



REQUEST FOR PROPOSAL

COMPLIANCE AUDITING SERVICES

For the

TRANSPORTATION AUTHORITY OF MARIN

900 Fifth Avenue, Suite 100
San Rafael, CA 94901

Issued on April 22, 2019

Proposals due on:

3:00 p.m. May 10, 2019

Introduction

The Transportation Authority of Marin (TAM) is requesting proposals from qualified firms of certified public accountants to conduct compliance audits for its Measure A (Renewed as Measure AA in 2018) ½-Cent Transportation Sales Tax program, for the three fiscal years ending June 30, 2019, June 30, 2020, and June 30, 2021, with the option of extending the contract for each of the two subsequent fiscal years. The proposals should be submitted by 3:00 p.m. on Friday, May 10, 2019. The following request describes the elements that TAM believes should be included in the audits, the process that is to be used, the deliverables that are expected from the auditor, and the information that is expected to be included in the proposals.

Background

Measure A was approved by a 71.2% margin on the November 2, 2004 ballot. The tax went into effect on April 1, 2005 and is governed by a detailed Expenditure Plan defining the use of the funds for voters, and by a comprehensive Strategic Plan carrying out the Expenditure Plan. With the YES vote from 76.7% of Marin votes on November 6, 2018 ballot, the local ½-Cent Transportation Sales Tax was extended for 30-years into the future. The new Measure AA went into effect on April 1, 2019. TAM administers the Measure A/AA ½-Cent Transportation Sales Tax in Marin County.

The Measure A funds will continue to be expended until its completion, along with its 30-year extension, the Measure AA funds. TAM has a fiduciary responsibility to the voters of Marin County to ensure that Measure A/AA funds are appropriately spent. The Measure A/AA Expenditure Plans provided TAM with the authority to audit all Measure A/AA fund recipients for their use of the sales tax proceeds. An independent compliance audit is explicitly permitted under the terms and conditions of TAM's funding agreement/contract with all Measure A/AA funding recipients.

As specified in the Measure A/AA Expenditure Plan, the Citizens' Oversight Committee (COC) of TAM, a committee that was created to oversee the revenues and expenditures of the sales tax, will have full access to TAM's independent auditor and will have the authority to request and review specific information and to comment on the auditor's report.

TAM has also been designated as Marin County's Congestion Management Agency (CMA), which is responsible for programming federal, state, and regional funds for a variety of transportation programs/projects in Marin County. The TAM Board includes representatives from each of the eleven cities and towns in Marin County, plus the five members of the Board of Supervisors.

Scope of Services

A. General

TAM is soliciting the services of qualified firms of certified public accountants to audit a list of selected Measure A/AA fund recipients for their use of the sales tax proceeds for three years beginning with the fiscal year ended June 30, 2019. There will be two (2) additional one (1) year options, or one (1) additional two (2) year option, to renew the agreement for two (2) additional years, at the discretion of TAM. Extension of the contract is subject to the review and approval of TAM's Board of Commissioners. These audits are to be performed in accordance with the provisions contained in this request for proposals.

B. Scope of Work to be Performed

TAM desires the auditor to express an opinion on whether any Measure A/AA fund recipients that are selected to be audited is in compliance with the requirement of generally accepted accounting principles and specific Measure A/AA fund use policies and Agreements. Appendix A, Scope of Work, outlines the services to be performed by the selected auditor in detail. Please note the service scope for the first year will only include Measure A funded projects/programs. The service scope will expand to include the projects/programs funded by Measure AA once the Compliance Audit Policy for Measure AA is adopted and implemented.

C. Auditing Standards, Policies and Agreements to be Followed

To meet the requirements of this Request for Proposal, the audit shall be performed in accordance with:

1. Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants,
2. The standards for financial audits set forth in the U. S. General Accounting Office's Government Auditing Standards when applicable,
3. Compliance Audit Requirements of TAM's Measure A/AA Expenditure and Strategic Plans
4. Measure A/AA Compliance Audit Policy and Measure A/AA fund agreements

D. Reports to be Issued

Following the completion of compliance audit of the fiscal year, the auditor shall issue the following reports for each of the Measure A/AA fund recipient that is audited for the fiscal year.

1. Measure A/AA compliance report

2. A management report with recommendations for correction/improvement if applicable

E. Presentation of the Audit

Following the completion of the audit, the auditor will attend a meeting of the Citizens' Oversight Committee and the Board of Commissioners to present the audit results and respond to questions.

F. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by TAM of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

- TAM
- The Citizens' Oversight Committee
-
- Parties designated by the federal or state governments or by TAM as part of the compliance audit quality review process

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

G. Assistance to be Provided to the Auditor

TAM management and clerical staff as well as staff from the Measure A/AA fund receipts selected to be audited will be available during the audit to assist the firm by providing information, documentation and explanations.

Office space at TAM can be made available if needed, which will comfortably accommodate two to four people. The auditor will be provided with access to a telephone, photocopying and fax machine.

Proposal Requirements

A. General Requirements

Receipt of the following material is required by 3:00 p.m. on May 10, 2019 for a proposing firm to be considered:

1. One unbound original proposal (so marked) and four copies, plus one electronic copy of the proposal and all its appendices should be addressed to:

Transportation Authority of Marin
900 Fifth Avenue, Suite 100
San Rafael, California 94901
Attention: Ms. Li Zhang

2. The proposal should include:
 - a) **Title page** showing the firm's name, the address and telephone number of the contact person, and the date of the proposal.
 - b) **Table of Contents**
 - c) **Transmittal letter** (signed) stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period specified, a statement why the firm believes itself to be the best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer for 90 days.
 - d) **Technical proposal** which follows the order set forth in "Technical Proposal Outline" of this request for proposals as in the below.
 - e) **References** for at least three similar clients from recent work. Provide a contact name and current phone number.
3. Any questions, inquiries and/or additional information required by the respondents concerning this request for proposals should be addressed to:

Transportation Authority of Marin
900 Fifth Avenue, Suite 100
San Rafael, California 94901
Attention: Ms. Li Zhang
Phone: (415) 226 0828
Fax: (415) 226 0816
Email: lzhang@tam.ca.gov

B. Technical Proposal Outline

The purpose of the Technical Proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake the independent audit of TAM in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The Technical Proposal should demonstrate

the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

The Technical Proposal should be no longer than 12 pages (single sided, 8-1/2" X 11" pages, with the minimum font size of 10). Please follow the outline below. Additional information can be included in an appendix to your proposal.

1. Independence

The firm should provide an affirmative statement that it is independent of TAM as defined by generally accepted auditing standards/the U.S. General Accounting Office's Government Auditing Standards.

2. License to Practice in California

An affirmative statement should be included that the firm and all assigned key professional staff are properly licensed to practice in the State of California.

3. Firm Qualifications and Experience

This includes the breadth and depth of the firm's experience in reviewing the financial activities of local government entities. Specifically, experiences with local transportation authorities or similar agencies in California are desirable.

4. Partner, Supervisory and Staff Qualifications and Experience

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Provide information on the government auditing experience of each person. Specific transportation-related auditing experience and familiarity with sales tax programs would be beneficial.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

5. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in this request for proposal. Proposers will be required to provide the following information on their audit approach:

- a) Proposed segmentation of the engagement

- b) Level of staff and number of hours to be assigned to each proposed segment of the engagement
- c) Proposed schedule for completion of the audit, including interim milestones
- d) Extent of use of computer assisted auditing techniques in the engagement
- e) Approach to be taken to gain and document an understanding of the selected Measure A/AA fund receipts' internal control structure
- f) Approach to be taken in determining laws and regulations that will be subject to audit test work

6. Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from TAM.

C. Fee Information

1. Total All-Inclusive Maximum Price

The cost proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposals. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

TAM will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost bid. Such costs should not be included in the proposal.

The cost proposal should be submitted in the format provided in Appendix A, "Audit Work Cost Proposal Form" and Appendix B, "Estimate of Cost."

2. Manner of Payment

Progress payment will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's proposal. Interim billings shall cover a period of not less than a calendar month.

Proposal Evaluation and Award Procedure

A. Review Committee

TAM will work with the Citizens' Oversight Committee to establish a Review Committee to evaluate proposals and interview all final candidates. Staff will make a recommendation of one firm to the Board of Commissioner for its consideration and approval.

B. Tentative Selection Schedule

Deadline for proposals	May 10, 2019
Finalists determined by Review Committee	May 22, 2019
Oral interviews with finalists by Review Committee	Week of May 27 or June 3, 2019
TAM Board review and approve the staff recommendation,	June 27, 2019

C. Evaluation Criteria

Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated and scored for both technical qualifications and price. The following represent the principal selection criteria which will be considered during the evaluation process.

1. Mandatory Elements

- a) The audit firm is independent and licensed to practice in California
- b) The firm has no conflict of interest with regard to any other work performed by the firm for TAM
- c) The firm adheres to the instructions in this Request for Proposal on preparing and submitting the proposal
- d) The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work

2. Technical Qualifications

- a) The firm's past experience and performance on comparable government engagements

- b) The quality of the firm’s professional personnel to be assigned to the engagement and the quality of the firm’s management support personnel to be available for technical consultation
 - c) Adequacy of proposed staffing plan for various segments of the engagement
 - d) Thoroughness of approach to conducting the audit of TAM and demonstration of the understanding of the objectives and scope of the audit
 - e) Commitment to timeliness in the conduct of the audit
3. Maximum fees to conduct each Measure A/AA compliance audit

Solicitation Disclaimer

TAM reserves the right to reject any and all responses. All responses to this RFP become the property of TAM upon submission. The costs of preparing a proposal and participating in an interview are at the sole expense of the proposer.

Appendices

- Appendix A. Scope of Work
- Appendix B. Estimate of Cost Per Compliance Audit
- Appendix C. FY2018-19 TAM Annual Budget
- Appendix D. TAM Measure A Compliance Audit Policy
- Appendix E. Measure A and Measure AA ½-Cent Sales Tax Expenditure Plans

Appendix A

Scope of Work

The services to be performed by the selected firm(s) shall consist of services requested by the TAM contract Manager, or a designated representative including, but not limited to, the following:

1. General

The selected auditor will be asked to provide a variety of assurance and auditing services. Such services include, but are not limited to, closeout audits on completed Measure A projects/programs and compliance audits for costs incurred for selected Measure A fund recipients. *The service scope will expand to include the projects/programs funded by Measure AA once the Compliance Audit Policy for Measure AA is adopted and implemented.*

2. Kick-Off Meeting

The selected auditor will meet with TAM staff to discuss the engagement. The initial kick-off meeting will be held to discuss coordination and timing of each various audits within the engagement. Each audit will require a fully executed engagement letter authorized by TAM before proceeding with audit activities.

3. Detailed Audit Plan

Based on the information from the TAM Contact Manager and/or staff of the Measure A fund recipient, the selected auditor will provide a detailed work plan for each audit and present it to the TAM Contract Manager.

4. On-Site Audit Work

The selected auditor and TAM Contract Manager shall decide on where to perform the audit. The audit may be performed at TAM's offices, the Measure A/AA fund recipient's office or at the auditor's office. TAM Contract Manager and staff of the selected Measure A/AA fund recipient for the specific audit will be available to assist with information or answer questions.

5. Draft Audit Report

After the completion of field work and in consultation with the TAM Contract Manager, the auditor will prepare a draft audit report. All supplementary schedules should be included.

6. Exit Conference

The firm shall meet with the TAM Contract Manager and selected Measure A/AA fund recipient for the specific audit to summarize the results of the on-site work and to review significant findings and answer any questions.

7. Final copies of the Report

After the TAM Contract Manager reviews and approves the report, the firm will finalize the reports and present to the TAM Citizens' Oversight Committee and Board.

Appendix B

Estimate of Cost

Table 1: Hourly Rate by Staff

Position	FY_____	FY_____	FY_____
Partner	\$	\$	\$
Manager/Director	\$	\$	\$
Senior Accountant	\$	\$	\$
Staff Accountant	\$	\$	\$
Clerical	\$	\$	\$
Total	\$	\$	\$

Table 2: Work Hours by Staff

Position	FY_____	FY_____	FY_____
Partner			
Manager/Director			
Senior Accountant			
Staff Accountant			
Clerical			
Total	\$	\$	\$

Appendix C

Transportation Authority of Marin			
FY2018-19 Annual Budget			
	FY2016-17	FY2017-18	FY2018-19
	Actual	Final Budget	Final Budget
<i>Beginning Balance</i>	<u>49,154,387</u>	<u>46,093,896</u>	<u>28,902,741</u>
REVENUE			
Measure A Sales Tax Revenue	25,755,762	25,960,000	26,940,000
Measure B VRF Revenue	2,399,640	2,350,000	2,400,000
Cities/Towns and County Contribution	559,000	559,000	559,000
Interest Revenue	526,334	355,000	400,000
MTC STP/CMAQ Planning Fund and OBAG Grants	751,309	923,138	1,452,023
MTC Regional Measure 2 Fund	5,597,422	1,715,000	5,642,680
Transportation For Clean Air Funding	361,471	360,000	360,000
State STIP PPM Fund	85,475	206,000	194,063
STIP/RTIP/ITIP Funds/SB1 Local Partnership	580,500	721,786	1,153,122
Nonmotorized Transportation Pilot Program Fund	(7,599)	2,364,518	37,287
MTC Climate Initiatives Program Grant/CMAQ	14,069	215,542	65,111
Realized Highway 101 ROW Excess Fund	-	1,750,000	615,000
<i>Realized Revenue Line Items for Prior Year</i>	<i>82,663</i>	<i>236,326</i>	<i>-</i>
<i>Total Revenue Available</i>	<u>36,706,047</u>	<u>37,716,310</u>	<u>39,818,287</u>
EXPENDITURES			
Administration			
Salaries & Benefits	2,497,619	2,522,080	2,481,774
Pension Liability Pay Down	-	-	393,896
Pension/OPEB Section 115 Trust Funding	-	-	157,470
Office Lease	239,379	250,000	260,000
Agencywide IT and Computer Equipment Upgrade	-	30,000	10,000
Equipment Purchase/Lease	7,886	10,000	10,000
Telephone/Internet/ Web Hosting Services	17,088	25,000	25,000
Office Supplies	26,706	30,000	40,000
Update/Improvement of TAM Website	20,349	20,000	20,000
Classification Study	-	30,000	30,000
Insurance	5,863	8,000	12,000
Financial Audit	20,000	25,000	20,000
Legal Services	44,387	130,000	70,000
Document/Video/Marketing Material Production	13,909	65,000	61,000
Memberships	7,855	25,000	25,000
Travel/Meetings/Conferences	29,558	31,500	41,500
Carshare Membership	-	3,000	1,000
Electric Bike Purchase/Lease	-	3,000	5,000
Professional Development	4,530	5,000	6,000
Human Resources/Board Support	28,074	70,000	110,000
Information Technology Support	34,628	45,000	45,000
Annual Support & Upgrade of Financial System	4,918	15,000	15,000
Misc. Expenses	10,881	13,700	20,500
<i>Subtotal, Administration</i>	<u>3,013,631</u>	<u>3,356,280</u>	<u>3,860,140</u>
Professional Services			
Bellam Blvd 101 Off-ramp Improvements - Design & R/W	573,750	450,000	350,000
CMP Update/Traffic Monitoring	107,270	30,000	60,000
Travel Model Maintenance & Update	108,292	200,000	250,000
Traffic Monitoring and Reporting	-	25,000	25,000

Appendix C

Transportation Authority of Marin			
FY2018-19 Annual Budget			
	FY2016-17 Actual	FY2017-18 Final Budget	FY2018-19 Final Budget
Project Management Oversight	106,411	280,000	498,000
MSN B1 Phase 2 & A4 Design	417	706,000	1,100,000
MSN San Antonio Curve Correction Construction Support	134,280	150,000	150,000
HOV Gap Closure Mitigation - Brookdale /Maintenance	246,301	20,000	10,000
State Legislative Assistance	35,000	36,750	40,250
Financial Advisor/Sales Tax Audit Services	3,000	20,000	20,000
North-South Greenway Gap Closure / PS&E & Services	1,140,541	925,000	700,000
Public Outreach Service Support	6,326	25,000	45,000
Street Smart Program Implementation	-	35,000	35,000
Highway 101 Ramp Metering Implementation Plan Outreach	4,351	50,000	50,000
CMFC Onsite Re-Vegetation Mitigation Monitoring and Reporting Innovation Program	2,324	15,000	10,000 25,000
Sales Tax Reauthorization Support		140,000	320,000
Consulting Pool	79,770	65,000	70,000
Subtotal, Professional Services	2,548,032	3,322,750	3,758,250
Measure A Sales Tax Programs/Projects			
Measure A Compliance Audit	10,500	20,000	20,000
Bike/Ped Path Maintenance	45,409	166,000	166,000
GGT Ferry Shuttle Service Contribution through MT	-	85,000	85,000
Central Marin Ferry Connector - SMART Insurance Policy	15,727	25,000	25,000
<u>Strategy 1 - Transit</u>	<u>13,216,546</u>	<u>18,814,534</u>	<u>18,061,751</u>
<i>Substrategy 1.1 - Local Bus Transit Service</i>	9,024,034	10,200,000	10,400,000
<i>Substrategy 1.2 - Rural Bus Transit System</i>	1,061,315	1,200,000	990,000
<i>Substrategy 1.3 - Special Needs Transit Services</i>	2,180,396	2,154,534	2,721,751
<i>Substrategy 1.4 - Bus Transit Facilities</i>	950,801	5,260,000	3,950,000
<u>Strategy 2 - Hwy 101 Gap Closure</u>	<u>-</u>	<u>1,695,798</u>	<u>400,000</u>
<i>STP/HIP Swap Project</i>	-	1,695,798	400,000
<u>Strategy 3 - Local Transportation Infrastructure</u>	<u>9,736,618</u>	<u>11,706,419</u>	<u>5,551,611</u>
<i>Substrategy 3.1 - Major Roads</i>	6,602,218	8,250,000	2,250,000
<i>Substrategy 3.2 - Local Roads</i>	3,134,400	3,456,419	3,301,611
<u>Strategy 4 - Safer Access to Schools.</u>	<u>2,326,597</u>	<u>3,773,000</u>	<u>3,703,000</u>
<i>Substrategy 4.1 - Safe Routes to Schools</i>	623,921	823,000	823,000
<i>Substrategy 4.2 - Crossing Guards</i>	1,016,848	1,350,000	1,530,000
<i>Substrategy 4.3 - Safe Pathways To School</i>			
<i>Safe Pathways Plan Development</i>	317,583	100,000	100,000
<i>Safe Pathway Capital Projects</i>	368,245	1,500,000	1,250,000
Subtotal, Measure A Programs	25,351,396	36,285,751	28,012,362
Measure B VRF Programs			
<u>Element 1 - Maintain Local Streets & Pathways</u>	<u>2,569,521</u>	<u>112,000</u>	<u>114,000</u>
<i>Element 1.1 - Local Streets</i>	2,507,230	-	-
<i>Element 1.2 - Bike/Ped Pathways</i>	62,291	112,000	114,000

Appendix C

Transportation Authority of Marin			
FY2018-19 Annual Budget			
	FY2016-17 Actual	FY2017-18 Final Budget	FY2018-19 Final Budget
Element 2 - Seniors & Disabled Mobility	627,198	1,045,000	1,120,000
<i>Element 2.1 - Mobility Management Programs</i>	74,406	140,000	140,000
<i>Element 2.2 - Paratransit & Low-Income Scholarships</i>	184,807	185,000	235,000
<i>Element 2.3 - Paratransit Plus</i>	278,097	500,000	600,000
<i>Element 2.4 - Volunteer Drive & Gap Grant</i>	89,887	220,000	145,000
Element 3 - Reduce Congestion & Pollution	435,901	660,000	1,138,999
<i>Element 3.1 - Safe Routes to School/ Street Smart Program</i>	273,220	150,000	345,000
<i>Element 3.2 - Commute Alternative Programs</i>	106,328	270,000	358,999
<i>Element 3.3 - Alternative Fuel Vehicle Program</i>	56,353	240,000	435,000
Subtotal, Measure B Programs	3,632,620	1,817,000	2,372,999
Interagency Agreements			
CMFC County Agreement RM2 (Maintenance Parks Dept.)	343,657	25,000	25,000
North-South Greenway (Southern Segment)- County Project Management	18,009	750,000	250,000
North-South Greenway (Northern Segment) Cooperative Agreement with Caltrans for Construction			2,000,000
HOV Gap Closure Offsite Landscaping Mitigation Funding Agreement - Caltrans		400,000	400,000
SR37 Study Funding Contribution - Agreement (STA)	17,976	20,000	20,000
Funding Agreement with Larkspur For East SF Drake Improvement Project - Construction	-	2,300,000	200,000
County Lower Marin City Drainage Study Agreement	120,872	75,000	50,000
Novato Pedestrian Access to Transit and Crosswalk Improvement Project Agreement		302,100	151,000
Funding Agreement with County of Marin for Bellam Boulevard Construction and Construction Management			1,800,000
Caltrans MSN A2 and A3 Construction Support		167,000	42,000
Sausalito - Gate 6 Bridgeway Intersection Improvements		156,000	47,000
Corte Madera - Tamal Vista Blvd Bike/Ped Improvements		526,000	526,000
San Rafael - Multi Pathway - 2nd Street to Rice Drive		250,000	2,950,000
Marin County/Caltrans SR-37 Planning Grant Match			9,000
San Anselmo-Hub Reconfiguration Phase I Study			309,000
Bicycle and Pedestrian Plan Update			15,000
Marin County/Caltrans Planning Grant Match Manzanita & Southern Marin Flooding			21,000
San Rafael - Canal Neighborhood CBTP			20,000
North-South Greenway (Southern Segment)-SMART Right of Way Funding Contribution			850,000
Subtotal, Interagency Agreements	500,514	4,971,100	9,685,000
TFCA Programs/Projects			
TFCA - Reimbursement of Various Capital Projects	267,196	786,000	397,000
Subtotal, Other Capital Expenditures	267,196	786,000	397,000
Expended Expenditure Line Items for Prior Year	4,453,149	4,368,583	-
Total Expenditures	39,766,538	54,907,464	48,085,751
Net Change in Fund Balance	(3,060,491)	(17,191,155)	(8,267,465)
Ending Balance	46,093,896	28,902,741	20,635,276

TAM RESOLUTION NO. 2015-05

**RESOLUTION OF THE TRANSPORTATION AUTHORITY OF MARIN
TO ADOPT THE MEASURE A COMPLIANCE AUDIT POLICY**

WHEREAS, the Transportation Authority of Marin (TAM) has a fiduciary responsibility to the voters of Marin County to ensure that all Measure A sales tax funds received by TAM are appropriately spent, and

WHEREAS, an independent compliance audit of recipients of Measure A funding is permitted according to the Measure A Expenditure Plan, and

WHEREAS, an independent compliance audit is explicitly permitted under the terms and conditions of TAM's standard funding agreements/contracts with Measure A funding recipients,

WHEREAS, at its May 28, 2015 meeting, the TAM Board approved several revisions to the original Compliance Audit Policy which was adopted on October 28, 2010.

WHEREAS, this resolution will supersede TAM Resolution 2010-23,

NOW, THEREFORE BE IT RESOLVED

1. Any recipient who incurs expenditures to be reimbursed by Measure A funds and who is selected by TAM for a compliance audit, shall work cooperatively with TAM's Measure A compliance audit team to conduct an independent compliance audit of these expenditures; and
2. The compliance audit shall be conducted according to the attestation standards established by the American Institute of Certified Public Accountants and in accordance with generally accepted Government Auditing Standards; and
3. With the cooperation and support from all Measure A funding recipients, it is TAM's goal to finalize all compliance audits 180 days after the end of the fiscal year, or 180 days after notice to the fund recipients (whichever is later) that they have been selected to undergo a compliance audit; and
4. Selection of project sponsor, consultants, and local jurisdictions that are subjected to the compliance audits shall occur no later than the annual June TAM Board meeting. Selected recipients will be notified in writing, and a meeting with these who are selected will be held to review compliance audit requirements; and

Appendix D

5. Up to eight Measure A compliance audits may be conducted each year. Specific compliance audit requirements for each Strategy/Sub-strategy are as follows:
 - For Strategy 1 – Local Transit, since Marin Transit is the only fund recipient under this Strategy, and the annual allocation is more than 50% of the total Measure A fund, a compliance audit will be conducted every year.
 - For Strategy 2 – Project is fully completed/closed and no additional audit is required.
 - For Strategy 3.1 – Major Road Sub-strategy, for major capital projects under this Sub-strategy, the compliance audit will be conducted by project phase. For purposes of the compliance audit, three project phases are defined: (1) Planning and Environmental Review, (2) Project Design and (3) Construction. TAM has the discretion to select any of the Major Road projects for a compliance audit.
 - For Strategy 3.2 – Local Street and Road Sub-strategy, one of the twelve local jurisdictions will be audited every year.
 - For Strategy 4.1 – Safe Access to Schools Sub-strategy, a compliance audit is to be conducted every three years.
 - For Strategy 4.2 – Crossing Guards Sub-strategy, a compliance audit of the selected crossing guard service vendor will be conducted every two years, except when a new vendor is brought onboard, then an audit will be conducted after the first full year of service.
 - For Strategy 4.3 – Safe Pathways to School Sub-strategy, TAM has the discretion to select up to two consultants/local jurisdictions that incur expenditures of more than \$10,000 annually to conduct the compliance audit.
 - Measure A Interest Revenue Category – Projects/programs that receive Measure A interest revenue are subject to a compliance audit. As Measure A interest has been included in the Highway 101 Gap Closure, the audit of Measure A funds for that project will include the use of interest funds. For Measure A interest utilized for Class 1 path maintenance projects, an audit will be conducted following the third year of fund usage, for each project sponsor, and every third year after; and

6. Upon formal request, funding recipients will be allowed the option of using their own auditors to conduct the compliance audit, provided that they have met/will meet all conditions specified:
 - The fund recipients have been selected for one of the prior compliance audit cycles and the audits were conducted by the TAM audit team.
 - The fund recipients can demonstrate their abilities to meet all TAM required deadlines.
 - Fund recipients' audit teams will be required to attend the TAM workshop and demonstrate their full understanding of the TAM compliance audit policy and process requirements and meet TAM's reporting requirements.
 - Required cost reimbursement cannot exceed the cost per audit allowed by TAM's compliance audit contract. TAM has the discretion to reduce the reimbursement payments by the amount of consultation costs charged by TAM's audit team if

Appendix D

extensive review and support is required by TAM's audit team during the compliance audit process.

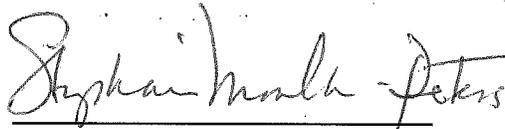
7. Measure A funding recipients that do not cooperate and support the process to ensure a timely completion of the Measure A compliance audit within 180 days after the end of the fiscal year or after receiving a formal notice of selection to perform a compliance audit (whichever is later), shall have payments of Measure A funds suspended until such time as the compliance audit has been completed and accepted by TAM, unless the TAM Board has taken a formal action to extend the due date in accommodation of extraordinary circumstances.

PASSED AND ADOPTED at a regular meeting of the Transportation Authority of Marin held on the 28th day of May 2015, by the following vote:

AYES: Commissioners: Arnold, Connolly, Fredericks, Furst, Greene, Hillmer, Kellner, Kinsey, Kuhl, Moulton-Peters, Rice, Sears, Theodores

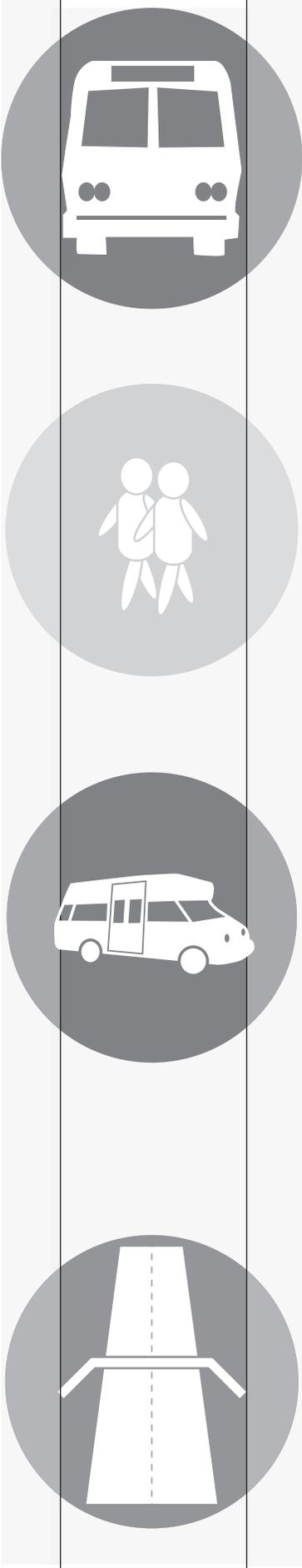
NOES: Commissioners:

ABSENT: Commissioners: Donnell, Phillips, Reed

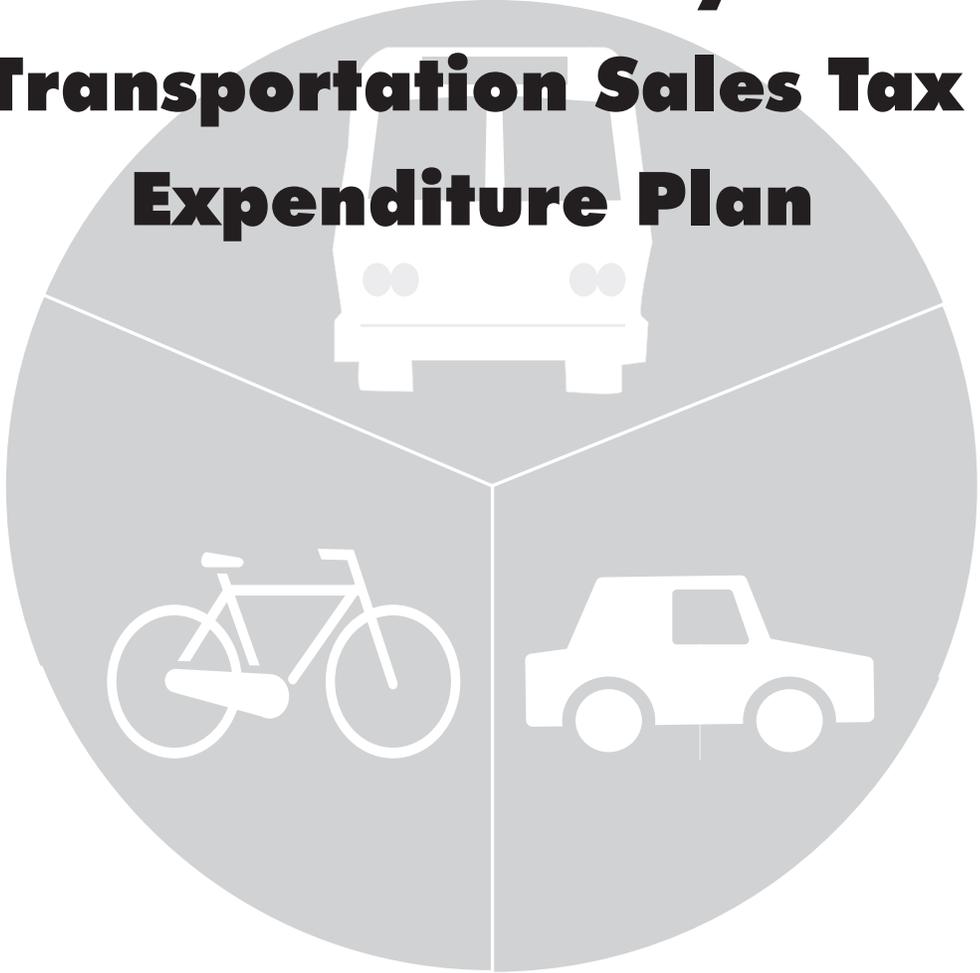

Stephanie Moulton-Peters, Chair
Transportation Authority of Marin

ATTEST:


Dianne Steinhauser
Executive Director



Marin County Transportation Sales Tax Expenditure Plan



**Approved Final Plan
May 6, 2004**

Table of Contents

Executive Summary	ES-1
Why does Marin County need a transportation sales tax?.....	ES-1
How will the Sales Tax Expenditure Plan help improve mobility within Marin County?	ES-2
What is not included in this Plan?	ES-2
Plan Development and Implementation	ES-4
Marin County Transportation Sales Tax Expenditure Plan	1
Background	1
The Transportation Sales Tax Expenditure Plan in Summary.....	3
Plan Components.....	4
Marin County 20-Year Transportation Sales Tax Expenditure Plan Details.....	6
Strategy #1 Local Bus Transit.....	7
Maintain and Expand Local Bus Transit Service.....	8
Maintain and Improve the Rural Bus Transit System ...	11
Maintain and Expand Transit Services and Programs for those with Special Needs	12
Invest in Bus Transit Facilities for a Clean and Efficient Transit System	13
Strategy #2 101 Gap Closure	14
Strategy #3 Infrastructure	17
Strategy #4 School Access & Safety	22
Safe Routes to Schools.....	23
School Crossing Guards	23
Provide Capital Funding for Safe Pathways to Schools	24

Transportation Sales Tax Governance and Organizational Structure	25
Transportation Authority of Marin (TAM)	25
Staffing and Administration	25
Work Program and Strategic Plan	26
Bonding and Financing	26
Accountability	27
Amendments to the Plan	28
Implementing Guidelines	29
Glossary	G-1

Executive Summary

WHY DOES MARIN COUNTY NEED A TRANSPORTATION SALES TAX?

Our transportation system is in crisis. The days of being able to build more or wider roads to deal with increasing mobility needs are over. To maintain mobility, we must provide a balanced transportation system that includes all modes – roadways and transitways, bikeways and pedestrian facilities – and includes services that are targeted to the diverse communities within Marin County. Despite our increasing needs, funding continues to shrink, resulting in delays to our most important projects and reducing our alternatives.

Even projects that we once thought had sufficient funding are now in jeopardy as a result of our current statewide fiscal crisis. The Highway 101 Carpool Lane Gap Closure Project ("gap closure")*, which would complete the "gap" in the high occupancy vehicle lane on Highway 101 through San Rafael, has lost some of its promised funding as a result of the State's financial problems. Without a new source of local funds, this critical transportation project will suffer long delays, and may not be completed for another decade. Additionally, funding for local bus transit service continues to be insufficient to meet even the reduced service levels implemented in November 2003. Local funds are needed to end the spiral of "service cuts and fare increases" that will otherwise continue to decimate our local transit network, just as commute patterns change to favor more in-county commutes.

One of the few avenues for funding that can be directly implemented by Marin County residents is a transportation sales tax. This transportation sales tax Expenditure Plan* outlines a program for spending a half-cent (½-cent) increase in sales taxes, which can only be spent on transportation purposes in Marin County. This plan is intended

Marin County's transportation problems have gotten worse just as transportation funding has become more scarce. A transportation sales tax is the most feasible method available to fund the projects that will meet Marin's most pressing problems:

- **Reducing congestion on Highway 101**
- **Maintaining and improving our local roads and other infrastructure**
- **Maintaining and improving bus transit services both within Marin County and to San Francisco**
- **Maintaining and improving specialized paratransit services for seniors and the disabled**
- **Reducing local congestion around schools and providing safe routes to schools**

* See glossary for definition of term.

to provide a high degree of accountability, while maintaining the flexibility needed to respond to emerging transportation issues over a 20-year period. The program focuses on meeting local needs with locally generated funds, allowing state and federal sources to be focused on regional needs.

By generating local funds specifically targeted for local transportation improvements, the Transportation Sales Tax Expenditure Plan will enable Marin to:

- **Compete successfully for State and Federal grants requiring local matching funds, allowing local tax dollars to fund more projects**
- **Fund the projects with the greatest local impact based on measurable performance criteria**
- **Ensure that funds are distributed fairly throughout the County**

These funds can not be taken by the state or any other agency or used for any other purpose than those stated in the Plan.

Becoming a “Self-Help” County* will help Marin get its fair share of state and federal sources.

While a sales tax alone will not solve all of our transportation problems, implementing a transportation sales tax, approved by two-thirds of the voters of Marin County, opens new opportunities for leveraging* or matching our local money with state and federal sources that require a local share. Using leveraging, our local sales tax has the potential of generating more funding from outside sources than the amount generated locally, while setting Marin County on a course of independence that will allow us to determine our own priorities for transportation projects.

HOW WILL THE SALES TAX EXPENDITURE PLAN HELP IMPROVE MOBILITY WITHIN MARIN COUNTY?

The plan has a single goal, supported by four implementation strategies, designed to protect the environment and quality of life enjoyed in Marin County. Each strategy is supported by specific but flexible programs (described in detail in the body of the plan) that have been designed to provide a high degree of accountability to voters.

WHAT IS NOT INCLUDED IN THIS PLAN?

No single source of funding can implement all of the transportation projects planned for Marin County. Expenditures to create or operate regional rail programs and the Highway 101 Marin-Sonoma Narrows Project are specifically not included in the sales tax expenditure plan. In addition, to minimize local funding of regional projects, the only project on Highway 101 eligible for sales tax funding is the Highway 101 Carpool Lane "Gap Closure" described in Strategy 2.

* See glossary for definition of term.

Figure ES-1 – Sales Tax Expenditure Plan Summary

GOAL: Improve mobility and reduce local congestion for everyone who lives or works in Marin County by providing a variety of high quality transportation options designed to meet local needs.		
Implementation Strategy	%	Est. 20-year Revenue (\$Millions)
1. Develop a seamless local bus transit system that improves mobility and serves community needs, including special transit for seniors and the disabled (paratransit services).	55%	\$182.38
2. Fully fund and ensure the accelerated completion of the Highway 101 Carpool Lane Gap Closure Project through San Rafael.	7.5%	\$24.87
3. Maintain, improve, and manage Marin County’s local transportation infrastructure, including roads, bikeways, sidewalks, and pathways.	26.5%	\$87.87
4. Reduce school related congestion and provide safer access to schools.	11%	\$36.48
TOTAL	100%	\$331.6 M

Figure ES-1 articulates the goal of the sales tax and summarizes each of the implementation strategies.

The plan’s implementing strategies provide improvements to all travel modes, providing a richness of choices for those that drive and for those that cannot (or choose not to) drive for all of their trips. By increasing both the variety and quality of travel options available to Marin County residents and workers, the plan’s implementing strategies provide a clear path to improving future mobility.

The plan has been designed to balance flexibility with accountability. Under no circumstance can the proceeds of this sales tax be used for anything other than the specific transportation projects described in this Expenditure Plan.

These strategies are designed to maximize the efficiency of our transportation investment in three key ways:

- **Coordinated Funding** – The projects and programs within each of the strategies are designed to complement and reinforce one another by providing necessary infrastructure and capital investments, supportive programs, or both. All strategies work toward supporting the single goal of the Expenditure Plan.
- **Independence** – By developing its own source of local transportation funding, Marin County can plan its transportation future independent of other agencies that may not have the best interests of Marin County at heart.
- **Matching or Leverage** – By becoming a “self-help county”* Marin can gain access to external funds and grants. The projects and programs outlined in this plan are expected to bring an increased share of funding from other sources.

PLAN DEVELOPMENT AND IMPLEMENTATION

This plan represents the culmination of over four years of planning, preparation, and public involvement. The plan has been heavily influenced by the input of five Citizens Advisory Committees, representing the diverse interests of the County, and by the input of all of the cities and towns in the County.

If passed, the duration of the tax will be 20 years, ending in 2025.

If passed, this Transportation Sales Tax Expenditure Plan will be managed by the Transportation Authority of Marin (TAM)*, an agency created to plan, finance, and oversee implementation of transportation programs. The Authority* includes representatives from each of the cities and towns in Marin County, as well as all five members of the County Board of Supervisors, who work together to improve mobility in the County. Public input will be guaranteed throughout the implementation process with a Technical Advisory Committee* made up of many of the public stakeholders in the County assisting in project prioritization. A Citizens' Oversight Committee* will report directly to the public and will be made up of private citizens representing a diverse range of interests within the community. All decision processes will encourage broad public input.

* See glossary for definition of term.

Marin County Transportation Sales Tax Expenditure Plan

BACKGROUND

Today, more than 80% of all daily trips originating in Marin County are made in autos on roads built to standards established decades ago. Our transportation infrastructure is being overburdened as our demand to travel continually increases. This comes as no surprise to the people who live and work in Marin County. In a recent poll, transportation issues, including reducing congestion on Highway 101 and maintaining and improving our local transportation systems, were identified as the most important issues facing Marin County today.

There is no single solution to our transportation problems, just as there is no single source that can fully fund all of our mobility needs. Transportation projects in Marin County are funded in a variety of ways, including grants from federal and state government, local shares of gas tax and sales tax, and other means. However, current funding will not be adequate to maintain the existing transportation system over the coming 20 years, and will not keep pace with the demands of an increasingly mobile Marin County. In fact, Marin County's 2003 Transportation Vision identified nearly \$2 billion in transportation projects in Marin County that should be completed over the next 25 years, with only about \$300 million in known revenue available for these projects.

Even projects that we once thought had sufficient funding are now in jeopardy as a result of our current statewide fiscal crisis, including completion of the Highway 101 Carpool Lane Gap Closure Project through San Rafael. Without a new source of local funds, this critical transportation project will not be completed until at least 2015. Additionally, funding for local transit service continues to be insufficient to meet even the reduced service levels implemented in November 2003. A new source of local funds is needed to end the spiral of service cuts and fare increases that will otherwise continue to decimate our local transit network, just as commute patterns change to favor more in-county commutes.

Transportation sales tax funds can be directly controlled by Marin County and can only be used on the local transportation projects specified in this Plan.

Recognizing that the future of our county depends on the mobility provided by a safe and comprehensive transportation network that includes many different travel options, Marin County and its partners are continually advocating for new funding sources for transportation. One of the few avenues for funding that can be directly controlled by Marin County residents is a transportation sales tax. While the sales tax will not close the funding gap, it provides a significant opportunity to improve our transportation system.

This Transportation Sales Tax Expenditure Plan outlines a program for spending a half-cent (1/2-cent) increase in sales taxes, to be entirely dedicated to transportation purposes in Marin County. This plan is intended to provide a high degree of accountability, while maintaining the flexibility needed to respond to emerging transportation issues over a 20-year period. The program focuses on meeting local needs with locally generated funds, allowing state and federal sources to be focused on regional needs. As with other sales taxes, rent, grocery purchases, healthcare, water, and utilities would be exempted from the new tax, minimizing the impact on lower-income households. Furthermore, this Expenditure Plan has been designed to provide significant benefits to lower-income households by funding bus transit and other improvements that benefit those who do not own or choose not to drive cars.

A half-cent (1/2-cent) transportation sales tax is expected to generate an average of \$16.5 M per year over 20 years in new revenue, net of expenses for administration, debt service and bond issuance costs,¹ or a total of \$331.6 M (million) over 20 years. This source alone will not solve all of our transportation problems. But, implementing a transportation sales tax, approved by two-thirds of the voters of Marin County, demonstrates to regional, State, and Federal funding agencies that Marin County is a “self-help county,” willing to contribute to its own transportation future. It opens new opportunities to compete for state and federal grants that require a local match. Using this approach, our local sales

¹ Gross sales tax revenue is estimated to be \$19.6 M annually. The Plan assumes a \$30 M bond issue in the first year of the sales tax, resulting in approximately \$2.65 M in annual debt service, and an annual 5% administration cost.

tax has the potential for generating more funding from outside sources than the amount generated locally, while setting Marin County on a course of independence that will allow us to set our own priorities for transportation projects.

The Transportation Sales Tax Expenditure Plan in Summary

The goal and strategies presented in this Transportation Sales Tax Expenditure Plan represent the culmination of over four years of planning and extensive input from the public and from the cities and towns throughout the County. The plan was developed with the assistance of five Citizens' Advisory Committees, representing diverse interests, including representatives of environmental groups, social justice organizations, business representatives, advocates for every travel mode, and advocates for underserved populations, including seniors, persons with disabilities, and those with limited incomes. The plan represents the collective wisdom of those groups, as well as the best technical information available today. The plan was further shaped by input from the cities and towns in Marin County, who each had an opportunity to review and comment on the draft plan as it was being completed.

The Transportation Sales Tax Expenditure Plan has a single goal:

Improve mobility and reduce local congestion for everyone who lives or works in Marin County by providing a variety of high quality transportation options designed to meet local needs.

The plan recognizes that there is no single mode of travel that can fulfill all of our transportation needs. Rather, it takes the best advantage of different modes to create a multi-modal transportation system that will improve mobility for auto drivers, transit riders, and those that walk or bike throughout all of Marin County.

PLAN COMPONENTS

The plan is organized around four strategies designed to protect the environment and quality of life enjoyed in Marin County. Each strategy is supported by specific but flexible programs (described in subsequent sections of the plan) that have been designed to provide a high degree of accountability to voters. Recognizing that the revenue generated by a sales tax is variable and dependent on the health of the economy, each program has been allocated a percentage of receipts. An estimated dollar amount over the 20-year life of the tax is also provided. As receipts increase or decrease, the amounts allocated to each program may fluctuate, but the overall percentage will be maintained.

The strategies outlined in Figure I will help achieve the goal of the Expenditure Plan by providing congestion relief and enhancing mobility, bringing improvements to all travel modes and providing a richness of choices for those that drive and for those who cannot (or choose not to) drive for all of their trips. The specific investment choices made in each implementation strategy will be based on measurable benchmarks and performance criteria, ensuring that the proceeds of the tax are used efficiently and effectively.

Figure 1 Transportation Sales Tax Expenditure Plan – Implementation Strategies

GOAL: Improve mobility and reduce local congestion for everyone who lives or works in Marin County by providing a variety of high quality transportation options designed to meet local needs		
Implementation Strategy	%	Est. 20-year revenue (\$Millions)
<p>1. Develop a seamless local bus transit system that improves mobility and serves community needs, including special transit for seniors and the disabled (para-transit services).</p> <ul style="list-style-type: none"> • Maintain and improve existing levels of bus transit service throughout Marin County • Improve the frequency of buses in high volume corridors • Implement small bus and community-based shuttles in many neighborhoods • Implement school bus service enhancements • Maintain and expand the rural bus transit system • Improve bus services between Marin County and San Francisco • Maintain and expand transit services and programs for those with special needs – seniors, persons with disabilities, youth, and low-income residents • Invest in bus transit facilities for a clean and attractive transit system • Provide matching funds for bus transit improvements 	55.0%	\$182.38 M
<p>2. Fully fund and ensure the accelerated completion of the Highway 101 Carpool Lane Gap Closure Project through San Rafael.</p>	7.5%	\$24.87 M
<p>3. Maintain, improve, and manage Marin County’s local transportation infrastructure, including roads, bike-ways, sidewalks, and pathways.</p> <ul style="list-style-type: none"> • Maintain, improve, and manage our <u>major</u> roadways, bikeways, sidewalks, and pathways • Maintain, improve, and manage our <u>local</u> roadways, bikeways, sidewalks, and pathways 	26.5%	\$87.87 M
<p>4. Reduce school related congestion and provide safer access to schools.</p> <ul style="list-style-type: none"> • Maintain and expand the Safe Routes to Schools Program • Provide crossing guards at key intersections • Provide capital funding for Safe Pathways to School projects 	11.0%	\$36.48 M
TOTAL	100%	\$331.6 M

Marin County 20-Year Transportation Sales Tax Expenditure Plan Details

STRATEGY 1- DEVELOP A SEAMLESS LOCAL BUS TRANSIT SYSTEM THAT IMPROVES MOBILITY AND SERVES COMMUNITY NEEDS, INCLUDING SPECIAL TRANSIT FOR SENIORS AND THE DISABLED (PARATRANSIT SERVICES).

Bus Transit investments will be evaluated every two years through a transit planning process that includes extensive public input from all areas of the county. Transit investments will be prioritized based on an analysis of the following measurable performance criteria:

- **Fills a gap in the bus transit network**
- **Meets productivity standards** based on passengers per hour
- **Meets cost effectiveness standards** based on subsidy per trip
- **Relieves congestion** as measured in total ridership
- **Provides seamless connections** to regional service
- **Eliminates “pass ups”** or overcrowding on existing routes
- **Promotes environmental justice** based on demographic analysis
- **Attracts outside funding sources**, including federal, state and toll revenue as well as other local funds

It is no longer possible to meet our mobility needs solely by building new or wider roads. Looking to the future, one thing is clear – to manage congestion we will have to provide a range of choices that will enable people to travel differently, creating a sustainable transportation system that promotes mobility and maintains the quality of life we enjoy in Marin County.

This strategy is supported by a variety of bus transit programs that are designed to work together with the other strategies in the plan to develop a sustainable and responsive alternative to driving for many trips in Marin County. It is intended to provide Marin County with an efficient transit system that meets the needs of those who travel both between and within communities via bus or shuttle transit. Increasing mobility is not intended to replace auto travel, but rather to provide an option for those who either cannot or choose not to drive for all of their trips.

By providing a dedicated source of local funds for public bus transit, Marin County’s Transit District (MCTD)* will be able to plan and implement services that are tailored to the needs of local residents. Providing local funding will also increase our opportunities to match or leverage State and Federal funding sources to further enhance our local transit service. Working with the public at all levels, as well as Marin County’s cities and towns, the Transit District* will be able to design services that take advantage of smaller, cleaner vehicles that are matched to the demand in our neighborhoods. In order to respond to changes in demand for bus transit services over the 20-year life of the Expenditure Plan, the Transit District will provide an updated Short Range Transit Plan* to the Authority every two years, with significant opportunity for public input both at

* See glossary for definition of term.

Strategy #1	%	Est. 20-year revenue (\$Millions)
Develop a seamless local bus transit system that improves mobility and serves community needs, including special transit for seniors and the disabled (paratransit services).	55%	\$182.38 M
<i>What can local bus transit funds be used for?</i>		
1. Maintain and expand local bus transit service <ul style="list-style-type: none"> • Maintain and expand existing levels of bus transit service throughout Marin County • Improve frequency of bus service in high volume corridors • Improve bus service between Marin County and San Francisco • Provide new small bus service and community-based shuttles in many neighborhoods • Restore night service as demand requires • Provide school bus service enhancements 	37.0%	\$122.69 M
2. Maintain and expand the rural bus transit system <ul style="list-style-type: none"> • Expand Stage Coach service to and from West Marin 	3%	\$9.95 M
3. Maintain and expand transit services and programs for those with special needs – seniors, persons with disabilities, youth, and low-income residents <ul style="list-style-type: none"> • Maintain and expand services for seniors and persons with disabilities currently provided by Whistlestop Wheels • Provide supplemental taxi services • Expand group transportation and shuttle services focused on seniors • Provide fare discounts for very low-income residents, including youth, seniors, and persons with disabilities 	9%	\$29.84 M
4. Invest in bus transit facilities for a clean and efficient transit system <ul style="list-style-type: none"> • Build bus transit hubs in Novato and Southern Marin • Purchase clean fuel vehicles • Improve bus transit stop amenities (e.g., bike racks, shelters, benches, etc.) 	6%	\$19.90 M
TOTAL	55%	\$182.38 M

the countywide and local levels. This plan will measure the effectiveness of bus transit investments as well as planning for the future. Updated performance data will be provided to the Authority annually.

MAINTAIN AND EXPAND LOCAL BUS TRANSIT SERVICE

The transportation sales tax provides a unique opportunity for Marin County to plan and implement transit services focused on Marin County needs.

Without a dedicated local funding source, local bus transit service cuts are likely to continue. In the past, Marin County has been able to count on the toll revenue generated by the Golden Gate Bridge, Highway and Transportation District* to help fund its bus transit needs. The growing needs for bus transit service both in the Highway 101 corridor and between communities within Marin County, coupled with increasing expenditures on the bridge itself, have made everyone who lives and works in Marin County vulnerable to service cuts and fare increases that are largely outside of our control.

This program will provide the funding necessary for Marin County to protect its local bus transit service and ensure that service levels are not only maintained, but also significantly enhanced in the longer term. This program provides the County with the necessary financial independence to ensure that local bus transit service supports countywide goals for enhanced mobility and meets the needs of its residents and workers both now and in the future.

In order to maximize the effectiveness of Marin County's transit dollars, the Marin County Transit District (MCTD) will develop a Short Range Transit Plan, with updates every two years. The planning process will provide many opportunities for public input from all areas of the county, enabling Marin County to strategically target transit investments over the 20-year life of the Expenditure Plan. All transit investments will be evaluated based on an analysis of a consistent set of performance-based criteria (listed in the sidebar on page 6), which will ensure that funds are spent where they will provide the greatest benefit. The final local transit implementation plan will be approved by the Transit District in a public hearing prior to sending the plan to the Authority,* which will also approve the plan in a public forum.

* See glossary for definition of term.

Priority Projects

The Marin County Transit District has developed a number of priority investments for local transit improvements that may be funded by this sales tax. They include improvements in nearly every neighborhood in Marin County.

These candidate projects would have a high priority for service improvements over the life of the Plan:

Provide transit service every 15 minutes in the following corridors:

- Highway 101 corridor connecting all communities in the corridor and San Francisco
- San Rafael to College of Marin via Andersen Drive/Sir Francis Drake
- San Rafael to San Anselmo via Red Hill/4th Street
- San Rafael Transit Center to Civic Center and Northgate Mall

Provide transit service at least every 30 minutes in the following corridors:

- Sausalito to Marin City and the Toll Plaza via Bridgeway
- Mill Valley on Miller Avenue and East Blithedale
- Corte Madera and Larkspur via Tamalpais/Magnolia and Sir Francis Drake
- San Anselmo to Fairfax via Sir Francis Drake and Red Hill Road
- San Rafael via Lincoln to Civic Center, Merrydale and on to Kaiser Hospital
- Novato service in the Hamilton area, in the Ignacio area east of Palmer and South Novato Boulevard.
- Novato service from neighborhoods to Vintage Oaks Shopping Center
- Corridor service from Novato to San Rafael transit center with connections to College of Marin.

Provide accessible neighborhood scaled shuttles using small buses in the following communities

- Novato, building on the EZ Rider Shuttle and serving the proposed transit hub
- Mill Valley, implementing the “Millie” shuttle designed locally
- Sausalito, building on the “Sally” shuttle developed by the City of Sausalito
- Belvedere and Tiburon, providing ferry connector and flexible service to lower density hilly areas

- San Rafael, connecting local employment centers with downtown and the transit center
- Ross Valley, connecting the local communities in the valley
- Maintain and expand the West Marin Stagecoach
- Restore night service as demand requires
- Restore ferry connector shuttles to communities with high demand
- Flexible services for hillier or less populated areas with transit demand

Provide enhanced school bus service using creative school transportation solutions

- Expand traditional yellow school buses for younger children
- Develop multi-purpose shuttles that serve schools as well as other needs
- Improve public transit service to schools, and after school programs

Improved Frequency in High Volume Corridors

This program will provide funding to maintain and improve intercommunity bus transit service and service along major bus transit corridors. Marin County has a number of bus transit corridors that are busy enough to justify frequent service. These include all day services in the Canal – downtown San Rafael – Marin City corridor, services between San Rafael and San Anselmo, and services to local colleges, as well as peak period services to major employers in Novato, San Rafael, and other locations. These services require larger buses to address capacity constraints and are designed to operate at high frequency to meet existing and latent demand.

Bus services between Marin County and San Francisco on the Highway 101 corridor provide both local and regional mobility to Marin County residents and employees. These services may also be funded under this category, provided that the Golden Gate Bridge, Highway and Transportation District maintains the toll revenue that currently funds these regional services. The intent of this "maintenance of effort" provision is to ensure that the value of toll subsidies to regional routes is preserved and that sales tax funds are not used to replace toll revenues allocated to support the regional network. The specific language defining maintenance of effort will be included in the Short Range Transit Plan approved by the Marin County Transit District and the Transportation Authority of Marin. The maintenance of effort provision will be included in any funding agreement for these

Marin County Transit District will contract for local services in order to procure the highest quality and lowest cost transit system for Marin County residents. Decisions about priorities for transit system investments will be made locally by the Transit District and the Transportation Authority of Marin.

San Francisco oriented services between the Marin County Transit District and the Golden Gate Bridge Highway and Transportation District, subject to approval by both Boards of Directors. Any sales tax funds provided to the Golden Gate Bridge, Highway and Transportation District will be used only for specific transit purposes.

Small Bus and Community-Based Services in Many Neighborhoods

There are many transit markets in Marin County that are better served by small buses and community-based shuttles that address specific markets in less urban areas. Local services may be designed best on the community level, with implementation provided through the Marin County Transit District. The West County Stagecoach is an example of a system developed at the grassroots level that has exceeded all expectations. This success can be replicated in other Marin County communities. Each community will have the opportunity to work with the Transit District to define their greatest local transit needs and to identify potential solutions, such as shuttles and jitneys using small, efficient transit vehicles.

School Bus Service Enhancements

The need for enhanced school-oriented bus services in Marin County is very clear, as many schools are poorly served by transit routes that are not coordinated with arrival and dismissal times and that do not reach into the neighborhoods. The Short Range Transit Plan will take a creative approach to school bus service, investigating opportunities for targeted shuttles, yellow bus system enhancements, and other improvements that will work together with the other programs in this Expenditure Plan to create a new generation of transit riders.

MAINTAIN AND IMPROVE THE RURAL BUS TRANSIT SYSTEM

"The Stagecoach" service operating in West Marin has been an amazing success. What began as a one-year demonstration project has resulted in a sizeable grassroots following and higher-than-projected ridership. Although service is very limited, demand for this service continues to grow. Despite

the success of the Stagecoach, there is no funding available to continue services beyond the current year. This program would maintain the existing Stagecoach service and would focus on opportunities for expansion, including seven-day per week service and developing a north-south route.

MAINTAIN AND EXPAND TRANSIT SERVICES AND PROGRAMS FOR THOSE WITH SPECIAL NEEDS

Nearly everyone knows a senior or a person with a disability who needs help with his or her mobility. The availability of a high quality alternative to driving enhances safety on the roads, and enhances the quality of life of people who depend on these services.

The Marin County Transit District currently contracts with Whistlestop Wheels to provide specialized services for older adults and persons with disabilities. Demand for these services has continued to exceed the ability to increase service. Over the past five years, demand for paratransit has increased by 25%, far outpacing the availability of existing funds. Studies predict that over the next 20 years Marin will be the “oldest” county in the Bay Area, with more than 35% of its residents over age 65. Without the new funding that this tax provides, services to seniors and persons with disabilities will need to be reduced, making it more difficult for people to continue to live independently as they get older.

Services for seniors and persons with disabilities will be planned with the support of the existing consumer-based Paratransit Coordinating Council (PCC)*, which advises the Transit District on the needs of these communities and public input from all areas of the county. The Transit District will explore options for adding shuttles, scheduled group trips, and subsidized taxi service to the current mix of paratransit* options. In addition, the Transit District will work with the PCC and members of the senior and disability community to design fare programs that will ensure that no person is made homebound because they are unable to pay for transit services.

Priority Special Needs Transit projects include:

- **Maintaining and expanding transportation services for seniors and disabled**
- **Continue and extend paratransit services to all of Marin County**
- **Develop new shared ride, wheelchair accessible taxi service that augments paratransit services**
- **Expand group transportation and shuttle services focused on seniors**
- **Provide discounted fares for very low-income seniors and persons with disabilities, as well as the lowest income members of our community**
- **Provide discounted transit passes to youth**

* See glossary for definition of term.

Seniors and persons with disabilities are not the only groups with specialized needs. This program includes assistance for our youth and the lowest income families who are unable to afford current transit fares. This program will provide funds for discounted transit passes for youth, seniors, disabled, and low-income riders. The youth discounts will build on the success of the current "Ride and Roll" program and will work together with other school enhancements to develop early and life-long transit riding habits. Discounts to low-income riders will provide mobility and access to jobs and basic services to those with no alternative.

INVEST IN BUS TRANSIT FACILITIES FOR A CLEAN AND EFFICIENT TRANSIT SYSTEM

Innovative bus transit operation will require an investment in vehicles and facilities. This will include providing clean-fueled vehicles, new bus transit hubs in Novato and Southern Marin for efficient and safe transferring between routes, and amenities at bus stops, including enhancements of bus stop accessibility to pedestrians and cyclists and improved information for transit riders.

Bus transit facilities investments will be prioritized to coordinate with transit service projects based on the criteria outlined on page 6. High priority will be given to opportunities to match or leverage funds in order to help transportation sales tax dollars go farther.

Replacing older diesel buses with clean fuel technology, including electric hybrid or other alternative fuel buses, will improve the environment and attract new riders to transit.

Bus Transit Facilities priorities include:

- **Bus transit hubs in Novato and Southern Marin**
- **Clean fuel vehicles**
- **Bus transit stop amenities** (e.g., bike racks, shelters, benches, lighting, pay phones, access improvements)
- **Bike racks on buses**
- **Accurate signage and real-time information for riders**

STRATEGY 2 - FULLY FUND AND ENSURE THE ACCELERATED COMPLETION OF THE HIGHWAY 101 CARPOOL LANE GAP CLOSURE PROJECT THROUGH SAN RAFAEL.

The transportation sales tax allows us to complete the Gap Closure Project by 2008. This has been the highest priority project in Marin County for over a decade.

Highway 101 in Marin County is one of the busiest traffic corridors in the Bay Area. Spillover traffic from this congested freeway impacts our cities and our neighborhoods, whether or not we travel on the highway. Creation of a continuous carpool lane on Highway 101, for use by buses as well as carpools, will speed transit service making it more attractive to more users, while having a significant impact on congestion. For more than a decade, the Highway 101 Gap Closure project has been the top priority project in Marin County. Now, even with construction underway, the State’s fiscal crisis threatens our ability to deliver the final phases of this essential project in a timely manner.

This project was to be funded entirely with State sources; however, the recent statewide financial crisis has left the project short of its remaining \$65.2 million funding need. By using sales tax revenue to complete this project, Marin County will be able to take advantage of nearly \$41 million of dedicated State funding. With these funds, the project will

* See glossary for definition of term.

Strategy #2		Est. 20-year revenue
Fully fund and ensure the accelerated completion of the Highway 101 Carpool Lane Gap Closure Project through San Rafael.	%	(\$Millions)
	7.5%	\$24.87 M
What can Gap Closure funds be used for?		
<ul style="list-style-type: none"> • Completion of final construction segments through Central San Rafael and Puerto Suello Hill • Noise reduction strategies to improve quality of life in adjacent neighborhoods • Aesthetic and landscaping improvements • Completion of the north-south bicycle way through Puerto Suello Hill to improve bicycle safety 		

be completed by 2008. Without sales tax funds, the project is unlikely to be completed until 2015 and risks losing additional committed funds.

The project will provide a dedicated lane in both directions between Lucky Drive and North San Pedro Road, to be used by buses and carpools during peak hours. This project will fill in a critical “gap” in the continuous carpool lane that could speed carpools and buses throughout the County. The funding included in this project will make sure that this is the best project possible for all residents of Marin County by improving the aesthetics and landscaping and reducing the impacts of freeway noise on local neighborhoods with various noise reduction strategies, including the use of sound-absorptive materials on soundwalls. The project also includes completion of the north-south bicycle route through Puerto Suello Hill, ensuring that this important project is implemented along with freeway improvements.

If additional outside funding becomes available for this project in the future, sales tax revenues dedicated to this project would be redirected to transit projects outlined in Strategy I.

Funding for the Gap Closure project includes elements that will improve this project in the neighborhoods adjacent to it, including landscaping, noise reduction, and improvements to bicycle and pedestrian safety in the area.

STRATEGY 3 - MAINTAIN, IMPROVE, AND MANAGE MARIN COUNTY'S LOCAL TRANSPORTATION INFRASTRUCTURE, INCLUDING ROADWAYS, BIKEWAYS, SIDEWALKS, AND PATHWAYS.

Potential roadway, bikeway, sidewalk, and pathway improvements may include:

- **Pavement and drainage maintenance**, including signage and striping
- **Signalization and channelization** to improve traffic flow and safety at key intersections
- **Transit and traffic flow improvements** to eliminate conflicts between buses and cars
- **Transportation Systems Management and Demand Management projects** that make the most of our infrastructure investments
- **Improvements to reduce the response times for emergency vehicles** and improve safety
- **Bike path** construction and maintenance of bike paths
- **Sidewalk and crosswalk** construction and maintenance, and other pedestrian infrastructure improvements to safety and mobility
- **Accessibility** improvements to make our streets and roads usable by all

Every trip begins or ends on a local road. Pedestrians, bicyclists, bus passengers, and drivers of all types depend on a well-maintained and effective local roadway network that serves travel both within and between communities.

Local roads are the largest single public investment in the County. Without a well-designed and maintained roadway system, there are limited opportunities to provide adequate bus service or to connect bikeways and pedestrian pathways through the County. This program will help to reduce the maintenance shortfall on Marin County's roadways, improving safety and eliminating delays resulting from poor maintenance. The program is designed to improve the mobility of all local travelers, including those that drive and those that use other modes.

The need for funding projects on the roadway system is clear. A recent study completed by the Metropolitan Transportation Commission (MTC) projects that Marin County will have a shortfall of \$256 million over the next 25 years for maintenance of existing roadways, even with existing local funds from bonds and other measures included. MTC also concluded that Marin County's roads are among the worst in the region. Failing to maintain our roads now will be even more costly later, as roadway conditions deteriorate and negatively impact all transportation modes.

Projects included under this strategy are designed to minimize accidents, and improve operations and traffic flow for all people and transportation modes using the roadway or other infrastructure investment.

As projects are prioritized for funding, each project will be required to consider the needs of all roadway users. Project sponsors will be required to coordinate with adjacent jurisdictions to maximize economic efficiency and minimize

Strategy #3 Maintain, improve, and manage Marin County’s local transportation infrastructure, including roads, bikeways, sidewalks, and pathways.	%	Est. 20-year revenue <i>(\$Millions)</i>
	26.5%	\$87.87 M
<i>What can local infrastructure funds be used for?</i>		
<ul style="list-style-type: none"> • Road maintenance and congestion relief projects on major roads and on local roads • Safety improvements for all modes • All projects will consider all users, including transit riders, bicyclists, pedestrians, and auto drivers • Projects could include crosswalk and curb cut enhancements, bike lane and pathway construction, bus bulbs, intersection improvements, and pavement and drainage improvements, as well as system enhancements such as signal coordination, real time information, and other tools to maximize the efficiency of our transportation system 	26.5%	\$87.87 M
TOTAL	26.5%	\$87.87 M

construction impacts. The goal is to develop a comprehensive plan for improving critical roadways at the time an investment is made. Where feasible, locally defined bicycle and pedestrian projects will be implemented at the time a roadway is improved. Improvements could include striping and signing of bicycle lanes and bikeways, sidewalk improvements, curb ramps, and other accessibility and safety improvements.

Funds allocated to this strategy will be evenly divided between the major roads of Countywide significance that are used by most people in Marin County, and local priorities developed by each jurisdiction in the County. In all cases, roadway projects will consider all of the modes in the right-of-way, focusing on transit, bicycle and pedestrian safety, and access for the disabled.

Major Roads and Related Infrastructure

The following performance criteria will be used to prioritize major road projects:

- **Condition of roadway (Pavement Condition Index)**
- **Average daily traffic**
- **Transit frequency**
- **Bicycle and pedestrian activity**
- **School access**
- **Accident history**
- **Opportunities for matching funds**
- **Geographic equity**

Members of the Technical Advisory Committee, to be created by the Authority's governing board, will include representatives from and nominated by the following:

- **Marin Managers Association** (2 members)
- **Marin Public Works Association** (3 members)
- **Marin County Planning Directors Group** (1 member)
- **Golden Gate Bridge, Highway and Transportation District** (1 member)
- **Marin County Paratransit Coordinating Council** (1 member)
- **Marin County Transit District** (1 member)
- **Marin County Office of Education** (1 member)
- **Environmental Organizations of Marin County** (1 member)
- **Bicycle and Pedestrian Organizations** (1 member)
- **Business Organizations** (1 member)

Major roads often cross city limits and serve multiple communities. Projects on these roads must emphasize coordination between jurisdictions. Half of the funding allocated to this strategy (approximately \$43.9 M) will be spent on the most heavily travelled and significant roads and related infrastructure in Marin County. The remaining half will be spent on local roads and related infrastructure, based on priorities developed by each jurisdiction.

Priorities for major roadway and infrastructure projects will be determined by the Public Works Directors of each city, town, and the county working together with a Technical Advisory Committee* that is representative of the broad interests of Marin County. All investment decisions will be evaluated using measurable performance criteria, listed in the sidebar at the left side of this page. The process will provide opportunity for public input and will be approved by the Transportation Authority in a public meeting as part of the Strategic Plan.

To ensure that each community in Marin County receives an equitable share of sales tax funds, expenditures for major infrastructure projects will be distributed to the five planning areas of the County based on their population (50%) and road miles (50%). This distribution will be balanced every six years:

Figure 2 Funding Allocations for Major Infrastructure Projects

Planning Area	Current Distribution <i>Based on 50% Population & 50% Road Miles²</i>	Estimated 20-Year Revenue
Northern Marin	19.6%	\$8,611,260
Central Marin	25.4%	\$11,159,490
Southern Marin	21.7%	\$9,533,895
Ross Valley	20.2%	\$8,874,870
West Marin	<u>13.1%</u>	<u>\$5,755,485</u>
	100%	\$43,935,000

* See glossary for definition of term.

² Formula based on 2000 population and road miles data. Percentages will be reviewed at the start of tax collection and adjusted to reflect the most current information on that date.

Appendix E

Marin County Transportation Sales Tax Expenditure Plan

The following roads of countywide significance are included as priority candidates for funding. These roads are used by nearly every Marin County resident. Additional roads may be considered if the needs of high priority roads within a planning area have been addressed.

- Atherton Avenue/San Marin Boulevard
- Novato Boulevard/South Novato Boulevard
- D Street/Wolfe Grade
- Las Gallinas Avenue/Los Ranchitos Road/Lincoln Avenue
- North San Pedro Avenue to the China Camp State Park Boundary or Sunny Oaks Drive
- Point San Pedro Avenue to the China Camp State Park Boundary or Biscayne Drive
- Red Hill Avenue/4th Street/2nd and 3rd Streets
- Andersen Drive
- Magnolia Avenue/Corte Madera Avenue/Camino Alto
- Redwood Avenue/Tamalpais Drive/Madera Boulevard/Tamal Vista Boulevard/Fifer Avenue/Lucky Drive/Doherty Drive
- Sir Francis Drake Boulevard from Interstate 580 to Platform Bridge
- Bridgeway Corridor (Bridgeway/Richardson Street/2nd Street/South Street/Alexander Avenue)
- Paradise Drive
- E. Blithedale Avenue
- Miller Avenue/Almonte Boulevard

Local Roads for All Modes

Local roads are the most basic unit of the transportation network because they connect our neighborhoods and business districts and provide linkages to major roads and transportation services. Local road priorities are determined by individual jurisdictions that can best evaluate local needs and their connectivity to the larger system.

Half of all funds allocated in this strategy (approximately \$43.9 M) will be distributed on an annual basis to each city,

town, and Marin County based on a combination of miles of roads to be maintained and population. As with the major road program, each project will be required to consider the needs of all roadway users. Where feasible, locally defined bicycle and pedestrian projects will be implemented at the time a roadway is improved. Improvements could include striping and signing for bicycle lanes and bikeways, sidewalk improvements, curb ramps, and other accessibility and safety improvements.

The following table shows the amount of funding that each jurisdiction can expect from this program, based on the current formula of 50% roadmiles/50% population. Local priorities would be determined by each jurisdiction's Public Works Director with approval of their governing board in a public meeting.

Figure 3 Funding Allocations for Local Infrastructure Projects by Community³

Agency	2004 % of Total	Estimated 20-Year Revenue Projection
Belvedere	1.04%	\$458,232
Corte Madera	3.20%	\$1,405,124
Fairfax	2.79%	\$1,225,121
Larkspur	4.16%	\$1,825,569
Mill Valley	5.99%	\$2,633,638
Novato	17.00%	\$7,466,928
Ross	0.99%	\$435,826
San Anselmo	4.70%	\$2,064,919
San Rafael	20.16%	\$8,855,643
Sausalito	2.84%	\$1,248,178
Tiburon	3.46%	\$1,521,530
County	33.67%	\$14,794,292
Total	100.00%	\$43,935,000

Sources: 2004 California Department of Finance Population Estimates, 2003-04 Marin County Road List, and 2004 road miles data from Marin City and Town Public Works Directors.

³ Percentages will be reviewed at the start of tax collection and adjusted to reflect the most current information on that date. Subsequently, percentages will be reviewed every two years as part of the Strategic Plan.

STRATEGY 4 – REDUCE SCHOOL RELATED CONGESTION AND PROVIDE SAFER ACCESS TO SCHOOLS.

In Marin County, school-related trips are a significant component of traffic congestion. In fact, over 21% of all trips in the morning peak period are school related. Congestion around schools is a serious and growing problem both for families with students and non-students alike. Everyone who travels in Marin County recognizes how much lighter traffic is on days when schools are off, even when it is not a common day off for workers.

A survey done by the Safe Routes to Schools program shows that without programs that target student and parent behavior and provide safe alternatives to driving, as many as 80% of students are driven in single student occupant autos to school. This creates severe local congestion at arrival and dismissal times, as well as deteriorating safety for those that walk and bike to school. In addition, many of Marin County's schools draw students from throughout the County and beyond, putting many school trips on Highway 101 and the major roads traveled for all trip purposes. There are currently over 75 elementary, middle, and high schools in Marin County, with a total of at least 40,000 students in grades K-12 – 50,000 including college students. Clearly, reducing single student occupant auto trips to schools will have the immediate benefit of reduced congestion, as well as long-term benefits to public health, the creation of lifelong sustainable habits, and increasing the opportunities for success of all alternative modes.

The programs in this strategy will be assessed every two years by the Technical Advisory Committee, through a public process involving parents, school officials, and students throughout the County. These countywide programs will be managed by the County of Marin. This investment of transportation sales tax funds will be combined with school bus projects already described in Strategy 1, to make a significant improvement in local congestion while encouraging safe and healthy behavior in our young people.

Strategy #4	%	Est. 20-year revenue <i>(\$Millions)</i>
Reduce school related congestion and provide safer access to schools.	11%	\$36.48 M
<i>What can school access funds be used for?</i>		
1. Safe Routes to Schools <ul style="list-style-type: none"> Ongoing funding to support this successful and popular program that promotes walking, biking, taking transit, or carpooling to school 	3.3%	\$10.94 M
2. Crossing Guards <ul style="list-style-type: none"> Crossing guards at 70 intersections along major roads serving schools 	4.2%	\$13.93 M
3. Provide capital funds for Safe Pathways To School projects <ul style="list-style-type: none"> Safety improvements around Marin County schools in conjunction with the Safe Routes to Schools Program, including sidewalk improvements, safer crosswalks and crossings, bicycle and pedestrian safety improvements, and speed reduction measures 	3.5%	\$11.61 M
TOTAL	11%	\$36.48 M

SAFE ROUTES TO SCHOOLS

Safe Routes to Schools is a proven program designed to reduce local congestion around schools while instilling healthy and sustainable habits in our young people. The program includes several components including classroom education, special events, and incentives for choosing alternative modes to schools, as well as technical assistance to identify and remove the barriers to walking, biking, carpooling, or taking transit to school. The program, which is currently managed by the County of Marin, is in its fourth year of operation and has proven its ability to increase alternative mode use to schools, reducing single student occupant auto trips to participating schools by at least 15%.

Current funding for Safe Routes to Schools does not extend beyond the 2004 school year. Without a new source of local funds, the Safe Routes program will terminate after the current school year. This strategy will maintain and expand the successful Safe Routes program to all schools within Marin County. The funding for other programs included under this strategy, Crossing Guards and Safe Pathways, will be closely coordinated with the activities of Safe Routes to Schools.

SCHOOL CROSSING GUARDS

One of the greatest barriers to using alternative modes to schools is the difficulty of crossing Marin's busiest streets. Even with pathway improvements, students' parents are reluctant to allow their children to walk or bike to school if they must cross a busy street. While some schools have attempted to implement volunteer crossing guard programs, experience has suggested that this is not a reasonable long-term strategy, as volunteers can not be counted on every day, in all types of weather, regardless of their personal schedules. Other Bay Area counties, such as Santa Clara and San Francisco, have realized that to eliminate liability concerns and to ensure that there are well trained crossing guards with back-ups for every critical intersection, they must contract with a professional company that specializes in crossing guard programs.

This program will use trained crossing guards for up to 70 intersections throughout Marin County. The intersections will be prioritized by the Public Works Directors together

The Safe Routes to Schools program combines classroom education, special community events, and coordination between school officials, parents and public works officials to create safe environments for walking, biking, and taking transit to school. At schools that participate in the program, single student vehicle traffic has been reduced by more than 15%.

This program would fund crossing guards for some of the County's most critical intersections, including the following potential locations:

- **Novato:** Diablo Blvd. and Center Rd. along Ignacio Blvd., in front of Sinaloa Middle School
- **San Rafael:** in front of Vallecito School and Bahia Way and Canal St. in front of Bahia Vista School
- **San Anselmo:** Butterfield Rd. and Sir Francis Drake
- **Fairfax:** at the pedestrian crossing in front of St. Rita's School
- **Southern Marin:** Camino Alto, East Blirhedale Ave., Miller Ave., Tiburon Blvd., and others
- **Ross Valley:** Numerous crossings of Sir Francis Drake, serving many schools

with the Technical Advisory Committee along with other school related projects, and approved by the Authority. At schools that have volunteer or other types of crossing guard programs, sales tax funds will augment the work that is already being done, making sure that these local funds are put to their best use. The process will provide opportunities for public input.

PROVIDE CAPITAL FUNDING FOR SAFE PATHWAYS TO SCHOOLS

Safe Pathways to School is the capital improvement element of the Safe Routes to Schools program. Where the Safe Routes program identifies circulation improvements needed for safe access to schools, the Safe Pathways program will provide funding for the engineering, environmental clearance, and construction of pathway and sidewalk improvements in all Marin County communities, including safety improvements at street crossings.

Although Safe Pathways projects target improvements around schools, they benefit the entire community, creating a safe network of bicycle and pedestrian facilities, enhancing safety and reducing local congestion.

Safe Pathway projects are expected to attract matching funds from other sources and may be used in combination with road funds to accelerate pathway improvements in school areas. Additional input will be solicited in a public forum that includes input from parents, school officials, and other community stakeholders. Specific projects will also be approved by the Transportation Authority of Marin in their Strategic Plan.*

Safe Pathways Projects will be selected based on performance criteria that focus on improving safety throughout the County. All projects will come from approved Safe Routes plans, supported by parents, school officials, and the local jurisdiction.

- **Relieves an identified safety or congestion problem along a major school route**
- **Completes a "gap" in the bicycle and pedestrian system along a major school route**
- **Maximizes daily uses by students and others**
- **Attracts matching funds**
- **Respects geographic equity**

* See glossary for definition of term.

Transportation Sales Tax Governance and Organizational Structure

TRANSPORTATION AUTHORITY OF MARIN (TAM)

This transportation sales tax is authorized under the Local Transportation Authority and Improvement Act, California Public Utilities Code Section 180000 et. seq. In approving this tax, the voters will authorize that the Transportation Authority of Marin (referred to as the Authority) be given the responsibility to collect and administer the tax proceeds. All monies raised by this sales tax will be available for expenditure only on the transportation projects identified in the Sales Tax Expenditure Plan. The make-up of the Authority's governing board is as follows:

- All five members of the Marin County Board of Supervisors, and
- One representative from each of the eleven incorporated cities and towns in Marin County.

All representatives to the Authority's governing board will be elected officials within Marin County. This composition provides a balance between the needs of the county as a whole and the priorities of individual cities, towns, and communities.

The Transportation Authority of Marin will be established for the purpose of authorizing and implementing this transportation sales tax. The Authority will incorporate the duties of the existing Congestion Management Agency, ensuring that all key transportation decisions are made in a single place. The duration of the tax will be 20 years from the initial year of collection, which will begin in April 2005. The tax will therefore terminate on March 31, 2025.

STAFFING AND ADMINISTRATION

The Transportation Authority of Marin will hire the staff and professional assistance required to administer the proceeds of this tax and carry out the mission outlined in the Expenditure Plan. The total cost for salaries and benefits for administrative employees will not exceed 1% of the revenues

generated by the transportation sales tax. Other administrative costs, such as rent, supplies, and fees paid to the State Board of Equalization for collecting the tax and financial, legal, or consulting services are not included in the 1% cap.

WORK PROGRAM AND STRATEGIC PLAN

All of the programs included in this Expenditure Plan are considered essential for the transportation needs of Marin County. The Authority will prepare an annual Work Program and Budget and a biennial Strategic Plan, which will identify the priorities for projects and the dates for project implementation based on project readiness, ability to generate matching or leveraged funds, and other relevant criteria. The Strategic Plan must be approved by a two-thirds vote of the total commissioners on the Authority Board, following a noticed public hearing on the draft Strategic Plan and a 45-day public comment period.

The allocation of funds described in this plan will be achieved over the life of the plan and may vary from year to year only as approved in the Strategic Plan and only in such a way that the distribution will not change over the life of the plan, unless the plan is specifically amended.

BONDING* AND FINANCING

The Transportation Authority of Marin will have the authority to bond and use other financing mechanisms for the purposes of expediting the delivery of transportation projects and programs and to provide economies of scale. Bonds, if issued, will be paid with the proceeds of the transportation sales tax. The costs and risks associated with bonding will be presented in the Authority's Strategic Plan, and will be subject to public comment before any bond sale is approved.

The Authority will also be able to use other means to accelerate the delivery of projects and programs, including seeking outside grants and matching or leveraging tax receipts to the maximum extent possible. The Authority will also have the ability to set aside a reserve fund of up to 10% of the

* See glossary for definition of term.

annual receipts from the tax for contingencies, to ensure that the projects included in this plan are implemented on schedule.

ACCOUNTABILITY

All business of the Authority will be conducted in an open and public meeting process. The Authority will approve all spending plans described in this document and will ensure that adequate public involvement has been included in the preparation of all spending plans. The Authority will be required to hire an independent auditor who will audit all sales tax expenditures, ensuring that expenditures are made in accordance with the plan.

The Authority will be guided by an Administrative Code covering all aspects of its operation.

Citizens' Oversight Committee

The Citizens' Oversight Committee will be created by the Authority's governing board with the assistance of the League of Women Voters. The unique feature of this Committee is that it will report directly to the public and will be charged with reviewing all expenditures of the Authority. The responsibilities of this Committee are:

- The Committee must hold public hearings and issue reports, on at least an annual basis, to inform Marin County residents how funds are being spent. The hearings will be open to the public and must be held in compliance with the Brown Act, California's open meeting law. Information announcing the hearings must be well-publicized and posted in advance.
- The Committee will have full access to the Authority's independent auditor and will have the authority to request and review specific information and to comment on the auditor's reports.
- The Committee must publish an annual report. Copies of these documents must be made widely available to the public at large.

Citizens' Oversight Committee members will be private citizens who are neither elected officials of any government nor public employees from any agency that either oversees or benefits from the proceeds of the transportation sales

This plan has been designed for the highest possible levels of accountability and public involvement in our transportation planning process.

tax. Membership will be restricted to individuals who live in Marin County. Members will be required to submit a statement of financial disclosure, and membership will be restricted to individuals without economic interest in any of the Authority's projects.

The Committee will be designed to reflect the diversity of the County. The committee will consist of 12 members. Each organization represented on the Citizens' Oversight Committee will nominate its representative, with final appointments approved by the governing board of the Authority. Membership will be as follows:

- One member will be selected from each of the planning areas in Marin County by the Authority Board members representing that area (Northern Marin, Central Marin, Ross Valley, Southern Marin, and West Marin). (Totaling 5 members)
- Seven members will be selected to reflect a balance of viewpoints across the County. These members will be nominated by their respective organizations and appointed by the Board of the Authority, as follows:
 - One representative from a taxpayer group
 - One representative from the environmental organizations of Marin County
 - One representative from a major Marin employer
 - One representative from the Marin County Paratransit Coordinating Council, representing seniors and persons with disabilities
 - One representative from the League of Women Voters
 - One representative from an advocacy group representing bicyclists and pedestrians
 - One representative from a school district, including parents

AMENDMENTS TO THE PLAN

The Authority's Board may annually review and propose amendments to the Expenditure Plan to provide for the use of additional Federal, State, and local funds, to account for unexpected revenues, or to take into consideration unforeseen circumstances. To modify this Plan, an amendment must be approved by a two-thirds majority of the total commissioners on the Authority Board, following a noticed public hearing and a 45-day public comment period. Following the

2/3 vote of the Authority, any plan amendment will be submitted to each of the cities and towns in Marin County and to the Board of Supervisors for their approval. Amending the Plan will require a majority vote of 50+% of the cities representing 50+% of the incorporated population, as well as a majority vote of the Board of Supervisors.

Implementing Guidelines

This plan is guided by principles that ensure that the revenue generated by the transportation sales tax is spent in the most efficient and effective manner possible, consistent with the desires of the voters of Marin County. The principles outlined in this section provide flexibility needed to address issues that may arise during the life of the plan. The specific operations of the Authority are further addressed in its Administrative Code.

1. The Transportation Authority of Marin is charged with a fiduciary duty in administering the transportation sales tax proceeds in accordance with the applicable laws and this Expenditure Plan. Receipt of these tax proceeds may be subject to appropriate terms and conditions as determined by the Authority in its reasonable discretion, including, but not limited to, the right to require recipients to execute funding agreements and the right to audit recipients' use of the tax proceeds.
2. All meetings of the Transportation Authority of Marin will be conducted in public according to state law, through publicly noticed meetings. The annual budget of the Authority, annual work plan, biennial Strategic Plan, and annual report will all be prepared for public scrutiny. The interests of the public will further be protected by the Citizens' Oversight Committee, described previously in this Plan.
3. Under no circumstances may the proceeds of this transportation sales tax be applied to any purpose other than for transportation improvements benefiting Marin County. The funds may not be used for any transportation projects or programs other than those

specified in this Plan without an amendment of the Expenditure Plan.

4. Revenue generated by this sales tax will not be used to create or operate regional rail programs or used for regional highway projects (Highway 101) with the exception of the Highway 101 Carpool Lane "Gap Closure" project described in Strategy 2.
5. Actual revenues may be higher or lower than expected in this Plan, due to changes in receipts and/or matching or leveraging capability. Estimates of actual revenue will be programmed annually by the Transportation Authority of Marin during its annual budget process. Because the Expenditure Plan is based on percentage distributions, dollar values in this Plan are estimates only. Actual revenues will be programmed over the life of the Plan based on the percentage distributions identified in the Plan.
6. The actual requirement for funds in a specific program could be higher or lower than expected due to changes in funding outside of this transportation sales tax, or due to changes in project costs or feasibility. Should the need for funds for any program within a strategy be less than the amount to be allocated by the sales tax, or should any project become infeasible for any reason, funds will first be reprogrammed to other programs or projects in the same strategy area with a two-thirds vote at a noticed public hearing. Should the need for funds in the entire strategy area be less than the amount to be allocated by the transportation sales tax, the Authority Board may amend the Expenditure Plan to reallocate funds to the other strategy areas following its procedures for a plan amendment.
7. If additional funding from other sources becomes available for the Highway 101 Carpool Lane Gap Closure Project (Strategy #2), or if the actual expenditures are less than allocated, then the equivalent amount of transportation sales tax receipts will be redirected to projects in Strategy #1.

Appendix E
Marin County Transportation Sales Tax Expenditure Plan

8. All projects funded with these transportation sales tax funds will be required to complete appropriate California Environmental Quality Act (CEQA) and other environmental review as required.
9. Funds may be accumulated by the Authority or by recipient agencies over a period of time to pay for larger and long-term projects. All interest income generated by these proceeds will be used for the transportation purposes described in the Expenditure Plan.
10. The Transportation Authority of Marin will have the capability of loaning transportation sales tax receipts at prevailing interest rates to other agencies for the implementation of needed transportation projects, provided that there is a guaranteed revenue stream to repay such a loan and provided that the loan will not interfere with the implementation of programs or projects defined in the Expenditure Plan.
11. Matching or leveraging of outside funding sources is strongly encouraged. Any additional transportation sales tax revenues made available through their replacement by matching funds will be spent based on the principles outlined in 6 and 7 above.
12. New incorporated cities/towns or new bus transit agencies, that come into existence in Marin County during the life of the Expenditure Plan could be considered as eligible recipients of funds through a Plan Amendment.

Glossary

Term	Definition
Authority	Transportation Authority of Marin (TAM) – an agency created for the purpose of administering this sales tax, the Authority will be responsible for programming funding for all transportation programs in Marin County. The TAM Board will include representatives from each city and town in Marin County, plus the five members of the Board of Supervisors. The Authority will function as the Congestion Management Agency for Marin County.
Bonding	Selling municipal bonds will allow the Transportation Authority of Marin to accelerate capital projects by pledging future revenues for the repayment of bonds and getting needed capital funds “up front” for project implementation.
Citizens' Oversight Committee	A 12-member committee consisting of 5 representatives selected from the five planning areas and 7 representing diverse interest groups in Marin County. Reports directly to the public on all issues related to the Expenditure Plan and sales tax.
Expenditure Plan	The 20-year plan for spending sales tax funds.
“Gap Closure”	The Gap Closure Project includes the completion of the bus and carpool lane on Highway 101 through San Rafael. This project is designed to relieve a critical bottleneck on Highway 101.
Golden Gate Bridge Highway and Transportation District	The agency responsible for the Golden Gate Bridge, as well as regional transit including ferries and bus service between Sonoma, Marin, and San Francisco counties. Golden Gate currently operates local transit services in Marin County under contract to the Marin County Transit District.
HOV Lane	High Occupancy Vehicle or Carpool lane, open to vehicles with 2 or more occupants, including buses, during peak hours.
Leveraging or Leverage (also Matching)	Matching local sales tax dollars with other funds on a one-to-one or other percentage basis from local, regional, State, or Federal sources, to stretch local sales tax dollars by attracting new grant funding to Marin County.
Marin County Transit District (MCTD)	The existing local transit district, MCTD currently contracts for local transit services with Golden Gate Transit, which currently operates local services in Marin. MCTD also currently contracts for paratransit services with Whistlestop Wheels, as well as contracting for the West County Stagecoach. MCTD is governed by two city representatives and five representatives from the Board of Supervisors. Under the plan, MCTD will develop detailed transit plans with public input for approval by the Transportation Authority of Marin.

Term	Definition
Paratransit	Specialized transportation services for seniors and persons with disabilities who are unable to use regular bus routes.
Paratransit Coordinating Council (PCC)	The established group of seniors, people with disabilities, and their advocates who advise the Marin County Transit District on paratransit and accessibility needs.
Self-help County	A county with a local sales tax for transportation is called a “self-help” county, because the tax demonstrates that the County is willing to “help itself” to solve its own transportation problems. A self-help county has greater opportunities to compete for regional, State, and Federal grants by providing matching funds.
Short Range Transit Plan	A five-year plan required for every transit agency in the Bay Area, this document is the primary opportunity to identify transit needs and develop priorities.
Strategic Plan	A detailed plan of expenditures and revenue completed by the Transportation Authority of Marin every two years. The plan projects the use of sales tax funds, as well as other funding that may be available to projects in the plan. The Strategic Plan also considers the need for bonding or other financing techniques to accelerate projects.
Technical Advisory Committee	A committee made up of Public Works staff, other city staff and representatives of diverse public interests who will prioritize infrastructure improvements and make recommendations to the Transportation Authority of Marin.
Transportation Authority of Marin (TAM)	See "Authority."
Transit District	See "Marin County Transit District (MCTD)"



2018 FINAL EXPENDITURE PLAN

MARIN COUNTY TRANSPORTATION SALES TAX RENEWAL



TRANSPORTATION AUTHORITY OF MARIN

BOARD OF COMMISSIONERS

Damon Connolly, County of Marin District 1

Katie Rice, County of Marin District 2

Kathrin Sears, County of Marin District 3

Dennis Rodoni, County of Marin District 4

Judy Arnold, County of Marin District 5

James Campbell, City of Belvedere

Brian Colbert, Town of San Anselmo

Alice Fredericks, Town of Tiburon

P. Beach Kuhl, Town of Ross

Diane Furst, Town of Corte Madera

Dan Hillmer, City of Larkspur

Eric Lucan, City of Novato

Stephanie Moulton-Peters, City of Mill Valley

Gary O. Phillips, City of San Rafael

John Reed, Town of Fairfax

Ray Withy, City of Sausalito



Contents

01. EXECUTIVE SUMMARY	4
02. MARIN COUNTY 30-YEAR TRANSPORTATION SALES TAX EXPENDITURE PLAN SUMMARY	10
03. MARIN COUNTY 30-YEAR TRANSPORTATION SALES TAX EXPENDITURE PLAN DETAILS	16
04. TRANSPORTATION SALES TAX GOVERNANCE AND ORGANIZATIONAL STRUCTURE	30
05. IMPLEMENTING GUIDELINES	34
<i>APPENDIX A. GLOSSARY</i>	<i>36</i>
<i>APPENDIX B. EXPENDITURE PLAN ADVISORY COMMITTEE MEMBERSHIP</i>	<i>38</i>

Figures

FIGURE 1	EXPENDITURE PLAN STRATEGIES AND FUNDING SUMMARY	9
FIGURE 2	TYPICAL TRANSPORTATION FUNDING SOURCES FOR MARIN COUNTY	11
FIGURE 3	EXPENDITURE PLAN CATEGORIES AND FUNDING BREAKDOWN	13

01

Executive Summary

In 2004, Marin voters approved the Measure A 20-year half-cent sales tax measure to fund local transportation projects throughout the county. As that funding source approaches its expiration date, the Transportation Authority of Marin (TAM) is recommending voter approval of an extension to this essential transportation-funding source – the Measure A Renewal. After conducting an extensive public input process, TAM has developed the Transportation Sales Tax Renewal Expenditure Plan (Expenditure Plan) for the renewal of the half-cent sales tax to support current transportation priorities in Marin County. The Expenditure Plan’s projects and programs are detailed below. The Expenditure Plan culminates from a “bottom up” planning approach, enabled by the Expenditure Plan Advisory Committee (EPAC) and approved by the TAM Board, the County, and the individual cities, and towns of Marin. The sales tax renewal will provide funding for core transportation needs of highest priority to the public, as detailed in this plan, without increasing the current half-cent tax.

This plan is built on a record of success. Marin voters last approved a transportation sales tax in 2004 when they passed Measure A, Marin County’s first transportation sales tax. Measure A is a half-cent tax that addressed a severe shortfall in available funds for transportation. These funds have been instrumental in transforming Marin County’s transportation programs and infrastructure over the past 14 years: \$25 million was provided to complete the Highway 101 HOV carpool lanes through San Rafael, closing a 3-mile gap that caused severe congestion. The local \$25 million for Highway

101 enabled Marin County to attract over \$75 million in regional, state, and federal funds to finish the project. The 2004 sales tax funds have enabled significant local road improvements that were designed and built to meet the needs of all users. These included 4th Street in San Rafael, Miller Avenue in Mill Valley, and Sir Francis Drake through Samuel P. Taylor Park in West Marin. The funds restored and expanded local bus transit service that was being cut back in 2003, and enabled new services, including those for seniors. Finally, the funds have enabled nearly 60 crossing guards to be placed near schools, built nearly \$20 million in Safe Pathway improvements to and from schools, and enabled education and encouragement of walking and biking through the Safe Routes to Schools program in over 60 schools in Marin. Finally, over \$60 million has gone into pothole repair and street rehabilitation, again meeting the needs of cars, bicyclists, pedestrians, and transit.

Our transportation system relies greatly on local funding for local needs. Measure A – Marin County’s 2004 voter-approved half-cent transportation sales tax measure – has been a major source of transportation funding in Marin County over the past 14 years, and is set to expire on March 31, 2025. This proposed sales tax renewal measure extends this existing funding source for 24 years beyond the existing expiration date. The Expenditure Plan adjusts the expenditures to address current and future transportation priorities, and provides funding to address urgent needs without increasing the current half-cent tax. The measure provides a long-term, reliable funding stream and creates an opportunity to redistribute these tax dollars in a way that best reflects the county’s present-day transportation needs.



TAM is dedicated to making the most of Marin County transportation dollars and creating an efficient and effective transportation system that promotes mobility and accessibility by providing a variety of high-quality transportation options to all users. Its members – all 11 cities and towns, and all five members of the County Board of Supervisors – have achieved significant progress in meeting Marin’s transportation needs. The new Expenditure Plan allows TAM to continue to achieve these goals.

WHY DOES MARIN COUNTY NEED A TRANSPORTATION SALES TAX EXTENSION?

- The current plan is 15 years old, and the needs of our Marin residents and workers have changed.** The current plan does not allow local sales tax funds to be spent on a variety of new needs. As an example, the current sales tax cannot be used to help build a sorely needed direct connector from Northbound Highway 101 to Eastbound I-580 in San Rafael. The current sales tax cannot be used to finish the Highway 101 Marin Sonoma Narrows project, completing the third lane from Novato to Petaluma. In addition, the current sales tax cannot be used on local road interchanges with Highway 101, many of which are outdated and unable to handle current traffic demand. The current sales tax does not address the infrastructure needs of rising sea levels and flooding. And the current sales tax does not invest in innovation, including support of infrastructure for electric vehicles, or first and last mile access to major transit hubs. The new Sales Tax Renewal Expenditure Plan allows funds to be spent in all these areas.
- We need to extend this sales tax measure now to create a reliable funding stream that enables cost-effective planning for the future.** As our current Transportation Sales Tax (Measure A) approaches its expiration date, the ability to enter longer-term, more cost-effective contracts is significantly diminished. For example, TAM is very proud of a strong core of over 85 professionally trained school crossing guards. Our schools, parents, and children rely heavily on the safety these guards provide. To maintain the guards in a highly competitive labor environment and to increase the number of guards to address identified safety needs for Marin’s students, a multi-year contract is needed, which is impossible if the funds are set to expire soon. Local transit for seniors and people with disabilities similarly relies on high-quality service such as that provided by Whistlestop Wheels. Without a steady stream of funds, those contract services could expire and quality providers could be lost. Shorter-term contracts will cost more.
- In order to attract new state and regional revenue sources, local funds are necessary.** Local funds are essential to TAM’s ability to secure the final suite of funds for completing the Highway 101 carpool lanes through the Marin Sonoma Narrows and to attract near-term funds for building the new Highway 101/I-580 Direct Connector, two projects essential to addressing congestion along the Highway 101 corridor.
- We need local transportation funding now more than ever.** With the ongoing uncertainty of federal and state infrastructure dollars, it is essential for Marin County to protect and strengthen its local funding sources. By

renewing this county-based funding source, and resetting how the funds can be spent, Marin's local jurisdictions can rely on these funds addressing current and future needs.

- **We need to fund the transportation needs that other federal, state and regional funds won't fund.** While recently approved state funds under Senate Bill 1 will provide funds for local streets and roads improvements, and upcoming Bay Area toll bridge funds will substantially fund several major projects in Marin, a number of high priority needs are not funded by any other fund source such as federal or state gas taxes, or regional tolls. These include the Safe Routes to Schools Program, the school crossing guards, the senior mobility program, planning improvements at our major interchanges on Highway 101, needed funding to start addressing flooding and sea level rise impacts on transportation, and a small amount of seed funding to attract innovative solutions to congestion and greenhouse gas emission reduction. Without our local transportation sales tax, none of these needs can be addressed.
- **Every penny generated by this measure will go directly toward local transportation projects and programs in Marin County.** Many of the core projects and programs Marin's workers and residents rely upon can only proceed with local funding sources. Without local funds it would be difficult to pay for roadway maintenance, crossing guards, school bus services, and the Safe Routes to School program measure. The measure will also provide a source of local matching funds that will qualify essential local projects for millions of dollars in state and regional matching funds.
- **This plan provides strict accountability. Funds generated by the sales tax can only be applied to transportation improvements that will benefit Marin County.** These funds may not be used for any transportation projects or programs other than those

specified in the Expenditure Plan. An independent Citizen's Oversight Committee will be established that will audit and report annually on TAM's use of the sales tax funds.

- **This plan provides essential transportation infrastructure and services for people who live and work in Marin County.** The Expenditure Plan will improve traffic operations and infrastructure on city streets and highways; fix potholes and maintain local roads; provide transit services within the county, including services for youth, seniors, and people with disabilities; improve air quality; reduce greenhouse gas emissions; and create local jobs. It supports an environmentally sustainable future while providing transportation options throughout the county. Specifically, the Expenditure Plan will support the following four categories:

1. **Reduce congestion on Highway 101**

and adjacent roadways. Critical projects funded under the sales tax renewal plan include the Marin Sonoma Narrows and the Highway 101/I-580 Direct Connector, which are essential to the delivery of workers and goods, and the management of congestion throughout the county. A new funding program will begin improving numerous local road interchanges with Highway 101. The local funds will serve to attract state and regional toll funds for these essential projects to be completed. These local funds will also continue Marin County's successful programs to reduce congestion by working with employers and employees on commute alternatives and trip reduction. Strategies such as promoting telecommuting, vanpooling, and carpooling incentives, and first/last mile services to regional transit hubs have all proven to be successful ways to providing quality options to driving.

2. **Maintain, improve, and manage local roads and other infrastructure.** The new sales tax plan substantially increases funding

for pothole repair and other local street and road maintenance and rehabilitation. Funds are eligible for a wide variety of local road needs, to create a well-maintained and resilient transportation system.

This category will continue our local jurisdictions' recent progress rebuilding, repaving, and reconstructing our local roads, including the addition of features that support walking, biking, and taking transit. Additional investment over the current sales tax will occur as funds nearly double that are available to local cities and towns. Funds can be spent on a wide variety of improvements, including to provide safe and connected bicycle and pedestrian paths to schools, major transit hubs, and other destinations throughout the county. The funding will also launch new infrastructure projects that promote resiliency and innovation, particularly projects that tackle flooding and sea level rise impacts to our transportation infrastructure. The renewed sales tax funding will increase public availability to alternative fuel facilities, such as electric vehicle charging infrastructure. Innovative technology for better managing traffic will also be supported, such as the installation of smart traffic signals and real-time transit information.

- 3. Reduce school-related congestion and provide safer access to schools.** The renewed sales tax will expand Marin's award-winning Safe Routes to School program that focuses on education, encouragement, safe pathways, and crossing guards to enable students to bike, walk and take the bus to school. The renewed sales tax will add funds to the current crossing guard program and save more than 20 school crossing guards that would otherwise have to be cut in 2019. It will maintain the Safe Routes to School education and encouragement program in over 60 schools and will provide a steady

source of funding for both large and small safety-related improvements around schools. Additionally, school bus transit will receive dedicated funding to help reduce school-related congestion as noted below.

- 4. Maintain and expand efficient and effective local transit services.** The renewed sales tax will preserve and enhance the array of local transit services that many residents and workers rely on. With public input, these services are designed to meet community needs. Under this category, the sales tax enables Marin to keep and enhance a robust local public transit system. Local transit services are dedicated to delivering workers and students to their jobs and schools. The measure will continue support for transit and paratransit services for Marin's seniors and persons with disabilities. The measure will continue to provide unique services such as the Muir Woods Shuttle and the West Marin Stagecoach. The renewed sales tax will dedicate funds for yellow school bus and other school transit services. The renewed sales tax will provide matching funds for alternative fuel buses, such as all-electric buses, and plan for alternatives to traditional transit services. All local transit will be monitored by the Citizen's Oversight Committee regarding cost-effective performance.

The Expenditure Plan is a 30-year plan that recognizes changing needs, funding streams, and technologies. Funds will be allocated to the four strategies by specific percentages as stated in Figure ES 1, after taking off the top the necessary funds needed for the administration and overall program management of the Expenditure Plan. This fee is limited to 5% annually. To keep pace with the changing world of transportation, the TAM Board of Commissioners will review the Expenditure Plan every six years to consider amendments.

2004 Sales Tax Achievements

TAM's 2004 half-cent transportation sales tax (Measure A) provided a reliable funding stream for local streets and roads maintenance, major roadway improvements, Safe Routes to Schools programs, and local transit services. This funding stream has provided significant benefits that have helped improve mobility, reduce local congestion, protect the environment, enhance safety, and provide a variety of high quality transportation options to meet local needs. Completed and successful efforts are highlighted below.



Highways

- Completion of the Highway 101 Gap Closure Project in San Rafael, the high-occupancy vehicle (HOV) lane, including the new Southbound 101 to eastbound I-580 high-speed two-lane connector. The project also included the separated (Class I) multi-use path over Lincoln Hill.



Local Transit

- Developed a local transit system designed to serve the needs of Marin residents and workers traveling within the county.
- Enabled Marin Transit to pay for and expand local transit services, paratransit services, the West Marin Stagecoach, and the Muir Woods Shuttle.
- Kept local transit and paratransit fares low.



Local Streets

- Completed major road improvements including 4th Street in San Rafael, Miller Avenue in Mill Valley, Sir Francis Drake Boulevard through Samuel P. Taylor Park in West Marin, and portions of Novato Boulevard in Novato.
- Paved and reconstructed hundreds of miles of local streets and roads, representing over \$60 million in investment.



Safe Routes to Schools

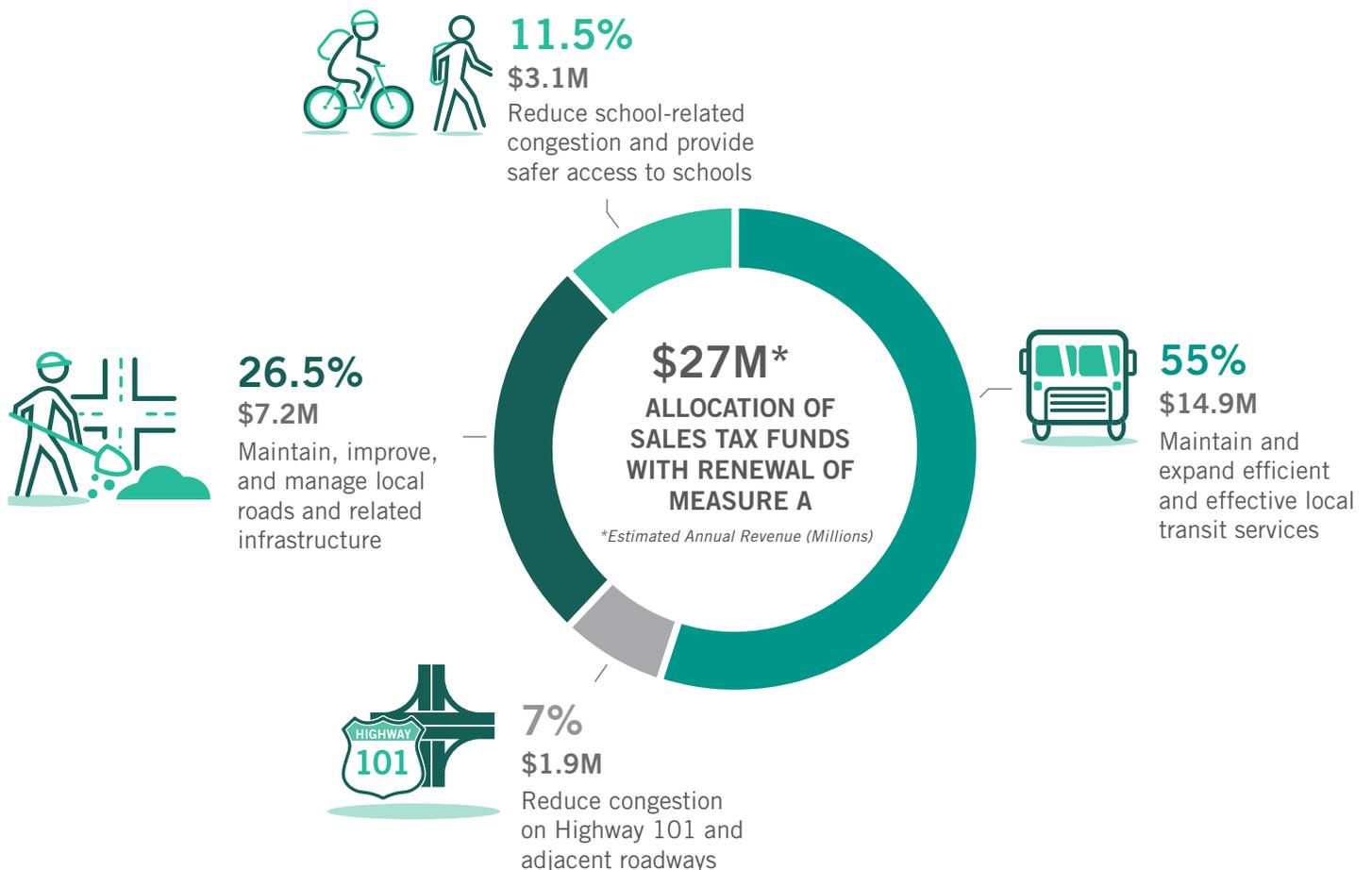
- Ongoing success of the Safe Routes to Schools program, with an average of over 50% green trips in over 60 schools countywide, teaching kids the healthy habits of biking and walking, and reducing congestion on our roadways.
- Funded and implemented nearly \$20 million in Safe Pathways capital projects to increase safe access to schools.
- Placement of 88 crossing guards near schools, providing an essential safety service for kids walking and biking to school.

Our Goal

Reduce congestion and reduce greenhouse gas emissions, maintain and improve local transportation infrastructure, and provide high quality transportation options for people of all ages who live, work, and travel in Marin County.

The Expenditure Plan is a 30-year plan that recognizes changing needs, funding streams, and technologies. Funds will be allocated to the four strategies by specific percentages as stated in Figure ES 1, after taking off the top the necessary funds needed for the administration and overall program management of the Expenditure Plan. This fee is limited to 5% annually. To keep pace with the changing world of transportation, the TAM Board of Commissioners will review the Expenditure Plan every six years to consider amendments.

Figure 1 Expenditure Plan Categories and Estimated Annual Funding Summary



02

Marin County 30-Year Transportation Sales Tax Expenditure Plan Summary

PLAN BACKGROUND

Transportation projects in Marin County are funded in a variety of ways, including grants from federal and state government, local shares of federal and state gas taxes and vehicle fees, toll bridge funds, and Marin's transportation sales tax (see Appendix A for a glossary of terms). Without a dedicated source of local transportation funds, Marin will be eligible for only a fraction of this outside funding. The local sales tax up for consideration of renewal provides most of the funds needed for transportation - over 70% of all funds received. While federal funding has decreased in recent years, and state funds can be at risk, our voter approved local transportation sales tax is a solid source dedicated to Marin, and has enabled Marin to continue to move forward on many key transportation initiatives.

- Marin is one of 24 counties statewide that has passed a sales tax for transportation purposes.
- Eight of the nine Bay Area counties have enacted comparable sales tax measures for transportation.
- Marin currently generates over \$25 million annually from its half-cent sales tax.

Since its 2004 voter approval, the Measure A transportation sales tax has funded several significant transportation improvement projects. These include:

- The final three miles of a 20-mile carpool lane on Highway 101.
- Substantially increasing local transit service.
- Placement of over 85 school crossing guards.
- Maintaining and rehabilitating hundreds of miles of roadways in Marin.
- Completing over 50 Safe Routes to School infrastructure projects.

While there can be little doubt about the success

TAM's Mission

TAM is dedicated to making the most of Marin County transportation dollars and creating an efficient and effective transportation system that promotes mobility and accessibility by providing a variety of high quality transportation options to all users.

of the current transportation sales tax, the measure will sunset on March 31, 2025. If not renewed, the revenues from the existing tax measure will not be able to address ongoing core transportation needs in its final years. TAM and its local jurisdiction members will not be able to use the remaining funds to identify and respond to new and changing priorities in Marin. Without stable local funding dedicated to transportation, the county will not be able to provide the matching funds necessary to accelerate and complete major congestion relief projects. This is increasingly essential as Marin residents and commuters require more mobility from our infrastructure.

A majority of all trips originating in Marin County are made in private vehicles on roads built to standards established decades ago. While our aging transportation infrastructure is overburdened, our demand for travel continues to increase. There is no single solution to our transportation needs.

The Expenditure Plan outlines a program to extend the existing half-cent transportation sales tax in Marin. It provides both a high degree of accountability, and the flexibility needed to respond to emerging transportation issues over a 30-year period. By extending the sales tax and reconfiguring the Expenditure Plan, Marin can continue to serve the needs of its residents without increasing taxes.

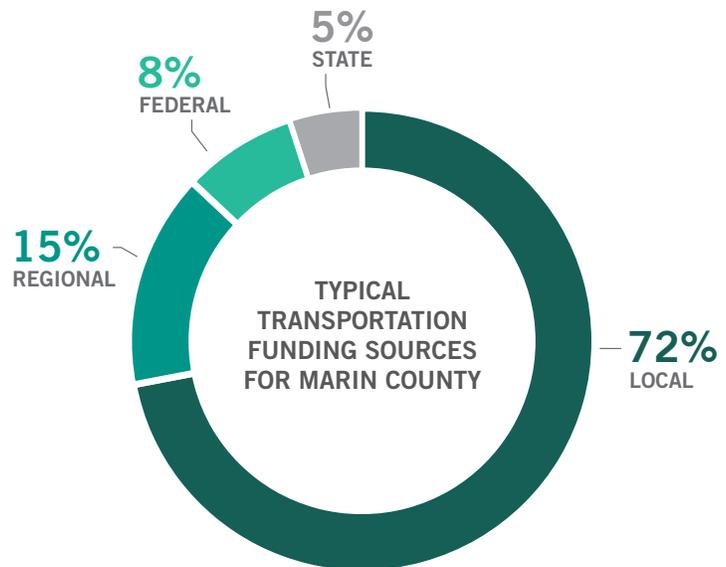
This half-cent transportation sales tax is expected to generate an estimated \$27 million in its first year and approximately \$872 million over 30 years. The renewed sales tax attracts funds from federal, state, and regional revenue sources, and fully funds programs serving local needs that cannot be funded any other way. This sale tax renewal is critical to meeting our near-term needs and planning for our long-term solutions. The measure will ensure a source of local matching funds that will qualify essential local projects for millions of dollars in state and regional matching funds. Most important, dedicated local funding will enable Marin to set our own priorities for transportation projects.

A local revenue source is absolutely essential to Marin's ability to maintain core services while addressing new needs as well. In a typical year, local revenue provides over 70% of the cost of local transportation projects and programs. Figure 2 illustrates a typical year of funding sources for transportation in Marin.

Strict accountability and performance measures ensure delivery

- Established by the 2004 sales tax measure, the Citizens' Oversight Committee (COC) is responsible for reviewing the transportation sales tax expenditures. The COC is comprised exclusively of Marin residents

Figure 2 Typical Transportation Funding Sources for Marin County



who do not have a conflict of interest with respect to the transportation sales tax. The committee holds public meetings, oversees an independent audit of TAM's sales tax expenditures, and issues annual reports to ensure sales tax funds are being spent in accordance with the Expenditure Plan.

- For the past 14 years, TAM has maintained an open and public meeting process. TAM ensures adequate public participation in the preparation of the measure's funding allocations. TAM works with the COC to employ an independent auditor to audit all sales tax expenditures to ensure that expenditures are made in accordance with the sales tax renewal plan. This new Expenditure Plan maintains the same approach to accountability for maximum transparency and oversight.
- All funds generated by the sales tax can only be applied to transportation improvements that will benefit Marin's local cities, towns, and the county. They must be used for specified transportation projects and programs under the Expenditure Plan.

Funds are spent locally

- The revenue generated through this transportation sales tax will be spent exclusively on projects and programs that will benefit Marin.
- All the projects and programs included in this Expenditure Plan provide essential transportation infrastructure and services in Marin.

Developed with robust public involvement

The goals and strategies in this Transportation Sales Tax Renewal Expenditure Plan represent the culmination of months of planning and extensive input from the public, key stakeholders, and cities and towns throughout the county. TAM engaged an Expenditure Plan Advisory Committee (EPAC) and held nine meetings with the committee in the summer and fall of 2017 to evaluate existing needs, develop a draft expenditure plan to define specific transportation projects and programs, and provide guidance on the final plan. The EPAC was comprised of a diverse array of stakeholders from throughout Marin. They represent business organizations, labor groups, environmental sustainability organizations, senior and disability advocacy groups, community-based organizations, social justice advocates, bicycling advocates, and include general representation from all major geographic areas of the county (see Appendix B for a list of the 2017 EPAC Members).

The EPAC established a 30-year vision to improve mobility and reduce local congestion throughout the county. The EPAC established a plan that:

- Provides revenue for Marin County's long-term transportation needs and vision.
- Improves mobility and reduces congestion.
- Supports an efficient and effective transportation system that protects and sustains Marin County's natural

environment and unique quality of life.

- Provides equity for all users, including our vulnerable populations, and grows Marin County's economy for its residents, visitors, and workforce.

Marin's leadership in considering all modes of transportation serves as a building block toward achieving this vision and reflects the local plans and goals of Marin's towns and cities, transit providers, business community, schools, and residents.

TAM also solicited input from all local jurisdictions in Marin. The County of Marin and all the cities and towns each had an opportunity to review and comment on the draft Expenditure Plan.

PLAN COMPONENTS

The Expenditure Plan is organized around four categories or strategies designed to meet the current needs of our businesses and residents, while protecting the environment and ensuring the high quality of life enjoyed in Marin. Each category is supported by specific programs that have been designed to provide a high degree of accountability to voters. The revenue generated by a sales tax is variable and dependent on the health of the economy. Recognizing that fact, each program has been apportioned a percentage of receipts. An estimated dollar amount over the 30-year life of the tax is also provided. As receipts increase or decrease, the amounts allocated to each program may fluctuate. The overall percentage will be maintained.

The four categories outlined in Figure 3 will help achieve Expenditure Plan goals: Providing congestion relief and enhancing mobility, improving infrastructure, and providing diverse choices for all travel modes to benefit the environment and our community.

Figure 3 Expenditure Plan Categories and Funding Breakdown

GOAL: Reduce congestion and reduce greenhouse gas emissions, maintain and improve local transportation infrastructure, and provide high quality transportation options for people of all ages who live, work, and travel in Marin County.		
IMPLEMENTATION CATEGORY	% OF SALES TAX FUNDS ALLOCATION	EST. 30-YEAR REVENUE (MILLIONS)
1. Reduce congestion on Highway 101 and adjacent roadways by leveraging non-local funds to accelerate completion of key multimodal projects.	7.0%	\$57.9
Provide local matching funds to accelerate the completion of the Marin Sonoma Narrows, to complete the 17-mile carpool lane and multi-use pathway facilities.	1.5%	\$12.4
Provide local matching funds to accelerate the completion of the Northbound Highway 101/ Eastbound I-580 Direct Connector, including the development of local enhancements to reduce impacts and enhance the facility for all users.	2.0%	\$16.5
Improve Highway 101 local interchanges and freeway access routes to reduce congestion, improve local traffic flow, and address flooding impacts throughout the county.	3.0%	\$24.8
Implement commute alternatives and trip reduction strategies to decrease Single Occupant Vehicle (SOV) trips, increase shared mobility, and reduce peak hour congestion throughout the county.	0.5%	\$4.1
2. Maintain, improve, and manage Marin's local transportation infrastructure, including roads, bikeways, sidewalks, and pathways to create a well-maintained and resilient transportation system.	26.5%	\$219.2
Maintain and manage local roads to provide safe and well-maintained streets for all users. All investments will consider the needs of all users in accordance with local practices (i.e. "Complete Streets" practices) that have been adopted in each city, town, and the County. Improvements to maximize the efficiency, effectiveness, and resiliency of our transportation system to be determined by local jurisdictions and may include: <ul style="list-style-type: none"> • Paving and repair to roadways, drainage, sidewalks and intersections • Bike lanes and paths • Safe pathways to transit and bus stop improvements • System enhancements to accommodate new technologies such as signal coordination, real time information • Investments to address congestion on local street and road corridors • Facilities and support including project management, technical services and outreach to support alternative fuel vehicles, electric vehicles, zero emission vehicles and autonomous vehicles • Municipal fleet conversion to alternative fuel vehicles including electric vehicles • Improvements to address sea level rise and flooding on local streets 	22.0%	\$181.9
Provide safe pathways for safe walking and biking access to schools.	3.0%	\$24.8
Develop projects to address and mitigate transportation impacts from sea level rise, including facilities to support alternative fuel vehicles including electric vehicles.	1.0%	\$8.3
Support operational improvements to local streets and roads through innovative technology.	0.5%	\$4.1

Appendix E

2018 Expenditure Plan | Final Plan

GOAL: Reduce congestion and reduce greenhouse gas emissions, maintain and improve local transportation infrastructure, and provide high quality transportation options for people of all ages who live, work, and travel in Marin County.		
IMPLEMENTATION CATEGORY	% OF SALES TAX FUNDS ALLOCATION	EST. 30-YEAR REVENUE ALLOCATION (MILLIONS)
3. Reduce school-related congestion and provide safer access to schools.	11.5%	\$95.1
Maintain the Safe Routes to Schools program.	3.5%	\$28.9
Expand the crossing guard program, providing funding for up to approximately 96 crossing guards throughout Marin County.	7.0%	\$57.9
Capital funding for small school safety related projects.	1.0%	\$8.3
4. Maintain and expand efficient and effective local transit services in Marin County, including services to schools and specialized service for seniors and persons with disabilities, to reduce congestion and meet community needs.	55.0%	\$454.9
Maintain and improve existing levels of bus transit service in areas that can support productive fixed-route service throughout Marin County. <ul style="list-style-type: none"> • Maintain a network of high productivity bus service in high volume corridors • Expand first and last mile transit services for residents and workers • Provide innovative services in communities that may not support traditional fixed-route service • Enhance public safety through Marin Transit's role in providing emergency mobility in the face of natural disaster • Provide funding for the Muir Woods Shuttle System 	33.0%	\$272.9
Maintain and expand the rural and recreational bus services including the West Marin Stagecoach.	3.0%	\$24.8
Maintain and expand transit services and programs for those with special needs – seniors and persons with disabilities including those who are low-income.	9.5%	\$78.6
Provide transit services to schools in Marin County to reduce local congestion. <ul style="list-style-type: none"> • Provide yellow bus services in partnership with local schools and parent organizations • Provide transit routes to schools along high performing corridors 	5.0%	\$41.4
Invest in bus transit facilities for a clean and efficient transit system. <ul style="list-style-type: none"> • Provide matching funds for the purchase of the green transit fleet including alternative fuel vehicles and electric vehicles • Support the role of Marin Transit in development of a renewed/relocated Bettini Bus Hub • Support the development of a local bus maintenance facility • Improve passenger amenities at bus stops, including real-time transit information 	4.0%	\$33.1
Expand access to ferries and regional transit, managed by Golden Gate Transit. <ul style="list-style-type: none"> • Expand and maintain connecting ferry shuttle services to address first and last mile connections • Expand and maintain remote parking locations and other strategies to expand regional transit access for Marin's residents and commuters • Expand first and last mile access to regional transit services for access to jobs in Marin County 	0.5%	\$4.1
TOTAL	100.0%	\$827.0



Local transit service provider Marin Transit can transition its bus service over a 1-2 year period to conform with the new priorities as outlined above.

PLAN IMPLEMENTATION

If Measure A Renewal is passed, this Transportation Sales Tax Renewal Expenditure Plan will be managed by TAM, established in 2004 to plan, finance, and oversee implementation of transportation projects and programs in Marin County. TAM is governed by a board with representatives from each of the cities and towns in Marin County, as well as all five members of the County Board of Supervisors with all meetings held in an open and public meeting process. As with the 2004 sales tax, the Citizens' Oversight Committee (COC), will oversee the Expenditure Plan's implementation and report its findings directly to the public.

03

Marin County 30-Year Transportation Sales Tax Expenditure Plan Details

The Expenditure Plan is organized around four categories designed to protect the environment and quality of life enjoyed in Marin County. Each category is supported by specific programs that have been designed to provide a high degree of accountability to voters. Recognizing that the revenue generated by a sales tax is variable and dependent on the health of the economy, each program has been apportioned a percentage of receipts. An estimated dollar amount over the 30-year life of the tax is also provided. As receipts increase or decrease, the dollar amounts allocated to each program may fluctuate, but the specific percentage will be maintained.

The four categories outlined in Figure 3 will help achieve the goal of the Expenditure Plan by providing congestion relief and enhancing mobility, improving infrastructure, and providing diverse choices for all travel modes to benefit the environment and our community. The plan components substantially support greenhouse gas emission reduction to help Marin achieve its goals to address climate change and sea level rise. Over 75% of plan components support alternatives to driving.

Since Measure A was approved by voters in 2004, Marin County has:

- Created TAM for the purpose of administering the 2004 Marin County Transportation Sales Tax Expenditure Plan.
- Allocated over \$280 million in local infrastructure funds to cities, towns, and the county.
- Funded Marin Transit's local bus service, adding over 30 percent more service, including service for seniors, frequent service during commute hours, additional service to colleges, high schools, and yellow bus service to elementary schools.
- Opened the last three miles of Hwy 101 carpool lane and Lincoln Hill multi-use path through Central San Rafael.
- Completed funding for the high speed two-lane Southbound 101 to Eastbound I-580 connector, opened in 2009.
- Launched Crossing Guard Program, which has since expanded to 88 locations.
- Expanded the Safe Routes to School "Education and Encouragement" programs encouraging walking and biking to over 60 schools.
- Achieved over a 50% green trip rate to schools, reducing car trips and congestion.
- Completed Major Road Improvements:
 - 4th Street in San Rafael
 - Miller Avenue in Mill Valley
 - Sir Francis Drake in West Marin
- Completed over 50 Safe Pathways to Schools projects.



CATEGORY 1

REDUCE CONGESTION ON HIGHWAY 101 AND ADJACENT ROADWAYS BY LEVERAGING NON-LOCAL FUNDS TO ACCELERATE COMPLETION OF KEY MULTIMODAL PROJECTS.

What's new in this plan:

- Provides local matching funds to accelerate completion of the Marin Sonoma Narrows and Highway 101/I-580 Direct Connector
- Provides funding to improve operations and enhance safety at interchanges and access routes to and from Highway 101 throughout the county
- Dedicates funding for commute alternatives and trip reduction programs that reduce peak-hour congestion

Highway 101 is Marin's "Main Street." Over 90% of Marin residents live within five miles of Highway 101. Highway 101 in Marin County is one of the busiest traffic corridors in the Bay Area. Spillover traffic from this congested freeway impacts our cities, towns, and neighborhoods, whether or not we travel on the freeway.

This category will reduce congestion on Highway 101 and adjacent roadways by leveraging local funds to accelerate the completion of the Marin Sonoma Narrows and the Highway 101/I-580 Direct Connector and improve local interchanges and freeway access routes. It will also help to fund commute alternatives and trip reduction strategies throughout the county that provide alternatives and incentives for commuters who choose not to commute via single occupancy vehicles during peak hours.

Combined, these projects and programs will alleviate pinch-points in the county's overburdened freeway network, prevent spillover traffic into the county's residential and commercial neighborhoods, and provide alternative options for county commuters.

CATEGORY #1: REDUCE CONGESTION ON HIGHWAY 101 AND ADJACENT ROADWAYS BY LEVERAGING NON-LOCAL FUNDS TO ACCELERATE COMPLETION OF KEY MULTIMODAL PROJECTS.	% OF SALES TAX FUNDS	EST. 30-YEAR REVENUE (MILLIONS)
	7.0%	\$57.9
What can congestion relief funds be used for?		
Provide local matching funds to accelerate the completion of the Marin Sonoma Narrows, to reduce impacts and enhance the facility for all users.	1.5%	\$12.4
Provide local matching funds to accelerate the completion of the Highway 101/I-580 Direct Connector, including the development of local enhancements to reduce impacts and enhance the facility for all users.	2.0%	\$16.5
Improve Highway 101 local interchanges and freeway access routes to reduce congestion, improve local traffic flow, and address flooding impacts throughout the county.	3.0%	\$24.8
Implement commute alternatives and trip reduction strategies to decrease single occupant vehicle (SOV) trips, increase shared mobility, and reduce peak hour congestion throughout the county.	0.5%	\$4.1
TOTAL	7.0%	\$57.9



MARIN SONOMA NARROWS

These funds will be used by TAM to provide local matching funds to attract and leverage state, regional and federal funds to accelerate the completion of the Marin Sonoma Narrows, the “Narrows”. The Narrows is a section of Highway 101 that reduces from four lanes to two lanes in the northbound direction, causing significant congestion north of Novato, and the southbound direction causing significant congestion through Petaluma. The 17-mile corridor has made substantial progress, building new interchanges to address safety – allowing local landowners to access new frontage roads before entering Highway 101 at new interchanges. The project also constructs multi-use pathways for bicyclists and pedestrians, allowing safe travel. The addition of the last few miles of high occupancy vehicle (HOV) carpool lanes and multi-use pathways will increase person-throughput providing a connection of workers to the job centers in Marin. The completion of the HOV lanes and pathways will promote greenhouse gas emission reduction through shared rides and walk/bike alternatives, and will support transit. The funds in the local sales tax measure will allow TAM to complete design of the final phases of the project and get it shelf-ready for state and regional toll funds, which are scheduled to provide construction funding. The completion of the Narrows in Marin is being coordinated with the completion of the Narrows in Sonoma County as well.

HIGHWAY 101/ I-580 CONNECTOR

The entry to the Richmond San Rafael Bridge from Northbound Highway 101 and Sir Francis Drake in Marin is the only toll bridge entry in the entire Bay Area that requires users to travel through low speed, local road traffic signals, causing significant delays to Highway 101, to I-580 in Marin, and to local roads, especially those in San Rafael and Larkspur. With the opening of the new third lane eastbound on the Richmond San Rafael Bridge, it is critical that a new direct freeway-to-freeway connector be built that allows traffic from northbound Highway 101 to access the bridge in an efficient manner. Most importantly, the critical East Sir Francis Drake corridor through Larkspur Landing can then be utilized primarily for access to the upcoming southernmost SMART station, and access to the Golden Gate Ferry, along with supporting local commercial, business, and residential access. Regional trips will be relocated to the direct freeway-to-freeway connector to the north.

Proceeds from the renewed local sales tax will allow TAM to begin immediately the public outreach, the scoping, and the environmental studies necessary for building the connector. The funds will allow TAM to develop a project quickly that is shelf-ready for expected regional toll and state funds. These local funds, much as the Marin Sonoma Narrows, will attract millions of dollars in other funds, and are critical to “getting to the head of the line” to qualify for these state and regional funds.

ENHANCE LOCAL INTERCHANGES

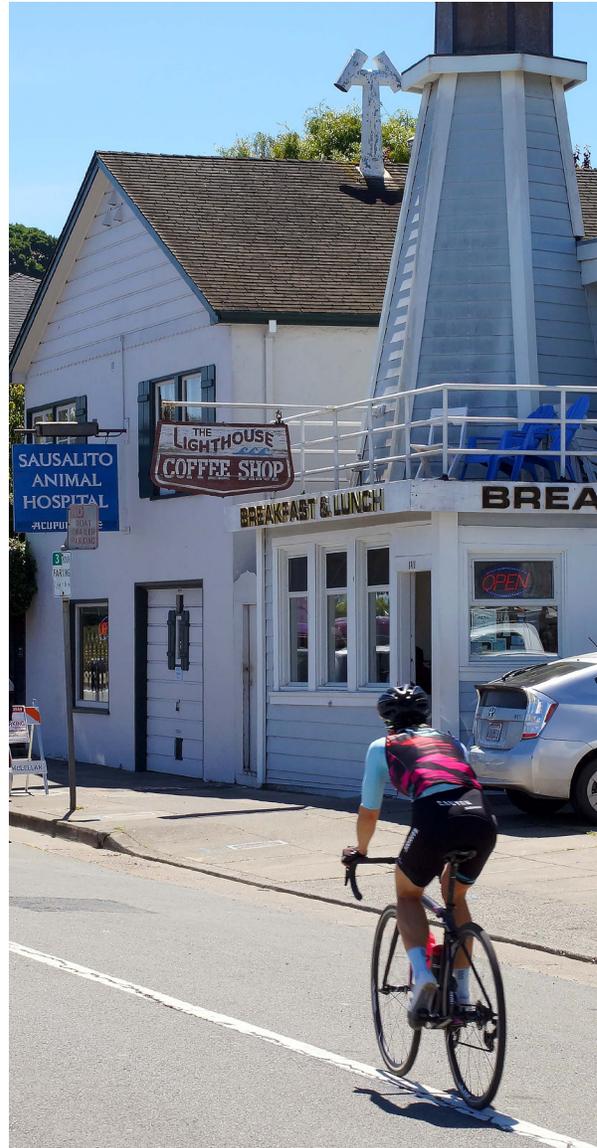
Accessing Highway 101 in Marin is a major source of congestion on local roads, which reduces the connectivity of communities across Marin. These funds would be used to attract regional, state, and federal funds for a program of improvements to local road interchanges. These improvements would improve the operation and safety of these interchanges for all users, allowing smoother travel to and from Highway 101 and local roads.

The funds provide seed money to perform the planning, the public outreach, and to develop the scope of improvements needed at these interchanges. The interchange planning would include recommended improvements for all users. The funds would address Highway 101 interchanges at a number of locations in Marin, which may include the eligible interchanges below:

- Tiburon Blvd / East Blithedale Ave
- Paradise Dr / Tamalpais Dr
- Sir Francis Drake Blvd
- San Rafael Onramp at 2nd Street and Heatherton Ave
- Merrydale Road / North San Pedro Rd
- Manuel T Freitas Parkway
- Lucas Valley / Smith Ranch Rd
- Ignacio Blvd
- San Marin Drive / Atherton Ave
- Sausalito / Marin City
- Alexander Ave

IMPLEMENT COMMUTE ALTERNATIVES AND TRIP REDUCTION STRATEGIES

Commute alternatives and trip reduction strategies encourage residents, employees, and visitors to use more environmentally friendly and efficient modes, with an emphasis on transit, bicycle riding, walking, and shared rides.



Supporting first and last mile connections to transit through innovative approaches can also support congestion reduction and remove the need for vehicle ownership. Existing successful programs can be sustained with these funds, such as TAM's Vanpool Incentive Program, Emergency Ride Home Program, and Employer Telecommute initiative. New programs can be developed to reduce the need for vehicle ownership as well, such as a continuation of TAM's Lyft ridesharing incentive pilot for first/last mile access to major transit hubs; carsharing and bike-sharing support; and shared mobility programs.



CATEGORY 2

MAINTAIN, IMPROVE, AND MANAGE MARIN’S LOCAL TRANSPORTATION INFRASTRUCTURE, INCLUDING ROADWAYS, BIKEWAYS, SIDEWALKS, AND PATHWAYS.

Every trip begins or ends on a local road. Pedestrians, bicyclists, bus passengers, and drivers of all types depend on a well-maintained and effective local roadway network that serves travel both within and between communities.

What’s new in this plan:

- Increases funding going to local jurisdictions for local priorities, almost doubling the \$60 million spent to date
- Improves transportation’s resiliency to flooding and sea level rise, especially as it relates to roads and related infrastructure, throughout the county
- Promotes innovative transportation investments with a priority to matching public and private funds
- Supports facilities for alternative fuel vehicles, including electric vehicles

CATEGORY #2: MAINTAIN, IMPROVE, AND MANAGE MARIN’S LOCAL TRANSPORTATION INFRASTRUCTURE, INCLUDING ROADS, BIKEWAYS, SIDEWALKS, AND PATHWAYS TO CREATE A WELL MAINTAINED AND RESILIENT TRANSPORTATION SYSTEM.	% OF SALES TAX FUNDS	EST. 30-YEAR REVENUE (MILLIONS)
What can transportation infrastructure funds be used for?	26.5%	\$219.2
Maintain and manage local roads to provide safe and well-maintained streets for all users. All investments will consider the needs of all users in accordance with local practices (i.e. “Complete Streets” practices) that have been adopted in each city, town, and the County. Improvements to maximize the efficiency, effectiveness, and resiliency of our transportation system to be determined by local jurisdictions and may include: <ul style="list-style-type: none"> • Paving and repair to roadways, drainage, sidewalks and intersections • Bike lanes and paths • Safe pathways to transit and bus stop improvements • System enhancements to accommodate new technologies such as signal coordination, real time information • Investments to address congestion on local street and road corridors • Facilities and support including project management, technical services and outreach to support alternative fuel vehicles, electric vehicles, zero emission vehicles and autonomous vehicles • Municipal fleet conversion to alternative fuel vehicles including electric vehicles 	22.0%	\$181.9
Provide safe pathways for safe walking and biking access to schools.	3.0%	\$24.8
Develop projects to address and mitigate transportation impacts from sea level rise, including facilities to support alternative fuel vehicles including electric vehicles.	1.0%	\$8.3
Support operational improvements to local streets and roads through innovative technology.	0.5%	\$4.1
TOTAL	26.5%	\$219.2

MAINTAIN AND MANAGE LOCAL ROADS

Local roads are the largest single public investment in the county. Without a well-designed and maintained local roadway system, there are limited opportunities to deliver people and goods to places of work and home, provide adequate bus service or to connect bikeways and pedestrian pathways through the county. This category will accelerate our local jurisdictions' recent progress repaving, reconstruction, redesigning, and managing local roads, and providing safe and connected bicycle and pedestrian paths to schools, major transit hubs, and other destinations throughout the county. The category will also launch new transportation infrastructure projects that promote resiliency and innovation, particularly projects that tackle flooding and sea level rise and enhance transportation technologies such as electric and autonomous vehicles, smart traffic signals and real-time transit information. The goal of the projects included in this category is to minimize traffic conflicts and improve operations and traffic flow for all people and transportation modes using the roadway. The program is designed to improve mobility for all road users, including those who drive, bicycle, walk, and take public transit.

The need for a prolonged and consistent funding stream for local road projects is clear. A recent study completed by the Metropolitan Transportation Commission (MTC) projects that Marin County will have a shortfall of \$890 million over the next 25 years for maintenance of existing roadways. This anticipated shortfall accounts for existing local funds from bonds and other measures, such as the recently implemented State Gas Tax (SB1). Even with the availability of these funds, there is still a need for local funding sources to address the maintenance and repair of local roads and sidewalks, many of which have pavement conditions that have declined over the last 10 years. Failing to maintain our roads now will be even more costly later, as roadway conditions deteriorate and

cost more to maintain. Our road investment will support all transportation modes.

Funded projects must consider the needs of all roadway users. Local jurisdictions, as project sponsors, will be encouraged to coordinate with adjacent jurisdictions to maximize economic efficiency and minimize construction impacts. The goal is to develop a comprehensive plan for improving critical roadways at the time an investment is made. Where feasible, locally defined bicycle and pedestrian projects will be implemented in conjunction with other roadway improvements.

Funds utilized are eligible to be spent on the following:

- Paving, reconstruction, and repair to roadways, including drainage, lighting, landscaping and other roadways system components.
- Sidewalks, bikeways, and multi-use pathways.
- Safe pathways to transit and bus stop improvements.
- System enhancements to accommodate new technologies such as signal coordination and real time information.
- Facilities to support alternative fuel vehicles, including electric vehicles and autonomous vehicles.

Local Jurisdictions will provide an Annual Report on expenditures, indicating the use of funds, any carry-over funds and their intended use. The Annual Report will include the amount spent that year, total estimated project costs, total expenditures to date and a brief description including photos, locations, and benefits of the projects. A breakdown of expenditures by travel mode share is to be included in the report.

SAFE PATHWAYS

Safety-related projects funded through this measure would also include school-related projects such as Safe Pathways to Schools. Safe Pathways is the capital improvement element



of the Safe Routes to Schools program. Where the Safe Routes program identifies circulation improvements needed for safe access to schools, the Safe Pathways program provides funding for the engineering, environmental clearance, and construction of pathway and sidewalk improvements in all Marin County communities, including safety improvements at street crossings. Safe Pathway projects have historically attracted matching funds from other sources, and may be used in combination with road funds to accelerate pathway improvements in school areas. Although Safe Pathways projects target improvements around schools, they benefit the entire community, creating a safe network of bicycle and pedestrian facilities, enhancing safety, and reducing local congestion. Safe Pathways funds shall be available to local jurisdictions and will be distributed on a competitive basis to jurisdictions following a Call for Projects managed by TAM.

SEA LEVEL RISE AND RESILIENCY

Marin's transportation infrastructure is sited along vulnerable bay frontage that is at increasing risk of flooding and erosion from sea level rise and king tide events. This funding would be utilized to support protecting and adapting Marin's roadways and related infrastructure to the effects of sea level rise and flooding. These

funds can be used to serve as seed money to find solutions, attract matching grants and leverage private investments to meet the challenges and vulnerabilities identified in numerous planning efforts including those of Bay Wave, and CSMART. The funds can also be utilized for facilities to support alternative fuel vehicles including electric vehicles. Sea Level Rise and Resiliency funds shall be available to eligible recipients including local jurisdictions and will be distributed on a competitive basis following a Call for Projects managed by TAM.

INNOVATIVE TECHNOLOGY

With changes occurring to the transportation world from autonomous vehicles and shared mobility services like Uber and Lyft, this program would provide funding for innovative transportation improvements. Funds locally can create opportunities for matching funds, particularly from both public grants and private investment. Funds could be used to prepare our roadways for the transportation needs of the future. Investments can include a variety of elements, including adaptive signal systems, autonomous vehicle corridors, and smart roadway infrastructure. Innovative Technology funds shall be available to local jurisdictions and will be distributed on a competitive basis following a Call for Projects managed by TAM.



CATEGORY 3

REDUCE SCHOOL RELATED CONGESTION AND PROVIDE SAFER ACCESS TO SCHOOLS.

In Marin County, school-related trips have a significant impact on traffic congestion. Along key roadways peripheral to schools, automobile traffic attributable to school trips comprise anywhere between 15 and 30 percent during the weekday a.m. peak period. Since implementation of the Safe Routes to Schools program, traffic in the vicinity of participating schools has decreased. Everyone who travels in Marin County recognizes how much lighter traffic is on days when our kids are out of school even when it is not a common day off for workers.

Student drop-off and pick-up trips create severe local congestion at arrival and dismissal times, while also decreasing safety for those who walk and bike to school. Reducing single student vehicle trips to schools will have the immediate benefit of reducing congestion, as well as long-term benefits to the health of students and families, and the creation of lifelong sustainable habits.

This category will save more than 20 crossing guards that cannot be funded with the current measure and will expand the crossing guard program to a total of 96 guarded locations. It will maintain the Safe Routes to School education and encouragement programs at over 60 schools in Marin. Finally, an increase in Safe Pathways funds will provide a steady source of funding for safety-related improvements around schools, including small projects that can be implemented quickly to address priority needs. Note school bus service is funded in the Transit funding category provided in the Measure, not the Safe Routes to Schools program.

What's new in this plan:

- Keeps in place over 20 crossing guards that would otherwise be cut in 2019 due to rising costs
- Expands the Crossing Guard Program from 88 sites to approximately 96 sites
- Establishes a new category of investment – small safety-related projects around schools
- Keeps the high quality education and encouragement programs in our schools-maintaining the over 50% green trip rate in our over 60 participating schools
- Sustains all aspects of our vital Safe Routes to Schools program

CATEGORY #3: REDUCE SCHOOL RELATED CONGESTION AND PROVIDE SAFER ACCESS TO SCHOOLS.	% OF SALES TAX FUNDS	EST. 30-YEAR REVENUE (MILLIONS)
	11.5%	\$95.1
What can school access funds be used for?		
Maintain the Safe Routes to Schools program.	3.5%	\$28.9
Expand the crossing guard program, providing funding for up to approximately 96 crossing guards throughout Marin County.	7%	\$57.9
Capital funding for small safety related projects.	1.0%	\$8.3
TOTAL	11.0%	\$95.1

SAFE ROUTES TO SCHOOLS

Safe Routes to Schools (SR2S) is a proven program designed to reduce local congestion around schools while instilling healthy and sustainable habits in our young people. The program includes several components including classroom education, special events, and incentives for choosing alternative modes to schools, as well as technical assistance to identify and remove the barriers to walking, biking, carpooling, or taking transit to school. The program, which is currently managed by TAM is in its 18th year of operation and has proven its ability to increase alternative mode use to schools, with over 60 participating schools, and an average of over 50% green trips – walking, biking, and taking transit – to and from participating schools.

The Measure A transportation sales tax has been the primary source of funding for Safe Routes to Schools since 2004. The sales tax extension will provide revenue for the successful Safe Routes program to continue expanding across Marin County.

SCHOOL CROSSING GUARDS

One of the greatest barriers to using alternative modes to schools is the difficulty of crossing Marin's busiest streets. Even with infrastructure improvements, parents are reluctant to allow their children to walk or bike to school if they must cross a busy street. While some schools operate volunteer crossing guard programs, experience suggests that this is not a reasonable long-term strategy, as volunteers can be difficult to maintain. Since county voters approved the 2004 transportation sales tax, TAM has expanded its crossing guard program to 88 locations throughout the county. These services are contracted to a professional company that specializes in crossing guard programs to ensure that there are well-trained crossing guards with back-ups for every critical intersection, and the program is professionally managed with low risk and liability.



The crossing guard program has become a central feature of Marin's school safety efforts, but program funding is at risk without a new funding source. The implementation of the Sales Tax Renewal Expenditure Plan will enable TAM to keep from having to cut over 20 guards in 2019 due to rising costs. The new funding will allow the program to increase from 88 crossings guarded, to 96 locations beginning in 2019. The intersections will be prioritized by Marin Public Works Directors and approved by TAM.

SMALL SAFE PATHWAYS PROJECTS AND SAFETY-RELATED PROJECTS

Safety-related projects funded through this measure will also include smaller safety and programmatic projects not covered by category 2, Safe Pathways to Schools. Small-scale safety improvement devices that may not compete for larger grant programs such as signal upgrades, rectangular rapid flashing beacons, and other flexible technology improvements would be included in this program. Small Safe Pathways funds will be available to local jurisdictions and will be distributed on a competitive basis following a call for projects managed by TAM.



What's new in this plan:

- Continues Marin County's commitment to local transit, including local bus, rural, and recreational services
- Enables Marin Transit to enter into longer-term contracts with a dedicated source of funding over an extended period to increase stability
- Expands specialized services for seniors and people with disabilities, to address the growing transportation needs of Marin's aging population
- Dedicates specific funding for school bus and school related transit services for the first time
- Dedicates funding for connections to Golden Gate Transit's regional transit services for the first time
- Continues the commitment to a green transit fleet including alternative fuel vehicles, electric vehicle infrastructure, and enhanced facilities for transit users

CATEGORY 4

MAINTAIN AND EXPAND EFFICIENT AND EFFECTIVE LOCAL TRANSIT SERVICES IN MARIN COUNTY TO REDUCE CONGESTION AND MEET COMMUNITY NEEDS, INCLUDING SERVICES TO SCHOOLS AND SPECIALIZED SERVICE FOR SENIORS AND PERSONS WITH DISABILITIES, TO REDUCE CONGESTION AND MEET COMMUNITY NEEDS.

As we attempt to mitigate congestion on our roads and freeways, and reduce greenhouse gas emissions in our communities, we must continue to support diverse, efficient, and sustainable transportation options. Marin's transportation goals extend beyond the necessity of congestion relief to include options that promote mobility and maintain the quality of life that residents of Marin County currently enjoy. This category contains a variety of transit programs that work together with the other Expenditure Plan strategies to develop sustainable and responsive alternatives to driving for a variety of trip purposes in Marin. It provides Marin with an efficient transit system that reduces greenhouse gas emissions and meets the needs of those who travel between and within the county's many communities.

This local sales tax measure provides the only dedicated source of funds for local public transit services in Marin County. Marin Transit will plan and implement services that are tailored to the needs of Marin's workers and residents. These funds dramatically increase the county's opportunities to match or leverage state and federal funding sources to maintain and further enhance local transit service. Marin Transit will work with the public, and Marin's cities and towns, to design and deliver a range of services. Transit services will be designed to further reduce greenhouse gas emissions and deploy smaller, cleaner vehicles that reflect the needs of our neighborhoods.

To respond to changes in demand for bus transit services over the Expenditure Plan's 30-year life, Marin Transit will continue to update its Short Range Transit Plan (SRTP) every two years, with significant opportunities for public input. The SRTP enables the measuring of the effectiveness of bus transit investments and helps to envision and plan for future transit services. Marin Transit will provide updated performance data to TAM annually and for use in developing local climate action plans and greenhouse gas reduction strategies.

CATEGORY #4: MAINTAIN AND EXPAND EFFICIENT AND EFFECTIVE LOCAL TRANSIT SERVICES IN MARIN COUNTY TO REDUCE CONGESTION AND MEET COMMUNITY NEEDS. THIS INITIATIVE INCLUDES FUNDING FOR A VARIETY OF LOCAL TRANSIT SERVICES FOR MOBILITY AND CONGESTION RELIEF, SPECIALIZED SERVICES FOR SENIORS AND PERSONS WITH DISABILITIES, SCHOOL BUS SERVICES TO RELIEVE LOCAL CONGESTION, AND CONNECTIONS TO REGIONAL TRANSIT TO REDUCE PEAK VEHICLE DEMAND.	% OF SALES TAX FUNDS	EST. 30-YEAR REVENUE (MILLIONS)
What can local bus transit funds be used for?		
Maintain and improve existing levels of bus transit service in areas that can support productive fixed-route service throughout Marin County. <ul style="list-style-type: none"> • Maintain a network of high productivity of bus service in high volume corridors • Expand first and last mile transit services for residents and workers • Provide innovative services in communities that may not support traditional fixed-route service • Enhance public safety through Marin Transit's role in providing emergency mobility in the face of natural disaster • Provide funding for the Muir Woods Shuttle System 	33.0%	\$272.9
Maintain and expand the rural and recreational bus services including the West Marin Stage-coach.	3.0%	\$24.8
Maintain and expand transit services and programs for those with special needs – seniors, and persons with disabilities, including those who are low-income.	9.5%	\$78.6
Provide transit services to schools in Marin County to reduce local congestion. <ul style="list-style-type: none"> • Provide yellow bus services in partnership with local schools and parent organizations • Provide transit routes to schools along high performing corridors 	5.0%	\$41.4
Invest in bus transit facilities for a clean and efficient transit system. <ul style="list-style-type: none"> • Provide matching funds for the purchase of a green transit fleet including alternative fuel and electric vehicles • Support Marin Transit's role in the development of a renewed/relocated Bettini Transit Center • Support the development of a local bus maintenance facility • Improve passenger amenities at bus stops, including real-time transit information 	4.0%	\$33.1
Expand access to ferries and regional transit, managed by Golden Gate Transit. <ul style="list-style-type: none"> • Expand and maintain connecting ferry shuttle services to address first and last mile connections • Expand and maintain remote parking locations and other strategies to expand regional transit access for Marin's residents and commuters • Expand first and last mile access to regional transit services for access to jobs in Marin County 	0.5%	\$4.1
TOTAL	55.0%	\$454.9

MAINTAIN AND IMPROVE EXISTING LEVELS OF BUS TRANSIT SERVICE

The Expenditure Plan will renew and expand Marin's local bus transit service funding to ensure that service levels are maintained and increased in the long term, with focus on the leveraging of other funds. This program provides the county with the necessary financial independence to ensure that local bus transit

service supports countywide goals for enhanced mobility and to meet the needs of residents and workers both now and in the future.

To maximize the effectiveness of Marin County's transit dollars, Marin Transit regularly develops a short-range outlook, called the SRTP, which is updated every two years. The SRTP is a 10-year service plan and financial outlook, with the most recent plan for the 2018 to 2027 period.

The SRTP planning process will provide several opportunities for public input from all areas of the county, enabling Marin to strategically target transit investments over the 30-year life of the Expenditure Plan. All transit investments will be evaluated based on an analysis of a consistent set of performance-based criteria to ensure that funds are spent where they will provide the greatest benefit. Marin Transit adopts the final local SRTP in a public hearing prior to sending the plan to TAM, which approves the SRTP in a public forum.

This category will provide funding to maintain and improve intercommunity bus transit service and service along major bus transit corridors throughout Marin County. Marin Transit operates a number of bus transit corridors that have frequent service and boast high ridership numbers at peak hours. These include:

- All day services in the Canal – downtown San Rafael – Marin City corridor.
- Services between San Rafael and San Anselmo.
- Services to local colleges.
- Peak period services to major employers in Novato, San Rafael, and other locations.

While frequent service is critical along major corridors, there are transit markets and communities within Marin County that may be better served with smaller transit vehicles or on demand services. The Short Range Transit Plan will plan for micro transit, on-demand services, or small buses and community-based shuttles to address specific markets in Marin’s less urban areas. The West Marin Stagecoach is an example of a transportation system developed at the grassroots level that has exceeded expectations. This success can be replicated in other areas in Marin. Each community will have the opportunity to work with Marin Transit to define their highest priority local transit needs and to identify potential solutions such as shuttles or on-demand services using appropriately sized transit vehicles.

There are also programs that provide discounts to low-income riders to support mobility and access to jobs and basic services for those with no alternative.

Bus Transit Investments

Will be evaluated every two years through a transit planning process that includes extensive public input from all areas of the county. Transit investments will be prioritized based on an analysis of the following measurable performance criteria:

- **Fills a gap in the bus transit network**
- **Meets productivity standards** based on passengers per hour
- **Meets cost effectiveness standards** based on subsidy per trip
- **Relieves congestion** as measured in total ridership
- **Provides seamless connections** to regional service
- **Eliminates “pass ups”** or overcrowding on existing routes
- **Promotes environmental justice** based on demographic analysis
- **Attracts outside funding sources**, including federal, state, and toll revenue as well as other local funds

MAINTAIN AND EXPAND RURAL AND RECREATIONAL BUS SERVICES

Marin’s rural and recreational bus services have proven remarkably successful in reducing congestion and improving mobility for Marin County residents and visitors. These are primarily the West Marin Stagecoach and the Muir Woods Shuttle. What were once small pilot programs have become essential transportation services with constantly growing ridership. Despite the

success of these services, there is limited funding available for them beyond the lifespan of the existing transportation sales tax. Renewing the sales tax will maintain funding for these rural and recreational bus services.

MAINTAIN AND EXPAND TRANSIT SERVICES AND PROGRAMS FOR THOSE WITH SPECIAL NEEDS

Nearly everyone knows a senior or a person with a disability who needs help with his or her day-to-day mobility needs. The availability of a high-quality alternative to driving enhances safety on the roads, and the quality of life of people who depend on these services.

Marin Transit currently contracts with Whistlestop Wheels to provide specialized services for older adults and persons with disabilities. These services are essential to keep Marin's resident's mobile and independent as they get older.

Services for seniors and persons with disabilities are planned with the support of the Marin Mobility Consortium, which advises Marin Transit on the needs of these communities and receives public input from all areas of the county. With support of the 2004 sales tax, there have been many successful programs, including new shuttle services and scheduled group trips. Renewed funding will allow these innovations to continue and expand to serve Marin's aging population.

This program will also extend funding for low-income seniors and people with disabilities.

PROVIDE DEDICATED FUNDING FOR TRANSIT SERVICES TO SCHOOLS IN MARIN COUNTY TO REDUCE LOCAL CONGESTION

Safe Routes to Schools programs benefit students and families in close proximity to Marin schools by educating and encouraging walking and biking. Public transit and yellow school bus services provide service for students with longer trips to school. Despite recent improvements to school transportation services, many schools in Marin County are still insufficiently served by

school bus programs and public transit routes. The Expenditure Plan builds on the current school transportation program to help expand yellow school bus services in partnership with local schools and parent organizations, and expand and better coordinate public transit routes to schools.

Support for enhanced school-oriented bus services is also integral to this category. Marin Transit will continue to work with schools to time transit services to school bell times.

The school service category also provides ongoing assistance for our youth and the lowest income families who are unable to afford current transit fares. The youth discount program funded from this category works in tandem with other school enhancements to develop early and life-long transit riding habits.

INVEST IN BUS TRANSIT FACILITIES FOR A CLEAN AND EFFICIENT TRANSIT SYSTEM

Innovative bus transit operations will require an investment in vehicles and facilities. This will include funding for a green transit fleet, new bus transit hubs for efficient and safe transferring between routes, constructing a local bus maintenance facility, and new amenities at bus stops including real-time transit information.

Transitioning to a fleet of green transit vehicles will help the county reduce its carbon footprint and save costs in the long term, without compromising service. Deployment of green vehicles aligns with Marin County's values regarding environmental sustainability. Battery technology continues to improve, and costs of electric bus technology continue to decrease. Many Marin Transit routes are well suited to electric bus operations, with transit centers at one or both termini, and varied topography (regenerative braking and downhill power generation helps with battery charging).

Bus transit facilities investments will be prioritized to coordinate with transit service projects. High priority will be given to



opportunities to match or leverage funds to help transportation sales tax dollars go farther. Top among these are transit hubs, bus stop improvements, and a new bus maintenance facility. Bus stops will be redesigned with a variety of new amenities. These may include street furniture, shelter, landscaping, lighting, bus maps and schedules, and real-time information.

This category is intended to provide Marin County with an efficient transit system that fully meets the needs of those who need or wish to travel both between and within communities via bus or shuttle transit. Increasing support for mobility alternatives will provide options for those who either cannot or choose not to drive for all of their trips.

EXPAND ACCESS TO FERRIES AND REGIONAL TRANSIT

Marin County residents and workers now have expanded regional transportation options to improve regional mobility, particularly during commute hours. Local residents and workers often require first and last mile connections to

make these regional options accessible, including access to the ferry and express bus services. This category helps to expand and maintain connecting ferry shuttle services, remote parking locations adjacent to transit hubs, and other last mile solutions that provide regional access for Marin's residents and commuters.

Services on these corridors require larger buses to address capacity needs. They operate frequently to meet existing demand, attract riders, and make connections with regional bus services. Regional bus services on the Highway 101 corridor also provide essential transportation services to Marin residents and employees traveling locally within Marin County and regionally to Sonoma and to San Francisco.

The Sales Tax Renewal Expenditure Plan provides dedicated funding to improve access to regional bus and ferry service provided by the Golden Gate Bridge, Highway, and Transportation District. The funds are envisioned to support Golden Gate Transit in their regional transit efforts and are contingent on Golden Gate maintaining their bridge toll revenue that currently funds these regional services.

04

Transportation Sales Tax Governance and Organizational Structure

TRANSPORTATION AUTHORITY OF MARIN

This transportation sales tax is authorized under the Local Transportation Authority and Improvement Act, California Public Utilities Code Section 180000 et. seq. In approving this tax, the voters will authorize that TAM be given the responsibility to collect and administer the tax proceeds. All monies raised by this sales tax will be available for expenditure only as identified in the Sales Tax Renewal Expenditure Plan. The makeup of TAM's governing board is as follows:

- All five members of the Marin County Board of Supervisors
- One representative from each of the 11 incorporated cities and towns in Marin County

All representatives to TAM's governing board are elected officials within Marin County. This composition provides a balance between the needs of the county as a whole and the priorities of individual cities, towns, and communities.

TAM was initially established for the purpose of authorizing and implementing the county's 2004 voter-approved transportation sales tax. TAM will continue this role in the authorization and implementation of this sales tax.

Once approved by Marin County voters, the duration of the Measure A Renewal tax will be 30 years from the initial year of collection, which

will begin on April 1, 2019. This new Expenditure Plan will replace the existing one. The new tax, at the same half-cent level, will essentially extend the existing tax to March 31, 2049. This new Expenditure Plan will also take affect April 1st, 2019, and will remain in place until March 31st, 2049, unless amended in accordance with requirements as stated later in this plan.

STAFFING AND ADMINISTRATION

TAM will hire the staff and professional assistance required to administer the proceeds of this tax and carry out the mission outlined in the Sales Tax Renewal Expenditure Plan. The total cost for administration and program management will not exceed 5% of the revenues generated by the transportation sales tax. Other administrative and operational costs are included in the 5% allowance. This is consistent with the current sales tax plan.

STRATEGIC PLAN FOR SALES TAX MEASURE

All of the categories included in this Expenditure Plan are considered essential for the transportation needs of Marin County. TAM will prepare an Annual Strategic Plan, which will identify the priorities for projects and the dates for project implementation based on project readiness, ability to generate matching or leveraged funds, need for borrowing and other relevant criteria. The Annual Strategic Plan must be approved by the TAM Board, following a noticed public hearing on the draft Annual Strategic Plan and a 30-day public comment period.

The allocation of funds described in this plan will be achieved over the life of the Expenditure Plan and may vary from year to year only as approved in the Annual Strategic Plan and only in such a way that the distribution will not change over the life of the plan, unless the plan is specifically amended.

If amendments occur in the Expenditure Plan, the obligation for payment established through

bonding or borrowing must fully be met as a priority. Bonding or borrowing could be considered for major projects including highway improvements or a major transit operations and maintenance facility.

BONDING, FINANCING, AND EXISTING CARRYOVER COMMITMENTS

With the renewed transportation sales tax revenues, TAM will have the ability to bond and use other financing mechanisms to expedite the delivery of transportation projects and programs. In TAM's Annual Strategic Plan any recommended financing strategy use of bonds, including estimated costs of issuance, potential ratings and repayment terms, will be provided and available for public comment before any bond sale is approved by the TAM Board.

TAM will set aside up to \$2.35 million annually to fund existing commitments to several major road projects and to the Richmond-San Rafael Bridge approaches (on East Sir Francis Drake and Bellam Boulevard). This Major Road Reserve will replace the Bond Debt Reserve identified in the original 2004 Measure A Sales Tax Expenditure Plan. This set-aside will occur for approximately 14 years, or until unallocated commitments as defined are met. Unallocated funding commitments to Major Roads projects by planning area are limited to the following programmed amounts: North - \$11.587 million, Central - \$12.522 million, South - \$1.897 million, Ross Valley - \$11.870 million, West - \$74,000. The unallocated funding commitment to the Richmond-San Rafael Bridge approaches is approximately \$3.8 million.

ACCOUNTABILITY

TAM's business will be conducted in an open and public meeting process. TAM will approve all programming and allocations of funds described in this document and will ensure that adequate public involvement has been included in the preparation of all spending plans. TAM will be required to hire an independent auditor who will

audit all sales tax expenditures, ensuring that expenditures are made in accordance with the Expenditure Plan, as overseen by the COC.

TAM will be guided by an Administrative Code covering all aspects of its operation.

Citizens' Oversight Committee

The COC created in 2004 will be continued. The COC reports directly to the public and is charged with reviewing all of TAM's expenditures. The committee is responsible for the following tasks:

- The committee holds public hearings and issues reports, on at least an annual basis, to inform Marin County residents how funds are being spent. The hearings are open to the public and held in compliance with the Brown Act, California's open meeting law. Information announcing the hearings is well-publicized and posted in advance.
- The committee has full access to TAM's independent auditor whose work they oversee. The committee has the authority to request and review specific information and to comment on the auditor's reports.
- The committee publishes an annual report. Copies of these documents are made widely available to the public at large.

The COC is designed to reflect the diversity of the county. The committee consists of 12 members. Each organization represented on the COC nominates its representative, with final appointments approved by TAM's governing board. Membership is as follows:

- One member is selected from each of the five planning areas in Marin County by TAM Board members representing that area (Northern Marin, Central Marin, Ross Valley, Southern Marin, and West Marin). (Totaling 5 members)
- Seven members are selected to reflect a balance of viewpoints across the county. These members are nominated by their respective organizations and appointed by TAM's Board, as follows:

2018 Expenditure Plan | Final Plan

- One representative from a taxpayer group
- One representative from the environmental organizations of Marin County
- One representative from a major Marin employer
- One representative from the Paratransit Coordinating Council representing seniors and persons with disabilities
- One representative from the League of Women Voters
- One representative from an advocacy group representing bicyclists and pedestrians
- One representative from a school district

AMENDMENTS TO THE EXPENDITURE PLAN

The Expenditure Plan must be reviewed every six years following passage to ensure that it responds to a rapidly evolving transportation landscape, incorporates innovations, and reflects current priorities. The TAM Board may also consider an amendment, adhering to the process below, at the point of the six year review or at any time deemed necessary during the life of the Expenditure Plan. The TAM Board cannot increase the sales tax through an amendment process; any increase in the level of tax must be approved by voters. The TAM Board cannot amend the plan to include prohibited categories including funds to extend or operate SMART, to support parks and open space, or to fund the planning, construction, or renovation of housing. The TAM Board Amendments must continue to fulfill obligations for long-term contracts, bonding and financing; any such amendments will be subordinate to any sales tax lien against any bond issuance.

To modify this Expenditure Plan, an amendment must be approved by a two-thirds majority of the total commissioners on TAM's Board, a noticed public hearing and a 45-day public comment period. Following the two-thirds vote, any plan amendment will be submitted to each of the cities and towns in Marin County and to the Board of Supervisors for their approval. Amending the Expenditure Plan will require a majority vote of 50+% of the cities or towns representing 50+% of the incorporated population, as well as a majority vote of the Board of Supervisors.





05

Implementing Guidelines

This Expenditure Plan is guided by principles that ensure that the revenue generated by the transportation sales tax is spent in the most efficient and effective manner possible, consistent with the desires of the voters of Marin County. The principles outlined in this section provide flexibility needed to address issues that may arise during the life of the Expenditure Plan. TAM's specific operations are further addressed in its Administrative Code.

1. TAM is charged with a duty in administering the transportation sales tax proceeds in accordance with the applicable laws and this Expenditure Plan. Receipt of these tax proceeds may be subject to appropriate terms and conditions as determined by TAM in its reasonable discretion, including, but not limited to, the right to require recipients to execute funding agreements and the right to audit recipients' use of the tax proceeds.
2. TAM will have the authority to bond and use other financing mechanisms for the purposes of expediting the delivery of transportation projects and programs pursuant to TAM's Annual Strategic Plan. Bonds, if issued, will be paid for from the proceeds of the sales tax.
3. TAM will annually review and update their Debt Management Policy to identify financing guidelines, required reserves, procedures, and internal control oversight to ensure that bond proceeds will be directed only to their intended use prior to any bond issuance.
4. Any project funded by borrowing or financing may not be amended unless or until the financing obligation has been met; any such amendment will be subordinate to any sales tax lien against any bond issuance.
5. TAM will also be able to use other means to assure the delivery of projects and programs, including seeking outside grants and matching or leveraging tax receipts to the maximum extent possible, including the usage of interest revenue generated by the sales tax.
6. Funds may be accumulated by TAM over a period of time to pay for larger or longer-term projects or programs. All interest income generated by the sales tax can only be spent for the transportation purposes authorized by this Sales Tax Renewal Expenditure Plan. All use of sales tax interest revenue shall be solely determined by the TAM board, in a noticed public meeting.
7. TAM will have the ability to set aside a reserve fund of up to 10% of the annual transportation sales tax receipts for contingencies, to ensure a cushion if economic decline occurs that adversely affects the collection of the sales tax. This reserve is in addition to the Major Roads reserve to meet existing commitments.
8. All meetings of TAM will be conducted according to state law, through publicly noticed meetings. The interests of the public will further be protected by the Citizens' Oversight Committee, described previously in this Expenditure Plan.

9. TAM will be responsible for creating an Annual Strategic Plan detailing the use of the sales tax revenue for the coming year. The Annual Strategic Plan will require the approval of two-thirds of commissioners at a hearing that is open to the general public. The Annual Strategic Plan will be released in advance for a minimum of 30 days for public review and comment.
10. Under no circumstances may the proceeds of this transportation sales tax be applied to any purpose other than for transportation improvements benefiting Marin County and specified in this Expenditure Plan. Funds can be utilized to reimburse the cost of placing the sales tax measure on the ballot. Any transportation project or program not so specified will require an amendment to this Expenditure Plan.
11. Revenue generated by this sales tax will not be used to extend or operate SMART, support parks and open space, or to fund the planning, construction, or renovation of housing.
12. Actual revenues may be higher or lower than expected in this Expenditure Plan, due to changes in receipts and/or matching or leveraging capability. Estimates of actual revenue will be programmed annually by TAM during its annual budget process, and included in the Annual Strategic Plan. Because the Expenditure Plan is based on percentage distributions, dollar values listed are estimates only. Actual revenues will be programmed over the life of the Expenditure Plan based on the percentage distributions identified herein.
13. The actual requirement for funds in a specific project or program could be higher or lower than expected due to changes in funding outside of this transportation sales tax, or due to changes in project or program costs or feasibility. Funds are limited to what is available in this expenditure plan in the event project or program costs are higher. Should the need for funds for any project or program within one of the four major categories be less than the amount to be allocated by the sales tax, or should any project or program become infeasible for any reason, funds will first be reprogrammed to other projects or programs in the same major category with approval from the TAM Board at a noticed public hearing. Should the need for funds in the entire major category be less than the amount to be allocated by the transportation sales tax, TAM's Board may amend the Expenditure Plan to reallocate funds to any of the other major categories following its procedures for an amendment.
14. Projects funded with these transportation sales tax funds will be subject to completing appropriate California Environmental Quality Act (CEQA) required actions and other environmental review as required.
15. TAM will have the capability of loaning Measure A Renewal sales tax receipts for the implementation of transportation projects or programs defined in this Expenditure Plan and pursuant to the Board approved Debt Management Policy.
16. Matching or leveraging of outside funding sources is strongly encouraged. Any additional transportation sales tax revenues made available through their replacement by matching funds will be spent based on the principles outlined above. Funds shall remain in the major category unless all needs in the category are met, whereupon TAM can program funds to another category following the amendment procedures.
17. New incorporated cities/towns or new bus transit agencies that come into existence in Marin County during the life of the Expenditure Plan may be considered as eligible recipients of funds through an amendment to this Expenditure Plan, meeting amendment guidelines outlined above.

APPENDIX

A

Glossary

Bonding: Selling municipal bonds will allow the Transportation Authority of Marin to accelerate capital projects by pledging future revenues for the repayment of bonds and getting needed capital funds “up front” for project implementation.

Citizens’ Oversight Committee: A 12-member advisory body responsible for the review of TAM’s revenue sources and expenditures, consisting of five representatives nominated by TAM commissioners from each of the five planning areas, and seven representing diverse interest groups in Marin County. Reports directly to the public on all issues related to the expenditure plan and sales tax.

Climate Change: A long-term change in global or regional climate patterns, in particular an increase in the average atmospheric temperature apparent from the mid to late 20th century onwards and attributed largely to increased levels of atmospheric carbon dioxide. Certain human activities, including the use of fossil fuels and deforestation, have been identified as primary causes of ongoing climate change, often referred to as global warming.

Expenditure Plan: The 30-year plan for spending sales tax funds.

Expenditure Plan Advisory Committee: The Expenditure Plan Advisory Committee (EPAC) was formed in June 2017 as an advisory committee to the TAM Board and is comprised of volunteers representing diverse stakeholder groups in Marin County. The EPAC developed a draft Expenditure Plan defining the transportation projects and programs in a future sales tax measure to be considered by Marin County voters.

Golden Gate Bridge Highway and Transportation District: The agency responsible for the Golden Gate Bridge, as well as regional transit including ferries and bus service between Sonoma, Marin, and San Francisco counties. Golden Gate currently operates local transit services in Marin County under contract to the Marin County Transit District.

HOV Lane: High Occupancy Vehicle or carpool lane, open to vehicles with 2 or more occupants, including buses, during peak hours.

Leveraging or Leverage (also Matching): Matching local sales tax dollars with other funds on a one-to-one or other percentage basis from local, regional, state, or federal sources, to stretch local sales tax dollars by attracting new grant funding to Marin County.

Marin Transit: Marin County Transit District (Marin Transit) was formed by a vote of the people of Marin County in 1964 and was given the responsibility for providing local transit service within Marin County. Marin Transit contracts for operations and maintenance of services. Marin Transit is governed by two city representatives and five representatives from the Board of Supervisors. Under the Expenditure Plan, Marin Transit will develop detailed transit plans with public input for approval by the Transportation Authority of Marin.

Marin Mobility Consortium: The Marin Mobility Consortium is a collaboration of community stakeholders and advocates meeting regularly to advise on the development and evaluation of Marin Access' services and to discover new ways to coordinate transportation options.

Paratransit: Specialized transportation services for seniors and persons with disabilities who are unable to use regular bus routes.

Self-help County: A county with a local sales tax for transportation is called a “self-help” county, because the tax demonstrates that the county is willing to “help itself” to solve its own transportation problems. A self-help county has greater opportunities to compete for regional, state, and federal grants by providing matching funds.

Short Range Transit Plan: A five-year plan required for every transit agency in the Bay Area, this document is the primary opportunity to identify transit needs and develop priorities.

Sea Level Rise: An increase in global mean sea level (the average height of the ocean's surface apart from the daily changes of the tides) as a result of an increase in the volume of water in the world's oceans. Sea level rise is usually attributed to global climate change by thermal expansion of the water in the oceans and by melting of ice sheets and glaciers on land.

Strategic Plan: A detailed plan of expenditures and revenue completed by the Transportation Authority of Marin every year. The plan projects the use of sales tax funds, as well as other funding that may be available to projects in the plan. The Strategic Plan also considers the need for bonding or other financing techniques to accelerate projects.

Transportation Authority of Marin (TAM): The Transportation Authority of Marin (TAM) is Marin County's Congestion Management Agency and is responsible for coordinating funding for many of the transportation projects and programs in the county. The TAM Board includes representatives from each city and town in Marin County, plus the five members of the Board of Supervisors.

APPENDIX

B

Expenditure Plan Advisory Committee Membership

COC*-Northern Planning, V-Anne Chernock

COC*-Central Planning, Joy Dahlgren / Jeffrey Olson

COC*-Ross Valley Planning, Paul Roye

COC*-Southern Planning, Robert Burton / Jayni Allsep

COC*-West Marin Planning Area, Scott Tye

COC*-Major Marin Employers, Peter Pelham

COC*-Environmental Organizations - Marin Conservation League, Kate Powers / Nancy Okada

COC*-Bicycle and Pedestrian Group, Vince O'Brien

COC*-Marin County Paratransit Coordinating Council, Allan Bortel / Rocky Birdsey

COC*-League of Women Voters, Kevin Hagerty / Kay Noguchi

COC*-Taxpayer Group, Paul Premo

North Bay Leadership Council, Cynthia Murray

Chamber of Commerce Novato, Coy Smith

Chamber of Commerce San Rafael, Joanne Webster / John Eells

Marin County Office of Education, Ken Lippi / Mike Grant

College of Marin, Jon Horinek

Transit Rider, Lisel Blash

Marin Mobility Consortium - Seniors, Lynn Von der Werth

Senior Living Resident/Pedestrian, Sue Beittel

Equity/Marin City, Monique Brown

Equity/Canal Neighborhood, Roberto Hernandez

Labor Union/Building Trade Council, Javier Flores

Bay Wave Rep - Sea Level Rise - Innovation/Resilience, Bill Carney

Safe Routes to School Representative, Debbie Alley

*Citizens' Oversight Committee

[this page intentionally blank]

