

Napa Valley Transportation Authority-Tax Agency

625 Burnell Street
Napa, CA 94559



Agenda - Final

Wednesday, July 11, 2018
2:00 PM

NVRTA Conference Room

Independent Taxpayer Oversight Committee

All materials relating to an agenda item for an open session of a regular meeting of the Independent Taxpayer Oversight Committee (ITOC) are posted on our website at <https://nctpa.legistar.com/Calendar.aspx> at least 72 hours prior to the meeting and will be available for public inspection, on and after at the time of such distribution, in the office of the Secretary of the ITOC, 625 Burnell Street, Napa, California 94559, Monday through Friday, between the hours of 8:00 a.m. and 4:30 p.m., except for NVTA holidays. Materials distributed to the present members of the ITOC at the meeting will be available for public inspection at the public meeting if prepared by the members of the ITOC 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 ITOC on any item at the time the ITOC 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 ITOC Secretary. Also, members of the public are invited to address the ITOC on any issue not on today's agenda under Public Comment. Speakers are limited to three minutes.

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

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

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

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

5. CONSENT AGENDA ITEMS (5.1)

5.1 Meeting Minutes of April 4, 2018 (Karrie Sanderlin) (Pages 7-11)

Recommendation: ITOC action will approve the meeting minutes of April 4, 2018.

Estimated Time: 2:00 p.m.

Attachments: [Draft Minutes](#)

6. REGULAR AGENDA ITEMS

6.1 Request for Proposals (RFP) 2018-01 Professional Audit Services (Antonio Onorato) (Pages 12-61)

Recommendation: The ITOC will review the revised draft RFP for professional audit services of the tax agency and approve the scope of work for its release to the public.

Estimated Time: 2:00 p.m.

Attachments: [Staff Report](#)

**6.2 Measure T Accounting Plan (Antonio Onorato/Tracy Schulze)
(Pages 62-70)**

Recommendation: ITOC action will approve the endorsement of the Measure T Accounting Plan with the understanding that Auditor-Controller will update such plan if necessary, reporting back to the ITOC at the next available meeting.

Estimated Time: 2:15 p.m.

Attachments: [Staff Report](#)

6.3 Measure T Marketing Plan (Alberto Esqueda) (Pages 71-73)

Recommendation: Information only. Staff will provide an update on Measure T marketing efforts.

Estimated Time: 2:30 p.m.

Attachments: [Staff Report](#)

6.4 Stipends Subject to Withholdings (Antonio Onorato) (Pages 74-85)

Recommendation: That the ITOC acknowledge and accept the findings of the Internal Revenue Service that consider stipends paid to members as taxable income.

Estimated Time: 2:45 p.m.

Attachments: [Staff Report](#)

**6.5 City of American Canyon Maintenance of Effort (MOE) Overview
(Alberto Esqueda) (Page 86)**

Recommendation: Information only. The ITOC will have the opportunity to review the City of American Canyon's Maintenance of Effort amount.

Estimated Time: 3:00 p.m.

Attachments: [Staff Report](#)

6.6 Measure T 6.67% Equivalent Funds Eligible Revenues (Kate Miller) (Pages 87-92)

Recommendation: Information only. The ITOC will receive and comment on the list of fund sources that NVTA staff deem qualified to meet the 6.67% Equivalent requirement in the Measure T Ordinance.

Estimated Time: 3:15 p.m.

Attachments: [Staff Report](#)

7. FUTURE AGENDA ITEMS

8. ADJOURNMENT

8.1 Approval of Next Regular Meeting of Date of October 3, 2018 at 2:00 p.m. and Adjournment

Estimated Time: 3:30 p.m.

I hereby certify that the agenda for the above stated meeting was posted at a location freely accessible to members of the public at the NVTA Offices, 625 Burnell Street, Napa, CA by 5:00 p.m. on Friday, July 6, 2018.

Karalyn E. Sanderlin (e-sign) July 5, 2018

Karalyn E. Sanderlin, NVTA-TA Board Secretary

Glossary of Acronyms

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

Glossary of Acronyms

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

**Napa Valley Transportation
Authority - Tax Agency
Meeting Minutes - Draft**

**Independent Taxpayer Oversight
Committee**

625 Burnell Street
Napa, CA 94559

Wednesday, April 4, 2018

2:00 PM

NVTA Conference Room

1. Call To Order

Peter White, NVTA-TA Chair, called the meeting to order at 2:02 p.m.

2. Roll Call

Present: 6 - Pamela Kindig
Robert Peterson
Leon Brauning
Chuck McMinn
Gregory Rodeno
Mandy Le

Non-Voting: 4 - Kate Miller
Nathan Steele
Peter White
Tracy Schulze

3. Introductions

ITOC members and staff introduced themselves and provided a brief background of her/his self and their profession.

4. Public Comment

None

5. Committee Member and Staff Comments

Staff Comments

Kate Miller, NVTA-TA Executive Director, announced that NVTA-TA is still recruiting for the ITOC Certified Public Account committee member position.

6. REGULAR AGENDA ITEMS

6.1 Election of Chair and Vice-Chair, and Member Terms of Office (Karrie Sanderlin) (Pages 8-9)

Attachments: [Staff Report](#)

Motion **MOVED** by Peter White and **SECONDED** by Kate Miller to nominate Pam Kindig as Chair and Chuck McMinn as Vice Chair. In addition, ITOC members drew initial term of office lots as follows:

Pamela Kindig - 3 years
Mandy Le - 4 years
Robert Peterson - 4 years
Leon Brauning - 2 years
Chuck McMinn - 2 years
Gregory Rodeno - 4 years
Vacant Position - 3 years

Motion carried by the following vote:

Aye: 6 - Kindig, Peterson, Brauning, McMinn, Rodeno and Le

6.2 Organizational Structure of the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) and the Napa Valley Transportation Authority (NVTA) (Kate Miller) (Pages 10-14)

Attachments: [Staff Report](#)

Information Only / No Action Taken
Staff reviewed the organizational structure of the NVTA-TA and NVTA.

6.3 Measure T Overview (Kate Miller) (Pages 15-17)

Attachments: [Staff Report](#)

Information Only / No Action Taken
The ITOC received an overview of the Measure T Ordinance No. 2012-01.

6.4 Overview of the Independent Taxpayer Oversight Committee Role and Responsibilities (Kate Miller) (Pages 18-49)

Attachments: [Staff Report](#)

Information Only / No Action Taken
The ITOC received an overview of the role and responsibilities of the committee which included instructions on filing the annual Statement of Economic Interest (Form 700) and the quarterly meeting Stipend form.

6.5 Independent Taxpayer Oversight Committee (ITOC) By-Laws, the Brown Act, and the Standard Code of Parliamentary Procedure (Vicki Clayton) (Pages 50-58)

Attachments: [Staff Report](#)

Information Only / No Action Taken

Legal counsel reviewed the provisions in the ITOC By-Laws, the Brown Act, and the Standard Code of Parliamentary Procedure which govern how the committee is required to conduct its meetings.

6.6 Independent Taxpayer Oversight Committee Meeting Schedule for Calendar Year (CY) 2018 (Karrie Sanderlin) (Pages 59-61)

Attachments: [Staff Report](#)

The ITOC meetings fall under the requirements of the State of California Brown Act and must establish a regular meeting date, time, and place, and publish a notice for each meeting. ITOC action approved the meeting calendar for 2018.

Motion MOVED by BRAUNING, SECONDED by PETERSON to APPROVE the ITOC meeting schedule for Calendar Year 2018. Motion carried by the following vote:

Aye: 6 - Kindig, Peterson, Brauning, McMinn, Rodeno and Le

6.7 Jurisdictions' Maintenance of Effort (MOE) Overview (Danielle Schmitz) (Pages 62-74)

Attachments: [Staff Report](#)

Information Only / No Action Taken

The ITOC reviewed each jurisdiction's Maintenance of Effort as required by the Measure T Ordinance. The ITOC requested that the City of American Canyon provide financial backup to support the City's MOE figure.

6.8 Pavement Management 101 (Kate Miller) (Pages 75-84)

Attachments: [Staff Report](#)

Information Only / No Action Taken

The ITOC received an overview of the process and methodology for prioritizing pavement maintenance.

6.9 Jurisdictions' Five-Year Project Lists (Danielle Schmitz) *(Pages 85-114)*

Attachments: [Staff Report](#)

The ITOC is required by Measure T Ordinance to review the minimum maintenance of effort, and the 5-year project lists developed by NVTA in coordination with the jurisdictions. The 5-year list includes proposed projects for each jurisdiction funded by Measure T. Each Jurisdiction presented their 5-year project lists to the ITOC.

Motion MOVED by MCMINN, SECONDED by RODENO to APPROVE recommending to the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Board that the Board approve the Jurisdictions' Five-Year Projects Lists. Motion carried by the following vote:

Aye: 6 - Kindig, Peterson, Brauning, McMinn, Rodeno and Le

6.10 Measure T 6.67% Equivalent Funds Project List Review (Danielle Schmitz) *(Pages 115-117)*

Attachments: [Staff Report](#)

Information Only / No Action Taken

The ITOC received a review of the Measure T Ordinance 6.67% Equivalent Funds Project List.

6.11 Measure T Financial Forecast (Antonio Onorato) *(Pages 118-123)*

Attachments: [Staff Report](#)

Information Only / No Action Taken

Staff provided a review of the Measure T Ordinance updated financial forecast. The revenue forecast was developed using NVTA Board policy and is an estimate for planning purposes only.

6.12 Request for Proposals (RFP) 2018-01 Professional Audit Services (Antonio Onorato) *(Pages 124-170)*

Attachments: [Staff Report](#)

ITOC reviewed the draft RFP and provided comments.

Motion MOVED by MCMINN, SECONDED by BRAUNING to APPROVE (1) Direct staff to bring back the Request for Proposal for Professional Auditing Services for committee review/approval at the July 11, 2018 meeting modified to allow for the consolidation of the audit [services] between the NVTA and the NVTA-TA and that the RFP include (a) a request for a per-project compliance fee schedule, and (b) change the dates to an annual rather than a biannual audit. Further the ITOC appointed members Kindig and McMinn to serve on the [RFP] selection committee. Motion carried by the following vote:

Aye: 6 - Kindig, Peterson, Brauning, McMinn, Rodeno and Le

7. FUTURE AGENDA ITEMS

The ITOC requested future agenda items as follows:

- Revised Request for Proposal for Auditing Services (Antonio Onorato)
- Accounting Plan [Measure T] (Tracy Schulze)
- Presentation on Road Maintenance Treatments (Eric Whan)
- Measure T Marketing Plan
- Developers Fees/Traffic Mitigation Fees and their use for the 6.67% Equivalent Funds

8. ADJOURNMENT

8.1 Approval of Next Regular Meeting of Date of July 11, 2018 at 2:00 p.m. and Adjournment

Motion **MOVED** by MCMINN, **SECONDED** by RODENO to **APPROVE** the next regular meeting date of July 11, 2018 at 2:00 p.m. and adjournment. Motion carried by the following vote:

Aye: 6 - Kindig, Peterson, Brauning, McMinn, Rodeno and Le

Karalyn E. Sanderlin, NVTA-TA Board Secretary



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY ITOC Agenda Letter

TO: Independent Taxpayer Oversight Committee
FROM: Kate Miller, Executive Director
REPORT BY: Antonio Onorato- Director of Administration, Finance, and Policy
(707) 259-8779 / Email: anonorato@nvta.ca.gov
SUBJECT: Request for Proposals (RFP) 2018-01 Professional Audit Services

RECOMMENDATION

That the Independent Taxpayer Oversight Committee (ITOC) review the updated draft Request for Proposals (RFP) (Attachment 1) for professional audit services of the Napa Valley Transportation Authority-Tax Agency (NVTA-TA), which will be issued as a collaborative RFP with the Napa Valley Transportation Authority, and approve the scope of services for its release to the public.

EXECUTIVE SUMMARY

At its April 4, 2018 meeting, ITOC members agreed to bundle NVTA's and NVTA-TA's RFP for professional audit services with a few revisions to the Tax Agency's Scope of Services. The updated draft incorporates those changes as well as a few minor corrections in other areas.

PROCEDURAL REQUIREMENTS

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

FISCAL IMPACT

Is there a Fiscal Impact? No. Bidders will provide a cost rate sheet for the various services requested through the RFP for the NVTA Board's consideration and approval at a future date.

BACKGROUND AND DISCUSSION

The ITOC requested several revisions of the scope of services to the RFP for professional audit services. In consultation with Napa County's Auditor-Controller, NVTA made the following changes:

- Performance of an annual financial audit of the Measure T Transportation Special Revenue Fund;
- Included compliance audit(s) criteria for Measure T entities;
- Included Performance audit(s) criteria of major and minor Measure T programs;
- Separation of price sheet into different sections - financial, compliance, and performance audit cost components

Also, two (2) members of the ITOC were nominated to be on the award selection panel. Further updates will be provided by NVTA staff during the process.

SUPPORTING DOCUMENTS

Attachment: (1) Draft Request for Proposals No. 2018-01



REQUEST FOR PROPOSALS

To provide

**PROFESSIONAL AUDIT SERVICES
FOR THE
NAPA VALLEY TRANSPORTATION AUTHORITY
AND THE
NAPA VALLEY TRANSPORTATION AUTHORITY- TAX AGENCY
RFP No. 2018-01**

Dear Proposers:

The Napa Valley Transportation Authority (NVTA) is issuing a Request for Proposals (RFP) for PROFESSIONAL AUDIT SERVICES for the Napa Valley Transportation Authority and the Napa Valley Transportation Authority- Tax Agency. NVTA invites qualified entities or individuals that possess qualifications, experience and knowledge to submit a proposal.

Any contract to be awarded as a result of this RFP will be awarded without discrimination based on race, color, religion, sex, sexual orientation, race, religious creed, color, national origin, ancestry, denial of family and medical care leave, medical condition (cancer/genetic characteristics) physical handicap, disability (mental or physical) including HIV and AIDS, denial of pregnancy disability leave or reasonable accommodation, marital status, age (40 and above).

To obtain a full copy of the RFP, please contact the NVTA administrative office at (707) 259-8780 or download the document in PDF format from our website www.nvta.ca.gov. All inquiries pertaining to this RFP should be emailed to Renée Y. Kulick, Administrative Technician, at the following email address: rkulick@nvta.ca.gov. Response to all questions submitted will be answered in accordance with the Procurement Schedule for this RFP.

Proposals must be received no later than 2:00 PM (local), on TBD.

Late proposals will not be considered.

Proposals will be accepted either by hand delivery or by mail addressed as follows:

Kate Miller
Executive Director
Napa Valley Transportation Authority
625 Burnell Street.
Napa, CA 94559
RFP No. 2018-01

All correspondence and transmittals should be complete, sealed, and clearly marked as “**Proposal Submittal RFP # 2018-01**” and should indicate the date and time of RFP closing. The proposer shall submit one (1) original proposal, three (3) copies, and one (1) on digital media (USB/Flashdrive/~~CD~~) (five (5) in total).

We look forward to receiving your proposal.

Sincerely,

Napa Valley Transportation Authority

REQUEST FOR PROPOSALS

To provide

PROFESSIONAL AUDIT SERVICES

FOR THE

**NAPA VALLEY TRANSPORTATION AUTHORITY
AND THE
NAPA VALLEY TRANSPORTATION AUTHORITY - TAX AGENCY**

RFP No. 2018-01

Issued by:



TBD

RESPONSES DUE:

TBD

at the

Napa Valley Transportation Authority
625 Burnell Street
Napa, CA 94559

Release of RFP authorized by:

Kate Miller, NVTA Executive Director

Date

PROCUREMENT SCHEDULE

KEY RFP DATES

Issue Date	TBD
Pre-proposal Conference	Not scheduled
Deadline for Submitting Written Questions	TBD
Answers to Written Questions Posted	TBD
Deadline for Proposal Submittal	TBD
Interviews (tentative)	None scheduled
Final Selection (tentative)	TBD
Award Contract	TBD

Request for Proposal

RFP No. 2018-01

PROFESSIONAL AUDIT SERVICES FOR THE NAPA VALLEY TRANSPORTATION AUTHORITY AND THE

NAPA VALLEY TRANSPORTATION AUTHORITY- TAX AGENCY

SECTION 1 – INTRODUCTION- Napa Valley Transportation Authority

The Napa Valley Transportation Authority (herein referred as “NVTA” or “Agency” or “Vine Transit”) is requesting proposals from qualified certified public accounting firms to conduct the annual independent audit of the Agency’s financial statements and prepare related reports for the fiscal years ending June 30, 2019, 2020, 2021, 2022, 2023, and 2024, to include consolidating statements of financial position and activities, ~~and to provide additional management services as requested by NVTA.~~ These audits are to be performed in accordance with accounting principles generally accepted in the United States, generally accepted auditing standards and Uniform Guidance (formerly, the U.S. Office of Management and Budget’s (OMB) Circular A-133). The firm selected may also be asked to examine other reports or perform other services as required. The scope and compensation for any such request would be negotiated between NVTA and the Auditor. See Scope of Work for additional tasks.

The Napa Valley Transportation Authority is a joint powers authority (JPA) established in June of 1998 with members including the cities of American Canyon, Calistoga, Napa, St. Helena, Town of Yountville, and the County of Napa. The work activities of NVTA are defined by the joint powers agreement and overseen by the Board of Directors made up of elected officials from the respective member agencies, and an ex-officio member from the Paratransit Coordinating Council (PCC). NVTA serves as the Congestion Management Agency (CMA) for Napa County and is responsible for countywide transportation planning and programming of State and Federal funding for transportation projects within the county. NVTA is the lead agency on several major transportation improvement projects throughout the county.

NVTA serves as the countywide transportation planning body for the incorporated and unincorporated areas within Napa County and is responsible for programming State and Federal funding for transportation projects within the county. NVTA is charged with coordinating short and long term planning and funding for the highways, streets and roads, transit and paratransit, bicycle and pedestrian improvements located within the county.

Napa Valley Transportation Authority- Tax Agency

The Napa Valley Transportation Authority - Tax Agency (NVTA-TA) is the local transportation sales tax authority. NVTA-TA is responsible for the oversight and administration of Napa Countywide Maintenance Act, commonly known as Measure T, the 25-year, ½% sales tax for street and road improvements approved by the voters on November 6, 2012. Measure T becomes effective on July 1, 2018. The incumbent will be tasked to perform the consolidating statements of financial position and activities, and to provide additional management services as requested by NVTA that will include compliance audit(s) of member agencies, and performance audit(s) of specific programs as requested by the Independent Tax Payer Oversight Committee (ITOC); an appointed body that advises the NVTA-TA Board on Measure T issues. The financial statements related reports will be for the fiscal years ending June 30, 2019, 2020, 2021, 2022, 2023, and 2024.

The firm selected may also be asked to examine other reports or perform other services as required. The scope and compensation for any such request would be negotiated between NVTA and the Auditor.

SECTION 2 - INSTRUCTIONS TO PROPOSERS

A. Pre-Proposal Conference

A pre-proposal conference is not scheduled for this procurement. All questions should be sent to Renee Y. Kulick, Senior Administrative Technician, at rkulick@nvta.ca.gov, in accordance with the Procurement Schedule.

B. Examination of Proposal Documents

By submitting a proposal, the proposer represents that it has thoroughly examined and become familiar with the work required under this RFP, and that it is capable of performing the work identified in ATTACHMENT A, Scope of Work.

C. Addenda/Clarifications

Explanations or clarifications desired by respondents regarding the meaning or interpretation of the RFP in writing.

All inquiries pertaining to this RFP should be emailed to Renee Y. Kulick, Administrative Technician, at the following email address: rkulick@nvta.ca.gov. Questions submitted after the deadline established in the Procurement schedule will not be answered.

D. Submission of Proposals

Listed below are all documents that are required to be submitted as part of a response to this request for proposal. Write "yes" on the blank space if you have included those items for submittal of your RFP.

- _____ Cost Proposal (ATTACHMENT B)
- _____ Cost Proposal Worksheet (ATTACHMENT B)
- _____ Proposer's - Reference Form (ATTACHMENT F)
- _____ Proposer's Designated Contact List (ATTACHMENT G)
- _____ Receipt of Addenda Form (if issued)
- _____ Technical Information Relative to RFP
- _____ Agreement to insurance requirements as outlined in ATTACHMENT D
- _____ Disclosure of Governmental Positions (ATTACHMENT H)
- _____ Disqualification Questionnaire (ATTACHMENT G)

All proposal submittals shall be transmitted with a cover letter. The person authorized by the proposer/team to negotiate a contract with NVTA shall sign the cover letter and the letter shall include the name, title, address, email address and the telephone number of the individual to whom correspondence and other contacts should be directed during the proposer selection process. Address the cover letter as follows:

Kate Miller
Executive Director
Napa Valley Transportation Authority
625 Burnell Street
Napa, CA 94559

RFP No. 2018-01

The Proposer shall submit one (1) original proposal, three (3) copies, and one (1) on digital media (USB/Flash drive) (five (5) in total) of the proposal in a sealed envelope, addressed as noted above, bearing the proposer's name and address, and clearly marked as follows:

"Proposal Submittal - NVTA RFP No. 2018-01"

Proposals must be received in accordance with the Procurement Schedule. Late proposals will not be considered.

A proposer may object to a provision of the RFP on the grounds that it is biased, unduly restrictive or arbitrary or to the selection of a particular proposer on the grounds that NVTA procedures, the provisions of the RFP or applicable provisions of federal, state or local law have been violated or inaccurately or inappropriately applied by submitting to the Procurement Officer a written explanation of the basis for the protest:

1. Any protest alleging improprieties in a solicitation process or in solicitation documents must be filed in accordance with the time lines established by the NVTA Procurement Policy prior to the scheduled bid opening or deadline for submittal or proposals, as appropriate, in order to be considered by NVTA. Any protest based on such grounds not timely filed will not be considered by NVTA.
2. Any protests regarding the evaluation of bids or proposals by NVTA, or improprieties involving the approval or award or proposed approval or award of a contract must be filed with NVTA in accordance with the timelines established by the NVTA Procurement Policy after the -NVTA's written notice of its decision or intended decision to award a contract. Any protest filed after such date which raises issues regarding the bid proposal evaluation, or the contract approval or award will not be considered by NVTA.

All documents submitted as part of the proposal will be deemed confidential during the evaluation process. After the award of a contract, any material submitted by a proposer in response to this RFP is subject to public inspection under the California Public Records Act (Government Code Sections 6250 et seq.) unless exempt by law. The proposer must identify in writing all copyrighted material, trade secrets, or other proprietary information that it claims is exempt from disclosure.

E. Withdrawal of Proposal Submittal

A Proposer may withdraw its proposal at any time before the expiration of the time for submission of proposal submittals as provided in this RFP by delivering to the Procurement Officer a written request for withdrawal signed by, or on behalf of, the Proposer.

F. Rights of NVTA

This RFP does not commit NVTA to enter into a contract, nor does it obligate NVTA to pay for any costs incurred in preparation and submission of the proposal or in anticipation of a contract.

NVTA may investigate the qualifications of any proposer under consideration, require confirmation of information furnished by the proposer, and require additional evidence or qualifications to perform the Services described in this RFP.

NVTA, in its sole discretion, reserves the right to:

1. Reject any or all proposal submittals.
2. Issue one (1) or more subsequent RFPs.
3. Postpone opening for its own convenience.
4. Remedy technical errors in the RFP process.
5. Approve or disapprove the use of particular sub proposers.
6. Negotiate with any, all, or none of the proposers responding to this RFP.
7. Award a contract to one or more proposers.
8. Waive informalities and irregularities in any proposal.

G. Contract Type

Proposers shall be prepared to accept the terms and conditions of NVTA's standard form contract included as ATTACHMENT D (NVTA Sample Professional Service Agreement (PSA) or Master Professional Services Agreement (MPSA)) hereto. If a proposer desires to take exception to the Agreement, the proposer shall provide the following information as a section of the proposal identified as "Exceptions to the Agreement":

1. Proposer shall clearly identify each proposed change to the Agreement, including all relevant Exhibits and Attachments.
2. Proposer shall furnish the reasons therefore as well as specific recommendations for alternative language.

The above factors will be taken into account during contract negotiations. Substantial exceptions to the Agreement may be determined by the Agency, at its sole discretion, to be unacceptable and the Agency will proceed with negotiations with the next highest ranked proposer. See Section 8 - Award.

SECTION 3 - FORMAT AND CONTENT OF PROPOSAL

A. Format

1. Technical Proposal

Technical Proposals shall be printed, bound and be: 1) as brief as possible, and 2) not include any irrelevant promotional material. One (1) original proposal, three (3) copies, and one (1) on digital media (USB/Flash drive/CD) in PDF format of your RFP submittal.

INSTRUCTIONS TO PROPOSERS.

The Technical Proposal shall not exceed a total of the equivalent of thirty (30) single sided pages. RFP submittals must consist of letter-sized (8.5" x 11") pages, with the exception of no more than three tabloid-sized (11" x 17") pages. General Information Form, transmittal letter and resumes are excluded from the total page count. Resumes should be limited to no more than two (2) pages in length. Each tabloid-size page is considered one page for the total page count. Loose-leaf or binder-clipped RFP submittals will not be accepted. Font size shall be at least 12 point.

The nature and form of response of the Technical Proposal submittal is at the discretion of those responding, but shall include, at a minimum, the information listed in Section B below.

2. Cost Proposal

A Cost Proposal must be submitted.

This section shall include a full description of the proposer's charges for carrying out the Scope of Work as described in this RFP. Charges should be structured so as to be clear and concise and easily understood. Minimum charges, show up time, and travel time should be clearly specified.

B. Content

Proposal content, clarity, and completeness are factors which will be considered in evaluating each proposal received in order to determine suitability of each proposer's capabilities. The entire length of the proposal document must be 30 pages or less and shall include:

- 1. TITLE PAGE**
- 2. TRANSMITTAL LETTER**

3. EXECUTIVE SUMMARY
4. PROPOSER BACKGROUND AND EXPERIENCE
5. QUALIFICATIONS OF PROPOSER
6. EXAMPLES OF PUBLIC SECTOR REPRESENTATION
7. STAFFING AND ORGANIZATION
8. COST PROPOSAL
9. EXCEPTIONS TO THE AGREEMENT
10. APPENDICES (not included in the 30 page limit)

1. TITLE PAGE

The title page should show the RFP title, the name of the proposer, name of a contact person, a local address, telephone number and the date.

2. TRANSMITTAL LETTER

A transmittal letter signed by an official authorized to contractually bind the proposer is required. The transmittal letter shall state that the proposal shall be valid for a 180-day period and should include the name, title, address, telephone number and email address of the individual to whom correspondence and other contacts should be directed during the proposer selection process.

Address the cover letter as follows:

Kate Miller
Executive Director
Napa Valley Transportation Authority
625 Burnell Street
Napa, CA 94559

RFP No. 2018-01

3. EXECUTIVE SUMMARY

This section should be limited to a brief narrative highlighting and summarizing the proposal. The summary should clearly convey that the proposer understands the nature of the work and the general approach to be taken.

4. PROPOSER BACKGROUND AND EXPERIENCE

1. General Information about the company:
 - a. Company name.
 - b. Location(s) and size of company.
 - c. Give a brief history of the company, including organizational chart. State whether the firm is local, regional, national, or international and how long the company has been in existence, as well as how long the company has provided the kinds of services requested in this RFP. Give the location of the office that would be responsible for servicing this project. Indicate how long this office has been in existence and the number of employees in this office.
2. To evaluate the proposer's financial capacity the proposer must submit a copy of the company's year-end audited financial statements for 2017 and 2016. If 2017 is not available, the firm may provide 2016 and 2015 statements. These documents will be held in the strictest confidence and not subject to Public Records Act requests. The financial statements will be shredded after the selection for award has been confirmed.

The company should submit three credit references and any other information that may be relevant as evidence of sufficient operating reserves and financial stability. Alternately submission of the two most recent completed tax returns may be submitted as acceptable documentation concerning the proposer's financial capacity.

3. Provide a list of at least three current customers that have acquired and installed the same or similar products or services as those being proposed for NVTA including contact name and phone number for each. References may or may not be contacted
 4. Describe the company's experience providing similar certification services or experience working with this population in another capacity.
 5. Identify staff experience in working with disabled persons and location of facility where certification process will be performed.
- #### 5. QUALIFICATIONS OF PROPOSER

The proposer who is awarded the contract for this work will be required to comply with all applicable federal, state, regional and local requirements.

This section should include a brief description of the proposer's qualifications and previous experience on similar or related engagements.

In addition, the selected proposer will be required to provide the certification of eligibility that the proposer and / or any of its principals/employees has not been debarred or suspended from providing services paid for by the federal government prior to award.

A successful proposer will be required to meet weekly with NVTA staff, prepare required reports, report information regarding the completion of all tasks in the work program, submit required work products by the required delivery dates and maintain records, accounts and books as necessary.

6. EXAMPLES OF PUBLIC SECTOR REPRESENTATION

This part of the Proposal shall contain a description of matters where the proposer performed work for a public entity in California. The proposer shall relate how it perceives its role in carrying out the responsibilities required by this RFP. The proposer shall also provide examples of challenges encountered while representing public a public entity and discuss its approach in handling some of the specific challenges and opportunities it foresees in representing and advising a public agency

7. STAFFING AND PROJECT ORGANIZATION

This section should identify key personnel who will be assigned to work with the NVTA and their experience.

List any present activities and job commitments and potential or real conflicts of interest.

8. COST PROPOSAL

Provide a cost proposal for services to be rendered to NVTA for performance of the scope of work Attached hereto.

9. EXCEPTIONS TO THE AGREEMENT

This section shall include any exceptions the proposer has taken to ATTACHMENT D – NVTA Sample Professional Service Agreement (PSA) or Master Professional Services Agreement (MPSA).

10. APPENDICES

Under this section, proposers shall provide all legal documents and compliance reports including DBE, Lobbying, Disbarment, etc.

SECTION 4 - SCOPE OF SERVICES TO BE PROVIDED

The work to be performed under contract based on this RFP is described in the Scope of Work attached hereto as ATTACHMENT A and hereby incorporated herein.

Audit Firm or Audit Partner Rotation

NVTA has established a mandatory audit firm or partner rotation requirement of seven (7) years. The Executive Director may waive this requirement if another eligible partner or public accounting firm is not available to perform the audit.

SECTION 5 - REQUIRED QUALIFICATIONS

The NVTA seeks a motivated, skilled and enthusiastic professional team to be accountable and deliver innovative, high quality professional services. –Proposers responding to this RFP will be expected to demonstrate that one or more team members have substantive practical experience and expertise in the following areas:

1. Minimum three (3) years recent experience in the areas discussed under the Scope of Work, (see ATTACHMENT A). Please provide brief resume showing work history and similar or relevant assignments completed by each proposed proposer team member.
2. Proposer must be licensed by the State of California.
3. Proposer must not be the subject of disciplinary action by any State of California regulatory or licensing agency.

Please provide specific reference information on each of the areas listed above. The proposer will work under the direction of the Executive Director and any assigned Program Manager.

SECTION 6 - EVALUATION AND QUALIFICATIONS

A. EVALUATION METHOD

NVTA will review and evaluate all proposals deemed responsive to this request in accordance with NVTA's Procurement Policies and Procedures Manual. Each of the proposers will be ranked based on the criteria listed in this section.

B. FINAL SELECTION DETERMINATION

Following the analysis of the written proposals and possible follow up discussions, NVTA will enter into negotiations with the highest ranked proposer(s). If negotiations with a proposer are ultimately unsuccessful, or if the proposer declines the work offered, then negotiations will proceed with the next highest ranked proposer from the proposal list, and so forth. In the event

of a tie, the lowest cost proposal will be awarded the contract.

C. CONTRACT NEGOTIATION

Upon conclusion of the interviews, if any, and best and final offer, if any, NVTA will enter into contract negotiations with the finalist(s). The final negotiated contract will be submitted to the NVTA Board for approval, if applicable.

D. EVALUATION AND SCORING CRITERIA

The product of the selection process will be to award a contract(s) with the top rank proposer(s). The following criteria and point system will be used to evaluate the RFP:

- a. Technical experience in performing work of a similar nature; experience working with persons with disabilities, transit properties or other public agencies; technical experience of key personnel and client references. (30%)
- b. Reasonableness of the total price and competitiveness of this amount with other offers received; adequacy of data in support of proposed budget and overall reasonableness in which costs are proposed. (20%)
- c. Demonstrated understanding of the program requirements and potential problem areas; proposed approach, work plan, and quality assurance program. (50%)

After initial evaluation of the proposals, NVTA may, at its discretion, hold interviews with the top ranked proposers. Each interview will be no more than 60-minutes, with the proposer's presentation limited to not more than 20-minutes. Any areas of specific concern will be identified before the interview. NVTA reserves the right to award a contract based solely on written proposals and not conduct oral interviews.

SECTION 7 - AWARD

In accordance with NVTA's Procurement Policies and Procedures Manual, the NVTA will review and evaluate the proposal based on the criteria established above. The NVTA will enter into negotiations with the highest ranked proposer(s). Again, NVTA reserves the right to award without interviews, based only upon the initial proposals. Each initial proposal should be submitted with the most favorable terms from both price and technical perspectives.

SECTION 8 - NON-DISCRIMINATION

Proposers shall not unlawfully discriminate, harass or allow harassment, against any employee or applicant for employment because of sex, sexual orientation, race, religious creed, color, national origin, ancestry, denial of family and medical care leave, medical

condition (cancer/genetic characteristics) physical handicap, disability (mental or physical) including HIV and AIDS, denial of pregnancy disability leave or reasonable accommodation, marital status, age (40 and above), in the performance of NVTA contracts. Proposers and any subcontractors shall ensure that the evaluation and treatment of their employees and applicants for employment are free from such discrimination and harassment.

Proposers shall include the non-discrimination and compliance provisions of the above clause in all subcontracts to perform work under this contract.

SECTION 9 - LEVINE ACT

Proposers will be required to disclose on the record any contribution of more than \$250 which they have made to an NVTA Board Member within the twelve-month period preceding the submittal deadline of this RFP, and within the twelve-month period preceding any subsequent procurement based on this RFP. This applies to your company, any member of your team, any agents for you or other team members and to the major shareholders of any closed corporation, which is part of your team. If you have made a contribution which needs to be disclosed you must provide written notice of the date, amount and receipt of the contribution(s) to NVTA Executive Director. This information will need to be provided before the NVTA can approve any contract.

SECTION 10 - DISADVANTAGED BUSINESS ENTERPRISE

NVTA has adopted a Disadvantage Business Enterprise (DBE) Policy, pursuant to which the NVTA encourages all prime proposers to utilize qualified DBE sub proposers on NVTA projects, NVTA promotes the direct purchase of goods from qualified DBEs by utilizing DBE vendors when such vendors are available and the price of the goods sought is reasonable, and, for professional services contracts, NVTA seeks the utilization of qualified DBEs when such DBEs are available. All prime proposers are required to report on DBE usage during the term of each contract. For instructions and forms, see ATTACHMENT E, E-1, E-2.

For purposes of NVTA's DBE Policy, a DBE shall be a "Disadvantage Business" within the meaning of 13 CFR Part 121 and California Government Code Section 14837. In the event that the NVTA's DBE Policy conflicts with any Federal, State or other funding source's programs, policies, regulations or requirements, NVTA shall make the DBE Policy consistent with said funding source's programs, policies, regulations and requirements to the extent permissible by law. NVTA's DBE Policy is neutral as to race, ethnicity, national origin, age, sex, religion, sexual orientation and other protected classes.

NVTA's overall DBE goal is 2.2%.

SECTION 11 - INDEMNIFICATION AND INSURANCE REQUIREMENTS

Insurance requirements for this project are set forth in ATTACHMENT D NVTA Sample

Professional Service Agreement for Services, Section 7 – Insurance and Section 8 – Hold Harmless / Defense / Indemnification.

All inquiries pertaining to this RFP should be emailed to Renee Y. Kulick, Administrative Technician at the following email address rkulick@nvta.ca.gov in accordance with the procurement schedule. Responses to all questions submitted by the question deadline that may have a material impact on the proposal will be posted on the NVTA website: www.nvta.ca.gov .

Late proposals may not be considered.

Proposals will be accepted either by hand delivery or by mail addressed as follows:

Kate Miller
Executive Director
Napa Valley Transportation Authority
625 Burnell Street
Napa, CA 94559

RFP No. 2018-01

Attachments follow.

ATTACHMENT A

SCOPE OF WORK

Napa Valley Transportation Authority (NVTA)

NVTA is soliciting proposals from qualified certified public accounting firms to conduct the annual independent audit of the agency's financial transactions and to express an opinion of the fairness of the presentation that is fully compliant with all Governmental Accounting Standards Board (GASB) pronouncements for the fiscal years ending June 30, 2019 to 2024. The latest audited financial statements are available at NVTA's website: [at http://www.nvta.ca.gov/fiscal-audits-single-audits](http://www.nvta.ca.gov/fiscal-audits-single-audits).

The selected auditing firm will have demonstrated its ability to do the following:

- 1) Express an opinion as to the fair presentation of the NVTA consolidated financial statements in accordance with generally accepted accounting principles; and to issue these statements. Further, the audit firm shall communicate in a letter to management any reportable conditions found during the audit. A reportable condition is defined as a significant deficiency in the design or operation of the internal control structure that could adversely affect the organization's ability to record, process, summarize and report accurate financial data.
- 2) Perform a single audit as prescribed by Uniform Guidance (formerly OMB Circular A-133) in accordance with Government Audit Standards to determine whether NVTA has an internal control structure that provides reasonable assurance that:
 - a) NVTA is managing federal awards in compliance with applicable laws and regulations; and further that controls are in place that ensure compliance with the laws and regulations where the failure to comply could have a material impact on the financial statements; and
 - b) NVTA has complied with laws and regulations where the failure to comply may have a direct and material effect on its financial statement and on each major federal program.
- 3) Issue the consolidated financial statements, schedules and reports on internal controls and compliance with regulations required by OMB Uniform Guidance.
- 4) Prepare any required notes to the financial statements.
- 5) Submission of the independent auditor's position to the Federal Clearinghouse.
- 6) Prepare any other required documents or analysis in consultation required to complete the financial audit.

6)

Napa Valley Transportation Authority- Tax Agency (NVTA-TA)

Measure T ~~Financial, Compliance and Performance~~ Audits – Napa Countywide Road Maintenance Act

NVTA is soliciting proposals from qualified certified public accounting firms to conduct the annual independent audit of the agency's financial transactions and to express an opinion of the fairness of the presentation of a financial audit that is fully compliant with all Governmental Accounting Standards Board (GASB) pronouncements for the fiscal years ending June 30, 2019 to 2024. Further, the auditor will perform a compliance and performance audit of programs pertaining to the Measure T ~~regulations~~ordinance passed by the voters in 2012 (see Attachment XX).

The opinion expressed will be a **separate** from the Napa Valley Transportation Authority's financial statements. The June 30, 20~~19~~20 ~~compliance and~~ financial audit will be the first audit of the Tax Agency.

Financial Audit

The independent auditor shall review all financial records and funds of the Measure T Transportation Fund revenue and expenditures and prepare a financial statement and footnotes in accordance with auditing standards generally accepted in the United States of America, the standards set forth for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, performance goals adopted by the Authority consistent with Public Utilities Code Section 180000 et seq., and the Napa Valley Transportation Authority Ordinance No. 2012-01 for distribution of Napa County Measure T Funds for road maintenance purposes, as well as other applicable laws ~~regulations~~ and regulations.

The audit firm will express an opinion as to the fair presentation of the NVTA consolidated financial statements in accordance with generally accepted accounting principles; and to issue these statements. Further, the audit firm shall:

- Communicate in a letter to management any reportable conditions found during the audit.
- Issue the consolidated financial statements, schedules and reports on internal controls ~~and compliance~~ with the Measure T ordinance.
- Prepare any required notes to the financial statements.
- Prepare the State Controller's Annual Report.
- Prepare any other required documents or analysis in consultation with NVTA.

Compliance Audit

The purpose of the compliance engagement is to enable the auditor to express a conclusion on whether an entity has complied in all material respects, with the requirements of Measure T. At the discretion of the ITOC, the compliance audit review

will rotate the beneficiaries of the Measure T funds, whereby each entity is audited for compliance at least once every three years. Entities may be selected for audit more than once in the three-year cycle if deemed necessary by the ITOC.^[OA1] The auditor will have the experience and capability of providing expertise in a variety of service areas and determine if its organizational goals are being achieved.

The report shall contain the following elements:

- a title that clearly indicates the report is an independent assurance report;
- an addressee;
- an identification and description of the requirements;
- period of compliance being reported on;
- identification of the suitable criteria;
- where appropriate, a description of any significant, inherent limitation associated with the evaluation of compliance with the requirements as measured by the criteria;
- when the criteria used to evaluate the requirements are available only to specific intended users, or are relevant only to a specific purpose, a statement restricting the use of the compliance report to those intended users or that purpose;
- a statement to identify the responsible entity and to describe the responsible entity and the auditor's responsibilities;
- a statement that the engagement was performed in accordance with GAGAS and the level of assurance provided;
- a summary of the work performed;
- the auditor's finding(s) and conclusion(s);
- the compliance report date; and
- the name of the firm or the auditor.

Performance audit

The purpose of the performance audit will examine and assess an agency's Measure T projects, programs, or operations. The performance audit shall be conducted in accordance with generally accepted government auditing standards. Those standards require the audit team to perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on the audit objectives of the ITOC.

The report shall contain the following elements:

- a title that clearly indicates the report is an independent assurance report;
- an addressee;
- an identification and description of the requirements;
- period of compliance being reported on;
- identification of the suitable criteria;
- where appropriate, a description of any significant, inherent limitation associated with the evaluation of compliance with the requirements as measured by the criteria;
- when the criteria used to evaluate the requirements are available only to specific intended users, or are relevant only to a specific purpose, a statement restricting the use of the compliance report to those intended users or that purpose;
- a statement to identify the responsible party and to describe the responsible party's and the auditor's responsibilities;
- a statement that the engagement was performed in accordance with GAGAS and the level of assurance provided;
- a summary of the work performed;
- the auditor's finding(s) and conclusion(s);
- the report date; and
- the name of the firm or the auditor.

ATTACHMENT B

COST PROPOSAL WORKSHEET

Please submit a cost proposal worksheet for each year of the contract period.
The cost proposal must include all costs incurred by CONTRACTOR in providing the services contemplated under this Agreement.

Napa Valley Transportation Authority

The cost bid should contain all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs, including all out-of-pocket expenses. NVTA will not be responsible for expenses incurred in preparing and submitting the technical proposal or the cost bid. Such costs should not be included in the proposal.

Fiscal Year Ended June 30, 2019 and 2018

NVTA Financial and Single Audit \$ _____

Fiscal Year Ended June 30, 2020 and 2019

NVTA Financial and Single Audit \$ _____

Fiscal Year Ended June 30, 2021 and 2020

NVTA Financial and Single Audit \$ _____

Fiscal Year Ended June 30, 2022 and 2021

NVTA Financial and Single Audit \$ _____

Fiscal Year Ended June 30, 2023 and 2022

NVTA Financial and Single Audit \$ _____

Fiscal Year Ended June 30, 2024 and 2023

NVTA Financial and Single Audit \$ _____

TOTAL- Fiscal Year Ended 2019 - 2024

NVTA Financial and Single Audits \$ _____

Signature of individual authorized to submit proposal on behalf of Proposer

Name and Title

Napa Valley Transportation Authority- Tax Agency
Financial Audit

Fiscal Year Ended June 30, 2019~~20~~

NVTA-TA Financial ~~and Compliance~~ Audit \$ _____

Fiscal Year Ended June 30, 2020~~1~~ and 2019

NVTA-TA Financial ~~and Compliance Audit~~ \$ _____

Fiscal Year Ended June 30, 2021~~2~~ and 2020

NVTA-TA Financial ~~and Compliance~~ Audit \$ _____

Fiscal Year Ended June 30, 2022~~3~~ and 2021

NVTA-TA Financial ~~and Compliance~~ Audit \$ _____

Fiscal Year Ended June 30, 2023~~4~~ and 2022

NVTA-TA Financial ~~and Compliance~~ Audit \$ _____

Fiscal Year Ended June 30, 2024 and 2023

NVTA-TA Financial Audit \$ _____

TOTAL- Fiscal Year Ended 2020 - 2024

NVTA-TA Financial ~~and Compliance~~ Audits \$ _____

Signature of individual authorized to submit proposal on behalf of Proposer

Name and Title

**Napa Valley Transportation Authority- Tax Agency
Compliance Audit**

Compliance Audit of Entities

<u>Entity</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>
<u>City of Napa</u>						
<u>County of Napa</u>						
<u>City of American Canyon</u>						
<u>Town of Yountville</u>						
<u>City of St. Helena</u>						
<u>City of American Canyon</u>						
<u>NVTA</u>						
<u>NVTA-TA</u>						

**Napa Valley Transportation Authority- Tax Agency
Performance Audit**

Performance Audit of Programs

<u>Major Programs</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>
<u>City of Napa</u>						
<u>County of Napa</u>						
<u>City of American Canyon</u>						
<u>Town of Yountville</u>						
<u>City of St. Helena</u>						
<u>City of American Canyon</u>						
<u>Minor Programs</u>						
<u>Per Project</u>						
<u>To Be Determined</u>						

Signature of individual authorized to submit proposal on behalf of Proposer

Name and Title

ATTACHMENT C

GENERAL INFORMATION FORM

(To be completed by the Proposer and placed at the front of the RFP)

Legal Name of Proposer :

Date:

Street Address:

Telephone Number:

City/State/Zip:

Proposer's Fax Number:

~~NVTA DBE~~ ~~NVTA LBE~~

DBE None

Type of Organization:
(Corporation, LPA, Sole Proprietorship, Partnership, etc.)

Business License (documented):

Taxpayer ID Number (Federal):

Name and Title of Manager:

Name, Title, e-mail address, and Phone Number of Person Correspondence should be directed to:

~~NVTA DBE~~ DBE None

Signature, Name and Title of Person Signing

ATTACHMENT D

NVTA SAMPLE PROFESSIONAL SERVICES AGREEMENT **OR MASTER PROFESSIONAL SERVICES AGREEMENT**

Please refer to our website www.nvta.ca.gov for Professional Services Agreement (PSA) OR Master Professional Services Agreement (MPSA).

DRAFT

ATTACHMENT E

FEDERAL REQUIRED CONTRACT CLAUSES

Please refer to our website www.nvta.ca.gov for content of Federal required clauses.

Federally Required Contract Clauses (applicable clauses in bold)

1. Fly America Requirements
2. Buy America Requirements
3. Charter Bus and School Bus Requirements
4. Cargo Preference Requirements
5. Seismic Safety Requirements
- 6. Energy Conservation Requirements**
- 7. Clean Water Requirements**
8. Bus Testing
9. Pre-Award and Post Delivery Audit Requirements
- 10. Lobbying**
- 11. Access to Records and Reports**
- 12. Federal Changes**
13. Bonding Requirements
- 14. Clean Air**
15. Recycled Products
- 16. Davis-Bacon and Copeland Anti-Kickback Acts**
- 17. Contract Work Hours and Safety Standards Act**
18. [Reserved]
- 19. No Government Obligation to Third Parties**
- 20. Program Fraud and False or Fraudulent Statements and Related Acts**
- 21. Termination**
- 22. Government-wide Debarment and Suspension (Non-procurement)**
23. Privacy Act
- 24. Civil Rights Requirements**
- 25. Breaches and Dispute Resolution**
26. Patent and Rights in Data
27. Transit Employee Protective Agreements
- 28. Disadvantaged Business Enterprises (DBE)**
29. [Reserved]
- 30. Incorporation of Federal Transit Administration (FTA) Terms**
31. Drug and Alcohol Testing

Titles and sources of authority references for all the federal clauses are listed in the following document. However, only those clauses applicable to this specific contract are detailed with the full requirements articulated.

1. FLY AMERICA REQUIREMENTS

49 U.S.C. § 40118

41 CFR Part 301-10

This section does not apply to this contract.

2. BUY AMERICA REQUIREMENTS

49 U.S.C. 5323(j)

49 CFR Part 661

This section does not apply to this contract.

3. CHARTER BUS AND SCHOOL BUS REQUIREMENTS

49 U.S.C. 5323(d)

49 CFR Part 604

This section does not apply to this contract.

4. CARGO PREFERENCE REQUIREMENTS

46 U.S.C. 1241

46 CFR Part 381

This section does not apply to this contract.

5. SEISMIC SAFETY REQUIREMENTS

42 U.S.C. 7701 et seq. 49

CFR Part 41

This section does not apply to this contract.

6. ENERGY CONSERVATION REQUIREMENTS

42 U.S.C. 6321 et seq.

49 CFR Part 18

Energy Conservation - The CONTRACTOR agrees to comply with mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act.

7. CLEAN WATER REQUIREMENTS

33 U.S.C. 1251

Clean Water –

(1) The CONTRACTOR agrees to comply with all applicable standards, orders or regulations issued pursuant to the Federal Water Pollution Control Act, as amended, 33 U.S.C. 1251 et seq. The CONTRACTOR agrees to report each violation to the Purchaser and understands and agrees that the Purchaser will, in turn, report each violation as required to assure notification to FTA and the appropriate EPA Regional Office.

(2) The CONTRACTOR also agrees to include these requirements in each subcontract exceeding \$100,000 financed in whole or in part with Federal assistance provided by FTA.

8. BUS TESTING

49 U.S.C. 5323(c)

49 CFR Part 665

This section does not apply to this contract.

9. PRE-AWARD AND POST DELIVERY AUDITS REQUIREMENTS

49 U.S.C. 5323

49 CFR Part 663

This section does not apply to this contract.

10. LOBBYING

31 U.S.C. 1352

49 CFR Part 19

49 CFR Part 20

Clause and specific language therein are mandated by 49 CFR Part 19, Appendix A.

Modifications have been made to the Clause pursuant to Section 10 of the Lobbying Disclosure Act of 1995, P.L. 104-65 [to be codified at 2 U.S.C. § 1601, *et seq.*]

- Lobbying Certification and Disclosure of Lobbying Activities for third party CONTRACTORS are mandated by 31 U.S.C. 1352(b)(5), as amended by Section 10 of the Lobbying Disclosure Act of 1995, and DOT implementing regulation, "New Restrictions on Lobbying," at 49 CFR § 20.110(d)

- Language in Lobbying Certification is mandated by 49 CFR Part 19, Appendix A, Section 7, which provides that CONTRACTORS file the certification required by 49 CFR Part 20, Appendix A.

Modifications have been made to the Lobbying Certification pursuant to Section 10 of the Lobbying Disclosure Act of 1995.

- Use of "Disclosure of Lobbying Activities," Standard Form-LLL set forth in Appendix B of 49 CFR Part 20, as amended by "Government wide Guidance For New Restrictions on Lobbying," 61 Fed. Reg. 1413 (1/19/96) is mandated by 49 CFR Part 20, Appendix A.

Byrd Anti-Lobbying Amendment, 31 U.S.C. 1352, as amended by the Lobbying Disclosure Act of 1995, P.L. 104-65 [to be codified at 2 U.S.C. § 1601, *et seq.*]

- CONTRACTORS who apply or bid for an award of \$100,000 or more shall file the certification required by 49 CFR part 20, "New Restrictions on Lobbying." Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier shall also disclose the name of any registrant under the Lobbying Disclosure Act of 1995 who has made lobbying contacts on its behalf with non-Federal funds with respect to that Federal contract, grant or award covered by 31 U.S.C. 1352. Such disclosures are forwarded from tier to tier up to the recipient.

Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned [CONTRACTOR] certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for making lobbying contacts to an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form--LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions [as amended by "Government wide Guidance for New Restrictions on Lobbying," 61 Fed. Reg. 1413 (1/19/96)]. Note: Language in paragraph (2) herein has been modified in accordance with Section 10 of the Lobbying Disclosure Act of 1995 (P.L. 104-65, to be codified at 2 U.S.C. 1601, *et seq.*)

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into

this transaction imposed by 31, U.S.C. § 1352 (as amended by the Lobbying Disclosure Act of 1995). Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

[Note: Pursuant to 31 U.S.C. § 1352(c)(1)-(2)(A), any person who makes a prohibited expenditure or fails to file or amend a required certification or disclosure form shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such expenditure or failure.]

The CONTRACTOR, _____, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the CONTRACTOR understands and agrees that the provisions of 31 U.S.C. A 3801, *et seq.*, apply to this certification and disclosure, if any.

Signature of CONTRACTOR's Authorized Official

Name and Title of CONTRACTOR's Authorized Official

Date

11. ACCESS TO RECORDS AND REPORTS

49 U.S.C. 5325

18 CFR 18.36 (i)

49 CFR 633.17

Access to Records - The following access to records requirements apply to this Contract:

1. Where the Purchaser is not a State but a local government and is the FTA Recipient or a subgrantee of the FTA Recipient in accordance with 49 C.F.R. 18.36(i), the CONTRACTOR agrees to provide the Purchaser, the FTA Administrator, the Comptroller General of the United States or any of their authorized representatives access to any books, documents, papers and records of the CONTRACTOR which are directly pertinent to this contract for the purposes of making audits, examinations, excerpts and transcriptions. CONTRACTOR also agrees, pursuant to 49 C.F.R. 633.17 to provide the FTA Administrator or his authorized representatives including any PMO CONTRACTOR access to CONTRACTOR's records and construction sites pertaining to a major capital project, defined at 49 U.S.C. 5302(a)1, which is receiving federal financial assistance through the programs described at 49 U.S.C. 5307, 5309 or 5311.
2. Where the Purchaser is a State and is the FTA Recipient or a subgrantee of the FTA Recipient in accordance with 49 C.F.R. 633.17, CONTRACTOR agrees to provide the Purchaser, the FTA Administrator or his authorized representatives, including any PMO CONTRACTOR, access to the CONTRACTOR's records and construction sites pertaining to a major capital project, defined at 49 U.S.C. 5302(a)1, which is receiving federal financial assistance through the programs described at 49 U.S.C. 5307, 5309 or 5311. By definition, a major capital project excludes contracts of less than the simplified acquisition threshold currently set at \$100,000.
3. Where the Purchaser enters into a negotiated contract for other than a small purchase or under the simplified acquisition threshold and is an institution of higher education, a hospital or other non-profit organization and is the FTA Recipient or a subgrantee of the FTA Recipient in accordance with 49 C.F.R. 19.48, CONTRACTOR agrees to provide the Purchaser, FTA Administrator, the Comptroller General of the United States or any of their duly authorized representatives with access to any books, documents, papers and record of the CONTRACTOR which are directly pertinent to this contract for the purposes of making audits, examinations, excerpts and transcriptions.
4. Where any Purchaser which is the FTA Recipient or a subgrantee of the FTA Recipient in accordance with 49 U.S.C. 5325(a) enters into a contract for a capital project or improvement (defined at 49 U.S.C. 5302(a)1) through other than competitive bidding, the CONTRACTOR shall make available records related to the contract to the Purchaser, the Secretary of Transportation and the Comptroller General or any authorized officer or employee of any of them for the purposes of conducting an audit and inspection.

5. The CONTRACTOR agrees to permit any of the foregoing parties to reproduce by any means whatsoever or to copy excerpts and transcriptions as reasonably needed.

6. The CONTRACTOR agrees to maintain all books, records, accounts and reports required under this contract for a period of not less than three years after the date of termination or expiration of this contract, except in the event of litigation or settlement of claims arising from the performance of this contract, in which case CONTRACTOR agrees to maintain same until the Purchaser, the FTA Administrator, the Comptroller General, or any of their duly authorized representatives, have disposed of all such litigation, appeals, claims or exceptions related thereto. Reference 49 CFR 18.39(i)(11).

7. FTA does not require the inclusion of these requirements in subcontracts.

Contract Characteristics	Operational Service Contract	Turnkey	Construction	Architectural Engineering	Acquisition of Rolling Stock	Professional Services
I State Grantees	None	Those imposed on state pass thru to CONTRACTOR	None	None	None	None
a. Contracts below SAT (\$100,000)	None unless ¹ non-competitive award	OR	Yes, if non-competitive award or if funded thru ² 5307/5309/5311	None unless non-competitive award	None unless non-competitive award	None unless non-competitive award
b. Contracts above \$100,000/Capital Projects						
II Non State Grantees	Yes ³	Those imposed on non-state Grantee pass thru to CONTRACTOR	Yes	Yes	Yes	Yes
a. Contracts below SAT (\$100,000)	Yes ³	OR	Yes	Yes	Yes	Yes
b. Contracts above \$100,000/Capital Projects						

Sources of Authority:

¹ 49 USC 5325 (a)

² 49 CFR 633.17

³ 18 CFR 18.36 (i)

12. FEDERAL CHANGES

49 CFR Part 18

Federal Changes - CONTRACTOR shall at all times comply with all applicable FTA regulations, policies, procedures and directives, including without limitation those listed directly or by reference in the Master Agreement between Purchaser and FTA, as they may be amended or promulgated from time to time during the term of this contract. CONTRACTOR's failure to so comply shall constitute a material breach of this contract.

13. BONDING REQUIREMENTS

This section does not apply to this contract.

14. CLEAN AIR

42 U.S.C. 7401 et seq

40 CFR 15.61

49 CFR Part 18

Clean Air - (1) The CONTRACTOR agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act, as amended, 42 U.S.C. §§ 7401 et seq. The CONTRACTOR agrees to report each violation to the Purchaser and understands and agrees that the Purchaser will, in turn, report each violation as required to assure notification to FTA and the appropriate EPA Regional Office.

(2) The CONTRACTOR also agrees to include these requirements in each subcontract exceeding \$100,000 financed in whole or in part with Federal assistance provided by FTA.

15. RECYCLED PRODUCTS

42 U.S.C. 6962

40 CFR Part 247

Executive Order 12873

This section does not apply to this contract.

16. DAVIS-BACON AND COPELAND ANTI-KICKBACK ACTS

This section does not apply to this contract.

17. CONTRACT WORK HOURS AND SAFETY STANDARDS ACT

40 USC 3701(b)(1)(B)(iii) and (b)(2),

29 CFR 5.2(h),

49 CFR 18.36(i)(6)

Overtime requirements - No CONTRACTOR or subCONTRACTOR contracting for any part of the contract work which may require or involve the employment of laborers or mechanics shall require or permit any such laborer or mechanic in any workweek in which he or she is employed on such work to work in excess of forty hours in such workweek unless such laborer or mechanic receives compensation at a rate not less than one and one-half times the basic rate of pay for all hours worked in excess of forty hours in such workweek.

Violation; liability for unpaid wages; liquidated damages - In the event of any violation of the clause set forth in paragraph (1) of this section the CONTRACTOR and any subCONTRACTOR responsible therefor shall be liable for the unpaid wages. In addition, such CONTRACTOR and subCONTRACTOR shall be liable to the United States for liquidated damages. Such liquidated damages shall be computed with respect to each individual laborer or mechanic, including watchmen and guards, employed in violation of the clause set forth in paragraph (1) of this section, in the sum of \$10 for each calendar day on which such individual was required or permitted to work in excess of the standard workweek of forty hours without payment of the overtime wages required by the clause set forth in paragraph (1) of this section.

Withholding for unpaid wages and liquidated damages - The (write in the name of the grantee) shall upon its own action or upon written request of an authorized representative of the Department of Labor withhold or cause to be withheld, from any moneys payable on account of work performed by the CONTRACTOR or subCONTRACTOR under any such contract or any other Federal contract with the same prime CONTRACTOR, or any other federally-assisted contract subject to the Contract Work Hours and Safety Standards Act, which is held by the same prime CONTRACTOR, such sums as may be determined to be necessary to satisfy any liabilities of such CONTRACTOR or subCONTRACTOR for unpaid wages and liquidated damages as provided in the clause set forth in paragraph (2) of this section.

Subcontracts - The CONTRACTOR or subCONTRACTOR shall insert in any subcontracts the clauses set forth in paragraphs (1) through (4) of this section and also a clause requiring the subCONTRACTORs to include these clauses in any lower tier subcontracts. The prime CONTRACTOR shall be responsible for compliance by any subCONTRACTOR or lower tier subCONTRACTOR with the clauses set forth in paragraphs (1) through (4) of this section.

18. RESERVED

This section does not apply to this contract.

19. NO GOVERNMENT OBLIGATION TO THIRD PARTIES

No Obligation by the Federal Government.

(1) The Purchaser and CONTRACTOR acknowledge and agree that, notwithstanding any concurrence by the Federal Government in or approval of the solicitation or award of the underlying contract, absent the express written consent by the Federal Government, the Federal Government is not a party to this contract and shall not be subject to any obligations or liabilities to the Purchaser, CONTRACTOR, or any other party (whether or not a party to that contract) pertaining to any matter resulting from the underlying contract.

(2) The CONTRACTOR agrees to include the above clause in each subcontract financed in whole or in part with Federal assistance provided by FTA. It is further agreed that the clause shall not be modified, except to identify the subCONTRACTOR who will be subject to its provisions.

20. PROGRAM FRAUD AND FALSE OR FRAUDULENT STATEMENTS AND RELATED ACTS

31 U.S.C. 3801 et seq.

49 CFR Part 31 18 U.S.C. 1001

49 U.S.C. 5307

Program Fraud and False or Fraudulent Statements or Related Acts.

(1) The CONTRACTOR acknowledges that the provisions of the Program Fraud Civil Remedies Act of 1986, as amended, 31 U.S.C. § 3801 et seq. and U.S. DOT regulations, "Program Fraud Civil Remedies," 49 C.F.R. Part 31, apply to its actions pertaining to this Project. Upon execution of the underlying contract, the CONTRACTOR certifies or affirms the truthfulness and accuracy of any statement it has made, it makes, it may make, or causes to be made, pertaining to the underlying contract or the FTA assisted project for which this contract work is being performed. In addition to other penalties that may be applicable, the CONTRACTOR further acknowledges that if it makes, or causes to be made, a false, fictitious, or fraudulent claim, statement, submission, or certification, the Federal Government reserves the right to impose the penalties of the Program Fraud Civil Remedies Act of 1986 on the CONTRACTOR to the extent the Federal Government deems appropriate.

(2) The CONTRACTOR also acknowledges that if it makes, or causes to be made, a false, fictitious, or fraudulent claim, statement, submission, or certification to the Federal Government under a contract connected with a project that is financed in whole or in part with Federal assistance originally awarded by FTA under the authority of 49 U.S.C. § 5307, the Government reserves the right to impose the penalties of 18 U.S.C. § 1001 and 49 U.S.C. § 5307(n)(1) on the CONTRACTOR, to the extent the Federal Government deems appropriate.

(3) The CONTRACTOR agrees to include the above two clauses in each subcontract financed in whole or in part with Federal assistance provided by FTA. It is further agreed that the clauses shall not be modified, except to identify the subCONTRACTOR who will be subject to the provisions.

21. TERMINATION

49 U.S.C. Part 18

FTA Circular 4220.1E

This section is addressed by language in NVTAs Professional Services Agreement.

22. GOVERNMENT-WIDE DEBARMENT AND SUSPENSION (NONPROCUREMENT)

Suspension and Debarment

This contract is a covered transaction for purposes of 49 CFR Part 29. As such, the CONTRACTOR is required to verify that none of the CONTRACTOR, its principals, as defined at 49 CFR 29.995, or affiliates, as defined at 49 CFR 29.905, are excluded or disqualified as defined at 49 CFR 29.940 and 29.945.

The CONTRACTOR is required to comply with 49 CFR 29, Subpart C and must include the requirement to comply with 49 CFR 29, Subpart C in any lower tier covered transaction it enters into.

By signing and submitting its bid or proposal, the bidder or proposer certifies as follows:

The certification in this clause is a material representation of fact relied upon by NVTAs. If it is later determined that the bidder or proposer knowingly rendered an erroneous certification, in addition to remedies available to NVTAs, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment. The bidder or proposer agrees to comply with the requirements of 49 CFR 29, Subpart C while this offer is valid and throughout the period of any contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.

23. PRIVACY ACT

5 U.S.C. 552

This section does not apply to this contract.

24. CIVIL RIGHTS REQUIREMENTS

29 U.S.C. § 623, 42 U.S.C. § 2000

42 U.S.C. § 6102, 42 U.S.C. § 12112

42 U.S.C. § 12132, 49 U.S.C. § 5332

29 CFR Part 1630, 41 CFR Parts 60 et seq.

Civil Rights - The following requirements apply to the underlying contract:

(1) Nondiscrimination - In accordance with Title VI of the Civil Rights Act, as amended, 42 U.S.C. § 2000d, section 303 of the Age Discrimination Act of 1975, as amended, 42 U.S.C. § 6102, section 202 of the Americans with Disabilities Act of 1990, 42 U.S.C. § 12132, and Federal transit law at 49 U.S.C. § 5332, the CONTRACTOR agrees that it will not discriminate against any employee or applicant for employment because of race, color, creed, national origin, sex, age, or disability. In addition, the CONTRACTOR agrees to comply with applicable Federal implementing regulations and other implementing requirements FTA may issue.

(2) Equal Employment Opportunity - The following equal employment opportunity requirements apply to the underlying contract:

(a) Race, Color, Creed, National Origin, Sex - In accordance with Title VII of the Civil Rights Act, as amended, 42 U.S.C. § 2000e, and Federal transit laws at 49 U.S.C. § 5332, the CONTRACTOR agrees to comply with all applicable equal employment opportunity requirements of U.S. Department of Labor (U.S. DOL) regulations, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor," 41 C.F.R. Parts 60 et seq., (which implement Executive Order No. 11246, "Equal Employment Opportunity," as amended by Executive Order No. 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," 42 U.S.C. § 2000e note), and with any applicable Federal statutes, executive orders, regulations, and Federal policies that may in the future affect construction activities undertaken in the course of the Project. The CONTRACTOR agrees to take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, creed, national origin, sex, or age. Such action shall include, but not be limited to, the

following: employment, upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. In addition, the CONTRACTOR agrees to comply with any implementing requirements FTA may issue.

(b) Age - In accordance with section 4 of the Age Discrimination in Employment Act of 1967, as amended, 29 U.S.C. § § 623 and Federal transit law at 49 U.S.C. § 5332, the CONTRACTOR agrees to refrain from discrimination against present and prospective employees for reason of age. In addition, the CONTRACTOR agrees to comply with any implementing requirements FTA may issue.

(c) Disabilities - In accordance with section 102 of the Americans with Disabilities Act, as amended, 42 U.S.C. § 12112, the CONTRACTOR agrees that it will comply with the requirements of U.S. Equal Employment Opportunity Commission, "Regulations to Implement the Equal Employment Provisions of the Americans with Disabilities Act," 29 C.F.R. Part 1630, pertaining to employment of persons with disabilities. In addition, the CONTRACTOR agrees to comply with any implementing requirements FTA may issue.

(3) The CONTRACTOR also agrees to include these requirements in each subcontract financed in whole or in part with Federal assistance provided by FTA, modified only if necessary to identify the affected parties.

25. BREACHES AND DISPUTE RESOLUTION

49 CFR Part 18

FTA Circular 4220.1E

Disputes - Disputes arising in the performance of this Contract which are not resolved by agreement of the parties shall be decided in writing by the NVTA Purchasing Agent. This decision shall be final and conclusive unless within [ten (10)] days from the date of receipt of its copy, the CONTRACTOR mails or otherwise furnishes a written appeal to the Purchasing Agent. In connection with any such appeal, the CONTRACTOR shall be afforded an opportunity to be heard and to offer evidence in support of its position. The decision of the Purchasing Agent shall be binding upon the CONTRACTOR and the CONTRACTOR shall abide by the decision.

Performance During Dispute - Unless otherwise directed by NVTA, CONTRACTOR shall continue performance under this Contract while matters in dispute are being resolved.

Claims for Damages - Should either party to the Contract suffer injury or damage to person or property because of any act or omission of the party or of any of his employees, agents or others for whose acts he is legally liable, a claim for damages therefore shall be made in writing to such other party within a reasonable time after the first observance of such injury of damage.

Remedies - Unless this contract provides otherwise, all claims, counterclaims, disputes and other matters in question between NVTA and the CONTRACTOR arising out of or relating to this agreement or its breach will be decided by arbitration if the parties mutually agree, or in a court of competent jurisdiction within the State in which NVTA is located.

Rights and Remedies - The duties and obligations imposed by the Contract Documents and the rights and remedies available thereunder shall be in addition to and not a limitation of any duties, obligations, rights and remedies otherwise imposed or available by law. No action or failure to act by the NVTA or CONTRACTOR shall constitute a waiver of any right or duty afforded any of them under the Contract, nor shall any such action or failure to act constitute an approval of or acquiescence in any breach thereunder, except as may be specifically agreed in writing.

26. PATENT AND RIGHTS IN DATA

37 CFR Part 401

49 CFR Parts 18 and 19

This section does not apply to this contract.

27. TRANSIT EMPLOYEE PROTECTIVE AGREEMENTS

49 U.S.C. § 5310, § 5311, and § 5333

29 CFR Part 215

This section does not apply to this contract.

28. DISADVANTAGED BUSINESS ENTERPRISE (DBE)

49 CFR Part 26

This contract is subject to the requirements of Title 49, Code of Federal Regulations, Part 26, *Participation by Disadvantaged Business Enterprises in Department of Transportation Financial Assistance Programs*. The national goal for participation of Disadvantaged Business Enterprises (DBE) is 10%. The agency's overall goal for DBE participation is 2.2%.

The CONTRACTOR shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. The CONTRACTOR shall carry out applicable requirements of 49 CFR Part 26 in the award and administration of this DOT-assisted contract. Failure by the CONTRACTOR to carry out these requirements is a material breach of this contract, which may result in the termination of this contract or such other remedy as NVTa deems appropriate. Each subcontract the CONTRACTOR signs with a subCONTRACTOR must include the assurance in this paragraph (*see* 49 CFR 26.13(b)).

The successful bidder/offeror will be required to report its DBE participation obtained through race-neutral means throughout the period of performance.

A prime CONTRACTOR or subCONTRACTOR shall pay any subCONTRACTOR not later than 10 days of receipt of each progress payment in accordance with the provision in Section 7108.5 of the California Business and Professions Code concerning prompt payment to subCONTRACTORS. The 10 days is applicable unless a longer period is agreed to in writing. Any delay or postponement of payment over 30 days may take place only for good cause and with the City's prior written approval. Any violation of Section 7108.5 shall subject the violating CONTRACTOR or subCONTRACTOR to the penalties, sanctions and other remedies of the section. Federal law (49 CFR 26.29) requires that any delay or postponement of payment over 30 days of receipt of each payment may take place only for good cause and with the City's prior written approval. These requirements shall not be construed to limit or impair any contractual, administrative, or judicial remedies otherwise available to the prime CONTRACTOR or subCONTRACTOR in the event of a dispute involving late payment or nonpayment by the prime CONTRACTOR, deficient subcontract performance, or noncompliance by a subCONTRACTOR. This provision applies to both DBE and non-DBE prime CONTRACTORS and subCONTRACTORS.

NVTa shall hold retainage from the prime CONTRACTOR and shall make prompt and regular incremental acceptance of portions, as determined by the City, of the contract work, and pay retainage to the prime CONTRACTOR based on these acceptances. The prime CONTRACTOR, or subCONTRACTOR, shall return all monies withheld in retention from a subCONTRACTOR within 30 days after receiving payment for work satisfactorily completed and accepted including incremental acceptances of portions of the contract work by NVTa. Federal law (49 CFR 26.29) requires that any delay or postponement of payment over 30 days of receipt of each payment may take place only for good cause and with the City's prior written approval. Any violation of this provision shall subject the violating prime CONTRACTOR or subCONTRACTOR to the penalties, sanctions and other remedies specified in Section 7108.5 of the California Business and Professions Code. These requirements shall not be construed to limit or impair any contractual, administrative, or judicial remedies otherwise available to the prime CONTRACTOR or subCONTRACTOR in the event of a dispute involving late payment or nonpayment by the prime CONTRACTOR, deficient subcontract performance, or noncompliance by a subCONTRACTOR. This provision applies to both DBE and non-DBE prime CONTRACTORS and subCONTRACTORS.

The CONTRACTOR must promptly notify NVTA, whenever a DBE subCONTRACTOR performing work related to this contract is terminated or fails to complete its work, and must make good faith efforts to engage another DBE subCONTRACTOR to perform at least the same amount of work. The CONTRACTOR may not terminate any DBE subCONTRACTOR and perform that work through its own forces or those of an affiliate without prior written consent of NVTA.

29. [RESERVED]

This section does not apply to this contract.

30. INCORPORATION OF FEDERAL TRANSIT ADMINISTRATION (FTA) TERMS

FTA Circular 4220.1E

Incorporation of Federal Transit Administration (FTA) Terms - The preceding provisions include, in part, certain Standard Terms and Conditions required by DOT, whether or not expressly set forth in the preceding contract provisions. All contractual provisions required by DOT, as set forth in FTA Circular 4220.1E, are hereby incorporated by reference. Anything to the contrary herein notwithstanding, all FTA mandated terms shall be deemed to control in the event of a conflict with other provisions contained in this Agreement. The CONTRACTOR shall not perform any act, fail to perform any act, or refuse to comply with any of NVTA's requests which would cause NVTA to be in violation of the FTA terms and conditions.

31. DRUG AND ALCOHOL TESTING

49 U.S.C. §5331

49 CFR Parts 653 and 654

The CONTRACTOR agrees to establish and implement a drug and alcohol testing program that complies with 49 CFR Parts 653 and 654, produce any documentation necessary to establish its compliance with Parts 653 and 654, and permit any authorized representative of the United States Department of Transportation or its operating administrations, the State Oversight Agency of California, or of NVTA to inspect the facilities and records associated with the implementation of the drug and alcohol testing program as required under 49 CFR Parts 653 and 654 and review the testing process. The CONTRACTOR agrees further to certify annually its compliance with Parts 653 and 654 before (insert date) and to submit the Management Information System (MIS) reports before (date before March 15) to the contract manager at NVTA, 625 Burnell Street, Napa, CA 94559. To certify compliance the CONTRACTOR shall use the "Substance Abuse Certifications" in the "Annual List of Certifications and Assurances for Federal Transit Administration Grants and Cooperative Agreements," which is published annually in the Federal Register.

ATTACHMENT F

PROPOSERS REFERENCE FORM

Work accomplished by firm which best illustrates current qualifications relevant to this project:

1. Job Description

Contract Amount

Time to Complete Job

Owner and Location

Contact Name and Telephone No.

2. Job Description

Contract Amount

Time to Complete Job

Owner and Location

Contact Name and Telephone No.

3. Job Description

Contract Amount

Time to Complete Job

Owner and Location

Contact Name and Telephone No.

4. Job Description

Contract Amount

Time to Complete Job

Owner and Location

Contact Name and Telephone No.

NOTE: It is important that this sheet be completed and submitted with your proposal. Failure to provide the above information in complete detail may result in your bid being considered non-responsive.

ATTACHMENT G

PROPOSER'S DESIGNATED CONTACTS LIST

Proposers are required to indicate in the space provided below the designated contact individual's name:

Antonio Onorato, Director of Administration, Finance and Policy
Napa Valley Transportation Authority (NVTA)
625 Burnell Street
Napa, CA 94559
Phone: (707) 259-8779
Fax: (707) 259-8638
Email: aonorato@nvta.ca.gov

CONTRACTOR

Name/Title: _____
Company: _____
Street: _____
City, State, Zip: _____
Phone: _____
Fax: _____
Email: _____

Name/Title: _____
Company: _____
Street: _____
City, State, Zip: _____
Phone: _____
Fax: _____
Email: _____

Name/Title: _____
Company: _____
Street: _____
City, State, Zip: _____
Phone: _____
Fax: _____
Email: _____

ATTACHMENT H

DISCLOSURE FORM

DISCLOSURE OF GOVERNMENTAL POSITIONS

The Prospective CONTRACTOR hereby discloses that the following officers and employees of the CONTRACTOR currently hold the following positions with the identified governmental agency or held such position in the past 12 months.

Name of Owner/Employee _____

Name of the Governmental Agency _____

Complete Address of Government Agency _____

Governmental Position, (e.g. Director, officer and employee) _____

Signature: _____ Title: _____

Firm: _____ Date: _____

DISQUALIFICATION QUESTIONNAIRE

The CONTRACTOR shall complete, under penalty of perjury, the following questionnaire: Has the CONTRACTOR, any officer of the CONTRACTOR, or any employee of the CONTRACTOR who has proprietary interest in the CONTRACTOR, ever been disqualified, removed, or otherwise prevented from bidding on, or completing a federal, state, or local government project because of a violation of law or safety regulation?

Yes _____
No _____

If the answer is yes, explain the circumstances in the following space.

ATTACHMENT I

CALTRANS DBE/ DBE REQUIREMENTS

___ NVTA has established an overall Disadvantage Business Enterprise goal of 2.2%.

OR

X NVTA has not established a DBE Goal for this Agreement' however, Contractor is encouraged to obtain DBE participation for this Agreement

1. GENERAL PROVISIONS

This Project is subject to Title 49 Code of Federal Regulations Part 26.13 (b) (49 CFR 26.13) that states:

“The contractor, sub recipient or subcontractor shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. The contractor shall carry out applicable requirements of 49 CFR part 26 in the award and administration of DOT-assisted contracts. Failure by the contractor to carry out these requirements is a material breach of this contract, which may result in the termination of this contract or such other remedy as the recipient deems appropriate.”

Contractor’s attention is directed to the following provisions:

- A. Any subcontract entered into as a result of this Project shall contain all of the provisions of this Section.
- B. Take necessary and reasonable steps to ensure that DBEs have opportunity to participate in the Contract (49 CFR 26).
- C. Make work available to Disadvantaged Business Enterprises (DBE) and select work parts consistent with available DBE sub-Contractors.
- D. Meet the specified DBE participation goal or demonstrate that adequate good faith efforts were made to meet this goal; or if there is no specified DBE goal use good faith efforts for participation.
- E. Verify that the DBE proposer is certified as DBE. For a list of certified DBEs, follow the link http://www.dot.ca.gov/hq/bep/find_certified.htm for access to the CUCP database. There is no specific certification for DBE proposers; however the CPUC database breaks down DBE proposers by gender and ethnicity to facilitate locating DBE proposers.
- F. Contractor is responsible to be fully informed regarding the requirements of 49 CFR Part 26 and Caltrans DBE programs.

2. SUBMISSION OF DBE COMPLIANCE DOCUMENTATION

- A. If there is a DBE goal for the Contract, a “Local Agency Proposer -DBE – Information (Proposer Contract)” (Attachment E-1) form shall be completed and submitted with the executed contract. The purpose of the form is to collect all DBE commitment data required under 49 CFR 26. For contracts with no goals, this form collects information on all DBEs. Even if no DBE participation will be reported, the successful bidder must execute and return the form.
- B. The information provided on the form should include with names, addresses and phone numbers of DBE proposers that will participate, with a complete description of work or supplies to be provided by each, and the dollar value of each DBE transaction. When 100 percent of a contract item of work is not to be performed or furnished by a DBE, a description of the exact portion of that work to be performed or furnished by that DBE should be included in the DBE information, including the planned location of that work. A successful Contractor certified as a DBE should describe the work it has committed to perform with its own forces as well as any other work that it has committed to be performed by DBE sub-proposers and suppliers.

The Contractor is encouraged to provide written confirmation from each DBE that the DBE is participating in the Contract. A copy of a DBE's quote will serve as written confirmation that the DBE is participating in the contract.

If a DBE is participating as a joint venture partner, the successful Contractor is encouraged to submit a copy of the joint venture agreement.

3. DBE PARTICIPATION

It is the Contractor's responsibility to be fully informed regarding the requirements of 49 CFR, Part 26, and the Department's DBE program developed pursuant to the regulations. Particular attention is directed to the following:

- A. A DBE must be a small business proposer defined pursuant to 13 CFR 121 and be certified through the California Unified Certification Program (CUCP).
- B. A certified DBE may participate as a prime Contractor, subcontractor, joint venture partner, as a vendor of material or supplies, or as a trucking company.
- C. A DBE joint venture partner must be responsible for specific contract items of work or clearly defined portions thereof. Responsibility means actually performing, managing and supervising the work with its own forces. The DBE joint venture partner must share in the capital contribution, control, management, risks and profits of the joint venture commensurate with its ownership interest.
- D. A DBE must perform a commercially useful function pursuant to 49 CFR 26.55; that is, a DBE proposer must be responsible for the execution of a distinct element of the work and must carry out its responsibility by actually performing, managing and supervising the work.
- E. The prime Contractor shall list only one subContractor for each portion of work as defined in their proposal and all DBE subContractors should be listed in the cost proposal list of subContractors.

- F. A prime proposer who is a certified DBE is eligible to claim all of the work in the Agreement toward the DBE participation except that portion of the work to be performed by non-DBE subproposers.
4. MATERIALS OR SUPPLIES PURCHASED FROM DBE'S COUNT TOWARDS DBE CREDIT, AND IF A DBE IS ALSO A, PURCHASES WILL COUNT TOWARDS THE GOAL UNDER THE FOLLOWING CONDITIONS:
- A. If the materials or supplies are obtained from a DBE manufacturer, count one hundred percent of the cost of the materials or supplies. A DBE manufacturer is a proposer that operates or maintains a factory, or establishment that produces on the premises, the materials, supplies, articles, or equipment required under the Agreement and of the general character described by the specifications.
 - B. If the materials or supplies are purchased from a DBE regular dealer, count sixty percent of the cost of the materials or supplies. A DBE regular dealer is a proposer that owns, operates or maintains a store, warehouse, or other establishment in which the materials, supplies, articles or equipment of the general character described by the specifications and required under the Agreement are bought, kept in stock, and regularly sold or leased to the public in the usual course of business. To be a DBE regular dealer, the proposer must be an established, regular business that engages, as its principal business and under its own name, in the purchase and sale or lease of the products in question. A person may be a DBE regular dealer in such bulk items as petroleum products, steel, cement, gravel, stone or asphalt without owning, operating or maintaining a place of business provided in this section.
 - C. If the person both owns and operates distribution equipment for the products, any supplementing of regular dealers' own distribution equipment shall be by a long-term lease agreement and not an ad hoc or Agreement-by -Agreement basis. Packagers, brokers, manufacturers' representatives, or other persons who arrange or expedite transactions are not DBE regular dealers within the meaning of this section.
 - D. Materials or supplies purchased from a DBE, which is neither a manufacturer nor a regular dealer, will be limited to the entire amount of fees or commissions charged for assistance in the procurement of the materials and supplies, or fees or transportation charges for the delivery of materials or supplies required on the job site, provided the fees are reasonable and not excessive as compared with fees charged for similar services.
5. FOR DBE TRUCKING COMPANIES: CREDIT FOR DBES WILL COUNT TOWARDS DBE CREDIT UNDER THE FOLLOWING CONDITIONS:
- A. The DBE must be responsible for the management and supervision of the entire trucking operation for which it is responsible on a particular Agreement, and there cannot be a contrived arrangement for the purpose of meeting the DBE goal.
 - B. The DBE must itself own and operate at least one fully licensed, insured and operational truck used on the Agreement.

- C. The DBE receives credit for the total value of the transportation services it provides on the Agreement using trucks it owns, insures, and operates using drivers it employs.
- D. The DBE may lease trucks from another DBE proposer, including an owner-operator who is certified as a DBE. The DBE who leases trucks from another DBE receives credit for the total value of the transportation services the lessee DBE provides on the Agreement.
- E. The DBE may also lease trucks from a non-DBE proposer, including an owner-operator. The DBE who leases trucks from a non-DBE is entitled to credit only for the fee or commission it receives as a result of the lease arrangement. The DBE does not receive credit for the total value of the transportation services provided by the lessee, since these services are not provided by the DBE.
- F. For the purposes of this Section 5, a lease must indicate that the DBE has exclusive use and control over the truck. This does not preclude the leased truck from working for others during the term of the lease with the consent of the DBE, as long as the lease gives the DBE absolute priority for use of the leased truck. Leased trucks must display the name and identification number of the DBE.

6. PERFORMANCE OF DBE CONTRACTORS AND DBE SUBCONTRACTORS / SUPPLIERS

- A. A DBE performs a commercially useful function when it is responsible for execution of the work of the Agreement and is carrying out its responsibilities by actually performing, managing, and supervising the work involved. To perform a commercially useful function, the DBE must also be responsible with respect to materials and supplies used on the Agreement, for negotiating price, determining quality and quantity, ordering the material, and installing (where applicable) and paying for the material itself. To determine whether a DBE is performing a commercially useful function, evaluate the amount of work subcontracted, industry practices; whether the amount the proposer is to be paid under the Agreement is commensurate with the work it is actually performing, and other relevant factors.
- B. A DBE does not perform a commercially useful function if its role is limited to that of an extra participant in a transaction, Agreement, or project through which funds are passed in order to obtain the appearance of DBE participation. In determining whether a DBE is such an extra participant, examine similar transactions, particularly those in which DBEs do not participate.
- C. If a DBE does not perform or exercise responsibility for at least thirty percent of the total cost of its Agreement with its own work force, or the DBE subcontracts a greater portion of the work of the Agreement than would be expected on the basis of normal industry practice for the type of work involved, it will be presumed that it is not performing a commercially useful function.

7. FINAL REPORT

Upon completion of the Agreement, a summary of these records shall be prepared and submitted on the form entitled, "Final Report-Utilization of Disadvantaged Business Enterprises (DBE) First-Tier Subcontractors," CEM-2402F (Exhibit 17-F in Chapter 17 of the LAP), certified correct by the CONTRACTOR or the Contractor's authorized representative and shall be furnished to NVTA with the final invoice. Failure to provide the summary of DBE payments with the final invoice will result in twenty-five percent (25%) of the dollar value of the invoice being withheld from payment until the form is submitted. The amount will be returned to the Contractor when a satisfactory "Final Report Utilization of Disadvantaged Business Enterprises (DBE) First-Tier Subcontractors" is submitted to NVTA.

8. DBE CERTIFICATION AND DE-CERTIFICATION STATUS

If a DBE subcontractor is decertified during the life of the Agreement, the decertified subcontractor shall notify the Contractor in writing with the date of de-certification. If a subcontractor becomes a certified DBE during the life of the Agreement, the subcontractor shall notify the Contractor in writing with the date of certification. Any changes should be reported to NVTA within 30 days.

INSTRUCTIONS - LOCAL AGENCY BIDDER DBE INFORMATION
(PROPOSER CONTRACTS) (Revised 06/14)

SUCCESSFUL PROPOSER:

The form requires specific information regarding the proposer contract: Agency, Location, Project Description, Federal Aid Project Number (assigned by Caltrans-Local Assistance), Proposal Date, and Successful Proposer's Name.

The form has a column for the Description or Services to be Subcontracted by DBEs. The DBE should provide a certification number to the prime proposer. The form has a column for the Names of DBE certified proposers to perform the work (must be certified on the date the proposal is received and include DBE address and phone number). Enter DBE prime proposer's and subproposers' certification numbers. The prime proposer shall indicate all work to be performed by DBEs including, if the prime proposer is a DBE, work performed by its own forces.

Enter the Total Claimed DBE Participation percentage of items of work in the total DBE Dollar Amount column. (If 100% of item is not to be performed by the DBE, describe the exact portion of time to be performed by the DBE.) See Notice to Proposers/Bidders Disadvantaged Business Enterprise Information to determine how to count the participation of DBE proposers.

Attachment E-2 must be signed and dated by the successful proposer at contract execution. Also list a phone number in the space provided and print the name of the person to contact.

For the successful proposer, Local agencies should complete the Contract Award Date and Federal Share fields and verify that all information is complete and accurate before signing and sending a copy of the form to the District Local Assistance Engineer within 15 days of contract execution. Failure to submit a completed and accurate form within the 15-day time period may result in the de-obligation of funds on this project.

District DBE Coordinator should verify that all information is complete and accurate. Once the information has been verified, the District Local Assistance Engineer signs and dates the form.

Attachment I-2 DBE Information – Good Faith Efforts

Federal-aid Project No. _____ Bid Opening Date _____

NVTA established an Disadvantaged Business Enterprise (DBE) goal of _____% for this project. The information provided herein shows that a good faith effort was made.

Lowest, second lowest and third lowest bidders shall submit the following information to document adequate good faith efforts. Bidders should submit the following information even if the “Local Agency Bidder –DBE Commitment” form indicates that the bidder has met the goal. This will protect the bidder’s eligibility for award of the contract if the administering agency determines that the bidder failed to meet the goal for various reasons, e.g., a proposer was not certified at bid opening, or the bidder made a mathematical error.

Submittal of only the “Local Agency Bidder –DBE Commitment” form may not provide sufficient documentation to demonstrate that adequate good faith efforts were made.

The following items are listed in the Section entitled “Submission of DBE Commitment” of the Special Provisions:

- A. The names and dates of each publication in which a request for DBE participation for this project was placed by the bidder (please attach copies of advertisements or proofs of publication):

Publications	Dates of Advertisement
_____	_____
_____	_____
_____	_____

- B. The names and dates of written notices sent to certified DBEs soliciting bids for this project and the dates and methods used for following up initial solicitations to determine with certainty whether the DBEs were interested (please attach copies of solicitations, telephone records, fax confirmations, etc.):

Names of DBEs Solicited	Date of Initial Solicitation	Follow Up Methods and Dates
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

- C. The items of work which the bidder made available to DBE proposers, including, where appropriate, any breaking down of the contract work items (including those items normally

performed by the bidder with its own forces) into economically feasible units to facilitate DBE participation. It is the bidder's responsibility to demonstrate that sufficient work to facilitate DBE participation was made available to DBE proposers.

Items of Work	Bidder Normally Performs Item (Y/N)	Breakdown of Items	Amount(\$)	Percentage Of Contract

- D. The names, addresses and phone numbers of rejected DBE proposers, the reasons for the bidder's rejection of the DBEs, the proposers selected for that work (please attach copies of quotes from the proposers involved), and the price difference for each DBE if the selected proposer is not a DBE:

Names, addresses and phone numbers of rejected DBEs and the reasons for the bidder's rejection of the DBEs:

Names, addresses and phone numbers of proposers selected for the work above:

- E. Efforts made to assist interested DBEs in obtaining bonding, lines of credit or insurance, and any technical assistance or information related to the plans, specifications and requirements for the work which was provided to DBEs:

- F. Efforts made to assist interested DBEs in obtaining necessary equipment, supplies, materials, or related assistance or services, excluding supplies and equipment the DBE subcontractor purchases or leases from the prime CONTRACTOR or its affiliate:

G. The names of agencies, organizations or groups contacted to provide assistance in contacting, recruiting and using DBE proposers (please attach copies of requests to agencies and any responses received, i.e., lists, Internet page download, etc.):

Name of Agency/Organization	Method/Date of Contact	Results
<hr/>		
<hr/>		
<hr/>		

H. Any additional data to support a demonstration of good faith efforts (use additional sheets if necessary):

NOTE: USE ADDITIONAL SHEETS OF PAPER IF NECESSARY.

DRAFT



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY ITOC Agenda Letter

TO: Independent Taxpayer Oversight Committee

FROM: Kate Miller, Executive Director
(707) 259-8631/Email: kmiller@nvta.ca.gov

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

Tracy A. Schulze, Auditor-Controller
(707) 299-1733 / Email: tracy.schulze@countyofnapa.org

SUBJECT: Measure T Accounting Plan

RECOMMENDATION

That the Independent Taxpayer Oversight Committee (ITOC) approve the endorsement of the Measure T Accounting Plan with the understanding that the Auditor-Controller will update such plan if necessary, reporting back to the ITOC at the next available meeting.

EXECUTIVE SUMMARY

Napa County's Auditor-Controller will discuss Measure T accounting procedures agreed by jurisdictions to ensure transparency and accountability of all Measure T funds.

PROCEDURAL REQUIREMENTS

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

FISCAL IMPACT

Is there a Fiscal Impact? No, but the tracking of funds is essential to ensure the funds are used appropriately by each jurisdiction in a transparent manner and in accordance with the law.

BACKGROUND AND DISCUSSION

Shortly after the passage of Measure T, the Auditor-Controller conducted several meetings with the finance managers of the cities and town to create consistent accounting procedures for tracking Measure T revenues, expenditures, and the 6.67% Measure T equivalent obligation requirement. By establishing special revenue funds and accounts, each jurisdiction will have the ability to track and report on the receipt and use of Measure T. The plan outlines the procedures for revenue recognition and allocation of the tax revenues which identifies eligible expenses and the accounting for both NVTA Administration and ITOC expenditures. Annual reporting requirements and audits are also included in the procedure document to which each jurisdiction must adhere.

The Auditor-Controller is requesting the ITOC endorse the plan to ensure tracking and reporting requirements fulfill the goals of the ITOC. Although the plan was designed in a cooperative effort, actual practices have yet to be tested to ensure the plan works and are subject to revisions. As such, the Auditor-Controller may find it necessary to modify the accounting procedures and report back to the ITOC if such an action were to occur.

SUPPORTING DOCUMENTS

Attachment: (1) Measure T Accounting Plan

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

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

Fund 8310 – Napa Valley Transportation Authority-Taxing Authority
 Dept 830 – Napa Valley Transportation Authority-Taxing Authority
 Division 83100 – Napa Valley Transportation Authority-Taxing Authority
 Sub-Division 83100-00 – NVTA-TA Administration
 83100-01 – NVTA-TA ITOC
 83100-05 = NVTA-TA Unincorporated County
 83100-06 – NVTA-TA City of American Canyon
 83100-07 – NVTA-TA City of Napa
 83100-08 – NVTA-TA Town of Yountville
 83100-09 – NVTA-TA City of St. Helena
 83100-10 – NVTA-TA 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

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

The Independent Taxpayer Oversight Committee Sub-division will receive an annual allocation of \$70,000 (adjusted for inflation annually based on CPI) during the first quarter distribution.

Sales Tax Funds received by the County, net of BOE and ITOC distributions, will be allocated 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%

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

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.

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

3. Disbursements of Tax Receipts

a. Allocation to NVTA-TA Administration

As stated in Section 3C of Ordinance No 2012-01 “Actual costs, not to exceed one percent (1%) of the annual revenue, may be used for administration of this Ordinance by the Authority.

The 1% transfer to the Administration Sub-division will occur as monthly sales tax revenues are received.

Revenues and 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 the Administration Sub-division once all sales taxes are received and interest is posted.

b. Allocation to the ITOC

As stated in Section 11A of Ordinance No 2012-01 “Up to \$70,000 per year, with adjustments for inflation based on the Consumer Price Index (CPI), 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 the revenue from the Authority.”

During the first quarter of each fiscal year’s allocation, the Auditor-Controller will allocate \$70,000 (adjusted by CPI) to the ITOC Sub-division to offset ITOC expenses as outlined in the ordinance.

c. 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 NVTA-TA, on a quarterly basis as prescribed above, the Auditor-Controller shall run a detailed report on the activity in each Sub-division’s cash account showing the monthly sales tax allocations and interest earnings. This will be attached to a payment claim form to transfer the funds to each agency. The expenditure line for the allocation will be recorded in account #52525 – *Maintenance-Infrastructure/Land*.

Revenues and 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 Sub-division with an offsetting accrual due to each agency once all sales taxes are received and interest is posted.

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

4. 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.”

a. Auditor-Controller Administrative Salaries and Expenditures

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

Quarterly charges will be assessed for general accounting work including processing checks, reimbursement requests, journal entries, reports, audits and other work completed on behalf of the NVTA-TA and ITOC. These costs are construed as Administrative Expenditures and will be paid directly from the Administration Sub-division.

b. 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-TA and ITOC. NVTA will be required to track all hours and expenses and provide a detailed accounting for all items requested to be reimbursed. NVTA will provide an annual hourly rate schedule, which varies by staff position, to ensure fair and equitable charges for work performed related to Measure T.

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

c. Authority Counsel Expenditures

The Authority will be provided legal counsel which will be required to track all hours and expenses and provide a detailed accounting for all items requested to be reimbursed. These costs are construed as Administrative Expenditures and will be paid directly from the Administration Sub-division.

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

5. ITOC Expenditures – Sub-division 83100-01

All expenditures related to ITOC expenses shall be directly paid from the ITOC Sub-division.

- a. As stated in Section 11 of Ordinance No 2012-01, ITOC expenses includes:
- Costs for the procurement of auditing services related to Measure T specific funding (11-B);
 - Costs incurred for auditing services and reports related to Measure T specific funding (11-B);
 - Costs incurred for the compilation and publication of the biennial report to the community (11-B);
 - Costs for recruitment of ITOC members (11-C);
 - Membership Stipends, including all associated taxes (11-D).
- b. As stated in Section 11.D.2 of Ordinance No 2012-01, ITOC Stipends are calculated as follows: 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 W4 for IRS purposes to remain on file with the County Auditor-Controller, and will receive a W2 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.

6. 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.

7. Financial Reporting Requirements for Measure T Funds held by NVTA-TA

- a. As stated in 3.c 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

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

8. Agency Record Keeping

- a. Each agency must keep the funds segregated in a special revenue fund specifically for Local Streets and Roads (LS&R).

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.

- b. To ensure compliance with the 6.67% class 1 path requirement, each agency will track all revenues and expenditures related to these projects and include the information on the progress reports discussed in Section 9 below.

9. 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 Funding 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 NVTAs.

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

Attached to each summary shall be a system generated trial balance report and detailed expenditure listing for the Special Revenue funds listed in Section 8 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 Special Revenue fund for a future eligible expense.

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

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

10. 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 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-TA will have an independent annual financial audit, which will be overseen by the ITOC. The audit will contain supplementary schedules which summarize each agency 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 Funding 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 an ITOC expenditure and will be paid directly from the ITOC Sub-division. 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.

11. 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 an ITOC Expenditure and will be paid directly from the ITOC Sub-division.

12. 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



July 11, 2018
ITOC Agenda Item 6.3
Continued From: New

Action Requested: **INFORMATION**

NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY ITOC Agenda Letter

TO: Independent Taxpayer Oversight Committee (ITOC)
FROM: Kate Miller, Executive Director
REPORT BY: Alberto Esqueda, Senior Program Planner/Administrator
(707) 259-5976 / Email: aesqueda@nvta.ca.gov
SUBJECT: Measure T Marketing Plan

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 \$400 million over a 25-year period which began on July 1, 2018. Measure T is to be used for the rehabilitation of local streets and roads.

NVTA is in the process of developing a website to display Measure T Project information and updates as well as finalizing logo and funding signs best practices with the jurisdictions.

FISCAL IMPACT

Is there a fiscal impact? No

BACKGROUND AND DISCUSSION

While the Ordinance is largely silent on the marketing aspect of Measure T, NVTA is taking various steps to develop and establish a robust marketing effort to ensure Napa County residents remain informed of the progress of the Measure. The only section in the Ordinance that addresses Measure T promotion is Section 23, which only requires funding signage for projects in excess of \$250,000. Section 23 of the Ordinance:

“Each project of 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 revenue from the Ordinance.”

NVTA staff solicited aspiring graphic designers through an on-line competition to develop a Measure T logo (Attachment 1). Several logos were submitted and reviewed by a marketing ad hoc committee, the NVTA Technical Advisory Committee and the NVTA-TA Board for consensus. The logo will be used for project signage and other purposes that will support transparency of the program and communicate to the public how Measure T funds are being used.

The Ordinance only mandates that Measure T signage be used for projects of \$250,000 or more, but since only 22% of projects submitted so far are estimated at over \$250,000, NVTA staff have recommended that signage be used for projects over \$20,000 or as deemed appropriate by the jurisdictions. Additional marketing efforts are likely to be implemented once NVTA’s new Marketing and Communications Specialist starts work in the latter part of July.

Also, in an effort to keep the public informed about Measure T projects and funding, NVTA is developing a database to display project information on a webpage. The projects listing will provide specific information about individual projects including project description, location, cost and status. NVTA will coordinate with the jurisdictions and a webpage developer to integrate the project detail on each jurisdiction’s website.

SUPPORTING DOCUMENTS

Attachment: (1) Measure T Logo



MEASURE T
YOUR TAX DOLLARS • YOUR ROADS



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY ITOC Agenda Letter

TO: Independent Taxpayer Oversight Committee
FROM: Kate Miller, Executive Director
REPORT BY: Antonio Onorato- Director of Administration, Finance, and Policy
(707) 259-8779 / Email: aonorato@nvta.ca.gov
SUBJECT: Stipends Subject to Withholdings

RECOMMENDATION

That the Independent Taxpayer Oversight Committee (ITOC) acknowledge and accept the findings of the Internal Revenue Service that considers stipends paid to members as taxable income.

EXECUTIVE SUMMARY

Measure T provides public members of the ITOC to receive a stipend of \$250 per quarterly meeting attended which will increase by \$50 every five (5) years. The Internal Revenue Service has made a determination that stipends are considered taxable income and subject to federal and state withholdings.

PROCEDURAL REQUIREMENTS

1. Staff Report
2. Public Comment
3. Discussion

FISCAL IMPACT

Is there a Fiscal Impact? Yes. Stipend will be paid net of various federal and state withholdings. The employer portion of the Tax Agency's Federal Insurance Contribution Act (FICA), Medicare, and state unemployment insurance taxes will be funded through the ITOC's budget.

BACKGROUND AND DISCUSSION

The last Internal Revenue Service (IRS) audit of the County of Napa's disputed the County's assertion that voluntary members of an advisory group were independent contractors that would receive a 1099-Misc form for the calendar year if the compensation was over \$600. The IRS determined that certain workers in the County on countywide commissions and committees that were initially classified as independent contractors are to be treated as employees for federal employment tax purposes. The ruling applies to all public committee and advisory groups in Napa County regardless of government affiliation.

To remedy the situation, members of an advisory group will be paid through the payroll system and subject to federal and state withholdings. ITOC members who have elected to receive a stipend must fill out a W-4 (Attachment 1), a DE 4 (Attachment 2), a Direct Deposit Form (Attachment 3), and an NVTA-TA Employment Form (Attachment 4) to receive their quarterly stipends from the Tax Agency.

SUPPORTING DOCUMENTS

- Attachment: (1) Form W-4 (2018)
(2) Employment Development Department (EDD) Employee Withholding Allowance Certificate (DE 4)
(3) Direct Deposit Form
(4) NVTA-TA Employment Form

Form W-4 (2018)

Future developments. For the latest information about any future developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. You may claim exemption from withholding for 2018 if **both** of the following apply.

- For 2017 you had a right to a refund of **all** federal income tax withheld because you had **no** tax liability, **and**
- For 2018 you expect a refund of **all** federal income tax withheld because you expect to have **no** tax liability.

If you're exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2018 expires February 15, 2019. See Pub. 505, Tax Withholding and Estimated Tax, to learn more about whether you qualify for exemption from withholding.

General Instructions

If you aren't exempt, follow the rest of these instructions to determine the number of withholding allowances you should claim for withholding for 2018 and any additional amount of tax to have withheld. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

You can also use the calculator at www.irs.gov/W4App to determine your tax withholding more accurately. Consider

using this calculator if you have a more complicated tax situation, such as if you have a working spouse, more than one job, or a large amount of nonwage income outside of your job. After your Form W-4 takes effect, you can also use this calculator to see how the amount of tax you're having withheld compares to your projected total tax for 2018. If you use the calculator, you don't need to complete any of the worksheets for Form W-4.

Note that if you have too much tax withheld, you will receive a refund when you file your tax return. If you have too little tax withheld, you will owe tax when you file your tax return, and you might owe a penalty.

Filers with multiple jobs or working spouses. If you have more than one job at a time, or if you're married and your spouse is also working, read all of the instructions including the instructions for the Two-Earners/Multiple Jobs Worksheet before beginning.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you might owe additional tax. Or, you can use the Deductions, Adjustments, and Other Income Worksheet on page 3 or the calculator at www.irs.gov/W4App to make sure you have enough tax withheld from your paycheck. If you have pension or annuity income, see Pub. 505 or use the calculator at www.irs.gov/W4App to find out if you should adjust your withholding on Form W-4 or W-4P.

Nonresident alien. If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Personal Allowances Worksheet

Complete this worksheet on page 3 first to determine the number of withholding allowances to claim.

Line C. Head of household please note: Generally, you can claim head of household filing status on your tax return only if you're unmarried and pay more than 50% of the costs of keeping up a home for yourself and a qualifying individual. See Pub. 501 for more information about filing status.

Line E. Child tax credit. When you file your tax return, you might be eligible to claim a credit for each of your qualifying children. To qualify, the child must be under age 17 as of December 31 and must be your dependent who lives with you for more than half the year. To learn more about this credit, see Pub. 972, Child Tax Credit. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line E of the worksheet. On the worksheet you will be asked about your total income. For this purpose, total income includes all of your wages and other income, including income earned by a spouse, during the year.

Line F. Credit for other dependents. When you file your tax return, you might be eligible to claim a credit for each of your dependents that don't qualify for the child tax credit, such as any dependent children age 17 and older. To learn more about this credit, see Pub. 505. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line F of the worksheet. On the worksheet, you will be asked about your total income. For this purpose, total income includes all of

----- Separate here and give Form W-4 to your employer. Keep the worksheet(s) for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service	<h3>Employee's Withholding Allowance Certificate</h3> <p>▶ Whether you're entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</p>	OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold;">2018</div>
1 Your first name and middle initial _____ Last name _____		2 Your social security number _____
Home address (number and street or rural route) _____		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married filing separately, check "Married, but withhold at higher Single rate."
City or town, state, and ZIP code _____		4 If your last name differs from that shown on your social security card, check here. You must call 800-772-1213 for a replacement card. <input type="checkbox"/>
5 Total number of allowances you're claiming (from the applicable worksheet on the following pages)		5 _____
6 Additional amount, if any, you want withheld from each paycheck		6 \$ _____
7 I claim exemption from withholding for 2018, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶		
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.		
Employee's signature (This form is not valid unless you sign it.) ▶ _____		Date ▶ _____
8 Employer's name and address (Employer: Complete boxes 8 and 10 if sending to IRS and complete boxes 8, 9, and 10 if sending to State Directory of New Hires.) _____		9 First date of employment _____
		10 Employer identification number (EIN) _____

your wages and other income, including income earned by a spouse, during the year.

Line G. Other credits. You might be able to reduce the tax withheld from your paycheck if you expect to claim other tax credits, such as the earned income tax credit and tax credits for education and child care expenses. If you do so, your paycheck will be larger but the amount of any refund that you receive when you file your tax return will be smaller. Follow the instructions for Worksheet 1-6 in Pub. 505 if you want to reduce your withholding to take these credits into account.

Deductions, Adjustments, and Additional Income Worksheet

Complete this worksheet to determine if you're able to reduce the tax withheld from your paycheck to account for your itemized deductions and other adjustments to income such as IRA contributions. If you do so, your refund at the end of the year will be smaller, but your paycheck will be larger. You're not required to complete this worksheet or reduce your withholding if you don't wish to do so.

You can also use this worksheet to figure out how much to increase the tax withheld from your paycheck if you have a large amount of nonwage income, such as interest or dividends.

Another option is to take these items into account and make your withholding more accurate by using the calculator at www.irs.gov/W4App. If you use the calculator, you don't need to complete any of the worksheets for Form W-4.

Two-Earners/Multiple Jobs Worksheet

Complete this worksheet if you have more

than one job at a time or are married filing jointly and have a working spouse. If you don't complete this worksheet, you might have too little tax withheld. If so, you will owe tax when you file your tax return and might be subject to a penalty.

Figure the total number of allowances you're entitled to claim and any additional amount of tax to withhold on all jobs using worksheets from only one Form W-4. Claim all allowances on the W-4 that you or your spouse file for the highest paying job in your family and claim zero allowances on Forms W-4 filed for all other jobs. For example, if you earn \$60,000 per year and your spouse earns \$20,000, you should complete the worksheets to determine what to enter on lines 5 and 6 of your Form W-4, and your spouse should enter zero ("0-") on lines 5 and 6 of his or her Form W-4. See Pub. 505 for details.

Another option is to use the calculator at www.irs.gov/W4App to make your withholding more accurate.

Tip: If you have a working spouse and your incomes are similar, you can check the "Married, but withhold at higher Single rate" box instead of using this worksheet. If you choose this option, then each spouse should fill out the Personal Allowances Worksheet and check the "Married, but withhold at higher Single rate" box on Form W-4, but only one spouse should claim any allowances for credits or fill out the Deductions, Adjustments, and Additional Income Worksheet.

Instructions for Employer

Employees, do not complete box 8, 9, or 10. Your employer will complete these boxes if necessary.

New hire reporting. Employers are

required by law to report new employees to a designated State Directory of New Hires. Employers may use Form W-4, boxes 8, 9, and 10 to comply with the new hire reporting requirement for a newly hired employee. A newly hired employee is an employee who hasn't previously been employed by the employer, or who was previously employed by the employer but has been separated from such prior employment for at least 60 consecutive days. Employers should contact the appropriate State Directory of New Hires to find out how to submit a copy of the completed Form W-4. For information and links to each designated State Directory of New Hires (including for U.S. territories), go to www.acf.hhs.gov/programs/css/employers.

If an employer is sending a copy of Form W-4 to a designated State Directory of New Hires to comply with the new hire reporting requirement for a newly hired employee, complete boxes 8, 9, and 10 as follows.

Box 8. Enter the employer's name and address. If the employer is sending a copy of this form to a State Directory of New Hires, enter the address where child support agencies should send income withholding orders.

Box 9. If the employer is sending a copy of this form to a State Directory of New Hires, enter the employee's first date of employment, which is the date services for payment were first performed by the employee. If the employer rehired the employee after the employee had been separated from the employer's service for at least 60 days, enter the rehire date.

Box 10. Enter the employer's employer identification number (EIN).

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself		A	<u> </u>
B	Enter "1" if you will file as married filing jointly		B	<u> </u>
C	Enter "1" if you will file as head of household		C	<u> </u>
D	Enter "1" if: {	<ul style="list-style-type: none"> • You're single, or married filing separately, and have only one job; or • You're married filing jointly, have only one job, and your spouse doesn't work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. 	D	<u> </u>
E	<p>Child tax credit. See Pub. 972, Child Tax Credit, for more information.</p> <ul style="list-style-type: none"> • If your total income will be less than \$69,801 (\$101,401 if married filing jointly), enter "4" for each eligible child. • If your total income will be from \$69,801 to \$175,550 (\$101,401 to \$339,000 if married filing jointly), enter "2" for each eligible child. • If your total income will be from \$175,551 to \$200,000 (\$339,001 to \$400,000 if married filing jointly), enter "1" for each eligible child. • If your total income will be higher than \$200,000 (\$400,000 if married filing jointly), enter "-0-" 			
F	<p>Credit for other dependents.</p> <ul style="list-style-type: none"> • If your total income will be less than \$69,801 (\$101,401 if married filing jointly), enter "1" for each eligible dependent. • If your total income will be from \$69,801 to \$175,550 (\$101,401 to \$339,000 if married filing jointly), enter "1" for every two dependents (for example, "-0-" for one dependent, "1" if you have two or three dependents, and "2" if you have four dependents). • If your total income will be higher than \$175,550 (\$339,000 if married filing jointly), enter "-0-" 			
G	<p>Other credits. If you have other credits, see Worksheet 1-6 of Pub. 505 and enter the amount from that worksheet here</p>			
H	<p>Add lines A through G and enter the total here ▶</p>			

For accuracy, **complete all worksheets that apply.**

- If you plan to **itemize** or **claim adjustments to income** and want to reduce your withholding, or if you have a large amount of nonwage income and want to increase your withholding, see the **Deductions, Adjustments, and Additional Income Worksheet** below.
- If you **have more than one job at a time** or are **married filing jointly and you and your spouse both work**, and the combined earnings from all jobs exceed \$52,000 (\$24,000 if married filing jointly), see the **Two-Earners/Multiple Jobs Worksheet** on page 4 to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 above.

Deductions, Adjustments, and Additional Income Worksheet

Note: Use this worksheet *only* if you plan to itemize deductions, claim certain adjustments to income, or have a large amount of nonwage income.

1	Enter an estimate of your 2018 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income. See Pub. 505 for details		1	\$ <u> </u>
2	Enter: {	<ul style="list-style-type: none"> \$24,000 if you're married filing jointly or qualifying widow(er) \$18,000 if you're head of household \$12,000 if you're single or married filing separately 	2	\$ <u> </u>
3	Subtract line 2 from line 1. If zero or less, enter "-0-"		3	\$ <u> </u>
4	Enter an estimate of your 2018 adjustments to income and any additional standard deduction for age or blindness (see Pub. 505 for information about these items)		4	\$ <u> </u>
5	Add lines 3 and 4 and enter the total		5	\$ <u> </u>
6	Enter an estimate of your 2018 nonwage income (such as dividends or interest)		6	\$ <u> </u>
7	Subtract line 6 from line 5. If zero, enter "-0-". If less than zero, enter the amount in parentheses		7	\$ <u> </u>
8	Divide the amount on line 7 by \$4,150 and enter the result here. If a negative amount, enter in parentheses. Drop any fraction		8	<u> </u>
9	Enter the number from the Personal Allowances Worksheet , line H above		9	<u> </u>
10	Add lines 8 and 9 and enter the total here. If zero or less, enter "-0-". If you plan to use the Two-Earners/Multiple Jobs Worksheet , also enter this total on line 1, page 4. Otherwise, stop here and enter this total on Form W-4, line 5, page 1		10	<u> </u>

Two-Earners/Multiple Jobs Worksheet

Note: Use this worksheet *only* if the instructions under line H from the **Personal Allowances Worksheet** direct you here.

- 1 Enter the number from the **Personal Allowances Worksheet**, line H, page 3 (or, if you used the **Deductions, Adjustments, and Additional Income Worksheet** on page 3, the number from line 10 of that worksheet) **1** _____
 - 2 Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here. **However**, if you're married filing jointly and wages from the highest paying job are \$75,000 or less and the combined wages for you and your spouse are \$107,000 or less, don't enter more than "3" **2** _____
 - 3 If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. **Do not** use the rest of this worksheet **3** _____
- Note:** If line 1 is **less than** line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.
- 4 Enter the number from line 2 of this worksheet **4** _____
 - 5 Enter the number from line 1 of this worksheet **5** _____
 - 6 **Subtract** line 5 from line 4 **6** _____
 - 7 Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here **7** \$ _____
 - 8 **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed **8** \$ _____
 - 9 **Divide** line 8 by the number of pay periods remaining in 2018. For example, divide by 18 if you're paid every 2 weeks and you complete this form on a date in late April when there are 18 pay periods remaining in 2018. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck **9** \$ _____

Table 1				Table 2			
Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$5,000	0	\$0 - \$7,000	0	\$0 - \$24,375	\$420	\$0 - \$7,000	\$420
5,001 - 9,500	1	7,001 - 12,500	1	24,376 - 82,725	500	7,001 - 36,175	500
9,501 - 19,000	2	12,501 - 24,500	2	82,726 - 170,325	910	36,176 - 79,975	910
19,001 - 26,500	3	24,501 - 31,500	3	170,326 - 320,325	1,000	79,976 - 154,975	1,000
26,501 - 37,000	4	31,501 - 39,000	4	320,326 - 405,325	1,330	154,976 - 197,475	1,330
37,001 - 43,500	5	39,001 - 55,000	5	405,326 - 605,325	1,450	197,476 - 497,475	1,450
43,501 - 55,000	6	55,001 - 70,000	6	605,326 and over	1,540	497,476 and over	1,540
55,001 - 60,000	7	70,001 - 85,000	7				
60,001 - 70,000	8	85,001 - 90,000	8				
70,001 - 75,000	9	90,001 - 100,000	9				
75,001 - 85,000	10	100,001 - 105,000	10				
85,001 - 95,000	11	105,001 - 115,000	11				
95,001 - 130,000	12	115,001 - 120,000	12				
130,001 - 150,000	13	120,001 - 130,000	13				
150,001 - 160,000	14	130,001 - 145,000	14				
160,001 - 170,000	15	145,001 - 155,000	15				
170,001 - 180,000	16	155,001 - 185,000	16				
180,001 - 190,000	17	185,001 and over	17				
190,001 - 200,000	18						
200,001 and over	19						

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and

U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You aren't required to provide the information requested on a form that's subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be

retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.



This form can be used to manually compute your withholding allowances, or you can electronically compute them at www.taxes.ca.gov/de4.pdf.

EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

Type or Print Your Full Name	Your Social Security Number
Home Address (Number and Street or Rural Route)	Filing Status Withholding Allowances
City, State, and ZIP Code	<input type="checkbox"/> SINGLE or MARRIED (with two or more incomes) <input type="checkbox"/> MARRIED (one income) <input type="checkbox"/> HEAD OF HOUSEHOLD

1. Number of allowances for Regular Withholding Allowances, Worksheet A _____
 Number of allowances from the Estimated Deductions, Worksheet B _____
 Total Number of Allowances (A + B) when using the California Withholding Schedules for 2016 _____
 OR
2. Additional amount of state income tax to be withheld each pay period (if employer agrees), Worksheet C _____
 OR
3. I certify under penalty of perjury that I am not subject to California withholding. I meet the conditions set forth under the Service Member Civil Relief Act, as amended by the Military Spouses Residency Relief Act. (Check box here)

Under the penalties of perjury, I certify that the number of withholding allowances claimed on this certificate does not exceed the number to which I am entitled or, if claiming exemption from withholding, that I am entitled to claim the exempt status.

Signature _____ Date _____

Employer's Name and Address	California Employer Account Number
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----- cut here -----

Give the top portion of this page to your employer and keep the remainder for your records.

YOUR CALIFORNIA PERSONAL INCOME TAX MAY BE UNDERWITHHELD IF YOU DO NOT FILE THIS DE 4 FORM.

IF YOU RELY ON THE FEDERAL FORM W-4 FOR YOUR CALIFORNIA WITHHOLDING ALLOWANCES, YOUR CALIFORNIA STATE PERSONAL INCOME TAX MAY BE UNDERWITHHELD AND YOU MAY OWE MONEY AT THE END OF THE YEAR.

PURPOSE: This certificate, DE 4, is for **California Personal Income Tax (PIT) withholding** purposes only. The DE 4 is used to compute the amount of taxes to be withheld from your wages, by your employer, to accurately reflect your state tax withholding obligation.

You should complete this form if either:

- (1) You claim a different marital status, number of regular allowances, or different additional dollar amount to be withheld for California PIT withholding than you claim for federal income tax withholding or,
- (2) You claim additional allowances for estimated deductions.

THIS FORM WILL NOT CHANGE YOUR FEDERAL WITHHOLDING ALLOWANCES.

The federal Form W-4 is applicable for California withholding purposes if you wish to claim the same marital status, number of regular allowances, and/or the same additional dollar amount to be withheld for state and federal purposes. However, federal tax brackets and withholding methods do not reflect state PIT withholding tables. **If you rely on the number of withholding allowances you claim on your Form W-4 withholding allowance**

certificate for your state income tax withholding, you may be significantly underwithheld. This is particularly true if your household income is derived from more than one source.

CHECK YOUR WITHHOLDING: After your Form W-4 and/or DE 4 takes effect, compare the state income tax withheld with your estimated total annual tax. For state withholding, use the worksheets on this form.

EXEMPTION FROM WITHHOLDING: If you wish to claim exempt, complete the federal Form W-4. You may claim exempt from withholding California income tax if you did not owe any federal income tax last year and you do not expect to owe any federal income tax this year. The exemption is good for one year. If you continue to qualify for the exempt filing status, a new Form W-4 designating EXEMPT must be submitted by February 15 each year to continue your exemption. If you are not having federal income tax withheld this year but expect to have a tax liability next year, you are required to give your employer a new Form W-4 by December 1.

EXEMPTION FROM WITHHOLDING (continued): Under the Service Member Civil Relief Act, as amended by the Military Spouses Residency Relief Act, you may be exempt from California income tax on your wages if (i) your spouse is a member of the armed forces present in California in compliance with military orders; (ii) you are present in California solely to be with your spouse; and (iii) you maintain your domicile in another state. If you claim exemption under this act, check the box on Line 3. You may be required to provide proof of exemption upon request.

IF YOU NEED MORE DETAILED INFORMATION, SEE THE INSTRUCTIONS THAT CAME WITH YOUR LAST CALIFORNIA INCOME TAX RETURN OR CALL THE FRANCHISE TAX BOARD (FTB).

IF YOU ARE CALLING FROM WITHIN THE UNITED STATES 800-852-5711 (voice)
800-822-6268 (TTY)

IF YOU ARE CALLING FROM OUTSIDE THE UNITED STATES (Not Toll Free) 916-845-6500

The *California Employer's Guide* (DE 44) provides the income tax withholding tables. This publication may be found on the Employment Development Department (EDD) website at www.edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm. To assist you in calculating your tax liability, please visit the FTB website at www.ftb.ca.gov/individuals/index.shtml.

NOTIFICATION: If the IRS instructs your employer to withhold federal income tax based on a certain withholding status, your employer is required to use the same withholding status for state income tax withholding.

The burden of proof rests with the employee to show the correct California Income Tax Withholding. Pursuant to Section 4340-1(e) of the California Code of Regulations, the FTB or the EDD may, by special direction in writing, require an employer to submit a Form W-4 or DE 4 when such forms are necessary for the administration of the withholding tax programs.

PENALTY: You may be fined \$500 if you file, with no reasonable basis, a DE 4 that results in less tax being withheld than is properly allowable. In addition, criminal penalties apply for willfully supplying false or fraudulent information or failing to supply information requiring an increase in withholding. This is provided by Section 13101 of the [California Unemployment Insurance Code](#) and Section 19176 of the [Revenue and Taxation Code](#).

INSTRUCTIONS — 1 — ALLOWANCES*

When determining your withholding allowances, you must consider your personal situation:

- Do you claim allowances for dependents or blindness?
- Will you itemize your deductions?
- Do you have more than one income coming into the household?

TWO-EARNER/TWO-JOBS: When earnings are derived from more than one source, underwithholding may occur. If you have a working spouse or more than one job, it is best to check the box "SINGLE or MARRIED (with two or more incomes)." Figure the total number of allowances you are entitled to claim on all jobs using only one DE 4 form. Claim allowances with one employer. Do not claim the same allowances with more than one employer. Your withholding will usually be most accurate when all allowances are claimed on the DE 4 or Form W-4 filed for the highest paying job and zero allowances are claimed for the others.

MARRIED BUT NOT LIVING WITH YOUR SPOUSE: You may check the "Head of Household" marital status box if you meet all of the following tests:

- (1) Your spouse will not live with you at any time during the year;
- (2) You will furnish over half of the cost of maintaining a home for the entire year for yourself and your child or stepchild who qualifies as your dependent; and
- (3) You will file a separate return for the year.

HEAD OF HOUSEHOLD: To qualify, you must be unmarried or legally separated from your spouse and pay more than 50% of the costs of maintaining a home for the entire year for yourself and your dependent(s) or other qualifying individuals. Cost of maintaining the home includes such items as rent, property insurance, property taxes, mortgage interest, repairs, utilities, and cost of food. It does not include the individual's personal expenses or any amount which represents value of services performed by a member of the household of the taxpayer.

WORKSHEET A

REGULAR WITHHOLDING ALLOWANCES

- (A) Allowance for yourself — enter 1 (A) _____
- (B) Allowance for your spouse (if not separately claimed by your spouse) — enter 1 (B) _____
- (C) Allowance for blindness — yourself — enter 1 (C) _____
- (D) Allowance for blindness — your spouse (if not separately claimed by your spouse) — enter 1 (D) _____
- (E) Allowance(s) for dependent(s) — do not include yourself or your spouse (E) _____
- (F) Total — add lines (A) through (E) above (F) _____

INSTRUCTIONS — 2 — ADDITIONAL WITHHOLDING ALLOWANCES

If you expect to itemize deductions on your California income tax return, you can claim additional withholding allowances. Use Worksheet B to determine whether your expected estimated deductions may entitle you to claim one or more additional withholding allowances. Use last year's FTB Form 540 as a model to calculate this year's withholding amounts.

Do not include deferred compensation, qualified pension payments, or flexible benefits, etc., that are deducted from your gross pay but are not taxed on this worksheet.

You may reduce the amount of tax withheld from your wages by claiming one additional withholding allowance for each \$1,000, or fraction of \$1,000, by which you expect your estimated deductions for the year to exceed your allowable standard deduction.

WORKSHEET B

ESTIMATED DEDUCTIONS

1. Enter an estimate of your itemized deductions for California taxes for this tax year as listed in the schedules in the FTB Form 540 1. _____
2. Enter \$8,088 if married filing joint with two or more allowances, unmarried head of household, or qualifying widow(er) with dependent(s) or \$4,044 if single or married filing separately, dual income married, or married with multiple employers - 2. _____
3. Subtract line 2 from line 1, enter difference = 3. _____
4. Enter an estimate of your adjustments to income (alimony payments, IRA deposits) + 4. _____
5. Add line 4 to line 3, enter sum = 5. _____
6. Enter an estimate of your nonwage income (dividends, interest income, alimony receipts) - 6. _____
7. If line 5 is greater than line 6 (if less, see below);
Subtract line 6 from line 5, enter difference = 7. _____
8. Divide the amount on line 7 by \$1,000, round any fraction to the nearest whole number 8. _____
Enter this number on line 1 of the DE 4. Complete Worksheet C, if needed.
9. If line 6 is greater than line 5;
Enter amount from line 6 (nonwage income) 9. _____
10. Enter amount from line 5 (deductions) 10. _____
11. Subtract line 10 from line 9, enter difference 11. _____
Complete Worksheet C

*Wages paid to registered domestic partners will be treated the same for state income tax purposes as wages paid to spouses for California Personal Income Tax (PIT) withholding and PIT wages. This law does not impact federal income tax law. A registered domestic partner means an individual partner in a domestic partner relationship within the meaning of Section 297 of the [Family Code](#). For more information, please call our Taxpayer Assistance Center at 888-745-3886.

1. Enter estimate of total wages for tax year 2016 1. _____
2. Enter estimate of nonwage income (line 6 of Worksheet B) 2. _____
3. Add line 1 and line 2. Enter sum 3. _____
4. Enter itemized deductions or standard deduction (line 1 or 2 of Worksheet B, whichever is largest) 4. _____
5. Enter adjustments to income (line 4 of Worksheet B) 5. _____
6. Add line 4 and line 5. Enter sum 6. _____
7. Subtract line 6 from line 3. Enter difference 7. _____
8. Figure your tax liability for the amount on line 7 by using the 2016 tax rate schedules below 8. _____
9. Enter personal exemptions (line F of Worksheet A x \$119.90) 9. _____
10. Subtract line 9 from line 8. Enter difference 10. _____
11. Enter any tax credits. (See FTB Form 540) 11. _____
12. Subtract line 11 from line 10. Enter difference. This is your total tax liability 12. _____
13. Calculate the tax withheld and estimated to be withheld during 2016. Contact your employer to request the amount that will be withheld on your wages based on the marital status and number of withholding allowances you will claim for 2016. Multiply the estimated amount to be withheld by the number of pay periods left in the year. Add the total to the amount already withheld for 2016 13. _____
14. Subtract line 13 from line 12. Enter difference. If this is less than zero, you do not need to have additional taxes withheld 14. _____
15. Divide line 14 by the number of pay periods remaining in the year. Enter this figure on line 2 of the DE 4 15. _____

NOTE: Your employer is not required to withhold the additional amount requested on line 2 of your DE 4. If your employer does not agree to withhold the additional amount, you may increase your withholdings as much as possible by using the “single” status with “zero” allowances. If the amount withheld still results in an underpayment of state income taxes, you may need to file quarterly estimates on Form 540-ES with the FTB to avoid a penalty.

THESE TABLES ARE FOR CALCULATING WORKSHEET C AND FOR 2016 ONLY

SINGLE OR MARRIED WITH DUAL EMPLOYERS				
IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER . . .	PLUS*	
\$0	\$7,850 ...	1.100%	\$0	\$0.00
\$7,850	\$18,610 ...	2.200%	\$7,850	\$86.35
\$18,610	\$29,372 ...	4.400%	\$18,610	\$323.07
\$29,372	\$40,773 ...	6.600%	\$29,372	\$796.60
\$40,773	\$51,530 ...	8.800%	\$40,773	\$1,549.07
\$51,530	\$263,222 ...	10.230%	\$51,530	\$2,495.69
\$263,222	\$315,866 ...	11.330%	\$263,222	\$24,151.78
\$315,866	\$526,443 ...	12.430%	\$315,866	\$30,116.35
\$526,443	\$1,000,000 ...	13.530%	\$526,443	\$56,291.07
\$1,000,000	and over	14.630%	\$1,000,000	\$120,363.33

MARRIED FILING JOINT OR QUALIFYING WIDOW(ER) TAXPAYERS				
IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER . . .	PLUS*	
\$0	\$15,700 ...	1.100%	\$0	\$0.00
\$15,700	\$37,220 ...	2.200%	\$15,700	\$172.70
\$37,220	\$58,744 ...	4.400%	\$37,220	\$646.14
\$58,744	\$81,546 ...	6.600%	\$58,744	\$1,593.20
\$81,546	\$103,060 ...	8.800%	\$81,546	\$3,098.13
\$103,060	\$526,444 ...	10.230%	\$103,060	\$4,991.36
\$526,444	\$631,732 ...	11.330%	\$526,444	\$48,303.54
\$631,732	\$1,000,000 ...	12.430%	\$631,732	\$60,232.67
\$1,000,000	\$1,052,886 ...	13.530%	\$1,000,000	\$106,008.38
\$1,052,886	and over	14.630%	\$1,052,886	\$113,163.86

UNMARRIED HEAD OF HOUSEHOLD TAXPAYERS				
IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER . . .	PLUS*	
\$0	\$15,710 ...	1.100%	\$0	\$0.00
\$15,710	\$37,221 ...	2.200%	\$15,710	\$172.81
\$37,221	\$47,982 ...	4.400%	\$37,221	\$646.05
\$47,982	\$59,383 ...	6.600%	\$47,982	\$1,119.53
\$59,383	\$70,142 ...	8.800%	\$59,383	\$1,872.00
\$70,142	\$357,981 ...	10.230%	\$70,142	\$2,818.79
\$357,981	\$429,578 ...	11.330%	\$357,981	\$32,264.72
\$429,578	\$715,962 ...	12.430%	\$429,578	\$40,376.66
\$715,962	\$1,000,000 ...	13.530%	\$715,962	\$75,974.19
\$1,000,000	and over	14.630%	\$1,000,000	\$114,404.53

IF YOU NEED MORE DETAILED INFORMATION, SEE THE INSTRUCTIONS THAT CAME WITH YOUR LAST CALIFORNIA INCOME TAX RETURN OR CALL THE FTB:

IF YOU ARE CALLING FROM WITHIN THE UNITED STATES 800-852-5711 (voice)
800-822-6268 (TTY)

IF YOU ARE CALLING FROM OUTSIDE THE UNITED STATES
(Not Toll Free) 916-845-6500

*marginal tax

The DE 4 information is collected for purposes of administering the PIT law and under the authority of Title 22, [California Code of Regulations](#), and the Revenue and Taxation Code, including Section 18624. The Information Practices Act of 1977 requires that individuals be notified of how information they provide may be used. Further information is contained in the instructions that came with your last California income tax return.



Napa Valley Transportation Authority-Tax Agency Independent Taxpayer Oversight Committee (ITOC) Employment Form

IMPORTANT: YOUR NAME MUST BE CONSISTENT WITH YOUR SOCIAL SECURITY CARD

FIRST NAME		MIDDLE NAME	LAST NAME	SOCIAL SECURITY NUMBER
HOME ADDRESS: STREET		CITY	ZIP CODE	
MAILING ADDRESS: STREET		CITY	ZIP CODE	
DATE OF BIRTH	MARITAL STATUS	DRIVER LICENSE NUMBER & ISSUING STATE		
HOME PHONE NUMBER	CELL PHONE NUMBER	WORK PHONE NUMBER		
EMERGENCY CONTACT NAME				
EMERGENCY CONTACT ADDRESS: STREET		CITY	ZIP CODE	
EMERGENCY CONTACT PHONE NUMBER			RELATIONSHIP	
EMPLOYEE'S SIGNATURE:			DATE:	



NAPA VALLEY TRANSPORTATION AUTHORITY
ITOC Agenda Letter

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

RECOMMENDATION

Information only. The ITOC will have the opportunity to review the City of American Canyon's Maintenance of Effort amount.

EXECUTIVE SUMMARY

Jurisdictions eligible to receive Measure T revenues are subject to the Maintenance of Effort (MOE) provision in the ordinance. This provision establishes a minimum general funds expenditure threshold equal to the average amount a jurisdiction expended in Fiscal Years (FY) 2007-08, 2008-09, 2009-10 on local streets and roads maintenance and supporting infrastructure within the public right-of-way. When the jurisdictions presented their MOE at the April ITOC meeting, all but the City of American Canyon provided financial backup to support their MOE calculation. At that time, the ITOC requested that the City of American Canyon provide similar information. In response to that request, American Canyon will provide additional information at the July meeting.

FISCAL IMPACT

Is there a fiscal impact? No

SUPPORTING DOCUMENTS

Attachment: None – supporting documentation will be provided by American Canyon staff at the meeting.



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY ITOC Agenda Letter

TO: Independent Taxpayer Oversight Committee (ITOC)
FROM: Kate Miller, Executive Director
REPORT BY: Kate Miller, Executive Director
(707) 259-8634 | kmiller@nvta.ca.gov
SUBJECT: Measure T 6.67% Equivalent Funds Eligible Revenues

RECOMMENDATION

That the Independent Taxpayer Oversight Committee (ITOC) receive and comment on the list of fund sources that NVTA staff deem qualified to meet the 6.67% Equivalent requirement in the Measure T Ordinance.

EXECUTIVE SUMMARY

Measure T is a ½ cent sales tax approved by Napa County voters in 2012 to fund local streets and road rehabilitation. An element of the ordinance requires that jurisdictions set aside an amount equal to 6.67% of the annual amount generated by Measure T using other eligible sources to build or maintain¹ Class 1 infrastructure.

A comprehensive list of eligible revenues that includes, but is not limited to discretionary grant revenues, general fund revenues, traffic mitigation fees and developer fees has been included as Table 1 below.

FISCAL IMPACT

Is there a fiscal impact? No

BACKGROUND AND DISCUSSION

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

¹ This specifically excludes routine maintenance such as sweeping, weeding, garbage removal, and other related routine maintenance.

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

Specifically, the Ordinance states:

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 the Plan may be amended from time to time, through funding not derived from this Ordinance.

This can be accomplished by jurisdictions showing that they have collectively set aside funds in their budgets to meet the requirement and/or NVTA has programmed eligible funding sources towards Class 1 facilities or by stipulating specific projects. Since Measure T projects will be approved on a five-year rolling basis, staff has also developed a five-year Measure T Equivalent projects list (Table 2 below). In addition, each jurisdiction is required by the auditor-controller to establish a 6.67% Measure T Equivalent budget line item. This will serve as a reserve account to ensure that the requirement is being met over the life of the Measure. As alternative funding sources are identified and validated by NVTA, the jurisdictions will either expend the general fund money or back it off their books should other eligible revenues be identified elsewhere.

Table 1 is a comprehensive list of proposed eligible fund sources. It is important to emphasize the funding sources may change as program guidelines change, new funding opportunities emerge, or funding sources cease to exist.

Table 1: 6.67% Measure T Equivalent Eligible Funding Sources

Fund Source	Description
General funds	Funding wherein the discretion is solely that of the jurisdictions’ governing board.
Transportation for Clean Air Funds (TFCA)	TFCA county revenues are administered by the Bay Area Air Quality Management District (BAAQMD) and distributed by formula (a subset of DMV fees for vehicles registered in Napa County) and must used for projects that reduce mobile emissions.
Transportation Development Act – Article 3 – TDA3	TDA 3 are funded through a component of a ¼ cent statewide sales tax with local revenues going to NVTA for transportation purposes. TDA 3 funds are specifically for all bicycle and pedestrian purposes.

Table 1 – Eligible Measure T 6.67% Equivalent Eligible Fund Sources, continued.	
Transportation Development Act – Article 4/8	TDA 3/4 are funded through a component of a ¼ cent statewide sales tax with local revenues going to NVTA for transportation purposes. TDA 4/8 funds are specifically for transit purposes but can be used for access to transit.
Congestion Mitigation and Air Quality funds (CMAQ)	CMAQ are federal highway funds generated from federal gasoline tax and can be used for highway, road, bicycle, and pedestrian projects on the federal aid system that reduce emissions. Funds are distributed on formula to the regions and state. The Bay Area apportionment is administered by MTC and is distributed as One Bay Area Grant (OBAG) funds on formula to the congestion management agencies for programming.
Surface Transportation Program (STP)	Federal highway funds generated by federal gasoline tax can be used for highway, road, bicycle, and pedestrian projects on the federal aid system. Funds are distributed on formula to the regions and state. The Bay Area apportionment is administered by MTC and is distributed as One Bay Area Grant (OBAG) funds on formula to the congestion management agencies for programming.
Regional Transportation Improvement Program (RTIP)	RTIP funds are the amount of State Transportation Improvement Program funds generated from federal and state gas taxes distributed on formula. Funds are distributed by the state to the regions. The Bay Area apportionment is administered by MTC. The NVTA Board has established a policy that prioritizes RTIP funds for projects on the state highway system.
Senate Bill 1 State Local Partnership Program Funds (SLPP)	SLPP funds are funded with part of the 12 cents per gallon state gas tax approved by SB 1 and signed into law in 2017. The California Transportation Commission administers these funds. NVTA receives a portion of these funds on formula to match Measure T revenues. The NVTA board has established a policy to prioritize these funds for projects on the state highway system.

Table 1 – Eligible Measure T 6.67% Equivalent Eligible Fund Sources, continued.	
Developer/Traffic Impact Fees	Napa Valley jurisdictions can assess developer and traffic impact fees for certain projects. These fees are frequently used to mitigate traffic impacts. The jurisdictions may have discretionary or negotiated authority to use these fees to build Class 1 infrastructure.
Developer Funded and/or Implemented Class 1 Infrastructure Projects	In lieu of or in addition to developer/traffic impact fees, jurisdictions can also mandate developers construct certain facilities, including Class 1 facilities.
Federal Transit Administration Section 5307 Funds (FTA §5307) Urbanized Area Funds	FTA §5307 are administered by Caltrans and distributed based on small urbanized area population funds. The funds are generated from the federal gasoline tax. NVTA prioritizes these funds for transit operations and maintenance projects but they are eligible to be used for access to transit.
Federal Transit Administration Section 5317 (FTA §5317) Job Access and Reverse Commute	FTA §5317 funds are distributed by FTA to the regions based on low income populations and are administered by MTC. MTC redistributes the funds to the 9 county CMAs through its Lifeline Program which prioritizes projects in Community Based Transportation Plans – plans that prioritize mobility gaps in low income neighborhoods, which includes Class 1 facilities.
State Transit Assistance (STA)	STA is generated from state tax on diesel and gasoline and is administered by MTC and distributed to public transit systems on formula. NVTA prioritizes its STA funds for transit operating and capital projects. Access to transit is eligible.

As a reminder, ITOC and the NVTA-TA Board has received the five-year Measure T 6.67% Equivalent list for the period July 1, 2018 through July 1, 2023. The estimated amount of Measure T 6.67% Equivalent revenues is \$5,336,000. Table 2 below is a list of the projects that the ITOC and the NVTA-TA Board received.

Table 2: Measure T 6.67% Projects – FY 2018-2023

Project Title	Agency	Measure T Equivalent Amount	Year	Fund Source	Total Project Amount
SR 29 Undercrossing	City of Napa	\$161,000	18/19	TFCA	\$742,000
Devlin Road Segment E	County of Napa	\$1,200,000	18/19	Local funds	\$5,000,000
Devlin Road Segment H	American Canyon	\$570,000	18/19	STIP	\$5,368,000
Vine Trail Soscol Gap Closure	City of Napa	\$750,000	19/20	PCA- STP	\$750,000
Green Island Road Vine Trail Segment	American Canyon	\$1,000,000	19/20	OBAG 2 - STP	\$1,250,000
Vine Trail Calistoga to St. Helena	County of Napa/ St. Helena/ Calistoga	\$450,000	20/21	Local Funds	\$9,917,000
Bothe Park segment of Vine Trail Calistoga to St. Helena.	NVTA	\$711,000	20/21	PCA STP	\$9,917,000
Vine Trail Calistoga to St. Helena	NVTA	\$200,000	20/21	TFCA	\$9,917,000
Vine Trail Crack-Seal and Micro Surface	Yountville	\$100,000	20/21	Local funds	\$100,000
Sierra Avenue Extension	City of Napa	\$50,000	18/19	Local Funds	\$900,000
Main St. Exchange Pedestrian Bridge	City of Napa	\$258,000	18/19	Local Funds	\$425,000
Kohl's Parking Lot Multi-use Path	City of Napa	\$50,000	18/19	Local Funds	\$550,000
Total		\$5,500,000			

*In addition to the above list of projects the City of Napa has set-aside \$2,401,200 in Measure T equivalent funds in their budget for FY 2018-19 and 2019-20 if needed. These additional funds should bring the jurisdictions in compliance with the Measure T equivalent requirement for the first five years if other projects are not brought forward by the jurisdictions.

Next steps:

The NVTA-TA Board will receive the list of eligible fund sources at its July meeting.

SUPPORTING DOCUMENTS

None