

Napa Valley Transportation Authority

625 Burnell Street
Napa, CA 94559



Agenda - Final

Wednesday, March 18, 2026
1:00 PM

JoAnn Busenbark Board Room

NVTA Board of Directors - Tax Agency (NVTA-TA)

All materials relating to an agenda item for an open session of a regular meeting of the NVTA-Tax Agency Board of Directors are posted on the NVTA website at: <https://nctpa.legistar.com/Calendar.aspx>

This meeting will be conducted as an in-person meeting at the location noted above. Remote teleconference access is provided for the public's convenience and in the event a Board Member requests remote participation due to just cause or emergency circumstances pursuant to Government Code section 54953(f). Please be advised that if a Board Member is not participating in the meeting remotely, remote participation for members of the public is provided for convenience only and in the event that the Zoom teleconference connection malfunctions for any reason, the Board of Directors reserves the right to conduct the meeting without remote access and take action on any agenda item.

The public may participate telephonically or electronically via the methods below:

- 1) To join the meeting via Zoom video conference from your PC, Mac, iPad, iPhone or Android: go to <https://zoom.us/join> and enter meeting ID 864 1754 4351
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The agenda will be posted 72 hours prior to the meeting and will be available for public inspection, on and after at the time of such distribution, in the office of the Secretary of the NVTA-TA Board of Directors, 625 Burnell Street, Napa, California 94559, Monday through Friday, between the hours of 8:00 a.m. and 4:30 p.m., except for NVTA holidays. Should the office be closed or staff is working remotely due to a declared emergency, you may email info@nvta.ca.gov to request a copy of the agenda.

Public records related to an agenda item that are distributed less than 72 hours before this meeting are available for public inspection during normal business hours at the NVTa office at 625 Burnell Street, Napa, CA 94559 and will be made available to the public on the NVTa website at nvta.ca.gov. Availability of materials related to agenda items for public inspection does not include materials which are exempt from public disclosure under Government Code sections 6253.5, 6254, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22.

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

Members of the public may submit a public comment in writing by emailing info@nvta.ca.gov by 10:00 a.m. on the day of the meeting with PUBLIC COMMENT as the subject line (for comments related to an agenda item, please include the item number). All written comments should be 350 words or less, which corresponds to approximately 3 minutes or less of speaking time. Public comments emailed to info@nvta.ca.gov after 10 a.m. the day of the meeting will be entered into the record but not read out loud. If authors of the written correspondence would like to speak, they are free to do so and should raise their hand and the Chair will call upon them at the appropriate time.

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

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

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

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

Information on obtaining the agenda in an alternate format is noted below:

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-TA Board Secretary, at (707) 259-8633 during regular business hours, at least 48 hours prior to the time of the meeting.

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

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1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Adoption of the Agenda
5. Public Comment
6. Chairperson's and Board Members' Update
7. Executive Director's Update

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

8. PRESENTATIONS

- 8.1 **Project Overview from the City of St. Helena on Measure T/Measure U Projects (Mario Traverso)**

Estimated Time: 1:10 p.m.

- 8.2 **Project Overview from the City of Calistoga on Measure T/Measure U Projects (David Fradelizio)**

Estimated Time: 1:20 p.m.

- 8.3 **Project Overview from the Town of Yountville on Measure T/Measure U Projects (Rosalba Ramirez)**

Estimated Time: 1:30 p.m.

9. CONSENT AGENDA ITEMS

**9.1 Meeting Minutes of February 18, 2026 (Laura Sanderlin)
(Pages 7-9)**

Recommendation: Board action will approve the meeting minutes of February 18, 2026.

Estimated Time: 1:40 p.m.

Attachments: [Draft Minutes](#)

**9.2 Independent Taxpayer Oversight Committee (ITOC) Member
Appointment (Laura Sanderlin) (Pages 10-11)**

Recommendation: That the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Board approve the appointment of Robert Peterson to serve as the Licensed Civil Engineer representative on the Independent Taxpayer Oversight Committee (ITOC) for a four (4) year term.

Estimated Time: 1:40 p.m.

Attachments: [Staff Report](#)

**9.3 July-September Quarter 3 Calendar Year 2025, Measure U
Quarter 1 Fiscal Year 2026 Analysis and Financial Update
(Antonio Onorato) (Pages 12-27)**

Recommendation: That the NVTA-TA Board of Directors receive the most recent Measure U analysis and financial update.

Estimated Time: 1:40 p.m.

Attachments: [Staff Report](#)

9.4 Annual Financial Statement with Independent Auditor's Report for the Years Ending June 30, 2025 and 2024 and Compliance and Performance Audit Report for the Cities of American Canyon and Calistoga (Antonio Onorato) (Pages 28-63)

Recommendation: That the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Board accept and File the Annual Financial Statement with Independent Auditor's Report for the Years Ending June 30, 2025 and 2024, the Management Letter to the Board of Directors from the auditors and the Compliance and Performance Audit Report for the Cities of American Canyon and Calistoga.

Estimated Time: 1:40 p.m.

Attachments: [Staff Report](#)

9.5 Measure U - County of Napa Updated Five-year Project List (Addrell Coleman) (Pages 64-70)

Recommendation: That the Napa Valley Transportation Authority - Tax Agency Board of Directors approve the updated County of Napa Five-Year Measure U Project List.

Estimated Time: 1:40 p.m.

Attachments: [Staff Report](#)

9.6 Measure U - City of American Canyon Updated Five-year Project List (Addrell Coleman) (Pages 71-78)

Recommendation: That the Napa Valley Transportation Authority - Tax Agency (NVTA-TA) approve the updated City of American Canyon Five-Year Measure U Project List.

Estimated Time: 1:40 p.m.

Attachments: [Staff Report](#)

**9.7 Measure T - Maintenance of Effort (MOE) Certification Fiscal
Year (FY) 2024-2025 (Addrell Coleman) (Pages 79-105)**

Recommendation: That the Napa Valley Transportation Authority - Tax Agency (NVTA-TA) Board review and approve the jurisdictions' Measure T Maintenance of Effort Certification for FY 2024-25.

Estimated Time: 1:40 p.m.

Attachments: [Staff Report](#)

10. REGULAR AGENDA ITEMS

11. FUTURE AGENDA ITEMS

12. ADJOURNMENT

12.1 The next Regular Meeting is April 15th.

I hereby certify that the agenda for the above stated meeting was posted at a location freely accessible to members of the public at the NVTA Offices, 625 Burnell Street, Napa, CA by 5:00pm on Friday, March 13th.

Laura Sanderlin (e-sign)

Laura Sanderlin, NVTA-TA Board Secretary

Napa Valley Transportation Authority

625 Burnell Street
Napa, CA 94559

Meeting Minutes NVRTA Board of Directors - Tax Agency (NVRTA-TA)

Wednesday, February 18, 2026

1:00 PM

JoAnn Busenbark Board Room

1. Call to Order

Chair Joseph called the meeting to order at 1:02pm.

2. Pledge of Allegiance

Chair Joseph recited the Pledge of Allegiance.

3. Roll Call

Present: 11 - Scott Sedgley
Belia Ramos
Amber Manfree
Mark Joseph
Pierre Washington
Pam Reeves
Eric Knight
Paul Dohring
Michelle Deasy
Kevin Eisenberg
Donald Williams

Absent: 1 - Bernie Narvaez

4. Adoption of the Agenda

Motion MOVED by DOHRING, SECONDED by WASHINGTON to APPROVE Item 4. Adoption of the Agenda. Motion passed.

Aye: 10 - Sedgley, Ramos, Manfree, Joseph, Washington, Reeves, Knight, Dohring, Eisenberg, and Williams

Absent: 2 - Narvaez, and Deasy

5. Public Comment

None

6. Chairperson's and Board Members' Update

None

7. Executive Director's Update

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.

8. PRESENTATIONS

- 8.1 Project Overview from the City of American Canyon on Measure T Projects (Erica Ahmann Smithies)

Information only/No action taken

Vice Chair Dohring inquired about the strategy for City of American Canyon's accumulation and spending of funds. Staff noted that there is typically a healthy amount of funds which may change with the high number of upcoming planned projects.

{Director Deasy entered the meeting at this time}

9. CONSENT AGENDA ITEMS

Motion **MOVED** by **DOHRING**, **SECONDED** by **WASHINGTON** to **APPROVE** Item 9. Consent Agenda (9.1-9.2). Motion passed unanimously.

Aye: 11 - Sedgley, Ramos, Manfree, Joseph, Washington, Reeves, Knight, Dohring, Deasy, Eisenberg, and Williams

Absent: 1 - Narvaez

- 9.1 Meeting Minutes of December 17, 2025 (Laura Sanderlin) (Pages 6-8)

Attachments: [Draft Minutes](#)

- 9.2 July-September Quarter 3 Calendar Year 2025, Measure U Quarter 1 Fiscal Year 2026 Analysis and Financial Update (Antonio Onorato) (Pages 9-25)

Attachments: [Staff Report](#)

10. REGULAR AGENDA ITEMS

None

11. FUTURE AGENDA ITEMS

None

12. ADJOURNMENT

Chair Joseph adjourned the meeting at 1:16pm.

- 12.1 The next Regular Meeting is Wednesday, March 18th.

Laura M. Sanderlin
NVTA-TA Board Secretary



**NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY
Board Agenda Memo**

TO: NVTA-TA Board of Directors
FROM: Danielle Schmitz, Executive Director
REPORT BY: Laura Sanderlin, Board Secretary
(707) 259-8633 / Email: lsanderlin@nvta.ca.gov
SUBJECT: Independent Taxpayer Oversight Committee (ITOC) Member Appointment

RECOMMENDATION

That the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Board approve the appointment of Robert Peterson to serve as the Licensed Civil Engineer representative on the Independent Taxpayer Oversight Committee (ITOC) for a four (4) year term.

COMMITTEE RECOMMENDATION

None

EXECUTIVE SUMMARY

The ITOC is responsible for evaluating the fiscal and program performance of the Measure T and Measure U sales tax transportation program to ensure that revenues are spent by the Tax Agency in accordance with provisions of the voter-approved Expenditure Plan and Ordinance. In addition, the ITOC also oversees the independent financial, compliance, and performance audits of the Tax Agency.

Member Peterson has served on the ITOC since 2018, and his current term is due to expire April 2026. Peterson has expressed his interest in serving another term. Staff recommend appointing Peterson to serve on the ITOC for a four-year term.

FISCAL IMPACT

None

BACKGROUND

The Napa Countywide Road Maintenance Act, requires an open selection process for the ITOC which is made up of seven (7) committee members who are residents of Napa County possessing the following credentials:

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

These participants constitute the voting members of the ITOC and serve four (4) year terms. In addition, the NVTA-TA Chair, the NVTA-TA Executive Director, the Chair of the NVTA Technical Advisory Committee (TAC), and the County Auditor-Controller serve as non-voting ex-officio members of the ITOC.

Board approval of this appointment would fulfill the one (1) upcoming vacancy on the ITOC.

ATTACHMENT(S)

None



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY Board Agenda Memo

TO: Board of Directors
FROM: Danielle Schmitz, Executive Director
REPORT BY: Antonio Onorato, Director of Administration, Finance, and Policy
(707) 259-8779 / Email: anonorato@nvta.ca.gov
SUBJECT: July-September Quarter 3 Calendar Year 2025,
Measure U Quarter 1 Fiscal Year 2026 Analysis and Financial Update

RECOMMENDATION

That the NVRTA-TA Board of Directors receive the most recent Measure U 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 July-September 2025.

BACKGROUND

Tax Analysis

NVRTA's sales tax receipts for July through September 2025 were 4.9% higher than the same quarter in 2024, though after adjusting for reporting anomalies, actual growth was a modest 0.5%. Overall economic activity in Napa County remained soft, with point-of-sale sales declining 1.0%, lagging behind the Bay Area's 2.5% growth.

Key sectors such as wineries, autos, restaurants, service stations, and construction experienced declines, reflecting reduced tourism demand, lower gas prices, and cautious consumer spending. Wineries in particular saw nearly a 10% decrease in receipts, while auto sales were dampened despite a one-time allocation boost. The primary driver of positive performance was general consumer goods, fueled by the opening of a new retail outlet and continued growth in e-commerce shipments into the county.

Statewide, sales tax receipts grew 1.8%, signaling gradual economic stabilization, though growth remains uneven across sectors as consumers remain value-conscious and tourism recovery continues to lag expectations.

Sales Tax Receipts in the Current Year

Table 1 below provides the monthly receipts for FY 2025-26 for July through December. Table 2 illustrates the forecast for Measure U revenues. Table 3 provides a snapshot of the top two sales tax generators within the County: Amazon and Costco and the top five generators, which include Walmart, Target, and Home Depot.

Table 1: 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	1,955,196	(644,804)	-24.8%	2,510,442	(555,246)
Quarter to Date	\$ 6,700,000	\$ 6,161,852	\$ (538,148)	-8.7%	\$ 6,309,600	\$ (147,748)
October	\$ 2,000,000	1,955,196	(44,804)	-2.2%	1,960,134	(4,938)
November	2,100,000	1,903,645	(196,355)	-9.4%	1,792,785	110,860
December	2,400,000	2,666,877	266,877	11.1%	2,751,425	(84,548)
	6,500,000	6,525,718	25,718	0.4%	6,504,344	21,374
Year To Date	\$ 13,200,000	\$ 12,687,570	\$ (512,430)	-3.9%	\$12,813,944	\$ (126,374)
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)
Year To Date	\$ 18,900,000	\$ 12,687,570	\$ (6,212,430)	-32.9%	\$18,406,478	\$ (5,718,908)
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)
Year To Date	\$ 25,300,000	\$ 12,687,570	\$ (12,612,430)	-49.9%	\$24,934,163	\$ (12,246,593)
	\$ -	\$ -	\$ -	-	\$ 110,000	
	\$ 25,300,000	\$ 12,687,570	\$ (12,612,430)	-49.9%	\$ 25,044,163	-49.3%

Table 2: Measure U Forecast by Jurisdiction- FY26 to FY30

Actuals/Forecast	Measure U -->				
	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

Table 3: Top Two and Top Five Sales Tax Generators

Top Two Sales Tax Generators: Amazon, Costco				
	FY26 Q1 July-Sept 2025	FY25 Q4 April-June 2025	FY25 Q3 Jan-March 2025	FY25 Q2 Oct-Dec 2024
Total	\$ 445,669	\$ 441,909	\$ 384,375	\$ 459,597
Total Businesses	\$ 6,535,957	\$ 6,512,628	\$ 5,492,177	\$ 6,359,936
Percentage	7%	7%	7%	7%
Top Five Sales Tax Generators: Amazon, Costco, Walmart, Target, Home Depot				
	FY26 Q1 July-Sept 2025	FY25 Q4 April-June 2025	FY25 Q3 Jan-March 2025	FY25 Q2 Oct-Dec 2024
Total	\$ 732,289	\$ 719,336	\$ 638,948	\$ 770,923
Total Businesses	\$ 6,535,957	\$ 6,512,628	\$ 5,492,177	\$ 6,359,936
Percentage	11%	11%	12%	12%

ATTACHMENTS

- (1) NVTA Sales Tax Update – Newsletter
- (2) NVTA Q126 (July – September 2025) Final Reports



NVTA

TOTAL: \$ 6,547,164

0.5%
3Q2025

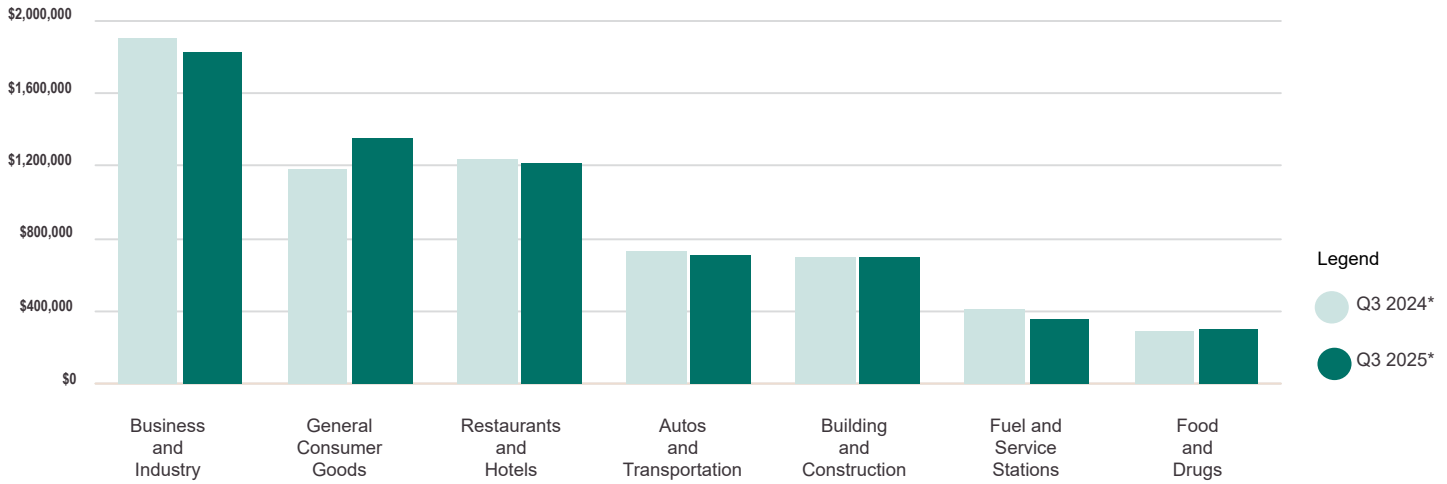


1.9%
STATE



**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 July through September were 4.9% above the third sales period in 2024. Excluding reporting aberrations, actual sales were up 0.5%.

Locals wineries are still seeing overall soft sales and some wineries are down sizing or changing strategies; receipts were down

almost 10% from the same quarter last year. Wineries are in the business-industry group, others in the group posting declines include medical/biotech, light industry and business services.

Locals purchased fewer vehicles; the declines were lessened this quarter by a one-time allocation.

Restaurants-hotels were down; casual and quick-service were down, but fine dining was up; statewide fine dining was down 6%.

Service stations were down because prices at the pumps were down, but the declines were furthered as new options deduction from receipts in this group.

The bright spot, which is responsible for the overall positive results, was general consumer goods was boosted by the opening of a new outlet and the growth in online merchandise that is being shipped into the County.

Net of aberrations, point of sale for all of Napa County declined 1.0% over the comparable time period; the Bay Area was up 2.5%.

TOP NON-CONFIDENTIAL BUSINESS TYPES

Napa Valley Transportation Authority (NVTA)			HdL State
Business Type	Q3 '25*	Change	Change
Wineries	755.3	-9.8% ↓	-3.7% ↓
New Motor Vehicle Dealers	401.8	-5.8% ↓	2.7% ↑
Casual Dining	371.0	-6.5% ↓	2.1% ↑
Discount Dept Stores	351.5	67.5% ↑	-0.4% ↓
Service Stations	338.8	-12.3% ↓	-5.0% ↓
Retail ECommerce	330.4	6.2% ↑	5.8% ↑
Building Materials	325.3	-7.3% ↓	-2.4% ↓
Fine Dining	275.1	1.1% ↑	-4.8% ↓
Hotels/Motels	252.0	1.3% ↑	3.2% ↑
Contractors	240.3	6.9% ↑	-0.1% ↓

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

**In thousands of dollars*



STATEWIDE RESULTS

California's local one-cent sales and use tax receipts for July through September were 1.8% higher than the same quarter last year, after adjusting for accounting anomalies. While growth appears modest, calendar year 2025 remains on pace to rebound following two years of declines. Combined with second-quarter activity, the summer period posted a 1% improvement over the 2024 season.

Sustained consumer trends reflected a willingness to spend while remaining cost-conscious and prioritizing value. Online retailers, reporting to both business-industry and countywide use tax pools (depending on inventory location at purchase), recorded the strongest gains. This momentum extended to brick-and-mortar retailers, which also posted modest improvements. Seasonal "back-to-school" activity boosted men's and family apparel along with shoe stores, lifting the General Goods sector and enhancing expectations for the upcoming holiday shopping period.

Tax receipts from restaurants edged higher, supported by households' continued desire to eat out. Despite balancing higher menu prices, tip fatigue, and tighter margins,

casual dining establishments generated the largest gains. Overall, summer performance appeared stable but lacked the tourism surge many had hoped for.

Offsetting positive results was a decline in revenue from fuel-service stations—marking the 10th out of the last 11 quarters with negative year-over-year change. This trend is largely tied to West Texas Intermediate (WTI) crude oil prices, which hit their lowest monthly levels since 2021. While lower gas prices may encourage spending in other categories, potential oil refinery closures in the coming year could keep per-gallon prices elevated.

The food and drug sector continued its downward trend as grocers remitted fewer taxes, reflecting the challenge of generating taxable revenue amid rising food prices. Drug store filings have declined throughout the year, driven partly by increased access to medications through e-commerce platforms and a contraction in physical store footprints due to over-saturation and chain bankruptcies.

Two sectors poised to benefit from lower short-term interest rates—autos-

transportation and building-construction—repeated a pattern of lackluster returns. A minor uptick came from new auto sales and leasing, while building material suppliers struggled during the summer, likely creating pent-up demand for repairs and improvements ahead.

With the Federal Reserve considering additional rate changes in early 2026, optimism for improved consumer financing conditions and stronger sales tax receipts remains. As national tariff and trade talks ease, inflationary pressures will continue to shape spending behavior. For now, calendar year 2025 closes with sluggish but stable performance, awaiting broader economic shifts.

MAJOR BUSINESS GROUP TRENDS BY COUNTY

Percent Change from 3rd Quarter 2024 *

	Autos/Tran.	Bldg/Const	Bus/ind.	Food/Drug	Fuel	Cons. Goods	Restaurants
Alameda Co.	8.4%	-1.8%	-2.2%	-2.8%	-7.2%	-0.1%	0.3%
Contra Costa Co.	-5.3%	-8.6%	5.6%	-3.3%	0.2%	1.5%	0.0%
Napa Co.	-4.5%	1.0%	-9.0%	-8.1%	-1.3%	19.7%	-2.4%
San Francisco Co.	-5.8%	1.8%	29.4%	-3.7%	-0.5%	0.2%	6.3%
San Mateo Co.	3.8%	-1.0%	21.2%	-2.2%	-3.6%	0.9%	2.4%
Santa Clara Co.	-4.4%	1.9%	-0.3%	-1.2%	-3.7%	4.7%	4.2%
Solano Co.	3.3%	1.3%	14.6%	-2.6%	-13.6%	-3.5%	2.2%
Sonoma Co.	-2.1%	-2.6%	7.2%	-1.4%	-13.6%	-1.5%	0.8%

*Allocation aberrations have been adjusted to reflect sales activity

ACTUAL/ADJUSTED COMPARISON - BY COUNTY AND MAJOR INDUSTRY GROUP

	ACTUAL RECEIPTS			ADJUSTED FOR ECONOMIC DATA		
	3Q 2025	3Q 2024	% Change	3Q 2025	3Q 2024	% Change
Alameda County						
Autos And Transportation	15,360,432	8,287,072	85.4%	18,579,610	17,136,776	8.4%
Building And Construction	9,635,097	9,945,025	-3.1%	9,726,052	9,908,896	-1.8%
Business And Industry	19,879,643	20,607,950	-3.5%	19,794,521	20,244,226	-2.2%
Food And Drugs	4,016,438	3,691,901	8.8%	3,959,889	4,075,624	-2.8%
Fuel And Service Stations	5,403,498	5,158,539	4.7%	5,110,214	5,508,123	-7.2%
General Consumer Goods	12,898,507	12,479,312	3.4%	13,089,612	13,104,333	-0.1%
Restaurants And Hotels	11,885,994	11,599,647	2.5%	11,486,130	11,455,439	0.3%
Transfers & Unidentified	1,088,999	248,568	338.1%	217,170	169,572	28.1%
County & State Pool	19,711,956	17,461,564	12.9%	20,057,036	19,451,902	3.1%
	99,880,564	89,479,578	11.6%	102,020,233	101,054,891	1.0%
Contra Costa County						
Autos And Transportation	7,794,378	8,319,246	-6.3%	7,754,205	8,186,709	-5.3%
Building And Construction	4,888,259	5,254,712	-7.0%	4,844,354	5,299,873	-8.6%
Business And Industry	7,157,204	6,468,486	10.6%	6,895,299	6,532,430	5.6%
Food And Drugs	2,991,659	2,715,903	10.2%	2,964,204	3,065,749	-3.3%
Fuel And Service Stations	5,557,956	4,887,137	13.7%	5,152,629	5,143,123	0.2%
General Consumer Goods	9,172,774	8,331,668	10.1%	9,254,363	9,117,691	1.5%
Restaurants And Hotels	7,058,163	6,780,803	4.1%	6,760,644	6,761,304	0.0%
Transfers & Unidentified	571,171	98,796	478.1%	83,113	79,584	4.4%
County & State Pool	11,599,315	9,069,307	27.9%	11,708,626	11,238,351	4.2%
	56,790,879	51,926,059	9.4%	55,417,437	55,424,814	0.0%
*Marin County						
Autos And Transportation	2,836,521	3,399,320	-16.6%	3,145,448	2,979,845	5.6%
Building And Construction	1,520,443	1,607,105	-5.4%	1,528,087	1,600,549	-4.5%
Business And Industry	692,853	771,001	-10.1%	676,227	760,484	-11.1%
Food And Drugs	742,154	666,018	11.4%	725,683	755,722	-4.0%
Fuel And Service Stations	623,980	612,012	2.0%	627,684	653,006	-3.9%
General Consumer Goods	2,501,493	2,363,188	5.9%	2,528,202	2,484,853	1.7%
Restaurants And Hotels	1,738,144	1,685,858	3.1%	1,692,492	1,693,162	0.0%
Transfers & Unidentified	155,741	40,332	286.1%	18,036	27,383	-34.1%
County & State Pool	3,331,581	2,774,849	20.1%	3,374,526	3,193,460	5.7%
	14,142,910	13,919,683	1.6%	14,316,384	14,148,463	1.2%
Napa County						
Autos And Transportation	644,465	682,083	-5.5%	689,429	721,639	-4.5%
Building And Construction	927,217	905,314	2.4%	927,230	918,145	1.0%
Business And Industry	3,058,370	3,111,227	-1.7%	2,953,249	3,244,127	-9.0%
Food And Drugs	511,905	502,216	1.9%	508,809	553,750	-8.1%
Fuel And Service Stations	772,609	699,870	10.4%	751,717	761,695	-1.3%
General Consumer Goods	1,368,927	1,058,041	29.4%	1,391,248	1,162,725	19.7%
Restaurants And Hotels	2,442,662	2,404,216	1.6%	2,396,973	2,455,351	-2.4%
Transfers & Unidentified	126,379	15,080	738.1%	16,949	18,726	-9.5%
County & State Pool	1,976,820	1,678,799	17.8%	2,004,196	1,916,426	4.6%
	11,829,354	11,056,844	7.0%	11,639,800	11,752,583	-1.0%
San Francisco County						
Autos And Transportation	2,335,575	1,997,423	16.9%	2,364,249	2,509,542	-5.8%
Building And Construction	2,508,635	2,440,550	2.8%	2,498,891	2,454,538	1.8%
Business And Industry	4,840,706	3,940,101	22.9%	5,084,877	3,929,945	29.4%
Food And Drugs	2,550,884	2,322,792	9.8%	2,509,624	2,607,361	-3.7%
Fuel And Service Stations	2,364,851	2,191,535	7.9%	2,325,798	2,337,393	-0.5%
General Consumer Goods	8,187,389	7,466,729	9.7%	7,979,851	7,960,581	0.2%
Restaurants And Hotels	14,314,756	13,514,431	5.9%	13,855,617	13,039,374	6.3%
Transfers & Unidentified	626,309	217,709	187.7%	224,387	111,609	101.0%
County & State Pool	12,588,236	9,541,466	31.9%	12,597,470	10,982,093	14.7%
	50,317,340	43,632,737	15.3%	49,440,765	45,932,436	7.6%
San Mateo County						
Autos And Transportation	9,342,250	11,129,710	-16.1%	10,483,583	10,096,162	3.8%
Building And Construction	4,320,610	4,400,049	-1.8%	4,348,194	4,392,928	-1.0%
Business And Industry	7,436,509	8,940,929	-16.8%	10,154,619	8,379,701	21.2%
Food And Drugs	2,287,050	1,991,105	14.9%	2,246,735	2,296,469	-2.2%
Fuel And Service Stations	3,546,982	3,354,719	5.7%	3,485,472	3,613,977	-3.6%
General Consumer Goods	7,355,069	6,736,964	9.2%	7,443,143	7,376,968	0.9%
Restaurants And Hotels	8,104,427	7,893,253	2.7%	8,020,013	7,834,262	2.4%
Transfers & Unidentified	547,704	111,572	390.9%	73,265	55,811	31.3%
County & State Pool	12,461,270	10,195,410	22.2%	12,332,203	11,239,192	9.7%
	55,401,871	54,753,711	1.2%	58,587,227	55,285,471	6.0%

* Based on partial data

ACTUAL/ADJUSTED COMPARISON - BY COUNTY AND MAJOR INDUSTRY GROUP

	ACTUAL RECEIPTS			ADJUSTED FOR ECONOMIC DATA		
	3Q 2025	3Q 2024	% Change	3Q 2025	3Q 2024	% Change
Santa Clara County						
Autos And Transportation	15,026,979	17,274,287	-13.0%	17,182,439	17,967,266	-4.4%
Building And Construction	10,077,782	9,929,399	1.5%	10,080,619	9,889,232	1.9%
Business And Industry	39,224,203	42,569,020	-7.9%	38,220,963	38,323,017	-0.3%
Food And Drugs	4,259,703	3,772,981	12.9%	4,228,481	4,279,554	-1.2%
Fuel And Service Stations	6,851,995	6,052,667	13.2%	6,580,217	6,831,565	-3.7%
General Consumer Goods	19,923,411	17,221,139	15.7%	19,727,447	18,835,495	4.7%
Restaurants And Hotels	18,999,668	17,884,503	6.2%	18,602,074	17,856,853	4.2%
Transfers & Unidentified	1,262,916	192,193	557.1%	188,641	141,539	33.3%
County & State Pool	28,498,358	23,314,136	22.2%	29,524,358	26,334,468	12.1%
	144,125,015	138,210,324	4.3%	144,335,238	140,458,988	2.8%
Solano County						
Autos And Transportation	4,093,763	4,667,611	-12.3%	4,464,585	4,322,074	3.3%
Building And Construction	1,853,625	1,848,167	0.3%	1,848,504	1,824,042	1.3%
Business And Industry	5,799,278	5,390,540	7.6%	5,810,166	5,071,305	14.6%
Food And Drugs	1,034,990	1,010,213	2.5%	1,039,707	1,067,374	-2.6%
Fuel And Service Stations	2,064,802	2,227,620	-7.3%	1,877,891	2,174,116	-13.6%
General Consumer Goods	3,830,917	3,866,872	-0.9%	3,923,713	4,066,602	-3.5%
Restaurants And Hotels	2,887,122	2,693,798	7.2%	2,777,316	2,716,396	2.2%
Transfers & Unidentified	272,359	81,598	233.8%	31,858	42,417	-24.9%
County & State Pool	4,488,806	3,920,431	14.5%	4,517,947	4,462,486	1.2%
	26,325,661	25,706,850	2.4%	26,291,688	25,746,811	2.1%
Sonoma County						
Autos And Transportation	4,169,747	4,248,415	-1.9%	4,249,812	4,341,652	-2.1%
Building And Construction	3,734,669	4,034,453	-7.4%	3,877,148	3,979,904	-2.6%
Business And Industry	4,326,650	3,879,574	11.5%	4,122,124	3,845,517	7.2%
Food And Drugs	2,029,307	1,869,512	8.5%	1,975,832	2,003,252	-1.4%
Fuel And Service Stations	2,170,137	2,258,885	-3.9%	2,099,930	2,430,134	-13.6%
General Consumer Goods	4,218,775	4,113,623	2.6%	4,307,530	4,371,171	-1.5%
Restaurants And Hotels	4,202,584	4,068,166	3.3%	4,109,791	4,077,765	0.8%
Transfers & Unidentified	347,900	54,864	534.1%	74,715	49,471	51.0%
County & State Pool	5,302,065	4,065,220	30.4%	5,355,194	5,099,189	5.0%
	30,501,835	28,592,711	6.7%	30,172,076	30,198,055	-0.1%
*Bay Area Totals						
Autos And Transportation	61,604,108	60,005,168	2.7%	68,913,359	68,261,666	1.0%
Building And Construction	39,466,338	40,364,774	-2.2%	39,679,079	40,268,108	-1.5%
Business And Industry	92,415,415	95,678,828	-3.4%	93,712,044	90,330,750	3.7%
Food And Drugs	20,424,091	18,542,640	10.1%	20,158,964	20,704,855	-2.6%
Fuel And Service Stations	29,356,809	27,442,984	7.0%	28,011,553	29,453,132	-4.9%
General Consumer Goods	69,457,262	63,637,535	9.1%	69,645,108	68,480,419	1.7%
Restaurants And Hotels	71,633,520	68,524,673	4.5%	69,701,049	67,889,906	2.7%
Transfers & Unidentified	4,999,480	1,060,713	371.3%	928,134	696,111	33.3%
County & State Pools	99,958,407	82,021,181	21.9%	101,471,556	93,917,567	8.0%
	489,315,429	457,278,496	7.0%	492,220,847	480,002,513	2.5%
*HdL State Totals						
Autos And Transportation	327,375,544	343,889,914	-4.8%	342,117,876	339,379,286	0.8%
Building And Construction	195,548,576	199,155,160	-1.8%	196,248,105	198,996,242	-1.4%
Business And Industry	407,470,577	443,735,070	-8.2%	405,301,665	385,446,900	5.2%
Food And Drugs	101,231,561	92,659,705	9.3%	99,449,880	101,939,994	-2.4%
Fuel And Service Stations	190,695,575	179,684,035	6.1%	180,180,397	187,437,454	-3.9%
General Consumer Goods	355,850,253	331,681,316	7.3%	357,365,819	354,642,868	0.8%
Restaurants And Hotels	317,930,107	306,401,138	3.8%	309,412,637	307,376,171	0.7%
Transfers & Unidentified	26,038,765	5,538,076	370.2%	5,221,987	4,078,489	28.0%
County & State Pools	423,711,128	338,608,751	25.1%	427,946,281	400,427,535	6.9%
	2,345,852,087	2,241,353,165	4.7%	2,323,244,648	2,279,724,939	1.9%

* Based on partial data



NAPA COUNTY ALL AGENCIES

SALES TAX TRENDS FOR ALL AGENCIES - 3Q 2025 SALES

ADJUSTED FOR
ECONOMIC DATA*

Agency allocations reflect "point of sale" receipts

Agency Name	Count	Current Year 3Q 2025	Prior Year 3Q 2024	Share of County Pool	Actual Receipts % Change	Adjusted % Change
St. Helena	577	760,971	705,118	8.0%	+ 20.8%	+ 7.9%
Napa	3,315	4,574,286	4,483,101	46.2%	+ 5.1%	+ 2.0%
Yountville	157	415,352	412,221	4.3%	+ 10.9%	+ 0.8%
Napa Co. Uninc	2,692	2,768,999	2,967,744	29.7%	+ 4.8%	- 6.7%
Calistoga	403	340,498	386,174	3.6%	- 2.9%	- 11.8%
American Canyon	549	775,498	881,799	8.1%	- 5.6%	- 12.1%
Totals	7,693	9,635,604	9,836,158	100.0%	+ 5.1%	- 2.0%
Napa Pool	11,555	1,987,151	1,912,785		+ 17.0%	+ 3.9%



NAPA COUNTY ALL AGENCIES

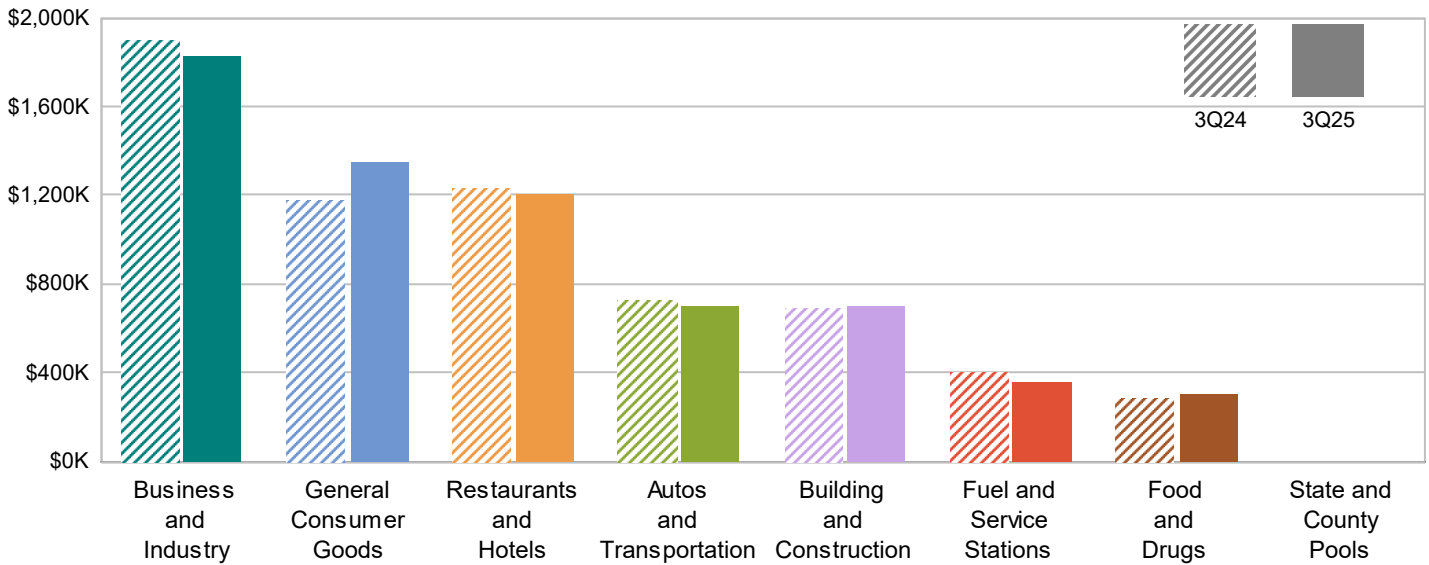
SALES TAX TRENDS FOR ALL AGENCIES - 3Q 2025 SALES

Agency allocations reflect "point of sale" receipts

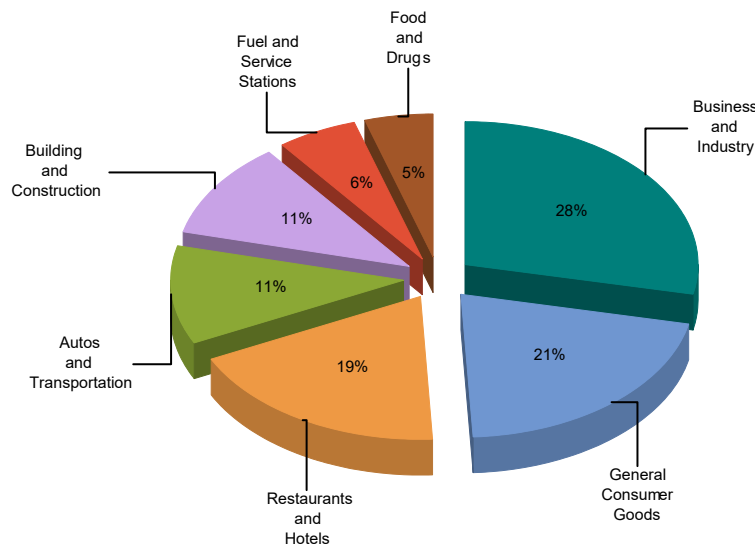
Agency Name	Count	Current Year 3Q 2025	Prior Year 3Q 2024	Share of County Pool	Actual Receipts % Change	Adjusted % Change
St. Helena	577	787,626	652,180	8.0%	+ 20.8%	+ 7.9%
Napa	3,315	4,549,753	4,328,917	46.2%	+ 5.1%	+ 2.0%
Yountville	157	427,496	385,462	4.3%	+ 10.9%	+ 0.8%
Napa Co. Uninc	2,692	2,930,303	2,796,104	29.7%	+ 4.8%	- 6.7%
Calistoga	403	355,441	366,018	3.6%	- 2.9%	- 11.8%
American Canyon	549	801,914	849,363	8.1%	- 5.6%	- 12.1%
Totals	7,693	9,852,533	9,378,044	100.0%	+ 5.1%	- 2.0%
Napa Pool	11,555	1,959,484	1,674,913		+ 17.0%	+ 3.9%

Major Industry Group	Count	3Q25	3Q24	\$ Change	% Change
Business and Industry	9,412	1,825,900	1,902,041	(76,142)	-4.0%
General Consumer Goods	4,309	1,349,792	1,181,745	168,047	14.2%
Restaurants and Hotels	657	1,210,359	1,233,419	(23,060)	-1.9%
Autos and Transportation	1,513	707,636	727,779	(20,143)	-2.8%
Building and Construction	1,245	700,592	699,843	749	0.1%
Fuel and Service Stations	108	360,623	404,292	(43,669)	-10.8%
Food and Drugs	293	306,339	295,784	10,555	3.6%
Transfers & Unidentified	4,738	85,922	70,785	15,137	21.4%
State and County Pools	-	0	0	0	-N/A-
Total	22,275	6,547,164	6,515,689	31,474	0.5%

3Q24 Compared To 3Q25



3Q25 Percent of Total



Code	Business Type Description (Count)	AGENCY			COUNTY		HdL STATE	
		3Q 2025	3Q 2024	Change	3Q 2025	Change	3Q 2025	Change
45	Wineries (928)	755,255	837,026	-9.8%	2,140,980	-4.5%	5,513,775	-4.0%
60	New Motor Vehicle Dealers (473)	401,794	426,461	-5.8%	442,904	-5.0%	211,877,685	0.8%
35	Casual Dining (196)	370,993	396,723	-6.5%	707,927	-8.4%	135,012,496	0.7%
08	Discount Dept Stores (8)	351,539	209,881	67.5%	645,910	71.0%	115,763,139	-1.2%
62	Service Stations (35)	338,786	386,116	-12.3%	585,037	-12.9%	149,350,952	-5.7%
09	Retail ECommerce (85)	330,404	311,082	6.2%	1,392	-54.2%	471,988	5.5%
50	Building Materials (219)	325,323	350,979	-7.3%	534,151	-3.6%	101,866,923	-2.7%
36	Fine Dining (31)	275,141	272,046	1.1%	582,076	3.5%	14,328,917	-6.0%
75	Hotels/Motels (42)	251,979	248,820	1.3%	518,003	3.8%	15,893,345	1.9%
82	Contractors (878)	240,310	224,843	6.9%	192,491	12.2%	55,080,231	-0.7%
03	Family Apparel (510)	138,015	134,722	2.4%	191,092	1.6%	53,465,279	2.9%
99	Light Industrial/Printers (2229)	137,919	143,277	-3.7%	139,498	36.7%	27,416,837	-2.5%
34	Grocery Stores (30)	124,156	135,441	-8.3%	254,334	-7.7%	49,967,119	-3.1%
24	Quick-Service Restaurants (169)	123,969	129,716	-4.4%	243,360	-0.4%	92,863,375	-1.8%
22	Convenience Stores/Liquor (155)	123,134	101,028	21.9%	135,636	-5.9%	25,319,848	-1.9%
30	Home Furnishings (435)	121,129	119,825	1.1%	82,076	-26.1%	26,306,802	1.7%
52	Plumbing/Electrical Supplies (115)	114,054	102,492	11.3%	169,591	5.6%	33,778,262	-1.1%
90	Food Service Equip./Supplies (600)	113,522	102,058	11.2%	87,980	0.8%	11,391,659	1.3%
89	Business Services (1114)	108,198	118,517	-8.7%	34,000	-27.7%	19,460,756	12.5%
64	Used Automotive Dealers (420)	104,081	109,239	-4.7%	5,212	-76.4%	30,107,576	-10.8%
94	Trailers/Auto Parts (178)	97,112	9,073	970.3%	91	6.3%	7,732,144	-6.7%
19	Specialty Stores (1195)	96,359	93,683	2.9%	104,077	1.3%	32,295,543	-3.1%
84	Medical/Biotech (559)	93,639	101,603	-7.8%	65,395	42.9%	39,093,688	0.7%
76	Leisure/Entertainment (154)	92,706	98,890	-6.3%	188,574	-6.0%	18,141,540	-0.3%
98	Heavy Industrial (733)	86,488	92,756	-6.8%	50,410	-21.3%	26,967,170	0.8%
	All Others (10784)	1,231,159	1,259,392	-2.2%	1,533,407	-10.8%	595,832,609	1.9%
	TOTAL ALL TYPES (22275)	6,547,164	6,515,689	0.5%	9,635,604	-2.0%	1,895,299,657	-0.3%
Major Industry Groups								
	Autos And Transportation (1513)	707,636	727,779	-2.8%	689,429	-4.5%	342,117,267	-0.7%
	Building And Construction (1245)	700,592	699,843	0.1%	927,230	1.0%	196,248,105	-1.8%
	Business And Industry (9412)	1,825,900	1,902,041	-4.0%	2,953,249	-9.0%	405,301,888	3.3%
	Food And Drugs (293)	306,339	295,784	3.6%	508,809	-8.1%	99,449,880	-3.2%
	Fuel And Service Stations (108)	360,623	404,292	-10.8%	751,717	-1.3%	180,180,397	-4.4%
	General Consumer Goods (4309)	1,349,792	1,181,745	14.2%	1,391,248	19.7%	357,365,827	-0.3%
	Restaurants And Hotels (657)	1,210,359	1,233,419	-1.9%	2,396,973	-2.4%	309,414,306	-0.5%
	Transfers & Unidentified (4738)	85,922	70,785	21.4%	16,949	-9.5%	5,221,987	26.9%
	TOTAL ALL GROUPS (22275)	6,547,164	6,515,689	0.5%	9,635,604	-2.0%	1,895,299,657	-0.3%
TOTAL ALL BUSINESSES (22275)		6,547,164	6,515,689	0.5%	9,635,604	-2.0%	1,895,299,657	-0.3%
ALLOCATIONS FROM COUNTY POOL		0	0	na				
ALLOCATIONS FROM STATE POOL		0	0	na				
GROSS RECEIPTS		6,547,164	6,515,689	0.5%				

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Sales Tax by Major Industry Group

Business And Industry

Count: 9,412

General Consumer Goods

Count: 4,309

Restaurants And Hotels

Count: 657

Autos And Transportation

Count: 1,513

Building And Construction

Count: 1,245

Fuel And Service Stations

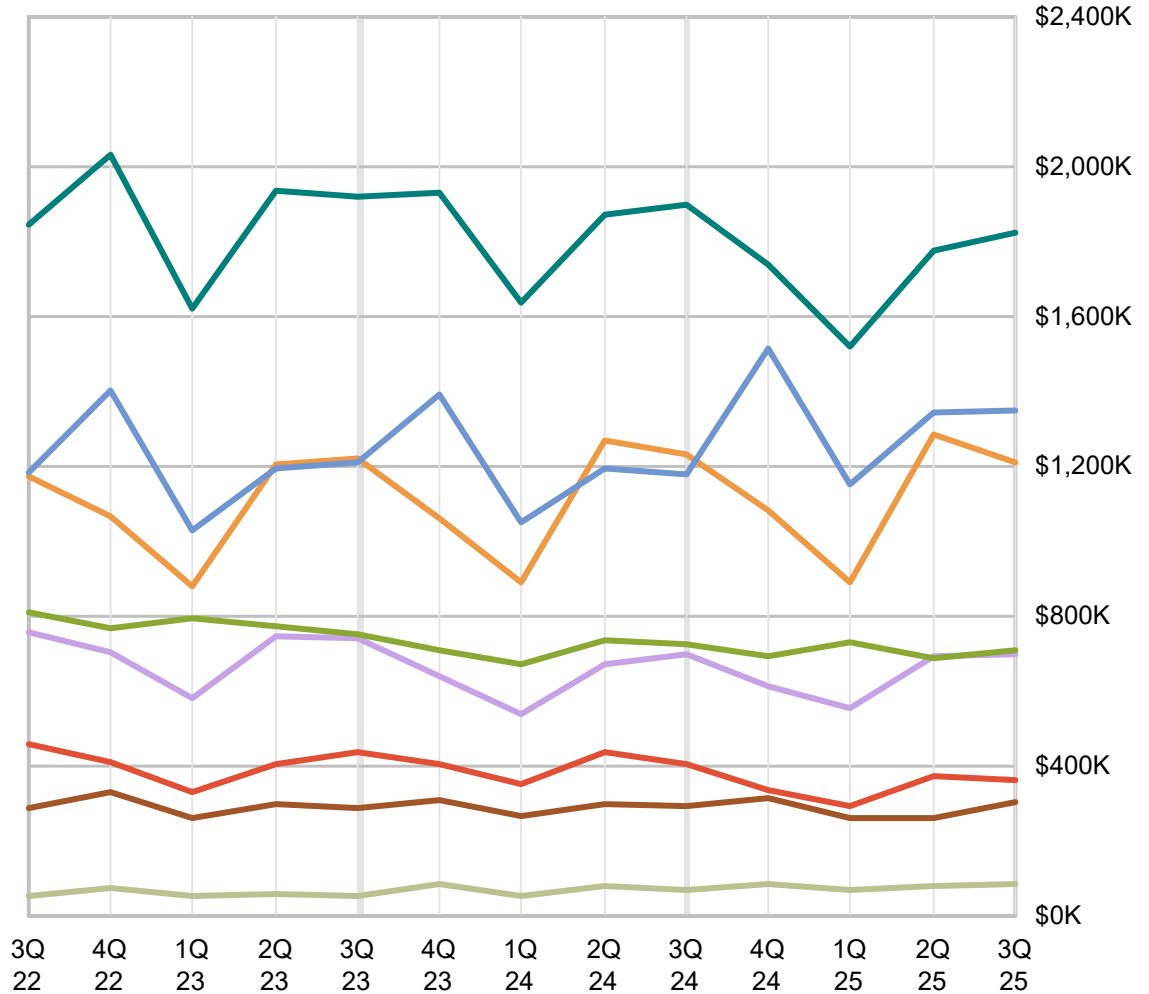
Count: 108

Food And Drugs

Count: 293

Transfers & Unidentified

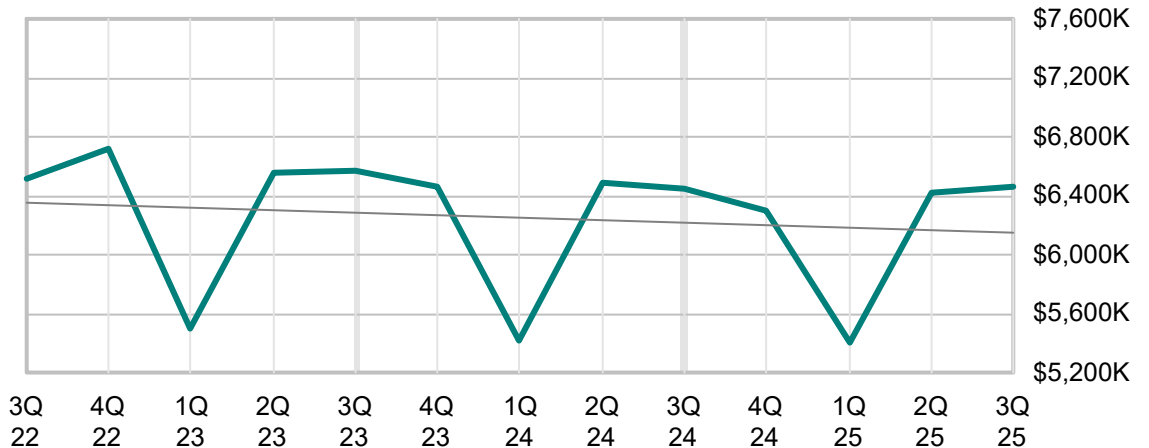
Count: 4,738



Agency Trend

Napa Valley Transportation Aut

13 Quarter Trend: -3.3%



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

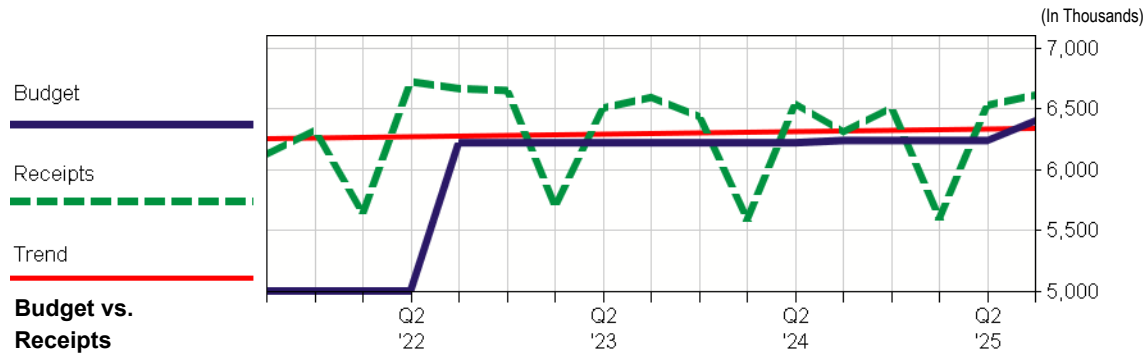


NAPA VALLEY MEASURE U

TRANSACTIONS & USE TAX ALLOCATION SUMMARY

Seven Major Industry Groups	Fiscal Yr 2023-24 Totals	FY 2024-25 Sales Quarters				Fiscal Yr 2024-25 Totals	Dollar Change Prior Yr	Percent Change Prior Yr	FY 2025-26 Sales Quarters				Fiscal Yr 2025-26 YTD Totals	YTD % Change Prior Yr
		3Q	4Q	1Q	2Q				3Q	4Q	1Q	2Q		
District Tax														
Autos And Transportation	2,866,580	727,084	702,668	731,449	694,323	2,855,524	(11,056)	0%	673,440				673,440	-7%
Building And Construction	2,606,529	694,463	605,251	561,812	703,703	2,565,229	(41,300)	-2%	702,191				702,191	1%
Business And Industry	7,423,400	1,834,487	1,836,543	1,577,429	1,782,741	7,031,200	(392,200)	-5%	1,884,454				1,884,454	3%
Food And Drugs	1,166,348	275,364	300,941	296,388	272,366	1,145,058	(21,290)	-2%	307,115				307,115	12%
Fuel And Service Stations	1,637,606	401,123	331,974	310,169	360,743	1,404,009	(233,597)	-14%	376,517				376,517	-6%
General Consumer Goods	4,879,414	1,140,874	1,562,740	1,138,146	1,372,148	5,213,908	334,493	7%	1,321,210				1,321,210	16%
Restaurants And Hotels	4,491,064	1,206,241	1,122,618	920,370	1,306,828	4,556,058	64,994	1%	1,234,849				1,234,849	2%
Transfers & Unidentified	275,215	75,064	86,709	91,051	87,694	340,517	65,302	24%	164,117				164,117	119%
Total District Tax	25,346,156	6,354,700	6,549,444	5,626,813	6,580,545	25,111,502	(234,654)	-1%	6,663,892				6,663,892	5%
Less: Cost of Administration	(199,180)	(45,100)	(45,100)	(34,280)	(52,860)	(177,340)	21,840	11%	(52,860)				(52,860)	-17%
Grand Total	25,146,976	6,309,600	6,504,344	5,592,533	6,527,685	24,934,162	(212,814)	-1%	6,611,032				6,611,032	5%
Budget	24,876,040					24,950,000							25,600,000	

**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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HdL NAPA VALLEY MEASURE U

3 YEAR TRANSACTIONS AND USE TAX BUDGET ESTIMATE

Industry Group	FY 2024-25	FY 2025-26		FY 2026-27		FY 2027-28	
	Actuals	Projection	%	Projection	%	Projection	%
Autos & Transportation	2,855,524	2,832,880	-0.8%	2,918,880	3.0%	3,049,880	4.5%
Building & Construction	2,565,229	2,528,957	-1.4%	2,568,957	1.6%	2,635,957	2.6%
Business & Industry	7,031,200	7,060,167	0.4%	7,075,167	0.2%	7,216,167	2.0%
Food & Drugs	1,145,058	1,142,809	-0.2%	1,126,809	-1.4%	1,137,809	1.0%
Fuel & Service Stations	1,404,009	1,429,402	1.8%	1,478,402	3.4%	1,508,402	2.0%
General Consumer Goods	5,213,908	5,491,244	5.3%	5,602,244	2.0%	5,714,244	2.0%
Restaurants & Hotels	4,556,058	4,614,665	1.3%	4,742,665	2.8%	4,903,665	3.4%
Transfers & Unidentified	340,517	429,570	26.2%	429,570	0.0%	429,570	0.0%
Total	25,111,502	25,529,695	1.7%	25,942,695	1.6%	26,595,695	2.5%
Administration Cost	(177,340)	(207,560)		(212,730)		(218,085)	
Total	24,934,162	25,322,135	1.6%	25,729,965	1.6%	26,377,610	2.5%

*Estimate is on an accrual basis (allocations for sales through June)

Note: Statewide factors influencing the forecast include uncertainty in most areas and rapidly evolving actions that can influence prices and spending and well as customers focused on value spending and limiting discretionary purchases.

*GCG: Costco opened 10/18/24, estimated to generate \$485K after considering a \$50K/FY offset for the impact its fuel island will have on existing gas stations. Kohl's store closed as of 2Q25.

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	Payment Month	ACTUAL		FORECAST *	
		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	\$ 2,001,437	\$ 1,797,000
2nd Advance	July	2,151,976	2,282,522	2,282,522	1,797,000
Clean Up	August	2,464,790	2,243,725	2,243,725	3,006,969
2nd Quarter Allocation		6,537,221	6,527,685	6,527,685	6,600,969
1st Advance	September	1,958,540	2,054,928	2,054,928	1,803,600
2nd Advance	October	1,840,618	2,151,729	2,151,729	1,803,600
Clean Up	November	2,510,442	2,404,376	2,404,376	3,017,917
3rd Quarter Allocation		6,309,600	6,611,032	6,611,032	6,625,117
1st Advance	December	1,960,134	1,955,196	1,955,196	1,795,900
2nd Advance	January	1,792,785	-	1,955,196	1,795,900
Clean Up	February	2,751,425	-	2,598,241	3,005,102
4th Quarter Allocation		6,504,344	1,955,196	6,508,632	6,596,902
1st Advance	March	1,675,346	-	1,524,900	1,563,200
2nd Advance	April	1,565,046	-	1,524,900	1,563,200
Clean Up	May	2,352,142	-	2,551,701	2,615,937
1st Quarter Allocation		5,592,533	-	5,601,501	5,742,337
1st Advance	June	2,001,437	-	1,797,000	1,841,800
2nd Advance	July	2,282,522	-	1,797,000	1,841,800
Clean Up	August	2,243,725	-	3,006,969	3,082,008
2nd Quarter Allocation		6,527,685	-	6,600,969	6,765,608
Fiscal Year Reconciliation					
Accrual		\$ 24,934,162	\$ 8,566,228	\$ 25,322,135	\$ 25,729,965

* Based on budget prepared 01/15/26 by Sue



NAPA VALLEY TRANSPORTATION AUTHORITY TAX REVENUE

TRANSPORTATION AUTHORITY REVENUES APPORTIONED BY TRANSACTION TAX PERCENTAGE

	4th Qtr 2023			1st Qtr 2024			2nd Qtr 2024			3rd Qtr 2024			4 Qtrs Ending 3rd Qtr 2024		
	Sales Tax Totals	Percent of Total	Measure U Allocation	Sales Tax Totals	Percent of Total	Measure U Allocation	Sales Tax Totals	Percent of Total	Measure U Allocation	Sales Tax Totals	Percent of Total	Measure U Allocation	Sales Tax Totals	Percent of Total	Measure U Allocation
City of Napa	4,434,153	44.20%	2,867,881	4,100,086	46.53%	2,620,026	4,676,665	47.14%	3,103,070	4,328,918	46.16%	2,933,338	17,539,821	45.99%	11,524,315
City of American Canyon	918,845	9.16%	594,282	887,240	10.07%	566,962	876,221	8.83%	581,392	849,363	9.06%	575,541	3,531,669	9.26%	2,318,177
City of Calistoga	254,340	2.54%	164,500	275,315	3.12%	175,931	327,257	3.30%	217,142	366,018	3.90%	248,019	1,222,930	3.21%	805,592
City of St. Helena	669,974	6.68%	433,319	730,188	8.29%	466,603	802,632	8.09%	532,564	652,180	6.95%	441,927	2,854,974	7.49%	1,874,413
Town of Yountville	361,255	3.60%	233,649	281,766	3.20%	180,053	396,742	4.00%	263,247	385,462	4.11%	261,194	1,425,224	3.74%	938,144
County Unincorporated	3,393,642	33.83%	2,194,909	2,536,372	28.79%	1,620,786	2,840,759	28.64%	1,884,906	2,796,105	29.82%	1,894,681	11,566,878	30.33%	7,595,283
Total	10,032,209	100.00%	6,488,541	8,810,967	100.00%	5,630,361	9,920,276	100.00%	6,582,321	9,378,045	100.00%	6,354,700	38,141,497	100.00%	25,055,924

	4th Qtr 2024			1st Qtr 2025			2nd Qtr 2025			3rd Qtr 2025			4 Qtrs Ending 3rd Qtr 2025		
	Sales Tax Totals	Percent of Total	Measure U Allocation	Sales Tax Totals	Percent of Total	Measure U Allocation	Sales Tax Totals	Percent of Total	Measure U Allocation	Sales Tax Totals	Percent of Total	Measure U Allocation	Sales Tax Totals	Percent of Total	Measure U Allocation
City of Napa	4,740,411	46.81%	3,065,925	4,024,822	46.38%	2,609,583	4,821,783	49.44%	3,253,460	4,549,754	46.18%	3,077,286	18,136,771	47.22%	12,006,255
City of American Canyon	854,729	8.44%	552,808	847,791	9.77%	549,684	718,187	7.36%	484,591	801,914	8.14%	542,385	3,222,620	8.39%	2,129,467
City of Calistoga	272,740	2.69%	176,398	377,518	4.35%	244,772	337,681	3.46%	227,848	355,441	3.61%	240,407	1,343,381	3.50%	889,426
City of St. Helena	692,047	6.83%	447,591	674,936	7.78%	437,610	755,477	7.75%	509,752	787,626	7.99%	532,721	2,910,086	7.58%	1,927,674
Town of Yountville	410,936	4.06%	265,778	276,766	3.19%	179,447	399,566	4.10%	269,604	427,496	4.34%	289,143	1,514,764	3.94%	1,003,972
County Unincorporated	3,155,627	31.16%	2,040,944	2,476,534	28.54%	1,605,716	2,719,987	27.89%	1,835,290	2,930,303	29.74%	1,981,949	11,282,452	29.37%	7,463,900
Total	10,126,490	100.00%	6,549,444	8,678,368	100.00%	5,626,813	9,752,681	100.00%	6,580,545	9,852,534	100.00%	6,663,892	38,410,073	100.00%	25,420,695

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NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY Board Agenda Memo

TO: Board of Directors
FROM: Danielle Schmitz, Executive Director
REPORT BY: Antonio Onorato, Director, Administration, Finance, and Policy
(707) 259-8779 / Email: anonorato@nvta.ca.gov
SUBJECT: Annual Financial Statement with Independent Auditor’s Report for the Years Ending June 30, 2025 and 2024 and Compliance and Performance Audit Report for the Cities of American Canyon and Calistoga

RECOMMENDATION

That the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Board accept and File the Annual Financial Statement with Independent Auditor’s Report for the Years Ending June 30, 2025 and 2024, the Management Letter to the Board of Directors from the auditors and the Compliance and Performance Audit Report for the Cities of American Canyon and Calistoga.

EXECUTIVE SUMMARY

The certified public accountants’ firm, Brown Armstrong Accountancy Corporation, has completed the Annual Financial Audit with Independent Auditor’s Report for the years ending June 30, 2025 and 2024, the Management Letter to the Board of Directors from the auditors and the Compliance and Performance Audit Report for the Cities of American Canyon and Calistoga in accordance with NVTA-TA’s “Master Funding Agreement” and “Policies and Procedures”.

BACKGROUND

The financial audit provides an independent assurance that management has, in its financial statements, presented a “true and fair” view of the NVTA-TA’s financial performance and position.

The Compliance and Performance audits focused on County/City’s conformance with NVTA-TA’s “Master Funding Agreement” and “Policies and Procedures”.

Financial Statements

The Napa Valley Transportation Authority financial reporting entity consists of the agency government and its Component Units. Component Units are legally separate organizations for which the NVTA is financially accountable.

There are two types of Component Units: Blended and Discretely Presented. A Blended Component Unit's financial information is reported within the agency's financial statements as if it were part of the NVTA. This is because even though the Component Unit is a separate legal entity, it provides services exclusively to the agency. A Discretely Presented Component Unit does not provide services exclusively to the NVTA, and its financial information is reported in a separate column on the government-wide financial statements. According to the Government Accounting Standard Board (GASB), Measure T is a Discretely Present Component Unit of the Napa Valley Transportation Authority.

NVTA-TA's audit was prepared in accordance with auditing standards generally accepted in the United States. There were no findings or recommendations for the financial audit.

Management Discussion and Analysis of Measure T

As Measure T concluded its seventh and final year, sales tax revenues exceeded \$25 million for the third consecutive year, totaling \$25,044,163. While this represents a slight decrease from the prior year's total of \$25,237,575, overall performance remained strong and exceeded expectations given the broader economic challenges facing Napa County and the region.

Continued Economic Headwinds Affecting Measure T Revenues

The Napa Valley Transportation Authority (NVTA) continues to operate amid economic uncertainty driven by high interest rates, volatile fuel prices, tariff concerns, and cautious consumer spending. Throughout the fiscal year, Napa County's taxable sales reflected these pressures, with overall performance remaining subdued and uneven across sectors.

Revenues softened during the first half of the year, led by ongoing weak performance in the wine industry and related business sectors. Consumer spending remained focused on essentials, limiting growth in traditional retail and dining, while hospitality proved comparatively resilient. Autos, fuel, and construction activity were constrained by high prices, borrowing costs, and market volatility, contributing to Napa County's underperformance relative to the broader Bay Area and statewide trends.

By early 2025, modest signs of stabilization emerged, supported by a temporary increase in auto purchases and incremental improvement in construction and consumer goods. However, fuel-related revenues and the wine sector continued to face significant challenges. Looking ahead, NVTA anticipates continued volatility, with revenues expected to remain generally flat and potential for slight improvement depending on interest rates, consumer confidence, and broader economic conditions. The Authority will continue to closely monitor economic trends and adjust forecasts as conditions evolve.

Measure T Revenues Amid Economic Uncertainty

Measure T revenues declined slightly—just over one percent year over year—reflecting the influence of broader economic conditions. Persistent inflationary pressures, elevated interest rates, and national economic uncertainty continue to constrain discretionary spending. Despite these headwinds, the overall decline remains modest, underscoring the relative resilience of Napa County’s economy, particularly within the tourism and hospitality sectors that continue to support local sales activity.

Looking ahead, increased attention is being paid to how federal fiscal policy, inflation management, and national economic decisions may influence consumer behavior at the local level. Changes in federal spending and trade policy could have downstream effects on key industries such as wine production, tourism, and real estate—sectors that play an outsized role in generating Measure T revenues.

Outlook for Measure U

Despite ongoing uncertainty, there is cautious optimism for incremental improvement across Napa County’s core economic sectors into 2026. While inflation showed signs of abating early in the year, interest rates have fallen, offering the potential for a gradual recovery in consumer spending. Retail, hospitality, and wine tourism are expected to benefit most from any rebound, although price sensitivity among consumers remains a consideration.

Additional support may come from the opening of new retailers and housing developments coming online, which could strengthen the local retail base and contribute to sales tax growth. While sales are still falling within the wine industry, the worst part of the downturn may be easing, though longer-term growth will continue to be influenced by federal trade and tariff policies. If these sectors maintain stability or experience modest growth, Measure U revenues could return to—or exceed—prior levels in the coming fiscal year.

In summary, while Measure T experienced some revenue pressure during the fiscal year, overall performance remained solid in the face of economic challenges. Napa County’s economy continues to demonstrate resilience, particularly in tourism, though ongoing pricing pressures in hospitality and luxury goods present near-term risks. Continued economic stabilization and diversifying the economic base will be key to sustaining and growing Measure U revenues in the years ahead.

Table 1 compares actual revenues and expenditures for the fiscal year ending June 30, 2025 compared to June 30, 2024.

Table 1: Actuals: FY25 compared to previous fiscal year- FY24

	FY2025	FY2024	2025 vs 2024 More/(Less)
Revenues	\$24,934,163	\$25,146,976	(\$212,813)
Interest*	110,000	90,599	\$19,401
Total Revenues	\$25,044,163	\$25,237,575	(\$193,412)
Expenditures			
Administration	\$57,863	\$426,835	(\$368,972)
Maintenance	25,010,683	24,899,847	\$110,836
Total Expenditures	\$25,068,546	\$25,326,682	(\$258,136)
Details of Proceeds			
American Canyon	\$1,921,347	\$1,936,684	(\$15,337)
Calistoga	674,103	679,540	(\$5,437)
Napa	10,079,315	10,152,878	(\$73,563)
Napa County	9,987,411	9,967,254	\$20,157
St. Helena	1,472,201	1,483,953	(\$11,752)
Yountville	\$674,103	\$679,540	(\$5,437)

*The interest rate fluctuation is due to a change in the amount of account balances and not a reflection of any deviation in the interest rates.

Compliance and Performance Audits for the City of American Canyon and the City of Calistoga

The Cities of American Canyon and Calistoga were the two jurisdictions to undergo a compliance and performance audit this cycle. The objective of these audits is the expression of opinions as to whether the recipients' complied with and performed in accordance with the requirements referred to in Section 11.B. of the Ordinance, and the Napa Countywide Road Maintenance Act Measure T Process and Procedures. The independent auditor performed the following tasks:

- a) Maintenance of Effort - The Jurisdiction certified to NVTA-TA that it met its Maintenance of Effort (MOE) provision of the average general fund expenditures spent in fiscal years 2007-08, 2008-09, 2009-10 on local streets and roads maintenance and supporting infrastructure. The Jurisdictions must certify by January 31st annually in fiscal year that it met its MOE expenditures the previous fiscal year.

Result: Both Cities satisfied the criteria.

- b) Five-year project list - The Jurisdiction submitted a copy of its five-year list of projects to be funded with Measure T revenues biennially thereafter on December 31st.

Result: Both Cities satisfied the criteria.

- c) Project Implementation & Reporting – The Jurisdiction submitted a semi-annual update on projects and expenses by September 30th and March 31st of every year.

Result: Both Cities satisfied the criteria.

- d) Attribution and Signage – For projects with funding above \$250,000, verify Jurisdiction installed and maintained a sign at the construction site, utilizing the adopted Measure T logo and text, identifying the City and NVTA-TA.

Result: Both Cities satisfied the criteria.

- e) Establishment of Separate Accounting – Jurisdiction shall have its revenues deposited in a separate interest-bearing Transportation Improvement Fund and segregated in a Special Revenue Fund specifically for Local Streets and Roads.

Result: Both Cities satisfied the criteria.

- f) Recordkeeping – The Jurisdiction shall keep the records using accrual accounting, setting up both receivables and payables as of June 30 of each year. As such, expenditures within the Special Revenue Fund, shall include “transfers out” to other funds for the monies being used within a capital project that was approved by the Master Funding Agreement. The Jurisdiction accounted for and tracked its capital projects in a Capital Project Fund. All costs charged to projects are supported by properly prepared and documented time records, invoices, vouchers, or other documentation evidencing in detail the nature and propriety of the charges and a process in place to retain all records for five years after project closeout.

Result: Both Cities satisfied the criterion.

- g) 6.67% Equivalent Funds Requirement – Review if County/City has committed any revenues to meet the 6.67% Equivalent Fund for Class 1 bicycle facilities cumulative requirement.

Result: Both Cities satisfied the criterion.

The audit for the City of American Canyon and the City of Calistoga is in Attachment 3 and Attachment 4 respectively.

ATTACHMENT(S)

- (1) Napa Valley Transportation Authority – Tax Agency Financial Statements with Independent Auditor’s Report for the Year Ended June 30, 2025 and 2024
- (2) NVTA-TA Statement of Auditing Standards Management Letter
- (3) Compliance and Performance Audits for the City of American Canyon
- (4) Compliance and Performance Audits for the City of Calistoga



**NAPA VALLEY TRANSPORTATION
AUTHORITY – TAX AGENCY**

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

**FOR THE YEARS ENDED
JUNE 30, 2025 AND 2024**

NAPA VALLEY TRANSPORTATION AUTHORITY – TAX AGENCY
(A Component Unit of Napa Valley Transportation Authority)
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor’s Report	1
Management’s Discussion and Analysis.....	4
<u>Financial Statements</u>	
Statements of Net Position.....	8
Statements of Revenues, Expenditures, and Changes in Net Position.....	9
Notes to Financial Statements	10
<u>Supplemental Information</u>	
Schedules of Revenues, Expenditures, and Changes in Net Position – Budget and Actual.....	12
Measure T Revenue Allocation Tracking	14
<u>Other Report</u>	
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	16

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of Napa Valley Transportation Authority – Tax Agency (NVTA-TA), a component unit of Napa Valley Transportation Authority (NVTA), as of and for the years ended June 30, 2025 and 2024, and the related notes to the basic financial statements, which collectively comprise NVTA-TA's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of NVTA-TA, as of June 30, 2025 and 2024, and the respective changes in financial position thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 1, the financial statements present only NVTA-TA and do not purport to, and do not, present fairly the financial positions of NVTA as of June 30, 2025 and 2024, or the changes in its financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplemental Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2025, on our consideration of NVTA-TA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of NVTA-TA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering NVTA-TA's internal control over financial reporting and compliance.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
December 29, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

**NAPA VALLEY TRANSPORTATION AUTHORITY – TAX AGENCY
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024**

The following discussion and analysis of the financial performance and activity of Napa Valley Transportation Authority – Tax Agency (NVTA-TA) Basic Financial Statements provides an introduction and understanding of the basic financial statements of NVTA-TA. This discussion has been prepared by management and should be read in conjunction with the financial statements and the notes thereto, which follow this section.

On November 6, 2012, the voters of Napa County approved the Napa Countywide Road Maintenance Act, commonly known as Measure T, which imposes a half cent transaction and use (sales) tax to provide supplemental funding for road maintenance as detailed in the Measure T Expenditure Plan in Ordinance 2012-01. The funds will be used for projects that will improve the pavement conditions of streets, sidewalks, and related street infrastructure projects. NVTA-TA is the designated agency that administers and oversees Measure T revenues.

Measure T requires each jurisdiction within its boundaries, the Cities of Napa, American Canyon, Calistoga, and St. Helena; the Town of Yountville; and the County of Napa, to continue to maintain their pre-existing expenditure level efforts on road maintenance as measured by the average general fund expenditures on pavement maintenance activities during Fiscal Year 2007-08, Fiscal Year 2008-09, and Fiscal Year 2009-10. Beginning in Fiscal Year 2018-19, this amount - known as Maintenance of Effort (MOE) - must also be spent by the jurisdictions in the form of general fund expenditures each year to remain eligible to receive Measure T funds. The process to approve the MOE is a one-time process. Once the MOE is established, each jurisdiction is then required to submit an annual Resolution to the Independent Taxpayer Oversight Committee (ITOC) certifying that the MOE was met.

The Financial Statements

NVTA-TA's basic financial statements include (1) the Statements of Net Position; (2) the Statements of Revenues, Expenditures, and Changes in Net Position; and (3) the Notes to the Financial Statements. The financial statements are prepared in accordance with accounting principles generally accepted in the United States of America.

The Statements of Net Position report assets, liabilities, and the difference between the two as net position. The equity section is combined to report total net position and is displayed as restricted net position. Restricted net position consists of assets where constraints on their use are externally imposed by the ordinance.

The Statements of Revenues, Expenses, and Changes in Net Position are reported using the accrual basis of accounting. Under this method, revenues are reported when earned and expenses are reported when incurred, regardless of when cash is received or paid. Revenues and expenses are categorized as either operating or non-operating based upon definitions provided by the Governmental Accounting Standards Board.

Financial Highlights

- Total net position for the year ended June 30, 2025, was \$477,118 and consisted of restricted net position.
- Net position decreased \$24,383 during Fiscal Year 2024-25.
- Total net position for the year ended June 30, 2024, was \$501,501 and consisted of restricted net position.
- Net position decreased \$89,107 during Fiscal Year 2023-24.

The Napa County Economy and Measure T

The Napa Valley Transportation Authority (NVTA) continues to operate in a period of economic uncertainty shaped by high interest rates, shifting global fuel prices, evolving tariff policies, and increasingly cautious consumer spending. Throughout the fiscal year, Napa County's taxable sales reflected these pressures, showing generally subdued activity and uneven performance across key sectors.

During the July–September period, NVTA experienced a noticeable softening in revenues, driven mainly by ongoing weakness in the business-industry segment. Wineries remained the largest contributor to this decline, extending a prolonged period of reduced activity. Consumers continued to prioritize essential purchases, which weighed on traditional retail stores such as discount outlets and home furnishings vendors, even as online retailers continued to capture more spending. The dining sector also showed signs of reduced discretionary spending, with both casual and fine-dining restaurants reporting slower activity. In contrast, the hospitality sector proved more resilient, as hotels and leisure-related businesses continued to draw steady demand. Autos and transportation remained under pressure due to high vehicle prices and restrictive financing conditions, while construction activity dipped, influenced partly by the closure of a major building supply retailer. The only clear area of strength came from the food and drugs category, where convenience store activity increased.

Economic conditions did not improve significantly at the end of the 2024 calendar year. The wine industry once again saw notable declines, influencing not only wineries but also related categories such as liquor stores and business-industry suppliers. While general consumer goods appeared stronger—supported by online retailers and the opening of a new store as traditional brick-and-mortar categories such as apparel and home furnishings continued to struggle. Service stations were especially affected by falling crude oil prices, creating another period of sharp revenue contraction. Building and construction activity remained muted, held back by high borrowing costs and tariff uncertainty. New vehicle sales slowed further, though rising demand for used cars provided a partial counterbalance. Overall, Napa County's performance lagged the broader Bay Area, reflecting its heightened reliance on wine and fuel-related revenues.

The January–March 2025 quarter saw early indications of stabilization. Revenues showed slight improvements, supported in part by a temporary surge in automobile purchases as consumers attempted to get ahead of potential tariff-related price increases. General consumer goods also strengthened with the opening of another new retailer, though ongoing softness in other physical stores limited overall gains. Construction activity inched upward, suggesting pockets of local demand despite elevated interest rates. Conversely, fuel and service stations continued to struggle, facing lower prices and increased competition. The wine sector remained challenged, extending its multi-quarter pattern of contraction. Statewide, the first signs of recovery emerged as sales and use tax receipts began to edge upward after nearly two years of declines, driven mainly by autos and construction.

Across the fiscal year, Napa County consistently underperformed both regional and statewide trends. Its heavy dependence on wine production and fuel-related revenue streams magnified the impact of sector-specific downturns, contributing to more pronounced and persistent declines. While statewide indicators began to stabilize in early 2025, Napa's systemic challenges, especially within the wine industry, continue to create a more uncertain local outlook.

Looking ahead, NVTA anticipates continued volatility. Autos and construction could see modest improvements if interest rates begin to ease, but any recovery will depend on broader market conditions and consumer confidence. The wine industry is expected to face continued headwinds, and fuel-related revenues will remain vulnerable to global pricing pressure. Consumers are increasingly focused on affordability, shifting more of their spending toward online and discount retailers, which may restrain the performance of traditional retail categories. As a result, NVTA expects next year's revenues to remain generally flat with the potential for slight improvement. NVTA will continue closely monitoring economic developments and adjusting expectations as conditions evolve.

Statement of Net Position

The Statement of Net Position provides a measure of the financial health of an entity at a specific date in time (i.e., year-end). A summary of NVTA-TA's Statement of Net Position as of June 30, 2025, with comparative totals as of June 30, 2024 and 2023, is as follows:

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Assets			
Cash and investments	\$ 3,981,812	\$ 3,913,001	\$ 4,071,770
Intergovernmental receivables	4,526,248	4,616,767	4,565,042
Total assets	<u>8,508,060</u>	<u>8,529,768</u>	<u>8,636,812</u>
Liabilities			
Accounts payable	8,030,942	8,028,267	8,046,204
Total liabilities	<u>8,030,942</u>	<u>8,028,267</u>	<u>8,046,204</u>
Net position			
Restricted	477,118	501,501	590,608
Total net position	<u>\$ 477,118</u>	<u>\$ 501,501</u>	<u>\$ 590,608</u>

Restricted Net Position is composed of unused funding for Measure T administrative purposes and ITOC obligations. Usage and recognition of expenditures is expected to occur in future periods.

Statement of Revenues, Expenditures, and Changes in Net Position

Key elements of the Statements of Revenues, Expenditures, and Changes in Net Position are presented below for the year ended June 30, 2025, with comparative totals for the years ended June 30, 2024 and 2023:

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Revenues			
Measure T revenue	\$ 24,934,163	\$ 25,146,976	\$ 25,506,553
Interest income	110,000	90,599	44,458
Total revenues	<u>25,044,163</u>	<u>25,237,575</u>	<u>25,551,011</u>
Expenditures			
Administration	57,863	426,835	166,286
Maintenance	25,010,683	24,899,847	25,217,304
Total expenditures	<u>25,068,546</u>	<u>25,326,682</u>	<u>25,383,590</u>
Change in net position	(24,383)	(89,107)	167,421
Net position, beginning of year	501,501	590,608	423,187
Net position, end of year	<u>\$ 477,118</u>	<u>\$ 501,501</u>	<u>\$ 590,608</u>

Future Outlook

Despite the uncertainties, there is optimism for modest improvement across Napa County's key economic sectors for the last six months of 2024 and into 2025. Inflation continues to moderate and interest rates stabilize, consumer spending could recover, particularly in retail, hospitality, and wine tourism. The tourism industry is expected to continue performing well, although concerns remain regarding price sensitivity among potential visitors. Furthermore, the addition of new businesses and new housing developments coming online could further enhance Napa's retail landscape, potentially boosting sales tax revenues and contributing positively to Measure T's future performance.

In the wine industry, a gradual recovery is anticipated, supported by efforts to broaden the appeal of Napa's wine products to a wider demographic. If these sectors can maintain stability or experience growth, Measure T revenues may return to or surpass previous levels in the coming fiscal year.

In summary, while Measure T faced some challenges during the fiscal year due to broader economic headwinds, its performance was relatively strong. Napa County's economy continues to show resilience, particularly in tourism, though pricing concerns in hospitality and luxury goods could pose risks in the near future. The local economy's recovery will be crucial to maintaining and growing sales tax revenues under Measure T in the years to come.

FINANCIAL STATEMENTS

NAPA VALLEY TRANSPORTATION AUTHORITY – TAX AGENCY
(A Component Unit of Napa Valley Transportation Authority)
STATEMENTS OF NET POSITION
JUNE 30, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
Assets		
Cash and investments	\$ 3,981,812	\$ 3,913,001
Intergovernmental receivables	<u>4,526,248</u>	<u>4,616,767</u>
Total assets	<u>8,508,060</u>	<u>8,529,768</u>
Liabilities		
Accounts payable	<u>8,030,942</u>	<u>8,028,267</u>
Total liabilities	<u>8,030,942</u>	<u>8,028,267</u>
Net position		
Restricted	<u>477,118</u>	<u>501,501</u>
Total net position	<u>\$ 477,118</u>	<u>\$ 501,501</u>

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

NAPA VALLEY TRANSPORTATION AUTHORITY – TAX AGENCY
(A Component Unit of Napa Valley Transportation Authority)
STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
Revenues		
Measure T revenue	\$ 24,934,163	\$ 25,146,976
Interest income	110,000	90,599
Total revenues	<u>25,044,163</u>	<u>25,237,575</u>
Expenditures		
Administration	57,863	426,835
Maintenance	25,010,683	24,899,847
Total expenditures	<u>25,068,546</u>	<u>25,326,682</u>
Change in net position	(24,383)	(89,107)
Net position, beginning of year	<u>501,501</u>	<u>590,608</u>
Net position, end of year	<u>\$ 477,118</u>	<u>\$ 501,501</u>

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

NAPA VALLEY TRANSPORTATION AUTHORITY – TAX AGENCY
(A Component Unit of Napa Valley Transportation Authority)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Napa Valley Transportation Authority – Tax Agency (NVTA-TA) is the local transportation sales tax authority. NVTA-TA is responsible for the oversight and administration of Napa Countywide Maintenance Act, commonly known as Measure T, the 25-year, ½% sales tax for street and road improvements approved by the voters on November 6, 2012. Measure T became effective on July 1, 2018.

Napa Valley Transportation Authority (NVTA) exercises significant management and financial control over NVTA-TA. As such, NVTA-TA is considered a component unit of NVTA. All transactions of NVTA-TA are included as a discrete component unit in the basic financial statements of NVTA. The accompanying financial statements are for NVTA-TA only and are not intended to fairly present the financial position or results of operations of NVTA.

B. Basis of Presentation and Measurement Focus

The accompanying financial statements are prepared using the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when earned and expenditures are recorded at the time liabilities are incurred regardless of when the related cash flows take place.

C. Use of Estimates

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

D. Net Position

The restricted net position category presents external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

E. New Accounting Pronouncements – Implemented

GASB Statement No. 101 – *Compensated Absences*. The requirements of this statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. There was no effect on NVTA-TA's accounting and financial reporting as a result of implementing this standard.

GASB Statement No. 102 – *Certain Risk Disclosures*. The requirements of this statement are effective for fiscal years beginning after June 15, 2024, and all fiscal years thereafter. There was no effect on NVTA-TA's accounting and financial reporting as a result of implementing this standard.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Future Accounting Pronouncements

GASB Statement No. 103 – *Financial Reporting Model Improvements*. The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all fiscal years thereafter. NVTA-TA will implement GASB Statement No. 103 when and where applicable.

GASB Statement No. 104 – *Disclosure of Certain Capital Assets*. The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all fiscal years thereafter. NVTA-TA will implement GASB Statement No. 104 when and where applicable.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments are maintained with the Napa County Treasurer in a cash and investment pool. See NVTA's basic financial statements for disclosures related to the cash and investments as prescribed by GASB Statement No. 40. The basic financial statements may be obtained from NVTA at 625 Burnell Street, Napa, CA 94559.

NOTE 3 – INTERGOVERNMENTAL RECEIVABLES

Intergovernmental receivables of \$4,526,248 and \$4,616,767, respectively, represent the Measure T allocations for fiscal years 2025 and 2024 that were received by the State of California Department of Tax and Fee Administration after June 30, 2025 and 2024.

NOTE 4 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through December 29, 2025, which is the date the basic financial statements were available to be issued. There were no subsequent events identified by management which would require disclosure in the basic financial statements.

SUPPLEMENTAL INFORMATION

NAPA VALLEY TRANSPORTATION AUTHORITY – TAX AGENCY
(A Component Unit of Napa Valley Transportation Authority)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN NET POSITION – BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Measure T revenue	\$ 31,532,300	\$ 31,532,300	\$ 24,934,163	\$ (6,598,137)
Interest income	28,000	28,000	110,000	82,000
Total revenues	<u>31,560,300</u>	<u>31,560,300</u>	<u>25,044,163</u>	<u>(6,516,137)</u>
Expenditures				
Administration	352,000	352,000	57,863	294,137
Maintenance	<u>31,208,300</u>	<u>31,208,300</u>	<u>25,010,683</u>	<u>6,197,617</u>
Total expenditures	<u>31,560,300</u>	<u>31,560,300</u>	<u>25,068,546</u>	<u>\$ 6,491,754</u>
Change in net position	-	-	(24,383)	
Net position, beginning of year	<u>501,501</u>	<u>501,501</u>	<u>501,501</u>	
Net position, end of year	<u>\$ 501,501</u>	<u>\$ 501,501</u>	<u>\$ 477,118</u>	

NAPA VALLEY TRANSPORTATION AUTHORITY – TAX AGENCY
(A Component Unit of Napa Valley Transportation Authority)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN NET POSITION – BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Measure T revenue	\$ 24,848,000	\$ 26,757,000	\$ 25,146,976	\$ (1,610,024)
Interest income	28,000	28,000	90,599	62,599
Total revenues	<u>24,876,000</u>	<u>26,785,000</u>	<u>25,237,575</u>	<u>(1,547,425)</u>
Expenditures				
Administration	330,000	603,000	426,835	176,165
Maintenance	<u>24,546,000</u>	<u>26,182,000</u>	<u>24,899,847</u>	<u>1,282,153</u>
Total expenditures	<u>24,876,000</u>	<u>26,785,000</u>	<u>25,326,682</u>	<u>\$ 1,458,318</u>
Change in net position	-	-	(89,107)	
Net position, beginning of year	<u>590,608</u>	<u>590,608</u>	<u>590,608</u>	
Net position, end of year	<u>\$ 590,608</u>	<u>\$ 590,608</u>	<u>\$ 501,501</u>	

OTHER REPORT



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661-324-4971

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Members
of the Board of Directors
Napa Valley Transportation Authority – Tax Agency
Napa, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Napa Valley Transportation Authority – Tax Agency (NVTA-TA), a component unit of Napa Valley Transportation Authority (NVTA), as of and for the year ended June 30, 2025, and the related notes to the basic financial statements, which collectively comprise NVTA-TA's basic financial statements, and have issued our report thereon dated December 29, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered NVTA-TA's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of NVTA-TA's internal control. Accordingly, we do not express an opinion on the effectiveness of NVTA-TA's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether NVTA-TA's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect

on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of NVTA-TA's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering NVTA-TA's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
December 29, 2025



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

We have audited the financial statements of the Napa Valley Transportation Authority – Tax Agency (NVTA-TA) for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 19, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by NVTA-TA are described in Note 1 to the financial statements. During the fiscal year ended June 30, 2025, NVTA-TA adopted Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, and GASB Statement No. 102, *Certain Risk Disclosures*. We noted no transactions entered into by NVTA-TA during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There are no sensitive estimates affecting the NVTA-TA's financial statements.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

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Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 29, 2025.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

Restriction on Use

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

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakerfield, California
December 29, 2025



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND
PERFORMANCE IN ACCORDANCE WITH NAPA VALLEY
TRANSPORTATION AUTHORITY ORDINANCE NO. 2012.01**

Independent Taxpayer Oversight Committee,
Napa Valley Transportation Authority-Tax Agency, and
the City of American Canyon
American Canyon, California

We have examined the City of American Canyon's (City) compliance and performance with the Napa Countywide Road Maintenance Act (Measure T) requirements that funds allocated to and received by the City were expended in conformance with applicable statutes, rules, and regulations of the Napa Valley Transportation Authority Ordinance 2012.01 (Ordinance); the allocation instructions and resolutions of the Independent Taxpayers Oversight Committee as required by Section 11.B. of the Ordinance; and the performance goals adopted by the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) during the fiscal years ended June 30, 2025 and 2024. Management of the City are responsible for the City's compliance and performance with the specified requirements. Our responsibility is to express an opinion on the City's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide legal determination on the City's compliance with specified requirements.

We have performed the following specified requirements which include our results and findings, if any:

- a) Maintenance of Effort – The City certified to NVTA-TA that it met its Maintenance of Effort (MOE) provision of the average general fund expenditures spent in fiscal years 2007-08, 2008-09, and 2009-10 on local streets and roads maintenance and supporting infrastructure. The City must certify by January 31st annually to NVTA-TA that it met its MOE expenditures the previous fiscal year.

Result: We obtained and reviewed the MOE that the City certified to NVTA-TA that it met its MOE provision of the average general fund expenditures spent in fiscal years 2007-08, 2008-09, and 2009-10. We obtained and reviewed documentation that the City certified the MOE January 31st.

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

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

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

- b) Five-Year Project List – NVTA will perform a call for projects every odd calendar year. The project list should be submitted no later than January 1st of every even year. Jurisdictions are to submit electronically a copy of their five-year list, a resolution from their governing board approving the five-year list and demonstrating that a public hearing was held.

Result: We obtained the five-year list of projects to be funded with Measure T revenues and noted the reports were certified prior to January 1, 2024.

- c) Project Implementation and Reporting – Jurisdictions must submit a semi-annual update on projects and expenses by email to MeasureT@nvta.ca.gov no later than September 1st and March 1st of every year.

Result: We obtained the semi-annual update on projects and expenses and noted the updates were submitted prior to the September 1st and March 1st deadlines for the fiscal years ended June 30, 2024 and June 30, 2025, with the exception of one of annual updates. It was submitted on September 5, 2024, past the due date.

- d) Attribution and Signage – If the amount of Measure T funds on the project exceeds \$250,000, the project and project site must display Measure T funding signage.

Result: During the fiscal years ended June 30, 2025 and 2024, we verified that the City installed and maintained a sign at the construction site, utilizing the adopted Measure T logo and text, identifying the City and NVTA-TA.

- e) Establishment of Separate Accounting – Each agency must keep the funds segregated in a Special Revenue Fund specifically for Local Streets and Roads (LS&R).

Result: During the fiscal years ended June 30, 2025 and 2024, we verified that Measure T revenues were recorded in a separate Special Revenue Fund specifically for Local Streets and Roads.

- f) Recordkeeping – Every expenditure will have supporting documentation, including invoices and authorizations to ensure that all costs charged to the funds are eligible and in full compliance with the Master Funding Agreement.

Result: We selected a sample to confirm that costs charged to projects are supported by properly prepared and documented time records, invoices, vouchers, or other documentation evidencing expenses. We noted no exceptions during our review. Compliance and performance audit testing requirements were met for the fiscal years June 30, 2025 and 2024.

- g) 6.67% Equivalent Funds Requirement – In order for jurisdictions to receive Measure T revenues, jurisdictions collectively must demonstrate that at least 6.67% of the amount of Measure T revenues (henceforth referred to as "Equivalent Funds") received each year is being committed to Class I facilities identified in the adopted Countywide Bicycle Plan/Active Transportation Plan, using funds not derived from the Measure T Ordinance. Each jurisdiction must certify the funds spent on 6.67% Equivalent Fund projects as reported on the Semi-Annual Progress Reports for the previous fiscal year. By January 31st each calendar year, each jurisdiction must submit to NVTA staff an electronic copy of a Resolution approved by the jurisdiction's governing body stating that the funds spent on Class I Bike Facilities met the funding requirements as outlined by the ordinance. The copy of the Resolution should include supporting documentation showing funding sources.

Result: We reviewed that the City has committed revenues to meet the 6.67% Equivalent Fund for Class 1 bicycle facilities cumulative requirement.

- h) Project Close Out - Once a project reaches 100% completion, the jurisdiction must notify NVTA staff of the project completion status with an official Notice of Completion (NOC) and submit the NOC to MeasureT@nvta.ca.gov.

Result: For projects that reached 100% completion, we obtained and reviewed the City's notification to NVTA staff of the project completion.

In our opinion, the City complied, in all material respects, with the exception of c. Project Implementation and Reporting, with the compliance and performance requirements referred to above that are applicable to the City for the fiscal years ended June 30, 2025 and 2024.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of compliance and performance requirements and the results of that testing, and not to provide an opinion on the effectiveness of the City's and NVTA-TA's compliance with the applicable bond act and state accounting requirements. Accordingly, this report is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
February 10, 2026



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND
PERFORMANCE IN ACCORDANCE WITH NAPA VALLEY
TRANSPORTATION AUTHORITY ORDINANCE NO. 2012.01**

Independent Taxpayer Oversight Committee,
Napa Valley Transportation Authority-Tax Agency, and
the City of Calistoga
Calistoga, California

We have examined the City of Calistoga's (City) compliance and performance with the Napa Countywide Road Maintenance Act (Measure T) requirements that funds allocated to and received by the City were expended in conformance with applicable statutes, rules, and regulations of the Napa Valley Transportation Authority Ordinance 2012.01 (Ordinance); the allocation instructions and resolutions of the Independent Taxpayers Oversight Committee as required by Section 11.B. of the Ordinance; and the performance goals adopted by the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) during the fiscal years ended June 30, 2025 and 2024. Management of the City are responsible for the City's compliance and performance with the specified requirements. Our responsibility is to express an opinion on the City's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide legal determination on the City's compliance with specified requirements. We have performed the following specified requirements which include our results and findings, if any:

- a) Maintenance of Effort – The City certified to NVTA-TA that it met its Maintenance of Effort (MOE) provision of the average general fund expenditures spent in fiscal years 2007-08, 2008-09, and 2009-10 on local streets and roads maintenance and supporting infrastructure. The City must certify by January 31st annually to NVTA-TA that it met its MOE expenditures the previous fiscal year.

Result: We obtained and reviewed the MOE that the City certified to NVTA-TA that it met its MOE provision of the average general fund expenditures spent in fiscal years 2007-08, 2008-09, and 2009-10. We obtained and reviewed the MOE that the City certified by January 31st.

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- b) Five-Year Project List – NVTA will perform a call for projects every odd calendar year. The project list should be submitted no later than January 1st of every even year. Jurisdictions are to submit electronically a copy of their five-year list, a resolution from their governing board approving the five-year list and demonstrating that a public hearing was held.

Result: We obtained the five-year list of projects to be funded with Measure T revenues and noted the reports were certified prior to January 1, 2024.

- c) Project Implementation and Reporting – Jurisdictions must submit a semi-annual update on projects and expenses by email to MeasureT@nvta.ca.gov no later than September 1st and March 1st of every year.

Result: We obtained the semi-annual update on projects and expenses and noted the updates were submitted prior to the September 1st and March 1st deadlines for the fiscal years ended June 30, 2024, and June 30, 2025.

- d) Attribution and Signage – If the amount of Measure T funds on the project exceeds \$250,000, the project and project site must display Measure T funding signage.

Result: During the fiscal years ended June 30, 2025 and 2024, we verified that the City installed and maintained a sign at the construction site, utilizing the adopted Measure T logo and text, identifying the City and NVTA-TA.

- e) Establishment of Separate Accounting – Each agency must keep the funds segregated in a Special Revenue Fund specifically for Local Streets and Roads (LS&R).

Result: During the fiscal years ended June 30, 2025 and 2024, we verified that Measure T revenues were recorded in a separate Special Revenue Fund specifically for Local Streets and Roads.

- f) Recordkeeping – Every expenditure will have supporting documentation, including invoices and authorizations to ensure that all costs charged to the funds are eligible and in full compliance with the Master Funding Agreement.

Result: We selected a sample to confirm that costs charged to projects are supported by properly prepared and documented time records, invoices, vouchers, or other documentation evidencing expenses. We noted no exceptions during our review. Compliance and performance audit testing requirements were met for the fiscal years June 30, 2025 and 2024.

- g) 6.67% Equivalent Funds Requirement – In order for jurisdictions to receive Measure T revenues, jurisdictions collectively must demonstrate that at least 6.67% of the amount of Measure T revenues (henceforth referred to as “Equivalent Funds”) received each year is being committed to Class I facilities identified in the adopted Countywide Bicycle Plan/Active Transportation Plan, using funds not derived from the Measure T Ordinance. Each jurisdiction must certify the funds spent on 6.67% Equivalent Fund projects as reported on the Semi-Annual Progress Reports for the previous fiscal year. By January 31st each calendar year, each jurisdiction must submit to NVTA staff an electronic copy of a Resolution approved by the jurisdiction’s governing body stating that the funds spent on Class I Bike Facilities met the funding requirements as outlined by the ordinance. The copy of the Resolution should include supporting documentation showing funding sources.

Result: We reviewed that the City has committed revenues to meet the 6.67% Equivalent Fund for Class 1 bicycle facilities cumulative requirement.

- h) Project Close Out - Once a project reaches 100% completion, the jurisdiction must notify NVTA staff of the project completion status with an official Notice of Completion (NOC) and submit the NOC to MeasureT@nvta.ca.gov.

Result: For projects that reached 100% completion, we obtained and reviewed the City's notification to NVTA staff of the project completion.

In our opinion, the City complied, in all material respects, with the compliance and performance requirements referred to above that are applicable to the City for the fiscal years ended June 30, 2025 and 2024.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of compliance and performance requirements and the results of that testing, and not to provide an opinion on the effectiveness of the City's and NVTA-TA's compliance with the applicable bond act and state accounting requirements. Accordingly, this report is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

*Brown Armstrong
Accountancy Corporation*

Bakersfield, California
February 10, 2026



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY Board Agenda Memo

TO: NVTA-TA Board of Directors
FROM: Danielle Schmitz, Executive Director
REPORT BY: Adrell Coleman, Associate Planner
(707) 259-8235 / Email: acoleman@nvta.ca.gov
SUBJECT: Measure U – County of Napa Updated Five-year Project List

RECOMMENDATION

That the Napa Valley Transportation Authority – Tax Agency Board of Directors approve the updated County of Napa Five-Year Measure U Project List.

COMMITTEE RECOMMENDATION

On March 4, 2026, the Independent Taxpayer Oversight Committee reviewed the changes to the County of Napa’s Five-Year Project List and concurred that the changes are consistent with Measure U guidelines and recommended the NVTA-TA Board of Directors approve.

EXECUTIVE SUMMARY

To qualify for Measure U sales tax revenue, jurisdictions must certify a Five-year project list biennially through a public hearing process. The Measure U policies and procedures allows jurisdictions to revise the Five-year project list by adding new projects for approval. The County of Napa is seeking to amend their Five-year Project List.

FISCAL IMPACT

None

CEQA REQUIREMENTS

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

BACKGROUND

The County of Napa initially approved its five-year Measure U project list on April 22, 2025, and subsequently submitted the list to the NVTA-TA for the expenditure of Measure U funds, as required under the Master Agreement, which became effective on July 1, 2025. Napa County later amended the project list to correct a previously unidentified error associated with the Wooden Valley Road Project. Upon further review, discrepancies were identified in the total estimated project cost, the road length segment, and the project location starting point. The revised information is reflected in Table 1 below, with all changes clearly highlighted for reference. The revised five-year project list was presented to the Napa County Board of Supervisors at its December 9, 2025 meeting and was approved.

Table 1: Changes to Wooden Valley Road Project

	Project	Project Type	Length	Fiscal Year	Total Project Cost	Measure U Amount
Previous Project Information	Wooden Valley Road (MPM 5 – Solano County Line)	Surface Treatment	1.6	2025-26	\$715,000	\$715,000
New Project Information	Wooden Valley Road (MPM 3 – Solano County Line)	Surface Treatment	3.6	2025-26	\$1,715,000	\$1,715,000
Text highlighted in red reflect changes						

ATTACHMENT(S)

- 1) Resolution No. 2025-127 and Measure U Five-Year Project List Redlined

CERTIFIED

NVTA-TA Agenda Item 9.5
Attachment 1
March 18, 2026

RESOLUTION NO. 2025-127

**RESOLUTION OF THE NAPA COUNTY BOARD OF
SUPERVISORS, STATE OF CALIFORNIA, APPROVING
PROJECTS UNDER THE MEASURE U PROGRAM**

WHEREAS, on November 5, 2024 the voters of Napa County passed the Napa Valley Transportation Improvement Act, also known as Measure U, which continues a half cent transaction and use (sales) tax to provide supplemental funding for road maintenance as detailed in the Measure U Expenditure Plan; and

WHEREAS, the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) is the designated agency that administers and oversees the Measure U revenues; and

WHEREAS, Napa County is an eligible recipient of Measure U funds; and

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

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

WHEREAS, Napa County has entered into a Master Agreement with NVTA-TA that outlines procedures for Measure U expenditures, and

WHEREAS, Napa County provided a draft five-year project list to NVTA-TA for the expenditure of Measure U funds as required by the Measure; and

WHEREAS, the NVTA-TA Board determined that these expenditures met the requirements of the Measure U Master Agreement; and

WHEREAS, Napa County approved a five-year project list on April 22, 2025, and provided it to NVTA-TA for the expenditure of Measure U funds as required by the Measure; and

WHEREAS, Napa County intends to amend the five-year project list to correct a previously undetected error and to provide the amended project list to NVTA-TA for expenditure of Measure U funds as required by the Measure; and

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

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NOW, THEREFORE, BE IT RESOLVED that the Napa County Board of Supervisors hereby adopts the amendment to the five-year project list as set forth in Exhibit "A," and authorizes the Public Works Director to file the list with NVT A

THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Napa County Board of Supervisors, State of California, at a regular meeting of the Board held on the 9th day of December, 2025, by the following vote:

AYES:	SUPERVISORS	GALLAGHER, MANFREE, ALESSIO, RAMOS, AND COTTRELL
NOES:	SUPERVISORS	NONE
ABSTAIN:	SUPERVISORS	NONE
ABSENT:	SUPERVISORS	NONE

NAPA COUNTY, a political subdivision of
the State of California

By: Anne Cottrell
ANNE COTTRELL, Chair of the
Board of Supervisors

<p>APPROVED AS TO FORM Office of County Counsel</p> <p>By: <u>Ryan Fitzgerald (e-sign)</u> Deputy County Counsel</p> <p>Date: November 6, 2025</p> <p>2146.1411 2025.3153</p>	<p>APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS</p> <p>Date: December 9, 2025 Processed By:</p> <p><u>[Signature]</u> Deputy Clerk of the Board</p>	<p>ATTEST: NEHA HOSKINS Clerk of the Board of Supervisors</p> <p>By: <u>[Signature]</u></p>
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Measure U - Napa Valley Transportation Improvement Act

Jurisdiction Name:

Primary Contract #1 Email: Phone:

Secondary Contract #2 Email: Phone:

Fiscal Years Included: FY #1 FY #2 FY#3 FY#4 FY#5

Maintenance of Effort (MOE)

Please provide the following information to establish MOE amount and to validate information:

1. Enter Agency's most recently audited FY Revenues:
2. Enter Established Measure U MOE Amount for FY 25-26:

Please note: Eligible expenses include local streets and roads maintenance and supporting infrastructure within the public right of way for pavement, sealing, overlays, reconstruction, associated infrastructure, as required, excluding any local revenues expended for the pupose of storm damage repair as verified by an independent auditor. One time allocations that have been expended for local streets and road maintenance, but which may not be available on an ongoing basis shall not be considered when calculating an Agency's annual maintenance of effort.

Planned Measure U Expenditures

Please provide Five (5) year planned local streets and road maintenance projects beginning in FY 2025-30 (add rows as needed):

Fiscal Year	Program / Project Type	Project Description	Total Project Cost	Measure U Funds	Other Funds	Location (Intersection, Mile Marker, Length of Alignment, etc)	Start	End	Project Phase (Design, ENV, PS&E, CON)	Length (miles)	Complete Streets Project? (Yes/No)
25-2026	Surface Treatment	Road seal	\$500,000	\$500,000	\$0	College Ave	Howell Mountain Rd	N White Cottage Rd	Design	0.8	No
25-2026	Surface Treatment	Road seal	\$500,000	\$500,000	\$0	N White Cottage Rd.	College Ave.	Ink Grade	Design	0.9	No
25-2026	Overlay	Road overlay	\$4,700,000	\$4,700,000	\$0	Deer Park Road	Silverado Tr	Howell Mountain Rd	Design	4.0	No
25-2026	Surface Treatment	Road seal	\$56,000	\$56,000	\$0	Glass Mountain Cross Rd	Glass Mountain Rd	Sanitarium Rd	Design	0.1	No
25-2026	Overlay	Road overlay	\$1,500,000	\$1,500,000	\$0	Sunnyside Rd	Deer Park Rd	Sanitarium Rd	Design	0.5	No
25-2026	Overlay	Road overlay	\$678,000	\$678,000	\$0	Sanitarium Rd	Deer Park Rd	Sunnyside Rd	Design	0.8	No
25-2026	Surface Treatment	Road seal	\$1,000,000	\$1,000,000	\$0	Lower Chiles Valley Rd	Sage Canyon Rd	Chiles Pope Valley Rd	Design	3.4	No
25-2026	Overlay	Road overlay	\$1,000,000	\$1,000,000	\$0	South Kelly Rd	Highway 29	Devlin Rd	Design	0.2	No
25-2026	Overlay	Road overlay	\$50,000	\$50,000	\$0	Forest Dr.	Redwood Rd	City Limit	Design	0.1	No
25-2026	Overlay	Road overlay	\$150,000	\$150,000	\$0	Redwood Rd	Eastern City Limit	City Limit jeo BVR	Design	0.4	No
25-2026	Overlay	Road overlay	\$716,000	\$716,000	\$0	Road overlay	City Limit jwo BVR	Mt. Veeder Rd	Design	2.5	No
25-2026	Overlay	Road overlay	\$115,000	\$115,000	\$0	Airport Rd East	Airport Rd at Airport	Airport Rd at Airport	Design	0.1	No
26-2027	Overlay	Road overlay	\$82,000	\$82,000	\$0	Alberta Dr	Barbara Rd	Norma Dr	Planning	0.1	No
26-2027	Overlay	Road overlay	\$105,000	\$105,000	\$0	Barbara Rd	Sherry Dr	City Limit	Planning	0.1	No
26-2028	Overlay	Road overlay	\$25,000	\$25,000	\$0	Coranado Ave	City Limit	City Limit	Planning	0.1	No
26-2027	Overlay	Road overlay	\$76,000	\$76,000	\$0	Edith Ct	North End	South End	Planning	0.1	No
26-2027	Overlay	Road overlay	\$75,000	\$75,000	\$0	Geraldine Ct	North End	City Limit	Planning	0.1	No
26-2027	Overlay	Road overlay	\$20,000	\$20,000	\$0	Janette Ct	Janette Dr	End	Planning	0.1	No
26-2027	Overlay	Road overlay	\$559,000	\$559,000	\$0	Janette Dr	Barbara Rd	Kathleen Dr	Planning	0.4	No
26-2027	Overlay	Road overlay	\$267,000	\$267,000	\$0	Kathleen Dr	East City Limit	West City Limit	Planning	0.4	No
26-2027	Overlay	Road overlay	\$123,000	\$123,000	\$0	Lonnie Dr	Ethel Porter Dr	Ruth Dr	Planning	0.1	No
26-2027	Overlay	Road overlay	\$131,000	\$131,000	\$0	Marjorie Dr	Ethel Porter Dr	Ruth Dr	Planning	0.1	No
26-2027	Overlay	Road overlay	\$111,000	\$111,000	\$0	Norma Dr	North City Limit	South City Limit	Planning	0.1	No
26-2027	Overlay	Road overlay	\$70,000	\$70,000	\$0	Patrick Ct	Delpha Dr	End	Planning	0.1	No
26-2027	Overlay	Road overlay	\$24,000	\$24,000	\$0	Pueblo Pl	Morlan Dr	City Limit	Planning	0.1	No
26-2027	Overlay	Road overlay	\$250,000	\$250,000	\$0	Rancho Dr	West Park Ave	West Pueblo Ave	Planning	0.2	No
26-2027	Overlay	Road overlay	\$68,000	\$68,000	\$0	Ruth Dr	Lonnie Dr	Marjorie Dr	Planning	0.1	No
26-2027	Overlay	Road overlay	\$85,000	\$85,000	\$0	Sherry Dr	East City Limit	West City Limit	Planning	0.1	No
26-2027	Overlay	Road overlay	\$237,000	\$237,000	\$0	Thomas Dr	Janette Dr	West Pueblo Ave	Planning	0.2	No
26-2027	Overlay	Road overlay	\$19,000	\$19,000	\$0	West Pueblo Ave	East City Limit	West City Limit	Planning	0.1	No
26-2027	Overlay	Road overlay	\$257,000	\$257,000	\$0	Delpha Dr	East City Limit	West City Limit	Planning	0.3	No

26-2027	Overlay	Road overlay	\$482,000	\$482,000	\$0	Carol Dr	West Pueblo Ave	City Limit	Planning	0.5	No
26-2027	Overlay	Road overlay	\$68,000	\$68,000	\$0	Margo Ct	North end	City Limit	Planning	0.1	No
26-2027	Overlay	Road overlay	\$62,000	\$62,000	\$0	Noelle Way	Kathleen Dr	Janette Dr	Planning	0.1	No
26-2027	Overlay	Road overlay	\$187,000	\$187,000	\$0	Verna Dr	North City Limit	East City Limit	Planning	0.2	No
26-2027	Overlay	Road overlay	\$289,000	\$589,000	\$0	Sandra Dr	Verna Dr	Mary C Dr	Planning	0.3	No
26-2027	Overlay	Road overlay	\$267,000	\$267,000	\$0	Ethel Porter Dr	Sandra Dr	City Limit	Planning	0.4	No
26-2027	Overlay	Road overlay	\$75,000	\$75,000	\$0	Joyce Ct	Sandra Dr	End	Planning	0.1	No
26-2027	Overlay	Road overlay	\$75,000	\$75,000	\$0	Nancy Ct	Sandra Dr	End	Planning	0.1	No
26-2027	Overlay	Road overlay	\$75,000	\$75,000	\$0	Susan Ct	Sandra Dr	End	Planning	0.1	No
26-2027	Overlay	Road overlay	\$104,000	\$104,000	\$0	Mary C Drive	Ethel Porter Dr	Sandra Dr	Planning	0.1	No
26-2027	Overlay	Road overlay	\$96,000	\$96,000	\$0	Pamela Dr	Carol Dr	Marjorie Dr	Planning	0.1	No
26-2027	Overlay	Road overlay	\$75,000	\$75,000	\$0	Geneva Ct	Pamela Dr	End	Planning	0.1	No
26-2027	Overlay	Road overlay	\$75,000	\$75,000	\$0	Burnette Ct	North End	City Limit	Planning	0.1	No
26-2027	Overlay	Road overlay	\$606,000	\$606,000	\$0	Atlas Peak Rd	Highway 121	Hillcrest Dr	Planning	0.2	No
26-2027	Overlay	Road overlay	\$24,000	\$24,000	\$0	Ridgeway Dr	Westgate Dr	End	Planning	0.1	No
26-2027	Surface Treatment	Road seal	\$2,500,000	\$2,500,000	\$0	Berryessa-Knoxville Rd	Highway 128	Spanish Flat Loop Rd	Planning	5.1	No
27-2028	Overlay	Road overlay	\$833,000	\$833,000	\$0	Airpark Rd	Technology Way	Devlin Rd	Planning	0.7	No
27-2028	Overlay	Road overlay	\$65,000	\$65,000	\$0	Alexis Ct	Technology Way	End	Planning	0.1	No
27-2028	Overlay	Road overlay	\$34,000	\$34,000	\$0	Aviation Way	Airport Blvd	End	Planning	0.1	No
27-2028	Overlay	Road overlay	\$89,000	\$89,000	\$0	Café Ct	South Kelly Rd	End	Planning	0.1	No
27-2028	Surface Treatment	Road seal	\$2,197,000	\$2,197,000	\$0	Devlin Rd	Soscol Ferry Rd	City Limit	Planning	2.8	No
27-2028	Overlay	Road overlay	\$91,000	\$91,000	\$0	Executive Ct	Executive Way	End	Planning	0.1	No
27-2028	Overlay	Road overlay	\$163,000	\$163,000	\$0	Gateway Dr	Airport Blvd	Technology Way	Planning	0.2	No
27-2028	Overlay	Road overlay	\$186,000	\$186,000	\$0	Gateway Rd East	Devlin Rd	End	Planning	0.2	No
27-2028	Surface Treatment	Road seal	\$767,000	\$767,000	\$0	Green Island Rd	City Limit	End	Planning	1.3	No
27-2028	Overlay	Road overlay	\$105,000	\$105,000	\$0	Morris Ct	Technology Way	End	Planning	0.1	No
27-2028	Overlay	Road overlay	\$3,107,000	\$3,107,000	\$0	North Kelly Rd	Highway 12	Highway 29	Planning	0.9	No
27-2028	Overlay	Road overlay	\$113,000	\$113,000	\$0	Sheehy Ct	Devlin Rd	End	Planning	0.2	No
27-2028	Overlay	Road overlay	\$972,000	\$972,000	\$0	South Kelly Rd	Highway 12	Highway 29	Planning	1.1	No
27-2028	Overlay	Road overlay	\$77,000	\$77,000	\$0	Technology Ct	Technology Way	End	Planning	0.1	No
27-2028	Surface Treatment	Road seal	\$481,000	\$481,000	\$0	Technology Way	Gateway Rd	End	Planning	1.0	No
27-2028	Surface Treatment	Various treatments	\$7,805,000	\$7,805,000	\$0	Silverado Tr.	Oakville Cross Rd	Highway 29	Planning	10.9	No
27-2028	Overlay	Road overlay	\$4,000	\$4,000	\$0	Pratt Ave.	Silverado Tr	City Limit	Planning	0.1	No
27-2028	Surface Treatment	Road seal	\$220,000	\$220,000	\$0	N. Fork Crystal Springs	Crystal Springs Rd	County Maint. End	Planning	0.5	No
27-2028	Overlay	Road overlay	\$452,000	\$452,000	\$0	Picket Rd	Silverado Tr	County Maint. End	Planning	0.7	No
27-2028	Overlay	Road overlay	\$6,489,000	\$6,489,000	\$0	Butts Canyon Rd	James Creek Rd	Snell Valley Rd	Planning	2.8	No
27-2028	Surface Treatment	Road seal	\$989,000	\$989,000	\$0	Pope Canyon Rd	Berryessa-Knoxville Rd	Pope Creek Bridge	Planning	3.0	No
27-2028	Overlay	Road overlay	\$1,626,000	\$1,626,000	\$0	American Canyon Rd	Sonoma County Line	City Limit	Planning	1.8	No
27-2028	Surface Treatment	Road seal	\$1,000,000	\$1,000,000	\$0	Spring Mountain Rd	City Limit	MPM 2.0	Planning	4.4	No
27-2028	Surface Treatment	Road seal	\$681,000	\$681,000	\$0	Petrified Forest Rd	City Limit	Sonoma County Line	Planning	1.8	No
27-2028	Overlay	Road overlay	\$757,000	\$757,000	\$0	Bennet Ln	Tubbs Ln	Highway 128	Planning	2.0	No
27-2028	Overlay	Road overlay	\$676,000	\$676,000	\$0	Evey Ln	Bennet Ln	End	Planning	0.6	No
27-2028	Overlay	Road overlay	\$1,500,000	\$1,500,000	\$0	Third Ave	Coombsville Rd	Hagen Rd	Planning	2.6	No
27-2028	Overlay	Road overlay	\$1,500,000	\$1,500,000	\$0	Fourth Ave	Imola Ave	Coombsville Rd	Planning	1.2	No
27-2028	Overlay	Road overlay	\$2,116,000	\$2,116,000	\$0	Coombsville Rd	City Limit	Wild Horse Valley Rd	Planning	1.6	No
27-2028	Overlay	Road overlay	\$91,000	\$91,000	\$0	North Ave	Second Ave	Third Ave	Planning	0.1	No
27-2028	Overlay	Road overlay	\$18,298,000	\$1,828,000	\$0	Hagan Rd	Vichy Ave	End	Planning	1.0	No
27-2028	Surface Treatment	Road seal	\$114,000	\$114,000	\$0	Blackwood Ct	Sunny Hill Ln	End	Planning	0.1	No
27-2028	Surface Treatment	Road seal	\$54,000	\$54,000	\$0	Dogwood Ct	Ridgecrest Dr	End	Planning	0.1	No
27-2028	Surface Treatment	Road seal	\$158,000	\$158,000	\$0	Beechwood Ct	Ridgecrest Dr	End	Planning	0.1	No
27-2028	Surface Treatment	Road seal	\$305,000	\$305,000	\$0	Country Club Ln	Circle Oaks Dr	End	Planning	1.4	No
27-2028	Surface Treatment	Road seal	\$352,000	\$352,000	\$0	Ridgecrest Dr	Circle Oaks Dr	End	Planning	0.6	No
27-2028	Surface Treatment	Road seal	\$1,516,000	\$1,516,000	\$0	Wooden Valley Rd	Highway 121	MPM 3	Planning	3.4	No
27-2028	Surface Treatment	Road seal	\$715,000	\$715,000	\$0	Wooden Valley Rd	MPM 5	Solano County Line	Planning	1.6	No
28-2029	Surface Treatment	Road seal	\$861,000	\$861,000	\$0	Buchli Station Rd	Las Amigas Rd	End	Planning	0.7	No
28-2029	Surface Treatment	Road seal	\$705,000	\$705,000	\$0	Dealy Ln	Old Sonoma Rd	Henry Rd	Planning	1.1	No
28-2029	Surface Treatment	Road seal	\$2,527,000	\$2,527,000	\$0	Duhig Rd	Highway 121	Sonoma County Line	Planning	2.0	No
28-2029	Surface Treatment	Road seal	\$198,000	\$198,000	\$0	Las Amigas	Cuttings Wharf Rd	Bayview Ave	Planning	0.3	No
28-2029	Surface Treatment	Road seal	\$737,000	\$737,000	\$0	Los Cameros Rd	Highway 121	Cuttings Wharf Rd	Planning	1.4	No
28-2029	Surface Treatment	Road seal	\$309,000	\$309,000	\$0	Middle Ave	Los Cameros Rd	Cuttings Wharf Rd	Planning	0.2	No
28-2029	Surface Treatment	Road seal	\$63,000	\$63,000	\$0	Neuenschwander Rd	Duhig Rd	County Maint. End	Planning	0.2	No
28-2029	Surface Treatment	Road seal	\$102,000	\$102,000	\$0	South Ave	Los Cameros Rd	End	Planning	0.2	No
28-2029	Surface Treatment	Road seal	\$250,000	\$250,000	\$0	Withers Rd	Cuttings Wharf Rd	County Maint. End	Planning	0.6	No
28-2029	Surface Treatment	Road seal	\$9,890,000	\$9,890,000	\$0	Silverado Tr.	Trancas St	Oakville Cross Rd	Planning	11.0	No
28-2029	Surface Treatment	Road seal	\$217,000	\$217,000	\$0	Mariposa Dr	Sky Oaks Dr	End	Planning	0.1	No
28-2029	Surface Treatment	Road seal	\$43,000	\$43,000	\$0	McReynolds Ct	McReynolds Dr	End	Planning	0.1	No
28-2029	Surface Treatment	Road seal	\$20,000	\$20,000	\$0	Rose Haven Ln	Sanitarium Rd	End	Planning	0.1	No

28-2029	Surface Treatment	Road seal	\$2,041,000	\$2,041,000	\$0	Oakville Cross Rd	Highway 29	Silverado Tr	Planning	2.5	No
28-2029	Surface Treatment	Road seal	\$1,830,000	\$1,830,000	\$0	Oakville Grade	Highway 29	Dry Creek Rd	Planning	3.3	No
28-2029	Surface Treatment	Road seal	\$1,111,000	\$1,111,000	\$0	Linda Vista Ave	Dry Creek Rd	City Limit	Planning	0.7	No
28-2029	Surface Treatment	Road seal	\$220,000	\$220,000	\$0	Stice Ln	Highway 29	End	Planning	0.2	No
28-2029	Surface Treatment	Road seal	\$569,000	\$569,000	\$0	Pachateau Rd	Diamond Mountain Rd	End	Planning	0.5	No
28-2029	Surface Treatment	Road seal	\$97,000	\$97,000	\$0	White Sulpher Springs Rd	City Limit	MPM 1.0	Planning	1.0	No
28-2029	Surface Treatment	Road seal	\$76,000	\$76,000	\$0	Bella Oaks Ln	Highway 29	End	Planning	1.0	No
28-2029	Surface Treatment	Road seal	\$216,000	\$216,000	\$0	Partrick Rd	MPM 3.0	MPM 4.5	Planning	1.5	No
28-2029	Surface Treatment	Road seal	\$3,450,000	\$3,450,000	\$0	Dry Creek Rd	Orchard Ave	Sonoma County Line	Planning	9.0	No
28-2029	Surface Treatment	Road seal	\$1,081,000	\$1,081,000	\$0	Mount Veeder Rd	Redwood Rd	Mt. Veeder School Rd	Planning	4.2	No
28-2029	Surface Treatment	Road seal	\$115,000	\$115,000	\$0	Mt Veeder School Rd	Mount Veeder Rd	County Maint. End	Planning	0.1	No
28-2029	Surface Treatment	Road seal	\$2,475,000	\$2,475,000	\$0	Chiles Pope Valley Rd	Pope Canyon Rd	James Creek Rd	Planning	6.4	No
28-2029	Surface Treatment	Road seal	\$15,000	\$15,000	\$0	Capell Cross Rd	Highway 128	Capell Valley Rd	Planning	0.1	No
28-2029	Surface Treatment	Road seal	\$3,136,000	\$3,136,000	\$0	Golden Gate Dr	City Limit	End	Planning	1.3	No
28-2029	Surface Treatment	Road seal	\$239,000	\$239,000	\$0	Kirkland Ranch Rd	Highway 12	Polson Rd	Planning	0.4	No
28-2029	Surface Treatment	Road seal	\$906,000	\$906,000	\$0	Estee Ave	Mckinley Rd	Hardman Ave	Planning	0.6	No
28-2029	Surface Treatment	Road seal	\$990,000	\$990,000	\$0	Atlass Peak Rd	Hillcrest Dr	Westgate Dr	Planning	1.8	No
28-2029	Surface Treatment	Road seal	\$1,000,000	\$1,000,000	\$0	Soda Canyon Rd	Loma Vista Dr	Bridge at MPM 3.2	Planning	2.1	No
28-2029	Surface Treatment	Road seal	\$500,000	\$500,000	\$0	Soda Springs Rd	Soda Canyon Rd	County Maint. End	Planning	0.5	No
28-2029	Surface Treatment	Road seal	\$1,000,000	\$1,000,000	\$0	Loma Vista Dr	Soda Canyon Rd	End	Planning	1.1	No
29-2030	Surface Treatment	Road seal	\$1,000,000	\$1,000,000	\$0	Spring Mountain Rd	MPM 2.0	Sonoma County Line	Planning	2.4	No
29-2030	Surface Treatment	Road seal	\$1,000,000	\$1,000,000	\$0	Conn Valley Rd	Howell Mountain Rd	Rossi Rd	Planning	1.6	No
28-2029	Surface Treatment	Road seal	\$3,087,000	\$3,087,000	\$0	Mount Veeder Rd	Mt. Veeder School Rd	Dry Creek Rd	Planning	3.8	No
28-2029	Surface Treatment	Road seal	\$512,000	\$512,000	\$0	McGary Rd	Solano County Line	County Maint. End	Planning	0.8	No
28-2029	Surface Treatment	Road seal	\$815,000	\$815,000	\$0	State Ln	Yountville Cross Rd	County Maint. End	Planning	1.0	No
28-2029	Surface Treatment	Road seal	\$1,000,000	\$1,000,000	\$0	Glass Mountain Rd	Silverado Tr	Sanitarium Rd	Planning	1.0	No

Equivalent Fund Class I / IV Multi-Purpose Paths:

Please provide a five year list of multimodal projects (Class I or IV) beginning in FY 2025-30 (add rows as needed):

Fiscal Year	Program / Project Type	Project Description	Total Project Cost	Funding Source	Project Location	Start	End	Project Phase (Design, ENV, PS&E, CON)	Length	Is the Project Included in the Countywide Transportation Plan? (Yes/No)	Is the Project in the Jurisdiction's Capital Improvement Plan? (Yes/No)
25-2026	Class 1	Vine Trail Vista Cameros Design	\$400,000	General Fund	Napa County Airport Area	Intersection of Devlin Rd and Airport Blvd	Napa River Trail under Highway 29 Bridge	Design	3.1	Yes	Yes
27-2028	Class 1	Vine Trail Yountville to St. Helena	\$5,000,000	General Fund	Near Town of Yountville to City of St. Helena	California Dr in Town of Yountville	Pratt Ave in City of St. Helena	Construction	11	Yes	Yes

Note: The amount of a jurisdiction's annual bike expenditure must be a minimum of 7% of the anticipated revenue amount received from Measure U each year. Estimates by jurisdiction are shown on the table labeled "Measure U Revenue E Class I / IV Multi-use path projects that are funded by philanthropy, state discretionary funding or federal discretionary funding shall not count as part of the 7% expenditure obligation required to be eligible to receive Measure U revenues.

Comment: Please provide any additional information to explaining your project list. E.g. This project list is the jurisdiction's CIP, the jurisdiction opted to include additional projects to have flexibility in completing a variety of projects

Note: The list will serve as the five-year list of projects required for submittal by each jurisdiction as stated in the Measure U Ordinance. These will be projects that will be delivered, depending on available revenues and when revenues become available. Prior to any allocation, jurisdictions will also be required to submit all of the necessary documentation requested as evidence of a **public hearing** to ensure that the members of the public were able to comment on the proposed project list as well as a Resolution in support of the proposed project list.



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY **Board Agenda Memo**

TO: NVTA-TA Board of Directors
FROM: Danielle Schmitz, Executive Director
REPORT BY: Addrell Coleman, Associate Planner
(707) 259-8235 / Email: acoleman@nvt.ca.gov
SUBJECT: Measure U – American Canyon Updated Five-year Project List

RECOMMENDATION

That the Napa Valley Transportation Authority – Tax Agency Board of Directors approve the updated American Canyon Five-year Measure U Project List.

COMMITTEE RECOMMENDATION

On March 4, 2026, the Independent Taxpayer Oversight Committee reviewed the changes to American Canyon’s Five-Year Project List and concurred that the changes are consistent with Measure U guidelines and recommend the NVTA-TA Board of Directors approve.

EXECUTIVE SUMMARY

To qualify for Measure U sales tax revenue, jurisdictions must certify a Five-year project list biennially through a public hearing process. The Measure U policies and procedures allows jurisdictions to revise the Five-year project list by adding new projects for approval. American Canyon is seeking to amend their Five-year Project List.

FISCAL IMPACT

None

CEQA REQUIREMENTS

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

BACKGROUND

The City of American Canyon approved its initial five-year Measure U project list on May 6, 2025, and submitted it to NVTA-TA for the expenditure of Measure U funds in accordance with the Master Agreement, which became effective July 1, 2025. The city has since amended the list and presented a revised five-year plan at a public meeting of the American Canyon City Council on February 3, 2026, where it was approved. The amendment adds two new projects for FY 2024–25: Green Island Road (between Jim Oswalt Way and the City Limits) and South Kelly Road (between State Route 29 and Devlin Road). Project details and costs are provided in Table 1 below.

Table 1: New Projects to American Canyon’s Five-Year Project List

Project	Project Type	Fiscal Year	Total Project Cost	Measure U Amount
Green Island Road (Jim Oswalt Way – City Limits)	Maintenance: Grind / Overlay	2025-26	\$235,000	\$235,000
South Kelly Road (SR 29 – Devlin Road)	Full Reconstruction	2025-26	\$2,000,000	\$1,000,000

ATTACHMENT(S)

- 1) Resolution 2026-09 and Updated Measure U Five-Year Project List

RESOLUTION NO. 2026-09

RESOLUTION APPROVING AN UPDATED FIVE-YEAR EXPENDITURE PLAN FOR FY 2025/26 THROUGH FY 2029/30 UNDER MEASURE U (NAPA COUNTYWIDE ROAD MAINTENANCE ACT)

WHEREAS, on November 5, 2024 the voters of Napa County passed the Napa Valley Transportation Improvement Act, also known as Measure U, which continues a half cent transaction and use (sales) tax to provide supplemental funding for road maintenance as detailed in the Measure U Expenditure Plan; and

WHEREAS, the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) is the designated agency that administers and oversees the Measure U revenues; and

WHEREAS, the City of American Canyon is an eligible recipient of Measure U funds; and

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

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

WHEREAS, on May 6, 2025, City Council adopted Resolution 2025-30 approving the initial five-year Measure U expenditure plan for FY 2025/26 through FY 2029/30; and

WHEREAS, there is a need to update the five-year Measure U expenditure plan to include a portion of Green Island Road between Jim Oswalt Way and the City Limits as well as South Kelly Road between State Route 29 and Devlin Road; and

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

NOW, THEREFORE, BE IT RESOLVED the City Council of the City of American Canyon does resolve as follows:

1. The City Council of the City of American Canyon hereby adopts the updated Five-Year Expenditure Plan (for FY 2025/26 through FY 2029/30 attached hereto as Exhibit "A," and authorizes the Public Works Director to file the list with NVTA-TA.
2. The Resolution is hereby adopted and becomes effective and in full force immediately upon adoption.

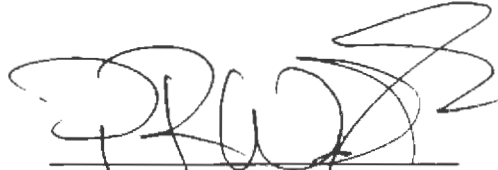
PASSED, APPROVED and ADOPTED at a regularly scheduled meeting of the City Council of the City of American Canyon held on the 3rd day of February, 2026 by the following vote:

AYES: Councilmember Brando Cruz, Councilmember Melissa Lamattina, Councilmember David Oro, Vice Mayor Mark Joseph, Mayor Pierre Washington

NOES: None

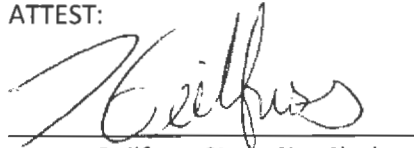
ABSTAIN: None

ABSENT: None



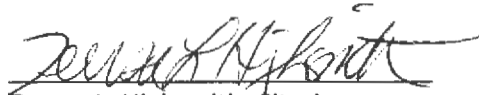
Pierre Washington, Mayor

ATTEST:



Taresa Geilfuss, CMC, City Clerk

APPROVE AS TO FORM:



Teresa L. Highsmith, City Attorney

Measure U - Napa Valley Transportation Improvement Act

Jurisdiction Name:

Primary Contract #1: Email: Phone:

Secondary Contract #2: Email: Phone:

Fiscal Years Included: FY #1 FY #2 FY #3 FY #4 FY #5

Maintenance of Effort (MOE)

Please provide the following information to establish MOE amount and to validate information:

1. Enter MOE Amounts Claiming:	Most Recent FY	\$ 370,015.00
2. Enter Certified MOE Amount:	Total MOE:	\$ 370,015.00

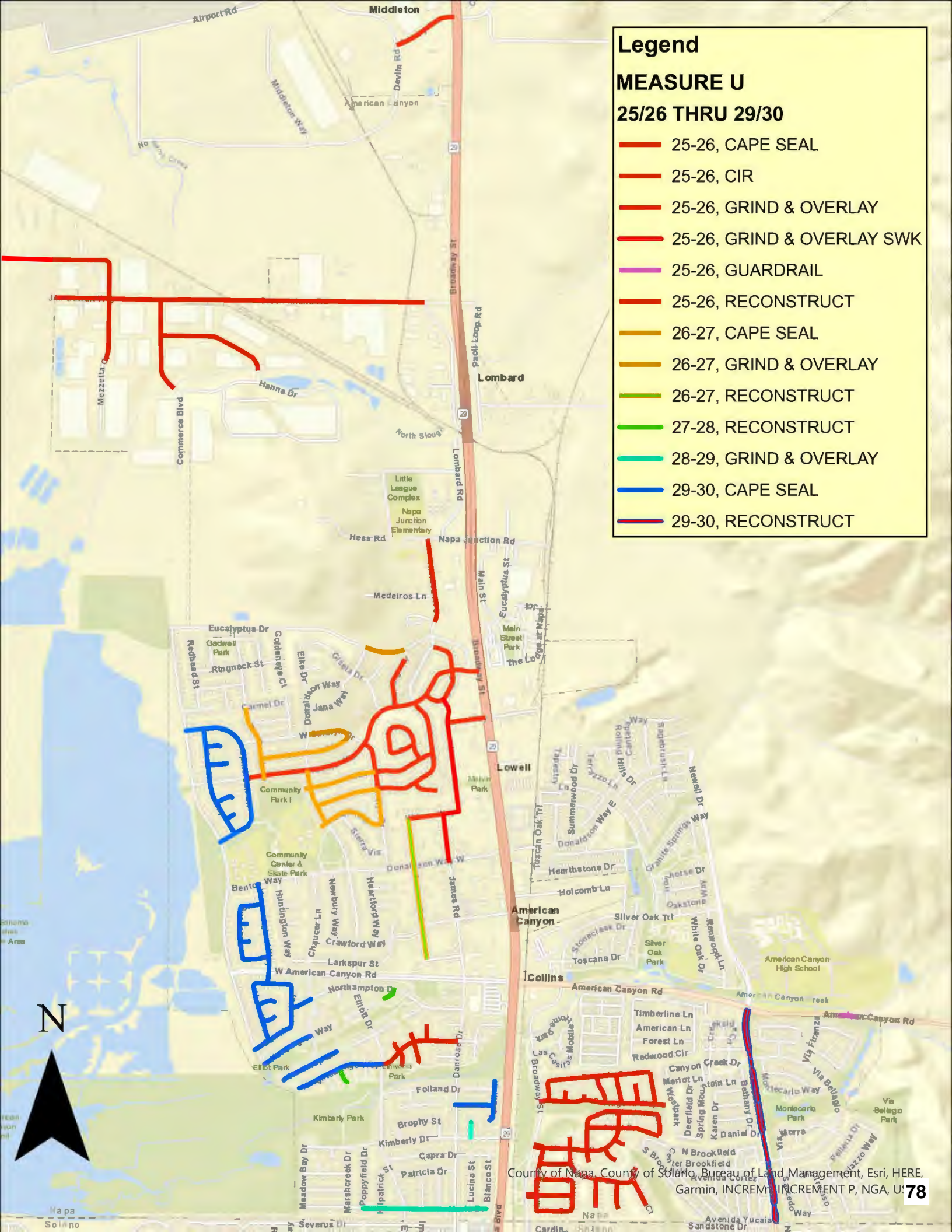
Please note: Eligible expenses include local streets and roads maintenance and supporting infrastructure within the public right of way for pavement, sealing, overlays, reconstruction, associated infrastructure, as required, excluding any local revenues expended for the purpose of storm damage repair as verified by an independent auditor. One time allocations that have been expended for local streets and road maintenance, but which may not be available on an ongoing basis shall not be considered when calculating an Agency's annual maintenance of effort.

Planned Measure U Expenditures

Please provide Five (5) year planned local streets and road maintenance projects beginning in FY 2025-30 (add rows as needed):

Fiscal Year	Program / Project Type	Project Description	Total Project Cost	Measure U Funds	Other Funds	Location (Intersection, Mile Marker, Length of Alignment, etc)	Start	End	Project Phase (Design, ENV, PS&E, CON)
2025-26	Reconstruct	Full Reconstruct (AC)	\$ 2,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	South Kelly Road	Highway 29	Devlin Road	Design, PS&E, Construction
2025-26	Maintenance	Grind and Overlay	\$ 235,000.00	\$ 235,000.00	\$ -	Green Island Road	Jim Oswalt Way	City Limits	Construction
2025-26	Traffic Calming	Radar Feedback Signs	\$ 50,000.00	\$ 50,000.00	\$ -	Citywide	--	--	Construction
2025-26	Reconstruct	Full Reconstruct (AC)	\$ 6,000,000.00	\$ 1,000,000.00	\$ 5,000,000.00	Green Island Road	Paoli Loop	Mezzetta Court	Construction
2025-26	Reconstruct	Full Reconstruct (AC)	\$ 3,000,000.00	\$ 200,000.00	\$ 2,800,000.00	Hanna Way	Commerce Boulevard	End	Construction
2025-26	Reconstruct	Full Reconstruct (AC)	\$ 2,000,000.00	\$ 100,000.00	\$ 1,900,000.00	Commerce Boulevard	Green Island Road	Old Cul de Sac	Construction
2025-26	Reconstruct	Full Reconstruct (AC)	\$ 2,000,000.00	\$ 100,000.00	\$ 1,900,000.00	Mezzetta Court	Green Island Road	End	Construction
2025-26	Reconstruct	Full Reconstruct (AC)	\$ 2,000,000.00	\$ 100,000.00	\$ 1,900,000.00	Mezzetta Court	Jim Oswalt Way	End	Construction
2025-26	Guardrail	Guardrail Upgrades	\$ 780,000.00	\$ 500,000.00	\$ 280,000.00	American Canyon Road East	Flosden Road	City Limits	Construction
2025-26	Overlay	Grind and Overlay	\$ 600,000.00	\$ 100,000.00	\$ 487,500.00	Melvin Road	Wilson Wy	Cassayare Dr	Design, PS&E, Construction
2025-26	Overlay	Grind and Overlay	\$ 200,000.00	\$ 50,000.00	\$ 162,500.00	Poco Way	Highway 29	Melvin Road	Design, PS&E, Construction
2025-26	Overlay	Grind and Overlay	\$ 600,000.00	\$ 100,000.00	\$ 487,500.00	James Road	Wilson Wy	Donaldson Wy	Design, PS&E, Construction
2025-26	Overlay	Grind and Overlay	\$ 200,000.00	\$ 50,000.00	\$ 162,500.00	Wilson Way	Melvin Road	Andrew Road	Design, PS&E, Construction
2025-26	Surface Treatment	Cape Seal	\$ 155,239.38	\$ 155,239.38	\$ -	Knightsbridge Wy	Elliott Dr	Danrose Dr	Construction
2025-26	Surface Treatment	Cape Seal	\$ 27,832.72	\$ 27,832.72	\$ -	Arden Ct	Knightsbridge Wy	End	Construction
2025-26	Surface Treatment	Cape Seal	\$ 33,420.35	\$ 33,420.35	\$ -	Lansford Ct	Knightsbridge Wy	End	Construction
2025-26	Surface Treatment	Cape Seal	\$ 27,832.72	\$ 27,832.72	\$ -	Linwood Lane	Knightsbridge Wy	End	Construction
2025-26	Surface Treatment	Cape Seal	\$ 27,832.72	\$ 27,832.72	\$ -	Park Lane	Knightsbridge Wy	End	Construction
2025-26	Surface Treatment	Cape Seal	\$ 33,314.92	\$ 33,314.92	\$ -	Regent Ct	Knightsbridge Wy	End	Construction
2025-26	Surface Treatment	Cape Seal	\$ 216,878.32	\$ 216,878.32	\$ -	Cartagena Way	Broadway	East End	Design, PS&E, Construction
2025-26	Surface Treatment	Cape Seal	\$ 16,153.70	\$ 16,153.70	\$ -	Aranda Ct	Cartagena Way	N End	Design, PS&E, Construction
2025-26	Surface Treatment	Cape Seal	\$ 33,279.60	\$ 33,279.60	\$ -	Barcelona Dr	Cartagena Way	Entrada Cir	Design, PS&E, Construction
2025-26	Surface Treatment	Cape Seal	\$ 34,924.89	\$ 34,924.89	\$ -	Catalonia Dr	Cartagena Way	Entrada Cir	Design, PS&E, Construction
2025-26	Surface Treatment	Cape Seal	\$ 252,775.42	\$ 252,775.42	\$ -	Entrada Cir	Cartagena Way W End	Cartagena Way E End	Design, PS&E, Construction
2025-26	Surface Treatment	Cape Seal	\$ 26,922.83	\$ 26,922.83	\$ -	Marbella Ct	Cartagena Way	N End	Design, PS&E, Construction
2025-26	Surface Treatment	Cape Seal	\$ 10,096.06	\$ 10,096.06	\$ -	Palencia Ct	Cartagena Way	N End	Design, PS&E, Construction
2025-26	Surface Treatment	Cape Seal	\$ 35,315.44	\$ 35,315.44	\$ -	Condor Ct	Highridge Dr	S End	Design, PS&E, Construction
2025-26	Surface Treatment	Cape Seal	\$ 14,583.20	\$ 14,583.20	\$ -	Eisenhower Ct	Ventana	S End	Design, PS&E, Construction
2025-26	Surface Treatment	Cape Seal	\$ 147,327.69	\$ 147,327.69	\$ -	Ford Dr	Independance	Independence	Design, PS&E, Construction
2025-26	Surface Treatment	Cape Seal	\$ 114,987.06	\$ 114,987.06	\$ -	Goldfinch Dr	Montevino	Montevino	Design, PS&E, Construction
2025-26	Surface Treatment	Cape Seal	\$ 16,245.10	\$ 16,245.10	\$ -	Highridge Ct	Ventana	N End	Design, PS&E, Construction
2025-26	Surface Treatment	Cape Seal	\$ 126,853.04	\$ 126,853.04	\$ -	Highridge Dr	Ventana	Starling Ct	Design, PS&E, Construction

2025-26	Surface Treatment	Cape Seal	\$ 34,609.13	\$ 34,609.13	\$ -	Hillcrest Ct	Highridge Dr	S End	Design, PS&E, Construction
2025-26	Surface Treatment	Cape Seal	\$ 15,480.62	\$ 15,480.62	\$ -	Independence Ct	Ventana Dr	South End	Design, PS&E, Construction
2025-26	Surface Treatment	Cape Seal	\$ 85,704.33	\$ 85,704.33	\$ -	Independence Dr	Ventana Dr	East End	Design, PS&E, Construction
2025-26	Surface Treatment	Cape Seal	\$ 35,315.44	\$ 35,315.44	\$ -	Mockingbird Dr	Montevino	Highridge Dr	Design, PS&E, Construction
2025-26	Surface Treatment	Cape Seal	\$ 63,567.78	\$ 63,567.78	\$ -	Montevino Dr	South Goldfinch	Ventana	Design, PS&E, Construction
2025-26	Surface Treatment	Cape Seal	\$ 33,196.51	\$ 33,196.51	\$ -	Oriole Ct	Hidgeridge Dr	S End	Design, PS&E, Construction
2025-26	Surface Treatment	Cape Seal	\$ 18,364.03	\$ 18,364.03	\$ -	Starling Ct	Highridge Dr	N. End	Design, PS&E, Construction
2025-26	Surface Treatment	Cape Seal	\$ 23,407.90	\$ 23,407.90	\$ -	Truman Ct	Ventana Dr	S End	Design, PS&E, Construction
2025-26	Surface Treatment	Cape Seal	\$ 57,784.36	\$ 57,784.36	\$ -	Ventana Dr	Broadway	Highridge Dr	Design, PS&E, Construction
2025-26	Surface Treatment	Cape Seal	\$ 80,394.55	\$ 80,394.55	\$ -	Ventana Dr	Highridge	East West Independence Dr	Design, PS&E, Construction
2025-26	Surface Treatment	Cape Seal	\$ 52,973.15	\$ 52,973.15	\$ -	Vine Terrace Way	Broadway	Goldfinch	Design, PS&E, Construction
2025-26	Reconstruct	Full Reconstruct (AC)	\$ 744,758.04	\$ 253,389.40	\$ 491,368.64	Rio Del Mar	Carolyn Dr	W Los Altos Dr	Construction
2025-26	Reconstruct	Full Reconstruct (AC)	\$ 545,806.86	\$ 185,700.14	\$ 360,106.72	Rio Del Mar	W Los Altos Dr	Cassayare Dr	Construction
2025-26	Reconstruct	Full Reconstruct (AC)	\$ 276,830.10	\$ 94,186.04	\$ 182,644.06	Rio Del Mar	Cassayare Dr	Hwy 29	Construction
2025-26	Surface Treatment	Cape Seal	\$ 54,842.79	\$ 18,659.19	\$ 36,183.60	Carolyn Dr	Rio Del Mar	Los Altos Dr	Construction
2025-26	Surface Treatment	Cape Seal	\$ 69,654.50	\$ 23,698.59	\$ 45,955.92	Joan Dr	Carolyn Dr	Los Altos Dr	Construction
2025-26	Surface Treatment	Cape Seal	\$ 151,960.24	\$ 51,701.51	\$ 100,258.73	Los Altos Dr	Carolyn Dr	Rio Del Mar	Construction
2025-26	Surface Treatment	Cape Seal	\$ 37,081.21	\$ 12,616.16	\$ 24,465.05	Los Altos Dr	Theresa Ave	Rio Del Mar East	Construction
2025-26	Surface Treatment	Cape Seal	\$ 36,196.24	\$ 12,315.07	\$ 23,881.18	Del Rey Ct	Los Altos Dr	End	Construction
2025-26	Surface Treatment	Cape Seal	\$ 108,588.73	\$ 36,945.20	\$ 71,643.53	Alta Loma Dr	Joan Dr	End Of Circle	Construction
2025-26	Surface Treatment	Cape Seal	\$ 67,099.33	\$ 22,829.24	\$ 44,270.09	Flamingo Ct	Rio Del Mar	End	Construction
2025-26	Surface Treatment	Cape Seal	\$ 52,786.19	\$ 17,959.47	\$ 34,826.72	Cassayare Dr	Rio Del Mar West	Rio Del Mar East	Construction
2025-26	Surface Treatment	Cape Seal	\$ 95,912.57	\$ 95,912.57	\$ -	Rio Del Mar	Rio Grande	Donaldson Wy	Design, PS&E, Construction
2025-26	Surface Treatment	Cape Seal	\$ 123,265.41	\$ 123,265.41	\$ -	Rio Del Mar	Donaldson Wy	Carolyn Dr	Design, PS&E, Construction
2025-26	Overlay	Mill+Overlay	\$ 306,575.28	\$ 306,575.28	\$ -	Theresa Av	Napa Junction Rd	422' North Of Eucalyptus Dr	Design, PS&E, Construction
2026-27	Overlay	Mill+Overlay	\$ 485,555.84	\$ 485,555.84	\$ -	Eucalyptus Dr	Donaldson Wy	450' W Of Theresa Ave	Design, PS&E, Construction
2026-27	Reconstruct	Full Reconstruct (AC)	\$ 175,746.23	\$ 175,746.23	\$ -	Donaldson Wy	Rio Del Mar	Amarillo	Design, PS&E, Construction
2026-27	Surface Treatment	Cape Seal	\$ 98,717.03	\$ 98,717.03	\$ -	Rio Grande	Rio Del Mar	Carmel	Design, PS&E, Construction
2026-27	Surface Treatment	Cape Seal	\$ 70,967.41	\$ 70,967.41	\$ -	W Carolyn Dr	Donaldson Wy	Rio Del Mar	Design, PS&E, Construction
2026-27	Surface Treatment	Cape Seal	\$ 38,389.96	\$ 38,389.96	\$ -	Carolyn Dr	Los Altos Dr	Amarillo Dr	Design, PS&E, Construction
2026-27	Surface Treatment	Cape Seal	\$ 47,769.32	\$ 47,769.32	\$ -	Landana Dr	Rio Grande	Donaldson Wy	Design, PS&E, Construction
2026-27	Surface Treatment	Cape Seal	\$ 51,415.12	\$ 51,415.12	\$ -	Landana Dr	Donaldson Wy	W Carolyn Dr	Design, PS&E, Construction
2026-27	Surface Treatment	Cape Seal	\$ 87,249.90	\$ 87,249.90	\$ -	Joan Dr	W End	Carolyn Dr	Design, PS&E, Construction
2026-27	Surface Treatment	Cape Seal	\$ 72,392.49	\$ 72,392.49	\$ -	Amarillo Dr	Carolyn Dr	W. End	Design, PS&E, Construction
2026-27	Surface Treatment	Cape Seal	\$ 71,617.63	\$ 71,617.63	\$ -	Los Altos Dr	Donaldson Wy	Carolyn Dr	Design, PS&E, Construction
2026-27	Reconstruct	Reconstruct inc. SD & C8	\$ 392,076.30	\$ 392,076.30	\$ -	Andrew Rd	Thayer Wy	Crawford Wy	Design, PS&E, Construction
2026-27	Reconstruct	Reconstruct inc. SD & C8	\$ 816,401.30	\$ 816,401.30	\$ -	Andrew Rd	Crawford Wy	Donaldson Wy	Design, PS&E, Construction
2026-27	Reconstruct	Reconstruct inc. SD & C8	\$ 604,238.80	\$ 604,238.80	\$ -	Andrew Rd	Donaldson Wy	Wilson Wy	Design, PS&E, Construction
2027-28	Overlay	Grind and Overlay	\$ 2,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	Green Island Road	Jim Oswalt Way	City Limits	Design, PS&E, Construction
2027-28	Reconstruct	Full Reconstruct (AC)	\$ 135,784.00	\$ 135,784.00	\$ -	Brixton Ct	North Hampton Dr	E. End	Design, PS&E, Construction
2027-28	Reconstruct	Full Reconstruct (AC)	\$ 271,568.00	\$ 271,568.00	\$ -	Dorchester Pl	Knightsbridge Wy	S. End	Design, PS&E, Construction
2028-29	Overlay	Mill+Overlay	\$ 308,579.04	\$ 308,579.04	\$ -	Marla Dr	Kilpatric St	Bianco	Design, PS&E, Construction
2028-29	Overlay	Mill+Overlay	\$ 43,718.40	\$ 43,718.40	\$ -	Marla Dr	Kilpatric	240 Feet West	Design, PS&E, Construction
2028-29	Overlay	Mill+Overlay	\$ 45,418.56	\$ 45,418.56	\$ -	Tyler Ct	Kimberly Dr	N. End	Design, PS&E, Construction
2029-30	Reconstruct	Full Reconstruct (AC)	\$ 1,629,408.00	\$ 1,629,408.00	\$ -	Flosden Rd	American Canyon Road	South City Limits	Design, PS&E, Construction
2029-30	Surface Treatment	Cape Seal	\$ 54,294.37	\$ 54,294.37	\$ -	Corbin Dr	N. End	S. End	Design, PS&E, Construction
2029-30	Surface Treatment	Cape Seal	\$ 36,196.24	\$ 36,196.24	\$ -	Reed Dr	Danrose Dr	Corbin Dr	Design, PS&E, Construction
2029-30	Surface Treatment	Cape Seal	\$ 43,076.52	\$ 43,076.52	\$ -	Bettona Way	San Marco Way	Vinci Way	Design, PS&E, Construction
2029-30	Surface Treatment	Cape Seal	\$ 21,687.83	\$ 21,687.83	\$ -	Blue Elder Ct	Red Clover Wy	East End	Design, PS&E, Construction
2029-30	Surface Treatment	Cape Seal	\$ 21,895.57	\$ 21,895.57	\$ -	Bresso Ct	Vinci Way	E End	Design, PS&E, Construction
2029-30	Surface Treatment	Cape Seal	\$ 12,040.49	\$ 12,040.49	\$ -	Bullrush Ct	Red Clover Wy	East End	Design, PS&E, Construction
2029-30	Surface Treatment	Cape Seal	\$ 20,412.32	\$ 20,412.32	\$ -	Carrara Ct	Vinci Way	East End	Design, PS&E, Construction
2029-30	Surface Treatment	Cape Seal	\$ 17,163.30	\$ 17,163.30	\$ -	Gull	Peacock	E End	Design, PS&E, Construction
2029-30	Surface Treatment	Cape Seal	\$ 101,708.45	\$ 101,708.45	\$ -	Hummingbird	Benton Way	W. Am. Can. Rd	Design, PS&E, Construction
2029-30	Surface Treatment	Cape Seal	\$ 49,059.37	\$ 49,059.37	\$ -	Kensington Wy	Chaucer	Wetlands Edge Rd	Design, PS&E, Construction
2029-30	Surface Treatment	Cape Seal	\$ 31,397.50	\$ 31,397.50	\$ -	Knightsbridge Wy	W. End	Chaucer Ln	Design, PS&E, Construction
2029-30	Surface Treatment	Cape Seal	\$ 62,383.68	\$ 62,383.68	\$ -	Knightsbridge Wy	Chaucer Ln	Elliott Dr	Design, PS&E, Construction
2029-30	Surface Treatment	Cape Seal	\$ 17,163.30	\$ 17,163.30	\$ -	Lark	Peacock	E End	Design, PS&E, Construction
2029-30	Surface Treatment	Cape Seal	\$ 10,469.99	\$ 10,469.99	\$ -	Northhampton Dr	Chaucer	San Marco Way	Design, PS&E, Construction
2029-30	Surface Treatment	Cape Seal	\$ 22,601.88	\$ 22,601.88	\$ -	Northrup Ln	Chaucer	West End	Design, PS&E, Construction
2029-30	Surface Treatment	Cape Seal	\$ 20,482.95	\$ 20,482.95	\$ -	Northrup Ln	Chaucer	West End	Design, PS&E, Construction
2029-30	Surface Treatment	Cape Seal	\$ 109,407.22	\$ 109,407.22	\$ -	Peacock	Humming Bird	Humming Bird	Design, PS&E, Construction
2029-30	Surface Treatment	Cape Seal	\$ 132,669.70	\$ 132,669.70	\$ -	Red Clover Wy	North End	South End	Design, PS&E, Construction
2029-30	Surface Treatment	Cape Seal	\$ 22,435.69	\$ 22,435.69	\$ -	Reed Grass	Redclover	E End	Design, PS&E, Construction
2029-30	Surface Treatment	Cape Seal	\$ 150,319.11	\$ 150,319.11	\$ -	San Marco Way	Wetlands Edge Rd	Bettona Way	Design, PS&E, Construction



Legend

**MEASURE U
25/26 THRU 29/30**

- 25-26, CAPE SEAL
- 25-26, CIR
- 25-26, GRIND & OVERLAY
- 25-26, GRIND & OVERLAY SWK
- 25-26, GUARDRAIL
- 25-26, RECONSTRUCT
- 26-27, CAPE SEAL
- 26-27, GRIND & OVERLAY
- 26-27, RECONSTRUCT
- 27-28, RECONSTRUCT
- 28-29, GRIND & OVERLAY
- 29-30, CAPE SEAL
- 29-30, RECONSTRUCT





NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY Board Agenda Memo

TO: NVTA-TA Board of Directors
FROM: Danielle Schmitz, Executive Director
REPORT BY: Addrell Coleman, Associate Planner
(707) 259-8235 / Email: acoleman@nvt.ca.gov
SUBJECT: Measure T - Maintenance of Effort (MOE) Certification Fiscal Year 2024-25

RECOMMENDATION

That the Napa Valley Transportation Authority – Tax Agency (NVTA-TA) Board review and approve the jurisdictions' Measure T Maintenance of Effort Certification for FY 2024-25.

COMMITTEE RECOMMENDATION

At the March 4, 2026, the Independent Taxpayer Oversight Committee (ITOC) meeting, the committee reviewed the jurisdictions MOE Certification as an information only item.

EXECUTIVE SUMMARY

Under Measure T reporting guidelines, jurisdictions must allocate a specified minimum of general fund revenues towards the maintenance of local streets and roads. To fulfill this requirement, jurisdictions are obligated to submit a resolution confirming expenditures on Maintenance of Effort, which undergoes review by the Independent Tax Oversight Committee (ITOC).

CEQA REQUIREMENTS

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

BACKGROUND

Jurisdictions eligible to receive Measure T revenues must adhere to the Maintenance of Effort (MOE) provision outlined in the ordinance. This provision established a minimum threshold for general fund expenditures, equivalent to the average amount spent by a jurisdiction in Fiscal Years (FY) 2007-08, 2008-09, and 2009-10 on the maintenance of local streets and roads, as well as supporting infrastructure within the public right-of-way. Prior to receiving Measure T revenues, all agencies were required to submit their maintenance of effort amount and supporting documentation for FY 2007-08, 2008-09, and 2009-10 to determine their MOE requirement.

To ensure compliance with the MOE requirement, each jurisdiction must annually certify with the NVTA-TA that it has met the MOE. This involves submitting an electronic copy of a Resolution, approved by the jurisdiction's governing body, confirming that it met the established MOE expenditures in the preceding fiscal year.

In cases where a jurisdiction falls short of its annual local maintenance of effort requirement, a provision comes into effect. Any agency failing to meet the local MOE for a single year can use a three-year average to meet the requirement. If a jurisdiction did not meet the MOE for FY 2025, the MOE amounts for FYs 2022-23, 2023-24 and 2024-25 are averaged. If the average equals or exceeds the minimum MOE amount, the jurisdiction is considered compliant with the MOE requirement.

The MOE Resolution submitted by each jurisdiction includes supporting documentation demonstrating that it successfully met its MOE target in the prior fiscal year.

Table 1: FY 2024-25 Maintenance of Effort Compliance

Jurisdiction	Established MOE	FY 2024-25 MOE Reported	FY 2022-25 MOE 3-Year Average	MOE Met (Yes/No)
American Canyon	\$370,015	\$612,616	\$520,916	Yes
Calistoga	\$287,001	\$414,856	\$362,705	Yes
City of Napa	\$3,383,221	\$5,126,036	\$4,773,581	Yes
County of Napa	\$1,257,107	\$5,000,000	\$4,285,317	Yes
St. Helena	\$379,189	\$379,189	\$379,189	Yes
Yountville	\$223,604	\$203,111	\$228,812	Yes

ATTACHMENT(S)

1. City of American Canyon FY 2024-25 Maintenance of Effort Certification
2. City of Napa FY 2024-25 Maintenance of Effort Certification
3. County of Napa FY 2024-25 Maintenance of Effort Certification
4. Town of Yountville FY 2024-25 Maintenance of Effort Certification
5. City of St. Helena FY 2024-25 Maintenance of Effort Certification
6. City of Calistoga FY 2024-25 Maintenance of Effort Certification

RESOLUTION NO. 2026-03

A RESOLUTION APPROVING THE MAINTENANCE OF EFFORT (MOE) CERTIFICATION OF \$370,015 AS REQUIRED UNDER MEASURE "T" (THE NAPA COUNTYWIDE ROAD MAINTENANCE ACT)

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

WHEREAS, the Napa Valley Transportation Authority – Tax Authority (NVTA-TA) is the designated agency that administers and oversees Measure T revenues; and

WHEREAS, the City of American Canyon is an eligible recipient of Measure T funds; and

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

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

WHEREAS, the City of American Canyon has entered into a Master Agreement with NVTA-TA that outlines procedures for Measure T expenditures, and

WHEREAS, the City of American Canyon has determined and certified to NVTA-TA the average maintenance of effort amount for Fiscal Years 2007-08, 2008-09, and 2009-10 is \$370,015, consistent with the criteria set forth in Section 9 of Ordinance No. 2012-01, including a memorandum detailing the supporting financial documentation and the methodology utilized to calculate the average fiscal year street and roads costs; and

WHEREAS, by January 31st each calendar year, the City of American Canyon must certify to, and provide NVTA-TA a copy of supporting documentation as well as a Resolution approved by the governing body of the City of American Canyon, including backup documentation, demonstrating that the Maintenance of Effort was met the prior fiscal year based on the average of the prior three fiscal years; and

WHEREAS, the amount of \$370,015 set forth in Exhibit "A" will be deemed the "Maintenance of Effort" of the City of American Canyon, which must be maintained annually throughout the term of the Measure from the General Fund of the City of American Canyon; and

WHEREAS, the City of American Canyon spent approximately \$520,916 which is more than the Maintenance of Effort requirement of \$370,015 in General Fund revenues on eligible transportation improvements when using the three-year average for Fiscal Years 2022-23, FY 2023-24, and FY 2024-25; and

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

14, Chapter 3, Sections 15000 et seq.).

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of American Canyon does resolve as follows:

1. The City Council of the City of American Canyon hereby certifies the Maintenance of Effort amount of \$370,015 has been met as set forth in Exhibit "A" and authorizes the Public Works Director to file the amount with NVTA-TA.
2. The Resolution is hereby adopted and becomes effective and in full force immediately upon adoption.

PASSED, APPROVED and ADOPTED at a regularly scheduled meeting of the City Council of the City of American Canyon held on the 20th day of January, 2026, by the following vote:

AYES: Councilmember Melissa Lamattina, Councilmember David Oro, Vice Mayor Mark Joseph, Mayor Pierre Washington

NOES:

ABSTAIN:

ABSENT: Councilmember Brando Cruz

Pierre R. Washington

Pierre R. Washington (01/27/2026 11:38:17 PST)

Pierre Washington, Mayor

ATTEST:

Geilfuss

Taresa Geilfuss, CMC, City Clerk

APPROVE AS TO FORM:

Teresa Highsmith

Teresa Highsmith (01/27/2026 14:45:41 PST)

Teresa L. Highsmith, City Attorney

City of American Canyon
Measure T Maintenance of Effort (MOE) Certification for
Fiscal Year 2024-25

NVTA-TA Approved MOE	\$ 370,015.00
	<hr/>
MOE Amount Certified for FY 2024-25	\$ 612,616.17
MOE Amount Certified for FY 2023-24	\$ 476,809.20
MOE Amount Certified for FY 2022-23	\$ 473,325.17
3-Year Average MOE Amount FY 23-24	\$ 520,916.85
	<hr/>
Measure T funds Received in FY 2024-25	\$ 1,928,229.02
Measure T funds Expended in FY 2024-25	\$ 1,766,656.67
Measure T funds Balance in Account	\$ 6,363,630.04
	<hr/>

RESOLUTION R2025-131

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NAPA, STATE OF CALIFORNIA, CERTIFYING MEASURE T MAINTENANCE OF EFFORT FOR FISCAL YEAR 2024/25, AND DETERMINING THAT THE ACTIONS AUTHORIZED BY THIS RESOLUTION ARE EXEMPT FROM CEQA

WHEREAS, on November 6, 2012, the voters of Napa County passed the Napa Countywide Road Maintenance Act, also known as Measure T, which imposes a half cent transaction and use (sales) tax to provide supplemental funding for road maintenance as detailed in Ordinance No. 2012-01 of the Napa Valley Transportation Authority – Taxing Authority (the “Measure T Expenditure Plan”); and

WHEREAS, the Napa Valley Transportation Authority – Taxing Authority (“NVTA-TA”) is the designated agency that administers and oversees the Measure T revenues; and

WHEREAS, the City of Napa is an eligible recipient of Measure T funds; and

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

WHEREAS, on January 16, 2018, the City Council adopted resolution R2018-007, which established the average Maintenance of Effort amount for Fiscal Years 2007/08, 2008/09 and 2009/10 of \$3,383,221.35, consistent with the criteria set forth in Section 9 of Ordinance No. 2012-01; and

WHEREAS, the City of Napa has annually provided NVTA-TA a copy of a resolution certifying that it has met its Maintenance of Effort obligation for the prior fiscal year, including backup documentation; and

WHEREAS, on November 5, 2024, the voters of Napa County approved the Napa Valley Transportation Improvement Act, a ½-cent sales tax known as Measure U, replacing the road maintenance tax known as Measure T, beginning in Fiscal Year 2025/26; and

WHEREAS, the City Council has considered all information related to this matter, as presented at the public meetings of the City Council identified herein, including any supporting reports by City Staff, and any information provided during public meetings.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Napa, as follows:

1. The City Council hereby finds that the facts set forth in the recitals to this Resolution are true and correct, and establish the factual basis for the City Council's adoption of this Resolution.

2. The City Council hereby determines that the actions authorized by this Resolution are exempt from CEQA pursuant to CEQA Guidelines Section 15301 which exempts the repair, maintenance or minor alteration of existing facilities involving no or negligible expansion of use beyond that which presently exists.

3. The City Council hereby determines and certifies that: (a) the Maintenance of Effort ("MOE") for the City of Napa for Fiscal Year 2024/25 is \$5,126,036.00 as described on Exhibit "A," attached hereto and incorporated herein by reference and (b) for each of the past three Fiscal Years (2022/23, 2023/24, and 2024/25), the City of Napa met and exceeded its obligation for an MOE of at least \$3,383,221.35, as set forth in R2018-007.

4. This Resolution shall take effect immediately upon its adoption.

I HEREBY CERTIFY that the foregoing Resolution was duly adopted by the City Council of the City of Napa at a public meeting of said City Council held on the 16th day of December, 2025, by the following vote:

AYES: DeNatale, Luros, Narvaez, Painter, Sedgley

NOES: None

ABSENT: None

ABSTAIN: None

ATTEST: 
Tiffany Carranza
City Clerk

Approved as to form:



Christopher J. Diaz *Kyle Rayden*
Interim City Attorney

Exhibit A: Measure T Maintenance of Effort Calculation

12/16/2025

City of Napa: Measure T Maintenance of Effort Calculation

	FY 2007/08	FY 2008/09	FY 2009/10
Street Operations *	\$ 1,357,571.04	\$ 1,529,133.22	\$ 1,155,195.10
Street Drainage	\$ 121,152.43	\$ 125,730.27	\$ 40,401.07
Street Maintenance	\$ 793,145.64	\$ 798,543.24	\$ 535,904.25
Signing and Striping	\$ 201,576.28	\$ 184,662.48	\$ 153,829.97
Sidewalk Replacement	\$ 278,971.17	\$ 271,881.05	\$ 254,584.84
Electrical - Admin/Overhead **	n/a	n/a	\$ 681,438.06
Electrical - Street Lighting	\$ 353,127.45	\$ 339,788.08	\$ 371,107.64
Electrical - Traffic Control Signal System	\$ 227,747.49	\$ 209,046.17	\$ 165,127.11
	\$ 3,333,291.50	\$ 3,458,784.51	\$ 3,357,588.04

Maintenance of Effort **\$ 3,383,221.35**

Notes: The City of Napa switched financial systems between FY 2008/09 and FY 2009/10

* Street Operations: Includes Stormwater Operations for these three years. A separate chart of accounts code has since been created to track these charges; which will be included in future years to count towards meeting the MOE requirement.

** Electrical - Admin/Overhead: In the old financial system, these charges were included in Street Operations. A separate chart of accounts code was created in the new financial system to track these charges from FY10 forward.

Ability to meet MOE:

	FY 2022/23	FY 2023/24	FY 2024/25
Street Operations	\$ 1,071,920.71	\$ 1,057,346.33	\$ 1,169,217.00
Street Drainage	\$ 104,544.86	\$ 88,685.97	\$ 99,988.00
Street Maintenance	\$ 547,856.17	\$ 674,552.29	\$ 668,661.00
Stormwater Operations	\$ 32,047.93	\$ 13,180.00	\$ 12,012.00
Signing and Striping	\$ 352,146.78	\$ 302,087.34	\$ 450,776.00
Sidewalk Replacement	\$ 900,000.00	\$ 900,000.00	\$ 900,000.00
Electrical - Admin/Overhead	\$ 847,993.88	\$ 922,343.60	\$ 1,023,789.00
Electrical - Street Lighting	\$ 482,217.46	\$ 557,393.07	\$ 560,827.00
Electrical - Traffic Control Signal System	\$ 159,900.56	\$ 180,488.68	\$ 240,766.00
	\$ 4,498,628.35	\$ 4,696,077.28	\$ 5,126,036.00
Less: MOE	\$ (3,383,221.35)	\$ (3,383,221.35)	\$ (3,383,221.35)
Amount budgeted over MOE	\$ 1,115,407.00	\$ 1,312,855.93	\$ 1,742,814.65

CERTIFIED

RESOLUTION NO. 2026-05

**RESOLUTION OF THE NAPA COUNTY BOARD OF SUPERVISORS,
STATE OF CALIFORNIA, CONFIRMING NAPA COUNTY MET ITS
MAINTENANCE OF EFFORT OBLIGATION IN MEASURE T**

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

WHEREAS, the Napa Valley Transportation Authority – Tax Agency (NVTA-TA) is the designated agency that administers and oversees the Measure T revenues; and

WHEREAS, Napa County is an eligible recipient of Measure T funds; and

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

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

WHEREAS, Napa County has entered into a Master Agreement with NVTA-TA (“Master Agreement”) that memorializes procedures to implement Measure T, and

WHEREAS, Napa County determined and certified to NVTA-TA the average maintenance of effort amount for Fiscal Years 2007-08, 2008-09 and 2009-10 (“Maintenance of Effort”), consistent with the criteria set forth in Section 9 of Ordinance No. 2012-01, including a memorandum detailing the supporting financial documentation and the methodology utilized to calculate the average fiscal year street and roads costs; and

WHEREAS, the amount of \$1,257,107 was deemed the Maintenance of Effort for Napa County by the Napa County Board of Supervisors on February 6, 2018, which must be maintained annually throughout the term of the Measure from the Napa County General Fund; and

WHEREAS, the Master Agreement requires Napa County, by January 31 each calendar year, to provide NVTA-TA a copy of a resolution adopted by the Board of Supervisors showing Napa County met its Maintenance of Effort for the prior fiscal year along with relevant backup documentation; and

WHEREAS, as set forth in Exhibit “A,” the County committed \$5,000,000 out of the general fund for road maintenance, in Fiscal Year 2024-25, which exceeds the County’s required Maintenance of Effort amount of \$1,257,107;

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


NOW, THEREFORE, BE IT RESOLVED by the Napa County Board of Supervisors, that it confirms Napa County met its Maintenance of Effort required by Measure T for Fiscal Year 2024-25, as demonstrated by the expenditures on streets and road projects set forth in Exhibit "A."

BE IF FURTHER RESOLVED, that the Public Works Director is directed to provide a copy of this resolution to NVRTA-TA on or before January 31, 2026, along with backup documentation showing that the Maintenance of Effort was met for Fiscal Year 2024-25.

THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Napa County Board of Supervisors, State of California, at a regular meeting of the Board held on the 27th day of January, 2026, by the following vote:

AYES:	SUPERVISORS	RAMOS, COTTRELL, ALESSIO, GALLAGHER, AND MANFREE
NOES:	SUPERVISORS	NONE
ABSTAIN:	SUPERVISORS	NONE
ABSENT:	SUPERVISORS	NONE

NAPA COUNTY, a political subdivision of the State of California

By: 
AMBER MANFREE, Chair of the Board of Supervisors

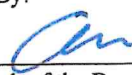

<p>APPROVED AS TO FORM Office of County Counsel</p> <p>By: <u>Ryan FitzGerald (e-sign)</u></p> <p>Date: <u>January 12, 2026</u></p> <p>Project ID: <u>13111464</u></p>	<p>APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS</p> <p>Date: January 27, 2026</p> <p>Processed By: <u></u></p> <p>Deputy Clerk of the Board</p>	<p>ATTEST: NEHA HOSKINS Clerk of the Board of Supervisors</p> <p>By: <u></u></p>
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EXHIBIT "A"

Napa County
Local Transportation Tax (T/U) Maintenance of Effort (MOE)
Certification for Fiscal Year 2024-2025

NVTA-TA Approved MOE	<u>\$1,257,107</u>
MOE Amount Certified for FY 2024-25	<u>\$5,000,000</u>
MOE Amount Certified for FY 2023-24	<u>\$4,123,020</u>
MOE Amount Certified for FY 2022-23	<u>\$3,732,930</u>
3-Year Average MOE Amount	<u>\$4,285,317</u>
Local Transportation Tax (T/U) funds Received in FY 2024-25	<u>\$11,763,749</u>
Local Transportation Tax (T/U) funds Expended in FY 2024-25	<u>\$14,329,400</u>
Local Transportation Tax (T/U) funds Balance in Account	<u>\$4,328,524</u>



Statement of Revenues and Expenses Budget vs. Actual

Fiscal Year: 2025 Through Period: 12

Fund: 2440 - Public Ways & Facilities SRFs
 Division: 24450 - Local Transportation Tax (T/U)
 Org: 1220053 - Local Transportation Tax (T/U)

Object	Budget			Actuals	Available Budget	% of Budget
	Adopted	Adjustments	Revised			
Intergovernmental Revenues						
43950 - Other - Governmental Agencies	10,472,500.00	-	10,472,500.00	9,887,411.50	585,088.50	94.41 %
Total Intergovernmental Revenues	10,472,500.00	-	10,472,500.00	9,887,411.50	585,088.50	94.41%
Revenue from Use of Money and Property						
45100 - Interest	50,000.00	-	50,000.00	108,772.53	(58,772.53)	217.55 %
Total Revenue from Use of Money and Property	50,000.00	-	50,000.00	108,772.53	(58,772.53)	217.55%
Other Financing Sources						
48200 - Transfers-In	-	1,767,572.00	1,767,572.00	1,767,564.91	7.09	100.00 %
Total Other Financing Sources	-	1,767,572.00	1,767,572.00	1,767,564.91	7.09	100.00%
Other Financing Uses						
56100 - Transfers Out	-	14,329,400.00	14,329,400.00	14,329,400.00	-	100.00 %
Total Other Financing Uses	-	14,329,400.00	14,329,400.00	14,329,400.00	-	100.00%

33100 - Beginning Available Fund Balance	6,894,175.25
Total Revenues	11,763,748.94
Total Expenditures	14,329,400.00
Net Surplus / (Deficit)	(2,565,651.06)
33100 - Current Available Fund Balance	4,328,524.19



Statement of Revenues and Expenses Budget vs. Actual

Fiscal Year: 2025 Through Period: 12

Fund: 2040 - Roads
 Division: 20400 - Roads
 Org: 2040000 - Roads

Object	Budget			Actuals	Available Budget	% of Budget
	Adopted	Adjustments	Revised			
License, Permits and Franchises						
42400 - Road Privileges and Permits	175,000.00	-	175,000.00	389,168.02	(214,168.02)	222.38 %
Total License, Permits and Franchises	175,000.00	-	175,000.00	389,168.02	(214,168.02)	222.38%
Intergovernmental Revenues						
43105 - ST - Highway Users Tax	4,001,361.00	-	4,001,361.00	4,343,420.45	(342,059.45)	108.55 %
43790 - ST - Other Funding	339,000.00	-	339,000.00	339,040.33	(40.33)	100.01 %
Total Intergovernmental Revenues	4,340,361.00	-	4,340,361.00	4,682,460.78	(342,099.78)	107.88%
Fines, Forfeitures, and Penalties						
44300 - Forfeitures and Penalties	5,000.00	-	5,000.00	-	5,000.00	0.00 %
44305 - Administrative Civil Penalties	-	-	-	8,500.00	(8,500.00)	0.00 %
Total Fines, Forfeitures, and Penalties	5,000.00	-	5,000.00	8,500.00	(3,500.00)	170.00%
Revenue from Use of Money and Property						
45100 - Interest	500,000.00	-	500,000.00	1,225,895.90	(725,895.90)	245.18 %
Total Revenue from Use of Money and Property	500,000.00	-	500,000.00	1,225,895.90	(725,895.90)	245.18%
Charges for Services						
46200 - Road and Street Services	-	-	-	2,000.00	(2,000.00)	0.00 %
46800 - Charges for Services	-	-	-	3,457.05	(3,457.05)	0.00 %
46900 - Interfund Revenue	193,947.00	-	193,947.00	137,989.16	55,957.84	71.15 %
Total Charges for Services	193,947.00	-	193,947.00	143,446.21	50,500.79	73.96%
Miscellaneous Revenues						
47400 - Insurance Settlement	-	-	-	43,368.20	(43,368.20)	0.00 %
Total Miscellaneous Revenues	-	-	-	43,368.20	(43,368.20)	0.00%
Other Financing Sources						

48200 - Transfers-In	500,000.00	460,000.00	960,000.00	-	686,635.45	273,364.55	71.52 %
48210 - Transfers-In from General Fund	5,000,000.00	342,510.00	5,342,510.00	-	5,342,502.00	8.00	100.00 %
Total Other Financing Sources	5,500,000.00	802,510.00	6,302,510.00	-	6,029,137.45	273,372.55	95.66%
Special Items							
49900 - Intrafund Transfers-In	-	1,329,253.00	1,329,253.00	-	1,264,020.49	65,232.51	95.09 %
Total Special Items	-	1,329,253.00	1,329,253.00	-	1,264,020.49	65,232.51	95.09%
Salaries and Employee Benefits							
51100 - Salaries and Wages	3,060,480.00	-	3,060,480.00	-	2,721,401.56	339,078.44	88.92 %
51115 - Overtime	100,000.00	-	100,000.00	-	78,715.50	21,284.50	78.72 %
51120 - Holiday Pay	2,000.00	-	2,000.00	-	3,203.00	(1,203.00)	160.15 %
51130 - Vacation Payout	23,806.00	-	23,806.00	-	-	23,806.00	0.00 %
51200 - 401A Employer Contribution	22,400.00	-	22,400.00	-	20,732.19	1,667.81	92.55 %
51205 - Cell Phone Allowance	21,000.00	-	21,000.00	-	24,948.50	(3,948.50)	118.80 %
51300 - Medicare	43,713.00	-	43,713.00	-	40,359.69	3,353.31	92.33 %
51400 - Employee Insurance - Premiums	754,475.00	-	754,475.00	-	683,506.24	70,968.76	90.59 %
51405 - Workers Compensation	71,800.00	-	71,800.00	-	75,390.00	(3,590.00)	105.00 %
51600 - Retirement	809,227.00	-	809,227.00	-	646,167.11	163,059.89	79.85 %
51605 - Other Post Employment Benefits	133,971.00	-	133,971.00	-	133,971.00	-	100.00 %
51999 - Salary Savings	(282,847.00)	-	(282,847.00)	-	-	(282,847.00)	0.00 %
Total Salaries and Employee Benefits	4,760,025.00	-	4,760,025.00	-	4,428,394.79	331,630.21	93.03%
Services and Supplies							
52130 - Information Technology Svcs	155,067.00	-	155,067.00	-	129,462.56	25,604.44	83.49 %
52131 - ITS Communication Charges	23,384.00	-	23,384.00	-	23,384.00	-	100.00 %
52132 - ITS Records Management	454.00	-	454.00	-	454.00	-	100.00 %
52140 - Legal Services	7,000.00	-	7,000.00	-	-	7,000.00	0.00 %
52145 - Engineer Services	856,865.00	-	856,865.00	-	869,324.06	(12,459.06)	101.45 %
52310 - Consulting Services	150,000.00	-	150,000.00	-	-	150,000.00	0.00 %
52325 - Waste Disposal Services	20,000.00	-	20,000.00	-	5,751.15	14,248.85	28.76 %
52340 - Landscaping Services	100,000.00	-	100,000.00	-	88,773.35	11,226.65	88.77 %
52345 - Janitorial Services	12,500.00	-	12,500.00	-	10,754.61	1,745.39	86.04 %
52350 - Street Sweeping Services	25,000.00	-	25,000.00	-	4,314.60	20,685.40	17.26 %
52360 - Construction Services	-	-	-	-	69,658.90	(69,658.90)	0.00 %
52490 - Other Professional Services	65,000.00	-	65,000.00	-	220,521.24	(155,521.24)	339.26 %
52500 - Maint - Equipment	20,000.00	(7,400.00)	12,600.00	-	31,843.99	(19,243.99)	252.73 %

52505 - Maint - Bldg & Improvements	7,500.00	-	-	7,500.00	9,481.91	(1,981.91)	126.43 %
52510 - Maint - B&I - PW Charges	32,914.00	-	-	32,914.00	19,904.12	13,009.88	60.47 %
52525 - Maint - Infrastructure/Land	-	-	-	-	2,255.00	(2,255.00)	0.00 %
52600 - Rents/Leases - Equipment	200,000.00	166,000.00	-	366,000.00	488,539.93	(122,539.93)	133.48 %
52700 - Insurance - Liability	1,426,307.00	-	-	1,426,307.00	1,158,874.44	267,432.56	81.25 %
52800 - Communications/Telephone	5,500.00	-	-	5,500.00	4,398.10	1,101.90	79.97 %
52810 - Advertising/Marketing	200.00	-	-	200.00	-	200.00	0.00 %
52840 - Permits/License Fees	13,400.00	-	-	13,400.00	11,019.00	2,381.00	82.23 %
52900 - Training/Conference Expenses	22,000.00	-	-	22,000.00	3,715.90	18,284.10	16.89 %
52906 - Fleet Charges	2,250,331.00	-	-	2,250,331.00	1,965,401.16	284,929.84	87.34 %
53100 - Office Supplies	4,200.00	-	-	4,200.00	6,397.45	(2,197.45)	152.32 %
53110 - Freight/Postage	350.00	-	-	350.00	22.55	327.45	6.44 %
53120 - Memberships/Certifications	200.00	-	-	200.00	-	200.00	0.00 %
53205 - Utilities - Electric	95,000.00	-	-	95,000.00	108,949.45	(13,949.45)	114.68 %
53210 - Utilities - Propane	5,000.00	-	-	5,000.00	3,953.25	1,046.75	79.07 %
53220 - Utilities - Water	12,000.00	-	-	12,000.00	5,818.97	6,181.03	48.49 %
53250 - Fuel	6,500.00	-	-	6,500.00	5,589.37	910.63	85.99 %
53300 - Clothing and Personal Supplies	6,000.00	-	-	6,000.00	9,872.92	(3,872.92)	164.55 %
53320 - Safety Supplies	10,000.00	-	-	10,000.00	15,061.44	(5,061.44)	150.61 %
53330 - Janitorial Supplies	2,000.00	-	-	2,000.00	1,992.34	7.66	99.62 %
53345 - Construction Supplies/Material	-	-	-	-	5,542.23	(5,542.23)	0.00 %
53350 - Maintenance Supplies	130,000.00	-	-	130,000.00	177,279.52	(47,279.52)	136.37 %
53355 - Vehicle Repair Supplies	10,000.00	-	-	10,000.00	148.92	9,851.08	1.49 %
53360 - Infrastructure Repair Supplies	1,000,000.00	200,000.00	-	1,200,000.00	1,483,928.90	(283,928.90)	123.66 %
53400 - Minor Equipment/Small Tools	25,000.00	-	-	25,000.00	17,623.02	7,376.98	70.49 %
53415 - Computer Software/Licnsng Fees	-	-	-	-	2,249.99	(2,249.99)	0.00 %
Total Services and Supplies	6,699,672.00	358,600.00	7,058,272.00	6,962,262.34	96,009.66	98.64%	
Other Charges							
54500 - Taxes and Assessments	125.00	-	-	125.00	-	125.00	0.00 %
Total Other Charges	125.00	-	125.00	125.00	-	125.00	0.00%
Capital Assets							
55400 - Equipment	-	7,400.00	7,400.00	7,262.76	137.24	137.24	98.15 %
Total Capital Assets	-	7,400.00	7,400.00	7,262.76	137.24	137.24	98.15%
Other Financing Uses							

56190 - Transfers Out to Debt Service	5,000.00	-	5,000.00	-	4,790.13	209.87	95.80 %
56200 - Indirect Cost Allocation	304,418.00	-	304,418.00	-	304,418.00	-	100.00 %
Total Other Financing Uses	309,418.00	-	309,418.00	-	309,208.13	209.87	99.93%
Special Items							
57900 - Intrafund Transfers Out	-	25,000.00	25,000.00	-	25,000.00	-	100.00 %
Total Special Items	-	25,000.00	25,000.00	-	25,000.00	-	100.00%

33100 - Beginning Available Fund Balance	6,222,750.66						
Total Revenues	10,714,308.00	2,131,763.00	12,846,071.00	(939,926.05)	13,785,997.05	(939,926.05)	107.32 %
Total Expenditures	11,769,240.00	391,000.00	12,160,240.00	428,111.98	11,732,128.02	428,111.98	96.48 %
Net Surplus / (Deficit)	(1,054,932.00)	1,740,763.00	685,831.00	2,053,869.03	2,053,869.03		
33100 - Fiscal Year 2025 Transactions					110,500.00		
33100 - Current Available Fund Balance					8,387,119.69		

Orig: 2040000
 Fiscal Year: 2025 From Period: 1 Through Period: 12
 Object: 48210

Journal Date	Journal ID	Source	Orig	Object	Project	Line Description	Ref1	Ref2	Ref3	Ref4	Vendor Name	PLSsg1	PLSsg2	PLSsg3	PLSsg4	Amount
5/5/2024	20250-156	GEN	2040000	48210		FY25 GF Contribution-1st Half	FY25	Gen Fund	1st Half	Allocation						2,250,000.00
10/2/2024	20250-209	GEN	2040000	48210		FY25 GF to Roads-P1 1 Balance	FY25	Gen Fund	Balance of P1 1	Allocation						250,000.00
1/13/2025	202507-149	GEN	2040000	48210		Remain GF Contribute to Roads	FY25	GF to 2940	Balance of FY25	Allocation						2,500,000.00
6/17/2025	202512-1318	GN	2040000	48210		Storm 4301 FEMA/CIDES release	Pig187	BOS 25-672		Reclass						263,171.00
6/17/2025	202512-1318	GN	2040000	48210		Storm 4305 FEMA/CIDES release	Pig187	BOS 25-672		Reclass						48,311.00
																<u>3,342,282.00</u>

Town of Yountville
Resolution Number 26-4396

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF YOUNTVILLE APPROVING THE MAINTENANCE OF EFFORT AMOUNT AND CERTIFICATION OF EQUIVALENT FUND EXPENDITURES UNDER THE MEASURE T PROGRAM.

Recitals

- A. On November 6, 2012, the voters of Napa County passed the Napa Countywide Road Maintenance Act, also known as Measure T, which imposes a half cent transaction and use (sales) tax to provide supplemental funding for road maintenance; and
- B. The Napa Valley Transportation Authority is the designated agency that administers and oversees the Measure T revenues. The Town of Yountville is an eligible recipient of Measure T funds; and
- C. The tax proceeds will be used to pay for the projects outlined in the Measure T Expenditure Plan allocated to the County of Napa and the cities and town within Napa County ("Local Agencies") as set forth in Measure T; and
- D. The Town of Yountville has entered into a Master Agreement with NVTA-TA that outlines procedures for Measure T expenditures; and
- E. The Town of Yountville shall determine and certify to NVTA-TA the average maintenance of effort amount for Fiscal Years 2007-08, 2008-09 and 2009-10, consistent with the criteria set forth in Section 9 of Ordinance No. 2012-01; and
- F. That amount set forth in Exhibit "A" will be deemed the "Maintenance of Effort" of the Town of Yountville which must be maintained annually throughout the term of the Measure from the General Fund of the Town of Yountville; and
- G. The Town of Yountville shall determine and certify to NVTA-TA the annual spending towards qualifying Class I Bicycle Facilities, consistent with the criteria set forth in Section 3 B of Ordinance No. 2012-01, including a memorandum detailing the supporting financial documentation and the methodology utilized to calculate the total spending and funding source; and
- H. That amount set forth in Exhibit "B" will be deemed the "Equivalent Fund Spending for Class I Bicycle Facilities" of the Town of Yountville which must be maintained annually throughout the term of the Measure from the General Fund of the Town of Yountville; and
- I. The Town of Yountville must certify to and provide NVTA-TA a copy of supporting documentation as well as a Resolution approved by the governing body of the Town of Yountville, including backup documentation, demonstrating that the Maintenance of Effort was met the prior fiscal year; and

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

Now, therefore, the Town Council of the Town of Yountville does resolve as follows:

1. The Town Council hereby adopts Maintenance of Effort amount as set forth in Exhibit "A" and authorizes the Public Works Director to file the amount with NVTA-TA.
2. The Town Council hereby adopts the Equivalent Fund Class I Bicycle Facilities expenditures amount as set forth in Exhibit "B," and authorizes the Public Works Director or designee to file the amount with NVTA-TA.
3. The Resolution is hereby adopted and becomes effective and in full force immediately upon adoption.

PASSED AND ADOPTED at a special meeting of the Town Council of the Town of Yountville, State of California, held on this 13th day of January 2026 by the following vote:

AYES: Reeves, Trippe, Knight, McKee, Mohler
 NOES: None
 ABSENT: None
 ABSTAIN: None

Margie Mohler

 Margie Mohler, Mayor

ATTEST:

Hilary Gaede

 Hilary Gaede, Communications Director/Town Clerk

EXHIBIT A

City/County/Town of Yountville
Measure T Maintenance of Effort (MOE) Certification
for Fiscal Year 2024-25

NVTA-TA Approved MOE \$ 223,604.00

MOE Amount Certified for FY 2024-25 \$203,111.05

MOE Amount Certified for FY 2023-24 \$242,481.34

MOE Amount Certified for FY 2022-23 \$240,843.12

Measure T funds Received in FY 2024-25 \$ 673,606.00

Measure T funds Expended in FY 2024-25 \$ 583,561.00

Measure T funds Balance in Account \$ 1,116,797.00

CITY OF ST. HELENA

RESOLUTION No. 2025-146

Adoption of a resolution certifying the Measure T Maintenance of Effort (MOE) for Fiscal Year 2025 of 379,189.

RECITALS

- A. On November 6, 2012, the voters of Napa County passed the Napa Countywide Road Maintenance Act, also known as Measure T, which imposes a half cent transaction and use (sales) tax to provide supplemental funding for road maintenance as detailed in the Measure T Expenditure Plan; and
- B. The Napa Valley Transportation Authority – Taxing Authority (“NVTA-TA”) is the designated agency that administers and oversees the Measure T revenues; and
- C. The City of St. Helena is an eligible recipient of Measure T funds; and
- D. The tax proceeds will be used by the City to pay for the projects outlined in the Measure T Expenditure Plan allocated to the County of Napa and the cities and town within Napa County (“Local Agencies”) as set forth in Measure T; and
- E. Under the Measure T Expenditure Plan, Measure T funds are provided to the Local Agencies to be used for streets and roads projects as defined in the Measure; and
- F. The City of St. Helena has entered into a Master Agreement with NVTA that outlines procedures for Measure T expenditures; and
- G. The City of St. Helena shall determine and certify to NVTA-TA the average maintenance of effort amount for Fiscal Years 2007-08, 2008-09, and 2009-10, consistent with the criteria set forth in Section 9 of Ordinance No. 2012-01, including a memorandum detailing the supporting financial documentation and methodology utilized to calculate the average fiscal year street and roads; and
- H. On February 13, 2018, the City Council adopted Resolution 2018-16, which established the average Maintenance of Effort of \$379,189; and
- I. By January 31st each calendar year, the City of St. Helena must certify to and provide NVTA-TA a copy of supporting documentation as well as a Resolution approved by the governing body of the City of St. Helena, including backup documentation that demonstrates that the Maintenance of Effort was met the prior fiscal year; and
- J. Measure T Project(s) will comply with the requirements under the California Environmental Quality Act (California Code Sections 21000 *et seq.*; as implemented through California Regulations Title 14, Chapter 3, Sections 15000 *et seq.*).

RESOLUTION

The City Council of the City of St. Helena hereby resolves as follows:

1. The Recitals set forth above are true and correct and are incorporated herein; and
2. The City Council hereby determines and certifies that:
 - (a) the Maintenance of Effort ("MOE") for the City of St. Helena for Fiscal Year 2024/2025 is \$379,189, as described:

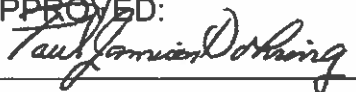
Measure T MOE Certification	
Project	FY 2024/25
R18-0081 Downtown Sidewalk Improvements	20,220
R24-0079 Pavement Restoration	358,969
Total Expended	379,189

- (b) For Fiscal Year 2024/2025, the City of St. Helena met its obligation for an MOE at least \$379,189 as set forth in Resolution 2018-16; and
 - (c) The City of St. Helena will meet its MOE obligation under the new Measure U Ordinance that became effective July 1, 2025 in the amount of 20% of the City's most recent audited year local streets and roads sales tax revenue in local general fund revenues for Local Streets and Roads Maintenance; and
3. This Resolution shall take effect immediately upon adoption.

Approved at a Regular Meeting of the St. Helena City Council on December 9, 2025, by the following vote:

Mayor Dohring:	YES
Vice Mayor Deasy:	YES
Council Member Barak:	YES
Council Member Spadarotto:	YES
Council Member Summers:	ABSENT

APPROVED:



 Paul Jamison Dohring, Mayor



ATTEST:



 Andrew Bradley, City Clerk

St. Helena
Measure T Maintenance of Effort (MOE) Certification FY
2024-25

NVTA-TA Approved MOE	\$379,189
	<hr/>
MOE Amount Certified for FY 2024-25	\$379,189
MOE Amount Certified for FY 2023-24	\$379,189
MOE Amount Certified for FY 2022-23	\$379,189
3-Year Average MOE Amount FY 2022-25	\$379,189
	<hr/>
Measure T funds Received in FY 2024-25	\$1,472,201
	<hr/>

RESOLUTION NO. 2026-07

ADOPTED JANUARY 27, 2026

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CALISTOGA, COUNTY OF NAPA, STATE OF CALIFORNIA, APPROVING THAT MAINTENANCE OF EFFORT WAS MET FOR FISCAL YEAR 24/25 UNDER THE MEASURE T PROGRAM

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

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

WHEREAS, the City of Calistoga is an eligible recipient of Measure T funds; and

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

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

WHEREAS, the City of Calistoga has entered into a Master Agreement with NVT-A-TA that outlines procedures for Measure T expenditures; and

WHEREAS, the City Council on February 20, 2018, approved the annual Maintenance of Effort in the amount of \$287,001; and

WHEREAS, the "Maintenance of Effort" of the City of Calistoga must be maintained annually throughout the term of the Measure from the General Fund of the City of Calistoga; and

WHEREAS, by January 31st each calendar year, the City of Calistoga must certify "**Exhibit A**" and provide NVT-A-TA a copy of supporting documentation as well as a Resolution approved by the governing body of the City of Calistoga, demonstrating that the Maintenance of Effort was met in the prior fiscal year; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CALISTOGA DOES HEREBY find the following:

1. Approves that the Maintenance of Effort in the amount of \$287,001 included in the Public Works Streets Program budgeted for FY24/25, in General Fund Account Nos. 01-4122-4301, where a total of \$414,856 was spent on street maintenance staff salaries that were used to meet the city's obligation.
2. Approves that the Maintenance of Effort was met for Fiscal Year 24/25 and Authorizes the Public Works Director to report the amount to NVTA-TA.

PASSED, APPROVED AND ADOPTED this 27th day of **January, 2026**. I, **YUDIANA GALVAN, CITY CLERK OF THE CITY OF CALISTOGA, HEREBY CERTIFY** the foregoing resolution was introduced and passed at a regular meeting of the Calistoga City Council by the following roll call vote:

AYES: Mayor Williams, Vice Mayor Gift and Councilmembers Lopez-Ortega, Eisenberg and Cooper

NOES:

ABSTAIN:

ABSENT:

ATTEST:



Yudiana Galvan, City Clerk

APPROVED:



Donald Williams, Mayor

Calistoga
Measure T Maintenance of Effort (MOE) Certification FY
2024-25

NVTA-TA Approved MOE	<u>\$287,001</u>
MOE Amount Certified for FY 2024-25	<u>\$414,856</u>
MOE Amount Certified for FY 2023-24	<u>\$376,142</u>
MOE Amount Certified for FY 2022-23	<u>\$297,116</u>
3-Year Average MOE Amount FY 2022-25	<u>\$362,705</u>
Measure T funds Received in FY 2024-25	<u>\$679,540</u>