



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY Board Agenda Letter

TO: Board of Directors
FROM: Kate Miller, Executive Director
REPORT BY: Karrie Sanderlin, Director – Program Manager – Administration and Human Resources
(707) 259-8633 / Email: ksanderlin@nvta.ca.gov
SUBJECT: Napa Countywide Road Maintenance Act and Expenditure Plan (Measure T) Independent Taxpayer Oversight Committee (ITOC) Member Appointment

RECOMMENDATION

That the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) appoint Kevin Alfaro to serve on the Independent Taxpayer Oversight Committee (ITOC) as a member who is a Certified Public Accountant (CPA) and has experience in financial audits.

COMMITTEE RECOMMENDATION

None

EXECUTIVE SUMMARY

The Napa Countywide Road Maintenance Act and Expenditure Plan (Measure T) requires that NVTA-TA appoint members of the ITOC to ensure that Measure T revenues are being spent in accordance with the Expenditure Plan.

NVTA-TA received an application from Kevin Alfaro, to serve as a committee member representing the Certified Public Account position. Mr. Alfaro's application is included as Attachment 1 to this staff report. The appointment of Mr. Alfaro will complete the Committee assignments and there will no longer be any current positions open on the Committee.

PROCEDURAL REQUIREMENTS

1. Staff Report
2. Public Comments
3. Motion, Second, Discussion and Vote

FISCAL IMPACT

Is there a Fiscal Impact? Yes, each ITOC member is entitled to \$250 per quarterly meeting. NVTA-TA would incur costs of \$1,750 per meeting per quarter when meetings are held.

CEQA REQUIREMENTS

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (California Environmental Quality Act (CEQA) Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

The Napa Countywide Road Maintenance Act and Expenditure Plan and Ordinance requires an open selection process for the ITOC which is made up of (7) Committee members who are residents of the County of Napa possessing the following credentials:

- a) One member who is a professional, retired or active, in the field of municipal audit, finance, and/or budgeting with a minimum of five years in a relevant and senior decision-making position in the public or private sector*
- b) One member who is a licensed civil engineer, retired or active, with at least five years of demonstrated experience in the fields of transportation in government and/or private sector*
- c) One member who is a Certified Public Accountant (CPA) and experienced in financial audits*
- d) One member shall be a representative of a Napa region Chamber of Commerce*
- e) One member from a bona fide taxpayers' association*
- f) Two members from the public at-large*

These members will constitute the voting members of the ITOC. In addition, the Chair and Executive Director of the NVTA-TA, the Chair of the NVTA Technical Advisory Committee (TAC), and the County Auditor-Controller will serve as non-voting ex-officio members of the ITOC. The voting Committee members shall serve a two, three, and four year term, determined by the drawing of lots at the first meeting. Thereafter, Committee members shall serve four-year terms.

The ITOC will be responsible for reviewing the fiscal and program performance of the retail transactions and use tax transportation program through a biennial performance audit to ensure that all transportation retail transactions and use tax revenues are spent by the Authority in accordance with all provisions of the voter-approved Expenditure Plan and Ordinance. In addition, the ITOC will also oversee the independent financial audits of the Authority.

SUPPORTING DOCUMENTS

Attachment: (1) Kevin Alfaro ITOC Application



Napa Valley Transportation Authority-Tax Agency (NVTA-TA)
625 Burnell Street
Napa, CA 94559
Tel. (707) 259-863 / Fax (707) 259-8638
www.nvta.ca.gov

**INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE (ITOC)
APPOINTMENT APPLICATION**

Complete applications should be submitted to the above address,
Attention: Secretary of the Board

This application may be subject to disclosure under the Public Records Act

Applicant Information			
Application for Appointment to: Independent Taxpayer Oversight Committee			
Name:	Alfaro	Kevin	S Date: 11/16/2018
	Last	First	M.I.
Address:			
	Street Address		Apartment/Unit #
City	Napa	State CA	Zip 94559
Phone:		E-mail Address:	
Current Occupation (within the last twelve (12) months)			
I have been an active CPA since 1992. I took a 5.5 year internal job with Caymus Vineyards, CFO and Meiomi LLC, COO but returned to public accounting in January 2018 to open my own office.			
Current License (Professional or Occupational): Date of Issue and/or expiration including status:			
CPA, November 1992, License 62590			
Education/Experience (a resume may be attached containing this and any other information that would be helpful in evaluating your application)			
See attached resume.			

Community Participation
(nature of activity and community location)

Since being a citizen of Napa County since 1989 I have sat on the various community boards:

- Napa County Education Foundation, Napa
- St. Helena Nursery School Cooperative, Rutherford
- St. Helena Boys and Girls Club, St. Helena and Calistoga
- RLS PTA, St. Helena
- Napa Valley Wine Library Association, St. Helena
- Napa Valley Country Club, Napa

Other Board/Commission/Committee on which you serve/have served

- Napa Community Bank, Founding Board Member, Napa – Chair of Audit Committee, Loan Committee member (later sold to Rabobank)
- St. Helena Unified School District Board of Trustee – no longer a trustee
- Pride Mountain Vineyards Board of Managers - current
- Splash of Wine, Board member - current

References

Please list three individuals familiar with your background

Full Name: Jeanne Meyer Relationship: Friend and Colleague

Company: Meyer Wine Law Phone: _____

Address: _____

Full Name: Catherine C. Heywood Relationship: Friend and Client

Company: VP, Visit Napa Valley Phone: _____

Address: Angwin, CA

Full Name: Sean Maher Relationship: Friend and Colleague

Company: Aspect Consumers/Maher Advisors Phone: _____

Address: Vintage Drive, St. Helena CA

Name and Occupation of spouse within the last 12 months, if married (for Conflict of Interest purposes):

Unmarried

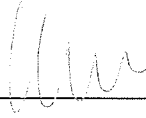
Please explain your reasons for wishing to serve, and in your opinion, how you feel you could contribute.

I have a sensitivity to transportation issues in this Valley. I would very much like the opportunity to become more involved with a better understanding of the process of problem solving as it relates to these issues. Given my financial back ground, having been on a publicly elected board as well as not-for-profit and for-profit company boards I believe I can be a valuable contributor to the existing board as it pertains to financial oversight.

Disclaimer and Signature

PLEASE NOTE THAT APPOINTEES MAY BE REQUIRED BY STATE LAW AND NCTPA CONFLICT OF INTEREST CODE TO FILE FINANCIAL DISCLOSURE STATEMENTS

Signature: _____

A handwritten signature in cursive script, appearing to be "H. M.", written over a horizontal line.

Date: 11/16/2018

Kevin S. Alfaro, CPA

Napa, California 94559

Experience:

Copper Cane LLC – Chief Operating Officer January 2014 – January 2018

Responsible for land and facility acquisitions, land use entitlements, construction projects, and bank financing. Supervise accounting and finance functions, wine and spirit production, vineyard development, grape purchases, alcohol compliance and coordination with legal counsel. Lead officer on all aspects of the sale of \$315 mm Meiomi wine brand to publicly traded company. Structure and implement owner's income and estate tax planning.

Caymus Vineyards – Chief Financial Officer July 2012 – December 2013

Managed accounting and finance departments, restructured bank financing, handled land acquisitions, negotiated settlement of Napa County permit violation, and provided income and estate tax planning for company and all shareholders.

Brown Holder Alfaro LLP – Founder and Managing Partner November 2009 – June 2012

Managed and developed a \$3.5 mm - \$4.0 mm gross revenue full service CPA firm specializing in the Napa and Sonoma wine industry. Focused on client development, income and estate tax planning, complex IRS client representation and HR matters related to 25 employees.

G & J Seiberlich & Co. LLP – Office Managing Partner August 1998 – October 2009

Managed the Saint Helena office of full service CPA firm specializing in the Napa and Sonoma wine industry. Focused on client development, income and estate tax planning, and complex IRS client representation.

Price Waterhouse LLP – Tax Manager March 1997 – July 1998

Worked for lead wine industry partner on corporate and individual tax matters and for tax partners in the areas of consumer products, M&A and real estate.

Foundation Health Systems, Inc. – Tax Manager December 1996 – February 1997

Assisted the tax director with the merger of FHS and Health Systems, Inc. (aka Health Net), thus creating the fourth largest HMO in the US.

Ernst & Young LLP – Tax Manager

May 1994 – November 1996

Reviewed complex entity and individual income tax returns; worked with large non-profit health care system to enable it to become income tax filing compliant.

G & J Seiberlich & Co. LLP – Senior Accountant

January 1990 – April 1994

Prepared year end accounting, inventory costing and income tax returns for wine and grape growing clients. Participated in client development, IRS representation and staff training.

Education/Certificates:

Golden Gate University – MS in Taxation

December 1996

Certified Public Accountant – California, 62590

May 1992

Sonoma State University – BA Business Administration/Accounting

June 1988

Community Development/Involvement, Past and Present:

Napa Valley Country Club – Board Member

Pride Mountain Vineyards LLC – Board Member

St. Helena Unified School District – School Board Trustee

Napa Community Bank (now Rabobank) – Founding Board Member/Loan and Audit Committee Member

Napa Valley Wine Auction – Finance Chair

Napa Valley Wine Library Association – Board Member/Treasurer/President

Boys and Girls Club of St. Helena and Calistoga – Board Member/Treasurer

St. Helena Nursery School Cooperative – Board Member/Treasurer

Napa County Education Foundation – Board Member