

Napa Valley Transportation Authority

625 Burnell Street
Napa, CA 94559



Agenda - Final

Wednesday, March 4, 2026
2:00 PM

JoAnn Busenbark Board Room

Independent Taxpayer Oversight Committee (ITOC)

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

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

PUBLIC MEETING GUIDELINES FOR PARTICIPATING VIA PHONE/VIDEO CONFERENCING

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

Public Comments

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

7. PRESENTATIONS

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

Estimated Time: 2:15 p.m.

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

Estimated Time: 2:30 p.m.

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

Estimated Time: 2:45 p.m.

8. CONSENT AGENDA

8.1 Meeting Minutes of December 3, 2025 (Laura Sanderlin) (Pages 7-9)

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

Estimated Time: 3:00 p.m.

Attachments: [Draft Minutes](#)

8.2 July-September Quarter 3 Calendar Year 2025, Measure U Quarter 1 Fiscal Year 2026 Analysis and Financial Update (Antonio Onorato) (Pages 10-25)

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

Estimated Time: 3:00 p.m.

Attachments: [Staff Report](#)

9. REGULAR AGENDA ITEMS

9.1 Executive Director Report (Danielle Schmitz) (Pages 26-28)

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

Estimated Time: 3:05 p.m.

Attachments: [Staff Report](#)

9.2 Measure U - Updated County of Napa Five-year Project List (Addrell Coleman) (Pages 29-35)

Recommendation: That the Independent Tax Oversight Committee review and recommend the Napa Valley Transportation Authority - Tax Agency (NVTA-TA) approve the updated County of Napa Five-Year Measure U Project List.

Estimated Time: 3:15 p.m.

Attachments: [Staff Report](#)

9.3 Measure U - Updated City of American Canyon Five-year Project List (Addrell Coleman) (Pages 36-43)

Recommendation: That the Independent Tax Oversight Committee review and recommend the Napa Valley Transportation Authority - Tax Agency (NVTA-TA) approve the updated American Canyon Five-Year Measure U Project List.

Estimated Time: 3:20 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 44-79)

Recommendation: Information only

Estimated Time: 3:25 p.m.

Attachments: [Staff Report](#)

9.5 Measure T - Equivalent Fund Certification Fiscal Year 2024-25 (Addrell Coleman) (Pages 80-101)

Recommendation: Information only

Estimated Time: 3:35 p.m.

Attachments: [Staff Report](#)

9.6 Measure T - Maintenance of Effort (MOE) Certification Fiscal Year 2024-25 (Addrell Coleman) (Pages 102-128)

Recommendation: Information only

Estimated Time: 3:45 p.m.

Attachments: [Staff Report](#)

10. FUTURE AGENDA ITEMS

11. ADJOURNMENT

11.1 The next Regular Meeting is Wednesday June 3, 2026.

I, Laura Sanderlin, hereby certify that the agenda for the above stated meeting was posted at a location freely accessible to members of the public at the NVTA offices, 625 Burnell Street, Napa, CA by 5:00 p.m., on Wednesday, February 25th.

Laura Sanderlin, NVTA-TA Board Secretary (e-sign)

Napa Valley Transportation Authority

625 Burnell Street
Napa, CA 94559

Meeting Minutes Independent Taxpayer Oversight Committee (ITOC)

Wednesday, December 3, 2025

2:00 PM

JoAnn Busenbark Board Room

1. Call To Order

Chair Zizack-Morais called the meeting to order at 2:03pm.

2. Roll Call

Present: 6 - Chuck McMinn
Valerie Zizack-Morais
Robert Peterson
Pamela Kindig
Rose Figoni
Jill Barwick

Non-Voting: 4 - Tracy Schulze
Derek Rayner
Mark Joseph
Danielle Schmitz

Absent: 1 - Richard Tippitt

3. Public Comment

None

4. Committee Member Comments

None

5. Staff Comments

Steven Lederer from the County of Napa reported that all paving projects for this year have been completed and made an update on the PCI that changed from 55 to 56.

6. PRESENTATIONS

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

Information Only/No Action Needed

Informational presentation made by Erica Ahmann-Smithies from the City of American Canyon.

6.2 Measure T Accomplishments (Addrell Coleman)

Information Only/No Action needed

7. CONSENT AGENDA

Motion MOVED by MCMINN, SECONDED by BARWICK to APPROVE Consent Agenda Item 7.1 to approve meeting minutes of September 3, 2025 & Item 7.2 to approve the meeting schedule for the Calendar Year 2026. Motion passed unanimously.

Aye: 6 - McMinn, Chair Zizack-Morais, Peterson, Kindig, Figoni, and Barwick

Absent: 1 - Tippitt

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

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

8. REGULAR AGENDA ITEMS

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

Information Only/No Action Taken

Member Kindig inquired about the 50-cent annual toll increase on Bay Area bridges until 2030. Member Kindig requested to know where the funds are going. NVTA staff replied and will be sending information on toll revenue to her via email.

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

Motion MOVED by PETERSON, SECONDED by BARWICK to re-elect Chair Zizack-Morais and Vice-Chair McMinn to serve another term. Motion passed unanimously.

Aye: 6 - McMinn, Chair Zizack-Morais, Peterson, Kindig, Figoni, Barwick,

Absent: 1 - Tippitt

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

Information Only/No Action Taken

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

Information Only/No Action Taken

Member McMinn requested for NVTA staff to report back at the next meeting with more information on who are the two largest entities that contribute to sales taxes in the county.

9. FUTURE AGENDA ITEMS

None

10. ADJOURNMENT

Chair Zizack-Morais adjourned meeting at 3:03pm.

Arcie Alvarado, Administrative Assistant



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

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

RECOMMENDATION

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

EXECUTIVE SUMMARY

This memo presents the tax analysis from HdL Companies, NVTA'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

NVTA'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 September. 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

SALES TAX UPDATE

3Q 2025 (JULY - SEPTEMBER)



NVTA

TOTAL: \$ 6,547,164

0.5%
3Q2025

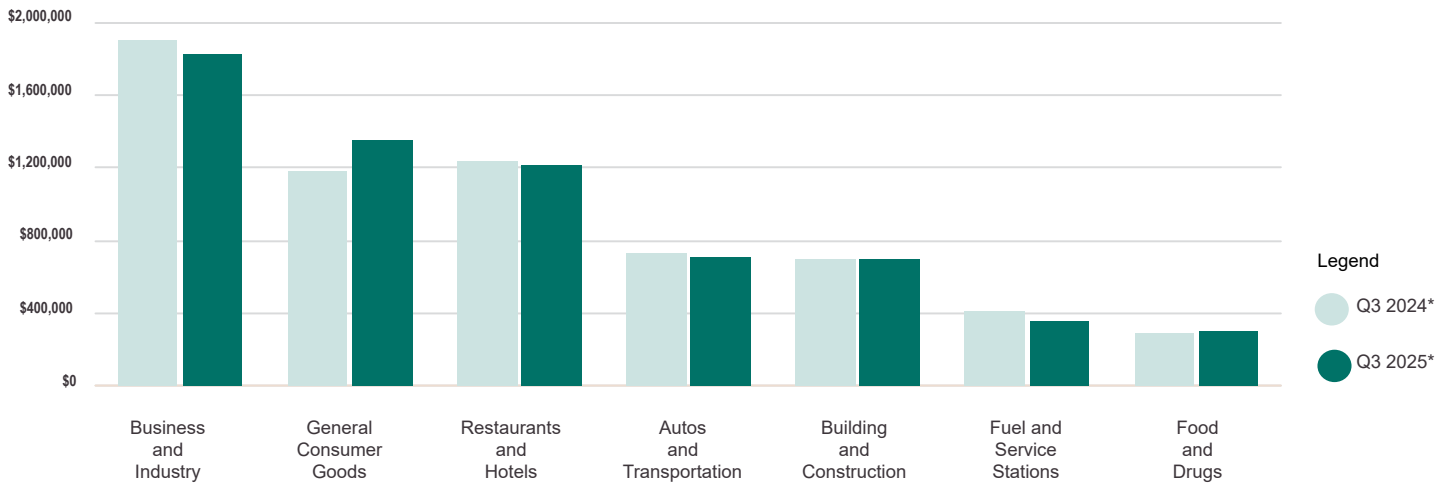


1.9%
STATE



*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

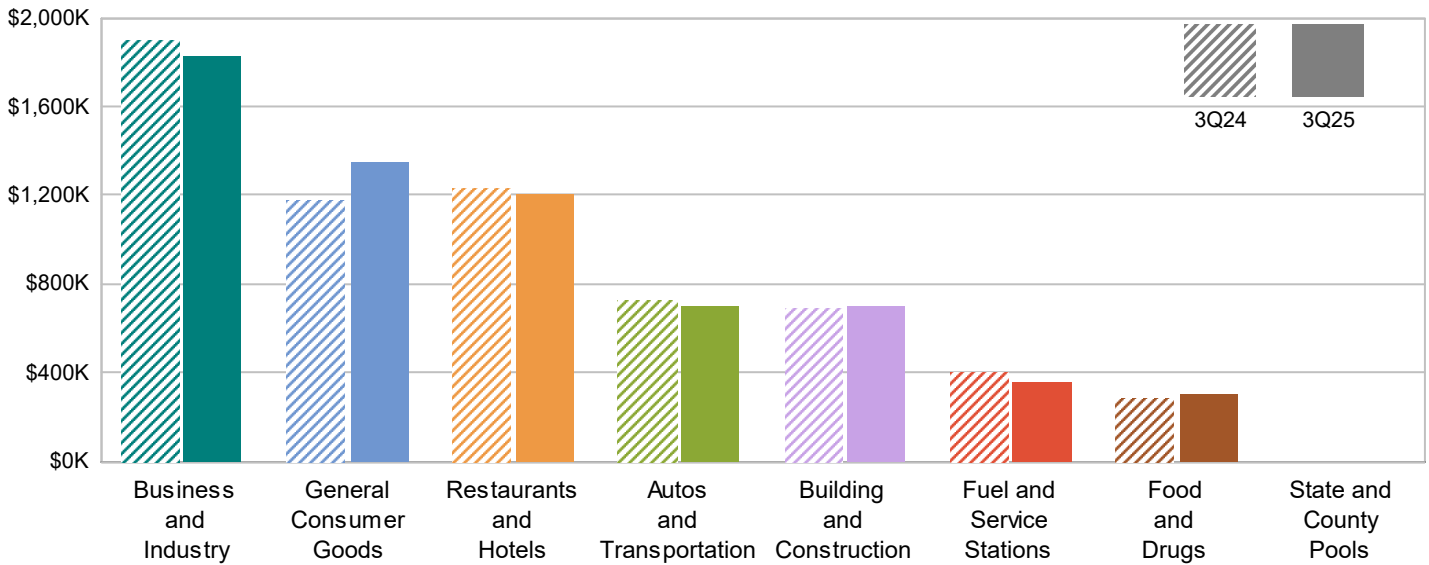
SALES TAX TRENDS FOR ALL AGENCIES - 3Q 2025 SALES

Agency allocations reflect "point of sale" receipts

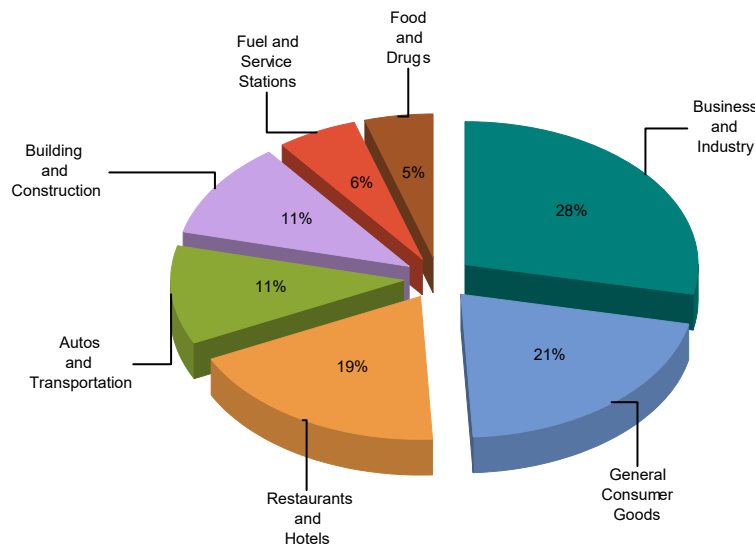
| Agency Name | Count | Current Year 3Q 2025 | Prior Year 3Q 2024 | Share of County Pool | Actual Receipts % Change | Adjusted % Change |
|-----------------|--------|-------------------------|-----------------------|-------------------------|-----------------------------|----------------------|
| St. 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

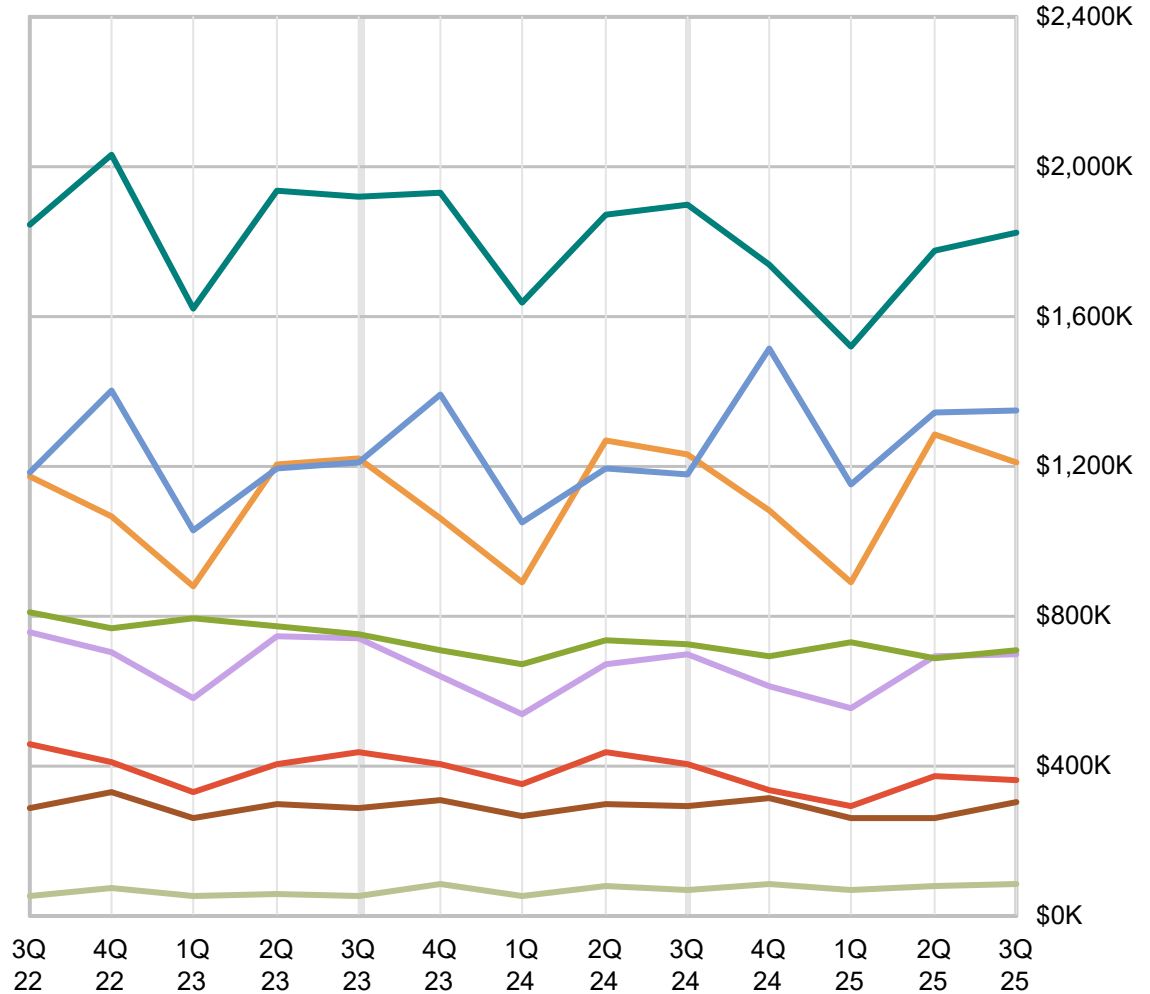


| Code | Business Type Description (Count) | AGENCY | | | COUNTY | | HdL STATE | |
|-------------------------------------|------------------------------------|------------------|------------------|-------------|------------------|--------------|----------------------|--------------|
| | | 3Q 2025 | 3Q 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% | | | | |

CONFIDENTIAL INFORMATION - DO NOT COPY OR DISTRIBUTE WITHOUT AUTHORIZATION

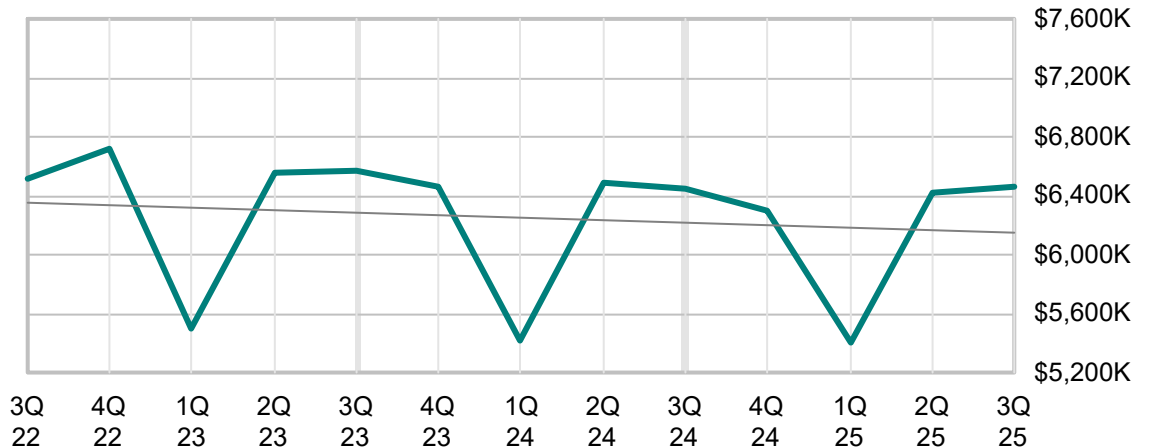
Sales Tax by Major Industry Group

- 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

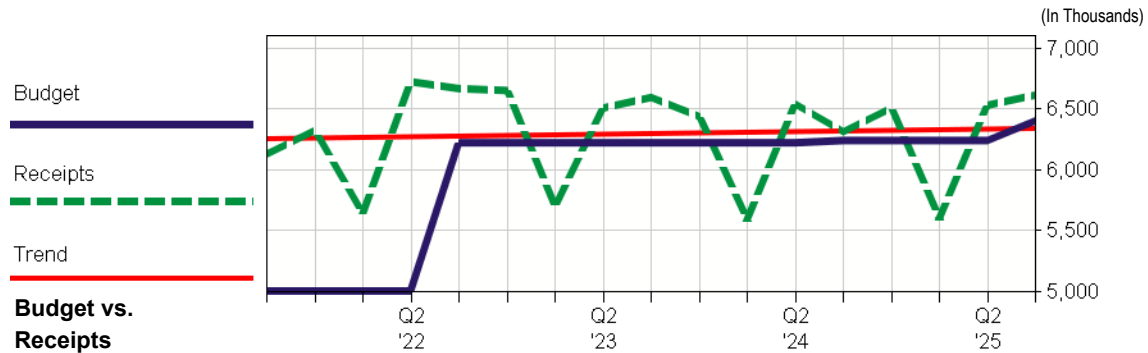


NAPA VALLEY MEASURE U

TRANSACTIONS & USE TAX ALLOCATION SUMMARY

| Seven Major Industry Groups | Fiscal Yr 2023-24 | FY 2024-25 Sales Quarters | | | | Fiscal Yr 2024-25 | Dollar Change | Percent Change | FY 2025-26 Sales Quarters | | | | Fiscal Yr 2025-26 | YTD % Change |
|------------------------------|-------------------|---------------------------|------------------|------------------|------------------|-------------------|------------------|----------------|---------------------------|----|----|----|-------------------|--------------|
| | Totals | 3Q | 4Q | 1Q | 2Q | Totals | Prior Yr | Prior Yr | 3Q | 4Q | 1Q | 2Q | YTD Totals | Prior Yr |
| 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 ITOC Agenda Memo

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

RECOMMENDATION

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

BACKGROUND

Local Update

- NVTA received a California Public Utilities Commission (CPUC) grant to extend American Canyon Shuttle service which will allow for the American Canyon Transit to operate later weekdays, until 7:00 pm and Saturday service from 8:30 am – 5:30 pm. Thanks to the transit team for finding this creative grant source. The later service hours and Saturday service started on February 9th.
- Patrick Band has been promoted to Senior Planner. Patrick is an integral part of our planning team, leading efforts like the Active Transportation Plan which has been a big lift this last year, as well as being a resource to local jurisdictions and implementing the bike counter installation program. Well done, Patrick.

Regional Update

- Clipper 2.0 has launched! Clipper 2.0 is active meaning now Clipper card readers will accept contactless credit cards, Apple Pay or Google Wallet. This includes free transfers from Muni, to BART or Caltrain. In addition, there will be free transfers (up to \$2.85) between systems like the Vine bus to BART.

- Following more than two years of extensive public dialogue, technical analysis and interagency collaboration, MTC and the Association of Bay Area Governments (ABAG) released Draft Plan Bay Area 2050+, together with 10 supplemental reports, the Implementation Plan, and the Draft Environmental Impact Report (EIR), for public review. <https://planbayarea.org/>

State and Federal

State Update:

Governor Newsom released his final budget proposals for his term. The 2026-27 budget proposal outlines \$348 billion in spending that addresses a budget deficit far less dire than the LAO's predictions. The governor is relying on a three-year budget window which estimates revenues over the three-year period will be \$42 billion higher than earlier projections. This is resulting in only a \$2.9 billion shortfall in 2026-27. However, outyear deficits are forecast to be much larger.

The budget proposal does not include some transportation funding commitments from the past, like the zero-emission transit capital program and some State Transit Assistance funding. The STA funding is a little over \$30 million less than the current year, likely due to lower fuel revenues. The Governor's budget proposal includes loans for specific Bay Area Transit providers (i.e. BART, Muni, Caltrain and AC Transit). These loans are backed by revenue-based portion of the State Transit Assistance that goes directly to transit agencies. The loan provides for a 12-year repayment term with the first two years interest-only. The source of the loan is the total balance of funding available at the state level in the state's Transit and Intercity Rail Capital Program from funding that has been awarded to Bay Area projects but not allocated by the California Transportation Commission as of December 2025.

This coming fiscal year, 2026-27 marks the first year of the new expenditure program under Cap and Invest. As specified in the bill, if Auction revenues fall below \$4.2 billion then the allocations to Tier 3 (the Transportation programs) will be reduced. The budget summary forecast auction revenues at \$3.7 billion if these forecasts hold, transportation programs like LCTOP and TIRCP will be reduced. Cap and Invest also earmarks \$125 million for transit passes. There are no details available on how the transit pass program would be structured, however funding this program is a priority for Senate Pro Tem Limon.

Federal Update:

The Federal government experienced a brief partial shutdown in early February. Congress had until Midnight January 30th to pass the remaining appropriations bills or trigger a partial shutdown. The House advanced a six-bill minibus and recessed, but Senate Democrats blocked final passage in protest over Immigration and Customs Enforcement (ICE) funding. On January 30th a stopgap deal to carve out the Department of Homeland Security funding and extend negotiations was reached resulting in a two-week continuing resolution to negotiate a broader deal. The House passed a broader funding package, and President Trump signed it on February 3rd ending the shutdown. There are still continuing negotiations on the Department of Homeland Security funding.

Congress has begun early stages of work on the next surface transportation reauthorization bill, which must be enacted before the current authorization, the Infrastructure Investment and Jobs Act (IIJA), expires on September 30, 2026. The House Transportation and Infrastructure Committee has held a series of hearings and member forums focused broadly on highways, transit, freight, rail and infrastructure delivery. Committee leaders have emphasized a desire to pursue a bipartisan bill that focuses on transportation investment.

ATTACHMENTS

None



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY ITOC Agenda Memo

TO: Independent Taxpayer Oversight Committee
FROM: Danielle Schmitz, Executive Director
REPORT BY: Addrell Coleman, Associate Planner
(707) 259-8235 / Email: acoleman@nvta.ca.gov
SUBJECT: Measure U – Updated County of Napa Five-year Project List

RECOMMENDATION

That the Independent Tax Oversight Committee review and recommend the Napa Valley Transportation Authority – Tax Agency (NVTA-TA) approve the updated County of Napa Five-Year Measure U Project List.

EXECUTIVE SUMMARY

To qualify for Measure U sales tax revenue, jurisdictions must certify a five-year project list biennially through a public meeting. The Measure U policies and procedures allow 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.

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

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> |
|---|---|---|

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 | Redwood Rd | 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 | \$745,000 | \$745,000 | \$1,715,000 | Wooden Valley Rd | MPM 5 | Solano County Line | Planning | 4.6 | 3.6 |
| 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 ITOC Agenda Memo

TO: Independent Taxpayer Oversight Committee
FROM: Danielle Schmitz, Executive Director
REPORT BY: Addrell Coleman, Associate Planner
(707) 259-8235 / Email: acoleman@nvta.ca.gov
SUBJECT: Measure U – Updated City of American Canyon Five-year Project List

RECOMMENDATION

That the Independent Tax Oversight Committee review and recommend the Napa Valley Transportation Authority – Tax Agency (NVTA-TA) approve the updated American Canyon five-year Measure U Project List.

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 allow 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.

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. Following review by ITOC, the updated project list will be presented to the NVTA-TA Board on March 18, 2026, for approval.

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.

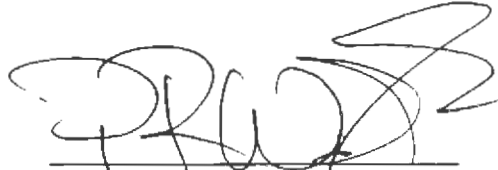
PASSED, APPROVED and ADOPTED at a regularly scheduled meeting of the City Council of the City of American Canyon held on the 3rd day of February, 2026 by the following vote:

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

NOES: None

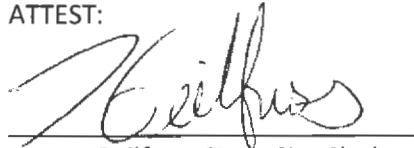
ABSTAIN: None

ABSENT: None



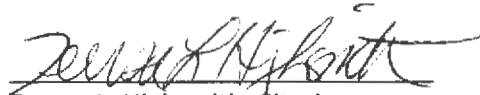
Pierre Washington, Mayor

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 |

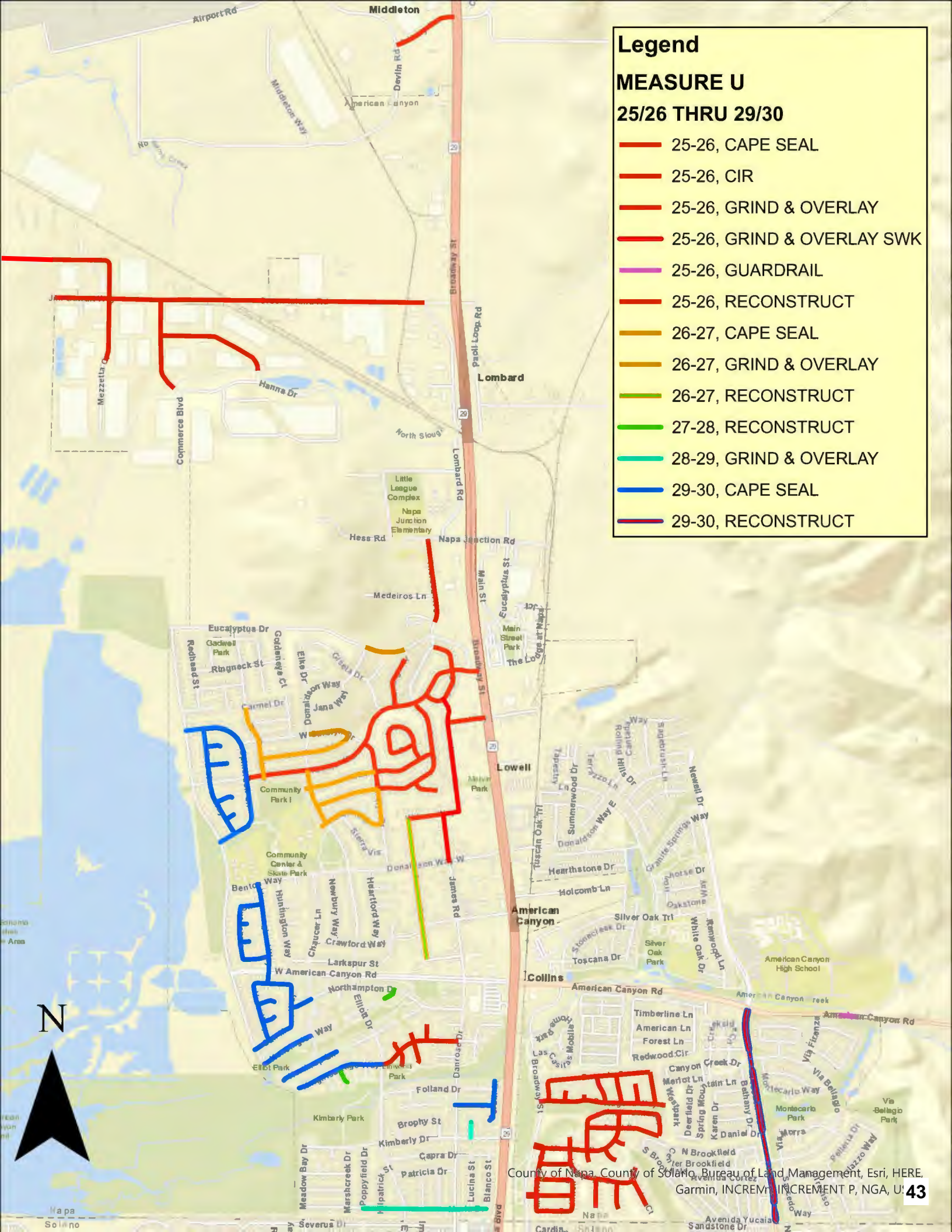
Please note: Eligible expenses include local streets and roads maintenance and supporting infrastructure within the public right of way for pavement, sealing, overlays, reconstruction, associated infrastructure, as required, excluding any local revenues expended for the purpose of storm damage repair 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 | Jim Oswalt Way | Mezzetta Court | 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 ITOC Agenda Letter

TO: Independent Taxpayer Oversight Committee
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

Information only

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 AND DISCUSSION

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 weakness 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, the agency is paying close attention 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 revenues.

Future 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 Jurisdiction 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**

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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 | <u>4,526,248</u> | <u>4,616,767</u> | <u>4,565,042</u> |
| Total assets | <u>8,508,060</u> | <u>8,529,768</u> | <u>8,636,812</u> |
| Liabilities | | | |
| Accounts payable | <u>8,030,942</u> | <u>8,028,267</u> | <u>8,046,204</u> |
| Total liabilities | <u>8,030,942</u> | <u>8,028,267</u> | <u>8,046,204</u> |
| Net position | | | |
| Restricted | <u>477,118</u> | <u>501,501</u> | <u>590,608</u> |
| 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 | <u>110,000</u> | <u>90,599</u> | <u>44,458</u> |
| 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 | <u>25,010,683</u> | <u>24,899,847</u> | <u>25,217,304</u> |
| 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 | <u>501,501</u> | <u>590,608</u> | <u>423,187</u> |
| 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

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

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



www.ba.cpa
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



www.ba.cpa
661-324-4971

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



www.ba.cpa
661-324-4971

**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.

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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, 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 ITOC Agenda Letter

TO: Independent Taxpayer Oversight Committee
FROM: Danielle Schmitz, Executive Director
REPORT BY: Addrell Coleman, Associate Planner
Phone: (707) 259-8235 / Email: acoleman@nvta.ca.gov
SUBJECT: Measure T - Equivalent Fund Certification Fiscal Year 2024-25

RECOMMENDATION

Information only

EXECUTIVE SUMMARY

The Measure T ordinance mandates that jurisdictions collectively allocate 6.67% of the annual revenue generated by Measure T, using other eligible fund sources, for the construction or maintenance of Class 1 infrastructure. These funds are known as Measure T Equivalent Funds.

FISCAL IMPACT

No

BACKGROUND

The Measure T Master Agreement stipulates that each jurisdiction must pass a resolution certifying their annual spending of equivalent funds. Each year, the jurisdictions and NVRTA must collectively commit to funding the equivalent of 6.67% of the Measure T revenue generations using other non-discretionary funding sources. While individual jurisdictions are not obligated to expend precisely 6.67% in equivalent funds each year, it is a collective obligation for the life of the Measure. This implies that in certain years, specific jurisdictions may allocate funds either below or above the equivalent fund match.

To date, the 6.67% obligation of Measure T revenue amounts to approximately \$1.5 million annually, resulting in a total equivalent fund obligation of just over \$10.6 million over the life of Measure T. However, the jurisdictions, along with NVRTA, have collectively spent \$21.6 million to date, exceeding the requirement by over 200% as shown below in

Table 1. The surplus commitment will carry forward into future years as Measure U takes effect, increasing the equivalent fund obligation from 6.67% to 7% to meet future obligations.

Table 1: 6.67% Measure T Equivalent Eligible Funding Sources

| Jurisdiction | FY 2018-22 | FY 2022-23 | FY 2023-24 | FY 2024-25 | Measure T Lifetime Total |
|--|---------------------|--------------------|--------------------|----------------------|--------------------------|
| American Canyon | \$850,509 | \$882,390 | \$157,440 | \$0 | \$1,890,339 |
| Calistoga | \$0 | \$242,000 | \$273,000 | \$0 | \$594,250 |
| City of Napa | \$2,143,470 | \$382,787 | \$2,663,898 | \$71,513 | \$5,261,668 |
| County of Napa | \$3,798,370 | \$409,000 | \$534,000 | \$0 | \$4,741,370 |
| St. Helena | \$316,053 | \$85,000 | \$100,000 | \$100,000 | \$601,053 |
| Yountville | \$632,285 | \$0 | \$0 | \$0 | \$632,285 |
| NVTA | \$5,772,359 | \$1,964,726 | \$93,106 | \$49,768 | \$7,879,959 |
| Actuals (Total) | \$13,513,046 | \$3,965,903 | \$3,821,444 | \$221,281 | \$21,600,924 |
| Collective Commitment Requirement | \$5,577,786 | \$1,704,253 | \$1,683,346 | \$1,670,446 | \$10,635,831 |
| Difference * | \$7,935,260 | \$2,261,650 | \$2,138,098 | (\$1,449,165) | \$10,965,093 |

* Green indicates a surplus; Red indicates a deficit.

Table 2 is a comprehensive list of eligible fund sources for equivalent funds. It is important to emphasize that eligible funding sources may change as program guidelines change, new funding opportunities emerge, or funding sources cease to exist.

Table 2: 6.67% Measure T Equivalent Eligible Funding Sources

| Fund Source | Description |
|--|--|
| General Funds | Funding wherein the discretion is solely that of the jurisdiction’s governing board. |
| Transportation for Clean Air Funds (TFCA) | TFCA county revenues are administered by the Bay Area Air District and distributed by formula, using a portion of Napa County vehicle registration fees to fund emission-reduction projects. |
| Transportation Development Act – Article 3 (TDA3) | TDA Article 3 funds come from a portion of the statewide ¼-cent sales tax, with local revenues allocated to NVTA and dedicated specifically to bicycle and pedestrian projects. |
| Congestion Mitigation and Air Quality funds (CMAQ) | CMAQ funds are federal gas tax dollars distributed by formula and administered by MTC to support emission-reducing transportation projects. |

| Fund Source | Description |
|---|---|
| Surface Transportation Program (STP) | Federal highway funds from gas taxes are distributed by formula and administered by MTC to support transportation projects through OBAG. |
| Regional Transportation Improvement Program (RTIP) | RTIP funds are state and federal gas tax revenues distributed by formula, administered by MTC, and prioritized by NVTA for state highway system projects. |
| Senate Bill 1 - Local Partnership Program Funds (LPP) | These are state funds from the SB 1 program, administered by the CTC and allocated to NVTA by formula, and may be used for a wide range of transportation projects with required matching funds. |
| Developer/Traffic Impact Fees | Napa Valley jurisdictions may collect developer and traffic impact fees to mitigate traffic impacts and, in some cases, fund Class 1 infrastructure. |
| Developer funded and/or implemented Class 1 Infrastructure Projects | In lieu of or in addition to developer/traffic impact fees, jurisdictions can also mandate developers construct certain facilities, including Class 1 facilities. |
| Federal Transit Administration Section 5307 Funds | FTA 5307 funds are federal gas tax dollars administered by Caltrans, distributed by population, and prioritized by NVTA for transit operations and maintenance, but they are eligible to be used for access to transit. |
| Federal Transit Administration Section 5317 | FTA 5317 funds are allocated by FTA based on low-income populations, administered by MTC through the Lifeline Program, and support projects addressing mobility gaps, including Class 1 facilities. |
| State Transit Assistance (STA) | STA funds are generated from state gas and diesel taxes, administered by MTC, and allocated by formula for transit operating, capital, and access projects. |

Jurisdictions have identified the amount of Measure T equivalent funds expended in their respective projects and certified the amount expended through a certification endorsed by their governing body.

ATTACHMENT(S)

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

RESOLUTION NO. 2026-04

A RESOLUTION APPROVING CERTIFICATION OF 6.67% EQUIVALENT FUND EXPENDITURES UNDER THE MEASURE "T" PROGRAM (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, as amended, with NVTA-TA that outlines procedures for Measure T expenditures, and

WHEREAS, the City of American Canyon 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. 1201-01, including a memorandum detailing the supporting financial documentation and the methodology utilized to calculate the total spending and funding source; and

WHEREAS, the amount set forth in Exhibit "A" will be deemed the "Equivalent Fund Spending for Class I Bicycle Facilities" of the City of American Canyon, which must be maintained annually throughout the term of the Measure from qualifying local general funds, formula specific funds, and Class I facility contributions by private development; 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 Equivalent Fund Class I Bicycle Facilities spending occurred during 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 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 cumulative Equivalent Fund Class I Bicycle Facilities expenditures for Fiscal Years 2019-2020 to 2024-25 in Exhibit A.
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 11:37:40 PST)

Pierre Washington, Mayor

ATTEST:

Teresa Geilfuss

Teresa Geilfuss, CMC, City Clerk

APPROVE AS TO FORM:

Teresa Highsmith

Teresa Highsmith (01/27/2026 14:43:14 PST)

Teresa L. Highsmith, City Attorney

EXHIBIT A

List of Equivalent Fund Expenditures for Class I Trails

| Fiscal Year | Project | Funding Source | Amount |
|--------------------|--------------------------------------|---|-----------------------|
| 2019-20 | Devlin Road Class I, Design | State Transportation Improvement Funds | \$54,646.09 |
| 2020-21 | Green Island Road Class I, Design | Local Funds (Community Facilities District) | \$88,818.71 |
| 2020-21 | Commerce Court Class I, Construction | Local Funds (Development, SDG 330) | \$126,060.00 |
| 2021-22 | Devlin Road Class I, Construction | State Transportation Improvement Funds | \$448,983.93 |
| 2021-22 | Eucalyptus Class I, Construction | Local Funds (Development, NVUSD) | \$132,000 |
| 2022-23 | Devlin Road Class I | Local Funds (Development: NLP Phase II) | \$119,340.00 |
| 2022-23 | Newell Drive Class I | Local Funds (Development: Canyon Estates) | \$91,050.00 |
| 2022-23 | Rio Del Mar Class I | Local Funds (Development: Watson Ranch) | \$252,000.00 |
| 2022-23 | Rolling Hills Drive Class I | Local Funds (Development: Watson Ranch) | \$171,000.00 |
| 2022-23 | Mallen Way Class I | Local Funds (Development: Watson Ranch) | \$210,000.00 |
| 2022-23 | Artisan Subdivision Class I | Local Funds (Development: Watson Ranch) | \$39,000.00 |
| 2023-24 | Wetlands Edge Court Class I | Local Funds (Development: SDG 217) | \$157,440.00 |
| | | Total Contributions | \$1,890,338.73 |

RESOLUTION R2026-010

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NAPA, STATE OF CALIFORNIA, APPROVING A CERTIFICATION OF EQUIVALENT FUND EXPENDITURES UNDER THE MEASURE T PROGRAM THAT DEMONSTRATES USE OF NON-MEASURE T REVENUE FOR CLASS I BIKE PROJECTS FOR FISCAL YEAR 2024/25

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, Measure T funds are 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 streets and roads projects as defined in the Measure; and

WHEREAS, in September 2022, the City of Napa entered into an Amended Master Funding Agreement (“Agreement”) with NVTA-TA that outlines procedures for Measure T expenditures; and

WHEREAS, the Agreement requires the City of Napa to annually determine the amount of non-Measure T revenues spent by the City on Class 1 Bike Facility projects identified in the adopted Countywide Bicycle Plan for the prior fiscal year (“Equivalent Fund Spending for Class I Bicycle Facilities”), consistent with the criteria set forth in Section 3 B of Ordinance No. 2012-01; and

WHEREAS, the amount set forth in Exhibit “A” is the Equivalent Fund Spending for Class I Bicycle Facilities of the City of Napa for Fiscal Year 2024/25; and

WHEREAS, the Agreement requires that each calendar year, the City of Napa provide NVTA-TA a copy of a Resolution approved by the City Council, along with backup documentation, showing the amount of Equivalent Fund Spending for Class I Bicycle Facilities that occurred during 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.*); 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 finds that the funding listed in Exhibit "A" attached hereto and incorporated herein by reference used to fund the one Class I Bicycle Facility described therein for Fiscal Year 2024/25 is not derived from Measure T sources and is not philanthropy, state discretionary funding or federal discretionary funding.

3. The City Council hereby approves the Equivalent Fund Spending for Class I Bicycle Facilities occurred during Fiscal Year 2024/25, as reflected in Exhibit "A" attached hereto and incorporated herein by reference, and authorizes the Public Works Director or designee to file this Resolution with NVTA-TA.

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 3rd day of February, 2026, 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
Interim City Attorney

Exhibit A: Measure T EFE FY25

City of Napa: Measure T Equivalent Fund Expenditures - FY24/25

SR29 UNDERCROSSING (BP12PW01)

| Funding Sources | | FY24/25 |
|------------------------------------|--|--------------|
| ARPA | | |
| General Fund | | \$ 71,513.35 |
| Active Transportaion Program (ATP) | | |
| PROJECT TOTAL - FY24/25 | | \$ 71,513.35 |

Notes: The City of Napa's contributing projects comply with the Measure T Ordinance's requirements for provision of Class 1 Bicycle Facilities. Equivalent Fund Expenditures are tracked for the purposes of meeting the 6.67% Class 1 Facility spending over the whole term of the Ordinance; it is not a requirement to provide matching funds year over year. Eligible funds are local and formula funds only.

| | | |
|--|--|--------------|
| TOTAL EQUIVALENT FUND EXPENDITURES FOR FY24/25 | | \$ 71,513.35 |
|--|--|--------------|

CERTIFIED

RESOLUTION NO. 2026-06

**RESOLUTION OF THE NAPA COUNTY BOARD OF SUPERVISORS,
STATE OF CALIFORNIA, CONFIRMING EQUIVALENT FUND CLASS
1 BIKE LANE FACILITY EXPENDITURES UNDER 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 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 streets and roads projects as defined in the Measure; and

WHEREAS, Measure T requires the Local Agencies to collectively demonstrate that at least 6.67% of the value of the annual allocation of funds has been committed to Class 1 bike lane projects identified in the Countywide Bicycle Plan through funding not derived from Measure T; and

WHEREAS, Exhibit “A” to this resolution shows that Napa County has cumulatively received \$62,988,038.22 from Measure T, 6.67% of which corresponds to amount of \$4,201,302.15 that Napa County is expected to commit to Class 1 bike lane projects from other funding sources through Fiscal Year 2024-25; and

WHEREAS, Exhibit “A” further shows Napa County has committed \$4,741,370.00 to Class 1 bike lane projects from other funding sources since Napa County started receiving funds from Measure T; and

WHEREAS, Napa County has entered into a Master Agreement with NVTA-TA (“Master Agreement”) that memorializes procedures to implement Measure T, 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 the qualifying funding spent on Class 1 bike facilities for the prior fiscal year along with relevant supporting documentation;

WHEREAS, Measure T project(s) will comply with the requirements under the California Environmental Quality Act (California Code Sections 2100 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 committed funds other than the funds received through Measure T to Class 1 Bicycle Facilities, as set forth in Exhibit "A."

BE IF FURTHER RESOLVED, that the Public Works Director is directed to provide a copy of this resolution to NVTA-TA on or before January 31, 2026, along with supporting documentation showing the amount of Napa County's commitments to Class 1 bike lane projects from funding sources other than Measure T during 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: <u>January 27, 2026</u> 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> |
|--|--|---|

EXHIBIT "A"

| FY | Local Transportation Tax (T/U) | 6.67% |
|--------------|---------------------------------------|-----------------------|
| FY 18/19 | \$7,784,981.33 | \$519,258.25 |
| FY 19/20 | \$7,359,398.66 | \$490,871.89 |
| FY 20/21 | \$8,080,103.84 | \$538,942.93 |
| FY 21/22 | \$9,811,902.21 | \$654,453.88 |
| FY 22/23 | \$10,096,986.48 | \$673,469.00 |
| FY 23/24 | \$9,967,254.20 | \$664,815.86 |
| FY 24/25 | \$9,887,411.50 | \$659,490.35 |
| Total | \$ 62,988,038.22 | \$4,201,302.15 |

Local Transportation Tax (T/U)
6.67% Bike Lane Commitment

| FY | Amount | BOS | Description |
|-----------|----------------|-------------------|--|
| FY18/19 | \$196,000.00 | 5/7/2019 | Funding agreement with NVTA, which included transfer of \$196K from the Napa County Roads to the Parks and Open Space District to partially fund the purchase of the Suscol Headwaters Preserve, and in exchange NVTA will reduce County's commitment to the Calistoga to St. Helena Segment of the Vine Trail. NVTA will make up the \$196K shortfall to the Vine Trail project by designating future State Transportation Improvement Program (STIP) funds of the same amount to the Vine Trail Project. Funding from Roads Ops. |
| FY19/20 | \$47,000.00 | 5/7/2019 | Additional \$47K to meet the total County commitment of \$243K to the Calistoga to St. Helena segment of the Vine Trail. Funding from Roads Ops. |
| FY19/20 | \$324,000.00 | 9/24/2019 | Payment to NVTA for the design and engineering of the Calistoga segment of the Vine Trail. Funding from GF to Roads Ops. |
| FY 19/20 | \$1,051,120.00 | Email from Graham | Devlin Road Segment E Project. Funding from TMF. |
| FY 19/20 | \$126,900.00 | 3/10/2020 | Payment to NVTA for the design and engineering of the Calistoga segment of the Vine Trail. Funding from GF to Roads Ops. |
| FY 20/21 | \$21,600.00 | 9/1/2020 | Payment to NVTA for the design and engineering of the Calistoga segment of the Vine Trail. Funding from GF to Roads Ops. |
| FY 20/21 | \$31,750.00 | 6/22/2021 | Payment to NVTA for the design and engineering of the Calistoga segment of the Vine Trail. Funding from GF to Roads Ops. |
| FY 21/22 | \$2,000,000.00 | 4/5/2022 | Payment to NVTA for the construction of the St. Helena to Calistoga section of the Vine Trail. Funding from ACO to Roads Ops. |

| | | | |
|--------------|--------------------|------------|---|
| FY 22/23 | \$409,000 | 10/18/2022 | Replacement Jail bike path contribution. |
| FY 23/24 | 259,000 | 8/22/2023 | Payment to NVTA for the construction of the St. Helena to Calistoga section of the Vine Trail. Funding from ACO to Roads Ops. |
| FY 23/24 | 275,000 | 4/6/2024 | Payment to NVTA for the construction of the St. Helena to Calistoga section of the Vine Trail. Funding from ACO to Roads Ops. |
| FY 24/25 | - | | No Expenses |
| Total | \$4,741,370 | | |

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



Town of Yountville

Measure T Equivalent Funds Certification for Program Years 2024-2029

Class I Facility (Equivalent Fund) Tracking

| Project Number | Project Name | Location | Segment Length | Project Description | Funding Source | Total Cost | Start Date | Estimated Completion Date | Notes |
|----------------|----------------------------------|--|----------------|--|----------------|---------------|------------|---------------------------|----------|
| 19702 | Finnell Path | Finnell to Yount St | 875 feet | Replace | General Fund | \$ 123,725.00 | May 2020 | May 2020 | complete |
| 20703 | Finnell Multi- Use Path Phase II | Hopper Creek Path from Hopper Creek Condos to Yount Street | 900 feet | Replace asphalt path with concrete | General Fund | \$ 130,024.00 | April 2020 | July 2020 | complete |
| 20705 | Oak Circle Path | Oak Circle To Mission | 455 feet | Multit Use Path Construction | General Fund | \$ 324,830.70 | July 2014 | June 2021 | complete |
| 20707 | Vine Trail Bike Path | Town Limits to Madison | 1.8 miles | Crack and Slurry Seal/ Concrete remove and replace | GF/Vinetrail | \$ 18,705.00 | April 2020 | april 2023 | complete |
| 20701 | Vine Trail Bike Path | Town Limits to Madison | 1.8 miles | Crack and Slurry Seal/ Concrete remove and replace | GF/Vinetrail | \$ 35,000.00 | April 2020 | april 2023 | complete |

The Town of Yountville completed a set of Class 1 Facility projects shown on the previous 5-Year Plan that contributed to the collective 6.67% equivalent fund commitment. The Town currently has no Class 1 Facility projects to list on the 5 year Plan adopted for fiscal years 22/23 through 26/27. As projects emerge, the Town will list them on future 5-Year Plan updates.

CITY OF ST. HELENA

RESOLUTION No. 2025-147

Adoption of a Resolution Approving Certification of Equivalent Fund Expenditures Under 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 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, as amended, with NVTA that outlines procedures for Measure T expenditures; and
- G. The City of St. Helena 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. The amount set forth in Exhibit “A” will be deemed the “Equivalent Fund Spending for Class I Bicycle Facilities” of the City of St. Helena, which must be maintained annually throughout the term of the Measure from the General Fund of the City of St. Helena; 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, demonstrating that the Equivalent Fund Class I Bicycle Facilities spending occurred during 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 City Council hereby adopts the Equivalent Fund Class I Bicycle Facilities expenditures amount as set forth in Exhibit "A," and authorizes the Public Works Director or designee to file the amount with NVTA-TA.

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



Tracking of Equivalent funds for Class I Trails

| Fiscal Year | Funding Source | Amount |
|---|---|----------------|
| 2018-19 | General Fund - Transferred to Fund 241 | 80,400 |
| 2018-19 | General Fund - Resolution 2019-116 for Vine Trail | 19,250 |
| 2019-20 | General Fund Transferred to Fund 241 | 85,000 |
| 2020-21 | General Fund Transferred to Fund 241 | 31,000 |
| 2021-22 | General Fund Transferred to Fund 241 | 85,000 |
| 2022-23 | General Fund - Resolution 2023-10 for Vine Trail | 15,403 |
| 2022-23 | General Fund Transferred to Fund 241 | 85,000 |
| 2023-24 | General Fund Transferred to Fund 241 | 100,000 |
| 2024-25 | General Fund Transferred to Fund 241 | 100,000 |
| Total Class I Trails Contributions | | 601,053 |

JANUARY 27, 2026

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CALISTOGA, COUNTY OF NAPA, STATE OF CALIFORNIA, APPROVING CERTIFICATION OF EQUIVALENT FUND EXPENDITURES UNDER MEASURE T PROGRAM AND AUTHORIZING THE PUBLIC WORKS DIRECTOR OR DESIGNEE TO FILE THE AMOUNT WITH NAPA VALLEY TRANSPORTATION AUTHORITY TAXING AUTHORITY (NVTA-TA)

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 streets and roads projects as defined in the Measure; and

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

WHEREAS, in order to receive funding under this Agreement, the Local Agencies must demonstrate to NVTA-TA that they have individually committed eligible revenues totaling at least 6.67% of the value of the total annual allocations of Measure T funds to Class 1 Bike Facility projects identified in the adopted Countywide Bicycle Plan; and

WHEREAS, 6.67% of the value of the total annual allocations of Measure T funds will be deemed the "Equivalent Fund Spending for Class I Bicycle Facilities" of the City of Calistoga, which must be maintained annually throughout the term of the Measure from the General Fund of the City of Calistoga; and

WHEREAS, the city has exceeded its total class I bike obligation of \$288,034 from FY18/19 through FY24/25, and has spent a total of \$594,250 on class I bike facilities which exceeds our total obligation; and

WHEREAS, by January 31st each calendar year, the City of Calistoga 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 Calistoga, demonstrating that the Equivalent Fund Class I Bicycle Facilities spending occurred during 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 the Class I Bicycle Facilities expenditures amount equivalent to 6.67% of the value of the total annual allocations of Measure T funds and this funding can be set aside and accumulated over multiple years to sufficiently fund a Class I Bike Facility project in future years.

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



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY ITOC Agenda Memo

TO: Independent Taxpayer Oversight Committee
FROM: Danielle Schmitz, Executive Director
REPORT BY: Addrell Coleman, Associate Planner
Phone: (707) 259-8235 / Email: acoleman@nvta.ca.gov
SUBJECT: Measure T - Maintenance of Effort (MOE) Certification Fiscal Year
2024-25

RECOMMENDATION

Information Only

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).

FISCAL IMPACT

No

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 to the NVTA-TA that it has met their 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 |
| | <u>\$ 3,333,291.50</u> | <u>\$ 3,458,784.51</u> | <u>\$ 3,357,588.04</u> |

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 |
| | <u>\$ 4,498,628.35</u> | <u>\$ 4,696,077.28</u> | <u>\$ 5,126,036.00</u> |
| 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

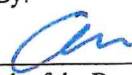

| | | |
|--|--|---|
| <p>APPROVED AS TO FORM Office of County Counsel</p> <p>By: <u>Ryan FitzGerald (e-sign)</u></p> <p>Date: <u>January 12, 2026</u></p> <p>Project ID: <u>13111464</u></p> | <p>APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS</p> <p>Date: January 27, 2026</p> <p>Processed By: <u></u>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

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 | 0.00% |
| Capital Assets | | | | | | | |
| 55400 - Equipment | - | 7,400.00 | 7,400.00 | - | 7,262.76 | 137.24 | 98.15 % |
| Total Capital Assets | - | 7,400.00 | 7,400.00 | - | 7,262.76 | 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 | 13,785,997.05 |
| Total Expenditures | 11,732,128.02 |
| Net Surplus / (Deficit) | 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 | 20250-1565 | 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 | 202507-1459 | GEN | 2040000 | 48210 | | Remain GF Contribute to Roads | FY25 | GF to 2040 | Balance of FY25 | Allocation | | | | | | 2,500,000.00 |
| 6/17/2025 | 202512-1318 | GN | 2040000 | 48210 | | Storm 4301 FEMA/CIDES release | Pkg187 | BOS 25-672 | | Reclass | | | | | | 263,171.00 |
| 6/17/2025 | 202512-1318 | GN | 2040000 | 48210 | | Storm 4305 FEMA/CIDES release | Pkg187 | 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 | <u>\$ 223,604.00</u> |
| MOE Amount Certified for FY 2024-25 | <u>\$203,111.05</u> |
| MOE Amount Certified for FY 2023-24 | <u>\$242,481.34</u> |
| MOE Amount Certified for FY 2022-23 | <u>\$240,843.12</u> |
| Measure T funds Received in FY 2024-25 | <u>\$ 673,606.00</u> |
| Measure T funds Expended in FY 2024-25 | <u>\$ 583,561.00</u> |
| Measure T funds Balance in Account | <u>\$ 1,116,797.00</u> |

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 |

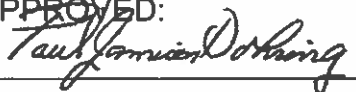
- (b) For Fiscal Year 2024/2025, the City of St. Helena met its obligation for an MOE at least \$379,189 as set forth in Resolution 2018-16; and
- (c) The City of St. Helena will meet its MOE obligation under the new Measure U Ordinance that became effective July 1, 2025 in the amount of 20% of the City's 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 | <u>\$379,189</u> |
| MOE Amount Certified for FY 2024-25 | <u>\$379,189</u> |
| MOE Amount Certified for FY 2023-24 | <u>\$379,189</u> |
| MOE Amount Certified for FY 2022-23 | <u>\$379,189</u> |
| 3-Year Average MOE Amount FY 2022-25 | <u>\$379,189</u> |
| Measure T funds Received in FY 2024-25 | <u>\$1,472,201</u> |

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 NVRTA-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 NVRTA-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> |