642,932</b>	<b>85,525,505</b>	<b>14.2%</b>
<b>Contra Costa County</b>						
Autos And Transportation	9,108,621	8,134,350	12.0%	8,525,474	7,977,395	6.9%
Building And Construction	5,148,957	4,921,393	4.6%	5,102,675	4,721,027	8.1%
Business And Industry	6,282,032	4,369,997	43.8%	5,830,141	5,479,061	6.4%
Food And Drugs	3,368,230	3,597,942	-6.4%	3,189,541	3,130,310	1.9%
Fuel And Service Stations	5,541,837	3,774,207	46.8%	4,709,237	3,161,948	48.9%
General Consumer Goods	9,318,785	7,962,600	17.0%	9,207,816	7,787,349	18.2%
Restaurants And Hotels	5,927,077	4,364,352	35.8%	5,614,997	4,050,804	38.6%
Transfers & Unidentified	141,644	69,371	104.2%	70,943	73,676	-3.7%
County & State Pool	10,825,157	12,579,769	-13.9%	11,187,223	11,560,543	-3.2%
	<b>55,662,339</b>	<b>49,773,982</b>	<b>11.8%</b>	<b>53,438,047</b>	<b>47,942,113</b>	<b>11.5%</b>
<b>Marin County</b>						
Autos And Transportation	2,330,162	2,964,796	-21.4%	3,159,281	2,768,116	14.1%
Building And Construction	1,633,417	1,627,177	0.4%	1,646,500	1,582,122	4.1%
Business And Industry	835,793	742,285	12.6%	775,001	748,671	3.5%
Food And Drugs	1,092,669	1,136,939	-3.9%	1,038,334	1,023,341	1.5%
Fuel And Service Stations	1,119,205	782,977	42.9%	1,077,647	672,990	60.1%
General Consumer Goods	3,132,207	2,370,002	32.2%	3,001,453	2,326,170	29.0%
Restaurants And Hotels	2,004,738	1,434,697	39.7%	1,899,890	1,283,985	48.0%
Transfers & Unidentified	42,077	32,719	28.6%	5,882	18,992	-69.0%
County & State Pool	3,249,543	3,942,224	-17.6%	3,158,688	3,547,039	-10.9%
	<b>15,439,811</b>	<b>15,033,816</b>	<b>2.7%</b>	<b>15,762,677</b>	<b>13,971,427</b>	<b>12.8%</b>
<b>Napa County</b>						
Autos And Transportation	706,416	780,576	-9.5%	711,626	659,890	7.8%
Building And Construction	931,189	870,511	7.0%	955,260	818,414	16.7%
Business And Industry	3,094,333	2,338,104	32.3%	2,996,047	2,277,495	31.6%
Food And Drugs	575,435	585,422	-1.7%	559,255	517,487	8.1%
Fuel And Service Stations	676,906	473,013	43.1%	671,048	445,901	50.5%
General Consumer Goods	1,172,673	972,801	20.5%	1,132,738	952,818	18.9%
Restaurants And Hotels	2,253,176	1,204,968	87.0%	2,153,011	1,143,693	88.3%
Transfers & Unidentified	7,726	4,218	83.2%	2,931	3,677	-20.3%
County & State Pool	1,862,480	1,895,337	-1.7%	1,790,342	1,757,351	1.9%
	<b>11,280,332</b>	<b>9,124,951</b>	<b>23.6%</b>	<b>10,972,258</b>	<b>8,576,726</b>	<b>27.9%</b>
<b>San Francisco County</b>						
Autos And Transportation	2,625,964	2,726,900	-3.7%	2,774,206	2,570,182	7.9%
Building And Construction	2,981,092	2,900,442	2.8%	2,898,319	2,810,386	3.1%
Business And Industry	4,169,303	-1,153,896	461.3%	4,033,080	3,494,299	15.4%
Food And Drugs	2,786,592	3,311,307	-15.8%	2,626,502	2,688,678	-2.3%
Fuel And Service Stations	1,756,036	1,069,941	64.1%	1,685,139	955,040	76.4%
General Consumer Goods	8,579,001	6,704,831	28.0%	8,666,819	6,215,094	39.4%
Restaurants And Hotels	9,484,439	5,548,295	70.9%	9,003,544	4,520,185	99.2%
Transfers & Unidentified	164,387	140,389	17.1%	79,398	73,025	8.7%
County & State Pool	10,932,723	11,694,855	-6.5%	11,067,997	11,083,700	-0.1%
	<b>43,479,537</b>	<b>32,943,063</b>	<b>32.0%</b>	<b>42,835,004</b>	<b>34,410,589</b>	<b>24.5%</b>
<b>San Mateo County</b>						
Autos And Transportation	8,013,689	6,594,966	21.5%	8,216,975	6,329,196	29.8%
Building And Construction	4,378,648	4,593,303	-4.7%	4,327,103	4,272,949	1.3%
Business And Industry	6,408,183	4,178,086	53.4%	6,586,437	4,084,417	61.3%
Food And Drugs	2,356,537	2,619,910	-10.1%	2,280,947	2,287,750	-0.3%
Fuel And Service Stations	3,157,944	2,018,167	56.5%	3,022,984	1,867,309	61.9%
General Consumer Goods	8,285,038	7,109,503	16.5%	8,082,270	6,881,969	17.4%
Restaurants And Hotels	6,003,329	3,997,622	50.2%	5,761,980	3,592,833	60.4%
Transfers & Unidentified	86,046	55,537	54.9%	22,007	38,953	-43.5%
County & State Pool	11,017,468	11,364,156	-3.1%	11,059,216	10,859,621	1.8%
	<b>49,706,881</b>	<b>42,531,249</b>	<b>16.9%</b>	<b>49,359,919</b>	<b>40,214,997</b>	<b>22.7%</b>

# BAY AREA

## ACTUAL/ADJUSTED COMPARISON - BY COUNTY AND MAJOR INDUSTRY GROUP

	ACTUAL RECEIPTS			ADJUSTED FOR ECONOMIC DATA		
	3Q 2021	3Q 2020	% Change	3Q 2021	3Q 2020	% Change
<b>Santa Clara County</b>						
Autos And Transportation	16,973,516	14,605,941	16.2%	17,867,216	14,357,860	24.4%
Building And Construction	10,310,240	9,577,836	7.6%	10,142,439	9,744,392	4.1%
Business And Industry	38,324,778	39,820,732	-3.8%	38,298,612	39,001,604	-1.8%
Food And Drugs	4,647,830	5,278,889	-12.0%	4,503,748	4,518,610	-0.3%
Fuel And Service Stations	6,779,541	6,122,226	10.7%	6,527,471	4,112,938	58.7%
General Consumer Goods	18,132,792	13,718,016	32.2%	17,815,067	13,315,300	33.8%
Restaurants And Hotels	13,478,805	9,175,043	46.9%	12,778,034	8,453,627	51.2%
Transfers & Unidentified	308,489	51,432	499.8%	128,709	101,343	27.0%
County & State Pool	26,730,487	25,087,648	6.5%	26,316,818	26,120,844	0.8%
	<b>135,686,479</b>	<b>123,437,762</b>	<b>9.9%</b>	<b>134,378,114</b>	<b>119,726,519</b>	<b>12.2%</b>
<b>Solano County</b>						
Autos And Transportation	4,512,656	3,855,504	17.0%	4,471,054	3,882,083	15.2%
Building And Construction	1,995,230	2,061,941	-3.2%	2,091,713	2,016,981	3.7%
Business And Industry	3,921,737	3,398,666	15.4%	3,978,004	3,265,992	21.8%
Food And Drugs	1,057,848	1,136,354	-6.9%	1,037,185	1,032,261	0.5%
Fuel And Service Stations	2,336,978	1,753,352	33.3%	2,274,483	1,700,760	33.7%
General Consumer Goods	4,314,499	3,933,274	9.7%	4,258,986	3,751,016	13.5%
Restaurants And Hotels	2,378,195	1,859,971	27.9%	2,354,818	1,747,359	34.8%
Transfers & Unidentified	18,802	3,382	456.0%	6,005	7,697	-22.0%
County & State Pool	4,452,185	4,478,243	-0.6%	4,376,842	4,364,996	0.3%
	<b>24,988,129</b>	<b>22,480,687</b>	<b>11.2%</b>	<b>24,849,090</b>	<b>21,769,145</b>	<b>14.1%</b>
<b>Sonoma County</b>						
Autos And Transportation	4,430,773	3,696,696	19.9%	4,411,589	3,951,063	11.7%
Building And Construction	4,119,810	3,934,288	4.7%	4,087,574	3,924,026	4.2%
Business And Industry	4,312,556	3,766,876	14.5%	4,051,969	3,881,660	4.4%
Food And Drugs	2,046,531	2,126,250	-3.7%	1,967,495	1,967,808	0.0%
Fuel And Service Stations	2,431,311	1,669,281	45.7%	2,233,682	1,559,883	43.2%
General Consumer Goods	4,645,425	3,906,069	18.9%	4,564,878	3,816,877	19.6%
Restaurants And Hotels	3,505,507	2,489,799	40.8%	3,370,733	2,261,077	49.1%
Transfers & Unidentified	42,797	23,276	83.9%	24,865	24,896	-0.1%
County & State Pool	5,054,384	5,549,158	-8.9%	5,031,296	5,292,066	-4.9%
	<b>30,589,093</b>	<b>27,161,692</b>	<b>12.6%</b>	<b>29,744,080</b>	<b>26,679,356</b>	<b>11.5%</b>
<b>Bay Area Totals</b>						
Autos And Transportation	68,994,428	59,601,960	15.8%	68,387,121	58,237,771	17.4%
Building And Construction	41,180,796	39,504,019	4.2%	40,712,019	38,948,995	4.5%
Business And Industry	85,503,895	74,159,677	15.3%	84,013,733	77,910,272	7.8%
Food And Drugs	22,523,774	25,089,294	-10.2%	21,493,859	21,687,604	-0.9%
Fuel And Service Stations	29,867,024	21,903,203	36.4%	27,987,681	18,165,467	54.1%
General Consumer Goods	71,095,698	57,756,721	23.1%	69,996,701	56,040,857	24.9%
Restaurants And Hotels	54,902,063	37,123,416	47.9%	52,283,122	33,308,726	57.0%
Transfers & Unidentified	996,603	502,612	98.3%	440,881	423,879	4.0%
County & State Pools	93,630,510	97,032,548	-3.5%	93,667,004	94,092,806	-0.5%
	<b>468,694,791</b>	<b>412,673,450</b>	<b>13.6%</b>	<b>458,982,121</b>	<b>398,816,377</b>	<b>15.1%</b>
<b>*HdL State Totals</b>						
Autos And Transportation	349,363,800	305,722,975	14.3%	344,847,989	297,909,199	15.8%
Building And Construction	188,699,829	174,965,601	7.8%	187,074,546	172,783,665	8.3%
Business And Industry	342,876,461	266,309,219	28.8%	329,484,598	278,645,723	18.2%
Food And Drugs	108,680,590	115,806,976	-6.2%	103,865,011	102,957,553	0.9%
Fuel And Service Stations	193,814,000	132,925,428	45.8%	182,255,848	118,072,124	54.4%
General Consumer Goods	368,922,121	303,076,264	21.7%	361,321,398	295,536,543	22.3%
Restaurants And Hotels	261,826,688	185,002,072	41.5%	250,244,138	170,236,363	47.0%
Transfers & Unidentified	4,025,343	2,284,539	76.2%	2,204,840	2,386,877	-7.6%
County & State Pools	397,578,600	400,388,338	-0.7%	394,132,991	384,075,696	2.6%
	<b>2,215,787,433</b>	<b>1,886,481,410</b>	<b>17.5%</b>	<b>2,155,431,359</b>	<b>1,822,603,743</b>	<b>18.3%</b>

Napa County Auditor-Controller  
Measure T Revenue Allocation

Fiscal Year 2021-22  
Agency Fund 9502-95020-25

NVTA-TA Special Revenue Fund 8310				Subdivision 83100-01		Subdivision 83100-00	Subdivision 83100-05		Subdivision 83100-06	Subdivision 83100-07	Subdivision 83100-08	Subdivision 83100-09	Subdivision 83100-10		
Transaction Date	AR-Journal IDs	Transaction Type	Total	ITOC	Total less ITOC	Administration	County of Napa		American Canyon	City of Napa	Yountville	St. Helena	Calistoga	Total	
							Unincorp.	Airport							
				70,000+CPI (2nd qtr)		1.00%	39.65%		7.70%	40.35%	2.70%	5.90%	2.70%	100.00%	
Sales Tax Receipts															
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	-	151,842.21	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	2,534,375.81	-	2,534,375.81	25,343.76	1,004,880.00	-	195,146.94	1,022,620.64	68,428.15	149,528.17	68,428.15	2,534,375.81	
Total Sales Tax-1st Quarter			6,126,267.29	72,190.64	6,054,076.65	60,540.77	2,400,441.39	-	466,163.91	2,442,819.92	163,460.07	357,190.52	163,460.07	6,054,076.65	
12/24/21	AR Batch 4389 & Journal 2430	October	1,589,029.70	-	1,589,029.70	15,890.30	630,050.28	-	122,355.29	641,173.48	42,903.80	93,752.75	42,903.80	1,589,029.70	
01/24/22	AR Batch 5019 & Journal 1725	November	1,623,249.21	-	1,623,249.21	16,232.49	643,618.31	-	124,990.19	654,981.06	43,827.73	95,771.70	43,827.73	1,623,249.21	
			December	-	-	-	-	-	-	-	-	-	-	-	
Total Sales Tax-2nd Quarter			3,212,278.91	-	3,212,278.91	32,122.79	1,273,668.59	-	247,345.48	1,296,154.54	86,731.53	189,524.45	86,731.53	3,212,278.91	
			January 2022	-	-	-	-	-	-	-	-	-	-	-	
			February	-	-	-	-	-	-	-	-	-	-	-	
			March	-	-	-	-	-	-	-	-	-	-	-	
Total Sales Tax-3rd Quarter			-	-	-	-	-	-	-	-	-	-	-	-	
			April	-	-	-	-	-	-	-	-	-	-	-	
			May	-	-	-	-	-	-	-	-	-	-	-	
			June	-	-	-	-	-	-	-	-	-	-	-	
Total Sales Tax-4th Quarter			-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales Tax:			9,338,546.20	72,190.64	9,266,355.56	92,663.56	3,674,109.98	-	713,509.39	3,738,974.46	250,191.60	546,714.97	250,191.60	9,266,355.56	
variance			-		-										
Interest Earnings															
			1st Qtr 2020-21	3,976.99	458.85	3,518.14	266.01	1,152.77	-	223.87	1,437.29	96.18	248.79	93.23	3,518.14
			2nd Qtr	-	-	-	-	-	-	-	-	-	-	-	
			3rd Qtr	-	-	-	-	-	-	-	-	-	-	-	
			4th Qtr	-	-	-	-	-	-	-	-	-	-	-	
Total Interest Earnings:			3,976.99	458.85	3,518.14	266.01	1,152.77	-	223.87	1,437.29	96.18	248.79	93.23	3,518.14	
Total Receipts:			9,342,523.19	72,649.49	9,269,873.70	92,929.57	3,675,262.75	-	713,733.26	3,740,411.75	250,287.78	546,963.76	250,284.83	9,269,873.70	
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	458.85	6,098,900.39	61,219.84	2,417,971.83	-	469,568.31	2,460,924.02	164,671.50	359,876.34	164,668.55	6,098,900.39	
			Disbursement	-	-	-	-	-	-	-	-	-	-	-	
			Disbursement	-	-	-	-	-	-	-	-	-	-	-	
			Disbursement	-	-	-	-	-	-	-	-	-	-	-	
Total Reimbursements:			7,719,273.98	72,649.49	7,646,624.49	76,697.08	3,031,644.44	-	588,743.07	3,085,430.69	206,460.05	451,192.06	206,457.10	7,646,624.49	
Total Net (Receipts/Disbursements)			1,623,249.21	-	1,623,249.21	16,232.49	643,618.31	-	124,990.19	654,981.06	43,827.73	95,771.70	43,827.73	1,623,249.21	



March 3, 2022  
TAC Agenda Item 9.4  
Continued From: New  
**Action Requested: APPROVE**

## NAPA VALLEY TRANSPORTATION AUTHORITY TAC Agenda Letter

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**TO:** Technical Advisory Committee  
**FROM:** Kate Miller, Executive Director  
**REPORT BY:** Diana Meehan, Senior Planner  
(707) 259-8327 / Email: [dmeehan@nvta.ca.gov](mailto:dmeehan@nvta.ca.gov)  
**SUBJECT:** Transportation Fund for Clean Air (TFCA) Program Manager Fund  
Project List for Fiscal Year Ending (FYE) in 2023 and 2024

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### **RECOMMENDATION**

That the TAC recommend to the Napa Valley Transportation Authority (NVTA) Board to program \$611,949 in TFCA funds in the FYE 2023-2024 cycle for program administration and the Napa Valley Vine Trail Calistoga to St. Helena project.

### **EXECUTIVE SUMMARY**

Napa County has approximately \$611,949 in TFCA Program Manager Funds for FYE 2023 and FYE 2024. This amount includes \$192,664 FYE 2023 project funds, \$12,208 set aside for Administration costs for NVTA in the FYE 2023 Expenditure Plan, \$217,077 previously programmed to the Vine Trail, plus an additional \$190,000 estimated for FYE 2024 shown in TABLE 1 below.

On February 17, 2021 the NVTA Board approved the TFCA expenditure plan and opened a 3-year call for projects, which closed on March 19, 2021. Only one project was submitted by the City of Napa for FYE 2022, no projects were submitted for FYE 2023 or FYE 2024. In October 2021, the TAC recommended and the NVTA Board programmed the remaining portion of the 2022 TFCA funds to the City of St. Helena's Main Street Pedestrian Improvements project.

Staff is proposing programming FYE 2023 and 2024 TFCA funds for the Calistoga to St. Helena segment of the Napa Valley Vine Trail to help cover project funding shortfalls.

### **FISCAL IMPACT**

Is there a Fiscal Impact? Yes, TFCA eligible projects totaling \$204,872 (including administrative costs) will be funded with FYE 2023 TFCA Program Manager funds and \$217,077 with FYE 2021 Program Manager project funds

Is it currently budgeted? Yes

Where is it budgeted? TFCA FYE 2021 and FYE 2023 funds

Future fiscal impact? Yes, approximately \$162,923 in FYE 2024 TFCA funds will be programmed to the Calistoga to St. Helena segment of the Napa Valley Vine Trail and remaining funds of approximately \$27,077 will be available for other projects.

Consequences if not approved? TFCA FYE 2023 project will not be funded and Napa County funds may be programmed to another county.

### **BACKGROUND AND DISCUSSION**

The Transportation Fund for Clean Air (TFCA) is a grant program, funded by a \$4 surcharge on motor vehicles registered in the Bay Area. This generates approximately \$22 million per year in revenues. The purpose of the TFCA program is to provide grants to implement the most cost-effective projects in the Bay Area that will decrease motor vehicle emissions, and thereby improve air quality. Forty percent of the Department of Motor Vehicle (DMV) funds generated in Napa are returned to the NVTa for distribution to local projects. The remaining sixty percent is allocated by the Bay Area Air Quality Management District (BAAQMD) under the Regional Program. Projects must have an air quality benefit and be cost effective. Air District rules and statutes only allow funds to be retained for two years unless an extension is requested. Bicycle projects are not allowed an extension and funds programmed to bicycle projects must be expended in two years. NVTa adopts a list of projects annually to be funded by the TFCA Program Manager funds.

The TFCA program can fund a wide range of project types, including the construction of new bicycle lanes; shuttle and feeder bus services to train stations; ridesharing programs to encourage carpool and transit use; bicycle facility improvements such as bicycle racks and lockers; electric vehicles and electric vehicle infrastructure; and arterial management projects that reduce traffic congestion such as signal interconnect projects.

Project bids received for the Calistoga to St. Helena segment of the Vine Trail were recently submitted and came in higher than anticipated. In 2021, \$217,077 in TFCA funding was programmed to the Napa Valley Vine Trail for the Calistoga to St. Helena Segment, but has not yet been expended. The Air District will allow the FYE 2021 funds to be cancelled and returned to the program. To help meet project funding shortfalls, staff

is proposing cancelling the FYE 2021 TFCA funds and re-submitting a new program application under the FYE 2023 new program guidance for the Vine Trail project covering the next two fiscal years, inclusive of the FYE 2021 funding. Staff has calculated the cost-effectiveness (CE) worksheet and the project is eligible to receive a maximum of \$572,664 (Attachment 1). This leaves \$27,077 remaining for additional eligible projects in FYE 2024.

If FYE 2024 program revenues are lower than expected, project funding may be reduced proportionately. If the project revenues come in higher than expected, additional revenue would be available for other eligible projects.

**TABLE 1: Proposed TFCA FYE 2023 and 2024 Program**

<b>FYE 2023 and 2024 TFCA Program Expenditures</b>	<b>Amount</b>
Returned funds from FYE 2021	\$217,077
Administration Costs for FYE 2023	\$12,208
FYE 2023 Project Funds	\$192,664
FYE 2024 Estimated Program Funds	\$190,000
<b>TOTAL</b>	<b>\$611,949</b>
<b>Vine Trail CE (staff recommendation)</b>	<b>\$572,664</b>
FYE 2024 Estimated Funds for Other Projects	\$27,077

**SUPPORTING DOCUMENT**

Attachment: (1) FYE 2023 TFCA Calistoga to St. Helena Project CE Worksheet



## RIDESHARING, BICYCLE, SHUTTLE, AND SMART GROWTH PROJECTS

FYE 2021 TFCA County Program Manager Fund Worksheet

Program Manager Proj.#:	
Route Name:	Napa Valley Vine Trail- Calistoga to St. Helena Segment

Version 2020.2, Updated 9/20/19

**Calculations Tab:** Complete areas shaded in yellow only.

SAMPLE ENTRIES ARE SHOWN IN LIGHT BLUE

Cost Effectiveness Inputs	
Project Operational Start Year:	2022
# Years Effectiveness:	5
Project Operational End Year:	2027
Total Cost for route:	\$9,100,000
Total Cost for route 40%:	\$572,664
Total Cost for route 60%:	NA
Total TFCA Cost for route:	\$572,664.00

### Emission Reduction Calculations

Step 1 - Emissions for Eliminated Trips								
A	B	C	D	E	F	G	H	I
# Trips/Days (1-way)	Days/Yr	Trip Length (1-way)	VMT	NOG Emissions (gr/yr)	NOx Emissions (gr/yr)	Exhaust & Trip End PM10 Emissions (gr/yr) *	Other PM10 Emissions (gr/yr) *	CO2 Emissions (gr/yr)
100	250	16	304,294	30,856	24,315	1,653	77,077	78,130,474
135	250	16	540,000	51,733	42,300	1,103	136,780	138,078,532
			0	0	0	0	0	0
			0	0	0	0	0	0
			0	0	0	0	0	0
			0	0	0	0	0	0
		Total	540,000	51,733	42,300	1,103	136,780	138,078,532

### Step 2 - Emissions for New Trips to Access Transit/Ridesharing

50	250	3	304,294	27,295	23,315	587	77,077	77,457,308
			0	0	0	0	0	0
			0	0	0	0	0	0
		Total	0	0	0	0	0	0

**Step 3A - Emissions for Shuttle/Vanpool Vehicles up to GVW of 14,000 lbs.**

A	B	C	D	E	F	G	H	I	J	K	L	M	N
		0.1	See Emission Factor Tab, ARB Table 2 or 7										
# Vehicles, Model Year	Emission Std.	Vehicle GVW	ROG Factor (g/mi)	Nox Factor (g/mi)	Exhaust PM10 Factor (g/mi)	Total PM10 Factor (g/mi)	CO2 Factor (g/mi) (See CO2 Table for LD and LHD)	Total Annual VMT (sum all vehicles)	ROG Emissions (gr/yr)	Nox Emissions (gr/yr)	Exhaust PM10 Emissions (gr/yr)	Other PM10 Emissions (gr/yr)	CO2 Emissions (gr/yr)
2, 2005	LEV	10,001-14,000	0.23	0.40	0.12	0.32	860	8000	1,840	3,200	960	1,600	6,880,000
									0	0	0	0	0
									0	0	0	0	0
							Total	0	0	0	0	0	0

Step 3B - Emissions for Buses	
1	Number of Buses
2	Number of Miles Driven
3	Number of Miles Driven
4	Number of Miles Driven
5	Number of Miles Driven
6	Number of Miles Driven
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100	Number of Miles Driven

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
See Emission Factors Tab, Emissions for Buses Table																
Vehicle Ref #	Engine Year, Make, & Model	Odometer reading	ROG Factor (g/rmi)	ROG DR (g/10k miles)	NOx Factor (g/mi)	NOx DR (g/10k miles)	Exhaust PM10 Factor (g/mi)	Exhaust PM DR (g/10k miles)	Other PM10 Factor (g/mi)	CO2 Factor (g/mi)	Total Annual VMT (sum all vehicles)	ROG Emissions (g/r/y)	NOx Emissions (g/r/y)	Exhaust PM10 Emissions (g/r/y)	Other PM10 Emissions (g/r/y)	CO2 Emissions (g/r/y)
												0.00	0	0	0	0
												0.00	0	0	0	0
												0.00	0	0	0	0
												0.00	0	0	0	0
										Total	0	0	0	0	0	0

### Cost Effectiveness Results

1. VMT Reduced	540,000.00	2,700,000.00	Miles
2. Trips Reduced	33,750.00	168,750.00	Trips
3. ROG Emissions Reduced	0.0570	0.285	Tons
4. NOx Emissions Reduced	0.0466	0.233	Tons
5. PM Emissions Reduced	0.1520	0.760	Tons
6. PM Weighted Emissions Reduced	0.1751	0.875	Tons
7. CO2 Emissions Reduced	152,2030	761,015	Tons
8. Emission Reductions (ROG, NOx & PM)	0.2556	1,278	Tons
9. TPCA Project Cost - Cost Effectiveness (ROG, NOx & PM)		448,024.69	/Ton
10. TPCA Project Cost - Cost Effectiveness (ROG, NOx & Weighted PM). THIS VALUE MUST MEET POLICY REQUIREMENTS.		\$410,900	/Ton

## Notes & Assumptions

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*Provide all assumptions, rationales, and references for figures used in calculations.*

Two key components in calculating cost-effectiveness are the number of vehicle trips eliminated per day and the trip length.  
 A frequently used proxy is the % of survey respondents who report they would have driven alone if not for the service being provided.  
 If survey data is not available, alternative **supporting documentation must be provided to justify the inputs used in the CE calculations.**

### Trips Eliminated Per Day

This is number of trips by participants that would have driven as a single occupant vehicle if not for the service; **it is not the same as the total number of riders or participants.**

### Trip Length

Only use the trip length of the **vehicle trip avoided** by only the riders or participants that would otherwise have driven alone.

### Policy 11. Duplication

MTC's regional ride-sharing program provides funding to counties. This funding may contain TFCA funding, which, if used in combination with TFCA funding, may violate Policy 11. Duplication.

TFCA funds will be used to construct a 9.4 mile Class I section of the Napa Valley Vine Trail from Calistoga to St. Helena  
 The project is adjacent to the SR29 Corridor and will serve multiple schools, residences, commuters and visitor destinations.  
 Project connects to regional transit routes and can extend total trip length beyond the maximum of 16 mi.

The ADT on SR29 adjacent to the project is approximately 30,000

Project length	9.4 mi			
ADT	30,000	0.8		<b>240 one way trips reduced</b>
				240
				days/yr
				250

Class 1 & Class 2 & Class 4  
 ADT > 24,000 and ≤ 30,000  
*Maximum is 30,000.*

Length ≤ 1 mile = 0.25% ADT
Length > 1 and ≤ 2 miles = 0.35% ADT
Length > 2 miles = 0.45% ADT

0.45%      135