

Napa Valley Transportation Authority

625 Burnell Street
Napa, CA 94559



Agenda - Final

Wednesday, March 20, 2024
1:30 PM

JoAnn Busenbark Board Room

NVTA Board of Directors

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available for public inspection during normal business hours at the NVTA office at 625 Burnell Street, Napa, CA 94559 and will be made available to the public on the NVTA website at nvta.ca.gov. Availability of materials related to agenda items for public inspection does not include materials which are exempt from public disclosure under Government Code sections 6253.5, 6254, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22.

Members of the public may comment on matters within the subject matter of the Board's jurisdiction, 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. While members of the public are welcome to address the Board, under the Brown Act, Board members may not deliberate or take action on items not on the agenda, and generally may only listen.

Members of the public may submit a public comment in writing by emailing info@nvta.ca.gov by 10:00 a.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 10 a.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 while attending 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.

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.

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

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Acceso y el Titulo VI: La NVTA puede proveer asistencia/facilitar la comunicaci3n a las personas discapacitadas y los individuos con conocimiento limitado del ingl3s quienes quieran dirigirse a la Autoridad. Para solicitar asistencia, por favor llame al n3mero (707) 259-8633. Requerimos que solicite asistencia con tres d3as h3biles de anticipaci3n para poderle proveer asistencia.

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1. Call to Order
2. Approval of Board Member Requests for Remote Participation
3. Roll Call
4. Adoption of the Agenda
5. Public Comment
6. Chairperson's, Board Members', Metropolitan Transportation Commissioner's, and Association of Bay Area Governments Update
7. Executive Director's Update
8. Caltrans' Update

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.

9. PUBLIC HEARINGS

- 9.1 **Public Hearing on the First Reading of the Napa Valley Transportation Authority's (NVTA) Biennial Budget for Fiscal Years (FY) 2024-25 and 2025-26 (Antonio Onorato) (Pages 10-30)**

Recommendation: That the Napa Valley Transportation Authority (NVTA) Board:

1. Open the public hearing for the biennial budget; and
2. Review and comment on the FY 2024-25 (FY25) NVTA annual operating budget of \$35,307,000; capital budget of \$16,200,000, and Transportation for Clean Air budget of \$500,000 for a total amount of \$52,007,000; and
3. Review and comment on the FY 2025-26 (FY26) NVTA annual operating budget of \$28,437,300; capital budget of \$0, and Transportation for Clean Air budget of \$500,000 for a total amount of \$28,937,300.

Estimated Time: 2:20 p.m.

Attachments: [Staff Report](#)

10. CONSENT AGENDA ITEMS

10.1 Meeting Minutes of February 21, 2024 (Laura Sanderlin) (Pages 31-33)

Recommendation: Board action will approve the minutes of February 21st regular meeting.

Estimated Time: 2:30 p.m.

Attachments: [Draft Minutes](#)

10.2 Measure T 6.67% Equivalent Fund Certification (Addrell Coleman) (Pages 34-39)

Recommendation: That the Napa Valley Transportation Authority (NVTA) Board approve Resolution 24-03 certifying NVTA's 6.67% Equivalent Fund spending for Fiscal Year 2022-23.

Estimated Time: 2:30 p.m.

Attachments: [Staff Report](#)

10.3 Amendment to Engineering Design, Environmental & Construction Document Services for the Vine Trail-Calistoga to St. Helena Project (Grant Bailey) (Pages 40-45)

Recommendation: That the Napa Valley Transportation Authority (NVTA) Board authorize the Executive Director or designee to execute and make minor modifications to Amendment #7 to Project Work Order No. E-13 to NVTA Agreement No. 18-23 with RSA+ for additional bidding assistance & construction support scope for an amount not to exceed \$7,000.

Estimated Time: 2:30 p.m.

Attachments: [Staff Report](#)

10.4 Vine Trail St. Helena to Calistoga Construction Contract Budget Increase (Grant Bailey) (Pages 46-51)

Recommendation: That the Napa Valley Transportation Authority (NVTA) Board:

1) Approve an additional \$740,000 in construction budget for Construction Agreement No. 22-11 with Ghilotti Construction Company, Inc for construction of the Vine Trail St Helena to Calistoga Project for an amount not to exceed \$2,056,709; and

2) Approve Resolution No. 22-11, Revised authorizing the Executive Director, or designee, to issue change orders for Construction Agreement No. 22-11 in an amount not to exceed \$2,056,709.

Estimated Time: 2:30 p.m.

Attachments: [Staff Report](#)

10.5 Amending Contract with Kleinfelder for Construction Services (Grant Bailey) (Pages 52-59)

Recommendation: That the Napa Valley Transportation Authority (NVTA) Board authorize the Executive Director to execute and make minor modifications to Amendment #2 to Agreement 21-20-CM01 for construction management and material testing services with Kleinfelder Construction Services, increasing the contract value by \$262,262 for an amount not to exceed \$1,898,826.

Estimated Time: 2:30 p.m.

Attachments: [Staff Report](#)

11. REGULAR AGENDA ITEMS

11.1 Proposed Vine Transit Fare Increase (Rebecca Schenck) (Pages 60-84)

Recommendation: That the Napa Valley Transportation Authority (NVTA) Board of Directors approve the proposed Vine and VineGo fare increases.

Estimated Time: 2:45 p.m.

Attachments: [Staff Report](#)

11.2 Napa Valley Transportation Authority's (NVTA) Annual Financial Statement with Independent Auditor's Report for the Years Ended June 30, 2023 and 2022 and Single Audit Report of Uniform Guidance (Antonio Onorato) (Pages 85-184)

Recommendation: That the Napa Valley Transportation Authority (NVTA) Board:

(1) Accept and file the Financial Statements with Independent Auditor's Report for Fiscal Years Ending June 30, 2023 and 2022 and the NVTA Single Audit Report of the Uniform Guidance for the Year Ended June 30, 2022; and

(2) Return an allocation surplus of \$3,534,631 to the Local Transportation Fund (LTF) Trust Fund

Estimated Time: 3:15 p.m.

Attachments: [Staff Report](#)

11.3 Vine Transit Update (Rebecca Schenck) (Pages 185-193)

Recommendation: That the Napa Valley Transportation Authority (NVTA) receive the second quarter Fiscal Year (FY) 2023-24 Vine Transit update.

Estimated Time: 3:30 p.m.

Attachments: [Staff Report](#)

11.4 Federal and State Legislative Update (Kate Miller) (Pages 194-215)

Recommendation: That the Napa Valley Transportation Authority (NVTA) Board receive the Federal Legislative update, State Legislative Update, and receive a briefing for changes on bills included on the State Bill Matrix.

Estimated Time: 3:40 p.m.

Attachments: [Staff Report](#)

12. CLOSED SESSION

12.1 Conference with Legal Counsel – Existing Litigation: Peters v. Burnham, et al, Napa County Superior Court Case No. 23CV001586

Report out of Closed Session.

13. FUTURE AGENDA ITEMS**14. ADJOURNMENT****14.1 The next Regular Meeting is April 17th.**

I hereby certify that the agenda for the above stated meeting was posted at a location freely accessible to members of the public at the NVTA Offices, 625 Burnell Street, Napa, CA by 5:00 p.m. by Friday, March 15th.



Laura M. Sanderlin, NVTA 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 COVER MEMO

SUBJECT

Public Hearing on the First Reading of the Napa Valley Transportation Authority's (NVTA) Biennial Budget for Fiscal Years (FY) 2024-25 and 2025-26

STAFF RECOMMENDATION

That the Napa Valley Transportation Authority (NVTA) Board:

1. Open the public hearing for the biennial budget; and
2. Review and comment on the FY 2024-25 (FY25) NVTA annual operating budget of \$35,307,000; capital budget of \$16,200,000, and Transportation for Clean Air budget of \$500,000 for a total amount of \$52,007,000; and
3. Review and comment on the FY 2025-26 (FY26) NVTA annual operating budget of \$28,437,300; capital budget of \$0, and Transportation for Clean Air budget of \$500,000 for a total amount of \$28,937,300

EXECUTIVE SUMMARY

NVTA staff is presenting the two-year biennial budget financial program for FYs 2024-25 and 2025-26 for review, and comment.

FISCAL IMPACT

Is there a fiscal impact? Yes, upon adoption of the budget will result in expenditures of up to \$52,007,000 for FY 2024-25 and \$28,937,300 for FY 2025-26 for a two-year total appropriation of \$80,944,300.

Fund	FY2024-25 Budget	FY 2025-26 Budget
CMA (General Fund)	\$14,290,800	\$6,245,800
Transit Operations (Enterprise Fund)	\$20,816,200	\$21,991,500
Capital Budget	\$16,200,000	\$0
TFCA and Debt Service	\$700,000	\$700,000
Total	\$52,007,000	\$28,937,300



NAPA VALLEY TRANSPORTATION AUTHORITY Board Agenda Memo

TO: Board of Directors
FROM: Kate Miller, Executive Director
REPORT BY: Antonio Onorato, Director of Administration, Finance and Policy
(707) 259-8779 / Email: anonorato@nvta.ca.gov
SUBJECT: Public Hearing on the First Reading of the Napa Valley Transportation Authority's (NVTA) Biennial Budget for Fiscal Years (FY) 2024-25 and 2025-26

RECOMMENDATION

That the Napa Valley Transportation Authority (NVTA) Board:

1. Open the public hearing for the biennial budget; and
2. Review and comment on the FY 2024-25 (FY25) NVTA annual operating budget of \$35,307,000; capital budget of \$16,200,000, and Transportation for Clean Air budget of \$500,000 for a total amount of \$52,007,000; and
3. Review and comment on the FY 2025-26 (FY26) NVTA annual operating budget of \$28,437,300; capital budget of \$0, and Transportation for Clean Air budget of \$500,000 for a total amount of \$28,937,300.

COMMITTEE RECOMMENDATION

The Paratransit Coordinating Council reviewed and endorsed the Vine Go paratransit budget on March 7, 2024.

BACKGROUND AND DISCUSSION

The biennial budget outlines NVTA’s plan for how resources will be used to achieve the agency’s goals and objectives over the next two years. The proposed consolidated budget is \$52 million in FY 2024-25 and \$28.9 million in FY 2025-26. Today’s action requests the Board to review and comment on the two-year financial plan. The final draft budget, incorporating any changes, will be presented to the NVTA Board at its April meeting for approval.

Staff has constrained the budget to the achievable near-term goals and objectives. Any expanded project delivery role that may occur due to receipt of unanticipated capital revenues over the next two to three years along with additional operating expenses necessary for additional support will be incorporated into budget at a future date.

NVTA will receive comments and requests for revisions over the next 30 days for possible incorporation into the final draft budgets. Budgetary adjustments will be brought back to the Board over the next two years for any new projects, programs, requests for new appropriations, or amendments to carry over unused budgets from the previous year.

NVTA’s top five budgetary expenditures are:

1. Capital Investments
2. Purchased Transportation
3. Professional Fees
4. Personnel Costs
5. Fuel

Table 1 summarizes the proposed biennial budget.

Table 1: Biennial Budget FY25 and FY26

Fund	FY2024-25 Budget	FY 2025-26 Budget
CMA (General Fund)	\$14,290,800	\$6,245,800
Transit Operations (Enterprise Fund)	\$20,816,200	\$21,991,500
Capital Budget	\$16,200,000	\$0
TFCA and Debt Service	\$700,000	\$700,000
Total	\$52,007,000	\$28,937,300

General Fund (CMA)- Planning and Administration

NVTA’s administrative and planning budget is supported by Transportation Development Act (TDA) Funds, One Bay Area Grant planning funds distributed by the Metropolitan Transportation Commission (MTC), Federal Highway Funds administered by Caltrans, and membership fees. The biennial operations budget for the CMA is shown in Table 2.

Table 2: Congestion Management Agency (General Fund)

Fiscal Year	FY2025	FY2026
Operating Budget		
Revenues	\$14,290,800	\$6,245,800
Expenses*	\$14,290,800	\$6,245,800

* Unused appropriation in FY25 will be carried over to FY26

Table 3: Operating Expenses Details

Fiscal Year	FY2025	FY2026
Personnel Costs	\$3,127,400	\$3,252,400
Administration	\$933,400	\$933,400
Professional Fees/Project Delivery	\$10,230,000	\$2,060,000
TOTAL CMA	\$14,290,800	\$6,245,800

The personnel costs are for the agency’s 16 approved full time equivalent employee positions and administration and for the expenditures related to managing the agency’s operations. A list of general fund programs and projects is included as Attachment 1. The top projects incurring Professional Fees include:

1. SR29 Improvements/ American Canyon Corridor Improvements
2. SR29/SR12/ Airport Environmental Documents
3. Vine Trail Completion Activities
4. Soscol Gateway Transit Center Modifications
5. Soscol Junction Completion Activities
6. All other projects less than \$1 million

A list of general fund programs and projects is included as Attachment 1.

Public Transit (Enterprise) Fund

The transit operating budget represents the cost for deploying the Vine, Vine Go, community shuttle services in American Canyon, Yountville, the St. Helena, and Calistoga. Table 4 shows the biennial budget for the next two years.

Table 4: Public Transit Fund

Fiscal Year	FY2025	FY2026
Operating Budget		
Revenues	\$20,813,700	\$21,989,000
Expenses	\$20,813,700	\$21,989,000
Capital Budget*	\$16,200,000	0

* Unused appropriation in FY25 will be carried over to FY26.

Purchased Transportation and New Transdev Services Contract

Purchase Transportation costs reflect a new contract which significantly increased costs to recruit new drivers. In addition, there are new costs associated with an increase of

“dead-head” hours resulting from the move to the new maintenance facility as it is further outside the Vine’s primary operating area than the facility on Jackson Street. Actual costs will be based upon services hours performed.

Fuel

Fuel costs are projected to increase over the next two years given current geopolitical issues and a general overall increase in fuel costs. Buses in St. Helena and Yountville will be fueled with electricity as opposed to diesel or gas. Electrical fuel costs for St. Helena and Yountville are about half the price when compared to traditional fuels. Other fuel savings will be realized as the agency receives delivery of new electric buses.

The Vine Fixed Route The budget is consistent with agreed upon terms in the new Transit Services contract which became effective January 1, 2022. The budget reflects service levels based on ridership and demand for services, tempered with the resources that are available. NVTA anticipates providing 119,441 hours of service for each of the two fiscal years.

Vine Go (paratransit) The budget is reflective of the growth with the ADA paratransit services with service hours based upon demand. NVTA anticipates providing 12,300 hours of service for each of the two fiscal years.

American Canyon Transit The biennial budget is consistent with the current level of service hours, which is 5,200 hours per year. NVTA anticipates providing 6,000 hours of service for each of the two fiscal years.

St. Helena Shuttle The budget recommends 4,300 service hours for the next two years, above the 3,715 hours provided in FY23.

Yountville Trolley The budget recommends 4,700 service hours for the next two years, well above the current 3,767 hours provided in FY23.

Calistoga Shuttle The biennial budget is consistent with the current level of service hours, which is 5,400 hours per year. The Calistoga Shuttle provided 5,176 service hours in FY23.

Capital Projects Investments for the two fiscal years include procuring additional vehicles for Calistoga, and purchasing eight zero emission buses, equipment upgrades, enhancements to the Napa Valley College and Redwood Park and Ride. Capital investments are detailed in Attachment 1.

Economic Forecasting and Strategies

NVTA staff continuously monitor long term financial forecasts from several sources to maintain sufficient funding levels for service delivery, agency operations, maintenance, capital needs, and to ensure that the agency has the adequate cash flow to attain its short- and long-term objectives and goals. Financial forecasting and fiscal strategies are

employed to establish reserve levels that should be maintained, to inform staff when reserves can be increased during economically robust times and to safeguard operational stability during fiscally challenging times. The proposed budget employs conservative strategies and fiscal discipline to sustain operational objectives, maintain the capital investments in a state of good repair, make necessary capital improvements to enhance efficiencies, and improve operations.

Revenue Projections

Financial indicators show that the local economy will continue to grow, however, economic factors indicate that progress is slowing, but not stalling. Economic growth can be stunted by uncontrollable factors such as persistent rise in inflation or rising fuel costs. The Federal Reserve's efforts to stabilize inflation, along with other Federal economic policies, has resulted in a persistent healthy job market and lowered interest rates. As a result, it's anticipated that economic expansion will continue to grow, but at a very modest rate in the next two years.

Transportation Development Act (TDA)

TDA is the main revenue source for both transit and transportation operations, as such growth, or lack thereof in TDA receipts is watched closely. TDA is a ¼ cent statewide revenue source and NVTA receives the revenues generated locally. Staff uses Measure T as a proxy to evaluate TDA revenues as it is a solid indicator of the county's economic health. Last year, Measure T receipts came in slightly over the previous year's revenues. While staff does not expect the same rate of growth for the next two years, given inflationary pressures, a 2% TDA growth rate is judicious. As of February 2024, the TDA reserve was at \$16.2 million, up from \$15.2 million in the previous year. Some of these funds have already been committed to capital projects.

Federal Transit Administration Funds- Section 5307, 5311, 5311f and 5339 formula funds

President Biden's Bipartisan Infrastructure Law (BIL) makes the largest investment in public transit in history. The BIL provides more than \$108 billion for public transit, of which \$9.5 billion is dedicated to the Bay Area over the next five years. That's approximately 35 percent more funding than previous years. This significant bump in federal funding will allow NVTA to purchase new buses, improve operational reliability, and increase service when resources allow.

The balance of NVTA's revenues come from a number of other sources including Regional Measure 2 and 3 bridge tolls and farebox, and miscellaneous chargebacks.

Pandemic Recovery - Farebox Recovery Ratio and Fiscal Cliff

Due to the COVID-19 pandemic, transit agencies statewide, including Vine Transit, have experienced significant declines in some local revenues and farebox revenues. In response, the State of California has provided statutory and regulatory relief for public transportation agencies. Assembly Bill No. 90 (AB 90) was approved by the Governor on June 29, 2020. AB 90 contains changes to transportation statutes, in particular temporary relief for public transit operators to meet statutory farebox recovery requirements and c

As transit ridership has declined due to secondary affects from the COVID-19 pandemic, this language would prevent agencies from being penalized due to outcomes associated with the COVID-19 pandemic.

Last year's trailer bill, SB 125 provided \$5.1 billion over a two-year period to provide funding for public transit system to help stave off the looming fiscal cliff that is anticipated to impact most public transit systems around the state, including the Vine, while the California State Transportation Agency in conjunction with the Transit Transformation Task Force (TTTF) identifies new funding and efficiency measures to sustain the State's public transportation systems.

Small Intensive Capital Cities (STIC) Funds STIC is a federal incentive program that provides financial incentives to small, urbanized areas with a population of 200,000 or less for achieving higher than average efficiency standards in six (6) areas. Despite the pandemic, the FTA is continuing, and in fact, increasing the amount of STIC funding available to small operators. Napa anticipates receiving one million for FY24 for meeting two out of the six efficiency standards. Since the funding is based on performance measures and grant awards for these funds are not routine, staff does not customarily budget for STIC funding.

State Transit Assistance (STA) STA funding was significantly curtailed during the pandemic because these revenues are generated from sales tax on diesel; and fuel sales dropped significantly when the economy shut down during the Pandemic. While these generations are rebounding, revenues are likely to be curtailed over the next two years due to State budgetary challenges.

STA revenue generations come into the region on revenue and population formula. The revenue formula is based on the amount of eligible (non-federal and non-state) revenues that an agency counts in its transit budget. For NVTA that is only Regional Measure 2, Regional Measure 3 funds and local revenue contributions for shuttle services from the small jurisdictions. The STA population funds for the region flow directly to MTC. While STA in total only makes up a small percentage of the agency's transit budget, the increase from the population formula that the agency will receive from the MTC is roughly ten times what the agency receives from the revenue formula portion.

Micro Economic Factors

Like many other transit properties, Vine ridership is still struggling to regain passengers. And while projected ridership in FY 2023-24 is anticipated to be roughly 62% of pre-pandemic numbers, the lack of drivers has forced the agency to cut service three times which is exacerbating its recovery.

Despite the dramatic declines in ridership during the pandemic, Vine ridership is consistently growing, albeit slowly. Staff restored transit services to 87% of pre-pandemic levels last year and will continue to monitor ridership closely, consider additional strategies to capture riders given the ever-changing post-pandemic travel patterns of Napa Valley's community, work force, and visitors. With assistance from the Metropolitan Transportation Commission, a proposed transportation measure for the 2026 year, and a seat at the State's TTTF, staff is hopeful that transit will rebound and begin thriving in the near future.

ALTERNATIVES

The Board must adopt a budget by June 30, 2024, for the next fiscal year.

STRATEGIC GOALS MET BY THIS PROPOSAL

Goal 3: Use taxpayer dollars efficiently.

The budget appropriation is the legal spending authority approved by the Board of Directors which allows the NVTA to coordinate resources for the implementation of policies, operations, and project delivery. A budget must be adopted for the next fiscal year.

ATTACHMENTS

- (1) Detailed FY25 and FY26 Proposed Budgets

Financial Outlook - Consolidated CMA, Public Transit, Debt Service, TFCA

Fuel cost per mile	0.54	0.58	0.60	0.62	1.04	1.25
Fixed Cost Per Hour					24.00	26.00
Total Hourly Cost per Contract	\$ 49.63	\$ 51.34	\$ 58.00	\$ 60.00	\$ 64.00	\$ 66.00

	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY 2024-25 BASE	FY 2025-26 BASE
Public Transit Service Projections						
Service Hours	74,656	101,884	108,423	111,518	151,841	151,841
Revenue Hours	61,931	82,053	85,902	91,105	129,347	129,334
Service Miles	1,079,018	1,396,362	1,423,278	1,605,447	1,875,825	1,876,018
Revenue Miles	961,390	1,215,347	1,267,145	1,448,949	1,668,090	1,668,090
Ridership	261,988	428,145	471,165	483,823	559,720	562,920

Service Costs	-	-	-	-	\$9,668,900	\$10,124,100
Fixed Cost Allocation	-	-	-	-	\$3,644,200	\$3,995,300
Total- Contracted Services	-	-	-	-	\$13,313,100	\$14,119,400

	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY 2024-25 BASE	FY 2025-26 BASE
Revenues						
Transportation Development Act	4,516,068	7,171,811	7,984,968	10,322,900	9,120,800	8,200,100
State Funds (ie Caltrans)	5,139,020	3,014,697	2,000,500	5,337,000	5,910,000	3,910,000
Federal Funds- FTA/FHWA	5,837,778	7,873,809	8,916,566	16,344,500	8,476,900	7,576,900
Other Gov Agencies	523,911	1,546,119	3,798,280	9,722,200	3,700,000	2,900,000
Interest	73,534	62,669	159,509	54,300	69,400	69,400
Other Revenues					3,500,000	900,000
Charges for Services	1,059,178	1,093,577	1,644,433	927,800	757,600	790,600
Charges for Services-Amcan	23,000	9,619	42,709	50,000	80,000	90,800
Charges for Service-Yountville	38,971	-	28,853	50,000	55,000	58,500
Charges for Services-St Helena	34,883	-	48,975	41,400	41,300	45,000
Charges for Services-Calistoga	38,125	45,000	42,500	65,000	70,000	70,000
Miscellaneous	-	(2,015,623)	-	-	-	-
Intrafund Transfers-In (Timesheet Chargebacks)	-	-	-	441,000	441,000	441,000
Economic Adjustment				3,545,000	3,585,000	3,885,000
Total Revenues	\$17,284,468	\$18,801,478	\$24,667,293	\$46,901,100	\$35,807,000	\$28,937,300

	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY 2024-25 BASE	FY 2025-26 BASE
Expenses						
Salaries and Wages	1,245,507	1,396,644	1,351,136	2,000,000	2,200,000	2,300,000
Extra Help	5,247	34,653	5,535	-	20,000	20,000
401A Employer Contribution	17,470	13,605	24,214	35,500	24,500	24,500
Cell Phone Allowance	5,959	6,484	7,134	12,000	9,000	9,000
Medicare	23,650	24,481	26,864	45,300	42,300	42,300
Employee Insurance-Premiums	303,977	320,870	323,571	365,000	350,000	375,000
Workers Compensation	5,172	2,671	1,061	12,000	7,900	7,900
Unemployment Compensation	2,117	1,943	2,266	20,000	5,000	5,000
Retirement	337,562	121,168	372,544	390,000	375,000	375,000
Other Post Employment Benefits	46,874	50,289	64,779	80,000	40,000	40,000
Other Employee Benefits	4,026	8,429	10,855	65,000	53,700	53,700
Total for: Salaries and Benefits	\$1,997,561	\$1,981,237	\$2,189,959	\$3,024,800	\$3,127,400	\$3,252,400

Administration Services	2,430	2,861	3,374	5,000	5,000	5,000
Accounting/Auditing Services/Lobbyist	101,832	115,086	128,590	73,400	94,100	94,100
Information Technology Service	124,890	109,885	123,037	160,500	170,000	170,000
ITS-Communication Services	22,786	25,800	19,387	30,000	35,000	35,000
Legal Services	140,214	101,535	78,010	70,000	80,000	80,000
Temporary/Contract Help	-	-	9,520	-	-	-
Consulting Services	4,919,278	2,735,614	6,040,327	21,652,000	10,730,000	2,560,000
Waste Disposal Services	11,922	22,645	28,691	36,600	33,900	33,900
Security Services	13,405	31,466	36,226	38,000	23,000	23,000
Landscaping Services	9,875	10,080	5,263	10,000	7,500	7,500
Purchased Transportation	7,726,001	9,400,384	10,459,907	13,434,300	13,313,100	14,119,400
Maintenance-Equipment	104,692	44,145	179,325	435,000	445,000	345,000
Maintenance-Buildings/Improvem	131,666	135,892	142,971	175,000	150,000	150,000
Maintenance-Software	139,934	142,995	405,200	250,000	275,000	275,000
Maintenance-Vehicles	104,566	308,699	372,371	399,100	67,000	67,000
Rents and Leases - Equipment	6,399	28,365	6,807	7,500	7,000	7,000
Insurance - Premiums	456,960	428,116	370,203	537,000	454,000	454,000
Communications/Telephone	19,125	44,032	68,534	87,000	16,300	16,300
Advertising/Marketing	69,220	82,321	121,997	142,000	187,000	187,000
Printing & Binding	51,158	82,809	51,281	30,000	88,200	88,200
Bank Charges	4,153	9,069	12,963	17,000	17,000	17,000
Publications & Legal Notices	17,195	9,607	21,478	25,000	13,000	13,000
Training/Conference Expenses	4,599	30,016	65,921	40,000	25,000	25,000
Business Travel/Mileage	233	3,387	10,125	8,700	15,000	15,000
Office Supplies	109,240	48,447	51,414	41,500	31,500	31,500
Freight/Postage	3,888	3,816	4,377	3,000	3,000	3,000
Books/Media/Periodicals/Subscr	10,826	13,386	14,934	10,000	6,000	6,000
Memberships/Certifications	70,722	41,803	46,736	60,000	50,000	50,000
Utilities - Electric	31,090	54,427	65,723	65,000	45,000	45,000
Utilities - Water	17,804	13,755	16,924	27,500	32,000	32,000
Fuel	814,375	1,395,188	1,477,657	1,606,200	1,786,000	1,955,000
Interest Expense	-	-	128,600	450,000	400,000	400,000
Depreciation Expense	2,576,209	1,722,618	2,217,324	3,545,000	3,585,000	3,885,000
Total for: Services and Supplies	17,816,687	17,198,249	22,785,197	43,471,300	32,189,600	25,194,900

Salary/Overhead Allocation	350,940	379,252	442,326	405,000	490,000	490,000
Total for: Other Expenses	350,940	379,252	442,326	405,000	490,000	490,000

Total Expenses	20,165,188	19,558,738	25,417,482	46,901,100	35,807,000	28,937,300
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SURPLUS/(DEFICIT)	(2,880,720)	(757,260)	(750,189)	-	-	-
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CAPITAL BUDGETS

	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY 2024-25 Budget	FY 2025-26 Budget
Revenues						
TDA	465,998	3,451,336	300,776	2,000,000	2,894,000	-
Federal	-	4,867,978	2,659,955	2,000,000	8,556,800	-
State/Other Revenues	-	3,071,132	18,379,462	8,038,800	4,749,200	-
Total Revenues	465,998	8,319,314	21,340,193	12,038,800	16,200,000	-

	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY 2024-25 Budget	FY 2025-26 Budget
Expenses						
Rolling Stock (Buses)	\$0	\$3,371,441	\$1,968,398	\$425,000	\$11,700,000	\$0
Facilities	\$0	\$9,238,482	\$18,769,832	\$8,638,800	\$3,600,000	\$0
Equipment	\$556,457	\$3,395,252	\$601,963	\$2,975,000	\$900,000	\$0
Total for: Other Expenses	\$556,457	\$16,005,175	\$21,340,193	\$12,038,800	\$16,200,000	\$0

Net Surplus (Deficit)	-	-	-	-	-	-
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	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY 2024-25 Budget	FY 2025-26 Budget
CMA Budget	7,866,834	5,613,811	\$ 9,296,004	\$ 25,745,300	\$ 14,290,800	\$ 6,245,800
Transit Budget	12,265,554	13,947,378	\$16,054,809	\$20,905,800	\$20,816,200	\$21,991,500
Debt Service	-	-	\$66,669	\$250,000	\$200,000	\$200,000
Capital Budget	556,457	16,005,175	21,340,193	12,038,800	16,200,000	-
TFCA	185,271	251,814	\$0	\$0	\$500,000	\$500,000
Consolidated Budget (Actuals)	\$18,145,436	\$33,841,295	\$44,540,351	\$55,394,900	\$52,007,000	\$28,937,300

Outlook - TFCA Budget

***The amounts contained in this file are for planning and forecasting purposes only. Go to www.nvta.ca.gov for audited financial statements.

	FY21 Actuals	FY22 Actuals	FY23* Actuals	FY24 Budget	FY 2024-25 BASE	FY 2025-26 BASE
Revenues						
Other Revenues	-	-	-	-	500,000	500,000
Total Revenues	\$0	\$0	\$0	\$0	\$500,000	\$500,000
OPERATIONAL EXPENSES						
Consulting Services	-	-	-	-	500,000	500,000
Total for: Services and Supplies	-	-	-	-	500,000	500,000
Total Expenditures	\$0	\$0	\$0	\$0	\$500,000	\$500,000
SURPLUS/(DEFICIT)	-	-	-	-	-	-

Outlook - Debt Service

***The amounts contained in this file are for planning and forecasting purposes only. Go to www.nvta.ca.gov for audited financial statements.

	FY21 Actuals	FY22 Actuals	FY23* Actuals	FY24 Budget	FY 2024-25 BASE	FY 2025-26 BASE
Revenues						
Transportation Development Act	-	-	16,000	250,000	200,000	200,000
Total Revenues	\$0	\$0	\$16,000	\$250,000	\$200,000	\$200,000
Expenses						
OPERATIONAL EXPENSES						
Interest Expense/Debt Service	-	-	66,669	250,000	200,000	200,000
Total for: Services and Supplies	-	-	66,669	250,000	200,000	200,000
Total Expenditures	\$0	\$0	\$66,669	\$250,000	\$200,000	\$200,000
SURPLUS/(DEFICIT)	-	-	(50,669)	-	-	-

Outlook - Congestion Management Agency

***The amounts contained in this file are for planning and forecasting purposes only. Go to www.nvta.ca.gov for audited financial statements.

	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY 2024-25 BASE	FY 2025-26 BASE
Revenues						
Transportation Development Act	1,746,100	3,159,928	3,362,200	2,704,500	2,829,800	1,384,800
State Funds (ie Caltrans)	4,084,848	1,008,446	689,156	2,150,000	3,000,000	1,000,000
Federal Funds- FTA/FHWA	899,263	1,064,273	3,322,667	10,932,600	3,000,000	2,000,000
Other Org/Governmental Agencies	79,373	160,602	1,563,063	9,222,200	2,000,000	1,000,000
Interest	16,569	35,995	76,969	30,000	20,000	20,000
Other Revenues	678,604	567,719	936,330	265,000	3,000,000	400,000
Intrafund Transfers-In (Timesheet Chargebacks)	-	-	-	441,000	441,000	441,000
Total Revenues	\$5,758,657	\$2,837,035	\$6,588,185	\$25,745,300	\$14,290,800	\$6,245,800
Expenses						
Salaries and Wages	1,245,507	1,396,644	1,351,136	2,000,000	2,200,000	2,300,000
Extra Help	5,247	34,653	5,535	-	20,000	20,000
457 Employer Contribution	17,470	13,605	24,214	35,500	24,500	24,500
Cell Phone Allowance	5,959	6,484	7,134	12,000	9,000	9,000
Medicare/Employer Taxes	23,650	24,481	26,864	45,300	42,300	42,300
Employee Insurance-Premiums	303,977	320,870	323,571	365,000	350,000	375,000
Workers Compensation	5,172	2,671	1,061	12,000	7,900	7,900
Unemployment Compensation	2,117	1,943	2,266	20,000	5,000	5,000
Retirement	337,562	121,168	372,544	390,000	375,000	375,000
Other Post Employment Benefits	46,874	50,289	64,779	80,000	40,000	40,000
Other Employee Benefits	4,026	8,429	10,855	65,000	53,700	53,700
Total for: Salaries and Benefits	\$1,997,561	\$1,981,237	\$2,189,959	\$3,024,800	\$3,127,400	\$3,252,400
OPERATIONAL EXPENSES						
Administration Services	2,430	2,861	3,374	5,000	5,000	5,000
Accounting/Auditing Services/Lobbyist	99,192	110,362	124,964	70,000	80,000	80,000
Information Technology Service	88,665	107,198	123,037	155,000	155,000	155,000
ITS-Communication Services	22,786	25,800	19,387	30,000	35,000	35,000
Legal Services	140,214	101,535	78,010	70,000	80,000	80,000
Temporary/Contract Help	-	-	9,520	-	-	-
Consulting Services	4,919,278	2,699,428	6,040,327	21,652,000	10,230,000	2,060,000
Waste Disposal Services	2,464	4,261	5,769	6,600	3,900	3,900
Security Services	1,700	5,877	8,895	23,000	8,000	8,000
Landscaping Services	3,900	3,931	5,263	10,000	7,500	7,500
Maintenance-Equipment	9,150	20,251	5,457	25,000	25,000	25,000
Maintenance-Buildings/Improvem	123,784	135,892	130,247	100,000	75,000	75,000
Maintenance-Software	63,619	80,553	84,664	80,000	50,000	50,000
Maintenance-Vehicles	38,936	9	-	2,000	2,000	2,000
Rents and Leases - Equipment	6,399	7,466	6,807	7,500	7,000	7,000
Insurance - Premiums	56,701	55,657	63,778	75,000	60,000	60,000
Communications/Telephone	6,878	9,122	14,404	40,000	15,000	15,000
Advertising/Marketing	7,913	54,361	106,895	60,000	75,000	75,000
Printing & Binding	32,035	18,301	8,369	15,000	15,000	15,000
Bank Charges	428	836	191	15,000	15,000	15,000
Publications & Legal Notices	16,501	8,796	20,973	20,000	8,000	8,000
Training/Conference Expenses	4,599	30,016	65,921	40,000	25,000	25,000
Business Travel/Mileage	233	3,387	10,125	8,700	15,000	15,000
Office Supplies	98,465	39,544	46,527	35,000	25,000	25,000
Freight/Postage	3,888	3,816	4,377	3,000	3,000	3,000
Books/Media/Periodicals/Subscr	10,826	13,386	14,934	10,000	6,000	6,000
Memberships/Certifications	70,722	41,803	46,736	60,000	50,000	50,000
Utilities - Electric	27,189	40,130	48,712	45,000	25,000	25,000
Utilities - Water	10,276	7,878	8,305	7,500	12,000	12,000
Fuel	102	117	77	200	1,000	1,000
Interest Expense	-	-	-	50,000	50,000	50,000
Total for: Services and Supplies	5,869,273	3,632,574	7,106,045	22,720,500	11,163,400	2,993,400
Intrafund Transfers Out (Allocated Labor)						
Total for: Other Expenses	-	-	-	-	-	-
Total Expenditures	\$7,866,834	\$5,613,811	\$9,296,004	\$25,745,300	\$14,290,800	\$6,245,800
SURPLUS/(DEFICIT)	(2,108,177)	(2,776,776)	(2,707,819)	-	-	-
Less Depreciation	-	-	-	-	-	-

Special Projects: Professional Fees/ Consultant Details

No.	Special Projects/Programs See Next Page for Transit Projects	Funding Source	FY 2024-25	FY 2025-26	Total	Notes/ Funding Rationale
1	ADA Management Services (ADA Ride)	TDA	60,000	60,000	120,000	
2	Agency Workplace Coaching/Consulting	TDA	10,000	-	10,000	
3	Active Transportation Plan	CMA/OBAG	325,000	-	325,000	
4	Capital Projects - Project Management/Coordination/Oversight (various tasks)	CMA/OBAG	300,000		300,000	
5	Carneros Intersection Environmental/Engineering	RM3	350,000		350,000	RM3
6	ZEB implementation and quality assurance	TDA	40,000	-	40,000	
7	Countywide Transportation Plan (CTP)	CMA/OBAG	325,000	-	325,000	CMA for 25-26
8	Imola Corridor-Supplemental Engineering/Design	CMA/OBAG	50,000		50,000	
9	Active Transportation Biennial Report	CMA/OBAG	40,000	-	40,000	25-26 after completion of AT Plan
10	Safe Routes	UNASSIGNED	150,000	-	150,000	To schools/transit/for seniors
11	Accessible Transportation Needs Assessment	CMA/OBAG	200,000	-	200,000	Any eligible FTA funding?
12	Soscol Junction Activities	RM3	1,000,000		1,000,000	RM 3
13	SR29 Improvements/ Napa Forward (North Valley)	MTC	140,000		140,000	
14	SR 29 American Canyon Corridor Improvements (South Valley)	OBAG3/RM3/Other	2,500,000	2,000,000	4,500,000	OBAG 3, Caltrans settlement, Rm 3
15	SR29/SR 12/Airport Environmental Document	RM3	1,500,000		1,500,000	RM 3
16	Travel Behavior Study	CMA/OBAG	300,000	-	300,000	CMA
17	Travel Demand Model Operations and Maintenance (O&M)	CMA/OBAG	25,000	-	25,000	
18	Upstairs Office Partitioning/ Ground Floor Office Area Construction	TDA	700,000	-	700,000	
19	V Commute/TDM/Ride Amigos (rideshare services)	Various	360,000	-	360,000	Includes Ride Amigos Platform annual subscription, TDM Outreach consultant, GRH, Bucks for Bikes, rewards programs, Collateral (May use TFCA if no other qualifying projects are submitted)
20	Vision Zero Biennial Report	CMA/OBAG	20,000	-	20,000	LRSP specific funds
21	Website Enhancements/Upgrades	TDA	25,000	-	25,000	
22	Community Based Transportation Plan (CBTP)	CMA/OBAG	200,000	-	200,000	CBTP specific funds
23	Outreach Consultant-(for CTP, AT, CBTP Plans and transit survey)	CMA/OBAG	150,000	-	150,000	
24	Measure T dashboard	Measure T	60,000	-	60,000	Measure T admin
25	Vine Trail Completion Activities	ATP/Local Funds	1,000,000	-	1,000,000	
26	Comprehensive Operational Analysis (COA)	CMA/OBAG	150,000		150,000	
36	Sheehy Ct. Battery Electric Storage CEQA and Design	TDA	250,000	-	250,000	
TOTAL SPECIAL PROJECTS		TOTALS	\$ 10,230,000	\$ 2,060,000		

Outlook - Consolidated: Vine Transit Services

Fuel cost per mile	0.54	0.58	0.60	0.62	1.04	1.25
Fixed Cost Per Hour					24.00	26.00
Total Hourly Cost per Contract	\$ 49.63	\$ 51.34	\$ 58.00	\$ 60.00	\$ 62.00	\$ 65.00

Public Transit Service Projections	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY 2024-25 BASE	FY 2025-26 BASE
Service Hours	74,656	101,884	108,423	111,518	151,841	151,841
Revenue Hours	61,931	82,053	85,902	91,105	129,347	129,334
Service Miles	1,079,018	1,396,362	1,423,278	1,605,447	1,875,825	1,876,018
Revenue Miles	961,390	1,215,347	1,267,145	1,448,949	1,668,090	1,668,090
Ridership	261,988	428,145	471,165	483,823	559,720	562,920

Service Costs					9,668,900	10,124,100
Fixed Cost Allocation					3,644,200	3,995,300
Total- Contracted Services	-	-	-	-	13,313,100	14,119,400

Public Transit Service Projections	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY 2024-25 BASE	FY 2025-26 BASE
Revenues						
41400 Transportation Development Act	2,769,968	4,011,883	4,606,768	7,368,400	6,091,000	6,615,300
43790 State Transit Assistance	1,054,172	2,006,251	1,311,344	3,187,000	2,910,000	2,910,000
43890 Federal Funds- FTA	4,938,515	6,809,336	5,593,899	5,411,900	5,476,900	5,576,900
43950 Other Gov Agencies	444,538	1,385,517	2,235,217	500,000	1,700,000	1,900,000
45100 Interest	56,965	26,674	82,540	24,300	49,400	49,400
Other Revenues						
46800 Charges for Services (Farebox)	380,574	525,858	708,103	662,800	757,600	790,600
46810 Charges for Services-Amcan	23,000	9,619	42,709	50,000	80,000	90,800
46820 Charges for Service-Yountville	38,971	-	28,853	50,000	55,000	58,500
46825 Charges for Services-St Helena	34,883	-	48,975	41,400	41,300	45,000
46830 Charges for Services-Calistoga	38,125	45,000	42,500	65,000	70,000	70,000
47900 Miscellaneous	-	(2,015,623)	-	-	-	-
49900 Intrafund Transfers-In (Timesheet Chargebacks)	-	-	-	-	-	-
Non Cash Budget Items Economic Adjustment				3,545,000	3,585,000	3,885,000
Total Revenues	\$9,779,711	\$12,804,515	\$14,700,908	\$20,905,800	\$20,816,200	\$21,991,500

OPERATIONAL EXPENSES

52125 Accounting/Auditing Services/Lobbyist	2,640	4,724	3,626	3,400	14,100	14,100
52130 Information Technology Service	36,225	2,687	-	5,500	15,000	15,000
52310 Consulting Services	-	36,186	-	-	-	-
52325 Waste Disposal Services	9,458	18,384	22,922	30,000	30,000	30,000
52335 Security Services	11,705	25,589	27,331	15,000	15,000	15,000
52340 Landscaping Services	5,975	6,149	-	-	-	-
52490 Purchased Transportation	7,726,001	9,400,384	10,459,907	13,434,300	13,313,100	14,119,400
52500 Maintenance-Equipment	95,542	23,894	173,868	410,000	420,000	320,000
52505 Maintenance-Buildings/Improvem	7,882	-	12,724	75,000	75,000	75,000
52515 Maintenance-Software	76,315	62,442	320,536	170,000	225,000	225,000
52520 Maintenance-Vehicles	65,630	308,690	372,371	397,100	65,000	65,000
52600 Rents and Leases - Equipment	-	20,899	-	-	-	-
52705 Insurance - Premiums	400,259	372,459	306,425	462,000	394,000	394,000
52800 Communications/Telephone	12,247	34,910	54,130	47,000	1,300	1,300
52810 Advertising/Marketing	61,307	27,960	15,102	82,000	112,000	112,000
52820 Printing & Binding	19,123	64,508	42,912	15,000	73,200	73,200
52825 Bank Charges	3,725	8,233	12,772	2,000	2,000	2,000
52830 Publications & Legal Notices	694	811	505	5,000	5,000	5,000
53100 Office Supplies	10,775	8,903	4,887	6,500	6,500	6,500
53110 Freight/Postage	-	-	-	-	-	-
53205 Utilities - Electric	3,901	14,297	17,011	20,000	20,000	20,000
53220 Utilities - Water	7,528	5,877	8,619	20,000	20,000	20,000
53250 Fuel	814,273	1,395,071	1,477,580	1,606,000	1,785,000	1,954,000
Interest Expense (Bank of Marin)	-	-	61,931	150,000	150,000	150,000
54,600 Depreciation Expense	2,576,209	1,722,618	2,217,324	3,545,000	3,585,000	3,885,000
Total for: Services and Supplies	11,947,414	13,565,675	15,612,483	20,500,800	20,326,200	21,501,500

57900 Intrafund Transfers Out (Allocated Labor/Overhead)	350,940	379,252	442,326	405,000	490,000	490,000
Total for: Other Expenses	350,940	379,252	442,326	405,000	490,000	490,000

Total Expenses	12,298,354	13,944,927	16,054,809	20,905,800	20,816,200	21,991,500
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SURPLUS/(DEFICIT)	(2,518,643)	(1,140,412)	(1,353,901)	-	-	-
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TRANSIT CAPITAL INVESTMENTS FY 2025 & FY 2026

Updated 12/26/2023

ROLLING STOCK

FACILITIES

EQUIPMENT

PROJECT DEPT FUNDING STATUS	TOTALS	ROLLING STOCK			FACILITIES					EQUIPMENT		
		V1. Rolling Stock TBD	V2. Rolling Stock 5310 Buses	V3. 8 ZEBs Gillig	F1. SGTC & Maint Facility Upgrades SGR/Preventive Maintenance	F2. Park and Ride Upgrades SGR/Preventive Maintenance	F3. Bus amenities and facilities	F4. Redwood Park and Ride Upgrades	F5. Napa Valley College	E1. Transit Equipment Upgrades SGR/Preventive Maintenance	E2. Transit Signal Priority (City of Napa)	E3.
		Unassigned	Secured	Secured	Secured	Secured	Unassigned	Secured	Secured	Secured	Unassigned	Unassigned
TOTAL PROJECT COSTS	\$16,200,000	\$1,000,000	\$700,000	\$10,000,000	\$600,000	\$200,000	\$200,000	\$1,600,000	\$1,000,000	\$400,000	\$500,000	\$0
Funding Source:												
FTA 5307/5339	7,596,800	-	-	7,596,800	-	-	-	-	-	-	-	-
FTA 5310	360,000	-	360,000	-	-	-	-	-	-	-	-	-
FTA Other	600,000	-	-	-	-	-	600,000	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
STATE: LCTOP	1,289,200	-	-	1,289,200	-	-	-	-	-	-	-	-
STATE: HVIP	-	-	-	-	-	-	-	-	-	-	-	-
STATE: STA Lifeline	-	-	-	-	-	-	-	-	-	-	-	-
STATE: STA Reg. Para	-	-	-	-	-	-	-	-	-	-	-	-
STA Small Ops	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-
MTC: Special Purpose	-	-	-	-	-	-	-	-	-	-	-	-
RM3	2,500,000	-	-	-	-	-	1,000,000	1,000,000	-	500,000	-	-
Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
HVIP	-	-	-	960,000	-	-	-	-	-	-	-	-
TDA (LTF)	2,894,000	1,000,000	340,000	154,000	600,000	200,000	200,000	-	-	400,000	-	-
TOTAL FOR YEAR	\$16,200,000	\$1,000,000	\$700,000	\$10,000,000	\$600,000	\$200,000	\$200,000	\$1,600,000	\$1,000,000	\$400,000	\$500,000	\$0

Intrafund Transfers-In (Tim
Economic Adjustment

\$0 \$0 \$0 # \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0

Financial Outlook - Vine Go

Cost per mile	0.95	1.05	1.10	1.20	1.55	1.75
Fixed Cost Per Hour					24.00	26.00
Total Hourly Cost per Contract	\$ 49.63	\$ 51.34	\$ 58.00	\$ 60.00	\$ 65.00	\$ 68.00

Public Transit Service Projections	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY 2024-25 BASE	FY 2025-26 BASE
Service Hours	4,843	8,087	12,201	11,000	12,300	12,300
Revenue Hours	3,043	5,344	8,613	7,500	8,613	8,600
Service Miles	56,314	87,845	120,807	125,000	120,807	121,000
Revenue Miles	40,053	64,560	91,331	85,000	91,300	91,300
Ridership	3,316	6,344	13,340	8,000	13,000	13,100

Service Costs					799,500	836,400
Fixed Cost Allocation					295,200	319,800
Total- Contracted Services	\$0	\$0	\$0	\$0	\$1,094,700	\$1,156,200

	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY 2024-25 BASE	FY 2025-26 BASE
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Revenues

Transportation Development Act	978,972	594,297	739,800	602,000	784,200	852,700
State Transit Assistance	100,000	156,900	-	200,000	100,000	100,000
Federal Funds- FTA	89,968	663,841	674,512	500,000	400,000	400,000
Other Revenues	-	-	-	-	-	-
Interest	(60)	5,014	9,187	4,000	1,000	1,000
Farebox	14,858	40,492	54,183	50,000	52,000	55,000
Miscellaneous/Other Grants	-	35,201	-	-	-	-
Economic Adjustment				120,000	120,000	120,000
Total Revenues	\$1,183,738	\$1,495,745	\$1,477,682	\$1,476,000	\$1,457,200	\$1,528,700

OPERATIONAL EXPENSES

Accounting/Auditing Services	120	533	868	2,000	2,500	2,500
Information Technology Service	3,746	-	-	2,500	2,500	2,500
Consulting Services		36,186				
Purchased Transportation	454,280	637,154	1,042,767	1,110,000	1,094,700	1,156,200
Maintenance-Vehicles	6,149	9,156	-	25,000	25,000	25,000
Insurance - Premiums	44,124	26,639	24,899	55,000	35,000	35,000
Communications/Telephone		652	2,119	-	-	-
Advertising/Marketing	-	-	-	5,000	5,000	5,000
Printing & Binding	-	531	797	1,000	2,000	2,000
Publications & Legal Notices		-	225	-	-	-
Office Supplies		-	17	500	500	500
Fuel	77,204	146,632	146,954	115,000	130,000	140,000
Depreciation Expense	93,394	54,731	54,731	120,000	120,000	120,000
Total for: Services and Supplies	679,017	912,214	1,273,377	1,436,000	1,417,200	1,488,700

Intrafund Transfers Out (Allocated Labor/Overhead)	50,659	66,913	39,815	40,000	40,000	40,000
Total for: Other Expenses	50,659	66,913	39,815	40,000	40,000	40,000

Total Expenses	729,676	979,127	1,313,192	1,476,000	1,457,200	1,528,700
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SURPLUS/(DEFICIT)	454,062	516,618	164,490	-	-	-
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Financial Outlook - Vine

Cost per mile	0.54	0.58	0.60	0.62	1.04	1.25
Fixed Cost Per Hour					24.00	26.00
Total Hourly Cost per Contract	\$ 49.63	\$ 51.34	\$ 58.00	\$ 60.00	\$ 65.00	\$ 68.00

Public Transit Service Projections	FY21 Actuals	FY22 Actuals	FY23* Actuals	FY24 Budget	FY 2024-25 BASE	FY 2025-26 BASE
Service Hours	56,791	75,560	77,708	80,318	119,441	119,441
Revenue Hours	46,751	60,471	60,829	64,379	101,653	101,653
Service Miles	950,313	1,168,670	1,153,245	1,353,766	1,639,475	1,639,475
Revenue Miles	865,159	1,052,870	1,086,917	1,271,419	1,486,131	1,486,131
Ridership	236,082	369,444	413,166	429,681	509,861	512,861
Service Costs					7,763,900	8,121,900
Fixed Cost Allocation					2,866,600	3,105,500
Total- Contracted Services	\$0	\$0	\$0	\$0	\$10,630,500	\$11,227,400

	FY21 Actuals	FY22 Actuals	FY23* Actuals	FY24 Budget	FY 2024-25 BASE	FY 2025-26 BASE
Revenues						
Transportation Development Act	435,001	2,346,719	2,447,478	5,763,000	4,518,400	4,835,300
State Transit Assistance	702,172	1,319,351	1,111,344	2,832,000	2,500,000	2,500,000
Federal Funds- FTA	4,381,443	4,272,242	3,908,793	4,140,000	4,400,000	4,500,000
Other Revenues	444,538	1,385,517	2,235,217	500,000	1,700,000	1,900,000
Interest	49,911	11,044	62,214	15,000	44,100	44,100
Farebox	351,866	478,001	627,186	600,000	690,000	720,000
Miscellaneous/(Disposal)	-	(2,062,247)	-	-	-	-
Economic Adjustment				3,200,000	3,200,000	3,500,000
Total Revenues	\$6,364,931	\$7,750,627	\$10,392,232	\$17,050,000	\$17,052,500	\$17,999,400

OPERATIONAL EXPENSES						
	FY21 Actuals	FY22 Actuals	FY23* Actuals	FY24 Budget	FY 2024-25 BASE	FY 2025-26 BASE
Accounting/Auditing Services	2,290	3,991	2,604	-	10,000	10,000
Information Technology Service	27,474	-	-	-	10,000	10,000
Waste Disposal Services	9,458	18,384	22,922	30,000	30,000	30,000
Security Services	11,705	25,589	27,331	15,000	15,000	15,000
Landscaping Services	5,975	6,149	-	-	-	-
Purchased Transportation	6,078,808	7,336,874	7,872,803	10,625,000	10,630,500	11,227,400
Maintenance-Equipment	43,081	699	173,868	400,000	400,000	300,000
Maintenance-Buildings/Improvement	7,882	-	12,724	75,000	75,000	75,000
Maintenance-Software	76,315	62,442	202,136	100,000	100,000	100,000
Maintenance-Vehicles	59,481	276,338	372,371	350,000	25,000	25,000
Rents and Leases - Equipment		20,899	-	-	-	-
Insurance - Premiums	237,485	286,655	242,839	310,000	300,000	300,000
Communications/Telephone	10,739	34,108	45,106	45,000	-	-
Advertising/Marketing	61,307	27,960	1,700	65,000	90,000	90,000
Printing & Binding	12,057	59,553	40,399	8,000	65,000	65,000
Bank Charges	3,725	8,233	12,772	2,000	2,000	2,000
Publications & Legal Notices	694	811	280	5,000	5,000	5,000
Office Supplies	10,775	7,809	4,870	5,000	5,000	5,000
Freight/Postage	-	-	-	-	-	-
Utilities - Electric	3,901	14,297	17,011	20,000	20,000	20,000
Utilities - Water	7,528	5,877	8,619	20,000	20,000	20,000
Fuel	699,066	1,176,124	1,257,256	1,400,000	1,550,000	1,700,000
Interest Expense (TIFIA/Bank of Marin)	-	-	61,931	150,000	150,000	150,000
Depreciation Expense	2,441,553	1,651,442	2,046,782	3,200,000	3,200,000	3,500,000
Total for: Services and Supplies	9,811,299	11,024,234	12,426,324	16,825,000	16,702,500	17,649,400

Intrafund Transfers Out (Allocated Labor/Overhead)	252,226	230,816	359,565	225,000	350,000	350,000
Total for: Other Expenses	252,226	230,816	359,565	225,000	350,000	350,000

Total Expenses	10,063,525	11,255,050	12,785,889	17,050,000	17,052,500	17,999,400
			- 64,306			
SURPLUS/(DEFICIT)	(3,698,594)	(3,504,423)	(2,393,657)	-	-	-

Financial Outlook - American Canyon

Cost per mile	\$ 0.95	\$ 1.05	\$ 1.10	\$ 1.20	1.25	1.40
Fixed Cost Per Hour					24.00	26.00
Total Hourly Cost per Contract	\$ 49.63	\$ 51.34	\$ 58.00	\$ 60.00	\$ 55.00	\$ 58.00

	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY 2024-25 BASE	FY 2025-26 BASE
Public Transit Service Projections						
Service Hours	2,535	5,867	5,856	6,000	6,000	6,000
Revenue Hours	2,321	4,995	4,999	6,500	6,500	6,500
Service Miles	21,356	45,960	52,696	48,000	48,000	48,000
Revenue Miles	15,827	47,004	34,669	36,000	36,000	36,000
Ridership	6,730	29,439	19,327	16,000	16,000	16,000

Service Costs				360,000	330,000	348,000
Fixed Cost Allocation			-	140,000	144,000	195,000
Total- Contracted Services	\$0	\$0	\$0	\$500,000	\$474,000	\$543,000

	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY 2024-25 BASE	FY 2025-26 BASE
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Revenues

Transportation Development Act	562,435	-	200,000	110,200	26,000	87,200
State Transit Assistance	-	-	-	80,000	80,000	80,000
Federal Funds- FTA	-	1,344,344	476,426	400,000	400,000	400,000
Interest	5,945	1,653	3,857	1,500	1,500	1,500
Farebox	5,600	-	12,709	8,300	9,600	9,600
Charges for Services-Amcan	23,000	9,619	42,709	50,000	80,000	90,800
Economic Adjustment				25,000	25,000	25,000
Total Revenues	596,980	1,355,616	735,701	675,000	622,100	694,100

OPERATIONAL EXPENSES

Accounting/Auditing Services	-	-	-	400	400	400
Information Technology Service	1,259	977	-	1,500	1,500	1,500
Purchased Transportation	240,484	459,267	489,115	500,000	474,000	543,000
Maintenance-Equipment	11,598	11,598	-	-	10,000	10,000
Maintenance-Software		-	29,600	25,000	35,000	35,000
Insurance - Premiums	23,096	19,405	12,126	30,000	12,000	12,000
Communications/Telephone	456	-	2,293	1,000	1,000	1,000
Advertising/Marketing					5,000	5,000
Printing & Binding	-	266	-	-	200	200
Fuel	2,645	22,078	24,727	31,000	33,000	36,000
Depreciation Expense	24,817	-	-	25,000	25,000	25,000
Total for: Services and Supplies	304,355	513,591	557,861	626,000	597,100	669,100

Intrafund Transfers Out (Allocated Labor/Overhead)	11,124	20,814	13,049	35,000	25,000	25,000
Total for: Other Expenses	11,124	20,814	13,049	35,000	25,000	25,000

Total Expenses	315,479	534,405	570,910	661,000	622,100	694,100
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SURPLUS/(DEFICIT)	281,501	821,211	164,791	14,000	-	-
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Financial Outlook - Yountville

Cost per mile	0.95	1.05	1.10	1.20	1.25	1.40
Fixed Cost Per Hour					24.00	26.00
Total Hourly Cost per Contract	\$ 49.63	\$ 51.34	\$ 58.00	\$ 60.00	\$ 55.00	\$ 58.00

	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY 2024-25 BASE	FY 2025-26 BASE
Public Transit Service Projections						
Service Hours	3,332	3,641	3,767	4,400	4,400	4,400
Revenue Hours	3,271	3,448	3,560	3,700	3,700	3,700
Service Miles	13,936	18,235	14,839	18,000	18,000	18,000
Revenue Miles	10,136	10,474	9,384	13,800	13,800	13,800
Ridership	4,039	4,494	4,300	4,800	4,900	5,000

Service Costs					242,000	255,200
Fixed Cost Allocation					105,600	125,000
Total- Contracted Services	\$0	\$0	\$0	\$0	\$347,600	\$380,200

	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY 2024-25 BASE	FY 2025-26 BASE
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Revenues

Transportation Development Act	299,676	370,147	512,782	333,400	244,000	275,100
State Transit Assistance	75,000	150,000	100,000	-	75,000	75,000
Federal Funds- FTA	105,551	165,000	165,168	100,000	75,000	75,000
Other Revenues	-	-	-	-	-	-
Interest	231	2,814	1,353	1,000	1,000	1,000
Charges for Service-Yountville	38,971	-	28,853	50,000	55,000	58,500
Miscellaneous	-	11,423	-	-	-	-
Economic Adjustment				100,000	100,000	100,000
Total Revenues	\$519,429	\$699,384	\$808,156	\$584,400	\$550,000	\$584,600

OPERATIONAL EXPENSES

Accounting/Auditing Services	180	200	56	400	400	400
Information Technology Service	1,249	581	-	-	-	-
Purchased Transportation	305,033	284,331	314,669	375,000	347,600	380,200
Maintenance-Equipment	13,621	-	-	-	-	-
Maintenance-Software	-	-	29,600	25,000	30,000	30,000
Maintenance-Vehicles	-	11,598	-	-	5,000	5,000
Insurance - Premiums	30,357	12,262	7,796	35,000	20,000	20,000
Communications/Telephone	140	150	1,508		-	-
Advertising/Marketing	-	-	6,701	4,000	4,000	4,000
Printing & Binding	316	250	621	-	-	-
Fuel	10,617	7,371	3,838	10,000	18,000	20,000
Depreciation Expense	16,445	16,445	66,128	100,000	100,000	100,000
Total for: Services and Supplies	377,958	333,188	430,917	549,400	525,000	559,600

Intrafund Transfers Out (Allocated Labor/Overhead)	11,751	13,573	9,146	35,000	25,000	25,000
Total for: Other Expenses	11,751	13,573	9,146	35,000	25,000	25,000

Total Expenditures	389,709	346,761	440,063	584,400	550,000	584,600
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SURPLUS/(DEFICIT)	129,720	352,623	368,093	-	-	-
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Financial Outlook - St. Helena

Cost per mile	0.95	1.05	1.10	1.20	1.25	1.40
Fixed Cost Per Hour					24.00	26.00
Total Hourly Cost per Contract	\$ 49.63	\$ 51.34	\$ 58.00	\$ 60.00	\$ 55.00	\$ 58.00

Public Transit Service Projections	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY 2024-25 BASE	FY 2025-26 BASE
Service Hours	3,095	3,650	3,715	4,300	4,300	4,300
Revenue Hours	2,970	3,304	3,348	4,126	4,126	4,126
Service Miles	3,369	24,417	24,119	4,681	4,681	4,681
Revenue Miles	11,322	12,094	13,159	15,730	15,730	15,730
Ridership	3,989	5,038	6,734	5,542	5,542	5,542
Service Costs	-	-	-	258,000	236,500	249,400
Fixed Cost Allocation	-	-	-	105,000	103,200	125,000
Total- Contracted Services	\$0	\$0	\$0	\$363,000	\$339,700	\$374,400

	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY 2024-25 BASE	FY 2025-26 BASE
Revenues						
Transportation Development Act	202,301	340,000	545,141	197,800	196,600	229,600
State Transit Assistance	75,000	150,000	100,000	75,000	75,000	75,000
Federal Funds- FTA	184,500	165,000	170,000	121,900	121,900	121,900
Interest	672	2,731	1,377	800	800	800
Farebox	2,534	2,738	3,192	2,500	2,500	2,500
Charges for Services-St Helena	34,883	-	48,975	41,400	41,300	45,000
Intrafund Transfers-In (Timesheet Chargebacks)	-	-	-	-	-	-
Economic Adjustment				100,000	100,000	100,000
Total Revenues	\$499,890	\$660,469	\$868,685	\$539,400	\$538,100	\$574,800

OPERATIONAL EXPENSES						
Accounting/Auditing Services	-	-	14	400	400	400
Information Technology Service	1,249	1,129	-	-	-	-
Purchased Transportation	283,820	285,854	310,079	363,000	339,700	374,400
Maintenance-Equipment	13,621	11,597	-	5,000	5,000	5,000
Maintenance-Software		-	29,600	-	30,000	30,000
Maintenance-Vehicles		-	-	-	-	-
Insurance - Premiums	28,198	11,668	7,706	12,000	12,000	12,000
Communications/Telephone	456	-	2,116	-	-	-
Advertising/Marketing	-	-	6,701	3,000	3,000	3,000
Printing & Binding	-	65	956	1,000	1,000	1,000
Fuel	10,518	19,184	17,661	20,000	22,000	24,000
Depreciation Expense		-	49,683	100,000	100,000	100,000
Total for: Services and Supplies	337,862	329,497	424,516	504,400	513,100	549,800

Intrafund Transfers Out (Allocated Labor/Overhead)	10,970	14,666	9,436	35,000	25,000	25,000
Total for: Other Expenses	10,970	14,666	9,436	35,000	25,000	25,000

Total Expenditures	348,832	344,163	433,952	539,400	538,100	574,800
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SURPLUS/(DEFICIT)	151,058	316,306	434,733	-	-	-
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Financial Outlook - Calistoga

Cost per mile	0.95	1.05	1.10	1.20	1.25	1.40
Fixed Cost Per Hour					24.00	26.00
Total Hourly Cost per Contract	\$ 49.63	\$ 51.34	\$ 58.00	\$ 60.00	\$ 55.00	\$ 58.00

Public Transit Service Projections	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY 2024-25 BASE	FY 2025-26 BASE
Service Hours	4,060	5,079	5,176	5,500	5,400	5,400
Revenue Hours	3,575	4,491	4,553	4,900	4,755	4,755
Service Miles	33,730	51,235	57,573	56,000	44,863	44,863
Revenue Miles	18,893	28,345	31,686	27,000	25,129	25,129
Ridership	7,832	13,386	14,298	19,800	10,417	10,417

Service Costs					297,000	313,200
Fixed Cost Allocation					129,600	125,000
Total- Contracted Services	\$0	\$0	\$0	\$0	\$426,600	\$438,200

	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY 2024-25 BASE	FY 2025-26 BASE
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Revenues

Transportation Development Act	291,583	360,720	161,567	376,000	321,800	335,400
State Transit Assistance	102,000	230,000	-	-	80,000	80,000
Federal Funds- FTA	177,053	198,909	199,000	150,000	80,000	80,000
Interest	266	3,418	4,552	2,000	1,000	1,000
Farebox	5,716	4,627	10,833	2,000	3,500	3,500
Charges for Services-Calistoga	38,125	45,000	42,500	65,000	70,000	70,000
Economic Adjustment				-	40,000	40,000
Total Revenues	\$614,743	\$842,674	\$418,452	\$595,000	\$596,300	\$609,900

OPERATIONAL EXPENSES

Accounting/Auditing Services	50	-	84	200	400	400
Information Technology Service	1,248	-	-	1,500	1,000	1,000
Purchased Transportation	363,576	396,904	430,474	461,300	426,600	438,200
Maintenance-Equipment	13,621	-	-	5,000	5,000	5,000
Maintenance-Software		-	29,600	20,000	30,000	30,000
Maintenance-Vehicles	-	11,598	-	10,000	10,000	10,000
Insurance - Premiums	36,999	15,830	11,059	20,000	15,000	15,000
Communications/Telephone	456	-	988	1,000	300	300
Advertising/Marketing		-	-	5,000	5,000	5,000
Printing & Binding	6,750	3,843	139	5,000	5,000	5,000
Office Supplies		1,094		1,000	1,000	1,000
Fuel	14,223	23,682	27,144	30,000	32,000	34,000
Interest Expense (TIFIA/Bank of Marin)		-	-	-	-	-
Depreciation Expense		-	-	-	40,000	40,000
Total for: Services and Supplies	436,923	452,951	499,488	560,000	571,300	584,900

Allocated Labor/Overhead	14,210	32,470	11,315	35,000	25,000	25,000
Total for: Other Expenses	14,210	32,470	11,315	35,000	25,000	25,000

Total Expenditures	451,133	485,421	510,803	595,000	596,300	609,900
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SURPLUS/(DEFICIT)	163,610	357,253	(92,351)	-	-	-
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Napa Valley Transportation Authority

625 Burnell Street
Napa, CA 94559

Meeting Minutes NVRTA Board of Directors

Wednesday, February 21, 2024

1:30 PM

JoAnn Busenbark Board Room

1. Call to Order

Chair Alessio called the meeting to order at 3:11pm.

2. Consideration and Approval of Board Member Requests for Remote Participation

None

3. Roll Call

Leon Garcia
Alfredo Pedroza
Paul Dohring
Mark Joseph
Liz Alessio
Scott Sedgley
Margie Mohler
Donald Williams
Ryan Gregory
Robin McKee-Cant
Anna Chouteau
Non voting:
Devereaux Smith
Absent:
Kevin Eisenberg

4. Adoption of the Agenda

Motion MOVED by JOSEPH, SECONDED by MOHLER to APPROVE Item 4. Adoption of the Agenda with amendment to move up items 9.1 and 11.1, and continue Items 11.2, 11.3 and 12.1. Motion passed unanimously.

Aye: 23 - Garcia, Pedroza, Dohring, Joseph, Alessio, Sedgley, Mohler, Williams, Gregory, McKee-Cant and Chouteau

Absent: 1 - Eisenberg

9. PUBLIC HEARINGS

9.1 Public Hearing for a Proposed Vine Transit Fare Increase

Attachments: [Public Hearing](#)

Public hearing opened at 3:13pm.

Written comment submitted by Patrick M, Alex Corey and Scott Owens are attached.

Motion MOVED by JOSEPH, SECONDED by GARCIA to close public hearing at 3:30pm.

11.1 Resolution No. 24-02 Adopting the Transportation Fund for Clean Air (TFCA) 40% Fund Expenditure Plan for Fiscal Year End (FYE) 2025 and Call for Projects for Fiscal Years Ending 2025-2028 (Diana Meehan) (Pages 83-104)

Attachments: [Staff Report](#)

Motion MOVED by JOSEPH, SECONDED by CHOUTEAU to APPROVE Item 11.1 Adopting Resolution 24-02. Motion passed unanimously.

Aye: 23 - Garcia, Pedroza, Dohring, Joseph, Alessio, Sedgley, Mohler, Williams, Gregory, McKee-Cant, and Chouteau

Absent: 1 - Eisenberg

10. CONSENT AGENDA ITEMS

Motion MOVED by JOSEPH, SECONDED by GARCIA to APPROVE Item 10. Consent Agenda Items 10.1-10.4. Motion passed unanimously.

Aye: 23 - Garcia, Pedroza, Dohring, Joseph, Alessio, Sedgley, Mohler, Williams, Gregory, McKee-Cant, and Chouteau

Absent: 1 - Eisenberg

10.1 Meeting Minutes of January 17, 2024 (Laura Sanderlin) (Pages 33-36)

Attachments: [Meeting Minutes](#)

10.2 ADA Paratransit Policy Changes (Rebecca Schenck) (Pages 37-70)

Attachments: [Staff Report](#)

10.3 Active Transportation Advisory Committee (ATAC) Member Appointment (Diana Meehan) (Pages 71-74)

Attachments: [Staff Report](#)

10.4 Resolution 24-01 Amending the Active Transportation Advisory Committee (ATAC) Bylaws (Diana Meehan) (Pages 75-82)

Attachments: [Staff Report](#)

11.4 Federal and State Legislative Update (Kate Miller) (Pages 214-240)

Attachments: [Staff Report](#)

Motion MOVED by PEDROZA, SECONDED by GREGORY to APPROVE Item 11.4 Recommended positions on the State Bill Matrix. Motion passed unanimously.

Aye: 21 - Garcia, Pedroza, Joseph, Alessio, Sedgley, Mohler, Gregory, McKee-Cant, and Chouteau

Absent: 3 - Dohring, Williams, and Eisenberg

5. Public Comment

None

6. Chairperson's, Board Members', Metropolitan Transportation Commissioner's, and Association of Bay Area Governments Update

Director Pedroza reported on recent MTC activities.
Director Garcia reported on recent ABAG activities.

7. Executive Director's Update

Executive Director Miller reported:
-Staff member anniversary acknowledgement
-Retirement of Kenny Schwarzbach from Transdev
-Upcoming road closure SR29 Soscol Junction

8. Caltrans' Update

None

11. REGULAR AGENDA ITEMS

- 11.2 Napa Valley Transportation Authority's (NVTa) Annual Financial Statement with Independent Auditor's Report for the Years Ended June 30, 2023 and 2022 and Single Audit Report of Uniform Guidance (Antonio Onorato) (Pages 105-204)

Attachments: [Staff Report](#)

This Action Item was continued.

- 11.3 Vine Transit Update (Rebecca Schenck) (Pages 205-213)

Attachments: [Staff Report](#)

This informational item was continued.

12. CLOSED SESSION

This Closed Session item is continued.

- 12.1 Conference with Legal Counsel – Existing Litigation: Peters v. Burnham, et al, Napa County Superior Court Case No. 23CV001586

13. FUTURE AGENDA ITEMS

None

14. ADJOURNMENT

Chair Alessio adjourned the meeting at 3:42pm.

- 14.1 The next Regular Meeting is Wednesday, March 20th.

Laura M. Sanderlin, NVTa Board Secretary



NAPA VALLEY TRANSPORTATION AUTHORITY **COVER MEMO**

SUBJECT

Measure T 6.67% Equivalent Fund Certification

STAFF RECOMMENDATION

That the Napa Valley Transportation Authority (NVTA) Board approve Resolution 24-03 certifying NVTA 6.67% Equivalent Fund spending for Fiscal Year 2022-23.

EXECUTIVE SUMMARY

In order to meet Measure T 6.67% Equivalent Fund reporting requirements, NVTA staff is asking the Board to certify the qualifying NVTA funds expended on Class I Bicycle Facilities. NVTA expended \$1,964,525.76 of eligible revenues for the St. Helena to Calistoga Vine Trail Project.

FISCAL IMPACT

Is there a fiscal impact? No



NAPA VALLEY TRANSPORTATION AUTHORITY

Board Agenda Memo

TO: NVTA-TA Board of Directors
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 6.67% Equivalent Fund Certification

RECOMMENDATION

That the Napa Valley Transportation Authority (NVTA) Board approve Resolution 24-03 certifying NVTA's 6.67% Equivalent Fund spending for Fiscal Year 2022-23.

COMMITTEE RECOMMENDATION

None

BACKGROUND

On November 6, 2012, the voters in Napa County approved Measure T, the Napa Countywide Road Maintenance Act. Measure T is a ½-cent sales tax expected to generate over \$500 million over a 25-year period that began on July 1, 2018. Measure T is for the rehabilitation of local streets and roads. As part of the Ordinance, all agencies must collectively commit non-Measure T funds towards Class I Bicycle Facilities equivalent to 6.67% of the estimated total revenue of Measure T. Qualifying funding sources for 6.67% Equivalent Fund projects must be from either local general funds or formula specific funds.

Currently, 6.67% Equivalent Fund projects are committed on the 5-year project list, which agencies update every 2 years. These projects reflect future spending committed by the jurisdictions, but do not show current spending on qualifying Equivalent Fund projects. To ensure compliance with the 6.67% Equivalent Funds requirement, the NVTA-TA updated the Measure T Policies and Procedures in March 2022 to include an annual self-certification of funds spent. Funds certified during this certification are to showcase spending during Fiscal Year 2022-23.

The table below provides a summary of the 6.67% Equivalent Fund expenditures spent by the Napa Valley Transportation Authority by funding source.

Table 1. NVRTA Equivalent Fund Spending

Vine Trail Equivalent Fund Spending	
STIP (Napa County allocated to Vine Trail)	\$196,000
California Coastal Conservancy via the Bay Area Trail Council	\$143,750
Napa County General Funds (STIP Swap)	\$1,501,528
NVRTA Staff time	\$123,447.76
Total	\$1,964,525.76

ATTACHMENTS

- (1) Resolution 24-03 certifying Measure T 6.67% Equivalent funds spent by NVRTA

RESOLUTION No. 24-03

**A RESOLUTION OF NAPA VALLEY TRANSPORTATION AUTHORITY
APPROVING CERTIFICATION OF 6.67% EQUIVALENT FUND EXPENDITURES
UNDER THE MEASURE T PROGRAM**

WHEREAS, on November 6, 2012 the voters of Napa County passed the Napa Countywide Road Maintenance Act, also known as Measure T, which imposes a half cent transaction and use (sales) tax to provide supplemental funding for road maintenance as detailed in the Measure T Expenditure Plan; and

WHEREAS, the Napa Valley Transportation Authority is the designated agency that administers and oversees the Measure T revenues; and

WHEREAS, the Napa Valley Transportation Authority is an eligible recipient of Measure T funds; and

WHEREAS, the tax proceeds will be used to pay for the projects outlined in the Measure T Expenditure Plan allocated to the County of Napa and the cities and town within Napa County (“Local Agencies”) as set forth in Measure T; and

WHEREAS, under the Measure T Expenditure Plan, Measure T funds are provided to the Local Agencies to be used for streets and roads projects as defined in the Measure; and

WHEREAS, the Napa Valley Transportation Authority shall determine and certify to NVTA-TA the annual spending towards qualifying Class I Bicycle Facilities, consistent with the criteria set forth in Section 3B of Ordinance No. 2012-01, including a memorandum detailing the supporting financial documentation and the methodology utilized to calculate the total spending and funding source; and

WHEREAS, that amount set forth in Exhibit “A” will be deemed the “6.67% Equivalent Fund Spending for Class I Bicycle Facilities” of the Napa Valley Transportation Authority, which must be certified annually throughout the term of the Measure from qualifying local and formula funds of the Napa Valley Transportation Authority; and

WHEREAS, by January 31st each calendar year, the Agency must certify to and provide NVTA-TA a copy of supporting documentation as well as a Resolution approved by the governing body of the Napa Valley Transportation Authority, including backup documentation, demonstrating that the Equivalent Fund Class I Bicycle Facilities spending occurred during the prior fiscal year; and

WHEREAS, Measure T project(s) will comply with the requirements under the California Environmental Quality Act (California Code Sections 21000 *et seq.*; as implemented through California Regulations Title 14, Chapter 3, Sections 15000 *et seq.*);

NOW, THEREFORE, BE IT RESOLVED

1. The Napa Valley Transportation Authority hereby certifies the Equivalent Fund Class I Bicycle Facilities expenditures for Fiscal Year 2022-23 in Exhibit A.

Passed and adopted this 20th day of March, 2024.

Liz Alessio, Chair

Ayes:

Nays:

Absent:

ATTEST:

Laura Sanderlin, Board Secretary

APPROVED:

Osman Mufti, Legal Counsel

Exhibit "A"

Vine Trail Equivalent Fund Spending	
STIP (Napa County allocated to Vine Trail)	\$196,000
California Coastal Conservancy via the Bay Area Trail Council	\$143,750
Napa County General Funds (STIP Swap)	\$1,501,528
NVTA Staff time	\$123,447.76
Total	\$1,964,525.76



NAPA VALLEY TRANSPORTATION AUTHORITY COVER MEMO

SUBJECT

Amendment to Engineering Design, Environmental & Construction Document Services for the Vine Trail – Calistoga to St. Helena Project

STAFF RECOMMENDATION

That the Napa Valley Transportation Authority (NVTA) Board authorize the Executive Director or designee to execute and make minor modifications to Amendment No. 7 to Project Work Order No. E-13 (Attachment 1) to NVTA Agreement No. 18-23 with RSA+ for additional bidding assistance & construction support scope in an amount not to exceed \$7,000.

EXECUTIVE SUMMARY

The Calistoga to St. Helena segment will establish a 7.4-mile Class I bicycle/pedestrian path along State Route 29, spanning from the intersection of Fair Way and Lincoln Avenue in Calistoga to Pratt Ave in St. Helena. During construction, a previously unidentified small windmill, once associated with an abandoned well, was discovered within the Vine Trail alignment. The owner wishes to relocate the windmill for aesthetic reasons, necessitating a County of Napa Building permit. This amendment seeks approval to compensate RSA+ and their structural subconsultant to provide windmill anchorage and foundation design necessary for a building permit.

FISCAL IMPACT

Yes. The additional \$7,000 in construction support costs will come from the previously approved construction contingency budget.



NAPA VALLEY TRANSPORTATION AUTHORITY

Board Agenda Memo

TO: NVTA Board of Directors
FROM: Kate Miller, Executive Director
REPORT BY: Grant Bailey, Program Manager – Engineer
(707) 259-5951 / Email: gbailey@nvta.ca.gov
SUBJECT: Amendment to Engineering Design, Environmental & Construction Document Services for the Vine Trail – Calistoga to St. Helena Project

RECOMMENDATION

That the Napa Valley Transportation Authority (NVTA) Board authorize the Executive Director or designee to execute and make minor modifications to Amendment No. 7 to Project Work Order No. E-13 (Attachment 1) to NVTA Agreement No. 18-23 with RSA+ for additional bidding assistance & construction support scope in an amount not to exceed \$7,000.

COMMITTEE RECOMMENDATION

None

BACKGROUND

The Calistoga to St. Helena segment will construct a 7.4-mile Class I bicycle/pedestrian path within the public right of way from the intersection of Fair Way and Lincoln Avenue in Calistoga on the northern end to Pratt Ave in St. Helena along State Route 29 on the southern end. Through the course of construction, a small windmill was discovered that previously served a now-abandoned well. Although not originally accounted for in plans, the owner wishes to relocate the windmill on their property for aesthetic reasons rather than opting for demolition.

The process of relocating the windmill requires NVTA acquire a County of Napa Building permit. NVTA's consultant designer, RSA+, will provide new windmill anchorage calculations and foundation design necessary to obtain a permit.

Approval of this amendment would bring the total cost of the phase to a not-to-exceed amount of \$232,000.

ALTERNATIVES

The Board has the option to not approve the amendment, however, doing so would neglect the windmill owner's concerns regarding relocation, possibly resulting in unfavorable public perception.

STRATEGIC GOALS MET BY THIS PROPOSAL

Goal 3: Use taxpayer dollars efficiently.

Hiring consultants for a short term with expertise in a variety of fields is more economically viable than hiring full time employees with the qualifications needed to perform these services.

ATTACHMENTS

(1) Amendment No. 7 for Contract No. 18-23 with RSA+

**PROJECT WORK ORDER NO. E-13
ON-CALL A/E & PROJECT DELIVERY SERVICES**

PROJECT NAME: PROFESSIONAL ENGINEERING DESIGN, ENVIRONMENTAL & CONSTRUCTION DOCUMENT SERVICES FOR THE VINE TRAIL - CALISTOGA TO ST HELENA - *ENVIRONMENTAL SERVICES*

PROJECT MANAGER: Grant Bailey, PE, Program Manager - Engineer
E gbailey@nvta.ca.gov | T 707.259.5951

CONSULTANT DESIGNATED TEAM MEMBERS:

- RSA+ , Staff; and
- Kimley-Horn and Associates, Inc., Parisi and Parikh, Staff as described in EXHIBIT A of the Project WorkOrder.

SCOPE OF SERVICE: Provide professional engineering design and environmental services as described in the scope of services of the Project Work Order (June 2019) - see EXHIBIT A and its EXHIBIT A-7 of Amendment #7 (March 2024) for the Vine Trail Calistoga to St Helena segment.

- **WHEREAS NVTA REQUIRES ADDITIONAL SERVICES TO BE PERFORMED BY THE CONTRACTOR UNDER EXHIBIT A, A-1, A-2, A-3, A-4, A-5, A-6 AND EXHIBIT A-7 OF THE PROJECT WORK ORDER AS DESCRIBED IN EXHIBIT A-7 ATTACHED; AND**
- **WHEREAS CONTRACTOR IS ABLE TO PROVIDE THE DESCRIBED SERVICES AT AN ADDITIONAL COST TO NVTA IN THE AMOUNT OF \$7,000 AS PER COST PROPOSAL ATTACHED IN EXHIBIT B-7; AND**
- **WHEREAS PROJECT WORK ORDER IS HEREBY AMENDED TO INCLUDE THE ADDITIONAL SERVICE PERFORMANCE BY THE CONTRACTOR AT THE ADDITIONAL AMOUNT OF \$7,000 AND THE AGREEMENT NOT-TO- EXCEED TOTAL AMOUNT OF THE PROJECT IS AMENDED TO \$2,218,060.**

START DATE: JUNE 12, 2019,

COMPLETION DATE: JUNE 30, 2024 (A#6)

NOT-TO-EXCEED AMOUNT FOR THIS PROJECT	\$2,211,060
NEW NTE AMOUNT OF FOR THIS PROJECT:	\$2,218,060

CHARGE NUMBER FOR PAYMENT: TDA/CMA 8301001 52310 CMA_PLAN_PRGMS VINE_TRAIL

TERMS AND CONDITIONS: This Amendment No. 7 to Project Work Order is issued and entered into as of the last date written below in accordance with the terms and conditions set forth in the Master Agreement with CONTRACTOR dated MAY 15, 2018, which terms are hereby incorporated and made part of to the Project Work Order.

NVTA

CONTRACT

By: KATE MILLER, Executive Director

By: HUGH LINN, PE, Principal + President

Approved as to Form	
By:	_____ NVTA General Counsel
Date:	_____

AMENDMENT #7

EXHIBIT A-7

SCOPE OF WORK

The additional scope of services under Task 14 of the project work order are necessary to support NVTA during the ongoing construction phase of the project.

CONTRACTOR shall provide the following services to address the design changes forced by a structural relocation of a windmill during the ongoing construction under:

**TASK 14 DESIGN, BIDDING ASSISTANCE, AND CONSTRUCTION SUPPORT
DOCUMENT SERVICES - WINDMILL**

CONTRACTOR shall perform specific project design changes to include, but not as to limit to, the

- Review of existing site and windmill conditions.
- Provide structural analysis of the windmill to determine anchorage and foundation design loads.
- Provide construction documents for the anchorage, foundation, and required special testing and inspections for the windmill.
- Respond to plan check comments.

CONTRACTOR's cost proposal for the additional services to be provided is attached in EXHIBIT B-7.

AMENDMENT #7

EXHIBIT B-7

FEE SCHEDULE
(Revised)

DESCRIPTION	AMOUNT
Additional services to be performed under the construction phase of the project as described in EXHIBIT A-7 and CONTRACTOR's cost proposal (February 20, 2024/#4124470.1-03)	\$ 7,000
Work Order NTE Amount	<u>\$2,211,060</u>
NEW WORK ORDER NTE TOTAL AMOUNT	\$2,218,060

The total amount to be paid to the CONTRACTOR for the scope of work defined under EXHIBITS A, A-1, A-2, A-3, A-4, A-5, A-6, and A-7 shall not exceed \$2,218,060.

Subject to Agreement, CONTRACTOR shall periodically invoice NVTA based on progress towards completion of tasks/deliverables listed, amounts not to exceed tasks/deliverable totals.



NAPA VALLEY TRANSPORTATION AUTHORITY COVER MEMO

SUBJECT

Vine Trail St. Helena to Calistoga Construction Contract Budget Increase

STAFF RECOMMENDATION

That the Napa Valley Transportation Authority (NVTA) Board:

- (1) Approve an additional \$740,000 in construction budget for Construction Agreement No. 22-11 with Ghilotti Construction Company, Inc for construction of the Vine Trail St Helena to Calistoga Project for an amount not to exceed \$2,056,709; and
- (2) Approve Resolution No. 22-11, Revised authorizing the Executive Director, or designee, to issue change orders for Construction Agreement No. 22-11 in an amount not to exceed \$2,056,709.

EXECUTIVE SUMMARY

Vine Trail – St Helena to Calistoga project management team from NVTA and Park Engineering (construction manager) have forecasted an approximate \$740,000 shortfall in construction funding stemming from delays associated with Pacific Gas and Electric facilities and projects. NVTA staff informed the project stakeholders (County of Napa, Cities of St. Helena and Calistoga, and Vine Trail Coalition) of this potential shortfall, requested funding assistance, and proposed a cost breakdown. The NVTA Board needs to take action on the requested budget increase and authorize the Executive Director or designee to issue change orders, as recommended by staff and supported by the member jurisdictions.

FISCAL IMPACT

Yes. An estimated additional \$740,000 is needed to complete the Vine Trail – St Helena to Calistoga project. County of Napa, Cities of St. Helena and Calistoga, and the Vine Trail Coalition have agreed to fund the shortfall based on the cost breakdown provided in the memo. Staff is projecting \$1.4M in claimable damages costs related to PGE delays and utility conflicts. A full and final claim submission is expected by May 2024.



NAPA VALLEY TRANSPORTATION AUTHORITY

Board Agenda Memo

TO: NVTA Board of Directors
FROM: Kate Miller, Executive Director
REPORT BY: Grant Bailey, Program Manager – Engineer
(707) 259-5951 / Email: gbailey@nvta.ca.gov
SUBJECT: Vine Trail St. Helena to Calistoga Construction Contract Budget Increase

RECOMMENDATION

That the Napa Valley Transportation Authority (NVTA) Board:

- (1) Approve an additional \$740,000 in construction budget for Construction Agreement No. 22-11 with Ghilotti Construction Company, Inc for construction of the Vine Trail St Helena to Calistoga Project for an amount not to exceed \$2,056,709; and
- (2) Approve Resolution No. 22-11, Revised (Attachment 1) authorizing the Executive Director, or designee, to issue change orders for Construction Agreement No. 22-11 in an amount not to exceed \$2,056,709.

COMMITTEE RECOMMENDATION

None

BACKGROUND

The Vine Trail – St. Helena to Calistoga construction project (Project) constructs 8.5 miles of Class I path between the Cities of St Helena and Calistoga. The project broke ground in July 2022 and has experienced significant delays due to a concurrent utility replacement project within the Vine Trail project area and unforeseen underground utility conflicts.

Specific issues encountered to date include positive location of Pacific Gas and Electric (PGE) facilities along approximately 7 miles of the project alignment, ordered by PGE, discrepancies in the existing topography when compared to project plan trail elevations,

delays to the project due to PGE’s gas replacement project between Big Tree Rd. and Pratt Ave., and conflicts between the project and an abandoned PGE gas line. The budget increase reflects additional costs associated with construction design support, construction management and inspection, and ecological/archeological/cultural resource monitoring. Staff has forecasted a budget shortfall of approximately \$740,000. A breakdown of the original and new contract budget authorization is provided in Table 1 below:

Table 1: Project Budget	
Description	Value
Original Contract Value (Base Bid)	\$12,585,896
Original Contract Contingency	\$616,709
Original Budget Authorization	\$13,202,605
Additional Budget Authorization (Sept '23)	\$700,000
Current Budget Authorization	\$13,902,605
Funding Request	\$740,000
New Project Budget	\$14,642,605

A commonly used metric for determining construction contract contingency values is 10%-20% of the base contract value, varying with project size, duration, and complexity. Although the requested amount is not insignificant, it is noteworthy that, even with this addition, the contingency remains at approximately 16% of the base contract value. This falls well within the standard range for contract contingencies, especially when considering the complexities inherent in the Vine Trail project and the significant challenges encountered thus far for this segment of the project.

Recognizing the budget shortfall, NVTa staff has made requests to the County of Napa, Cities of St Helena and Calistoga and the Napa Valley Vine Trail Coalition to contribute to the funding shortfall as shown in Table 2, below. As of this report’s drafting, all jurisdictions were preparing budget requests for their respective Board or Council approval.

Table 2: Funding Breakdown		
Jurisdiction	Percent Share	Cost Share
County of Napa	37%	\$275,000
City of St Helena	19%	\$140,000
City of Calistoga	19%	\$140,000
Vine Trail Coalition	25%	\$185,000
Total	100%	\$740,000

Table 3: Total Funding Contribution by Jurisdiction	
Jurisdiction	Funding Contribution
County of Napa	\$3,006,250
City of St Helena	\$593,250
City of Calistoga	\$594,250
Vine Trail Coalition	\$2,029,301
Total	\$6,223,051

**Funding contributions above include the current request.

Staff is tracking costs incurred to the project due to PGE project delays and utility conflicts and currently forecasting \$1.4M in claimable damages. The anticipated date of submittal for a full and final claim is May 2024, when the project will be materially completed. Should PGE find merit in the total value of the forthcoming claim, a significant portion of additional construction contributions from the jurisdictions would be returned.

ALTERNATIVES

The Board could choose to not authorize the requested construction contingency increase. This action would require staff to either find funding elsewhere or take on project oversight responsibilities. However, NVTA does not have the financial or staff resources to absorb the additional funding or oversight needs and not authorizing this request would likely lead to further project delays.

STRATEGIC GOALS MET BY THIS PROPOSAL

Goal 2 – Improve system safety in order to support all modes and serve all users.

Completion of this project furthers this goal by providing a class I facility (separated bike and pedestrian path) as an alternative to the existing class II facility (bike lane on shoulder) which exists in Hwy 29.

Goal 3 – Use taxpayer dollars efficiently.

Authorization of additional construction budget ensures the project can be completed on the shortest timeline currently available.

ATTACHMENT(S)

(1) Resolution No 22-11, Revised

**REVISED
RESOLUTION No. 22-11**

**A RESOLUTION OF THE
NAPA VALLEY TRANSPORTATION AUTHORITY (NVTA)
(1) AWARDED A CONSTRUCTION CONTRACT
IN THE AMOUNT OF \$12,585,896.20 TO GHILOTTI CONSTRUCTION COMPANY,
INC., (2) AUTHORIZING THE EXECUTIVE DIRECTOR TO EXECUTE THE SUBJECT
CONTRACT, (3) AUTHORIZING THE EXECUTIVE DIRECTOR TO ISSUE CHANGE
ORDERS IN AN AMOUNT NOT TO EXCEED \$2,056,709**

WHEREAS, since 2019, the Napa Valley Transportation Authority (“NVTA”) has been under contract for the Environmental and Design of the Napa Valley Vine Trail – St Helena to Calistoga (“Project”); and

WHEREAS, the Project was evaluated pursuant the California Environmental Quality Act (CEQA) and on August 19, 2020, the NVTA Board of Directors certified the Final Initial Study/Mitigated Negative Declaration (SCH #2020060572) (“ISMND”) for the Napa Valley Vine Trail – St Helena to Calistoga Project and approved the related findings and mitigation measures for the Project; and

WHEREAS, NVTA published an Invitation for Bid (IFB) inviting interested bidders to submit their sealed bids for the Project on December 23, 2021, and;

WHEREAS, seven bids for Project No. 21-04 Napa Valley Vine Trail – St Helena to Calistoga, were received on February 2, 2022 by 2pm and examined, and;

WHEREAS, the proposal from Ghilotti Construction Company, Inc. of Santa Rosa, California was determined to be the lowest responsive, responsible bidder at \$12,585,896.20, and

WHEREAS, the difference between the bid amount and the budget will be used for construction support services, and unallocated contingency related to the construction of the Project, and;

WHEREAS, the NVTA received grant and local funds of approximately \$14,462,739; and

WHEREAS, execution of Construction Agreement No. 22-11 will occur upon the successful completion of the funding package; and

WHEREAS, staff recommends that the Board of Directors award the contract for the Project in the amount of \$12,585,897; and

WHEREAS, the County of Napa and the Cities of St Helena and Calistoga have committed an additional \$740,000 of construction funding to the project to address unforeseen construction issues; and

WHEREAS, the County of Napa, Cities of St Helena and Calistoga, and Napa Valley Vine Trail Coalition have committed an additional \$700,000 of construction funding to the project to address unforeseen construction issues; and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Napa Valley Transportation Authority that:

1. That the NVTB Board award the construction contract to Ghilotti Construction Company, Inc., Agreement No. 22-11 in the amount of \$12,585,897 for the Napa Valley Vine Trail – St Helena to Calistoga project;

2. That the Executive Director is authorized to approve change orders for the Project not-to exceed \$2,056,709; and

3. The Executive Director or designee is authorized to finalize and make minor changes to the Agreement No 22-11 with Ghilotti Construction Company, Inc, and directs staff to take all further actions necessary to deliver the Napa Valley Vine Trail – St Helena to Calistoga project.

Passed and adopted this 20th day of March, 2024.

Liz Alessio, NVTB Chair

Ayes:

Nays:

Absent:

ATTEST:

Laura M. Sanderlin, NVTB Board Secretary

APPROVED:

Osman Mufti, NVTB Legal Counsel



NAPA VALLEY TRANSPORTATION AUTHORITY COVER MEMO

SUBJECT

Amending Contract with Kleinfelder for Construction Services

STAFF RECOMMENDATION

That the Napa Valley Transportation Authority (NVTA) Board authorize the Executive Director to execute and make minor modifications to Amendment #2 to Agreement 21-20-CM01 for construction management and material testing services with Kleinfelder Construction Services, increasing the contract value by \$262,262 for an amount not to exceed \$1,898,826.

EXECUTIVE SUMMARY

NVTA has contracted 127 Energy to design, build, and operate a photovoltaic (PV) system, including shade structures and roof-mounted panels, at the Vine Transit Maintenance Facility. Commencing with PV system design in early 2023, 127 Energy collaborated with NVTA and Kleinfelder Construction Services (KCS) to streamline project design and coordination with the maintenance facility building contract. With the PV system design now finalized, pending permit approval, construction is set to begin in May 2024, lasting approximately 5 months. Staff is recommending KCS, currently overseeing construction management and inspection for the maintenance facility, continue to provide these services for construction of the PV system. To extend these services to the PV system contract, KCS requires a contract amendment for additional funding.

FISCAL IMPACT

Yes. Up to \$262,262. However, no additional appropriation is needed as additional cost for construction management and materials testing and inspection services on the PV system project will can be funded by the Vine Transit Maintenance Facility project contingency, which was previously approved by the Board.



NAPA VALLEY TRANSPORTATION AUTHORITY

Board Agenda Memo

TO: NVTA Board of Directors
FROM: Kate Miller, Executive Director
REPORT BY: Grant Bailey, Program Manager – Engineer
(707) 259-5951 / Email: gbailey@nvta.ca.gov
SUBJECT: Amending Contract with Kleinfelder for Construction Services

RECOMMENDATION

That the Napa Valley Transportation Authority (NVTA) Board authorize the Executive Director to execute and make minor modifications to Amendment #2 to Agreement 21-20-CM01 for construction management and material testing services with Kleinfelder Construction Services, increasing the contract value by \$262,262 for an amount not to exceed \$1,898,826.

COMMITTEE RECOMMENDATION

None

BACKGROUND

NVTA has contracted with 127 Energy under a design-build-operate project delivery model to construct and operate a photovoltaic (PV) system consisting of shade structures and roof mounted panels at NVTA's new Vine Transit Maintenance Facility. 127 Energy began PV system design in early 2023 and actively engaged with NVTA and Kleinfelder Construction Services (KCS) to advance project design. These efforts have ensured seamless coordination between the maintenance facility building contract and PV system contract in an effort to streamline construction of the PV system. Recently, 127 Energy finalized the PV system design and submitted building permit applications to construct the system. Pending permit approval, construction is anticipated to commence in May 2024, with an estimated duration of approximately 5 months, concluding in October 2024.

KCS currently serves as the construction management and inspection consultant for the Vine Transit Maintenance Facility, demonstrating effective coordination of both facility construction and PV pre-construction activities. As KCS assumes management

responsibilities for both projects, a contract amendment becomes necessary to ensure the continuation of construction management and inspection services during the PV system construction phase. While maintaining their commitment to closing out the maintenance facility construction contract, KCS will require additional funding authorization to extend their services throughout the entirety of the PV system construction period.

ALTERNATIVES

The Board could decide not to approve this amendment and transition construction management and inspection duties to NVTA staff which will limit the agency's ability to effectively manage and deliver other ongoing projects. Materials testing scope cannot be transitioned to NVTA staff as testing and inspection are highly specialized. This option would likely halt construction of the PV system since materials inspections are required for intermediate construction permit approvals.

STRATEGIC GOALS MET BY THIS PROPOSAL

Goal 5: Minimize the energy and other resources required to move people and goods.

The construction of the Bus Maintenance Facility and PV system will result in system efficiencies and reduction in power costs

Goal 3: Use taxpayer dollars efficiently.

Hiring short-term consultants with expertise in a variety of fields is more economically viable than hiring full time employees with the qualifications needed to manage the construction of these capital projects.

ATTACHMENTS

(1) Amendment #2 Construction Management and Materials Testing and Inspection Services Agreement No. 21-20-CM01 – Kleinfelder Construction Services Inc.

**PROJECT WORK ORDER NO. 21-20-CM01
ON-CALL CONSTRUCTION MANAGEMENT
BIOLOGIST/ARCHEOLOGIST & MATERIAL TESTING
SERVICES**

PROJECT NAME: BUS MAINTENANCE FACILITY – SHEEHY COURT, VINE TRAIL ST
HELENA TO CALISOGA, AND IMOLA PARK AND RIDE

PROJECT MANAGER: Grant Bailey, PE, Program Manager – Engineer
gbailey@nvta.ca.gov | 707.259.5951

CONSULTANT DESIGNATED TEAM MEMBERS:

- Kleinfelder Construction Services, Inc. – see fee schedule/cost proposal (EXHIBIT B)

Consultant will independently and at its own discretion and liability enter into agreement with sub-consultant(s) listed in their proposal for any services required to complete the project as described in the scope of work.

SCOPE OF SERVICE: Provide professional construction management, inspection, and materials testing services for the Bus Maintenance Facility – Sheehy Court, and materials testing services for the Vine Trail St Helena to Calistoga, and Imola Park and Ride projects as described in the scope of services of the Agreement.

- **WHEREAS NVTA REQUIRES ADDITIONAL SERVICES TO BE PERFORMED BY THE CONTRACTOR UNDER EXHIBIT A, A-1, AND EXHIBIT A-2 OF THE PROJECT WORK ORDER AS DESCRIBED IN EXHIBIT A-2 ATTACHED; AND**
- **WHEREAS CONTRACTOR IS ABLE TO PROVIDE THE DESCRIBED SERVICES AT AN ADDITIONAL COST TO NVTA IN THE AMOUNT OF \$262,262 AS PER COST PROPOSAL ATTACHED IN EXHIBIT B-2, INCREASING THE TOTAL WORK ORDER NTE AMOUNT TO \$1,898,826; AND**
- **WHEREAS NVTA WILL NEED TO EXTEND THE TERM DATE TO DECEMBER 31, 2024, TO ACCOMMODATE ADDITIONAL SERVICE PERFORMANCE TO COMPLETE THE PROJECT.**
- **WITH THE EXCEPTION OF THE ABOVE ALL TERMS AND CONDITIONS AS AGREED TO IN THE PROJECT WORK ORDER REMAIN IN FULL FORCE AND EFFECT.**

START DATE: November 1, 2021 **NEW COMPLETION DATE:** *December 31, 2024*

NOT-TO-EXCEED AMOUNT FOR THIS PROJECT: \$1,636,564 (A#1)

NEW NOT-TO-EXCEED AMOUNT FOR THIS PROJECT: NTE \$1,898,826

CHARGE NUMBER FOR PAYMENT: 8300 830_000 5____ FTA/STATE 83010 PROJECT CODE
ACCOUNT INFO TO BE DETERMINED AND ENTERED AT TIME OF INVOICE RECEIPT

TERMS AND CONDITIONS: This Amendment No. 2 to Project Work Order is issued and entered into as of the last date written below in accordance with the terms and conditions set forth in the Master Agreement with CONTRACTOR dated *NOVEMBER 1, 2021*, which terms are hereby incorporated and made part of this Project Work Order.

NVTA

By: _____
KATE MILLER, Executive Director Date

Approved as to Form	
By: _____	_____
NVTA General Counsel	
Date: _____	_____

CONTRACTOR
Kleinfelder Construction Services, Inc.

By: _____
DAVID WATSON, President Date

EXHIBIT A-2

SCOPE OF WORK

The additional scope of services to be performed by the CONTRACTOR as outlined in the tasks below are necessary to support NVTA in the construction and installation of the photovoltaic (PV) system, to include the shade structures, and roof mounted panels at the Bus Maintenance Facility - Sheehy Court project.

CONTRACTOR shall provide, but not as to limit to, the following services:

Task 1 - Construction Management and Administration

CONTRACTOR will assist NVTA in providing construction management and administration services necessary for the PV system (Project) to establish critical power needs in support of the installed electric powered bus charging stations and system at the Bus Maintenance Facility.

CONTRACTOR will manage and expedite completion of the construction and to quality standards established for the Project and as illustrated in the engineering drawings and specifications. At minimum, CONTRACTOR shall achieve the following requirements as summarized below:

- **Preconstruction Service.** After conducting a constructability review during design, CONTRACTOR will complete and oversee the permitting process which will include addressing County comments with the intent of securing a building permit in support of the established construction start date.
- **Photo Documentation.** CONTRACTOR will document the site's existing conditions with complete and comprehensive job site photos prior to construction. Progress photos will be taken at frequent intervals during the project and filed accordingly. Photos will be dated, labeled, and logged for easy retrieval.
- **Project Coordination & Communications.**
 - CONTRACTOR will coordinate and communicate with NVTA and assist to establish critical construction activity dates with NVTA's transit operations schedule to facilitate the work.
 - CONTRACTOR shall receive dispatch copies of inspection requests and reports issued by the County of Napa in compliance with permit requirements.
 - CONTRACTOR shall receive directly or indirectly all correspondence.
 - CONTRACTOR shall be responsive to all forms of communication.
 - CONTRACTOR will establish a "Management Information System" (MIS) which will serve as the repository for all project documents. CONTRACTOR will be added as a "User" of the system and will establish project process and procedures to include email format, and how subjects and/or situations shall be identified.
 - CONTRACTOR will be responsible to chair project progress meetings. Meetings shall follow an industry accepted format with a defined agenda.

Meeting minutes shall be distributed for review and comment.

- **Request for Information (RFI).** CONTRACTOR shall be copied on all RFIs issued against the Project. RFIs must be supported with applicable documentation, to include but not limited to existing condition photographs, when submitted from Construction to Design side of the project.

- **Change Management.** CONTRACTOR shall be stewards of NVTA's Project and capital investment. CONTRACTOR will maintain a record of each incident occurrence, track their origin, forecast their impacts, adjust budget projections, and when changes impact the Project's lump sum fee are warranted provide a full review and response. All proposed change orders (PCOs) will be submitted with proper supporting documentation to validate the change(s) and justify the cost(s).

- **Project Meetings.** CONTRACTOR will establish meetings prior to the start of and during the course of the project work. Meetings need to be established in advance to allow designated project team members their availability to meet and discuss meeting agendas. CONTRACTOR will take meeting minutes and distribute to all members within eight (8) hours after each meeting.

- **Claims Management.** CONTRACTOR shall analyze claims for scope and purpose validation, and cost, and schedule impacts. CONTRACTOR's review will be memorialized in a report per claim and issued to NVTA for review. NVTA is responsible for consideration, negotiation, and resolution of all claims.

- **Progress Payments.** CONTRACTOR will review all invoicing for payment, referring to executed agreements, and specifically to schedules of value, terms and conditions. CONTRACTOR will review and verify all billed deliverables submitted for payment by project team members in a timely manner. CONTRACTOR will review and notify the appropriate submitting project team member(s) immediately of any discrepancies and provide comment.

- **As-Built Drawings.** CONTRACTOR will require the Design Build Team to maintain redline "As-Built" drawings during the progress of the Project. The Design Build Team shall submit these drawings during closeout. For progress payments CONTRACTOR will review the "As-Built" drawings before approving payment.

- **Closeout.** CONTRACTOR will observe the commissioning phase of the project especially the interfacing of the PV panels power feed, use, and storage. CONTRACTOR will gather all project documents, "As-Built" drawings, communications, meeting minutes, RFIs, submittals, change conditions, inspection log, reports, etc. and transfer to NVTA in a easily accessible format.

Task 2 - Materials Testing & Field Inspection; Documentation

CONTRACTOR will provide service material testing, field observations and inspections of shade structure foundations, structural steel columns and beam welds and anchorage as needed and in accordance with the project documents.

CONTRACTOR will provide specific service scopes needed for inspection and/or testing requirements.

EXHIBIT B-2

SUMMARY COST SHEET

(detailed fee/cost schedule attached)

DESCRIPTION	AMOUNT
Task 1 Construction Management & Administration	\$226,317
Task 2 Materials Testing & Field Inspection; Documentation	\$ 35,945
TOTAL NTE AMOUNT	\$262,262

Subject to Agreement, CONTRACTOR shall periodically invoice NVT A based on progress towards completion of the project.

CONTRACTOR shall not perform any additional services and/or tasks as outlined in EXHIBIT A, A-1, and A-2 without prior approval by NVT A.

The total amount to be paid to the CONTRACTOR for the scope of work defined under EXHIBIT A, A-1, and A-2 shall not exceed \$1,898,826.



CONSTRUCTION SERVICES FEE & FEE DETERMINATION

TASK 1 - CONSTRUCTION MANAGEMENT AND ADMINISTRATION

ID #	SERVICE DESCRIPTION	UNIT	RATE	FEE
01	Senior Construction Manager	0/HRs	\$ 178.60	\$0.00
02	Construction Manager	800/HRs	\$ 164.00	\$131,200.00
03	Construction Engineer	456/HRs	\$ 107.00	\$48,792.00
04	Project Controls	20/HRs	\$ 177.00	\$3,540.00
05	Document Controls Support	20/HRs	\$ 107.00	\$2,140.00
06	Program Manager	300/HRs	\$ 250.00	\$75,000.00
07	Principal in Charge	36/HRs	\$ 285.00	\$10,260.00
08	Sub Total			\$270,932.00
09	Kleinfelder Fleet Vehicles	1/LS	LS	\$20,385.00
10	TOTAL FEE			\$291,317.00
11	TASK ORDER 01	1/LS	LS	(\$65,000)
12	ADJUSTED TOTAL FEE			\$226,317.00

TASK 2 - MATERIALS TESTING & FIELD INSPECTION; DOCUMENTATION

ID #	SERVICE DESCRIPTION	UNIT	RATE	FEE
01	Kleinfelder Project Controls (<i>If Design Build Team does not provide</i>)	1/LS	LS	\$11,500.00
02	Construction Materials Testing & Inspections (<i>Shade Structure Steel Welds & Anchorage</i>)	80/HRs	\$ 188.00	\$15,040.00
03	Construction Materials T&I Equipment	1/LS	LS	\$5,175.00
04	Senior Lab Technician	20/HRs	\$211.50	\$4,230.00
05	TOTAL FEE			\$35,945.00

TOTAL NTE AMOUNT (Task 1 & 2)

\$262,262.00



NAPA VALLEY TRANSPORTATION AUTHORITY

Board Agenda Cover

SUBJECT

Proposed Vine Transit Fare Increase

STAFF RECOMMENDATION

That the Napa Valley Transportation Authority (NVTA) Board of Directors approve the proposed Vine and VineGo fare increases.

EXECUTIVE SUMMARY

Having maintained fares since 2015, NVTA is proposing adjustments to the Vine's fares. The Vine adult fare would increase from \$1.60 to \$2.00, with adjustments to youth, senior/disabled fares, and various pass types. VineGo fares would increase by \$0.80 to \$4.00 for a single zone and \$8.00 for two zones. Other Vine fare media would also increase (Attachment 3).

FISCAL IMPACT

Is there a Fiscal Impact? Yes. The proposed adjustment is expected to increase fare revenue by approximately \$116,000 for the Vine and VineGo.



NAPA VALLEY TRANSPORTATION AUTHORITY

Board Agenda Memo

TO: NVTA Board of Directors
FROM: Kate Miller, Executive Director
REPORT BY: Rebecca Schenck, Program Manager – Public Transit
(707) 259-8636 / Email: rschenck@nvta.ca.gov
SUBJECT: Proposed Vine Transit Fare Increase

RECOMMENDATION

That the Napa Valley Transportation Authority (NVTA) Board of Directors approve the proposed Vine and Vine Go fare increase.

COMMITTEE RECOMMENDATION

The Paratransit Coordinating Council (PCC) on January 11, 2024, as well as the Citizens Advisory Committee (CAC) on January 3, 2024 recommended that this proposed fare increase to the NVTA Board for approval.

BACKGROUND

The current NVTA Fare Policy was adopted by the Board of Directors in July 2014. The Fare Policy states that:

Fare adjustments shall be considered by the NVTA Board under the following scenarios:

- 1. Following NVTA's annual report if Vine has failed to meet its farebox ratio goal defined in the fare policy.*
- 2. Every three years the NVTA Board of Directors will consider fare adjustments to match the previous three years of CPI for the San Francisco – Oakland – San Jose Region or to match the percent increase in Vine expenditures for the previous three years whichever is greater. Unless the farebox ratio for the previous fiscal year is equal to or greater than 20%. In which case fare increases shall be paused.*

Vine Transit System

NVTA staff is recommending a fare adjustment to cover the rise in operating costs. NVTA last fare adjustment was in 2015. As shown in Table 1, Vine Transit’s operating costs have risen 43% over the last eight fiscal years. While operating costs decreased during the COVID-19 pandemic in Fiscal Year (FY) 19-20 due to a reduction in service hours, by FY 21-22 expenses had risen back to FY 18-19 levels and then continued to rise. Table 1 illustrates the rise in transit expenses since 2015.

Table 1: Vine Transit Operating Costs (Millions of \$)

	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
Transit Expenses	\$9.7	\$9.5*	\$10.7	\$10.8	\$11.3	\$11.4	\$9.7**	\$12.2	\$13.9
% Change since 2015	-	-	10%	11%	16%	17%	-%	26%	43%

* New contract executed

** Covid 19 pandemic year, reduction of service hours

The Vine and American Canyon Transit

The Transportation Development Act (TDA) requires that NVTA achieve a 15% farebox ratio for the Vine and American Canyon Transit to receive TDA funds. This threshold was relaxed starting in 2020, but NVTA will once again be required to meet that requirement in 2026. This is defined as revenue obtained through means other than state and federal grants in an amount equal or above 15% of the system’s operating cost.

Table 2 illustrates the farebox recovery generations compared to the increase in operating expenses and the farebox recovery ratio. In the future, if Vine Transit continues to miss the required farebox ratio target, the system is at risk of having funds withheld by the Metropolitan Transportation Commission, which could result in service reductions.

Table 2: Transit Fund Farebox and Operating Expenses FY2015 to FY2023

	FY15	FY16	FY17	FY18
Farebox	\$1,310,234	\$ 1,231,773	\$1,247,968	\$1,330,940
Total Operating	\$ 9,731,582	\$ 9,525,784	\$10,665,056	\$10,763,749
Overall Increase in Operating from FY2015	-	-	9.6%	10.6%
Vine Farebox Recovery Ratio	15.03%	19.51%	18.42%	17.98%

*New contract executed

	FY19	FY20	FY21	FY22	FY23
Farebox	\$1,276,122	\$993,746	\$515,553	\$580,477	\$871,140
Total Operating	\$ 11,261,321	\$ 11,428,239	\$ 9,689,345	\$ 12,222,309	\$13,915,156
Overall Increase in Operating from FY 2015	15.7%	17.4%	-%	25.6%	43.0%
Vine Farebox Recovery Ratio	17.1%	13.41%	8.61%	8.99%	11.07%

*Covid 19 Pandemic, free fares to Sept 2021

MTC is currently working on a Fare Integration Policy to ensure a more seamless experience for the rider as part of its Regional Network Management efforts. Additionally, The California legislature, recognizing that its recent funding bump for public transportation is not enough to address the many critical issues faced by transit agencies, called for the California State Transportation Agency (CalSTA) to convene a task force to find solutions to attract more riders to public transit.

Board approval to raise fares to the recommended amount would align Vine fares to connecting public transit systems and systems in adjacent counties. It should be noted that Sonoma County receives additional subsidies from the County of Sonoma to help it meet its farebox recovery requirements.

Table3: Local Cash Fare Comparisons

	Vine	Soltrans/FAST	Sonoma County Transit	Santa Rosa City Bus
Adult (19-64)	\$1.60	\$2.00	\$1.50 to \$2.10 (Zone 1 and 2)	\$1.50
Youth (6-18)	\$1.10	\$1.75	Free	Free
Senior (65+), Disabled and Medicare	\$.80	\$1.00	\$0.75 to \$1.05 (Zone 1 and 2)	0.75

The current fares were effective July 1, 2015, and proposed fare changes would take effect July 1, 2024. This, along with other local funding sources should bring Vine Transit into compliance with the farebox ratio requirement when it returns in 2026. Tables 3, 4, and 5 below outline the proposed pricing for NVTA’s pass and fare structure.

Proposed Vine Fare Tables:

Table 3: Vine Routes A-G, 10 and 11 Cash Fares and Passes

	Current Cash Fare	New Cash Fare	Current 31-Day Pass	New 31-Day Pass	Current 20-Ride Pass	New 20-Ride Pass	Current Day Pass	New Day Pass
Adult (19-64)*	\$1.60	\$2.00	\$53.00	\$55.00	\$29.00	\$30.00	\$6.50	\$7.00
Youth (6-18)	\$1.10	\$1.25	\$36.00	\$37.00	\$20.00	\$21.00	\$4.50	\$5.00
Senior (65+), Disabled and Medicare	\$.80	\$1.00	\$26.50	\$27.50	\$14.50	\$15.00	\$3.25	\$3.50

* Note that low-income riders ages 19-64 will continue to be able to apply to the Clipper START program for 50% off fares throughout the Bay Area.

Table 4: VineGo Fares

	Current Single Zone Fare	New Single Zone Fare	Current Multi Zone Fare	New Multi Zone Fare
VineGo	\$3.20	\$4.00	\$6.40	\$8.00

Table 5 Express and BART Routes 21 and 29

	Current Cash Fare	New Cash Fare	Current 31-Day Pass	New 31-Day Pass
Route 21	\$3.00	\$3.50	\$53.00	\$55.00
Route 29	\$5.50	\$6.00	\$120.00	\$125.00

There are no recommended changes to the shuttle fare structure.

Public Outreach

In preparation for opening of the public hearing on February 21, 2024, NVTA placed public notices in the Napa Valley Register on January 20 and February 3. NVTA also places public notices from January 24 through February 25 in Spanish in La Voz, a Spanish/English community publication serving the North San Francisco Bay in five counties: Sonoma, Marin, Napa, Mendocino and Lake. In addition, signs were placed on all NVTA buses in English, Spanish and Tagalog as well as on the Vine Transit website.

As a result, NVTA received written comments that were given to all NVTA Board Members at the opening of the public hearing on February 21, 2024. At that hearing, the Board member representing the Paratransit Coordinating Council expressed concern about the impact of the fare increase on those riding paratransit because paratransit riders are often on a fixed income or are low income riders. In addition, another NVTA Board member commented about how the fare increase could have a negative impact on ridership impacting ridership levels. Since February 21, NVTA has received one additional written comment (Attachment 4).

ATTACHMENTS

- (1) Vine Transit Title VI Equity Analysis
- (2) Vine Fare Policy
- (3) Vine Fare Types, Current and Proposed
- (4) Written Public Comment



TITLE VI FARE EQUITY ANALYSIS

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INTRODUCTION

Title VI of the Civil Rights Act of 1964 prohibits discrimination based on race, color, or national origin in programs and activities receiving Federal financial assistance. Federal Transportation Administration (FTA) Circular 4702.1B requires FTA recipients serving populations of 200,000 or greater to evaluate any fare change and any major service change at the planning and programming stages to determine whether those changes have a discriminatory impact. FTA Circular 4702.1B does not require NVTA to perform an equity analysis, as a matter of policy Vine Transit performs equity analyses as guided by FTA Circular 4702.1B. This document is an analysis of Vine Transit's planned fare increase.

BACKGROUND

Since the last fare increase in 2015, total operational costs for the Vine Transit System have increased 43% or \$4,183,574.

By statute, the Vine, including American Canyon Transit, must collect passenger fares, advertising, and local contributions an amount equal to 15% of its operating cost. This is referred to as the farebox recovery ratio. This threshold was waived starting in 2020, but NVTA will once again be required to meet that ratio by FY2026. Over the last two fiscal years, Vine Transit has failed to reach the required farebox ratio. If TDA laws were currently being enforced, NVTA could be subject to a reduction in TDA funding and Vine Transit would have to initiate service reductions, which would result in less passengers, farebox, and additional service reductions.

Additionally, the NVTA Board of Directors in July 2014 adopted a Fare Policy which directs Vine Transit to propose a fare adjustment every three years or when operations fail to reach its required farebox ratio. The Vine and American Canyon Transit missed its obligatory 15% target in Fiscal Year 2022-2023 with a Farebox Recovery Ratio of 11.07% as well as in Fiscal Year 2023-2024 Vine Transit in its unaudited financial statement will miss the required 15% farebox ratio for the fourth consecutive year. The table below illustrates the farebox recovery generations compared to the increase in operating expenses.

Table 1: Transit Fund Farebox and Operating Expenses FY2015 to FY2023

	FY15	FY16	FY17	FY18
Farebox	\$1,310,234	\$ 1,231,773	\$1,247,968	\$1,330,940
Farebox Inc/(Dec)	-	-6.0%	1.3%	6.6%
Operating	\$11,672,743	\$11,547,760	\$13,324,993	\$13,480,279
Less Depreciation	\$(1,941,161)	\$(2,021,976)	\$(2,659,937)	\$(2,716,530)
Total Operating	\$ 9,731,582	\$ 9,525,784	\$ 10,665,056	\$10,763,749
Operating Inc/(Dec)	-	\$(205,798)	\$1,139,272	\$98,693
Percentage		-2.1%*	12.0%	0.9%
Overall Increase in Operating from FY2015	-	-	9.6%	10.6%
Vine Farebox Recovery Ratio	15.03%	19.51%	18.42%	17.98%

*New contract executed

	FY19	FY20	FY21	FY22	FY23
Farebox	\$1,276,122	\$993,746	\$515,553	\$580,477	\$871,140
Farebox Inc/(Dec)	-4.1%	-22.1%	-48.1%*	12.6%	\$50.1%
Operating	\$13,937,571	\$14,064,048	\$12,265,554	\$13,947,378	\$16,132,479
Less Depreciation	\$(2,676,250)	\$(2,635,809)	\$(2,576,209)	\$(1,725,069)	\$(2,217,323)
Total Operating	\$11,261,321	\$ 11,428,239	\$ 9,689,345	\$ 12,222,309	\$13,915,156
Operating Inc/(Dec)	\$497,572	\$166,918	\$(1,738,894)	\$2,532,964	\$1,692,847
Percentage	4.6%	1.5%	-15.2%	26.1%	13.9%
Overall Increase in Operating from FY2015	15.7%	17.4%	-0.4%	25.6%	43.0%
Vine Farebox Recovery Ratio	17.1%	13.41%	8.61%	8.99%	11.07%

*Covid 19 Pandemic, free fares to Sept 2021

July 2024 Fare Adjustments

Vine Transit is proposing an increase of between three percent (3%) and twenty-five percent (25%). Adult fares would increase to \$2.00 per ride from \$1.60. This change would result in a \$1.25 youth fare and a \$1.00 senior and disabled fare per the adopted Vine Fare Policy. The fare increase would subsequently change the pass fare structure as well in accordance with the Vine Fare Policy. This proposed fare increase would change the standard VineGo fare as well to \$3.50 for a single zone and \$7.00 for a multi zone trip. The Route 21 cash fare would go from \$3.00 to \$3.50 and Route 29 fares would go from \$5.50 to \$6.00. Additionally, the Route 11X pricing would be changed from matching the Express routes to aligning with the local routes just like the Route 11. The proposed new fares are included in Appendix 1.

TITLE VI POLICY

NVTA will ensure that its programs, policies, and activities all comply with the Department of Transportation's (DOT) Title VI regulations. The Authority is committed to creating and maintaining public transit service that is free of all forms of discrimination. NVTA will take whatever preventive, corrective, and disciplinary action necessary to address behavior that violates this policy or the rights and privileges it is designed to protect.

METHODOLOGY

Using the results of the most recently completed MTC Vine Survey in Spring 2019, NVTA staff compared the demographic information gathered about Vine riders with the 2020 Decennial Census Data and the 2022 one year and five year (2018-2022) American Community Survey data. MTC commissioned a new survey in later 2023, but it will not be completed, and the data will not be available until mid-2024. The geographical areas for the demographic data of the general population included all areas within $\frac{1}{4}$ of a bus stop when available and if that level is not available, demographic data on Napa County residents. Extrapolating from this data, staff was able to predict how the proposed fare change would affect certain populations based upon the overall service area demographics.

The Disproportionate Burden Analysis was completed by comparing the percentage of households with income under 200% of the federal poverty line. This is a standard measure in the Bay Area in determining Equity Priority Communities (previously Communities of Concern). Staff also compared the percentage of zero vehicle households as these people are more likely to be transit dependent.

EFFECTS OF PROPOSED FARE CHANGES ON MINORITY AND LOW INCOME POPULATIONS

System Wide Effects

The recommended fare change would increase the base adult fare by \$.40 from \$1.60 to \$2.00 and increase all other fare types in accordance with the Vine Fare Policy. The

increase will apply to routes A-G, 10, 11, and 11X. The routes 29 and 21 fares increase at lower rates. The total projected change in fare revenue resulting from the fare increase is approximately \$116,000.

Table 2 Rider and General Population Demographic

	Vine Ridership from MTC Survey	General Population within ¼ Mile of Transit Stops	Difference
Percent Minority Population	56%	57.5%	-1.5%
Percent of Households Under 200% of Poverty Level	54%	22.2%	31.8%
Percent of Zero Vehicle Households	40%	6.7%	33.3%

Disparate Impact Analysis

The minority population among Vine ridership is close to that of the general population at -1.5% lower than that of the general population within the affected jurisdictions. Since the minority population is slightly lower than the general population, the analysis indicates that it does not constitute a disparate impact.

Disproportionate Burden Analysis

In analyzing the percentage of households with annual income under 200% of the federal poverty level, NVTA staff found that Vine riders are much more likely than the general population to be under 200% of the federal poverty level by 31.8%. NVTA staff also analyzed the percentage of zero vehicle households and found that Vine riders, are more likely to live in households without vehicles by 33.3% compared to the general population. This is important because these riders are more likely to be transit dependent and therefore more affected by an increase in fares.

CONCLUSION

There are significantly more low income and zero vehicle households than in the general population affected by the fare changes. The results of the disproportionate burden analysis has to be balanced by the alternative solution to address the farebox problem which would be to cut service in future years. The alternative solution would likely result in greater negative impact on these transit dependent riders.

APPENDIX

Appendix 1 Proposed Fare Table

Appendix 2 Decennial Census 2020 and American Communities Survey 2023 5yr Data

Appendix 1 Proposed Fare Table

	Current	Proposed	Numerical Difference	% Difference
FARES				
Adult, now including 11X	\$1.60	\$2.00	\$0.40	25%
Youth, now including 11X	\$1.10	\$1.25	\$0.15	14%
Senior/Disabled/Medicare, now including 11X	\$0.80	\$1.00	\$0.20	25%
Express (Route 21)	\$3.00	\$3.50	\$0.50	17%
BART (Route 29)	\$5.50	\$6.00	\$0.50	9%
Cash, Paratransit (One Zone)	\$3.20	\$4.00	\$0.30	9%
Cash, Paratransit (Two Zones)	\$6.40	\$8.00	\$0.60	9%
31-Day Pass, Adult	\$53.00	\$55.00	\$2.00	4%
31-Day Pass, Youth	\$36.00	\$37.00	\$1.00	3%
31-Day Pass, Senior/Disabled/Medicare	\$26.50	\$27.50	\$1.00	4%
31-Day BART	\$120.00	\$125.00	\$5.00	4%
20-Ride Pass, Adult (Local routes 10, 11 one "ride", 21 two(2) "rides", 29 three (3) "rides")	\$29.00	\$30.00	\$1.00	3%
20-Ride Pass, Youth (Local routes 10, 11 one "ride", 21 two(2) "rides", 29 three (3) "rides")	\$20.00	\$21.00	\$1.00	5%
20-Ride Pas, Senior/Disabled/Medicare (Local routes 10, 11 one "ride", 21 two (2) "rides", 29 three (3) "rides")	\$14.50	\$15.00	\$0.50	3%
Day Pass, Adult*	\$6.50	\$7.00	\$0.50	8%
Day Pass, Youth*	\$4.50	\$5.00	\$0.50	11%
Day Pass, Senior/Disabled/Medicare*	\$3.25	\$3.50	\$0.25	8%

Appendix 2 General Population within ¼ Mile of Transit Stops: Decennial Census 2020 and American Communities Survey 2022 5yr Data

	Population (Census 2020)	population	jobs (work)	% of people in poverty	% of people who are non-White or of Hispanic / Latino origin (Census 2020)	% of people who are non-White or of Hispanic / Latino origin	% of households that are car free
SYSTEM STATS	82,536	77,773	42,777	10%	57%	58%	7%
10 Up Valley Connector	21,529	20,865	18,321	8%	49%	50%	7%
11 Napa-Vallejo Connector	27,308	27,910	20,768	11%	67%	68%	9%
11X Napa-Vallejo Express	4,111	4,897	2,508	10%	60%	65%	12%
21 Napa-Solano Express	1,399	2,403	2,136	15%	70%	68%	6%
29 Napa-BART Express	4,482	5,365	2,056	6%	59%	65%	9%
A Browns Valley North Napa	14,596	14,773	8,500	7%	53%	54%	5%
Route B Westwood South Napa	15,338	14,946	7,437	11%	61%	58%	4%
Route C Jefferson Central Napa	12,707	14,494	11,288	7%	53%	52%	7%
Route D Shelter Shurtleff	6,008	5,803	2,649	12%	61%	55%	6%
Route E Vintage	17,232	16,198	8,665	8%	48%	50%	6%
Route F Southwest Napa	11,190	10,639	6,313	12%	56%	60%	5%
Route G Coombs South Napa	5,019	5,408	4,960	15%	58%	57%	7%

Appendix 2 Vine Ridership from MTC 2019 Survey

VEHICLES IN HOUSEHOLD	TOTAL	WEEKDAY			WEEKEND
		Before 10AM	Midday	After 3PM	
BASE - ALL RESPONDENTS	19,755	4,408	4,792	3,482	6,625
None	40%	31%	47%	35%	44%
One	29%	32%	26%	26%	34%
Two	17%	19%	22%	18%	6%
Three	9%	12%	2%	12%	13%
Four or more	5%	5%	3%	9%	4%
Refused	<1%	-	-	1%	-
Average Number of Vehicles	1.91	1.96	1.69	2.16	1.77

HOUSEHOLD INCOME	TOTAL	WEEKDAY			WEEKEND
		Before 10AM	Midday	After 3PM	
BASE - ALL RESPONDENTS	19,755	4,408	4,792	3,482	6,625
Below \$10,000 [\$5,000]	15%	15%	14%	13%	16%
\$10,000 to \$24,999 [\$17,499.5]	23%	23%	26%	15%	31%
\$25,000 to \$34,999 [\$29,999.5]	16%	16%	16%	22%	8%
\$35,000 to \$49,999 [\$42,499.5]	10%	8%	10%	7%	17%
\$50,000 to \$74,999 [\$62,499.5]	5%	5%	6%	5%	5%
\$75,000 to \$99,999 [\$87,499.5]	4%	6%	2%	5%	4%
\$100,000 to \$149,999 [\$124,999.5]	4%	3%	4%	5%	2%
\$150,000 or more [\$200,000]	3%	3%	3%	5%	
Don't know	16%	17%	13%	22%	13%
Refused	3%	4%	5%	1%	4%
Average Income (\$1,000)	\$39.7	\$39.6	\$39.0	\$47.8	\$30.0

ARE YOU OF HISPANIC, LATINO OR SPANISH ORIGIN	TOTAL	WEEKDAY			WEEKEND
		Before 10AM	Midday	After 3PM	
BASE - ALL RESPONDENTS	19,755	4,408	4,792	3,482	6,625
Yes	53%	42%	55%	59%	50%
No	47%	58%	44%	41%	50%
Refused	<1%	-	1%	-	-

RACE/ETHNICITY ARE YOU	TOTAL	WEEKDAY			WEEKEND
		Before 10AM	Midday	After 3PM	
BASE - ALL RESPONDENTS	19,755	4,408	4,792	3,482	6,625
Hispanic	45%	58%	41%	38%	50%
White/Caucasian	44%	32%	51%	41%	48%
Black/African American	11%	15%	7%	11%	14%
Asian	6%	5%	4%	11%	2%
American Indian/Alaska Native	4%	-	4%	9%	2%
Native Hawaiian/Pacific Islander	2%	-	1%	2%	4%
Mixed (unspecified)	1%	-	2%	3%	-
Persian/Arab/North African/Middle Eastern	<1%	2%	-	-	-
Refused	2%	2%	3%	2%	-

CHAPTER 3 PASSENGER FARES, PASSES & TRANSFERS

Section 3.1. Definitions

For the purposes of these policies, the following definitions shall apply:

Fare: The fee charged and received by NVTA in exchange for transit services provided. The fare can be in the form of cash payment at the time of service, prepayment through other means or Clipper. Many transit fares are typically collected and recorded via an electronic recording device, known as a farebox; however, this is not the only method of collecting and recording fees. This policy may use the term fare and farebox interchangeably, and shall be interpreted as the totality of the fees.

Base Fare: For purposes of the fare policy, the base fare will be defined as the single unlinked trip, full cash fare.

Youth Fare: Fare for any rider 18 years of age and under (photo ID with proof of age required).

Child Fare: Fare for any child 5 years of age and younger.

Express Bus Route: A deluxe bus route characterized by one or more segments of high-speed, non-stop operation, and with a limited number of stops which are generally provided for commuter service.

Fare Media: Fare media shall be defined as all passes, tickets, cards or ID's sold or otherwise distributed for use on various NVTA services.

Half-Fare: Fares, as defined above, for eligible persons with disabilities, senior riders or Medicare cardholders. The cash half fare is the maximum of one-half of the full cash fare or the current FTA guidelines (Code of Federal Regulations, Title 49, Subtitle B, Chapter Vi, Part 609), rounded down to an increment of \$0.05.

Local Bus Route: Any fixed route bus service not designated as an express or shuttle bus route.

Shuttle Bus Route: Local distribution services that operate in a small area and are used for shorter than average length trips are classified as shuttle services.

Mode: Defines the different types of services offered by NVTA, which includes local bus, express bus, shuttle bus and Para-Transit.

Senior: Any person age 65 or older (photo ID with proof of age required at boarding).

Person with Disability: People who meet the currently enforced Federal Transit Administration's (FTA) definition of people with disabilities. At the time of the adoption of this policy, the definition is: "*any individual who, by reason of illness, injury, age, congenital malfunction, or other incapacity or temporary or permanent disability (including any individual who is a wheelchair user or has semi-ambulatory capabilities), cannot use effectively, without special facilities, planning or design, mass transportation service or a mass transportation facility.*"

Medicare Cardholders: Individuals who have been issued a Medicare card, regardless of age or disability.

Day Pass: A 24 hour period pass valid for unlimited travel on all VINE fixed route services (excluding Route 29) for one calendar day from the time of activation through the end of the service day.

Monthly Pass: A thirty (31) day period pass valid for unlimited travel on all VINE fixed route services (excluding the Route 29) for 31 calendar days from the day of activation through the end of the 31st consecutive service day.

Section 3.2. Fare Policies

Napa Valley Transportation Authority's (NVTA) Fare Policy establishes principles and polices that govern recovery of passenger revenues in support of NVTA's vision of the Vine being a customer-driven and efficient public transportation system serving the County of Napa.

3.2.1 Revenue Collection Principles

Generally, fares are required to generate revenue to offset a component part of NVTA's expenses as defined by the Transportation Development Act (TDA) as part of a sustainable long-term Financial Plan. The following principles guide establishment and management of NVTA's fare revenue collections:

- A. Promote ridership on all transit related services: NVTA seeks to encourage and facilitate transit ridership within VINE's service area. Vine's fares shall; therefore, be devised to be attractive to the widest possible range of existing and potential rider groups.
- B. Equitable fares: To be equitable, fares must take into account the needs of Vine's riders as well as the cost and value of the service provided by the Vine. Vine's fares shall support the travel patterns and requirements of transit riders throughout the service area and shall also reflect differences in the characteristics and frequency of the service provided, while not undervaluing Vine's service.
- C. Enhance mobility & access: Vine fares shall enhance the ability of riders to access the system and move through it with ease. To do so, Vine fares shall be easy to understand and shall promote a unified system by simplifying and, where effective and possible, unifying fares across services.
- D. Effective & cost efficient: Vine's fare pricing, fare policy, fare media distribution channels, and fare collection technologies shall be developed and operated to be easily applied by transit operating employees, as well as to minimize the costs associated with fare collection, fare media distribution and revenue processing.
- E. Management: Vine's fares and fare collection system shall be designed to facilitate data collection to foster analytical decision making by NVTA's staff.

In keeping with these principles, the policies governing Vine's fares are set forth below:

- A. **Farebox Recovery:** Vine collects fares from passengers riding its transit services as one element of funding these services. These fares are then used to offset the costs of providing the transit service, otherwise known as Farebox Recovery. The Farebox Recovery ratio is defined as the ratio of the transit fares to the operating costs. NVTA's farebox recovery ratio target shall be equal to those targets set forth by Transit Development Act regulations. Urban transit services, Vine and American Canyon Transit, have a farebox recovery target different than that of rural transit (Calistoga Shuttle, St. Helena Shuttle and Yountville Trolley) and ADA Paratransit services. See note D at the end of this document for current regulatory farebox recovery rates.
- B. **Vine Fare Adjustments:** Fare adjustments are defined as any permanent changes to Vine's fare structure. Decisions on fare adjustments are made by the NVTA's Board of Directors. Prior to making a decision on a fare adjustment, the Board shall consider the recommendation by NVTA's staff, including but not limited to an analysis of the impacts on minorities and low-income individuals consistent with Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq), the Federal Transit Administration (FTA) Title VI regulations (49 CFR part 21), and FTA's Circular 4702.1B, including any future amendments thereto, as well as NVTA's Title VI Policy. Prior to raising a fare, NVTA shall solicit and consider public comment in compliance with 49 USC Chapter 53 and FTA Circular 9030.1C, including any future amendments thereto. Implementation of a fare adjustment shall occur no earlier than 30 days and no later than 12 months following approval by the Board of Directors. Any change in the fare shall be rounded to the nearest \$.05.

Fare adjustments shall be considered by the NVTA Board under the following scenarios:

1. Following NVTA's annual report if VINE has failed to meet its farebox ratio goal defined in the fare policy.
2. Every three years the NVTA Board of Directors will consider fare adjustments to match the previous three years of CPI-U for the San Francisco – Oakland – San Jose Region or to match the percent increase in Vine expenditures for the previous three years whichever is greater. Unless the farebox ratio for the previous fiscal year is equal to or greater than 20%. In which case fare increases shall be paused.

NVTA staff will annually report to the Board a review of farebox revenues and the farebox recovery ratio for the entire system and service. NVTA staff will recommend possible

solutions for meeting the minimum farebox recovery if analysis indicates it has not been met. Solutions may include a recommendation for a fare adjustment. Such recommendation will include consideration of economic trends, Vine's current and future operating health and the value of services, both qualitative and quantitative, in the communities served.

- C. Fare Differentials:** Vine's fares shall balance simplicity and uniformity of fares with the equity of pricing services consistent with the cost and value of providing that service. The number of fare types, levels, and fare payment instruments shall consider the ease of enforcement by vehicle operators, ease of understanding by customers and the ease of tracking with both the farebox technology and the back-office technology.

Services that cost more to operate or provide additional value to passengers compared with local bus service are considered premium services, and may be priced higher (but never lower) than local bus service. Premium services include express buses, paratransit, and if implemented in the future, bus rapid transit. The price structure for each premium service will be set separately.

Local distribution services that operate in a small area and are used for shorter than average length trips provide less value to riders and are classified as shuttle services. Shuttle services may be priced equal to or lower than local bus service.

- D. Vine-GO Paratransit Fares:** Vine Go's policy, in compliance with the Americans with Disabilities Act of 1990 (42 U.S.C. Section 12143) and the implementing FTA Regulations (49 CFR Section 37.121) is that ADA complementary paratransit fares will equal twice the regular fixed-route fare for the same trip. If the Act is changed, this policy shall be changed to be consistent with federal law. If ADA complementary paratransit provides service beyond or in addition to the federally defined ADA complementary paratransit service, a higher fare shall be charged for that service.

- E. Vine Local Passes:** Prepayment of fares on the fixed-route system shall be encouraged. Monthly local Vine passes shall be discounted to provide some savings to commuters compared with the cash fare, but not less than 30 (See Attachment A) times the cash fare. Day passes shall be priced at least equivalent to the cost of three boardings and no more than the cost of six boardings. Twenty ride passes shall provide the equivalent of 20 rides and shall be discounted no more than 10% (See Attachment A) from the actual value. These policies shall be applied equitably across all fare types (Adult, Youth and Discount). Passes shall be priced to expedite the

local VINE service do not apply to the Route 21. The Route 21 does not have a distinct monthly pass but all other passes are valid for use on the Route 21. In the case of a punch pass one ride shall be equal to two punches. Transfers are accepted onto the Route 21 from any other VINE route.

- G. **Local Shuttle Services:** Local shuttle service fares (St. Helena, Yountville, Calistoga and American Canyon) are defined by the individual Agreements between the jurisdiction and NVTA. These shuttle services are not subject to any provision stated in the Fare Policy except those required by law and defined within the relevant Agreement.
- H. **Promotions and Special Events:** Fare promotions, including special event fares, may be used to attract riders to Vine services. Fare promotions can be a cost-effective method of attracting riders to new services (such as new bus routes) and existing services. For the purpose of this policy, Fare Promotions shall be defined as any new fare card, fare media, cash fare or other transit fare which is not part of the adopted fare structure and may be priced higher or lower than Vine's regular fares. Fare Promotions are not required to include a specific fare for seniors, Medicare cardholders or individuals with disabilities, however the rates charged seniors, Medicare cardholders or individuals with disabilities during off-peak hours must not exceed one-half of the rates generally applicable to other persons at peak hours (excluding the Fare Promotion) as required by FTA regulations (Code of Federal Regulations, Title 49, Subtitle B, Chapter Vi, Part 609). Fare promotions must be able to be implemented within the capabilities of the current fare collection technology in use at the time of the implementation. Fare promotions shall not exceed a six (6) month period. If the promotion is deemed to be successful and management desires it to be part of the fare structure, then management shall bring the issue and analysis to the Board of Directors for adoption into the current fare structure. Should the fare promotion result in "free rides". Pass holders with a 31-day pass activated before the beginning of the promotion and valid during the period of the promotion shall receive a period pass equal to the free period. To remain equitable all paratransit service shall be free during free ride promotions
- I. **New Payment:** Options Fare payment options that effectively attract a different market segment or encourage increased use of Vine services by current riders shall be developed; but must be within the realm of current or planned hardware, software and back-office technologies. Initial pricing for such options shall be set such that VINE is not expected to lose fare revenue, unless the Board of Directors specifically approves an estimated amount of lost revenue.
- J. **Design:** The design of fare payment instruments shall consider the

ease of enforcement by bus operators, ease of understanding by customers and the ease of tracking with both the farebox technology and the back-office technology.

- K. **Child and Youth Fares - Vine Local Route Services:** Up to two children, 5 years of age or less, ride free with each adult over 18 paying fare. Additional children must pay \$.50 per child. No child under the age of seven may ride without an accompanying adult.

Youth shall be defined as persons ages 6 - 18. Youth may qualify for a reduced fare based on the type of service being provided and the publicized fare. Youth fare is calculated by subtracting \$.50 from the full adult fare. In all cases, the youth will no longer qualify for any youth discounts on his/her 19th birthday.

- L. **Half-Fare Program – Vine Local Fixed Route Services:** The objective of the Half-Fare Program is to provide reduced fares for fixed route services for seniors, persons with disabilities and Medicare cardholders in compliance with the Federal Transit Administration’s half-fare requirements (Code of Federal Regulations, Title 49, Subtitle B, Chapter Vi, Part 609).

Who is eligible for the half-fare program?

1. Persons aged 65 and older, unless the FTA regulations defining seniors are changed in the future, in which case the FTA regulations shall be followed.
2. Medicare cardholders
3. People who meet the currently enforced Federal Transit Administration’s (FTA) definition of people with disabilities. At the time of the adoption of this policy, the definition is: *“any individual who, by reason of illness, injury, age, congenital malfunction, or other incapacity or temporary or permanent disability (including any individual who is a wheelchair user or has semi-ambulatory capabilities), cannot use effectively, without special facilities, planning or design, mass transportation service or a mass transportation facility.”*

NOTES

- A. The local monthly pass multiplier is based on an analysis of other local transit services within the Bay Area and what is currently being used by the Vine. See Attachment A.
- B. The discount for the punch pass is based on an analysis of other local transit services within the Bay Area and what the VINE is currently using. See Attachment A.
- C. The Route 29 monthly pass multiplier is based on an analysis of other express route services within the Bay Area and what is currently being used by the Vine. See Attachment B.
- D. As of June 1, 2014 the regulatory minimum farebox recovery ratio is 16% for urban transit services and 10% for rural and ADA paratransit services.
- E. Vine offers reduced fares to senior citizens and disabled persons. The Vine honors the federal Medicare identification card, the California Department of Motor Vehicles disability ID card, the Regional Transit Connection Discount Card, or any other current identification card issued by another transit operator that is valid for the type of transportation service or discount requested; and when offering reduced fares to senior citizens, it also offers the same reduced fare to disabled patrons.

ATTACHMENT 3
NVTA AGENDA ITEM 11.1
March 20, 2024

Vine Transit Fares				
Fare Type	Current	Proposed	Numerical \$	Percentage %
Adult, now including 11X	\$1.60	\$2.00	\$0.40	25%
Youth, now including 11X	\$1.10	\$1.25	\$0.15	14%
Senior/Disabled/Medicare, now including 11X	\$0.80	\$1.00	\$0.20	25%
Express (Route 21)	\$3.00	\$3.50	\$0.50	17%
BART (Route 29)	\$5.50	\$6.00	\$0.50	9%
Cash, Paratransit (One Zone)	\$3.20	\$4.00	\$0.80	25%
Cash, Paratransit (Two Zones)	\$6.40	\$8.00	\$1.60	25%
31-Day Pass, Adult	\$53.00	\$55.00	\$2.00	4%
31-Day Pass, Youth	\$36.00	\$37.00	\$1.00	3%
31-Day Pass, Senior/Disabled/Medicare	\$26.50	\$27.50	\$1.00	4%
31-Day BART	\$120.00	\$125.00	\$5.00	4%
20-Ride Pass, Adult (Local routes 10, 11 one "ride", 21 two(2) "rides", 29 three (3) "rides")	\$29.00	\$30.00	\$1.00	3%
20-Ride Pass, Youth (Local routes 10, 11 one "ride", 21 two(2) "rides", 29 three (3) "rides")	\$20.00	\$21.00	\$1.00	5%
20-Ride Pas, Senior/Disabled/Medicare (Local routes 10, 11 one "ride", 21 two (2) "rides", 29 three (3) "rides")	\$14.50	\$15.00	\$0.50	3%
Day Pass, Adult*	\$6.50	\$7.00	\$0.50	8%
Day Pass, Youth*	\$4.50	\$5.00	\$0.50	11%
Day Pass, Senior/Disabled/Medicare*	\$3.25	\$3.50	\$0.25	8%

*Not Valid on Route 29

**Public Comment –
Item 11.1 Proposed Vine Transit Fare Increase**

Written comment submitted via email:

From: ROBERT ACKLEY
Subject: Transparency

Hi Rebecca, I'm writing about the fare increase proposal that was discussed in the 2/21/24 meeting. The reason I'm writing is that your proposed solution (fare increase) sounds a lot like the plight of the Napa Register. A year ago we dropped the Register because they couldn't execute the delivery consistently. We decided to go digital at \$10.99/month last summer. Less than two months later the price went to \$21.99 a month, followed by another two or three dollar increase before year's end. I wrote a note to the editor suggesting that their current path could only lead to higher prices until they reached a point that most people wouldn't pay, and they would be out of business. They were responsive and grandfathered me at the original \$10.99/month. I'm happy with that. They raised the price to \$28.99 a month starting January 1 this year.

Now, public transportation is using the same approach (well justified I'm sure) to deal with ridership problems. I rarely see a vine bus with significant passenger load. Much more common to see no or a few passengers on that huge bus. How much does a bus cost to buy and operate? What is the average occupancy on each route. How would you address this problem if you didn't have tax payers subsidizing your operation. The real question in my mind is: How do you match ridership to capacity? I believe one of the solutions could be reducing capacity (smaller busses) or route frequency. Where can I find info regarding % occupancy of each scheduled run?

Thank you,
Bob Ackley



NAPA VALLEY TRANSPORTATION AUTHORITY COVER MEMO

SUBJECT

Napa Valley Transportation Authority's (NVTA) Annual Financial Statement with Independent Auditor's Report for the Years Ended June 30, 2023 and 2022 and Single Audit Report of Uniform Guidance.

STAFF RECOMMENDATION

That the Napa Valley Transportation Authority (NVTA) Board:

- (1) Accept and file the Financial Statements with Independent Auditor's Report for Fiscal Years Ending June 30, 2023 and 2022 and the NVTA Single Audit Report of the Uniform Guidance for the Year Ended June 30, 2022; and
- (2) Return an allocation surplus of \$3,534,631 to the Local Transportation Fund (LTF) Trust Fund

EXECUTIVE SUMMARY

The certified public accountants firm, Brown Armstrong Incorporated, completed NVTA's annual financial audit for the years ended June 30, 2023 and 2022 and federal Single Audit Report of Uniform Guidance for the fiscal year ended June 30, 2023. This report summarizes NVTA's financial position at the end of the fiscal year.

FISCAL IMPACT

\$3,534,631 will be returned to the Local Transportation Fund for reallocation, which will be made available for future allocation to NVTA when requested.



NAPA VALLEY TRANSPORTATION AUTHORITY

Board Agenda Memo

TO: NVTA Board of Directors
FROM: Kate Miller, Executive Director
REPORT BY: Antonio Onorato, Director - Administration, Finance and Policy
(707) 259-8779 / Email: anonorato@nvta.ca.gov
SUBJECT: Napa Valley Transportation Authority's (NVTA) Annual Financial Statement with Independent Auditor's Report for the Years Ended June 30, 2023 and 2022 and Single Audit Report of Uniform Guidance

RECOMMENDATION

That the Napa Valley Transportation Authority (NVTA) Board:

- (1) Accept and file the Financial Statements with Independent Auditor's Report for Fiscal Years Ending June 30, 2023 and 2022 (Attachment 2) and the NVTA Single Audit Report of the Uniform Guidance for the Year Ended June 30, 2023 (Attachment 3); and
- (2) Return an allocation surplus of \$3,534,631 to the Local Transportation Fund (LTF) Trust Fund

COMMITTEE RECOMMENDATION

None

BACKGROUND

NVTA Financial Activities

NVTA financial activities are separated into three (3) fund types:

1. **Governmental Fund:** This fund type accounts for all of the non-trust, non-transit, non-capital activities of NVTA, also known as the General Fund. It includes agency administration, salaries, pass through activities, and planning costs.

The Governmental activities Net Position increased by \$488,364 from \$2,408,827 in FY2022-21 to \$2,897,191 in FY2023-22. The reason was advances of funds for the Vine Trail and Soscol Junction were used that were accumulated over the previous fiscal year.

2. **Proprietary Fund (or Enterprise Fund):** This fund accounts for the financial activity of all public transit service programs. At the end of FY 2023-22, the enterprise fund net position increased by \$5,063,000 from \$36,658,838 to \$31,595,838.

The enterprise fund significantly increased assets due to the completion of the Imola Park and Ride and the ongoing construction of Vine Bus Maintenance Facility.

NVTA will also return an allocation surplus back to the Local Transportation Fund (LTF) trust account of \$3,534,631. These funds were allocated as stop-gap advance to federal appropriations and grant approval delays and are no longer needed for expenses incurred in the fiscal year. These dedicated funds will be available for reallocation in a future period should NVTA request the funds. This amount is significantly higher than in previous years - \$163,517 and \$617,772 due to the delays of receiving federal funds for transit operations and the use of the TIFIA financing for the Vine Bus Maintenance Facility.

3. **Fiduciary Funds:** This fund type accounts for the Bay Area Air Quality Management's (BAAQMD) Transportation for Clean Air Fund. The funds pass through NVTA to other governments. NVTA collects an administration fee from the BAAQMD program up to five percent (5%). At the end of FY 2023-22, the Fiduciary Fund Type shows net assets of \$549,833 due to the carryover of projects into later years.

Management Discussion and Analysis

NVTA continued its brisk pace on progressing major, transformative project in its pipeline. Three marquee projects; Soscol Junction, the Vine Trail, and Vine Bus Maintenance Facility, had huge strides in construction progress with the goal post within sight for the competition while a new park and ride facility- the Imola Park and Ride, in the City of Napa, began service in October 2022.

In terms of planning and capital development, NVTA has been able to progress on several active projects in the pipeline hitting several key milestones. Noteworthy project and program developments during the year include:

Soscol Junction

Napa County's most significant transportation project in a decade is swiftly progressing, captivating the attention of daily commuters and travelers alike. The project is expected to be materially completed and open to traffic this summer, ahead of the fall 2024 schedule for the \$54 million Soscol Junction project..

The long-awaited Soscol Junction project reflects a decades-long endeavor, harkening back to California's 1970s plans to relocate Highway 29 and create an interchange at the Soscol Junction site. Although the original vision faced setbacks, the current project brings Napa Valley closer to that vision, introducing modern features such as roundabouts. Soscol Junction is well on its way to transforming the entrance to Napa Valley wine country. Soscol Junction serves as a primary gateway to Napa Valley wine country and the City of Napa, with an average daily traffic flow of around 69,000 vehicles on Highway 29.

Napa Valley Vine Trail-St. Helena to Calistoga

The Napa Valley Vine Trail (Vine Trail) is a visionary and connective multiuse path that will extend from the City of Calistoga to the Vallejo Ferry terminal in Solano County. The Vine Trail route incorporates several existing paved pathways in the cities of Calistoga, Napa, American Canyon, St. Helena, Vallejo, the Town of Yountville, and the County of Napa. When it is fully completed, the 47-mile paved trail will involve land controlled by twelve separate public agencies.

After construction delays during an abnormally wet winter season, construction on the eight-mile segment was full steam ahead in the spring.

Given the continued delays with gas and electric undergrounding adjacent to the trail, the anticipated start date has been moved to the Spring of 2024. The project budget was also increased due to the unanticipated costs of these delays.

Farebox Ratio

Due to the lingering effects of the COVID-19 pandemic, transit agencies statewide, including Vine Transit, have experienced significant declines in local and farebox revenues. In response, the State of California has provided statutory and administrative/regulatory relief for public transportation agencies. Assembly Bill No. 90 (AB 90) was approved by the Governor that temporarily suspends the financial penalties associated with the TDA's requirements that transit agencies obtain specified fixed percentages of their operating budgets from passenger fares through the FY2022-23 budget years. As such, for the year ended June 30, 2023, the farebox recovery ratios were suspended.

Single Audit Report of Uniform Guidance (formerly Office of Management and Budget Announcement 133 OMB A-133)

NVTA is required to undergo a Single Audit, known as the Uniform Guidance for receiving funds in excess of \$750,000. A Single Audit encompasses an examination of the agency's financial records, financial statements, federal award transactions and expenditures, general management of its operations, internal control systems, and federal assistance received during the audit period. Findings during the audit period ending June 30, 2023:

Financial: There were no financial findings.

Federal Award Findings and Questioned Costs: There were no findings.

Material Weakness: No material weaknesses were noted.

Recommendations: There were no recommendations noted.

The complete audits are available on request and will be distributed to Board members at the meeting. The financial audit and single audit are also available on NVTA's website at <http://www.nvta.ca.gov/fiscal-audits-single-audits>.

ATTACHMENTS

- (1) Brown Armstrong CPA's Letter to NVTA's Board of Directors dated December 27, 2023 (SAS 114)
- (2) NVTA Audit Report for Fiscal Years Ended June 30, 2023 and 2022
- (3) NVTA Single Audit Report for Fiscal Years Ended June 30, 2023



www.ba.cpa
661-324-4971

To the Honorable Members
of the Board of Directors
Napa Valley Transportation Authority
Napa, California

We have audited the financial statements of Napa Valley Transportation Authority (NVTA) for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 20, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by NVTA are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2023. We noted no transactions entered into by NVTA during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the NVTA's financial statements were:

Management's estimate of the useful lives of capital assets for the purposes of calculation of annual depreciation expense. Estimated useful lives range from one to twenty years. We evaluated the key factors and assumptions used to develop the estimate of the useful lives of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the Postemployment Benefits Other than Pensions (OPEB) is based on actuarial valuations that involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. We evaluated the key factors and assumptions used to annual OPEB estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimates of the net pension liability, related expense, and deferred outflows of resources and inflows of resources are based on actuarial valuations that involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. We evaluated the key factors and assumptions used to develop the estimates of the net pension liability, related expense, and deferred outflows and inflows of resources in determining that they are reasonable in relation to the financial statements taken as whole.

BAKERSFIELD
4200 Truxtun Avenue, Suite 300
Bakersfield, CA 93309
661-324-4971

FRESNO
10 River Park Place East, Suite 208
Fresno, CA 93720
559-476-3592

STOCKTON
2423 West March Lane, Suite 202
Stockton, CA 95207
209-451-4833

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosures of Capital Assets, Pension Plan, and OPEB in Notes 4, 8, and 9 to the financial statements, respectively.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. No such misstatements were noted.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 27, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to NVTA's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as NVTA's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis; Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Governmental Fund – Planning Fund; Schedule of Changes in Net OPEB Liability/(Asset) and Related Ratios; Supplement Schedule of Contributions – OPEB, Schedule of NVTA's Proportionate Share of the Net Pension Liability, and Schedule of Contributions – Pension, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on Statements of Revenues, Expenses, and Changes in Fund Net Position – Enterprise Fund – Transit Related by Operation, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

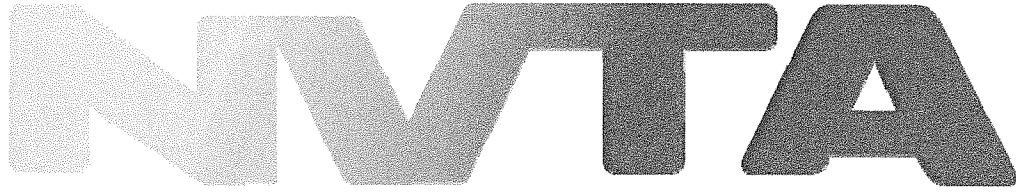
Restriction on Use

This information is intended solely for the information and use of the Board of Directors and management of NVTA and is not intended to be, and should not be, used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
December 27, 2023



**NAPA VALLEY
TRANSPORTATION AUTHORITY**

**FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT**

**FOR THE YEARS ENDED
JUNE 30, 2023 AND 2022**

**NAPA VALLEY TRANSPORTATION AUTHORITY
JUNE 30, 2023 AND 2022**

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Members
of the Board of Directors
Napa Valley Transportation Authority
Napa, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of Napa Valley Transportation Authority (NVTA) as of and for the years ended June 30, 2023 and 2022, and the related notes to the basic financial statements, which collectively comprise NVTA's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of NVTA, as of June 30, 2023 and 2022, and the respective changes in financial position, and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of NVTA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about NVTA's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of NVTA's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about NVTA's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison Information, Schedule of Changes in the Net Other Postemployment Benefit (OPEB) Liability/(Asset) and Related Ratios, Schedule of Contributions – OPEB, Schedule of NVTA's Proportionate Share of the Net Pension Liability, and Schedule of Contributions – Pension, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise NVTA's basic financial statements. The accompanying Statements of Revenues, Expenses, and Changes in Fund Net Position – Enterprise Fund – Transit Related by Operation are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Statements of Revenues, Expenses, and Changes in Fund Net Position – Enterprise Fund – Transit Related by Operation are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2023, on our consideration of NVTA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of NVTA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the NVTA's internal control over financial reporting and compliance.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
December 27, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

**NAPA VALLEY TRANSPORTATION AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

This section of Napa Valley Transportation Authority's (NVTA) annual financial report presents our discussion and analysis of NVTA's financial performance during the years ended June 30, 2023 and 2022. It should be read in conjunction with the basic financial statements contained in the independent auditor's report.

NVTA serves as the countywide transportation planning agency for the incorporated and unincorporated areas within Napa County (the County) and is responsible for programming State and Federal funding for transportation projects within the County. NVTA is responsible for coordinating short and long term planning and funding within an intermodal policy framework including highways, streets and roads, transit and paratransit, and bicycle and pedestrian network improvements. NVTA also provides fixed route and on-demand transit services in the County including Napa Vine, American Canyon Transit, Calistoga Shuttle, Yountville Trolley, St. Helena Shuttle, and Vine Go paratransit services.

NVTA was established on September 3, 1991, as the County's congestion management agency, under a joint exercise of power. The joint powers agreement was updated in May 1998 to provide public transportation services in the County. The NVTA Board of Directors (the Board) adopted a name change from the Napa County Transportation and Planning Agency (NCTPA) to the new name at its February 17, 2016 meeting. NVTA is considered a primary government since it has a separate governing body, is legally separate, and is fiscally independent of other state and local governments. NVTA is not subject to income tax.

Financial Highlights

- At the close of the fiscal year 2022-2023, total assets and deferred outflows of resources of NVTA exceeded liabilities and deferred inflows of resources of NVTA by \$39,556,029. Of this amount, \$31,664,151 is the net investment in capital assets. The remaining \$7,891,878 represents unrestricted net position.
- At the close of the fiscal year 2021-2022, total assets and deferred outflows of resources of NVTA exceeded liabilities and deferred inflows of resources of NVTA by \$34,004,665. Of this amount, \$27,601,150 is the net investment in capital assets. The remaining \$6,403,515 represents unrestricted net position.
- As of June 30, 2023, NVTA's Governmental Activities reported an ending net position of \$2,897,191 or 31% of total governmental fund expenditures.
- As of June 30, 2022, NVTA's Governmental Activities reported an ending net position of \$2,408,827 or 43% of total governmental fund expenditures.
- Capital contributions in the form of grants from the Federal and State governments decreased from \$11,390,446 in fiscal year 2021-2022 to \$6,737,851 in fiscal year 2022-2023. Capital purchases for the year were for construction in progress expenses, zero emission buses, and transit related equipment.
- Capital contributions in the form of grants from the Federal and State governments increased from \$465,998 in fiscal year 2020-2021 to \$11,390,446 in fiscal year 2021-2022. Capital purchases for the year were for construction in progress expenses, zero emission buses, and transit related equipment.
- NVTA continues to improve operation performance, compliance, and accountability during fiscal year 2022-2023 by making investments in professional management, fiscal controls, and accounting.

Overview of the Basic Financial Statements

This annual report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of NVTA's financial position and activity.

- The first two statements are *government-wide* financial statements that provide both *long-term* and *short-term* information about NVTA's overall financial status.
- The remaining statements are *fund* financial statements that focus on individual parts of NVTA's organization. These statements report NVTA's financial position and activity. The annual report also includes notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that includes budgetary comparison information for NVTA's governmental fund.

Government-Wide Financial Statements

The government-wide financial statements report information about NVTA as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of NVTA's assets and liabilities, deferred outflows of resources and deferred inflows of resources, and long-term obligations. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

The two government-wide financial statements report NVTA's net position and how it has changed. Net position – the difference between NVTA's assets and liabilities – is one way to measure NVTA's financial health, or position. Over time, increases or decreases in NVTA's net position are indicators of whether its financial health is improving or deteriorating, respectively.

Fund Financial Statements

The fund financial statements provide a detailed short-term view and do not include information related to NVTA's long-term liabilities. Additional information is provided on separate schedules that reconcile the differences between the government-wide financial statements and the fund financial statements.

A component unit is included in the basic financial statements and is a legally separate entity for which NVTA is financially accountable. If a component unit's total debt is expected to be repaid entirely by NVTA, if the component unit provides services entirely to NVTA, or if the component unit has substantially the same governing board as NVTA and there is a financial benefit or burden relationship or NVTA management has operational responsibility for a component unit, then the component will be classified as a blended component unit. If a component unit does not meet any of the preceding requirements, it will be presented as a discrete component unit. NVTA – Tax Agency is reported as NVTA's discretely presented component unit.

Financial Analysis of NVTA

Net Position

In the current fiscal year, the governmental activities net position increased by \$488,364. The business-type activities net position increased \$5,063,000. The result is an overall increase in net position of \$5,551,364 or 14% in fiscal year 2022-2023 from fiscal year 2021-2022.

However, in the prior fiscal year, the governmental activities net position increased by \$459,275. The business-type activities net position increased \$10,247,583. The result is an overall increase in net position of \$10,706,858 or 46% in fiscal year 2021-2022 from fiscal year 2020-2021.

The following schedule is a summary of NVTA's Statement of Net Position.

	As of June 30, 2023			As of June 30, 2022			As of June 30, 2021		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Current and other assets	\$ 10,632,392	\$ 11,525,213	\$ 22,157,605	\$ 8,753,888	\$ 11,925,277	\$ 20,679,165	\$ 4,300,242	\$ 5,902,908	\$ 10,203,150
Capital assets	-	50,863,851	50,863,851	-	31,633,675	31,633,675	-	19,430,818	19,430,818
Total assets	10,632,392	62,389,064	73,021,456	8,753,888	43,558,952	52,312,840	4,300,242	25,333,726	29,633,968
Deferred outflows of resources	962,351	-	962,351	573,293	-	573,293	630,778	-	630,778
Current and other liabilities	7,278,883	7,530,526	14,809,409	5,981,466	7,930,589	13,912,055	2,929,061	3,985,471	6,914,532
Noncurrent liabilities	1,332,334	18,199,700	19,532,034	553,316	4,032,525	4,585,841	-	-	-
Total liabilities	8,611,217	25,730,226	34,341,443	6,534,782	11,963,114	18,497,896	2,929,061	3,985,471	6,914,532
Deferred inflows of resources	86,335	-	86,335	383,572	-	383,572	52,407	-	52,407
Net position:									
Net investment in capital assets	-	31,664,151	31,664,151	-	27,601,150	27,601,150	-	19,430,818	19,430,818
Unrestricted net position	2,897,191	4,994,687	7,891,878	2,408,827	3,994,688	6,403,515	1,949,552	1,917,437	3,866,989
Total net position	\$ 2,897,191	\$ 36,658,838	\$ 39,556,029	\$ 2,408,827	\$ 31,595,838	\$ 34,004,665	\$ 1,949,552	\$ 21,348,255	\$ 23,297,807

Changes in Net Position

A summary of NVTA's Statement of Activities recapping NVTA's revenues earned during the years ended June 30, 2023, 2022, and 2021, and the expenses incurred is as follows:

	As of June 30, 2023			As of June 30, 2022			As of June 30, 2021		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Revenues:									
Program revenues:									
Fees, fines, and charges for services	\$ -	\$ 871,140	\$ 871,140	\$ -	\$ 580,477	\$ 580,477	\$ -	\$ 515,553	\$ 515,553
Operating grants and contributions	9,873,416	13,490,586	23,364,002	5,960,968	14,065,603	20,026,571	7,488,188	9,207,193	16,695,381
Capital grants and contributions	-	6,737,851	6,737,851	-	11,390,446	11,390,446	-	465,998	465,998
General revenues:									
Unrestricted interest and investment earnings	76,969	82,540	159,509	35,995	23,256	59,251	16,569	57,058	73,627
Loss from disposal of property	-	-	-	-	(2,062,247)	(2,062,247)	-	-	-
Miscellaneous	-	-	-	-	197,426	197,426	-	-	-
Total revenues	9,950,385	21,182,117	31,132,502	5,996,963	24,194,961	30,191,924	7,504,757	10,245,802	17,750,559
Expenses:									
Transportation planning	9,462,021	-	9,462,021	5,537,688	-	5,537,688	8,041,664	-	8,041,664
Transit	-	16,119,117	16,119,117	-	13,947,378	13,947,378	-	12,265,554	12,265,554
Total expenses	9,462,021	16,119,117	25,581,138	5,537,688	13,947,378	19,485,066	8,041,664	12,265,554	20,307,218
Change in net position	488,364	5,063,000	5,551,364	459,275	10,247,583	10,706,858	(536,907)	(2,019,752)	(2,556,659)
Net position, beginning	2,408,827	31,595,838	34,004,665	1,949,552	21,348,255	23,297,807	2,486,459	23,368,007	25,854,466
Net position, ending	\$ 2,897,191	\$ 36,658,838	\$ 39,556,029	\$ 2,408,827	\$ 31,595,838	\$ 34,004,665	\$ 1,949,552	\$ 21,348,255	\$ 23,297,807

Governmental Activities

NVTA's governmental activities financial reports capture the financial information for NVTA's administration, transportation planning, coordinating of transportation, and land use in the region and programming of regional funding activities.

Governmental activities expenses increased from \$5,537,688 in fiscal year 2021-2022 to \$9,462,021 in fiscal year 2022-2023. Governmental activities expenses decreased from \$8,041,664 in fiscal year 2020-2021 to \$5,537,688 in fiscal year 2021-2022.

Governmental activities are supported by a variety of funding sources which include:

- Federal Highway Administration (FHWA) Funds
- Federal Transit Administration (FTA) Funds
- State Programming, Planning, and Monitoring (PPM) Funds
- Transportation Development Act (TDA) Funds
- One Bay Area Grant (OBAG) Funds
- Local Support from Member Agencies
- Various Special and One-Time Grants

Congestion Management Agency (CMA)

The CMA is dedicated to addressing the County's most urgent transportation needs by:

- Pursuing funding for highway and safety improvements;
- Providing equitable and accessible mobility choices for seniors, low income and minority populations, and people with disabilities;
- Expanding travel options for commuters;
- Supporting local projects such as road safety and maintenance, transit facilities and Safe Routes to School (SRTS) initiatives.

NVTA continued its brisk pace on progressing major, transformative project in its pipeline. Three marquee projects - Soscol Junction, the Vine Trail, and Vine Bus Maintenance Facility, saw huge strides in construction with the goal post within sight for the competition of each of these while a new park and ride facility - the Imola Park and Ride, in the City of Napa began service in October 2022.

California Governor Gavin Newsom released the May Revision to his proposed 2023-24 California state budget, projecting a \$31.5 billion shortfall. The administration proposes to resolve the shortfall through a series of spending reductions, trigger cuts, and delays or deferrals of spending authorized in earlier years as well as through internal borrowing and fund shifts. The General Fund spending plan would protect many ongoing investments made in prior years, mostly maintains state reserves that are projected to total \$37.2 billion, and rejects raising revenues to continue to invest in Californians.

Despite the growing shortfall, the governor's revised budget manages to protect and maintain much of the progress made in prior years to help improve the state's public transit investments. Vine Transit, like many transit agencies across the country will soon face financial headwinds as federal COVID emergency funding dries up and the durability of work from home keeps fare revenue suppressed.

In response to concerted efforts from advocates and transit champions in the state legislature, California's Governor Gavin Newsom included \$5.1 billion in funding for California transit agencies in his 2023-2024 budget. NVTA was also glad to see the governor's inclusion of \$400 million specifically for operations. Operations funding is what allows agencies to run service frequently enough that people can rely on transit. Increasing operations funding is also what will allow agencies to attract and retain a robust, well-compensated workforce, without which there is no possibility of great transit.

In concert with the state and the Metropolitan Transportation Commission, NVTA will do its part to tackle climate change and reduce greenhouse gases. NVTA has already procured seven electric zero emission vehicles with another fourteen set for delivery in the next few years. NVTA's goal is to accelerate its transition to a fully electric fleet prior to the California Air Resources Board Innovative Clean Transit mandate.

In terms of planning and capital development, NVTA has been able to progress on several active projects in the pipeline hitting several key milestones. Noteworthy project and program developments during the year include:

Soscol Junction

Napa County's most significant transportation project in a decade is swiftly progressing, captivating the attention of daily commuters and travelers alike. Caltrans officials have express optimism that motorists could be driving on the completed \$54 million Soscol Junction much sooner than the anticipated Fall 2024 planned opening date.

The long-awaited Soscol Junction project reflects a decades-long endeavor, harkening back to California's 1970s plans to relocate Highway 29 and create an interchange at the Soscol Junction site. Although the original vision faced setbacks, the current project brings Napa Valley closer to that vision, introducing modern features such as roundabouts. Soscol Junction is well on its way to transforming the entrance to Napa Valley wine country. Soscol Junction serves as a primary gateway to Napa Valley wine country and the City of Napa, with an average daily traffic flow of around 69,000 vehicles on Highway 29.

The project incorporates roundabouts underneath SR-29 to allow for continuous north-south movement of vehicles. Two roundabouts will be located on SR-221 north of SR-29 and on Soscol Ferry Road south of SR-29. The roundabouts will accommodate turning movements on and off the highways. The project is designed to remove a signalized intersection that will cut rush-hour delays from several minutes to a few seconds. SR-29 will be elevated and free-flowing. Two roundabouts created underneath SR-29 will allow for access to SR-221 and Soscol Ferry Road. The goal is for drivers to spend less time sitting in traffic.

The project is sponsored by the California Department of Transportation (Caltrans), the Federal Highway Administration (FHWA), and NVTA which is the project implementing agency. The California Transportation Commission approved the Solutions for Congested Corridors Program (SCCP) in the amount of \$25 million in December 2020. A construction contract was awarded in April 2022 and a groundbreaking occurred in June 2022.

Napa Valley Vine Trail-St. Helena to Calistoga

The Napa Valley Vine Trail (Vine Trail) is a visionary and connective multiuse path that will extend from the City of Calistoga to the Vallejo Ferry terminal in Solano County. The Vine Trail route incorporates several existing paved pathways in the cities of Calistoga, Napa, American Canyon, St. Helena, Vallejo, the Town of Yountville, and the County of Napa. When it is fully completed, the 47-mile paved trail will involve land controlled by twelve separate public agencies.

After construction delays during an abnormally wet winter season, construction on the eight-mile segment was full steam ahead in the spring. The project has experienced several challenges including unearthing Native American artifacts as well as gas and electric line relocation issues. Despite those challenges, significant progress was seen by the end of the fiscal year. At the end of the fiscal year, crews prepared for the installation of two bridges within the in-progress nearly 8-mile Calistoga to St. Helena section of the trail — from Lincoln Avenue in Calistoga to Pratt Avenue in St. Helena — which is planned to open in the Spring of 2024. The 114-foot Dunaweal Bridge will extend the trail across the Napa River along Dunaweal Lane toward Highway 29. The 80-foot DeConnick Bridge will pass over wetlands between Big Tree Road and Ehlers Lane. Several sections of asphalt will be laid in late summer 2023.

Given the continued delays with gas and electric undergrounding adjacent to the trail, the anticipated start date has been moved to the Spring of 2024. The project budget was also increased due to the unanticipated costs of these delays.

While work continues on the northern end of the trail, crews will begin construction on the City of Vallejo portion next fall. That portions 5-mile segment of trail will run north from the Ferry Terminal to beneath the Vallejo-Mare Island Bridge, connect to the existing portion of the San Francisco Bay Trail along Highway 37, then cross Highway 29 to the east and head north to American Canyon's Veterans Memorial Park.

The last major gap of the trail- the ten-mile Yountville to St. Helena segment is poised for pre-construction activity in 2024. The County of Napa has secured \$4 million in federal funds to support pre-construction activities. The County will take on the construction of any of the remaining Vine Trail segments.

The Metropolitan Transportation Commission (MTC) provides NVTA with FHWA funds to support regional transportation planning and programming and to support the coordination of transportation and land use activities throughout the County. In fiscal year 2022-2023, the level of this funding was \$836,000.

TDA funds derive from ¼ cent of the local sales tax collected. TDA funds are used to support transit planning, administration, and mobility services. TDA funds which are not spent within the year they are drawn must either be returned to the Napa County Local Transportation Fund (LTF), which is a trust account for TDA; or alternatively, the TDA balances may be designated as advances for a specific

project. Funds returned to the LTF become available to NVTA again in the fiscal year following their return. The LTF is administered by the MTC through the Napa County Auditor-Controller; the LTF is not a fund under NVTA's control.

Local funds which are provided by the member agencies are unrestricted and may be placed in Net Position balance if not used in the fiscal year they are collected. Currently, NVTA has a Net Position balance of \$2,897,191 which is held in reserve for future regional planning projects or necessary administrative costs.

Business-Type Activities

NVTA's business-type activities encompass the financial reports for public transit services provided by NVTA including the Vine (fixed route transit), Vine Go (complimentary Americans with Disabilities Act (ADA) required paratransit service), American Canyon Transit (dial-a-ride transit), the Yountville Trolley (dial-a-ride transit), the St. Helena Shuttle (dial-a-ride transit), the Calistoga Shuttle (dial-a-ride transit), and a Taxi Scrip program. Each of the community shuttles are dial-a-ride transit services.

Business-type activity expenses increased from \$13,947,378 in fiscal year 2021-2022 to \$16,119,117 in fiscal year 2022-2023 which is an overall increase of 16%. The increase is accounted for by the execution of a new purchase transportation contract and the restoration of some services that were reduced due a lack of demand from the COVID-19 pandemic.

Business-type activity expenses increased from \$12,265,554 in fiscal year 2020-2021 to \$13,947,378 in fiscal year 2021-2022 which is an overall increase of 14%. The increase is accounted for by the execution of a new purchase transportation contract and the restoration of some services that were reduced due a lack of demand from the COVID-19 pandemic.

Transit operating expenses are supported by a variety of funding sources which include:

- Transportation Development Act (TDA) funds
- Federal Transit Administration (FTA) funds
- Fare revenues collected
- Regional Measure 2 (RM2) funds
- Various grants and contributions

Any TDA operating revenue received which is not spent on transit operations is returned to the LTF trust fund for future allocations as described in the Governmental Activities section.

Vine Transit System

Like many transit operators around the country, the Vine Transit system was decimated by the impacts of the COVID-19 pandemic. Recently, the focus for Vine Transit and for transit in general, was how to deliver quality transit services in the new normal. Working with the Metropolitan Transportation Commission, the "Survive and Thrive: Roadmap to a Sustainable Business Model for Bay Area Public Transit" provided a high-level framework for describing the actions and investment strategies that are underway and anticipated over the next decade to help transit agencies across the Bay Area survive an impending fiscal crisis, adapt to post-pandemic realities, grow ridership, and successfully transition to a new, financially sustainable business model.

A significant challenge for Vine is the extent to which ridership is affected by external factors, such as the economy, land uses and urban form, gas prices, homelessness, and — most relevant to the current moment — remote work policies. Transit must constantly react and adapt to a changing external business environment.

Vine Transit showed promising signs of a passenger rebound for most of the year, but since then has stagnated at the end of the fiscal year. Ridership increased 11% over the year to 487,995 from 441,265 in the same period last year.

When the COVID-19 pandemic prompted national lockdowns, ridership sharply declined, leading to a near-zero drop in fare collection revenues. The absence of fare revenues left transit agencies grappling with insufficient funds to cover their operating costs. In response, the federal government took action by implementing three distinct emergency relief packages and augmenting support for transit agencies in the Infrastructure Investment and Jobs Act (IIJA).

Despite these financial injections, the funding proved insufficient. The return of ridership to pre-pandemic levels has yet to materialize, and workforce shortages have exacerbated the challenges. This dual impact has given rise to the transit fiscal cliff—a looming operating budget deficit anticipated at transit agencies nationwide once their federal relief expires. Although the Vine is not heavily reliant on passenger fares to pay for its operations, the lack of farebox revenues has compelled NVTA to limit the full return to a fixed route schedule.

Vine Transit services experienced gains in ridership from the previous year, but the Yountville Bee was slightly negative. Year-over-year passenger counts on the Vine increased by 9%, Vine Go by 110%; Calistoga by 3%; St. Helena by 34%, American Canyon by 4%, but Yountville was down by 6%.

NVTA and Vine Transit is committed on finding ways to make the Vine Transit experience more attractive for the riding public. The Vine has already made considerable adjustments to service to respond to the pandemic's changing travel patterns and conserve operating resources. The Vine has also championed equity-driven service decisions such as boosting frequency in high-traveled routes used primarily by low-income essential service workers to improve travel to and from jobs that cannot be done remotely. Across Napa County, more residents are traveling within their counties than outside, so it is increasingly important for local transit options to offer fast and reliable service. The transition may take years to fully implement with adjustments along the way, but many aspects of this transformation has already begun for the Vine.

Vine Bus Maintenance Facility

The construction of the Vine Bus Maintenance Facility has been advancing swiftly, marking significant progress in the recent fiscal year. As of the year-end, the project has reached an 85% completion rate, showcasing the dedicated efforts and efficiency of the construction team. Looking ahead, the substantial completion of the facility is anticipated by the end of November 2023, signaling a near culmination of this vital infrastructure development.

In response to the evolving landscape of sustainable technologies, the Napa Valley Transportation Authority (NVTA) has implemented a strategic change order to retrofit the facility, ensuring its readiness for hydrogen utilization. This forward-thinking decision aligns with the growing emphasis on environmentally friendly and innovative solutions within the public transportation sector. By incorporating this hydrogen-ready retrofit, the Vine Bus Maintenance Facility positions itself at the forefront of technological adaptability, paving the way for future advancements and contributing to the broader sustainability goals of the community.

The proactive approach taken by NVTA not only underscores their commitment to staying abreast of emerging technologies but also reflects a dedication to ensuring the longevity and versatility of the Vine Bus Maintenance Facility. This strategic decision is poised to have far-reaching implications, not only in terms of environmental impact but also in positioning the facility as a model of adaptability and resilience in the ever-evolving landscape of transportation infrastructure.

As the project nears its final stages, the anticipated culmination in November 2023 is met with anticipation and excitement. The Vine Bus Maintenance Facility stands as a testament to the collaborative efforts and strategic vision of NVTA, contributing significantly to the enhancement of the region's public transportation infrastructure. The integration of hydrogen-ready features further cements its role as a beacon of sustainability and technological readiness, poised to serve the community for years to come.

When completed, the 8 acre property to feature a 20,000 sq. ft. maintenance building with six service bays, an 8,000 sq. ft. administration building and regional meeting center, modern bus wash, secured parking for up to 100 transit vehicles, and parking area for employees and visitors. Total project costs is approximately \$41 million which includes purchasing the real estate.

BUDGETARY HIGHLIGHTS

NVTA adopts a biannual operating budget that includes proposed expenditures and the means of financing them. NVTA's budget is adopted by the Board before June 30th of each even-numbered fiscal year. Subsequent increases to the original budget must be approved by the Board. Page 58 provides a budget to actual comparison of the Governmental Fund.

For NVTA's Governmental Fund for the year ended June 30, 2023, the budget for revenues was \$29,512,100 and for expenditures was \$29,523,100. For NVTA's Governmental Fund for the year ended June 30, 2022, the budget for revenues was \$13,932,200 and for expenditures was \$14,132,200. When comparing actual expenditures and revenue to the final budget for both fiscal years, NVTA was within budget.

CAPITAL ASSETS

The governmental activities financial statements include capital assets of \$0 for fiscal years 2022-2023 and 2021-2022. Capital assets in total are composed of office furniture located at NVTA's administrative offices at the Soscol Gateway Transit Center.

The business-type activities financial statements include capital assets of \$50,863,851 and \$31,633,675 in fiscal years 2022-2023 and 2021-2022, respectively. Capital assets in total are predominantly made up of buses and other transit related equipment as well as the Soscol Gateway Transit Center facility and construction in progress for the new Vine Bus Maintenance Facility and Imola Park and Ride projects.

Major additions during the year included purchases of transit related equipment and the bus maintenance facility in fiscal year 2022-2023. Major additions during the year included purchases of transit related equipment in fiscal year 2021-2022.

For additional information on NVTA's capital assets and capital asset activity, please refer to Note 4 in the notes to the basic financial statements.

DEBT ADMINISTRATION

As of June 30, 2023, NVTA had debt of \$19,199,700 and recorded long-term obligations for compensated absences in the amount of \$189,435. As of June 30, 2022, NVTA had debt of \$4,032,525 and recorded long-term obligations for compensated absences in the amount of \$193,764. For additional information on NVTA's debt activity, please refer to Note 5 in the notes to the basic financial statements.

CONTACTING NVTA

This financial report is designed to provide citizens, taxpayers, investors, and creditors with a general overview of NVTA's finances and to demonstrate NVTA's accountability for the money it receives. For questions about this report or any additional information needed, contact NVTA's administrative office at 625 Burnell Street, Napa, California 94559-3420.

A separately issued financial report for NVTA's discretely presented component unit, NVTA – Tax Agency, can be obtained by contacting NVTA's administrative office at 625 Burnell Street, Napa, California 94559-3420.

**BASIC FINANCIAL STATEMENTS –
GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**NAPA VALLEY TRANSPORTATION AUTHORITY
STATEMENT OF NET POSITION
JUNE 30, 2023**

	Primary Government			Discrete Component Unit
	Governmental Activities	Business-Type Activities	Totals	NVTA - Tax Agency
ASSETS				
Cash and Investments in County Treasury	\$ 8,552,763	\$ 3,806,316	\$ 12,359,079	\$ 4,071,770
Imprest Cash	500	-	500	-
Investments	-	862,220	862,220	-
Due from Other Government Agencies	2,008,532	6,608,864	8,617,396	-
Intergovernmental Receivables	-	-	-	4,565,042
Prepaid Expenses	70,597	50,329	120,926	-
Inventory	-	197,484	197,484	-
Capital Assets, Net of Accumulated Depreciation	-	50,863,851	50,863,851	-
Total Assets	<u>10,632,392</u>	<u>62,389,064</u>	<u>73,021,456</u>	<u>8,636,812</u>
DEFERRED OUTFLOWS OF RESOURCES				
OPEB	306,235	-	306,235	-
Pension Adjustments	656,116	-	656,116	-
Total Deferred Outflows of Resources	<u>962,351</u>	<u>-</u>	<u>962,351</u>	<u>-</u>
LIABILITIES				
Accounts Payable	827,511	2,078,460	2,905,971	8,046,204
Accrued Salaries	61,071	-	61,071	-
Unearned Revenue	6,390,301	917,435	7,307,736	-
Due to Other Government Agencies	-	3,534,631	3,534,631	-
Loan Payable - Current	-	1,000,000	1,000,000	-
Net Pension Liability	1,052,652	-	1,052,652	-
Net Other Postemployment Benefits (OPEB) Liability	90,247	-	90,247	-
Compensated Absences	189,435	-	189,435	-
Loan Payable - Non-current	-	18,199,700	18,199,700	-
Total Liabilities	<u>8,611,217</u>	<u>25,730,226</u>	<u>34,341,443</u>	<u>8,046,204</u>
DEFERRED INFLOWS OF RESOURCES				
OPEB	57,064	-	57,064	-
Pension Adjustments	29,271	-	29,271	-
Total Deferred Inflows of Resources	<u>86,335</u>	<u>-</u>	<u>86,335</u>	<u>-</u>
NET POSITION				
Net Investment in Capital Assets	-	31,664,151	31,664,151	-
Unrestricted	2,897,191	4,994,687	7,891,878	590,608
Total Net Position	<u>\$ 2,897,191</u>	<u>\$ 36,658,838</u>	<u>\$ 39,556,029</u>	<u>\$ 590,608</u>

The accompanying notes are an integral part of these basic financial statements.

**NAPA VALLEY TRANSPORTATION AUTHORITY
STATEMENT OF NET POSITION
JUNE 30, 2022**

	Primary Government			Discrete Component Unit
	Governmental Activities	Business-Type Activities	Totals	NVTA - Tax Agency
<u>ASSETS</u>				
Cash and Investments in County Treasury	\$ 7,999,298	\$ -	\$ 7,999,298	\$ 3,947,719
Imprest Cash	500	-	500	-
Investments	-	466,101	466,101	-
Due from Other Government Agencies	489,924	11,162,758	11,652,682	-
Intergovernmental Receivables	-	-	-	4,876,204
Prepaid Expenses	190,872	98,934	289,806	-
Inventory	-	197,484	197,484	-
Net Other Postemployment Benefits (OPEB) Asset	73,294	-	73,294	-
Capital Assets, Net of Accumulated Depreciation	-	31,633,675	31,633,675	-
Total Assets	<u>8,753,888</u>	<u>43,558,952</u>	<u>52,312,840</u>	<u>8,823,923</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>				
OPEB	166,734	-	166,734	-
Pension Adjustments	406,559	-	406,559	-
Total Deferred Outflows of Resources	<u>573,293</u>	<u>-</u>	<u>573,293</u>	<u>-</u>
<u>LIABILITIES</u>				
Cash Overdraft	-	773,959	773,959	-
Accounts Payable	430,074	5,780,799	6,210,873	8,400,736
Accrued Salaries	100,142	-	100,142	-
Unearned Revenue	5,451,250	1,202,075	6,653,325	-
Unearned Revenue - State of Good Repair	-	10,239	10,239	-
Due to Other Government Agencies	-	163,517	163,517	-
Net Pension Liability	359,552	-	359,552	-
Compensated Absences	193,764	-	193,764	-
Loan Payable	-	4,032,525	4,032,525	-
Total Liabilities	<u>6,534,782</u>	<u>11,963,114</u>	<u>18,497,896</u>	<u>8,400,736</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
OPEB	69,702	-	69,702	-
Pension Adjustments	313,870	-	313,870	-
Total Deferred Inflows of Resources	<u>383,572</u>	<u>-</u>	<u>383,572</u>	<u>-</u>
<u>NET POSITION</u>				
Net Investment in Capital Assets		27,601,150	27,601,150	
Unrestricted	2,408,827	3,994,688	6,403,515	423,187
Total Net Position	<u>\$ 2,408,827</u>	<u>\$ 31,595,838</u>	<u>\$ 34,004,665</u>	<u>\$ 423,187</u>

The accompanying notes are an integral part of these basic financial statements.

**BASIC FINANCIAL STATEMENTS –
FUND FINANCIAL STATEMENTS**

**NAPA VALLEY TRANSPORTATION AUTHORITY
BALANCE SHEETS
GOVERNMENTAL FUND – PLANNING FUND
JUNE 30, 2023 AND 2022**

	2023	2022
<u>ASSETS</u>		
Current Assets		
Cash and Investments in County Treasury	\$ 8,552,763	\$ 7,999,298
Imprest Cash	500	500
Grants Receivable	2,008,532	489,924
Prepaid Expenses	70,597	190,872
Total Current Assets	10,632,392	8,680,594
Total Assets	\$ 10,632,392	\$ 8,680,594
<u>LIABILITIES</u>		
Current Liabilities		
Accounts Payable	\$ 827,511	\$ 430,074
Accrued Salaries and Benefits	61,071	100,142
Unearned Revenue	6,390,301	5,451,250
Total Current Liabilities	7,278,883	5,981,466
Total Liabilities	7,278,883	5,981,466
<u>FUND BALANCE</u>		
Nonspendable	70,597	190,872
Unassigned	3,282,912	2,508,256
Total Fund Balance	3,353,509	2,699,128
Total Liabilities and Fund Balance	\$ 10,632,392	\$ 8,680,594

The accompanying notes are an integral part of these basic financial statements.

**NAPA VALLEY TRANSPORTATION AUTHORITY
RECONCILIATION OF THE PLANNING FUND
BALANCE SHEETS TO THE STATEMENTS OF NET POSITION
JUNE 30, 2023 AND 2022**

	2023	2022
Total Fund Balance - Governmental Fund	\$ 3,353,509	\$ 2,699,128
 Amounts reported for governmental activities in the Statement of Net Position are different because:		
 Long-term assets and liabilities are not due and payable in the current period and, therefore, are not reported in the governmental fund.		
Compensated absences	(189,435)	(193,764)
Net pension liability	(1,052,652)	(359,552)
Net OPEB	(90,247)	73,294
 Deferred outflows of resources are not current assets or financial resources and deferred inflows of resources are not due and payable in the current period and, therefore, not reported in the governmental fund.		
Deferred outflows of resources - Pension	656,116	406,559
Deferred outflows of resources - OPEB	306,235	166,734
Deferred inflows of resources - Pension	(29,271)	(313,870)
Deferred inflows of resources - OPEB	(57,064)	(69,702)
Total Net Position - Governmental Activities	\$ 2,897,191	\$ 2,408,827

The accompanying notes are an integral part of these basic financial statements.

**NAPA VALLEY TRANSPORTATION AUTHORITY
STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUND – PLANNING FUND
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

	2023	2022
<u>REVENUES</u>		
Local Transportation Fund Allocation	\$ 3,362,200	\$ 3,159,928
Federal Highway Allocations	3,322,667	1,064,273
Programming, Planning, and Monitoring	689,156	1,008,446
Other Grants	1,563,063	160,602
Local Support	-	201,321
Interest	76,969	35,995
Other Revenues	936,330	366,398
Total Revenues	9,950,385	5,996,963
<u>EXPENDITURES</u>		
Communications	33,791	34,922
Insurance	63,778	55,657
Office Expense	128,538	82,355
Rents and Leases	6,807	7,466
Transportation	10,317	3,504
Salaries and Benefits	2,189,959	1,981,237
Miscellaneous Expense	352,301	304,930
Professional Services	6,510,513	3,143,740
Total Expenditures	9,296,004	5,613,811
Net Change in Fund Balance	654,381	383,152
Fund Balance, Beginning of Year	2,699,128	2,315,976
Fund Balance, End of Year	\$ 3,353,509	\$ 2,699,128

The accompanying notes are an integral part of these basic financial statements.

**NAPA VALLEY TRANSPORTATION AUTHORITY
RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE OF THE PLANNING FUND
TO THE GOVERNMENT-WIDE STATEMENTS OF ACTIVITIES –
GOVERNMENTAL ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

	2023	2022
Net Change in Fund Balance - Governmental Fund	\$ 654,381	\$ 383,152
 Amounts reported for governmental activities in the Statement of Activities are different because:		
 Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental fund.		
Pension expense - GASB Statement No. 68	(158,944)	76,118
OPEB expense - GASB Statement No. 75	(11,402)	17,167
 Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental fund.		
This change reflects an increase in compensated absences that occurred during the year.	4,329	(17,162)
Total Change in Net Position - Governmental Activities	\$ 488,364	\$ 459,275

The accompanying notes are an integral part of these basic financial statements.

**NAPA VALLEY TRANSPORTATION AUTHORITY
STATEMENTS OF FUND NET POSITION
TRANSIT FUND
JUNE 30, 2023 AND 2022**

	2023	2022
<u>ASSETS</u>		
Current Assets		
Cash and Investments in County Treasury	\$ 3,806,316	\$ -
Investments	862,220	466,101
Grants Receivable	6,608,864	11,162,758
Prepaid Expenses	50,329	98,934
Inventory	197,484	197,484
Total Current Assets	11,525,213	11,925,277
Noncurrent Assets		
Land	5,535,633	5,535,633
Construction in Progress	28,402,658	12,562,895
Capital Assets, Net of Accumulated Depreciation	16,925,560	13,535,147
Total Noncurrent Assets	50,863,851	31,633,675
Total Assets	\$ 62,389,064	\$ 43,558,952
<u>LIABILITIES</u>		
Current Liabilities		
Cash Overdraft	\$ -	\$ 773,959
Accounts Payable	2,078,460	5,780,799
Unearned Revenue	917,435	1,202,075
Unearned Revenue - State of Good Repair	-	10,239
Due to Other Government Agencies	3,534,631	163,517
Loan Payable	1,000,000	-
Total Current Liabilities	7,530,526	7,930,589
Noncurrent Liabilities		
Loan Payable	18,199,700	4,032,525
Total Noncurrent Liabilities	18,199,700	4,032,525
Total Liabilities	25,730,226	11,963,114
<u>NET POSITION</u>		
Net Investment in Capital Assets	31,664,151	27,601,150
Unrestricted	4,994,687	3,994,688
Total Net Position	36,658,838	31,595,838
Total Liabilities and Net Position	\$ 62,389,064	\$ 43,558,952

The accompanying notes are an integral part of these basic financial statements.

**NAPA VALLEY TRANSPORTATION AUTHORITY
STATEMENTS OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
TRANSIT FUND
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

	2023	2022
<u>OPERATING REVENUES</u>		
Farebox Revenues	\$ 871,140	\$ 580,477
Total Operating Revenues	871,140	580,477
<u>OPERATING EXPENSES</u>		
Marketing	15,102	27,960
Vehicle Maintenance	546,238	331,885
Other Maintenance	12,724	699
Fuel and Lubricants	1,477,580	1,395,071
Insurance	306,427	372,459
Planning and Administration	-	1,086
Security	27,331	25,589
Services	401,216	162,249
Supplies	47,798	74,266
Purchased Transportation	10,459,907	9,400,384
Rents and Leases	-	20,899
Utilities	25,630	20,174
Miscellaneous Expense	139,514	10,336
Depreciation	2,217,323	1,725,069
Personnel Costs	442,327	379,252
Total Operating Expenses	16,119,117	13,947,378
Operating Loss	(15,247,977)	(13,366,901)
<u>NONOPERATING REVENUE, NET</u>		
Local Transportation Fund	7,884,757	4,175,400
Less: Returned Local Transportation Fund Allocations	(3,534,631)	(163,517)
State Transit Assistance	1,311,344	2,006,251
Federal Transit Assistance Grant Revenues - Operating	5,593,899	6,809,336
Other Operating Grants	2,235,217	1,238,133
Interest Income	82,540	23,256
Other Revenues	-	197,426
Loss from Disposal of Property	-	(2,062,247)
Total Nonoperating Revenue, Net	13,573,126	12,224,038
CHANGE IN NET POSITION BEFORE CONTRIBUTIONS	(1,674,851)	(1,142,863)
Capital Contributions		
Federal Transit Assistance	2,659,955	4,867,978
State Transit Assistance	300,776	3,071,132
Local Transportation Fund	3,777,120	3,451,336
Total Capital Contributions	6,737,851	11,390,446
Change in Net Position	5,063,000	10,247,583
Net Position, Beginning of Year	31,595,838	21,348,255
Net Position, End of Year	\$ 36,658,838	\$ 31,595,838

The accompanying notes are an integral part of these basic financial statements.

**NAPA VALLEY TRANSPORTATION AUTHORITY
STATEMENTS OF CASH FLOWS
TRANSIT FUND
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Received from Passengers	\$ 871,140	\$ 580,477
Cash Payments for General and Administrative Expenses	(1,192,403)	(968,595)
Cash Payments to Suppliers for Operations	(16,363,125)	(6,631,598)
Net Cash Used in Operating Activities	(16,684,388)	(7,019,716)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Local Transportation Fund	7,952,124	1,982,810
Federal Operating Grants	6,082,015	1,719,427
State Transit Assistance	4,851,359	(1,795,892)
State of Good Repair	-	18,058
Other Operating Grants	2,235,217	1,435,559
Net Cash Provided by Noncapital Financing Activities	21,120,715	3,359,962
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds From Sale of Property and Equipment	-	(2,062,247)
Capital Contributions	6,737,851	11,390,446
Payments for the Acquisition of Capital Assets	(21,447,499)	(11,972,652)
Gain on Sale of Property and Equipment	-	2,077,251
Proceeds from Line of Credit	15,167,175	-
Net Cash Provided by (Used) in Capital and Related Financing Activities	457,527	(567,202)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Investments	(396,119)	1,609,156
Interest Received	82,540	23,256
Net Cash (Used in) Provided by Investing Activities	(313,579)	1,632,412
Net Increase (Decrease) in Cash and Investments in County Treasury	4,580,275	(2,594,544)
Cash and Investments in County Treasury at Beginning of Year	(773,959)	1,820,585
Cash and Investments in County Treasury at End of Year	\$ 3,806,316	\$ (773,959)

The accompanying notes are an integral part of these basic financial statements.

**NAPA VALLEY TRANSPORTATION AUTHORITY
STATEMENTS OF CASH FLOWS (Continued)
TRANSIT FUND
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

	2023	2022
RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES:		
Operating Loss	\$ (15,247,977)	\$ (13,366,901)
Adjustments to Reconcile Operating Loss to Net Cash Used in Operating Activities:		
Depreciation	2,217,323	1,725,069
Changes in Assets and Liabilities:		
Decrease in Inventory	-	29,912
Decrease (Increase) in Prepaid Expenses	48,605	(43,883)
(Decrease) Increase in Accounts Payable	(3,702,339)	4,636,087
	\$ (16,684,388)	\$ (7,019,716)
 Reconciliation of Cash and Investments Per Statement of Cash Flows to the Statement of Net Position		
Cash and Investments in County Treasury	\$ 3,806,316	\$ -
Cash Overdraft	-	(773,959)
	\$ 3,806,316	\$ (773,959)
Cash and Investments per Statement of Cash Flows	\$ 3,806,316	\$ (773,959)

The accompanying notes are an integral part of these basic financial statements.

**NAPA VALLEY TRANSPORTATION AUTHORITY
STATEMENTS OF FIDUCIARY NET POSITION
AIR QUALITY MANAGEMENT FUND
JUNE 30, 2023 AND 2022**

	2023	2022
<u>ASSETS</u>		
Current Assets		
Cash and Investments in County Treasury	\$ 353,284	\$ 489,000
Due from Other Government Agencies	196,549	102,436
Total Current Assets	549,833	591,436
Total Assets	\$ 549,833	\$ 591,436
<u>LIABILITIES</u>		
Current Liabilities		
Accounts Payable	\$ -	\$ -
Total Current Liabilities	-	-
Total Liabilities	-	-
<u>NET POSITION</u>		
Net Position Held in Trust for Other Purposes	549,833	591,436
Total Net Position	549,833	591,436
Total Liabilities and Net Position	\$ 549,833	\$ 591,436

The accompanying notes are an integral part of these basic financial statements.

**NAPA VALLEY TRANSPORTATION AUTHORITY
STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION
AIR QUALITY MANAGEMENT FUND
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

	2023	2022
ADDITIONS		
Aid from Other Government Agencies	\$ 194,256	\$ 189,053
Interest Income	5,761	4,808
Total Additions	200,017	193,861
DEDUCTIONS		
Program Expenses	241,620	251,814
Total Deductions	241,620	251,814
CHANGE IN NET POSITION		
	(41,603)	(57,953)
Net Position, Beginning of Year	591,436	649,389
Net Position, End of Year	\$ 549,833	\$ 591,436

The accompanying notes are an integral part of these basic financial statements.

**NAPA VALLEY TRANSPORTATION AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Napa Valley Transportation Authority (NVTA), formerly known as the Napa County Congestion Management Agency and Napa County Transportation and Planning Agency, was formed on September 3, 1991, under a Joint Powers Agreement to provide coordinated, continuous, and comprehensive transportation planning for the County of Napa (the County) and the cities of the County. NVTA consists of six member agencies with the voting power of each in parenthesis: the Cities of American Canyon (4), Calistoga (2), Napa (10), and St. Helena (2); the Town of Yountville (2); and the County (4).

The work program for the activities of NVTA is defined by the Board of Directors (the Board) made up of elected officials from the respective member agencies and a member of the Paratransit Coordinating Council (PCC). The PCC member is ex-officio and does not have a vote.

NVTA was formed to serve as the countywide transportation planning body for the incorporated and unincorporated areas of the County. NVTA is charged with coordinating short and long-term planning and funding within an intermodal policy framework in the areas of highways, streets and roads, transit and paratransit, and bicycle path improvements.

NVTA's Joint Powers Agreement was amended effective January 1, 2001, to facilitate the consolidation of transit planning and to allow transfer of Transportation Development Act (TDA) funds directly to NVTA as claimant for transit use to the extent allowed by TDA regulations. The amendment enables NVTA to claim all TDA funds under Articles 4, 4.5, and/or 8 of Chapter 4 of the Public Utilities Code apportioned within the County by the Metropolitan Transportation Commission (MTC). NVTA is authorized to claim all apportionments to transit services on behalf of the jurisdictions of the County. In January 2007, the agreement was amended further to change NVTA's name from Napa County Congestion Management Agency to Napa County Transportation and Planning Agency. In February 2016, the name was changed to the Napa Valley Transportation Authority.

Beginning July 1, 2001, NVTA began administering all transit-related activities on behalf of the Cities of Calistoga, Napa, and St. Helena; the Town of Yountville; and the County. Effective July 1, 2006, NVTA assumed direct management of American Canyon Transit.

B. Basis of Presentation

The basic financial statements of NVTA and its discrete component unit are prepared in accordance with accounting principles generally accepted in the United States of America.

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the primary government (NVTA) and its component unit. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the *governmental* and *business-type* activities of NVTA. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation (Continued)

Government-Wide Financial Statements (Continued)

The Statement of Activities demonstrates the degree to which the program expenses of a given function are offset by program revenues. Program expenses include direct expenses, which are clearly identifiable with a specific function, and allocated indirect expenses. Program revenues include 1) charges paid by the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including taxes and unrestricted interest earnings, are presented instead as general revenues.

When both restricted and unrestricted net position are available, restricted resources for the purpose intended are used first then unrestricted resources as they are needed.

Fund Financial Statements

The fund financial statements provide information about NVTA's funds, including fiduciary funds. Separate statements for each fund category – *governmental*, *proprietary*, and *fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are separately aggregated and reported as nonmajor funds. For the years ended June 30, 2023 and 2022, NVTA did not have any nonmajor funds.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Proprietary fund *operating* revenues result from exchange transactions. Exchange transactions are those in which each party receives and gives up essentially equal values. Operating revenues generally result from charges to passengers for public transit services. Operating expenses include the cost of transit service, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting the definition of operating revenues and expenses are reported as nonoperating.

NVTA reports the following major governmental fund:

Planning Fund is used as the general fund for NVTA and all planning and administrative activities are accounted for in this fund.

NVTA reports the following major enterprise fund:

Transit Fund is used to account for the revenues and expenses necessary to provide public transit services. Transit operations include the Vine, Vine Go, American Canyon Transit, the Yountville Trolley, the St. Helena Shuttle, the Calistoga Shuttle, and the Taxi Scrip program.

NVTA reports the following additional fund types:

Private Purpose Trust Funds account for assets, primarily cash and investments, held by NVTA in a trustee capacity for other governmental agencies. NVTA is responsible for the administration of two private purpose trust funds. They are used to account for activities of the Abandoned Vehicle Abatement Authority trust fund and the Bay Area Air Quality Management trust fund.

Discrete Component Unit - NVTA - Tax Agency (NVTA-TA) is the local transportation sales tax authority. NVTA-TA is responsible for the oversight and administration of the Napa Countywide Maintenance Act, commonly known as Measure T, the 25-year, ½% sales tax for street and road improvements approved by the voters on November 6, 2012. Measure T became effective on July 1, 2018. NVTA-TA is discretely presented because the ordinance is a legally separate, stand-alone entity administered by the NVTA. The operations of NVTA-TA are not included in the NVTA's reporting entity since the entity is responsible for conducting its own day-to-day operations and is compelled to answer to its own separately elected governing board. A separately issued financial report can be obtained by contacting NVTA's administrative office at 625 Burnell Street, Napa, California 94559-3420.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Accounting

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Nonexchange transactions, in which NVTA gives (or receives) value without directly receiving (or giving) equal value in exchange, include grants, entitlements, and donations. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Interest; state, federal, and local grants; and charges for services are accrued when their receipt occurs within one year after the end of the accounting period so as to be measurable and available. Expenditures are generally recorded when a liability is incurred, as under accrual accounting.

D. Cash and Investments

NVTA maintains nearly all of its cash and investments with the County Treasurer in a cash and investment pool. A small independent bank account is used to pay some employee benefits. On a quarterly basis, the County Treasurer allocates interest to investment pool participants based upon their average daily balances. For purposes of the accompanying Statement of Cash Flows, the enterprise fund considers all highly liquid investments with a maturity of three months or less when purchased, and its equity in the County Treasurer's investment pool, to be cash equivalents. The fair value of investments is obtained by using quotations obtained from independent published sources.

Required disclosure information regarding the categorization of investments and other deposit and investment risk disclosures can be found in the County's financial statements. The County's financial statements may be obtained by contacting the County's Auditor-Controller's office at 1195 Third Street, Room B-10, Napa, California 94559. The County Treasury Oversight Committee oversees the Treasurer's investments and policies.

E. Receivables

NVTA's receivables are mostly related to grants. Management has determined NVTA's receivables to be fully collectable. Accordingly, no allowance for doubtful accounts has been made.

F. Inventories

On January 1, 2022, NVTA executed a new multiyear agreement (the Agreement) with the purchased transportation contractor (the Contractor) provided the Contractor with an initial inventory of equipment, tools, and other property to be used to provide services with a value of \$170,948. The Contractor shall be responsible for returning to NVTA, at the termination of the Agreement, property and equipment of equivalent type and value (as of date acquired) and conditions as that identified in the updated initial inventory list, subject to normal wear and tear.

During the last month of the Agreement, NVTA shall conduct a final inventory. The Contractor will be responsible for either replacing property or equipment determined from the inventory list to be missing, damaged, or otherwise unavailable for use, or in a condition that is in excess of ordinary wear and tear or compensating NVTA for its replacement value. These parts are not included in the Agreement with the Contractor. Farebox inventory parts will be tracked separately.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Capital Assets

Capital assets are recorded at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated fair value on the date contributed. NVTA defines capital assets as assets with an initial, individual cost of more than \$10,000, an estimated useful life in excess of one year, and not a component of another asset. Capital assets used in operations are depreciated using the straight-line method over their estimated useful lives in the government-wide statements and proprietary funds.

The estimated useful lives are as follows:

Structures	20 years
Vehicles	1-12 years
Equipment	1-5 years

NVTA has acquired certain assets with funding provided by federal assistance from various grant programs. NVTA holds title to these assets; however, the federal government retains an interest in these assets should the assets no longer be used for transit purposes.

H. Compensated Absences

NVTA has adopted Governmental Accounting Standards Board (GASB) Statement No. 16, *Accounting for Compensated Absences*. The earned vacation payable upon termination is reported at the current balance of the liability, and may be accumulated up to a maximum of 600 hours by personnel.

I. Interfund Transactions

Interfund transactions are reflected either as loans, services provided, reimbursements, or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation, and are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances." Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not available financial resources.

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide presentation.

J. Advances

Advances arise when resources are received by NVTA before it has a legal claim to them, e.g., when grant monies are received prior to the incurrence of qualifying expenses. In subsequent periods, when both revenue recognition criteria are met, or when NVTA has a legal claim to the resources, the liability is removed from the Balance Sheet and revenue is recognized.

K. Use of Estimates

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the basic financial statements and the reported amount of revenue and expenditures/expenses during the reporting period. Actual results could differ from these estimates.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Net Position

The government-wide financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted, and unrestricted.

Net Investment in Capital Assets – This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that is attributed to the acquisition, construction, or improvement of the asset.

Restricted Net Position – This amount is restricted by external creditors, grantors, contributors, or laws or regulations of other governments, of which NVTA has none.

Unrestricted Net Position – This amount is all net position that does not meet the definition of “net investment in capital assets” or “restricted net position.”

M. Fund Balance

In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned, or unassigned based primarily on the extent to which NVTA is bound to honor constraints on how specific amounts can be spent.

- *Nonspendable fund balance* – amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.
- *Restricted fund balance* – amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- *Committed fund balance* – amounts that can only be used for specific purposes determined by formal action of NVTA's highest level of decision-making authority (the Board) and that remain binding unless removed in the same manner. Committed fund balance does not lapse at year-end. The formal action must occur prior to the end of the reporting period. However, the amount which will be subject to the constraint may be determined in the subsequent period. The formal action required to commit fund balance shall be Board resolution.
- *Assigned fund balance* – amounts that are constrained by NVTA's *intent* to be used for specific purposes. The intent can be established at either the highest level of decision-making authority, or by a body or an official designated for that purpose. The Board delegated authority to assign fund balance for a specific purpose to the Manager of Finance.
- *Unassigned fund balance* – the residual classification for NVTA's Planning Fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

When both restricted and unrestricted resources are available for use, it is NVTA's policy to use restricted resources first, followed by the unrestricted committed, assigned, and unassigned resources as they are needed.

Minimum Fund Balance Policy:

NVTA has adopted a minimum fund balance policy. Planning Fund cash reserves should be at a minimum of \$500,000 per fiscal year. The proprietary cash reserve should be at least 25% of non-restricted funds of the current fiscal year operating budget.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. New Accounting Pronouncements – Implemented

GASB Statement No. 91 – *Conduit Debt Obligations*. The requirements of this statement are effective for periods beginning after December 15, 2021. There was no effect on NVTA's accounting and financial reporting as a result of implementing this standard.

GASB Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The requirements of this statement are effective for periods beginning after June 15, 2022. There was no effect on NVTA's accounting and financial reporting as a result of implementing this standard.

GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements*. The requirements of this statement are effective for periods beginning after June 15, 2022. There was no effect on NVTA's accounting and financial reporting as a result of implementing this standard.

GASB Statement No. 99 – *Omnibus 2022*. The requirements of this statement are effective as follows:

- The requirements related to the extension of the use of London Interbank Offered Rate (LIBOR), accounting for Supplemental Nutrition Assistance Program (SNAP) distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in GASB Statement No. 34, as amended, and terminology updates related to GASB Statement No. 53 and GASB Statement No. 63 are effective upon issuance.
- The requirements related to leases, public-private and public-public partnerships (PPPs), and subscription-based information technology arrangements (SBITAs) are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of GASB Statement No. 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

There was no effect on NVTA's accounting and financial reporting as a result of implementing this standard.

O. Future Accounting Pronouncements

GASB Statement No. 100 – *Accounting Changes and Error Corrections*. The requirements of this statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged. NVTA will implement GASB Statement No. 100 if and when applicable.

GASB Statement No. 101 – *Compensated Absences*. The requirements of this statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged. NVTA will implement GASB Statement No. 101 if and when applicable.

P. Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources related to pension, and pension expense, information about the fiduciary net position of NVTA's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability (asset), deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of NVTA's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. Accounting principles generally accepted in the United States of America require that the reported results must pertain to liability and asset information within certain defined timeframes.

NOTE 2 – CASH AND INVESTMENTS IN COUNTY TREASURY/IMPREST CASH

General

NVTA has adopted GASB Statement No. 31 which requires investments of governmental agencies to be reported at fair value. However, investment pools, such as a state or county treasury, may report the value of short-term investments with remaining maturities of less than 90 days at amortized cost. The majority of the County Treasury investments have a remaining maturity of less than 90 days. In addition, GASB Statement No. 31 does not apply to immaterial cost/value differences.

NVTA has adopted GASB Statement No. 40, *Deposit and Investment Risk Disclosures*. GASB Statement No. 40 requires governmental entities to assess categories of risk associated with their deposits and disclose these risks.

Cash and investments are reported in the accompanying basic financial statements as follows:

	June 30, 2023				
	Governmental Activities	Business-Type Activities	Government-Wide Totals	Discrete Component Unit	Fiduciary Funds
Statement of Net Position:					
Cash	\$ 8,552,763	\$ 3,806,316	\$ 12,359,079	\$ 4,071,770	\$ 353,284
Imprest Cash	500	-	500	-	-
Investments	-	862,220	862,220	-	-
	<u>\$ 8,553,263</u>	<u>\$ 4,668,536</u>	<u>\$ 13,221,799</u>	<u>\$ 4,071,770</u>	<u>\$ 353,284</u>
	June 30, 2022				
	Governmental Activities	Business-Type Activities	Government-Wide Totals	Discrete Component Unit	Fiduciary Funds
Statement of Net Position:					
Cash	\$ 7,999,298	\$ -	\$ 7,999,298	\$ 3,947,719	\$ 489,000
Imprest Cash	500	-	500	-	-
Cash Overdraft	-	(773,959)	(773,959)	-	-
Investments	-	466,101	466,101	-	-
	<u>\$ 7,999,798</u>	<u>\$ (307,858)</u>	<u>\$ 7,691,940</u>	<u>\$ 3,947,719</u>	<u>\$ 489,000</u>

NOTE 2 – CASH AND INVESTMENTS IN COUNTY TREASURY/IMPREST CASH (Continued)

General (Continued)

Cash and investments consisted of the following at June 30, 2023 and 2022:

	June 30, 2023				
	Governmental Activities	Business-Type Activities	Government-Wide Totals	Discrete Component Unit	Fiduciary Funds
Cash on Hand and in Banks	\$ 27,972	\$ 76,823	\$ 104,795	\$ -	\$ -
Pooled Investments	8,525,291	3,729,493	12,254,784	4,071,770	353,284
Investments	-	862,220	862,220	-	-
	<u>\$ 8,553,263</u>	<u>\$ 4,668,536</u>	<u>\$ 13,221,799</u>	<u>\$ 4,071,770</u>	<u>\$ 353,284</u>
	June 30, 2022				
	Governmental Activities	Business-Type Activities	Government-Wide Totals	Discrete Component Unit	Fiduciary Funds
Cash on Hand and in Banks	\$ 5,076	\$ -	\$ 5,076	\$ -	\$ -
Pooled Investments	7,994,722	-	7,994,722	3,947,719	489,000
Cash Overdraft	-	(773,959)	(773,959)	-	-
Investments	-	466,101	466,101	-	-
	<u>\$ 7,999,798</u>	<u>\$ (307,858)</u>	<u>\$ 7,691,940</u>	<u>\$ 3,947,719</u>	<u>\$ 489,000</u>

All deposits are fully collateralized in accordance with Section 53652 of the California Government Code. The California Government Code requires California banks and savings and loan associations to secure NVTA's deposits by pledging government securities as collateral.

The fair value of pledged securities must equal at least 110% of NVTA's deposits. California law also allows financial institutions to secure NVTA's deposits by pledging first trust deed mortgage notes having a value of 150% of NVTA's total deposits.

Collateral is held by the pledging financial institution's trust department and is considered held in NVTA's name. NVTA may waive collateral requirements for deposits that are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). NVTA has \$250,000 that is covered by the FDIC as of June 30, 2023 and 2022.

NVTA had no deposit or investment policy that addressed a specific type of risk. Required disclosures for NVTA's deposit and investment risks held in the County's investment pool at June 30, 2023 and 2022, were as follows:

Credit risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. State law and the County's Investment Policy limit investments in commercial paper to the rating of A1 by Standard & Poor's or P-1 by Moody's Investors Service.

State law and the County's Investment Policy also limit investments in corporate bonds to the rating of A by Standard & Poor's and Moody's Investors Service. NVTA establishes its credit limits based on the County's Investment Policy.

NOTE 2 – CASH AND INVESTMENTS IN COUNTY TREASURY/IMPREST CASH (Continued)

General (Continued)

Credit risk (Continued)

Presented below is the minimum rating required by (where applicable) NVTA's investment policy and the actual rating as of year-end for each investment type.

2023

<u>Investments type</u>	<u>Total</u>	<u>Minimum legal rating</u>	<u>Ratings as of year-end</u>	<u>Not rated</u>
Pooled investments	\$ 16,326,554	N/A	N/A	\$ 16,326,554
Held by trustee:				
Certificates of deposit	<u>862,220</u>	N/A	N/A	<u>862,220</u>
	<u>\$ 17,188,774</u>			<u>\$ 17,188,774</u>

2022

<u>Investments type</u>	<u>Total</u>	<u>Minimum legal rating</u>	<u>Ratings as of year-end</u>	<u>Not rated</u>
Pooled investments	\$ 11,942,441	N/A	N/A	\$ 11,942,441
Held by trustee:				
Certificates of deposit	<u>466,101</u>	N/A	N/A	<u>466,101</u>
	<u>\$ 12,408,542</u>			<u>\$ 12,408,542</u>

Custodial credit risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

For investments and deposits held with fiscal agents, custodial credit risk is the risk that, in the event of the failure of the counterparty, NVTA will not be able to recover the value of its investments or deposits that are in the possession of an outside party. At year-end, NVTA's funds in the County's investment pool and cash with fiscal agents had no securities exposed to custodial credit risk.

At June 30, 2023 and 2022, in accordance with State law and the County's Investment Policy, NVTA did not have 5% or more of its net investment in commercial paper, corporate bonds, or medium-term notes of a single organization, nor did it have 10% or more of its net investment in any one money market mutual fund within the County's Investment Pool. Investments in obligations of the U.S. government, U.S. government agencies, or government-sponsored enterprises are exempt from these limitations.

NOTE 2 – CASH AND INVESTMENTS IN COUNTY TREASURY/IMPREST CASH (Continued)

General (Continued)

Interest rate risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County manages NVTA's exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to five years or less in accordance with the County's Investment Policy.

Investments held in the County's investment pool are available on demand and are stated at cost plus accrued interest, which approximates fair value.

2023

Investments type	Total	12 months or less	13 to 24 months	25 to 60 months	More than 60 months
Pooled investments	\$ 16,326,554	\$ 16,326,554	\$ -	\$ -	\$ -
Held by trustee:					
Certificates of deposit	862,220	862,220	-	-	-
	\$ 17,188,774	\$ 17,188,774	\$ -	\$ -	\$ -

2022

Investments type	Total	12 months or less	13 to 24 months	25 to 60 months	More than 60 months
Pooled investments	\$ 11,942,441	\$ 11,942,441	\$ -	\$ -	\$ -
Held by trustee:					
Certificates of deposit	466,101	466,101	-	-	-
	\$ 12,408,542	\$ 12,408,542	\$ -	\$ -	\$ -

Information about the sensitivity of the fair values of NVTA's investments to market interest rate fluctuations is provided by the following table that shows the distribution of NVTA's investments by maturity:

Investment in the County Investment Pool

NVTA maintains all of its cash and investments with the County Treasurer in a cash and investment pool. NVTA is considered to be an involuntary participant in the external investment pool. On a quarterly basis, the County Treasurer allocates interest to investment pool participants based upon their average daily balances. For purposes of the accompanying Statement of Cash Flows, the enterprise fund considers all highly liquid investments with a maturity of three months or less when purchased, and its equity in the County Treasurer's investment pool, to be cash equivalents. The fair value of investments is obtained by using quotations obtained from independent published sources.

NOTE 2 – CASH AND INVESTMENTS IN COUNTY TREASURY/IMPREST CASH (Continued)Investment in the County Investment Pool (Continued)

The table below identifies the investment types that are authorized for NVTa by the California Government Code (or the County's Investment Policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the County's Investment Policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Obligations	5 years	None	None
State of California Obligations	5 years	None	None
Bankers' Acceptances	180 days	40%	30%
Commercial Paper - Select Agencies	180 days	25%	10%
Commercial Paper - Other Agencies	180 days	40%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	30 days	5%	None
Reverse Repurchase Agreements	92 days	20% of base value	None
Medium-Term Notes	5 years	30%	None
Mutual Funds/Money Market			
Mutual Funds	N/A	20%	10%
Collateralized Bank Deposits	5 years	None	None
Mortgage Pass-Through Securities	5 years	20%	None
Time Deposits	5 years	None	None
County Pooled Investment Funds	N/A	None	None
Joint Powers Agreement (JPA) Pools (other investment pools)	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None

Fair Value Measurements

NVTa categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. These principles recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Investments reflect prices quoted in active markets;
- Level 2: Investments reflect prices that are based on a similar observable asset either directly or indirectly, which may include inputs in markets that are not considered to be active; and
- Level 3: Investments reflect prices based upon unobservable sources.

NOTE 2 – CASH AND INVESTMENTS IN COUNTY TREASURY/IMPREST CASH (Continued)

Fair Value Measurements (Continued)

NVTA has the following recurring fair value measurements as of June 30, 2023 and 2022:

2023		<u>Fair Value Measurements Using</u>		
<u>Investments by fair value level</u>		<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Held by trustee:				
Certificates of deposit	\$ 862,220	\$ 862,220	\$ -	\$ -
	<u>\$ 862,220</u>	<u>\$ 862,220</u>	<u>\$ -</u>	<u>\$ -</u>
2022		<u>Fair Value Measurements Using</u>		
<u>Investments by fair value level</u>		<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Held by trustee:				
Certificates of deposit	\$ 466,101	\$ 466,101	\$ -	\$ -
	<u>\$ 466,101</u>	<u>\$ 466,101</u>	<u>\$ -</u>	<u>\$ -</u>

Investments in the County investment pool totaling \$12,254,784 and \$7,994,722 as of June 30, 2023 and 2022, respectively, are measured at amortized cost, which approximates fair value.

NOTE 3 – DUE FROM OTHER GOVERNMENT AGENCIES

Amounts due from other government agencies consisted of the following at June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Federal (Federal Transit Administration (FTA))		
Operating	\$ 1,301,064	\$ 5,266,650
Capital	4,443,736	1,179,836
Caltrans	369,646	6,273
State		
Caltrans	89,088	1,192,892
TDA	401,146	2,815,188
Other	322,486	102,436
State Transit Assistance (STA)	-	29,297
Regional Measure 2	1,086,825	378,308
Local		
STA	40,000	60,000
Cities	46,442	109,480
Local - Other	713,512	614,758
Total	<u>\$ 8,813,945</u>	<u>\$ 11,755,118</u>

NOTE 3 – DUE FROM OTHER GOVERNMENT AGENCIES (Continued)

Reconciliation to Financial Statements		<u>2023</u>	<u>2022</u>
Planning Fund	Due from Other Government Agencies	\$ 2,008,532	\$ 489,924
Transit Fund	Due from Other Government Agencies	<u>6,608,864</u>	<u>11,162,758</u>
Total per Statement of Net Position		8,617,396	11,652,682
Fiduciary Funds	Due from Other Government Agencies	<u>196,549</u>	<u>102,436</u>
Total including Fiduciary Funds		<u>\$ 8,813,945</u>	<u>\$ 11,755,118</u>

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023, was as follows:

	Balance July 1, 2022	Additions	Disposals	Adjustments	Balance June 30, 2023
Governmental Activities:					
Capital Assets, Being Depreciated					
Vehicles and Equipment	\$ 207,376	\$ -	\$ -	\$ -	\$ 207,376
Less Accumulated Depreciation for:					
Vehicles and Equipment	<u>(207,376)</u>	-	-	-	<u>(207,376)</u>
Governmental Activities Capital Assets, Net	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Business-Type Activities:					
Capital Assets, Not Being Depreciated					
Land	\$ 5,535,633	\$ -	\$ -	\$ -	\$ 5,535,633
Construction in Progress	<u>12,562,895</u>	<u>21,188,851</u>	-	<u>(5,349,088)</u>	<u>28,402,658</u>
Total Capital Assets, Not Being Depreciated	<u>18,098,528</u>	<u>21,188,851</u>	-	<u>(5,349,088)</u>	<u>33,938,291</u>
Capital Assets, Being Depreciated:					
Vehicles and Equipment	30,642,722	258,648	(458,275)	5,349,088	35,792,183
Less Accumulated Depreciation for:					
Vehicles and Equipment	<u>(17,107,575)</u>	<u>(2,217,323)</u>	<u>458,275</u>	-	<u>(18,866,623)</u>
Total Capital Assets, Being Depreciated, Net	<u>13,535,147</u>	<u>(1,958,675)</u>	-	<u>5,349,088</u>	<u>16,925,560</u>
Business-Type Activities, Capital Assets, Net	<u>\$ 31,633,675</u>	<u>\$ 19,230,176</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,863,851</u>
Total Government-Wide Capital Assets, Net	<u>\$ 31,633,675</u>	<u>\$ 19,230,176</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,863,851</u>

Government-wide depreciation expense for the year ended June 30, 2023, was \$2,217,323.

NOTE 4 – CAPITAL ASSETS (Continued)

Capital asset activity for the year ended June 30, 2022, was as follows:

	Balance July 1, 2021	Additions	Disposals	Adjustments	Balance June 30, 2022
Governmental Activities:					
Capital Assets, Being Depreciated					
Vehicles and Equipment	\$ 224,814	\$ -	\$ (17,438)	\$ -	\$ 207,376
Less Accumulated Depreciation for:					
Vehicles and Equipment	(224,814)	-	17,438	-	(207,376)
Governmental Activities Capital Assets, Net	\$ -	\$ -	\$ -	\$ -	\$ -
Business-Type Activities:					
Capital Assets, Not Being Depreciated					
Land	\$ 5,535,633	\$ -	\$ -	\$ -	\$ 5,535,633
Construction in Progress	412,291	12,150,604	-	-	12,562,895
Total Capital Assets, Not Being Depreciated	5,947,924	12,150,604	-	-	18,098,528
Capital Assets, Being Depreciated:					
Vehicles and Equipment	31,092,046	3,854,573	(4,303,897)	-	30,642,722
Less Accumulated Depreciation for:					
Vehicles and Equipment	(17,609,152)	(1,725,069)	2,226,646	-	(17,107,575)
Total Capital Assets, Being Depreciated, Net	13,482,894	2,129,504	(2,077,251)	-	13,535,147
Business-Type Activities, Capital Assets, Net	\$ 19,430,818	\$ 14,280,108	\$ (2,077,251)	\$ -	\$ 31,633,675
Total Government-Wide Capital Assets, Net	\$ 19,430,818	\$ 14,280,108	\$ (2,077,251)	\$ -	\$ 31,633,675

Government-wide depreciation expense for the year ended June 30, 2022, was \$1,725,069.

NOTE 5 – LONG-TERM LIABILITIES

The following is a summary of long-term liabilities for the years ended June 30:

	Balance July 1, 2022	Increases	Decreases	Balance June 30, 2023	Due Within One Year
Transportation Infrastructure Finance and Innovation Act (TIFIA) loan	\$ 3,982,524	\$ 14,167,175	\$ -	\$ 18,149,699	\$ -
Loan payable	50,001	1,000,000	-	1,050,001	1,000,000
Compensated absences	193,764	27,900	(32,229)	189,435	-
	<u>\$ 4,226,289</u>	<u>\$ 15,195,075</u>	<u>\$ (32,229)</u>	<u>\$ 19,389,135</u>	<u>\$ 1,000,000</u>
	Balance July 1, 2021	Increases	Decreases	Balance June 30, 2022	
Transportation Infrastructure Finance and Innovation Act (TIFIA) loan	\$ -	\$ 3,982,524	\$ -	\$ 3,982,524	
Loan payable	-	50,001	-	50,001	
Compensated absences	176,602	46,503	(29,341)	193,764	
	<u>\$ 176,602</u>	<u>\$ 4,079,028</u>	<u>\$ (29,341)</u>	<u>\$ 4,226,289</u>	

On November 23, 2021, NVTA entered into a loan agreement with the US Department of Transportation for a principal amount not to exceed \$19,917,401 to be used to pay a portion of eligible project costs for the Vine Bus Maintenance Facility Project. As of June 30, 2023 and 2022, NVTA has drawn down \$14,167,175 and \$3,982,524, respectively. NVTA terminated the loan drawdowns in August 2023 resulting in a final obligation to the Build America Bureau for \$18,149,699. The loan bears a fixed interest rate of 1.01%. The maturity date is May 1, 2057.

NOTE 5 – LONG-TERM LIABILITIES (Continued)

Additionally, on November 23, 2021, NVTA entered into a loan agreement with the Bank of Marin for a principal amount not to exceed \$5,000,000 to be used to pay a portion of eligible project costs for the Vine Bus Maintenance Facility Project. As of June 30, 2023 and 2022, NVTA has drawn down \$1,050,001 and \$50,001, respectively. The loan bears a variable interest rate during the drawdown period and a fixed rate on the effective date of the conversion of the loan. The maturity date is November 1, 2032.

NOTE 6 – DUE TO OTHER GOVERNMENT AGENCIES**Business-Type Activities – Due to the Local Transportation Fund (LTF)**

TDA funds are apportioned, allocated, and disbursed in accordance with allocation instructions from the MTC for specific transportation purposes. The LTF allocates monies to the transit system to support operations. The TDA, which governs the use of these funds, requires that any funds not used must be returned to their sources. LTF allocations are considered earned when they are properly spent for operations by the transit system.

It is the current practice of NVTA to have excess revenue returned to the funding agency. NVTA had excess revenues of \$3,534,631 and \$163,517 at June 30, 2023 and 2022, respectively. Money returned to LTF will be reallocated for future capital purchases or operating assistance.

Allocations received but not earned were recorded as Due to Other Government Agencies as follows:

	<u>2023</u>	<u>2022</u>
Balance - Beginning of Year	\$ 163,517	\$ 617,772
LTF - Operating	7,884,757	4,175,400
LTF - Capital	<u>3,777,120</u>	<u>3,451,336</u>
Total LTF	<u>11,661,877</u>	<u>7,626,736</u>
Operating Expenses	16,119,117	13,947,378
Adjustments:		
Add Back Depreciation	(2,217,323)	(1,725,069)
Farebox Revenues	(871,140)	(580,477)
STA	(1,311,344)	(2,006,251)
Other Revenues	(2,535,993)	(4,506,691)
Interest Income	(82,540)	(23,256)
FTA Grant Revenues - Operating	(5,593,899)	(6,809,336)
Other Federal Grants	(2,659,955)	(4,867,978)
Capital Asset Outlays	258,648	3,854,573
Capital Asset Outlays - Not Capitalized	21,188,851	12,150,604
TIFIA/Bank of Marin Loan Financing	(14,167,176)	(4,032,525)
Property Disposal	<u>-</u>	<u>2,062,247</u>
Net Operating Expenses	<u>8,127,246</u>	<u>7,463,219</u>
Net Increase	3,534,631	163,517
Return of LTF Capital	<u>(163,517)</u>	<u>(617,772)</u>
Balance - End of Year	<u>\$ 3,534,631</u>	<u>\$ 163,517</u>

NOTE 7 – AGREEMENTS AND COMMITMENTS

Bay Area Air Quality Management District Agreement

NVTA entered into an agreement with the Bay Area Air Quality Management District (the District) to implement specified measures to improve air quality in the County. The funding for this agreement comes from Assembly Bill (AB) 434 allowing the District to levy a surcharge on motor vehicle registration fees. Quarterly, the District must transfer 40% of the surcharge, less management fees and audit costs, to NVTA, as the selected Program Manager. However, the agreement may be terminated at any time by either party and there are no assurances of annual renewal. As program manager, NVTA allocates 5% of these funds to itself to administer the program.

Metropolitan Transportation Commission

NVTA received a federal highway administration planning grant from the MTC. The purpose of the grant was to implement congestion planning and programming activities for the County and its surrounding cities. Amounts received or receivable from the MTC are subject to audit and adjustment by the MTC. Any disallowed claims including amounts already collected, may constitute a liability of NVTA. The amount, if any, of expenditures which may be disallowed by MTC cannot be determined at this time, although NVTA expects such amounts, if any, to be immaterial.

NOTE 8 – PENSION PLAN

A. General Information about the Pension Plan

Plan Description – All qualified permanent and probationary employees are eligible to participate in NVTA's Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by CalPERS. The Plan consists of individual rate plans (benefit tiers) within a miscellaneous risk pool. Plan assets may be used to pay benefits for any employer rate plan of the risk pool. Accordingly, rate plans within the pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous pool. NVTA sponsors three rate plans. Benefit provisions under the Plan are established by State statute and NVTA resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions, and membership information that can be found on the CalPERS website.

Benefits Provided – CalPERS provides service retirement and disability benefits, annual cost of living adjustments (COLA), and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Classic members (Tier 1) with five years of total service are eligible to retire at age 55 with statutorily reduced benefits (2.5% @ Age 55). Members hired after May 21, 2011, (Tier 2) with five years of total service are eligible to retire at age 60 with statutorily reduced benefits (2% @ Age 60). The California Public Employees' Pension Reform Act (PEPRA) established a separate tier for members hired after January 1, 2013. PEPRA Members with five years of total service are eligible to retire at age 62 with statutorily reduced benefits (2% @ Age 62). All members are eligible for non-duty disability benefits after 5 years of service. The COLAs for the Plan are applied as specified by the California Public Employees' Retirement Law.

NOTE 8 – PENSION PLAN (Continued)

A. General Information about the Pension Plan (Continued)

The rate plan provisions and benefits in effect at June 30, 2023 and 2022, are summarized as follows:

2023	Prior to May 21, 2011 (Tier I)	On or after May 21, 2011 (Tier II)	On or after January 1, 2013 (PEPRA)
Hire Date			
Benefit Formula	2.5%@55	2%@60	2%@62
Benefit Vesting Schedule	5 Years Service	5 Years Service	5 Years Service
Benefit Payments	Monthly for life	Monthly for life	Monthly for life
Retirement Age	55	60	62
Monthly Benefits, as a Percentage of Eligible Compensation	2.5%	2%	2%
Required Employee Contribution Rates	8.000%	7.000%	6.750%
Required Employer Contribution Rates	11.590%	8.630%	7.470%
2022	Prior to May 21, 2011 (Tier I)	On or after May 21, 2011 (Tier II)	On or after January 1, 2013 (PEPRA)
Hire Date			
Benefit Formula	2.5%@55	2%@60	2%@62
Benefit Vesting Schedule	5 Years Service	5 Years Service	5 Years Service
Benefit Payments	Monthly for life	Monthly for life	Monthly for life
Retirement Age	55	60	62
Monthly Benefits, as a Percentage of Eligible Compensation	2.5%	2%	2%
Required Employee Contribution Rates	8.000%	7.000%	6.250%
Required Employer Contribution Rates	11.590%	8.650%	7.590%

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS' annual actuarial valuation process. NVTA's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pools' costs of benefits earned by employees during the year, and any unfunded accrued liability. NVTA is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. NVTA's contributions to the Plan for the years ended June 30, 2023 and 2022, were \$229,603 and \$195,723, respectively.

As of June 30, 2023 and 2022, NVTA reported a net pension liability for its proportionate share of the net pension liability of the Plan in the amount of \$1,052,652 and \$359,552, respectively.

NOTE 8 – PENSION PLAN (Continued)

A. General Information about the Pension Plan (Continued)

NVTA's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2022 and 2021, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 and 2020, rolled forward to June 30, 2022 and 2021, using standard update procedures. NVTA's proportion of the net pension liability was based on a projection of NVTA's long-term share of contributions to the Plan relative to the projected contributions of all participating employers, actuarially determined. NVTA's proportionate share of the net pension liability for the Plan as of June 30, 2022 and 2021, was as follows:

Proportion - June 30, 2021	0.00665%
Proportion - June 30, 2022	<u>0.00911%</u>
Change - Increase (Decrease)	<u><u>0.002460%</u></u>

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

For the years ended June 30, 2023 and 2022, NVTA recognized pension expense of \$388,547 and \$119,605, respectively. At June 30, 2023 and 2022, NVTA reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

2023	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between Actual and Expected Experience	\$ 21,140	\$ 14,158
Changes in Assumptions	107,866	-
Net Differences between Projected and Actual Earnings on Plan Investments	192,818	-
Change in Employer's Proportion	86,853	-
Differences between the Employer's Contributions and the Employer's Proportionate Share of Contributions	17,836	15,113
Pension Contributions Subsequent to Measurement Date	<u>229,603</u>	<u>-</u>
Total	<u>\$ 656,116</u>	<u>\$ 29,271</u>
2022	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between Actual and Expected Experience	\$ 40,320	\$ -
Changes in Assumptions	-	-
Net Differences between Projected and Actual Earnings on Plan Investments	-	313,870
Change in Employer's Proportion	133,246	-
Differences between the Employer's Contributions and the Employer's Proportionate Share of Contributions	37,270	-
Pension Contributions Subsequent to Measurement Date	<u>195,723</u>	<u>-</u>
Total	<u>\$ 406,559</u>	<u>\$ 313,870</u>

NOTE 8 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

\$229,603 and \$195,723 reported as deferred outflows of resources related to contributions subsequent to the measurement date during the years ended June 30, 2023 and 2022, respectively, will be recognized as a reduction of the net pension liability in the years ended June 30, 2024 and 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	
2024	\$ 133,778
2025	98,822
2026	46,707
2027	117,935
2028	-
Thereafter	-
Total	<u>\$ 397,242</u>

Actuarial Assumptions – The total pension liabilities in the June 30, 2021 and 2020 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2021	June 30, 2020
Measurement Date	June 30, 2022	June 30, 2021
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Actuarial Assumptions:		
Discount Rate	6.90%	7.15%
Inflation	2.30%	2.50%
Projected Salary Increase	Varies ⁽¹⁾	Varies ⁽¹⁾
Investment Rate of Return	6.90% ⁽²⁾	7.15% ⁽²⁾
Mortality	CalPERS ⁽³⁾	CalPERS ⁽³⁾

⁽¹⁾ Depending on age, service, and type of employment.

⁽²⁾ Net of pension plan investment expenses, including inflation.

⁽³⁾ The mortality table used was developed based on CalPERS' specific data. The mortality table was developed based on CalPERS specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2021 and 2020 valuations were based on the results of a December 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experience Study can found on the CalPERS website.

Discount Rate – The discount rates used to measure the total pension liability for June 30, 2022 and 2021, were 6.90% and 7.15%, respectively. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.90% and 7.15% discount rates for 2022 and 2021, respectively, are applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained from the CalPERS' website under the GASB Statement No. 68 section.

NOTE 8 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Discount Rate (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The expected real rates of return by asset class are as follows:

2023	Current Target Allocation	Real Return Years 1 - 10 ^(a,b)
Asset Class		
Global Equity - Cap-Weighted	30.00%	4.45%
Global Equity - Non-Cap-Weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-Backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leveragte	-5.00%	-0.59%
Total	100.00%	

^(a) An expected inflation of 2.30% used for this period.

^(b) Figures are based on the 2021-22 Asset Liability Management study.

NOTE 8 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Discount Rate (Continued)

2022	Current Target Allocation	Real Return Years 1 - 10 ^(b)	Real Return Years 11+ ^(c)
Asset Class ^(a)			
Public Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
Total	<u>100.00%</u>		

^(a) In the CalPERS' Annual Comprehensive Financial Report, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-Term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

^(b) An expected inflation of 2.00% used for this period.

^(c) An expected inflation of 2.92% used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents NVTA's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what NVTA's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	2023	2022
1% Decrease Net Pension Liability	5.90% \$ 1,764,941	6.15% \$ 933,924
Current Discount Rate Net Pension Liability	6.90% \$ 1,052,652	7.15% \$ 359,552
1% Increase Net Pension Liability (Asset)	7.90% \$ 466,616	8.15% \$ (115,273)

Pension Plan Fiduciary Net Position – Detailed information about the Plan's fiduciary net position is available in the separately issued CalPERS financial reports.

C. Payable to the Pension Plan

At June 30, 2023 and 2022, NVTA had no outstanding amounts for contributions to the Plan required for the years then ended.

NOTE 9 – OPEB

A. General Information about the OPEB Plan

Plan Description – NVTA participates in the California Employers' Retiree Benefit Trust (CERBT), a trust established by Chapter 331 of the 1988 Statutes and initially funded in 2007. The purpose of the trust is to receive contributions from participating employers and establish separate employer prefunding accounts to pay for OPEB. The CERBT is an agent multiple-employer plan and is administered by CalPERS. A new OPEB Plan was adopted by the Board with an effective measurement date of June 30, 2018. The OPEB Plan provides postretirement health care benefits to all employees meeting certain selected criteria. Employees on the payroll as of June 30, 2023 and 2022, who retire from NVTA with 10 years of NVTA service and 20 years of CalPERS service will receive a percentage of \$500 cap (\$750 for dual coverage) based on years of service at NVTA. The PEMHCA minimum is paid for those retiring with less than 10 years of service at NVTA.

The following is a description of the current retiree benefit plan:

Benefit Types Provided	Medical only
Duration of Benefits	Lifetime
Required Service	CalPERS retirement and 10 years NVTA
Minimum Age	50
Dependent Coverage	Family eligible
NVTA Contribution %	Up to 100%
NVTA Cap Highest	\$500 (\$750 for dual coverage)

Employees Covered – As of the June 30, 2022 and 2021 valuations, the following current and former employees were covered by the benefit terms for the OPEB Plan:

	<u>2022</u>	<u>2021</u>
Inactive Employees or Beneficiaries Currently Receiving Benefits	3	3
Inactive Employees Entitled to but not yet Receiving Benefits	3	2
Active Employees	<u>14</u>	<u>14</u>
Total	<u><u>20</u></u>	<u><u>19</u></u>

Contributions – The contribution requirements of plan members and NVTA are established and may be amended by NVTA's Board. These contributions are neither mandated nor guaranteed. NVTA has retained the right to unilaterally modify its payment for retiree health care benefits. Refer to the table above for the contribution requirements. For the years ended June 30, 2023 and 2022, NVTA contributed \$56,422 and \$55,329, respectively. Employees are not required to contribute to the OPEB Plan.

NOTE 9 – OPEB (Continued)

A. General Information about the OPEB Plan (Continued)

Net OPEB Liability/(Asset) – NVTA's net OPEB liability/(asset) was measured as of June 30, 2022 and 2021, and the total OPEB liability used to calculate the net OPEB asset was the Plan Fiduciary Net Position of the OPEB trust held with CalPERS. The following actuarial methods and assumptions were used:

2023	
Reporting Date	June 30, 2023
Valuation Date	June 30, 2022
Measurement Date	June 30, 2022
Actuarial Assumptions:	
Discount Rate	5.25%
Inflation	2.50%
Salary Increases	2.75%
Investment Rate of Return	5.00%
Mortality Rate	Derived using CalPERS' Membership Data for all Funds ⁽¹⁾ Non-Medicare - 8.5% for 2024, decreasing to an ultimate rate of 3.45% in 2076; Medicare (Non-Kaiser) - 7.5% for 2024, decreasing to an ultimate rate of 3.45% in 2076; Medicare (Kaiser) - 6.25% for 2024, decreasing to an ultimate rate of 3.45% in 2076
Healthcare Cost Trend Rates	

⁽¹⁾ Pre-retirement mortality information was derived from data collected during 2000 - 2019 CalPERS Experience Study dated December 2017 and post-retirement mortality information was derived from the 2000 - 2019 CalPERS Experience Study. The Experience Study Reports may be accessed on the CalPERS website www.calpers.ca.gov under Forms and Publications.

NOTE 9 – OPEB (Continued)

A. General Information about the OPEB Plan (Continued)

2022	
Reporting Date	June 30, 2022
Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Assumptions:	
Discount Rate	5.00%
Inflation	2.75%
Salary Increases	3.00%
Investment Rate of Return	5.50%
Mortality Rate	Derived using CalPERS' Membership Data for all Funds ⁽¹⁾ Non-Medicare - 7% for 2022, decreasing to an ultimate rate of 4% in 2076; Medicare (Non-Kaiser) - 6.1% for 2022, decreasing to an ultimate rate of 4% in 2076; Medicare (Kaiser) - 5% for 2022, decreasing to an ultimate rate of 4% in 2076
Healthcare Cost Trend Rates	

⁽¹⁾ Pre-retirement mortality information was derived from data collected during 1997 to 2015 CalPERS Experience Study dated December 2017 and post-retirement mortality information was derived from the 1997 to 2015 CalPERS Experience Study. The Experience Study Reports may be accessed on the CalPERS website www.calpers.ca.gov under Forms and Publications.

The long-term expected rate of return on OPEB Plan investments was determined using a building block method in which expected future real rates of return (expected returns, net of OPEB Plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

2023		Long-Term Expected Real Rate of Return
	Asset Class	Target Allocation
	Global Equity	23.00%
	Fixed Income	51.00%
	Treasury Inflation Protected Securities	9.00%
	Commodities	3.00%
	REITs	14.00%
	Total	100.00%

NOTE 9 – OPEB (Continued)

A. General Information about the OPEB Plan (Continued)

2022	Target	Long-Term
Asset Class	Allocation	Expected Real Rate of Return
Global Equity	22.00%	4.56%
Fixed Income	49.00%	0.78%
Treasury Inflation Protected Securities	16.00%	-0.08%
Commodities	5.00%	1.22%
REITs	8.00%	4.06%
Total	<u>100.00%</u>	

Discount Rate – The discount rate used to measure the total OPEB liability was 5.25% and 5.0% for 2022 and 2021, respectively. The projection of cash flows used to determine the discount rate assumed that NVTAs contributions will be sufficient to fully fund the obligation over a period not to exceed 30 years. Historic 30 year real rates of return for each asset class along with the assumed long-term inflation assumption were used to set the discount rate. The expected investment return was offset by the investment expenses of 15 basis points. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Changes in the Net OPEB Liability/(Asset) – The changes in the net OPEB liability/(asset) for the OPEB Plan are as follows:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
Balance at June 30, 2022	\$ 471,828	\$ 545,122	\$ (73,294)
Changes in the Year:			
Service Cost	41,754	-	41,754
Interest	25,177	-	25,177
Actual vs. Expected Experience	120,683	-	120,683
Assumption Changes	(27,542)	-	(27,542)
Contribution - Employer	-	55,094	(55,094)
Net Investment Income	-	(58,393)	58,393
Administrative Expenses	-	(170)	170
Benefit Payments	(20,063)	(20,063)	-
Net Changes	<u>140,009</u>	<u>(23,532)</u>	<u>163,541</u>
Balance at June 30, 2023	<u>\$ 611,837</u>	<u>\$ 521,590</u>	<u>\$ 90,247</u>

NOTE 9 – OPEB (Continued)

A. General Information about the OPEB Plan (Continued)

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
Balance at June 30, 2021	\$ 401,357	\$ 443,941	\$ (42,584)
Changes in the Year:			
Service Cost	37,189	-	37,189
Interest	23,613	-	23,613
Actual vs. Expected Experience	-	-	-
Assumption Changes	28,092	-	28,092
Contribution - Employer	-	59,458	(59,458)
Net Investment Income	-	60,338	(60,338)
Administrative Expenses	-	(192)	192
Benefit Payments	(18,423)	(18,423)	-
Net Changes	70,471	101,181	(30,710)
Balance at June 30, 2022	\$ 471,828	\$ 545,122	\$ (73,294)

Sensitivity of the Net OPEB Liability/(Asset) to Changes in the Discount Rate – The following presents the net OPEB liability/(asset) of NVTA if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement periods ended June 30, 2022 and 2021:

2022

1% Decrease
Net OPEB Liability/(Asset) \$ 167,599 4.25%

Current Discount Rate
Net OPEB Liability/(Asset) \$ 90,247 5.25%

1% Increase
Net OPEB Liability/(Asset) \$ 25,060 6.25%

2021

1% Decrease
Net OPEB Liability/(Asset) \$ (8,648) 4.00%

Current Discount Rate
Net OPEB Liability/(Asset) \$ (73,294) 5.00%

1% Increase
Net OPEB Liability/(Asset) \$ (127,058) 6.00%

NOTE 9 – OPEB (Continued)

A. General Information about the OPEB Plan (Continued)

Sensitivity of the Net OPEB Liability/(Asset) to Changes in the Health Care Cost Trend Rates – The following presents the net OPEB liability/(asset) of NVTA if it were calculated using health care cost trend rates that are percentage point lower or one percentage point higher than the current rates, for measurement periods ended June 30, 2022 and 2021:

2022		
1% Decrease		4.25%
Net OPEB Liability/(Asset)	\$	72,074
Current Health Care Cost Trend Rates		5.25%
Net OPEB Liability/(Asset)	\$	90,247
1% Increase		6.25%
Net OPEB Liability/(Asset)	\$	122,734
2021		
1% Decrease		4.00%
Net OPEB Liability/(Asset)	\$	(104,038)
Current Health Care Cost Trend Rates		5.00%
Net OPEB Liability/(Asset)	\$	(73,294)
1% Increase		6.00%
Net OPEB Liability/(Asset)	\$	(24,715)

OPEB Plan Fiduciary Net Position – Detailed information about the OPEB Plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Recognition of Deferred Outflows and Deferred Inflows of Resources – Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB – For the years ended June 30, 2023 and 2022, NVTA recognized OPEB expense of \$67,589 and \$38,162, respectively. For the years ended June 30, 2023 and 2022, NVTA reported deferred outflows of resources related to OPEB from the following sources:

2023	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB Contributions Subsequent to Measurement Date	\$ 56,422	\$ -
Differences between Actual and Expected Experience	157,979	8,060
Changes in Assumptions	47,239	49,004
Net Differences between Projected and Actual Earnings on Plan Investments	<u>44,595</u>	<u>-</u>
Total	<u>\$ 306,235</u>	<u>\$ 57,064</u>

NOTE 9 – OPEB (Continued)

A. General Information about the OPEB Plan (Continued)

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB (Continued)

2022	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB Contributions Subsequent to Measurement Date	\$ 55,329	\$ -
Differences between Actual and Expected Experience	56,115	9,740
Changes in Assumptions	55,290	27,417
Net Differences between Projected and Actual Earnings on Plan Investments	<u>-</u>	<u>32,545</u>
Total	<u>\$ 166,734</u>	<u>\$ 69,702</u>

The \$56,422 and \$55,329 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2023 and 2022 measurement dates will be recognized as an increase to the net OPEB asset during the years ending June 30, 2024 and 2023, respectively. In addition, future recognition of the deferred inflows of resources and deferred outflows of resources is shown below:

<u>Year Ended June</u>	
2024	\$ 27,358
2025	28,578
2026	29,220
2027	36,379
2028	18,536
Thereafter	<u>52,678</u>
	<u>\$ 192,749</u>

NOTE 10 – EMPLOYEE BENEFITS – DEFERRED COMPENSATION PLAN

Employees of NVTA may participate in a deferred compensation plan adopted under the provisions of the Internal Revenue Code (IRC) Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments).

The deferred compensation plan is available to all employees of NVTA. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency.

The deferred compensation plan is administered by an unrelated financial institution through CalPERS. Under the terms of the IRC Section 457 deferred compensation plan, all deferred compensation and income attributable to the investment of the deferred compensation amounts held by the financial institution, until paid or made available to the employees or beneficiaries, are the property of the employee.

NOTE 11 – INSURANCE AND RISK OF LOSS

NVTA is exposed to various risks of loss related to torts, theft or damage to and destruction of assets, errors and omissions, injuries to employees, and natural disasters. NVTA maintains various insurance policies for directors and officers, property and liability, commercial liability, and workers' compensation against potential risk of loss through private insurance carriers. NVTA secures vehicular and liability coverage for business-type activities of up to \$5,000,000 per incident through its purchased transportation contractor.

NOTE 12 – RELATED PARTY TRANSACTIONS

County personnel provide administration services to NVTA. The County also provides legal counsel. During the years ended June 30, 2023 and 2022, NVTA paid to the County, a related party, the following amounts:

	<u>2023</u>	<u>2022</u>
Accounting and Legal Services	\$ 12,004	\$ 14,563
Other Services and Supplies	<u>108,022</u>	<u>140,576</u>
Total Related Party Transactions	<u>\$ 120,026</u>	<u>\$ 155,139</u>

NOTE 13 – FAREBOX RATIO

Article 4

Article 4 transit operations include Vine and American Canyon Transit (ACT). As agreed to by MTC, the combined farebox ratio requirement is 15%. The farebox ratio for the years ended June 30, 2023 and 2022, was 11.07% and 8.99%, respectively, as follows:

	<u>June 30, 2023</u>		
<u>Article 4</u>	<u>Total Article 4 Services</u>	<u>Vine</u>	<u>ACT</u>
Farebox Subject to Farebox Ratio	<u>\$ 1,259,589</u>	<u>\$ 1,204,171</u>	<u>\$ 55,418</u>
Operating Cost, Net of Depreciation	<u>\$ 11,374,325</u>	<u>\$ 10,803,414</u>	<u>\$ 570,911</u>
Farebox Ratio	<u>11.07%</u>		
	<u>June 30, 2022</u>		
<u>Article 4</u>	<u>Total Article 4 Services</u>	<u>Vine</u>	<u>ACT</u>
Farebox Subject to Farebox Ratio	<u>\$ 912,888</u>	<u>\$ 903,269</u>	<u>\$ 9,619</u>
Operating Cost, Net of Depreciation	<u>\$ 10,149,104</u>	<u>\$ 9,635,514</u>	<u>\$ 513,590</u>
Farebox Ratio	<u>8.99%</u>		

NOTE 13 – FAREBOX RATIO (Continued)

Article 4 (Continued)

Farebox revenue and operating cost used for farebox ratio calculation will not agree to the Statement of Revenues, Expenses, and Changes in Fund Net Position for the Proprietary Fund (see page 18). The sales of non-federal assets are eligible as farebox revenues. Supplies not directly used for transit have been removed from operating costs.

Recent changes to the TDA statutes allow for the inclusion of local funds to calculate statutory farebox ratio. California Public Utilities Code (PUC) Section 99268.19 states that: "If fare revenues are insufficient to meet the applicable ratio of fare revenues to operating cost required by this article, an operator may satisfy that requirement by supplementing its fare revenues with local funds. As used in this section, "local funds" means any nonfederal or nonstate grant funds or other revenues generated by, earned by, or distributed to an operator."

Due to the COVID-19 pandemic, transit agencies statewide, including Vine Transit, have experienced significant declines in local and farebox revenues. In response, the State of California has provided statutory and administrative/regulatory relief for public transportation agencies. Assembly Bill No. 90 (AB 90) was approved by the Governor on June 29, 2020. AB 90 contains changes to transportation statutes, in particular relief for public transit operators. The bill temporarily suspends the financial penalties associated with the TDA's requirements that transit agencies obtain specified fixed percentages of their operating budgets from passenger fares for the 2021-2022 and 2022-2023 budget years. As transit ridership has declined due to the COVID-19 pandemic, this language would prevent agencies from being penalized due to the ongoing public health crisis.

For the years ended June 30, 2023 and 2022, the farebox recovery ratios were suspended due to the effects of the COVID-19 health pandemic.

Without the use of local funds, sale of asset revenue, and chargebacks to meet statutory requirements, operation farebox for the years ended June 30, 2023 and 2022, would be 6% and 4.54%, respectively.

NOTE 13 – FAREBOX RATIO (Continued)

Article 8

Article 8 transit operations include Vine Go, Calistoga Shuttle, St. Helena Shuttle, Yountville Trolley, and the Taxi Scrip program. TDA Section 6633.2 requires NVTA to meet a 10% farebox revenue to total operating expenses ratio. The farebox revenue ratio for the years ended June 30, 2023 and 2022, for Article 8 transit operations was 7.46% and 4.60%, respectively, as follows:

	June 30, 2023		
<u>Article 8</u>	Total Article 8 Services	Taxi Scrip and Vine Go	Calistoga, Yountville, and St. Helena
Farebox Subject to Farebox Ratio	\$ 188,536	\$ 54,183	\$ 134,353
Operating Cost, Net of Depreciation	\$ 2,527,466	\$ 1,258,462	\$ 1,269,004
Farebox Ratio	<u>7.46%</u>		
	June 30, 2022		
<u>Article 8</u>	Total Article 8 Services	Taxi Scrip and Vine Go	Calistoga, Yountville, and St. Helena
Farebox Subject to Farebox Ratio	\$ 92,848	\$ 40,483	\$ 52,365
Operating Cost, Net of Depreciation	\$ 2,017,385	\$ 857,484	\$ 1,159,901
Farebox Ratio	<u>4.60%</u>		

For the year ended June 30, 2023, NVTA was not in compliance with the minimum farebox ratio required for Article 8 transit operations. For the year ended June 30, 2022, NVTA was not in compliance with the minimum farebox ratio required for Article 8 transit operations. NVTA was not required to meet the farebox ratio due to AB90 waiving the farebox requirements for the years ended June 30, 2023 and 2022.

NOTE 14 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the years ended June 30, 2023 and 2022, expenditures exceeded appropriations in the Planning Fund as follows:

Appropriations Category	Excess Expenditures	
	2023	2022
Planning Fund:		
Insurance	\$ 3,778	\$ -
Office Expense	-	16,355
Rents and Leases	-	466
Miscellaneous Expense	-	35,230

NOTE 15 – STATE OF GOOD REPAIR (SGR)

SGR funds of \$18,296 and \$17,776 were received during 2023 and 2022, respectively.

NOTE 16 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through December 27, 2023, which is the date the basic financial statements were available to be issued.

On June 5, 2018, the voters of the Bay Area approved Regional Measure (RM) 3, a bridge toll increase to finance \$4.5 billion in highway and transit improvements along the toll bridge corridors and their approach routes. In January 2023, after almost 5 years since the passing of Regional Measure 3, the Supreme Court's dismissed the Howard Jarvis Taxpayers Association lawsuit. Funding for critical transportation projects around the region began to flow.

In 2021, NVTa filed and secured two Letters of No Prejudice (LONP) to the Metropolitan Transportation Commission (MTC) for the SR 29 South County Highway Projects and the North Bay Transit program while using other funds to deliver the Soscol Junction Project and the Vine Bus Maintenance Facility. NVTa will be reimbursed \$20 million for the North Bay Transit program by October 2023 and is expected to be reimbursed \$20 million for the SR 29 South County highway improvements by the end of the next fiscal year.

REQUIRED SUPPLEMENTARY INFORMATION

**NAPA VALLEY TRANSPORTATION AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
GOVERNMENTAL FUND – PLANNING FUND
FOR THE YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Local Transportation Fund Allocation	\$ 3,972,200	\$ 3,972,200	\$ 3,362,200	\$ (610,000)
Federal Highway Allocations	9,533,600	9,533,600	3,322,667	(6,210,933)
Programming, Planning, and Monitoring	4,031,300	4,031,300	689,156	(3,342,144)
Other Grants	11,695,000	11,695,000	1,563,063	(10,131,937)
Interest	20,000	20,000	76,969	56,969
Other Revenues	260,000	260,000	936,330	676,330
Total Revenues	29,512,100	29,512,100	9,950,385	(19,561,715)
Expenditures				
Communications	40,000	40,000	33,791	6,209
Insurance	60,000	60,000	63,778	(3,778)
Office Expense	66,000	133,000	128,538	4,462
Rents and Leases	7,000	7,000	6,807	193
Transportation	16,000	16,000	10,317	5,683
Salaries and Benefits	3,517,700	3,517,700	2,189,959	1,327,741
Miscellaneous Expense	229,400	412,900	352,301	60,599
Professional Services	25,787,000	25,336,500	6,510,513	18,825,987
Total Expenditures	29,723,100	29,523,100	9,296,004	20,227,096
Other Finance Sources				
Transfers	251,000	251,000	-	251,000
Total Other Financing Sources	251,000	251,000	-	251,000
Net Change in Fund Balance	40,000	240,000	654,381	(414,381)
Fund Balance, Beginning of Year	-	-	2,699,128	(2,699,128)
Fund Balance, End of Year	\$ 40,000	\$ 240,000	\$ 3,353,509	\$ (3,113,509)

See accompanying note to required supplementary information.

**NAPA VALLEY TRANSPORTATION AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
GOVERNMENTAL FUND – PLANNING FUND
FOR THE YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Local Transportation Fund Allocation	\$ 2,865,100	\$ 2,865,100	\$ 3,159,928	\$ 294,828
Federal Highway Allocations	790,000	4,327,100	1,064,273	(3,262,827)
Programming, Planning, and Monitoring	70,000	3,070,000	1,008,446	(2,061,554)
Other Grants	400,000	1,900,000	160,602	(1,739,398)
Local Support	-	-	201,321	201,321
Interest	20,000	20,000	35,995	15,995
Other Revenues	250,000	1,750,000	366,398	(1,383,602)
Total Revenues	4,395,100	13,932,200	5,996,963	(7,935,237)
Expenditures				
Communications	40,800	40,800	34,922	5,878
Insurance	60,000	60,000	55,657	4,343
Office Expense	66,000	66,000	82,355	(16,355)
Rents and Leases	7,000	7,000	7,466	(466)
Transportation	16,000	16,000	3,504	12,496
Salaries and Benefits	2,776,300	3,091,000	1,981,237	1,109,763
Miscellaneous Expense	229,600	269,700	304,930	(35,230)
Professional Services	1,399,400	10,581,700	3,143,740	7,437,960
Total Expenditures	4,595,100	14,132,200	5,613,811	8,518,389
Other Finance Sources				
Transfers	-	-	-	-
Total Other Financing Sources	-	-	-	-
Net Change in Fund Balance	(200,000)	(200,000)	383,152	(583,152)
Fund Balance, Beginning of Year	2,678,053	3,227,053	2,315,976	911,077
Fund Balance, End of Year	\$ 2,478,053	\$ 3,027,053	\$ 2,699,128	\$ 327,925

See accompanying note to required supplementary information.

**NAPA VALLEY TRANSPORTATION AUTHORITY
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

BUDGETS AND BUDGETARY ACCOUNTING

Formal budgetary accounting is employed as a management control by Napa Valley Transportation Authority (NVTA). A biennial budget is adopted each even-numbered fiscal year by the Board of Directors (the Board). The accounting method used to prepare the budget is consistent with accounting principles generally accepted in the United States of America. All changes or amendments to the budget require prior approval of the Board. Unused appropriations lapse at the end of the fiscal year.

**NAPA VALLEY TRANSPORTATION AUTHORITY
SCHEDULE OF CHANGES IN THE NET OTHER POSTEMPLOYMENT BENEFITS (OPEB)
LIABILITY/(ASSET) AND RELATED RATIOS
FOR THE MEASUREMENT PERIOD ENDED JUNE 30**

<i>Measurement Period</i>	2023	2022	2021	2020	2019	2018
Total OPEB Liability						
Service Cost	\$ 41,754	\$ 37,189	\$ 42,375	\$ 41,141	\$ 31,966	\$ 31,035
Interest	25,177	23,613	19,391	16,632	10,999	8,924
Actual and Expected Experience Difference	120,683	-	68,869	-	(16,460)	-
Changes in Assumptions	(27,542)	28,092	(33,649)	-	50,801	-
Changes in Benefit Terms	-	-	-	-	20,429	-
Benefit Payments	(20,063)	(18,423)	(11,607)	(6,087)	(2,930)	(3,400)
Net Change in Total OPEB Liability	140,009	70,471	85,379	51,686	94,805	36,559
Total OPEB Liability - Beginning	471,828	401,357	315,978	264,292	169,487	132,928
Total OPEB Liability - Ending (a)	<u>\$ 611,837</u>	<u>\$ 471,828</u>	<u>\$ 401,357</u>	<u>\$ 315,978</u>	<u>\$ 264,292</u>	<u>\$ 169,487</u>
Plan Fiduciary Net Position						
Contributions - Employer	\$ 55,094	\$ 59,458	\$ 50,607	\$ 44,087	\$ 25,930	\$ 34,400
Net Investment Income	(58,393)	60,338	24,293	23,900	13,303	10,318
Benefit Payments	(20,063)	(18,423)	(11,607)	(6,087)	(2,930)	(3,400)
Administrative Expenses	(170)	(192)	(190)	(70)	(522)	(128)
Net Change in Plan Fiduciary Net Position	(23,532)	101,181	63,103	61,830	35,781	41,190
Plan Fiduciary Net Position - Beginning	545,122	443,941	380,838	319,008	283,227	242,037
Plan Fiduciary Net Position - Ending (b)	<u>\$ 521,590</u>	<u>\$ 545,122</u>	<u>\$ 443,941</u>	<u>\$ 380,838</u>	<u>\$ 319,008</u>	<u>\$ 283,227</u>
Net OPEB Liability/(Asset) - Ending [(a) - (b)]	<u>\$ 90,247</u>	<u>\$ (73,294)</u>	<u>\$ (42,584)</u>	<u>\$ (64,860)</u>	<u>\$ (54,716)</u>	<u>\$ (113,740)</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	85.25%	115.53%	110.61%	120.53%	120.70%	167.11%
Covered Payroll	\$ 1,649,016	\$ 1,738,478	\$ 1,661,705	\$ 1,621,492	\$ 1,621,492	\$ 1,870,622
Net OPEB Liability/(Asset) as a Percentage of Covered Payroll	5.47%	-4.22%	-2.56%	-4.00%	-3.37%	-6.08%

Notes to the Schedule:

Historical information is required only for measurement periods for which GASB Statement No. 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

**NAPA VALLEY TRANSPORTATION AUTHORITY
SCHEDULE OF CONTRIBUTIONS – OPEB
AS OF JUNE 30, 2023
LAST 10 YEARS***

	Fiscal Year 2023	Fiscal Year 2022	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018
Actuarially Determined Contributions	\$ 36,000	\$ 35,000	\$ 41,000	\$ 39,000	\$ 38,000	\$ 23,000
Contributions in Relation to the Actuarially Determined Contributions	<u>(56,422)</u>	<u>(55,329)</u>	<u>(59,458)</u>	<u>(50,607)</u>	<u>(44,087)</u>	<u>(25,930)</u>
Contribution Deficiency (Excess)	<u>\$ (20,422)</u>	<u>\$ (20,329)</u>	<u>\$ (18,458)</u>	<u>\$ (11,607)</u>	<u>\$ (6,087)</u>	<u>\$ (2,930)</u>
Covered Payroll	\$ 1,905,644	\$ 1,649,016	\$ 1,738,478	\$ 1,611,705	\$ 1,621,492	\$ 1,870,622
Contributions as a Percentage of Covered Payroll	2.96%	3.36%	3.42%	3.14%	2.72%	1.39%

Notes to the Schedule:

Actuarial methods and assumptions used to set the actuarially determined contributions for fiscal year 2023, were from the June 30, 2020 actuarial valuation.

Notes to the Schedule:

Actuarial methods and assumptions used to set the actuarially determined contributions for fiscal year 2022, were from the June 30, 2019 actuarial valuation.

Methods and Assumptions Used to Determine Contributions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value
Discount Rate	5.25%
Inflation	2.75%
Salary Increases	3.00%
Healthcare Cost Trend Rates	7.0% in 2022, decreasing to an ultimate rate of 4% by 2076
Mortality Rate	CalPERS 1997-2015 Experience Study; Projected with Scale MP- 2017

* Fiscal year 2018 was the 1st year of implementation; therefore, only six years are shown.

**NAPA VALLEY TRANSPORTATION AUTHORITY
SCHEDULE OF NVTA'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
AS OF JUNE 30, 2023
LAST 10 YEARS***

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	
Proportion of the Net Pension Liability	0.009110%	0.006650%	0.007450%	0.006870%	
Proportionate Share of the Net Pension Liability	\$ 1,052,652	\$ 359,552	\$ 810,777	\$ 703,771	
Covered Payroll	\$ 1,655,616	\$ 1,597,412	\$ 1,546,016	\$ 1,515,963	
Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	63.58%	22.51%	52.44%	46.42%	
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	76.68%	88.29%	75.10%	75.26%	
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the Net Pension Liability	0.003700%	0.003785%	0.003379%	0.003120%	0.003084%
Proportionate Share of the Net Pension Liability	\$ 356,433	\$ 375,403	\$ 292,430	\$ 214,127	\$ 191,920
Covered Payroll	\$ 1,436,566	\$ 1,392,133	\$ 1,116,442	\$ 1,100,512	\$ 1,014,983
Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	24.81%	26.97%	26.19%	19.46%	18.91%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.26%	73.31%	74.06%	78.40%	79.82%

* Fiscal year 2015 was the 1st year of implementation; therefore, only nine years are shown.

Notes to Schedule:

Benefit changes. The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2014, as they have minimal cost impact. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes).

Changes in assumptions. GASB Statement No. 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expenses but without reduction for pension plan administrative expenses. The discount rate of 7.15 percent used for the June 30, 2018 measurement date was net of administrative expenses.

**NAPA VALLEY TRANSPORTATION AUTHORITY
SCHEDULE OF CONTRIBUTIONS – PENSION
AS OF JUNE 30, 2023
LAST 10 YEARS***

	2023	2022	2021	2020	
Contractually Required Contribution (Actuarially Determined)	\$ 229,603	\$ 195,723	\$ 185,716	\$ 161,492	
Contributions in Relation to the Actuarially Determined Contributions	229,603	195,723	185,716	161,492	
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	
Covered Payroll	\$ 1,882,370	\$ 1,655,616	\$ 1,597,412	\$ 1,546,016	
Contributions as a Percentage of Covered Payroll	12.20%	11.82%	11.63%	10.45%	
	2019	2018	2017	2016	2015
Contractually Required Contribution (Actuarially Determined)	\$ 142,748	\$ 124,099	\$ 117,333	\$ 91,990	\$ 130,432
Contributions in Relation to the Actuarially Determined Contributions	142,748	124,099	117,333	91,990	130,432
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 1,515,963	\$ 1,436,566	\$ 1,392,113	\$ 100,512	\$ 1,014,983
Contributions as a Percentage of Covered Payroll	9.42%	8.64%	8.43%	91.52%	12.85%

* Fiscal year 2015 was the 1st year of implementation; therefore, only eight years are shown.

Notes to Schedule:

Valuation Date	June 30, 2021	June 30, 2020
Measurement Date	June 30, 2022	June 30, 2021
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Actuarial Assumptions:		
Discount Rate	6.90%	7.15%
Inflation	2.30%	2.50%
Projected Salary Increase	Varies ⁽¹⁾	Varies ⁽¹⁾
Investment Rate of Return	6.90% ⁽²⁾	7.15% ⁽²⁾
Mortality	CalPERS ⁽³⁾	CalPERS ⁽³⁾

⁽¹⁾ Depending on age, service, and type of employment.

⁽²⁾ Net of pension plan investment expenses, including inflation.

⁽³⁾ The mortality table used was developed based on CalPERS' specific data. The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

SUPPLEMENTARY INFORMATION

**NAPA VALLEY TRANSPORTATION AUTHORITY
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
ENTERPRISE FUND – TRANSIT RELATED
BY OPERATION
FOR THE YEAR ENDED JUNE 30, 2023**

	Vine Go	Vine	Taxi Scrip	American Canyon Transit	Yountville Trolley
Operating Revenues:					
Farebox Revenues	\$ 54,183	\$ 627,186	\$ -	\$ 55,418	\$ 28,853
Operating Expenses:					
Marketing	-	1,700	-	-	6,701
Vehicle Maintenance	-	546,238	-	-	-
Other Maintenance	-	12,724	-	-	-
Fuel and Lubricants	146,954	1,257,255	-	24,727	3,839
Insurance	24,899	242,839	-	12,126	7,796
Planning and Administration	-	-	-	-	-
Security	-	27,331	-	-	-
Services	2,987	272,771	-	31,893	31,164
Supplies	814	45,269	-	-	620
Purchased Transportation	1,042,767	7,872,803	-	489,115	314,669
Rents and Leases	-	-	-	-	-
Utilities	-	25,630	-	-	-
Miscellaneous Expense	225	139,289	-	-	-
Depreciation	54,731	2,046,781	-	-	66,128
Personnel Costs	39,816	359,565	-	13,049	9,146
Total Operating Expenses	1,313,193	12,850,195	-	570,910	440,063
Operating Loss	(1,259,010)	(12,223,009)	-	(515,492)	(411,210)
Nonoperating Revenues (Expenses):					
Local Transportation Fund	739,800	5,725,466	-	200,000	512,782
State Transit Assistance	-	1,111,344	-	-	100,000
Federal Transit Assistance					
Grant Revenues - Operating	674,512	3,908,793	-	476,426	165,168
Other Operating Grants	-	2,235,217	-	-	-
Interest Income	9,187	62,214	-	3,857	1,353
Returned Local Transportation Fund Allocations	-	(3,534,631)	-	-	-
Total Nonoperating Revenues	1,423,499	9,508,403	-	680,283	779,303
Change in Net Position Before Contributions	164,489	(2,714,606)	-	164,791	368,093
Capital Contributions:					
Federal Transit Assistance	-	2,659,955	-	-	-
State Transit Assistance	-	300,776	-	-	-
Local Transportation Fund	-	3,777,120	-	-	-
Change in Net Position	164,489	4,023,245	-	164,791	368,093
Net Position, Beginning of Year	524,295	30,364,114	(89,353)	739,994	(171,037)
Net Position, End of the Year	\$ 688,784	\$ 34,387,359	\$ (89,353)	\$ 904,785	\$ 197,056

**NAPA VALLEY TRANSPORTATION AUTHORITY
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION (Continued)
ENTERPRISE FUND – TRANSIT RELATED
BY OPERATION
FOR THE YEAR ENDED JUNE 30, 2023**

	St. Helena Shuttle	Calistoga Shuttle	Totals
Operating Revenues:			
Farebox Revenues	\$ 52,167	\$ 53,333	\$ 871,140
Operating Expenses:			
Marketing	6,701	-	15,102
Vehicle Maintenance	-	-	546,238
Other Maintenance	-	-	12,724
Fuel and Lubricants	17,661	27,144	1,477,580
Insurance	7,708	11,059	306,427
Security	-	-	27,331
Services	31,729	30,672	401,216
Supplies	956	139	47,798
Purchased Transportation	310,079	430,474	10,459,907
Utilities	-	-	25,630
Miscellaneous Expense	-	-	139,514
Depreciation	49,683	-	2,217,323
Personnel Costs	9,436	11,315	442,327
Total Operating Expenses	433,953	510,803	16,119,117
Operating Loss	(381,786)	(457,470)	(15,247,977)
Nonoperating Revenues (Expenses):			
Local Transportation Fund	545,142	161,567	7,884,757
State Transit Assistance	100,000	-	1,311,344
Federal Transit Assistance			
Grant Revenues - Operating	170,000	199,000	5,593,899
Other Operating Grants	-	-	2,235,217
Interest Income	1,377	4,552	82,540
Returned Local Transportation Fund Allocations	-	-	(3,534,631)
Total Nonoperating Revenues	816,519	365,119	13,573,126
Change in Net Position Before Contributions	434,733	(92,351)	(1,674,851)
Capital Contributions:			
Federal Transit Assistance	-	-	2,659,955
State Transit Assistance	-	-	300,776
Local Transportation Fund	-	-	3,777,120
Change in Net Position	434,733	(92,351)	5,063,000
Net Position, Beginning of Year	55,471	172,354	31,595,838
Net Position, End of the Year	\$ 490,204	\$ 80,003	\$ 36,658,838

**NAPA VALLEY TRANSPORTATION AUTHORITY
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
ENTERPRISE FUND – TRANSIT RELATED
BY OPERATION
FOR THE YEAR ENDED JUNE 30, 2022**

	Vine Go	Vine	Taxi Scrip	American Canyon Transit	Yountville Trolley
Operating Revenues:					
Farebox Revenues	\$ 40,492	\$ 478,001	\$ -	\$ 9,619	\$ -
Operating Expenses:					
Marketing	-	27,960	-	-	-
Vehicle Maintenance	9,156	276,338	-	11,598	11,598
Other Maintenance	-	699	-	-	-
Fuel and Lubricants	146,632	1,176,124	-	22,078	7,371
Insurance	26,639	286,655	-	19,405	12,262
Planning and Administration	-	1,086	-	-	-
Security	-	25,589	-	-	-
Services	37,371	120,497	-	977	1,181
Supplies	531	73,469	-	266	-
Purchased Transportation	637,154	7,336,874	-	459,267	284,331
Rents and Leases	-	20,899	-	-	-
Utilities	-	20,174	-	-	-
Miscellaneous Expense	-	6,428	-	-	-
Depreciation	57,182	1,651,442	-	-	16,445
Personnel Costs	34,113	230,816	32,800	20,814	13,573
Total Operating Expenses	<u>948,778</u>	<u>11,255,050</u>	<u>32,800</u>	<u>534,405</u>	<u>346,761</u>
Operating Loss	<u>(908,286)</u>	<u>(10,777,049)</u>	<u>(32,800)</u>	<u>(524,786)</u>	<u>(346,761)</u>
Nonoperating Revenues (Expenses):					
Local Transportation Fund	594,297	2,510,236	-	-	370,147
State Transit Assistance	156,900	1,319,351	-	-	150,000
Federal Transit Assistance					
Grant Revenues - Operating	663,841	4,272,242	-	1,344,344	165,000
Other Operating Grants	32,800	1,205,333	-	-	-
Interest Income	5,014	11,044	-	1,653	2,814
Other Revenues	2,401	180,184	-	-	11,423
Returned Local Transportation					
Fund Allocations	-	(163,517)	-	-	-
Loss on Disposal of Property	-	(2,062,247)	-	-	-
Total Nonoperating Revenues	<u>1,455,253</u>	<u>7,272,626</u>	<u>-</u>	<u>1,345,997</u>	<u>699,384</u>
Change in Net Position Before Contributions	546,967	(3,504,423)	(32,800)	821,211	352,623
Capital Contributions:					
Federal Transit Assistance	-	4,867,978	-	-	-
State Transit Assistance	-	3,071,132	-	-	-
Local Transportation Fund	-	3,451,336	-	-	-
Change in Net Position	<u>546,967</u>	<u>7,886,023</u>	<u>(32,800)</u>	<u>821,211</u>	<u>352,623</u>
Net Position, Beginning of Year	<u>(22,672)</u>	<u>22,478,091</u>	<u>(56,553)</u>	<u>(81,217)</u>	<u>(523,660)</u>
Net Position, End of the Year	<u>\$ 524,295</u>	<u>\$ 30,364,114</u>	<u>\$ (89,353)</u>	<u>\$ 739,994</u>	<u>\$ (171,037)</u>

**NAPA VALLEY TRANSPORTATION AUTHORITY
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION (Continued)
ENTERPRISE FUND – TRANSIT RELATED
BY OPERATION
FOR THE YEAR ENDED JUNE 30, 2022**

	St. Helena Shuttle	Calistoga Shuttle	Totals
Operating Revenues:			
Farebox Revenues	\$ 2,738	\$ 49,627	\$ 580,477
Operating Expenses:			
Marketing	-	-	27,960
Vehicle Maintenance	11,597	11,598	331,885
Other Maintenance	-	-	699
Fuel and Lubricants	19,184	23,682	1,395,071
Insurance	11,668	15,830	372,459
Planning and Administration	-	-	1,086
Security	-	-	25,589
Services	1,129	1,094	162,249
Supplies	-	-	74,266
Purchased Transportation	285,854	396,904	9,400,384
Rents and Leases	-	-	20,899
Utilities	-	-	20,174
Miscellaneous Expense	65	3,843	10,336
Depreciation	-	-	1,725,069
Personnel Costs	14,666	32,470	379,252
Total Operating Expenses	344,163	485,421	13,947,378
Operating Loss	(341,425)	(435,794)	(13,366,901)
Nonoperating Revenues (Expenses):			
Local Transportation Fund	340,000	360,720	4,175,400
State Transit Assistance	150,000	230,000	2,006,251
Federal Transit Assistance			
Grant Revenues - Operating	165,000	198,909	6,809,336
Other Operating Grants	-	-	1,238,133
Interest Income	2,731	-	23,256
Other Revenues	-	3,418	197,426
Returned Local Transportation Fund Allocations	-	-	(163,517)
Loss on Disposal of Property	-	-	(2,062,247)
Total Nonoperating Revenues	657,731	793,047	12,224,038
Change in Net Position Before Contributions	316,306	357,253	(1,142,863)
Capital Contributions:			
Federal Transit Assistance	-	-	4,867,978
State Transit Assistance	-	-	3,071,132
Local Transportation Fund	-	-	3,451,336
Change in Net Position	316,306	357,253	10,247,583
Net Position, Beginning of Year	(260,835)	(184,899)	21,348,255
Net Position, End of the Year	\$ 55,471	\$ 172,354	\$ 31,595,838

OTHER REPORTS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF BASIC FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH THE STATUTES, RULES, AND
REGULATIONS OF THE CALIFORNIA TRANSPORTATION DEVELOPMENT
ACT AND THE ALLOCATION INSTRUCTIONS AND RESOLUTIONS OF
THE METROPOLITAN TRANSPORTATION COMMISSION**

To the Honorable Members
of the Board of Directors
Napa Valley Transportation Authority
Napa, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the basic financial statements of Napa Valley Transportation Authority (NVTA) as of and for the year ended June 30, 2023, and have issued our report thereon dated December 27, 2023.

Report on Compliance

As part of obtaining reasonable assurance about whether NVTA's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the financial statements. Additionally, we performed tests to determine that allocations made and expenditures paid by NVTA were made in accordance with the allocation instructions and resolutions of the Metropolitan Transportation Commission and in conformance with the California Transportation Development Act. Specifically, we performed each of the specific tasks identified in the California Code of Regulations Sections 6666 and 6667 that are applicable to NVTA. Based on our procedures, no instances of noncompliance with applicable statutes, rules, and regulations of the California Transportation Development Act and the allocation instructions and resolutions of the Metropolitan Transportation Commission were noted. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

Also as part of our audit, we performed tests of compliance to determine whether certain state funds were received and expended in accordance with the applicable bond act and state accounting requirements.

Purpose of this Report

The purpose of this report is solely to describe the scope of our internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of NVTA's internal control or on compliance. Accordingly, this report is not suitable for any other purpose.

This report is intended solely for the information and use of management, the Board of Directors, the California Department of Transportation, the State Controller's Office, and officials of applicable grantor agencies. However, this report is a matter of public record and its distribution is not limited.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
December 27, 2023

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

To the Honorable Members
of the Board of Directors
Napa Valley Transportation Authority
Napa, California

Report on Compliance with Transportation Development Act Requirements

We have audited Napa Valley Transportation Authority's (NVTA) compliance with Transportation Development Act (TDA) requirements that funds allocated to and received by NVTA were expended in conformance with applicable statutes, rules, and regulations of the TDA and the allocation instructions and resolutions of the Metropolitan Transportation Commission as required by Section 6667 of Title 21, Division 3, Chapter 2, Article 5.5 of the California Code of Regulations during the year ended June 30, 2023.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to the applicable statutes, rules, and regulations of the TDA.

Auditor's Responsibility

Our responsibility is to express an opinion on each of NVTA's compliance requirements referred to in Section 6667, which requires that for a transit claimant, the independent auditor will perform at least the following tasks:

- (a) Determine whether the claimant was an entity eligible to receive the funds allocated to it,
- (b) Determine whether the claimant is maintaining its accounts and records on an enterprise fund basis and is otherwise in compliance with the uniform system of accounts and records adopted by the State Controller, pursuant to Public Utilities Code Section 99234,
- (c) Determine whether the funds received by the claimant pursuant to the TDA were expended in conformance with those sections of the TDA specifying the qualifying purposes, including Public Utilities Code Sections 99262 and 99263 for operators receiving funds under Article 4; Sections 99275, 99275.5, and 99277 for Article 4.5 claimants; Section 99400(c), (d), and (e) for Article 8 claimants for service provided under contract; and Section 99405(d) for transportation services provided by cities and counties with populations of less than 5,000,
- (d) Determine whether the funds received by the claimant pursuant to the TDA were expended in conformance with the applicable rules, regulations, and procedures of the transportation planning agency and in compliance with the allocation instructions and resolutions,
- (e) Determine whether interest earned on funds received by the claimant, pursuant to the TDA, were expended only for those purposes for which the funds were allocated in accordance with Public Utilities Code Sections 99234.1, 99301, 99301.5, and 99301.6,
- (f) Verify the amount of the claimant's operating cost for the fiscal year, the amount of fare revenues required to meet the ratios specified in Sections 6633.2 and 6633.5, and the amount of the sum of fare revenues and local support required to meet the ratios specified in the Section 6633.2,

- (g) Verify the amount of the claimant's actual fare revenues for the fiscal year,
- (h) Verify the amount of the claimant's actual local support for the fiscal year,
- (i) Verify the amount the claimant was eligible to receive under the TDA during the fiscal year in accordance with Sections 6634 and 6649,
- (j) Verify, if applicable, the amount of the operator's expenditure limitation in accordance with Section 6633.1,
- (k) In the case of an operator, determine whether the operator's employee retirement system or private pension plan is in conformance with the provisions of Public Utilities Code Sections 99271, 99272, and 99273,
- (l) In the case of an operator, determine whether the operator has had a certification by the Department of the California Highway Patrol verifying that the operator is in compliance with Section 1808.1 of the Vehicle Code, as required in Public Utilities Code Section 99251,
- (m) In the case of an operator, verify, if applicable, its State Transit Assistance eligibility pursuant to Public Utilities Code Section 99314.6 or 99314.7, and
- (n) In the case of a claimant for community transit services, determine whether it is in compliance with Public Utilities Code Sections 99155 and 99155.5.

Opinion on Compliance

In our opinion, NVTA complied, in all material respects, with the compliance requirements referred to above that are applicable to NVTA for the year ended June 30, 2023.

Purpose of this Report

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing. Accordingly, this report is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
December 27, 2023



**NAPA VALLEY
TRANSPORTATION AUTHORITY**

SINGLE AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2023**

**NAPA VALLEY TRANSPORTATION AUTHORITY
JUNE 30, 2023**

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
Napa Valley Transportation Authority
Napa, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Napa Valley Transportation Authority (NVTA), as of and for the year ended June 30, 2023, and the related notes to the basic financial statements, which collectively comprise the NVTA's basic financial statements, and have issued our report thereon dated December 27, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the NVTA's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the NVTA's internal control. Accordingly, we do not express an opinion on the effectiveness of the NVTA's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the NVTA's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

1

BAKERSFIELD
4200 Truxtun Avenue, Suite 300
Bakersfield, CA 93309
661-324-4971

FRESNO
10 River Park Place East, Suite 208
Fresno, CA 93720
559-476-3592

STOCKTON
2423 West March Lane, Suite 202
Stockton, CA 95207
209-451-4833

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the NVTA's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the NVTA's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
December 27, 2023

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors
Napa Valley Transportation Authority
Napa, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Napa Valley Transportation Authority's (NVTA) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the NVTA's major federal programs for the year ended June 30, 2023. The NVTA's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the NVTA complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the NVTA and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the NVTA's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the NVTA's major federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the NVTA's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the NVTA's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the NVTA's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the NVTA's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the NVTA's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the NVTAs, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the NVTAs' basic financial statements. We issued our report thereon dated December 27, 2023, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
December 27, 2023

**NAPA VALLEY TRANSPORTATION AUTHORITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	Assistance Listing Number	Pass-Through Grantor's Number	Passed Through to Subrecipients	Disbursements/ Expenditures
U.S. Department of Transportation				
Direct Programs:				
Federal Transit Formula Grant	20.507	CA-2023-224	\$ -	\$ 1,101,064
Federal Transit Formula Grant	20.507	CA-2022-154	-	225,046
Federal Transit Formula Grant	20.507	CA-2021-210	-	2,434,909
Federal Transit Formula Grant	20.507	CA-2017-061	-	30,379
Federal Transit Formula Grant	20.507	CA-2022-111	-	101,069
Federal Transit Formula Grant	20.507	CA-2023-120	-	1,646,418
Subtotal Federal Transit Formula Grants			-	5,538,885
Subtotal Federal Transit Cluster			-	5,538,885
Transportation Infrastructure Finance and Innovation Act - 3rd Party Loan	20.223		-	14,167,175
Passed through Metropolitan Transportation Commission (MTC)				
Highway Planning and Construction	20.205	--	-	836,000
Highway Planning and Construction	20.205	--	-	9,849
Subtotal Highway Planning and Construction			-	845,849
Subtotal Metropolitan Transportation Commission			-	845,849
Passed through State Department of Transportation (Caltrans)				
Federal Grants to Rural Areas	20.509	64BA22-02058	-	295,168
Federal Grants to Rural Areas	20.509	64CA22-02147	-	275,000
COVID-19 CARES Act - Federal Grants to Rural Areas	20.509	64KO20-01372	-	42,593
COVID-19 ARP Act - Federal Grants to Rural Areas	20.509	64MO21-01911	-	200,281
COVID-19 ARP Act - Federal Grants to Rural Areas	20.509	64TO21-01866	-	239,000
Subtotal Federal Transit for Rural Areas			-	1,052,042
Highway Planning and Construction	20.205	ATPL-6510(003)	-	2,282,022
Highway Planning and Construction	20.205	ATPSB1NI-6510(001)	93,728	93,728
Subtotal Highway Planning and Construction			93,728	2,375,750
Total U.S. Department of Transportation			93,728	23,979,701
U.S. Department of the Treasury				
Direct Programs:				
Coronavirus State and Local Fiscal Recovery Funds	21.027	CA-2021-048	-	1,693,199
Coronavirus State and Local Fiscal Recovery Funds	21.027	CA-2023-089	-	70,796
Subtotal Coronavirus State and Local Fiscal Recovery Funds			-	1,763,995
Total U.S. Department of the Treasury			-	1,763,995
Total Expenditures of Federal Awards			\$ 93,728	\$ 25,743,696
Federal Loan Balances Carried Forward from Prior Year				
Transportation Infrastructure Finance and Innovation Act (TIFIA) Program	20.223			\$ 3,982,524
Total Federal Loan Balances				\$ 3,982,524
Total Expenditures of Federal Awards, Including Federal Loan Balances				\$ 29,726,220

See Accompanying Notes to the Schedule of Expenditures of Federal Awards.

**NAPA VALLEY TRANSPORTATION AUTHORITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 1 – BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of U.S. Office of Management and Budget (OMB) *Compliance Supplement*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE 2 – INDIRECT COST RATE

The Napa Valley Transportation Authority (NVTA) has elected not use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 3 – LOANS OUTSTANDING

The following program had federally-funded loans outstanding at June 30, 2023:

Assistance Listing Number	Program Title	Amount Outstanding				
		July 1, 2022	New Loans	Loan Payments	Forgiven	June 30, 2023
20.223	TIFIA	\$ 3,982,524	\$ 14,167,175	\$ -	\$ -	\$ 18,149,699

**NAPA VALLEY TRANSPORTATION AUTHORITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

SECTION I

Summary of Auditor's Results

Financial Statements

- | | |
|--|------------|
| 1. Type of auditor's report issued: | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | No |
| 3. Noncompliance material to financial statements noted? | No |

Federal Awards

- | | |
|---|------------|
| 1. Internal controls over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | No |
| 2. Type of auditor's report issued on compliance for major programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? | No |

4. Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program</u>
20.507	<u>Federal Transit Cluster</u> Federal Transit Formula Grant
21.027	Coronavirus State and Local Fiscal Recovery Funds
20.223	Transportation Infrastructure Finance and Innovation Act – 3rd Party Loan

- | | |
|---|-----------|
| 5. Dollar threshold used to distinguish between type A and Type B programs: | \$772,311 |
| 6. Auditee qualified as a low-risk auditee under the Uniform Guidance? | Yes |

SECTION II

Financial Statement Findings

No matters were reported.

SECTION III

Federal Award Findings and Questioned Costs

No matters were reported.

**NAPA VALLEY TRANSPORTATION AUTHORITY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023**

No matters were reported.



NAPA VALLEY TRANSPORTATION AUTHORITY **COVER MEMO**

SUBJECT

Vine Transit Update

STAFF RECOMMENDATION

That the Napa Valley Transportation Authority (NVTA) receive the second quarter Fiscal Year (FY) 2023-24 Vine Transit update.

EXECUTIVE SUMMARY

This report summarizes the Vine's operational performance during the second quarter for Fiscal Year (FY) 2023-24, covering the period Oct 1 to December 31, 2023. The board memo compares the second quarter of FY 2023-24 to the second quarter of FY 2019-2020 to provide context on how ridership compares to pre-COVID ridership levels and compares to the prior year to provide insight to more recent ridership trends.

FISCAL IMPACT

Is there a Fiscal Impact? No



NAPA VALLEY TRANSPORTATION AUTHORITY
Board Agenda Memo

TO: NVTA Board of Directors
FROM: Kate Miller, Executive Director
REPORT BY: Rebecca Schenck, Program Manager – Public Transit
 (707) 259-8636 / Email: rschenck@nvta.ca.gov
SUBJECT: Vine Transit Update

RECOMMENDATION

That the Napa Valley Transportation Authority (NVTA) Board receive the second quarter Fiscal Year (FY) 2023-24 Vine Transit update.

BACKGROUND

The first four tables compare ridership across different services in the second quarter of Fiscal Year 2023-2024 (October to December) to the second quarter of Fiscal Year 2019-2020, which was the last second quarter that was unaffected by the COVID-19 pandemic. This allows us to present ridership today compared to pre-COVID levels.

Table 1 shows that the eight fixed routes in the City of Napa in the second quarter of FY 2019-2020 carried 91,372 riders compared to the 31,183 riders on the six fixed routes available in FY 2023-24, a decrease of 67%. The on-demand service operating in the City of Napa served 1,203 riders during the second quarter of FY 2023-24 so the overall decrease in ridership in the City of Napa was 66%. The changes implemented on August 13, 2023, increased the number of fixed routes in Napa in an effort to increase the City of Napa ridership, but its impact was minimal.

Table 1: City of Napa - Comparing Q2 of FY20 & Q2 of FY24

	Q2 FY20	Q2 FY24	% Difference	Numerical Difference
Napa Local On-Demand	N/A	1,203	N/A	1,203
Fixed Route	91,372	29,980	-67.19%	-61,392
Total	91,372	31,183	-65.87%	-60,189

Overall, Table 2 shows that the regional routes have recovered faster than the local City of Napa routes. There was a 32% decrease in ridership on the regional routes from FY 20 to FY 24. The Route 10 is performing the best at 8.1% below pre-pandemic ridership levels. The August 13th changes brought the Route 10 service hours in line with pre-pandemic levels and helped the Route 10 ridership rise significantly.

Table 2: Routes 10, 11, 11X, 21 and 29 Ridership – Comparing Q2 of FY20 & Q2 of FY24

	Q2 FY20	Q2 FY24	% Difference	Numerical Difference
Route 10	39,713	36,495	-8.10%	-3,218
Route 11	50,797	32,032	-36.94%	-18,765
Route 10X	1,061	N/A	N/A	-1,061
Route 11X	1,379	882	-36.03%	-497
Route 21	9,669	4,029	-58.33%	-5,640
Route 29	18,326	8,798	-51.99%	-9,528
Total	120,945	82,236	-32.01%	-38,709

Table 3 indicates that ridership recovery on the community shuttles varies greatly by community. The City of American Canyon is 17% below pre-pandemic levels. Meanwhile the Yountville Bee is performing at 65% below pre-pandemic levels.

Table 3: Community Shuttles– Comparing Q2 of FY20 & Q2 of FY24

	Q2 FY20	Q2 FY24	% Difference	Numerical Difference
Calistoga Shuttle	5,322	4,159	-21.85%	-1,163
St. Helena Shuttle	3,485	1,748	-49.84%	-1,737
Yountville Bee	3,686	1,304	-64.62%	-2,382
American Canyon Transit	7,118	5,875	-17.46%	-1,243
Total	19,611	13,086	-33.27%	-6,525

VineGo Ridership, as shown in Table 4, also remains low compared (-43%) to pre-pandemic levels. It’s understandable that VineGo ridership has been slow to return given those eligible for VineGo tend to be the most vulnerable to COVID-19.

Table 4: VineGo Ridership – Comparing Q2 of FY20 & Q2 of FY24

	Q2 FY20	Q2 FY24	% Difference	Numerical Difference
VineGo	6,503	3,726	-42.70%	-2,777

Tables 5- 7, compare an annual difference between second quarter of FY 2022-2023 to second quarter of FY 2023-2024 to see the impact of the August 12, 2023 changes. Ridership in the City of Napa is about the same, with a decrease of only 482 riders.

Table 5: City of Napa Ridership - Comparing Q2 of FY23 & Q2 of FY24

	Q2 FY23	Q2 FY24	% Difference	Numerical Difference
Napa Local On-Demand (Route A)*	4,275	1,203	-71.86%	-3,072
Route N	16,206	N/A	N/A	-16,206
Route S	3,797	N/A	N/A	-3,797
Route E	741	N/A	N/A	-741
Route W	6,646	N/A	N/A	-6,646
Route B	N/A	5,408	N/A	5,408
Route C	N/A	14,778	N/A	14,778
Route D	N/A	1,588	N/A	1,588
Route E	N/A	2,413	N/A	2,413
Route F	N/A	3,579	N/A	3,579
Route G	N/A	2,214	N/A	2,214
Total	31,665	31,183	-1.52%	-482

*In FY 2023, there were twice the number of vehicles providing on demand service in multiple locations. In FY 2024, there is one vehicle serving only the Browns Valley neighborhood (Route A). In FY 2023 there was only four (4) fixed routes and in FY 2024 there are six (6) fixed routes.

Beyond ridership on local routes, it is also important to track passengers per revenue hour. This is a measure of the number of people on the bus for every hour that the bus is in service. It does not include the deadhead, which is the time leading to and from the maintenance yard. In Chart 1 below, which includes data on weekdays, you can see that passengers per revenue hour remained relatively steady. While the weekday ridership was higher in Q1 and Q2 FY 23/24, the number of hours operated rose as well keeping the passengers per revenue hour just under 6.0.

Chart 1: Passengers per Revenue Hour (Weekdays)

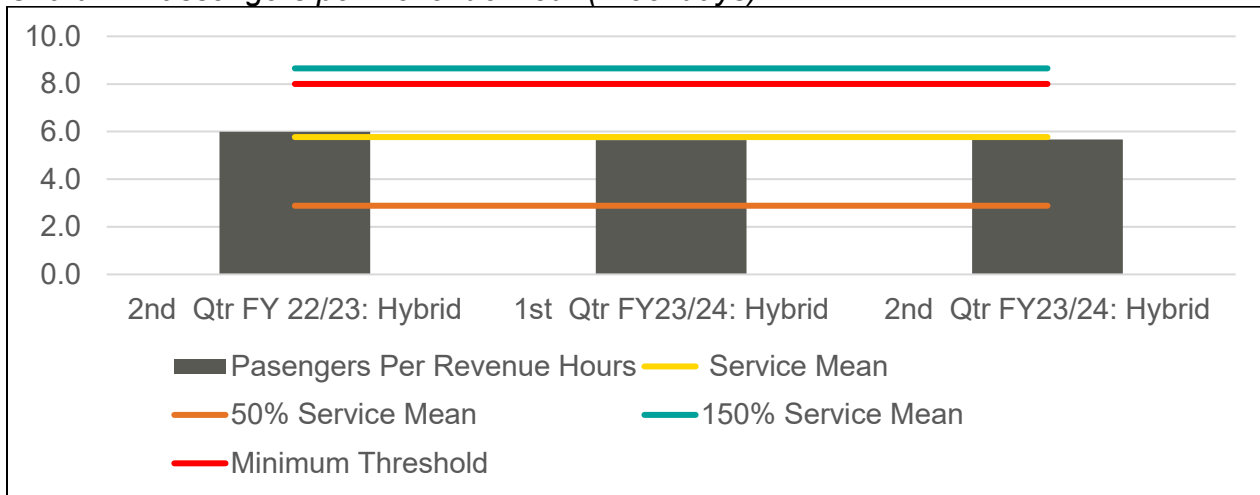


Chart 2 shows that the passengers per revenue hour vary a lot by route. The Route C passengers per revenue hour is above the 8.0 minimum threshold. All other fixed routes were in the 3 to 6 range with Route A on-demand coming in below 2 passengers per revenue hour.

Chart 2: Local Service Passengers per Revenue Hour (Weekdays)

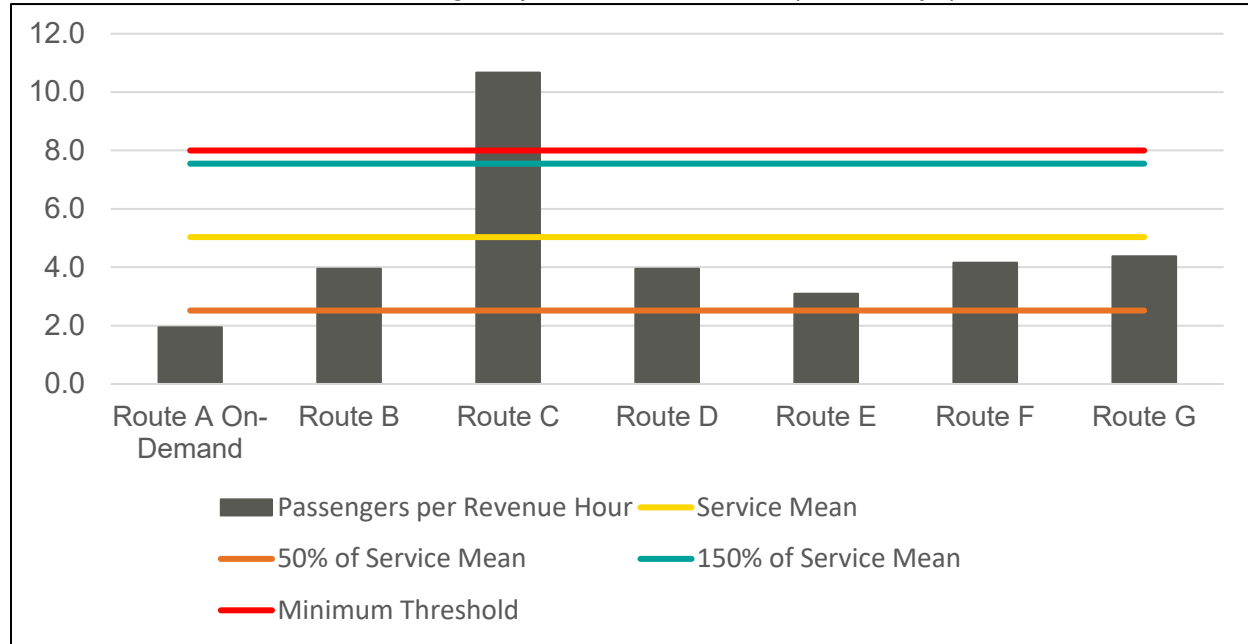


Table 6 shows strong growth in the Route 10 ridership as four new trips were added to the Route 10 leading to an overall ridership increase of 6% on regional routes.

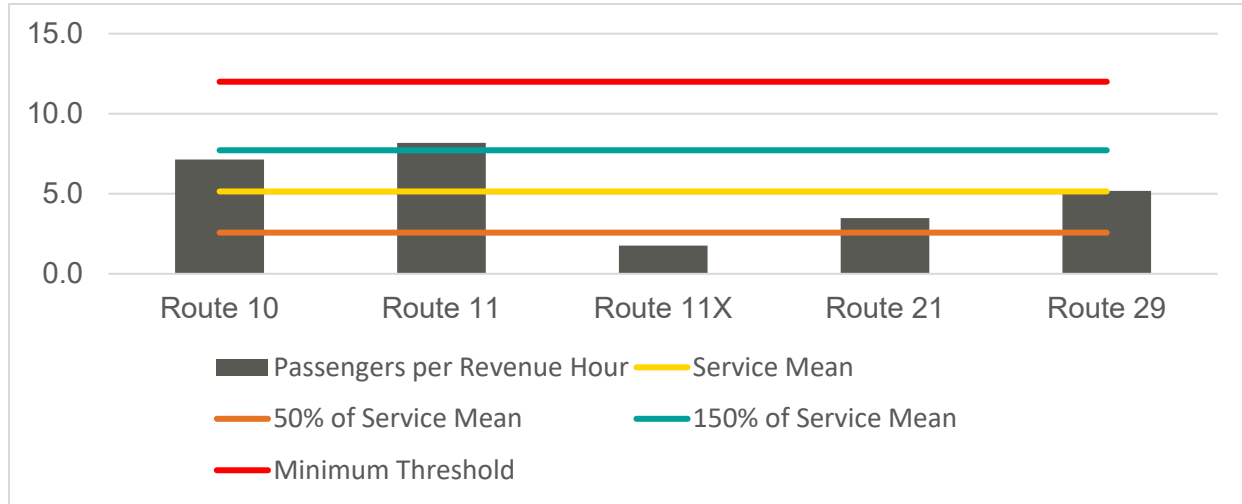
Table 6: Routes 10, 11, 11X, 21 & 29 Ridership – Comparing Q2 of FY23 & Q2 of FY24

	Q2 FY23	Q2 FY24	% Difference	Numerical Difference
Route 10	33,446	36,495	9.12%	3,049
Route 11	30,504	32,032	5.01%	1,528
Route 11X	1,009	882	-12.59%	-127
Route 21	3,906	4,029	3.15%	123
Route 29	8,717	8,798	0.93%	81
Total	77,582	82,236	6.00%	4,654

Passenger per revenue hour data on the weekdays on the regional routes shows that Routes 10 and 11 continue to be the most efficient regional routes. As shown on Chart 3, the Routes 10 and 11 have passengers per revenue hour over 7, but still below the pre-COVID minimum threshold of 12 passengers per revenue hour. The least productive route remains the Route 11X, which is geared towards Ferry commuters. It is a

combination of a history of missed trips on the Route 11X and moving the City of Napa stop away from Soscol Gateway Transit Center and to the Imola Park and Ride.

Chart 3: Regional Service Passengers per Revenue Hour



Ridership increased on the community shuttles by 13% compared to the same quarter last year as shown in Table 7. Only the St. Helena Shuttle experienced a small ridership decrease driven by the end of December when school was out of session.

Table 7: Community Shuttles– Comparing Q2 of FY23 & Q2 of FY24

	Q2 FY23	Q2 FY24	% Difference	Numerical Difference
Calistoga Shuttle	3,679	4,159	13.05%	480
St. Helena Shuttle	1,862	1,748	-6.12%	-114
Yountville Bee	925	1,304	40.97%	379
American Canyon Transit	5,100	5,875	15.20%	775
Total	11,566	13,086	13.14%	1,520

VineGo ridership rose by 13% over the last year as seen in Table 8.

Table 8: VineGo Ridership – Comparing Q2 of FY23 & Q2 of FY24

	Q2 FY23	Q2 FY24	% Difference	Numerical Difference
VineGo	3,303	3,726	12.81%	423

Table 9 shows Q2 ridership over the past five fiscal years to provide an even broader context on the fluctuations of ridership pre and post-COVID. The data shows continued progress from Q2 FY 21 through Q2 FY 24.

Table 9: Ridership – Comparing Q2 of FY 20, 21, 22, 23, 24

	Q2 FY20	Q2 FY21	Q2 FY22	Q2 FY23	Q2 FY24
Fixed Route	240,960	54,615	86,069	104,972	112,216
Demand Response	26,114	17,820	16,787	19,144	18,015
Total	267,074	72,435	102,856	124,116	130,231

Chart 4 below breaks down the fixed route data shown in Table 9 across the second quarters and also adds in the prior quarter to visually show the changes. The narrative differs by route. For Routes 10 and 11, there has been an increase in ridership second quarter to second quarter annually after the initial COVID impact, but the figures show a cyclical decrease from last quarter due to the holiday season impacting school and work commutes. For Express Routes like 11X, 21 and 29, ridership has remained consistently low since the onset of COVID. Finally, the ridership on the City of Napa Local Routes has been stagnant over the last year and significantly below pre-COVID levels.

Chart 4: Total Ridership Change

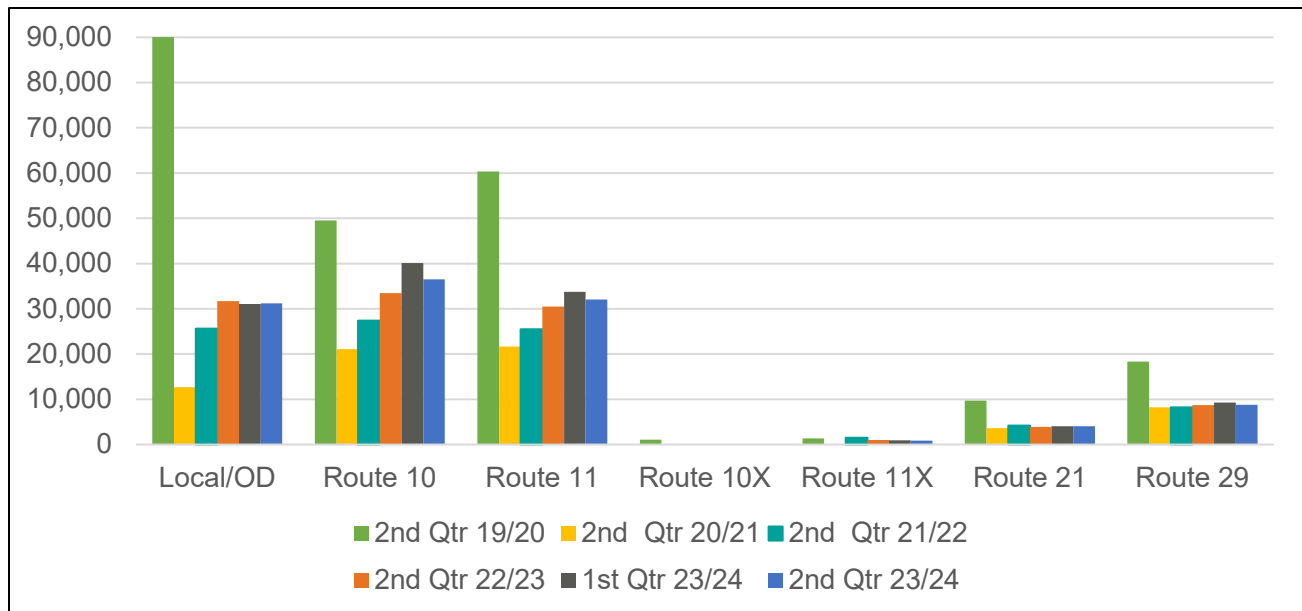


Chart 5 below takes the demand response data and segments it across the different services. Once again there are differences across services like the St Helena Shuttle and the Yountville Bee remaining below 50% of pre-COVID levels, while at the other end of the spectrum, ridership on American Canyon Transit is close to pre-COVID ridership levels.

Chart 5: Total Demand Response Ridership Change

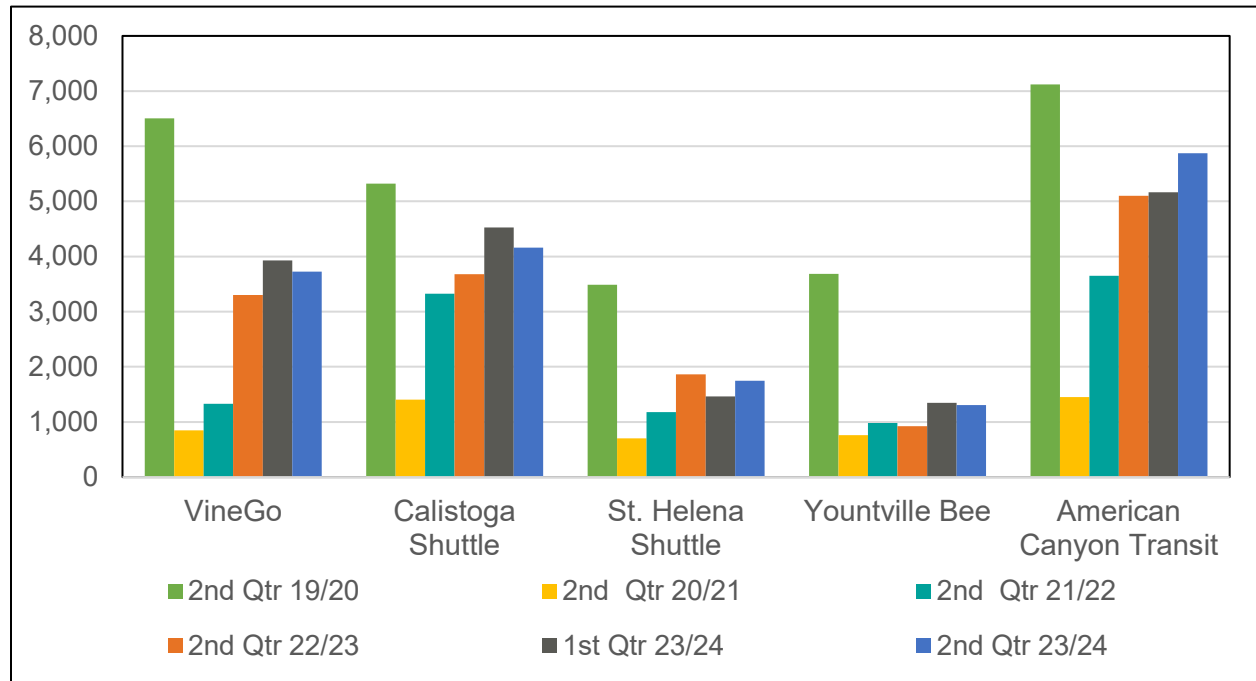


Table 10 shows full fiscal year ridership over the past five years to add further context on the annual fluctuations of ridership pre- and post-COVID. The data shows a significant decline in ridership in FY 21 followed by a slow, but consistent recovery.

Table 10: Overall Ridership – Comparing FYs 2019 - 24

	FY19	FY20	FY21	FY22	FY23
Fixed Route	957,403	736,341	236,775	369,444	413,166
Demand Response	103,701	88,485	78,711	71,821	74,829
Total	1,061,104	824,826	315,486	441,265	487,995

Finally, the Vine missed trips fell from the second quarter of FY 2023 to the second quarter of FY 2024 as NVTA was able to hire more drivers. Mechanical issues now represent a greater percentage of missed trips as the Vine fleet ages.

Table 11: Missed Trips During Q1 of FY 2023 and FY 2024

	Regular Missed Trips		On-Demand Missed Trips	
	Q2 FY 23	Q2 FY 24	Q2 FY 23	Q2 FY 24
October	65	93	51	15
November	40	45	9	6
December	77	21	29	1
Total	182	138	89	21

Upcoming Marketing Efforts

This calendar year started off with the NVTA hiring a new Communications and Outreach Coordinator, Emily Charrier-Botts. The transit team will be working with Emily to better promote Vine Services. One of the first projects involves the development of three short videos for the Vine Transit system. These videos aim to inform and engage viewers about different aspects of Vine Transit's services and developments including 1) 'How to Ride Vine Transit', 2) 'What is VineGo Paratransit?' and 3) the 'New Maintenance Facility'. NVTA staff looks forward to sharing the videos with the Board and the larger public.

ATTACHMENTS

None



NAPA VALLEY TRANSPORTATION AUTHORITY COVER MEMO

SUBJECT

Federal and State Legislative Update

STAFF RECOMMENDATION

That the Napa Valley Transportation Authority (NVTA) Board receive the Federal Legislative update, State Legislative Update, and receive a briefing for changes on bills included on the State Bill Matrix.

EXECUTIVE SUMMARY

The attached memos from Platinum Advisors summarizes recent federal and state legislative activities respectively. The State Bill Matrix includes a change to one bill and adds the NVTA co-sponsored bill.

FISCAL IMPACT

None



NAPA VALLEY TRANSPORTATION AUTHORITY

Board Agenda Memo

TO: Board of Directors
FROM: Kate Miller, Executive Director
REPORT BY: Kate Miller, Executive Director
(707) 259-8634 / Email: kmiller@nvta.ca.gov
SUBJECT: Federal and State Legislative Update

RECOMMENDATION

That the Napa Valley Transportation Authority (NVTA) Board receive the Federal Legislative update (Attachment 1), State Legislative Update (Attachment 2), and receive a briefing for changes on bills included on the State Bill Matrix (Attachment 3).

BACKGROUND

Federal Update:

Congress approved the FY 2024 Transportation Housing and Urban Development budget and released full year appropriations amount which are consistent with the Bipartisan Infrastructure Legislation authorizing levels. The legislation included \$1.1 million for the Tolay Creek Bridge Replacement and Restoration Project.

Nuria Fernandez, the Federal Transit Administrator (FTA) retired on February 24.

The Department of Transportation has released the Safe Streets and Roads for All (SS4A) \$1.256 billion call for projects.

FTA released the \$1.5 billion Low-No Grant program call for projects.

State Update:

The Legislative Analyst Office's updated its official deficit projection to \$73 billion, an increase of \$15 billion over prior estimates. Their recommendation includes \$2 billion in transportation funding cuts.

Included on the bill matrix is SB 195 (Weiner) which would allow MTC to add a transportation measure to the November 2026 ballot. The new bill is SB 1031 which as of this writing, is not yet in print but purportedly will be released in coordination with Senator Wahab and require a specified revenue set-aside for transit and includes Senator Wahab's interest to study the consolidation of all Bay Area transit operators.

ATTACHMENTS

- 1) March 4, 2024 Federal Update (Platinum Advisors)
- 2) March 4, 2024 State Update (Platinum Advisors)
- 3) March 4, 2024 State Bill Matrix

PLATINUM | ADVISORS

TO: Kate Miller, Executive Director
Napa Valley Transportation Authority (NVTA)

FROM: Jessica Aune, Platinum Advisors

DATE: Monday, March 4, 2024

RE: Napa Valley Transportation Authority February 2024 Monthly Report

State of Play and Congressional Update

Days before a partial government shutdown, top appropriators reached a deal on the final details of six Fiscal Year (FY) 2024 appropriations bills and agreed on a short-term spending measure for the remaining measures. The proposed deal would fund agencies covered by the Agriculture-Food and Drug Administration (FDA), Energy-Water, Military Construction-Veterans Administration (VA), Transportation-Housing and Urban Development (HUD), Interior-Environment and Commerce-Justice-Science bills through the end of the fiscal year. The legislation included \$1,116,279 designated for the Tolay Creek Bridge Replacement and Restoration Project, which was requested by Congressman Thompson and Congressman Huffman. Lawmakers will have until March 8 to pass those six appropriations bills, while the remaining six would be pushed back until March 22. If Congress manages to pass all twelve spending bills by those deadlines, appropriators can begin preparing the next set of spending bills for FY 2025. President Biden is expected to unveil his FY25 budget request on March 11.

In the House, lawmakers passed the *Tax Relief for American Families and Workers Act*, which pairs an expansion of the child tax credit with business tax breaks, affordable housing credits, and disaster assistance. The disaster assistance provision extends rules for the treatment of certain disaster-related personal casualty losses, including areas where a major disaster was declared by the President beginning on January 1, 2020, and ending 60 days after the enactment of the legislation. Furthermore, any amount received by or on behalf of an individual as a qualified wildfire relief payment – expenses, damages, losses incurred during a qualified wildfire that aren't covered by insurance – would be excluded from gross income amounts.

After the bill's passage, the lead Republican on the Senate Finance Committee came out in opposition over reforms made to the child tax credit. While early skepticism of the legislation amongst GOP lawmakers has since dissipated over the last month, there is still a desire for a full committee markup of the legislation, which would delay passage. Some committee Democrats have suggested that the tax bill could be attached to a larger package compiled of appropriations bills.

Across Capitol Hill, the Senate worked this month to complete work on a foreign aid supplemental which would provide new military and humanitarian assistance to Ukraine, Israel, and Taiwan. After passage, the measure was swiftly rejected by Speaker Mike Johnson because it took no action on border security. Speaker Johnson and conservative members of the House Freedom Caucus also opposed the bill's original text, which included new funding for border security and immigration judges as well as strengthened several expulsion authorities.

FAA REAUTHORIZATION

Lawmakers are aiming to pass a measure that would extend authorization for the Federal Aviation Administration (FAA) until May 10. Congress originally passed legislation in December that would give them until mid-March to complete work on a reauthorization package. This month, the Senate Committee on Commerce, Science, and Transportation held its long-anticipated markup of its five-year FAA reauthorization legislation. The panel had previously canceled its original markup last year when senators couldn't agree on an amendment making changes to pilot training hours, among other issues. Days later, the full Senate advanced the bill. Leaders in both chambers are now in the beginning stages of conferencing the legislation to resolve differences between the two versions. The House passed their own version of the bill last July.

HOUSE HEARING ON 'BUY AMERICA' REQUIREMENTS

On February 15th, the House Transportation and Infrastructure Subcommittee on Highways and Transit held a hearing titled "Hearing on Implementation of Buy American Provisions". There was bipartisan support for 'Buy American' provisions for their importance to the economy and public safety. However, there was some disagreement about the granting of waivers to such provisions; Subcommittee Chair Rick Crawford (R-AR-1) criticized the Biden administration's implementation of 'Buy American' provisions and the exemptions they have given for construction materials while Democrats on the subcommittee commended the administration for being judicious in their granting of waivers.

The witnesses, stakeholders in the transportation industry, advocated for greater transparency about granting waivers to 'Buy American' provisions. Witnesses also spoke of construction companies' uncertainty with 'Buy American' regulations, as many of the manufactured materials they source are not made in America.

The barriers infrastructure stakeholders face in adhering to 'Buy American' provisions were discussed at length. Some members signaled support for working with administrative agencies to create a flexible and equitable 'Buy American' waiver program. Members expressed support for state Department of Transportations (DOTs) to be involved in the decision-making surrounding how to improve the waiver program and wished for working groups composed of state and local stakeholders to offer guidance to the OBM.

Particular attention was paid to electric vehicle infrastructure, particularly to President Biden's veto of the higher standards for electric vehicle chargers. Witnesses spoke of the capacity of industry to meet the demand for electric vehicle charging infrastructure and the regulations placed on it.

HOUSE E&C REPUBLICAN LETTER ON EV FUNDING IMPLEMENTATION

Republican leaders on the House Energy & Commerce Committee sent a [letter](#) to Secretary of Energy Jennifer Granholm and Secretary of Transportation Pete Buttigieg requesting information on the Biden administration's implementation of the National Electric Vehicle Infrastructure (NEVI) Formula and the Charging and Fueling Infrastructure (CFI) Discretionary Grant programs. The letter highlights delays in the delivery of federally funded EV charging infrastructure, concerns from state DOTs about labor contracting requirements, and minimum operating standards for chargers. One of the questions posed to the two federal officials centers on private sector deployment of EV chargers outpacing the federal government and how the Joint Office of Energy and Transportation is updating its review of state plans to ensure federal dollars don't "overbuild" private sector investments.

Pending Legislation of Interest

[H.R.125](#) — **To prohibit the imposition of mask mandates on public transportation.**

Sponsor: Biggs, Andy [Rep.-R-AZ-5]

Introduced: 1/9/2023

[H.R.327](#) — **To reduce the tax credit for new qualified plug-in electric drive motor vehicles by State subsidies for these vehicles.**

Sponsor: Estes, Ron [Rep.-R-KS-4]

Introduced: 1/12/2023

[H.R.490](#) — **To establish the Federal Infrastructure Bank to facilitate investment in, and the long-term financing of, economically viable U.S. infrastructure projects that provide a public benefit.**

Sponsor: Webster, Daniel [Rep.-R-FL-11]

Introduced: 1/24/2023

[S.63](#) — **A bill to adjust the effective date for application of certain amendments made with respect to the credit for new clean vehicles.**

Sponsor: Manchin, Joe, III [Sen.-D-WV]

Introduced: 1/25/202

[H.R.495](#) — **To amend the National Environmental Policy Act of 1969 to authorize assignment to States of Federal agency environmental review responsibilities.**

Sponsor: Calvert, Ken [Rep.-R-CA-41]

Introduced: 1/25/2023

[H.R.852](#) — **To direct the Attorney General to establish a grant program for civilian traffic violation enforcement.**

Sponsor: Rep. Torres, Ritchie [D-NY-15]

Introduced: 2/06/2023

[H.R.873](#) — **To authorize the Administrator of the Environmental Protection Agency to award grants and contracts for projects that use emerging technologies to address threats to water quality, and for other purposes.**

Sponsor: Rep. Donalds, Byron [R-FL-19]

Introduced: 2/08/2023

[S.352](#) — **Highway Formula Modernization Act of 2023**

Sponsor: Kelly, Mark [Sen.-D-AZ]

Introduced: 2/09/2023

[H.R. 1500](#) – **To establish a program to use anonymized data from third party entities to inform infrastructure planning decisions and improve transportation management capabilities.**

Sponsor: Graves, Garret [Rep.-R-LA-6]

Introduced: 3/09/2023

Status: Advanced from T&I Committee

[H.R.1665](#) — **To direct the Secretary of Transportation to establish a program to provide grants to local governments to install publicly accessible safety charging stations for electric bicycles and scooters, and for other purposes.**

Sponsor: Velazquez, Nydia M. [Rep.-D-NY-7]

Introduced: 03/17/2023

[S.876](#) — **A bill to establish a 90-day limit to file a petition for judicial review of a permit, license, or approval for a highway or public transportation project, and for other purposes.**

Sponsor: Cruz, Ted [Sen.-R-TX]

Introduced: 03/21/2023

[H.R.1668](#) — **To amend title 23, United States Code, with respect to the highway safety improvement program, and for other purposes.**

Sponsor: Blumenauer, Earl [Rep.-D-OR-3]

Introduced: 03/21/2023

[H.R.2664](#) — **Transportation Innovation Coordination Act**

Sponsor: DelBene, Suzan K. [Rep.-D-WA-1]

Introduced: 04/18/2023

[H.R.3082](#) - **Mobility aids On Board Improve Lives and Empower all (MOBILE) Act**

Sponsor: Cohen, Steve [D-TN-9]

Introduced: 05/05/2023

[S.1535](#) — **A bill to require the Administrator of the Federal Aviation Administration to promulgate regulations to allow the transport of firefighters on board a covered aircraft operated on a mission to suppress a wildfire, and for other purposes.**

Sponsor: Kelly, Mark [Sen.-D-AZ]

Introduced: 05/10/2023

[H.R.3411](#) - **To increase access to higher education by providing public transit grants.**

Sponsor: Fitzpatrick, Brian K. [R-PA-1]

Introduced: 05/17/2023

[H.R.3468](#) — **To direct the Secretary of Energy to establish a grant program to facilitate electric vehicle sharing services operated at public housing projects, and for other purposes.**

Sponsor: Barragan, Nanette Diaz [D-CA-44]

Introduced: 05/18/2023

[H.R.3785](#) — **To amend title 23, United States Code, to require that public employees perform construction inspection work for federally funded highway projects, and for other purposes.**

Sponsor: Rep. Garamendi, John [D-CA-8]

Introduced: 06/01/2023

[H.R.3845](#) — **To amend title 23, United States Code, to increase accessible transportation for individuals with disabilities.**

Sponsor: Titus, Dina [Rep.-D-NV-1]

Introduced: 06/06/2023

[H.R.3896](#) — **To establish an airport infrastructure resilience pilot program.**

Sponsor: Cohen, Steve [Rep.-D-TN-9]

Introduced: 06/07/2023

[S.1929](#) — **A bill to direct the Administrator of the Federal Aviation Administration to provide progress reports on the development and implementation of the national transition plan related to a fluorine-free firefighting foam, and for other purposes.**

Sponsor: Peters, Gary C. [Sen.-D-MI]

Introduced: 06/12/2023

[S.1946](#) — **A bill to amend title 49, United States Code, to allow the owner or operator of a small hub airport that is reclassified as a medium hub airport to elect to be treated as a small hub airport, and for other purposes.**

Sponsor: Sen. Blackburn, Marsha [R-TN]

Introduced: 06/13/2023

[S.2075](#) — **A bill to amend the Infrastructure Investment and Jobs Act to modify the Safe Streets and Roads for All program.**

Sponsor: Fetterman, John [Sen.-D-PA]

Introduced: 06/21/2023

[S.Res.274](#) — **A resolution expressing the sense of the Senate to reduce traffic fatalities to zero by 2050.**

Sponsor: Blumenthal, Richard [Sen.-D-CT]

Introduced: 06/22/2023

[H.R.4598](#) — **To provide for disadvantaged business enterprise supportive services programs at modal administrations of the Department of Transportation, and for other purposes.**

Sponsor: Aguilar, Pete [Rep.-D-CA-33]

Introduced: 07/13/2023

[H.R.4621](#) — **To improve the environmental review process for highway projects through the use of interactive, digital, cloud-based platforms, and for other purposes.**

Sponsor: Johnson, Dusty [R-SD-At Large]

Introduced: 07/13/2023

[H.R.4636](#) — **To direct the Secretary of Transportation to establish a Wireless Electric Vehicle Charging Grant Program, and for other purposes.**

Sponsor: Stevens, Haley M. [Rep.-D-MI-11]

Introduced: 07/14/2023

[H.R.4728](#) — **To amend title 49, United States Code, to provide for free public transportation for individuals who are recently released from incarceration.**

Sponsor: Cleaver, Emanuel [Rep.-D-MO-5]

Introduced: 07/20/2023

[H.R.4857](#) — **Equitable Transit Oriented Development Support Act**

Sponsor: DeSaulnier, Mark [Rep.-D-CA-10]

Introduced: 07/25/2023

[S.2480](#) — **Connecting Hard-to-reach Areas with Renewably Generated Energy (CHARGE) Act of 2023**

Sponsor: Markey, Edward J. [Sen.-D-MA]

Introduced 07/25/2023

[H.R.4908](#) — **Expedited Federal Permitting for California Act**

Sponsor: Garamendi, John [Rep.-D-CA-8]

Introduced: 07/26/2023

[H.R.4982](#) — **Tolling Transparency Act of 2023**

Sponsor: Chavez-DeRemer, Lori [Rep.-R-OR-5]

Introduced: 07/27/2023

[H.R.5154](#) — **Connecting Hard-to-reach Areas with Renewably Generated Energy (CHARGE) Act of 2023**

Sponsor: Ocasio-Cortez, Alexandria [Rep.-D-NY-14]

Introduced: 08/04/2023

[H.R.5242](#) — **Connecting Our Neighbors to Networks and Ensuring Competitive Telecommunications (CONNECT) Act of 2023**

Sponsor: Pettersen, Brittany [Rep.-D-CO-7]

Introduced: 08/18/2023

[H.R.5359](#) — **Rural Development Modernization Act**

Sponsor: Costa, Jim [Rep.-D-CA-21]

Introduced: 09/08/2023

[H.R.5437](#) — **Protecting Infrastructure Investments for Rural America Act**

Sponsor: Finstad, Brad [Rep.-R-MN-1]

Introduced: 09/13/2023

[S.2855](#) — **A bill to modernize and streamline the permitting process for broadband infrastructure on Federal land, and for other purposes.**

Sponsor: Barrasso, John [Sen.-R-WY]

Introduced: 09/20/2023

[H.R.5656](#) — **To amend the Internal Revenue Code of 1986 to provide a tax credit for new off-road plug-in electric vehicles.**

Sponsor: Phillips, Dean [Rep.-D-MN-3]

Introduced: 09/21/2023

[S.2882](#) — **Stop EV Freeloading Act**

Sponsor: Fischer, Deb [Sen.-R-NE]

Introduced: 09/21/2023

[H.R.5859](#) — **To direct the Secretary of Transportation to establish a program to provide grants to protection and advocacy systems to advocate for individuals with disabilities to access transportation, and for other purposes.**

Sponsor: Wilson, Frederica S. [Rep.-D-FL-24]

Introduced: 09/29/2023

[H.R.5980](#) — **To amend title 49, United States Code, to authorize state of good repair grants to be used for public transportation resilience improvement, and for other purposes.**

Sponsor: Espaillat, Adriano [Rep.-D-NY-13]

Introduced: 10/18/2023

[S.3080](#) — **Resilient Transit Act of 2023**

Sponsor: Gillibrand, Kirsten E. [Sen.-D-NY]

Introduced: 10/18/2023

[H.R.6178](#) — **Bidirectional Electric Vehicle Charging Act of 2023**

Sponsor: Brownley, Julia [Rep.-D-CA-26]

Introduced: 11/02/2023

[H.R.6199](#) — **Build More Housing Near Transit Act of 2023**

Sponsor: Peters, Scott H. [Rep.-D-CA-50]

Introduced: 11/02/2023

[S.3216](#) — **Build More Housing Near Transit Act of 2023**

Sponsor: Schatz, Brian [Sen.-D-HI]

Introduced: 11/02/2023

[S.3246](#) — **Building Safer Streets Act**

Sponsor: Fetterman, John [Sen.-D-PA]

Introduced: 11/07/2023

[H.R.6376](#) — **To require certain grant recipients of transit and highway transportation projects to establish and contribute to a business uninterrupted monetary program fund, and for other purposes.**

Sponsor: Correa, J. Luis [Rep.-D-CA-46]

Introduced: 11/13/2023

[H.R.6665](#) — **To amend the Internal Revenue Code of 1986 to eliminate certain fuel excise taxes and impose a tax on greenhouse gas emissions to provide revenue for maintaining and building American infrastructure, and for other purposes.**

Sponsor: Fitzpatrick, Brian K. [Rep.-R-PA-1]

Introduced: 12/07/2023

[S.3477](#) — **A bill to increase access to higher education by providing public transit grants.**

Sponsor: Casey, Robert P., Jr. [Sen.-D-PA]
Introduced: 12/12/2023

[H.R.6964](#) — **To establish limitations on advanced payments for bus rolling stock, and for other purposes.**

Sponsor: Fischbach, Michelle [Rep.-R-MN-7]
Introduced: 01/11/2024

[H.R.6997](#) — **Disaster Contract Improvement Act**

Sponsor: LaLota, Nick [Rep.-R-NY-1]
Introduced: 01/16/2024

[S.3605](#) — **A bill to require the Secretary of Transportation to develop guidelines and best practices for local evacuation route planning, and for other purposes.**

Sponsor: Padilla, Alex [Sen.-D-CA]
Introduced: 01/17/2024

[H.R.7009](#) — **Securing Airport Facilities for Enhanced Parking Act**

Sponsor: Caraveo, Yadira [Rep.-D-CO-8]
Introduced: 01/17/2024

[H.R.7012](#) — **Transit Emergency Relief Act**

Sponsor: D'Esposito, Anthony [Rep.-R-NY-4]
Introduced: 01/17/2024

[H.R.7039](#) — **To amend title 49, United States Code, to establish a program to provide grants to eligible recipients for eligible operating support costs of public transportation, and for other purposes.**

Sponsor: Johnson, Henry C. "Hank," Jr. [Rep.-D-GA-4]
Introduced: 01/18/2024

[H.R.7191](#) — **Save Our Pedestrians Act of 2024**

Sponsor: Carey, Mike [Rep.-R-OH-15]
Introduced: 02/01/2024

[H.R.7273](#) — **Undoing Nationwide Programs and Limiting Unnecessary Grants for Electric Vehicles Act (UNPLUG EVs) Act**

Sponsor: Burlison, Eric [Rep.-R-MO-7]
Introduced: 02/07/2024

[H.R.7286](#) — **Generating Resilient, Environmentally Exceptional National (GREEN) Streets Act**

Sponsor: Huffman, Jared [Rep.-D-CA-2]
Introduced: 02/07/2024

[H.R.7504](#) — To expand and modify the grant program of the Department of Veterans Affairs to provide innovative transportation options to veterans in highly rural areas, and for other purposes.

Sponsor: Perez, Marie Gluesenkamp [Rep.-D-WA-3]

Introduced: 02/29/2024

Executive Branch

Transportation Agency Vacancies

Nuria Fernandez, the head of the Federal Transit Administration, retired on February 24 after almost three years in the role. The retirement marks the fourth leadership gap at DOT agencies. The National Highway Traffic Safety Administration, the Federal Motor Carrier Safety Administration, and the Pipeline and Hazardous Materials Safety Administration are all without Senate-confirmed leaders.

Department of Transportation (DOT)

DOT [has opened](#) the process for cities, towns, counties, Tribal governments and Metropolitan Planning Organizations (MPO) to apply for \$1.256 billion in funding for local projects that improve roadway safety. The funds are from the competitive grant program, Safe Streets and Roads for All (SS4A), which was created to help communities both plan and carry out projects that help reduce the number of deaths and serious injuries on our highways, streets, and roads. SS4A funds will help communities in the development of road safety action plans and improve unsafe roadway corridors by implementing effective interventions. These funds can also be used to test safety features like separated bicycle lanes or curb extensions at intersections.

Federal Transit Administration (FTA)

FTA [announced](#) the availability of \$9.9 billion in federal formula funding for states, urbanized areas and tribal governments. The partial-year Fiscal Year (FY) 2024 funding is detailed in [apportionment tables](#) that specify funding based on statutory formulas. FTA will address these changes in further detail after the full-year FY24 appropriations are signed into law. FTA's formula-based grant programs include funding for transit systems in both urbanized and rural areas, grants for buses and bus facilities, transit designed for seniors and people with disabilities, planning funds, and support to improve the condition of transit assets. The tables allow transit agencies and grant recipients to view the amounts for programs set by statutorily defined formulas so they can better plan and manage over the long term for new projects and address their repair backlogs.

FTA [announced](#) the availability of approximately \$1.5 billion to support American transit vehicle manufacturing – including zero-emission buses – help build bus facilities and promote workforce development. FTA's Low- or No-Emission Program helps transit

agencies buy or lease U.S.-built zero-emission and low-emission transit buses along with charging equipment and supporting facilities. FTA's Grants for Buses and Bus Facilities Program supports transit agencies in buying and rehabilitating buses and vans and building bus facilities. In Fiscal Year 2024, \$1.1 billion will be authorized for the Low-No Program and \$390 million for grants for buses and bus facilities.

FTA [announced](#) nearly \$110 million in funding to eight public transportation providers and state Departments of Transportation in six states and one U.S. territory to help communities recover from recent natural disasters. The support, provided through FTA's Public Transportation Emergency Relief (ER) Program, will help agencies repair damaged equipment and facilities and recoup costs for evacuation and rescue operations following floods, hurricanes, and tornadoes that occurred in 2017 and 2020-22.

Federal Highway Administration (FHWA)

FHWA [announced](#) a new Bipartisan Infrastructure Law program that makes \$250 million available, over five years, in competitive grants to advance innovative, multimodal solutions to reduce vehicular traffic in the most congested metropolitan areas of the United States. The Congestion Relief Program provides funding to reduce highway congestion and the economic and environmental costs associated with congestion, including pollution from transportation emissions. The program also optimizes existing highway capacity and transit systems, improves coordination with transit, and encourages other modes of travel. The grants are available to states, metropolitan planning organizations, cities, and municipalities for projects in urban areas with a population of at least one million.

Joint Office of Technology and Energy (Joint Office)

The Joint Office [announced](#) that the National Renewable Energy Laboratory is implementing the Clean Bus Planning Awards (CBPA) program. The CBPA program provides free technical assistance to create comprehensive and customized bus electrification plans for fleets across the United States through Fiscal Year 2024. Electrifying school and transit buses can help communities meet decarbonization goals and improve health outcomes. States and municipalities across the country are looking to electrify bus fleets—the transition to electric buses is more in demand than ever before.

The Joint Office [released](#) a new whitepaper on innovative mobility options for all types of communities, including renters and multifamily housing residents. The resource advances the office's goal of providing convenient, equitable access to EV charging so everyone can choose to ride and drive electric. Intended for the use of public officials, property and vehicle owners, utilities, and other stakeholders, the paper includes strategies that go beyond installing private onsite EV chargers at multifamily properties, including charging in the public right-of-way and technical and cost-saving solutions to common barriers,

such as: streetlight charging, smart outlets and panels, mobile charging, and “bring-your-own cord” approaches.

Environmental Protection Agency (EPA)

EPA [announced](#) a grant funding opportunity for non-profit organizations, Tribes, and state and local governments to advance innovative, cost-effective and replicable source reduction approaches that save energy and water, reduce pollution and improve human health and the environment. Source reduction, also known as pollution prevention (P2) means preventing pollution at the source rather than managing waste after it is produced. In support of the Biden-Harris Administration’s priorities, these grants will emphasize projects that support environmental justice and prevention of greenhouse gas emissions.

PLATINUM | ADVISORS

March 4, 2024

TO: Kate Miller, Executive Director
Napa Valley Transportation Authority

FR: Steve Wallauch
Platinum Advisors

RE: Legislative Update

Happiness: While there will be no happiness in the budget this year, former Speaker Anthony Rendon announced that Speaker Rivas has appointed him to be the chair of the new Select Committee on Happiness & Public Policy Outcomes. The initial hearing is set for March 12th, and a path toward happiness will be set soon after.

In the Green: California's cap & trade auction continues to set record prices with each auction. The auction held in February resulted in all credits being sold at a record price of \$41.76 each. This auction alone resulted in generating \$1.3 billion for state programs. These red-hot auctions will generate a needed source of revenue for various zero emission vehicle programs that are facing cuts due to the deficit. These high prices will also push revenues upward for formula allocations, such as the Low Carbon Transit Operations Program (LCTOP).

It is speculated that the demand for more credits is the result of California Air Resources Board's (CARB's) intention to update the cap & trade regulations and potentially accelerate the reduction of the number of credits available for sale at each auction. Reducing the number of credits available may be necessary to meet the state's 2030 greenhouse gas (GHG) reduction goals. The rule making process on amending the cap & trade regulations is expected to start later this year.

Deficit Grows: While the scope of the deficit will not be known until the release of the May Revise, the Legislative Analyst's Office (LAO) has updated its fiscal outlook. Based on the LAO's fiscal outlook the deficit has grown by \$15 billion for a total shortfall of \$73 billion. This is based on the LAO's outlook of weaker cash receipts from corporate tax collections in December and January, and income tax withholding falling below projections.

To address this growing budget problem, the LAO points out to the legislature that nearly \$16 billion in one-time and temporary spending could be pulled back or reduced to help bridge this gap. This includes nearly \$2 billion in transportation funding, which primarily consists of general fund dollars committed to the Transit and Intercity Rail Program (TIRCP).

LAO's Take on Transportation Spending: The Legislative Analyst's Office (LAO) released its review of the Governor's proposed spending on transportation. Overall, the LAO recommends that the legislature adopt the Governor's proposed changes, and consider additional solutions given the potential for a worsening fiscal outlook.

The Governor's budget proposal includes \$4.3 billion in solutions from transportation programs. However, of the \$4.3 billion in solutions, the Governor's plan relies heavily on delaying funding commitments so that about \$3.3 billion is restored in future budget years. This includes:

- \$2.8 billion in cash flow adjustments, which revert General Fund that has already been awarded to projects with the intent to restore the funding in a future year when it would be needed to cover expenditures
- \$1 billion in program expenditures are delayed, which reduces costs in 2024-25 with the intent of restoring the funding in 2025-26
- \$796 million in expenditures is shifted from the General Fund to the Greenhouse Gas Reduction Fund (GGRF)
- \$296 million in program reductions

The LAO recommends that the legislature adopt all the changes proposed by the Governor. Considering the growing deficit, the LAO urges the legislature to also consider additional solutions and lists the following as areas where cuts could be made:

- *Reduce Rather Than Delay \$1 Billion for Formula-Based TIRCP* – This could entail reducing rather than delaying the \$1 billion the Governor proposes providing in 2025-26 instead of 2024-25, and additionally reducing the \$1 billion the Governor proposes to retain in the budget year.
- *Redirect GGRF for Other Activity, Reduce Formula-Based TIRCP* -- The Legislature could opt to shift less than the proposed \$261 million GGRF to formula-based TIRCP—or none at all—reducing overall support for the program instead. The Legislature could then utilize the freed-up GGRF to support another activity—transportation or otherwise—that might face reductions given the General Fund condition.
- *Shift Funds From Transportation Accounts to Replace General Fund* -- The Legislature could consider shifting funding for certain programs from the General Fund to state transportation funds such as State Highway Account (SHA) or the

Road Maintenance and Rehabilitation Account (RMRA). The Legislature took a similar action last year when it shifted \$500 million of the one-time General Fund augmentations for transportation to SHA.

- *Use Future Base Funding to Replace General Fund Augmentations for Competitive TIRCP* -- Competitive TIRCP receives an annual base amount of funding from GGRF and transportation improvement fee revenues, which is provided through a continuous appropriation. CalSTA currently is in the process of starting its 2024 competitive TIRCP grant cycle, with plans to award about \$800 million from these base funds this fall to support new projects over the next five years. Instead of selecting new projects to support with these funds, the Legislature could statutorily direct CalSTA to use them to fulfill the state's commitments to some of the projects already awarded funds from the one-time General Fund augmentations to competitive TIRCP.

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March 4, 2024

ATTACHMENT 3
NVTB Board Item 11.4
March 20, 2024

TABLE 1: BOARD ACTION ITEMS

	Subject	Status	Recommended Position
<p>AB 2719 (Wilson D) Vehicles: commercial vehicle inspections.</p>	<p>AB 2719 creates an alternative safety inspection process for public transit vehicles to ensure their safety and maintains the transit agency's ability to provide reliable, on-time transit service.</p> <p>AB 2719 is sponsored by NVTB and SolTrans. The purpose of this bill is to create an alternative inspection process that will exempt public transit buses from being required to stop at any roadside inspection station.</p>	Assembly Print	Co-Sponsor

TABLE 2: BOARD ADOPTED POSITIONS

	Subject	Status	Board Position
<p>AB 610 (Holden D) Fast food restaurant industry: Fast Food Council: health, safety, employment, and minimum wage.</p>	<p>AB 610 was gutted and amended on January 29th, to remove the language related to the youth transit pass pilot program.</p> <p>As amended the bill would amend existing law to exempt additional restaurants from the definition of "fast food restaurant."</p> <p><i>AB 610 will be removed from future bill updates.</i></p>	Assembly Floor Concurrence	Support If Amended (prior version)
<p>AB 817 (Pacheco D) Open meetings: teleconferencing: subsidiary body</p>	<p>AB 817 would authorize a "subsidiary body" to remotely hold a public meeting if specified conditions are met.</p> <p>With the Assembly Local Government Committee under new leadership, AB 817 was approved by the Committee in January, and approved by the Assembly on a vote of 54-8.</p>	Senate Rules	SUPPORT

	Subject	Status	Board Position
<u>AB 817 (Cont.)</u>	<p>AB 817 was amended to include a sunset date of January 1, 2026, and amendments clarified the public participation requirements. Under the bill the following types of subsidiary bodies may hold meetings remotely:</p> <ul style="list-style-type: none"> • certain types of commissions, committees, or other body as defined in paragraph (b) of Government Code Section 54952, • a body that serves exclusively as an advisory body, • a body that is not authorized to take final action on any contract, legislation, regulation, or permit. 		
<u>AB 1837 (Papan D)</u> San Francisco Bay area: public transportation.	AB 1837 is currently a spot bill that contains intent language to enact legislation that will encourage coordination and collaboration among transit agencies in the Bay Area.	Assembly Print	Watch
<u>AB 1904 (Ward D)</u> Transit buses: yield right-of-way sign.	<p>Existing law allows Santa Clara VTA and Santa Cruz Metropolitan Transit District to equip buses with a “yield right-of-way” sign to inform motorists when the bus re-entering a traffic lane.</p> <p>AB 1904 would expand this authorization to allow any transit operators to equip its bus with yield right-of-way signs. Under AB 1904 these signs could be an illuminated sign or a static decal.</p>	Assembly Transportation	Support
<u>SB 537 (Becker D)</u> Open meetings: local agencies: teleconferences	SB 537 allows multi-jurisdictional, cross-county local agencies with appointed members to use teleconferencing without posting agendas at each teleconference location, identifying each teleconference location in the notice and agenda, making each teleconference location accessible to the public, and requiring at least a quorum of the eligible legislative body to participate from	Assembly Floor Inactive File Two-Year Bill	WATCH

	Subject	Status	Board Position
<u>SB 537 (Cont.)</u>	within the local agency's jurisdiction if the legislative body complies with specified conditions.		
<u>SB 769 (Gonzalez D)</u> Local government: fiscal and financial training	<p>SB 769 would require, if a local agency provides any type of compensation, or expense reimbursement to members of its legislative body, to provide the members of the legislative body at least two hours of fiscal and financial training at least once every two years.</p> <p>Fiscal and financial training is defined to include the following:</p> <ul style="list-style-type: none"> • Laws and principles relating to financial administration and short-and long-term fiscal management, • Laws and principles relating to capital financing and debt management, pensions and other postemployment benefits, and cash management and investments. • General fiscal and financial planning principles and any pertinent laws relevant to the local agency official's public service and role in overseeing the local agency's operations. 	<p>Assembly Appropriations</p> <p>Held on Suspense File</p>	Watch
<u>SB 925 (Wiener D)</u> San Francisco Bay area: local revenue measure: transportation improvements.	SB 925 is currently a spot bill that includes intent language stating that this bill would authorize MTC to propose a revenue measure to fund the operation, expansion, and transformation of the public transportation system, and other transportation improvements.	Senate Rules	Watch
<u>SB 926 (Wahab D)</u> San Francisco Bay area: public transportation.	<p>SB 926 directs CalSTA to develop a plan to consolidate all transit operations in the Bay Area.</p> <p>This is the reintroduction of SB 397, which was pulled from being heard by the Senate Transportation Committee earlier this month. Given concerns expressed about SB 397, amendments are expected to be made to SB</p>	Senate Transportation	Watch

	Subject	Status	Board Position
<u>SB 926 (Cont.)</u>	926 prior to be heard by the Senate Transportation Committee.		
<u>SB 947 (Seyarto R)</u> Department of Transportation: state highway projects: agreements with public entities: project design changes.	SB 947 would add to the project cost agreement between a local entity and Caltrans a requirement making Caltrans responsible for any additional costs associated with a new project design adopted by Caltrans after the project is included in the state transportation improvement program or the state highway operation and protection program.	Senate Rules	Watch
<u>SB 960 (Wiener D)</u> Transportation: planning: transit priority projects: multimodal.	<p>SB 960 would place in statute the requirement for Caltrans to include “complete street” improvements to all transportation projects.</p> <p>Complete Streets elements can include sidewalks, bike lanes, bus-only lanes, accessible public transit stops, crosswalks, median islands, accessible pedestrian signals, curb extensions, narrower travel lanes, among other improvements.</p> <p>SB 960 includes the following requirements:</p> <ul style="list-style-type: none"> • Caltrans is required to include complete street elements in its asset management plan, and set 4-year and 10-year targets and performance measures reflecting complete streets assets. • Establish a streamlined process for the approval of pedestrian facilities, traffic calming improvements, bicycle facilities, and transit priority treatments at locations where state-owned facilities intersect with local facilities. • Develop – by January 1, 2026 – a transit priority policy with performance targets to improve transit travel time reliability, speeds, reduced transit and rider delay, and improved accessibility at stops, stations, and boarding facilities. 	Senate Rules	Support