



NAPA VALLEY TRANSPORTATION AUTHORITY
TAC Agenda Letter

TO: Technical Advisory Committee (TAC)
FROM: Kate Miller, Executive Director
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SUBJECT: ITOC Meeting Summary

RECOMMENDATION

Information only

EXECUTIVE SUMMARY

Voter adoption of the Napa Countywide Road Maintenance Act and Expenditure Plan (Measure T) created the Independent Taxpayer Oversight Committee (ITOC) to review fiscal and performance audits and verify project eligibility.

At the June 5, 2019 ITOC meeting, committee members received two presentations, the first presentation was by the City of Napa on progress made on their Measure T projects. The second presentation by NVRTA staff provided an overview of the public sector's project delivery process. Other items discussed were an overview of the committee's roles and responsibilities, Measure T Process and Procedures document, and the Measure T performance and compliance audit schedule.

The ITOC requested the following future items:

- A Measure T grievance tool. One member of the ITOC requested that an anonymous complaint method be established by the public and employees administering Measure T funds.
- ITOC meeting location. One member of the ITOC requested the ITOC consider moving its meetings to a separate location away from the NVRTA offices. The request also included that NVRTA staff not develop the agenda packet or lead the committee meetings. It should be noted that the Chair leads the committee meetings.

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- 6.67% Equivalent Fund projects update. The ITOC requested that NVTA staff provide a process and progress on 6.67% Equivalent Fund projects. NVTA staff believes that the process has been established and will review that process with the Committee.
 - Meeting cancellation policy. Member Brauning also requested that a meeting cancellation policy be established detailing the guidelines that spell out what warrants a meeting cancellation. The process for canceling a meeting was included in the Committee bylaws which were adopted by the Committee at its first meeting. Staff will remind the Committee of the cancellation process.
 - Draft Measure T report template. The ITOC requested to review the draft template that NVTA will use to publish the Measure T annual report. NVTA staff will develop a draft concept which will be based on the Measure A Flood tax report.

The next ITOC meeting is on September 4, 2019. At this meeting the City of American Canyon will present its progress of the City's Measure T projects.

FISCAL IMPACT

Is there a fiscal impact? None.

BACKGROUND AND DISCUSSION

The Napa Countywide Road Maintenance Act and Expenditure Plan and Ordinance created the ITOC which is made up of seven committee members and residents of the County of Napa. Committee members possess knowledge of a certain field such as municipal audit, finance, and/or budgeting, civil engineering with focus on transportation or public accounting. There is also a representative of a Napa region Chamber of Commerce, member of a bona fide taxpayers' association and two members at-large.

Voter adoption of the Napa Countywide Road Maintenance Act (Measure T) resulted in creation of the Independent Taxpayer Oversight Committee ("ITOC"). The ITOC will remain in existence for as long as the tax exists. The ITOC reviews the fiscal and program performance of the Measure T program through a biennial performance audit to ensure that all transportation retail transactions and use tax revenues are spent by the NVTA-TA in accordance with the voter-approved Expenditure Plan and Ordinance. The ITOC's secondary mission is to provide positive, constructive advice to the Authority on how to improve implementation over the twenty-five year course of the program; this role includes consideration by the ITOC of the biennial project lists submitted by jurisdictions.

To keep the ITOC apprised of ongoing Measure T activities in each of the jurisdictions, jurisdictional staff will present updates to the ITOC on a regular basis. The ITOC has quarterly meetings and jurisdictions will provide a presentation on their Measure T projects on a rotating schedule:

Table 1 provides the schedule for the next 2 years of ITOC meetings:

Table 1

Meeting Date	Jurisdiction
September 4, 2019	City American Canyon
December 4, 2019	County of Napa
March 4, 2020	City of Calistoga, Town of Yountville, City of St. Helena
June 3, 2020	City of Napa
September 2, 2020	City of American Canyon
December 2, 2020	County of Napa
March 2, 2021	City of Calistoga, Town of Yountville, City of St. Helena
June 2, 2021	City of Napa

If a meeting is canceled due to lack of substantive agenda items or if a quorum of the committee cannot be met, the jurisdiction(s) scheduled to present at that meeting will be pushed to the next meeting and the schedule will be adjusted accordingly.

SUPPORTING DOCUMENTS

Attachment(s): (1) Measure T Deadline Schedule

Schedule	Action	Supporting Document
January 1st	Submit a resolution to certify that the jurisdiction met its MOE expenditures the previous fiscal year.	Resolution approved by the jurisdiction's governing body stating that the jurisdiction met its established MOE the previous fiscal year.
January 1st	Submit a copy of the Comprehensive Annual Financial Report (CAFR) and the State Controller's Street Report to NVTA.	A a copy of the Comprehensive Annual Financial Report (CAFR) and the State Controller's Street Report
March 31st	Submit a semi-annual update on projects and expenses for first period of current fiscal year July 1st- December 31st.	Completed report template (Exhibit E) of the Measure T Master Agreement between the jurisdictions and NVTA.
September 30th	Submit a semi-annual update on projects and expenses for 2nd half of past fiscal year January 1st -June 30th.	Completed report template (Exhibit E) of the Measure T Master Agreement between the jurisdictions and NVTA.
Fall of every odd calendar year	Submit updated Five-year Project List no later than January 1st of every even year.	Jurisdictions are to submit electronically a copy of their five-year list, a resolution from their governing board approving the five-year project list and demonstrating that a public hearing was held.
Fall of every odd calendar year	Submit updated Equivalent Fund Project List no later than January 1st of every even year.	Jurisdictions are to submit electronically a copy of their Equivalent Funds List, a resolution from their governing board approving the Equivalent Funds project list.