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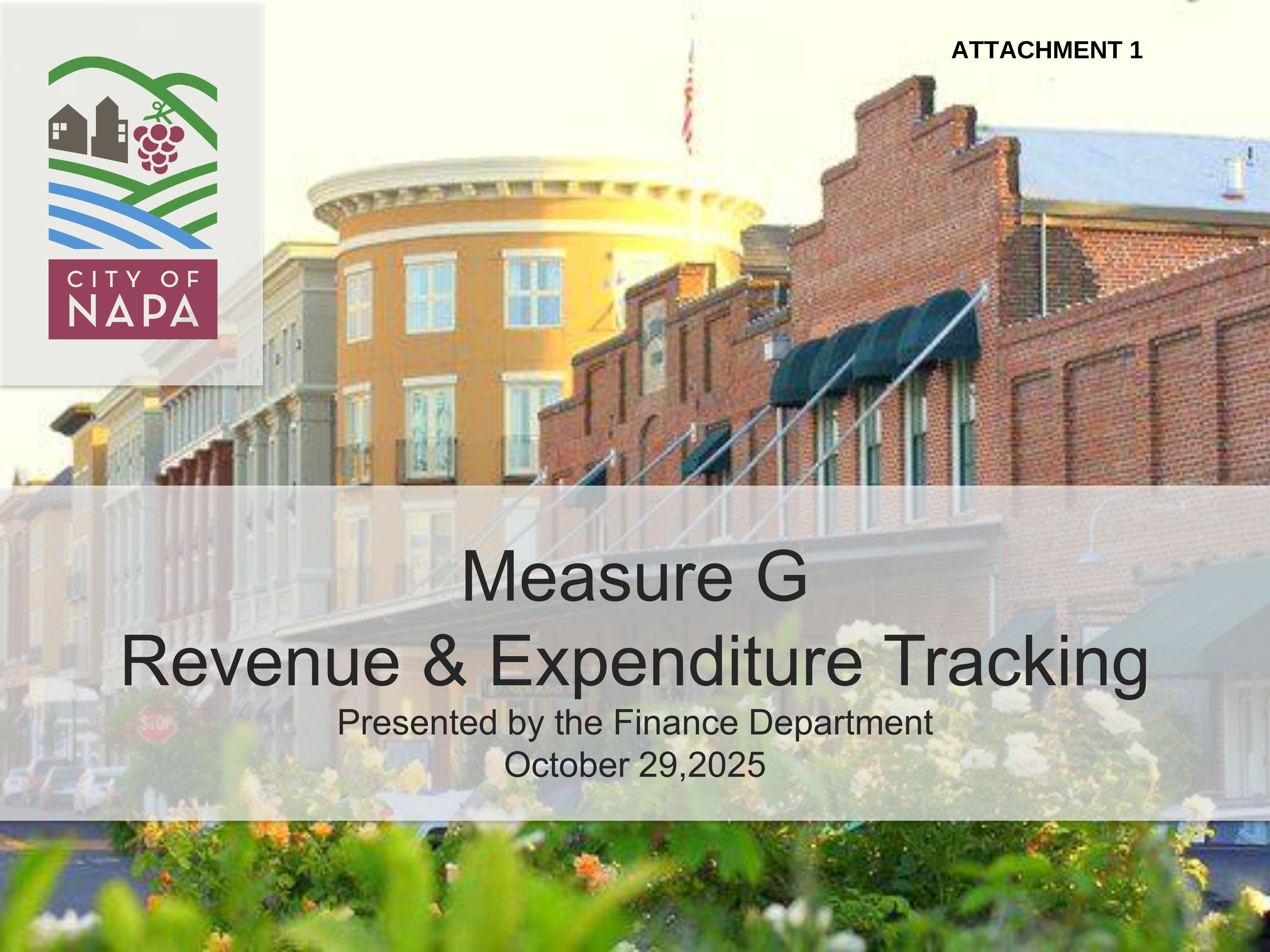

CITY OF NAPA

Measure G
Revenue & Expenditure Tracking

Presented by the Finance Department

October 29,2025

Overview

- Measure G
  - Voter-approved 1% City Transaction and Use Tax
  - Revenues are dedicated to maintaining and enhancing City infrastructure and services
  - General Tax with funds going into the City's General Fund for Council determination on how to appropriate
  - Finance Department ensures accuracy and transparency through thorough tracking and reporting

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Budget

Programming of Measure G dollars for Biennial Budget based on consultant provided revenue estimates.

Fund Accounting

Measure G (102) sub-fund of General Fund. Ensures no comingling of other City revenue.

Revenue Collection

Collected by state and remitted to City. Account coding ensures isolation.

Measure G Expenditures

Unique project codes attributed to Measure G related positions and projects.

Funding Allocation

Measure G funding allocated through transfers out to positions and projects once reconciled.

Reporting & Transparency

Public facing annual reports and City Council & Oversight updates.

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Budget

- Budget Building
  - Revenue estimates provided by City's sale tax consultants
  - Expenditures based on Ballot Themes, Community Expectations, and Council Determination on General Fund needs
  - Serves as roadmap for Measure G
  - Public hearings provide open forum for interested citizens
  - Budget Adoption
- Budget Monitoring & Reporting
  - Tracking actuals against revenue projection and budget expenditures
  - Ongoing monitoring and reporting to City Council and Oversight Committee

Fund Accounting

- Fund Accounting ensures separation of revenue and expenditures
- Though a General Tax, Measure G is deposited in a sub-fund of the General Fund
- Revenues are isolated in this unique fund with unique account coding
- Expenditures in Measure G Fund are facilitated through Transfers Out to other funds where budgeted expenditures live
- Ensures no comingling of other City revenues and easily identifiable expenditures – total Transfers Out by project number

Revenue Collection

- State Remittance
  - Monthly remittance from state received through ACH
  - Measure G Transaction and Use Tax remitted separately from other Sales Tax
  - Deposited into Measure G Fund directly
  - Unique organization and object code ensures revenue segregation and traceability
  - Revenue staff cross-checks remittance with actual ACH payment to ensure accuracy

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Revenue Collection

- Reconciliation
  - System checked against State remittance

City of Napa

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a tyler erp solution

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

ACCOUNTS FOR: 102 Measure G	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
10219100 Measure G							
12 Sales Tax							
10219100 41230 Gen Sales/Use Ta	0	-5,140,000	-5,140,000	-5,696,154.82	.00	556,154.82	110.8%
TOTAL Sales Tax	0	-5,140,000	-5,140,000	-5,696,154.82	.00	556,154.82	110.8%
82 Transfers Out							
10219100 82300 Out To Capital P	0	5,000,000	5,000,000	.00	.00	5,000,000.00	.0%
TOTAL Transfers Out	0	5,000,000	5,000,000	.00	.00	5,000,000.00	.0%
TOTAL Measure G	0	-140,000	-140,000	-5,696,154.82	.00	5,556,154.82	4068.7%
TOTAL Measure G	0	-140,000	-140,000	-5,696,154.82	.00	5,556,154.82	4068.7%
TOTAL REVENUES	0	-5,140,000	-5,140,000	-5,696,154.82	.00	556,154.82	
TOTAL EXPENSES	0	5,000,000	5,000,000	.00	.00	5,000,000.00	

Q2 2025					
Date	**5/27/2025**	**6/23/2025**	**7/24/2025**	**8/26/2025**	
Q2 Total				*$ 5,700,894.56*	
Distribution					
Q1	$ 16,120.02	$ 82,262.54			
Q2	$ 50.24	$ 35,316.67	$ 63,807.71	$ (181,386.92)	
Advance					
Q1					
Q2		$ 1,172,100.00	$ 1,419,500.00	$ (2,591,600.00)	
Cost of Admin				$ (20,910.00)	
Total	**$ 16,170.26**	**$ 1,289,679.21**	**$ 1,483,307.71**	**$ 2,906,997.64**	**$ 5,696,154.82**

STATE OF CALIFORNIA

DIRECT DEPOSIT ADVICE

The amount printed on the face of this advice was transmitted to an account at bank ______ *from the* RETAIL SALES TAX

08 26 25

DOLLARS CENTS

$*2906997.64

NOT NEGOTIABLE

985061
CITY OF NAPA T&U MEASURE G
FINANCE DIRECTOR
PO BOX 660
NAPA CA
94559-0660

PAYEE IDENTIFICATION NUMBER(S)

When changing accounts or financial institutions, notify your retirement system or agency accounting office immediately. Do not close your old account until you have received your first payment in your new account.

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

Yr/Per 2025/01	Fiscal Year 2025
Original Budget	.00
Transfers In	-5,140,000.00
Transfers Out	.00
Revised Budget	-5,140,000.00
Actual (Memo)	-5,696,154.82
Encumbrances	.00
Requisitions	.00
Available	556,154.82
Percent used	110.82

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Measure G Expenditures Project Accounting

- Project Accounting assigns a unique project number to a project/position/operating expense
- Project Number is assigned to a project's budget and used to code financial transactions – transfer in (funding), expenditures, and transfers out
- Project Module allows staff to isolate individual projects and to review and reconcile financial activity

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Measure G Expenditures Capital Improvement Projects

- Measure G transfers fund designated to capital improvement projects (CIPs)
- Each CIP has a unique project ID and funding allocation
- Funding is transferred quarterly to Measure G CIP projects based on actual expenditures and funding priority
- CIPs are often multi-year projects where unallocated funding rolls year-over-year until expended

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Measure G Expenditures
Capital Improvement Projects

Funding

Project: 33ST22PW05 (WESTWOOD REHAB INTERIOR)
Budget Method: Life to Date

EXPENSES FUNDING MILESTONES WARNINGS

Funding Sources (4)

Project String	Description	Estimated	Received
33ST22PW05-PRIORREV -MEASURET -	PRIOR YEARS REV - MEASURE T	$1,477,227.51	$533,539.92
33ST22PW05-TRNSFERIN -MEASUREG -	TRFR IN MEASURE G	$3,300,000.00	$0.00
33ST22PW05-TRNSFERIN -MEASURET -	TRFR IN MEASURE T	$5,810,417.00	$0.00
33ST22PW05-TRNSFERIN -MEASUREU -	TRFR IN MEASURE U	$700,000.00	$0.00

Expense

Project: 33ST22PW05 (WESTWOOD REHAB INTERIOR)
Budget Method: Life to Date

EXPENSES FUNDING MILESTONES WARNINGS

Hide Tree

Project Segment/String	Year to Date	Life to Date
33ST22PW05 WESTWOOD REHAB INTERIOR	$19,404.41	$553,632.01
BENEFITS BENEFITS	$4,542.91	$100,752.06
WAGES WAGES	$14,861.50	$334,744.56
MAT&SUPP MAT&SUPP	$0.00	$166.88
SERVICES SERVICES	$0.00	$117,968.51
NONPARTICP NONPARTICI	$0.00	$0.00
PRIOREXP PRIOREXP	$0.00	$0.00

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Funding Allocation

- Once projects are reconciled and all transactions are validated, Measure G funding is allocated to projects through Transfers Out from the Measure G Fund
- Total project revenues - Transfers In from Measure G - will be equal to project expenditures and Transfer Out from Measure G Fund

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Reporting and Transparency

- Public facing annual reports
- City Council and Measure G Oversight Committee progress reporting

MEASURE G 10-9-25			FY 2024/25 Adopted	FY 2024/25 Actuals	FY 2025/26 Adopted	FY 2025/26 Actuals
		Measure G Revenue	$ 5,140,000	$ 5,696,155	$ 22,373,130	$ 1,561,783
Project No.	**Department**	***Measure G Project***	***Amount***	***Amount***	***Amount***	***Amount***
		Operating				
19MEASG001	CM	Community Relations Augmentation - MA I/II (New Classification			$ 193,850	$ -
19MEASG002	PW	Traffic Safety Implementation & Community Traffic Requests			$ 100,000	$ 19,331
19MEASG003	PW	Stormdrain Cleaning & Assessments			$ 250,000	$ -
19MEASG004	PW	Communications & Community Engagement			$ 35,000	$ -
19MEASG005	CDD	Homeless/Nuisance Abatement			$ 500,000	$ -
19MEASG006	CDD	Homeless Outreach & Tenancy Care			$ 550,000	$ -
19MEASG007	PRS	Parks & Community Space Landscaping			$ 250,000	$ -
19MEASG008	PRS	4th of July			$ 150,000	$ -
19MEASG009	PRS	Restoration Recreation Division			$ 240,000	$ -
19MEASG010	PD	NFECT Detective Position			$ 289,761	$ 32,896
19MEASG011	FD	Emergency Manager			$ -	$ -
19MEASG012	PD	Lead Officers			$ 434,544	$ 102,120
19MEASG013	FIN	**Reserves On GF Expenditures**			$ 628,563	$ -
19MEASG014	FIN	**YSB Division**			$ 879,068	$ -
19MEASG015	FIN	**Paving Program Funding**			$ 1,500,000	$ -
19MEASG016	FIN	**Sidewalk Improvement Program**			$ 900,000	$ -
19MEASG017	CM	**Recreational Opportunities (Harvest)**			$ 4,000,000	$ 8,000

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Summary

- Controls
  - Dedicated sub-fund and accounting structure
  - Clear documentation of fund transfers
  - Regular budget monitoring and variance reviews
  - Project-level reporting for Operating and CIPs
  - Annual reporting and audit verification

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End of Presentation