

**NAPA COUNTY RESOLUTION NO. \_\_\_\_\_**

**RESOLUTION OF THE NAPA COUNTY BOARD OF SUPERVISORS,  
STATE OF CALIFORNIA, APPROVING THE EXPENDITURE PLAN FOR  
THE NAPA VALLEY TRANSPORTATION IMPROVEMENT ACT  
(MEASURE “U”), PREPARED BY THE NAPA VALLEY  
TRANSPORTATION AUTHORITY-TAX AGENCY**

**WHEREAS**, on November 15, 2005, the Napa County Board of Supervisors created the Napa Valley Transportation Authority-Tax Agency (“Authority”), a local transportation authority with all the powers and functions set forth in Division 19 (commencing with Section 180000) of the California Public Utilities Code; and

**WHEREAS**, among the powers of the Authority is the ability to adopt, upon voter approval, a retail transactions and use tax ordinance to provide a local transportation funding source; and

**WHEREAS**, a component of the tax ordinance is an adopted county transportation expenditure plan detailing the purposes for which the tax revenues may be expended; and

**WHEREAS**, pursuant to California Public Utilities Code section 180206(b), a county transportation expenditure plan cannot be adopted until it has received the approval of the board of supervisors and of the city councils representing both a majority of the cities in the county and a majority of the population residing in the incorporated areas of the county; and

**WHEREAS**, the continuation of a local transportation funding source in Napa County is critical to address local transportation funding shortfalls, to provide local match funds for state and federal transportation funds, and to maintain Napa County’s quality of life and economic viability by providing funds for local streets and roads maintenance and critical capital infrastructure; and

**WHEREAS**, the Authority is proposing to replace the Countywide Road Maintenance Act, passed in 2012, with the Expenditure Plan attached hereto; and

**WHEREAS**, the Authority and member agencies have devised an Expenditure Plan that works better for residents, workers and visitors in Napa County by improving roadway conditions and reducing traffic congestion without a sales tax increase; and

**WHEREAS**, at its February 21, 2024, meeting the Authority gave approval to circulate the Expenditure Plan to member jurisdictions for approval;

**NOW, THEREFORE, BE IT RESOLVED** by the Napa County Board of Supervisors, that the foregoing recitals are true and correct, and that Napa County hereby approves the Authority’s proposed Transportation Improvement Act (Measure “U”) Expenditure Plan attached hereto as Exhibit “A” and hereby incorporated by reference, for purposes of adoption by the Authority as provided in Public Utilities Code section 180206(b).

**THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED**  
by the Napa County Board of Supervisors, State of California, at a regular meeting of the Board  
held on the 9<sup>th</sup> day of April, 2024, by the following vote:

AYES:	SUPERVISORS	_____
		_____
NOES:	SUPERVISORS	_____
ABSTAIN:	SUPERVISORS	_____
ABSENT:	SUPERVISORS	_____

NAPA COUNTY, a political subdivision of  
the State of California

By: \_\_\_\_\_  
JOELLE GALLAGHER, Chair of the  
Board of Supervisors

APPROVED AS TO FORM Office of County Counsel  By: <u>Thomas C. Zeleny</u> Chief Deputy County Counsel  Date: <u>March 26, 2024</u> PL Doc. No. 112416	APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS  Date: _____ Processed By: _____  Deputy Clerk of the Board	ATTEST: NEHA HOSKINS Clerk of the Board of Supervisors  By: _____
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## **EXHIBIT “A”**

### **NAPA VALLEY TRANSPORTATION IMPROVEMENT ACT EXPENDITURE PLAN**

Revenues received by the Authority from the transactions and use tax imposed pursuant to NVTa Ordinance No. 2024-01 shall be used to fund the improvements (including “projects” and “programs”) as described in this Expenditure Plan, after first deducting: (a) the fees charged by the California Department of Tax and Fee Administration (“CDTFA”) to administer and operate the ordinance under Section 180204(b) of the Public Utilities Code; (b) reimbursement to the County of Napa for its cost in conducting the election under Section 180203(a) of the Public Utilities Code ; and (c) only two percent (2.0%) of the net revenues shall be allocated to the Authority to be expended for costs of administration. The remaining revenue shall first be allocated to the Regional Transportation Enhancement Program, and then allocated to the Local Streets and Roads Maintenance Program. All funding and revenues are expressed in 2024 dollars over the thirty-year life of the program.

The revenue allocated to each Agency under this Expenditure Plan may be used for any direct costs of design, materials testing, project required environmental reviews, construction management, inspection, and construction of the projects.

#### **Local Streets and Roads Maintenance Program**

##### **Description:**

After deductions for capital highway improvement and highway operations and emergency evacuation projects, in an amount not to exceed \$56 million dollars and associated debt service expenses, and the Authority’s administration fees of two percent (2.0%), the balance of funds shall be allocated to the Local Streets and Roads Maintenance Program. Under the Ordinance, the funds for the Local Streets and Roads Maintenance Program must be used for maintenance, reconstruction or rehabilitation of local streets, roads, and infrastructure within the public right-of-way as defined. Up to five percent (5%) of Agencies’ Local Streets and Road Maintenance Program can be used on other transportation projects, including capacity projects.

No revenues derived from this Ordinance shall be apportioned to regional projects until bonds are sold, except six million (\$6 million) in pay-go funds to Napa Valley Transportation Authority for capital projects in the first five-years of the Ordinance. Local Agency apportionments will be net of debt service payments associated with the bonds issued to fund regional projects. Debt service associated with bonds issued to fund local projects will be deducted from that Agency’s annual Local Streets and Roads allocation. If for some reason a regional project or program is infeasible and funds remain in the program, funding from the regional program will be distributed to the Local Street and Road Maintenance Program based on the prescribed formula.

The initial estimated distribution of funding for the Local Streets and Maintenance Program is:

Project	Percentage Distribution
American Canyon	8.0%
Calistoga	3.0%
City of Napa	40.2%
Napa County	38.8%
St. Helena	6.6%
Yountville	3.4%
Total	100.0%

The percentage distribution and estimated Transaction and Use Tax is based on Fiscal Years 2020-21, 2021-22, and 2022-23 values and will be updated when the sales tax becomes operative on July 1, 2025, and every successive five years based on the formula established in Section 3, Paragraph A: Local Streets and Roads Maintenance Program.

### **Regional Transportation Enhancement Program**

Regional funds may be used on any of the Regional Transportation Enhancement programs and/or projects and may not exceed \$56 million, excluding Low-Income Transit Subsidies, which will be paid for out of the Authority's administrative allocation.

Project Name	Amount
SR 29/SR 12 – Intersection Improvements at SR 29 and Jameson Canyon/Airport Road and SR 12/Kelly Road.	Costs for capital projects funded by the Napa Valley Transportation Improvement Act may not exceed \$56 million.
SR 29 – American Canyon – Operational Improvements on SR 29 between Napa Junction and American Canyon Road.	
SR 29-SR 12/121 – Intersection Improvements at SR 29/Carneros Highway.	
Highway Operations and Emergency Evacuation – may include highway system adaptive messaging signs and Vine Transit emergency evacuation operations, or other transportation projects related to emergency evacuation routes.	
Low Income Transit Subsidies.	
Fares for Veterans, Persons with Disabilities, Seniors, and Students.	Estimated annual cost of \$10,000 and funded from Authority's administrative fees or other Authority revenues.

## **Amendments**

This Expenditure Plan may be amended to provide for the use of additional federal, state, and local revenues or to account for unexpected revenues by approval of a two-thirds vote of the members of the Authority; the two-thirds must include the City of Napa, the County of Napa, and at least three other jurisdictions. No amendment shall operate so as to affect the rate of tax imposed by this Ordinance.

Amendments constituting expenditures for new programs or new projects that were not a part of the voter approved Expenditure Plan or referred to in the Local Streets and Roads Maintenance Program may only be approved with the subsequent consent of the electorate.