

Napa Valley Transportation Authority

625 Burnell Street
Napa, CA 94559



Agenda - Final

Wednesday, June 5, 2024
2:00 PM

JoAnn Busenbark Board Room

Independent Taxpayer Oversight Committee (ITOC)

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 the NVTA website at: <https://nctpa.legistar.com/Calendar.aspx>

Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Independent Taxpayer Oversight Committee (ITOC) meeting will be held both in person and remotely via Zoom. The Zoom option will be available for members of the public to participate, however all committee members are expected to be in person and following the traditional Brown Act rules.

PUBLIC MEETING GUIDELINES FOR PARTICIPATING VIA PHONE/VIDEO CONFERENCING

- 1) To join the meeting via Zoom video conference from your PC, Mac, iPad, iPhone or Android at the noticed meeting time, go to <https://zoom.us/join> and enter meeting ID 965 8603 8637
- 2) To join the Zoom meeting by phone - dial 1-669-900-6833, enter meeting ID: 965 8603 8637 If asked for the participant ID or code, press #.

Public Comments

Members of the public may comment on matters within the purview of the Committee that are not on the meeting agenda during the general public comment item at the beginning of the meeting. Comments related to a specific item on the agenda must be reserved until the time the agenda item is considered and the Chair invites public comment. Members of the public are welcome to address the Committee, however, under the Brown Act Committee members may not deliberate or take action on items not on the agenda, and generally may only listen.

Instructions for submitting a Public Comment are on the next page.

Members of the public may submit a public comment in writing by emailing info@nvta.ca.gov by 12:00 p.m. on the day of the meeting with PUBLIC COMMENT as the subject line (for comments related to an agenda item, please include the item number). All written comments should be 350 words or less, which corresponds to approximately 3 minutes or less of speaking time. Public comments emailed to info@nvta.ca.gov after 12 p.m. the day of the meeting will be entered into the record but not read out loud. If authors of the written correspondence would like to speak, they are free to do so and should raise their hand and the Chair will call upon them at the appropriate time.

1. To comment via Zoom, click the "Raise Your Hand" button (click on the "Participants" tab) to request to speak when Public Comment is being taken on the Agenda item. You must unmute yourself when it is your turn to make your comment for up to 3 minutes. After the allotted time, you will then be re-muted. Instructions for how to "Raise Your Hand" are available at <https://support.zoom.us/hc/en-us/articles/205566129-Raise-Hand-In-Webinar>.

2. To comment by phone, press "*9" to request to speak when Public Comment is being taken on the Agenda item. You must unmute yourself by pressing "*6" when it is your turn to make your comment, for up to 3 minutes. After the allotted time, you will be re-muted.

Instructions on how to join a Zoom video conference meeting are available at: <https://support.zoom.us/hc/en-us/articles/201362193-Joining-a-Meeting>

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Note: The methods of observing, listening, or providing public comment to the meeting may be altered due to technical difficulties or the meeting may be cancelled, if needed.

All materials relating to an agenda item for an open session of a regular meeting of the NVTA CAC are posted on the NVTA website 72 hours prior to the meeting at: <https://nctpa.legistar.com/Calendar.aspx> or by emailing info@nvta.ca.gov to request a copy of the agenda.

Materials distributed to the members of the Committee present at the meeting will be available for public inspection after the meeting. 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.

Americans with Disabilities Act (ADA): 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 Laura Sanderlin, NVTA Board Secretary, at (707) 259-8633 during regular business hours, at least 48 hours prior to the time of the meeting.

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

Acceso y el Título VI: La NVTA puede proveer asistencia/facilitar la comunicación a las personas discapacitadas y los individuos con conocimiento limitado del inglés quienes quieran dirigirse a la Autoridad. Para solicitar asistencia, por favor llame al número (707) 259-8633. Requerimos que solicite asistencia con tres días hábiles de anticipación para poderle proveer asistencia.

Ang Accessibility at Title VI: Ang NVTA ay nagkakaloob ng mga serbisyo/akomodasyon kung hilingin ang mga ito, ng mga taong may kapansanan at mga indibiduwal na may limitadong kaalaman sa wikang Ingles, na nais na matugunan ang mga bagay-bagay na may kinalaman sa NVTA CAC. Para sa mga tulong sa akomodasyon o pagsasalin-wika, mangyari lang tumawag sa (707) 259-8633. Kakailanganin namin ng paunang abiso na tatlong araw na may pasok sa trabaho para matugunan ang iny

1. Call To Order
2. Roll Call
3. Public Comment
4. Committee Member Comments
5. 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.

6. PRESENTATIONS

6.1 Project Overview by Jurisdictions on Measure T Projects

Recommendation: Staff from City of Napa will provide an overview of their Measure T Projects.

Estimated Time: 2:15 p.m.

7. CONSENT AGENDA

7.1 Meeting Minutes of March 6, 2024 (Laura Sanderlin) (Pages 9-11)

Recommendation: ITOC action will approve the meeting minutes of March 6, 2024.

Estimated Time: 2:30 p.m.

Attachments: [Draft Minutes](#)

8. REGULAR AGENDA ITEMS

8.1 Executive Director Report (Kate Miller) (Pages 12-13)

Recommendation: That the ITOC receive the Executive Director report.

Estimated Time: 2:35 p.m.

Attachments: [Staff Report](#)

8.2 Measure T Semi-Annual Progress Reports: July 1, 2023 - December 31, 2023 (Addrell Coleman) (pages 14-24)

Recommendation: Information Only

Estimated Time: 2:50 p.m.

Attachments: [Staff Report](#)

8.3 Fiscal Year (FY) 2023-24 Quarter 2 Measure T October-December Analysis and Financial Update (Antonio Onorato) (pages 25-37)

Recommendation: That the ITOC receive the most recent Measure T analysis and financial update.

Estimated Time: 3:05 p.m.

Attachments: [Staff Report](#)

8.4 Compliance and Performance Audit Report for City of Napa and Town of Yountville (Antonio Onorato) (pages 38-46)

Recommendation: Information only

Estimated Time: 3:30 p.m.

Attachments: [Staff Report](#)

8.5 Measure T Compliance and Performance Audit Work Plan for County of Napa and City of St. Helena (Antonio Onorato) (pages 47-51)

Recommendation: That the ITOC discuss the audit work plan for compliance or performance audits that are scheduled for the upcoming audit review period and recommend an approach to staff.

Estimated Time: 3:45 p.m.

Attachments: [Staff Report](#)

9. FUTURE AGENDA ITEMS

10. ADJOURNMENT

10.1 The next Regular Meeting is Wednesday, September 4.

I, Laura M. Sanderlin, 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 May 31st.

Laura Sanderlin

Laura M. Sanderlin, NVTa-TA Board Secretary

Glossary of Acronyms

AB 32	Global Warming Solutions Act	FAS	Federal Aid Secondary
ABAG	Association of Bay Area Governments	FAST	Fixing America's Surface Transportation Act
ACFR	Annual Comprehensive Financial Report	FHWA	Federal Highway Administration
ADA	American with Disabilities Act	FTA	Federal Transit Administration
APA	American Planning Association	FY	Fiscal Year
ATAC	Active Transportation Advisory Committee	GHG	Greenhouse Gas
ATP	Active Transportation Program	GGRF	Greenhouse Gas Reduction Fund
BAAQMD	Bay Area Air Quality Management District	GTFS	General Transit Feed Specification
BAB	Build America Bureau	HBP	Highway Bridge Program
BART	Bay Area Rapid Transit District	HBRR	Highway Bridge Replacement and Rehabilitation Program
BATA	Bay Area Toll Authority	HIP	Housing Incentive Program
BIL	Bipartisan Infrastructure Law (IIJA)	HOT	High Occupancy Toll
BRT	Bus Rapid Transit	HOV	High Occupancy Vehicle
CAC	Citizen Advisory Committee	HR3	High Risk Rural Roads
CAP	Climate Action Plan	HSIP	Highway Safety Improvement Program
CAPTI	Climate Action Plan for Transportation Infrastructure	HTF	Highway Trust Fund
Caltrans	California Department of Transportation	HUTA	Highway Users Tax Account
CASA	Committee to House the Bay Area	HVIP	Hybrid & Zero-Emission Truck and Bus Voucher Incentive Program
CBTP	Community Based Transportation Plan	IFB	Invitation for Bid
CEQA	California Environmental Quality Act	ITIP	State Interregional Transportation Improvement Program
CIP	Capital Investment Program	ITOC	Independent Taxpayer Oversight Committee
CMA	Congestion Management Agency	IS/MND	Initial Study/Mitigated Negative Declaration
CMAQ	Congestion Mitigation and Air Quality Improvement Program	JARC	Job Access and Reverse Commute
CMP	Congestion Management Program	LCTOP	Low Carbon Transit Operations Program
CalSTA	California State Transportation Agency	LIFT	Low-Income Flexible Transportation
CTA	California Transit Association	LOS	Level of Service
CTP	Countywide Transportation Plan	LS&R	Local Streets & Roads
CTC	California Transportation Commission	LTF	Local Transportation Fund
CY	Calendar Year	MaaS	Mobility as a Service
DAA	Design Alternative Analyst	MAP 21	Moving Ahead for Progress in the 21 st Century Act
DBB	Design-Bid-Build	MPO	Metropolitan Planning Organization
DBE	Disadvantaged Business Enterprise	MTC	Metropolitan Transportation Commission
DBF	Design-Build-Finance	MTS	Metropolitan Transportation System
DBFOM	Design-Build-Finance-Operate-Maintain	ND	Negative Declaration
DED	Draft Environmental Document	NEPA	National Environmental Policy Act
EIR	Environmental Impact Report	NOAH	Natural Occurring Affordable Housing
EJ	Environmental Justice	NOC	Notice of Completion
EPC	Equity Priority Communities	NOD	Notice of Determination
ETID	Electronic Transit Information Displays		

Glossary of Acronyms

NOP	Notice of Preparation	SHA	State Highway Account
NVTA	Napa Valley Transportation Authority	SHOPP	State Highway Operation and Protection Program
NVTA-TA	Napa Valley Transportation Authority-Tax Agency	SNTDM	Solano Napa Travel Demand Model
OBAG	One Bay Area Grant	SR	State Route
PA&ED	Project Approval Environmental Document	SRTS	Safe Routes to School
P3 or PPP	Public-Private Partnership	SOV	Single-Occupant Vehicle
PCC	Paratransit Coordination Council	STA	State Transit Assistance
PCI	Pavement Condition Index	STIC	Small Transit Intensive Cities
PCA	Priority Conservation Area	STIP	State Transportation Improvement Program
PDA	Priority Development Areas	STP	Surface Transportation Program
PID	Project Initiation Document	TAC	Technical Advisory Committee
PIR	Project Initiation Report	TCM	Transportation Control Measure
PMS	Pavement Management System	TCRP	Traffic Congestion Relief Program
Prop. 42	Statewide Initiative that requires a portion of gasoline sales tax revenues be designated to transportation purposes	TDA	Transportation Development Act
PSE	Plans, Specifications and Estimates	TDM	Transportation Demand Management Transportation Demand Model
PSR	Project Study Report	TE	Transportation Enhancement
PTA	Public Transportation Account	TEA	Transportation Enhancement Activities
RACC	Regional Agency Coordinating Committee	TEA 21	Transportation Equity Act for the 21 st Century
RAISE	Rebuilding American Infrastructure with Sustainability and Equity	TFCA	Transportation Fund for Clean Air
RFP	Request for Proposal	TIP	Transportation Improvement Program
RFQ	Request for Qualifications	TIFIA	Transportation Infrastructure Finance and Innovation Act
RHNA	Regional Housing Needs Allocation	TIRCP	Transit and Intercity Rail Capital Program
RM 2	Regional Measure 2 Bridge Toll	TLC	Transportation for Livable Communities
RM 3	Regional Measure 3 Bridge Toll	TLU	Transportation and Land Use
RMRP	Road Maintenance and Rehabilitation Program	TMP	Traffic Management Plan
ROW (R/W)	Right of Way	TMS	Transportation Management System
RTEP	Regional Transit Expansion Program	TNC	Transportation Network Companies
RTIP	Regional Transportation Improvement Program	TOAH	Transit Oriented Affordable Housing
RTP	Regional Transportation Plan	TOC	Transit Oriented Communities
SAFE	Service Authority for Freeways and Expressways	TOD	Transit-Oriented Development
SAFETEA-LU	Safe, Accountable, Flexible, and Efficient Transportation Equity Act-A Legacy for Users	TOS	Transportation Operations Systems
SB 375	Sustainable Communities and Climate Protection Act 2008	TPA	Transit Priority Area
SB 1	The Road Repair and Accountability Act of 2017	TPI	Transit Performance Initiative
SCS	Sustainable Community Strategy	TPP	Transit Priority Project Areas
		VHD	Vehicle Hours of Delay
		VMT	Vehicle Miles Traveled

Napa Valley Transportation Authority

625 Burnell Street
Napa, CA 94559

Meeting Minutes Independent Taxpayer Oversight Committee (ITOC)

Wednesday, March 6, 2024

2:00 PM

JoAnn Busenbark Board Room

1. Call To Order

Chair Zizack-Morais called the meeting to order at 2:02pm.

2. Roll Call

Present: 5 - Chuck McMinn
Valerie Zizack-Morais
Robert Peterson
Pamela Kindig
Richard Tippitt
Non-Voting: 3 - Kate Miller
Rosalba Ramirez
Liz Alessio
Absent: 1 - Jill Barwick

3. Public Comment

None

4. Committee Member Comments

None

5. Staff Comments

None

6. PRESENTATIONS

6.1 NVTA Project Update

Grant Bailey, NVTA staff presented status of current projects.

Information only/No action taken

6.2 Project Overview by Jurisdictions on Measure T Projects

Information only/No action taken

Hamid Heidary presented for Calistoga.
Joseph Leach presented for St. Helena.
Rosalba Ramirez presented for Yountville.

7. CONSENT AGENDA

**Motion MOVED by MCMINN, SECONDED by KINDIG to APPROVE Consent Agenda, item 7.1.
Motion passed unanimously.**

Aye: 5 - McMinn, Zizack-Morais, Peterson, Kindig, and Tippitt

Absent: 1 - Barwick

7.1 Meeting Minutes of December 6, 2023 (Laura Sanderlin) (Pages 9-11)

Attachments: [Draft Minutes](#)

8. REGULAR AGENDA ITEMS

8.1 Executive Director Report (Kate Miller) (Pages 12-14)

Attachments: [Staff Report](#)

Information only/No action taken

8.2 Measure T Five-Year Project List Review (Addrell Coleman) (pages 15-34)

Attachments: [Staff Report](#)

Motion MOVED by MCMINN, SECONDED by TIPPITT to APPROVE Item 8.2 recommending project lists for NVTA-TA board approval. Motion passed

Aye: 5 - McMinn, Zizack-Morais, Peterson, Kindig, and Tippitt

Absent: 1 - Barwick

8.3 Maintenance of Effort (MOE) Certification Fiscal Year 2022-23 (Addrell Coleman) (Pages 35-66)

Attachments: [Staff Report](#)

Information only/No action taken

Member Kindig requested back up information to reflect amounts both expended and received for American Canyon. Staff will distribute this information.

8.4 Equivalent Funds Expenditure Certification Fiscal Year 2022-23 (Addrell Coleman) (Pages 67-89)

Attachments: [Staff Report](#)

Information only/No action taken

8.5 Fiscal Year (FY) 2023-24 Quarter 1 Measure T July-September Analysis and Financial Update (Antonio Onorato) (Pages 90-102)

Attachments: [Staff Report](#)

Information only/No action taken

- 8.6** Annual Financial Statement with Independent Auditor's Report for Fiscal Years Ending June 30, 2023 and 2022 (Antonio Onorato) (Pages 103-130)

Attachments: [Staff Report](#)

Information only/No action taken

- 8.7** Sales Tax Replacement Measure (Danielle Schmitz) (pages 131-160)

Attachments: [Staff Report](#)

Information only/No action taken

Public comment made by Steven Lederer, County of Napa.

9. FUTURE AGENDA ITEMS

- City of Napa project presentation
- Sales tax replacement measure update
- Semi Annual reports per jurisdiction

10. ADJOURNMENT

Chair Zizack-Morais adjourned the meeting at 3:42pm.

- 10.1 The next Regular Meeting is Wednesday, June 5th.**

Laura M. Sanderlin, NVT-A Board Secretary



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY Independent Taxpayer Oversight Committee Agenda Memo

TO: Independent Taxpayer Oversight Committee
FROM: Kate Miller, Executive Director
REPORT BY: Kate Miller, Executive Director
kmiller@nvta.ca.gov (707) 259-8634
SUBJECT: Executive Director Report

RECOMMENDATION

That the ITOC receive the Executive Director Report.

EXECUTIVE SUMMARY

The following summarizes NVTA and NVTA-TA events and activities since the ITOC's last meeting.

BACKGROUND AND DISCUSSION

Measure U – It's official! All 6 jurisdictions approved the Measure U expenditure plan. The **First Reading** of Measure U was heard at the May 22nd NVTA-TA meeting. The **Second Reading** will be at the June 19th NVTA-TA meeting. The Board of Supervisors is scheduled to consider the Measure for the November ballot at its meeting on August 5th. Measure U would replace Measure T, the existing ½ cent sales tax for local streets and roads maintenance. Measure U would continue the Measure T ½ cents sales tax, but it would be extended for 30 years from July 1, 2025. Measure U is similar to Measure T but modifies how the measure flows to the jurisdictions - the new formula is based on a return to source/lane mile hybrid, which would be updated every 5 years. Measure U would also allow NVTA to use up to \$56 million for south county highway improvements and emergency evacuation projects. Measure U would also modify other provisions including the maintenance of effort requirements and the class 1 bicycle provisions. The most significant changes is the bonding provision. Financial modeling showed that bonding would allow the jurisdictions to catch up on deferred maintenance and minimize impacts of escalating construction costs resulting in significantly higher pavement management index (PMI) condition scores across all jurisdictions.

Vine Maintenance Facility – On March 18th, the Vine Transit System began operating out of its new maintenance facility on Sheehy Court. A ribbon cutting ceremony was held on

April 12th and was attended by over 100 people. Senator Bill Dodd and NVTB Board Chair, Liz Alessio were the keynote speakers at the event.

Airport Service – NVTB staff worked with Bobby Puri of True Elegance Worldwide to help facilitate Caltrans permission to operate out of NVTB's-managed Park and Ride lots. The service, which began in April, will operate out of the Redwood Park and Ride and the Vine stop at the American Canyon Park and Ride (the park and ride is owned and operated by the City of American Canyon) providing service to the San Francisco Airport.

SR 37 - The Metropolitan Transportation Commission was awarded \$20 million in federal funds to improve corridor resilience and prevent flooding impacts on a 10.4-mile section of State Route 37. The project includes installation of sheet pile walls, nature-based and engineered side slope reinforcement, and raising the profile grade at two segments. The project is part of a larger corridor plan that will improve mobility, reduce emissions, and improve safety and public access, serving disadvantaged communities in Sonoma, Napa and Solano counties.

Events and Goings On –

- Bike to Work and School Day was held on May 17th. NVTB sponsored an energizer station near the Vine Trail at Soscol/McKinstry. Total participation increased this year over last year, with close to 100 more community riders and over 1,300 riders in total. NVTB counted 52 cyclists stopping or rolling by in time with the cowbells rung enthusiastically by NVTB staff members Danielle Schmitz, Diana Meehan, and Emily Charrier-Botts.
- Staff participated at the Up Valley Senior Health Fair which was held on May 29th.
- August 16th is the tentative date for the Calistoga to St. Helena Vine Trail Ribbon cutting event.
- NVTB provided extended Vine Transit hours and free rides for Bottlerock and LaOnda again this year thanks to the generous sponsorship of Latitude 38 Entertainment and Napa Valley Vintners.
- MTC in coordination with NVTB is holding a public meeting on the Napa Valley Forward SR 29 intersection improvements at Rutherford Road and Oakville Cross Road on June 4th at 5:30 at the Rutherford Grange Hall, 8550 St. Helena Highway.

ATTACHMENTS

None



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY Independent Taxpayer Oversight Committee Memo

TO: Independent Taxpayer Oversight Committee
FROM: Kate Miller, Executive Director
REPORT BY: Addrell Coleman, Assistant Program Planner/Analyst
Phone: (707) 259-8235 / Email: acoleman@nvta.ca.gov
SUBJECT: Measure T Semi-Annual Progress Reports: July 1, 2023 – December 31, 2023

RECOMMENDATION

Information only

EXECUTIVE SUMMARY

Staff has compiled the semi-annual Measure T Progress Reports provided by the jurisdictions. The reporting period extends from July 1, 2023, through December 31, 2023. Table 1, below, summarizes key categories that have been achieved during this current reporting cycle.

- Jurisdictions collectively completed \$6,675,275 in Measure T Projects, and approximately 98% of funds (\$6,565,488) were Measure T sales tax revenues.

Table 1: Measure T Completed Projects Overview	
Project Categories	July 1 – December 31, 2023 (Current Reporting Cycle)
Road Segment Length	13.4 Miles
Sidewalks Length Installed	0
ADA Curb Ramps Installed/Replaced	0
Class II/III Bike Lanes Length	0
Total Project Cost	\$6,675,275
Measure T Funds	\$6,565,488
Other Funds	\$109,787
Measure T Funds Spent	\$5,082,268
Projects Completed	7

Table 2, presented below, offers a detailed overview of projects completed during the reporting period.

Table 2: List of Completed Projects				
Project Number	Jurisdiction	Project Name / Location	Project Type	Total Project Cost*
21516	County of Napa	Dry Creek Road MRM 9.75, Storm Damage Repair	Reconstruction	\$1,323,288
22507	County of Napa	Diamond Road MPM 1.1	Reconstruction	\$924,830
23515	County of Napa	Berryessa Knoxville Road, Flap 1 Seal	Surface Treatment	\$1,380,652
23517	County of Napa	Berryessa Pines Paving: Berryessa Drive, Blueridge, Putah Creek Road	Reconstruction/Overlay	\$663,044
23519	County of Napa	Silverado Area Paving: Kaanapali Drive, Silverado Trail, Inverness Drive, Prestwick Drive.	Overlay	\$1,579,769
24501	Yountville	Heritage Way: Finnell Rd – Heritage Ct.	Rehabilitation	\$238,532
24515	Calistoga	2023-24 Seal Project, Various Locations	Resurfacing	\$565,160
*Total Project Cost includes Measure T and other funding sources. Some projects were completed under budget.				

Table 3 offers a comprehensive glimpse into active projects as well as outlines key milestones that are anticipated to be accomplished in the near future.

Table 3: Active Projects Overview	
Project Categories	Project Metrics
Road Segment Length	31.6 Miles
Sidewalks Length	1.7 Miles
ADA Curb Ramps	79
Class II/III Bike Lanes	8.8 Miles
Total Project Cost	\$68,228,765
Measure T Funds	\$38,071,569
Other Funds	\$30,157,196
Total Active Projects	44

BACKGROUND

Under the Master Agreement, jurisdictions are required to submit semi-annual progress reports on Measure T-funded projects. The attached reports were due on March 1, 2024, for the reporting period of July 1, 2023 to December 31, 2023. The next reports are due on September 1, 2024 and will cover the period from January 1, 2024 through June 30, 2024.

The Master Agreement requires that each progress report provide a summary list consisting of the following:

- Project Name
- Approved Budget
- Amount spent-to-date
- Remaining Balance
- Percent Complete
- Date Completed / Estimated Completion Date

To ensure compliance with the 6.67% Equivalent Funds Class I path requirement, each member agency is required to track qualifying revenues and expenditures related to Class I projects and include the information on the progress reports. Table 4 below provides a summary of 6.67% Equivalent Fund Projects that are either in design, under construction or fully completed.

**Table 4: List of 6.67% Equivalent Fund Projects
Active Class I Facility Projects (2023)**

Jurisdiction	Project Name / Location	Project Segment Length	Measure T Equivalent Funds**	Notes
City of Napa	SR 29 Undercrossing	0.21 Miles	\$4,438,523	Final project cost to be updated after project completion and after warranty period is over.
County of Napa	Vine Trail: St Helena-Calistoga	N/A	\$259,000	Payment to NVTA for the construction of the St. Helena to Calistoga section of the Vine Trail. Funding from ACO to Roads Ops.
County of Napa	Vine Trail: St. Helena – Calistoga Design	N/A	\$747,250	Depending on settling right-of-way delay claim with PG&E, cost to County could increase per Feb. 2024 meeting.
County of Napa	Vine Trail: St. Helena – Calistoga Construction Pratt Avenue / Dunaweal Lane	8.99 Miles	\$2,259,000	Transfer from General Funds
Totals		9.20 Miles	\$7,703,773	

ATTACHMENT(S)

(1) Jurisdictions' Semi-Annual Progress Reports

Jurisdiction: American Canyon
 Period: July 1st - December 31st, 2023
 Amount of funds in Special Measure T Revenue Fund: \$4,568,428

Measure T Project No.	Project Name	Location	Road Segment Length	Sidewalk Length	Number of Curb ramps installed or replaced	Class II or III Bike Lanes Length	Program	Total Cost	Measure T Funds	Other Funds	Measure T Funds Spent During the Progress Period	Total Measure T Amount Spent on project	Measure T Amount Remaining	Project Status (% Complete)	Project Start Date	Estimated Completion Date	Project Sign (Yes/No)	Sign Location	Notes
24504	Benton Way Pavement Rehabilitation Project	Benton Way - Hummingbird to Huntington	560	-	2	1,045	Reconstruction	\$ 358,330	\$ 139,545	\$ 218,785	-	\$ -	\$ 139,545	20% (Design)	Summer 2024	Fall 2024			
24504	Benton Way Pavement Rehabilitation Project	Benton Way - Hummingbird to Wetlands Edge	468	-	5	861	Reconstruction	\$ 299,462	\$ 116,620	\$ 182,842	-	\$ -	\$ 116,620	20% (Design)	Summer 2024	Fall 2024			
24504	Benton Way Pavement Rehabilitation Project	Benton Way - Huntington to Elliott	1,214	-	6	2,173	Reconstruction	\$ 776,808	\$ 302,515	\$ 474,293	-	\$ -	\$ 302,515	20% Design	Summer 2024	Fall 2024			
24503	2022 Annual Pavement Management Project	Donaldson Way - Eucalyptus to 1060 Donaldson Way	720	-	7	1,440	Cape Seal	\$ 282,233	\$ 282,233		\$ 128,209	\$130,924	\$151,309	90%	Summer 2023	Fall 2023	Yes	Donaldson @ Eucalyptus intersection	
24503	2022 Annual Pavement Management Project	Elke Drive	667	-	2	-	Cape Seal	\$ 220,784	\$ 220,784		\$ 144,524	\$ 147,584	\$73,200	90%	Summer 2023	Fall 2023	Yes	Elke @ Donaldson intersection	
24503	2022 Annual Pavement Management Project	Gisela Drive - Donaldson Way to Rio Del Mar	629	-	4	1,400	Cape Seal	\$ 248,107	\$ 248,107		\$ 100,084	\$ 102,203	\$145,904	90%	Summer 2023	Fall 2023	Yes	Gisela @ Donaldson intersection	
24503	2022 Annual Pavement Management Project	West Carolyn Drive - Donaldson Way to Rio Grande	905	-	2	-	Cape Seal	\$ 183,563	\$ 183,563		\$ 145,749	\$ 148,835	\$34,728	90%	Summer 2023	Fall 2023	Yes	W. Carolyn @ Donaldson intersection	
24503	2022 Annual Pavement Management Project	West Carolyn Drive - Rio Grande to Spikerush Circle	137	-	4	-	Cape Seal	\$ 98,179	\$ 98,179		\$ 52,868	\$ 53,988	\$44,191	90%	Summer 2023	Fall 2023	Yes	W. Carolyn @ Rio Grande intersection	
TOTALS								\$2,467,466	\$1,591,546			\$583,535	\$1,008,011						

Class I Facility (Equivalent Fund) Tracking										
Project Name	Project Description	Location	Segment Length	Funding Source	Total Cost	Equivalent Funds	Funding Source	Start Date	Estimated Completion Date	Notes
Green Island Road Reconstruction and Widening Project	Roadway widening and rehabilitation of Green Island Road, new sidewalk and Class 1 trail	Green Island Road, American Canyon	3,830	Local & State	\$ 1,088,819	\$ 1,088,819	Local	TBD	TBD	In design
Canyon Estates Newell Drive Class 1 Construction	Class 1 trail 8' wide with 2' shoulders	East of Newell Drive between Canyon Estates Dr. and Donaldson Way	675	Developer Funds	\$ 91,050	\$ 91,050	Developer	Jul-22	Dec-22	Completed
Watson Ranch Rio Del Mar Class 1 Construction	Class 1 Trail 12' wide with 2' shoulders	South of East Rio Del Mar from Marcus Rd to Mallen Way	1,359	Developer Funds	\$ 252,000	\$ 252,000	Developer	Jun-22	Jan-24	Completed
Watson Ranch Rolling Hills Drive Class 1 Construction	Class 1 Trail 10' wide with 2' shoulders	West of Rolling Hills Dr. from EVA at Artisan north to roundabout.	1,128	Developer Funds	\$ 171,000	\$ 171,000	Developer	Jun-22	Jan-24	Completed
Watson Ranch Mallen Way Class 1 Construction	Class 1 Trail 12' and 8' wide with 2' shoulders	West of Mallen Way from Rio Del Mar to terminus of Newell Dr.	1,381	Developer Funds	\$ 210,000	\$ 210,000	Developer	Jun-22	Jan-24	Completed
Watson Ranch Artisan Subdivision Class 1 Construction	Class 1 Trail 10' wide with 2' shoulders	South side of basin from end of trail the Vineyard Crossing Apartments to Frontier St.	260	Developer Funds	\$ 39,000	\$ 39,000	Developer	Jun-22	Jan-24	Construction completed, but not yet accepted by City
TOTALS					\$ 1,851,869					

Jurisdiction: City of Calistoga
Period: July 1st - December 31st, 2023
Amount of funds in Special Measure T Revenue Fund: \$1,258,677

Measure T Project No.	Project Name	Location	Road Segment Length	Sidewalk Length	Number of Curb ramps installed or replaced	Class II or III Bike Lanes Length	Program	Total Cost	Measure T Funds	Other Funds	Measure T Funds Spent During the Progress Period	Total Measure T Amount Spent on project	Measure T Amount Remaining	Project Status (% Complete)	Project Start Date	Estimated Completion Date	Project Sign (Yes/No)	Sign Location	Notes
24515	2023/2024 Chip Seal/ Cape Seal	23 Streets per Approved 5-year list	18,200'	-	-	-	Resurfacing	\$ 565,159	\$ 513,966	51,193	513,966	\$ -	\$ -	100	7/24/2023	9/7/2023	Yes	Mitzi Drive - View Road	
TOTALS								\$565,159	\$513,966			\$0	\$0						

Class I Facility (Equivalent Fund) Tracking										
Project Name	Project Description	Location	Segment Length	Funding Source	Total Cost	Equivalent Funds	Funding Source	Start Date	Estimated Completion Date	Notes
There was no expenditure on Class I Facilities in this reporting period.										
TOTALS					\$0					

Jurisdiction: City of Napa
Period: July 1st - December 31st, 2023
Amount of funds in Special Measure T Revenue Fund: \$3,633,292

Measure T Project No.	Project Name	Location	Road Segment Length	Sidewalk Length	Number of Curb ramps installed or replaced	Class II or III Bike Lanes Length	Program	Total Cost	Measure T Funds	Other Funds	Measure T Funds Spent During the Progress Period	Total Measure T Amount Spent on project	Measure T Amount Remaining	Project Status	Project Start Date	Estimated Completion Date	Project Sign (Yes/No)	Sign Location	Notes
20501	ATMS	Various Locations	N/A	N/A	N/A	N/A	Safety	\$ 1,918,755	\$ 1,918,755	N/A	1,168,297	\$ 1,168,270	\$ 750,485	75%	Fall 2019	Spring 2024	Yes	Redwood/Linda Vista	Phase 1 Jefferson at 1st/2nd completed. Phase 2 Jefferson St from Clairemont to Third completed. 3/23: Phase 3 Soscol, Trancas, Lincoln in design 9/23: Contract awarded 7/18 3/24: Lead time on equipment has delayed the project. Increased project funds to advance the project.
20505	West Lincoln Avenue	Lone Oak Avenue to Solano Avenue/Hwy 29	0.50	TBD	8	TBD	Concrete Work	\$ 150,000	\$ 150,000	N/A	154	\$ 3,728	\$ 146,272	2%	TBD	TBD	N/A	TBD in construction	Pre-design will begin in 2021
20506	Coombs Street and South Coombs	5th Street to West Imola Avenue	1.00	TBD	25	2.00	Overlay	\$ 5,213,515	\$ 5,150,000	63,515	18,058	\$ 166,970	\$ 4,983,030	3%	Summer 2021	Summer 2025	N/A	TBD in construction	The amount of concrete work will be verified in pre design after determining what will have to be fixed for future paving. Design 3/24: increased project funds to advanc ethe project
20507	Laurel Street Phase 1	First Street to Griggs Lane	0.56	TBD	5	1.12	Overlay	\$ 4,075,745	\$ 4,000,000	75,745	2,819	\$ 227,955	\$ 3,772,045	6%	Summer 2021	Summer 2024	N/A	TBD in construction	Pre-design started 2021. 9/22: Design phase. Increase project funds to advance project 3/24: Design completed.
22502	Coombsville Rd	3rd/Silverado Trail to Pascale Place	0.50	TBD	TBD	TBD	Overlay	\$ 150,000	\$ 150,000	N/A	358	\$ 47,352	\$ 102,648	32%	Fall 2021	TBD	N/A	TBD in construction	Pre-design started 2021.
22503	Coombsville Rd	Pascale Place to East End	0.40	TBD	TBD	TBD	Overlay	\$ 150,000	\$ 150,000	N/A	-	\$ 27,567	\$ 122,433	18%	Fall 2021	TBD	N/A	TBD in construction	Pre-design started 2021.
22504	Browns Valley Road	Westview Dr. to Hwy 29/Freeway Dr	1.44	TBD	8	2.88	Overlay	\$ 5,650,000	\$ 5,650,000	N/A	25,802	\$ 308,123	\$ 5,341,877	5%	Fall 2021	Summer 2024	N/A	TBD in construction	Pre-design started 2021. 9/22: Design phase. Increase project funds to advance project. 3/24: Increased project funds
22508	Westwood Neighborhood Rehabilitation Phase 3	Interior Streets	TBD	TBD	-	-	Overlay	\$ 1,500,000	\$ 1,500,000	N/A	64,970	\$ 144,267	\$ 1,355,733	10%	12/1/2020	TBD	N/A	TBD in construction	The complicated area has led the City to conduct pre design analysis of the interior streets prior to construction. This is 1 of 2 remaining projects of Westwood Neighborhood Rehab. Design is underway with construction tentatively scheduled for FY2024-25 & FY2025-26
22509	Westwood Neighborhood Streetlights	Laurel Street to Freeway Drive	N/A	N/A	N/A	N/A	Safety	\$ 100,000	\$ 100,000	N/A	-	\$ 60,259	\$ 39,741	60%	44378	TBD	N/A	TBD in construction	The complicated area has led the City to conduct pre design analysis of the interior streets prior to construction. This is 2 of 2 remaining projects of Westwood Neighborhood Rehab. 3/23: design with PG&E
23527	Lincoln Ave	California to Silverado	1.42	TBD	TBD	TBD	Overlay	\$ 650,000	\$ 650,000	N/A	95,536	\$ 104,115	\$ 545,885	16%	Fall 2022	TBD	N/A	TBD in construction	3/23: new project. 3/24: Increased budget funds to advance project
24510	Concrete Program	Twin Oaks East/Stonehouse/A drian Neighborhood	-	TBD	TBD	N/A	Concrete Work	\$ 1,000,000	\$ 1,000,000	N/A	616,834	\$ 616,834	\$ 383,166	62%	Summer 2023	Winter 2024	N/A	Various	3/24: new project
22501	Jefferson Street	Trower Ave to Sierra Ave	0.36	103	1	0.72	Overlay	\$ 2,500,000	\$ 2,500,000	N/A	1,265,702	\$ 1,518,631	\$ 981,369	61%	Fall 2021	Summer 2023	Yes	Jefferson/Sierra; Jefferson/Trower	Pre-design started 2021. 3/23: Project awarded 9/23: Construction start delayed for end of school year 3/24: Final project cost to be updated after project completion and after warranty period is over. Keep project on report until end of warranty period 12/13/2024. Reduces funds and returned to Measure T fund
22505	Freeway Drive	1st Street to Laurel	0.38	45	-	0.76	Overlay	\$ 2,750,000	\$ 2,750,000	N/A	1,176,566	\$ 1,284,019	\$ 1,465,981	47%	Fall 2022	Fall 2023	Yes	Freeway/First; Freeway/Kilburn	3/23: new project 3/24: Final project cost to be updated after project completion and after warranty period is over. Keep project on report until end of warranty period 11/16/2024. Reduces funds and returned to Measure T fund
TOTALS								\$25,808,015	\$25,668,755			\$5,678,089	\$19,990,666						

Class I Facility (Equivalent Fund) Tracking										
Project Name	Project Description	Location	Segment Length	Funding Source	Total Cost	Equivalent Funds	Funding Source	Start Date	Estimated Completion Date	Notes
SR 29 Undercrossing	Construct a Class I multiuse trail along the northern bank of Napa Creek, providing a needed connection across SR29 for bicyclists and pedestrians.	State Route 29 PM11.6	0.21 Mile	ATP, TDA, BTA, TFCA & Local Funds	\$ 4,438,523	\$ 3,907,523	TDA, BTA, TFCA & Local Funds	1/1/2019	12/31/2023	3/24: Final project cost to be updated after project completion and after warranty period is over. Keep project on report until end of warranty period 12/29/2024.
TOTALS					\$4,438,523					

Jurisdiction: County of Napa
Period: July 1st - December 31st, 2023
Amount of funds in Special Measure T Revenue Fund: \$5,697,134

Measure T Project No.	Project Name	Location	Road Segment Length	Sidewalk Length	Number of Curb ramps installed or replaced	Class II or III. Bike Lanes Length	Program	Total Cost	Measure T Funds	Other Funds	Measure T Funds Spent During the Progress Period	Total Measure T Amount Spent on project	Measure T Amount Remaining	Project Status (% Complete)	Project Start Date	Estimated Completion Date	Project Sign (Yes/No)	Sign Location	Notes
20510	Salvador Avenue	Big Ranch Road to City Limit	2,800'	N/A	N/A	N/A	overlay	\$ 50,000	\$ 50,000	\$ -	\$ 1,570	\$ 23,969	\$ 26,031	Design 30% Constr. 0%	1/15/2020	10/31/2023	N/A	Design Phase	Approved budget for design Phase only. Geotech Investigation and start preliminary design.
20511	El Centro Avenue	Big Ranch Road to City Limit	2,700'	N/A	N/A	N/A	overlay	\$ 50,000	\$ 50,000	\$ -	\$ 9,266	\$ 23,814	\$ 26,186	Design 30% Constr. 0%	1/15/2020	10/31/2023	N/A	Design Phase	Approved budget for design Phase only. Geotech Investigation and start preliminary design. Preliminary design restarted.
21516	Dry Creek Rd MPM 9.75 Storm Damage Repair	Dry Creek Road	130'	N/A	N/A	N/A	reconstruction	\$ 1,323,288	\$ 1,323,288	\$ -	\$ 630,331	\$ 1,141,796	\$ 181,492	100%	3/16/2021	8/29/2023	Yes	Project site during construction	Construction Completed, M-T funds still being utilized for monthly planting maintenance
21517	Buhman Bridge	Buhman Avenue at Congress Valley Road Intersection	115'	N/A	N/A	N/A	reconstruction	\$ 1,634,633	\$ 1,299,666	\$ 334,967	\$ 14,739	\$ 1,205,508	\$ 94,158	100%	8/10/2021	3/4/2022	Yes	At Project Site	Construction Completed, M-T funds still being utilized for monthly planting maintenance Note Start date is based of Construction, Design was funded through SB1.
21518	Dry Creek Bridge	MPM 10 and 0.8 miles west of Mt. Veeder Road	900'	N/A	N/A	N/A	reconstruction	\$ 3,489,333	\$ 454,204	\$ 3,035,129	\$ -	\$ 454,204	\$ -	Design 100% Const 0%	7/1/2021	11/1/2026	N/A	Design Phase	Caltrans could reimburse 100%. On 2/22/24, still acquiring Right-of-way and permits. Anticipate Caltrans authorization to proceed with construction in Nov. 2024.
22507	Diamond Rd MPM 1.1	Diamond Mountain Rd	125'	N/A	N/A	N/A	reconstruction	\$ 924,830	\$ 924,830	\$ -	\$ 350	\$ 795,557	\$ 129,273	100%	8/10/2021	6/8/2023	Yes	At Project Site	Construction Complete. NOC and project completion sheet forthcoming.
22510	American Canyon Road Paving	American Canyon Road from City Limit to County Line	9,476'	N/A	N/A	N/A	surface treatment	\$ 723,638	\$ 713,581	\$ 10,057	3,671	\$ 595,858	\$ 117,723	40%	7/5/2022	10/15/2026	No	Design Phase	Road repairs completed. Surface treatment under design, construction moved to 2026.
22519	Angwin Area Paving	Howell Mtn Rd Deer Park Rd to Chiles-Pope Valley Rd..	31,200'	N/A	N/A	N/A	overlay	\$ 4,850,462	\$ 2,850,462	\$ 2,000,000	\$ 1,912,269	\$ 2,012,435	\$ 838,027	98%	4/1/2022	8/31/2023	Yes	At Project Site	Construction complete; working on punch list and project close out.
22518	Redwood Road MPM 5.76	Redwood Road	200'	N/A	N/A	N/A	reconstruction	\$ 555,746	\$ 555,746	\$ -	\$ 374	\$ 195,628	\$ 360,118	Design 40% Const 0%	1/1/2022	11/15/2024	N/A	Project site during construction	Project design beginning winter 23-24..
23515	Berryessa Knoxville Flap 1 Seal	Between Spanish Flat Loop Rd and Pope Canyon Rd	42,000'	N/A	N/A	N/A	surface treatment	\$ 1,380,652	\$ 1,380,652	\$ -	\$ 338,873	\$ 1,222,472	\$ 158,180	100%	6/1/2022	8/23/2023	Yes	At Project Site	Construction complete, project will be removed next reporting period.
23516	Redwood Road Seal	City limit to Mt. Veeder Road	12,550'	N/A	N/A	N/A	TBD	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ 1,363	\$ 13,637	Design 5% Const 0%	9/29/2022	10/15/2025	N/A	Design Phase	
23520	Old Howell Mountain Road Seal	From St. Helena city limit to 360' south of Conn Valley Rd.	2,150'	N/A	N/A	N/A	surface treatment	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ 34	\$ 14,966	Design 1% Const 0%	7/12/2022	10/15/2028	N/A	Design Phase	Project moved to 2028
23521	Wooden Valley Road	From Wooden Valley Cross Rd to Solano County line.	4,670'	N/A	N/A	N/A	surface treatment	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ 34	\$ 14,966	Design 1% Const 0%	7/12/2022	10/15/2025	N/A	Design Phase	Project design to begin later in 2024.
23517	Berryessa Pines	Berryessa Drive, Blueridge, Putah Creek Rd.	3,000'	N/A	N/A	N/A	reconstruction/ overlay	\$ 663,044	\$ 663,044	\$ -	\$ 24,884	\$ 473,222	\$ 189,822	100%	9/1/2022	8/23/2023	Yes	At Project Site	Construction complete, project will be removed next reporting period.
23519	Silverado Area Paving	Kaanapalli Drive, Silver Trail, Inverness Drive, Prestwick Drive	6323'	N/A	N/A	N/A	overlay	\$ 1,579,769	\$ 1,521,176	\$ 58,593	\$ 661,798	\$ 696,723	\$ 824,453	100%	12/13/2022	10/13/2023	Yes	At Project Site	Constructino complete. NOC to be filed after punch list
24502	Silverado Trail/Petrified Forest/Whitehall Paving	Silverado Trail from Hwy 29 south to Calistoga City Limit and Calistoga City Limit south to Larkmead Lane	19,650'	N/A	N/A	2,650'	Overlay (2,650') Crack Seal and Pavement Repairs (17,000')	\$ 3,553,492	\$ 1,132,560	\$ 2,420,932	\$ -	\$ -	\$ 1,132,560	Const 95%	6/27/2023	9/8/2023	Yes	At Project Site	Construction complete, finalizing monument preservation portion of work.
24505	Sunnydale Drive	Salvador Avenue to End	792'	N/A	N/A	N/A	overlay	\$ -	\$ -	-	-	\$ -	\$ -	Design 30% Constr. 0%	1/15/2020	9/10/2024	N/A	Design Phase	Designed with Salvador Avenue
24507	Chiles Creek Bridge	Chiles Pope Valley Road MPM 2.1	300'	N/A	N/A	N/A	reconstruction	\$ 10,578,372	\$ 105,275	\$ 10,473,097	\$ 105,275	\$ 105,275	\$ -	Design 100% Constr. 0%	3/18/2024	12/31/2024	N/A	N/A	Measure T funding is less than \$250K and for design, no signage required.
24508	Berryessa Knoxville Flap 2	Hwy 128 to Smittle Creek	48,150'	N/A	N/A	N/A	reconstruction	\$ 297,000	\$ 252,000	\$ 45,000	\$ -	\$ -	\$ 252,000	Design 0% Constr. 0%	11/1/2024	11/30/2028	N/A	Design Phase	Project design begins later this year.
TOTALS								\$31,699,258	\$13,321,484			\$8,947,893	\$4,373,591						

Class I Facility (Equivalent Fund) Tracking										
Project Name	Project Description	Location	Segment Length	Funding Source	Total Cost	Equivalent Funds	Funding Source	Start Date	Estimated Completion Date	Notes
Devlin Road Segment E (RDS 11-06)	Construct a new road and bridge between Tower Road and Airpark Road	Between Tower Road and Airpark Road	1,100	Airport Industrial Area Traffic Mitigation Fee	\$1,051,120		Airport Industrial Area Traffic Mitigation Fee	2011	Feb. 2020	Trail on east side of Devlin Road
Vine Trail - St. Helena to Calistoga Design	Funding agreement with NVRTA, which included transfer of \$196K from the Napa County Roads to the Parks and Open Space District to partially fund the purchase of the Suscol Headwaters Preserve, and in exchange NVRTA will reduce County's commitment to the Calistoga to St. Helena Segment of the Vine Trail. NVRTA will make up the \$196K shortfall to the Vine Trail project by designating future State Transportation Improvement Program (STIP) funds of the same amount to the Vine Trail Project. Funding from Roads Ops.	Between Pratt Avenue and Dunaweal Lane	40,656	General Fund - Road Operations and ACO	\$747,250			2019	June 2024	Depending on settling right-of-way delay claim with PG&E, cost to County could increase per Feb. 2024 meeting.
Vine Trail - St. Helena to Calistoga Construction	Amendment 6 included transfer of \$2 million from the Napa County Roads, and in exchange NVRTA will reduce County's commitment to the Calistoga to St. Helena Segment of the Vine Trail. NVRTA will make up the \$2 million by designating future State Transportation Improvement Program (STIP) funds of the same amount to the Yountville to St. Helea Segment of the Vine Trail.	Pratt Avenue and Dunaweal Lane	47,440	General Fund - Accumulated Capital Outlay	\$2,259,000			March 2022	Nov. 2023	
Vine Trail Yountville through St. Helena - Design	Design and environmental work of the Yountville through St. Helena Segment of the Vine Trail.	Pratt Avenue and Dunaweal Lane		General Fund - Accumulated Capital Outlay						Future costs
TOTALS					\$4,057,370					

Jurisdiction: St. Helena
Period: July 1st - December 31st, 2023
Amount of funds in Special Measure T Revenue Fund: \$5,057,150

Measure T Project No.	Project Name	Location	Road Segment Length	Sidewalk Length	Number of Curb ramps installed or replaced	Class II or III Bike Lanes Length	Program	Total Cost	Measure T Funds	Other Funds	Measure T Funds Spent During the Progress Period	Total Measure T Amount Spent on project	Measure T Amount Remaining	Project Status	Project Start Date	Estimated Completion Date	Project Sign (Y/N)	Notes
19549	R18-81 Downtown Sidewalk Improvements	Downtown St. Helena		0.70			Design	\$ 1,700,000	\$ 500,000	\$ 1,200,000	\$ 41,444			0%		9/1/2024		Delayed
23533	R22-79 Pavement Restoration	Various Locations	1.44		20		Construction	\$ 1,200,000	\$ 1,200,000		\$ 79,464	\$ 1,400,000	\$ -	100%	11/1/2022	5/1/2023	Yes	Retention Payment
24512	R23-79 Pavement Restoration	Various Locations	0.92		7	0	Construction	\$ 1,600,000	\$ 1,200,000	\$ 500,000	\$ 100,569	\$ 100,569	\$ 1,099,431	80%	12/1/2023	5/1/2024	Yes	Current Construction
24513	R24-02 Oak Avenue Rehabilitation	Oak Avenue	0.50	1.00	TBD	TBD	Design	\$ 1,100,000	\$ 1,100,000		\$ 10,871	\$ 10,871		0%				Surface Restoration Design
24514	R24-79 Pavement Restoration	Various Locations	TBD		TBD		Design	\$ 1,500,000	\$ 1,500,000					0%	7/1/2024	10/1/2024	Yes	Current Design
TOTALS								\$7,100,000	\$5,500,000			\$1,511,440	\$1,099,431					

Class I Facility (Equivalent Fund) Tracking										
Project Name	Project Description	Location	Segment Length	Funding Source	Total Cost	Equivalent Funds	Funding Source	Start Date	Estimated Completion Date	Notes
Class I Facility Contribution	Transfer to Class I Fund	N/A	N/A	N/A	N/A	100,000	General Fund	N/A	N/A	Transfer for set aside
TOTALS					\$0					

Measure T: Progress Report

Due March 1st and September 1st

Jurisdiction: Yountville
Period: July 1 - December 31, 2023
Amount of funds in Special Measure T Revenue Fund: \$532,176

Measure T Project No.	Project Name	Location	Road Segment Length	Sidewalk Length	Number of Curb ramps installed or replaced	Class II or III Bike Lanes Length	Program	Total Cost	Measure T Funds	Other Funds	Measure T Funds Spent During the Progress Period	Total Measure T Amount Spent on project	Project Status	Project Start Date	Estimated Completion Date	Date of Completion	Project Sign (Yes/No)	Sign Location	Completed Project Form Submitted (Date)	NOC Submitted (Date)	Notes
23514	Street Rehabilitation Micorsurfacing at Various Locations	Finnell Rd- Yount St to Hopper Creek Bridge	609	-	-		Measure T	NA	NA	-	-	NA	NA	TBD	NA	NA	NA	NA	NA	NA	The microsurfacing project was advertised and bids opened on June 8th. Bids came in extremely high due to the striping component. The engineer's estimate was at \$180,000 and bids came in at \$268,107. Yountville Cros Rds. may move forward as a coordinate project with Napa County. There is also a potential for the microsufacing projects to move forward before summer 2024 depending on the schedule.
23523		Finell Rd- Hopper Creek to Town Limits	1,127	-	-		Measure T	NA	NA	-	-	NA	NA	TBD	NA	NA	N/A	NA	NA	NA	
23524		Heather Street-Mulberry to End	345	-	-		Measure T	NA	NA	-	-	NA	NA	TBD	NA	NA	N/A	NA	NA	NA	
23525		Yountville Cross-Yount St-Town Limits	1,300	-	-		Measure T	NA	NA	-	-	NA	NA	TBD	NA	NA	N/A	NA	NA	NA	
23526		Yount St- Yville Cross to Adams	555	-	-		Measure T	NA	NA	-	-	NA	NA	TBD	NA	NA	N/A	NA	NA	NA	
24501	Street Rehabilitation of Heritage Way	Heritage Way- Finnel Rd to Heritage Ct	1,294	-	-	NA	Measure T	\$ 238,453	\$ 238,453	-	\$ 238,453	\$ 238,453	100%	8/25/2023	9/30/2023	9/30/2023	Yes	Finnell Rd at Heritage Way	2/3/2024	9/30/2023	The NOC has a completion date as 9/30/2023.
TOTALS								\$238,453	\$238,453			\$238,453									

Class I Facility (Equivalent Fund) Tracking										
Project Name	Project Description	Location	Segment Length	Funding Source	Total Cost	Equivalent Funds	Funding Source	Start Date	Estimated Completion Date	Notes



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY Independent Taxpayer Oversight Committee Agenda Memo

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: Fiscal Year (FY) 2023-24 Quarter 2 Measure T October-December
Analysis and Financial Update

RECOMMENDATION

That the ITOC receive the most recent Measure T analysis and financial update.

EXECUTIVE SUMMARY

Handouts showing actual revenues received and disbursed to the member jurisdictions will be provided by the County's Auditor-Controller. This memo presents the tax analysis from HdL Companies, NVRTA's sales tax consultant, with the most recent quarterly sales tax update newsletter (Attachment 1) for the period of October - December 2023.

BACKGROUND AND DISCUSSION

Tax Analysis

During October to December, the Napa Valley Transportation Authority (NVRTA) experienced a 3.1% decrease in receipts compared to the fourth sales period in 2022. Adjusting for reporting anomalies, actual sales dipped by 3.8%.

Wineries, the primary tax-contributing sector in the business industry, showed a 5% decline in sales, attributed partly to larger taxpayers achieving better sales in the previous year. Moreover, reduced transactions in both heavy and light industrial segments further impacted the sector.

Additionally, customers experienced higher financing rates which lead to a 3% decrease in sales at new vehicle dealerships. Conversely, online activity bolstered ecommerce sellers by 7%, while countywide merchants, particularly those in apparel, home furnishings, and specialty stores, experienced diminished foot traffic and reduced returns, resulting in a 2% decline in sales for general consumer goods retailers.

Contractors faced a significant downturn of 15%, influencing a decrease in building construction activity. Lighter tourism volumes contributed to declines in sales for convenience and grocery stores, primarily explaining the decline in food and drugs sales. One-time event planner payments and a 4% growth in casual dining contributed to a slight uptick in sales for restaurants and hotels. However, cost-conscious consumers spent less at fine dining establishments, offsetting some of the gains in this sector.

Sales Tax Receipts in the Current Year

Table 1 below lists the monthly receipts for FY 2023-24 for July through February. The forecast for the next few years, which have been updated from the previous report, are illustrated in Table 2.

Table 1: Measure T Sales Tax Revenues compared to Forecast.

MONTH SALES TAX	Forecast	Actual FY24	Difference \$ More/(Less)	Difference %	Actual FY23 Last Year	Difference Increase/ (Decrease)
July	\$ 1,978,400	\$ 1,976,496	\$ (1,904)	-0.1%	\$ 1,949,126	\$ 27,370
August	2,015,600	1,904,239	(111,361)	-5.5%	1,985,794	(81,555)
September	2,770,100	2,710,888	(59,212)	-2.1%	2,729,139	(18,251)
	\$ 6,764,100	\$ 6,591,623	\$ (172,477)	-2.6%	\$ 6,664,059	\$ (72,436)
October	\$ 1,963,100	1,902,439	(60,661)	-3.1%	1,934,111	(31,672)
November	1,896,000	1,816,381	(79,619)	-4.2%	1,868,012	(51,631)
December	2,889,100	2,716,410	(172,690)	-6.0%	2,846,360	(129,950)
	6,748,200	6,435,230	(312,970)	-4.6%	6,648,483	(213,253)
	\$ 13,512,300	\$ 13,026,853	\$ (485,447)	-3.6%	\$13,312,542	\$ (285,689)
January	1,743,800	1,730,730	(13,070)	-0.7%	1,718,016	12,714
February	1,604,200	1,702,801	98,601	6.1%	1,580,447	122,354
March	2,376,600	0	(2,376,600)	-100.0%	2,390,731	0
	5,724,600	3,433,531	(2,291,069)	-40.0%	5,689,194	135,068
	\$ 19,236,900	\$ 16,460,384	\$ (2,776,516)	-14.4%	\$19,001,736	\$ (150,621)
April	1,968,900	0	(1,968,900)	-100.0%	1,939,775	0
May	2,195,800	0	(2,195,800)	-100.0%	2,163,339	0
June	2,348,400	0	(2,348,400)	-100.0%	2,401,704	0
	6,513,100	-	(6,513,100)	-100.0%	6,504,818	-
	\$ 25,750,000	\$ 16,460,384	\$ (9,289,616)	-36.1%	\$25,506,554	\$ (150,621)
	\$ 25,750,000	\$ 16,460,384	\$ (9,289,616)			

Table 2: Current year and five-year forecast

ACTUALS FISCAL YEAR 2022-23	FORECAST FISCAL YEAR 2023-24	FORECAST FISCAL YEAR 2024-25	FORECAST FISCAL YEAR 2025-26	FORECAST FISCAL YEAR 2026-27	FORECAST FISCAL YEAR 2027-28
\$ 25,551,011	\$ 25,600,000	\$ 26,032,200	\$ 26,682,200	\$ 27,348,000	\$ 28,030,600

ATTACHMENTS

- (1) NVT Sales Tax Update – Newsletter
- (2) NVT 3Q23 (Oct-Dec 2023) Final Report

NVTA

SALES TAX UPDATE

4Q 2023 (OCTOBER - DECEMBER)

ATTACHMENT 1
ITOC AGENDA ITEM 8.3
JUNE 5, 2024



NVTA

TOTAL: \$ 6,498,892

-3.8%

4Q2023



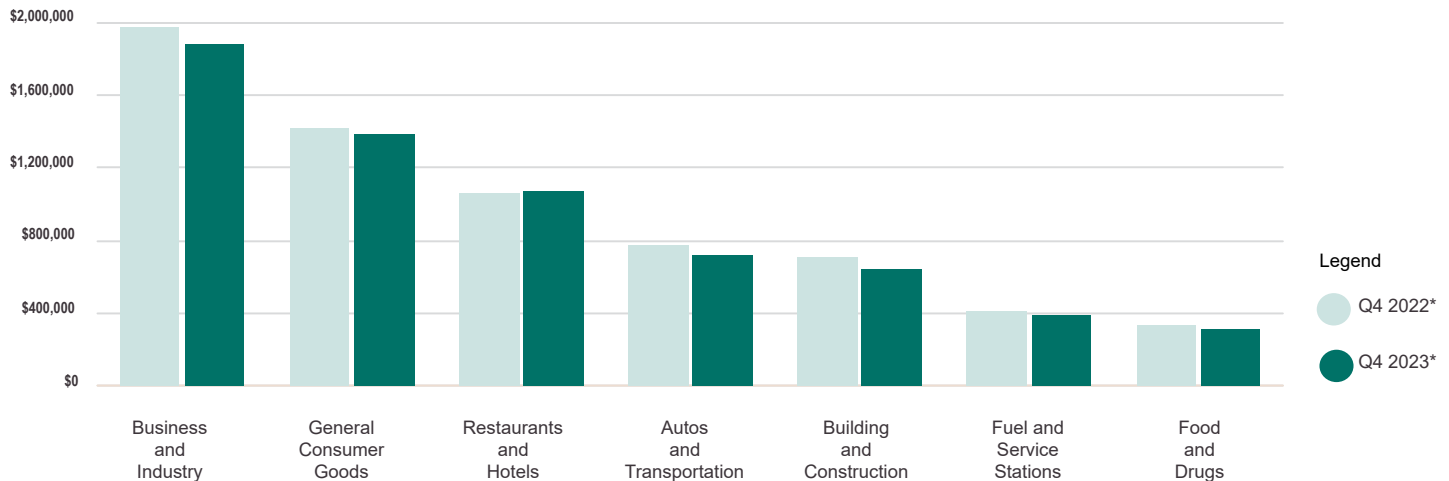
-2.5%

STATE



*Allocation aberrations have been adjusted to reflect sales activity

SALES TAX BY MAJOR BUSINESS GROUP



NAPA VALLEY TRANSPORTATION AUTHORITY (NVTA) HIGHLIGHTS

Napa Valley Transportation Authority (NVTA)'s receipts from October through December were 3.1% below the fourth sales period in 2022. Excluding reporting aberrations, actual sales were down 3.8%.

Wineries make up the largest tax-generating sector within business-industry; their sales decreased 5% as several larger taxpayers

had better prior year sales. This group also had fewer transactions occur in the cyclically less predictable heavy and light industrial segments.

Buyers who had to pay higher financing rates also saw prices return to more normal patterns of discounts and rebates; new vehicle dealerships fell 3%.

While online activity boosted ecommerce sellers 7%; countywide merchants operating apparel, home furnishings and specialty stores had weaker foot traffic, smaller returns. The net effect was 2% declines from general consumer goods retailers.

Contractors slumped 15%; pushed building-construction lower. Drops from convenience and grocery stores due to lighter tourism volumes explains most of the food-drugs decline.

One-time event planner payments, casual dining growth of 4% drove restaurants-hotels up slightly; cost conscience patrons spent less at fine dining establishments.

Net of aberrations, taxable sales for all of the Bay Area regressed 4.9%.

TOP NON-CONFIDENTIAL BUSINESS TYPES

Napa Valley Transportation Authority (NVTA)

Business Type	Q4 '23*	Change	HdL State Change
Wineries	860.1	-5.1% ↓	-5.7% ↓
New Motor Vehicle Dealers	452.2	-2.9% ↓	-7.7% ↓
Casual Dining	381.2	3.6% ↑	1.7% ↑
Service Stations	370.5	-2.2% ↓	-4.9% ↓
General Merchandise	334.6	6.8% ↑	12.0% ↑
Building Materials	317.1	-2.0% ↓	-2.0% ↓
Fine Dining	249.2	-3.4% ↓	-4.7% ↓
Discount Dept Stores	242.9	-2.7% ↓	-1.5% ↓
Contractors	218.9	-15.7% ↓	1.3% ↑
Hotels/Motels	189.9	-1.3% ↓	1.0% ↑

*Allocation aberrations have been adjusted to reflect sales activity

*In thousands of dollars



STATEWIDE RESULTS

California's local one cent sales and use tax receipts during the months of October through December were 2.5% lower than the same quarter one year ago after adjusting for accounting anomalies. The fourth quarter is notably the highest sales tax generating quarter of the year and exhibited diminished year-over-year returns as consumers balanced higher prices and financing costs with essential household needs.

Higher interest rates impacted the auto-transportation sector, especially luxury vehicles, as the group dropped 6.2%. Inventories for many dealers returned, creating downward pressure on prices, further constraining receipts. Lenders have tightened credit standards, making loan financing challenging. Improved leasing activity was the lone bright spot. With slow movement expected by the Federal Treasury setting interest rate policy, future revenue growth may stagnate.

Fuel and service stations contributed a similar downturn, as lower fuel prices reduced receipts from gas stations and petroleum providers. While this has been the trend throughout 2023, recently global

crude oil prices have been on the rise and should see growth in the coming year. This decline also impacted the general consumer goods category as those retailers selling fuel experienced a similar drop.

During this holiday shopping period, general consumer goods experienced lackluster sales as results pulled back 3.4%. Most sectors saw reductions with home furnishings, women's apparel, shoe and electronic-appliance stores being the most significant. Returns also marked the fourth consecutive quarter showing comparable declines. Similar to the anticipated trend of new vehicles, consumer spending may be sluggish in the near term.

Even though revenue from most major sectors slowed, restaurant sales remained steady with a modest gain of 1.0%. Results from casual dining establishments grew during the early winter period as patrons enjoyed indoor dining. However, following the greater trend of consumers looking for value, fine dining eateries experienced lower receipts. The industry is still bracing for implementation of AB 1228, a new law increasing minimum wages for 'fast food restaurants', on April 1, 2024.

Use taxes remitted via the countywide pools grew 1.0%, marking the first positive rebound after four consecutive quarters of decline. While overall online sales volume is steady, pool collections contracted with more taxes allocated directly to local agencies via in-state fulfillment and through existing retail outlets.

Statewide, calendar year 2023 ended with a 2.3% decline from 2022. Elevated inflation and interest rates led to higher cost of goods resulting in consumers not spending as much as they had prior. Following multiple years of post-pandemic tax growth assisted by federal tax policy and temporary workplace accommodations, consumers reassessed their economic conditions and limited purchases. As the Federal Reserve considers delaying softening rates, consumer spending could likely stagnate delaying a return to the normal historical growth trend in 2024.

MAJOR BUSINESS GROUP TRENDS BY COUNTY

Percent Change from 4th Quarter 2022 *

	Autos/Tran.	Bldg/Const	Bus/ind.	Food/Drug	Fuel	Cons. Goods	Restaurants
Alameda Co.	-42.5%	-1.9%	-7.8%	-7.1%	-11.3%	-2.0%	-0.1%
Contra Costa Co.	-3.7%	-5.0%	5.8%	-7.5%	-21.2%	-3.0%	2.5%
Marin Co.	5.7%	-5.1%	1.6%	-10.8%	-2.9%	-1.8%	2.4%
Napa Co.	0.6%	-13.8%	-4.8%	-8.4%	-1.1%	-5.7%	-0.6%
San Francisco Co.	-14.4%	-7.1%	-6.8%	-8.2%	-0.6%	-10.8%	0.5%
San Mateo Co.	15.0%	-6.5%	-5.9%	-6.7%	-2.3%	-3.0%	5.2%
Santa Clara Co.	-1.2%	-6.5%	-5.5%	-8.2%	-4.6%	-1.3%	3.3%
Solano Co.	1.7%	-2.7%	-14.8%	0.8%	-3.5%	-3.6%	-0.9%
Sonoma Co.	-5.9%	-5.9%	-4.7%	-4.1%	0.4%	-5.1%	2.1%

*Allocation aberrations have been adjusted to reflect sales activity



ACTUAL/ADJUSTED COMPARISON - BY COUNTY AND MAJOR INDUSTRY GROUP

ACTUAL RECEIPTS

ADJUSTED FOR ECONOMIC DATA

	4Q 2023	4Q 2022	% Change	4Q 2023	4Q 2022	% Change
Alameda County						
Autos And Transportation	16,952,396	29,126,272	-41.8%	17,364,867	30,221,889	-42.5%
Building And Construction	8,847,419	8,936,393	-1.0%	9,397,193	9,575,449	-1.9%
Business And Industry	19,881,600	19,984,626	-0.5%	18,778,542	20,364,798	-7.8%
Food And Drugs	4,004,035	4,904,214	-18.4%	4,517,338	4,860,925	-7.1%
Fuel And Service Stations	5,931,538	6,624,319	-10.5%	5,967,181	6,727,267	-11.3%
General Consumer Goods	16,152,203	16,916,946	-4.5%	16,487,563	16,832,112	-2.0%
Restaurants And Hotels	11,073,006	10,323,496	7.3%	10,777,227	10,782,825	-0.1%
Transfers & Unidentified	284,104	156,011	82.1%	213,538	190,974	11.8%
County & State Pool	18,824,456	20,221,007	-6.9%	22,046,585	21,833,192	1.0%
	101,950,757	117,193,284	-13.0%	105,550,033	121,389,430	-13.0%
Contra Costa County						
Autos And Transportation	7,804,395	8,302,673	-6.0%	7,964,761	8,273,321	-3.7%
Building And Construction	4,491,719	4,989,279	-10.0%	4,486,895	4,721,499	-5.0%
Business And Industry	9,754,715	6,801,483	43.4%	7,561,237	7,147,567	5.8%
Food And Drugs	2,862,593	3,684,728	-22.3%	3,424,395	3,703,536	-7.5%
Fuel And Service Stations	5,045,701	6,774,858	-25.5%	5,182,738	6,576,596	-21.2%
General Consumer Goods	11,425,419	11,605,057	-1.5%	11,505,712	11,863,429	-3.0%
Restaurants And Hotels	6,677,252	6,381,192	4.6%	6,571,129	6,412,249	2.5%
Transfers & Unidentified	139,970	83,584	67.5%	99,646	87,645	13.7%
County & State Pool	9,379,550	11,594,041	-19.1%	12,787,337	12,766,093	0.2%
	57,581,314	60,216,893	-4.4%	59,583,849	61,551,933	-3.2%
Marin County						
Autos And Transportation	3,344,368	3,213,235	4.1%	3,418,150	3,232,925	5.7%
Building And Construction	1,419,374	1,551,573	-8.5%	1,460,416	1,538,359	-5.1%
Business And Industry	957,988	933,447	2.6%	922,821	908,707	1.6%
Food And Drugs	920,526	1,157,992	-20.5%	1,054,047	1,181,951	-10.8%
Fuel And Service Stations	1,119,095	1,166,754	-4.1%	1,114,298	1,147,382	-2.9%
General Consumer Goods	3,399,881	3,539,120	-3.9%	3,479,617	3,542,085	-1.8%
Restaurants And Hotels	2,210,421	2,091,227	5.7%	2,154,475	2,103,487	2.4%
Transfers & Unidentified	79,253	61,175	29.6%	34,459	33,459	3.0%
County & State Pool	3,131,550	3,154,142	-0.7%	3,626,093	3,612,489	0.4%
	16,582,456	16,868,665	-1.7%	17,264,376	17,300,844	-0.2%
Napa County						
Autos And Transportation	728,846	755,874	-3.6%	755,253	750,453	0.6%
Building And Construction	767,886	862,574	-11.0%	825,006	956,764	-13.8%
Business And Industry	3,870,928	5,123,967	-24.5%	3,785,650	3,975,256	-4.8%
Food And Drugs	520,742	607,461	-14.3%	575,874	628,378	-8.4%
Fuel And Service Stations	748,679	745,004	0.5%	745,638	753,866	-1.1%
General Consumer Goods	1,303,964	1,388,640	-6.1%	1,313,610	1,393,374	-5.7%
Restaurants And Hotels	2,067,033	2,182,612	-5.3%	2,119,744	2,132,955	-0.6%
Transfers & Unidentified	24,131	26,186	-7.8%	15,729	27,056	-41.9%
County & State Pool	1,862,590	2,064,804	-9.8%	2,014,307	1,977,147	1.9%
	11,894,799	13,757,122	-13.5%	12,150,812	12,595,249	-3.5%
San Francisco County						
Autos And Transportation	2,418,766	2,846,586	-15.0%	2,456,356	2,870,602	-14.4%
Building And Construction	2,554,470	2,575,677	-0.8%	2,580,219	2,776,170	-7.1%
Business And Industry	4,667,908	5,868,816	-20.5%	4,688,975	5,032,047	-6.8%
Food And Drugs	2,353,825	3,006,978	-21.7%	2,792,691	3,040,531	-8.2%
Fuel And Service Stations	2,658,413	2,675,137	-0.6%	2,652,946	2,669,159	-0.6%
General Consumer Goods	9,824,028	10,927,111	-10.1%	10,005,112	11,216,807	-10.8%
Restaurants And Hotels	13,019,419	12,462,311	4.5%	12,710,428	12,651,463	0.5%
Transfers & Unidentified	231,094	130,522	77.1%	213,340	187,650	13.7%
County & State Pool	10,349,353	11,910,611	-13.1%	12,132,142	12,997,087	-6.7%
	48,077,276	52,403,747	-8.3%	50,232,208	53,441,514	-6.0%
San Mateo County						
Autos And Transportation	10,056,194	8,770,268	14.7%	10,278,241	8,941,294	15.0%
Building And Construction	4,242,379	4,432,609	-4.3%	4,247,018	4,539,906	-6.5%
Business And Industry	8,370,972	9,405,324	-11.0%	8,874,293	9,432,146	-5.9%
Food And Drugs	2,137,980	2,711,571	-21.2%	2,498,874	2,678,299	-6.7%
Fuel And Service Stations	3,900,204	3,881,520	0.5%	4,057,604	4,151,473	-2.3%
General Consumer Goods	9,379,851	10,038,895	-6.6%	9,489,214	9,781,214	-3.0%
Restaurants And Hotels	7,915,677	7,304,281	8.4%	7,713,030	7,329,227	5.2%
Transfers & Unidentified	177,311	52,451	238.1%	83,630	129,133	-35.2%
County & State Pool	11,455,104	11,533,626	-0.7%	13,015,172	12,398,522	5.0%
	57,635,670	58,130,545	-0.9%	60,257,076	59,381,214	1.5%

BAY AREA

ACTUAL/ADJUSTED COMPARISON - BY COUNTY AND MAJOR INDUSTRY GROUP

	ACTUAL RECEIPTS			ADJUSTED FOR ECONOMIC DATA		
	4Q 2023	4Q 2022	% Change	4Q 2023	4Q 2022	% Change
Santa Clara County						
Autos And Transportation	19,556,850	20,118,344	-2.8%	19,690,108	19,938,707	-1.2%
Building And Construction	9,147,779	9,632,054	-5.0%	9,115,346	9,747,598	-6.5%
Business And Industry	41,731,982	45,477,649	-8.2%	42,138,551	44,600,658	-5.5%
Food And Drugs	4,124,687	5,139,712	-19.7%	4,743,515	5,167,455	-8.2%
Fuel And Service Stations	6,510,905	7,212,394	-9.7%	7,040,643	7,383,003	-4.6%
General Consumer Goods	23,293,497	23,466,174	-0.7%	23,344,715	23,657,223	-1.3%
Restaurants And Hotels	17,080,346	16,218,118	5.3%	16,988,901	16,441,193	3.3%
Transfers & Unidentified	387,975	302,814	28.1%	315,486	372,168	-15.2%
County & State Pool	24,488,158	29,606,448	-17.3%	29,193,168	29,692,936	-1.7%
	146,322,180	157,173,705	-6.9%	152,570,434	157,000,941	-2.8%
Solano County						
Autos And Transportation	4,253,770	4,180,326	1.8%	4,295,515	4,224,701	1.7%
Building And Construction	1,869,853	1,745,220	7.1%	1,791,784	1,842,442	-2.7%
Business And Industry	4,664,230	5,267,607	-11.5%	4,500,265	5,279,500	-14.8%
Food And Drugs	1,124,784	1,214,014	-7.3%	1,179,527	1,169,733	0.8%
Fuel And Service Stations	2,452,862	2,419,783	1.4%	2,316,906	2,400,336	-3.5%
General Consumer Goods	5,183,657	5,278,236	-1.8%	5,212,074	5,408,967	-3.6%
Restaurants And Hotels	2,537,756	2,477,647	2.4%	2,514,965	2,537,007	-0.9%
Transfers & Unidentified	53,331	20,942	154.7%	28,845	17,761	62.4%
County & State Pool	4,501,590	5,031,817	-10.5%	5,361,144	4,712,952	13.8%
	26,641,832	27,635,591	-3.6%	27,201,025	27,593,399	-1.4%
Sonoma County						
Autos And Transportation	4,023,745	4,433,240	-9.2%	4,179,390	4,441,956	-5.9%
Building And Construction	3,575,824	3,693,033	-3.2%	3,556,817	3,778,443	-5.9%
Business And Industry	4,154,024	4,215,467	-1.5%	4,103,111	4,304,831	-4.7%
Food And Drugs	1,906,639	2,172,484	-12.2%	2,067,460	2,156,428	-4.1%
Fuel And Service Stations	2,225,165	2,191,101	1.6%	2,362,700	2,353,945	0.4%
General Consumer Goods	5,473,789	5,741,841	-4.7%	5,455,904	5,748,086	-5.1%
Restaurants And Hotels	3,788,411	3,515,746	7.8%	3,676,481	3,599,365	2.1%
Transfers & Unidentified	100,810	86,129	17.0%	74,756	69,545	7.5%
County & State Pool	4,701,882	5,191,763	-9.4%	5,535,763	5,477,118	1.1%
	29,950,290	31,240,805	-4.1%	31,012,382	31,929,717	-2.9%
Bay Area Totals						
Autos And Transportation	69,139,331	81,746,818	-15.4%	70,402,641	82,895,848	-15.1%
Building And Construction	36,916,702	38,418,411	-3.9%	37,460,694	39,476,629	-5.1%
Business And Industry	98,054,348	103,078,385	-4.9%	95,353,444	101,045,509	-5.6%
Food And Drugs	19,955,812	24,599,153	-18.9%	22,853,721	24,587,237	-7.1%
Fuel And Service Stations	30,592,560	33,690,868	-9.2%	31,440,654	34,163,027	-8.0%
General Consumer Goods	85,436,290	88,902,019	-3.9%	86,293,521	89,443,296	-3.5%
Restaurants And Hotels	66,369,320	62,956,630	5.4%	65,226,381	63,989,770	1.9%
Transfers & Unidentified	1,477,978	919,814	60.7%	1,079,430	1,115,391	-3.2%
County & State Pools	88,694,233	100,308,259	-11.6%	105,711,711	105,467,535	0.2%
	496,636,575	534,620,358	-7.1%	515,822,195	542,184,243	-4.9%
*HdL State Totals						
Autos And Transportation	335,631,064	361,887,099	-7.3%	341,363,299	363,774,576	-6.2%
Building And Construction	178,173,761	183,458,133	-2.9%	182,766,058	185,820,777	-1.6%
Business And Industry	466,364,414	417,160,157	11.8%	409,064,171	419,037,001	-2.4%
Food And Drugs	95,703,507	114,656,922	-16.5%	107,600,078	114,817,375	-6.3%
Fuel And Service Stations	192,278,972	208,651,623	-7.8%	194,112,235	205,839,018	-5.7%
General Consumer Goods	435,198,166	443,827,151	-1.9%	437,714,726	452,760,555	-3.3%
Restaurants And Hotels	294,597,615	286,765,761	2.7%	290,171,114	287,517,114	0.9%
Transfers & Unidentified	6,484,801	4,388,434	47.8%	5,266,285	4,758,950	10.7%
County & State Pools	381,444,061	427,198,171	-10.7%	448,019,986	443,716,712	1.0%
	2,385,876,360	2,447,993,451	-2.5%	2,416,077,950	2,478,042,078	-2.5%



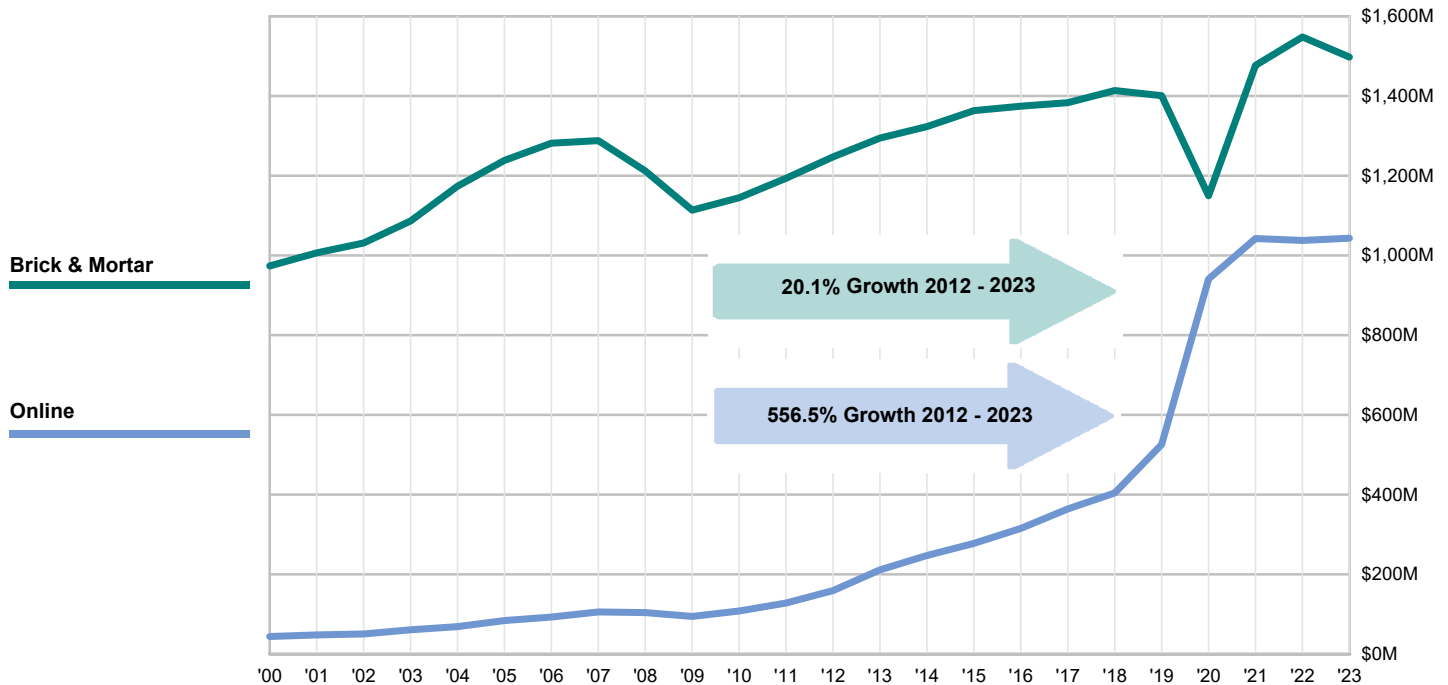
NAPA COUNTY ALL AGENCIES

SALES TAX TRENDS FOR ALL AGENCIES - 4Q 2023 SALES

Agency allocations reflect "point of sale" receipts

Agency Name	Count	Current Year 4Q 2023	Prior Year 4Q 2022	Share of County Pool	Actual Receipts % Change	Adjusted % Change
Yountville	159	361,255	331,904	3.6%	+ 8.8%	+ 2.6%
Calistoga	397	254,340	286,407	2.5%	- 11.2%	- 2.2%
American Canyon	550	918,845	2,296,394	9.2%	- 60.0%	- 3.3%
Napa	3,303	4,434,152	4,553,130	44.2%	- 2.6%	- 3.6%
Napa Co. Uninc	2,602	3,393,642	3,455,104	33.8%	- 1.8%	- 6.3%
St. Helena	578	669,973	769,378	6.7%	- 12.9%	- 7.7%
Totals	7,589	10,032,207	11,692,317	100.0%	- 14.2%	- 4.5%
Napa Pool	11,232	1,857,637	2,059,737		- 9.8%	+ 1.9%

Local 1% Sales Tax by Calendar Year



Legend:

Brick & Mortar - Statewide General Consumer Goods from Place-of-Sale locations

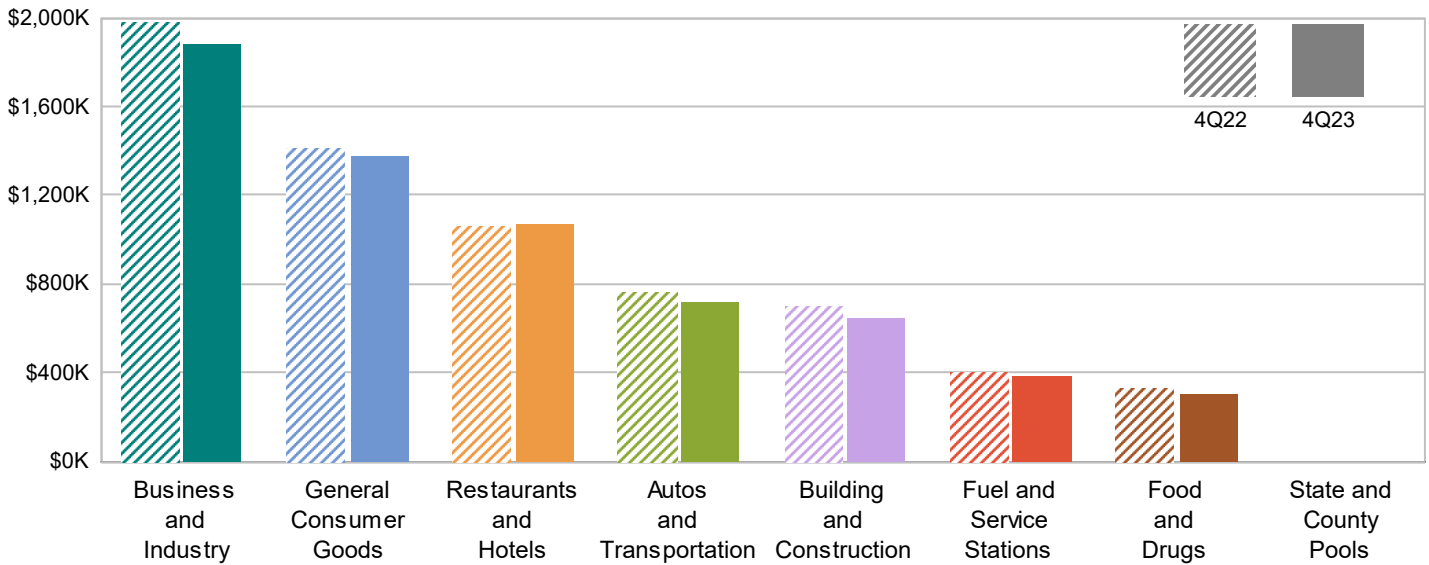
Online - Statewide General Consumer Goods from Fulfillment Centers and County Use-Tax Pool Allocations

Relevant Points of Interest:

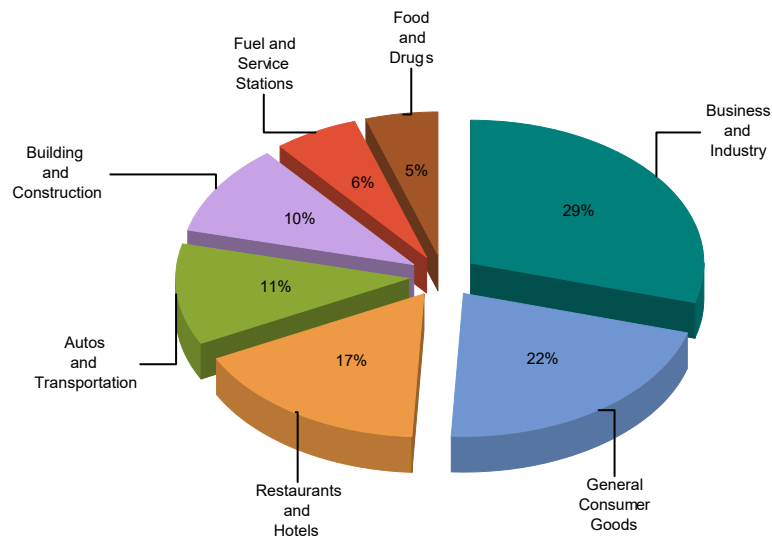
- AB 155 requiring out-of-state retailers to collect and remit local tax, effective September 2012
- AB 147 requiring out-of-state online retailers to collect and remit local tax, effective April 2019
- AB 147 specifically requiring marketplace facilitators to collect and remit local tax, effective October 2019
- Covid-19 pandemic related 'shelter-in-place' directive issued March 2020, significantly impacting brick and mortar businesses and pushed consumers to buy online

Major Industry Group	Count	4Q23	4Q22	\$ Change	% Change
Business and Industry	8,846	1,880,622	1,975,461	(94,839)	-4.8%
General Consumer Goods	5,275	1,381,793	1,412,499	(30,707)	-2.2%
Restaurants and Hotels	555	1,068,922	1,064,087	4,835	0.5%
Autos and Transportation	1,405	721,115	769,954	(48,839)	-6.3%
Building and Construction	1,220	650,319	704,533	(54,214)	-7.7%
Fuel and Service Stations	108	389,687	405,650	(15,963)	-3.9%
Food and Drugs	310	312,303	333,937	(21,633)	-6.5%
Transfers & Unidentified	4,473	94,130	87,215	6,915	7.9%
State and County Pools	-	0	0	0	-N/A-
Total	22,192	6,498,892	6,753,337	(254,445)	-3.8%

4Q22 Compared To 4Q23



4Q23 Percent of Total



Sales Tax by Major Industry Group

Business And Industry

Count: 8,846

General Consumer Goods

Count: 5,275

Restaurants And Hotels

Count: 555

Autos And Transportation

Count: 1,405

Building And Construction

Count: 1,220

Fuel And Service Stations

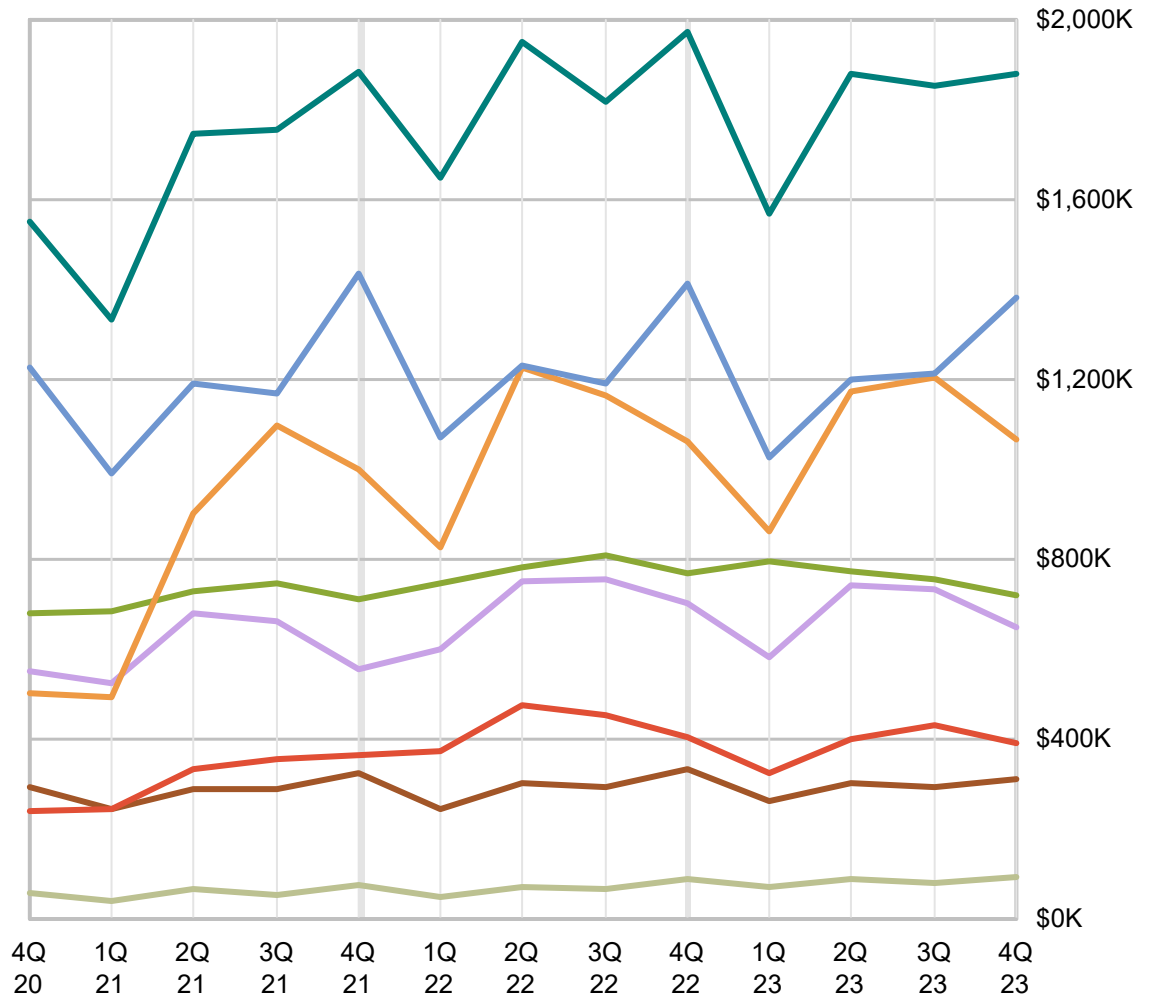
Count: 108

Food And Drugs

Count: 310

Transfers & Unidentified

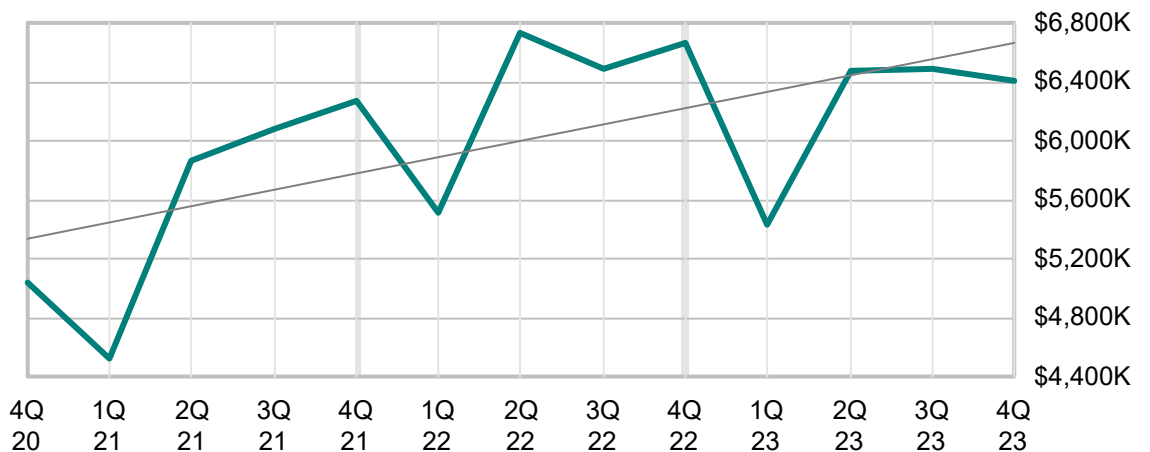
Count: 4,473



Agency Trend

Napa Valley Transportation Aut

13 Quarter Trend: +25.0%



Periods shown reflect the period in which the sales occurred - Point of Sale

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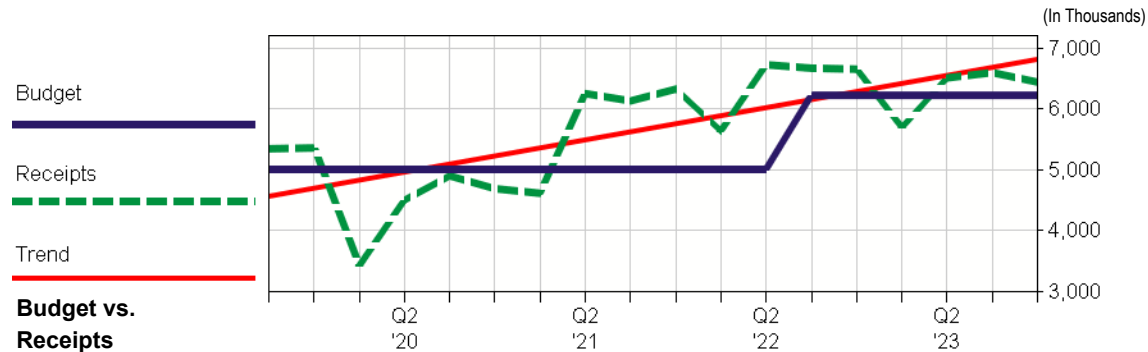


NAPA VALLEY MEASURE T

TRANSACTIONS & USE TAX ALLOCATION SUMMARY

Seven Major Industrv Groups	Fiscal Yr 2021-22	FY 2022-23 Sales Quarters				Fiscal Yr 2022-23	Dollar Change	Percent Change	FY 2023-24 Sales Quarters				Fiscal Yr 2023-24	YTD
	Totals	3Q	4Q	1Q	2Q	Totals	Prior Yr	Prior Yr	3Q	4Q	1Q	2Q	YTD Totals	% Change Prior Yr
District Tax														
Autos And Transportation	3,024,864	802,313	771,974	815,947	779,219	3,169,454	144,589	5%	764,399	693,484			1,457,882	-7%
Building And Construction	2,616,317	769,400	653,062	631,937	748,633	2,803,031	186,714	7%	693,141	692,969			1,386,110	-3%
Business And Industry	7,242,397	1,963,480	1,957,637	1,649,220	1,828,884	7,399,221	156,824	2%	1,866,619	1,907,581			3,774,200	-4%
Food And Drugs	1,172,981	303,823	324,575	264,316	320,417	1,213,132	40,151	3%	288,114	283,840			571,954	-9%
Fuel And Service Stations	1,616,070	478,602	402,889	328,393	389,323	1,599,208	(16,863)	-1%	440,785	382,114			822,900	-7%
General Consumer Goods	4,933,004	1,196,143	1,372,633	1,095,105	1,210,000	4,873,880	(59,124)	-1%	1,229,541	1,408,771			2,638,312	3%
Restaurants And Hotels	4,119,533	1,125,944	1,122,292	887,647	1,185,181	4,321,064	201,531	5%	1,267,476	1,015,904			2,283,380	2%
Transfers & Unidentified	251,180	71,884	90,951	76,109	96,471	335,415	84,235	34%	94,858	103,877			198,735	22%
Total District Tax	24,976,346	6,711,589	6,696,013	5,748,674	6,558,127	25,714,404	738,058	3%	6,644,933	6,488,541			13,133,474	-2%
Less: Cost of Administration	(176,970)	(47,530)	(47,530)	(59,480)	(53,310)	(207,850)	(30,880)	-17%	(53,310)	(53,310)			(106,620)	-12%
Grand Total	24,799,376	6,664,059	6,648,483	5,689,194	6,504,817	25,506,554	707,178	3%	6,591,623	6,435,231			13,026,854	-2%
Budget	20,000,000					24,876,000							24,876,040	

**Due to the monthly allocation changes by CDTFA, as of 1st Quarter 2018 all fiscal year totals will be reported on an accrual basis (July to June sales).



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NAPA VALLEY MEASURE T

3 YEAR TRANSACTIONS AND USE TAX BUDGET ESTIMATE

Industry Group	FY 2022-23	FY 2023-24		FY 2024-25		FY 2025-26	
	Actuals	Projection	%	Projection	%	Projection	%
Autos & Transportation	3,169,454	2,982,049	-5.9%	3,035,049	1.8%	3,141,049	3.5%
Building & Construction	2,803,031	2,667,680	-4.8%	2,725,680	2.2%	2,837,680	4.1%
Business & Industry	7,399,221	7,250,304	-2.0%	7,234,304	-0.2%	7,429,304	2.7%
Food & Drugs	1,213,132	1,161,688	-4.2%	1,178,688	1.5%	1,202,688	2.0%
Fuel & Service Stations	1,599,208	1,574,616	-1.5%	1,608,616	2.2%	1,640,616	2.0%
General Consumer Goods	4,873,880	4,901,416	0.6%	4,883,416	-0.4%	4,981,416	2.0%
Restaurants & Hotels	4,321,064	4,441,208	2.8%	4,488,208	1.1%	4,623,208	3.0%
Transfers & Unidentified	335,415	371,315	10.7%	359,315	-3.2%	359,315	0.0%
Total	25,714,404	25,350,275	-1.4%	25,513,275	0.6%	26,215,275	2.8%
Administration Cost	(207,850)	(247,113)		(293,403)		(301,476)	
Total	25,506,554	25,103,162	-1.6%	25,219,872	0.5%	25,913,799	2.8%
With Accrual	25,506,554	25,103,162	-1.6%	25,219,872	0.5%	25,913,799	2.8%

*Estimate is on an accrual basis (allocations for sales through June)

Note: Forecast assumptions:

Estimates incorporate HdL's March 2024 California Forecast. Ongoing statewide factors include inflation and interest rate trends, labor costs, consumer debt, vacillating taxable products prices and varying consumer spending patterns.

*GCG: The forecast does not include the anticipated opening of a Costco with 32 gas pumps in Napa during the latter part of FY 24/25.

FY22-23 had approximately \$200k from audit adjustments inflating that year's cash results. This forecast anticipates fewer one-time transactions occurring in FY 23/24 compared to those posted in FY 22/23.

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		ACTUAL		FORECAST *	
	Payment Month	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2023-24	Fiscal Year 2024-25
1st Advance	June	\$ 1,844,468	\$ 1,939,775	\$ 1,939,775	\$ 1,766,900
2nd Advance	July	2,130,157	2,163,339	2,163,339	1,766,900
Clean Up	August	2,746,047	2,401,704	2,401,704	2,935,070
2nd Quarter Allocation		6,720,672	6,504,817	6,504,817	6,468,870
1st Advance	September	1,949,126	1,976,496	1,976,496	1,792,800
2nd Advance	October	1,985,794	1,904,239	1,904,239	1,792,800
Clean Up	November	2,729,139	2,710,888	2,710,888	2,977,973
3rd Quarter Allocation		6,664,059	6,591,623	6,591,623	6,563,573
1st Advance	December	1,934,111	1,902,439	1,902,439	1,787,300
2nd Advance	January	1,868,012	1,816,381	1,816,381	1,787,300
Clean Up	February	2,846,360	2,716,410	2,716,410	2,968,816
4th Quarter Allocation		6,648,483	6,435,231	6,435,231	6,543,416
1st Advance	March	1,718,016	1,730,730	1,730,730	1,501,400
2nd Advance	April	1,580,447	1,702,801	1,702,801	1,501,400
Clean Up	May	2,390,731	-	2,173,908	2,493,926
1st Quarter Allocation		5,689,194	3,433,531	5,607,438	5,496,726
1st Advance	June	1,939,775	-	1,766,900	1,807,100
2nd Advance	July	2,163,339	-	1,766,900	1,807,100
Clean Up	August	2,401,704	-	2,935,070	3,001,956
2nd Quarter Allocation		6,504,817	-	6,468,870	6,616,156
Fiscal Year Reconciliation					
Accrual		\$ 25,506,554	\$ 16,460,384	\$ 25,103,162	\$ 25,219,872

* Based on budget prepared 05/13/24 by knn



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY ITOC Agenda Letter

TO: Independent Taxpayer Oversight Committee
FROM: Kate Miller, Executive Director
REPORT BY: Antonio Onorato, Director, Administration, Finance, and Policy
(707) 259-8779 / Email: aonorato@nvta.ca.gov
SUBJECT: Compliance and Performance Audit Report for the City of Napa and the Town of Yountville

RECOMMENDATION

Information only

EXECUTIVE SUMMARY

The certified public accountants' firm, Brown Armstrong Accountancy Corporation, has completed the Compliance and Performance audits for the City of Napa and The Town of Yountville. The Compliance and Performance audits focused on City and Town's conformance with NVTA-TA's "Master Funding Agreement" and "Policies and Procedures".

BACKGROUND AND DISCUSSION

The City of Napa and Town of Yountville both underwent compliance and performance audits this cycle. The audits are an expression of opinions as to whether the recipients' complied with and performed in accordance with the requirements referred to in Section 11.B. of the Ordinance, and the Napa Countywide Road Maintenance Act Measure T Process and Procedures. The independent auditor performed the following tasks:

- a) Maintenance of Effort - The cities certified to NVTA-TA that it met its Maintenance of Effort (MOE) provision of the average general fund expenditures spent in fiscal years 2007-08, 2008-09, 2009-10 on local streets and roads maintenance and supporting infrastructure. The city must certify by January 1st in fiscal year 2020-21 and by January 31st in fiscal year 2021-22 to NVTA-TA that it met its MOE expenditures the previous fiscal year.

Result: Both Napa and Yountville satisfied the criteria.

- b) Five-year project list - The city submitted a copy of its five-year list of projects to be funded with Measure T revenues no later than March 1, and at least biennially thereafter on December 31st.

Result: Both Napa and Yountville satisfied the criteria.

- c) Project Implementation & Reporting – The city submitted a semi-annual update on projects and expenses by September 30th and March 31st of every year.

Result: Both Napa and Yountville satisfied the criteria.

- d) Attribution and Signage – For projects with funding above \$250,000, verify city installed and maintained a sign at the construction site, utilizing the adopted Measure T logo and text, identifying the city and NVT-A-TA.

Result: Both Napa and Yountville satisfied the criteria.

- e) Establishment of Separate Accounting – City shall have its revenues deposited in a separate interest-bearing Transportation Improvement Fund and segregated in a Special Revenue Fund specifically for Local Streets and Roads.

Result: Both Napa and Yountville satisfied the criteria.

- f) Recordkeeping – Every expenditure will have supporting documentation, including invoices and authorizations to ensure that all costs charged to the funds are eligible and in full compliance with the Master Funding Agreement.

Result: Both Napa and Yountville satisfied the criteria.

- g) Financial Reporting and Audits – Confirm city/town submitted by January 31st of the following year a copy of their annual independent financial statement audit that includes Measure T funds recorded in a separate special revenue fund and the State Controller's Street Report to NVT-A-TA.

Result: Yountville: City submitted its ACFR for FY21 prior to January 31st, 2024. The city did not submit its Annual Comprehensive Financial Report (ACFR) for FY22 prior to January 31st, 2024. City of Napa's ACFR was not available for download until February 16, 2024.

It's important to note that item g will no longer be a criterion for future audits.

- h) 6.67% Equivalent Funds Requirement – Review if County/City has committed any revenues to meet the 6.67% Equivalent Fund for Class 1 bicycle facilities cumulative requirement.

Result: Both Napa and Yountville satisfied the criteria.

The audits for Napa and Yountville are in Attachment 1 and Attachment 2 respectively.

ATTACHMENT(S)

- (1) Compliance and Performance Audits for the City of Napa
- (2) Compliance and Performance Audits for the City of Yountville



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND
PERFORMANCE IN ACCORDANCE WITH NAPA VALLEY
TRANSPORTATION AUTHORITY ORDINANCE NO. 2012.01**

Independent Taxpayer Oversight Committee,
Napa Valley Transportation Authority-Tax Agency, and
The City of Napa
Napa, California

We have examined the City of Napa's (City) compliance and performance with Napa Countywide Road Maintenance Act (Measure T) requirements that funds allocated to and received by the City were expended in conformance with applicable statutes, rules, and regulations of the Napa Valley Transportation Authority Ordinance 2012.01 (Ordinance); the allocation instructions and resolutions of the Independent Taxpayers Oversight Committee as required by Section 11.B. of the Ordinance; and the performance goals adopted by the Napa Valley Transportation Authority-Tax Agency (NVTa-TA) during the fiscal years ended June 30, 2023 and 2022. Management of the City is responsible for the City's compliance and performance with the specified requirements. Our responsibility is to express an opinion on the City's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that our examination provides a reasonable basis for our opinion.

We are required to be independent of the City and NVTa-TA and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination on the City's compliance with specified requirements.

We have performed the following specified procedures which include our results and findings, if any:

- a) Maintenance of Effort – The City certified to NVTa-TA that it met its Maintenance of Effort (MOE) provision of the average general fund expenditures spent in fiscal years 2007-08, 2008-09, and 2009-10 on local streets and roads maintenance and supporting infrastructure. The City must certify by January 31st each calendar year to NVTa-TA that it met its MOE expenditures the previous fiscal year.

Result: We obtained and reviewed the MOE that the City certified to NVTa-TA that it met its MOE provision of the average general fund expenditures spent in fiscal years 2007-08, 2008-09, and 2009-10. We obtained and reviewed the MOE that the City certified by January 31st.

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STOCKTON
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Stockton, CA 95207
209-451-4833

- b) Five-Year Project List – NVTa will perform a call for projects every odd calendar year. The project list should be submitted no later than January 1st of every even year. Jurisdictions are to submit electronically a copy of their five-year list, a resolution from their governing board approving the five-year list and demonstrating that a public hearing was held.

Result: We obtained the five-year list of projects to be funded with Measure T revenues and noted the reports were certified prior to the March 1, 2018 and December 31, 2021 deadlines.

- c) Project Implementation and Reporting – Jurisdictions must submit a semi-annual update on projects and expenses by email to MeasureT@nvta.ca.gov no later than September 1st and March 1st of every year.

Result: We obtained the semi-annual update on projects and expenses and noted the updates were submitted prior to the September 30th and March 31st deadlines for the fiscal year ended June 30, 2022, and prior to the September 1st and March 1st deadline for the fiscal year ended June 30, 2023.

- d) Attribution and Signage – If the amount of Measure T funds on the project exceeds \$250,000, the project and project site must display Measure T funding signage.

Result: During the fiscal years ended June 30, 2023 and 2022, we verified that the City installed and maintained a sign at the construction site, utilizing the adopted Measure T logo and text, identifying the City and NVTa-TA.

- e) Establishment of Separate Accounting – Each agency must keep the funds segregated in a Special Revenue Fund specifically for Local Streets and Roads (LS&R).

Result: During the fiscal years ended June 30, 2023 and 2022, we verified that Measure T revenues were recorded in a separate Special Revenue Fund specifically for Local Streets and Roads and segregated in a Special Revenue Fund specifically for Local Streets and Roads. During the fiscal years ended June 30, 2023, and 2022, we verified that Measure T revenues were recorded in and segregated within a separate Special Revenue Fund specifically for Local Streets and Roads

- f) Recordkeeping – Every expenditure will have supporting documentation, including invoices and authorizations to ensure that all costs charged to the funds are eligible and in full compliance with the Master Funding Agreement.

Result: We selected a sample to confirm that costs charged to projects are supported by properly prepared and documented time records, invoices, vouchers, or other documentation evidencing expenses. We noted no exceptions during our review. Compliance and performance audit testing requirements were met for the fiscal years ended June 30, 2023 and 2022.

- g) Financial Reporting and Audits – by January 31st of the following year, each Agency will provide a copy of the Annual Comprehensive Financial Report (ACFR) and the State Controller's Street Report to NVTa.

Result: The ACFR for the fiscal years ended June 30, 2023 or 2022 were not submitted by January 31st of the following year. We noted per discussion with the City that their annual audit was in progress at the time of the due date, thus, were unable to provide the ACFRs timely by January 31st of the follow year. The City migrated from IFAS ERP to Tyler Munis ERP beginning fiscal year ended June 30, 2022. The delay in audit was caused by the implementation, post implementation work, and staffing/turnover in key positions. The street report was completed in time for both the fiscal years. The City's finance department is fully staffed and they plan on issuing the ACFR going forward prior to the January 31st deadline.

- h) 6.67% Equivalent Funds Requirement – In order for jurisdictions to receive Measure T revenues, jurisdictions collectively must demonstrate that at least 6.67% of the amount of Measure T revenues (henceforth referred to as “Equivalent Funds”) 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. Each jurisdiction must certify the funds spent on 6.67% Equivalent Fund projects as reported on the Semi-Annual Progress Reports for the previous fiscal year. By January 31st each calendar year, each jurisdiction must submit to NVTA staff an electronic copy of a Resolution approved by the jurisdiction’s governing body stating that the funds spent on Class I Bike Facilities met the funding requirements as outlined by the ordinance. The copy of the Resolution should include supporting documentation showing funding sources.

Result: We reviewed that the City has committed revenues to meet the 6.67% Equivalent Fund for Class I bicycle facilities cumulative requirement.

- i) Project Close Out - Once a project reaches 100% completion, the jurisdiction must notify NVTA staff of the project completion status with an official Notice of Completion (NOC) and submit the NOC to MeasureT@nvta.ca.gov.

Result: We reviewed that the City has committed revenues to meet the 6.67% Equivalent Fund for Class I bicycle facilities cumulative requirement.

In our opinion, except for the noncompliance described in g, the City complied, in all material respects, with the compliance and performance requirements referred to above that are applicable to the City for the fiscal years ended June 30, 2023 and 2022.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of compliance and performance requirements and the results of that testing, and not to provide an opinion on the effectiveness of the City’s compliance with the applicable bond act and state accounting requirements. Accordingly, this report is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
May 14, 2024



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661-324-4971

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND
PERFORMANCE IN ACCORDANCE WITH NAPA VALLEY
TRANSPORTATION AUTHORITY ORDINANCE NO. 2012.01**

Independent Taxpayer Oversight Committee,
Napa Valley Transportation Authority-Tax Agency, and
the Town of Yountville
Yountville, California

We have examined the Town of Yountville's (Town) compliance and performance with Napa Countywide Road Maintenance Act (Measure T) requirements that funds allocated to and received by the Town were expended in conformance with applicable statutes, rules, and regulations of the Napa Valley Transportation Authority Ordinance 2012.01 (Ordinance); the allocation instructions and resolutions of the Independent Taxpayers Oversight Committee as required by Section 11.B. of the Ordinance; and the performance goals adopted by the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) during the fiscal years ended June 30, 2023 and 2022. Management of the Town is responsible for the Town's compliance and performance with the specified requirements. Our responsibility is to express an opinion on the Town's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Town complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Town complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that our examination provides a reasonable basis for our opinion.

We are required to be independent of the Town and NVTA-TA and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination of the Town's compliance with specified requirements.

We have performed the following specified procedures which include our results and findings, if any:

- a) Maintenance of Effort – The Town certified to NVTA-TA that it met its Maintenance of Effort (MOE) provision of the average general fund expenditures spent in fiscal years 2007-08, 2008-09, and 2009-10 on local streets and roads maintenance and supporting infrastructure. The Town must certify by January 31st each calendar year to NVTA-TA that it met its MOE expenditures the previous fiscal year.

Result: We obtained and reviewed the MOE that the Town certified to NVTA-TA that it met its MOE provision of the average general fund expenditures spent in fiscal years 2007-08, 2008-09, and 2009-10. We obtained and reviewed the MOE that the Town certified by January 31st.

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- b) Five-Year Project List – NVTA will perform a call for projects every odd calendar year. The project list should be submitted no later than January 1st of every even year. Jurisdictions are to submit electronically a copy of their five-year list, a resolution from their governing board approving the five-year list and demonstrating that a public hearing was held.

Result: We obtained the five-year list of projects to be funded with Measure T revenues and noted the reports were submitted timely.

- c) Project Implementation and Reporting – Jurisdictions must submit a semi-annual update on projects and expenses by email to MeasureT@nvta.ca.gov no later than September 1st and March 1st of every year.

Result: The Town of Yountville submitted semi-annual progress reports

- d) Attribution and Signage – If the amount of Measure T funds on the project exceeds \$250,000, the project and project site must display Measure T funding signage.

Result: We verified that the Town installed and maintained a sign at the construction site, utilizing the adopted Measure T logo and text, identifying the Town and NVTA-TA.

- e) Establishment of Separate Accounting – Each agency must keep the funds segregated in a Special Revenue Fund specifically for Local Streets and Roads (LS&R).

Result: We verified that Measure T revenues were recorded in a separate Special Revenue Fund specifically for Local Streets and Roads.

- f) Recordkeeping – Every expenditure will have supporting documentation, including invoices and authorizations to ensure that all costs charged to the funds are eligible and in full compliance with the Master Funding Agreement.

Result: The Town provided a record retention process document stating “Per our Town retention schedule, the Town retains all agreements, contracts, and purchase orders with vendors for the current active fiscal year plus ten fiscal years and all invoices related to projects for seven fiscal years. Additionally, the Town retains all documents related to Public Works Project Files (records and information related to the administration, analysis, design, development, planning, construction and maintenance of public works for Town facilities and infrastructure) permanently. The Town uses the Laserfiche document management system to retain all documents.

- g) Financial Reporting and Audits – by January 31st of the following year, each Agency will provide a copy of the Annual Comprehensive Financial Report (ACFR) and the State Controller’s Street Report to NVTA.

Result: We confirmed the Town timely submitted its annual independent financial statement audit that includes Measure T funds recorded in a separate Special Revenue Fund and State Controller’s Report.

- h) 6.67% Equivalent Funds Requirement – In order for jurisdictions to receive Measure T revenues, jurisdictions collectively must demonstrate that at least 6.67% of the amount of Measure T revenues (henceforth referred to as “Equivalent Funds”) 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. Each jurisdiction must certify the funds spent on 6.67% Equivalent Fund projects as reported on the Semi-Annual Progress Reports for the previous fiscal year. By January 31st each calendar year, each jurisdiction must submit to NVTA staff an electronic copy of a Resolution approved by the jurisdiction’s governing body stating that the funds spent on Class I Bike Facilities met the funding requirements as outlined by the ordinance. The copy of the Resolution should include supporting documentation showing funding sources.

Result: We reviewed the Town resolution and supporting schedule “Exhibit A” filed with NVTA.

- i) Project Close Out - Once a project reaches 100% completion, the jurisdiction must notify NVTa staff of the project completion status with an official Notice of Completion (NOC) and submit the NOC to MeasureT@nvta.ca.gov.

Result: We reviewed the NOCs filed upon project completion.

In our opinion, the Town complied, in all material respects, with the compliance and performance requirements referred to above that are applicable to the Town for the fiscal years ended June 30, 2023 and 2022.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of compliance and performance requirements and the results of that testing, and not to provide an opinion on the effectiveness of the Town's compliance with the applicable bond act and state accounting requirements. Accordingly, this report is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
May 14, 2024



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: Measure T Compliance and Performance Audit Work Plan for County of Napa and City of St. Helena

RECOMMENDATION

That the ITOC discuss the audit work plan for compliance or performance audits that are scheduled for the upcoming audit review period and recommend an approach to staff.

EXECUTIVE SUMMARY

Measure T is subject to three types of audits: the annual financial audit, performance audits, and compliance audits. The Certified Public Accountants (CPAs) need notice on the number of performance and compliance audits the ITOC will want to undertake during the fiscal year to determine the financial resource need.

BACKGROUND AND DISCUSSION

The language in Measure T necessitates completing a financial audit and a compliance audit; although, the ordinance was silent on the timeframe of those reviews. The committee approved a rotating schedule for the compliance and performance audits. The audit schedule for the next three years is:

FY 2023-24: County of Napa, St. Helena
FY 2024-25: American Canyon, Calistoga
FY 2025-26: City of Napa, Town of Yountville

Staff have reviewed projects and is recommending that the ITOC select the two projects in the County of Napa listed in Table 1 and one project in St. Helena in Table 2. The projects highlighted in bold print are NVRTA's staff recommendation for review.

Table 1: Napa County Projects.

Project #	Project Name	Project Cost	Measure T funds	Start/End Date	End Date	Status
23515	Berryessa Knoxville Flap 1 Seal/ Berryessa Knoxville Road FLAP 1, RDS 22-05 (Construction in 2023)	\$1,380,652	\$1,380,652	Jun-22	Aug-23	Complete
23517	Berryessa Pines	\$663,044	\$663,044	Sep-22	Aug-23	Complete
24502	Silverado Trail/Petrified Forest Paving	\$3,553,492	\$1,132,560	Dec-22	October-23	
23516	Redwood Road Seal/ City Limit -- Mt. Veeder Road	\$15,000	\$15,000	Sep-22	Oct-25	Active
23520	Old Howell Mountain Road Seal/ St Helena City Limit -- 360' South of Conn Valley Road	\$15,000	\$15,000	Jul-22	Oct-28	Active
23521	Wooden Valley Road/ Wooden Valley Cross Road -- Solano County Line	\$15,000	\$15,000	Jul-22	Oct-25	Active
24507	Chiles Creek Bridge/ Chiles Pope Valley Road MPM 2.1	\$10,578,372	\$105,275	Mar-24	Dec-24	Active
<i>24508</i>	<i>Berryessa Knoxville Flap 2/ Hwy 128 -- Smittle Creek</i>	<i>\$297,000</i>	<i>\$252,000</i>	<i>Nov-24</i>	<i>Nov-28</i>	<i>Active</i>
24509	Chiles Pope Valley Road MP 2.1/ Bridge Replacement	\$10,414,003	N/A	N/A	Fall-26	Active

***Bold indicates recommendation for review. Italicized indicates backup project.**

Recommended County Projects:

23515: Berryessa Knoxville Flap 1 Seal

24502: Silverado Trail/Petrified Forest Paving

24508: Berryessa Knoxville Flap 2 (Backup)

Table 2: St. Helena Projects.

Project #	Project Name	Total Project Budget	Measure T funds	End Date	Status
23532	R21-02 Main Street/Highway 29 at Pratt Avenue and Elmhurst Ave/ Pratt and Elmhurst Intersections	\$278,572	\$228,572	TBD - Fall 23 Construction	Complete
23533	R22-79 Pavement Restoration	\$1,241,409	\$1,121,409	Jun-23	Complete
	<i>R24-02 Oak Avenue Restoration/ Oak Avenue</i>	<i>\$1,100,000</i>	<i>\$1,100,000</i>		<i>Active</i>
	R24-79 Pavement Restoration	\$1,500,000	\$1,500,000		Active

***Bold indicates recommendation for review. Italicized indicates backup project.**

Recommended St. Helena Projects:

23532: Main St/Highway 29 at Pratt Ave and Elmhurst

24513: Oak Avenue Restoration (Backup)

The auditors are available to complete the compliance and performance audits providing that they are scheduled in advance and sampling can occur prior to fieldwork. Advance notice will give the jurisdictions adequate time to prepare the documentation.

As a reference, the auditors will be reviewing projects with the following definitions and areas in mind.

A compliance audit is a comprehensive review of an organization's adherence to ordinance and guidelines. Audit reports could evaluate several factors such as the strength and thoroughness of compliance preparations, security policies, user access controls and risk management procedures over the course of a compliance audit. Compliance auditors provide details about the organization's level of compliance adherence, any violations, and suggestions for improvement.

A performance audit is an assessment of an entity's operations to determine if specific programs or functions are working as intended to achieve stated goals. The audit may assess the overall jurisdictions performance or a specific project. A performance audit examines a program, function, operation or the management systems and procedures of a governmental or non-profit entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

The audits will focus on eight areas of performance/compliance, specifically:

- a) Maintenance of Effort - The jurisdictions certified to NVTA-TA that it met its Maintenance of Effort (MOE) provision of the average general fund expenditures spent in fiscal in the last three fiscal years. The jurisdictions must certify annually to NVTA-TA that it met its MOE expenditures the previous fiscal year, by January 31st.
- b) Five-year project list - The jurisdictions submitted a copy of their five-year list of projects to be funded with Measure T revenues biennially on January 31st.
- c) Project Implementation & Reporting – The jurisdictions submitted a semi-annual update on projects and expenses by September 1st and March 1st of every year.
- d) Attribution and Signage – For projects with funding above \$250,000, verify jurisdiction installed and maintained a sign at the construction site, utilizing the adopted Measure T logo and text, identifying the jurisdiction and NVTA-TA.
- e) Establishment of Separate Accounting – Jurisdiction shall have its revenues deposited in a separate interest-bearing Transportation Improvement Fund and segregated in a Special Revenue Fund specifically for Local Streets and Roads.

- f) Recordkeeping – The jurisdictions shall keep the records using accrual accounting, setting up both receivables and payables as of June 30 of each year. As such, expenditures within the 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 Funding Agreement. The jurisdictions accounted for and tracked its capital projects in a Capital Project Fund. All costs charged to projects are supported by properly prepared and documented time records, invoices, vouchers, or other documentation evidencing in detail the nature and propriety of the charges and a process in place to retain all records for five years after project closeout.
- g) 6.67% Equivalent Funds Requirement – Review if jurisdictions have committed any revenues to meet the 6.67% Equivalent Fund for Class 1 bicycle facilities cumulative requirement.

Table 3 below outlines the costs for each audit type. The ITOCs budget will fund the cost of each audit that is commissioned.

Table 3: Audit Costs by Category (cost subject to change)

Audit Category	Amount
NVTA TA Financial Audit	\$ 6,145
NVTA-TA Compliance Audit	
City of Napa	\$ 3,100
County of Napa	\$ 3,100
City of American Canyon	\$ 3,100
County of Yountville	\$ 3,100
City of Saint Helena	\$ 3,100
City of Yountville	\$ 3,100
NVTA	\$ 3,100
NVTA-TA	\$ 3,100
NVTA TA Performance Audit	
City of Napa	\$ 3,100
County of Napa	\$ 3,100
City of American Canyon	\$ 3,100
County of Yountville	\$ 3,100
City of Saint Helena	\$ 3,100
City of Yountville	\$ 3,100
Minor Projects	
Per Project	\$ 3,100
TBD/Other	\$ 3,100

ATTACHMENTS

None