

Napa Valley Transportation Authority

625 Burnell Street
Napa, CA 94559



Agenda - Final

Wednesday, March 19, 2025
1:00 PM

JoAnn Busenbark Board Room

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

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

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

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

- 1) To join the meeting via Zoom video conference from your PC, Mac, iPad, iPhone or Android: go to <https://zoom.us/join> and enter meeting ID 864 1754 4351
- 2) To join the Zoom meeting by phone: dial 1-669-900-6833, enter meeting ID: 864 1754 4351 If asked for the participant ID or code, press #.
- 3) Watch live on YouTube: <https://www.youtube.com/channel/UCrjLcW9uRmA0EE6w-eKZyw?app=desktop>

The agenda will be posted 72 hours prior to the meeting and will be available for public inspection, on and after at the time of such distribution, in the office of the Secretary of the NVTA-TA Board of Directors, 625 Burnell Street, Napa, California 94559, Monday through Friday, between the hours of 8:00 a.m. and 4:30 p.m., except for NVTA holidays. Should the office be closed or staff is working remotely due to a declared emergency, you may email info@nvta.ca.gov to request a copy of the agenda.

Public records related to an agenda item that are distributed less than 72 hours before this meeting are available for public inspection during normal business hours at the NVTA office at 625 Burnell Street, Napa, CA 94559 and will be made available to the public on the NVTA website at nvta.ca.gov. Availability of materials related to agenda items for public inspection does not include materials which are exempt from public disclosure under Government Code sections 6253.5, 6254, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22.

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

Members of the public may submit a public comment in writing by emailing info@nvta.ca.gov by 10:00 a.m. on the day of the meeting with PUBLIC COMMENT as the subject line (for comments related to an agenda item, please include the item number). All written comments should be 350 words or less, which corresponds to approximately 3 minutes or less of speaking time. Public comments emailed to info@nvta.ca.gov after 10 a.m. the day of the meeting will be entered into the record but not read out loud. If authors of the written correspondence would like to speak, they are free to do so and should raise their hand and the Chair will call upon them at the appropriate time.

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

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

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

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

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

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

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

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

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

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

9. CONSENT AGENDA ITEMS

- 9.1 **Meeting Minutes of February 19, 2025 (Laura Sanderlin) (Pages 8-9)**

Recommendation: Board action will approve the meeting minutes of February 19, 2025.

Estimated Time: 1:05 p.m.

Attachments: [Draft Minutes](#)

- 9.2 **Independent Taxpayer Oversight Committee (ITOC) Member Appointment (Laura Sanderlin) (Pages 10-12)**

Recommendation: That the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Board approve the appointments of Pamela Kindig and Jill Barwick to serve on the Independent Taxpayer Oversight Committee (ITOC) for a four (4) year term.

Estimated Time: 1:05 p.m.

Attachments: [Staff Report](#)

**9.3 Maintenance of Effort (MOE) Certification for Fiscal Year 2023-24
(Addrell Coleman) (Pages 13-58)**

Recommendation: That the Napa Valley Transportation Authority - Tax Agency (NVTA-TA) Board review and approve the jurisdictions' Maintenance of Effort Certification for FY 2023-24.

Estimated Time: 1:05 p.m.

Attachments: [Staff Report](#)

**9.4 Updates to the County of Napa Five-Year Project List (Addrell
Coleman) (Pages 59-68)**

Recommendation: That the Napa Valley Transportation Authority - Tax Agency (NVTA-TA) Board of Directors approve changes to the County of Napa's Five-Year Measure T Project List.

Estimated Time: 1:05 p.m.

Attachments: [Staff Report](#)

**9.5 Transfer of Independent Taxpayer Oversight Committee Fund
Balance to the NVTA Administration Department (Antonio
Onorato) (Pages 69-71)**

Recommendation: That the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Board approve the transfer of the ITOC fund balance to the NVTA Administration department at the end of the fiscal year June 30, 2025, so that the funds can be used for Measure T administration purposes.

Estimated Time: 1:05 p.m.

Attachments: [Staff Report](#)

10. REGULAR AGENDA ITEMS

10.1 Annual Financial Statement with Independent Auditor's Report for the Years Ending June 30, 2024 and 2023 and Compliance and Performance Audit Report for the County of Napa and the City of St. Helena (Antonio Onorato) (Pages 72-109)

Recommendation: That the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Board accept and File the Annual Financial Statement with Independent Auditor's Report for the Years Ending June 30, 2024 and 2023, the Management Letter to the Board of Directors from the auditors.

Estimated Time: 1:05 p.m.

Attachments: [Staff Report](#)

11. FUTURE AGENDA ITEMS

12. ADJOURNMENT

12.1 The next Regular Meeting is Wednesday, April 16th.

I hereby certify that the agenda for the above stated meeting was posted at a location freely accessible to members of the public at the NVTA Offices, 625 Burnell Street, Napa, CA by 5:00 p.m. by Friday, March 14th.

Laura Sanderlin

Laura M. Sanderlin, NVTA-TA Board Secretary

Glossary of Acronyms

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

Glossary of Acronyms

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

Napa Valley Transportation Authority

625 Burnell Street
Napa, CA 94559

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

Wednesday, February 19, 2025

1:00 PM

JoAnn Busenbark Board Room

1. Call to Order

Chair Joseph called the meeting to order at 1:03pm.

2. Pledge of Allegiance

Chair Joseph recited the Pledge of Allegiance.

3. Approval of Board Member Remote Participation

None

4. Roll Call

Present: 11 - Scott Sedgley
Donald Williams
Kevin Eisenberg
Robin McKee
Pierre Washington
Bernie Narvaez
Amber Manfree
Liz Alessio
Paul Dohring
Margie Mohler
Mark Joseph

Absent: 1 - Michelle Deasy

5. Adoption of the Agenda

Motion MOVED by ALESSIO, SECONDED by NARVAEZ to APPROVE Agenda Item 5. Adoption of the Agenda. Motion passed.

Aye: 10 - Sedgley, Williams, Eisenberg, McKee, Washington, Narvaez, Alessio, Dohring, Mohler, and Joseph

Absent: 1 - Deasy

Abstain: 1 - Manfree

6. Public Comment

None

7. Chairperson's and Board Members' Update

None

8. Executive Director's Update

None

9. CONSENT AGENDA ITEMS

Motion MOVED by ALESSIO, SECONDED by DOHRING to APPROVE Agenda Item 9 Consent Item 9.1. Motion passed.

Aye: 11 - Sedgley, Williams, Eisenberg, McKee, Washington, Narvaez, Manfree, Alessio, Dohring, Mohler, and Joseph

Absent: 1 - Deasy

9.1 Meeting Minutes of December 18, 2024 (Laura Sanderlin) (Pages 7-8)

Attachments: [Draft Minutes](#)

10. REGULAR AGENDA ITEMS

10.1 Formation of the Measure U Independent Taxpayer Oversight Committee (ITOC) (Danielle Schmitz) (Pages 9-14)

Attachments: [Staff Report](#)

Motion MOVED by ALESSIO, SECONDED by DOHRING to APPROVE Agenda Item 10.1 Formation of the Measure U Independent Taxpayer Oversight Committee. Motion passed.

Aye: 11 - Sedgley, Williams, Eisenberg, McKee, Washington, Narvaez, Manfree, Alessio, Dohring, Mohler, and Joseph

Absent: 1 - Deasy

11. FUTURE AGENDA ITEMS

None

12. ADJOURNMENT

Chair Joseph adjourned the meeting at 1:10pm.

12.1 The next Regular Meeting is Wednesday, March 19th.

Laura M. Sanderlin, NVTA-TA Board Secretary



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY **Board Agenda Cover Memo**

SUBJECT

Independent Taxpayer Oversight Committee (ITOC) Member Appointments

STAFF RECOMMENDATION

That the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Board approve the reappointments of Pamela Kindig and Jill Barwick to serve on the Independent Taxpayer Oversight Committee (ITOC) for four (4) year terms.

EXECUTIVE SUMMARY

The ITOC is responsible for evaluating the fiscal and program performance of the Measure T sales tax transportation program to ensure that Measure T revenues are spent by the Tax Agency in accordance with provisions of the voter-approved Expenditure Plan and Ordinance. In addition, the ITOC also oversees the independent financial, compliance, and performance audits of the Tax Agency.

Member Kindig and Member Barwick current terms are expiring and have requested to be reappointed for another four years.

FISCAL IMPACT

None



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY Board Agenda Memo

TO: NVTA Board of Directors
FROM: Kate Miller, Executive Director
REPORT BY: Laura Sanderlin, Board Secretary
(707) 259-8633 / Email: lsanderlin@nvta.ca.gov
SUBJECT: Independent Taxpayer Oversight Committee (ITOC) Member Appointments

RECOMMENDATION

That the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Board approve the reappointments of Pamela Kindig and Jill Barwick to serve on the Independent Taxpayer Oversight Committee (ITOC) for four (4) year terms.

COMMITTEE RECOMMENDATION

None

BACKGROUND

The Napa Countywide Road Maintenance Act, commonly known as Measure T, requires an open selection process for the ITOC which is made up of seven (7) committee members who are residents of Napa County possessing the following credentials:

- a) *One member who is a professional, retired or active, in the field of municipal audit, finance, and/or budgeting with a minimum of five years in a relevant and senior decision-making position in the public or private sector*
- b) *One member who is a licensed civil engineer, retired or active, with at least five years of demonstrated experience in the fields of transportation in government and/or private sector*
- c) *One member who is a Certified Public Accountant (CPA) and experienced in financial audits*
- d) *One member shall be a representative of a Napa region Chamber of Commerce*
- e) *One member from a bona fide taxpayers' association*
- f) *Two members from the public at-large*

These participants constitute the voting members of the ITOC and serve four (4) year terms. In addition, the NVTA-TA Chair, the NVTA-TA Executive Director, the Chair of the NVTA Technical Advisory Committee (TAC), and the County Auditor-Controller serve as non-voting ex-officio members of the ITOC.

Pamela Kindig has served on the ITOC as a representative of the finance and audit field, since its inception.

Jill Barwick has served on the ITOC as a representative from a taxpayer's association since 2020.

The ITOC is responsible for evaluating the fiscal and program performance of the Measure T sales tax transportation program through a biennial performance audit to ensure that all Measure T revenues are spent by the Tax Agency in accordance with all provisions of the voter-approved Expenditure Plan and Ordinance. In addition, the ITOC also oversees the independent financial, compliance, and performance audits of the Tax Agency.

Currently, there is one (1) vacancy for a Certified Public Accountant (CPA) background and experienced in financial audits.

NVTA staff continues its recruiting efforts which include advertisements on social media, posting on the NVTA website, sharing vacancy updates at committee meetings and personal outreach to individuals or organizations with an interest of serving on the committee.

ATTACHMENTS

None



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

SUBJECT

Maintenance of Effort (MOE) Certification for Fiscal Year (FY) 2023-24

STAFF RECOMMENDATION

That the Napa Valley Transportation Authority – Tax Agency (NVTA-TA) Board review and approve the jurisdictions' Maintenance of Effort Certification for FY 2023-24.

EXECUTIVE SUMMARY

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

FISCAL IMPACT

No



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY Board Agenda Memo

TO: Board of Directors
FROM: Kate Miller, Executive Director
REPORT BY: Addrell Coleman, Associate Program Planner/Analyst
Phone: (707) 259-8235 / Email: acoleman@nvta.ca.gov
SUBJECT: Maintenance of Effort (MOE) Certification for Fiscal Year 2023-24

RECOMMENDATION

That the Napa Valley Transportation Authority – Tax Agency (NVTA-TA) Board review and approve the jurisdictions' Maintenance of Effort Certification for FY 2023-24 (Attachments 1-6).

COMMITTEE RECOMMENDATION

At its March 5, 2024 meeting, the Independent Taxpayer Oversight Committee (ITOC) reviewed the jurisdictions' MOE Certification as an information-only item.

EXECUTIVE SUMMARY

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

BACKGROUND AND DISCUSSION

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

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

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

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

Table 1: FY 2023-24 Maintenance of Effort Compliance

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

ATTACHMENT(S)

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

RESOLUTION NO. 2025-04

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

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

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

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

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

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

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

WHEREAS, the City of American Canyon has determined and certified to NVTA-TA the average maintenance of effort amount for Fiscal Years 2007-08, 2008-09, and 2009-10 is \$370,015, consistent with the criteria set forth in Section 9 of Ordinance No. 2012-01, including a memorandum detailing the supporting financial documentation and the methodology utilized to calculate the average fiscal year street and roads costs; and

WHEREAS, by January 31st each calendar year, the City of American Canyon must certify to, and provide NVTA-TA a copy of supporting documentation as well as a Resolution approved by the governing body of the City of American Canyon, including backup documentation, demonstrating that the Maintenance of Effort was met the prior fiscal year based on the average of the prior three fiscal years; and;

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

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

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

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

1. The City Council of the City of American Canyon hereby certifies the Maintenance of Effort amount of \$370,015 has been met as set forth in Exhibit "A" and authorizes the Public Works Director to file the amount with NVTA-TA.
2. The Resolution is hereby adopted and becomes effective and in full force immediately upon adoption.

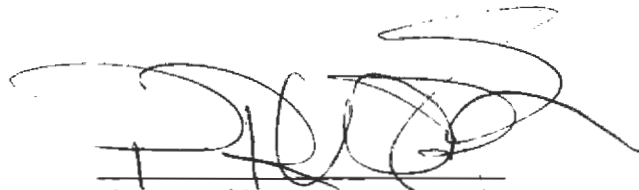
PASSED, APPROVED and ADOPTED at a regularly scheduled meeting of the City Council of the City of American Canyon held on the 21st day of January 2025, by the following vote:

AYES: Councilmember Brando Cruz, Councilmember Melissa Lamattina, Councilmember David Oro, Vice Mayor Mark Joseph, Mayor Pierre Washington

NOES: None

ABSTAIN: None

ABSENT: None



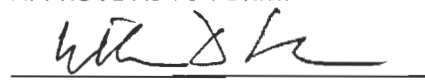
Pierre Washington, Mayor

ATTEST:



Taresa Geilfuss, City Clerk

APPROVE AS TO FORM:



William D. Ross, City Attorney

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

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

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

NON-GENERAL FUND REVENUE

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

Measure T MOE Certification
City of American Canyon

	2007-08	2008-09	2009-10	2021-22	2021-22 Additional Direct Project Cost - TR19-0409, TR20-0100, TR21-0100	2022-23	2022-23 Additional Direct Project Cost - TR21-0100, TR22-0300, TR24-0400	2023-24	2023-24 Additional Direct Project Cost - TR22-0205, TR23-0300, TR23-0400
GROSS GENERAL FUND EXPENSES - 100-50-520									
41110 FT Salaries				203,818.63		197,873.53		172,249.25	
41120 PT Salaries						-		-	
41140 Overtime				2,040.60		2,256.43		1,693.53	
41210 Health Insurance				19,100.02		17,681.68		23,333.86	
41220 Dental Ins									
41230 Health In-lieu				7,200.00		6,412.50		5,700.00	
41240 Cafeteria Plan				9,579.60		8,945.04		9,120.13	
41250 PERS				41,085.20		40,787.53		26,569.59	
41260 Social Security				3,230.72		3,114.32		2,796.83	
41270 Worker's Comp				10,601.24		8,200.28		4,696.16	
41290 Benefits - Other				781.23		845.10		626.86	
total salaries	237,132.63	231,844.29	184,519.29	246,863.09	41,003.86	260,389.01	60,259.05	261,138.05	87,195.27
total benefits	94,217.81	92,924.43	78,075.68	99,174.76	7,596.75	94,802.24	8,835.81	100,726.63	27,893.40
42130 Engineering Contract Services		11,863.80		-		-		-	
42150 Information Technology Services		2,104.00	1,791.84	1,402.32		701.82		5,772.84	
42160 Other Professional Services	8,815.12	9,495.15	19,841.18	-		-		-	
42190 Temp Agency Services		9,125.81		-		-		-	
42190 Misc. Contractual Services	2,779.05	3,863.36	9,231.06	7,976.57		5,771.71		5,238.17	
42310 General Repairs and Maintenance	80,148.21	76,939.39	25,588.35	108,155.25		107,870.39		153,744.77	
Street Sweeping - citywide cleaning only									
42315 Reimbursable Repairs									
42425 Membership Dues	584.68	1,295.00	889.75	2,307.51		1,972.30		1,607.64	
42430 Training	4,238.70	3,998.67	1,810.47	3,139.09		3,122.93		4,596.73	
42440 Equipment Rental	1,107.48	3,820.47	1,361.43	-		-		-	
42464 ISF: Fleet				133,600.00		67,580.00		74,052.00	
42485 ISF: IT				3,600.00		19,909.00		24,315.00	
42486 ISF: Building Maintenance				-		-		-	
42490 Other Services	79.67	163.81	75.99	-		-		-	
43110 Office Supplies	258.10	158.71	308.16	1,144.73		665.68		647.92	
43115 Operating Supplies	95,727.85	149,380.83	71,659.95	91,798.88		119,685.10		79,706.37	
43125 Small Tools & Equipment	3,374.71	679.61	7,742.38	-		-		-	
43190 Other Supplies	4,028.08	3,732.47	1,091.79	-		-		-	
43210 Electricity	99,704.86	102,124.48	105,216.70	106,744.50		100,640.88		109,239.61	
43220 Telephone	2,302.57	3,903.40	1,734.65	1,351.49		1,435.99		2,147.07	
46120 Major Equipment				-		-		-	
47110 Support Services (Finance, HR, etc.)	86,500.00	98,780.00	68,200.00	-		-		-	
48110 Fleet	38,100.00	33,940.00	30,900.00	-		-		-	
48110 Public Works Administration	24,750.00	133,680.00	82,240.65	-		-		-	
48110 Liability Insurance - streets	15,340.00	11,500.00	7,200.00	-		-		-	
48120 Retiree Health				-		-		-	
48140 Transfers to Other Funds				-		-		-	
Subtotal	902,582.35	1,066,060.17	785,225.98	824,434.19		791,547.05		824,137.82	
EXPENSE EXCLUSIONS									
One-Time Expenses: Capital Purchase	(30,649.47)	-	-	-		-		-	
One-time Expenses: Street Sweeping	(40,343.36)	(63,142.49)	(57,946.68)	(17,176.00)		(7,000.00)		(1,205.02)	
Reimbursable Repairs									
Retiree Health Insurance	(24,200.00)	(9,500.00)	(26,800.00)	-		-		-	
Support Services (Finance, HR)	(86,600.00)	(98,780.00)	(68,200.00)	-		-		-	
Employee home purchase	(8,100.00)	(8,000.00)	-	-		-		-	
ELIGIBLE STREET MAINTENANCE EXPENSES	709,007.00	807,364.00	655,995.00	807,258.19		784,547.05		822,932.80	
LESS: REVENUES RECEIVED FROM OTHER SOURCES									
Miscellaneous Revenues	13,629.46	3,037.94	3,654.34	3,974.00		11,221.88		46,123.60	
Prop 1B		400,000.00							
Gas tax	214,000.00	214,000.00	214,000.00	300,000.00		300,000.00		300,000.00	
NET GENERAL FUND EXPENDITURES ON ELIGIBLE STREET MAINTENANCE EXPENSES	481,377.54	190,326.06	438,340.66	503,284.19		473,325.17		476,809.20	
		370,015		MOE Met		MOE Met		MOE Met	
				3-Year Average		3-Year Average		3-Year Average	
				425,044.89		493,297.85		484,472.85	
				MOE Met		MOE Met		MOE Met	

General Ledger

Summary Trial Balance



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

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

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

Project Management CIP Project Accounting

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

Tran Date	Sort Field	Description	System	Batch	Check Date	Check No	Invoice No	Hours	LEMS-M	LEMS-S	Total Amt
	TR22-0200	Wetlands Edge Court Extension									
090723	212-85-450-48310	Argonaut Constructors	TR22-0200 Professional Services through 7/20/	AP	311-9-2023	9/8/2023 12:00:00 AM	191034	-	7,625.56	-	7,625.56
090723	210-85-450-48310	Argonaut Constructors	TR22-0200 Professional Services through 7/20/	AP	311-9-2023	9/8/2023 12:00:00 AM	191034	-	58,238.65	-	58,238.65
110223	210-85-450-48310	Argonaut Constructors	TR22-0200 Professional Services to 10/3/23	AP	427-10-2023	11/2/2023 12:00:00 AM	0	-	2,473.90	-	2,473.90
120723	211-85-450-48310	U.S. Bank	Hendryx: TR22-0200 Fast Signs - NVTA Decals -	AP	409-12-2023	12/8/2023 12:00:00 AM	191604	-	164.57	-	164.57
120723	211-85-450-48310	U.S. Bank	Hendryx: TR22-0200 Fast Signs - Pavement Mar	AP	409-12-2023	12/8/2023 12:00:00 AM	191604	-	242.54	-	242.54
120723	213-85-450-48310	U.S. Bank	Hendryx: TR22-0200 Fast Signs - Pavement Mar	AP	409-12-2023	12/8/2023 12:00:00 AM	191604	-	242.54	-	242.54
120723	230-85-450-48310	U.S. Bank	Hendryx: TR22-0200 Fast Signs - Wetlands Rest	AP	409-12-2023	12/8/2023 12:00:00 AM	191604	-	118.60	-	118.60
092523	210-85-450-48310	Miller Pacific Engineering Group	TR22-0200 Professional Services through 8/27/	AP	324-9-2023	9/25/2023 12:00:00 AM	191114	-	6,173.00	-	6,173.00
103123	210-85-450-48310		TR22-0200 VOID Ck 190038 Argonaut Attach t	GL	0-0-0		0	-	(103,687.33)	-	(103,687.33)
120723	230-85-450-48310		Correction to JE 15-06-2024 TR22-0200 should	GL	0-0-0		0	-	(181.60)	-	(181.60)
120723	230-85-450-48310		Correction to JE 202-06-2024 Incorrect Amoun	GL	0-0-0		0	-	181.60	-	181.60
120723	230-85-450-48310		Correction to JE 202-06-2024 Incorrect Amt PR	GL	0-0-0		0	-	(118.60)	-	(118.60)

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

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

Project Management

CIP Project Accounting

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

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

Tran Date	Employee Name	Pay Type	Amount	Sum of Amount	Column Labels		
				Row Labels	Benefit	Gross	Grand Total
071323	Kristine Joy Delos Santos	Benefit	770.86				
071323	Kristine Joy Delos Santos	Benefit	717.98				
072723	Kristine Joy Delos Santos	Benefit	119.69	David Miller	133.76	401.10	534.86
072723	Kristine Joy Delos Santos	Benefit	276.18	Ronald V Ranada Jr	3,976.86	14,265.20	18,242.06
082423	Kristine Joy Delos Santos	Benefit	929.82	Vendon McLeod	3,479.64	8,584.18	12,063.82
082423	Kristine Joy Delos Santos	Benefit	524.76	Grand Total	15,443.65	48,675.08	64,118.73
090723	Kristine Joy Delos Santos	Benefit	570.78				

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

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

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

Project Management CIP Project Accounting

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

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

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

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

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

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

General Ledger

Summary Trial Balance



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

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

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

General Ledger

Summary Trial Balance

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




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

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

ATTEST

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

By 
No. of Pages: 3

Date 1/8/2025

RESOLUTION R2024-121

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

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

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

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

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

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

WHEREAS, on January 16, 2018, the City Council adopted resolution R2018-007, which established the average Maintenance of Effort amount for Fiscal Years 2007-08, 2008-09 and 2009-10 of \$3,383,221.35, consistent with the criteria set forth in Section 9 of Ordinance No. 2012-01; and

WHEREAS, the City of Napa will annually provide NVTA-TA a copy of a resolution certifying that it has met its Maintenance of Effort obligation for the prior fiscal year, including backup documentation; and

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

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

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

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

3. The City Council hereby determines and certifies that: (a) the Maintenance of Effort ("MOE") for the City of Napa for Fiscal Year 2023/2024 is \$4,608,322.64 as described on Exhibit "A," attached hereto and incorporated herein by reference; (b) for each of the past three Fiscal Years (2021/22, 2022/23, and 2023/24), the City of Napa met and exceeded its obligation for an MOE of at least \$3,383,221.35, as set forth in R2018-007; and (c) the City of Napa will meet its MOE obligation of at least \$3,383,221.35 for Fiscal Years 2024/2025 and 2025/2026.

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

I HEREBY CERTIFY that the foregoing Resolution was duly adopted by the City Council of the City of Napa at a public meeting of said City Council held on the 3rd day of December, 2024, by the following vote:

AYES: Alessio, Luros, Painter, Narvaez

NOES: None

ABSENT: Sedgley

ABSTAIN: None

ATTEST: 
Tiffany Carranza
City Clerk

Approved as to form:

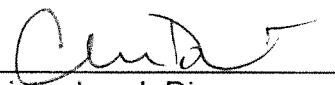

Christopher J. Diaz
Interim City Attorney

Exhibit A – Maintenance of Effort FY 2024

City of Napa: Measure T Maintenance of Effort Calculation

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

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

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

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

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

Ability to meet MOE:

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

CERTIFIED

RESOLUTION NO. 2025-08

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

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

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

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

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

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

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

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

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

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

WHEREAS, as set forth in Exhibit “B” the County committed \$4,123,020 out of the general fund for road maintenance, in Fiscal Year 2023-24, which exceeds the County’s required Maintenance of Effort amount of \$1,257,107; and

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

NOW, THEREFORE, BE IT RESOLVED by the Napa County Board of Supervisors, that it confirms Napa County met its Maintenance of Effort required by Measure T for Fiscal Year 2023-24, as demonstrated by the expenditures on streets and road projects set forth in Exhibit “B.”

BE IT FURTHER RESOLVED, that the Public Works Director is directed to provide a copy of this resolution to NVTA-TA on or before January 31, 2025, along with supporting documentation showing that the Maintenance of Effort was met for Fiscal Year 2023-24.

THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Napa County Board of Supervisors, State of California, at a regular meeting of the Board held on the 28th day of January, 2025, by the following vote:

AYES:	SUPERVISORS	ALESSIO, RAMOS, GALLAGHER, MANFREE, AND COTTRELL.
NOES:	SUPERVISORS	NONE
ABSTAIN:	SUPERVISORS	NONE
ABSENT:	SUPERVISORS	NONE

NAPA COUNTY, a political subdivision of the State of California

By: Anne Cottrell
 ANNE COTTRELL, Chair of the Board of Supervisors

<p>APPROVED AS TO FORM Office of County Counsel</p> <p>By: <u>Ryan FitzGerald (e-sign)</u> Deputy County Counsel</p> <p>Date: <u>January 14, 2025</u></p> <p>PL No.: 125112</p>	<p>APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS</p> <p>Date: January 28, 2025 Processed By:</p> <p><u>[Signature]</u> Deputy Clerk of the Board</p>	<p>ATTEST: NEHA HOSKINS Clerk of the Board of Supervisors</p> <p>By: <u>[Signature]</u></p>
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EXHIBIT "B"

Napa County
**Measure T Maintenance of Effort (MOE) Certification for
Fiscal Year 2023-2024**

NVTA-TA Approved MOE	<u>\$1,257,107</u>
MOE Amount Certified for FY 2023-24	<u>\$4,123,020</u>
MOE Amount Certified for FY 2022-23	<u>\$3,732,930</u>
MOE Amount Certified for FY 2021-22	<u>\$3,732,000</u>
3-Year Average MOE Amount	<u>\$3,862,650</u>
Measure T funds Received in FY 2023-24	<u>\$11,399,490</u>
Measure T funds Expended in FY 2023-24	<u>\$13,999,084</u>
Measure T funds Balance in Account	<u>\$6,894,175</u>



Statement of Revenues and Expenses Budget vs. Actual

Fiscal Year: 2024 Through Period: 13

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

Object	Budget			Actuals	Available Budget	% of Budget
	Adopted	Adjustments	Revised			
Intergovernmental Revenues						
43950 - Other - Governmental Agencies	9,800,000.00	-	9,800,000.00	9,967,254.20	(167,254.20)	101.71 %
Total Intergovernmental Revenues	9,800,000.00	-	9,800,000.00	9,967,254.20	(167,254.20)	101.71 %
Revenue from Use of Money and						
45100 - Interest	30,000.00	-	30,000.00	138,261.83	(108,261.83)	460.87 %
Total Revenue from Use of Money and	30,000.00	-	30,000.00	138,261.83	(108,261.83)	460.87 %
Other Financing Sources						
48200 - Transfers-In	-	1,297,794.00	1,297,794.00	1,293,974.26	3,819.74	99.71 %
Total Other Financing Sources	-	1,297,794.00	1,297,794.00	1,293,974.26	3,819.74	99.71 %
Other Financing Uses						
56100 - Transfers Out	-	14,522,183.00	14,522,183.00	13,999,083.50	523,099.50	96.40 %
Total Other Financing Uses	-	14,522,183.00	14,522,183.00	13,999,083.50	523,099.50	96.40 %

33100 - Beginning Available Fund Balance	9,493,768.46					
Total Revenues	9,830,000.00	1,297,794.00	11,127,794.00	11,261,228.46	(137,494.54)	102.14 %
Total Expenditures	-	14,522,183.00	14,522,183.00	13,999,083.50	523,099.50	96.40 %
Net Surplus / (Deficit)	9,830,000.00	(13,224,389.00)	(3,394,389.00)	(2,599,593.21)		
33100 - Current Available Fund Balance	6,894,175.25					



Statement of Revenues and Expenses Budget vs. Actual

Fiscal Year: 2024 Through Period: 13

Fund:	2040 - Roads	Budget			Actuals	Available Budget	% of Budget
		Adopted	Revised	Encumbrances			
Division:	20400 - Roads	Adjustments					
Org:	2040000 - Roads						
License, Permits and Franchises							
42400 - Road Privileges and Permits	175,000.00	-	175,000.00	-	356,114.39	(181,114.39)	203.49 %
Total License, Permits and Franchises	175,000.00	-	175,000.00	-	356,114.39	(181,114.39)	203.49 %
Intergovernmental Revenues							
43105 - ST - Highway Users Tax	4,000,000.00	-	4,000,000.00	-	4,152,243.22	(152,243.22)	103.81 %
43790 - ST - Other Funding	337,000.00	-	337,000.00	-	338,372.55	(1,372.55)	100.41 %
Total Intergovernmental Revenues	4,337,000.00	-	4,337,000.00	-	4,490,615.77	(153,615.77)	103.54 %
Fines, Forfeitures, and Penalties							
44300 - Forfeitures and Penalties	5,000.00	-	5,000.00	-	-	5,000.00	0.00 %
Total Fines, Forfeitures, and Penalties	5,000.00	-	5,000.00	-	-	5,000.00	0.00 %
Revenue from Use of Money and							
45100 - Interest	175,000.00	-	175,000.00	-	1,026,561.21	(851,561.21)	586.61 %
Total Revenue from Use of Money and	175,000.00	-	175,000.00	-	1,026,561.21	(851,561.21)	586.61 %
Charges for Services							
46800 - Charges for Services	-	-	-	-	11,549.91	(11,549.91)	0.00 %
46900 - Interfund Revenue	193,947.00	-	193,947.00	-	91,339.89	102,607.11	47.10 %
Total Charges for Services	193,947.00	-	193,947.00	-	102,889.80	91,057.20	53.05 %
Miscellaneous Revenues							
47400 - Insurance Settlement	-	-	-	-	87,550.76	(87,550.76)	0.00 %
Total Miscellaneous Revenues	-	-	-	-	87,550.76	(87,550.76)	0.00 %
Other Financing Sources							
48200 - Transfers-in	-	534,000.00	534,000.00	-	534,000.00	-	100.00 %
48210 - Transfers-in from General Fund	4,123,020.00	-	4,123,020.00	-	4,123,020.00	-	100.00 %

Total Other Financing Sources	4,123,020.00	534,000.00	4,657,020.00	-	4,657,020.00	-	100.00 %
Special Items							
49900 - Intrafund Transfers-In	-	1,432,005.00	1,432,005.00	-	932,003.55	500,001.45	65.08 %
Total Special Items	-	1,432,005.00	1,432,005.00	-	932,003.55	500,001.45	65.08 %
Salaries and Employee Benefits							
51100 - Salaries and Wages	2,781,998.00	200,000.00	2,981,998.00	-	2,653,864.68	328,133.32	89.00 %
51115 - Overtime	100,000.00	-	100,000.00	-	103,657.86	(3,657.86)	103.66 %
51120 - Holiday Pay	-	-	-	-	2,816.25	(2,816.25)	0.00 %
51130 - Vacation Payout	21,005.00	-	21,005.00	-	1,426.24	19,578.76	6.79 %
51135 - Longevity Pay	5,000.00	-	5,000.00	-	5,000.00	-	100.00 %
51200 - 401A Employer Contribution	21,800.00	-	21,800.00	-	17,138.52	4,661.48	78.62 %
51205 - Cell Phone Allowance	13,920.00	-	13,920.00	-	11,350.00	2,570.00	81.54 %
51300 - Medicare	41,675.00	-	41,675.00	-	39,388.98	2,286.02	94.51 %
51400 - Employee Insurance - Premiums	727,341.00	-	727,341.00	-	627,350.44	99,810.56	86.28 %
51405 - Workers Compensation	58,861.00	-	58,861.00	-	58,861.00	-	100.00 %
51600 - Retirement	757,300.00	-	757,300.00	-	653,763.58	103,536.42	86.33 %
51605 - Other Post Employment Benefits	88,932.00	-	88,932.00	-	88,932.00	-	100.00 %
51999 - Salary Savings	(268,404.00)	-	(268,404.00)	-	-	(268,404.00)	0.00 %
Total Salaries and Employee Benefits	4,349,428.00	200,000.00	4,549,428.00	-	4,263,729.55	285,698.45	93.72 %
Services and Supplies							
52130 - Information Technology Svcs	145,557.00	-	145,557.00	-	129,026.55	16,530.45	88.64 %
52131 - ITS Communication Charges	26,600.00	-	26,600.00	-	26,600.00	-	100.00 %
52132 - ITS Records Management	257.00	-	257.00	-	257.00	-	100.00 %
52140 - Legal Services	7,000.00	-	7,000.00	-	-	7,000.00	0.00 %
52145 - Engineer Services	850,000.00	184,303.00	1,034,303.00	-	961,419.66	72,883.34	92.95 %
52310 - Consulting Services	164,000.00	-	164,000.00	-	82,781.75	81,218.25	50.48 %
52325 - Waste Disposal Services	40,000.00	-	40,000.00	-	24,152.36	15,847.64	60.38 %
52340 - Landscaping Services	100,000.00	-	100,000.00	-	77,228.12	22,771.88	77.23 %
52345 - Janitorial Services	12,500.00	-	12,500.00	-	11,308.28	1,191.72	90.47 %
52350 - Street Sweeping Services	25,000.00	-	25,000.00	-	8,808.98	16,191.02	35.24 %
52360 - Construction Services	-	22,760.00	22,760.00	-	75,596.13	(52,836.13)	332.14 %
52490 - Other Professional Services	60,000.00	-	60,000.00	-	44,858.25	15,141.75	74.76 %
52500 - Maint - Equipment	15,000.00	-	15,000.00	-	20,819.46	(5,819.46)	138.80 %
52505 - Maint - Bldg & Improvements	7,500.00	-	7,500.00	-	7,710.28	(210.28)	102.80 %
52510 - Maint - B&I - PW Charges	36,040.00	-	36,040.00	-	8,944.31	27,095.69	24.82 %
52525 - Maint - Infrastructure/Land	-	-	-	-	11,620.16	(11,620.16)	0.00 %

52600 - Rents/Leases - Equipment	180,000.00	76,473.00	256,473.00	-	274,782.05	(18,309.05)	107.14 %
52700 - Insurance - Liability	1,435,725.00	400,000.00	1,835,725.00	-	1,728,045.63	107,679.37	94.13 %
52800 - Communications/Telephone	5,500.00	-	5,500.00	-	5,748.49	(248.49)	104.52 %
52810 - Advertising/Marketing	200.00	-	200.00	-	200.00	0.00 %	0.00 %
52840 - Permits/License Fees	4,500.00	5,916.00	10,416.00	-	19,857.75	(9,441.75)	190.65 %
52900 - Training/Conference Expenses	22,000.00	-	22,000.00	-	9,950.00	12,050.00	45.23 %
52906 - Fleet Charges	1,703,784.00	94,000.00	1,797,784.00	-	1,670,272.54	127,511.46	92.91 %
53100 - Office Supplies	4,200.00	-	4,200.00	-	5,543.85	(1,343.85)	132.00 %
53110 - Freight/Postage	350.00	-	350.00	-	-	350.00	0.00 %
53120 - Memberships/Certifications	200.00	-	200.00	-	-	200.00	0.00 %
53205 - Utilities - Electric	95,000.00	-	95,000.00	-	103,932.22	(8,932.22)	109.40 %
53210 - Utilities - Propane	5,000.00	-	5,000.00	-	3,507.47	1,492.53	70.15 %
53220 - Utilities - Water	12,000.00	-	12,000.00	-	5,188.09	6,811.91	43.23 %
53250 - Fuel	6,500.00	-	6,500.00	-	7,813.96	(1,313.96)	120.21 %
53300 - Clothing and Personal Supplies	6,000.00	2,690.00	8,690.00	-	8,229.10	460.90	94.70 %
53320 - Safety Supplies	10,000.00	-	10,000.00	-	17,563.24	(7,563.24)	175.63 %
53330 - Janitorial Supplies	1,500.00	-	1,500.00	-	1,656.26	(156.26)	110.42 %
53350 - Maintenance Supplies	130,000.00	-	130,000.00	-	180,278.59	(50,278.59)	138.68 %
53355 - Vehicle Repair Supplies	10,000.00	-	10,000.00	-	1,709.14	8,290.86	17.09 %
53360 - Infrastructure Repair Supplies	1,300,000.00	(408.00)	1,299,592.00	-	1,083,295.33	216,296.67	83.36 %
53400 - Minor Equipment/Small Tools	15,000.00	7,858.00	22,858.00	-	27,265.26	(4,407.26)	119.28 %
53410 - Computer Equipment/Accessories	-	-	-	-	646.19	(646.19)	0.00 %
53415 - Computer Software/Licnsng Fees	-	-	-	-	65.10	(65.10)	0.00 %
Total Services and Supplies	6,436,913.00	793,592.00	7,230,505.00	-	6,646,481.55	584,023.45	91.92 %
Other Charges							
54500 - Taxes and Assessments	125.00	-	125.00	-	123.70	1.30	98.96 %
54800 - Contributions	-	534,000.00	534,000.00	-	534,000.00	-	100.00 %
Total Other Charges	125.00	534,000.00	534,125.00	-	534,123.70	1.30	100.00 %
Capital Assets							
55400 - Equipment	45,000.00	220,000.00	265,000.00	-	217,953.93	47,046.07	82.25 %
Total Capital Assets	45,000.00	220,000.00	265,000.00	-	217,953.93	47,046.07	82.25 %
Other Financing Uses							
56190 - Transfers Out to Debt Service	5,167.00	408.00	5,575.00	-	5,561.94	13.06	99.77 %
56200 - Indirect Cost Allocation	174,833.00	-	174,833.00	-	174,833.00	-	100.00 %
Total Other Financing Uses	180,000.00	408.00	180,408.00	-	180,394.94	13.06	99.99 %

Actuals Detail Transactions

Report Executed:

Journal Date	Journal ID	Source	Org	Object	GL Project	Line Description	VendorID	Paid By Reference	PL Project	PL Seg 2	PL Seg 3	PL Seg 4	Amount
1/9/2025													
7/1/2023	1860	GEN	2040000	48210		FY24 GF Contribution to Roads							4,123,020.00
Total													4,123,020.00

Town of Yountville
Resolution Number 24-4329

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

Recitals

- A.** On November 6, 2012 the voters of Napa County passed the Napa Countywide Road Maintenance Act, also known as Measure T, which imposes a half cent transaction and use (sales) tax to provide supplemental funding for road maintenance as detailed in the Measure T Expenditure Plan; and
- B.** The Napa Valley Transportation Authority is the designated agency that administers and oversees the Measure T revenues; and
- C.** The Town of Yountville is an eligible recipient of Measure T funds; and
- D.** The tax proceeds will be used to pay for the projects outlined in the Measure T Expenditure Plan allocated to the County of Napa and the cities and town within Napa County (“Local Agencies”) as set forth in Measure T; and
- E.** Under the Measure T Expenditure Plan, Measure T funds are provided to the Local Agencies to be used for streets and roads projects as defined in the Measure; and
- F.** The Town of Yountville has entered into a Master Agreement with NVTA-TA that outlines procedures for Measure T expenditures, and
- G.** The Town of Yountville shall determine and certify to NVTA-TA the average maintenance of effort amount for Fiscal Years 2007-08, 2008-09 and 2009-10, consistent with the criteria set forth in Section 9 of Ordinance No. 2012-01, including a memorandum detailing the supporting financial documentation and the methodology utilized to calculate the average fiscal year street and roads costs; and
- H.** That amount set forth in Exhibit “A” will be deemed the “Maintenance of Effort” of the Town of Yountville which must be maintained annually throughout the term of the Measure from the General Fund of the Town of Yountville and
- I.** The Town of Yountville shall determine and certify to NVTA-TA the annual spending towards qualifying Class I Bicycle Facilities, consistent with the criteria set forth in Section 3 B of Ordinance No. 2012-01, including a memorandum detailing the supporting financial documentation and the methodology utilized to calculate the total spending and funding source.
- J.** That amount set forth in Exhibit “B” will be deemed the “Equivalent Fund Spending for Class I Bicycle Facilities” of the Town of Yountville which must be maintained annually throughout the term of the Measure from the General Fund of the Town of Yountville.

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

Now therefore, the Town Council of the Town of Yountville does resolve as follows:

1. The Town Council hereby adopts Maintenance of Effort amount as set forth in Exhibit "A" and authorizes the Public Works Director to file the amount with NVTA-TA.
2. The Resolution is hereby adopted and becomes effective and in full force immediately upon adoption.

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

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

Margie Mohler
Margie Mohler, Mayor

ATTEST:

Hilary Gaede
Hilary Gaede, Communications Director/ Town Clerk

EXHIBIT A

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

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



Town of Yountville
 "The Heart of the Napa Valley"

Town of Yountville

Measure T Equivalent Funds Certification for Program Years 2024-2029

Class I Facility (Equivalent Fund) Tracking

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

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

CITY OF ST. HELENA

RESOLUTION No. 2024-160

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

RECITALS

- A. On November 6, 2012, the voters of Napa County passed the Napa Countywide Road Maintenance Act, also known as Measure T, which imposes a half cent transaction and use (sales) tax to provide supplemental funding for road maintenance as detailed in the Measure T Expenditure Plan; and
- B. The Napa Valley Transportation Authority – Taxing Authority (“NVTA-TA”) is the designated agency that administers and oversees the Measure T revenues; and
- C. The City of St. Helena is an eligible recipient of Measure T funds; and
- D. The tax proceeds will be used by the City to pay for the projects outlined in the Measure T Expenditure Plan allocated to the County of Napa and the cities and town within Napa County (“Local Agencies”) as set forth in Measure T; and
- E. Under the Measure T Expenditure Plan, Measure T funds are provided to the Local Agencies to be used for streets and roads projects as defined in the Measure: and
- F. The City of St. Helena has entered into a Master Agreement with NVTA that outlines procedures for Measure T expenditures; and
- G. The City of St. Helena shall determine and certify to NVTA-TA the average maintenance of effort amount for Fiscal Years 2007-08, 2008-09, and 2009-10, consistent with the criteria set forth in Section 9 of Ordinance No. 2012-01, including a memorandum detailing the supporting financial documentation and methodology utilized to calculate the average fiscal year street and roads; and
- H. On February 13, 2018, the City Council adopted Resolution 2018-16, which established the average Maintenance of Effort of \$379,189; and
- I. By January 1st each calendar year, the City of St. Helena must certify to and provide NVTA-TA a copy of supporting documentation as well as a Resolution approved by the governing body of the City of St. Helena, including backup documentation that demonstrates that the Maintenance of Effort was met the prior fiscal year; and
- J. Measure T Project(s) will comply with the requirements under the California Environmental Quality Act (California Code Sections 21000 *et seq.*; as implemented through California Regulations Title 14, Chapter 3, Sections 15000 *et seq.*).

RESOLUTION

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

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

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

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

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

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

3. This Resolution shall take effect immediately upon adoption.

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

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

APPROVED:



Paul Jamison Dohring, Mayor



ATTEST:



Cindy Tzaopoulos, City Clerk

CITY OF ST. HELENA

RESOLUTION No. 2024-161

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

RECITALS

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

RESOLUTION

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

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

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

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

APPROVED:



Paul Dohring, Mayor

ATTEST:



Cindy Tzafopoulos, City Clerk



RESOLUTION NO. 2025-02

ADOPTED JANUARY 14, 2025

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CALISTOGA, COUNTY OF NAPA, STATE OF CALIFORNIA, APPROVING THAT MAINTENANCE OF EFFORT WAS MET FOR FISCAL YEAR 23/24 UNDER THE MEASURE T PROGRAM

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

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

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

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

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

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

WHEREAS, the City Council on February 20, 2018, approved the annual Maintenance of Effort in the amount of \$287,001; and

WHEREAS, the "Maintenance of Effort" of the City of Calistoga must be maintained annually throughout the term of the Measure from the General Fund of the City of Calistoga; and

WHEREAS, by January 31st each calendar year, the City of Calistoga must certify "**Exhibit A**" and provide NVTA-TA a copy of supporting documentation as well as a Resolution approved by the governing body of the City of Calistoga, demonstrating that the Maintenance of Effort was met the prior fiscal year; and

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

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

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

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

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

NOES:

ABSTAIN:

ABSENT:

ATTEST:



Yudiana Galvan, City Clerk

APPROVED:



Donald Williams, Mayor

EXHIBIT A

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

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



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY COVER MEMO

SUBJECT

Updates to the County of Napa Five-Year Project List

STAFF RECOMMENDATION

That the Napa Valley Transportation Authority – Tax Agency Board of Directors approve changes to the County of Napa’s Five-Year Measure T Project List.

EXECUTIVE SUMMARY

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

FISCAL IMPACT

Is there a Fiscal Impact? No



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY Board Agenda Memo

TO: Napa Valley Transportation Authority – Tax Agency
FROM: Kate Miller, Executive Director
REPORT BY: Addrell Coleman, Associate Planner/Analyst
(707) 259-8235 / Email: acoleman@nvta.ca.gov
SUBJECT: Updates to the County of Napa Five-year Project List

RECOMMENDATION

That the Napa Valley Transportation Authority – Tax Agency Board of Directors approve changes to the County of Napa’s Five-Year Measure T Project List.

COMMITTEE RECOMMENDATION

On March 5, 2025, the Independent Taxpayer Oversight Committee reviewed the changes to the County of Napa’s Five-Year Project List and concurred that the projects are consistent with Measure T guidelines and recommended submitting changes to the NVTA-TA Board of Directors for approval.

BACKGROUND

On January 28, 2025, the County of Napa submitted a revised five-year plan for approval by public hearing to the County Board of Supervisors. The amendment proposed to add five (5) new projects: Two projects for the current FY 2024-25, and three projects to FY 2025-26. The projects added to the list are highlighted below in Table 1.

Table 1. New Projects to City of Napa’s Five-Year Project List

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

ALTERNATIVES

The NVTA-TA Board could decide not to approve the amended project list, preventing the County of Napa from advancing the projects included on the amended project list, resulting in project delays and declining pavement conditions.

ATTACHMENT(S)

- 1) Resolution No. 2025-09: County of Napa Updated Measure T Project List

CERTIFIED

RESOLUTION NO. 2025-09

RESOLUTION OF THE NAPA COUNTY BOARD OF SUPERVISORS, STATE OF CALIFORNIA, APPROVING PROJECTS UNDER THE MEASURE T PROGRAM

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

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

WHEREAS, Napa County is a Local Agency eligible to receive Measure T funds; and

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

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

WHEREAS, Napa County entered into a Master Agreement with NVTA-TA that outlines procedures for Measure T expenditures, and

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

WHEREAS, Napa County intends to amend the five-year project list and provide to NVTA-TA for the expenditure of Measure T funds as required by the Measure; and

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

NOW, THEREFORE, BE IT RESOLVED that the Napa County Board of Supervisors hereby adopts the amendments to the five-year project list as set forth in Exhibit “A,” and authorizes the Public Works Director to file the list with NVTA.

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THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED
 by the Napa County Board of Supervisors, State of California, at a regular meeting of the Board
 held on the 28th day of January, 2025, by the following vote:

AYES: SUPERVISORS ALESSIO, RAMOS, GALLAGHER, MANFREE,
 AND COTTRELL

NOES: SUPERVISORS NONE

ABSTAIN: SUPERVISORS NONE

ABSENT: SUPERVISORS NONE

NAPA COUNTY, a political subdivision of
 the State of California

By: Anne Cottrell
 ANNE COTTRELL, Chair of the
 Board of Supervisors

<p>APPROVED AS TO FORM Office of County Counsel</p> <p>By: <u>Ryan FitzGerald (e-sign)</u> Deputy County Counsel</p> <p>Date: <u>January 14, 2025</u></p> <p>PL No.: 125110</p>	<p>APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS</p> <p>Date: January 28, 2025 Processed By:</p> <p><u>[Signature]</u> Deputy Clerk of the Board</p>	<p>ATTEST: NEHA HOSKINS Clerk of the Board of Supervisors</p> <p>By: <u>[Signature]</u></p>
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EXHIBIT "A"

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

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

Maintenance of Effort (MOE)

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

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

Planned Measure T Expenditures

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

Program	Project Description	Fiscal Year	Total Project Cost	Measure T Amount	Other Funds	Location (intersection, mile marker, length of alignment)
Repair	Repair	2023-24	\$1,800,000.00	\$1,800,000.00	\$0.00	Redwood Road MPM 5-76
Overlay	Road Overlay	2023-24	\$455,000.00	\$455,000.00	\$0.00	Finnell Road (Yountville Cross Road to City Limit)
Surface Treatment	Road Seal	2023-24	\$1,500,000.00	\$1,500,000.00	\$0.00	Yountville Crossroad (Yountville town limit to Silverado Trail)
Surface Treatment	Road Seal	2023-24	\$1,600,000.00	\$1,600,000.00	\$0.00	Oakville Crossroad (Hwy 29 to Silverado Trail)
Surface Treatment	Road Seal	2023-24	\$300,000.00	\$300,000.00	\$0.00	Redwood Rd (Browns Valley to Mt Veeder Rd)
Overlay	Road Overlay	2023-24	\$1,113,000.00	\$1,113,000.00	\$0.00	Bennet Lane (Tubbs Lane to Hwy 128)
Overlay	Road Overlay	2023-24	\$500,000.00	\$500,000.00	\$0.00	Tubbs Lane (Silverado Trail to SR 29)
Overlay	Road Overlay	2023-24	\$1,000,000.00	\$1,000,000.00	\$0.00	Dunawall Lane (SR 29 to Silverado)
Overlay	Road Overlay	2023-24	\$260,400.00	\$260,400.00	\$0.00	Lodi Lane (Hwy 128 to Silverado Trail)
Overlay	Road Overlay	2023-24	\$348,057.00	\$348,057.00	\$0.00	Bale Lane (Silverado Trail to Hwy 128)
Overlay	Road Overlay	2023-24	\$57,200.00	\$57,200.00	\$0.00	Larkmead Lane (Silverado Trail to Hwy 128)
Overlay	Road Overlay	2023-24	\$570,000.00	\$570,000.00	\$0.00	Old Lawley Toll Road (Hwy 29 to 6,000 ft)
Surface Treatment	Road Overlay	2023-24	\$1,000,000.00	\$1,000,000.00	\$0.00	Silverado Trail (Francas Street to Hwy 29)
Overlay	Road Overlay	2023-24	\$500,000.00	\$500,000.00	\$0.00	Diamond Mountain Road (SR 29 to end)
Overlay	Road Overlay	2023-24	\$300,000.00	\$300,000.00	\$0.00	American Canyon Rd (Am. Cyn. City Limit to County line)
Overlay	Road Overlay	2023-24	\$1,500,000.00	\$1,500,000.00	\$0.00	Salvador Ave (Big Ranch to Napa city limit)
Overlay	Road Overlay	2023-24	\$628,250.00	\$628,250.00	\$0.00	El Centro (Big Ranch to Napa City Limit)
Overlay	Road Overlay	2023-24	\$136,570.00	\$136,570.00	\$0.00	Sunnydale Drive (Salvador to End)
Overlay	Road Overlay	2023-24	\$523,000.00	\$523,000.00	\$0.00	Orchard Avenue (Dry Creek Road to City Limit)
Overlay	Road Overlay	2023-24	\$773,000.00	\$773,000.00	\$0.00	Solano Avenue (Napa City Limit to Carrell)
Overlay	Road Overlay	2024-25	\$244,267.00	\$244,267.00	\$0.00	Petrified Forest Rd (Franz Valley to end)
Overlay	Road Overlay	2024-25	\$755,733.00	\$755,733.00	\$0.00	Petrified Forest Rd (remainder)
Surface Treatment	Road Seal	2024-25	\$68,782.00	\$68,782.00	\$0.00	Old Howell Mtn Rd (Silverado Trail to 360 S. of Conn Valley Rd)
Surface Treatment	Road Seal	2024-25	\$82,458.00	\$82,458.00	\$0.00	Wooden Valley Rd. (Wooden Valley Cross to Solano County line)
Surface Treatment	Road Seal	2024-25	\$9,379.00	\$9,379.00	\$0.00	Las Amigas (Milton Rd to Buchli)
Surface Treatment	Road Seal	2024-25	\$118,379.00	\$118,379.00	\$0.00	Las Amigas (Buchli to Duhig Milton Rd to Buchli)
Overlay	Road Overlay	2024-25	\$7,924.00	\$7,924.00	\$0.00	Middle Ave (Los Carneros to Cuttings Wharf)
Overlay	Road Overlay	2024-25	\$12,812.00	\$12,812.00	\$0.00	Neuschwander Rd (Duhig to Huichica Crk)
Surface Treatment	Road Seal	2024-25	\$228,660.00	\$228,660.00	\$0.00	Withers Rd (Los Carneros to Carneros Crk)
Surface Treatment	Road Seal	2024-25	\$26,075.00	\$26,075.00	\$0.00	Bayview Ave (Las Amigas to end)
Surface Treatment	Road Seal	2024-25	\$20,034.00	\$20,034.00	\$0.00	Buchli Station Road (Las Amigas to end)
Surface Treatment	Road Seal	2024-25	\$1,432,848.00	\$1,432,848.00	\$0.00	Cuttings Wharf (Middle Ave to end)
Surface Treatment	Road Seal	2024-25	\$539,814.00	\$539,814.00	\$0.00	Cuttings Wharf Road (121 to Middle Ave)
Surface Treatment	Road Seal	2024-25	\$704,591.00	\$704,591.00	\$0.00	Dealy Lane (Old Sonoma Rd to Henry)
Surface Treatment	Road Seal	2024-25	\$407,185.00	\$407,185.00	\$0.00	Duhig (121 to Neuenschwander)
Surface Treatment	Road Seal	2024-25	\$66,715.00	\$66,715.00	\$0.00	Duhig Road (Las Amigas to Sonoma County line)
Surface Treatment	Road Seal	2024-25	\$21,460.00	\$21,460.00	\$0.00	Duhig (Neuenschwander to Las Amigas)
Surface Treatment	Road Seal	2024-25	\$202,337.00	\$202,337.00	\$0.00	Los Carneros Rd (Hwy 121 to Cuttings Wharf Rd)
Surface Treatment	Road Seal	2024-25	\$10,704.00	\$10,704.00	\$0.00	South Ave (Los Carneros to Carneros Crk)
Surface Treatment	Road Seal	2024-25	\$478,551.00	\$478,551.00	\$0.00	Sanitarium Rd (Sunnyside Rd to Deer Park End)
Surface Treatment	Road Seal	2024-25	\$462,209.00	\$462,209.00	\$0.00	Sanitarium Rd (Deer Park N end to Sunnyside Rd)
Surface Treatment	Road Seal	2024-25	\$35,733.00	\$35,733.00	\$0.00	Crystal Springs Road (Sanitarium Rd to Creek Crossing)
Surface Treatment	Road Seal	2024-25	\$40,514.00	\$40,514.00	\$0.00	Crystal Springs Road (Silverado Trail to Creek Crossing)
Surface Treatment	Road Seal	2024-25	\$536,165.00	\$536,165.00	\$0.00	Glass Mountain Rd (Silverado Trail to Sanitarium)
Surface Treatment	Road Seal	2024-25	\$64,152.00	\$64,152.00	\$0.00	North Fork Crystal Springs (Crystal Spring to end)
Surface Treatment	Road Seal	2024-25	\$4,044.00	\$4,044.00	\$0.00	Rosehaven Lane (Sanitarium to the end)
Surface Treatment	Road Seal	2024-25	\$638,728.00	\$638,728.00	\$0.00	Hardman Ave (Silverado to Atlas Peak)
Surface Treatment	Road Seal	2024-25	\$71,392.00	\$71,392.00	\$0.00	Bay Street (Newman to Manzanita)
Surface Treatment	Road Seal	2024-25	\$53,050.00	\$53,050.00	\$0.00	Brookside Drive (Howell Mtn Rd to Cottage Rd)
Surface Treatment	Road Seal	2024-25	\$502,750.00	\$502,750.00	\$0.00	College Ave. (Howell Mtn to White Cottage)
Surface Treatment	Road Seal	2024-25	\$182,491.00	\$182,491.00	\$0.00	Clark Way (Eastern to College)
Surface Treatment	Road Seal	2024-25	\$403,383.00	\$403,383.00	\$0.00	Clark Way (Howell Mtn to Eastern)
Surface Treatment	Road Seal	2024-25	\$8,616.00	\$8,616.00	\$0.00	Dlogenes Drive (Brookside Dr to Washburn)
Surface Treatment	Road Seal	2024-25	\$6,720.00	\$6,720.00	\$0.00	Eastern Ave (Clark Ave to Manzanita Ave)
Surface Treatment	Road Seal	2024-25	\$6,016.00	\$6,016.00	\$0.00	Edgewood Place (Clark Way to end)
Surface Treatment	Road Seal	2024-25	\$8,282.00	\$8,282.00	\$0.00	Keyes Ave (White Cottage Rd to Tobin Ave)
Surface Treatment	Road Seal	2024-25	\$110,582.00	\$110,582.00	\$0.00	Liparita Ave (White Cottage to end)
Surface Treatment	Road Seal	2024-25	\$88,682.00	\$88,682.00	\$0.00	Mariposa Drive (Sky Oaks to end)

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

Surface Treatment	Road Seal	2025-26	\$100,161.00	\$100,161.00	\$0.00	South Kelly (Hwy 12 to Hwy 29)
Surface Treatment	Road Seal	2025-26	\$310,541.00	\$310,541.00	\$0.00	Soscol Ferry Rd. (Hwy 29 to Vista Point)
Surface Treatment	Road Seal	2025-26	\$23,584.00	\$23,584.00	\$0.00	Vista Point Drive (Soscol Ferry Rd to Napa city limit)
Surface Treatment	Road Seal	2025-26	\$497,513.00	\$497,513.00	\$0.00	Devlin Road (Soscol Ferry to 2860' south)
Surface Treatment	Road Seal	2025-26	\$36,443.00	\$36,443.00	\$0.00	Devlin Road (Airport Blvd. to Bronco)
Surface Treatment	Road Seal	2025-26	\$17,258.00	\$17,258.00	\$0.00	Devlin Road (Bronco to 5000' south of Airport)
Surface Treatment	Road Seal	2025-26	\$1,651,426.00	\$1,651,426.00	\$0.00	Soda Canyon Road (Loma Vista to bridge at 3.0)
Surface Treatment	Road Seal	2025-26	\$149,616.00	\$149,616.00	\$0.00	Soda Springs (Soda Canyon Rd to end)
Surface Treatment	Road Seal	2025-26	\$132,220.00	\$132,220.00	\$0.00	Stanton Dr. (Inglewood to Lydia)
Surface Treatment	Road Seal	2025-26	\$96,604.00	\$96,604.00	\$0.00	White Sulphur Springs (SHCL to east side of bridge)
Surface Treatment	Road Seal	2025-26	\$50,000.00	\$50,000.00	\$0.00	Cook Road (Yount Mill Rd to end)
Surface Treatment	Road Seal	2025-26	\$50,000.00	\$50,000.00	\$0.00	Imola Ave. (4th Ave to Penny Ln)
Repair	Bridge Repair	2025-26	\$1,100,000.00	\$1,100,000.00	\$1,000,000.00	Patrick Rd. Bridge MPH0.9
Replacement	Bridge Replacement	2025-26	\$470,000.00	\$470,000.00	\$0.00	Dry Creek Road Bridge MPM 10.0
Repair	Bridge Repair	2025-26	\$150,000.00	\$150,000.00	\$0.00	Greenwood Ave Bridge over Garnett Creek
Surface Treatment	Overlay	2025-26	\$750,000.00	\$750,000.00	\$0.00	Chiles Pope Valley Road (Pope Canyon Rd to Barnett Rd)
Surface Treatment	Overlay	2025-26	\$1,150,000.00	\$1,150,000.00	\$0.00	Airport Road East (Airport Road to end)
Surface Treatment	Road Seal	2025-26	\$58,973.00	\$58,973.00	\$0.00	White Cottage Road (Brookside to Howell Mountain Road)
Surface Treatment	Road Seal	2026-27	\$108,276.00	\$108,276.00	\$0.00	McGary Rd. (County Limit to end)
Surface Treatment	Road Seal	2026-27	\$84,189.00	\$84,189.00	\$0.00	Silverado Trail (Zinfandel to 5500' S of Howell Mtn)
Surface Treatment	Road Seal	2026-27	\$112,051.00	\$112,051.00	\$0.00	Silverado Trail (Larkmead to Clover Flat)
Surface Treatment	Road Seal	2026-27	\$90,957.00	\$90,957.00	\$0.00	Silverado Trail (Dunawald to Callistoga city limit)
Overlay	Road Overlay	2026-27	\$43,489.00	\$43,489.00	\$0.00	Ironwood Ct (Ridgecrest to end)
Overlay	Road Overlay	2026-27	\$22,037.00	\$22,037.00	\$0.00	Lookout Dr (Juniper to end)
Overlay	Road Overlay	2026-27	\$89,103.00	\$89,103.00	\$0.00	Beechwood Ct (Ridgecrest to end)
Overlay	Road Overlay	2026-27	\$684,110.00	\$684,110.00	\$0.00	Circle Oaks (SR 121 to end)
Overlay	Road Overlay	2026-27	\$52,524.00	\$52,524.00	\$0.00	Rock Rose Ct (Circle Oaks to end)
Overlay	Road Overlay	2026-27	\$582,862.00	\$582,862.00	\$0.00	Country Club Lane (Circle Oaks to end)
Overlay	Road Overlay	2026-27	\$178,265.00	\$178,265.00	\$0.00	Cottonwood Ct (Country Club to end)
Overlay	Road Overlay	2026-27	\$103,521.00	\$103,521.00	\$0.00	Chestnut Ct (Country Club to end)
Overlay	Road Overlay	2026-27	\$432,255.00	\$432,255.00	\$0.00	Zinnia Ln (Circle Oaks to Country Club)
Overlay	Road Overlay	2026-27	\$82,334.00	\$82,334.00	\$0.00	Glenn Ct (Zinnia to end)
Overlay	Road Overlay	2026-27	\$229,234.00	\$229,234.00	\$0.00	Columbine Ct (Country Club to end)
Overlay	Road Overlay	2026-27	\$301,258.00	\$301,258.00	\$0.00	Juniper Dr (Country Club to end)
Overlay	Road Overlay	2026-27	\$415,587.00	\$415,587.00	\$0.00	Sunnyhill Ln (Circle Oaks to Country Club)
Overlay	Road Overlay	2026-27	\$221,864.00	\$221,864.00	\$0.00	Redbud Ct (Sunnyhill to end)
Overlay	Road Overlay	2026-27	\$276,892.00	\$276,892.00	\$0.00	Sorrel Ct (Sunnyhill to end)
Overlay	Road Overlay	2026-27	\$105,245.00	\$105,245.00	\$0.00	Blackwood Ct (Sunnyhill to end)
Overlay	Road Overlay	2026-27	\$156,342.00	\$156,342.00	\$0.00	Ridgecrest Ct (Country Club to end)
Overlay	Road Overlay	2026-27	\$548,725.00	\$548,725.00	\$0.00	Ridgecrest Dr (Circle Oaks to end)
Overlay	Road Overlay	2026-27	\$264,532.00	\$264,532.00	\$0.00	Boxelder Ct (Circle Oaks to end)
Overlay	Road Overlay	2026-27	\$65,841.00	\$65,841.00	\$0.00	Dogwood Ct (Ridgecrest Dr to end)
Overlay	Road Overlay	2026-27	\$232,335.00	\$232,335.00	\$0.00	Catalpa Ct (Circle Oaks to end)
Overlay	Road Overlay	2026-27	\$93,781.00	\$93,781.00	\$0.00	Kirkland Avenue (Coombsville - East 3rd Ave to end)
Overlay	Road Overlay	2026-27	\$710,827.00	\$710,827.00	\$0.00	Third Avenue (Coombsville to North Ave to Hagen Rd)
Overlay	Road Overlay	2026-27	\$93,343.00	\$93,343.00	\$0.00	Coombsville Rd. (city limit to 2nd Ave)
Overlay	Road Overlay	2026-27	\$19,000.00	\$19,000.00	\$0.00	Meadowood Lane (Howell Mtn Rd to Meadowood Rd)
Overlay	Road Overlay	2026-27	\$116,715.00	\$116,715.00	\$0.00	Meadowood Rd (Silverado Trail to 300' W of Meadowood Ln)
Overlay	Road Overlay	2026-27	\$715,858.00	\$715,858.00	\$0.00	Wooden Valley Crossroad (Wooden Valley Rd to Gordon Valley Rd)
Overlay	Road Overlay	2026-27	\$577,762.00	\$577,762.00	\$0.00	Gordon Valley Road (7500' N of County line to end)
Overlay	Road Overlay	2026-27	\$1,013,760.00	\$1,013,760.00	\$0.00	Solano Ave. (Carrell to Hoffman)
Overlay	Road Overlay	2026-27	\$366,177.00	\$366,177.00	\$0.00	Solano Ave. (Hoffman to Yountville)
Overlay	Road Overlay	2026-27	\$150,010.00	\$150,010.00	\$0.00	Oakville Grade (SR 29 to Dry Creek)
Overlay	Road Overlay	2026-27	\$1,000,000.00	\$1,000,000.00	\$0.00	Berryessa Knoxvile (128 to Spanish Flat)
Overlay	Road Overlay	2026-27	\$988,800.00	\$988,800.00	\$0.00	Pope Canyon Rd. (Pope Creek Bridge to 9000' East)
Overlay	Road Overlay	2026-27	\$988,800.00	\$988,800.00	\$0.00	Chiles Pope (Lower Chiles to 9000' North)
Overlay	Road Overlay	2026-27	\$988,800.00	\$988,800.00	\$0.00	Chiles Pope (9000' North of Lower Chiles to 18000' North)
Reconstruction	Road Reconstruction	2027-28	\$7,500,000.00	\$1,300,000.00	\$6,200,000.00	Berryessa Knoxvile FLAP II (Hwy 128 to Smitlle Crk day area)
Surface Treatment	Road Seal	2027-28	\$23,371.00	\$23,371.00	\$0.00	Glass Mtn Cross (Sanitarium to Glass Mtn)
Surface Treatment	Road Seal	2027-28	\$557,658.00	\$557,658.00	\$0.00	Silverado Trail (Skellenger to 5000' S. of Conn Creek)
Surface Treatment	Road Seal	2027-28	\$556,452.00	\$556,452.00	\$0.00	Silverado Trail (6000 ft. S. of Conn Creek to Bridge at Conn Creek)
Surface Treatment	Road Seal	2027-28	\$1,230,945.00	\$1,230,945.00	\$0.00	Golden Gate Drive (city limit to Stanley)
Surface Treatment	Road Seal	2027-28	\$35,519.00	\$35,519.00	\$0.00	Henry Road (Buhman to Healy Ln to end)
Surface Treatment	Road Seal	2027-28	\$32,631.00	\$32,631.00	\$0.00	McKinnon Road (Los Carneros to end)
Surface Treatment	Road Seal	2027-28	\$17,168.00	\$17,168.00	\$0.00	Old Sonoma Hwy (Hwy 12/121 to Old Sonoma Ro)
Surface Treatment	Road Seal	2027-28	\$154,710.00	\$154,710.00	\$0.00	Sunset Road (Congress Valley to end)

Equivalent Fund Source	Project Description	Fiscal Year	Total Project Cost	Measure T Equivalent Amount	Other Funds	Location (intersection, mile marker, length of alignment)
Surface Treatment	Road Seal	2027-28	\$609,026.00	\$609,026.00	\$0.00	Thompson Ave. (Valleywood to Congress Valley)
Surface Treatment	Road Seal	2027-28	\$952,375.00	\$952,375.00	\$0.00	Congress Valley Rd (Old Sonoma Rd to Buhman)
Surface Treatment	Road Seal	2027-28	\$8,014.00	\$8,014.00	\$0.00	Forest Dr (Redwood to city limit)
Surface Treatment	Road Seal	2027-28	\$729,300.00	\$729,300.00	\$0.00	Redwood Rd (City Limit just west of W. Pueblo Dr to Mt. Veeder Rd)
Surface Treatment	Road Seal	2027-28	\$1,080,489.00	\$1,080,489.00	\$0.00	Redwood Rd (Mt. Veeder Rd to 9000' past)
Surface Treatment	Road Seal	2027-28	\$204,863.00	\$204,863.00	\$0.00	Carol Dr (Kathleen to Pueblo)
Surface Treatment	Road Seal	2027-28	\$18,334.00	\$18,334.00	\$0.00	Joyce Ct (Sandra to end)
Surface Treatment	Road Seal	2027-28	\$19,136.00	\$19,136.00	\$0.00	Pamela Dr (Carol to Marjorie)
Surface Treatment	Road Seal	2027-28	\$60,427.00	\$60,427.00	\$0.00	Burnette Ct (City limit to end)
Surface Treatment	Road Seal	2027-28	\$9,549.00	\$9,549.00	\$0.00	Edith Ct (S end to N end)
Surface Treatment	Road Seal	2027-28	\$262,849.00	\$262,849.00	\$0.00	Janette Ct (Janette Drive to end)
Surface Treatment	Road Seal	2027-28	\$8,981.00	\$8,981.00	\$0.00	Carol Dr (Redwood to Kathleen)
Surface Treatment	Road Seal	2027-28	\$14,745.00	\$14,745.00	\$0.00	Alberta Dr (Barbara to Norman)
Surface Treatment	Road Seal	2027-28	\$6,866.00	\$6,866.00	\$0.00	Barbara Rd (Sherry to city limit)
Surface Treatment	Road Seal	2027-28	\$11,818.00	\$11,818.00	\$0.00	Morian Dr (city limit to end)
Surface Treatment	Road Seal	2027-28	\$219,245.00	\$219,245.00	\$0.00	Norma Dr (W. Pueblo to Alberta)
Surface Treatment	Road Seal	2027-28	\$34,968.00	\$34,968.00	\$0.00	Janette Dr (Carol to Kathleen)
Surface Treatment	Road Seal	2027-28	\$50,315.00	\$50,315.00	\$0.00	Kathleen Dr (Solano to Janette)
Surface Treatment	Road Seal	2027-28	\$27,928.00	\$27,928.00	\$0.00	Lonnie Dr (Ethel Porter to Ruth)
Surface Treatment	Road Seal	2027-28	\$222,851.00	\$222,851.00	\$0.00	Ruth Dr (Lonnie to Majorie)
Surface Treatment	Road Seal	2027-28	\$116,753.00	\$116,753.00	\$0.00	Kathleen (Carol to city limit)
Surface Treatment	Road Seal	2027-28	\$103,097.00	\$103,097.00	\$0.00	Kathleen (Carol to city limit)
Surface Treatment	Road Seal	2027-28	\$151,569.00	\$151,569.00	\$0.00	Thomas Dr (Janette to West Pueblo)
Surface Treatment	Road Seal	2027-28	\$141,815.00	\$141,815.00	\$0.00	Sherry Dr (city limit Linda Vista to city limit Norma Dr)
Surface Treatment	Road Seal	2027-28	\$4,936.00	\$4,936.00	\$0.00	Verna (Solano to end)
Surface Treatment	Road Seal	2027-28	\$2,690,254.00	\$2,690,254.00	\$0.00	Pueblo Place (Morian to Napa city limit)
Surface Treatment	Road Seal	2027-28	\$2,026,216.00	\$2,026,216.00	\$0.00	Steel Canyon (Rimrock to 13,200' north of Hwy 128)
Surface Treatment	Road Seal	2027-28	\$33,372.00	\$33,372.00	\$0.00	Steele Canyon (Hwy 128 to 13,200' North)
Surface Treatment	Road Seal	2027-28	\$83,493,868.00	\$83,493,868.00	\$0.00	Live Oak (Mulford to end)
Surface Treatment	Road Seal	2027-28	\$68,293,868.00	\$68,293,868.00	\$15,200,000.00	Total

Equivalent Fund Source	Project Description	Fiscal Year	Total Project Cost	Measure T Equivalent Amount	Other Funds	Location (intersection, mile marker, length of alignment)
General Fund	Vine Trail Youthville to St. Helena	2024/2025	\$16,590,050.00	\$3,000,000.00	\$13,590,050.00	Youthville to St. Helena

Program Definitions:

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

Overlay - asphalt resurfacing

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

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

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

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

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

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

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



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY COVER MEMO

SUBJECT

Transfer of Independent Taxpayer Oversight Committee (ITOC) Fund Balance to the NVTA Administration Department

STAFF RECOMMENDATION

That the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Board approve the transfer of the ITOC fund balance to the NVTA Administration department at the end of the fiscal year June 30, 2025 so that the funds can be used for Measure T administration purposes.

EXECUTIVE SUMMARY

Measure T provided the ITOC department an annual allocation to pay for certain expenses such as the financial and performance audits, stipends for committee member attendance at meetings, printing expenses for the biennial report, and other administrative expenses under the ITOC oversight. Since Measure T became operative, staff anticipates the department will have a surplus of unspent funds of approximately \$300,000 by June 30, 2025.

Per the Napa Valley Transportation Improvement Act, Measure U merges the ITOC's budget into the NVTA Administration budget, which in part, will be used to fund the ITOC's administrative expenditures. This action will transfer the remaining fund balance at the end of the current fiscal year into the new fiscal year under the NVTA Administration department.

FISCAL IMPACT

Is there a Fiscal Impact? No, but there will be a fund balance transfer for ITOC administrative expenditures of approximately \$300,000 to the NVTA Administration department.



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY Board Agenda Letter

TO: Board of Directors
FROM: Kate Miller, Executive Director
REPORT BY: Antonio Onorato, Director of Administration, Finance, and Policy
(707) 259-8779 / Email: anonorato@nvta.ca.gov
SUBJECT: Transfer of Independent Taxpayer Oversight Committee Fund Balance to the NVTA Administration Department

RECOMMENDATION

That the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Board approve the transfer of the ITOC fund balance to the NVTA Administration department at the end of the fiscal year June 30, 2025, so that the funds can be used for Measure T administration purposes.

BACKGROUND AND DISCUSSION

Measure T is set to sunset on June 30, 2025, and will be replaced by Measure U. Since its implementation, the department has accumulated an estimated \$300,000 in unspent surplus funds by the end of the fiscal year.

In accordance with the Napa Valley Transportation Improvement Act, Measure U will integrate the ITOC's budget into the NVTA Administration budget, and NVTA will assume responsibility for ITOC expenditures. As a result, the remaining fund balance at the close of the current fiscal year will be transferred to the NVTA Administration department for the new fiscal year.

The remaining funds will be used to pay for ITOC expenditures for Measure T after the ordinance sunsets, but only for Measure T project expenditures until all the Measure T projects are formally closed. Measure T ITOC funds **will not** be used for Measure U admin expenditures.

Completion of Measure T projects could potentially take several years. If there are any remaining funds after the complete closure of Measure T, staff will present recommendations to the Board on options for the remaining funding.

ATTACHMENT(S)

None



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY COVER MEMO

SUBJECT

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

STAFF RECOMMENDATION

That the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Board accept and File the Annual Financial Statement with Independent Auditor's Report for the Years Ending June 30, 2024 and 2023, the Management Letter to the Board of Directors from the auditors and the Compliance and Performance Audit Report for the County of Napa and the City of St. Helena.

EXECUTIVE SUMMARY

The certified public accountants' firm, Brown Armstrong Accountancy Corporation, has completed Napa Valley Transportation Authority – Tax Agency's (NVTA-TA's) annual financial audit for the fiscal years ended on June 30, 2024 and 2023, and the Compliance and Performance Audits for the County of Napa and the City of St. Helena. There were no findings or recommendations for the financial audit, and the County of Napa and City of St. Helena satisfied all the Measure T project oversight criteria.

This action will direct NVTA staff to file the Annual Financial Statement and Independent Auditor's Report for the fiscal years 2024 and 2023.

FISCAL IMPACT

Is there a Fiscal Impact? None



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY Board Agenda Letter

TO: Board of Directors

FROM: Kate Miller, Executive Director

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

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

RECOMMENDATION

That the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Board accept and File the Annual Financial Statement with Independent Auditor’s Report for the Years Ending June 30, 2024 and 2023, the Management Letter to the Board of Directors from the auditors and the Compliance and Performance Audit Report for the County of Napa and the City of St. Helena.

BACKGROUND AND DISCUSSION

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

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

Financial Statements

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

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

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

Management Discussion and Analysis of Measure T

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

Economic Headwinds Affecting Measure T Revenues

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

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

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

Tourism and Its Impact on Revenues

Despite these economic pressures, Napa Valley's tourism industry remained a bright spot. In 2023, visitor spending reached an all-time high of \$2.5 billion, even though the total number of visitors (3.7 million) fell short of the 2018 peak of 3.85 million. Tourism remains a cornerstone of Napa's economy and a significant source of Measure T revenues. Nevertheless, there are emerging concerns that Napa's rising costs, particularly in hotels and wineries, may begin to alienate tourists who seek more affordable destinations. This pricing challenge could hinder future growth in tourism, an important consideration for Measure T's long-term revenue outlook.

Napa's Wine Industry: Recovery and Challenges

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

Measure T Revenues in a Changing Economic Landscape

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

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

Future Outlook

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- f) Recordkeeping – The Jurisdiction shall keep the records using accrual accounting, setting up both receivables and payables as of June 30 of each year. As such,

expenditures within the Special Revenue Fund, shall include “transfers out” to other funds for the monies being used within a capital project that was approved by the Master Funding Agreement. The Jurisdiction accounted for and tracked its capital projects in a Capital Project Fund. All costs charged to projects are supported by properly prepared and documented time records, invoices, vouchers, or other documentation evidencing in detail the nature and propriety of the charges and a process in place to retain all records for five years after project closeout.

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

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

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

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

ATTACHMENT(S)

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



**NAPA VALLEY TRANSPORTATION
AUTHORITY – TAX AGENCY**

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

**FOR THE YEARS ENDED
JUNE 30, 2024 AND 2023**

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

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Emphasis of Matter

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplemental Information

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

Other Reporting Required by *Government Auditing Standards*

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

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
December 27, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

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

On November 6, 2012, the voters of Napa County approved the Napa Countywide Road Maintenance Act, commonly known as Measure T, which imposes a half cent transaction and use (sales) tax to provide supplemental funding for road maintenance as detailed in the Measure T Expenditure Plan in Ordinance 2012-01. The funds will be used for projects that will improve the pavement conditions of streets, sidewalks, and related street infrastructure projects. NVTA-TA is the designated agency that administers and oversees Measure T revenues.

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

The Financial Statements

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

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

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

Financial Highlights

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

The Napa County Economy and Measure T

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

Economic Headwinds Affecting Measure T Revenues

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

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

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

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

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

Tourism and Its Impact on Revenues

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

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

Napa's Wine Industry: Recovery and Challenges

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

Measure T Revenues in a Changing Economic Landscape

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

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

Statement of Net Position

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

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

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

Statement of Revenues, Expenditures, and Changes in Net Position

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

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

Future Outlook

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

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

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

FINANCIAL STATEMENTS

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

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

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

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

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

B. Basis of Presentation and Measurement Focus

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

C. Use of Estimates

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

D. Net Position

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

E. New Accounting Pronouncements – Implemented

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

F. Future Accounting Pronouncements

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Future Accounting Pronouncements (Continued)

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

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

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

NOTE 2 – CASH AND INVESTMENTS

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

NOTE 3 – INTERGOVERNMENTAL RECEIVABLES

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

NOTE 4 – SUBSEQUENT EVENTS

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

SUPPLEMENTAL INFORMATION

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

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

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

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

OTHER REPORT

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

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

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

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

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

Purpose of this Report

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

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
December 27, 2024



www.ba.cpa
661-324-4971

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

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

Significant Audit Matters

Qualitative Aspects of Accounting Practices

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

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

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

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

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Management Representations

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

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

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

Restriction on Use

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

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakerfield, California
December 27, 2024



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

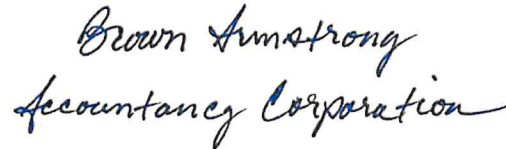
Result: For projects that reached 100% completion, we obtained and reviewed the County's notification to NVTA staff of the project completion.

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

Purpose of this Report

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

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation".

Bakersfield, California
February 18, 2025



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

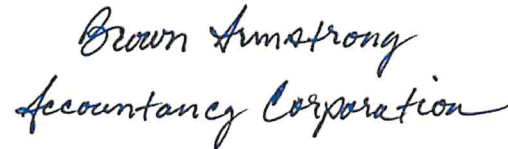
Result: For projects that reached 100% completion, we obtained and reviewed the City's notification to NVTA staff of the project completion.

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

Purpose of this Report

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

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Handwritten signature in cursive script that reads "Brown Armstrong Accountancy Corporation".

Bakersfield, California
February 18, 2025