



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY Board Agenda Memo

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

RECOMMENDATION

That the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Board receive the most recent Measure T analysis and financial update.

COMMITTEE RECOMMENDATION

None

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 April – June 2025.

FISCAL IMPACT

Is there a Fiscal Impact? None. This is information only.

BACKGROUND

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

Business and Industry collections declined by 7%, primarily driven by a notable slowdown in winery-related sales, which were down approximately \$31,000 compared to the prior

year's quarter. Additional softness was observed among light industrial companies, IT service providers, and garden and agricultural suppliers — sectors that reported fewer overall transactions during the quarter.

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

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

During the BottleRock reporting period, leisure and entertainment venues experienced a 10% decline, signaling a slight pullback in discretionary spending within the tourism and event economy. However, the restaurants and hotels sector recorded a 1% overall increase, buoyed by gains in casual dining establishments and larger filings from hotel operators, suggesting sustained visitor activity despite regional spending headwinds.

Lastly, building and construction activity remained robust across the valley. Contractor sales continued to show growth, contributing positively to the overall sales tax base and underscoring continued investment in local infrastructure and property improvements.

Sales Tax Receipts in the Current Year

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

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

NAPA VALLEY TRANSPORTATION AUTHORITY- TAX AGENCY

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

Table 2: Measure U Sales Tax Revenues and Forecast.
NAPA VALLEY TRANSPORTATION AUTHORITY- TAX AGENCY



MONTH SALES TAX	Forecast	Actual FY26	Difference \$ More/(Less)	Difference %	Actual FY25 Last Year	Difference Increase/ (Decrease)
July	\$ 2,000,000	\$ 2,054,928	\$ 54,928	2.7%	\$ 1,958,540	\$ 96,388
August	2,100,000	2,151,729	51,729	2.5%	1,840,618	311,111
September	2,600,000	-	(2,600,000)	-100.0%	2,510,442	(2,510,442)
	\$ 6,700,000	\$ 4,206,656	\$ (2,493,344)	-59.3%	\$ 6,309,600	\$ (2,102,944)
October	\$ 2,000,000	-	(2,000,000)	-100.0%	1,960,134	(1,960,134)
November	2,100,000	-	(2,100,000)	-100.0%	1,792,785	(1,792,785)
December	2,400,000	-	(2,400,000)	-100.0%	2,751,425	(2,751,425)
	6,500,000	-	(6,500,000)	-100.0%	6,504,344	(6,504,344)
	\$ 13,200,000	\$ 4,206,656	\$ (8,993,344)	-68.1%	\$12,813,944	\$ (8,607,288)
January	1,800,000	0	(1,800,000)	-100.0%	1,675,346	-1,675,346
February	1,900,000	0	(1,900,000)	-100.0%	1,565,046	-1,565,046
March	2,000,000	0	(2,000,000)	-100.0%	2,352,142	-2,352,142
	5,700,000	-	(5,700,000)	-100.0%	5,592,534	(5,592,534)
	\$ 18,900,000	\$ 4,206,656	\$ (14,693,344)	-77.7%	\$18,406,478	\$ (14,199,822)
April	2,000,000	0	(2,000,000)	-100.0%	2,001,437	-2,001,437
May	2,100,000	0	(2,100,000)	-100.0%	2,282,522	-2,282,522
June	2,300,000	0	(2,300,000)	-100.0%	2,243,725	-2,243,725
	6,400,000	-	(6,400,000)	-100.0%	6,527,685	(6,527,685)
	\$ 25,300,000	\$ 4,206,656	\$ (21,093,344)	-83.4%	\$24,934,163	\$ (20,727,506)
	\$ -	\$ -	\$ -	-	\$ 110,000	
	\$ 25,300,000	\$ 4,206,656	\$ (21,093,344)	-83.4%	\$ 25,044,163	-83.2%

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

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

Measure U Forecast- FY26 to FY30

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

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

ATTACHMENTS

- (1) NVTA Sales Tax Update – Newsletter
- (2) NVTA Q2 2025 (April – June 2025) Final Reports

NVTA

SALES TAX UPDATE

2Q 2025 (APRIL - JUNE)



NVTA

TOTAL: \$ 6,512,628

-0.8%
2Q2025

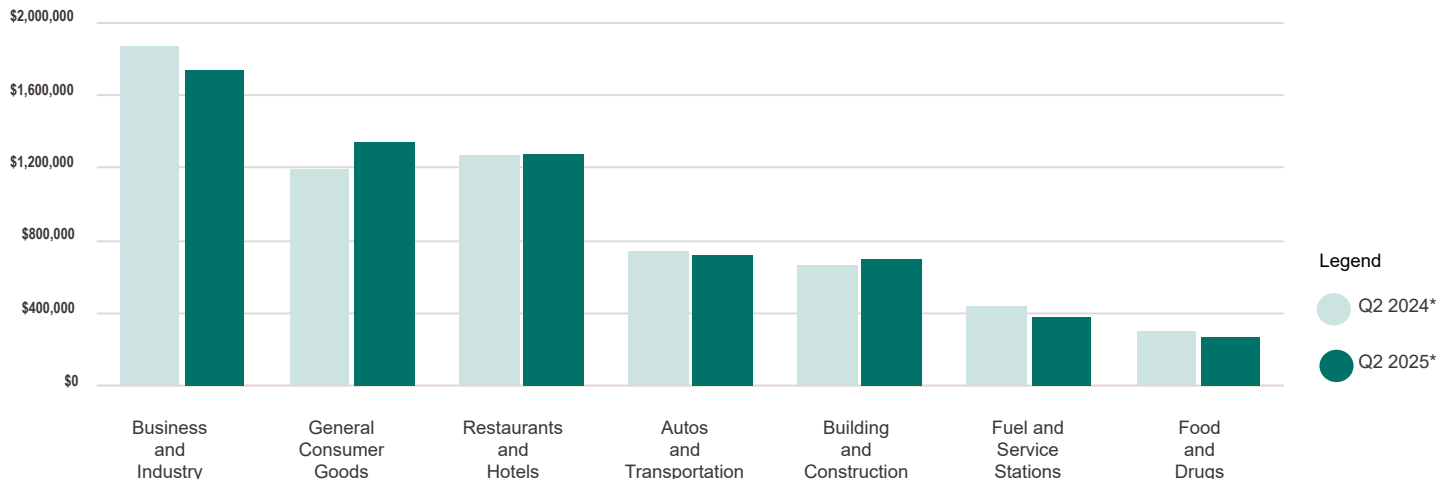


0.5%
STATE



*Allocation aberrations have been adjusted to reflect sales activity

SALES TAX BY MAJOR BUSINESS GROUP



NAPA VALLEY TRANSPORTATION AUTHORITY (NVTA) HIGHLIGHTS

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

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

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

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

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

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

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

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

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

TOP NON-CONFIDENTIAL BUSINESS TYPES

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

*Allocation aberrations have been adjusted to reflect sales activity

*In thousands of dollars



STATEWIDE RESULTS

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

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

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

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

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

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

segments.

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

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

MAJOR BUSINESS GROUP TRENDS BY COUNTY

Percent Change from 2nd Quarter 2024 *

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

*Allocation aberrations have been adjusted to reflect sales activity



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

* Based on partial data

BAY AREA

ACTUAL/ADJUSTED COMPARISON - BY COUNTY AND MAJOR INDUSTRY GROUP

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

* Based on partial data



NAPA COUNTY ALL AGENCIES

SALES TAX TRENDS FOR ALL AGENCIES - 2Q 2025 SALES

Agency allocations reflect "point of sale" receipts

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



NAPA COUNTY ALL AGENCIES

ADJUSTED FOR
ECONOMIC DATA*

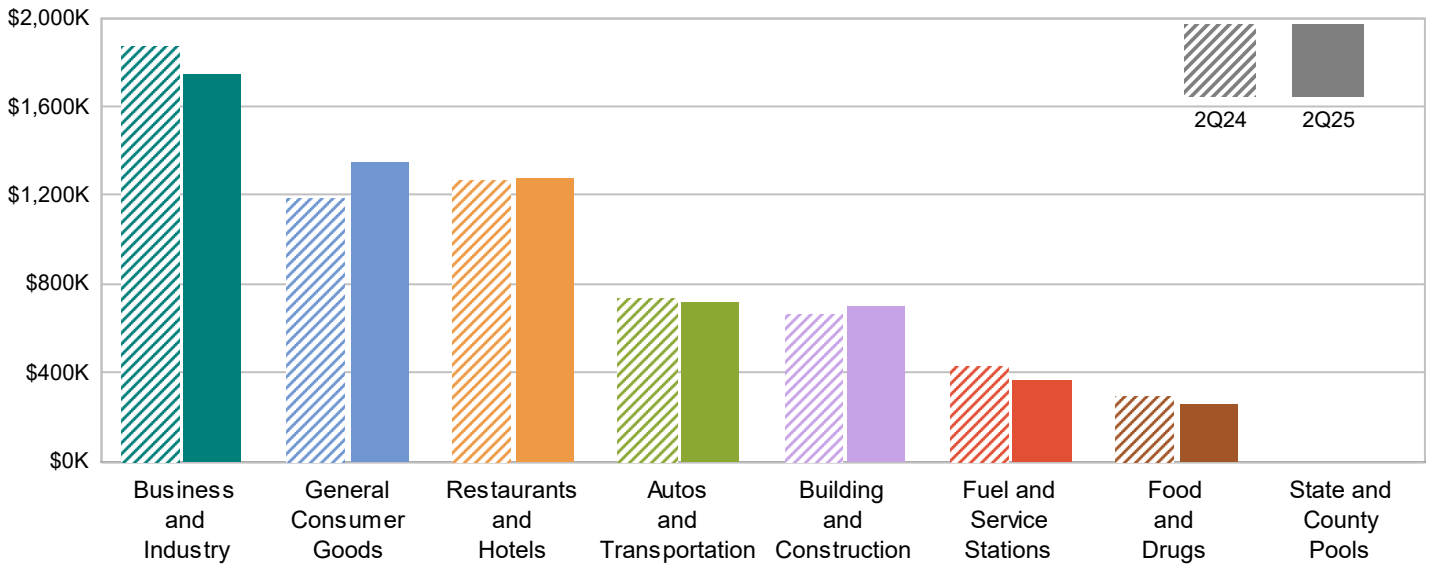
SALES TAX TRENDS FOR ALL AGENCIES - 2Q 2025 SALES

Agency allocations reflect "point of sale" receipts

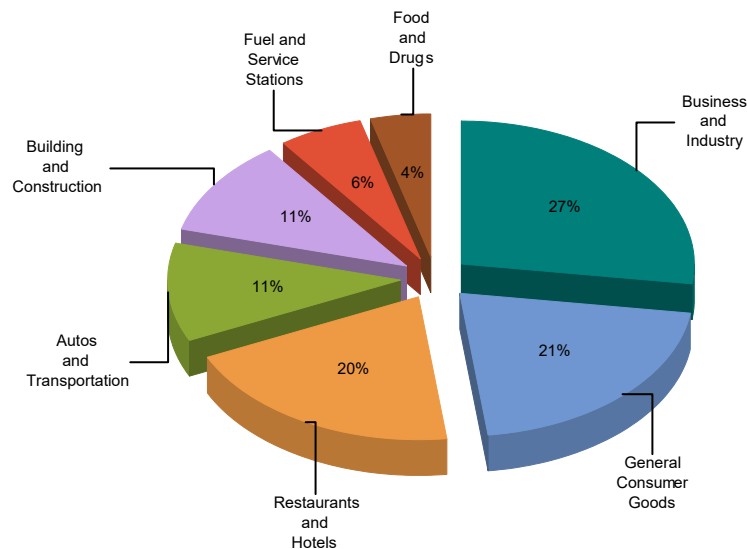
Agency Name	Count	Current Year 2Q 2025	Prior Year 2Q 2024	Share of County Pool	Actual Receipts % Change	Adjusted % Change
Napa	3,321	4,704,547	4,667,172	49.4%	+ 3.1%	+ 0.8%
Yountville	163	393,788	393,702	4.1%	+ 0.7%	+ 0.0%
Calistoga	396	331,993	337,253	3.5%	+ 3.2%	- 1.6%
St. Helena	580	754,237	793,586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

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

2Q24 Compared To 2Q25



2Q25 Percent of Total



Sales Tax by Major Industry Group

Business And Industry

Count: 9,692

General Consumer Goods

Count: 5,684

Restaurants And Hotels

Count: 661

Autos And Transportation

Count: 1,623

Building And Construction

Count: 1,317

Fuel And Service Stations

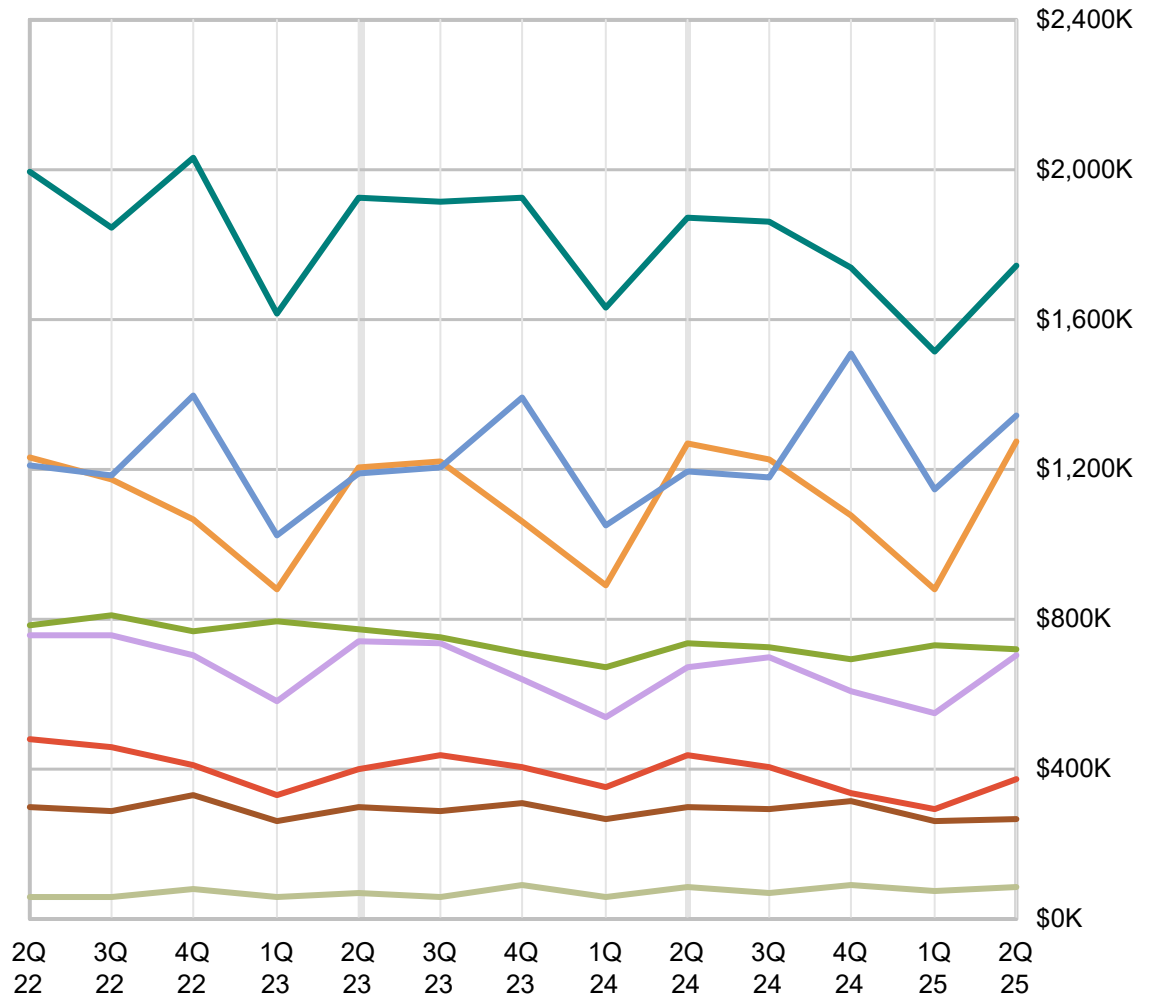
Count: 112

Food And Drugs

Count: 327

Transfers & Unidentified

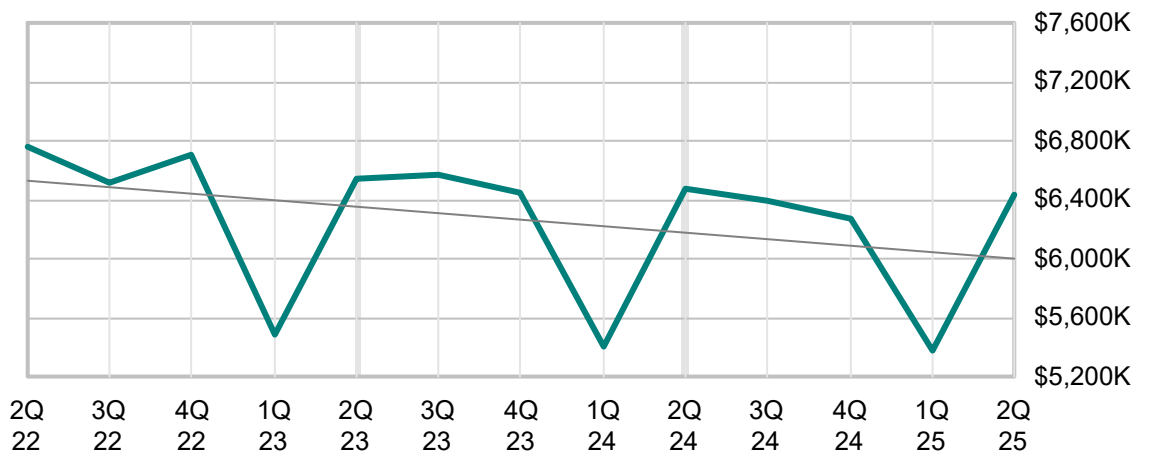
Count: 4,933



Agency Trend

Napa Valley Transportation Aut

13 Quarter Trend: -8.0%



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

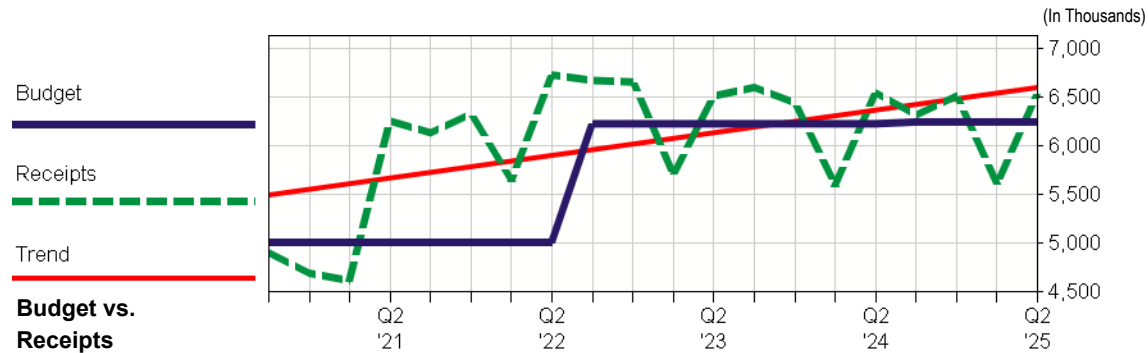
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Seven Major Industry Groups	Fiscal Yr 2022-23	FY 2023-24 Sales Quarters				Fiscal Yr 2023-24	Dollar Change	Percent Change	FY 2024-25 Sales Quarters				Fiscal Yr 2024-25	YTD
	Totals	3Q	4Q	1Q	2Q	Totals	Prior Yr	Prior Yr	3Q	4Q	1Q	2Q	Totals	% Change Prior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

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



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

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



NAPA VALLEY TRANSPORTATION AUTHORITY TAX REVENUE

TRANSPORTATION AUTHORITY REVENUES APPORTIONED BY TRANSACTION TAX PERCENTAGE

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

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

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