

Napa Valley Transportation Authority

625 Burnell Street
Napa, CA 94559



Agenda - Final

Wednesday, December 3, 2025
2:00 PM

JoAnn Busenbark Board Room

Independent Taxpayer Oversight Committee (ITOC)

All materials relating to an agenda item for an open session of a regular meeting of the Independent Taxpayer Oversight Committee (ITOC) are posted on the NVTA website at: <https://nctpa.legistar.com/Calendar.aspx>

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

PUBLIC MEETING GUIDELINES FOR PARTICIPATING VIA PHONE/VIDEO CONFERENCING

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

Public Comments

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

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

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

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

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

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

Instructions on how to join a Zoom video conference meeting by phone are available at: <https://support.zoom.us/hc/en-us/articles/201362663-Joining-a-meeting-by-phone>

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

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

Materials distributed to the members of the Committee present at the meeting will be available for public inspection after the meeting. Availability of materials related to agenda items for public inspection does not include materials which are exempt from public disclosure under Government Code sections 6253.5, 6254, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22.

Americans with Disabilities Act (ADA): This Agenda shall be made available upon request in alternate formats to persons with a disability. Persons requesting a disability-related modification or accommodation should contact Laura Sanderlin, NVTA Board Secretary, at (707) 259-8633 during regular business hours, at least 48 hours prior to the time of the meeting.

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

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

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

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

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

6. PRESENTATIONS

- 6.1 **Project Overview from the City of American Canyon on Measure U Projects**

Estimated Time: 2:15 p.m.

- 6.2 **Measure T Accomplishments (Addrell Coleman)**

Estimated Time: 2:30 p.m.

7. CONSENT AGENDA

- 7.1 **Meeting Minutes of September 3, 2025 (Laura Sanderlin) (Pages 8-9)**

Recommendation: ITOC action will approve the meeting minutes of September 3, 2025

Estimated Time: 2:45 p.m.

Attachments: [Draft Minutes](#)

7.2 Meeting Schedule of the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Independent Taxpayer Oversight Committee for Calendar Year (CY) 2026 (Laura Sanderlin) (Pages 10-11)

Recommendation: That the ITOC receive the meeting schedule for Calendar Year (CY) 2026.

Estimated Time: 2:45 p.m.

Attachments: [Staff Report](#)

8. REGULAR AGENDA ITEMS

8.1 Executive Director Report (Danielle Schmitz) (Pages 12-15)

Recommendation: That the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Independent Taxpayer Oversight Committee receive the Executive Director Report.

Estimated Time: 2:50 p.m.

Attachments: [Staff Report](#)

8.2 Election of Chair and Vice Chair for Calendar Year (CY) 2026 (Laura Sanderlin) (Page 16)

Recommendation: That the Independent Taxpayer Oversight Committee (ITOC) nominate and elect a Chair and Vice Chair for 2026.

Estimated Time: 3:10 p.m.

Attachments: [Staff Report](#)

8.3 Measure T Semi-Annual Report: January 1, 2025 - June 30, 2025 (Addrell Coleman) (Pages 17-21)

Recommendation: Information only

Estimated Time: 3:20 p.m.

Attachments: [Staff Report](#)

**8.4 April-June Quarter 2 Calendar Year 2025, Measure T Quarter 4
Fiscal Year 2025 Analysis and Financial Update (Antonio Onorato)
(Pages 22-36)**

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

Estimated Time: 3:30 p.m.

Attachments: [Staff Report](#)

9. FUTURE AGENDA ITEMS

10. ADJOURNMENT

10.1 The next Regular Meeting is March 4, 2026.

I, Laura M. Sanderlin, hereby certify that the agenda for the above stated meeting was posted at a location freely accessible to members of the public at the NVTA offices, 625 Burnell Street, Napa, CA by 5:00 p.m., on November 26, 2025.

Laura Sanderlin

Laura M. Sanderlin, NVTA-TA Board Secretary

Glossary of Acronyms

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

Glossary of Acronyms

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

Napa Valley Transportation Authority

625 Burnell Street
Napa, CA 94559

Meeting Minutes Independent Taxpayer Oversight Committee (ITOC)

Wednesday, September 3, 2025

2:00 PM

JoAnn Busenbark Board Room

1. Call To Order

Chair Zizack-Morais called the meeting to order at 2:00pm.

2. Roll Call

Present: 5 - Valerie Zizack-Morais
Robert Peterson
Pamela Kindig
Rose Figoni
Jill Barwick

Non-Voting: 3 - Tracy Schulze
Mark Joseph
Danielle Schmitz

Absent: 2 - Chuck McMinn
Richard Tippitt

3. Public Comment

None

4. Committee Member Comments

None

5. Staff Comments

None

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

6. PRESENTATIONS

6.1 City of Napa Red Light Camera Program Overview (Farid Javandel and Aaron Medina)

6.2 Project Overview from the County of Napa on Measure T Projects
Presentation by County of Napa Staff Juan Arias, Daniel Basore and Steven Lederer.

6.3 NVTa Project Update (Grant Bailey)

7. CONSENT AGENDA

**Motion MOVED by BARWICK, SECONDED by KINDIG to APPROVE Item 7.1 Meeting Minutes.
Motion passed unanimously.**

Aye: 5 - Member Zizack-Morais, Peterson, Kindig, Figoni, and Barwick

Absent: 2 - McMinn, and Tippitt

7.1 Meeting Minutes of June 4, 2025 (Laura Sanderlin) (Pages 7-9)

Attachments: [Draft Minutes](#)

8. REGULAR AGENDA ITEMS

8.1 Executive Director Report (Danielle Schmitz) (Pages 10-11)

Attachments: [Staff Report](#)

Information only/No action taken

8.2 January-March Quarter 1 Calendar Year 2025, Measure T Quarter 3 Fiscal Year 2025 Analysis and Financial Update (Antonio Onorato) (Pages 12-24)

Attachments: [Staff Report](#)

Information only/No action taken

9. FUTURE AGENDA ITEMS

- American Canyon Measure U projects
- Semi-Annual Reports

10. ADJOURNMENT

Chair Zizack-Morais adjourned the meeting at 3:32pm.

10.1 The next Regular Meeting is December 3, 2025.

Laura Sanderlin, NVTA-TA Board Secretary



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

TO: Independent Taxpayer Oversight Committee
FROM: Danielle Schmitz, Executive Director
REPORT BY: Laura Sanderlin, Board Secretary
(707) 259-8633 / Email: lsanderlin@nvta.ca.gov
SUBJECT: Meeting Schedule of the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Independent Taxpayer Oversight Committee (ITOC) for Calendar Year (CY) 2026

RECOMMENDATION

That the ITOC receive the meeting schedule for Calendar Year (CY) 2026.

EXECUTIVE SUMMARY

ITOC meetings are subject to the requirements of the State of California Brown Act. As such, NVTA-TA annually establishes a regular committee meeting calendar which includes the date, time, location, and publish notice of each meeting. At the upcoming December NVTA-TA Board meeting, the proposed meeting schedule for CY 2026 (Attachment 1) will be presented for Board approval. All ITOC meetings are scheduled for 2:00 pm at the JoAnn Busenbark Boardroom located at NVTA, 625 Burnell Street, Napa CA 94559.

The ITOC meeting schedule for Calendar Year (CY) 2026 is recommended as follows:

Wednesday, March 4, 2026
Wednesday, June 3, 2026
Wednesday, September 2, 2026
Wednesday, December 2, 2026

ATTACHMENT(S)

- (1) Proposed 2026 NVTA/NVTA-TA Board of Directors and Committee Meeting Calendar

Proposed 2026
NVTA/NVTA-TA Board of Directors and Committee Meeting Calendar

January

Sun	Mon	Tues	Wed	Thurs	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

February

Sun	Mon	Tues	Wed	Thurs	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

March

Sun	Mon	Tues	Wed	Thurs	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

April

Sun	Mon	Tues	Wed	Thurs	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

May

Sun	Mon	Tues	Wed	Thurs	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

June

Sun	Mon	Tues	Wed	Thurs	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

July

Sun	Mon	Tues	Wed	Thurs	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August

Sun	Mon	Tues	Wed	Thurs	Fri	Sat
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23	24	25	26	27	28	29
30	31					

September

Sun	Mon	Tues	Wed	Thurs	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
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20	21	22	23	24	25	26
27	28	29	30			

October

Sun	Mon	Tues	Wed	Thurs	Fri	Sat
				1	2	3
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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November

Sun	Mon	Tues	Wed	Thurs	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

December

Sun	Mon	Tues	Wed	Thurs	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

NVTA 1:00 PM	NVTA-TA 1:00 PM	TAC 2:00 PM	PCC 10:00 AM	ATAC 5:30 PM	CAC 5:00 PM	ITOC 2:00 PM	HOLIDAY
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December 3, 2025
ITOC Agenda Item 8.1
Continued From: New

Action Requested: **INFORMATION**

NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY ITOC Agenda Memo

TO: Independent Taxpayer Oversight Committee (ITOC)
FROM: Danielle Schmitz, Executive Director
REPORT BY: Danielle Schmitz, Executive Director
(707) 259-5968 / Email: dschmitz@nvta.ca.gov
SUBJECT: Executive Director Report

RECOMMENDATION

That the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) ITOC receive the Executive Director Report.

BACKGROUND

Local Update

Low and No Bus Grant Award

NVTA was awarded \$6.8 million by the Federal Transit Administration for the purchase of six new Gillig hybrid-electric buses for its Vine Transit fleet. Funded by the Low or No Emission Vehicle Grant Program, it will allow NVTA to replace older diesel and unleaded buses that are well beyond their useful life. The new 35-foot hybrid vehicles will offer an improved rider experience while reducing harmful emissions. This is a significant win for the agency, especially amid uncertainty surrounding California's share of federal discretionary funds. I want to recognize and sincerely thank our Transit and Finance teams for their hard work and exceptional grant application that made this award possible.

New Hires:

- Zaira Renteria was hired as the Bilingual Outreach Coordinator working under the transit team on various transit and transportation programs including transit travel training, bilingual outreach and education and other transit programs under VCommute. Zaira joins NVTA from Abode Services working as a Family Outreach Coordinator. She already has longstanding partnerships with much of the community and non-profit organizations, and will be a tremendous asset to the transit team.

- Arcie Alvarado joins our team as the new Administrative Assistant. She graduated from UCSB in June with a Bachelor of Social Science, majoring in Communications. Arcie's experience in public outreach, marketing and administrative support has prepared her for this new role at NVTA. As our Administrative Assistant, Arcie will largely support to the Administration and Finance operations and advisory committee clerk duties. Arcie previously was employed at the Napa Valley College, working for on-campus housing.

Regional Update

- SB 63 (Wiener/Arreguin) – On October 13th Governor Newsom signed the Transportation Revenue Measure enabling legislation – this legislation will authorize placement on the November 2026 ballot a 14-year, ½ cent sales tax to sustain and improve public transportation. Even though the measure is focused on the 5 large counties, there are transit rider focused improvements included in the revenue measure that will be applied Bay Area wide. In addition, Vine transit service connects to many of the regional systems like BART that will benefit from this measure.
- Senate Bill 697 (Wilson) which authorizes the State Route 37 corridor project to take fully protected species to construct the Sears Point to Mare Island Improvement Project, was signed by the Governor on October 8th. Congratulations to the partnership around SR 37 on getting this piece of legislation passed, which was a big lift for the four north bay counties, Caltrans and MTC. This legislation will allow the construction window for the project to extend for longer than 10-12 weeks, for continued work during this phase.
- Following more than two years of extensive public dialogue, technical analysis and interagency collaboration, MTC and the Association of Bay Area Governments (ABAG) released Draft Plan Bay Area 2050+, together with 10 supplemental reports, the Implementation Plan, and the Draft Environmental Impact Report (EIR), for public review. The public comment period runs through December 18th.
<https://planbayarea.org/>

State and Federal

State Update:

State revenues continue to come in higher than projected forecasts. Fiscal year to date revenue is \$3.8 billion higher than the June forecast. Although, recent revenues look promising, the LAO has released some reports that raise concerns about the future financial outlook. The LAO released a report examining the outlook of the Medi-Cal program given the state's current fiscal outlook and changes at the federal level. Medi-Cal has grown to serve more than one-third of the state's population, with a total annual budget of \$197 billion, with over half of the program federally funded. Implementing the

changes enacted in HR 1 will result in billions in lost federal funding. An amount the state general fund could not absorb.

The Legislature proactively addressed anticipated budget issues during the 2024-25 budget process, resulting in a small projected deficit of \$2 billion for 2025-26, which is considered roughly balanced. While current income exceeds projections by almost \$6 billion so far this year, the LAO forecasts revenues for the entire fiscal year will exceed projections by only \$7 billion. However, spending on education and all other programs has grown faster than revenues by \$11.5 billion, which results in the \$2 billion deficit for 2025-26.

The state faces significant multiyear operating deficits starting in 2026-27, driven by faster-than-normal spending growth and slower revenue growth. The state faces annual operating deficits beginning in 2026-27 of \$20 billion and growing to about \$30 billion in 2028-29. The LAO points out that the Legislature will need to reduce spending, increase taxes, or use reserves to address future deficits.

State initiatives being proposed for November 2026 ballot:

CEQA Reform – CalChamber is working on an initiative to streamline CEQA for essential projects like affordable housing, transportation, clean energy, and wildfire resilience.

Extending Proposition 30 – The California Children’s Education and Health Care Protection Act of 2026. Labor groups will ask voters to renew and make permanent, a tax on high earners. The current tax brings in billions for schools and health care programs and is set to expire in 2030.

Howard Jarvis Taxpayer Initiative – Save Proposition 13 – wants to impose the 2/3rds supermajority to pass revenue measures placed on the ballot by citizen initiatives. The California Supreme Court’s “Upland” decision clarified in 2017, that citizen initiatives were not covered under Prop. 13’s definition of “local government”. Passage of this measure would have devastating impacts for SB 63 and similar local sales tax efforts that may go the citizen initiative route.

Federal Update:

After a record breaking 43-day standoff, the longest government shutdown in U.S. history has ended. The continuing resolution (CR), which passed the Senate and then House on a 222-209 vote, will fund the government through January 30. The funding package includes an appropriations minibuss for Military Construction-VA, Agriculture-FDA, and the Legislative Branch. Following passage of the \$187 billion minibuss, Senate leadership is preparing a more expansive package expected to top \$1.2 trillion in discretionary funding. The next set of bills—covering Defense, Labor-Health and Human Services-Education, Commerce-Justice-Science, and Transportation-Housing and Urban Development—will be combined using the House-passed Defense bill as the legislative vehicle.

Senate Majority Whip John Thune (R-SD) confirmed procedural steps began, though floor debate won't occur until after the recess. This strategy reflects growing pressure to avoid a yearlong CR, an outcome that would lock in outdated funding levels and empower executive agencies with broad discretion.

ATTACHMENTS

None



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

TO: Independent Taxpayer Oversight Committee
FROM: Danielle Schmitz, Executive Director
REPORT BY: Laura Sanderlin, Board Secretary
(707) 259-8633 / Email: lsanderlin@nvta.ca.gov
SUBJECT: Election of Chair and Vice Chair for Calendar Year (CY) 2026

RECOMMENDATION

That the Independent Taxpayer Oversight Committee (ITOC) nominate and elect a Chair and Vice Chair for 2026.

EXECUTIVE SUMMARY

The ITOC bylaws require the duties of the Chair, or the Vice Chair, in the absence of the Chair, to act as the presiding office of the Committee and in that capacity preserve order and decorum, decide questions of order subject to being overruled by a two-thirds vote and perform such other duties as are required by the Committee.

Member Zizack-Morais served as Chair since 2024, prior to that Member Kindig served as the Chair. Member McMinn has served as the Vice Chair since the inception of ITOC in 2018. The ITOC bylaws require an election of Chair and Vice Chair prior to the end of the current term.

FISCAL IMPACT

Is there a Fiscal Impact? No

ATTACHMENTS

None



December 3, 2025
ITOC Agenda Item 8.3

Continued From: New
Action Requested: INFORMATION

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

TO: Independent Taxpayer Oversight Committee
FROM: Danielle Schmitz, Executive Director
REPORT BY: Addrell Coleman, Associate Planner
Phone: (707) 259-8235 / Email: acoleman@nvta.ca.gov
SUBJECT: Measure T Semi-Annual Report: January 1, 2025 – June 30, 2025

RECOMMENDATION

Information only

EXECUTIVE SUMMARY

Staff have compiled the semi-annual Measure T Progress Reports submitted by each jurisdiction for the reporting period of January 1, 2025 through June 30, 2025. The report provides an overview of how Measure T sales tax revenues are being invested in local street and road projects. Table 1, presented below, provides a snapshot of Measure T projects that were completed during this reporting cycle and includes the total Measure T amount for each project.

Table 1: Measure T Completed Projects Overview					
Project Number	Jurisdiction	Project Name / Location	Project Description	Project Details	Project Cost
21518	Napa County	Dry Creek Bridge	Bridge Reconstruction	900 Feet of Reconstruction	Measure T Funds: \$454,204 Other Funds: \$5,602,147 Total Funds: \$6,056,351
22504	City of Napa	Brown Valley Road	Westview to Hwy 29 / Freeway Dr	7,603 Feet of Roadway, 15,206 Feet of Class IV Bike Facilities	Measure T Funds: \$2,077,388 Other Funds: \$3,770,000 Total Funds: \$5,847,388
24507	Napa County	Yountville Cross Road – Finnell Road Paving	Yountville Cross Road: Town Limit to Silverado Trail Finnell Road: Town Limit to Yountville Cross Road	12,635 Feet of Roadway Overlay	Measure T Funds: \$1,992,045 Other Funds: \$0 Total Funds: \$1,992,045

Project Number	Jurisdiction	Project Name / Location	Project Description	Project Details	Project Cost
24509	Napa County	Chiles Creek Bridge	Chiles Pope Valley Road 2.1 MPM	Reconstruction Project	Measure T Funds: \$105,275 Other Funds: \$10,585,256 Total Funds: \$10,690,531
24511	American Canyon	Knightsbridge Way Reconstruction and Water Main Improvements	Road Reconstruction on Knightsbridge Way, Arden Court, Lansford Court, Linwood Court, Park Lane, Regent Court.	2,719 Feet of Roadway, 12 Curb Ramps Installed / Upgraded	Measure T Funds: \$560,000 Other Funds: \$1,960,000 Total Funds: \$2,520,000
24512	St. Helena	R23-79 Pavement Restoration	Roadway Rehab and ADA Improvements along Silverado Trail, Pope Street Bridge, Allyn Avenue, Dowdell Lane, Grayson Avenue, Pratt and Elmhurst at Highway Pedestrian Crossings.	0.92 Miles of Roadway, and 2600 Feet of Class II Bike Facilities	Measure T Funds: \$1,170,000 Other Funds: \$500,000 Total Funds: \$1,670,595
25504	City of Napa	Salvador Avenue Complete Streets	Installation of new sidewalks, driveways, curbs and gutters, and ADA-compliant curb ramps along Salvador Avenue between Hwy 29 and Jefferson St.	0.8 Miles of Roadway Improvements, 10,652 Feet of Sidewalk, 18 Curb Ramps Installed / Upgraded, 0.8 of Class II Bike Facilities	Measure T Funds: \$1,629,768 Other Funds: \$0 Total Funds: \$1,629,768
TOTAL					Measure T Funds: \$7,988,680 Other Funds: \$22,417,403 Total Funds: \$30,406,083

BACKGROUND

Under the Measure T Master Agreement, each jurisdiction is required to submit semi-annual progress reports summarizing the status of Measure T-funded projects. The attached reports were submitted by September 1, 2025 in compliance with the requirement and cover the reporting period of January 1 through June 30, 2025. The next reporting cycle, due March 1, 2026, will cover July 1 through December 31, 2025 and will be the first reporting period under Measure U, which took effect on July 1, 2025.

Each report includes required project details, including, approved budget, expenditures to date, remaining balance, percent complete, and completion status. Jurisdictions also track eligible revenues and expenditures to meet the 6.67% collective Equivalent Funds requirement for Class I bicycle and pedestrian facilities. Table 4 below provides a summary of these Class I projects that are in design, under construction, or completed

Under Measure U, the collective Equivalent Fund commitment increased from 6.67% to 7%. In addition to Class I facilities, Class IV separated bikeways are now eligible, expanding the range of projects jurisdictions can use to meet this requirement.

Table 2: List of 6.67% Equivalent Fund Projects Active Class I Facility Projects (2025)					
Jurisdiction	Project Name / Location	Project Segment Length	Funding Source	Total Cost (Measure T Equivalent Funds)	Notes
County of Napa	Vine Trail: Yountville – St. Helena Design	7.7 Miles	General Funds	\$1,357,242	Design and environmental work of the Yountville through St. Helena Segment of the Vine Trail.
Totals		7.7 Miles		\$1,357,242	

ATTACHMENT(S)

(1) Jurisdictions' Semi-Annual Progress Reports

ATTACHMENT 1

AGENDA ITEM 8.3

DECEMBER 3, 2025

Measure T Semi-Annual Progress Report January 1 - June 30, 2025

Jurisdiction: American Canyon

Project Number	Project	Location	Start Date	Completion Date	% Completed	Road Segment Length (Feet)	Sidewalk Length (Feet)	Class II or III Bike Lanes Length	Curb Ramps Installed / Upgraded	Treatment	Total Project Budget	Measure T Funds	Other Funds	Measure T Funds Spent	Measure T Funds Remaining
24511	Knightsbridge Way Reconstruction and Water Main Improvements	Knightsbridge Way, Arden Court, Lansford Court, Linwood Court, Park Lane, Regent Court	3/7/2024	1/1/2025	100%	2,719	-	-	-	Reconstruction, Overlay	\$2,714,000	\$560,000	\$2,154,000	\$560,000	\$0
25515	Rancho Del Mar Paving and Utility Improvements Project	Rio Del Mar from W Carolyn Dr to SR-29, Carolyn Drive from Rio Del Mar to Los Altos Pl, Los Altos Pl from Carolyn Dr to Rio Del Mar, Del Rey Ct, Joan Dr from Carolyn Dr to Los Altos Pl, Alta Loma Dr, Flamingo Ct, Cassaye Dr, Los Altos Pl from Theresa Ave to Rio Del Mar	4/7/2025	11/28/2025	75%	10,185	250	4,510	24	Full Depth Reclamation / Cape Seal	\$8,216,232	\$1,751,000	\$6,465,232	\$685,088	\$1,065,912
25516	Melvin Road Sidewalk and Drainage Improvements	Melvin Road from Wilson Way to Cassaye Drive, Poco Way from Hwy 29 to Melvin Road, James Road from Wilson Way to Donaldson Way, Wilson Way from Melvin Road to Andrew Road	4/29/2025	11/28/2025	50%	-	3,097	5,610	7	Sidewalk Improvements	\$2,731,530	\$1,047,605	\$1,683,925	\$13,325	\$1,034,280
TOTAL											\$13,661,762	\$3,358,605	\$10,303,157	\$1,258,413	

Measure T Semi-Annual Progress Report January 1 - June 30, 2025

Jurisdiction: City of Napa

Project Number	Project	Project Location / Details	Start Date	Completion Date	% Completed	Road Segment Length (Feet)	Sidewalk Length (Feet)	Class II/III/IV Bike Lanes Length	Curb Ramps Installed / Upgraded	Treatment	Total Project Budget	Measure T Funds	Other Funds	Measure T Funds Spent	Measure T Funds Remaining
22504	Browns Valley Road	Westview to Hwy 29/Freeway Dr			100%	7,603	-	15,206	8	Overlay	\$6,550,000	\$2,780,000	\$3,770,000	\$2,077,388	\$702,612
22508	Westwood Neighborhood Rehabilitation Phase 3	Westwood Neighborhood Interior Streets			25%	-	-	-	-	-	\$5,906,542	\$4,811,672	\$1,094,870	\$550,000	\$4,261,672
23527	Lincoln Ave	California Blvd to Silverado Trail	9/1/2022	12/31/2026	25%	7,498	-	-	-	Overlay	\$5,906,542	\$4,811,672	\$1,094,870	\$550,000	\$4,261,672
24510	Neighborhood Streets and Sidewalk Program	Various Locations	7/1/2023	12/31/2025	75%	-	-	-	-	Cape Seal	\$2,000,000	\$2,000,000	\$0	\$1,200,000	\$800,000
25504	Salvador Avenue	Hwy 29 to Jefferson St.	7/1/2023	3/26/2025	100%	0.8 Miles	10,652	0.8 Miles	18	Complete Streets	\$3,000,000	\$3,000,000	\$1,629,768	\$1,629,798	\$1,370,202
25511	Storm Drain Infrastructure	Storm drain repairs and preventive maintenance activities at various locations throughout the jurisdiction. Replacement of aged/damaged assets. Pipe lining.	7/1/2024	10/15/2027	50%	-	-	-	-	Storm Drain Facilities	\$3,770,000	\$3,770,000	\$0	\$1,577,721	\$2,192,279
25512	FY 2024-25 Street Preventive Maintenance	Browns Valley Road West: Redwood to Patrick Remaining Pavement Restoration Location(s) - TBD	7/1/2024	6/30/2026	50%	-	-	-	-	Rehabilitation	\$1,000,000	\$1,000,000	\$0	\$491,214	\$508,786
TOTAL											\$28,133,084	\$22,173,344	\$7,589,508	\$8,076,121	

Represents projects that were completed under budget.

Measure T Semi-Annual Progress Report January 1 - June 30, 2025

Jurisdiction: County of Napa

Project Number	Project	Location	Start Date	Completion Date	% Completed	Road Segment Length (Feet)	Sidewalk Length (Feet)	Class II or III Bike Lanes Length	Curb Ramps Installed / Upgraded	Treatment	Total Project Budget	Measure T Funds	Other Funds	Measure T Funds Spent	Measure T Funds Remaining
21518	Dry Creek Bridge	0.8 miles west of Mt. Veeder Road	7/1/2021	1/1/2025	100%	900	-	-	-	Reconstruction	\$8,169,351	\$454,204	\$5,602,147	\$454,204	\$0
22510	American Canyon Road	American Canyon Road: Fiosdn Rd - County Line	7/1/2022	10/1/2025	50%	9,476	-	-	-	Surface Treatment	\$723,638	\$713,581	\$10,057	\$596,591	\$116,990
23516	Redwood Road Seal	Redwood Road, RDS 23-02	9/1/2022	10/1/2024		12,550	-	-	-	Surface Treatment	\$15,000	\$15,000	\$0	\$13,637	\$1,363
23520	Old Howell Mountain Road Seal	Old Howell Mountain Rd Seal	7/12/2022	8/13/2024		2,150	-	-	-	Surface Treatment	\$15,000	\$15,000	\$0	\$34	\$14,966
23521	Wooden Valley Road Seal	Wooden Valley Road	7/1/2022	10/1/2025		4,670	-	-	-	Surface Treatment	\$15,000	\$15,000	\$0	\$34	\$14,966
24507	Yountville Cross Road / Finnell Road Paving	Yountville Cross Road - Town Limit to Silverado Trail Finnell Road - Town Limit to Yountville Cross Road	5/7/2024	2/18/2025	100%	12,635	-	-	-	Overlay	\$1,992,045	\$1,992,045	\$0	\$0	
24508	Berryessa Knowlville FLAP 2	Berryessa-Knowlville Road from Highway 128 to Smittle Creek	11/1/2024	11/30/2028		48,150	-	-	-	Reconstruction	\$297,000	\$252,000	\$45,000	\$198,268	\$53,732
24509	Chiles Creek Bridge	Chiles Pope Valley Road 2.1 MPM	2/3/2024	1/31/2025	100%	-	-	-	-	Reconstruction	\$13,475,708	\$105,275	\$13,370,433	\$105,275	\$0
24518	Solano Avenue Road Rehabilitation, RDS 25-01	Solano Ave (from Locust Avenue/City of Napa limit to Vineyard View Drive/Town of Yountville limit) (3.2mi)				N/A	-	-	-	Rehabilitation	\$300,000	\$300,000	\$0	\$43,632	\$256,368
25509	Pueblo Pocket Sewer and Roadway Rehab	Project locations include several portions of the following streets: Alberta Dr, Barbara Rd, Burnette Ct, Carol Dr, Delpha Dr, Edith Ct, Ethel Porter Dr, Geneva Ct, Geraldine Ct, Janette Ct, Janette Dr, Joyce Ct, Kathleen Dr, Lonnie Dr, Margo Ct, Marjorie Dr, Mary Ct, Dr, Morlan Dr, Nancy Ct, Noelle Wy, Norma Dr, Pamela Dr, Patrick Ct, Pueblo Pl, Rancho Dr, Ruth Dr, Sandra Dr, Sherry Dr, Susan Ct, Thomas Dr, Verna Dr, W Pueblo Ave	4/22/2025	9/24/2027		23,100	-	-	-	Crack Seal, Overlay, Surface Treatment	\$700,000	\$700,000	\$0	\$27,661	\$672,339
25513	Cuttings Wharf Road Paving Project, RDS 25-22	Project boundaries will begin approx. 200 LF from the intersection with SR 121 and end at the Cuttings Wharf Boat Launch.	6/23/2025	9/3/2025		2.47 Miles	-	13,065	-	Mill + Overlay	\$3,726,274	\$3,676,720	\$49,554	\$65,847	\$3,610,873
25517	East County Roads Paving	Circle Oaks Drive, Sunnyside Lane, Wooden Valley Road MPM 3.75 to MPM 4.75, Wooden Valley Cross Road	2/4/2025	10/30/2025		19,783	-	-	-	Mill + Overlay	\$50,000	\$50,000	\$0	\$49,212	\$788
25518	Bale, Big Ranch, Lodi, Silverado Trail, and West Zinfandel, RDS 25-06	Bale Lane (0.70 miles) - All Big Ranch Road (0.7 miles) - Oak Knoll Ave (east) to End Lodi Lane (0.53 miles) - All Silverado Trail (2.4 miles) - Zinfandel Lane to 6,000 feet south of the Caltrans SR 128 West Zinfandel Lane (0.56 miles) - All	4/22/2025	9/19/2025	25%	4.89 Miles	-	16,368	-	Mill + Overlay	\$6,046,147	\$6,046,147	\$0	\$0	\$6,046,147
TOTAL											\$35,525,163	\$14,334,972	\$19,077,191	\$1,554,395	

Measure T Semi-Annual Progress Report January 1 - June 30, 2025

Jurisdiction: St. Helena

Project Number	Project	Project Location / Details	Start Date	Completion Date	% Completed	Road Segment Length (Feet)	Sidewalk Length (Feet)	Class II or III Bike Lanes Length	Curb Ramps Installed / Upgraded	Treatment	Total Project Budget	Measure T Funds	Other Funds	Measure T Funds Spent	Measure T Funds Remaining
19549	R18-81 Downtown Sidewalks	This project includes the rehabilitation of the downtown sidewalks from Pine Street to Mitchell Drive. The project was bisected in 2023. The City opted to proceed with full restoration from Pine to Adams and rehabilitation from Adams to Mitchell. The City proceeded with the latter in the fall of 2024. The former is expected to begin construction in summer 2025.	1/1/2024	1/1/2026	25%	-	0.70 Miles	-	-	Sidewalk Improvements	\$1,700,000	\$500,000	\$1,200,000	\$315,520	\$184,480
	R19-05 South Crane Rehab	Project R19-05 included both Grayson and South Crane, the project was split. Grayson was completed during the R23-79 Pavement Restoration Project. Pipeline installations occurred in South Crane in 2024. Construction for South Crane began in August 2025, the adjacent/connected parking lot for Crane Park was included to capture significant cost savings.	6/1/2020	12/31/2025	25%	2,425	-	2,425	-	Surface Treatment	\$723,638	\$713,581	\$10,057	\$596,591	\$116,990
24512	R23-79 Pavement Restoration	Silverado Trail, Pope Street Bridge, Allyn Avenue, Dowdell Lane, Grayson Avenue, Pratt and Elmhurst at Highway Pedestrian Crossings	1/1/2024	1/1/2025	100%	0.92 Miles	50	2,600	7	Mill / Overlay	\$1,670,595	\$1,170,595	\$500,000	\$1,170,595	\$0

24513	R24-02 Oak Avenue	Oak Avenue: Madrona to Mitchell. Rehabilitate underground utilities, pavement, curb/gutter/sidewalk including collaboration with various stakeholders including School District, NVT/Vine Trail, etc.			25%	0.50 Miles	1.0 Miles	-	-	Surface Treatment	\$2,500,000	\$2,500,000	\$0	\$158,534	\$2,341,466
TOTAL											\$6,594,233	\$4,884,176	\$1,710,057	\$2,241,240	

Measure T Semi-Annual Progress Report

January 1 - June 30, 2025

Jurisdiction: Yountville

Project Number	Project	Project Location / Details	Start Date	Completion Date	% Completed	Road Segment Length (Feet)	Sidewalk Length (Feet)	Class II or III Bike Lanes Length	Curb Ramps Installed / Upgraded	Treatment	Total Project Budget	Measure T Funds	Other Funds	Measure T Funds Spent	Measure T Funds Remaining
	Washington Street Rehabilitation	Rehabilitation work is located on Washington Street from Yount Street to the northern town limits and Webber Avenue from the Vine Trail connection to Yount Street.		12/1/2025	75%	4,407	-	425	-	Rehabilitation	\$1,248,489	\$1,248,489	\$0	\$0	\$1,248,489
TOTAL											\$1,248,489	\$1,248,489	\$0	\$0	



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

TO: Independent Taxpayer Oversight Committee
FROM: Danielle Schmitz, Executive Director
REPORT BY: Antonio Onorato, Director of Administration, Finance, and Policy
(707) 259-8779 / Email: anonorato@nvta.ca.gov
SUBJECT: April-June Quarter 2 Calendar Year 2025,
Measure T Quarter 4 Fiscal Year 2025 Analysis and Financial Update

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 SALES TAX			Forecast	Actual FY25	Difference \$ More/(Less)	Difference %	Actual FY24 Last Year	Difference Increase/ (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 SALES TAX	Forecast	Actual FY26	Difference \$ More/(Less)	Difference %	Actual FY25 Last Year	Difference Increase/ (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)
	\$ 6,700,000	\$ 4,206,656	\$ (2,493,344)	-59.3%	\$ 6,309,600	\$ (2,102,944)
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)
	6,500,000	-	(6,500,000)	-100.0%	6,504,344	(6,504,344)
	\$ 13,200,000	\$ 4,206,656	\$ (8,993,344)	-68.1%	\$12,813,944	\$ (8,607,288)
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
	5,700,000	-	(5,700,000)	-100.0%	5,592,534	(5,592,534)
	\$ 18,900,000	\$ 4,206,656	\$ (14,693,344)	-77.7%	\$18,406,478	\$ (14,199,822)
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
	6,400,000	-	(6,400,000)	-100.0%	6,527,685	(6,527,685)
	\$ 25,300,000	\$ 4,206,656	\$ (21,093,344)	-83.4%	\$24,934,163	\$ (20,727,506)
	\$ -	\$ 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 FISCAL YEAR 2018-19	ACTUALS FISCAL YEAR 2019-20	ACTUALS FISCAL YEAR 2020-21	ACTUALS FISCAL YEAR 2021-22	ACTUALS FISCAL YEAR 2022-23	ACTUALS FISCAL YEAR 2023-24	ACTUALS FISCAL YEAR 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
	\$ 19,706,658	\$ 18,639,857	\$ 20,454,360	\$ 24,824,105	\$ 25,551,011	\$ 25,237,576	\$ 25,044,166
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
Subtotal- Jurisdiction	\$ 23,594,000	\$ 24,708,480
RTEP	\$ 1,200,000	\$ -
NVTA	\$ 506,000	\$ 335,682
Total	\$ 25,300,000	\$ 25,044,163

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



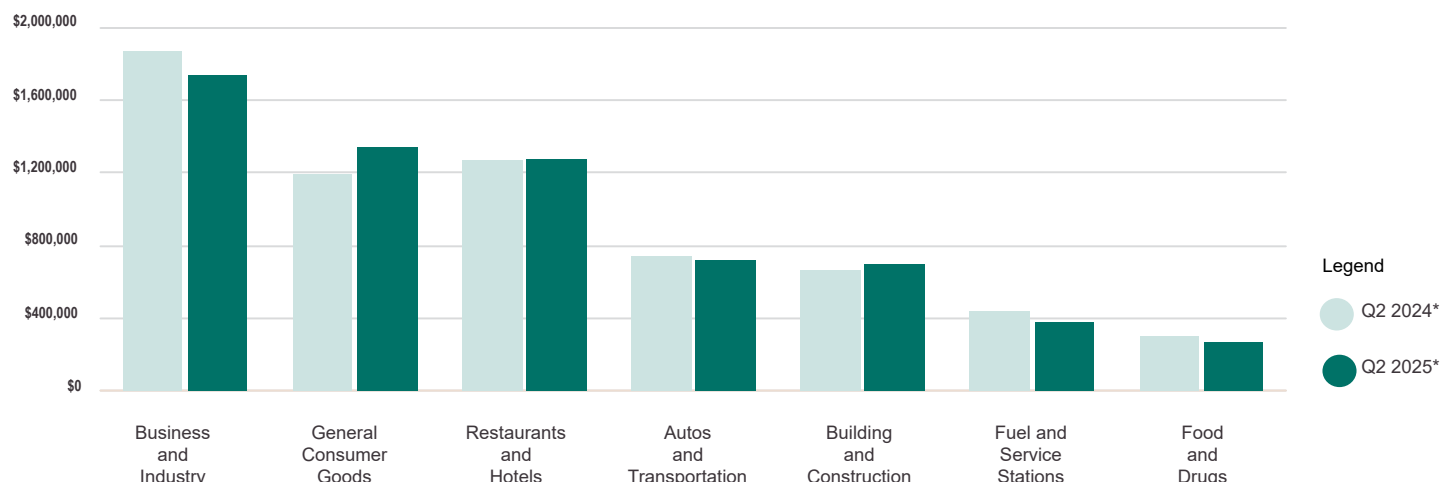
0.5%

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
Alameda Co.	3.6%	1.3%	20.9%	-5.1%	-8.8%	-1.8%	-0.9%
Contra Costa Co.	0.6%	0.7%	-11.6%	-2.6%	-4.8%	-4.2%	0.0%
Napa Co.	-4.6%	-4.2%	-11.6%	-8.3%	-14.6%	-15.1%	-0.4%
San Francisco Co.	6.2%	0.1%	-7.2%	-3.5%	-1.3%	25.0%	7.7%
San Mateo Co.	1.6%	-2.3%	27.2%	0.0%	-4.0%	-2.2%	4.3%
Santa Clara Co.	-6.1%	2.8%	2.2%	-0.8%	-7.4%	3.8%	3.0%
Solano Co.	-0.9%	-1.5%	14.9%	-4.2%	-10.5%	-3.9%	1.0%
Sonoma Co.	-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
Alameda County						
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%
	103,642,118	89,144,722	16.3%	102,453,670	98,894,211	3.6%
Contra Costa County						
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%
	55,926,379	57,276,010	-2.4%	55,541,463	56,857,238	-2.3%
*Marin County						
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%
	14,474,720	14,522,871	-0.3%	14,262,827	14,150,045	0.8%
Napa County						
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%
	11,585,322	11,867,644	-2.4%	11,538,634	11,884,653	-2.9%
San Francisco County						
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%
	50,138,954	47,918,094	4.6%	49,477,443	48,132,291	2.8%
San Mateo County						
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%
	57,230,026	55,880,583	2.4%	57,345,693	54,793,199	4.7%

* 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
Santa Clara County						
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%
	144,698,227	139,018,222	4.1%	143,693,418	140,708,898	2.1%
Solano County						
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%
	26,704,979	26,502,354	0.8%	26,190,235	25,891,402	1.2%
Sonoma County						
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%
	30,146,880	30,194,883	-0.2%	29,734,738	30,408,324	-2.2%
*Bay Area Totals						
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%
	494,547,605	472,325,384	4.7%	490,238,120	481,720,261	1.8%
*HdL State Totals						
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%
	2,365,018,631	2,319,423,167	2.0%	2,335,128,335	2,323,644,745	0.5%

* 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 2Q 2025	Prior Year 2Q 2024	Share of County Pool	Actual Receipts % Change	Adjusted % 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*

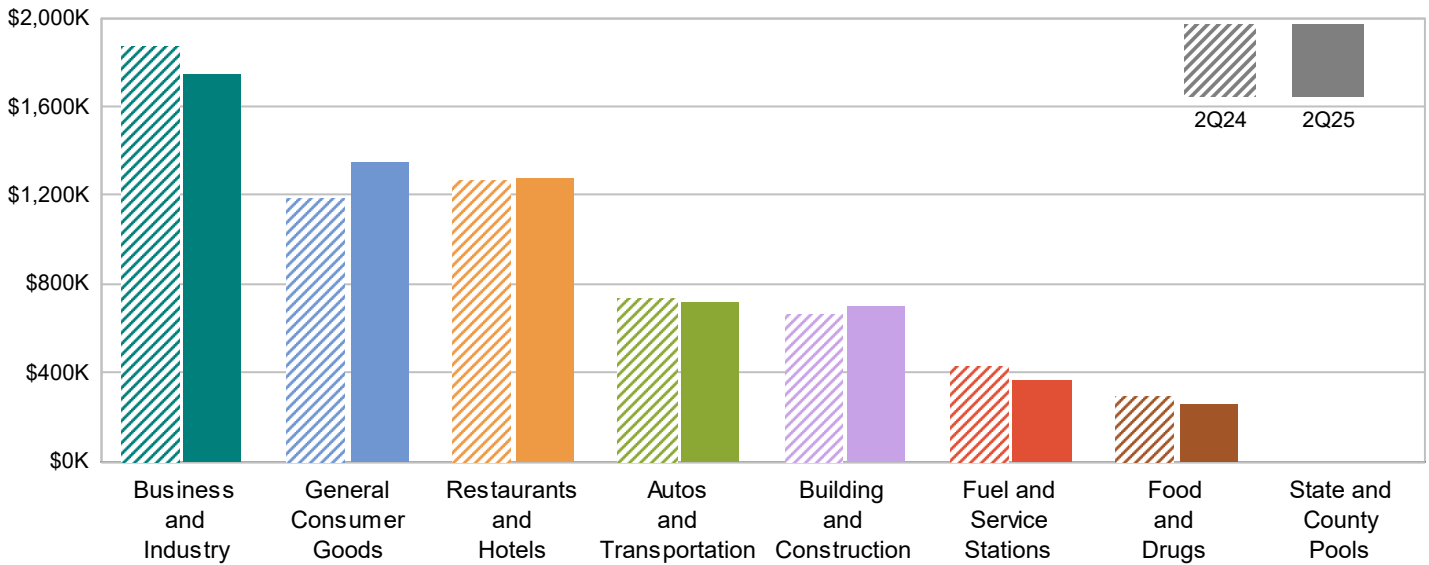
SALES TAX TRENDS FOR ALL AGENCIES - 2Q 2025 SALES

Agency allocations reflect "point of sale" receipts

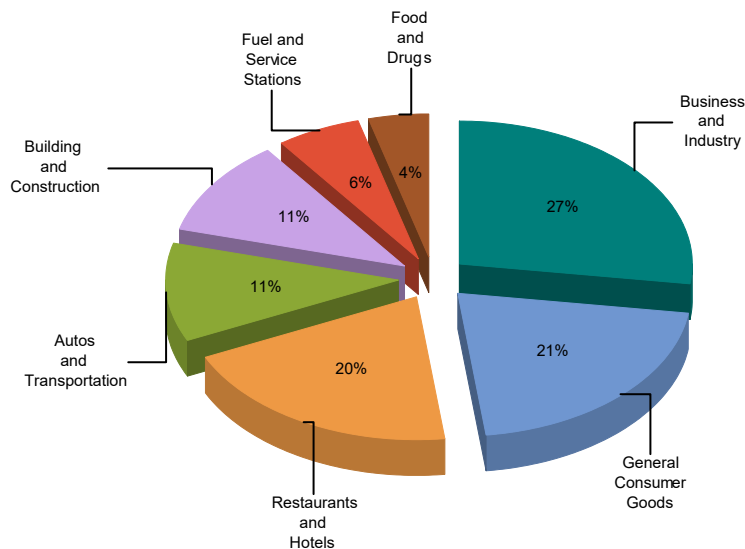
Agency Name	Count	Current Year 2Q 2025	Prior Year 2Q 2024	Share of County Pool	Actual Receipts % Change	Adjusted % Change
Napa	3,321	4,704,547	4,667,172	49.4%	+ 3.1%	+ 0.8%
Yountville	163	393,788	393,702	4.1%	+ 0.7%	+ 0.0%
Calistoga	396	331,993	337,253	3.5%	+ 3.2%	- 1.6%
St. Helena	580	754,237	793,586	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

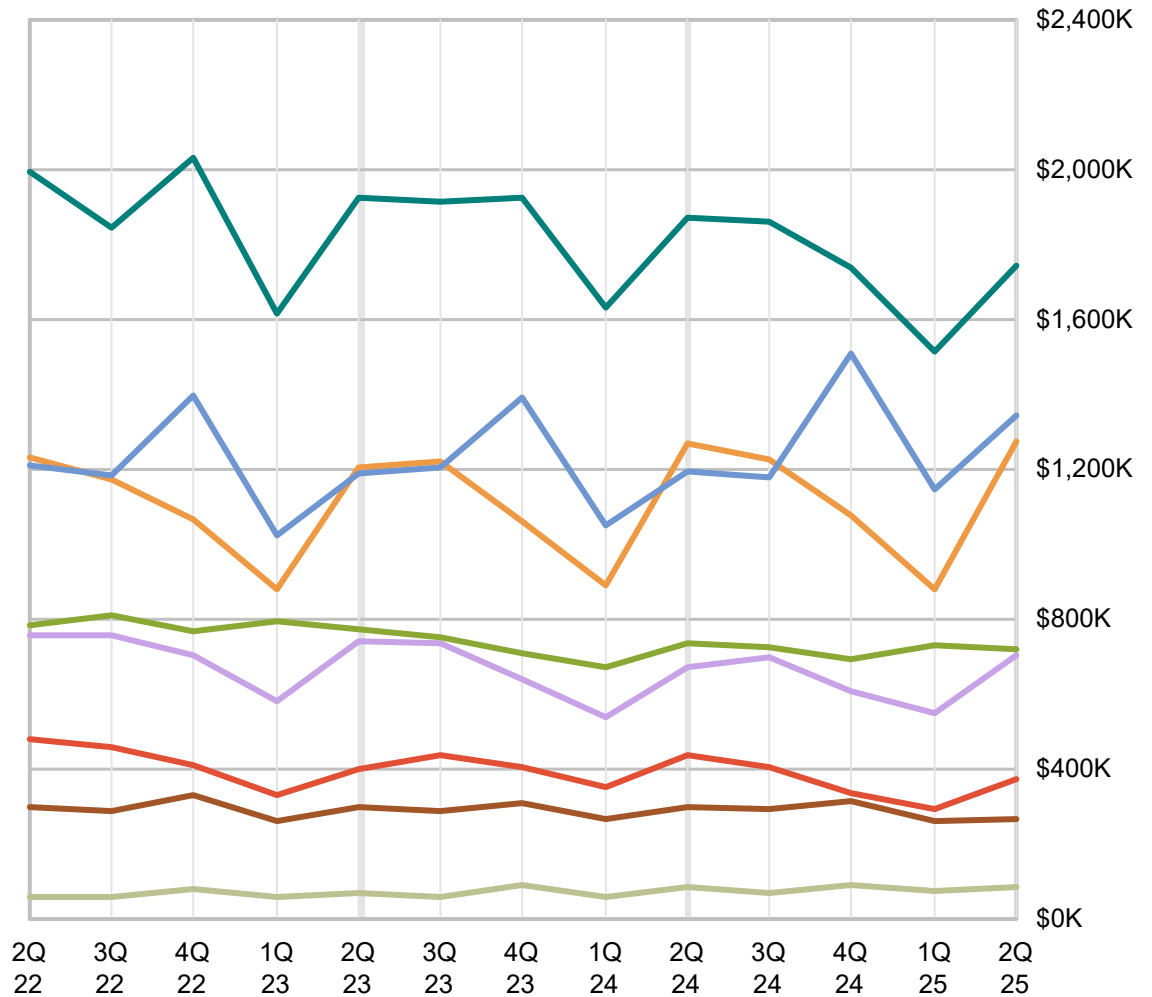
Count: 112

Food And Drugs

Count: 327

Transfers & Unidentified

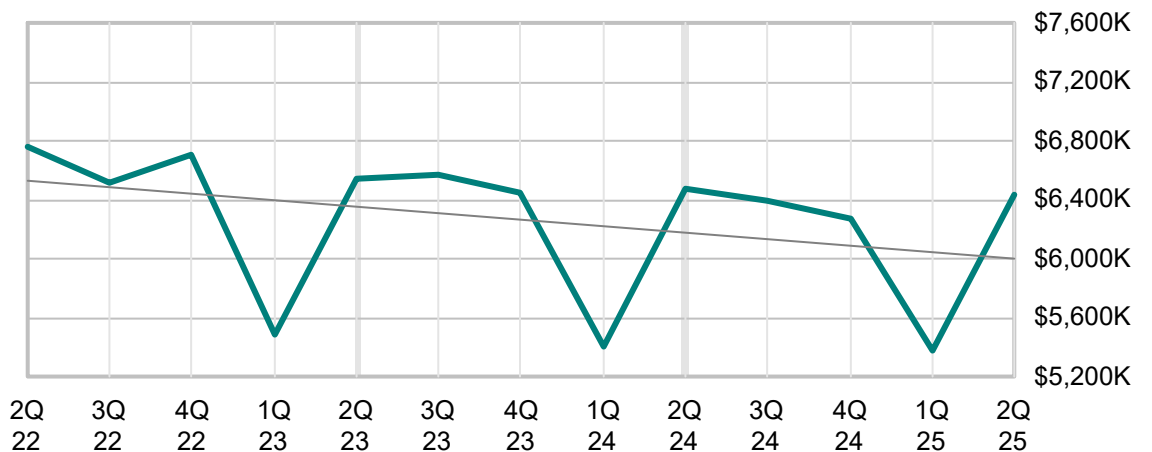
Count: 4,933



Agency Trend

Napa Valley Transportation Aut

13 Quarter Trend: -8.0%



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

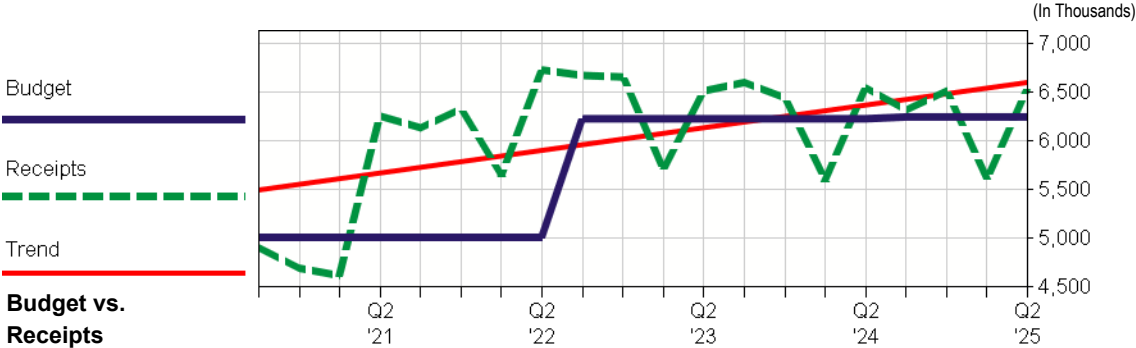
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Seven Major Industry Groups	Fiscal Yr 2022-23	FY 2023-24 Sales Quarters				Fiscal Yr 2023-24	Dollar Change	Percent Change	FY 2024-25 Sales Quarters				Fiscal Yr 2024-25	YTD
	Totals	3Q	4Q	1Q	2Q	Totals	Prior Yr	Prior Yr	3Q	4Q	1Q	2Q	Totals	% Change Prior 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%
Grand Total	25,506,554	6,591,623	6,435,231	5,582,901	6,537,221	25,146,976	(359,578)	-1%	6,309,600	6,504,344	5,592,533	6,527,685	24,934,162	-1%
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).



		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
2nd Quarter Allocation		6,537,221	6,527,685	6,552,096	6,690,486
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
3rd Quarter Allocation		6,309,600	4,206,656	6,576,194	6,760,787
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
4th Quarter Allocation		6,504,344	-	6,405,919	6,585,731
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
1st Quarter Allocation		5,592,533	-	5,681,267	5,840,750
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
2nd Quarter Allocation		6,527,685	-	6,690,486	6,878,317
Fiscal Year Reconciliation					
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 2023			4th Qtr 2023			1st Qtr 2024			2nd Qtr 2024			4 Qtrs Ending 2nd Qtr 2024		
	Sales Tax Totals	Percent of Total	Measure T Allocation	Sales Tax Totals	Percent of Total	Measure T Allocation	Sales Tax Totals	Percent of Total	Measure T Allocation	Sales Tax Totals	Percent of Total	Measure T Allocation	Sales Tax Totals	Percent of Total	Measure T 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 2024			4th Qtr 2024			1st Qtr 2025			2nd Qtr 2025			4 Qtrs Ending 2nd Qtr 2025		
	Sales Tax Totals	Percent of Total	Measure T Allocation	Sales Tax Totals	Percent of Total	Measure T Allocation	Sales Tax Totals	Percent of Total	Measure T Allocation	Sales Tax Totals	Percent of Total	Measure T Allocation	Sales Tax Totals	Percent of Total	Measure T 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

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