

Napa Valley Transportation Authority

625 Burnell Street
Napa, CA 94559



Agenda - Final

Wednesday, June 3, 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://nvta.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 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 Hand” button 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.

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.com/hc/en/article?id=zm_kb&sysparm_article=KB0060732

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.

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

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

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

6. PRESENTATIONS

- 6.1 **Project Overview from the City of Napa on Measure U Projects (Jessica Lowe)**
Estimated Time: 2:05 p.m.
- 6.2 **Measure G Overview from the City of Napa (Jessica Lowe)**
Estimated Time: 2:15 p.m.
- 6.3 **NVTA Project Update (Grant Bailey)**
Estimated Time: 2:30 p.m.

7. CONSENT AGENDA

- 7.1 **Meeting Minutes of March 4, 2026 (Laura Sanderlin) (Pages 6-8)**

Recommendation: ITOC action will approve the meeting minutes of March 4, 2026.

Estimated Time: 2:45 p.m.
Attachments: [Draft Minutes](#)

8. REGULAR AGENDA ITEMS

8.1 Executive Director Report (Danielle Schmitz) (Pages 9-11)

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

Estimated Time: 2:55 p.m.

Attachments: [Staff Report](#)

8.2 Measure U - City of Napa Updated Five-year Project List (Addrell Coleman) (Pages 12-18)

Recommendation: That the Independent Tax Oversight Committee recommend the Napa Valley Transportation Authority - Tax Agency (NVTA-TA) approve the updated City of Napa five-year Measure U Project List.

Estimated Time: 3:10 p.m.

Attachments: [Staff Report](#)

8.3 Measure U Compliance and Performance Audit Work Plan for City of Napa and Town of Yountville (Antonio Onorato) (Pages 19-22)

Recommendation: That the ITOC discuss the audit work plan for compliance and performance audits that are scheduled for the upcoming audit review period and recommend an approach to staff.

Estimated Time: 3:25 p.m.

Attachments: [Staff Report](#)

8.4 October-December Quarter 4 Calendar Year 2025, Measure U Quarter 2 Fiscal Year 2026 Analysis and Financial Update (Joanne Au) (Pages 23-41)

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

Estimated Time: 3:40 p.m.

Attachments: [Staff Report](#)

9. FUTURE AGENDA ITEMS

10. ADJOURNMENT

10.1 The next Regular Meeting is September 2, 2026.

I, Laura M. Sanderlin, hereby certify that the agenda for the above stated meeting was posted at a location freely accessible to members of the public at the NVTA offices, 625 Burnell Street, Napa, CA by 5:00 p.m., on Friday, May 29th.

Laura M. Sanderlin, NVTA-TA Board Secretary

Napa Valley Transportation Authority

625 Burnell Street
Napa, CA 94559

Meeting Minutes - Draft Independent Taxpayer Oversight Committee (ITOC)

Wednesday, March 4, 2026

2:00 PM

JoAnn Busenbark Board Room

1. Call To Order

Chair Zizack-Morais called the meeting to order at 2:01pm.

2. Roll Call

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

Non-Voting: 4 - Tracy Schulze
Mark Joseph
Danielle Schmitz
Juan Arias

Excused: 1 - Richard Tippitt

3. Public Comment

None

4. Committee Member Comments

None

5. Staff Comments

None

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

7. PRESENTATIONS

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

Attachments: [Yountville ITOC March 2026.pdf](#)

Information only

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

Attachments: [St. Helena - Measure U Presentation.pdf](#)

Information only

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

Attachments: [Calistoga ITOC Presentation March 2026.pptx](#)

Information only

8. CONSENT AGENDA

Motion MOVED by MCMINN, SECONDED by BARWICK to APPROVE Item 8 Consent Agenda Items 8.1-8.2. Motion passed unanimously.

Aye: 6 - McMinn, Member Zizack-Morais, Peterson, Kindig, Fioni and Barwick

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

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)

Attachments: [Staff Report](#)

9. REGULAR AGENDA ITEMS

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

Attachments: [Staff Report](#)

Information only/No action taken

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

Attachments: [Staff Report](#)

Motion MOVED by PETERSON, SECONDED by KINDIG to APPROVE Item 9.2 the County of Napa five-year project list. Motion passed unanimously.

Aye: 6 - McMinn, Member Zizack-Morais, Peterson, Kindig, Fioni and Barwick

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

Attachments: [Staff Report](#)

Motion MOVED by PETERSON, SECONDED by KINDIG to APPROVE Item 9.3 the City of American Canyon five-year project list. Motion passed unanimously.

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)

Attachments: [Staff Report](#)

Information only/No action taken

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

Attachments: [Staff Report](#)

Information only/No action taken

Member Kindig requested for the NVTA Resolution to be included in future equivalent fund certification staff report attachments.

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

Attachments: [Staff Report](#)

Information only/No action taken

10. FUTURE AGENDA ITEMS

-NVTA Project update

-Measure U Presentation from City of Napa

Staff confirmed that informational items related to finance will be placed on Regular Agenda instead of Consent.

11. ADJOURNMENT

Chair Zizack-Morais adjourned the meeting at 3:08pm.

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

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



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

BottleRock Service – Vine Transit provided free and late-night transit service all BottleRock weekend long. Staff will report out on ridership numbers once they have been finalized.

Outreach – NVTA has participated in a lot of Spring outreach events. In April, staff hosted Valley Oak High School students on a field trip at the Bus Maintenance Facility and provided a tour and hands-on experience. The Maintenance Manager and transit planners provided career path information, and it was an informative and positive experience for the students. Thank you to our Transit team!

On April 18th, NVTA staff participated in Earth Day at the Oxbow Commons. We had a great turnout and community members enjoyed being able to tour our fully electric Art Bus.

On May 3rd, NVTA staff participated in BikeFest at the Oxbow Commons and Bike to Wherever Day on Thursday, May 14th. The NVTA energizer saw over 60 riders at the Soscol location and Napa County Bicycle Coalition is reporting over 1,400 participants countywide.

Vision Zero Update – NVTA is kicking off the Napa Valley Vision Zero data update and progress report – this update will build off the Vision Zero Plan completed in 2023 and provide a benchmark report on progress made toward reducing severe and fatal collisions on the county roadway network.

Regional Update

SR 37 – MTC approved \$11.6 million for the SR 37 Tolay Creek Bridge Project to complete the funding plan on package one of the Sears Point to Mare Island Improvement Project. The project will widen and extend the bridge, providing more vehicle capacity and better tidal flow connectivity between the marsh and bay waters.

On May 5th Representative Garamendi held a press conference on the SR 37 Corridor to introduce the Accelerating Demonstration Approaches for Protecting Transportation Assets (ADAPT) Act. It's a marker bill that would provide the funding and delivery framework needed to move large-scale resilience projects from planning to completion by authorizing \$10 billion over five years to fund up to 10 nationally or regionally significant, large-scale resilience demonstration projects that reduce the risk of catastrophic damage, prolonged closures, and repeated emergency repairs to critical surface transportation assets.

Regional Network Management - MTC's Regional Network Management Council approved the transit wayfinding design guidelines to help Bay Area transit agencies establish a uniform look for signs and maps used at regional transit hubs that connect multiple systems. NVTA will be incorporating some of the signage at the Redwood Park and Ride when it updates the transit signage at that hub.

State and Federal

State Budget:

The May 2026 state legislative update presents a mixed fiscal picture, with stronger-than-expected current revenues offset by significant long-term budget challenges. State revenues are exceeding projections by nearly \$9 billion this fiscal year, driven largely by income tax receipts. However, this surplus is largely committed to constitutional obligations such as education and reserve funds.

Looking ahead, the outlook is much more constrained, with projected deficits reaching \$35 billion by 2030. In response, Governor Newsom is expected to propose significant budget cuts in his May Revise to maintain a balanced budget, while the Senate is advancing an alternative approach that prioritizes building reserves, protecting key programs, and potentially introducing new fees on large corporations.

The outlook is concerning for transit. The Senate’s budget framework does not include new transportation funding and does not address restoring cuts to key transit programs, while ongoing changes to the Cap and Invest program could further reduce funding available for transit-related programs such as the Low Carbon Transit Operations Program (LCTOP) and the Transit and Intercity Rail Capital Program (TIRCP).

Proposed reallocations of climate funds toward utility credits and industrial decarbonization may come at the expense of transit and clean transportation investments, potentially undermining efforts to meet zero-emission bus requirements and sustain programs like student transit passes. These proposed changes have prompted significant opposition from legislators and transit stakeholders, and the outcome remains uncertain as CARB considers next steps.

Caltrans is forming a California Transit Advisory Committee (CTAC) to provide strategic and technical input on transit planning and implementation, with applications open through April. This effort stems from SB 960 (2024), which requires stronger integration of transit and “complete streets” into state planning. In parallel, Caltrans is creating a new Deputy Director of Transit position and reestablishing its Division of Mass Transportation, signaling a renewed emphasis on improving transit speed, reliability, and connectivity, particularly through priority infrastructure like dedicated bus lanes and signal prioritization.

Federal Update:

Congressman Thompson has included a \$2 million request for American Canyon SR-29 corridor improvements in an earmark request to the Appropriations Committee. NVTA should know soon whether it will be recommended for approval in the Transportation and Housing and Urban Development bill later this fall.

At the national level, federal surface transportation reauthorization discussions raise concerns, as proposed House funding levels could significantly reduce support for bus programs and competitive grants, potentially impacting future transit capital projects.

Transportation advocates are urging Congress to provide robust federal funding for the Buses and Bus Facilities program, requesting \$2.2 billion annually. This effort has broad bipartisan support, with over 50 members of Congress backing a letter to maintain funding. This issue is particularly significant as Congress prepares a long-term surface transportation reauthorization bill that will establish federal transportation funding priorities and program levels for the next five years.

More broadly, federal activity is marked by competing priorities, tight timelines, and political volatility. The FY27 appropriations process has begun under pressure to meet a September 30 deadline and avoid a government shutdown.

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 City of Napa Five-year Project List

RECOMMENDATION

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

EXECUTIVE SUMMARY

To qualify for Measure U distributions, jurisdictions must certify a five-year project list biennially through a public meeting process. The Measure U policies and procedures allow jurisdictions to revise the five-year project list by adding new projects for approval. City of Napa is seeking to amend their five-year Project List.

BACKGROUND

The City of Napa approved its initial 5-Year Measure U project list in July 2025 and submitted it to the 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 City of Napa Council on May 19, 2026 where it was approved.

The revised five-year list and supporting Resolution (Attachment 1) represents a consolidated list, showing projects receiving both Measure U and remaining Measure T funds and reflects previous Council capital budget amendments. The city is not receiving any new Measure T revenue but is reporting expenditures received under Measure T until they are fully expended, after which the project list will include only Measure U-funded projects. The list includes project receiving funding in the current fiscal year as well as those programmed for funding over the 5-year horizon. The updated list does not allocate

or change any funding. Project additions to the updated project list are highlighted in Attachment 1.

ATTACHMENT(S)

- 1) City of Napa Resolution R2026-049 and Updated Measure U Five-Year Project List

RESOLUTION R2026-049

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NAPA, STATE OF CALIFORNIA, (1) APPROVING THE 5-YEAR PROJECT LIST UNDER THE MEASURE U PROGRAM, (2) AUTHORIZING THE PUBLIC WORKS DIRECTOR TO FILE THE 5-YEAR PROJECT LIST WITH NVTA-TA, AND (3) DETERMINING THAT THE ACTIONS AUTHORIZED BY THIS RESOLUTION ARE EXEMPT FROM CEQA

WHEREAS, on November 5, 2024, the voters of Napa County passed the Napa Valley Transportation Improvement Act, also known as Measure U, which imposes a half cent transaction and use (sales) tax to provide supplemental funding for road maintenance as detailed in Ordinance No. 24-01 of the Napa Valley Transportation Authority – Tax Agency (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 Napa 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 and the cities and town within Napa County (“Local Agencies”) as set forth in the Measure U Expenditure Plan; 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, the City of Napa entered into a Master Funding Agreement with NVTA-TA that outlines procedures for Measure U expenditures; and

WHEREAS, the City of Napa is required to update and re-adopt the 5-Year List of Projects for any and all revisions to previously adopted work plans; and

WHEREAS, upon adoption by City Council, the Five-Year Project List will be submitted to the NVTA-TA Board for consideration and determination that the newly updated list of project expenditures meets the requirements of the Measure U Expenditure Plan and Master Funding Agreement; 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.*); 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 adopts the updated 5-Year Project List for the City of Napa as set forth in Exhibit "A" attached hereto and incorporated herein by reference, and authorizes the Public Works Director to file the list with NVTA-TA in accordance with Measure U Expenditure Plan Section 6.

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

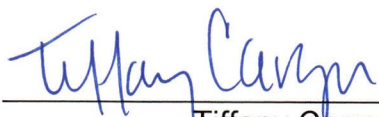
I HEREBY CERTIFY that the foregoing Resolution was duly adopted by the City Council of the City of Napa at a public meeting of said City Council held on the 19th day of May 2026, by the following vote:

AYES: DeNatale, Luros, Narvaez, Painter

NOES: None

ABSENT: Sedgley

ABSTAIN: None

ATTEST: 
Tiffany Carranza
City Clerk

Approved as to form:



Christopher Diaz
Interim City Attorney

Exhibit A: Updated Measure U 5-Year Project List

EXHIBIT A

Measure U - Napa Valley Transportation Improvement Act

Jurisdiction Name:

Primary Contract #1: Email: Phone:

Secondary Contact #2: Email: Phone:

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

Maintenance of Effort (MOE)

1. Enter MOE Amounts Claiming: Most Recent FY FY24 Measure T Revenue (Audited) \$ 10,152,878.25 \$ MOE = 20%

2. Enter Certified MOE Amount: Total MOE: \$ 2,030,676.65

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

Fiscal Year	Program / Project Type	Project Description	Total Project Cost	* Measure U Funds - Obligation Changes	* Measure T - Obligation Changes	* Total Measure T + U - Obligation Changes	Other Funds	Location (Intersection, Mile Marker, Length of Alignment, etc.)	Start	End	Project Phase (Design, ENV, PS&E, CON)	Length	Complete Streets Project? (Yes/No)	Is the Project Included in the Countywide Transportation Plan? (Yes/No)	Is the Project in the Jurisdiction's Capital Improvement Plan? (Yes/No)	Is the Project included in a current Active Transportation, Bicycle or Pedestrian Plans (Yes/No)		
FY26	CIP	33ST14PW04 - SILVERADO-3RD-COOMSVILLE-EAST (FIVE WAY)	TBD	\$ 500,000	\$ -	\$ 500,000	Local, State	SR121 / 3rd / East / Coombsville	-	N/A	-	N/A	PAED / PSE	Intersection	YES	YES	YES	YES
FY30	CIP	33ST14PW04 - SILVERADO-3RD-COOMSVILLE-EAST (FIVE WAY)	TBD	\$ 1,000,000	\$ -	\$ 1,000,000	Local, State	SR121 / 3rd / East / Coombsville	-	N/A	-	N/A	CON	Intersection	YES	YES	YES	YES
FY26	CIP	33ST16PW02 - SALVADOR AVENUE WIDENING	\$ 3,945,000	\$ -	\$ (1,015,000)	\$ (1,015,000)	Local	HWY 29 / County Limits	-	HWY 29	-	County Limits	Completed	Roadway	YES	YES	YES	YES
FY26	CIP	33ST20PW09 - COOMBS ST & S COOMBS ST REHAB	\$ 5,913,515	\$ 550,000	\$ -	\$ 550,000	TFCA, Measure G	Imola Ave / 5th Street	-	Imola Avenue	-	5th Street	Completed	Roadway	YES	NO	YES	YES
FY26	CIP	33ST20PW10 - LAUREL STREET REHABILITATION	\$ 10,225,745.00	\$ -	\$ 1,500,000	\$ 1,500,000	TFCA	Laurel Street	-	BV Road	-	FWY Drive	CON	Roadway	YES	YES	YES	YES
FY26	CIP	33ST22PW03 - BROWNS VALLEY RD/FIRST STREET REHABILITATION	\$ 5,050,000.00	\$ -	\$ (1,500,000)	\$ (1,500,000)	ARPA	Browns Valley Road and 1st Street	-	Buhman	-	Hwy 29	CON	Roadway	YES	YES	YES	YES
FY26	CIP	33ST22PW04 - COOMBSVILLE REHAB 3RD-PASCALE	\$ 3,272,377	\$ 3,000,000	\$ 122,378	\$ 3,122,378	None	SR 121 / East End	-	SR121	-	Eastern City Limit	PSE / CON	Neighborhood	YES	NO	YES	YES
FY26	CIP	33ST22PW05 - WESTWOOD REHAB INTERIOR NEIGHBORHOOD STREETS	\$ 9,310,417	\$ -	\$ 2,310,417	\$ 2,310,417	Measure G	Various inner streets of the Westwood Neighborhood	-	N/A	-	N/A	PSE / CON	Neighborhood	YES	NO	YES	YES
FY29	CIP	33ST22PW07 - IMOLA REHAB SOSCOL-EAST END	\$ 2,750,000	\$ 250,000	\$ -	\$ 250,000	None	Various improvements along Imola east of Soscol	-	Foster Road	-	Eastern City Limit	PAED / PSE	Neighborhood	NO	NO	YES	YES
FY26	CIP	33ST22PW08 - COOMBSVILLE PASCALE-EAST END. Note: This western section of Coombsville Road had been combined with the above eastern section 33ST22PW04.	N/A	\$ -	\$ (122,377)	\$ (122,377)	N/A	N/A	-	N/A	-	N/A	N/A	N/A	N/A	N/A	N/A	
FY26	CIP	33ST22PW09 - WESTWOOD STREET LIGHTING	\$ 155,000	\$ -	\$ (245,000)	\$ (245,000)	None	Various locations throughout Westwood Neighborhood	-	N/A	-	N/A	CON	Neighborhood	NO	NO	YES	NO
FY26	CIP	33ST23PW03 - LINCOLN AVE REHAB-CALIFORNIA TO SILVERADO TRL	\$ 6,256,542	\$ -	\$ 350,000	\$ 350,000	Local	Lincoln Avenue	-	California Blvd	-	Soscol Ave	CON	Roadway	YES	NO	YES	YES
FY26	CIP	33ST26PW01 - STREET PREVENTIVE MAINTENANCE FY 24/25	\$ 650,000	\$ -	\$ (350,000)	\$ (350,000)	None	Various	-	N/A	-	N/A	PSE / CON	Citywide	NO	NO	YES	NO
FY26	CIP	33ST26PW02 - STREET PREVENTIVE MAINTENANCE FY25/26	\$ 450,000	\$ 450,000	\$ -	\$ 450,000	None	Various	-	N/A	-	N/A	PSE / CON	Citywide	NO	NO	YES	NO
FY26	CIP	33ST26PW03 - RIVERSIDE NEIGHBORHOOD REHABILITATION	\$ 4,500,000	\$ 500,000	\$ -	\$ 500,000	None	Various locations throughout Riverside Neighborhood	-	N/A	-	N/A	PSE	Neighborhood	NO	NO	YES	NO
FY28	CIP	33ST26PW03 - RIVERSIDE NEIGHBORHOOD REHABILITATION	\$ 4,500,000	\$ 4,000,000	\$ -	\$ 4,000,000	None	Various locations throughout Riverside Neighborhood	-	N/A	-	N/A	PSE	Neighborhood	NO	NO	YES	NO

EXHIBIT A

Fiscal Year	Program / Project Type	Project Description	Total Project Cost	* Measure U Funds - Obligation Changes	* Measure T - Obligation Changes	* Total Measure T + U - Obligation Changes	Other Funds	Location (Intersection, Mile Marker, Length of Alignment, etc.)	Start	End	Project Phase (Design, ENV, PS&E, CON)	Length	Complete Streets Project? (Yes/No)	Is the Project Included in the Countywide Transportation Plan? (Yes/No)	Is the Project in the Jurisdiction's Capital Improvement Plan? (Yes/No)	Is the Project Included in a current Active Transportation, Bicycle or Pedestrian Plans (Yes/No)			
FY26	CIP	33ST26PW04 - MONTGOMERY NEIGHBORHOOD REHABILITATION	\$ 4,500,000	\$ 500,000	\$ -	\$ 500,000	None	Various locations throughout Montgomery Neighborhood	-	N/A	-	N/A	-	PSE	Neighborhood	NO	NO	YES	NO
FY27	CIP	33ST26PW04 - MONTGOMERY NEIGHBORHOOD REHABILITATION	\$ 4,500,000	\$ 4,000,000	\$ -	\$ 4,000,000	None	Various locations throughout Montgomery Neighborhood	-	N/A	-	N/A	-	CON	Neighborhood	NO	NO	YES	NO
FY26	CIP	33ST26PW06 - CITY/COUNTY JOINT PROJECT (PUEBLO POCKET AREA)	\$ 2,500,000	\$ 1,200,000	\$ -	\$ 1,200,000	Measure G	Various surrounding Pueblo Pocket area	-	Linda Vista Ave	-	Solano Ave	-	CON	Neighborhood	NO	NO	YES	NO
FY27	CIP	33ST26PW06 - CITY/COUNTY JOINT PROJECT (PUEBLO POCKET AREA)	\$ 2,500,000	\$ 500,000	\$ -	\$ 500,000	Measure G	Various surrounding Pueblo Pocket area	-	Linda Vista Ave	-	Solano Ave	-	CON	Neighborhood	NO	NO	YES	NO
FY26	CIP	33ST26PW11 - CALIFORNIA (CLAY TO TRANCAS)	\$ 3,000,000	\$ 500,000	\$ -	\$ 500,000	Measure G	California Blvd	-	Clay	-	Trancas	-	CON	Roadway Segment	NO	NO	YES	YES
FY27	CIP	33ST27PW01 - STREET PREVENTIVE MAINTENANCE FY26/27	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	None	Various	-	N/A	-	N/A	-	PSE / CON	Citywide	NO	NO	YES	NO
FY27	CIP	33ST27PW02 - CITY/NAPASAN JOINT PROJECT (BELAIRE AREA)	\$ 1,500,000	\$ 1,500,000	\$ -	\$ 1,500,000	None	Various	-	N/A	-	N/A	-	CON	Neighborhood	NO	NO	YES	NO
FY28	CIP	33ST28PW01 - STREET PREVENTIVE MAINTENANCE FY27/28	\$ 2,000,000	\$ 2,000,000	\$ -	\$ 2,000,000	None	Various	-	N/A	-	N/A	-	PSE	Citywide	NO	NO	YES	NO
FY29	CIP	33ST28PW01 - STREET PREVENTIVE MAINTENANCE FY28/29	\$ 1,500,000	\$ 1,500,000	\$ -	\$ 1,500,000	None	Various	-	N/A	-	N/A	-	PSE	Citywide	NO	NO	YES	NO
FY29	CIP	33ST29PW02 - JEFFERSON STREET REHABILITATION	\$ 4,000,000	\$ 4,000,000	\$ -	\$ 4,000,000	None	Jefferson St.	-	Northern City Limit	-	Southern City Limit	-	PSE	Roadway	NO	NO	YES	YES
FY30	CIP	33ST30PW01 - STREET PREVENTIVE MAINTENANCE FY29/30	\$ 2,500,000	\$ 2,500,000	\$ -	\$ 2,500,000	None	Various	-	N/A	-	N/A	-	PSE	Citywide	NO	NO	YES	NO
FY26	CIP	33SW20PW02 - WESTWOOD SIDEWALKS	\$ 1,425,000	\$ -	\$ (275,000)	\$ (275,000)	State	Various locations throughout Westwood Neighborhood	-	N/A	-	N/A	-	PSE / CON	Neighborhood	NO	NO	YES	YES
FY26	OPERATIONS	CITY PAVING PROGRAM	\$ 2,250,000	\$ 2,250,000	\$ -	\$ 2,250,000	State, Local, Measure G	Various streets	-	N/A	-	N/A	-	PSE / CON	Citywide	NO	NO	NO	NO
FY27	OPERATIONS	CITY PAVING PROGRAM	\$ 1,300,000	\$ 1,300,000	\$ -	\$ 1,300,000	State, Local, Measure G	Various streets	-	N/A	-	N/A	-	PSE / CON	Citywide	NO	NO	NO	NO
FY28	OPERATIONS	CITY PAVING PROGRAM	\$ 1,400,000	\$ 1,400,000	\$ -	\$ 1,400,000	State, Local, Measure G	Various streets	-	N/A	-	N/A	-	PSE / CON	Citywide	NO	NO	NO	NO
FY29	OPERATIONS	CITY PAVING PROGRAM	\$ 1,540,000	\$ 1,540,000	\$ -	\$ 1,540,000	State, Local, Measure G	Various streets	-	N/A	-	N/A	-	PSE / CON	Citywide	NO	NO	NO	NO
FY30	OPERATIONS	CITY PAVING PROGRAM	\$ 1,694,000	\$ 1,694,000	\$ -	\$ 1,694,000	State, Local, Measure G	Various streets	-	N/A	-	N/A	-	PSE / CON	Citywide	NO	NO	NO	NO
FY26	OPERATIONS	CITY SIDEWALK PROGRAM	\$ 500,000	\$ 500,000	\$ -	\$ 500,000	State, Local, Measure G	Various concrete work	-	N/A	-	N/A	-	PSE / CON	Citywide	NO	NO	NO	YES
FY27	OPERATIONS	CITY SIDEWALK PROGRAM	\$ 600,000	\$ 600,000	\$ -	\$ 600,000	State, Local, Measure G	Various concrete work	-	N/A	-	N/A	-	PSE / CON	Citywide	NO	NO	NO	YES
FY28	OPERATIONS	CITY SIDEWALK PROGRAM	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	State, Local, Measure G	Various concrete work	-	N/A	-	N/A	-	PSE / CON	Citywide	NO	NO	NO	YES
FY29	OPERATIONS	CITY SIDEWALK PROGRAM	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	State, Local, Measure G	Various concrete work	-	N/A	-	N/A	-	PSE / CON	Citywide	NO	NO	NO	YES
FY30	OPERATIONS	CITY SIDEWALK PROGRAM	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	State, Local, Measure G	Various concrete work	-	N/A	-	N/A	-	PSE / CON	Citywide	NO	NO	NO	YES

EXHIBIT A

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)	Is the Project Included in a current Active Transportation, Bicycle or Pedestrian Plans (Yes/No)
FY25	Complete Street	33ST22PW03 - 1ST STREET / BROWNS VALLEY ROAD CLASS IV	\$ 5,050,000	ARPA / Measure T	Browns Valley Road and 1st Street	Buhman	Hwy 29	CON	Roadway	YES	Yes	YES
FY27	Complete Street	33ST22PW04 - COOMBSVILLE ROAD	\$ 3,272,377	Measure T	SR 121 / East End	SR121	Eastern City Lim	PSE/COM	Roadway	NO	Yes	YES
FY26	Complete Street	33ST23PW03 - LINCOLN AVE. CLASS IV	\$ 6,256,542	General Fund / Measure T	Lincoln Avenue	California Blv	Soscol Ave	PSE / CON	Roadway	NO	Yes	YES
FY26	Class I / IV Maintenance	ANNUAL MAINT - 1ST/BVR CLASS IV	TBD	General Fund	Browns Valley Road and 1st Street	Buhman	Hwy 29	PSE / CON	Roadway	YES	N/A	YES
FY27	Class I / IV Maintenance	ANNUAL MAINT - 1ST/BVR CLASS IV	TBD	General Fund	Browns Valley Road and 1st Street	Buhman	Hwy 29	PSE / CON	Roadway	YES	N/A	YES
FY28	Class I / IV Maintenance	ANNUAL MAINT - 1ST/BVR CLASS IV	TBD	General Fund	Browns Valley Road and 1st Street	Buhman	Hwy 29	PSE / CON	Roadway	YES	N/A	YES
FY29	Class I / IV Maintenance	ANNUAL MAINT - 1ST/BVR CLASS IV	TBD	General Fund	Browns Valley Road and 1st Street	Buhman	Hwy 29	PSE / CON	Roadway	YES	N/A	YES
FY30	Class I / IV Maintenance	ANNUAL MAINT - 1ST/BVR CLASS IV	TBD	General Fund	Browns Valley Road and 1st Street	Buhman	Hwy 29	PSE / CON	Roadway	YES	N/A	YES
FY27	Class I / IV Maintenance	ANNUAL MAINT - LINCOLN CLASS IV	TBD	General Fund	Lincoln Avenue	California Blv	Soscol Ave	PSE / CON	Roadway	NO	N/A	YES
FY28	Class I / IV Maintenance	ANNUAL MAINT - LINCOLN CLASS IV	TBD	General Fund	Lincoln Avenue	California Blv	Soscol Ave	PSE / CON	Roadway	NO	N/A	YES
FY29	Class I / IV Maintenance	ANNUAL MAINT - LINCOLN CLASS IV	TBD	General Fund	Lincoln Avenue	California Blv	Soscol Ave	PSE / CON	Roadway	NO	N/A	YES
FY30	Class I / IV Maintenance	ANNUAL MAINT - LINCOLN CLASS IV	TBD	General Fund	Lincoln Avenue	California Blv	Soscol Ave	PSE / CON	Roadway	NO	N/A	YES
FY25	Class I / IV Maintenance	ANNUAL MAINT - TRAILS AND PATHWAYS	TBD	General Fund	Various locations	N/A	N/A	PSE / CON	Citywide	NO	N/A	YES
FY26	Class I / IV Maintenance	ANNUAL MAINT - TRAILS AND PATHWAYS	TBD	General Fund	Various locations	N/A	N/A	PSE / CON	Citywide	NO	N/A	YES
FY27	Class I / IV Maintenance	ANNUAL MAINT - TRAILS AND PATHWAYS	TBD	General Fund	Various locations	N/A	N/A	PSE / CON	Citywide	NO	N/A	YES
FY28	Class I / IV Maintenance	ANNUAL MAINT - TRAILS AND PATHWAYS	TBD	General Fund	Various locations	N/A	N/A	PSE / CON	Citywide	NO	N/A	YES
FY29	Class I / IV Maintenance	ANNUAL MAINT - TRAILS AND PATHWAYS	TBD	General Fund	Various locations	N/A	N/A	PSE / CON	Citywide	NO	N/A	YES
FY30	Class I / IV Maintenance	ANNUAL MAINT - TRAILS AND PATHWAYS	TBD	General Fund	Various locations	N/A	N/A	PSE / CON	Citywide	NO	N/A	YES

Note: The collective amount of the jurisdictions' bike expenditure must be a minimum of 7% of the anticipated revenue amount received from Measure U. Estimates by jurisdiction are shown on the table labeled "Measure U Revenue Estimates". Funding for 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 explain 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
 *Any negative numbers represent a reduction in previously budgeted obligated funds.
 The project reflects the City's 5-Year CIP Plan as approved by the City Council.
 The City maintains separate fund balances for Measure T and Measure U funds.

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 meeting 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 Independent Taxpayer Oversight 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: Measure U Compliance and Performance Audit Work Plan for City of Napa and Town of Yountville

RECOMMENDATION

That the ITOC discuss the audit work plan for compliance and performance audits that are scheduled for the upcoming audit review period and recommend an approach to staff.

EXECUTIVE SUMMARY

Measure U is subject to three types of audits: the annual financial audit, performance audits, and compliance audits. The Certified Public Accountants (CPAs) need notice on the number of performance and compliance audits the ITOC will want to undertake during the fiscal year to determine the financial resources need.

BACKGROUND

The language in Measure U necessitates completing a financial audit and a compliance audit; although, the ordinance is silent on the timeframe of those reviews. The committee approved a rotating schedule for the compliance and performance audits. The audit schedule for the next three years is:

FY 2025-26: City of Napa, Town of Yountville
FY 2026-27: County of Napa, St. Helena
FY 2027-28: American Canyon, Calistoga

Staff have reviewed projects and is recommending that the ITOC select the two projects in the City of Napa listed in Table 1 and one project in the Town of Yountville in Table 2. The projects highlighted in bold print are NVRTA's staff recommendation for review.

Table 1: City of Napa Projects						
Project #	Project Name	Project Cost	Measure U Funds	Start Date	End Date	Status
22504	Browns Valley Road	\$5,847,388	\$2,077,388	9/1/2021	Winter 2025	Completed
26505	Westwood Avenue Sidewalk	\$1,400,529	\$800,529	7/21/2020	4/15/2025	Completed

Table 2: Town of Yountville Projects.						
Project #	Project Name	Total Project Budget	Measure U funds	Start Date	End Date	Status
26505	Washington Street Rehabilitation	\$1,272,880	\$1,126,880	8/18/2024	12/1/2025	Completed

The auditors are available to complete the compliance and performance audits providing that they are scheduled in advance and sampling can occur prior to fieldwork. Advance notice will give the jurisdictions adequate time to prepare the documentation.

As a reference, the auditors will be reviewing projects with the following definitions and areas in mind.

A compliance audit is a comprehensive review of an organization's adherence to ordinance and guidelines. Audit reports could evaluate several factors such as the strength and thoroughness of compliance preparations, security policies, user access controls and risk management procedures over the course of a compliance audit. Compliance auditors provide details about the organization's level of compliance adherence, any violations, and suggestions for improvement.

A performance audit is an assessment of an entity's operations to determine if specific programs or functions are working as intended to achieve stated goals. The audit may assess the overall jurisdiction's performance or a specific project. A performance audit examines a program, function, operation or the management systems and procedures of a governmental or non-profit entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

The audits will focus on seven areas of performance/compliance, specifically:

- a) Maintenance of Effort - The jurisdictions certified to NVTA-TA that it met its Maintenance of Effort (MOE) provision of the average general fund expenditures spent in fiscal in the last three fiscal years. The jurisdictions must certify annually to NVTA-TA that it met its MOE expenditures the previous fiscal year, by January 31st.
- b) Five-year project list - The jurisdictions submitted a copy of their five-year list of projects to be funded with Measure T revenues biennially on January 31st.

- c) Project Implementation & Reporting – The jurisdictions submitted a semi-annual update on projects and expenses by September 1st and March 1st of every year.
- 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 jurisdiction and NVTA-TA.
- 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.
- f) Recordkeeping – The jurisdictions 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.
- g) 6.67% Equivalent Funds Requirement – Review if jurisdictions have committed any revenues to meet the 6.67% Equivalent Fund for Class 1 bicycle facilities cumulative requirement.

Table 3 below outlines the costs for each audit type. The ITOC’s budget will fund the cost of each audit that is commissioned.

Table 3: Audit Costs by Category (cost subject to change)

Audit Category	Amount
NVTA TA Financial Audit	\$ 6,145
NVTA-TA Compliance Audit	
City of Napa	\$ 3,100
County of Napa	\$ 3,100
City of American Canyon	\$ 3,100
County of Yountville	\$ 3,100
City of Saint Helena	\$ 3,100
City of Yountville	\$ 3,100
City of Calistoga	\$ 3,100
NVTA	\$ 3,100
NVTA-TA	\$ 3,100
NVTA TA Performance Audit	

City of Napa	\$ 3,100
County of Napa	\$ 3,100
City of American Canyon	\$ 3,100
County of Yountville	\$ 3,100
City of Saint Helena	\$ 3,100
City of Yountville	\$ 3,100
City of Calistoga	\$ 3,100

Minor Projects	
Per Project	\$ 3,100
TBD/Other	\$ 3,100

ATTACHMENTS

None



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

TO: Independent Taxpayer Oversight Committee
FROM: Danielle Schmitz, Executive Director
REPORT BY: Joanne Au, Senior Accountant
(707) 259-8704 / Email: jau@nvta.ca.gov
SUBJECT: October-December Quarter 4 Calendar Year 2025,
Measure U Quarter 2 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 October-December 2025.

BACKGROUND

Tax Analysis

NVTA's Measure U sales tax receipts for October through December 2025 were 0.4% higher than the same quarter in 2024, or 0.5% after adjusting for reporting anomalies, though overall economic activity in Napa County remained soft with taxable sales declining 1.3%, underperforming the Bay Area's 2.5% growth.

Key sectors showed mixed performance, with general consumer goods retailers experiencing uneven results despite continued growth in e-commerce, and restaurants posting modest gains supported by hotel and resort dining. In contrast, auto sales declined sharply by nearly 16%, gas station revenues fell again due to lower fuel prices, and construction activity slowed as major projects were completed and new development remained limited.

Statewide, sales tax receipts increased 1.2%, reflecting modest economic stabilization driven by resilient holiday spending and strong online sales, though growth remained uneven. Restaurants and energy-related revenues saw gains, while autos and construction lagged due to high interest rates and reduced demand. Looking ahead, rising fuel prices, persistent inflation, and delayed interest rate cuts are expected to constrain consumer spending and limit broader sales tax growth in the near term.

Sales Tax Receipts in the Current Year

Table 1 below provides the monthly receipts for FY 2025-26 for October through January. 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 4 shows the NVTA personnel cost and administrative items.

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	1,747,252	(52,748)	-2.9%	1,675,346	71,906
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	1,747,252	(3,952,748)	-69.3%	5,592,534	(3,845,282)
Year To Date	\$ 18,900,000	\$ 14,434,822	\$ (4,465,178)	-23.6%	\$18,406,478	\$ (3,971,656)
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	\$ 14,434,822	\$ (10,865,178)	-42.9%	\$24,934,163	\$ (10,499,341)
	\$ -	\$ -	\$ -	-	\$ 110,000	
	\$ 25,300,000	\$ 14,434,822	\$ (10,865,178)	-42.9%	\$ 25,044,163	-42.4%

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 Q2 Oct-Dec 2025	FY26 Q1 July-Sept 2025	FY25 Q4 April-June 2025	FY25 Q3 Jan-March 2025
Total	\$ 560,970	\$ 445,669	\$ 441,909	\$ 384,375
Total Businesses	\$ 6,412,618	\$ 6,535,957	\$ 6,512,628	\$ 5,492,177
Percentage	9%	7%	7%	7%
Top Five Sales Tax Generators: Amazon, Costco, Walmart, Target, Home Depot				
	FY26 Q2 July-Sept 2025	FY26 Q1 July-Sept 2025	FY25 Q4 April-June 2025	FY25 Q3 Jan-March 2025
Total	\$ 862,497	\$ 732,289	\$ 719,336	\$ 638,948
Total Businesses	\$ 6,412,618	\$ 6,535,957	\$ 6,512,628	\$ 5,492,177
Percentage	13%	11%	11%	12%

Table 4: Measure U Administrative Costs

Measure U NVTA Administrative Cost		
	FY26 Q2 Oct-Dec 2025	FY26 Q1 July-Sept 2025
Personnel cost	\$ 9,055	\$ 9,746
Administrative items	63,939	17,680
Total	\$ 72,994	\$ 27,426

ATTACHMENTS

- (1) NVTA Sales Tax Update – Newsletter
- (2) NVTA Q226 (October – December 2025) Final Reports



BAY AREA

ACTUAL/ADJUSTED COMPARISON - BY COUNTY AND MAJOR INDUSTRY GROUP

ACTUAL RECEIPTS

ADJUSTED FOR ECONOMIC DATA

	4Q 2025	4Q 2024	% Change	4Q 2025	4Q 2024	% Change
Alameda County						
Autos And Transportation	19,958,834	18,075,857	10.4%	16,987,133	18,095,733	-6.1%
Building And Construction	9,094,111	8,612,528	5.6%	9,152,825	9,064,786	1.0%
Business And Industry	19,754,650	20,466,425	-3.5%	19,710,293	20,037,137	-1.6%
Food And Drugs	4,258,488	4,525,996	-5.9%	4,195,946	4,211,091	-0.4%
Fuel And Service Stations	4,740,086	5,325,950	-11.0%	4,762,924	5,094,150	-6.5%
General Consumer Goods	16,315,189	16,319,104	0.0%	16,214,879	16,105,034	0.7%
Restaurants And Hotels	11,918,921	11,687,339	2.0%	11,774,447	11,484,349	2.5%
Transfers & Unidentified	408,942	213,872	91.2%	341,748	265,905	28.5%
County & State Pool	23,011,706	20,529,730	12.1%	23,066,268	21,225,034	8.7%
	109,460,926	105,756,800	3.5%	106,206,464	105,583,218	0.6%
Contra Costa County						
Autos And Transportation	7,522,886	7,777,658	-3.3%	7,784,720	7,815,627	-0.4%
Building And Construction	4,574,360	4,911,130	-6.9%	4,498,723	4,921,398	-8.6%
Business And Industry	5,991,972	6,131,404	-2.3%	6,082,355	5,968,991	1.9%
Food And Drugs	3,211,471	3,559,624	-9.8%	3,175,292	3,263,803	-2.7%
Fuel And Service Stations	4,588,360	4,869,123	-5.8%	4,625,605	4,747,365	-2.6%
General Consumer Goods	11,886,344	11,749,719	1.2%	11,799,379	11,430,368	3.2%
Restaurants And Hotels	7,138,235	7,088,890	0.7%	7,051,439	6,968,855	1.2%
Transfers & Unidentified	194,051	121,307	60.0%	158,321	124,958	26.7%
County & State Pool	13,994,180	13,391,432	4.5%	13,657,825	13,116,630	4.1%
	59,101,859	59,600,286	-0.8%	58,833,659	58,357,996	0.8%
*Marin County						
Autos And Transportation	3,875,974	3,178,834	21.9%	3,589,033	3,558,449	0.9%
Building And Construction	1,531,476	1,478,357	3.6%	1,509,151	1,553,014	-2.8%
Business And Industry	846,667	979,988	-13.6%	849,654	970,088	-12.4%
Food And Drugs	1,086,637	1,188,059	-8.5%	1,076,367	1,092,985	-1.5%
Fuel And Service Stations	857,857	941,847	-8.9%	884,446	909,938	-2.8%
General Consumer Goods	3,424,773	3,413,719	0.3%	3,473,876	3,401,521	2.1%
Restaurants And Hotels	2,266,384	2,230,345	1.6%	2,191,355	2,209,936	-0.8%
Transfers & Unidentified	103,968	43,431	139.4%	69,782	56,268	24.0%
County & State Pool	4,291,500	3,794,762	13.1%	4,180,366	3,784,218	10.5%
	18,285,237	17,249,340	6.0%	17,824,031	17,536,417	1.6%
Napa County						
Autos And Transportation	658,606	727,619	-9.5%	669,212	707,658	-5.4%
Building And Construction	776,142	800,457	-3.0%	788,285	805,943	-2.2%
Business And Industry	3,231,741	3,504,023	-7.8%	3,182,808	3,491,051	-8.8%
Food And Drugs	539,071	569,758	-5.4%	529,409	534,206	-0.9%
Fuel And Service Stations	577,571	628,584	-8.1%	585,949	634,944	-7.7%
General Consumer Goods	1,741,761	1,637,427	6.4%	1,671,684	1,560,815	7.1%
Restaurants And Hotels	2,213,449	2,225,206	-0.5%	2,252,754	2,173,411	3.7%
Transfers & Unidentified	33,281	33,415	-0.4%	23,686	31,569	-25.0%
County & State Pool	2,221,303	2,163,447	2.7%	2,163,378	2,087,347	3.6%
	11,992,924	12,289,937	-2.4%	11,867,164	12,026,945	-1.3%
San Francisco County						
Autos And Transportation	2,084,429	2,329,159	-10.5%	2,217,704	2,253,014	-1.6%
Building And Construction	2,415,762	2,247,088	7.5%	2,445,997	2,332,641	4.9%
Business And Industry	6,719,221	1,848,494	263.5%	6,098,293	4,710,872	29.5%
Food And Drugs	2,789,476	3,013,387	-7.4%	2,673,374	2,735,558	-2.3%
Fuel And Service Stations	2,311,403	2,250,261	2.7%	2,242,512	2,255,518	-0.6%
General Consumer Goods	10,615,337	10,077,363	5.3%	10,923,111	9,834,664	11.1%
Restaurants And Hotels	15,208,220	13,053,198	16.5%	14,734,199	13,114,547	12.4%
Transfers & Unidentified	215,210	162,705	32.3%	243,262	353,309	-31.1%
County & State Pool	14,068,148	12,760,292	10.2%	13,888,581	12,421,169	11.8%
	56,427,206	47,741,947	18.2%	55,467,033	50,011,292	10.9%
San Mateo County						
Autos And Transportation	10,749,376	10,260,575	4.8%	9,421,247	10,070,910	-6.5%
Building And Construction	4,233,595	3,810,707	11.1%	4,220,675	3,933,962	7.3%
Business And Industry	15,227,744	10,831,474	40.6%	12,452,806	10,861,538	14.7%
Food And Drugs	2,521,130	2,827,444	-10.8%	2,471,746	2,472,685	0.0%
Fuel And Service Stations	3,253,010	3,399,629	-4.3%	3,351,535	3,416,997	-1.9%
General Consumer Goods	9,385,678	9,297,507	0.9%	9,286,160	9,155,169	1.4%
Restaurants And Hotels	8,551,501	8,070,613	6.0%	8,537,793	8,058,297	6.0%
Transfers & Unidentified	174,702	76,960	127.0%	142,894	186,514	-23.4%
County & State Pool	14,369,721	12,707,729	13.1%	14,167,024	12,613,962	12.3%
	68,466,458	61,282,638	11.7%	64,051,880	60,770,034	5.4%

* Based on partial data

ACTUAL/ADJUSTED COMPARISON - BY COUNTY AND MAJOR INDUSTRY GROUP

	ACTUAL RECEIPTS			ADJUSTED FOR ECONOMIC DATA		
	4Q 2025	4Q 2024	% Change	4Q 2025	4Q 2024	% Change
Santa Clara County						
Autos And Transportation	18,052,094	17,553,110	2.8%	15,929,542	17,447,378	-8.7%
Building And Construction	9,282,556	8,926,194	4.0%	9,429,770	9,166,730	2.9%
Business And Industry	42,423,874	47,651,103	-11.0%	40,783,185	43,188,048	-5.6%
Food And Drugs	4,611,921	5,148,615	-10.4%	4,485,476	4,460,818	0.6%
Fuel And Service Stations	6,140,758	6,525,274	-5.9%	6,113,996	6,282,503	-2.7%
General Consumer Goods	25,238,568	23,846,192	5.8%	24,970,283	23,920,200	4.4%
Restaurants And Hotels	19,116,215	18,473,437	3.5%	19,005,091	18,313,130	3.8%
Transfers & Unidentified	392,249	236,784	65.7%	351,843	313,420	11.5%
County & State Pool	38,633,027	31,371,239	23.1%	38,875,299	31,073,583	25.1%
	163,891,263	159,731,947	2.6%	159,944,485	154,167,810	3.7%
Solano County						
Autos And Transportation	4,365,528	4,807,900	-9.2%	4,022,879	4,456,298	-9.7%
Building And Construction	1,603,011	1,665,952	-3.8%	1,611,018	1,618,946	-0.5%
Business And Industry	5,730,335	5,668,358	1.1%	5,949,137	8,791,385	-32.3%
Food And Drugs	1,100,082	1,173,681	-6.3%	1,078,544	1,111,389	-3.0%
Fuel And Service Stations	1,834,070	1,848,203	-0.8%	1,803,399	1,813,511	-0.6%
General Consumer Goods	5,017,529	5,162,059	-2.8%	4,975,196	4,998,381	-0.5%
Restaurants And Hotels	2,784,614	2,698,399	3.2%	2,742,385	2,664,709	2.9%
Transfers & Unidentified	228,207	36,180	530.8%	233,817	33,257	603.1%
County & State Pool	5,205,400	5,087,698	2.3%	5,101,959	4,932,127	3.4%
	27,868,776	28,148,430	-1.0%	27,518,334	30,420,003	-9.5%
Sonoma County						
Autos And Transportation	4,158,709	4,219,877	-1.4%	4,058,509	4,159,280	-2.4%
Building And Construction	3,370,779	3,381,048	-0.3%	3,283,156	3,400,836	-3.5%
Business And Industry	3,903,844	3,859,355	1.2%	3,963,807	3,798,568	4.4%
Food And Drugs	2,063,141	2,154,067	-4.2%	2,031,659	2,026,469	0.3%
Fuel And Service Stations	1,990,402	2,175,525	-8.5%	1,933,190	2,201,868	-12.2%
General Consumer Goods	5,431,544	5,442,809	-0.2%	5,316,898	5,357,474	-0.8%
Restaurants And Hotels	3,938,677	3,887,733	1.3%	3,865,430	3,824,091	1.1%
Transfers & Unidentified	90,256	102,691	-12.1%	98,021	102,357	-4.2%
County & State Pool	6,222,545	5,646,869	10.2%	6,037,717	5,609,481	7.6%
	31,169,898	30,869,975	1.0%	30,588,387	30,480,424	0.4%
*Bay Area Totals						
Autos And Transportation	71,426,435	68,930,588	3.6%	64,679,980	68,564,347	-5.7%
Building And Construction	36,881,791	35,833,460	2.9%	36,939,599	36,798,255	0.4%
Business And Industry	103,830,049	100,940,624	2.9%	99,072,339	101,817,679	-2.7%
Food And Drugs	22,181,418	24,160,631	-8.2%	21,717,813	21,909,005	-0.9%
Fuel And Service Stations	26,293,516	27,964,395	-6.0%	26,303,555	27,356,795	-3.9%
General Consumer Goods	89,056,722	86,945,899	2.4%	88,631,466	85,763,626	3.3%
Restaurants And Hotels	73,136,216	69,415,158	5.4%	72,154,892	68,811,325	4.9%
Transfers & Unidentified	1,840,868	1,027,345	79.2%	1,663,375	1,469,557	13.2%
County & State Pools	122,017,530	107,453,199	13.6%	121,138,418	106,863,550	13.4%
	546,664,546	522,671,300	4.6%	532,301,436	519,354,140	2.5%
*HdL State Totals						
Autos And Transportation	337,466,890	333,631,598	1.1%	324,592,236	335,565,484	-3.3%
Building And Construction	178,308,797	175,209,902	1.8%	178,845,320	182,989,593	-2.3%
Business And Industry	437,325,552	419,380,546	4.3%	427,162,850	426,140,889	0.2%
Food And Drugs	106,471,445	114,117,278	-6.7%	104,743,154	105,932,980	-1.1%
Fuel And Service Stations	167,467,119	177,095,536	-5.4%	168,185,439	171,798,659	-2.1%
General Consumer Goods	448,434,197	447,194,984	0.3%	443,439,396	439,768,262	0.8%
Restaurants And Hotels	316,157,506	303,053,267	4.3%	312,536,895	308,120,684	1.4%
Transfers & Unidentified	9,382,966	4,981,099	88.4%	7,141,331	7,001,179	2.0%
County & State Pools	498,054,301	465,571,929	7.0%	494,902,709	455,773,474	8.6%
	2,499,068,772	2,440,236,141	2.4%	2,461,549,330	2,433,091,203	1.2%

* Based on partial data



NAPA COUNTY ALL AGENCIES

SALES TAX TRENDS FOR ALL AGENCIES - 4Q 2025 SALES

ADJUSTED FOR
ECONOMIC DATA*

Agency allocations reflect "point of sale" receipts

Agency Name	Count	Current Year 4Q 2025	Prior Year 4Q 2024	Share of County Pool	Actual Receipts % Change	Adjusted % Change
Yountville	162	385,473	365,288	3.6%	- 15.1%	+ 5.5%
St. Helena	583	704,023	683,016	7.8%	+ 10.0%	+ 3.1%
Calistoga	403	289,765	285,058	2.9%	+ 2.5%	+ 1.7%
Napa	3,339	4,610,109	4,604,807	47.2%	- 2.7%	+ 0.1%
Napa Co. Uninc	2,686	3,040,906	3,104,617	31.8%	- 1.6%	- 2.1%
American Canyon	563	673,510	896,811	6.8%	- 22.2%	- 24.9%
Totals	7,736	9,703,786	9,939,597	100.0%	- 3.5%	- 2.4%
Napa Pool	12,168	2,156,676	2,083,036		+ 2.6%	+ 3.5%



NAPA COUNTY ALL AGENCIES

SALES TAX TRENDS FOR ALL AGENCIES - 4Q 2025 SALES

Agency allocations reflect "point of sale" receipts

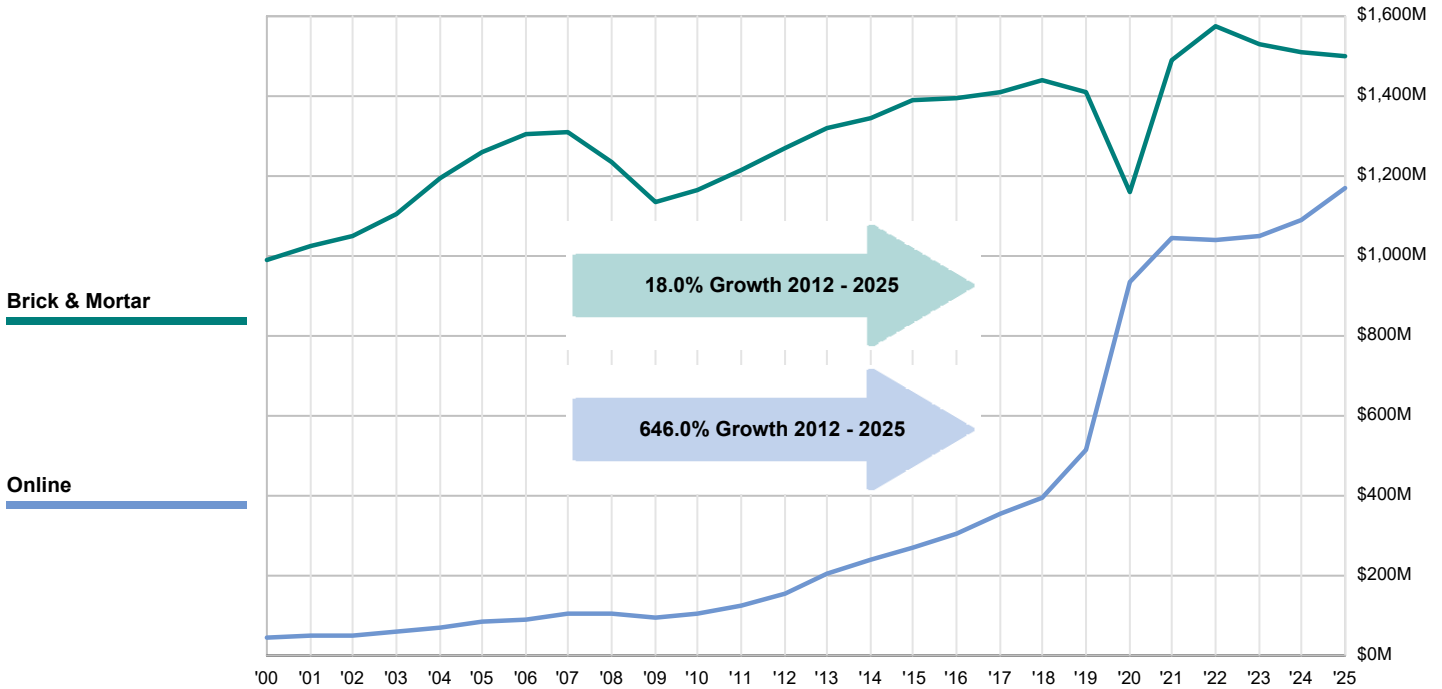
Agency Name	Count	Current Year 4Q 2025	Prior Year 4Q 2024	Share of County Pool	Actual Receipts % Change	Adjusted % Change
Yountville	162	348,967	410,935	3.6%	- 15.1%	+ 5.5%
St. Helena	583	761,484	692,047	7.8%	+ 10.0%	+ 3.1%
Calistoga	403	279,655	272,740	2.9%	+ 2.5%	+ 1.7%
Napa	3,339	4,611,461	4,740,411	47.2%	- 2.7%	+ 0.1%
Napa Co. Uninc	2,686	3,105,277	3,155,626	31.8%	- 1.6%	- 2.1%
American Canyon	563	664,776	854,729	6.8%	- 22.2%	- 24.9%
Totals	7,736	9,771,620	10,126,488	100.0%	- 3.5%	- 2.4%
Napa Pool	12,168	2,214,547	2,158,964		+ 2.6%	+ 3.5%



STATE OF CALIFORNIA

Brick & Mortar vs. Online Sales of General Consumer Goods

Local 1% Sales Tax by Calendar Year



Legend:

Brick & Mortar - Statewide General Consumer Goods from Place-of-Sale locations

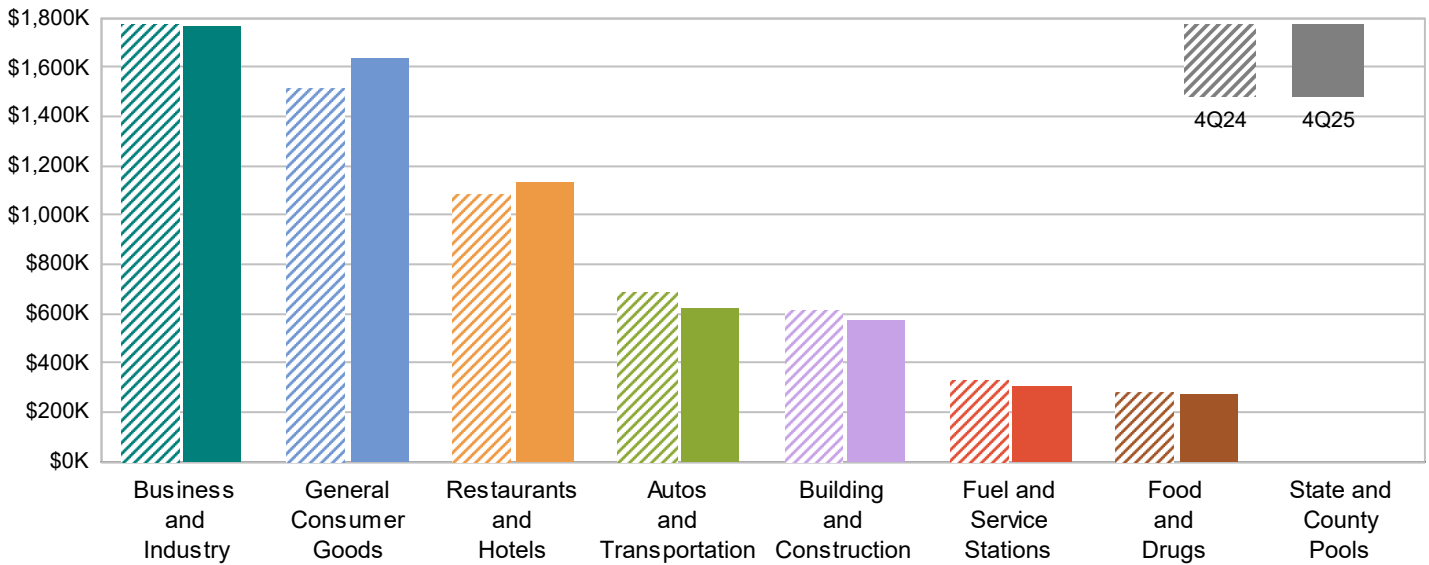
Online - Statewide General Consumer Goods from Fulfillment Centers and County Use-Tax Pool Allocations

Relevant Points of Interest:

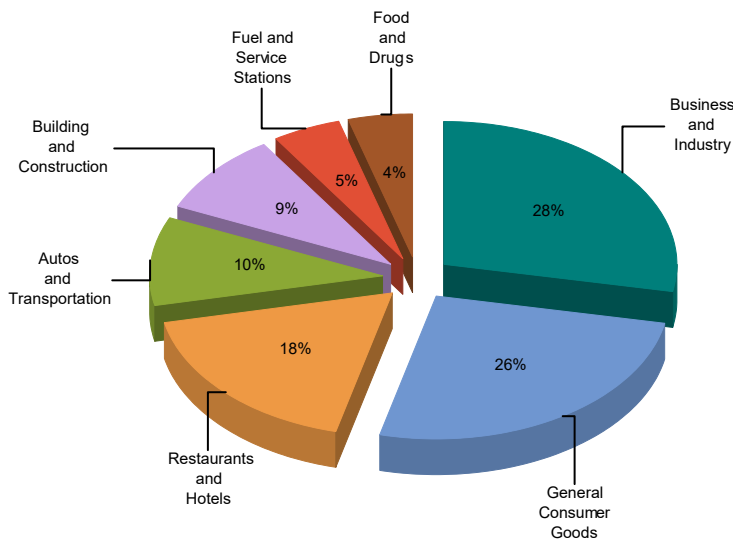
- AB 155 requiring out-of-state retailers to collect and remit local tax, effective September 2012
- AB 147 requiring out-of-state online retailers to collect and remit local tax, effective April 2019
- AB 147 specifically requiring marketplace facilitators to collect and remit local tax, effective October 2019
- Covid-19 pandemic related 'shelter-in-place' directive issued March 2020, significantly impacting brick and mortar businesses and pushed consumers to buy online

Major Industry Group	Count	4Q25	4Q24	\$ Change	% Change
Business and Industry	9,653	1,768,275	1,773,649	(5,373)	-0.3%
General Consumer Goods	4,492	1,633,715	1,518,545	115,170	7.6%
Restaurants and Hotels	677	1,132,011	1,083,413	48,597	4.5%
Autos and Transportation	1,524	625,969	693,520	(67,551)	-9.7%
Building and Construction	1,259	581,486	616,045	(34,558)	-5.6%
Fuel and Service Stations	110	307,939	335,553	(27,614)	-8.2%
Food and Drugs	300	274,848	283,071	(8,223)	-2.9%
Transfers & Unidentified	5,208	88,375	78,589	9,786	12.5%
State and County Pools	-	0	0	0	-N/A-
Total	23,223	6,412,618	6,382,385	30,233	0.5%

4Q24 Compared To 4Q25

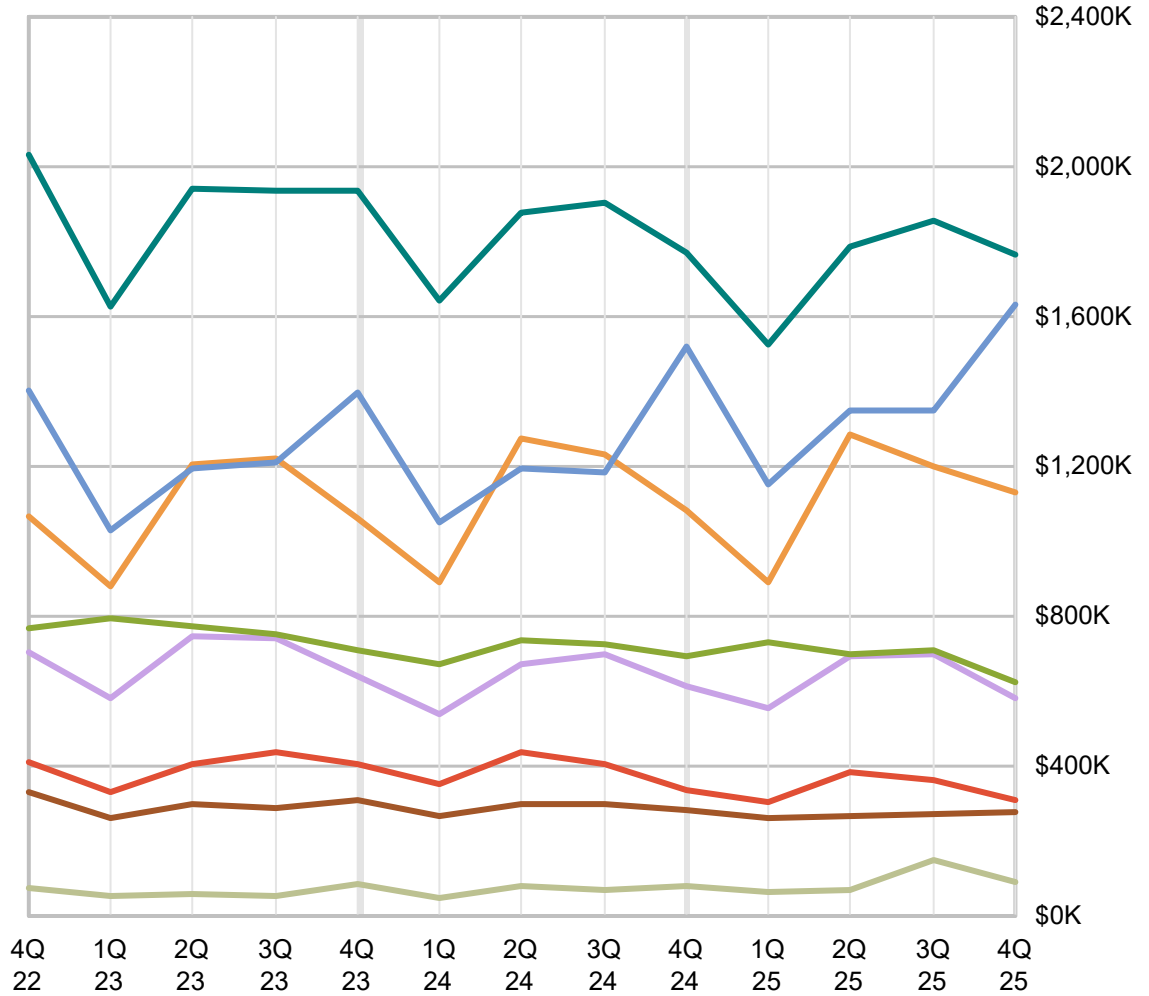


4Q25 Percent of Total



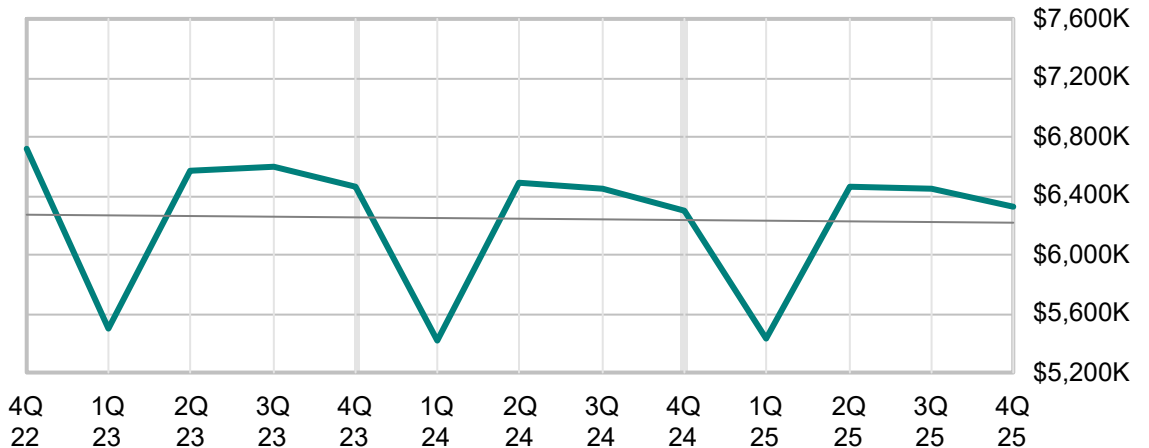
Sales Tax by Major Industry Group

- Business And Industry**
Count: 9,653
- General Consumer Goods**
Count: 4,492
- Restaurants And Hotels**
Count: 677
- Autos And Transportation**
Count: 1,524
- Building And Construction**
Count: 1,259
- Fuel And Service Stations**
Count: 110
- Food And Drugs**
Count: 300
- Transfers & Unidentified**
Count: 5,208



Agency Trend

- Napa Valley Transportation Aut**
- 13 Quarter Trend: -0.9%



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

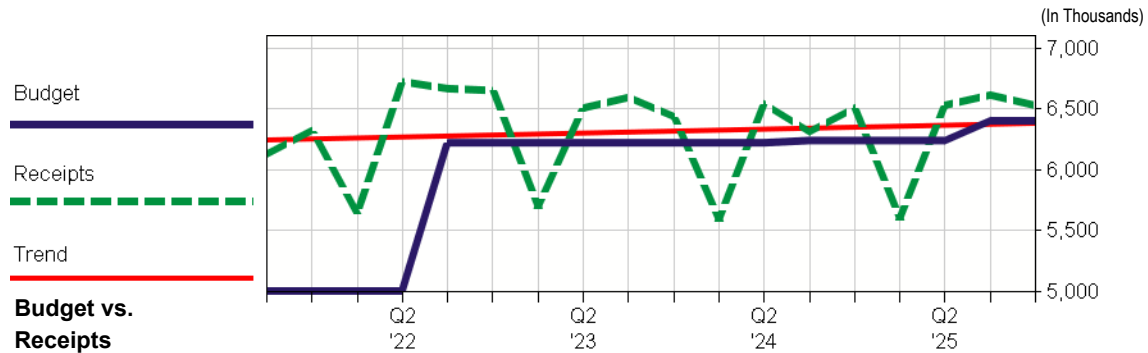


NAPA VALLEY MEASURE U

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	2,870,363	727,406	702,909	731,740	694,888	2,856,942	(13,421)	0%	673,850	667,762			1,341,612	-6%
Building And Construction	2,608,854	694,507	607,961	563,546	704,441	2,570,455	(38,399)	-1%	704,126	582,381			1,286,506	-1%
Business And Industry	7,428,793	1,836,370	1,839,354	1,611,795	1,786,006	7,073,525	(355,268)	-5%	1,919,134	1,837,316			3,756,450	2%
Food And Drugs	1,167,112	275,414	301,273	264,060	272,972	1,113,720	(53,393)	-5%	274,031	281,515			555,546	-4%
Fuel And Service Stations	1,637,606	401,123	331,974	310,169	360,743	1,404,009	(233,597)	-14%	376,517	322,445			698,962	-5%
General Consumer Goods	4,881,317	1,141,930	1,565,250	1,140,608	1,375,827	5,223,615	342,298	7%	1,323,879	1,672,106			2,995,985	11%
Restaurants And Hotels	4,489,759	1,205,731	1,122,761	919,760	1,305,841	4,554,093	64,334	1%	1,234,075	1,117,922			2,351,997	1%
Transfers & Unidentified	262,352	72,219	77,961	85,136	79,828	315,144	52,792	20%	158,281	97,130			255,411	70%
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	6,578,578			13,242,470	3%
Less: Cost of Administration	(199,180)	(45,100)	(45,100)	(34,280)	(52,860)	(177,340)	21,840	11%	(52,860)	(52,860)			(105,720)	-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	6,525,718			13,136,750	3%
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	2,856,942	2,789,510	-2.4%	2,836,815	1.7%	2,950,288	4.0%
Building & Construction	2,570,455	2,494,405	-3.0%	2,496,141	0.1%	2,561,041	2.6%
Business & Industry	7,039,710	7,049,256	0.1%	6,892,452	-2.2%	7,030,301	2.0%
Food & Drugs	1,147,509	1,114,153	-2.9%	1,090,115	-2.2%	1,101,016	1.0%
Fuel & Service Stations	1,404,009	1,435,470	2.2%	1,460,301	1.7%	1,489,507	2.0%
General Consumer Goods	5,223,641	5,547,562	6.2%	5,602,635	1.0%	5,675,469	1.3%
Restaurants & Hotels	4,554,093	4,624,849	1.6%	4,656,179	0.7%	4,803,783	3.2%
Transfers & Unidentified	315,144	393,333	24.8%	375,762	-4.5%	375,762	0.0%
Total	25,111,502	25,448,538	1.3%	25,410,400	-0.1%	25,987,166	2.3%
Administration Cost	(177,340)	(205,810)		(208,365)		(213,095)	
Total	24,934,162	25,242,728	1.2%	25,202,034	-0.2%	25,774,072	2.3%

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

Note: The forecast uses HdL's March 2026 consensus forecast economic change assumptions and local business trends. Macro influences include variable inflation, rising gas prices, fluctuating federal policies, and the present state of the wine industry. Business openings and closures identified in Napa, American Canyon, Calistoga, and Napa County unincorporated area are reflected in the forecast.

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NAPA VALLEY MEASURE U

FY 2025-26 (ending June)

Mid-Year Transactions and Use Tax Revenues Projection

Agency Adopted Budget Estimate for FY 2025-26		25,600,000
Total Allocation From CDTFA		
Current Quarter	4Q 2025	6,578,578
Previous Quarter	3Q 2025	6,663,892
2nd Previous Quarter	2Q 2025	6,580,545
3rd Previous Quarter	1Q 2025	5,626,813
Total Allocation		25,449,828
Adjustments		
<i>Economic Adjustments</i>		
Fuel & Service Stations (6.0%)		41,491
General Consumer Goods (1.5%)		37,115
Restaurants & Hotels (1.7%)		36,262
Building & Construction (-2.1%)		(25,914)
Food & Drugs (-1.7%)		(9,139)
Autos & Transportation (0.2%)		3,483
Other Adjustments (see attached)		(84,588)
Total Adjustments		(1,290)
Subtotal (1.3% increase from FY 2024-25 actual)		25,448,538
Administration Cost (0.82%)		(205,810)
Estimated FY 2025-26 Sales Tax Revenues		25,242,728
Rounded to Nearest Thousand (1.2% increase from FY 2024-25 actual)		25,243,000

Note: The forecast uses HdL's March 2026 consensus forecast economic change assumptions and local business trends. Macro influences include variable inflation, rising gas prices, fluctuating federal policies, and the present state of the wine industry. Business openings and closures identified in Napa, American Canyon, Calistoga, and Napa County unincorporated area are reflected in the forecast.

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NAPA VALLEY MEASURE U

FY 2026-27 (ending June)

Preliminary Transactions and Use Tax Revenues Projection

Agency Adopted Budget Estimate for FY 2026-27		
Total Allocation From CDTFA		
Current Quarter	4Q 2025	6,578,578
Previous Quarter	3Q 2025	6,663,892
2nd Previous Quarter	2Q 2025	6,580,545
3rd Previous Quarter	1Q 2025	5,626,813
Total Allocation		25,449,828
Estimated FY 2025-26 Sales Tax (Before Admin Cost)		25,448,538
Adjustments		
<i>Economic Adjustments</i>		
Restaurants & Hotels (2.1%)		93,608
Business & Industry (1.1%)		75,373
Autos & Transportation (2.5%)		68,952
General Consumer Goods (1.2%)		65,501
Fuel & Service Stations (3.8%)		53,851
Building & Construction (1.3%)		31,875
Food & Drugs (0.3%)		3,775
Other Adjustments (see attached)		<u>(431,074)</u>
Total Adjustments		<u>(38,138)</u>
Subtotal (0.1% decrease from FY 2025-26 estimate)		25,410,400
Administration Cost (0.82%)		<u>(208,365)</u>
Estimated FY 2026-27 Sales Tax Revenues		25,202,034
Rounded to Nearest Thousand (0.2% decrease from FY 2025-26 estimate)		25,202,000

Note: The forecast uses HdL's March 2026 consensus forecast economic change assumptions and local business trends. Macro influences include variable inflation, rising gas prices, fluctuating federal policies, and the present state of the wine industry. Business openings and closures identified in Napa, American Canyon, Calistoga, and Napa County unincorporated area are reflected in the forecast.

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		ACTUAL		FORECAST *	
	Payment Month	Fiscal Year 2024-25	Fiscal Year 2025-26	Fiscal Year 2025-26	Fiscal Year 2026-27
1st Advance	June	\$ 1,920,455	\$ 2,001,437	\$ 2,001,437	\$ 1,779,700
2nd Advance	July	2,151,976	2,282,522	2,282,522	1,779,700
Clean Up	August	2,464,790	2,243,725	2,243,725	2,977,850
2nd Quarter Allocation		6,537,221	6,527,685	6,527,685	6,537,250
1st Advance	September	1,958,540	2,054,928	2,054,928	1,790,300
2nd Advance	October	1,840,618	2,151,729	2,151,729	1,790,300
Clean Up	November	2,510,442	2,404,376	2,404,376	2,995,659
3rd Quarter Allocation		6,309,600	6,611,032	6,611,032	6,576,259
1st Advance	December	1,960,134	1,955,196	1,955,196	1,738,600
2nd Advance	January	1,792,785	1,903,645	1,903,645	1,738,600
Clean Up	February	2,751,425	2,666,877	2,666,877	2,909,166
4th Quarter Allocation		6,504,344	6,525,718	6,525,718	6,386,366
1st Advance	March	1,675,346	1,747,252	1,747,252	1,519,000
2nd Advance	April	1,565,046	-	1,747,252	1,519,000
Clean Up	May	2,352,142	-	2,074,224	2,541,907
1st Quarter Allocation		5,592,533	1,747,252	5,568,728	5,579,907
1st Advance	June	2,001,437	-	1,779,700	1,812,900
2nd Advance	July	2,282,522	-	1,779,700	1,812,900
Clean Up	August	2,243,725	-	2,977,850	3,033,702
2nd Quarter Allocation		6,527,685	-	6,537,250	6,659,502
Fiscal Year Reconciliation					
Accrual		\$ 24,934,162	\$ 14,884,002	\$ 25,242,728	\$ 25,202,034

* Based on budget prepared 04/13/26 by Wyn



NAPA VALLEY TRANSPORTATION AUTHORITY TAX REVENUE

TRANSPORTATION AUTHORITY REVENUES APPORTIONED BY TRANSACTION TAX PERCENTAGE

	1st Qtr 2024			2nd Qtr 2024			3rd Qtr 2024			4th Qtr 2024			Calendar Year 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	4,100,086	46.53%	2,620,026	4,676,665	47.14%	3,103,070	4,328,917	46.16%	2,933,337	4,740,411	46.81%	3,065,925	17,846,080	46.67%	11,722,359
City of American Canyon	887,240	10.07%	566,962	876,221	8.83%	581,392	849,363	9.06%	575,541	854,729	8.44%	552,807	3,467,554	9.07%	2,276,702
City of Calistoga	275,315	3.12%	175,931	327,257	3.30%	217,142	366,018	3.90%	248,019	272,740	2.69%	176,398	1,241,330	3.25%	817,491
City of St. Helena	730,188	8.29%	466,603	802,632	8.09%	532,564	652,180	6.95%	441,927	692,047	6.83%	447,591	2,877,047	7.52%	1,888,684
Town of Yountville	281,766	3.20%	180,053	396,742	4.00%	263,247	385,462	4.11%	261,194	410,936	4.06%	265,778	1,474,905	3.86%	970,273
County Unincorporated	2,536,372	28.79%	1,620,786	2,840,759	28.64%	1,884,906	2,796,105	29.82%	1,894,681	3,155,627	31.16%	2,040,944	11,328,863	29.63%	7,441,318
Total	8,810,967	100.00%	5,630,361	9,920,276	100.00%	6,582,321	9,378,045	100.00%	6,354,700	10,126,490	100.00%	6,549,444	38,235,778	100.00%	25,116,827

	1st Qtr 2025			2nd Qtr 2025			3rd Qtr 2025			4th Qtr 2025			Calendar Year 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	4,024,822	46.38%	2,609,583	4,821,783	49.44%	3,253,460	4,549,754	46.18%	3,077,286	4,611,462	47.19%	3,104,588	18,007,821	47.32%	12,044,918
City of American Canyon	847,791	9.77%	549,684	718,187	7.36%	484,591	801,914	8.14%	542,385	664,776	6.80%	447,549	3,032,668	7.97%	2,024,209
City of Calistoga	377,518	4.35%	244,772	337,681	3.46%	227,848	355,441	3.61%	240,407	279,655	2.86%	188,273	1,350,295	3.55%	901,300
City of St. Helena	674,936	7.78%	437,610	755,477	7.75%	509,752	787,626	7.99%	532,721	761,484	7.79%	512,656	2,979,523	7.83%	1,992,740
Town of Yountville	276,766	3.19%	179,447	399,566	4.10%	269,604	427,496	4.34%	289,143	348,967	3.57%	234,936	1,452,795	3.82%	973,130
County Unincorporated	2,476,534	28.54%	1,605,716	2,719,988	27.89%	1,835,290	2,930,303	29.74%	1,981,949	3,105,277	31.78%	2,090,575	11,232,102	29.52%	7,513,531
Total	8,678,368	100.00%	5,626,813	9,752,681	100.00%	6,580,545	9,852,534	100.00%	6,663,892	9,771,621	100.00%	6,578,578	38,055,205	100.00%	25,449,828

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NVTA

SALES TAX UPDATE

4Q 2025 (OCTOBER - DECEMBER)



NVTA

TOTAL: \$ 6,412,618

0.5%
4Q2025

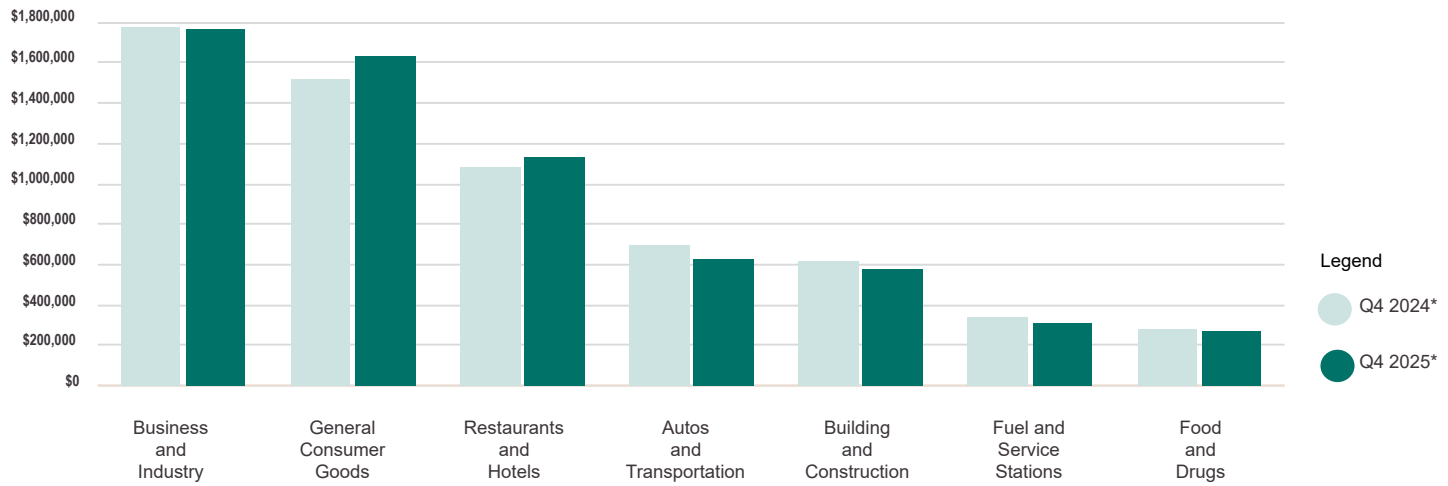


1.2%
STATE



*Allocation aberrations have been adjusted to reflect sales activity

SALES TAX BY MAJOR BUSINESS GROUP



NAPA VALLEY TRANSPORTATION AUTHORITY (NVTA) HIGHLIGHTS

The Napa Valley Transportation Authority's Measure U receipts from October through December were 0.4% above the fourth sales period in 2024. Excluding reporting aberrations, receipts for the period were up 0.5%.

Brick and mortar retailers of general consumer goods reported mixed sales

results (some higher, some lower), with outlets selling at a lower price point seeing more positive results. However, even adding in the nearly 8% growth in purchases made online, the overall results trended negative. The group eked out a gain because this period contained extra weeks of activity for at least one retailer compared to last year. The restaurant group also posted a gain as

standalone fine dining and fast food outlets were joined by eating venues co-located at hotels and resorts which did well this period.

New car sales' volume fell nearly 16% or \$66,000 after dipping 6% in the prior quarter. Meanwhile, the low gas prices carried over from the prior period cut receipts from gas stations once again.

Construction activity continues to wind down. Most of the reported decline came from job-specific purchases delivered by out-of-area suppliers last year for projects which have been completed. Like most areas of the state, new development is on the sidelines until contractors' profit margins improve.

Net of aberrations, taxable sales for all of Napa County dipped 1.3% below those from the same period in the prior year while those of the Bay Area region rose 2.5%

TOP NON-CONFIDENTIAL BUSINESS TYPES

Napa Valley Transportation Authority (NVTA)			HdL State
Business Type	Q4 '25*	Change	Change
Wineries	802.9	-1.9% ↓	-6.0% ↓
Discount Dept Stores	450.1	18.7% ↑	-0.2% ↓
Retail ECommerce	389.9	7.7% ↑	5.0% ↑
Casual Dining	379.7	-2.4% ↓	2.4% ↑
New Motor Vehicle Dealers	358.7	-15.5% ↓	-5.3% ↓
Service Stations	288.6	-9.1% ↓	-2.2% ↓
Building Materials	278.9	-6.7% ↓	-4.1% ↓
Fine Dining	242.4	4.3% ↑	-2.1% ↓
Hotels/Motels	224.8	13.6% ↑	5.0% ↑
Contractors	189.5	-7.0% ↓	-0.8% ↓

*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 posted moderate growth during the fourth quarter, reflecting resilient consumer behavior despite persistent economic headwinds. For the months of October through December, revenues increased 1.2% from the year ago quarter after adjusting for accounting anomalies. This performance capped an overall improvement for calendar year 2025 of 1.2%, marking a welcomed annual increase after two consecutive years of decline.

Consumer spending patterns during the holiday season played a central role in the fourth-quarter results. Fulfillment centers and countywide use tax pools generated strong returns, driven by sustained demand for online shopping as cost-conscious consumers prioritized convenience and price comparison. This e-commerce momentum persisted throughout the 2025 year. Traditional brick-and-mortar retailers, particularly apparel and jewelry stores, also realized modest seasonal gains, benefiting from holiday purchasing activity.

Restaurant sales taxes rose again, although operators reported continual pressure from rising costs that influenced customer

behavior. Diners reduced visit frequency and alcohol purchases, reflecting heightened price sensitivity. While upcoming national and global sporting events in California could support localized growth, broader restaurant sector expansion is expected to remain constrained and concentrated primarily in tourism-heavy and event-focused regions.

Energy-related initiatives produced solid returns; however, revenue allocation mechanisms shifted, with proceeds previously reported directly to local agencies now distributed through county pools during the current period.

In contrast, the autos-transportation and building-construction sectors remained subdued. Elevated interest rates, seasonal purchasing patterns, and winter weather limited activity, particularly in high-value purchases such as vehicles and home improvement projects. Contractors in roofing and concrete experienced reduced productivity, reinforcing expectations of continued stagnation in these industries. With minimal interest rate relief projected for 2026, significant near-term recovery remains unlikely.

Looking ahead, emerging global risks present growing uncertainty. While not reflected in current results, escalating tensions in the Middle East have driven West Texas Intermediate crude oil prices above \$100 per barrel, translating into sharply higher gasoline prices exceeding \$6 per gallon locally. Refinery closures across Northern and Southern California further amplify supply pressures. Prolonged energy price volatility could force consumers to redirect spending toward fuel costs, reducing discretionary expenditures in other sectors.

Prior to these developments, short-term economic expectations were cautiously optimistic. However, renewed inflationary pressure has led the Federal Reserve to delay anticipated interest rate reductions, limiting consumer flexibility. Stubbornly high fuel prices may also dampen travel and tourism through summer, leaving little room for broad-based sales tax growth in the year.

MAJOR BUSINESS GROUP TRENDS BY COUNTY

Percent Change from 4th Quarter 2024 *

	Autos/Tran.	Bldg/Const	Bus/ind.	Food/Drug	Fuel	Cons. Goods	Restaurants
Alameda Co.	-6.1%	1.0%	-1.6%	-0.4%	-6.5%	0.7%	2.5%
Contra Costa Co.	-0.4%	-8.6%	1.9%	-2.7%	-2.6%	3.2%	1.2%
Marin Co.	0.9%	-2.8%	-12.4%	-1.5%	-2.8%	2.1%	-0.8%
Napa Co.	-5.4%	-2.2%	-8.8%	-0.9%	-7.7%	7.1%	3.7%
San Francisco Co.	-1.6%	4.9%	29.5%	-2.3%	-0.6%	11.1%	12.4%
San Mateo Co.	-6.5%	7.3%	14.7%	0.0%	-1.9%	1.4%	6.0%
Santa Clara Co.	-8.7%	2.9%	-5.6%	0.6%	-2.7%	4.4%	3.8%
Solano Co.	-9.7%	-0.5%	-32.3%	-3.0%	-0.6%	-0.5%	2.9%
Sonoma Co.	-2.4%	-3.5%	4.4%	0.3%	-12.2%	-0.8%	1.1%

*Allocation aberrations have been adjusted to reflect sales activity