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## NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY ITOC Agenda Letter

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**TO:** Independent Taxpayer Oversight Committee  
**FROM:** Kate Miller, Executive Director  
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**SUBJECT:** Measure T Sales and Use Tax Revenue Update

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### **RECOMMENDATION**

That the ITOC receive a report on Measure T sales tax revenues provided by the Auditor-Controller.

### **EXECUTIVE SUMMARY**

Measure T became operative on July 1, 2018. The Auditor-Controller will provide detailed handouts at the meeting. The document will include information on actual revenues received and allocations to the member jurisdictions. The Background and Discussion section of this memo presents revenues received year-to-date compared to projections and the five (5) year revenue outlook.

### **BACKGROUND AND DISCUSSION**

The initial Measure T financial projection developed in 2015 showed revenue estimates of \$403 million over the 25-year period. An update occurred in March 2018 increasing projections to \$578 million based upon recent sales tax collection, which is consistent with historical average.

It is currently unclear when the COVID-19 Shelter in Place (SIP) requirement will be lifted in Napa County. This is the cause of much uncertainty in projecting sales tax revenues for Measure T. Prior to COVID, NVTA was projecting Measure T revenues for Fiscal Year (FY) 2019-20 to be \$19.8 million, FY21 \$20.1 million, and FY22 \$20.4 million. In light of the economic impacts associated with the pandemic, NVTA's sales tax consultants, HdL Companies, is now projecting the FY 2019-20 to be \$17.1 million for the year, representing a 14% reduction.

Table 1 shows the current year projection and revised five (5) year outlook and Table 2 shows the FY19 projections compared to actuals revenues year-to-date. A long-term projection of revenues will be provided at a future meeting.

Table 1: Current and five (5) year revenue projection

<b>Actual</b>	<b>Revised Projections</b>					
<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
\$19,667,929	\$17,117,200	\$16,296,000	\$17,664,000	\$18,006,000	\$18,006,600	\$18,734,000

Table 2: FY2019-20 Projection vs. Actuals Year-To-Date

<b>MONTH</b>	<b>Projection</b>	<b>Actual</b>	<b>Difference \$</b>	<b>Difference %</b>
July	\$1,237,385	\$1,673,472	\$436,087	35.24%
August	1,495,722	1,792,807	297,085	19.86%
September	2,152,642	1,872,917	(279,725)	-12.99%
Quarter Total	\$4,885,750	\$5,339,196	\$453,446	8.49%
October	\$1,455,234	\$1,599,732	\$144,498	9.93%
November	1,546,796	1,665,942	119,146	7.70%
December	2,285,148	2,087,070	(198,078)	-8.67%
Quarter Total	\$5,287,179	\$5,352,744	\$65,565	1.24%
January	\$1,530,910	\$1,401,868	\$(129,042)	-8.43%
February	1,628,302	1,224,358	(403,944)	-24.81%
March	1,481,429	-	-	%
Quarter Total	\$4,640,641	\$-	\$-	%
April	1,741,055	-	-	%
May	1,863,376	-	-	%
June	1,500,000	-	-	%
Quarter Total	\$5,104,431	\$-	\$-	%
Total Revenues	\$19,918,000	\$-	\$-	%

**SUPPORTING DOCUMENTS**

None (handouts will provided at the meeting)