

Measure A – Sunset Procedures

Close out Process for the Flood Authority:

- 6/30/18 record accounts receivable for all remaining sales tax revenues to be remitted by the State, earned through June 30, 2018. Should be realized by September 30, 2018.
- 6/30/18 record accounts payable for all remaining balances to be transferred to Jurisdictions for all earnings through June 30, 2018. Will be transferred as soon as final tax receipts are received.
- Audit as of 6/30/18 - Trial Balance will consist of Cash + Accounts Receivable, with an offsetting Accounts Payable, resulting in a Fund Balance of \$0
- Audit as of 9/30/18 or 10/31/18 (After all checks are cut) - Final Trial Balance will be \$0 – Authority Financials are closed indefinitely

Jurisdiction Accounting and Reporting, including City Project Maintenance Fund:

- Prior to 6/30/18 establish an interest bearing Special Revenue Fund for segregation of Measure A receipts restricted to Measure A eligible reimbursements.
- 6/30/18 finalize and recognize all eligible reimbursements for costs incurred through 6/30/18, recognize a receivable for outstanding approved invoices.
- 6/30/18 recognize revenue and a receivable in the newly created special revenue fund for the balance of funds earned through 6/30/18, net receivable booked above.
- Audit as of 6/30/18 should show :
 1. Measure A receivable to offset all costs (to the extent Measure A funding is available through the end of the tax – to be known in late September when County receives final payments).
 2. The net receivable remaining in a Separate Special Revenue fund.
- Activity beginning 7/1/18:
 1. Costs for projects continue to be incurred and captured in operating budgets.
 2. Jurisdiction makes drawdowns from their Special Revenue fund to reimburse the costs.
 3. All documentation to substantiate the drawdown as well as a full accounting of the Special Revenue fund shall be submitted to the District Engineer and County Auditor-Controller for approval prior to close of books.
- Jurisdictions are responsible for segregation of monies and compliance with Measure A funds, providing at a minimum annual report to the Auditor-Controller.
- For fiscal year 2017-18, Flood District Engineer continues to approve drawdowns prior to payment.
- For fiscal year 2018-19 and future, jurisdictional Public Works Engineers and City/Town Managers are to be responsible for approval of eligible expenditures to ensure proper use of Measure A drawdowns.
- Auditor-Controller continues to be responsible for the audit and receipt of annual reporting from jurisdictions with remaining funds pertaining to Measure A compliance and accounting.

Final Administration Costs for Measure A (fiscal year 2018-19):

- Costs will continue for the following:
 - Final audit covering 6/30/18 and close of Authority (Est \$15,000)
 - Final FOC annual publication (Est \$95,000)
 - Final Authority Meetings (Clerk of the Board/ACO expenses Est \$5,000)
 - Celebration ceremony (Est \$20,000)
 - CoCo and ACO staffing costs for close out (Est \$5,000)
 - Miscellaneous (Est \$10,000)
 - Total estimated costs \$150,000
- All costs will be incurred and paid in Fiscal Year 2018-19, approved by ACO
- Recommend using District Flood Authority Administration sub-division to track these costs
- Any remaining funds will be transferred to City Project Maintenance Special Revenue Fund

Exhibit B

The final Measure A Agreements for each jurisdiction is the official project record of the use of Measure A funds. This Exhibit contains a summary of projects approved pursuant to those Agreements. All use of funds for these projects must be consistent with the corresponding Agreement

City of American Canyon

Projects approved by the Authority for the use of all remaining Measure A funds:

1. Continue the implementation of the adopted Flood Control and Storm Drain Master Plan to protect existing development.
2. Annual debt service payments for the Cal-Fed loan used to pay for the replacement of the wastewater treatment plant.

City of Napa and Vicinity

Project approved by the Authority for the use of all remaining Measure A funds:

1. Continue the Napa River/Napa Creek Flood Protection Project - planning, design, construction, and land acquisitions.

City of Napa and Vicinity Maintenance Project

Project approved by the Authority for the use of all remaining Measure A funds:

1. To provide long term maintenance of the Napa Project, including periodic clearing of sediment which occurs due to erosion in the upper Napa River watershed.

Town of Yountville

Projects approved by the Authority for the use of all remaining Measure A funds:

1. On-going maintenance of the completed Measure A projects, to include Flood protection work completed within mobile home parks and surrounding areas, and restoration work completed in Hopper Creek, Beard Ditch and Villagio Channel.
2. Annual debt service payments on the Flood Barrier Project.

City of St. Helena

Project approved by the Authority for the use of all remaining Measure A funds:

1. Annual debt service payments on the State Revolving Loan received for Flood Project Improvements.

City of Calistoga

Projects approved by the Authority for the use of all remaining Measure A funds:

1. Continue project on Kimball Dam Intake Tower, Drain Valve, Bypass Structure, and Water Rights Protection - involves the design and construction of the intake tower replacement, drain valve and piping improvements, telemetry and SCADA improvements, as well as hydrology studies and fishery biologist studies.
2. Grant Street flood improvement Project to replace the existing 36" storm drain with two 48" pipes that run through the Napa County Fairgrounds - includes installation of box culverts, concrete piping, channel modifications, erosion control, concrete junction boxes and connection to existing outfall piping. Also includes obtaining and complying with regulatory permits, project close-out and project compliance reporting by consultants.

County Unincorporated Projects

Projects approved by the Authority for the use of all remaining Measure A funds:

1. Angwin/Deer Park Water Supply Reliability Program - for stabilization and enhancement of existing water system components for flood protection and water reliability as well as water quality improvements.
2. Oakville to Oak Knoll Reach Project - the downstream continuation of restoration of the Napa River from the Rutherford reach. The OVOK project includes 4 construction phases encompassing 9.5 miles of the Napa River.
3. Lake Berryessa Watershed Improvement Program to support the Lake Berryessa Resort Improvement District for Storm Damage and Erosion Control, continued participation in the West Sacramento Valley IRWMP, and to fund additional subprojects in the Lake Berryessa Watershed Improvement Grant Program.
4. Milliken Creek Flood Reduction and Fish Passage Improvement Project - improvements that will result in a lowering of water surface elevations and therefore flood damage reduction to homes in the Kaanapali Drive subdivision, including:
 - ✓ Removal of summer impoundment dam to eliminate hydraulic jump in creek
 - ✓ Establish a storm water bypass for golf course detention area
 - ✓ Improve drainage on Kaanapali Drive.
5. Airport Flood Reduction Project - to fund a flood reduction improvement project at the Napa County Airport per FAA Guidelines.
6. MST Project – Continue to fund the County's participation in the North Bay Water Reuse Authority.
7. Countywide Water Conservation – Continue to fund the Countywide Water Conservation Program.

**NAPA COUNTY FLOOD PROTECTION AND WATERSHED
IMPROVEMENT AUTHORITY**

Revenue and Expenditure Statement
From Inception to June 30, 2017

	City of Napa & Vicinity	City of American Canyon	City of Calistoga	City of St. Helena	Town of Yountville	County of Napa	Future Maintenance Fund	Total
Revenues								
Sales Tax Revenue*	\$ 169,913,296	\$ 15,232,197	\$ 6,510,897	\$ 18,824,095	\$ 6,478,908	\$ 34,697,026	\$ -	\$ 251,656,418
Interest Revenue	6,051,701	1,295,195	670,741	1,611,037	336,293	2,168,643	768,552	12,902,161
Bond Proceeds	44,099,968	0	0	13,655,000	0	0	0	57,754,968
Bond Interest Revenue	4,603,869	0	0	829,496	0	0	0	5,433,365
Repayment of Advance to Napa & Vicinity	0	3,678,607	1,811,851	6,314,027	1,262,806	5,270,840	0	18,338,131
Maintenance Fund Contributions	0	0	0	0	0	0	14,213,848	14,213,848
Miscellaneous Revenue	124,730	3,297	1,626	55,661	1,131	4,724	0	191,169
Total Revenues	224,793,564	20,209,296	8,995,115	41,289,316	8,079,138	42,141,233	14,982,400	360,490,061
Expenditures								
Project Expenses	81,269,775	13,105,547	7,145,794	18,254,014	7,828,184	33,442,805	0	161,046,118
Bond Principal Payments	39,835,000	0	0	12,360,000	0	0	0	52,195,000
Bond Interest Payments & Fiscal Charges	25,674,145	0	0	4,013,780	0	0	0	29,687,925
Bond Issuance, Admin & Arbitrage Payments	2,163,622	0	0	471,231	0	0	0	2,634,853
Repayment of advance to Napa & Vicinity	18,338,131	0	0	0	0	0	0	18,338,131
Future Maintenance Fund	12,460,000	0	228,000	771,696	157,848	596,304	0	14,213,848
Administrative Expenses	1,659,698	74,432	31,142	91,979	29,891	169,132	0	2,056,274
Total Expenditures	181,400,371	13,179,979	7,404,936	35,962,700	8,015,923	34,208,241	0	280,172,149
Fund Balance as of 6/30/17	\$ 43,393,193	\$ 7,029,317	\$ 1,590,179	\$ 5,326,616	\$ 63,215	\$ 7,932,992	\$ 14,982,400	\$ 80,317,912

**Analysis/Estimation of City of Calistoga Measure A Funds
As of June 30, 2017**

Fund Balance Available of 6/30/17	\$ 1,590,179	
Add:		
Estimated tax receipts for FY 17-18	700,000	
Estimated interest for FY 17-18	6,000	
Less:		
Estimated Administrative Expenses	(4,500)	<i>Last year-two audits/close/final publication</i>
Maintenance Reserve Payments	(19,000)	<i>Actuals based on JPA/MOU</i>
Total Estimated Measure A Revenues remaining through 6/30/18	\$ 2,272,679	
Less: Total Remaining Committed Payments	<u>(3,342,321)</u>	
Estimated Balance of Measure A funds as of 6/30/18	\$ <u>(1,069,642)</u>	

Project Drawdown Summary

Project Commitments	Est Project Cost	Payments Made	Balance Committed
Project #1 - Kimball Reservoir	\$ 125,738	\$ (125,738)	\$ -
Project #2 - Grant Street Drainage Improvements	117,470	(117,470)	-
Project #3 - Fischer/ Lake Street Culvert Repair	12,020	(12,020)	-
Project #4 - 1.5M Gal Water Storage Tank	2,700,000	(2,700,000)	-
Project #5 - Debt Service	1,776,382	(1,556,554)	219,828
Project #6 - Drainage Improvements SE Calistoga	600,000	(600,000)	-
Project #7 - Kimball Dam Intake Tower, Drain Valve, Bypass Structure	2,764,150	(970,100)	1,794,050
Project #8 - Abandon Water Transmission Main	21,687	(21,687)	-
Project #9 - Grant Street Culvert	1,034,725	(1,034,725)	-
Project #10 - Grant Street River Outfall	7,500	(7,500)	-
Project #11 - Grant Street Phase II Drainage Improvements	1,328,443	-	1,328,443
	\$ <u>10,488,115</u>	\$ <u>(7,145,794)</u>	\$ <u>3,342,321</u>

Note: Notwithstanding the maximum amounts noted above are not guaranteed sums, and such amounts if not available or insufficient the City shall either fund the remainder of the projects with other sources of revenue or reduce the size of the project.