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

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**TO:** Independent Taxpayer Oversight Committee  
**FROM:** Danielle Schmitz, Executive Director  
**REPORT BY:** Antonio Onorato, Director of Administration, Finance, and Policy  
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**SUBJECT:** April-June Quarter 2 Calendar Year 2025,  
Measure T Quarter 4 Fiscal Year 2025 Analysis and Financial Update

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### **RECOMMENDATION**

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

### **EXECUTIVE SUMMARY**

This memo presents the tax analysis from HdL Companies, NVRTA's sales tax consultant, with the most recent quarterly sales tax update newsletter (Attachment 1) for the period of April - June 2025.

### **BACKGROUND**

#### **Tax Analysis**

Napa Valley Transportation Authority (NVRTA)'s sales tax receipts for the April through June 2025 reporting period were generally flat compared to the same period last year, showing only a 0.8% decline when excluding one-time reporting anomalies. This modest change indicates that local economic activity remains steady, though certain industry sectors continue to experience softening trends.

Business and Industry collections declined by 7%, primarily driven by a notable slowdown in winery-related sales, which were down approximately \$31,000 compared to the prior year's quarter. Additional softness was observed among light industrial companies, IT service providers, and garden and agricultural suppliers — sectors that reported fewer overall transactions during the quarter.

As anticipated, lower fuel prices led to a 16% decrease in sales from service stations. While new motor vehicle dealership revenues held steady, a decline in used vehicle sales resulted in a net reduction for the autos and transportation category. Grocery stores also posted an 8% drop in taxable sales, reflecting shifting consumer spending patterns and potentially greater price sensitivity among households.

The general consumer goods category saw modest gains overall, largely attributable to the opening of a regional warehouse retailer in late 2024, which contributed significantly to the tax base expansion. However, performance across other sub-categories was mixed. Family-oriented, value-focused apparel stores reported stronger sales, while higher-end home furnishings and specialty retailers saw reduced activity, likely due to consumer caution amid broader economic uncertainty.

During the BottleRock reporting period, leisure and entertainment venues experienced a 10% decline, signaling a slight pullback in discretionary spending within the tourism and event economy. However, the restaurants and hotels sector recorded a 1% overall increase, buoyed by gains in casual dining establishments and larger filings from hotel operators, suggesting sustained visitor activity despite regional spending headwinds. Lastly, building and construction activity remained robust across the valley. Contractor sales continued to show growth, contributing positively to the overall sales tax base and underscoring continued investment in local infrastructure and property improvements.

### Sales Tax Receipts in the Current Year

Table 1 below lists the monthly receipts for FY 2024-25 reflecting total receipts including interest coming in slightly above expectations. Table 2 below provides the monthly receipts for FY 2025-26 for July through September. Table 3 illustrates the forecast for Measure U revenues.

Table 1: Measure T Sales Tax Revenues compared to the revised forecast.

#### NAPA VALLEY TRANSPORTATION AUTHORITY- TAX AGENCY

| MONTH<br>SALES TAX |      |  | Forecast      | Actual<br>FY25 | Difference<br>\$<br>More/(Less) | Difference<br>% | Actual<br>FY24<br>Last Year | Difference<br>Increase/<br>(Decrease) |
|--------------------|------|-------------------------------------------------------------------------------------|---------------|----------------|---------------------------------|-----------------|-----------------------------|---------------------------------------|
| July               | Sept |                                                                                     | \$ 2,000,000  | \$ 1,958,540   | \$ (41,460)                     | -2.1%           | \$ 1,976,496                | \$ (17,956)                           |
| August             | Oct  |                                                                                     | 1,950,000     | 1,840,618      | (109,382)                       | -5.6%           | 1,904,239                   | (63,621)                              |
| September          | Nov  |                                                                                     | 2,750,000     | 2,510,442      | (239,558)                       | -8.7%           | 2,710,888                   | (200,446)                             |
| Quarter Total      |      |                                                                                     | \$ 6,700,000  | \$ 6,309,600   | \$ (390,400)                    | -6.2%           | \$ 6,591,623                | \$ (282,023)                          |
| October            | Dec  |                                                                                     | \$ 2,000,000  | 1,960,134      | (39,866)                        | -2.0%           | 1,902,439                   | 57,695                                |
| November           | Jan  |                                                                                     | 2,100,000     | 1,792,785      | (307,215)                       | -14.6%          | 1,816,381                   | (23,596)                              |
| December           | Feb  |                                                                                     | 2,400,000     | 2,751,425      | 351,425                         | 14.6%           | 2,716,410                   | 35,015                                |
| Quarter Total      |      |                                                                                     | 6,500,000     | 6,504,344      | 4,344                           | 0.1%            | 6,435,230                   | 69,114                                |
| Year-To-Date       |      |                                                                                     | \$ 13,200,000 | \$ 12,813,944  | \$ (386,056)                    | -2.9%           | \$ 13,026,853               | \$ (212,909)                          |
| January            | Mar  |                                                                                     | 1,750,000     | 1,675,346      | (74,654)                        | -4.3%           | 1,730,730                   | -55,384                               |
| February           | Apr  |                                                                                     | 1,750,000     | 1,565,046      | (184,954)                       | -10.6%          | 1,702,801                   | -137,755                              |
| March              | May  |                                                                                     | 2,000,000     | 2,352,142      | 352,142                         | 17.6%           | 2,149,371                   | 202,771                               |
| Quarter Total      |      |                                                                                     | 5,500,000     | 5,592,534      | 92,534                          | 1.7%            | 5,582,902                   | 9,632                                 |
| Year-To-Date       |      |                                                                                     | \$ 18,700,000 | \$ 18,406,478  | \$ (293,522)                    | -1.6%           | \$ 18,609,755               | \$ (203,277)                          |
| April              | Jun  |                                                                                     | 1,900,000     | 2,001,437      | 101,437                         | 5.3%            | 1,920,455                   | 80,982                                |
| May                | Jul  |                                                                                     | 2,100,000     | 2,282,522      | 182,522                         | 8.7%            | 2,151,976                   | 130,546                               |
| June               | Aug  |                                                                                     | 2,300,000     | 2,243,725      | (56,275)                        | -2.4%           | 2,464,790                   | 0                                     |
| Quarter Total      |      |                                                                                     | 6,300,000     | 6,527,684      | 227,684                         | 3.6%            | 6,537,221                   | 211,528                               |
| Total Revenues     |      |                                                                                     | \$ 25,000,000 | \$ 24,934,162  | \$ (65,838)                     | -0.3%           | \$ 25,146,977               | \$ 8,251                              |
| Interest           |      |                                                                                     | \$ -          | \$ 110,000     | \$ 110,000                      | -               | \$ 90,599                   |                                       |
| Total Revenues     |      |                                                                                     | \$ 25,000,000 | \$ 25,044,162  | \$ 44,162                       | 0.2%            | \$ 25,237,576               | -0.8%                                 |

Table 2: Measure U Sales Tax Revenues and Forecast.



| MONTH<br>SALES TAX | Forecast             | Actual<br>FY26      | Difference<br>\$<br>More/(Less) | Difference<br>% | Actual<br>FY25<br>Last Year | Difference<br>Increase/<br>(Decrease) |
|--------------------|----------------------|---------------------|---------------------------------|-----------------|-----------------------------|---------------------------------------|
| July               | \$ 2,000,000         | \$ 2,054,928        | \$ 54,928                       | 2.7%            | \$ 1,958,540                | \$ 96,388                             |
| August             | 2,100,000            | 2,151,729           | 51,729                          | 2.5%            | 1,840,618                   | 311,111                               |
| September          | 2,600,000            | -                   | (2,600,000)                     | -100.0%         | 2,510,442                   | (2,510,442)                           |
|                    | <b>\$ 6,700,000</b>  | <b>\$ 4,206,656</b> | <b>\$ (2,493,344)</b>           | <b>-59.3%</b>   | <b>\$ 6,309,600</b>         | <b>\$ (2,102,944)</b>                 |
| October            | \$ 2,000,000         | -                   | (2,000,000)                     | -100.0%         | 1,960,134                   | (1,960,134)                           |
| November           | 2,100,000            | -                   | (2,100,000)                     | -100.0%         | 1,792,785                   | (1,792,785)                           |
| December           | 2,400,000            | -                   | (2,400,000)                     | -100.0%         | 2,751,425                   | (2,751,425)                           |
|                    | <b>6,500,000</b>     | <b>-</b>            | <b>(6,500,000)</b>              | <b>-100.0%</b>  | <b>6,504,344</b>            | <b>(6,504,344)</b>                    |
|                    | <b>\$ 13,200,000</b> | <b>\$ 4,206,656</b> | <b>\$ (8,993,344)</b>           | <b>-68.1%</b>   | <b>\$12,813,944</b>         | <b>\$ (8,607,288)</b>                 |
| January            | 1,800,000            | 0                   | (1,800,000)                     | -100.0%         | 1,675,346                   | -1,675,346                            |
| February           | 1,900,000            | 0                   | (1,900,000)                     | -100.0%         | 1,565,046                   | -1,565,046                            |
| March              | 2,000,000            | 0                   | (2,000,000)                     | -100.0%         | 2,352,142                   | -2,352,142                            |
|                    | <b>5,700,000</b>     | <b>-</b>            | <b>(5,700,000)</b>              | <b>-100.0%</b>  | <b>5,592,534</b>            | <b>(5,592,534)</b>                    |
|                    | <b>\$ 18,900,000</b> | <b>\$ 4,206,656</b> | <b>\$ (14,693,344)</b>          | <b>-77.7%</b>   | <b>\$18,406,478</b>         | <b>\$ (14,199,822)</b>                |
| April              | 2,000,000            | 0                   | (2,000,000)                     | -100.0%         | 2,001,437                   | -2,001,437                            |
| May                | 2,100,000            | 0                   | (2,100,000)                     | -100.0%         | 2,282,522                   | -2,282,522                            |
| June               | 2,300,000            | 0                   | (2,300,000)                     | -100.0%         | 2,243,725                   | -2,243,725                            |
|                    | <b>6,400,000</b>     | <b>-</b>            | <b>(6,400,000)</b>              | <b>-100.0%</b>  | <b>6,527,685</b>            | <b>(6,527,685)</b>                    |
|                    | <b>\$ 25,300,000</b> | <b>\$ 4,206,656</b> | <b>\$ (21,093,344)</b>          | <b>-83.4%</b>   | <b>\$24,934,163</b>         | <b>\$ (20,727,506)</b>                |
|                    | \$ -                 | \$ 110,000          | \$ 110,000                      | -               | \$ 110,000                  |                                       |
|                    | \$ 25,300,000        | \$ 4,316,656        | \$ (20,983,344)                 | -82.9%          | \$ 25,044,163               | -82.8%                                |

Table 3: Current year Measure T Actuals and five-year Measure U forecast

| ACTUALS/FORECAST                   | ACTUALS<br>FISCAL YEAR<br>2018-19 | ACTUALS<br>FISCAL YEAR<br>2019-20 | ACTUALS<br>FISCAL YEAR<br>2020-21 | ACTUALS<br>FISCAL YEAR<br>2021-22 | ACTUALS<br>FISCAL YEAR<br>2022-23 | ACTUALS<br>FISCAL YEAR<br>2023-24 | ACTUALS<br>FISCAL YEAR<br>2024-25 |
|------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| American Canyon                    | \$ 1,511,945                      | \$ 1,429,863                      | \$ 1,569,321                      | \$ 1,905,632                      | \$ 1,961,376                      | \$ 1,936,684                      | \$ 1,921,347                      |
| Calistoga                          | \$ 530,162                        | \$ 501,381                        | \$ 550,281                        | \$ 668,273                        | \$ 687,914                        | \$ 679,540                        | \$ 674,103                        |
| City of Napa                       | \$ 7,922,984                      | \$ 7,492,856                      | \$ 8,223,648                      | \$ 9,987,077                      | \$ 10,280,245                     | \$ 10,152,878                     | \$ 10,079,315                     |
| Napa County                        | \$ 7,784,981                      | \$ 7,359,399                      | \$ 8,080,104                      | \$ 9,811,902                      | \$ 10,096,986                     | \$ 9,967,254                      | \$ 9,887,412                      |
| St. Helena                         | \$ 1,158,503                      | \$ 1,095,610                      | \$ 1,202,467                      | \$ 1,460,410                      | \$ 1,502,872                      | \$ 1,483,953                      | \$ 1,472,201                      |
| Yountville                         | \$ 530,162                        | \$ 501,381                        | \$ 550,281                        | \$ 668,273                        | \$ 687,914                        | \$ 679,540                        | \$ 674,107                        |
| NVTA                               | \$ 196,862                        | \$ 187,016                        | \$ 204,932                        | \$ 248,631                        | \$ 257,879                        | \$ 257,685                        | \$ 253,311                        |
| ITOC                               | \$ 71,059                         | \$ 72,351                         | \$ 73,327                         | \$ 73,907                         | \$ 75,825                         | \$ 80,041                         | \$ 82,372                         |
|                                    | <b>\$ 19,706,658</b>              | <b>\$ 18,639,857</b>              | <b>\$ 20,454,360</b>              | <b>\$ 24,824,105</b>              | <b>\$ 25,551,011</b>              | <b>\$ 25,237,576</b>              | <b>\$ 25,044,166</b>              |
| Year-over-Year Increase/(Decrease) | 0.00%                             | -5.41%                            | 9.73%                             | 21.36%                            | 2.93%                             | -1.23%                            | -0.77%                            |

## Measure U Forecast- FY26 to FY30

|                  |  | Measure U --> |               |               |               |               |
|------------------|--|---------------|---------------|---------------|---------------|---------------|
| Actuals/Forecast |  | FY2026        | FY2027        | FY2028        | FY2029        | FY2030        |
| City of Napa     |  | 9,509,200     | 9,627,600     | 9,830,100     | 10,036,200    | 10,246,900    |
| County of Napa   |  | 9,086,000     | 9,199,300     | 9,392,500     | 9,589,500     | 9,790,700     |
| American Canyon  |  | 1,920,600     | 1,944,500     | 1,985,300     | 2,027,000     | 2,069,500     |
| St. Helena       |  | 1,545,400     | 1,564,700     | 1,597,500     | 1,631,000     | 1,665,300     |
| Calistoga        |  | 707,000       | 715,800       | 730,800       | 746,100       | 761,800       |
| Yountville       |  | 825,800       | 836,100       | 853,600       | 871,500       | 889,800       |
| NVTA Admin       |  | 506,000       | 512,000       | 522,200       | 532,700       | 543,300       |
| NVTA RTEP        |  | 1,200,000     | 1,200,000     | 1,200,000     | 1,200,000     | 1,200,000     |
| ITOC             |  | -             | -             | -             | -             | -             |
|                  |  | \$ 25,300,000 | \$ 25,600,000 | \$ 26,112,000 | \$ 26,634,000 | \$ 27,167,300 |

| FY26 Forecast                 | FY26 Forecast        | FY25 Actuals         |
|-------------------------------|----------------------|----------------------|
| American Can                  | \$ 1,920,600         | \$ 1,921,347         |
| Calistoga                     | \$ 707,000           | \$ 674,103           |
| City of Napa                  | \$ 9,509,200         | \$ 10,079,315        |
| Napa County                   | \$ 9,086,000         | \$ 9,887,412         |
| St. Helena                    | \$ 1,545,400         | \$ 1,472,201         |
| Yountville                    | \$ 825,800           | \$ 674,103           |
| <b>Subtotal- Jurisdiction</b> | <b>\$ 23,594,000</b> | <b>\$ 24,708,480</b> |
| <b>RTEP</b>                   | <b>\$ 1,200,000</b>  | <b>\$ -</b>          |
| <b>NVTA</b>                   | <b>\$ 506,000</b>    | <b>\$ 335,682</b>    |
| <b>Total</b>                  | <b>\$ 25,300,000</b> | <b>\$ 25,044,163</b> |

**ATTACHMENTS**

- (1) NVTA Sales Tax Update – Newsletter
- (2) NVTA Q425 (April – June 2025) Final Reports

# NVTA

## SALES TAX UPDATE

### 2Q 2025 (APRIL - JUNE)



NVTA

TOTAL: \$ 6,512,628

-0.8%

2Q2025



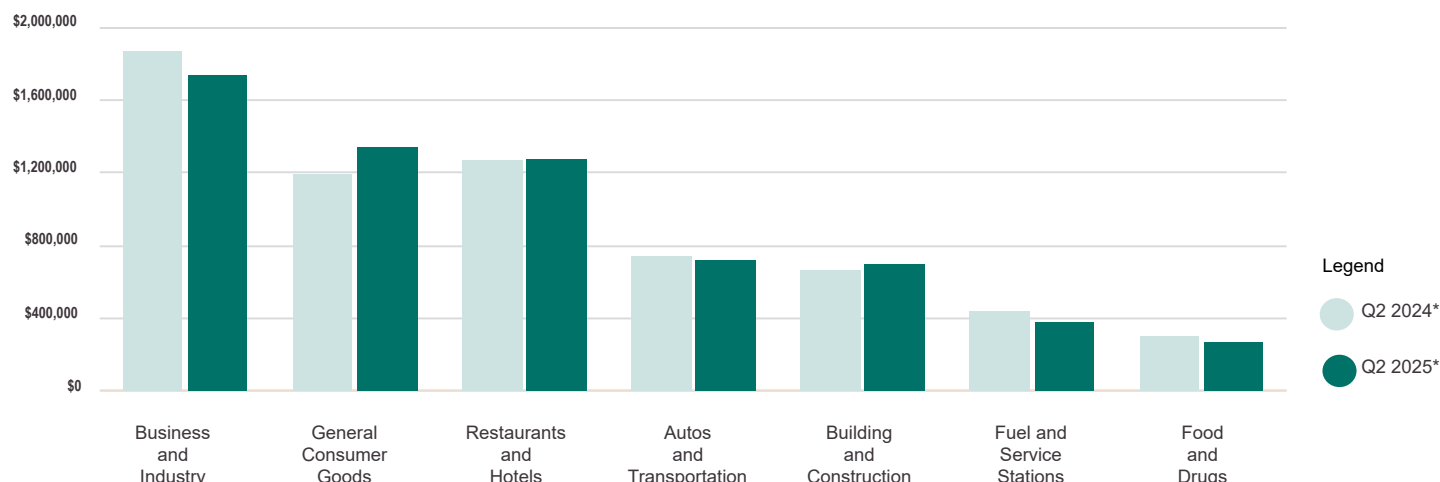
0.5%

STATE



*\*Allocation aberrations have been adjusted to reflect sales activity*

#### SALES TAX BY MAJOR BUSINESS GROUP



## NAPA VALLEY TRANSPORTATION AUTHORITY (NVTA) HIGHLIGHTS

Napa Valley Transportation Authority (NVTA)'s receipts from April through June were flat compared to the second sales period in 2024. Excluding reporting aberrations, actual sales were down 0.8%.

Business-industry collections fell 7%, led by a decline in wineries which remitted \$31,000 less than the year ago quarter. Less

transactions occurred from light industrial companies, IT service providers and gardens/agriculture suppliers.

Anticipated drops in pump prices came to pass, service stations declined 16%. While new motor vehicle dealerships remained unchanged, a smaller volume of used car sales drove autos-transportation lower.

Grocer's cash registers rang up 8% fewer sales.

Opening of a regional serving chain warehouse in late 2024 accounted for the bulk of tax base expansion in the general consumer goods category. Other segments in this group had mixed results tied to consumer's worry about the economy; valued oriented family apparel increased while discretionary outlays at home furnishings and specialty stores decreased.

This BottleRock reporting period revealed leisure/entertainment venues had a 10% reduction. Overall, restaurants-hotels eked out a 1% gain thanks to larger filings from the casual dining and hotels sectors.

Contractors stayed busy across the valley, helped grow building-construction taxes.

Net of aberrations, taxable sales for the Bay Area rose 1.3%.

## TOP NON-CONFIDENTIAL BUSINESS TYPES

| Napa Valley Transportation Authority (NVTA) |         |          | HdL State |   |
|---------------------------------------------|---------|----------|-----------|---|
| Business Type                               | Q2 '25* | Change   | Change    |   |
| Wineries                                    | 741.6   | -3.9% ↓  | 36.6%     | ↑ |
| New Motor Vehicle Dealers                   | 423.7   | -0.4% ↓  | -2.3%     | ↓ |
| Casual Dining                               | 413.1   | 4.7% ↑   | 1.4%      | ↑ |
| Discount Dept Stores                        | 361.4   | 72.9% ↑  | -1.6%     | ↓ |
| Service Stations                            | 354.0   | -15.7% ↓ | -9.4%     | ↓ |
| Building Materials                          | 340.8   | 1.3% ↑   | -0.9%     | ↓ |
| General Merchandise                         | 311.4   | 4.7% ↑   | -15.6%    | ↓ |
| Fine Dining                                 | 269.8   | 0.5% ↑   | -5.0%     | ↓ |
| Hotels/Motels                               | 262.7   | 4.8% ↑   | 5.3%      | ↑ |
| Contractors                                 | 225.8   | 10.4% ↑  | -0.9%     | ↓ |

*\*Allocation aberrations have been adjusted to reflect sales activity*

*\*In thousands of dollars*



## STATEWIDE RESULTS

California's one-cent local sales and use tax receipts rose 0.5% in Q2 compared to the same period last year, after adjusting for accounting anomalies. While only modest growth, it is the second consecutive quarter experiencing positive results following an extended timeline of declines. This period is traditionally met with improved weather with the beginning of summer activity.

Steady gains in both business-industry and countywide use tax pools were driven by strong online sales, reflecting shopper's willingness and ability to spend. Whether pulled from inventory within California or shipped from outside the state, demand for goods by value-conscious shoppers prevailed. Other notable upticks came from purchases of office and electrical equipment.

Increased tax receipts from restaurants also demonstrated diners continued desire to eat out. Even amongst higher menu prices and tip fatigue, casual dining establishments generated the largest lift. While this is a good sign for the coming

summer season, underlying data shows that disposal personal income – a key driver of restaurant sales – is growing at a slower pace than prior years, possibly signaling softer tax growth on the horizon.

The two sectors primed to take advantage of upcoming interest rate changes, autos-transportation and building-construction, only experienced lackluster returns this period. New auto sales declined, offsetting gains in used vehicles and leasing, while building material sales remained unchanged from a year ago. However, aging vehicles and deferred home improvements remain a potential catalyst driving demand in the near term.

Balancing the positive results, revenue from fuel and service stations declined for the ninth time in ten quarters, primarily due to West Texas Intermediate (WTI) low crude oil prices. As the global economy and development remains tempered, so has the demand for oil, leaving prices relatively low. While this dampens sales taxes, lower fuel costs during peak travel months may boost spending in other

segments.

Traditional retailers saw a 1% decline, with specialty, sporting goods, and department stores underperforming compared to year ago totals. Inflation and tariffs continue to pressure consumer spending and retailer margins, prompting reevaluation of physical store investments by regional and national companies alike.

The September reduction in the federal funds rate, noting the possibility of more in early 2026, leaves optimism regarding future financing and accessing equity opportunities for some consumers. However, national tariff/trade talks remain a vital piece of the inflation/higher prices story with the potential of diminishing spending power. So sluggish calendar year 2025 continues with only modest expansion expected braced against the ever-changing larger economic trends.

## MAJOR BUSINESS GROUP TRENDS BY COUNTY

Percent Change from 2nd Quarter 2024 \*

|                          | Autos/Tran. | Bldg/Const | Bus/ind. | Food/Drug | Fuel   | Cons. Goods | Restaurants |
|--------------------------|-------------|------------|----------|-----------|--------|-------------|-------------|
| <b>Alameda Co.</b>       | 3.6%        | 1.3%       | 20.9%    | -5.1%     | -8.8%  | -1.8%       | -0.9%       |
| <b>Contra Costa Co.</b>  | 0.6%        | 0.7%       | -11.6%   | -2.6%     | -4.8%  | -4.2%       | 0.0%        |
| <b>Napa Co.</b>          | -4.6%       | -4.2%      | -11.6%   | -8.3%     | -14.6% | -15.1%      | -0.4%       |
| <b>San Francisco Co.</b> | 6.2%        | 0.1%       | -7.2%    | -3.5%     | -1.3%  | 25.0%       | 7.7%        |
| <b>San Mateo Co.</b>     | 1.6%        | -2.3%      | 27.2%    | 0.0%      | -4.0%  | -2.2%       | 4.3%        |
| <b>Santa Clara Co.</b>   | -6.1%       | 2.8%       | 2.2%     | -0.8%     | -7.4%  | 3.8%        | 3.0%        |
| <b>Solano Co.</b>        | -0.9%       | -1.5%      | 14.9%    | -4.2%     | -10.5% | -3.9%       | 1.0%        |
| <b>Sonoma Co.</b>        | -6.0%       | -6.2%      | -2.2%    | -0.8%     | -1.3%  | -2.6%       | -1.0%       |

\*Allocation aberrations have been adjusted to reflect sales activity



## ACTUAL/ADJUSTED COMPARISON - BY COUNTY AND MAJOR INDUSTRY GROUP

|                             | ACTUAL RECEIPTS    |                   |              | ADJUSTED FOR ECONOMIC DATA |                   |              |
|-----------------------------|--------------------|-------------------|--------------|----------------------------|-------------------|--------------|
|                             | 2Q 2025            | 2Q 2024           | % Change     | 2Q 2025                    | 2Q 2024           | % Change     |
| <b>Alameda County</b>       |                    |                   |              |                            |                   |              |
| Autos And Transportation    | 17,630,757         | 7,941,645         | 122.0%       | 17,653,921                 | 17,044,974        | 3.6%         |
| Building And Construction   | 9,647,378          | 9,557,196         | 0.9%         | 9,665,856                  | 9,541,067         | 1.3%         |
| Business And Industry       | 21,670,603         | 17,422,635        | 24.4%        | 21,602,631                 | 17,872,286        | 20.9%        |
| Food And Drugs              | 4,136,775          | 4,234,953         | -2.3%        | 4,031,853                  | 4,250,245         | -5.1%        |
| Fuel And Service Stations   | 5,419,739          | 5,727,774         | -5.4%        | 5,409,800                  | 5,929,009         | -8.8%        |
| General Consumer Goods      | 13,483,673         | 13,143,557        | 2.6%         | 13,017,845                 | 13,251,057        | -1.8%        |
| Restaurants And Hotels      | 12,125,778         | 11,715,011        | 3.5%         | 11,579,586                 | 11,690,565        | -0.9%        |
| Transfers & Unidentified    | 264,950            | 189,967           | 39.5%        | 198,708                    | 165,452           | 20.1%        |
| County & State Pool         | 19,262,465         | 19,211,983        | 0.3%         | 19,293,470                 | 19,149,557        | 0.8%         |
|                             | <b>103,642,118</b> | <b>89,144,722</b> | <b>16.3%</b> | <b>102,453,670</b>         | <b>98,894,211</b> | <b>3.6%</b>  |
| <b>Contra Costa County</b>  |                    |                   |              |                            |                   |              |
| Autos And Transportation    | 7,906,484          | 7,898,702         | 0.1%         | 7,934,000                  | 7,888,991         | 0.6%         |
| Building And Construction   | 5,237,800          | 5,311,331         | -1.4%        | 5,288,647                  | 5,255,020         | 0.6%         |
| Business And Industry       | 6,450,508          | 7,338,592         | -12.1%       | 6,437,903                  | 7,280,076         | -11.6%       |
| Food And Drugs              | 3,184,204          | 3,244,911         | -1.9%        | 3,129,912                  | 3,214,912         | -2.6%        |
| Fuel And Service Stations   | 4,865,275          | 5,911,819         | -17.7%       | 5,278,306                  | 5,545,090         | -4.8%        |
| General Consumer Goods      | 9,463,830          | 9,406,003         | 0.6%         | 8,983,342                  | 9,374,221         | -4.2%        |
| Restaurants And Hotels      | 7,266,642          | 7,037,737         | 3.3%         | 6,954,849                  | 6,954,554         | 0.0%         |
| Transfers & Unidentified    | 114,185            | 83,348            | 37.0%        | 91,594                     | 75,511            | 21.3%        |
| County & State Pool         | 11,437,450         | 11,043,567        | 3.6%         | 11,442,911                 | 11,268,862        | 1.5%         |
|                             | <b>55,926,379</b>  | <b>57,276,010</b> | <b>-2.4%</b> | <b>55,541,463</b>          | <b>56,857,238</b> | <b>-2.3%</b> |
| <b>*Marin County</b>        |                    |                   |              |                            |                   |              |
| Autos And Transportation    | 3,098,425          | 3,366,945         | -8.0%        | 3,114,250                  | 2,975,812         | 4.7%         |
| Building And Construction   | 1,502,678          | 1,502,303         | 0.0%         | 1,510,948                  | 1,514,002         | -0.2%        |
| Business And Industry       | 717,028            | 761,984           | -5.9%        | 711,277                    | 790,907           | -10.1%       |
| Food And Drugs              | 768,120            | 784,751           | -2.1%        | 759,361                    | 784,474           | -3.2%        |
| Fuel And Service Stations   | 680,745            | 703,785           | -3.3%        | 669,286                    | 701,399           | -4.6%        |
| General Consumer Goods      | 2,586,186          | 2,529,170         | 2.3%         | 2,491,508                  | 2,534,313         | -1.7%        |
| Restaurants And Hotels      | 1,767,979          | 1,705,655         | 3.7%         | 1,674,411                  | 1,706,736         | -1.9%        |
| Transfers & Unidentified    | 41,513             | 31,819            | 30.5%        | 20,486                     | 29,924            | -31.5%       |
| County & State Pool         | 3,312,046          | 3,136,459         | 5.6%         | 3,311,299                  | 3,112,477         | 6.4%         |
|                             | <b>14,474,720</b>  | <b>14,522,871</b> | <b>-0.3%</b> | <b>14,262,827</b>          | <b>14,150,045</b> | <b>0.8%</b>  |
| <b>Napa County</b>          |                    |                   |              |                            |                   |              |
| Autos And Transportation    | 681,124            | 687,753           | -1.0%        | 699,588                    | 733,654           | -4.6%        |
| Building And Construction   | 892,075            | 933,980           | -4.5%        | 879,297                    | 918,063           | -4.2%        |
| Business And Industry       | 2,827,521          | 3,286,171         | -14.0%       | 2,811,682                  | 3,179,970         | -11.6%       |
| Food And Drugs              | 538,048            | 558,380           | -3.6%        | 517,295                    | 564,112           | -8.3%        |
| Fuel And Service Stations   | 691,403            | 830,488           | -16.7%       | 709,868                    | 831,143           | -14.6%       |
| General Consumer Goods      | 1,500,571          | 1,056,736         | 42.0%        | 1,449,412                  | 1,159,121         | 25.0%        |
| Restaurants And Hotels      | 2,587,891          | 2,550,234         | 1.5%         | 2,522,369                  | 2,531,408         | -0.4%        |
| Transfers & Unidentified    | 34,048             | 16,534            | 105.9%       | 20,612                     | 23,590            | -12.6%       |
| County & State Pool         | 1,832,641          | 1,947,368         | -5.9%        | 1,928,512                  | 1,943,593         | -0.8%        |
|                             | <b>11,585,322</b>  | <b>11,867,644</b> | <b>-2.4%</b> | <b>11,538,634</b>          | <b>11,884,653</b> | <b>-2.9%</b> |
| <b>San Francisco County</b> |                    |                   |              |                            |                   |              |
| Autos And Transportation    | 2,477,924          | 1,771,568         | 39.9%        | 2,466,591                  | 2,322,605         | 6.2%         |
| Building And Construction   | 2,571,159          | 2,620,619         | -1.9%        | 2,564,588                  | 2,562,651         | 0.1%         |
| Business And Industry       | 5,296,903          | 6,133,008         | -13.6%       | 5,245,282                  | 5,650,904         | -7.2%        |
| Food And Drugs              | 2,620,488          | 2,689,404         | -2.6%        | 2,550,896                  | 2,644,745         | -3.5%        |
| Fuel And Service Stations   | 2,334,183          | 2,451,352         | -4.8%        | 2,325,629                  | 2,356,820         | -1.3%        |
| General Consumer Goods      | 8,084,692          | 8,060,844         | 0.3%         | 8,011,599                  | 7,989,297         | 0.3%         |
| Restaurants And Hotels      | 14,760,892         | 13,060,307        | 13.0%        | 14,340,847                 | 13,311,884        | 7.7%         |
| Transfers & Unidentified    | 412,317            | 175,775           | 134.6%       | 253,159                    | 136,062           | 86.1%        |
| County & State Pool         | 11,580,395         | 10,955,216        | 5.7%         | 11,718,854                 | 11,157,324        | 5.0%         |
|                             | <b>50,138,954</b>  | <b>47,918,094</b> | <b>4.6%</b>  | <b>49,477,443</b>          | <b>48,132,291</b> | <b>2.8%</b>  |
| <b>San Mateo County</b>     |                    |                   |              |                            |                   |              |
| Autos And Transportation    | 9,715,515          | 10,748,735        | -9.6%        | 9,773,946                  | 9,617,794         | 1.6%         |
| Building And Construction   | 4,252,385          | 4,358,862         | -2.4%        | 4,221,403                  | 4,320,572         | -2.3%        |
| Business And Industry       | 11,072,054         | 8,069,778         | 37.2%        | 10,191,781                 | 8,017,549         | 27.1%        |
| Food And Drugs              | 2,383,547          | 2,360,875         | 1.0%         | 2,342,398                  | 2,346,163         | -0.2%        |
| Fuel And Service Stations   | 2,239,772          | 3,652,664         | -38.7%       | 3,573,691                  | 3,723,563         | -4.0%        |
| General Consumer Goods      | 7,774,803          | 7,561,394         | 2.8%         | 7,367,342                  | 7,532,444         | -2.2%        |
| Restaurants And Hotels      | 8,483,432          | 8,007,951         | 5.9%         | 8,266,756                  | 7,922,961         | 4.3%         |
| Transfers & Unidentified    | 138,339            | 94,456            | 46.5%        | 64,196                     | 51,190            | 25.4%        |
| County & State Pool         | 11,170,178         | 11,025,870        | 1.3%         | 11,544,181                 | 11,260,962        | 2.5%         |
|                             | <b>57,230,026</b>  | <b>55,880,583</b> | <b>2.4%</b>  | <b>57,345,693</b>          | <b>54,793,199</b> | <b>4.7%</b>  |

\* Based on partial data

# BAY AREA

## ACTUAL/ADJUSTED COMPARISON - BY COUNTY AND MAJOR INDUSTRY GROUP

|                           | ACTUAL RECEIPTS      |                      |              | ADJUSTED FOR ECONOMIC DATA |                      |              |
|---------------------------|----------------------|----------------------|--------------|----------------------------|----------------------|--------------|
|                           | 2Q 2025              | 2Q 2024              | % Change     | 2Q 2025                    | 2Q 2024              | % Change     |
| <b>Santa Clara County</b> |                      |                      |              |                            |                      |              |
| Autos And Transportation  | 16,770,770           | 16,997,428           | -1.3%        | 16,805,819                 | 17,902,996           | -6.1%        |
| Building And Construction | 9,801,165            | 9,328,519            | 5.1%         | 9,600,396                  | 9,336,361            | 2.8%         |
| Business And Industry     | 39,468,976           | 38,446,354           | 2.7%         | 39,394,536                 | 38,531,995           | 2.2%         |
| Food And Drugs            | 4,503,020            | 4,523,937            | -0.5%        | 4,473,412                  | 4,512,781            | -0.9%        |
| Fuel And Service Stations | 6,883,490            | 6,888,250            | -0.1%        | 6,816,652                  | 7,365,016            | -7.4%        |
| General Consumer Goods    | 20,656,083           | 19,119,763           | 8.0%         | 19,716,500                 | 18,991,248           | 3.8%         |
| Restaurants And Hotels    | 18,645,944           | 17,941,225           | 3.9%         | 18,482,166                 | 17,941,353           | 3.0%         |
| Transfers & Unidentified  | 427,925              | 284,895              | 50.2%        | 226,146                    | 269,123              | -16.0%       |
| County & State Pool       | 27,540,855           | 25,487,852           | 8.1%         | 28,177,791                 | 25,858,025           | 9.0%         |
|                           | <b>144,698,227</b>   | <b>139,018,222</b>   | <b>4.1%</b>  | <b>143,693,418</b>         | <b>140,708,898</b>   | <b>2.1%</b>  |
| <b>Solano County</b>      |                      |                      |              |                            |                      |              |
| Autos And Transportation  | 4,539,234            | 5,042,940            | -10.0%       | 4,379,239                  | 4,417,593            | -0.9%        |
| Building And Construction | 1,784,203            | 1,768,280            | 0.9%         | 1,788,214                  | 1,808,231            | -1.1%        |
| Business And Industry     | 5,876,835            | 5,042,204            | 16.6%        | 5,692,001                  | 4,959,335            | 14.8%        |
| Food And Drugs            | 1,127,895            | 1,165,469            | -3.2%        | 1,097,360                  | 1,145,467            | -4.2%        |
| Fuel And Service Stations | 1,924,587            | 2,180,887            | -11.8%       | 2,065,990                  | 2,295,321            | -10.0%       |
| General Consumer Goods    | 4,099,151            | 4,118,637            | -0.5%        | 3,945,707                  | 4,105,386            | -3.9%        |
| Restaurants And Hotels    | 2,934,270            | 2,867,727            | 2.3%         | 2,798,059                  | 2,770,113            | 1.0%         |
| Transfers & Unidentified  | 71,330               | 40,900               | 74.4%        | 59,517                     | 55,782               | 6.7%         |
| County & State Pool       | 4,347,474            | 4,275,311            | 1.7%         | 4,364,148                  | 4,334,175            | 0.7%         |
|                           | <b>26,704,979</b>    | <b>26,502,354</b>    | <b>0.8%</b>  | <b>26,190,235</b>          | <b>25,891,402</b>    | <b>1.2%</b>  |
| <b>Sonoma County</b>      |                      |                      |              |                            |                      |              |
| Autos And Transportation  | 4,097,172            | 4,383,187            | -6.5%        | 4,126,566                  | 4,390,024            | -6.0%        |
| Building And Construction | 3,642,672            | 3,912,860            | -6.9%        | 3,657,329                  | 3,899,255            | -6.2%        |
| Business And Industry     | 3,999,431            | 3,902,816            | 2.5%         | 3,886,243                  | 3,971,785            | -2.2%        |
| Food And Drugs            | 2,065,120            | 2,069,557            | -0.2%        | 2,028,811                  | 2,044,419            | -0.8%        |
| Fuel And Service Stations | 2,472,392            | 2,254,381            | 9.7%         | 2,437,879                  | 2,470,784            | -1.3%        |
| General Consumer Goods    | 4,418,022            | 4,398,196            | 0.5%         | 4,266,541                  | 4,380,585            | -2.6%        |
| Restaurants And Hotels    | 4,165,284            | 4,048,480            | 2.9%         | 3,991,399                  | 4,032,888            | -1.0%        |
| Transfers & Unidentified  | 88,361               | 65,867               | 34.2%        | 69,838                     | 59,645               | 17.1%        |
| County & State Pool       | 5,198,427            | 5,159,540            | 0.8%         | 5,270,132                  | 5,158,939            | 2.2%         |
|                           | <b>30,146,880</b>    | <b>30,194,883</b>    | <b>-0.2%</b> | <b>29,734,738</b>          | <b>30,408,324</b>    | <b>-2.2%</b> |
| <b>*Bay Area Totals</b>   |                      |                      |              |                            |                      |              |
| Autos And Transportation  | 66,917,406           | 58,838,903           | 13.7%        | 66,953,920                 | 67,294,445           | -0.5%        |
| Building And Construction | 39,331,516           | 39,293,951           | 0.1%         | 39,176,679                 | 39,155,222           | 0.1%         |
| Business And Industry     | 97,379,858           | 90,403,542           | 7.7%         | 95,973,335                 | 90,254,805           | 6.3%         |
| Food And Drugs            | 21,327,216           | 21,632,236           | -1.4%        | 20,931,299                 | 21,507,318           | -2.7%        |
| Fuel And Service Stations | 27,511,587           | 30,601,400           | -10.1%       | 29,287,101                 | 31,218,144           | -6.2%        |
| General Consumer Goods    | 72,067,013           | 69,394,300           | 3.9%         | 69,249,794                 | 69,317,672           | -0.1%        |
| Restaurants And Hotels    | 72,738,111           | 68,934,326           | 5.5%         | 70,610,442                 | 68,862,461           | 2.5%         |
| Transfers & Unidentified  | 1,592,968            | 983,562              | 62.0%        | 1,004,255                  | 866,279              | 15.9%        |
| County & State Pools      | 95,681,930           | 92,243,165           | 3.7%         | 97,051,297                 | 93,243,914           | 4.1%         |
|                           | <b>494,547,605</b>   | <b>472,325,384</b>   | <b>4.7%</b>  | <b>490,238,120</b>         | <b>481,720,261</b>   | <b>1.8%</b>  |
| <b>*HdL State Totals</b>  |                      |                      |              |                            |                      |              |
| Autos And Transportation  | 341,947,754          | 341,883,980          | 0.0%         | 341,070,284                | 345,150,690          | -1.2%        |
| Building And Construction | 196,042,305          | 195,990,810          | 0.0%         | 195,231,209                | 195,283,245          | 0.0%         |
| Business And Industry     | 415,658,051          | 402,568,490          | 3.3%         | 412,718,154                | 397,666,209          | 3.8%         |
| Food And Drugs            | 107,355,835          | 107,586,074          | -0.2%        | 104,629,318                | 106,470,722          | -1.7%        |
| Fuel And Service Stations | 175,493,508          | 188,134,759          | -6.7%        | 181,380,596                | 196,553,244          | -7.7%        |
| General Consumer Goods    | 378,151,700          | 364,222,265          | 3.8%         | 360,624,990                | 363,098,109          | -0.7%        |
| Restaurants And Hotels    | 330,223,537          | 317,375,626          | 4.0%         | 317,348,226                | 313,565,318          | 1.2%         |
| Transfers & Unidentified  | 7,811,168            | 4,994,375            | 56.4%        | 5,375,864                  | 4,235,398            | 26.9%        |
| County & State Pools      | 412,334,774          | 396,666,788          | 3.9%         | 416,749,695                | 401,621,809          | 3.8%         |
|                           | <b>2,365,018,631</b> | <b>2,319,423,167</b> | <b>2.0%</b>  | <b>2,335,128,335</b>       | <b>2,323,644,745</b> | <b>0.5%</b>  |

\* Based on partial data



# NAPA COUNTY ALL AGENCIES

## SALES TAX TRENDS FOR ALL AGENCIES - 2Q 2025 SALES

Agency allocations reflect "point of sale" receipts

| Agency Name     | Count  | Current Year<br>2Q 2025 | Prior Year<br>2Q 2024 | Share of<br>County Pool | Actual Receipts<br>% Change | Adjusted<br>% Change |
|-----------------|--------|-------------------------|-----------------------|-------------------------|-----------------------------|----------------------|
| Napa            | 3,321  | 4,821,782               | 4,676,664             | 49.4%                   | + 3.1%                      | + 0.8%               |
| Yountville      | 163    | 399,566                 | 396,742               | 4.1%                    | + 0.7%                      | + 0.0%               |
| Calistoga       | 396    | 337,681                 | 327,257               | 3.5%                    | + 3.2%                      | - 1.6%               |
| St. Helena      | 580    | 755,477                 | 802,632               | 7.7%                    | - 5.9%                      | - 5.0%               |
| Napa Co. Uninc  | 2,685  | 2,719,987               | 2,840,759             | 27.9%                   | - 4.3%                      | - 5.7%               |
| American Canyon | 552    | 718,187                 | 876,221               | 7.4%                    | - 18.0%                     | - 18.1%              |
| Totals          | 7,697  | 9,752,680               | 9,920,275             | 100.0%                  | - 1.7%                      | - 3.3%               |
| Napa Pool       | 12,036 | 1,829,675               | 1,938,834             |                         | - 5.6%                      | - 0.5%               |



# NAPA COUNTY ALL AGENCIES

ADJUSTED FOR  
ECONOMIC DATA\*

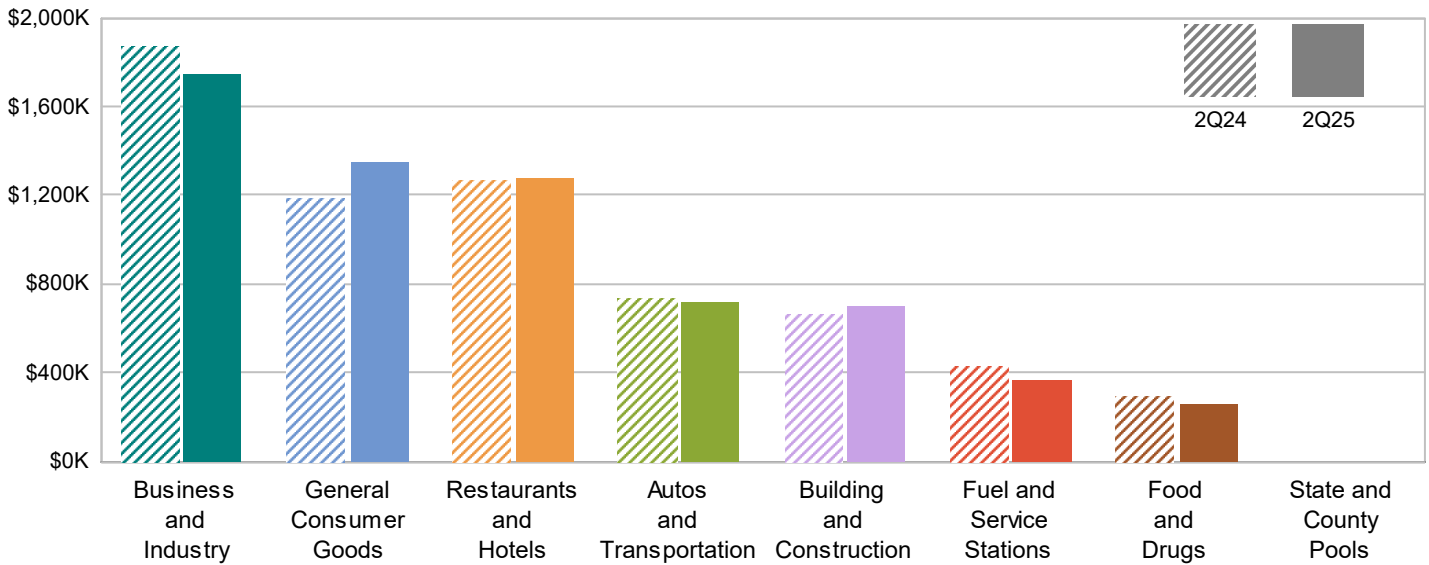
## SALES TAX TRENDS FOR ALL AGENCIES - 2Q 2025 SALES

Agency allocations reflect "point of sale" receipts

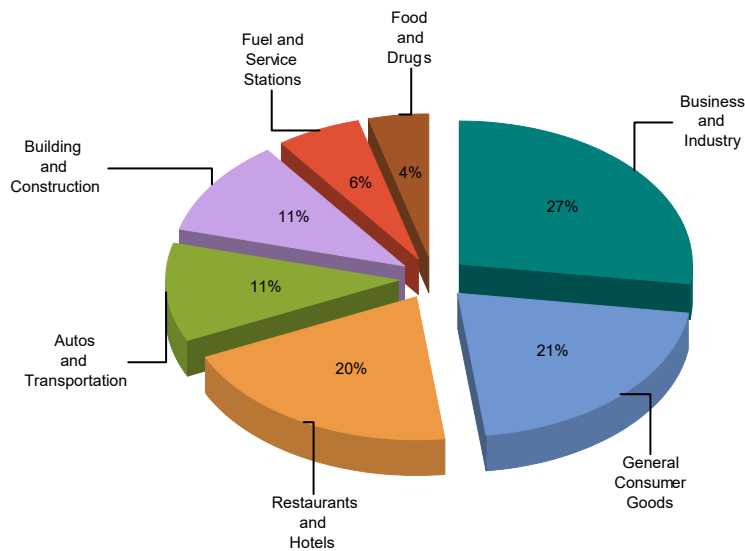
| Agency Name     | Count  | Current Year<br>2Q 2025 | Prior Year<br>2Q 2024 | Share of<br>County Pool | Actual Receipts<br>% Change | Adjusted<br>% Change |
|-----------------|--------|-------------------------|-----------------------|-------------------------|-----------------------------|----------------------|
| Napa            | 3,321  | 4,704,547               | 4,667,172             | 49.4%                   | + 3.1%                      | + 0.8%               |
| Yountville      | 163    | 393,788                 | 393,702               | 4.1%                    | + 0.7%                      | + 0.0%               |
| Calistoga       | 396    | 331,993                 | 337,253               | 3.5%                    | + 3.2%                      | - 1.6%               |
| St. Helena      | 580    | 754,237                 | 793,586               | 7.7%                    | - 5.9%                      | - 5.0%               |
| Napa Co. Uninc  | 2,685  | 2,702,910               | 2,866,486             | 27.9%                   | - 4.3%                      | - 5.7%               |
| American Canyon | 552    | 722,647                 | 882,861               | 7.4%                    | - 18.0%                     | - 18.1%              |
| Totals          | 7,697  | 9,610,122               | 9,941,060             | 100.0%                  | - 1.7%                      | - 3.3%               |
| Napa Pool       | 12,036 | 1,925,712               | 1,935,374             |                         | - 5.6%                      | - 0.5%               |

| Major Industry Group      | Count  | 2Q25      | 2Q24      | \$ Change | % Change |
|---------------------------|--------|-----------|-----------|-----------|----------|
| Business and Industry     | 9,692  | 1,742,414 | 1,870,300 | (127,886) | -6.8%    |
| General Consumer Goods    | 5,684  | 1,347,144 | 1,193,497 | 153,648   | 12.9%    |
| Restaurants and Hotels    | 661    | 1,277,322 | 1,268,374 | 8,948     | 0.7%     |
| Autos and Transportation  | 1,623  | 718,727   | 736,517   | (17,790)  | -2.4%    |
| Building and Construction | 1,317  | 703,332   | 670,031   | 33,300    | 5.0%     |
| Fuel and Service Stations | 112    | 375,015   | 437,833   | (62,818)  | -14.3%   |
| Food and Drugs            | 327    | 265,070   | 298,837   | (33,767)  | -11.3%   |
| Transfers & Unidentified  | 4,933  | 83,604    | 87,276    | (3,672)   | -4.2%    |
| State and County Pools    | -      | 0         | 0         | 0         | -N/A-    |
| Total                     | 24,349 | 6,512,628 | 6,562,665 | (50,037)  | -0.8%    |

### 2Q24 Compared To 2Q25



### 2Q25 Percent of Total



Sales Tax by Major Industry Group

**Business And Industry**

Count: 9,692

**General Consumer Goods**

Count: 5,684

**Restaurants And Hotels**

Count: 661

**Autos And Transportation**

Count: 1,623

**Building And Construction**

Count: 1,317

**Fuel And Service Stations**

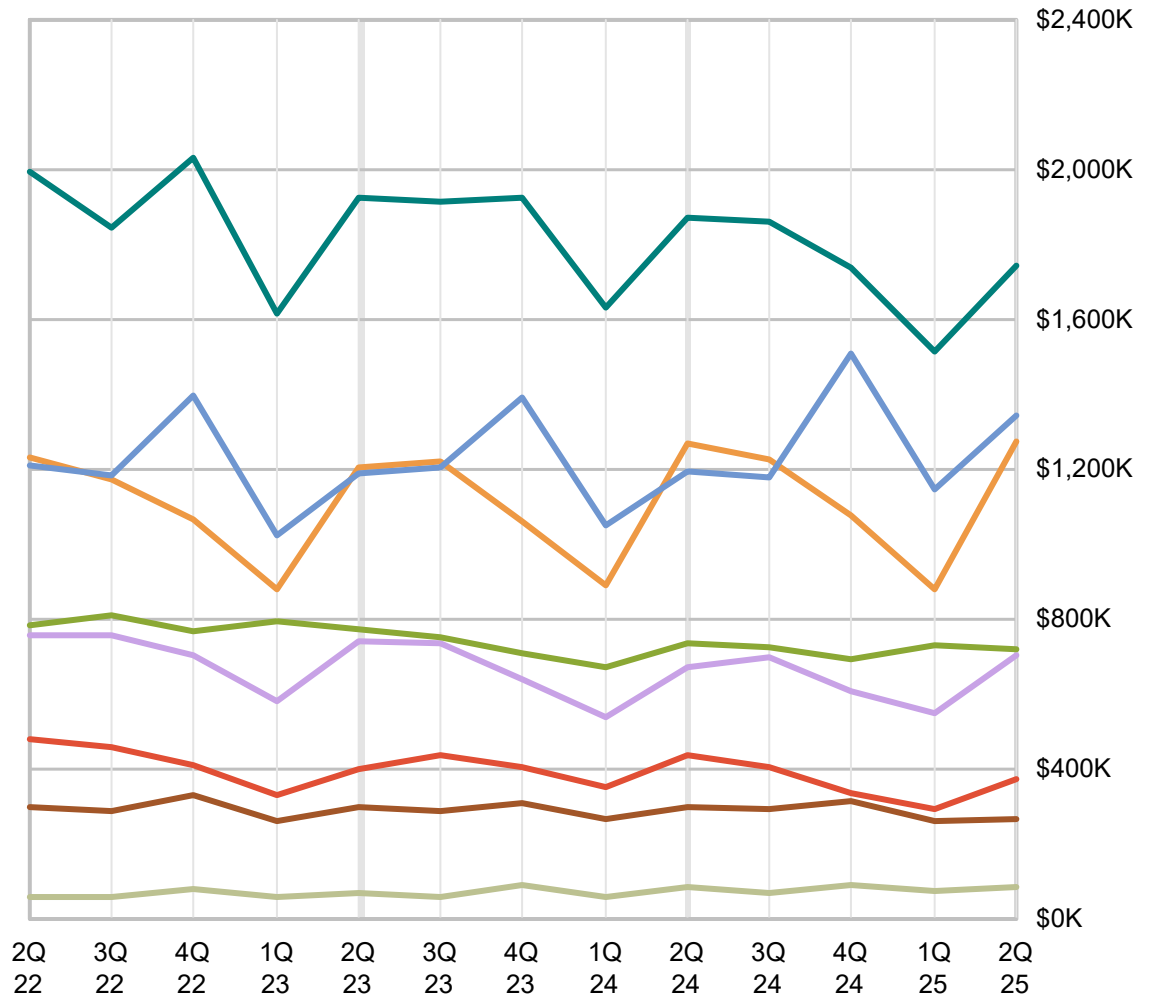
Count: 112

**Food And Drugs**

Count: 327

**Transfers & Unidentified**

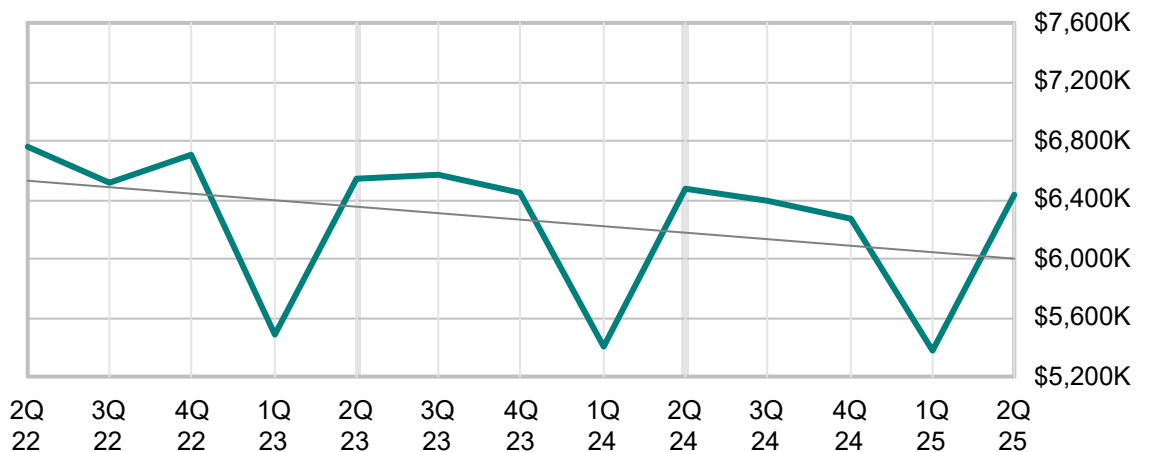
Count: 4,933



Agency Trend

**Napa Valley Transportation Aut**

13 Quarter Trend: -8.0%



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

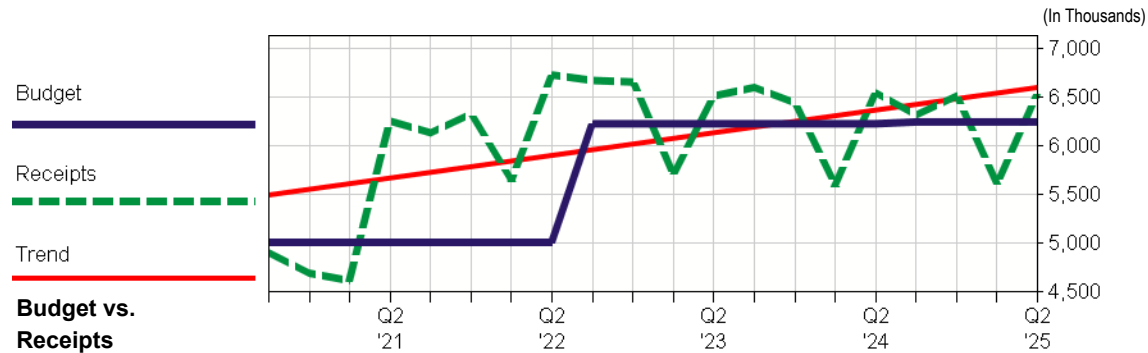
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| Seven Major<br>Industry Groups | Fiscal Yr<br>2022-23 | FY 2023-24 Sales Quarters |                  |                  |                  | Fiscal Yr<br>2023-24 | Dollar<br>Change | Percent<br>Change | FY 2024-25 Sales Quarters |                  |                  |                  | Fiscal Yr<br>2024-25 | YTD                  |
|--------------------------------|----------------------|---------------------------|------------------|------------------|------------------|----------------------|------------------|-------------------|---------------------------|------------------|------------------|------------------|----------------------|----------------------|
|                                | Totals               | 3Q                        | 4Q               | 1Q               | 2Q               | Totals               | Prior Yr         | Prior Yr          | 3Q                        | 4Q               | 1Q               | 2Q               | Totals               | % Change<br>Prior Yr |
| District Tax                   |                      |                           |                  |                  |                  |                      |                  |                   |                           |                  |                  |                  |                      |                      |
| Autos And Transportation       | 3,156,563            | 758,949                   | 688,514          | 683,446          | 735,142          | 2,866,051            | (290,511)        | -9%               | 726,885                   | 702,494          | 731,179          | 694,192          | 2,854,750            | 0%                   |
| Building And Construction      | 2,807,893            | 694,688                   | 693,605          | 537,303          | 677,097          | 2,602,692            | (205,201)        | -7%               | 693,664                   | 604,523          | 560,782          | 703,483          | 2,562,451            | -2%                  |
| Business And Industry          | 7,505,494            | 1,904,010                 | 1,933,108        | 1,660,213        | 1,909,619        | 7,406,950            | (98,544)         | -1%               | 1,832,214                 | 1,833,034        | 1,576,108        | 1,779,424        | 7,020,780            | -5%                  |
| Food And Drugs                 | 1,194,657            | 283,355                   | 280,696          | 305,023          | 297,116          | 1,166,190            | (28,467)         | -2%               | 275,319                   | 300,889          | 296,351          | 272,330          | 1,144,889            | -2%                  |
| Fuel And Service Stations      | 1,617,547            | 445,602                   | 386,767          | 374,445          | 430,792          | 1,637,606            | 20,059           | 1%                | 401,123                   | 331,974          | 310,169          | 360,743          | 1,404,009            | -14%                 |
| General Consumer Goods         | 4,827,529            | 1,216,704                 | 1,406,434        | 1,084,512        | 1,165,129        | 4,872,780            | 45,251           | 1%                | 1,140,440                 | 1,561,482        | 1,135,331        | 1,370,386        | 5,207,638            | 7%                   |
| Restaurants And Hotels         | 4,333,750            | 1,271,820                 | 1,019,210        | 917,790          | 1,283,426        | 4,492,246            | 158,495          | 4%                | 1,206,669                 | 1,122,923        | 920,133          | 1,306,491        | 4,556,217            | 1%                   |
| Transfers & Unidentified       | 270,972              | 69,804                    | 80,207           | 67,630           | 84,001           | 301,642              | 30,670           | 11%               | 78,387                    | 92,126           | 96,761           | 93,495           | 360,768              | 20%                  |
| Total District Tax             | 25,714,404           | 6,644,933                 | 6,488,541        | 5,630,361        | 6,582,321        | 25,346,156           | (368,248)        | -1%               | 6,354,700                 | 6,549,444        | 5,626,813        | 6,580,545        | 25,111,502           | -1%                  |
| Less: Cost of Administration   | (207,850)            | (53,310)                  | (53,310)         | (47,460)         | (45,100)         | (199,180)            | 8,670            | 4%                | (45,100)                  | (45,100)         | (34,280)         | (52,860)         | (177,340)            | 11%                  |
| <b>Grand Total</b>             | <b>25,506,554</b>    | <b>6,591,623</b>          | <b>6,435,231</b> | <b>5,582,901</b> | <b>6,537,221</b> | <b>25,146,976</b>    | <b>(359,578)</b> | <b>-1%</b>        | <b>6,309,600</b>          | <b>6,504,344</b> | <b>5,592,533</b> | <b>6,527,685</b> | <b>24,934,162</b>    | <b>-1%</b>           |
| Budget                         | 24,876,000           |                           |                  |                  |                  | 24,876,040           |                  |                   |                           |                  |                  |                  | 24,950,000           |                      |

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



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|                                   |               | ACTUAL              |                     | FORECAST *          |                     |
|-----------------------------------|---------------|---------------------|---------------------|---------------------|---------------------|
|                                   | Payment Month | Fiscal Year 2024-25 | Fiscal Year 2025-26 | Fiscal Year 2025-26 | Fiscal Year 2026-27 |
| 1st Advance                       | June          | \$ 1,920,455        | \$ 2,001,437        | \$ 1,789,600        | \$ 1,827,400        |
| 2nd Advance                       | July          | 2,151,976           | 2,282,522           | 1,789,600           | 1,827,400           |
| Clean Up                          | August        | 2,464,790           | 2,243,725           | 2,972,896           | 3,035,686           |
| <b>2nd Quarter Allocation</b>     |               | <b>6,537,221</b>    | <b>6,527,685</b>    | <b>6,552,096</b>    | <b>6,690,486</b>    |
| 1st Advance                       | September     | 1,958,540           | 2,054,928           | 1,796,200           | 1,846,600           |
| 2nd Advance                       | October       | 1,840,618           | 2,151,729           | 1,796,200           | 1,846,600           |
| Clean Up                          | November      | 2,510,442           | -                   | 2,983,794           | 3,067,587           |
| <b>3rd Quarter Allocation</b>     |               | <b>6,309,600</b>    | <b>4,206,656</b>    | <b>6,576,194</b>    | <b>6,760,787</b>    |
| 1st Advance                       | December      | 1,960,134           | -                   | 1,749,700           | 1,798,800           |
| 2nd Advance                       | January       | 1,792,785           | -                   | 1,749,700           | 1,798,800           |
| Clean Up                          | February      | 2,751,425           | -                   | 2,906,519           | 2,988,131           |
| <b>4th Quarter Allocation</b>     |               | <b>6,504,344</b>    | -                   | <b>6,405,919</b>    | <b>6,585,731</b>    |
| 1st Advance                       | March         | 1,675,346           | -                   | 1,551,800           | 1,595,300           |
| 2nd Advance                       | April         | 1,565,046           | -                   | 1,551,800           | 1,595,300           |
| Clean Up                          | May           | 2,352,142           | -                   | 2,577,667           | 2,650,150           |
| <b>1st Quarter Allocation</b>     |               | <b>5,592,533</b>    | -                   | <b>5,681,267</b>    | <b>5,840,750</b>    |
| 1st Advance                       | June          | 2,001,437           | -                   | 1,827,400           | 1,878,800           |
| 2nd Advance                       | July          | 2,282,522           | -                   | 1,827,400           | 1,878,800           |
| Clean Up                          | August        | 2,243,725           | -                   | 3,035,686           | 3,120,717           |
| <b>2nd Quarter Allocation</b>     |               | <b>6,527,685</b>    | -                   | <b>6,690,486</b>    | <b>6,878,317</b>    |
| <b>Fiscal Year Reconciliation</b> |               |                     |                     |                     |                     |
| Accrual                           |               | \$ 24,934,162       | \$ 4,206,656        | \$ 25,353,865       | \$ 26,065,585       |

\* Based on budget prepared 05/27/25 by Wyn



NAPA VALLEY TRANSPORTATION AUTHORITY TAX REVENUE

TRANSPORTATION AUTHORITY REVENUES APPORTIONED BY TRANSACTION TAX PERCENTAGE

|                         | 3rd Qtr<br>2023     |                     |                         | 4th Qtr<br>2023     |                     |                         | 1st Qtr<br>2024     |                     |                         | 2nd Qtr<br>2024     |                     |                         | 4 Qtrs Ending<br>2nd Qtr 2024 |                     |                         |
|-------------------------|---------------------|---------------------|-------------------------|---------------------|---------------------|-------------------------|---------------------|---------------------|-------------------------|---------------------|---------------------|-------------------------|-------------------------------|---------------------|-------------------------|
|                         | Sales Tax<br>Totals | Percent<br>of Total | Measure T<br>Allocation | Sales Tax<br>Totals | Percent<br>of Total | Measure T<br>Allocation | Sales Tax<br>Totals | Percent<br>of Total | Measure T<br>Allocation | Sales Tax<br>Totals | Percent<br>of Total | Measure T<br>Allocation | Sales Tax<br>Totals           | Percent<br>of Total | Measure T<br>Allocation |
| City of Napa            | 4,827,985           | 45.90%              | 3,049,744               | 4,434,153           | 44.20%              | 2,867,881               | 4,100,086           | 46.53%              | 2,620,026               | 4,676,665           | 47.14%              | 3,103,070               | 18,038,889                    | 45.92%              | 11,640,721              |
| City of American Canyon | 990,009             | 9.41%               | 625,369                 | 918,845             | 9.16%               | 594,282                 | 887,240             | 10.07%              | 566,962                 | 876,221             | 8.83%               | 581,392                 | 3,672,316                     | 9.35%               | 2,368,006               |
| City of Calistoga       | 379,201             | 3.60%               | 239,534                 | 254,340             | 2.54%               | 164,500                 | 275,315             | 3.12%               | 175,931                 | 327,257             | 3.30%               | 217,142                 | 1,236,114                     | 3.15%               | 797,107                 |
| City of St. Helena      | 801,366             | 7.62%               | 506,207                 | 669,974             | 6.68%               | 433,319                 | 730,188             | 8.29%               | 466,603                 | 802,632             | 8.09%               | 532,564                 | 3,004,159                     | 7.65%               | 1,938,693               |
| Town of Yountville      | 390,850             | 3.72%               | 246,892                 | 361,255             | 3.60%               | 233,649                 | 281,766             | 3.20%               | 180,053                 | 396,742             | 4.00%               | 263,247                 | 1,430,612                     | 3.64%               | 923,842                 |
| County Unincorporated   | 3,130,042           | 29.75%              | 1,977,186               | 3,393,642           | 33.83%              | 2,194,909               | 2,536,372           | 28.79%              | 1,620,786               | 2,840,759           | 28.64%              | 1,884,906               | 11,900,815                    | 30.30%              | 7,677,787               |
| Total                   | 10,519,453          | 100.00%             | 6,644,933               | 10,032,209          | 100.00%             | 6,488,541               | 8,810,967           | 100.00%             | 5,630,361               | 9,920,276           | 100.00%             | 6,582,321               | 39,282,905                    | 100.00%             | 25,346,156              |

|                         | 3rd Qtr<br>2024     |                     |                         | 4th Qtr<br>2024     |                     |                         | 1st Qtr<br>2025     |                     |                         | 2nd Qtr<br>2025     |                     |                         | 4 Qtrs Ending<br>2nd Qtr 2025 |                     |                         |
|-------------------------|---------------------|---------------------|-------------------------|---------------------|---------------------|-------------------------|---------------------|---------------------|-------------------------|---------------------|---------------------|-------------------------|-------------------------------|---------------------|-------------------------|
|                         | Sales Tax<br>Totals | Percent<br>of Total | Measure T<br>Allocation | Sales Tax<br>Totals | Percent<br>of Total | Measure T<br>Allocation | Sales Tax<br>Totals | Percent<br>of Total | Measure T<br>Allocation | Sales Tax<br>Totals | Percent<br>of Total | Measure T<br>Allocation | Sales Tax<br>Totals           | Percent<br>of Total | Measure T<br>Allocation |
| City of Napa            | 4,328,918           | 46.16%              | 2,933,338               | 4,740,411           | 46.81%              | 3,065,925               | 4,024,822           | 46.38%              | 2,609,583               | 4,821,783           | 49.44%              | 3,253,460               | 17,915,934                    | 47.23%              | 11,862,306              |
| City of American Canyon | 849,363             | 9.06%               | 575,541                 | 854,729             | 8.44%               | 552,808                 | 847,791             | 9.77%               | 549,684                 | 718,187             | 7.36%               | 484,591                 | 3,270,069                     | 8.62%               | 2,162,623               |
| City of Calistoga       | 366,018             | 3.90%               | 248,019                 | 272,740             | 2.69%               | 176,398                 | 377,518             | 4.35%               | 244,772                 | 337,681             | 3.46%               | 227,848                 | 1,353,958                     | 3.57%               | 897,038                 |
| City of St. Helena      | 652,180             | 6.95%               | 441,927                 | 692,047             | 6.83%               | 447,591                 | 674,936             | 7.78%               | 437,610                 | 755,477             | 7.75%               | 509,752                 | 2,774,640                     | 7.31%               | 1,836,880               |
| Town of Yountville      | 385,462             | 4.11%               | 261,194                 | 410,936             | 4.06%               | 265,778                 | 276,766             | 3.19%               | 179,447                 | 399,566             | 4.10%               | 269,604                 | 1,472,729                     | 3.88%               | 976,024                 |
| County Unincorporated   | 2,796,105           | 29.82%              | 1,894,681               | 3,155,627           | 31.16%              | 2,040,944               | 2,476,534           | 28.54%              | 1,605,716               | 2,719,987           | 27.89%              | 1,835,290               | 11,148,253                    | 29.39%              | 7,376,632               |
| Total                   | 9,378,045           | 100.00%             | 6,354,700               | 10,126,490          | 100.00%             | 6,549,444               | 8,678,368           | 100.00%             | 5,626,813               | 9,752,681           | 100.00%             | 6,580,545               | 37,935,584                    | 100.00%             | 25,111,502              |