

Napa Valley Transportation Authority

625 Burnell Street
Napa, CA 94559



Agenda - Final

Thursday, December 1, 2016
2:00 PM

NVTA Conference Room

Technical Advisory Committee

All materials relating to an agenda item for an open session of a regular meeting of the Technical Advisory Committee (TAC) which are provided to a majority or all of the members of the TAC by TAC members, staff or the public within 72 hours of but prior to the meeting will be available for public inspection, on and after at the time of such distribution, in the office of the Secretary of the TAC, 625 Burnell Street, Napa, California 94559, Monday through Friday, between the hours of 8:00 a.m. and 4:30 p.m., except for NVTA holidays. Materials distributed to a majority or all of the members of the TAC at the meeting will be available for public inspection at the public meeting if prepared by the members of the TAC or staff and after the public meeting if prepared by some other person. Availability of materials related to agenda items for public inspection does not include materials which are exempt from public disclosure under Government Code sections 6253.5, 6254, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22.

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

This Agenda shall be made available upon request in alternate formats to persons with a disability. Persons requesting a disability-related modification or accommodation should contact the Administrative Assistant, at (707) 259-8631 during regular business hours, at least 48 hours prior to the time of the meeting.

This Agenda may also be viewed online by visiting <https://nctpa.legistar.com/Calendar.aspx>, click on the Technical Advisory Committee meeting date you wish to review.

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

1. Call To Order
2. Introductions
3. Public Comment
4. Committee Member and Staff Comments

5. STANDING AGENDA ITEMS

- 5.1 Congestion Management Agency (CMA) Report (Danielle Schmitz)
- 5.2 Project Monitoring Funding Programs* (Alberto Esqueda)
- 5.3 Caltrans' Report* (Ahmad Rahimi)
- 5.4 Vine Trail Update (Steve Palmer)
- 5.5 Transit Update (Matthew Wilcox)

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

6. CONSENT AGENDA

- 6.1 **Meeting Minutes of October 6, 2016 TAC Meeting (Kathy Alexander) (Pages 5-10)**

Recommendation: Approval

Estimated Time: 2:20 p.m.

Attachments: [Draft Minutes.pdf](#)

7. REGULAR AGENDA ITEMS

- 7.1 **Nomination and Election of Chairperson and Vice Chairperson of the Technical Advisory Committee (TAC) (Danielle Schmitz) (Pages 11-12)**

Recommendation: That the Technical Advisory Committee (TAC) nominate and elect a new Chairperson and Vice Chairperson for an annual term beginning on January 1, 2017.

Estimated Time: 2:20 p.m.

Attachments: [Staff Report.pdf](#)

7.2 TAC Draft Work Plan for Calendar Year 2017 (Danielle Schmitz)
(Pages 13-15)

Estimated Time: 2:30 p.m.

Attachments: [Staff Report.pdf](#)

7.3 Measure T Questions/Clarifications Matrix (Alberto Esqueda)
(Pages 16-56)

Recommendation: Information only. Staff will review the jurisdictions' questions and request for clarifications regarding Measure T.

Estimated Time: 2:45 p.m.

Attachments: [Staff Report.pdf](#)

7.4 Measure T Marketing Plan Discussion (Mike Blasky) (Pages 57-59)

Recommendation: The TAC will discuss marketing for Measure T.

Estimated Time: 3:30 p.m.

Attachments: [Staff Report.pdf](#)

7.5 Napa/Solano Commuter Program Overview (Danielle Schmitz)
(Pages 60-62)

Recommendation: Information only. Staff will provide an overview of the Napa/Solano Commuter Program.

Estimated Time: 3:40 p.m.

Attachments: [Staff Report 7.5.pdf](#)

7.6 Legislative Update* (Kate Miller)

Recommendation: Information only. Staff will review the state and federal legislative updates.

Estimated Time: 3:45 p.m.

7.7 December 21, 2016 NVTA Board Meeting Draft Agenda* (Kate Miller)

Recommendation: Information only. Staff will review the December 21, 2016 NVTA Board meeting draft agenda.

Estimated Time: 3:55 p.m.

8. FUTURE AGENDA ITEMS

9. ADJOURNMENT

9.1 Approval of Next Regular Meeting Date of January 5, 2017 and Adjournment.

I, Kathy Alexander, hereby certify that the agenda for the above stated meeting was posted at a location freely accessible to members of the public at the NVTA offices, 625 Burnell Street, Napa, CA by 5:00 p.m. on November 23, 2016.

Kathy Alexander (e-sign)

Kathy Alexander, Deputy Board Secretary

*Information will be available at the meeting

Napa Valley Transportation Authority

625 Burnell Street
Napa, CA 94559

Meeting Minutes

Technical Advisory Committee

Thursday, October 6, 2016

2:00 PM

NVTA Conference Room

1. Call To Order

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

Present: Chairperson Rick Marshall
Vice Chair Nathan Steele
Jason Holley
Brent Cooper
Eric Whan
Steve Palmer
Joe Tagliaboschi
Dana Ayers
Ahmad Rahimi
Lorien Clark
Juan Arias

Absent: Mike Kirn
Rick Tooker
Doug Weir
Ursula Vogler

2. Introductions

Chair Marshall invited all in attendance to introduce themselves.

Also present:

Kang Tang, Caltrans

Jean-Vincent Deale, Citizens Advisory Committee (CAC)

Bridget Mancini, Americorp, Napa County Office of Education (NCOE)

Aly Hite, SRTS, NCOE

Dianne Yee, Caltrans
Patrick Band, Napa County Bicycle Coalition
Philip Sales, Napa Valley Vine Trail Coalition (NVVTC)
Jessie Sauter, City of Napa
Roberta Raper, City of Napa
Sara Gallegos, City of Napa

3. Public Comment

No public comment was received.

4. Committee Member and Staff Comments

Antonio Onorato – NVTA - NVTA has purchased two vacant lots on Sheehy Court. The two lots are the site of the future bus yard/maintenance facility. Initial Study Mitigated Negative Declaration will be released on October 7, 2016. Comment period is October 7, 2016 through November 6, 2016.

Joe Tagliaboschi - Town of Yountville - Yountville Crossroads is under construction, hope to pave in a few weeks.

Diana Meehan - NVTA - Transportation Development Act Cycle 3 (TDA 3) audits need to be complete by the end of Calendar Year 2016 for any expenditures in FY 15-16. TFCA annual reports are due to the Air District by October 31st and need to be into NVTA by October 14th.

Nathan Steele - Town of Yountville - The Town Council approved the Climate Action Plan.

Danielle Schmitz – Introduced Rebecca Schenck, the new NVTA Transportation Planner/Analyst.

Alberto Esqueda - NVTA - The Express Bus Study survey is underway - he encouraged all those present to take the survey. The consultants are working on data collection and will be contacting jurisdictions for information on signals.

Alberto also reported that the Caltrans' National Environmental Policy Act (NEPA) delegation waiver is set to expire January 1, 2017. Projects funded with federal funds that need an environmental review may be delayed. Until the waiver is extended through legislation, Caltrans can work on NEPA documents, however they will not be able to sign off on the documents until the waiver is renewed.

5. STANDING AGENDA ITEMS

5.1 Congestion Management Agency (CMA) Report (Danielle Schmitz)

Danielle Schmitz reported the Plan Bay Area 2040 Draft Preferred Land Use Scenarios were included in the handouts. Comments are due October 14, 2016. Metropolitan Transportation Commission (MTC) staff met with the planning directors of all the jurisdictions on September 21st to review housing and employment projections.

5.2 Project Monitoring Funding Programs* (Alberto Esqueda)

Alberto Esqueda reviewed the updates, noting that updates are highlighted in black with white text.

5.3 Caltrans' Report* (Ahmad Rahimi)

Ahmad Rahimi reviewed the updates to the Caltrans report.

5.4 Vine Trail Update (Steve Palmer)

Kate Miller invited all in attendance to the Vine Trail Oak Knoll Segment Ribbon Cutting Ceremony on Friday, October 21, 2016, 3 p.m. at the Yountville Park and Ride in Yountville. Kate encouraged everyone to bring their bikes to ride the trail to Oak Knoll and return for a reception at Bardessono.

Philip Sales (NVVTC) handed out the new Vine Trail maps, and also reported they are holding a "Walk With a Doc" event at 9 a.m. on October 8th.

6. CONSENT AGENDA

6.1 Meeting Minutes of September 1, 2016 (Kathy Alexander) (Pages 4-7)

MOTION by WHAN, SECOND by COOPER to APPROVE the September 1, 2016 TAC meeting minutes as presented. The motion was unanimously approved.

7. PRESENTATION

7.1 City of Napa Roundabouts Project Presentation* (Eric Whan, City of Napa)

Eric Whan, Deputy Director - Engineering, City of Napa, provided a presentation on the roundabouts project at the intersections of First Street/California Boulevard and Second Street/California Boulevard.

8. REGULAR AGENDA ITEMS

8.1 One Bay Area Grant Cycle 2 (OBAG 2) Fiscal Year 2016/2017 Call For Projects (Danielle Schmitz) (Pages 8-87)

Danielle Schmitz reviewed the OBAG 2 funding amounts and specific requirements, including program local match requirements, for Napa County's OBAG 2 distribution and the Call for Projects process. Danielle will have an OBAG 2 Question and Answer Workshop following the November 3, 2016 TAC meeting, from 4 - 5:30 p.m. Danielle reported staff is requesting that the TAC recommend to the NVTA Board to open the OBAG 2 Call for Projects at their October 19th meeting and adopt the related materials including the OBAG 2 Application and Scoring Criteria.

[Eric Whan left the meeting at 2:50 p.m.]

Jason Holley asked if the recommendation included taking action on the funding amounts listed in Table 1, specifically the Safe Routes to School (SRTS) non-infrastructure minimum amount of \$250,000.

Danielle confirmed the action included the allocation to SRTS non-infrastructure as part of opening the call for projects.

Jason asked if the SRTS non-infrastructure minimum allocation of \$250,000 was set by MTC or if it was a staff recommendation.

Danielle responded that MTC set the required amount for SRTS minimum of \$620,000, staff recommended the non-infrastructure amount of \$250,000 as stated in the staff report.

Jason asked what the difference was between the Priority Development Area (PDA) minimum requirement of \$2,751,000 in Table 2 and the Priority Development Area minimum threshold of \$840,000 in Table 1.

Danielle explained the PDA minimum is taken from the Base Distribution of \$5,501,000 divided in half (\$2,751,000), however, half of the Planning Funds (\$3,822,000 divided by 2 - \$1,911,000) count toward the PDA minimum threshold leaving \$840,000 of discretionary funding that has to be spent in a PDA ($\$2,751,000 - \$1,911,000 = \$840,000$).

Jason asked if the \$3,822,000 CMA Base Planning amount was set by MTC and if it could be used for projects.

Danielle responded that the minimum planning amount was set by MTC.

Alberto Esqueda noted that Napa County's CMA Base Planning funding was over 50% of Napa County's allocation, however, MTC established a new rule that specified no more than 50% of funding would go to CMA planning, and MTC increased the amount of funding to Napa County to meet that requirement.

Chair Marshall asked the Committee members if there were any more questions or discussion on the OBAG 2 agenda item. There being none, he asked for public comment on the item.

Public comment was received from Aly Hite, SRTS and Philip Sales, NVVTC.

Chair Marshall asked if there were any further questions. There being none, he called for a motion.

Jason Holley stated he wanted to make sure the TAC understood staff's recommendation for the SRTS non-infrastructure funding in Table 1 and asked the TAC if they had any questions.

Steve Palmer asked what the OBAG 1 SRTS allocation of \$420,000 covered.

Danielle responded that the \$420,000 for the four years funded the Napa County Office of Education SRTS program for all the schools in the entire county, including safety, education and outreach.

Danielle stated that the \$250,000 SRTS non-infrastructure amount is in line with Napa Countywide Pedestrian Plan and the Napa County Bicycle Plan. In addition to helping fund the SRTS program, non-infrastructure funding could pay for walk audits with engineers and planning activities on projects such as the Imola corridor.

Jason Holley asked why staff is making the recommendation for the SRTS non-infrastructure set aside in this OBAG cycle versus having all SRTS funds on a competitive basis as it was in the first OBAG cycle.

Danielle responded staff thought that the SR2S non-infrastructure program was important enough to warrant a recommended set aside so it doesn't get lost in programming.

Chair Marshall stated he supported the funding amounts as recommended by staff as the SRTS program was vital and beneficial to all schools in the county, and his agency doesn't have the funding to support the SRTS program.

Chair Marshall asked if there were any further questions. There being none he made the following motion:

MOTION by MARSHALL, SECOND by TAGLIABOSCHI that the TAC recommend to the NVTA Board to open the OBAG 2 Call for Projects at their October 19th meeting and adopt the related materials including the OBAG 2 Application and Scoring Criteria, and Table 1 as presented by staff. Motion was approved with the following vote:

Ayes: Cooper, Clark, Palmer, Tagliaboschi, Steele, Marshall, Ayers, Arias

Nays: Holley

Abstentions: None

8.2 Measure T - Next Steps (Alberto Esqueda) (Pages 88-124)

Alberto Esqueda noted he reported on Measure T in July, however, at the request of a TAC member, he was reviewing the item again.

Alberto noted jurisdictions must submit their maintenance of effort (MOE) amount and the State Controller's report and/or audit for FY 2007-08, 2008-09, 2009-10 to support MOE amounts for those three fiscal years by June 30, 2017. He also asked the jurisdictions to submit questions on the MOE by October 19, 2016 so that staff can create a matrix and bring it back to the TAC at the November TAC meeting.

Jason Holley asked what funding sources would count toward the 6.67% required commitment to Class 1 bike paths.

Kate Miller answered that any Federal, State and Regional funding that was up to local discretion on how to use would count, so local general funds, TDA 3 and STIP, and OBAG would count toward the 6.67% requirement.

8.3 Legislative Update* (Kate Miller)

Kate Miller reviewed the State and Federal legislative reports.

8.4 October 19, 2016 NVTA Board Meeting Draft Agenda (Kate Miller)

Kate Miller reviewed the draft October 19, 2016 NVTA Board agenda.

9. FUTURE AGENDA ITEMS

- Measure T question matrix
- Overview of the Napa Solano Commuter Program.

10. ADJOURNMENT

10.1 Approval of Next Regular Meeting Date of November 3, 2016 and Adjournment.

The meeting adjourned at 3:35 p.m.



**NAPA VALLEY TRANSPORTATION AUTHORITY
TAC Agenda Letter**

TO: Technical Advisory Committee (TAC)
FROM: Kate Miller, Executive Director
REPORT BY: Danielle Schmitz, Planning Manager
(707) 259-5968 | dschmitz@nctpa.net
SUBJECT: Nomination and Election of Chairperson and Vice Chairperson of the
Technical Advisory Committee (TAC)

RECOMMENDATION

That the Technical Advisory Committee (TAC) nominate and elect a new Chairperson and Vice Chairperson for an annual term beginning on January 1, 2017.

EXECUTIVE SUMMARY

On May 1, 2011, the NCTPA Board of Directors approved changes to the TAC bylaws. The changes did not alter the composition or structure of the committee but appointed its members to take on a more active role, to among other things, oversee the proceedings of the Committee. At their first meeting of the year, the by-laws require that committee members appoint a new Chair and Vice Chair.

FISCAL IMPACT

Is there a fiscal impact? No

(Background and Discussion on next page)

BACKGROUND AND DISCUSSION

TAC Bylaws state:

**Article IV
OFFICERS**

§4.1 Chairperson and Vice Chairperson

The Committee shall elect from its membership a chairperson and a vice chairperson at its first meeting of the calendar year, to serve for a one-year term. The chairperson shall preside at all meetings of the Committee and represent the Committee before the Board of Directors. The vice chairperson shall perform the duties of the chairperson when the chairperson is absent. In the event of a vacancy in the chairperson's position, the vice chairperson shall succeed as chairperson for the balance of the chairperson's term, and the Committee shall elect a successor to fill the vacancy in the vice chairperson's position as provided below.

The Committee may appoint a nominating committee to nominate Committee members for the positions of chairperson and vice chairperson. Members willing to serve in either of these positions may submit their names to the nominating committee for nomination. Members may also submit names of other members for nomination. The nominating committee shall verify that members whose names have been submitted are willing to serve in those positions. The nominating committee may submit to the Committee the names of those members whom it has nominated and recommends for election. Notwithstanding these procedures, any member may nominate a member from the floor.

The Chairperson shall appoint a Secretary who will be responsible for preparing meeting minutes.

SUPPORTING DOCUMENTS

Attachment(s): (1) TAC Bylaws approved 2011



**NAPA VALLEY TRANSPORTATION AUTHORITY
TAC Agenda Letter**

TO: Technical Advisory Committee (TAC)
FROM: Kate Miller, Executive Director
REPORT BY: Danielle Schmitz, Planning Manager
(707) 259-5968 | dschmitz@nctpa.net
SUBJECT: Draft 2017 Technical Advisory Committee (TAC) Work Plan Approval

RECOMMENDATION

That the Technical Advisory Committee (TAC) provide input and approve the 2017 TAC Work Plan (Attachment 1).

EXECUTIVE SUMMARY

NVTA staff proposes the 2017 TAC Work Plan (Attachment 1), which includes regular agenda items, transportation project funding cycles and special projects.

FISCAL IMPACT

Is there a fiscal impact? No

BACKGROUND AND DISCUSSION

The NVTA TAC serves as an advisory committee to the NVTA Board on technical issues relating to transportation planning, funding, and policies. NVTA staff envisions 2017 will include a familiar range of regular program monitoring in addition to work related to the delivery of Measure T projects.

SUPPORTING DOCUMENTS

Attachment(s): (1) Proposed NVTA TAC 2017 Work Plan

**NCTPA-NVTA Technical Advisory Committee (TAC)
20176 Work Plan**

| Item | Period |
|---|---|
| 1. Review monthly agenda for the <u>NCTPA-NVTA</u> Board of Directors | Monthly |
| 2. Review and maintain Project Monitoring Reports for Federal and State Programs | Monthly |
| 3. Review monthly Caltrans updates | Monthly |
| 4. Review progress on development of and provisions for maintenance to the Napa Valley Vine Trail | Monthly |
| 5. Partner in the development and review of elements of Measure T expenditure program | As needed |
| 6. Partner in the delivery of Napa Countywide Transportation Plan projects and programs | Ongoing |
| 7. <u>Partner in</u> <u>Monitor the development progress of goals and projects/programs outlined in the <u>NCTPA-NVTA</u> Countywide Pedestrian Master Plan</u> | <u>Monthly</u> <u>As needed</u> |
| 8. Monitor progress of the current Regional Transportation Plan (RTP) and included Napa projects and the Plan Bay Area 2040 update. | Ongoing |
| 9. Partner in the development of the Countywide Bicycle Plan element of the Active Transportation Plan. | <u>Fall 2016</u> <u>Winter 2017</u> |
| 10. Review ATAC findings relative to “complete streets” compliance of state and federally funded projects | As needed |
| 11. Complete a Call for Projects for OBAG 2 including SRTS, PDA and PCA programs | <u>January–December 2016</u> <u>January – May</u> |
| 12. Review and recommend Transportation Development Act, part 3 (TDA-3) call for projects and project selection | January-March |
| 13. Review and recommend Transportation Fund for Clean Air (TFCA) call for projects and project selection | February-June |
| 14. Coordinate applying for various “call for projects” including the Active Transportation Program (ATP) and Cap and Trade funding programs | As needed |
| 15. Receive regular briefings on status of the countywide “Vine” transit system and Vine System overview | Monthly |
| 16. Consider and advise on development of new <u>NCTPA-NVTA</u> fleet maintenance facility and CNG fueling depot | As needed |
| 17. Appoint chair and vice-chair for 201 <u>8</u> 7 | December 201 <u>7</u> 6 |
| 18. Receive State and Federal legislative and regulatory updates and recommend legislative platforms and positions to the <u>NCTPA-NVTA</u> Board. | Monthly |
| <u>19. Review NVTA’s Technology Implementation Plan and provide input on technology needs</u> | <u>As needed</u> |
| <u>20. Review and provide data for the purpose of updating the Solano-Napa Travel Demand Model specifically as it relates to VMT metrics.</u> | <u>As needed</u> |

| | |
|---|-----------|
| 19-21. Review and recommend consultant contracts as necessary | As needed |
| 20-22. Review work products of studies | As needed |
| 21-23. Other items as required | As needed |

Other topics and issues of interest for the TAC in 2017⁶

- Pavement Management Plans
- The Napa-Solano Travel Demand Model
- ~~Other Infrastructure issues~~ [Highway 29 Working Group](#)
- Training – transportation funding/programming and other
- [Highway 37 Policy Committee](#)
- [Passenger Rail – east/west connection along SMART corridor and the north/south connection along the Wine Train corridor.](#)

DRAFT



NAPA VALLEY TRANSPORTATION AUTHORITY TAC Agenda Letter

TO: Technical Advisory Committee (TAC)
FROM Kate Miller, Executive Director
REPORT BY: Alberto Esqueda, Associate Planner
(707) 259-5976 | aesqueda@nvta.ca.gov
SUBJECT: Measure T Overview and discussion

RECOMMENDATION

Information only

EXECUTIVE SUMMARY

On November 6, 2012, the voters in Napa County approved Measure T, the Napa Countywide Road Maintenance Act. Measure T is a ½% sales tax expected to generate roughly \$300 million over a 25-year period beginning July 1, 2018, when the Measure A Flood Tax expires. Measure T is to be used for the rehabilitation of local streets and roads.

In order for jurisdictions to receive Measure T revenues, recipients collectively must demonstrate that at least 6.67% of the amount of Measure T revenues (here forth referred to as “Measure T Equivalent”) received each year is being committed to Class I bike lane projects identified in the adopted Countywide Bicycle Plan/Active Transportation Plan, using funds not derived from the Measure T Ordinance.

Jurisdictions eligible to receive Measure T revenues are also subject to the Maintenance of Effort (MOE) provision. This provision establishes a minimum general funds expenditure threshold equal to the average amount a jurisdiction expended in Fiscal Years 2007-08, 2008-09, 2009-10 on local streets and roads maintenance and supporting infrastructure within the public right-of-way. All agencies must submit their maintenance of effort amount, State Controller’s report, and audit for FY 2007-08, 2008-09, 2009-10 to demonstrate MOE for those three fiscal years by June 30, 2017.

Multiple comments and inquiries were received from jurisdictions regarding the ordinance’s language, eligible expenses, expenditure plan, MOE among other topics. Staff and NVRTA counsel have been engaged in providing responses to the inquiries,

while some of the ordinance's text is clear other text has room for interpretation and further discussion with the Committee if necessary.

FISCAL IMPACT

Is there a fiscal impact? No

BACKGROUND AND DISCUSSION

The Measure T Expenditure Plan (Expenditure Plan) tasks NVTA to develop an inventory of projects and to ensure adherence with certain compliance elements in the plan. Even though the revenues are not anticipated until July 2018, there are a number of requirements that have prompted staff to recommend moving forward with gathering data early in order to clarify potential discrepancies. Staff has created the attached draft project funding application for TAC's review.

The Independent Taxpayer Oversight Committee (ITOC) is required by Measure T to review the minimum maintenance of effort, and the 5-year expenditure plan developed by NVTA in coordination with the jurisdictions. The ITOC's official first meeting will be in January 2018. The 5-year plan will include proposed projects for each jurisdiction funded by Measure T. The expenditure plan will also include the proposed projects and project sponsors to meet the 6.67% Measure T Equivalent for Class 1 projects. To meet the maintenance of effort requirements, each jurisdiction will submit its FY 2007-08, FY 2008-09, and FY 2009-10 3-year average MOE documentation when submitting its five year proposed expenditure plan and related audits to validate expenditures. Thereafter, each jurisdiction will submit its annual MOE certification report and audit. Jurisdictions that have included expenditures that are not deemed Measure T relevant should separately isolate and substantiate those expenditures for consideration from the NVTA and ITOC to remove them from calculations that establish that jurisdiction's 3-year average.

Jurisdictions' Responsibilities:

- Provide NVTA with the maintenance of effort for the years 2007-08, 2008-09, 2009-10 with supporting documentation as noted above by **June 30, 2017**.
- Provide the ITOC with the annual MOE certification report, supporting documentation as noted above, and audit to meet the maintenance of effort requirement by **June 30, 2017**.
- Biannually, submit to NVTA a 5-year expenditure plan **December 31, 2017**.
- Submit any updates to the 5-year plan, as needed.
- Provide NVTA with expenditures in meeting the Class I multipurpose path goal. A separate validation will be required.
- Provide proof of project expenditures (e.g. invoice, etc. to be determined working with Finance staff as noted below).

NVTA's Responsibilities:

- Develop the 5-year Measure T Expenditure Plan.
- Validate MOE and Class 1 Multipurpose Path requirements.
- Provide quarterly Measure T reports to the NVTA Board and ITOC.
- Provide recommendation of jurisdictions' draft expenditure plans to ITOC and the NVTA Board.
- Seek approval from the NVTA Board and ITOC on expenditure plans and allocations.
- Create allocation plan and allocate Measure T revenues.
- Coordinate meetings with utility providers.
- In coordination with project auditor, validate project eligibility

Measure T Ordinance Revenue Distribution Formula:

| | |
|-----------------|----------------|
| American Canyon | 7.70% |
| Calistoga | 2.70% |
| Napa | 40.35% |
| Napa County | 39.65% |
| St. Helena | 5.90% |
| Yountville | 2.70% |
| | 99.00% |
| 1% Admin | 1.00% |
| TOTAL | 100.00% |

Next steps:

Jurisdictions' MOE needs to be determined by each jurisdiction and submitted to NVTA with supporting documentation by June 30, 2017. Project expenditure plans need to be submitted to NVTA for oversight no later than December 31, 2017.

Jurisdictions have also inquired about what expenditures are eligible for Measure T reimbursement such as street lighting, traffic signals, and trees. Jurisdictions provided a list of questions regarding the ordinance language, reporting requirements, expenditures etc. NVTA and legal counsel have provided responses in the attached worksheet (attachment 7).

SUPPORTING DOCUMENTS

- Attachment(s):
- (1) Measure T Ordinance
 - (2) Draft Measure T Agreement with supporting documents
 - (3) Measure T Project Application
 - (4) NVTA 20 Year Estimate for LSR Projects
 - (5) Resolution Template for Measure T Project List
 - (6) Measure T Accounting, Reporting and Auditing Guidelines
 - (7) Question & Answer Matrix

**NAPA VALLEY TRANSPORTATION AUTHORITY (NVTA)
ORDINANCE NO. 2012-01**

**NAPA COUNTYWIDE ROAD MAINTENANCE ACT
IMPOSING A TRANSACTION AND USE TAX
TO BE ADMINISTERED BY THE STATE BOARD OF EQUALIZATION**

The Napa Valley Transportation Authority (the "Authority") ordains as follows:

SECTION 1. TITLE: This Ordinance shall be known and may be cited as the Napa Countywide Road Maintenance Act, hereinafter referred to as the Ordinance. This Ordinance establishes a retail transactions and use tax for a twenty-five year period commencing July 1, 2018, or upon early termination of the Measure A Flood Protection tax provided however that should the Flood Protection tax be extended by a vote of the electorate then this measure will not take effect until the expiration of such extension.

SECTION 2. EXPENDITURE PLAN PURPOSES: This Ordinance provides for the implementation of the Napa Valley Transportation Authority Transportation Improvement Expenditure Plan (the "Expenditure Plan") which will provide funding resulting in countywide local street and road improvements. This funding program will ensure improved maintenance of currently under-funded local community streets and supporting infrastructure (e.g., sidewalks, gutters, curbs) within the public right-of-way. These improvements shall be funded by a one-half of one percent transactions and use tax established for a twenty-five year period commencing July 1, 2018, or upon expiration of the Measure A Flood Protection tax as expressed in Section 1 above. The revenues shall be deposited in a special fund, used solely for the identified improvements as provided herein, and made available to the agencies responsible for the improvements for all purposes necessary for the approval and implementation of the tasks. Notwithstanding any other provision of this Ordinance, identified improvements (the "projects" or "programs") that are eligible to receive revenues from the tax are described in the Expenditure Plan, which Expenditure Plan is hereby incorporated by reference as if fully set forth herein.

SECTION 3. EXPENDITURE PLAN SUMMARY: The revenues received by the Authority from this Ordinance, after deduction of required Board of Equalization costs for performing the functions specified in Section 180204(b) of the Public Utilities Code, reimbursing the County of Napa for its cost in conducting the election if the measure is approved per Section 180203(a) of the Public Utilities Code, administration (Section 12 A), and the costs of the annual financial and biennial performance audits (Section 11), shall be used to fund the improvements set forth herein. In the event the measure does not pass, the costs for conducting the election shall be borne by the Authority. A summary of the projects and programs that are eligible to receive this funding is provided in the following sections. All funding and revenues are expressed in 2011 dollars. The annual revenues shall be allocated as follows:

A. Local Streets and Roads Maintenance Program: Subject to Paragraph B, of the annual revenues available, ninety-nine percent (99%) shall be allocated on a

fair and equitable basis (pursuant to the distribution formula set forth below) to each city, town, and the county (hereinafter referred to individually as Agency and collectively as Agencies) to provide revenue for such projects and to supplement, but not supplant, other revenues available for the Local Streets and Road Maintenance Program. The revenues allocated to each Agency under this Section 3(A) must be used for maintenance, reconstruction or rehabilitation of local streets, roads, and infrastructure within the public right-of-way. Total estimated funding = \$282.15 million (2011 dollars).

- 1) The revenue allocated to the Local Streets and Roads Maintenance Program shall be allocated to, and expended by, each Agency pursuant to the following distribution formula:
 - a. To the City of American Canyon 7.7% of the annual revenues available.
 - b. To the City of Calistoga 2.7% of the annual revenues available.
 - c. To the City of Napa 40.35% of the annual revenues available.
 - d. To the County of Napa 39.65% of the annual revenues available.
 - e. To the City of St. Helena 5.9% of the annual revenues available.
 - f. To the Town of Yountville 2.7% of the annual revenues available.

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

- B. Once this measure becomes operative, in order to receive annual allocations under this measure, the Agencies (collectively) must demonstrate that at least six and sixty-seven one-hundredths percent (6.67%) of the value of the allocations each year under Section 3(A) has been committed to Class I Bike lane project(s) identified in the adopted Countywide Bicycle Plan, as that Plan may be amended from time to time, through funding not derived from this Ordinance. This obligation may be fulfilled by the NCTPA and NVTA in programming Congestion Mitigation and Air Quality Improvement (CMAQ) funding (or its successor), plus other local or formula specific funds, in an amount that equals 6.67% over the term of this ordinance. Funding for Class I Bike lane projects that are funded by philanthropy, state discretionary funding or federal discretionary funding shall not count toward the six and sixty-seven one-hundredths percent (6.67%). As used in this Section, discretionary funding means any funding that is not tied to a specific state or federal program or formula.
- C. **Administration:** Actual costs, not to exceed one percent (1%) of the annual revenue, may be used for administration of this Ordinance by the Authority. Total estimated funding = \$2.82 million (2011 dollars).

SECTION 4. IMPOSITION OF RETAIL TRANSACTIONS AND USE TAX: In addition to any other taxes authorized by law, there is hereby imposed in the incorporated and unincorporated territory of the County of Napa, in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code, and Sections 7261 and 7262 of the Revenue and Taxation Code except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code, and Division 19 of the Public Utilities Code commencing with Section 180000, which provisions are adopted by reference, a retail transactions and use tax at the rate of one-half of one percent (1/2%) for a twenty-five year period commencing July 1, 2018, or upon expiration of the Measure A Flood Protection tax, which tax shall be in addition to any existing or future authorized state or local transactions and use tax.

SECTION 5. CONTRACT WITH STATE: The Authority shall notify the State Board of Equalization at least 110 days prior to the operative date and shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of this transactions and use tax Ordinance, provided that if the Authority shall not have contracted with the State Board of Equalization prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

SECTION 6. EXPENDITURE PLAN PROCEDURES:

- A. Each Agency shall biennially develop and submit to the Authority a five-year list of projects to be funded with revenues made available for the Local Streets and Roads Maintenance Program (Section 3(A)). Each Agency shall conduct a local public hearing and adopt a Resolution in support of the proposed list of projects prior to submitting the project list to the Authority pursuant to Section 7.
- B. In the allocation of all revenues made available under Section 3, the Authority shall make every effort to maximize state, federal, and local transportation funding to the Agencies. The Authority may amend the Expenditure Plan in accordance with Section 21 as needed to maximize the transportation funding available throughout the county. It is also the intent of the Authority to encourage the purchase of goods and services for the projects described in Section 3 from suppliers based in Napa County.
- C. The Agencies and the Authority shall fully consider the needs of non-motorized travelers, including pedestrians, bicyclists and persons with disabilities, in all planning, maintenance, construction, operations and project development activities and products. Projects funded in full or in part with Authority revenues shall not remove or reduce existing facilities for bicycling or pedestrians.

SECTION 7. PROJECT PROGRAMMING APPROVAL: Prior to the operative date of the tax, and biennially thereafter, the Authority shall approve a five-year list of projects eligible to be funded with the revenues made available under Section 3 herein, provided that the submittal meets all of the requirements of this Ordinance and funding is, or is

estimated to be, available. Prior to Authority approval, the Independent Taxpayer Oversight Committee shall consider each Agency's biennial five-year list of projects and make a finding that such projects are consistent with the intent of the measure, and make a recommendation on which of the items on those project lists should be approved to the Authority.

SECTION 8. COOPERATIVE FUNDING AGREEMENTS: To maximize the effectiveness of the retail transactions and use tax revenues, the Authority and/or Agency(ies) may loan revenues actually received, allocated or granted to any public agency within the area of jurisdiction of the Authority provided that the percentage of revenues allocated as provided in Section 3 is maintained over the duration of the Ordinance. Any exchange or loan agreement must include detailed repayment provisions, including appropriate interest earnings based upon the current treasury rate of interest. All loans and/or exchanges must be approved by the Authority's Auditor and by the Authority by a majority vote, and shall be consistent with any and all rules approved by the Authority relating thereto.

SECTION 9. MAINTENANCE OF EFFORT: It is the intent of the State Legislature and the Authority that revenues provided from this Ordinance be used to supplement, not supplant, existing local general fund revenues being used for the transportation improvements described in the Expenditure Plan (see Attachment 1). Each Agency receiving revenues pursuant to Section 3 shall annually maintain, as a minimum, the "maintenance of effort" as defined in this Section 9. The maintenance of effort shall be maintained at the same level that local general fund revenues were expended on average for fiscal years 2007/08, 2008/09 and 2009/10 for Local Streets and Roads Maintenance and supporting infrastructure within the public right-of-way for pavement sealing, overlays, reconstruction, associated infrastructure, as required, excluding any local revenues expended for the purpose of storm damage repair as verified by an independent auditor. One-time allocations that have been expended for Local Streets and Roads Maintenance, but which may not be available on an ongoing basis shall not be considered when calculating an Agency's annual maintenance of effort. Prior to the operative date, Agencies shall determine and certify to the Authority the Agency's average maintenance of effort for the 2007/08, 2008/09 and 2009/10 fiscal years. Prior to the beginning of each fiscal year thereafter, Agencies shall certify to the Authority that the maintenance of effort requirement required by this Section will be met that fiscal year, copies of which shall be provided to the Authority Auditor. Any Agency that does not meet its local maintenance of effort requirement for a three year average period shall have its funding under Section 3 the following year reduced by the amount the Agency did not meet its required average maintenance of effort level for the three prior years. Any funds not allocated due to failure to meet the maintenance of effort requirement shall be reserved for the Agency until any and all maintenance of effort expenditures are fulfilled.

SECTION 10. PRIVATE SECTOR FUNDING: Revenues provided from this measure shall not be used to replace private developer funding that has been or will be committed for any project to help alleviate the direct traffic impacts of any new or redeveloped residential, commercial or industrial development in Napa County or its cities.

SECTION 11. INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE:

A. ITOC Goal and Functions: Voter adoption of this transportation retail transactions and use tax Ordinance shall result in creation of the Independent Taxpayer Oversight Committee ("ITOC") upon the operative date of this tax. The ITOC shall remain in existence for so long as the tax herein exists. The ITOC shall review the fiscal and program performance of the retail transactions and use tax transportation program through a biennial performance audit to ensure that all transportation retail transactions and use tax revenues are spent by the Authority in accordance with all provisions of the voter-approved Expenditure Plan and Ordinance. The ITOC's secondary mission is to provide positive, constructive advice to the Authority on how to improve implementation over the twenty-five year course of the program; this role shall include consideration by the ITOC of the biennial project lists submitted by the Agencies under Section 6. Up to \$70,000 per year, with adjustments for inflation based on the Consumer Price Index, may be used for activities necessary to the ITOC as described in this Section 11, including financial and performance audits of the Authority and the Agencies receiving revenue from the Authority.

B. Audit Requirement: The ITOC shall oversee the independent financial audit of the Authority and the financial and performance audits of the Agencies, which shall be performed in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States and performance goals adopted by the Authority consistent with Public Utilities Code Section 180000 et seq. The audits shall include the basic financial statements of the Authority as defined by the Governmental Accounting Standard Board pronouncement No. 34 and the performance of all aspects of the program based on the specific performance goals adopted by the Authority. The ITOC audit shall not relieve the Authority from performing its auditing obligations as imposed by law.

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

- a. The ITOC shall, under the procurement rules of the Authority, jointly recommend with the active involvement of the Executive Director and the Authority Auditor, an independent California Certified Public Accountant to conduct an annual financial audit of the Authority pursuant to the provisions of this Ordinance, report findings based on the audit to the Authority, and to recommend any additional considerations which the ITOC believes may improve the financial operation while meeting all voter mandates.
- b. The ITOC shall, under the procurement rules of the Authority jointly recommend with the active involvement of the Executive Director and the Authority Auditor, retention of an independent California Certified Public Accountant to conduct a biennial performance audit of the Agencies, pursuant to the provisions of this Ordinance, report findings based on the

audits to the Authority, and recommend any additional considerations which the ITOC believes may improve the integrity of program implementation while meeting all voter mandates.

- c. The ITOC shall review each Agency's annual independent financial audit, report relevant findings based on the audits to the Authority, and recommend any changes which the ITOC believes may improve the financial operations while meeting all voter mandates.
- d. The Authority shall hold a publicly noticed meeting annually, which may be a regular or special Authority Board meeting, with the direct participation of the ITOC, to consider the findings and recommendations of the audits. A report of the findings and recommendations of each audit by the ITOC shall be made readily available to the public in print and on the Authority's electronic website.
- e. The Authority shall publish a biennial report to the community to be published at the expense of tax revenues in all local Napa County newspapers of general circulation.

C. Membership and Selection Process

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

and the County Auditor-Controller shall serve as non-voting ex-officio members of the ITOC.

D. Terms and Conditions for Committees

- 1) The voting Committee members shall serve a two, three, and four year term, determined by the drawing of lots. Thereafter, Committee members shall serve four-year terms.
- 2) The Authority shall develop by-laws for the operation of the ITOC. The ITOC members shall receive a stipend of \$250 per quarterly meeting and no other payment shall be made for any purpose. This stipend will increase by \$50 per quarterly meeting every five years. A position on the Committee shall become vacant as a result of a member failing to attend two consecutive meetings.
- 3) The voting Committee members cannot be current local elected officials in Napa County or a full time staff member of any city, town, or county government, a local transit operator, or state transportation agency.
- 4) Non-voting ex-officio Committee members shall serve only as long as they remain incumbents in their respective positions and shall be automatically replaced by their successors in those positions.
- 5) If and when vacancies on the ITOC occur on the part of voting Committee members, either due to expiration of term or a vacancy occurring during a term, the Authority shall appoint an appropriate replacement within 90 days of the vacancy to fill the remainder of the term pursuant to the provisions of Government Code Sections 54970, *et. seq* (the Maddy Act).

E. ITOC Operation Protocols

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

F. Conflict of Interest

- 1) ITOC voting members shall have no legal action pending against the Authority and are prohibited from participating in any commercial activity directly or indirectly involving the Authority or Napa County Transportation and Planning Agency (NCTPA), such as being a consultant or vendor to the Authority or NCTPA during their tenure on the ITOC.

- 2) ITOC voting members shall not have direct and/or indirect commercial interest or employment with any public or private entity which receives transportation retail transactions and use tax revenues authorized by this Ordinance.

SECTION 12. ADMINISTRATIVE FUNCTIONS AND EXPENSES:

- A. Revenues may be expended by the Authority for the actual expense of salaries, wages, benefits, and those services, including contractual services, necessary to administer the Ordinance; however, in no case shall such administrative expenditures exceed one percent (1%) of the annual revenues provided by the Ordinance.
- B. Administrative functions include providing overall program direction and management necessary to implement Authority policy, formulating organizational goals and objectives, coordinating activities with other agencies and organizations, performing finance, accounting, purchasing, personnel, government and community relations, and legal matters.

SECTION 13. RECEIPT AND ALLOCATION OF TAX REVENUES: The Authority Auditor shall receive the tax revenue and shall allocate funds to the Agencies on a calendar quarter basis, together with any accrued interest, by the 20th day of the month following the end of the quarter.

SECTION 14. ESTABLISHMENT OF SEPARATE ACCOUNTING: Each Agency receiving the revenues identified in Section 3 shall have its revenues deposited in a separate interest bearing Transportation Improvement Fund. Interest earned on revenues allocated pursuant to this Ordinance shall be expended only for those purposes permitted by this Ordinance.

SECTION 15. IMPLEMENTING ORDINANCES: Upon approval of this Ordinance by the voters the Authority shall, in addition to the rules required to be provided pursuant to this Ordinance, adopt implementing ordinances, rules, and policies that are not inconsistent with the purpose and intent of this Ordinance and take such other actions as may be necessary and appropriate to carry out its responsibilities.

SECTION 16. EFFECTIVE AND OPERATIVE DATES: This Ordinance shall be effective on November 6, 2012, if two-thirds of the electors voting on the ballot proposition approving the Ordinance vote to approve the ballot proposition on November 6, 2012. The imposition of the tax authorized by this Ordinance shall be operative on July 1, 2018, or upon termination of the Flood Protection tax, and after at least 110 days notice to the State Board of Equalization.

SECTION 17. PLACE OF SALE: For the purposes of this Ordinance, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from

such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the state or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the State Board of Equalization.

SECTION 18. LIMITATIONS ON ADOPTION OF STATE LAW AND COLLECTION OF USE TAXES: In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

- A. Wherever the State of California is named or referred to as the taxing agency, the name of this county shall be substituted therefor. However, the substitution shall not be made:
 - 1) The word "State" is used as a part of the title of the State Controller, State Treasurer, State Board of Control, State Board of Equalization, State Treasury, or the Constitution of the State of California;
 - 2) The result of that substitution would require action to be taken by or against this Authority or any agency, officer, or employee thereof rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this Ordinance.
 - 3) In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:
 - a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the state under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;
 - b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.
 - 4) In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.
- B. The word "County" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.

SECTION 19. PERMIT NOT REQUIRED: If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this Ordinance.

SECTION 20. EXEMPTIONS AND EXCLUSIONS:

- A. There shall be excluded from the computation of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.
- B. There are exempted from the computation of the amount of the transactions tax the gross receipts from:
- 1) Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.
 - 2) Sales of property to be used outside the county which is shipped to a point outside the county, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the county shall be satisfied:
 - a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-county address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and
 - b. With respect to commercial vehicles, by registration to a place of business out-of-county and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.
 - 3) The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this Ordinance.
 - 4) A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this Ordinance.
 - 5) For the purposes of subparagraphs (3) and (4) of this Section, the sale or lease of tangible personal property shall be deemed not to be obligated

pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

- C. There are exempted from the use tax imposed by this Ordinance, the storage, use or other consumption in this county of tangible personal property:
- 1) The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.
 - 2) Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.
 - 3) If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this Ordinance.
 - 4) If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this Ordinance.
 - 5) For the purposes of subparagraphs (3) and (4) of this Section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.
 - 6) Except as provided in subparagraph (7), a retailer engaged in business in the county shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the county or participates within the county in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the county or through any representative, agent, canvasser, solicitor, subsidiary, or person in the county under the authority of the retailer.
 - 7) "A retailer engaged in business in the County" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft

licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the county.

- D. Any person subject to use tax under this Ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

SECTION 21. AMENDMENTS: This Ordinance and Expenditure Plan may be amended to provide for the use of additional federal, state, and local revenues or to account for unexpected revenues by approval of a two-thirds vote of the members of the Authority; the two-thirds must include the City of Napa, the County of Napa, and at least three other jurisdictions. No amendment may, in the aggregate, reduce the percentage of tax revenue allocated to the Local Streets and Roads Maintenance Program as apportioned in Section 3. No amendment shall operate so as to affect the rate or duration of tax imposed by this Ordinance.

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

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

SECTION 22. TEN-YEAR PROGRAM REVIEW: After the tax has been in effect for ten years after the operative date, the Authority shall conduct a comprehensive review of all revenues, projects and programs under the Expenditure Plan to evaluate the performance of the overall program over the previous ten-year period and to make revisions to the Expenditure Plan to improve its performance and allow for changed demographic conditions, transportation needs, revenues, and technology over the subsequent ten years. Revisions to the Ordinance and Expenditure Plan required as a result of the ten-year review shall be subject to the amendment process in Section 21. However, the 99% local street and road allocation provided in Section 3 shall not be altered.

SECTION 23. DESIGNATION OF FACILITIES: Each project or program receiving in excess of \$250,000 funded in whole or in part by revenues from the Ordinance shall be clearly designated with project signage at the project site during its construction or implementation as being provided by revenues from the Ordinance.

SECTION 24. SEVERABILITY: If any section, part, clause, or phrase of this Ordinance is for any reason held invalid or unconstitutional, the remaining portions shall not be affected but shall remain in full force and effect.

SECTION 25. ANNUAL APPROPRIATIONS LIMIT: Article XIII (B) of the California Constitution requires the establishment of an annual appropriations limit for governmental entities. The maximum annual appropriations limit for the Authority is hereby established as \$40 million. The appropriations limit shall be subject to adjustment as provided by law. All expenditures of the retail transactions and use tax revenues imposed by Section 4 are subject to the appropriations limit of the Authority.

SECTION 26. ENJOINING COLLECTION FORBIDDEN: No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the state or the Authority, or against any officer of the state or the Authority, to prevent or enjoin the collection under this Ordinance, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

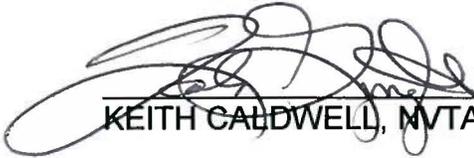
SECTION 27. DEFINITIONS:

- A. *Agency* means those cities, town, and county that lie within the geographic boundaries of the County of Napa.
- B. *Authority* means the Napa Valley Transportation Authority created by the Napa County Board of Supervisors with the concurrence of a majority of cities having a majority of the incorporated population of the county.
- C. *Expenditure Plan* means the expenditure plan required by Section 180206 of the Public Utilities Code to be adopted prior to the call of an election on this Ordinance. The expenditure plan includes the allocation of revenues for each authorized purpose. To the extent the summarized provisions of the expenditures contemplated by this Ordinance cannot be reconciled with the Expenditure Plan set forth in Attachment 1, the provisions of Attachment 1 shall prevail.
- D. *Effective Date* means the date the measure was passed by the electorate.
- E. *Highways* means all purposes necessary and convenient to the design, right-of-way acquisition, and construction of highway facilities, including all state highway routes and any other facilities so designated in the Expenditure Plan.
- F. *Infrastructure* means all components within the right-of-way necessary to support the roadway which includes road pavement, sub-grade, curb, gutter, sidewalks, curb ramps, surface and subsurface drainage, replacement traffic control devices, replacement roadway lighting, striping, pavement marking, intelligent transportation systems, and signage.

- G. *Maintenance* means repair, reconstruction or rehabilitation, and/or replacement of streets, roadways, and other infrastructure within the public right-of-way.
- H. *Operative Date* means the date the tax begins to collect revenue for this measure.
- I. *Project* is a single effort with a beginning and an end that would cause the construction or maintenance or reconstruction of some tangible portion of a transportation asset owned or operated by public agency that has independent utility. A *project* 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.
- J. *Reconstruction or Rehabilitation* includes any overlay, including the placement or replacement of base materials and any sub-grade work or widening of the roadway, if the widening is necessary to bring the roadway width to the desirable minimum width consistent with the geometric design criteria of the state for 3R (reconstruction, resurfacing, and rehabilitation). This does not include widening for the purpose of increasing the traffic capacity of a street or highway. This does include additions, changes or reconstruction of Infrastructure directly associated with the function of a street or roadway. It also includes additions necessary to incorporate and/or maintain bicycle facilities called for in the Napa County Transportation and Planning Agency's Countywide Bicycle Plan or adopted bicycle plans of the Agencies and any improvements or alterations necessary to the roadway and or pedestrian or bicycle travel ways to improve overall circulation and to meet American's with Disabilities Act requirements.
- K. *Regional Transportation Improvement Program Submission* means any program of projects sent or otherwise caused to be delivered to the Regional Transportation Planning Agency for Napa County by the entity designated by the Regional Transportation Planning Agency with the submission of that program for the local agencies for consideration by the Regional Transportation Planning Agency for inclusion in the Regional Transportation Improvement Program or its related documents.
- L. *Local Streets and Roads* means the pavement facilities and supporting Infrastructure within the street, road, or highway right-of-way.
- M. *Storm damage repair* means repair or reconstruction of local streets and highways and related drainage improvements that have been damaged due to storms and flooding, in those jurisdictions that have been declared disaster areas by the President of the United States and/or by the Governor of California.

SECTION 28. PUBLICATION OF ORDINANCE: A summary of this Ordinance shall be published at least five days before its passage in the local newspapers of general circulation published in the County of Napa, and at least once before the expiration of 15 days after its passage together with the names of the Directors voting for and against the same.

The foregoing Ordinance was introduced and read at a regular meeting of the Napa Valley Transportation Authority, held on May 16, 2012, and passed at a regular meeting of the Napa Valley Transportation Authority held on June 20, 2012, by the following vote:



KEITH CALDWELL, NVTA Chair

Ayes: GARCIA, BENNETT, GINGLES, KRIDER,
TECHEL, DODD, LUCE, CHILTON, DUNBAR

Noes: NONE

Absent: DUNBAR, BRITTON, WHITE

ATTEST:



Karalyn E. Sanderlin, NVTA Board Secretary

APPROVED:



Janice D. Killion, NVTA Legal Counsel

Attachment (1) Napa Countywide Road Maintenance Act Expenditure Plan

NAPA COUNTWIDE ROAD MAINTENANCE ACT EXPENDITURE PLAN

The net revenues received by the Authority from the proposed transactions and use tax shall be used to fund the projects described below after paying for the costs of this election, the costs of the Independent Taxpayer Oversight Committee, and administering the program. Only one percent (1%) of the net revenues may be expended on the costs of administration. The revenues received by the Authority will be less than the gross revenues actually collected because the fees the State Board of Equalization charges to collect the sales tax will be deducted before the revenues are transferred to the Authority. All funding and revenues are expressed in 2011 dollars over the twenty-five year life of the program.

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

Local Streets and Roads Maintenance Program

Description:

Of the annual revenues available, ninety-nine percent (99%) shall be allocated to the Local Streets and Roads Maintenance Program. Under the Ordinance, the funds for the Local Streets and Roads Maintenance Program must be used for maintenance, reconstruction or rehabilitation of local streets, roads, and infrastructure within the public right-of-way as defined.

The estimated funding for the Local Streets and Maintenance Program is (millions of dollars):

| Project | Percentage Distribution | Transaction and Use Tax |
|-----------------|-------------------------|-------------------------|
| American Canyon | 7.7% | \$21.945 |
| Calistoga | 2.7% | \$7.695 |
| City of Napa | 40.35% | \$114.997 |
| Napa County | 39.65% | \$113.003 |
| St. Helena | 5.9% | \$16.815 |
| Yountville | 2.7% | \$7.695 |
| | | |
| Total | 99% | 282.15 |

Amendments

This Ordinance and Expenditure Plan may be amended to provide for the use of additional federal, state, and local revenues or to account for unexpected revenues by

approval of a two-thirds vote of the members of the Authority; the two-thirds must include the City of Napa, the County of Napa, and at least three other jurisdictions. No amendment shall operate so as to affect the rate of tax imposed by this Ordinance.

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

**MASTER FUNDING AGREEMENT
THE NAPA VALLEY TRANSPORTATION AUTHORITY
AND**

NVTA AGREEMENT NO. _____

This Agreement is made this _____ day of _____, 201_, by and between the Napa Valley Transportation Authority, a California Joint Powers Authority, hereinafter referred to as "NVTA", and _____, hereinafter referred to as "Recipient."

SECTION 1. RECITALS

1. The voters of Napa County approved Measure T at the General Election held on November 6, 2012, thereby authorizing NVTA to administer the proceeds from a one-half cent transaction and use tax.
2. The tax proceeds will be used to pay for the projects 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.
3. 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.

SECTION 2. PURPOSE OF FUNDING AGREEMENT

This Agreement is entered into by and between NVTA and Recipient to document the funding conditions necessary for the Recipient to receive sales tax disbursements. This Agreement consists of additional documents which are incorporated in the Agreement by reference.

TERMS

SECTION 3. BIKE LANE FUNDING.

Prior to any disbursements under this Agreement, the Local Agencies must demonstrate to NVTA that they have committed a collective 6.67% in eligible revenues of the amount of the total annual allocations of Measure T funds to Class 1 Bike Lane projects identified in the adopted Countywide Bicycle Plan, as that Plan may be amended from time to time and as provided in the Measure.

SECTION 4. MAINTENANCE OF EFFORT.

Prior to January 1, 2018 Recipient shall provide a copy of its Fiscal Year 2007-08, 2008-09 and 2009-10 Comprehensive Annual Financial Report and Street Report as submitted to the State Controller so that its average fiscal year street and roads costs can be determined. That amount will be deemed Recipient's "Maintenance of Effort," which must be maintained annually throughout the term of the Measure from the Recipient's General Fund. At the beginning of each

fiscal year, Recipient must certify to NVTA that it will meet its Maintenance of Effort expenditures that fiscal year, and must provide a copy of its Street Report by January 1st each calendar year showing that the Maintenance of Effort was met the prior fiscal year. In the event Recipient does not meet its requirement for local Maintenance of Effort for a period of three years, recipient's allocation will be withheld until a plan to meet the Maintenance of Effort amount moving forward has been approved by the Authority.

SECTION 5. EXPENDITURE PLAN. No later than January 1, 2018, and at least biennially thereafter, Recipient shall provide NVTA its Measure T five year expenditure plan.

SECTION 6. ALLOCATION & DISBURSEMENT

NVTA shall allocate to the Recipient on a quarterly basis by the 20th day following the end of each quarter a sum allotted to Recipient under Measure T provided Recipient has complied or will comply with the terms of this Agreement. The allocated funds will be disbursed to Recipient upon application certifying that projects are consistent with the 5 year expenditure plan.

SECTION 7. COST ELIGIBILITY

Cost eligibility shall be determined by NVTA based upon Recipient's approved biennial five-year project list. Funds may be expended only for streets and roads project(s) included on the project list.

SECTION 8. BUDGET AND SCOPE

Recipient shall maintain a project(s) or program budget. Recipient shall carry out the project(s) and shall incur obligations against and make disbursements of Measure T revenues in conformity with the Master Agreement's requirements and the budget.

SECTION 9. PROJECT MANAGEMENT

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

SECTION 10. PROJECT OVERSIGHT

Recipient shall cooperate with NVTA staff or its Measure T consultants for project information and financial information necessary to fulfill the requirements outlined in NVTA Ordinance No. 2012-01; the Napa County Road Maintenance Act.

SECTION 11. ATTRIBUTION AND SIGNAGE

If any portion of Measure T revenues is used for production of reports, acknowledgment of the NVTA's role shall be included in the documents. If any project(s) funding receives \$250,000 or more, Recipient shall, upon initiation of field work or at the earliest feasible time thereafter, install and maintain a sign or signs at the construction site identifying Measure T Napa County Road Maintenance Act Tax Funds and NVTA (e.g., NVTA, Measure T and Recipient's logos – "Your Measure T Sales Tax Dollars at Work"). Recipient shall demonstrate compliance with attribution and signage requirements as an indispensable condition for authorization of future Measure T allocations.

SECTION 12. PRESS RELEASES

Recipient shall notify NVTa in advance of any press releases about project(s) and program activities, particularly groundbreakings and ribbon cuttings, in connection to Measure T revenues expended from this Agreement.

SECTION 13. COMPLIANCE WITH LAW

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

SECTION 14. ENVIRONMENTAL COMPLIANCE

Recipient shall comply with the requirements under the California Code of Regulations Title 14, Chapter 3, Sections 1500 et seq of CEQA.

SECTION 15. FINANCES

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

SECTION 16. RECORDS

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

SECTION 17. ELIGIBLE EXPENSES

Recipient shall expend funds only on eligible direct expenses as follows: operating costs, direct staff time (salary and benefits), consultants; right of way engineering and acquisition costs (including permitting), and competitively bid construction contracts. Indirect costs (as defined by OMB Circular A-87) will not be considered an eligible expense. Funds shall also be expended according to the applicable provisions of the Expenditure Plan and of the Public Utilities Code Section 180000 et seq.

If in the course of an audit or a semi-annual expenditure review it is determined that an ineligible expense(s) was made, the Recipient will be required to transfer the amount of ineligible expense into the Special Revenue Fund from any source other than Measure T Funds.

NVTa shall provide notice to Recipient of any audit determination if any expenditure made by Recipient is found not to comply with this Agreement, the Expenditure Plan or Measure T promptly after NVTa becomes aware of any such finding.

SECTION 18. AUDITS

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

SECTION 19. THIRD PARTY CONTRACT AUDITS

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

SECTION 20. PROJECT REPORTING AND CLOSEOUT PROCEDURES

Recipient shall provide to NVTA a Semi-Annual Update on Expenditures as show in Accounting, Reporting and Auditing Guidelines (Exhibit C).

SECTION 21. INDEMNIFICATION

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

SECTION 22. INTEGRATION

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

SECTION 23. AMENDMENT

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

procedural amendments may be made if approved by all of the cities', town's, and County's Public Works Directors and the NVTA Board.

SECTION 24. INDEPENDENT AGENCY

Recipient performs the terms and conditions of this Agreement as an entity independent of NVTA. None of Recipient's agents or employees shall be agents or employees of NVTA.

SECTION 25. ASSIGNMENT

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

SECTION 26. BINDING ON SUCCESSORS, ASSIGNEES OR TRANSFEREES

This Agreement shall be binding upon the successor(s), assignee(s) or transferee(s) of NVTA or Recipient, as may be the case. This provision shall not be construed as an authorization to assign, transfer, hypothecate or pledge this Agreement other than as provided above.

SECTION 27. LEGAL EXPENSES

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

SECTION 28. SEVERABILITY

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

SECTION 29. ACCEPTANCE OF ALLOCATION

Recipient does hereby declare that all written statements, representations, covenants, and materials submitted as a condition of this Agreement are true and correct and does hereby accept NVTA's allocations and agrees to all of the terms and conditions of this Agreement. The parties have executed this Agreement as of the date first written above.

SECTION 30. EXHIBITS

The following Exhibits are hereby made part of this AGREEMENT:

EXHIBIT A: Project Application & Expenditure List

EXHIBIT B: Sample Resolution

EXHIBIT C: Accounting, Reporting and Auditing Guidelines

Measure T Napa Countywide Road Maintenance Act

Application for Funding

| | | | |
|--|----------------------|-----------------------------|-----------------------------|
| Jurisdiction Name: | <input type="text"/> | | |
| Primary Contract #1 | <input type="text"/> | Email: <input type="text"/> | Phone: <input type="text"/> |
| Secondary Contract #2 | <input type="text"/> | Email: <input type="text"/> | Phone: <input type="text"/> |
| Staff Member Completing LS&R State Controller | <input type="text"/> | Email: <input type="text"/> | Phone: <input type="text"/> |

Maintenance of Effort (MOE)

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

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

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

NAPA VALLEY TRANSPORTATION AUTHORITY
MEASURE T TAX PROJECTION
JULY 2018 TO JUNE 2043

| MONTH SALES TAX EARNED | MONTH PAYMENT RECEIVED | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 6 | Year 7 | Year 8 | Year 9 | Year 10 | Year 11 | Year 12 | Year 13 | Year 14 | Year 15 |
|---------------------------|---------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| | | Totals |
| | | PROJECTION FISCAL YEAR 2018-19 | PROJECTION FISCAL YEAR 2019-20 | PROJECTION FISCAL YEAR 2020-21 | PROJECTION FISCAL YEAR 2021-22 | PROJECTION FISCAL YEAR 2022-23 | PROJECTION FISCAL YEAR 2023-24 | PROJECTION FISCAL YEAR 2024-25 | PROJECTION FISCAL YEAR 2025-26 | PROJECTION FISCAL YEAR 2026-27 | PROJECTION FISCAL YEAR 2027-28 | PROJECTION FISCAL YEAR 2028-29 | PROJECTION FISCAL YEAR 2029-30 | PROJECTION FISCAL YEAR 2030-31 | PROJECTION FISCAL YEAR 2031-32 | PROJECTION FISCAL YEAR 2032-33 |
| July | September | \$ 968,600 | \$ 968,600 | \$ 978,286 | \$ 978,286 | \$ 988,069 | \$ 988,069 | \$ 997,950 | \$ 997,950 | \$ 997,950 | \$ 997,950 | \$ 1,007,929 | \$ 1,007,929 | \$ 1,007,929 | \$ 1,007,929 | \$ 1,018,008 |
| August | October | 1,291,400 | 1,291,400 | 1,304,314 | 1,304,314 | 1,317,357 | 1,317,357 | 1,317,357 | 1,330,531 | 1,330,531 | 1,330,531 | 1,343,836 | 1,343,836 | 1,343,836 | 1,343,836 | 1,357,274 |
| September | November | 1,476,092 | 1,476,092 | 1,490,853 | 1,490,853 | 1,505,761 | 1,505,761 | 1,505,761 | 1,520,819 | 1,520,819 | 1,520,819 | 1,536,027 | 1,536,027 | 1,536,027 | 1,536,027 | 1,551,388 |
| 1st Qtr Adjustment | December | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Quarter Total | | 3,736,092 | 3,736,092 | 3,773,453 | 3,773,453 | 3,811,187 | 3,811,187 | 3,811,187 | 3,849,299 | 3,849,299 | 3,849,299 | 3,887,792 | 3,887,792 | 3,887,792 | 3,887,792 | 3,926,670 |
| October | December | 1,064,600 | 1,064,600 | 1,075,246 | 1,075,246 | 1,085,998 | 1,085,998 | 1,085,998 | 1,096,858 | 1,096,858 | 1,096,858 | 1,107,827 | 1,107,827 | 1,107,827 | 1,107,827 | 1,118,905 |
| November | January | 1,419,400 | 1,419,400 | 1,433,594 | 1,433,594 | 1,447,930 | 1,447,930 | 1,447,930 | 1,462,409 | 1,462,409 | 1,462,409 | 1,477,033 | 1,477,033 | 1,477,033 | 1,477,033 | 1,491,804 |
| December | February | 1,362,144 | 1,362,144 | 1,375,765 | 1,375,765 | 1,389,523 | 1,389,523 | 1,389,523 | 1,403,418 | 1,403,418 | 1,403,418 | 1,417,453 | 1,417,453 | 1,417,453 | 1,417,453 | 1,431,627 |
| 2nd Qtr Adjustment | March | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Quarter Total | | 3,846,144 | 3,846,144 | 3,884,605 | 3,884,605 | 3,923,451 | 3,923,451 | 3,923,451 | 3,962,686 | 3,962,686 | 3,962,686 | 4,002,313 | 4,002,313 | 4,002,313 | 4,002,313 | 4,042,336 |
| January | March | 1,018,600 | 1,018,600 | 1,028,786 | 1,028,786 | 1,039,074 | 1,039,074 | 1,039,074 | 1,049,465 | 1,049,465 | 1,049,465 | 1,059,959 | 1,059,959 | 1,059,959 | 1,059,959 | 1,070,559 |
| February | April | 1,338,400 | 1,338,400 | 1,351,784 | 1,351,784 | 1,365,302 | 1,365,302 | 1,365,302 | 1,378,955 | 1,378,955 | 1,378,955 | 1,392,744 | 1,392,744 | 1,392,744 | 1,392,744 | 1,406,672 |
| March | May | 1,496,850 | 1,496,850 | 1,511,819 | 1,511,819 | 1,526,937 | 1,526,937 | 1,526,937 | 1,542,206 | 1,542,206 | 1,542,206 | 1,557,628 | 1,557,628 | 1,557,628 | 1,557,628 | 1,573,204 |
| 3rd Qtr Adjustment | June | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Quarter Total | | 3,853,850 | 3,853,850 | 3,892,389 | 3,892,389 | 3,931,312 | 3,931,312 | 3,931,312 | 3,970,626 | 3,970,626 | 3,970,626 | 4,010,332 | 4,010,332 | 4,010,332 | 4,010,332 | 4,050,435 |
| April | June | 1,065,200 | 1,065,200 | 1,075,852 | 1,075,852 | 1,086,611 | 1,086,611 | 1,086,611 | 1,097,477 | 1,097,477 | 1,097,477 | 1,108,451 | 1,108,451 | 1,108,451 | 1,108,451 | 1,119,536 |
| May | July | 1,065,200 | 1,065,200 | 1,075,852 | 1,075,852 | 1,086,611 | 1,086,611 | 1,086,611 | 1,097,477 | 1,097,477 | 1,097,477 | 1,108,451 | 1,108,451 | 1,108,451 | 1,108,451 | 1,119,536 |
| June | August | 1,420,200 | 1,420,200 | 1,434,402 | 1,434,402 | 1,448,746 | 1,448,746 | 1,448,746 | 1,463,233 | 1,463,233 | 1,463,233 | 1,477,866 | 1,477,866 | 1,477,866 | 1,477,866 | 1,492,644 |
| 4th Qtr Adjustment | September | 482,672 | 482,672 | 487,499 | 487,499 | 492,374 | 492,374 | 492,374 | 497,297 | 497,297 | 497,297 | 502,270 | 502,270 | 502,270 | 502,270 | 507,293 |
| Quarter Total | | 4,033,272 | 4,033,272 | 4,073,605 | 4,073,605 | 4,114,341 | 4,114,341 | 4,114,341 | 4,155,484 | 4,155,484 | 4,155,484 | 4,197,039 | 4,197,039 | 4,197,039 | 4,197,039 | 4,239,009 |
| TOTAL | | \$ 15,469,358 | \$ 15,469,358 | \$ 15,624,051 | \$ 15,624,051 | \$ 15,780,292 | \$ 15,780,292 | \$ 15,780,292 | \$ 15,938,095 | \$ 15,938,095 | \$ 15,938,095 | \$ 16,097,476 | \$ 16,097,476 | \$ 16,097,476 | \$ 16,097,476 | \$ 16,258,451 |
| SBE Fee | | \$ 232,040 | \$ 154,694 | \$ 156,241 | \$ 156,241 | \$ 157,803 | \$ 157,803 | \$ 157,803 | \$ 159,381 | \$ 159,381 | \$ 159,381 | \$ 160,975 | \$ 160,975 | \$ 160,975 | \$ 160,975 | \$ 162,585 |
| Projected Receipts | | \$ 15,237,318 | \$ 15,314,664 | \$ 15,467,811 | \$ 15,467,811 | \$ 15,622,489 | \$ 15,622,489 | \$ 15,622,489 | \$ 15,778,714 | \$ 15,778,714 | \$ 15,778,714 | \$ 15,936,501 | \$ 15,936,501 | \$ 15,936,501 | \$ 15,936,501 | \$ 16,095,866 |

All figures presented are before SBE Administration Fee is subtracted

NAPA VALLEY TRANSPORTATION AUTHORITY
 MEASURE T TAX PROJECTION
 JULY 2018 TO JUNE 2043

| MONTH SALES TAX EARNED | MONTH PAYMENT RECEIVED | Year 16 | Year 17 | Year 18 | Year 19 | Year 20 | Year 21 | Year 22 | Year 23 | Year 24 | Year 25 | PROJECTION TOTALS 2018-2043 |
|---------------------------|---------------------------|--|--|--|--|--|--|--|--|--|--|-----------------------------------|
| | | Totals PROJECTION FISCAL YEAR 2033-34 | Totals PROJECTION FISCAL YEAR 2034-35 | Totals PROJECTION FISCAL YEAR 2035-36 | Totals PROJECTION FISCAL YEAR 2036-37 | Totals PROJECTION FISCAL YEAR 2037-38 | Totals PROJECTION FISCAL YEAR 2038-39 | Totals PROJECTION FISCAL YEAR 2039-40 | Totals PROJECTION FISCAL YEAR 2040-41 | Totals PROJECTION FISCAL YEAR 2041-42 | Totals PROJECTION FISCAL YEAR 2042-43 | |
| July | September | \$ 1,018,008 | \$ 1,018,008 | \$ 1,028,188 | \$ 1,028,188 | \$ 1,028,188 | \$ 1,028,188 | \$ 1,038,470 | \$ 1,038,470 | \$ 1,038,470 | \$ 1,048,855 | \$ 25,214,588 |
| August | October | 1,357,274 | 1,357,274 | 1,370,847 | 1,370,847 | 1,370,847 | 1,370,847 | 1,384,556 | 1,384,556 | 1,384,556 | 1,398,401 | 33,617,715 |
| September | November | 1,551,388 | 1,551,388 | 1,566,901 | 1,566,901 | 1,566,901 | 1,566,901 | 1,582,570 | 1,582,570 | 1,582,570 | 1,598,396 | 38,425,616 |
| 1st Qtr Adjustment | December | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| | Quarter Total | 3,926,670 | 3,926,670 | 3,965,937 | 3,965,937 | 3,965,937 | 3,965,937 | 4,005,596 | 4,005,596 | 4,005,596 | 4,045,652 | 97,257,919 |
| October | December | 1,118,905 | 1,118,905 | 1,130,094 | 1,130,094 | 1,130,094 | 1,130,094 | 1,141,395 | 1,141,395 | 1,141,395 | 1,152,809 | 27,713,659 |
| November | January | 1,491,804 | 1,491,804 | 1,506,722 | 1,506,722 | 1,506,722 | 1,506,722 | 1,521,789 | 1,521,789 | 1,521,789 | 1,537,007 | 36,949,810 |
| December | February | 1,431,627 | 1,431,627 | 1,445,943 | 1,445,943 | 1,445,943 | 1,445,943 | 1,460,403 | 1,460,403 | 1,460,403 | 1,475,007 | 35,459,322 |
| 2nd Qtr Adjustment | March | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| | Quarter Total | 4,042,336 | 4,042,336 | 4,082,759 | 4,082,759 | 4,082,759 | 4,082,759 | 4,123,587 | 4,123,587 | 4,123,587 | 4,164,823 | 100,122,792 |
| January | March | 1,070,559 | 1,070,559 | 1,081,264 | 1,081,264 | 1,081,264 | 1,081,264 | 1,092,077 | 1,092,077 | 1,092,077 | 1,102,998 | 26,516,188 |
| February | April | 1,406,672 | 1,406,672 | 1,420,739 | 1,420,739 | 1,420,739 | 1,420,739 | 1,434,946 | 1,434,946 | 1,434,946 | 1,449,295 | 34,841,219 |
| March | May | 1,573,204 | 1,573,204 | 1,588,936 | 1,588,936 | 1,588,936 | 1,588,936 | 1,604,826 | 1,604,826 | 1,604,826 | 1,620,874 | 38,965,988 |
| 3rd Qtr Adjustment | June | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| | Quarter Total | 4,050,435 | 4,050,435 | 4,090,939 | 4,090,939 | 4,090,939 | 4,090,939 | 4,131,849 | 4,131,849 | 4,131,849 | 4,173,167 | 100,323,395 |
| April | June | 1,119,536 | 1,119,536 | 1,130,731 | 1,130,731 | 1,130,731 | 1,130,731 | 1,142,039 | 1,142,039 | 1,142,039 | 1,153,459 | 27,729,278 |
| May | July | 1,119,536 | 1,119,536 | 1,130,731 | 1,130,731 | 1,130,731 | 1,130,731 | 1,142,039 | 1,142,039 | 1,142,039 | 1,153,459 | 27,729,278 |
| June | August | 1,492,644 | 1,492,644 | 1,507,571 | 1,507,571 | 1,507,571 | 1,507,571 | 1,522,647 | 1,522,647 | 1,522,647 | 1,537,873 | 36,970,636 |
| 4th Qtr Adjustment | September | 507,293 | 507,293 | 512,366 | 512,366 | 512,366 | 512,366 | 517,490 | 517,490 | 517,490 | 522,665 | 12,564,912 |
| | Quarter Total | 4,239,009 | 4,239,009 | 4,281,399 | 4,281,399 | 4,281,399 | 4,281,399 | 4,324,213 | 4,324,213 | 4,324,213 | 4,367,456 | 104,994,104 |
| | TOTAL | \$ 16,258,451 | \$ 16,258,451 | \$ 16,421,035 | \$ 16,421,035 | \$ 16,421,035 | \$ 16,421,035 | \$ 16,585,245 | \$ 16,585,245 | \$ 16,585,245 | \$ 16,751,098 | \$ 402,698,210 |
| | SBE Fee | \$ 162,585 | \$ 162,585 | \$ 164,210 | \$ 164,210 | \$ 164,210 | \$ 164,210 | \$ 165,852 | \$ 165,852 | \$ 165,852 | \$ 167,511 | \$ 4,104,329 |
| | Projected Receipts | \$ 16,095,866 | \$ 16,095,866 | \$ 16,256,825 | \$ 16,256,825 | \$ 16,256,825 | \$ 16,256,825 | \$ 16,419,393 | \$ 16,419,393 | \$ 16,419,393 | \$ 16,583,587 | \$ 398,593,881 |

All figures presented are before SBE Administration Fee is subtracted

RESOLUTION No. X-X

**A RESOLUTION OF THE CITY OF XXX
APPROVING PROJECTS UNDER MEASURE T PROGRAM**

WHEREAS, on November 6, 2012 the voters of Napa County passed a half cent 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 (hereinafter referred as “NVTA”) is the designated agency that administers and oversees the Measure T revenues; and

WHEREAS, the [City/Town/County of XX] is an eligible recipient of Measure T funds; and

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

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

WHEREAS, the [City/Town/County of XX] has entered into a Master Agreement with NVTA to determine procedures for Measure T expenditures, and

WHEREAS, the [City/Town/County of XX] provided a draft five-year project list for the expenditure of Measure T funds as required by the Measure; and

WHEREAS, it has been determined by the NVTA Board that these expenditures meet the requirements of the Measure T Master Agreement;

WHEREAS, Measure T project(s) will comply with the requirements of the California Code Regulations Title 14, Chapter 3, Sections 1500 et seq (CEQA);

NOW, THEREFORE, BE IT RESOLVED by the [City/Town Council of XX/County Board of Supervisors] as follows:

1. The [Council/Board of Supervisors] hereby adopts the five-year project list as set forth in Exhibit “A,” and authorizes the Public Works Director to file the list with NVTA.

Passed and adopted this X day of XXX, 2014.

Chair

Ayes:

Nays:

Absent:

ATTEST:

Clerk

APPROVED:

Attorney

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

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

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

2. Receipt of Tax Allocations and Interest to the Authority

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

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

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

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

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

Revenues are to be recorded on an accrual basis.

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Measure T – Transportation Tax
Accounting, Reporting and Auditing Guidelines

3. Disbursements

a. Allocations of Taxes to the Agencies from the Authority

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

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

b. Administration Expenditures: Sub-Division 83100-00

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

c. ITOC Stipends – Section 11.D.2

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

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

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

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Measure T – Transportation Tax
Accounting, Reporting and Auditing Guidelines

d. Auditor-Controller Administrative Salaries and Expenditures

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

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

e. NVTA Contracted Administrative Salaries and Expenditures

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

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

f. Authority Counsel Expenditures

The Authority will be provided legal counsel by the Napa County Counsel Department. County Counsel will be required to track all hours and expenses and provide a detailed accounting for all items requested to be reimbursed. County Counsel will provide an annual hourly rate schedule, which varies by staff position, to ensure fair and equitable charges for work performed related to Measure T. (Exhibit D – Contract Napa County Counsel and NVTA)

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

g. Auditor-Controller's Authority on Disbursements

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

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Accounting, Reporting and Auditing Guidelines

4. Financial Reporting Requirements for Measure T Funds held by NVTA

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

5. Agency Record Keeping

Each agency must keep the funds segregated in two separate special revenue funds:

1. Local Streets and Roads (LS&R)
2. Class 1 Path 6.67%

For each unit listed above, all revenue sources and expenditures using the revenues sources shall be fully accounted for. Measure T funds should be recorded as Other Governmental Revenue on the agency books. All project expenditures should be budgeted for and disbursed from these funds so that a full accounting is captured, within proper accounting categories.

Each agency accounts for and tracks its capital projects in a capital project fund and each project may include multiple funding sources. Each agency must provide a full accounting of all revenues and expenses attributed to each specific project. Therefore, expenditures within the LS&R special revenue fund, shall include “transfers out” to other funds for the monies being used within a capital project that was approved by the Master Agreement. Agencies shall keep the records using accrual accounting, setting up both receivables and payables as of 6/30 each year.

Definition: A Special Revenue Fund is a governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The use of a special revenue fund ensures segregation of restricted funds, the ability to allocate proper interest earnings and ease of tracking the inflows and outflows of the revenues.

6. Financial Reporting Requirements for Each Agency

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

Semi-Annual Progress Reports are due March 1st (for the period of July – December) and September 1st (for the period of January – June). Each progress report shall provide a summary listing consisting of the Project Name, Approved Budget, Amount spent to date, Amount remaining, Percentage of Completion, and Date Completed if applicable. (Exhibit E – Agency Progress Report)

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

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

7. Annual Audits

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

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

Napa County
Measure T – Transportation Tax
Accounting, Reporting and Auditing Guidelines

8. Community Report

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

9. Interagency Loans

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

RESERVE THIS SECTION FOR THE INTERAGENCY LOAN AGREEMENT.

DRAFT

| Measure T Q & A Matrix | | | | | | | | |
|------------------------|--------------|---|---|------|---------|--|---|----------------------|
| No. | Jurisdiction | Question | Reference | | | Category (Financial Procedures, MOE, Eligible Expenses, Other) | Answer | Answer Reference |
| | | | Statement | Page | Section | | | |
| 1 | City of Napa | Will projects that consist of "programmatic approach" be eligible? For example, Storm Drain Repair. \$XXX,XXX amount of funding is set aside for doing relocation or replacement of roadway drainage infrastructure to accommodate ADA improvements or fix localized roadway drainage problems at various locations within City streets, up to a certain dollar amount. Work would obviously be documented and made available during auditing. We are looking to take this approach for signing, striping, storm drain, sidewalks, curb and gutter and basic roadway repair (pothole, patch pave base failure repair) prior to more permanent repairs being implemented at a later date in the 25 year life of Measure T. | | | | Eligible Expenses | The definition of "project" is problematic to the extent it defines a project as a "single effort" with a beginning and end, and requiring a detailed description as to cost and location in the local agency's budget, and appearing in the agency's capital budget. Do agencies have programmatic projects in their capital budgets? | Page 14 Section 27.1 |
| 2 | City of Napa | What is the form of pre-certification for MOE prior to July 1 of each year? Is this the MOE calculation utilizing the adopted budget rather than actual expenses or is it simply a memo stating that the City will meet the MOE for the upcoming fiscal year? | Prior to the beginning of each fiscal year thereafter, Agencies shall certify to the Authority that the maintenance of effort requirement required by this Section will be met that fiscal year, copies of which shall be provided to the Authority Auditor. | 4 | 9-MOE | Ordinance | The Maintenance of Effort is only calculated once. The maintenance of effort shall be maintained at the same level that local general fund revenues were expended on average for fiscal years 2007/08, 2008/09 and 2009/10 for Local Streets and Roads Maintenance and supporting infrastructure within the public right-of-way. The calculation will be used for the life of the ordinance. Each jurisdiction will take their MOE certification when they take their annual budget to their governing board for approval. NVTA can provide a template resolution for jurisdictions to take to their governing jurisdictional body. | |
| 3 | City of Napa | How does NVTA plan to use the CAFR and Streets Report to verify or calculate MOE? The CAFR won't have ANY information related to Measure T related expenditures (or street related expenditures for that matter) and the Streets Report includes many ineligible expenses. We can redo the Streets reports for those years to split out the Measure T eligible expenses from other street related expenses, but that report does not tie to the audit report and the audit report will not give you any information to help verify the MOE expenditures. | "Prior to January 1, 2018 Recipient shall provide a copy of its Fiscal Year 2007-08, 2008-09 and 2009-10 Comprehensive Annual Financial Report and Street Report as submitted to the State Controller so that its average fiscal year street and roads costs can be determined. That amount will be deemed Recipient's 'Maintenance of Effort', which must be maintained annually throughout the term of the Measure from the Recipient's General Fund. At the beginning of each fiscal year, Recipient must certify to NVTA that it will meet its Maintenance of Effort expenditures that fiscal year, and must provide a copy of its Street Report by January 1st each calendar year showing that the Maintenance of Effort was met the prior fiscal year." | 1 | 4-MOE | Master Agreement | NVTA does not need the CAFR or Streets Report to calculate the MOE. This is outdated language and can be taken out of the Master Agreement. It was discussed at the July 2016 TAC meeting that determining the MOE would be the responsibility of the jurisdiction to come up with their MOE for FY 2007/08, 2008/09, 2009/10 and provide supporting documentation to the Authority to show how the jurisdiction arrived at the MOE number . | |
| 4 | City of Napa | How are these expenditures to be verified by an independent auditor? Is there a required form? Our auditors don't certify MOE calculations or annual expenditures related to the MOE without a specific engagement, and even then, I am not sure how this would be done. | "The maintenance of effort shall be maintained at the same level that local general fund revenues were expended on average for fiscal years 2007/08, 2008/09 and 2009/10 for Local Streets and Roads Maintenance and supporting infrastructure within the public right-of-way for pavement sealing, overlays, reconstruction, associated infrastructure, as required, excluding any local revenues expended for the purpose of storm damage repair as verified by an independent auditor." | 1 | 9-MOE | Ordinance | Each jurisdiction will need to define their financial system and create a Measure T fund to track expenditures. In addition, a jurisdiction will need to flag MOE expenses in their General Fund. | |

| Measure T Q & A Matrix | | | | | | | | |
|------------------------|--------------|--|--|------|----------------|--|---|----------------------|
| No. | Jurisdiction | Question | Reference | Page | Section | Category (Financial Procedures, MOE, Eligible Expenses, Other) | Answer | Answer Reference |
| 5 | City of Napa | <p>The ordinance excludes expenditures for "storm damage repair" from the MOE calculation and also from eligible expenditures for Measure T Funds. Does this definition apply throughout the Ordinance?</p> <p>City of Napa's interpretation is that anywhere "storm damage repair" appears in the Ordinance, that the definition included on page 14 is used. In other words, the ordinance excludes storm damage repairs from eligible expenditures, but this would only apply to storm damage repairs related to damage caused by storms and flooding for a disaster for which City of Napa has been issued a proclamation of disaster by the Governor or a declaration of disaster by the President of the United States. So normal storm damage repairs/maintenance not related to a disaster, or similar repairs that ARE related to a disaster if neither the Governor nor the President issue a proclamation/declaration, would be eligible expenses.</p> | The definition for storm damage repairs is "repair or reconstruction of local streets and highways and related drainage improvements that have been damaged due to storms and flooding, in those jurisdictions that have been declared disaster areas by the President of the United States and/or by the Governor of California" | 14 | 27-Definitions | Ordinance | Yes. Measure T revenues cannot be used for the repair or reconstruction of local streets or drains that have been damaged by storm and flooding when a jurisdiction has been declared disaster areas by the President of the United States and/or by the Governor of California. | |
| 6 | City of Napa | <p>Are the expenditures included in the MOE calculation the same as the eligible expenditures of Measure T Funds.</p> <p>We are only asking this question because we understand some folks may believe that the MOE calculation and the eligible expenditures under Measure T are different. It is our understanding from past experience, also based on the definition of 'Maintenance of Effort', that the expenditures included in the MOE calculation are the exact same expenditures allowable for Measure T funds.</p> | Eligible expenditures under the Ordinance are limited to" maintenance, reconstruction or rehabilitation of local streets, roads and infrastructure within the public right of way." | 2 | 3-Exp Plan | Ordinance | Yes. | page 13 Section 27.F |
| 7 | City of Napa | <p>Is "other supporting infrastructure" as it appears in the ordinance, limited to the items included in the definition? Or is that an example of the types of infrastructure that would be eligible?</p> <p>City of Napa's interpretation is that since the definition doesn't specifically say "including, but not limited to..." that the definition includes all eligible expenditures under Measure T, as long as those expenditures also meet the definition of "Maintenance" and/or "Reconstruction or Rehabilitation" included on page 14 of the Ordinance. If this is not correct, please provide a complete listing of eligible "related infrastructure" types that would be eligible for Measure T funds.</p> | Infrastructure is defined in the ordinance as "all components within the right-of-way necessary to support the roadway which includes road pavement, sub-grade, curb, gutter, sidewalks, curb ramps, surface and subsurface drainage, replacement traffic control devices, replacement roadway lighting, striping, pavement marking, intelligent transportation systems, and signage." | 13 | 27-Definitions | Ordinance | No, this is not limited to the items listed in the definition of infrastructure ordinance. Once the jurisdictions submit their MOE expenses with supporting documentation and a list of infrastructure expenses that make up their MOE, NVTA will compile the lists from all jurisdictions and distribute a master list of eligible infrastructure expenses. After the master list is circulated jurisdictions can amend their MOE calculation and list to include any items from the master list that had not otherwise been included in their initial submission. | |
| 8 | City of Napa | <p>What is the definition of "one-time"? How is this certified by NVTA? Does this also apply to the initial MOE calculation?</p> <p>City of Napa believes that one-time funding, if excluded from the annual MOE calculation, should also be excluded from the initial MOE calculation. The City's definition of one-time funds is "expenditures and reimbursements in excess of \$30,000 related to natural disasters (i.e. FEMA), studies, equipment purchases, office re-configurations, grant projects, professional services for special projects, etc. Non-recurring items are essentially those items that do not happen every budget cycle, those that are one-time in nature and those that are related to a specific operating project (i.e. new development) that are over and above than normal annual expenditures of that type." The City of Napa maintains one-time funding in a separate "Nonrecurring General Fund" for ease of separating them out. However, many of our CIP projects, including those related to street and related infrastructure maintenance, are funded with "one-time" funds, including General Fund surplus from a prior year. During the years subject to the initial MOE, the City had saved funds for street resurfacing for several years before spending \$800K in one year on a project called "annual street resurfacing". Our intent is to separate out the average annual spending on street resurfacing and include that in the MOE calculation and exclude anything over that amount. Is that in line with NVTA's interpretation and expectation?</p> | "One time allocations that have been expended for Local Streets and Roads Maintenance, but which may not be available on an ongoing basis shall not be considered when calculating the Agency's annual maintenance of effort" | 4 | 9-MOE | Ordinance | In addition to providing a list of infrastructure expenses included in each jurisdiction's MOE, jurisdictions need to include their definition of what is considered a "one-time expense," if the jurisdiction has one. Once NVTA receives all the definitions the agency will adopt a policy standardizing the definition of a "one-time-expense. " | |

| Measure T Q & A Matrix | | | | | | | | |
|------------------------|--------------|---|---|------|-------------------------|--|--|------------------|
| No. | Jurisdiction | Question | Reference | Page | Section | Category (Financial Procedures, MOE, Eligible Expenses, Other) | Answer | Answer Reference |
| | | | Statement | | | | | |
| 10 | City of Napa | Why is this definition in the ordinance? It is our understanding that the measure is to cover maintenance (including rehabilitation and reconstruction) of "local streets and roads" and would not apply to State highway routes. The only place we see the word "highway" at all in the ordinance is in the definitions section. | Highways are defined as " all purposes necessary and convenient to the design, right-of-way acquisition, and construction of highway facilities, including all state highway routes and any other facilities so designated in the Expenditure Plan." | 13 | 27-Definitions | Ordinance | It has been a common interpretation that highways are not eligible under this ordinance but there are sections of the ordinance that reference highways such as section 27.E, 27.L. Further, based on the definition of "agency," State owned highways and facilities are not included. However, if there was a locally owned highway, it would be eligible for Measure T funds given the definition in 27L. | |
| 11 | City of Napa | Which date is the correct date for providing MOE calculation, CAFR and streets reports (subject to response of question #2 above)? The Ordinance, agreement and staff report specify a date of 12/31/2017 for submittal of the expenditure plan by the agencies. It seems that the initial MOE calculation should follow this same timeline, especially since the annual reports and MOE calculation would be due to NVTA by 12/31 as well. Why is there a proposed requirement to have the initial MOE calculation due a full year prior to the start of the tax and 6 months prior to the timeframe referenced in the Ordinance? | The master agreement references a due date of 1/1/18 for the initial CAFR, streets reports and MOE calculation to be submitted to NVTA. The staff report from the 10/6 meeting references that the MOE calculation and related reports are due to NVTA by 6/30/17, and the ordinance states that the MOE calculation and related reports are due to NVTA "Prior to the operative date" which is defined as "the date the tax begins to collect revenue for this measure" which is anticipated as 7/1/18. | | | Various | NVTA needs to receive each jurisdictions' MOE by June 30, 2017 to analyze the data and resolve any issues that may arise, come up with a standard list of what is included as "infrastructure" and then allow jurisdictions to refine their MOE based on the master list. NVTA needs to achieve this before the first ITOC meeting which will be held in January or February of 2018. By that date jurisdictions will have had 5 years to compile MOE data. | |
| 12 | City of Napa | Please revise this statement. Special Revenue funds are restricted in their use. It would be more appropriate for the ineligible expense to be transferred out of the Special Revenue Fund to another fund for which the expense is considered eligible. Alternatively, since the draft accounting procedures state that we will do project accounting and that the Special Revenue Fund would transfer funds out to a CIP fund or project, it would be likely that we would need to instead transfer another funding source into the project to cover the Measure T ineligible expense. This statement could be revised by simply stating that "if, in the course of an audit or expenditure review, it is determined that an ineligible expense(s) was made, the Recipient will be required to rectify the issue by either transferring the ineligible expense out of the fund/project, or by transferring an eligible funding source into the fund/project to cover the Measure T ineligible expense." | "If in the course of an audit or a semi-annual expenditure review it is determined that an ineligible expense(s) was made, the Recipient will be required to transfer the amount of ineligible expense into the Special Revenue Fund from any source other than Measure T Funds." | 3 | 17-Eligible Expenses | Master Agreement | Yes, this statement can be revised as ""If in the course of an audit or a semi-annual expenditure review it is determined that an ineligible expense(s) was made, the Recipient will be required to transfer the amount of ineligible expense into the Special Revenue Fund from any source other than Measure T Funds." | |
| 13 | City of Napa | What is the intent of the bike path funding? Our understanding of the intent is that the funding for these types of projects would come from other sources (non-Measure T sources) but the ordinance states that other sources MAY be used, seeming as though Measure T funds COULD be used to meet this requirement. How is the 6.67% countywide over the 25 year term of the tax administered and verified? What types of funding, specifically, will count for this requirement? Does the eligible funding have to flow through NVTA? Since the funding is not required to come from Measure T, and may not even be intended to come from Measure T revenues, the requirement in the draft accounting guidelines to maintain a separate "Class I Bike Path" special revenue fund doesn't make sense. The Master Agreement, Section 3, states that "Local Agencies must demonstrate to NVTA that they have committed a collective 6.67% in eligible revenues of the amount of the total annual allocations of Measure T funds to Class I Bike Lane projects" prior to any disbursements. The Ordinance states that the agencies must collectively demonstrate that 6.67% of the value of the allocations each year have been committed. This is very confusing and it would be helpful to know whether the requirement is annual or over the life of the tax, and what funds are eligible or ineligible to count toward this requirement and how it will be administered and verified. Does the wording "As used in this section, discretionary funding means any funding that is not tied to a specific state or federal program or formula" mean that Measure T tax is considered state discretionary funding and would not be eligible for use on these projects? The definition of "Reconstruction and Rehabilitation" states that it includes "Additions necessary to incorporate and/or maintain bicycle facilities called for in the NCTPA Countywide Bicycle Plan....." which, if you use this definition, means that Measure T funds could be used to meet the 6.67% requirement. Overall, this requirement is very confusing and we could use detailed explanation, intent and procedures to ensure we understand it and can comply with it. | "Once this measure becomes operative, in order to receive annual allocations under this measure, the Agencies (collectively) must demonstrate that at least six and sixty-seven one-hundredths percent (6.67%) of the value of the allocations each year under Section 3(A) has been committed to Class I Bike lane project(s) identified in the adopted Countywide Bicycle Plan, as that Plan may be amended from time to time, through funding not derived from this Ordinance. This obligation may be fulfilled by the NCTPA and NVTA in programming Congestion Mitigation and Air Quality Improvement (CMAQ) funding (or its successor), plus other local or formula specific funds, in an amount that equals 6.67% over the term of this ordinance. Funding for Class I Bike lane projects that are funded by philanthropy, state discretionary funding or federal discretionary funding shall not count toward the six and sixty-seven one hundredths percent (6.67%). As used in this Section, discretionary funding means any funding that is not tied to a specific state or federal program or formula." | 2 | 3-Exp Plan | Ordinance | It is our understanding that Measure T funds cannot be used to meet the 6.67% requirement. Funding sources that meet this requirement are local discretionary funds derived from Federal, State and Regional sources <u>not derived from the ordinance</u> . This language was specifically requested by the bike community to garner broader support for the ordinance. NVTA must verify that each jurisdiction is meeting what we call the Measure T equivalent (6.67%). NVTA must verify this requirement is being met in order to distribute Measure T revenues and that is the reason the reference to the 6.67% is in the expenditure plan and master agreement. NVTA would like to be able to have the 6.67% equivalent shown as committed to class I paths over a 5 year period even if on a per year basis the equivalent does not total 6.67%. | |
| 14 | City of Napa | How, exactly, is this to be accomplished? The numbers in the Streets Report won't tie back to the CAFR anyway. I do understand needing to provide a reconciliation between final audited numbers and the numbers provided in the unaudited streets report, but the reconciliation would be back to transactions in the financial system, supported by the fact that there is a clean audit, but wouldn't tie directly to the CAFR. Is this what is meant by this section? | This section states that "...each Agency will provide a copy of the Comprehensive Annual Financial Report (CAFR) and the State Controller's Street Report. Due to the timing of these reports, where numbers vary, the Agency shall provide a reconciliation explaining the differences/" | 5 | 6-Fin Rptg Requirements | Accounting Procedures | The reference to the CAFR and the State Controller's report can be removed, but there will still need to be a true-up period or reconciliation of Measure T expenses on an annual basis, based on the annual program audit. | |

| Measure T Q & A Matrix | | | | | | | | | |
|------------------------|--------------------|---|-----------|------|---------|--|---|--|--|
| No. | Jurisdiction | Question | Reference | | | Category (Financial Procedures, MOE, Eligible Expenses, Other) | Answer | Answer Reference | |
| | | | Statement | Page | Section | | | | |
| 15 | City of Napa | What would happen in the event that all of the Class I bicycle projects identified in the adopted Countywide Bicycle Plan were to be constructed prior to the end of the life of Measure T? | | 2 | 3-B | Ordinance | The Countywide Bicycle Plan will continue to be updated every 4 years where new improvements and maintenance needs will be identified. While many projects may be completed those projects will also need to be maintained; it is NVTA's understanding that Measure T equivalent revenues can be committed to the maintenance of Class 1 paths and bikeways and this can satisfy the 6.67% requirement. | | |
| 16 | Town of Yountville | Are we supposed to use only our general fund contributions for calculating our MOE? Should our Federal and State grants be used as well (1B , ARRA, Gas Tax etc.). this would make a big difference especially considering the stimulus funds that were available during some of that 3 year period. | | | | 9-MOE | Only general fund revenues expended in fiscal years 2007/08, 2008/09, 2009/10 will be averaged to calculate a jurisdiction's Maintenance of Effort (MOE). Federal and State funds expended should not be included in the jurisdiction's MOE calculation. | Ordinance Section 9 | |
| 17 | County of Napa | Can Measure T funds be spent on bridges? Definition of "infrastructure" includes reference to "support the roadway" as well as "surface and subsurface drainage" which could be construed as such. | | | | 27-F | Eligible Expenses | Yes, as long as the project is listed and approved and in the jurisdiction's adopted Measure T expenditure plan. | |
| 18 | County of Napa | Please confirm that Measure T funds can pay for ALL project delivery costs, including all staff (engineering and administrative) and consultants | | | | | Eligible Expenses | Yes, as long as the project is listed and approved and in the jurisdiction's adopted Measure T expenditure plan, and similar projects have been included in the initial MOE calculation. | |
| 19 | County of Napa | Can Measure T funds be spent on maintenance of Class I bikeway facilities? | | | | | Eligible Expenses | No. Measure T funds are to ensure improved maintenance of currently under-funded local community streets and roads. However, the Measure T equivalent consisting of other specific formula or local funds can be used for maintenance since "the Agencies (collectively) must demonstrate that at least six and sixty-seven one-hundredths percent (6.67%) of the value of the allocations each year under Section 3(A) has been committed to Class I Bike lane project(s) identified in the adopted Countywide Bicycle Plan." It is NVTA's understanding that Measure T equivalent funds can be committed to the maintenance of Class 1 paths and bikeways. | |
| 20 | County of Napa | What expenses from the designated years will count toward the Maintenance of Effort (MOE) requirement? | | | | | MOE | Expenses for local streets and road repair and rehabilitation that use local general fund revenues, as well as supporting infrastructure improvements. One-time non-recurring expenses can be excluded from the MOE calculation. Any expenses that you would want to include in a five year project list should also be included in the MOE calculation, unless they are one-time, non-recurring expenses, or storm damage repair projects, as defined in 27.L. | |
| 21 | County of Napa | How will Class I bikeway projects which exceed the annual amount of required Measure T Equivalent expenditure be treated? Will the excess be able to be credited against more than one year? | | 2 | 3-B | | Measure T Equivalent | The 6.67% requirement is an average over the life of the ordinance, and NVTA will be developing a proposed method for calculating compliance that reflects that it is an average over time, and verify the jurisdictions are meeting this requirement as part of the 5-year expenditure plan audit. | |
| 22 | County of Napa | Would Measure T allow for equipment rental charges as part of total project cost? | | | | | Eligible Expenses | Yes, if it is for the completion of a Measure T- eligible project included in an approved Expenditure Plan. | Section 6B Expenditure Plan Procedures . |
| | County of Napa | Can Measure T funds be used for geotechnical evaluation in advance of doing the pavement preservation itself? We have some roads with some slope stability issues that should be addressed before they get repaved. | | | | | Eligible Expenses | Yes, if it is for the completion of a Measure T- eligible project included in an approved Expenditure Plan. | |



NAPA VALLEY TRANSPORTATION AUTHORITY TAC Agenda Letter

TO: Technical Advisory Committee
FROM: Kate Miller, Executive Director
REPORT BY: Mike Blasky, Public Information Officer
(707) 253-4599 / Email: mblasky@nvta.ca.gov
SUBJECT: Measure T Marketing Strategy

RECOMMENDATION

That the Technical Advisory Committee provide feedback on preliminary marketing strategies for Measure T.

EXECUTIVE SUMMARY

On November 6, 2012, the voters in Napa County approved Measure T, the Napa Countywide Road Maintenance Act. Measure T is a ½% sales tax expected to generate roughly \$300 million over a 25-year period beginning July 1, 2018, when the Measure A Flood Tax expires. Measure T is to be used for the rehabilitation and maintenance of local streets and roads.

FISCAL IMPACT

Is there a Fiscal Impact? No

BACKGROUND AND DISCUSSION

Measure T was approved by roughly 75% of Napa County voters in 2012, well above the required 2/3rds needed, signaling a strong desire from the community for increased funding for road maintenance. The marketing plan for Measure T will inform Napa County residents where and how their tax dollars are being spent and positively reinforce voters' 2012 decision.

Section 23 of the Ordinance requires any project or program receiving in excess of \$250,000 funded in whole or in part by revenues from the Ordinance shall be clearly designated with project signage at the project site during its construction or implementation as being provided by revenues from the Ordinance.

The Ordinance requires that 99% of the revenues be allocated directly to the jurisdictions, with 1% set aside for NVTAs administrative costs. The Ordinance doesn't define marketing requirements beyond project site signage outlined in Section 23 and the publication of a biennial report to the community in all local Napa County newspapers of general circulation required in Section 11.B.1.e. NVTAs is proposing a more robust campaign to improve transparency, expand trust of local agencies and encourage community support for future ballot measures.

A successful marketing campaign will feature strong visuals with clear messaging.

Suggested marketing techniques include:

- Construction signage (required for projects over \$250,000 or projects deemed high profile)
- Annual Measure T report published in local newspapers (biennial report required)
- Billboards / Banners
- Social Media (Before & After videos/photos)
- Direct mail outreach
- Newsletter / blogs
- Press Releases to Local Media
- Surveys to elicit feedback

Marketing messaging examples from other agencies:

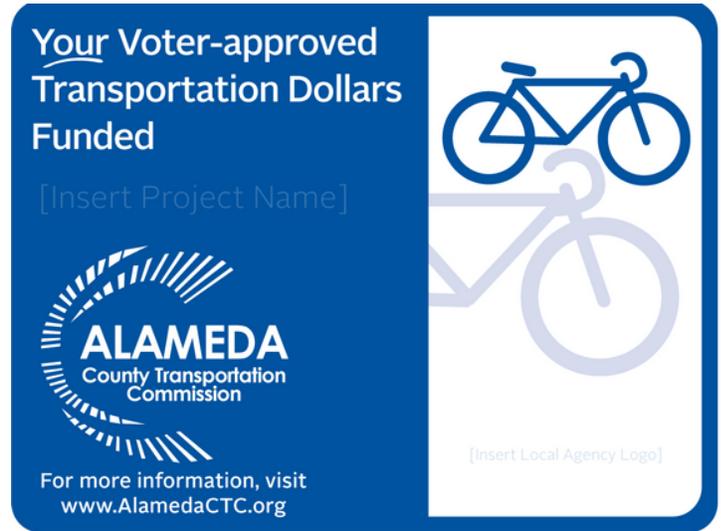
- "Your Tax Dollars At Work" (Standard)
- "Paving Progress"
- "Voter Approved"
- "Promises Made, Promises Kept"

SUPPORTING DOCUMENTS

Attachment(s):

- (1) Examples of other marketing efforts

Marketing samples



Measure A: Promises Made, Promises Kept

Promises Made, Promises Kept

Measure A has generated about \$100 million a year to finance much-needed transportation improvements and traffic relief projects throughout Sacramento County since the initial Measure A program was approved. Many of those projects are highlighted on the map at the right.

New Transportation Vision Needed

Population growth, aging infrastructure and changing commuter habits demand new approaches. Expanded use of technology, additional transit improvements, more investment in maintenance of existing infrastructure, and development of strategically important new facilities all are likely in our transportation future.

But existing state and federal resources are inadequate to

Future Needs Countywide

- Improved maintenance of roads, bridges and the transit system
- Providing Sacramento County and the cities of Citrus Heights, Elk Grove, Folsom, Galt, Isleton, Rancho Cordova and Sacramento with resources to address local needs

A

Bus and carpool lanes on I-80 from I-5 to Capital City Freeway

B

Watt Ave. and Bradshaw Rd. interchange upgrades on Hwy. 50

C

Carpool lanes on Hwy. 50 from Sunrise Blvd. to Watt Ave.

D

E

F

G

Lake Natoma crossing

H

Watt Ave. bridge

I

Cosumnes River Blvd. interchange upgrade on I-5

J

K

1

Completion of the Capital SouthEast Connector roadway project linking Elk Grove, Rancho Cordova and Folsom south of Hwy. 50

2



NAPA VALLEY TRANSPORTATION AUTHORITY TAC Agenda Letter

TO: Technical Advisory Committee
FROM: Kate Miller, Executive Director
REPORT BY: Diana Meehan, Associate Planner
(707) 259-8327 / Email: dmeehan@nvta.ca.gov
SUBJECT: Solano Napa Commuter Information (SNCI) Program Update

RECOMMENDATION

Information only

EXECUTIVE SUMMARY

Solano Transportation Authority (STA) has been providing commuter information and services designed to reduce traffic congestion and improve air quality through the Solano Napa Commuter Information (SNCI) program since 1979. NVTA has been partnering with STA on alternative transportation program services for Napa County for over 16 years. Staff is providing an update on the program and services offered through SNCI.

FISCAL IMPACT

Is there a Fiscal Impact? No

BACKGROUND AND DISCUSSION

The Solano Napa Commuter Information (SNCI) program, in existence since 1979, began as part of a statewide network of rideshare programs funded primarily by Caltrans. SNCI is a program of the Solano Transportation Authority (STA) funded through Metropolitan Transportation Commission (MTC) Regional Rideshare, Bay Area Air Quality Management District (BAAQMD), Eastern Congestion Mitigation Air Quality (ECMAZ) and Yolo Solano Air Quality Management District (YSAQMD) funds for the purpose of managing countywide and regional rideshare programs in Napa and Solano Counties and providing air quality improvements through trip reduction.

SNCI has staff with extensive experience in managing alternative transportation programs. SNCI manages the following programs for Napa County:

Vanpool and Carpool Incentive Programs

This program promotes and assists commuters and employers in starting vanpools for work commutes in and out of Napa County. Vans can either be leased or owned and can be operated by employers for their employees. Vans leased through preferred vendors come with complete service packages, including registration, insurance and maintenance. The average cost per month for commuters is approximately \$130-\$180 depending on vehicle type. SNCI program staff provides:

- Outreach to employers and commuters-including employer contacts and recruitment materials
- Ridematch services to help keep vanpools/Carpools filled
- Emergency Ride Home service which provides vouchers for taxis or rental cars to commuters in the event of an emergency
- \$600/month up to \$7,200/year in subsidies for the formation of new vanpools.

Transit Incentives

- Provides commuter information for local fixed route transit and express bus services
- Transit Trip Planning
- Call Center

Biking and Walking Incentives

- Bike Map distribution
- Bike Resource Guides
- Manage Bucks for Bikes Program-up to \$100 for purchase of bicycles used for commuting
- Bike to Work Day promotion
- Biking/Walking trip planning-including connections to transit

Employer Benefits Program

- Employer Outreach-Commuter Benefits-Transportation Demand Management
- Employer consultation
- Marketing Materials-On-site display racks and brochures
- Onsite events
- Commuter tax benefit information
- SB 1339 (Yee 2012) compliance for employers with 50 or more employees

SNCI also provides outreach, marketing and support for the annual Napa Commute Challenge using TFCA Program Manager funds. The commute challenge is designed to introduce and encourage employees to try alternate forms of commuting during a 90

day period each spring. The program has more than doubled in program participants from 105 in 2012 to 250 in 2016 (TABLE A).

TABLE A

Napa Commute Challenge Statistics (5-year)

| Year | # Employers | # Champ Workplaces (20+ Champions) | # Registered Participants | # Commute Champions (met the goal) |
|-------------|--------------------|---|----------------------------------|---|
| 2012 | 18 | 1 | 105 | 65 |
| 2013 | 24 | 3 | 171 | 127 |
| 2014 | 19 | 3 | 166 | 127 |
| 2015 | 19 | 4 | 214 | 132 |
| 2016 | 27 | 3 | 250 | 143 |

Going Forward:

SINCI's program (excluding the Napa Commute Challenge, funded with TFCA dollars) is funded through MTC's Regional Rideshare Program. Starting July 2017 funding under MTC's Regional Rideshare Program will end due to a 50% reduction in the 511.org Rideshare budget. Historically SINCI has received approximately \$70,000 in rideshare funds for programs in Napa County. NVTA and STA are in discussions about how to retain some of the programs provided in Napa County using alternative fund sources.

SUPPORTING DOCUMENTS

For more Information: <http://www.commuterinfo.net/>