

AGENDA

CITIZENS' OVERSIGHT COMMITTEE

January 27, 2020

5:00 p.m.

Conference Room

900 Fifth Avenue, Suite 100

San Rafael, CA 94901

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San Rafael
California 94901

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Belvedere
James Campbell

Corte Madera
David Kunhardt

Fairfax
John Reed

Larkspur
Dan Hillmer

Mill Valley
Stephanie Moulton-Peters

Novato
Eric Lucan

Ross
P. Beach Kuhl

San Anselmo
Brian Colbert

San Rafael
Gary Phillips

Sausalito
Susan Cleveland-Knowles

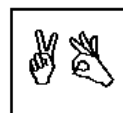
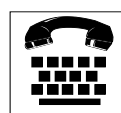
Tiburon
Alice Fredericks

County of Marin
Damon Connolly
Katie Rice
Kathrin Sears
Dennis Rodoni
Judy Arnold

1. Introductions and Welcome (2 minutes)
2. Open time for public expression, up to three minutes per speaker, on items not on the agenda (public is welcome to address the COC, but according to the Brown Act, the COC may not deliberate or take action on items not on the agenda)
3. [Review and Approval of October 21, 2019 Meeting Minutes](#) (Action) (5 minutes)
4. TAM Staff Report (Information) (20 minutes)
5. Election of Chairperson and Vice-Chairperson (Action) (10 Minutes)

Break – 15 minutes

6. [Review and Acceptance of the 2019 Measure A Compliance Audit Results](#) (Action) (20 minutes)
7. [Alternative Fuels Program Update](#) (Discussion) (20 minutes)
8. [Review and Approval of the Draft 2019 TAM/COC Annual Report](#) (Action) (20 minutes)
9. [Review of the FY2019-20 Second Quarter Financial Report](#) (Information) (5 minutes)
10. Committee Member Hot Items Report (Information) (10 minutes)
 - a. Delegate a Marin Transit Representative
11. Discussion of Next Meeting Date and Recommended Items for the Agenda (2 minutes)



Late agenda material can be inspected in TAM's office between the hours of 8:00 a.m. and 5:00 p.m.
TAM is located at 900 Fifth Avenue, Suite 100, San Rafael.

The meeting facilities are accessible to persons with disabilities. Requests for special accommodations (assisted listening device, sign language interpreters, etc.) should be directed to Denise Merleno at 415-226-0820 or email: dmerleno@tam.ca.gov, **no later than 5 days** before the meeting date.

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MEETING OF THE
TRANSPORTATION AUTHORITY OF MARIN
CITIZENS' OVERSIGHT COMMITTEE

October 21, 2019

5:00 p.m.

TAM Conference Room
900 Fifth Avenue, Suite 100
San Rafael, CA 94901

MEETING MINUTES

Members Present: Peter Pelham, Major Marin Employers (Chairperson)
Bob Burton, Southern Marin Planning Area (Vice-Chairperson)
Joy Dahlgren, Central Marin Planning Area
Charley Vogt, Northern Marin Planning Area
Scott Tye, West Marin Planning Area
Vince O'Brien, Bicyclists and Pedestrians Group
Kate Powers, Environmental Organizations
Kevin Hagerty, League of Women Voters
Zach Macdonald, School Districts

Alternates Present: Jeffrey Olson, Central Marin Planning Area
Nancy Okada, Environmental Organizations
Kay Noguchi, League of Women Voters

Auditor Present: Nathan Edelman, Auditor, Eide Bailly LLP

Staff Members Present: Anne Richman, Executive Director
Li Zhang, Deputy Executive Director/Chief Financial Officer
Dan Cherrier, Principal Project Delivery Manager
Molly Graham, Public Outreach Coordinator
Helga Cotter, Senior Accountant
Grace Zhuang, Accounting and Administration Specialist

Chairperson Peter Pelham called the Citizens' Oversight Committee meeting to order at 5:04 p.m.

1. Introductions and Welcome

Introductions were made.

2. Open Time for Public Expression

No comments made.

Chairperson Peter Pelham announced a change to the agenda, with presentation of the Review and Acceptance of the FY2018-19 TAM Comprehensive Annual Financial Report to precede the Review and Approval of September 16, 2019 Meeting Minutes.

4. Review and Acceptance of the FY2018-19 TAM Comprehensive Annual Financial Report (Action)

Chief Financial Officer/Deputy Executive Director Li Zhang presented the staff report. Ms. Zhang stated that Member Paul Premo, who could not attend the meeting, has asked staff to discuss future plans for TAM's five-year lease that is due to expire in one year. Ms. Zhang explained that she has discussed it with the TAM New Executive Director, Anne Richman, and staff will explore options over the next few months with the help of a

broker team, but that TAM could remain in these offices for another 5-year term at a 3% annual rental increase. She discussed the need to explore other options for the agency and recommend the best option for the TAM Board's consideration and approval.

Ms. Zhang also reported that Member Premo commented on the unconventional presentation of the charts showing revenue funding sources over 10 years, which start with 2019. Ms. Zhang explained she had reviewed numerous sample reports, and that approximately half the reports began with the most recent data and the other half with the earliest data. She suggested the charts could be amended in the final report if desired by most of the members.

Ms. Zhang discussed the agency's pension liability. She noted that a one-time payment was made last year with the intention of clearing the liability, but that an error relating to the double counting of an investment gain credit was discovered by CalPERS and the agency's pension liability at the end of April 2020 will be approximately \$280,000, as a result of the investment gain correction as well as CalPERS actuarial assumption changes. Ms. Zhang explained that there is an item on the agenda for the October 24, 2019 Board Meeting that proposes establishing two trusts, one for CalPERS pension liability and another one for other post-employment benefits (OPEB) liability. She stated that the Board has provided direction to staff to take conservative and fiscal responsible measures to address the agency's pension and OPEB liabilities.

Ms. Zhang introduced the Auditor, Nathan Edelman, from Eide Bailly LLP, whom she said would present the FY2018-19 TAM Comprehensive Annual Financial Report.

Mr. Edelman discussed the purpose of the audit, which included the need to ensure the accounting records are complete and accurate, the auditor's opinions, which he confirmed that TAM has a clean audit with no necessary adjustments. He explained that the report was still in draft form, but no substantial changes would occur that would impact the clean audit result.

For the benefit of the new members, Vice-Chairperson Bob Burton asked Mr. Edelman and staff to explain how the agency's staff and other operating costs are funded, noting that 5% from Measure A/AA Sales Tax would be insufficient to cover all operating costs. Mr. Edelman explained that some of TAM's administrative costs are allocated directly to programs, while Ms. Zhang acknowledged that the agency's operating costs surpassed \$2 million and that 5% of the sales tax revenue was less than \$1.5 million. She explained that, as a Congestion Management Agency (CMA), TAM receives funding from the Metropolitan Transportation Commission (MTC) and various other grants for various planning activities and programming support, which help cover a portion of the agency's operations. Ms. Zhang stated that the agency carefully manages the costs for each program to ensure both the needs of the agency and the requirements of the audit are met.

Member Kate Powers asked if an additional 5% from the individual sales tax strategies was set aside to meet TAM's operational costs. In response, Ms. Zhang explained that there was no additional 5% being removed from each strategy. Program/project management cost for each strategy was set aside based on the program/project management needs at the beginning of the year, subject to a cap, and any excess funds would be returned to the strategy at the end of the year. She confirmed that the Expenditure Plan allows for 5% towards the agency's overall operating costs, while the Strategic Plan further defines program/project management needs for each strategy. For example, Ms. Zhang explained that under Strategy 4, the Board has authorized the agency to take off the top up to \$250,000 annually for the management of the Crossing Guard program. She stated that the agency tracks those costs separately; that any shortfalls need to be managed and remaining funds are returned to the program.

Mr. Edelman discussed the two sets of financial statements: the Governmental-Wide Financial Statements and the Fund Financial Statements. He stated that the total amount of assets for the agency at the end of June 30, 2019 was \$46 million, as shown in the Balance Sheet. Mr. Edelman explained that the Statement of Net Positions illustrated the agency's long-term outlook, including pensions and long-term debt.

Mr. Edelman discussed the agency's unfunded pension liability, which was in relation to the CalPERS trust fund discussed earlier. Ms. Zhang explained that TAM's pension liabilities were funded approximately 85% at this time point.

In response to Member Charley Vogt, Ms. Zhang confirmed that crossing guards are not contractual employees of the agency and TAM is not affected by the new legislation relating to contractual employees. She confirmed that crossing guards are employees of the crossing guard service provider, All City Management Services. Dan Cherrier, TAM Project Delivery Manager for the Crossing Guards Program further clarified and confirmed that.

In response to Member Scott Tye and Member Vince O'Brien, Ms. Zhang confirmed that staff keeps in regular contact with a CalPERS actuary, reviews information annually and monitors any potential impacts.

In response to Chairperson Pelham, Ms. Zhang explained that the cost increase under the Professional Services Category relates to design and engineering work for construction projects. She noted that progress has been made on various Marin Sonoma Narrows (MSN) Project segments. Mr. Edelman added that due to the nature of this agency, it is not unusual for the large increase or decrease in some years for certain spending category.

In response to Alternate Nancy Okada, Ms. Zhang confirmed that the \$293,436 cost of the Measure AA ballot measure was paid off the top of the Measure AA revenue collection.

Ms. Zhang stated that staff will ensure all the comments received from the COC were reconciled in the draft report prior to presentation to the Board.

Member Powers asked staff how TAM would deal with unspent fund balance for the Measure B Element 3.3 Electric Vehicle (EV) Program, which she discussed in relation to the Expenditure Plan. In response, Ms. Zhang explained that the TAM Board allocates a specific amount annually to each program and that unspent funds will not be carried over into the following year other than the amount the board specifically approved for the EV Program. She confirmed that the Expenditure Plan dedicates funds to the Alternative Fuel Vehicle Program, not specifically to the EV Program. Ms. Zhang noted that the Board is required by the Expenditure Plan to evaluate and potentially amend the Expenditure Plan at least every 10 years and might choose to reassign funds to different projects and programs during the review process.

In response to Alternate Okada, staff stated that alternative fuel included hydrogen and natural gas.

Member Vogt expressed concern that the agency's risk management policy might not be sufficient. He also expressed concern that the crossing guard consultant might carry insufficient workers' compensation, and he asked if the agency reviews risks on an annual basis and to ensure there is enough liability insurance.

In response, Ms. Zhang explained that the agency's contract with the crossing guard consultant is specific about workers' compensation and liability, and that an indemnification clause is included. Mr. Cherrier discussed All City Management Services' insurance policies that relate to the crossing guards.

Ms. Zhang confirmed the agency's policies are reviewed annually by TAM's insurance broker and staff also asks the County's Risk Management Liability Manager for help when necessary.

Chairperson Pelham thanked Mr. Edelman for his presentation. Vice-Chairperson Burton moved to accept the FY2018-19 TAM Comprehensive Annual Financial Report with the recommendation the TAM Board accepts the report at its next meeting. Member Kevin Hagerty seconded the motion, which Member Powers amended to include all changes discussed. The motion was approved unanimously.

3. Review and Approval of September 16, 2019 Meeting Minutes (Action)

Ms. Zhang mentioned that staff will incorporate the changes that Chairperson Pelham submitted before the meeting.

Vice-Chairperson Burton made the following amendments:

Page 4, Paragraph 3: “*Roland* Boulevard” amended to “*Rowland* Boulevard”.

Page 5, Paragraph 9: “Vice-Chairperson Burton commented on the high volume of vehicles that utilize the HOV lane illegally, which he said *would hold up buses using the shoulder lane...*”, amended to: “Vice-Chairperson Burton commented on the high volume of vehicles that utilize the HOV lane illegally, which he said *slows down traffic, including express buses, and he asked if any thought has been given to installing cameras.*”

Member O’Brien made the following amendment:

Page 3, Penultimate paragraph: “Member Vince O’Brien noted that bike paths have been constructed to with funding from other agencies”, amended to: “Member Vince O’Brien noted that *SMART* bike paths have been constructed with funding from other agencies”.

Member Powers moved to approve the September 16, 2019 Meeting Minutes with the amendments. Vice-Chairperson Burton seconded the motion, which was approved unanimously.

The Committee recessed for a dinner break and reconvened with all members present as indicated.

5. TAM Staff Report (Information)

Executive Director (ED) Anne Richman stated that she is excited to have joined TAM, to work with staff and members of the COC. She thanked the members for their dedicated services to the agency and the County.

ED Richman noted that the barrier on the upper deck of the Richmond-San Rafael Bridge is progressing rapidly and that a ribbon-cutting ceremony is anticipated in mid-November.

ED Richman reported that TAM, Caltrans, and BATA (Bay Area Toll Authority) are considering the feasibility of installing a similar barrier on the westbound Sir Francis Drake Boulevard overcrossing from I-580. She explained that it is part of a suite of projects to improve vehicle and bicycle access to and from the Richmond-San Rafael Bridge, and that staff hopes to bring more information to the TAM Board at its November meeting.

ED Richman reported on her attendance of the October 2, 2019 groundbreaking ceremony for the final segment of the MSN Project in Sonoma. ED Richman stated that TAM staff has been working on the design for the last segment of the narrows in Marin, which should be completed by early next year. She explained that the agency is working with MTC to try and secure Senate Bill (SB) 1 Solutions for Congested Corridors Program (SCCP) and Regional Measure 3 (RM3) funds to complete the final segment of the MSN.

In response to Member Hagerty, ED Richman confirmed the lawsuit relating to RM3 is still ongoing and MTC is not ready to release any RM3 funds yet.

ED Richman discussed TAM’s participation in outreach activities, including the Novato Leadership Institute, the Sausalito Sustainability Commission, Party for a Cooler Planet in Tiburon, and Drive EV Marin Test Drive Event. She noted that TAM will be participating in the Marin Senior Fair on October 23, 2019.

Vice-Chairperson Burton and ED Richman discussed the RM3 lawsuit. ED Richman stated that it is her understanding the two plaintiffs have combined their lawsuits and are planning to file an appeal against the decision favoring MTC/BATA.

In response to Member Hagerty, Mr. Cherrier provided an update on the two studies relating to the Richmond-San Rafael Bridge. He stated that the Caltrans/BATA study will determine the loading capability of the aging deck on the bridge, noting that the barrier would need to be located on the side of the bridge where there is no direct support below the deck. Mr. Cherrier stated that the study should be completed during the spring of 2020.

Mr. Cherrier explained that TAM has allocated funds from the Hwy 101-I580 Director Connector project to undertake a traffic study on the Marin side of the Richmond-San Rafael Bridge. He explained that some data has been collected but that staff needs to meet with MTC to discuss the scope of the traffic study, which might be completed in May 2020.

Member Vogt commented on his journey across the Richmond-San Rafael Bridge on the morning of Saturday, October 19, 2019, and he noted that the barrier installation was almost complete. He suggested the addition of signage to notify drivers in traffic that the lane is closed to traffic.

In response to Member Hagerty, Mr. Cherrier explained that a motion-activated monitor system would be installed on the eastern side of the bridge to monitor bicycle and pedestrian traffic. He confirmed the counts would be published regularly.

Alternate Okada asked if Marin Municipal Water District (MMWD) intended to install a pipeline along the length of the bridge. In response, Mr. Cherrier stated that there were no plans to do so at this time and that the pipe would need to be installed under the bridge or cantilevered off the side.

Member Powers commented on the difference between the barriers on the Richmond-San Rafael Bridge and the Golden Gate Bridge. Mr. Cherrier noted that both are manufactured by the same company and that the Golden Gate Bridge barrier is 12" wide, while the barrier on the Richmond-San Rafael Bridge is the standard 15" width. The zipper truck can zip away the barriers in case of a major accident.

In response to Chairperson Pelham, Mr. Cherrier stated that the possible use of the multi-use lane by vehicles will be part of the loading capacity study. He noted that vehicular use of the third lane would greatly impact traffic in Marin and that additional infrastructure would be necessary.

In response to Member Zack Macdonald, Mr. Cherrier confirmed that the barrier would need to be zipped on a monthly basis for maintenance purposes.

Ms. Zhang reported on the first meeting of the subcommittee, who met during the first week in October to discuss the COC/TAM Annual Report. Ms. Zhang provided a timeline for the production of the report and stated that she expected a second meeting to take place by the end of the year.

6. Review of the FY2019-20 First Quarter Financial Report (Information)

Ms. Zhang presented the staff report and stated that expenditures appear to be low, which she said is mostly due to timing of invoices. She noted that sales tax revenue has increased in comparison to the same quarter of last year and that staff continues to advocate for conservative revenue estimates. Ms. Zhang stated that the agency has established a good reserve policy and she would expect the agency to weather well a recession should one occur.

Ms. Zhang discussed Measure B revenue, which she stated has increased slightly from the same quarter of last year. She noted that the number of vehicles registered in Marin, which is the basis of the Measure B revenue collection, has been decreasing slightly over the last couple of years.

Ms. Zhang discussed the agency's investment portfolio. She stated that the agency collected over \$270,000 in interest revenue during the first quarter, but that lower rates of interest return are anticipated in the future.

7. Review and Acceptance of Proposed Amendments of the COC Bylaws (Action)

Ms. Zhang explained that the main purpose of this round of amendments is to amend the bylaws to include Measure AA, renewal of the sales tax revenue. Ms. Zhang stated that Member Vogt brought attention to the removal of the Form 700 conflict of interest requirements in the bylaws under Article III, which the members are no longer required to complete.

Ms. Zhang explained that Member Premo sent in a comment expressing concern that the committee did not have a representative to monitor Marin Transit's activities, noting that Marin Transit receives over half of the sales tax funds. Ms. Zhang suggested that it can be discussed at the next meeting to appoint a member to attend and report back on Marin Transit's monthly meetings. She noted that the meetings are televised, so attendance would not be mandatory. The representative can also ask Marin Transit for information to report back to the committee.

Member Vogt moved to accept the proposed Amendments of the COC Bylaws, and Member Hagerty seconded the motion, which was approved unanimously.

8. Committee Member Hot Items Report (Information)

Member Tye discussed his concern that TAM is underfunding the provision of EV charging stations. He referred to newspaper articles about the continuing rise in sales of EVs and the inadequate number of charging stations, in addition to the problem of charging stations refusing credit card payment in favor of charging fees via an app.

Chairperson Pelham asked staff if information was available that related to the sales of EVs and the provision of charging stations in Marin. Ms. Zhang noted that a map is available online that shows the location of private and public EV charging stations and she noted that EV ownership in Marin is higher than other areas in the Bay Area, with the exception of Santa Clara County.

Member Tye stated that there should be a major discussion on the provision of EV infrastructure at the next Innovative Workshop.

Public Outreach Coordinator Molly Graham suggested that staff bring an update to the COC at the next meeting on TAM's EV program and the progress it has made.

Member Powers noted that Measure B has a goal to reduce greenhouse gas emissions, so she feels that TAM should prioritize the installation of EV infrastructure where it is lacking, such as in West Marin. She discussed the importance of using funds for EV purposes that have already been set aside.

Ms. Zhang stated that TAM is currently putting more resources and effort into EV programs and noted that she processed 6 invoices today from vendors that are involved in the agency's EV activities. She confirmed staff will bring back detailed information to share with the committee.

Member Vogt commented on an activity related to Bike to School Day at Brookside Elementary School, where kids received a donut hole and points for biking, walking or using a scooter to school. He noted that the campus was publicizing the Safe Routes to School Program managed by TAM.

Member Vogt stated that he would be attending the Marin Senior Fair, which he thought would be a great outreach opportunity, and suggested members could assist staff with the TAM table.

9. Discussion of Next Meeting Date and Recommended Items for the Agenda

The next meeting was tentatively scheduled for Tuesday, January 14, 2020.

Potential agenda items for the next meeting included the COC/TAM Annual Report and the EV Program update.

Member Tye moved to adjourn the meeting at 6:48 p.m., which was seconded by Member Vogt. The motion was approved unanimously.



DATE: January 27, 2020

TO: Transportation Authority of Marin Citizens' Oversight Committee

FROM: Li Zhang, Deputy Executive Director/Chief Financial Officer

SUBJECT: Review and Acceptance of the 2019 Measure A Compliance Audit Results (Action) - Agenda Item No.6

RECOMMENDATION:

The Citizens' Oversight Committee (COC) reviews the 2019 Measure A compliance audit results and refers it to the TAM Board for acceptance.

BACKGROUND:

As specified in the Measure A ½-Cent Transportation Sales Tax Expenditure Plan, TAM has the fiduciary responsibility to the voters of Marin to ensure that all Measure A funds are spent in accordance with the expenditure plan. An independent compliance audit is also explicitly permitted under the terms and conditions of TAM's funding agreements/contracts with all Measure A funding recipients. TAM is required to work with the COC to employ an independent auditor to conduct compliance audits of all sales tax expenditures. The COC has the authority to request and review specific information, comment on the auditor's reports and report the audit results to the voters in Marin. The COC played a critical role in the development of the original Measure A Compliance Audit Policy adopted by the TAM Board in October 2010. The implementation of the Policy started with the FY2011-12 and prior Measure A funding activities.

The Measure AA ½-Cent Transportation Sales Tax Expenditure Plan, renewal of Measure A, maintains the same compliance audit requirement for maximum transparency, oversight and accountability. While the 2019 Compliance Audit Cycle covers only Measure A expenditures, except for a small share of Marin Transit's expenditures, the usage of Measure AA funds is expected to increase for various projects and programs in the 2020 Compliance Audit Cycle. Due to the critical role the COC has in this matter, staff will bring recommended changes to the Policy to incorporate all Measure AA Categories to the COC for review at its next meeting, with the plan to recommend the changes to the TAM Board for approval prior to the start of the 2020 Compliance Audit Cycle.

The TAM Board approved the five Measure A ½-Cent Transportation Sales Tax fund recipients that were selected for the 2019 Compliance Audit Cycle at its June 27, 2019 meeting, as shown in Table 1: Measure A Fund Recipients Selected for the 2019 Compliance Audit Cycle. This audit cycle, the ninth, covers Measure A revenue and expenditure activities which occurred in or prior to FY2018-19.

Table 1: Measure A Fund Recipients Selected for the 2019 Compliance Audit Cycle

| No. | Fund Recipient | Measure A Funding Strategy |
|-------------------------------------------------------------------------|--------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| Interest Revenue Funding Usage | | |
| 1 | City of San Rafael | Usage of Multi-Use Path Maintenance Funds |
| 2 | County of Marin | Usage of Multi-Use Path Maintenance Funds |
| Strategy 1 Local Bus Transit System | | |
| 3 | Marin Transit | Local Transit, for all Measure A funds received for its FY2018-19 transit operation and capital needs |
| Strategy 2 Highway 101 Gap Closure | | |
| | None | |
| Strategy 3 Local Transportation Infrastructure | | |
| 4 | City of Sausalito | Strategy 3.2, Local Roads, for its usage of the FY2018-19 or prior Measure A Local Roads funds |
| Strategy 4 School Related Congestion and Safer Access to Schools | | |
| 5 | Town of Fairfax | Strategy 4.3, Safe Pathways to School, Large Capital Project, for Measure A funds received for Fairfax Bike Spine Gap Completion Project |

DISCUSSION/ANALYSIS:

Measure A Compliance Audit Process:

The annual Measure A Compliance Audit Workshop was conducted on August 30, 2019. Staff, along with the audit team from Moss, Levy & Hartzheim LLP (MLH), reviewed the requirements of the Measure A Expenditure Plan, the Measure A Compliance Audit Policy, and the funding agreements/contracts, along with the audit process and timeline. Representatives from several fund recipients attended the workshop and provided staff with valuable questions and feedback.

The audit team, along with TAM staff, started the initial audit work with the fund recipients selected in September 2019, and field visits were scheduled for the last week of October 2019. However, due to the massive PG&E power shutdown in Marin during the week of October 28, 2019, all field visits were cancelled. Because of the fully booked schedule of the audit team and staff resource limitation of some of the fund recipients during the holiday months, this unforeseen event had a major impact on the audit's schedule. With extra support provided by TAM staff, the audit team was able to present the draft audit results to TAM for review during the first week of January 2020.

Staff is very pleased to report that there are no non-compliance findings in the 2019 Compliance Audit Cycle with the exception of one observation which was fully acknowledged and addressed by the respective fund recipient.

Measure A Compliance Audit Results by Fund Recipients:

The main purpose of the compliance audit is to verify all Measure A funds were spent according to the requirements of the Measure A Expenditure Plan and the funding agreements/contracts. Results from the audits can also help TAM staff to continue improving the fund programming, allocation and management process.

Compliance audit results for the 5 fund recipients selected for this round of audit effort are presented below for your review.

Interest Revenue: City of San Rafael - Multi-Use Path Maintenance for Puerto Suello Hill Pathway

Measure A Expenditure Audited:

The compliance audit for the City of San Rafael covers all Measure A expenditures which occurred in FY2018-19 for the maintenance costs of the Puerto Suello Hill Multi-Use Pathway.

| Measure A Allocation | | | | | |
|-----------------------------------------------------------|------------------|--------------------|----------------|-------------------|--|
| Period Audited | Agreement Number | Measure A Strategy | Agreement Date | Available Amount* | |
| FY2018-19 | A-2015-017 | Interest Fund | 7/8/2016 | \$22,461 | |
| Measure A Expenditures | | | | | |
| Project Audited | | Measure A Strategy | | Amount | |
| Multi-Use Path Maintenance for Puerto Suello Hill Pathway | | Interest Fund | | \$44,922 | |
| Total Measure A Reimbursement* | | | | \$22,461 | |

* Available Amount and Total Measure A Reimbursement amounts are 50% of the Measure A Expenditures.

Result:

The results of the auditor’s procedures disclosed no instances of noncompliance with the Measure A Expenditure Plan and the funding agreement between City of San Rafael and TAM. However, the following observation is reported.

Observation – General ledger detail for Measure A expenditures were not reconciled:

During the review of the segregated general ledger for Measure A revenue and expenditures, it was noted that the accounting detail for Measure A funds did not reconcile with the supporting documentation submitted to TAM for reimbursement. The audit team and TAM staff confirmed that the supporting documentation did provide the correct maintenance and utility costs for the correct locations dictated in the funding agreement. However, in the general ledger, not all of the submitted costs were posted to the correct accounts that were set aside for Measure A funds.

Effect:

Without all expenditures associate with Measure A funds being posted to the appropriate account that was set aside for Measure A, it’s difficult to identify Measure A expenditures based on the accounting records alone.

Recommendation:

The audit team recommends that the City ensure all expenditures associated with Measure A funds be posted to the correct general ledger accounts.

Questioned Cost:

None noted.

Follow-up Meeting and/or Action:

TAM staff reviewed the observation with the City staff. City staff agrees with the observation and provided the following response and committed to address the observation.

City's response:

The City agrees with the auditor's observation. Moving forward, City staff will review the accounting records prior to year-end and ensure only and all legitimate expenditures related to the project are coded correctly to the proper account.

Interest Revenue: County of Marin - Multi-Use Path Maintenance for Cal Park Hill Tunnel

Measure A Expenditure Audited:

The compliance audit for the County of Marin covers all Measure A expenditures which occurred in FY2018-19 for the maintenance costs of the Cal Park Hill Tunnel Multi-Use Pathway.

| Measure A Allocation | | | | | |
|-----------------------------------------------------|------------------|--------------------|----------------|-------------------|--|
| Period Audited | Agreement Number | Measure A Strategy | Agreement Date | Available Amount* | |
| FY2018-19 | A-2015-014 | Interest Fund | 9/22/2015 | \$34,853 | |
| Measure A Expenditures | | | | | |
| Project Audited | | Measure A Strategy | | Amount | |
| Multi-Use Path Maintenance for Cal Park Hill Tunnel | | Interest Fund | | \$69,706 | |
| Total Measure A Reimbursement* | | | | \$34,853 | |

* Available Amount and Total Measure A Reimbursement amounts are 50% of the Measure A Expenditures.

Result:

The results of the auditor's procedures disclosed no instances of noncompliance with the Measure A Expenditure Plan and the funding agreement between County of Marin and TAM.

Follow-up Meeting and/or Action:

Not needed.

Strategy 1: Marin Transit - Local Transit

Measure A Expenditure Audited:

The compliance audit for Marin Transit covers all Measure A expenditures that occurred in FY2018-19. Please note that even though it was not specifically required, the audit team also reviewed all expenditures related to the limited amount (\$182,971) of Measure AA fund reimbursement that Marin Transit received during FY2018-19.

| Measure A Allocation | | | | |
|--------------------------------------|--------------------|--------------------|-------------------|------------------|
| Period Audited | Agreement Number | Measure A Strategy | Agreement Date | Available Amount |
| FY2018-19 | A-FY19-02 | Strategy 1.1-1.4 | 7/1/2018 | \$18,061,751 |
| Measure A Expenditures | | | | |
| Project Audited | Measure A Strategy | Amount | | |
| Local Bus Transit Service | Strategy 1.1 | \$ | 10,083,682 | |
| Rural Bus Transit Service* | Strategy 1.2 | \$ | 990,000 | |
| Special Needs Transit System** | Strategy 1.3 | \$ | 2,386,318 | |
| Bus Transit Facilities | Strategy 1.4 | \$ | 783,571 | |
| Total Measure A Reimbursement | | \$ | 14,243,571 | |

* Includes \$66,451 from Measure AA

** Includes \$116,520 from Measure AA

Result:

The results of the auditor’s procedures disclosed no instances of noncompliance with the Measure A Expenditure Plan and the funding agreement between Marin Transit and TAM.

Follow-up Meeting and/or Action:

Not needed.

Strategy 2 – Highway 101 Gap Closure - No Audit Conducted

Strategy 3.1 – No Audit Conducted

Strategy 3.2 – City of Sausalito – Local Roads/Local Street Repair Program

Measure A Expenditure Audited:

The compliance audit for the City of Sausalito covers Measure A expenditures under the Strategy 3.2, Local Roads allocation, which was spent in FY2018-19.

| Measure A Allocation | | | | | |
|--------------------------------------|--------------------|--------------------|----------------|------------------|--|
| Period Audited | Agreement Number | Measure A Strategy | Agreement Date | Available Amount | |
| FY2018-19 | A-FY18-15 | Strategy 3.2 | 9/14/2018 | \$ 92,468 | |
| Measure A Expenditures | | | | | |
| Project Audited | Measure A Strategy | Amount | | | |
| Local Street Repair Program | Strategy 3.2 | \$ | 92,468 | | |
| Total Measure A Reimbursement | | \$ | 92,468 | | |

Result:

The results of the auditor’s procedures disclosed no instances of noncompliance with the Measure A Expenditure Plan and the funding agreement between the City of Sausalito and TAM.

Follow-up Meeting and/or Action:

Not needed

Strategy 4.3 – Town of Fairfax – Safe Pathways to School, Fairfax Bike Spine Gap Completion Project

Measure A Expenditure Audited:

The compliance audit for the Town of Fairfax covers Measure A expenditures under the Strategy 4.3 Local Streets and Roads allocation, which were spent in FY2017-18.

| Measure A Allocation | | | | | |
|-------------------------------------------|--------------------|--------------------|-------------------|------------------|--|
| Period Audited | Agreement Number | Measure A Strategy | Agreement Date | Available Amount | |
| FY2015-16 - FY2017-18 | A-2015-003 | Strategy 4.3 | 6/15/2016 | \$ 350,000 | |
| Measure A Expenditures | | | | | |
| Project Audited | Measure A Strategy | | Amount | | |
| Fairfax Bike Spine Gap Completion Project | Strategy 4.3 | | \$ 350,000 | | |
| Total Measure A Reimbursement | | | \$ 350,000 | | |

Result:

The results of the auditor’s procedures disclosed no instances of noncompliance with the Measure A Expenditure Plan and the funding agreement between the Town of Fairfax and TAM.

Follow-up Meeting and/or Action:

Not needed.

FISCAL CONSIDERATION:

The Measure A compliance audit was conducted within budget and a month behind schedule due to the disruption of the PG&E power shutdown.

NEXT STEPS:

Upon completion of the review and acceptance of the COC, the reports will be presented to the TAM Board for review and acceptance

ATTACHMENTS:

- Attachment 1 Measure A Compliance Audit Report – City of San Rafael
- Attachment 2 Measure A Compliance Audit Report – County of Marin
- Attachment 3 Measure A Compliance Audit Report – Marin Transit
- Attachment 4 Measure A Compliance Audit Report – City of Sausalito
- Attachment 5 Measure A Compliance Audit Report – Town of Fairfax



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE

Transportation Authority of Marin
 900 Fifth Ave #100
 San Rafael, CA 94903

We have audited the City of San Rafael's (City) compliance with the types of compliance requirements described in the Measure A ½-Cent Transportation Sales Tax Expenditure Plan and the respective funding agreement with the Transportation Authority of Marin (TAM), for the fiscal year ended June 30, 2019.

Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to compliance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Measure A Expenditure Plan, and the respective funding agreement between the City and TAM. Management of the City is responsible for compliance with the Measure A Expenditure Plan and requirements of its funding agreement with the TAM. Our responsibility is to express an opinion on the City's compliance based on our audit. Our audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide legal determination on the City's compliance with those requirements.

In our opinion, the City complied with the compliance requirements referred to above for funding allocated during the fiscal year ended June 30, 2019 for maintenance expenditures on the Puerto Suello Hills Multi-Use Path.

Internal Control over Compliance

The Management of the City is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to Measure A funded programs. In planning and performing our audit, we considered the City's internal control over compliance to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We noted no deficiencies that we considered to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We noted no deficiencies that we considered to be significant deficiencies.

However, we did have an observation that we felt needed to be reported in this report, detailed in the findings and observations section as #2019-1.

This report is intended solely for the information of the TAM Board of Commissioners, City Council, TAM Citizens' Oversight Committee (COC), Management of the TAM, and Management of the City, and is not intended to be and should not be used by anyone other than these specified parties.

Moss, Levy & Hartzheim

MOSS, LEVY & HARTZHEIM, LLP
Culver City, CA
January 18, 2020

CITY OF SAN RAFAEL
Measure A Compliance Report
Notes to the Compliance Report
June 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The City is an incorporated city that receives funding under the Measure A Expenditure Plan as a member of the County of Marin.

Basis of Accounting

The City utilizes the economic resources measurement focus basis of account, whereby revenues are recognized when measurable and available. The City considers all revenues reported to be available if the revenues are collected within sixty days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred. Capital assets acquisitions are reported as expenditures in the governmental funds.

NOTE 2 MEASURE A SALES TAX

The Measure A sales tax is a ½-cent set forth by voters as a step in implementing a 1.6 billion dollar “transportation vision” set forth by the County of Marin as a plan to alleviate traffic congestion, reinvent the public transportation system, provide additional pedestrian and bike pathways, provide safer routes to school and many other additional transit related goals. Citizens’ Advisory Committees in each part of the County, representing the many diverse interests in Marin, provided input that result in a draft expenditure plan. The draft plan was presented to each of Marin’s City/Town Councils and to numerous stakeholder groups. Their comments prompted refinements reflected in the Final Measure A ½-Cent Transportation Sales Tax Expenditure Plan.

The Measure Expenditure Plan is administered by TAM. Its 16-member board consists of the five members of the Board of Supervisors and a council member of each incorporated City/Town. TAM is accountable to a 12-member COC, created with the assistance of the League of Women Voters. The COC reviews all expenditures and reports annually to the public.

CITY OF SAN RAFAEL

Measure A Compliance Report

Attachment A – Procedures Performed

June 30, 2019

1. Obtained original Funding Agreement/Contract, Allocation Request, and Funding Agreement/Contract Amendments for the audit period or for the period during which funding was utilized for an approved project.
2. Reviewed Funding Agreement/Contract, Allocation Request, and Funding Agreement/Contract Amendments to determine total funding provided by the applicable Strategy for the audit period or for the projects being audited.
3. Interviewed finance staff regarding internal controls in the following areas, specific to, but not limited to, accounting for Measure A funding, to obtain an understanding of the entity's operations:
 - a. Cash Disbursements – Reviewed policies and procedures regarding approval, defacements, accounts payable check processing, and other matters related to the disbursement of funds.
 - b. Cash Receipts – Reviewed policies and procedures regarding cash handling of over-the-counter receipts and cash receipts received through the mail, bank deposits, bank reconciliations, and other matters related to the receipt of funds.
4. Obtained all invoices submitted to the Authority for reimbursements, if applicable.
5. Obtained supporting documentation for all invoices submitted to the Authority for reimbursements, including construction, personnel, project management, consultants, and other related costs.
6. Obtained general ledger detail for revenue and expenditures charged to the Measure A funding source or equivalent reports where income and expenses associated with Measure A funds can be clearly identified.
7. Reviewed remittances from the Authority to ensure that all revenues are correctly coded to the specific cost center or fund code designated for Measure A funding.
8. For reimbursement-based agreements, we reviewed all invoices submitted to the Authority to ensure that the costs being billed on the invoices reconcile with the ones being charged to the specific Measure A cost center in the entity's financial accounting system.
9. For reimbursement-based agreements/contracts, expenditures charged to the specific cost center or fund code designated for Measure A funding were selected on a random basis and tested for the following attributes:
 - a. Approval – Reviewed invoices and supporting documentation to ensure that the proper review and approval process occurred and is documented on the invoice.
 - b. Invoice – Reviewed invoices and supporting documentation to ensure that they are mathematically accurate, properly addressed to the auditee, and have sufficient detail to justify the amounts being charged and the cost center or fund code to which it is being charged to.
 - c. Coding – Reviewed invoices and supporting documentation to ensure that they have been correctly coded to the specific cost center or fund code designated for Measure A funding.
 - d. Allowable – Reviewed invoices and supporting documentation to ensure that the costs being charged to the specific cost center or fund code designated for Measure A funding are allowable costs based on the Measure A Expenditure Plan, the entity's funding agreement with the Authority, and specific requirements of the Strategy for which the funds were restricted for. Also reviewed expenditures to ensure that all costs are direct costs and not indirect costs or allocations of any kind.

CITY OF SAN RAFAEL

Measure A Compliance Report

Attachment A – Procedures Performed

June 30, 2019

10. For entities receiving funding in advance for Strategy 3 under a Measure A funding agreement, we reviewed, in summary form, various invoices to verify that expenditures being charged to the specific cost center or fund code restricted for Measure A are reasonable for the project. In addition, expenditures are also tested in the same fashion as outlined in step 9 of this list.
11. For entities where capital construction projects were funded utilizing Measure A Strategy 3 and 4 funding, we obtained the necessary project files and reviewed them for the following requirements:
 - a. Procurement Process – Reviewed procurement process of the project to ensure that the project was properly advertised in publications, internet, trade journals and/or other acceptable means. If other means of procurement, such as selective RFP submittals were followed, we determined whether the process is adequate in regard to the project. Reviewed any other evidence of procurement when appropriate, such as fax logs or mailing lists.
 - b. Bids and Proposals – Reviewed bids and proposals received to ensure that sufficient bids were received in regard to the project.
 - c. Bid Award – Reviewed City/Town Council Agendas and Minutes along with Staff Reports in regard to the bid award to ensure that the contract for the project was properly approved by Department Heads and the City/Town Council and was properly documented in a public forum. Also, we reviewed bidding results to ensure that the lowest bid was selected, and if the lowest bid was not selected, that there is sufficient documentation for any other selection process utilized.
12. For entities where professional service contracts were paid utilizing Measure A funding, with regards to construction projects or other purposes, we reviewed the policies and procedures of the entity to ensure that internal policies and procedures were followed in regard to the selection of professional service firms.
13. For entities where capital construction projects were paid utilizing Measure A Strategy 3 and 4 funding, we reviewed any applicable environmental review requirements and reviewed documentation to verify that all reports and reviews were performed prior to the start of any construction.
14. For entities where personnel costs were charged to the specific cost center or fund code designated for Measure A funding, we selected a representative sample of charges for personnel costs and tested for the following:
 - a. Recalculation – Reviewed and reconciled wage rates from personnel costs charged to Measure A cost center or fund code to the entity’s payroll registers to ensure that wage rates being charged were accurate and properly approved; reviewed all benefits and fringe costs being allocated in addition to wage rates to ensure that they are accurate and appropriate; recalculated personnel costs utilizing wage rates and hours being charged to ensure that the amounts are mathematically accurate; review the calculation to ensure no indirect costs are included in the reimbursement request.
 - b. Timesheet – Reviewed timesheets for selected personnel costs to ensure that hours being charged to Measure A are properly supported with an approved timesheet. All charges to Measure A funding must be clearly documented on timesheets, detailing the number of hours and the funding source, on a daily basis. We also reviewed timesheets for selected personnel costs to ensure that signatures of both the employee and supervisor are present. Electronic time documentation methods must also have similar electronic signatures.
15. Obtained close-out reports, from completed capital construction projects, submitted to the Authority.
16. Reviewed close-out reports to ensure that they were submitted within 90 days and were properly certified in accordance with the entity’s funding agreement/contract with the Authority.

CITY OF SAN RAFAEL

Measure A Compliance Report

Attachment B - Findings and Observations

June 30, 2019

2019-1 Observation – General ledger detail for Measure A expenditures were not reconciled:

During the review of the segregated general ledger for Measure A revenue and expenditures, it was noted that the accounting detail for Measure A funds did not reconcile with the supporting documentation submitted to TAM for reimbursement. It was noted that the supporting documentation did provide the correct maintenance and utility costs for the correct locations dictated in the fund agreement, however, in the general ledger, not all of the submitted costs were posted to the correct accounts that were set aside for Measure A funds.

Effect:

Without all expenditures associate with Measure A funds being posted to the appropriate account that was set aside for Measure A, it's difficult to identify Measure A expenditures based on the accounting records alone.

Recommendation:

We recommend that the City ensure that all expenditures associated with Measure A funds be posted to the correct general ledger accounts.

Questioned Cost:

None noted.

City's response:

The City agrees with the audit's observation. Moving forward, City staff will review the accounting records prior to year-end and ensure only and all legitimate expenses related to the project are coded correctly to the proper account.

CITY OF SAN RAFAEL

Measure A Compliance Report

Attachment C – Schedule of Funding Allocations and Expenditures

June 30, 2019

| Measure A Allocation | | | | | |
|-----------------------------------------------------------|------------------|--------------------|----------------|-------------------|--|
| Period Audited | Agreement Number | Measure A Strategy | Agreement Date | Available Amount* | |
| FY2018-19 | A-2017-017 | Interest Fund | 7/8/2016 | \$22,461 | |
| Measure A Expenditures | | | | | |
| Project Audited | | Measure A Strategy | | Amount | |
| Multi-Use Path Maintenance for Puerto Suello Hill Pathway | | Interest Fund | | \$44,922 | |
| Total Measure A Reimbursement* | | | | \$22,461 | |

* Available Amount and Total Measure A Reimbursement amounts are 50% of the Measure A Expenditures.



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE

Transportation Authority of Marin
 900 Fifth Avenue, Suite 100
 San Rafael, CA 94903

We have audited the County of Marin's (County) compliance with the types of compliance requirements described in the Measure A ½-Cent Transportation Sales Tax Expenditure Plan and the respective funding agreement with the Transportation Authority of Marin (TAM), for the fiscal year ended June 30, 2019.

Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to compliance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Measure A Expenditure Plan, and the respective funding agreement between the County and TAM. Management of the County is responsible for compliance with the Measure A Expenditure Plan and requirements of its funding agreement with TAM. Our responsibility is to express an opinion on the County's compliance based on our audit. Our audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide legal determination on the County's compliance with those requirements.

In our opinion, the County complied in all material respects, with the compliance requirements referred to above for funding allocated during the fiscal year ended June 30, 2019 for maintenance expenditures on the Cal Park Hill Tunnel Multi-Use Path.

Internal Control over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to Measure A funded programs. In planning and performing our audit, we considered the County's internal control over compliance to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We noted no deficiencies that we considered to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We noted no deficiencies that we considered to be significant deficiencies.

This report is intended solely for the information of the Board of Commissioners, Board of Supervisors, Citizens' Oversight Committee, Management of the Transportation Authority of Marin, and Management of the County, and is not intended to be and should not be used by anyone other than these specified parties.

Moss, Levy & Hartzheim

MOSS, LEVY & HARTZHEIM, LLP
Culver City, CA
January 18, 2020

COUNTY OF MARIN
Measure A Compliance Report
Notes to the Compliance Report
June 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The County receives funding under the Measure A Expenditure Plan as a member of the County of Marin.

Basis of Accounting

The County utilizes the economic resources measurement focus basis of account, whereby revenues are recognized when measurable and available. The County considers all revenues reported to be available if the revenues are collected within sixty days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred. Capital assets acquisitions are reported as expenditures in the governmental funds.

NOTE 2 MEASURE A SALES TAX

The Measure A sales tax is a ½-cent set forth by voters as a step in implementing a 1.6 billion dollar “transportation vision” set forth by the County of Marin as a plan to alleviate traffic congestion, reinvent the public transportation system, provide additional pedestrian and bike pathways, provide safer routes to school and many other additional transit related goals. Citizens’ Advisory Committees in each part of the County, representing the many diverse interests in Marin, provided input that result in a draft expenditure plan. The draft plan was presented to each of Marin’s City/Town Councils and to numerous stakeholder groups. Their comments prompted refinements reflected in the Final Measure A ½-Cent Transportation Sales Tax Expenditure Plan.

The Measure Expenditure Plan is administered by the Authority. Its 16-member board consists of the five members of the Board of Supervisors and a council member of each incorporated City/Town. The Authority is accountable to a 12-member COC, created with the assistance of the League of Women Voters. The COC reviews all expenditures and reports annually to the public.

COUNTY OF MARIN

Measure A Compliance Report

Attachment A – Procedures Performed

June 30, 2019

1. Obtained original Funding Agreement/Contract, Allocation Request, and Funding Agreement/Contract Amendments for the audit period or for the period during which funding was utilized for an approved project.
2. Reviewed Funding Agreement/Contract, Allocation Request, and Funding Agreement/Contract Amendments to determine total funding provided by the applicable Strategy for the audit period or for the projects being audited.
3. Interviewed finance staff regarding internal controls in the following areas, specific to, but not limited to, accounting for Measure A funding, to obtain an understanding of the entity's operations:
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 - b. Cash Receipts – Reviewed policies and procedures regarding cash handling of over-the-counter receipts and cash receipts received through the mail, bank deposits, bank reconciliations, and other matters related to the receipt of funds.
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5. Obtained supporting documentation for all invoices submitted to the Authority for reimbursements, including construction, personnel, project management, consultants, and other related costs.
6. Obtained general ledger detail for revenue and expenditures charged to the Measure A funding source or equivalent reports where income and expenses associated with Measure A funds can be clearly identified.
7. Reviewed remittances from the Authority to ensure that all revenues are correctly coded to the specific cost center or fund code designated for Measure A funding.
8. For reimbursement-based agreements, we reviewed all invoices submitted to the Authority to ensure that the costs being billed on the invoices reconcile with the ones being charged to the specific Measure A cost center in the entity's financial accounting system.
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 - c. Coding – Reviewed invoices and supporting documentation to ensure that they have been correctly coded to the specific cost center or fund code designated for Measure A funding.
 - d. Allowable – Reviewed invoices and supporting documentation to ensure that the costs being charged to the specific cost center or fund code designated for Measure A funding are allowable costs based on the Measure A Expenditure Plan, the entity's funding agreement with the Authority, and specific requirements of the Strategy for which the funds were restricted for. Also reviewed expenditures to ensure that all costs are direct costs and not indirect costs or allocations of any kind.

COUNTY OF MARIN

Measure A Compliance Report

Attachment A – Procedures Performed

June 30, 2019

10. For entities receiving funding in advance for Strategy 3 under a Measure A funding agreement, we reviewed, in summary form, various invoices to verify that expenditures being charged to the specific cost center or fund code restricted for Measure A are reasonable for the project. In addition, expenditures are also tested in the same fashion as outlined in step 9 of this list.
11. For entities where capital construction projects were funded utilizing Measure A Strategy 3 and 4 funding, we obtained the necessary project files and reviewed them for the following requirements:
 - a. Procurement Process – Reviewed procurement process of the project to ensure that the project was properly advertised in publications, internet, trade journals and/or other acceptable means. If other means of procurement, such as selective RFP submittals were followed, we determined whether the process is adequate in regard to the project. Reviewed any other evidence of procurement when appropriate, such as fax logs or mailing lists.
 - b. Bids and Proposals – Reviewed bids and proposals received to ensure that sufficient bids were received in regard to the project.
 - c. Bid Award – Reviewed City/Town Council Agendas and Minutes along with Staff Reports in regard to the bid award to ensure that the contract for the project was properly approved by Department Heads and the City/Town Council and was properly documented in a public forum. Also, we reviewed bidding results to ensure that the lowest bid was selected, and if the lowest bid was not selected, that there is sufficient documentation for any other selection process utilized.
12. For entities where professional service contracts were paid utilizing Measure A funding, with regards to construction projects or other purposes, we reviewed the policies and procedures of the entity in question to ensure that internal policies and procedures were followed in regard to the selection of professional service firms.
13. For entities where capital construction projects were paid utilizing Measure A Strategy 3 and 4 funding, we reviewed any applicable environmental review requirements and reviewed documentation to verify that all reports and reviews were performed prior to the start of any construction.
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 - b. Timesheet – Reviewed timesheets for selected personnel costs to ensure that hours being charged to Measure A are properly supported with an approved timesheet. All charges to Measure A funding must be clearly documented on timesheets, detailing the number of hours and the funding source, on a daily basis. We also reviewed timesheets for selected personnel costs to ensure that signatures of both the employee and supervisor are present. Electronic time documentation methods must also have similar electronic signatures.
15. Obtained close-out reports, from completed capital construction projects, submitted to the Authority.
16. Reviewed close-out reports to ensure that they were submitted within 90 days and were properly certified in accordance with the entity’s funding agreement/contract with the Authority.

COUNTY OF MARIN
Measure A Compliance Report
Attachment B - Findings and Observations
June 30, 2019

None Noted

COUNTY OF MARIN

Measure A Compliance Report

Attachment C – Schedule of Funding Allocations and Expenditures

June 30, 2019

| Measure A Allocation | | | | | |
|-----------------------------------------------------|--------------------|--------------------|----------------|-------------------|--|
| Period Audited | Agreement Number | Measure A Strategy | Agreement Date | Available Amount* | |
| FY2018-19 | A-2015-014 | Interest Fund | 9/22/2015 | \$34,853 | |
| Measure A Expenditures | | | | | |
| Project Audited | Measure A Strategy | | | Amount | |
| Multi-Use Path Maintenance for Cal Park Hill Tunnel | Interest Fund | | | \$69,706 | |
| Total Measure A Reimbursement* | | | | \$34,853 | |

* Available Amount and Total Measure A Reimbursement amounts are 50% of the Measure A Expenditures.


MOSS, LEVY & HARTZHEIM LLP

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE

 Transportation Authority of Marin
 900 Fifth Avenue, Suite 100
 San Rafael, CA 94903

We have audited Marin Transit's (Agency) compliance with the types of compliance requirements described in the Measure A ½-Cent Transportation Sales Tax Expenditure Plan and the respective funding agreement with the Transportation Authority of Marin (TAM), for the fiscal year ended June 30, 2019.

Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to compliance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Measure A Expenditure Plan, and the respective funding agreement between the Agency and TAM. Management of the Agency is responsible for compliance with the Measure A Expenditure Plan and requirements of its funding agreement with TAM. Our responsibility is to express an opinion on the Agency's compliance based on our audit. Our audit includes examining, on a test basis, evidence about the Agency's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide legal determination on the Agency's compliance with those requirements.

In our opinion, the Agency complied, in all material respects, with the compliance requirements referred to above for funding allocated during the fiscal years end June 30, 2019 and for expenditures during the fiscal year ended June 30, 2019.

Internal Control over Compliance

The Management of the Agency is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to Measure A funded programs. In planning and performing our audit, we considered the Agency's internal control over compliance to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control over compliance.

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A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We noted no deficiencies that we consider to be significant deficiencies.

This report is intended solely for the information of the TAM Board of Commissioners, Agency Board of Directors, TAM Citizens' Oversight Committee (COC), Management of TAM, and Management of the Agency, and is not intended to be and should not be used by anyone other than these specified parties.

Moss, Levy & Hartzheim

MOSS, LEVY & HARTZHEIM, LLP
Culver City, CA
January 18, 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIESFinancial Reporting Entity

Marin Transit is an agency formed by vote by the people of Marin County that provides local transit services within Marin County and receives funding under the Measure A Expenditure Plan.

Basis of Accounting

The Agency utilizes the accrual basis of accounting, whereby revenues are recognized when earned and expenses are recognized when incurred.

NOTE 2 MEASURE A SALES TAX

The Measure A sales tax is a ½-cent set forth by voters as a step in implementing a 1.6 billion dollar “transportation vision” set forth by the County of Marin as a plan to alleviate traffic congestion, reinvent the public transportation system, provide additional pedestrian and bike pathways, provide safer routes to school and many other additional transit related goals. Citizens’ Advisory Committees in each part of the County, representing the many diverse interests in Marin, provided input that result in a draft expenditure plan. The draft plan was presented to each of Marin’s City/Town Councils and to numerous stakeholder groups. Their comments prompted refinements reflected in the Final Measure A ½-Cent Transportation Sales Tax Expenditure Plan.

The Measure Expenditure Plan is administered by TAM. Its 16-member board consists of the five members of the Board of Supervisors and a council member of each incorporated City/Town. TAM is accountable to a 12-member COC, created with the assistance of the League of Women Voters. The COC reviews all expenditures and reports annually to the public.

NOTE 3 REVENUE RECOGNITION

Marin Transit is an Agency that operates on the economic resource measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of the related cash flows. The Transportation Authority of Marin operates using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when the liability is incurred, as under accrual accounting. Due to this difference, there will be certain differences between revenue accrued as revenue by Marin Transit and amounts accrued as expenditures by the Transportation Authority of Marin. The difference in the FY 12/13 was an additional \$1,505 accrued by Marin Transit as Revenue but not shown by the Transportation Authority of Marin as expenditures due to the fact that the invoice was received more than 60 days after the close of the fiscal year. Numbers shown in the accompanying Schedule of Funding Allocation and Expenditures reflect Marin Transit’s accounting records.

MARIN TRANSIT

Measure A Compliance Report

Attachment A – Procedures Performed

June 30, 2019

1. Obtained original Funding Agreement/Contract, Allocation Request, and Funding Agreement/Contract Amendments for the audit period or for the period during which funding was utilized for an approved project.
2. Reviewed Funding Agreement/Contract, Allocation Request, and Funding Agreement/Contract Amendments to determine total funding provided by the applicable Strategy for the audit period or for the projects being audited.
3. Interviewed finance staff regarding internal controls in the following areas, specific to, but not limited to, accounting for Measure A funding, to obtain an understanding of the entity's operations:
 - a. Cash Disbursements – Reviewed policies and procedures regarding approval, defacements, accounts payable check processing, and other matters related to the disbursement of funds.
 - b. Cash Receipts – Reviewed policies and procedures regarding cash handling of over-the-counter receipts and cash receipts received through the mail, bank deposits, bank reconciliations, and other matters related to the receipt of funds.
4. Obtained all invoices submitted to the Authority for reimbursements, if applicable.
5. Obtained supporting documentation for all invoices submitted to the Authority for reimbursements, including construction, personnel, project management, consultants, and other related costs.
6. Obtained general ledger detail for revenue and expenditures charged to the Measure A funding source or equivalent reports where income and expenses associated with Measure A funds can be clearly identified.
7. Reviewed remittances from the Authority to ensure that all revenues are correctly coded to the specific cost center or fund code designated for Measure A funding.
8. For reimbursement-based agreements, we reviewed all invoices submitted to the Authority to ensure that the costs being billed on the invoices reconcile with the ones being charged to the specific Measure A cost center in the entity's financial accounting system.
9. For reimbursement-based agreements/contracts, expenditures charged to the specific cost center or fund code designated for Measure A funding were selected on a random basis and tested for the following attributes:
 - a. Approval – Reviewed invoices and supporting documentation to ensure that the proper review and approval process occurred and is documented on the invoice.
 - b. Invoice – Reviewed invoices and supporting documentation to ensure that they are mathematically accurate, properly addressed to the auditee, and have sufficient detail to justify the amounts being charged and the cost center or fund code to which it is being charged to.
 - c. Coding – Reviewed invoices and supporting documentation to ensure that they have been correctly coded to the specific cost center or fund code designated for Measure A funding.
 - d. Allowable – Reviewed invoices and supporting documentation to ensure that the costs being charged to the specific cost center or fund code designated for Measure A funding are allowable costs based on the Measure A Expenditure Plan, the entity's funding agreement with the Authority, and specific requirements of the Strategy for which the funds were restricted for. Also reviewed expenditures to ensure that all costs are direct costs and not indirect costs or allocations of any kind.

MARIN TRANSIT

Measure A Compliance Report

Attachment A – Procedures Performed

June 30, 2019

10. For entities receiving funding in advance for Strategy 3 under a Measure A funding agreement, we reviewed, in summary form, various invoices to verify that expenditures being charged to the specific cost center or fund code restricted for Measure A are reasonable for the project. In addition, expenditures are also tested in the same fashion as outlined in step 9 of this list.
11. For entities where capital construction projects were funded utilizing Measure A Strategy 3 and 4 funding, we obtained the necessary project files and reviewed them for the following requirements:
 - a. Procurement Process – Reviewed procurement process of the project to ensure that the project was properly advertised in publications, internet, trade journals and/or other acceptable means. If other means of procurement, such as selective RFP submittals were followed, we determined whether the process is adequate in regard to the project. Reviewed any other evidence of procurement when appropriate, such as fax logs or mailing lists.
 - b. Bids and Proposals – Reviewed bids and proposals received to ensure that sufficient bids were received in regard to the project.
 - c. Bid Award – Reviewed City/Town Council Agendas and Minutes along with Staff Reports in regard to the bid award to ensure that the contract for the project was properly approved by Department Heads and the City/Town Council and was properly documented in a public forum. Also, we reviewed bidding results to ensure that the lowest bid was selected, and if the lowest bid was not selected, that there is sufficient documentation for any other selection process utilized.
12. For entities where professional service contracts were paid utilizing Measure A funding, with regards to construction projects or other purposes, we reviewed the policies and procedures of the entity in question to ensure that internal policies and procedures were followed in regard to the selection of professional service firms.
13. For entities where capital construction projects were paid utilizing Measure A Strategy 3 and 4 funding, we reviewed any applicable environmental review requirements and reviewed documentation to verify that all reports and reviews were performed prior to the start of any construction.
14. For entities where personnel costs were charged to the specific cost center or fund code designated for Measure A funding, we selected a representative sample of charges for personnel costs and tested for the following:
 - a. Recalculation – Reviewed and reconciled wage rates from personnel costs charged to Measure A cost center or fund code to the entity’s payroll registers to ensure that wage rates being charged were accurate and properly approved; reviewed all benefits and fringe costs being allocated in addition to wage rates to ensure that they are accurate and appropriate; recalculated personnel costs utilizing wage rates and hours being charged to ensure that the amounts are mathematically accurate; review the calculation to ensure no indirect costs are included in the reimbursement request.
 - b. Timesheet – Reviewed timesheets for selected personnel costs to ensure that hours being charged to Measure A are properly supported with an approved timesheet. All charges to Measure A funding must be clearly documented on timesheets, detailing the number of hours and the funding source, on a daily basis. We also reviewed timesheets for selected personnel costs to ensure that signatures of both the employee and supervisor are present. Electronic time documentation methods must also have similar electronic signatures.
15. Obtained close-out reports, from completed capital construction projects, submitted to the Authority.
16. Reviewed close-out reports to ensure that they were submitted within 90 days and were properly certified in accordance with the entity’s funding agreement/contract with the Authority.

MARIN TRANSIT

Measure A Compliance Report

Attachment B - Findings and Observations

June 30, 2019

None Noted

MARIN TRANSIT

Measure A Compliance Report

Attachment C – Schedule of Funding Allocations and Expenditures

June 30, 2019

| Measure A Allocation | | | | |
|--------------------------------------|--------------------|--------------------|-------------------|------------------|
| Period Audited | Agreement Number | Measure A Strategy | Agreement Date | Available Amount |
| FY2018-19 | A-FY18-01 | Strategy 1.1-1.4 | 7/1/2018 | \$18,061,751 |
| Measure A Expenditures | | | | |
| Project Audited | Measure A Strategy | Amount | | |
| Local Bus Transit Service | Strategy 1.1 | \$ | 10,083,682 | |
| Rural Bus Transit Service* | Strategy 1.2 | \$ | 990,000 | |
| Special Needs Transit System** | Strategy 1.3 | \$ | 2,386,318 | |
| Bus Transit Facilities | Strategy 1.4 | \$ | 783,571 | |
| Total Measure A Reimbursement | | \$ | 14,243,571 | |

* Includes \$66,451 from Measure AA

** Includes \$116,520 from Measure AA



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE

Transportation Authority of Marin
 900 Fifth Ave #100
 San Rafael, CA 94903

We have audited the City of Sausalito's (City) compliance with the types of compliance requirements described in the Measure A Expenditure Plan and the respective funding agreement with the Transportation Authority of Marin (TAM), for the fiscal year ended June 30, 2019.

Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to compliance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Measure A Expenditure Plan, and the respective funding agreement between the City and TAM. Management of the City is responsible for compliance with the Measure A Expenditure Plan and requirements of its funding agreement with TAM. Our responsibility is to express an opinion on the City's compliance based on our audit. Our audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide legal determination on the City's compliance with those requirements.

In our opinion, the City complied with the compliance requirements referred to above for funding allocated during the fiscal year ended June 30, 2019 for the City of Sausalito Local Street Repair Program.

Internal Control over Compliance

The Management of the City is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to Measure A funded programs. In planning and performing our audit, we considered the City's internal control over compliance to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We noted no deficiencies that we considered to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We noted no deficiencies that we considered to be significant deficiencies.

This report is intended solely for the information of the TAM Board of Commissioners, City Council, TAM Citizens' Oversight Committee (COC), Management of the Transportation Authority of Marin, and Management of the City, and is not intended to be and should not be used by anyone other than these specified parties.

Moss, Levy & Hartzheim

MOSS, LEVY & HARTZHEIM, LLP
Culver City, CA
January 18, 2020

CITY OF SAUSALITO
Measure A Compliance Report
Notes to the Compliance Report
June 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The City is an incorporated City that receives funding under the Measure A Expenditure Plan as a member of the County of Marin.

Basis of Accounting

The City utilizes the economic resources measurement focus basis of account, whereby revenues are recognized when measurable and available. The City considers all revenues reported to be available if the revenues are collected within sixty days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred. Capital assets acquisitions are reported as expenditures in the governmental funds.

NOTE 2 MEASURE A SALES TAX

The Measure A sales tax is a ½-cent set forth by voters as a step in implementing a 1.6 billion dollar “transportation vision” set forth by the County of Marin as a plan to alleviate traffic congestion, reinvent the public transportation system, provide additional pedestrian and bike pathways, provide safer routes to school and many other additional transit related goals. Citizens’ Advisory Committees in each part of the County, representing the many diverse interests in Marin, provided input that result in a draft expenditure plan. The draft plan was presented to each of Marin’s City/Town Councils and to numerous stakeholder groups. Their comments prompted refinements reflected in the Final Measure A ½-Cent Transportation Sales Tax Expenditure Plan.

The Measure Expenditure Plan is administered by TAM. Its 16-member board consists of the five members of the Board of Supervisors and a council member of each incorporated City/Town. TAM is accountable to a 12-member COC, created with the assistance of the League of Women Voters. The COC reviews all expenditures and reports annually to the public.

CITY OF SAUSALITO

Measure A Compliance Report

Attachment A – Procedures Performed

June 30, 2019

1. Obtained original Funding Agreement/Contract, Allocation Request, and Funding Agreement/Contract Amendments for the audit period or for the period during which funding was utilized for an approved project.
2. Reviewed Funding Agreement/Contract, Allocation Request, and Funding Agreement/Contract Amendments to determine total funding provided by the applicable Strategy for the audit period or for the projects being audited.
3. Interviewed finance staff regarding internal controls in the following areas, specific to, but not limited to, accounting for Measure A funding, to obtain an understanding of the entity's operations:
 - a. Cash Disbursements – Reviewed policies and procedures regarding approval, defacements, accounts payable check processing, and other matters related to the disbursement of funds.
 - b. Cash Receipts – Reviewed policies and procedures regarding cash handling of over-the-counter receipts and cash receipts received through the mail, bank deposits, bank reconciliations, and other matters related to the receipt of funds.
4. Obtained all invoices submitted to the Authority for reimbursements, if applicable.
5. Obtained supporting documentation for all invoices submitted to the Authority for reimbursements, including construction, personnel, project management, consultants, and other related costs.
6. Obtained general ledger detail for revenue and expenditures charged to the Measure A funding source or equivalent reports where income and expenses associated with Measure A funds can be clearly identified.
7. Reviewed remittances from the Authority to ensure that all revenues are correctly coded to the specific cost center or fund code designated for Measure A funding.
8. For reimbursement-based agreements, we reviewed all invoices submitted to the Authority to ensure that the costs being billed on the invoices reconcile with the ones being charged to the specific Measure A cost center in the entity's financial accounting system.
9. For reimbursement-based agreements/contracts, expenditures charged to the specific cost center or fund code designated for Measure A funding were selected on a random basis and tested for the following attributes:
 - a. Approval – Reviewed invoices and supporting documentation to ensure that the proper review and approval process occurred and is documented on the invoice.
 - b. Invoice – Reviewed invoices and supporting documentation to ensure that they are mathematically accurate, properly addressed to the auditee, and have sufficient detail to justify the amounts being charged and the cost center or fund code to which it is being charged to.
 - c. Coding – Reviewed invoices and supporting documentation to ensure that they have been correctly coded to the specific cost center or fund code designated for Measure A funding.
 - d. Allowable – Reviewed invoices and supporting documentation to ensure that the costs being charged to the specific cost center or fund code designated for Measure A funding are allowable costs based on the Measure A Expenditure Plan, the entity's funding agreement with the Authority, and specific requirements of the Strategy for which the funds were restricted for. Also reviewed expenditures to ensure that all costs are direct costs and not indirect costs or allocations of any kind.

CITY OF SAUSALITO

Measure A Compliance Report

Attachment A – Procedures Performed

June 30, 2019

10. For entities receiving funding in advance for Strategy 3 under a Measure A funding agreement, we reviewed, in summary form, various invoices to verify that expenditures being charged to the specific cost center or fund code restricted for Measure A are reasonable for the project. In addition, expenditures are also tested in the same fashion as outlined in step 9 of this list.
11. For entities where capital construction projects were funded utilizing Measure A Strategy 3 and 4 funding, we obtained the necessary project files and reviewed them for the following requirements:
 - a. Procurement Process – Reviewed procurement process of the project to ensure that the project was properly advertised in publications, internet, trade journals and/or other acceptable means. If other means of procurement, such as selective RFP submittals were followed, we determined whether the process is adequate in regard to the project. Reviewed any other evidence of procurement when appropriate, such as fax logs or mailing lists.
 - b. Bids and Proposals – Reviewed bids and proposals received to ensure that sufficient bids were received in regard to the project.
 - c. Bid Award – Reviewed City/Town Council Agendas and Minutes along with Staff Reports in regard to the bid award to ensure that the contract for the project was properly approved by Department Heads and the City/Town Council and was properly documented in a public forum. Also, we reviewed bidding results to ensure that the lowest bid was selected, and if the lowest bid was not selected, that there is sufficient documentation for any other selection process utilized.
12. For entities where professional service contracts were paid utilizing Measure A funding, with regards to construction projects or other purposes, we reviewed the policies and procedures of the entity in question to ensure that internal policies and procedures were followed in regard to the selection of professional service firms.
13. For entities where capital construction projects were paid utilizing Measure A Strategy 3 and 4 funding, we reviewed any applicable environmental review requirements and reviewed documentation to verify that all reports and reviews were performed prior to the start of any construction.
14. For entities where personnel costs were charged to the specific cost center or fund code designated for Measure A funding, we selected a representative sample of charges for personnel costs and tested for the following:
 - a. Recalculation – Reviewed and reconciled wage rates from personnel costs charged to Measure A cost center or fund code to the entity’s payroll registers to ensure that wage rates being charged were accurate and properly approved; reviewed all benefits and fringe costs being allocated in addition to wage rates to ensure that they are accurate and appropriate; recalculated personnel costs utilizing wage rates and hours being charged to ensure that the amounts are mathematically accurate; review the calculation to ensure no indirect costs are included in the reimbursement request.
 - b. Timesheet – Reviewed timesheets for selected personnel costs to ensure that hours being charged to Measure A are properly supported with an approved timesheet. All charges to Measure A funding must be clearly documented on timesheets, detailing the number of hours and the funding source, on a daily basis. We also reviewed timesheets for selected personnel costs to ensure that signatures of both the employee and supervisor are present. Electronic time documentation methods must also have similar electronic signatures.
15. Obtained close-out reports, from completed capital construction projects, submitted to the Authority.
16. Reviewed close-out reports to ensure that they were submitted within 90 days and were properly certified in accordance with the entity’s funding agreement/contract with the Authority.

CITY OF SAUSALITO

Measure A Compliance Report

Attachment B - Findings and Observations

June 30, 2019

None Noted

CITY OF SAUSALITO
 Measure A Compliance Report
 Attachment C – Schedule of Funding Allocations and Expenditures
 June 30, 2019

| Measure A Allocation | | | | | |
|--------------------------------------|--------------------|--------------------|------------------|------------------|--|
| Period Audited | Agreement Number | Measure A Strategy | Agreement Date | Available Amount | |
| FY2018-19 | A-2018-015 | Strategy 3.2 | 9/14/2018 | \$ 92,468 | |
| Measure A Expenditures | | | | | |
| Project Audited | Measure A Strategy | | Amount | | |
| Local Street Repair Program | Strategy 3.2 | | \$ 92,468 | | |
| Total Measure A Reimbursement | | | \$ 92,468 | | |



MOSS, LEVY & HARTZHEIM LLP

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE

Transportation Authority of Marin
 900 Fifth Ave #100
 San Rafael, CA 94903

We have audited the Town of Fairfax's (Town) compliance with the types of compliance requirements described in the Measure A Expenditure Plan and the respective funding agreement with the Transportation Authority of Marin (TAM), for the fiscal year ended June 30, 2016 through June 30, 2018.

Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to compliance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Measure A Expenditure Plan, and the respective funding agreement between the Town and TAM. Management of the Town is responsible for compliance with the Measure A Expenditure Plan and requirements of its funding agreement with TAM. Our responsibility is to express an opinion on the Town's compliance based on our audit. Our audit includes examining, on a test basis, evidence about the Town's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide legal determination on the Town's compliance with those requirements.

In our opinion, the Town complied with the compliance requirements referred to above for funding allocated for the Fairfax Bicycle Spine Gap Completion Project and completed during the fiscal years ended June 30, 2016 through June 30, 2018.

Internal Control over Compliance

The Management of the Town is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to Measure A funded programs. In planning and performing our audit, we considered the Town's internal control over compliance to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over compliance.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We noted no deficiencies that we considered to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We noted no deficiencies that we considered to be significant deficiencies.

This report is intended solely for the information of the TAM Board of Commissioners, Town Council, TAM Citizens' Oversight Committee (COC), Management of TAM, and Management of the Town, and is not intended to be and should not be used by anyone other than these specified parties.

Moss, Levy & Hartzheim

MOSS, LEVY & HARTZHEIM, LLP
Culver City, CA
January 18, 2020

TOWN OF FAIRFAX
Measure A Compliance Report
Notes to the Compliance Report
June 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The Town is an incorporated Town that receives funding under the Measure A Expenditure Plan as a member of the County of Marin.

Basis of Accounting

The Town utilizes the economic resources measurement focus basis of account, whereby revenues are recognized when measurable and available. The Town considers all revenues reported to be available if the revenues are collected within sixty days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred. Capital assets acquisitions are reported as expenditures in the governmental funds.

NOTE 2 MEASURE A SALES TAX

The Measure A sales tax is a ½-cent set forth by voters as a step in implementing a 1.6 billion dollar “transportation vision” set forth by the County of Marin as a plan to alleviate traffic congestion, reinvent the public transportation system, provide additional pedestrian and bike pathways, provide safer routes to school and many other additional transit related goals. Citizens’ Advisory Committees in each part of the County, representing the many diverse interests in Marin, provided input that result in a draft expenditure plan. The draft plan was presented to each of Marin’s City/Town Councils and to numerous stakeholder groups. Their comments prompted refinements reflected in the Final Measure A ½-Cent Transportation Sales Tax Expenditure Plan.

The Measure Expenditure Plan is administered by TAM. Its 16-member board consists of the five members of the Board of Supervisors and a council member of each incorporated City/Town. TAM is accountable to a 12-member COC, created with the assistance of the League of Women Voters. The COC reviews all expenditures and reports annually to the public.

TOWN OF FAIRFAX

Measure A Compliance Report

Attachment A – Procedures Performed

June 30, 2019

1. Obtained original Funding Agreement/Contract, Allocation Request, and Funding Agreement/Contract Amendments for the audit period or for the period during which funding was utilized for an approved project.
2. Reviewed Funding Agreement/Contract, Allocation Request, and Funding Agreement/Contract Amendments to determine total funding provided by the applicable Strategy for the audit period or for the projects being audited.
3. Interviewed finance staff regarding internal controls in the following areas, specific to, but not limited to, accounting for Measure A funding, to obtain an understanding of the entity's operations:
 - a. Cash Disbursements – Reviewed policies and procedures regarding approval, defacements, accounts payable check processing, and other matters related to the disbursement of funds.
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 - d. Allowable – Reviewed invoices and supporting documentation to ensure that the costs being charged to the specific cost center or fund code designated for Measure A funding are allowable costs based on the Measure A Expenditure Plan, the entity's funding agreement with the Authority, and specific requirements of the Strategy for which the funds were restricted for. Also reviewed expenditures to ensure that all costs are direct costs and not indirect costs or allocations of any kind.

TOWN OF FAIRFAX

Measure A Compliance Report

Attachment A – Procedures Performed

June 30, 2019

10. For entities receiving funding in advance for Strategy 3 under a Measure A funding agreement, we reviewed, in summary form, various invoices to verify that expenditures being charged to the specific cost center or fund code restricted for Measure A are reasonable for the project. In addition, expenditures are also tested in the same fashion as outlined in step 9 of this list.
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 - a. Procurement Process – Reviewed procurement process of the project to ensure that the project was properly advertised in publications, internet, trade journals and/or other acceptable means. If other means of procurement, such as selective RFP submittals were followed, we determined whether the process is adequate in regard to the project. Reviewed any other evidence of procurement when appropriate, such as fax logs or mailing lists.
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12. For entities where professional service contracts were paid utilizing Measure A funding, with regards to construction projects or other purposes, we reviewed the policies and procedures of the entity in question to ensure that internal policies and procedures were followed in regard to the selection of professional service firms.
13. For entities where capital construction projects were paid utilizing Measure A Strategy 3 and 4 funding, we reviewed any applicable environmental review requirements and reviewed documentation to verify that all reports and reviews were performed prior to the start of any construction.
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 - a. Recalculation – Reviewed and reconciled wage rates from personnel costs charged to Measure A cost center or fund code to the entity’s payroll registers to ensure that wage rates being charged were accurate and properly approved; reviewed all benefits and fringe costs being allocated in addition to wage rates to ensure that they are accurate and appropriate; recalculated personnel costs utilizing wage rates and hours being charged to ensure that the amounts are mathematically accurate; review the calculation to ensure no indirect costs are included in the reimbursement request.
 - b. Timesheet – Reviewed timesheets for selected personnel costs to ensure that hours being charged to Measure A are properly supported with an approved timesheet. All charges to Measure A funding must be clearly documented on timesheets, detailing the number of hours and the funding source, on a daily basis. We also reviewed timesheets for selected personnel costs to ensure that signatures of both the employee and supervisor are present. Electronic time documentation methods must also have similar electronic signatures.
15. Obtained close-out reports, from completed capital construction projects, submitted to the Authority.
16. Reviewed close-out reports to ensure that they were submitted within 90 days and were properly certified in accordance with the entity’s funding agreement/contract with the Authority.

TOWN OF FAIRFAX

Measure A Compliance Report

Attachment B - Findings and Observations

June 30, 2019

None Noted

TOWN OF FAIRFAX

Measure A Compliance Report

Attachment C – Schedule of Funding Allocations and Expenditures

June 30, 2019

| Measure A Allocation | | | | |
|-------------------------------------------|--------------------|--------------------|----------------|------------------|
| Period Audited | Agreement Number | Measure A Strategy | Agreement Date | Available Amount |
| FY2015-16 - FY2017-18 | A-2015-003 | Strategy 4.3 | 6/15/2016 | \$ 350,000 |
| Measure A Expenditures | | | | |
| Project Audited | Measure A Strategy | Amount | | |
| Fairfax Bike Spine Gap Completion Project | Strategy 4.3 | \$ 350,000 | | |
| Total Measure A Reimbursement | | \$ 350,000 | | |

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DATE: January 27, 2020

TO: Transportation Authority of Marin Citizens' Oversight Committee

FROM: Anne Richman, Executive Director
Derek McGill, Planning Manager
Nick Nguyen, Project Delivery Manager

SUBJECT: Alternative Fuels Program Update (Discussion), Agenda Item No. 7

RECOMMENDATION

N/A. This program update is a discussion item only.

BACKGROUND

With the passage of Measure B, the \$10 Vehicle Registration Fee (VRF) in 2010, TAM developed an Alternative Fuel Program as designated in Element 3, Reduce Congestion and Pollution, of the VRF Expenditure Plan. The Alternative Fuel Program provides funding for three main areas:

- Public Agency Electric Vehicle (EV) Charging Infrastructure;
- Public Agency EV Fleet Conversion; and
- Public Outreach/Technical Assistance.

As approved by the voters, this program was developed to maximize the use of scarce local transportation funding, and leverage outside grants. As noted in the last program update to the TAM Board in January 2019, while Element 3, Reduce Congestion and Pollution, currently receives 25 percent of the VRF funds generated, the Measure B Expenditure Plan approved by voters did not designate the funding levels that each of the sub-elements is to receive; instead, all funding from Element 3 is subject to regular budgeting review. In April 2018, the TAM Board approved a 3-year budget for the Alternative Fuel Program in the amount of \$435,000 for FY 2018/19 and \$345,000 in both FY 2019/20 and 2020/21.

In January 2019, after an extended program review and collaboration with the TAM Alternative Fuel and Electric Vehicle (AFEV) Ad Hoc Committee, the TAM Board refreshed the Alternative Fuels program and adopted a FY2018-19/2019-20 program, now set to expire at the end of this fiscal year. The updated program was designed to review and refresh the program, with a continued emphasis on EV adoption, a new EV marketing effort, and additional review of new clean transportation fuel technologies. The program was developed based on key input from Marin Public Works Association (MPWA), Marin Planning Directors, Marin Climate and Energy Partnership (MCEP) and local EV advocates.

With approximately 6 months remaining for the current program, TAM staff has prepared the following update for the Committee's review and discussion.

DISCUSSION/ANALYSIS

At the time of the January 2019 Alternative Fuel Program Update, TAM had conducted a comprehensive review of the Alternative Fuel Program with local jurisdictions, Bay Area Air Quality Management District (BAAQMD), Main Clean Energy (MCE), Pacific Gas & Electric (PG&E), and outreach to advocates. Based on this process, TAM updated the 2011 Site Plan in 2019, and adopted revisions to the EV rebate programs for public agency EV charging equipment and EV fleet programs, with the intent to streamline the funding process for local agencies and reduce some of the hurdles associated with installation of EV infrastructure. **(Attachment A and B)**

Notable changes to our Public Agency Rebate Programs include:

- Increased funding levels for EV charger installations under 10 charging heads
- Allowance for E-bike and non-Clean Vehicle Rebate Program (CVRP) vehicles
- Expansion to allow used vehicle purchases
- Expansion to allow leasing of vehicles
- Pilot opportunities for innovative charging and medium/heavy duty fleet conversion
- Provide technical assistance for local agencies including fleet management support, project delivery assistance and financial/grant planning.

TAM remains at the high end of comparable rebate or incentive programs for EV charging installations when compared to other agencies providing EV charger rebates and fleet conversion rebates. Overall, as the technology has matured and public agency and utility programs have evolved, staff finds that the TAM programs have been a cost-effective way to support the growth in EV infrastructure in the County. However, we will continue to strive for continuous improvement in the administration of the program.

As the new program has been in place for approximately a year, TAM convened the TAM AFEV Ad Hoc Committee again in December 2019. The Ad hoc Committee discussed program policies and updates on TAM program elements. Most notably the following policies were discussed and generally agreed upon within the Ad -Hoc Committee:

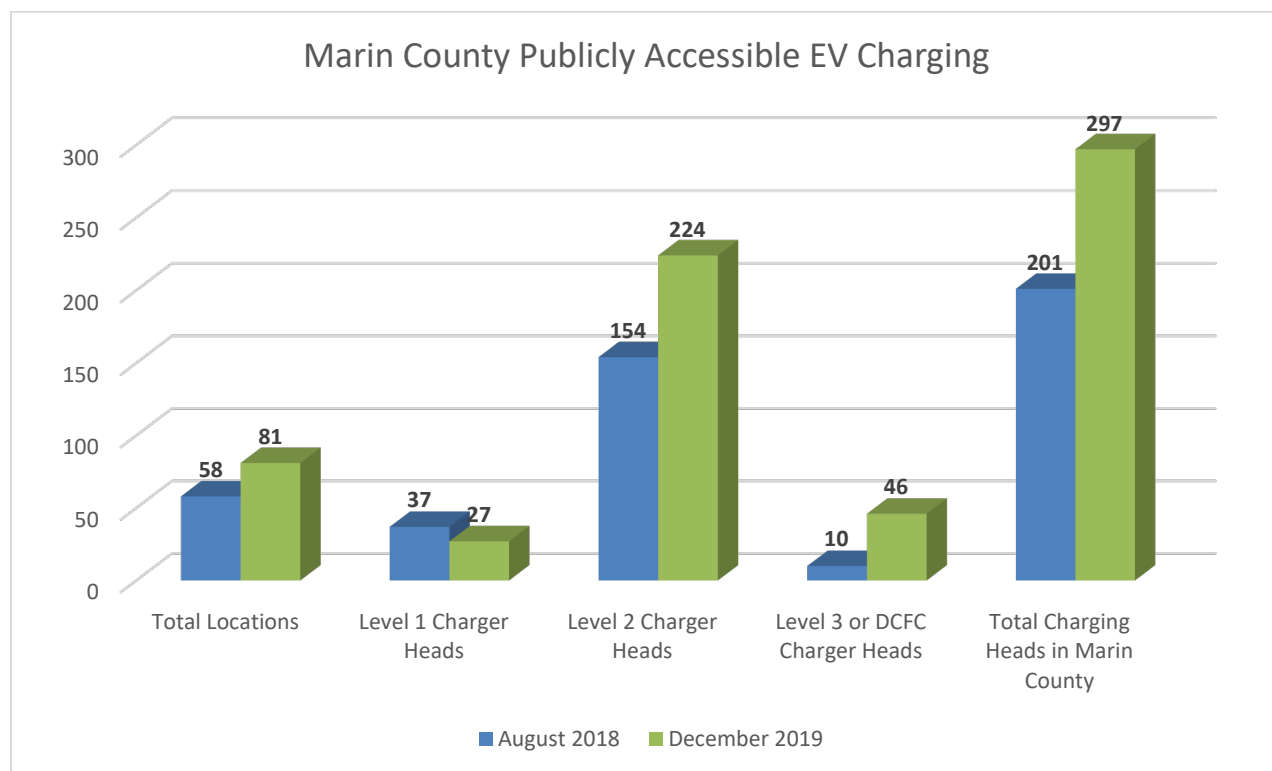
- *Leveraging of local funds* - TAM is one of many partner agencies encouraging the adoption of EVs. Local Jurisdictions, MCE, PG&E, State Agencies and the BAAMD are also key partners promoting EVs. TAM funding is limited and should be used to attract outside funding. Furthering the availability of funding is the private market, which is accelerating investments in charging equipment in Marin, such as VW Electrify America.
- *Replacement of Internal Combustion Engines* – TAM as the Congestion Management Agency (CMA) has a mission to reduce congestion and promote multimodal transportation. TAM’s programs should focus on the replacement of internal combustion engines and not encourage more vehicles on the road.
- *Public agency focus* –TAM VRF funds should not be used to invest in private property, where BAAQMD, MCE, and other public utilities that have a direct nexus for funding clean air or electric grid investments on private property.
- *Maintaining cost effectiveness* – TAM should encourage the investment in EV infrastructure where it is cost effective to do so, and where investment is needed.
- *Define success by increasing EV infrastructure and public agency fleet conversion* –TAM’s goal for the program is to encourage EV infrastructure and convert public agencies fleets, and the program is therefore designed to maximize outside investments, provide cost effective installations and serve as a “last in” rebate for local agencies. As such, the outright expenditure of funds is not an appropriate measure of program success. Rather, TAM should support installations that can attract more grant funding and serve the larger goal of increasing charger equipment.

EV Chargers in Marin County Overview

In 2019, TAM released an update to TAM’s initial EV Siting Study and noted the market for EV infrastructure at the time of the research (approximately August 2018). Based on TAM staff research, 80% of current electric vehicle charging is done at home. EV owners typically charge at home and, if offered, the workplace. If neither option is available, drivers rely on public charging infrastructure.¹ One exception to this trend is charging installations at multiunit family dwellings. Recent projections from the California Energy Commission (CEC) show that 24.3% of the needed level 2 charging in Marin County is public accessible, including commercial and retail locations. This data is included in **Attachment C**.

As part of the 2019 EV Siting plan, TAM staff conducted a review of publicly accessible charging in Marin to estimate the market of EV charging infrastructure at the time of the research (approximately August 2018). In 2018, 154 level 2 charging heads (the industry standard) were considered publicly accessible. In December 2019, TAM staff reviewed the currently level of charging and is pleased to note that Marin County’s EV charging infrastructure has grown significantly, with 40% more charging locations in the county, and 45% more level 2 charging heads.

During this period, Level 3 or DC Fast Charging (DCFC) charger availability has tripled (due to private investment and Electrify America /VW settlement funds). This influx of private investment bringing the total chargers installed in the county up by 96 charging ports in the county, a 47% increase.

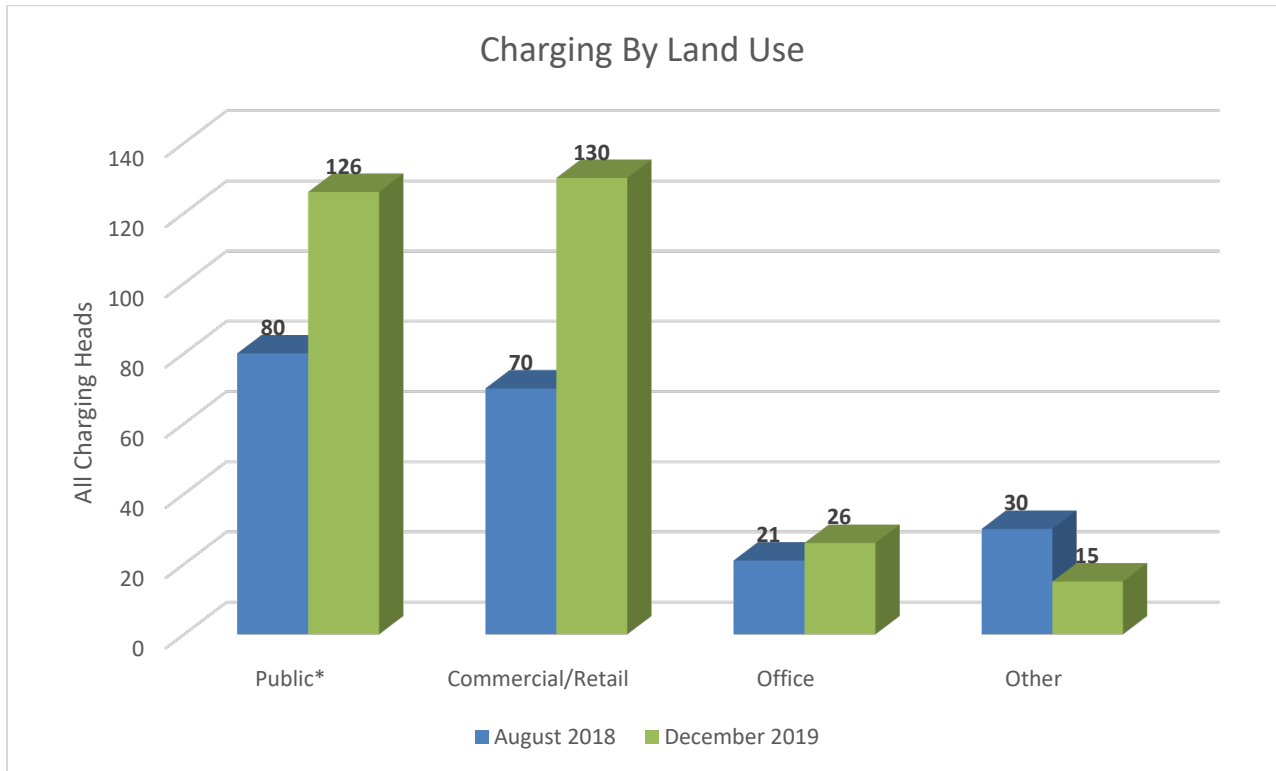


Source: Plugshare.com; compiled by TAM Staff

Assessing the locations of the charging infrastructure in Marin County, growth has occurred most significantly in the commercial or retail space, with installations almost doubled. These installations indicate the expansion of the private market for EV charging in the County and are led by level 3 or DCFC equipment. The public sector has also increased EV charging in public lots, growing 58% during this period. Workplace

¹Accelerating Investment in Electric Vehicle Charging, Ceres, March 2018

charging may not be well represented in plugshare.com, as many lots are private and may not be included, but there has been a slight increase in charging equipment in this area as well.



Source: Plugshare.com; compiled by TAM Staff

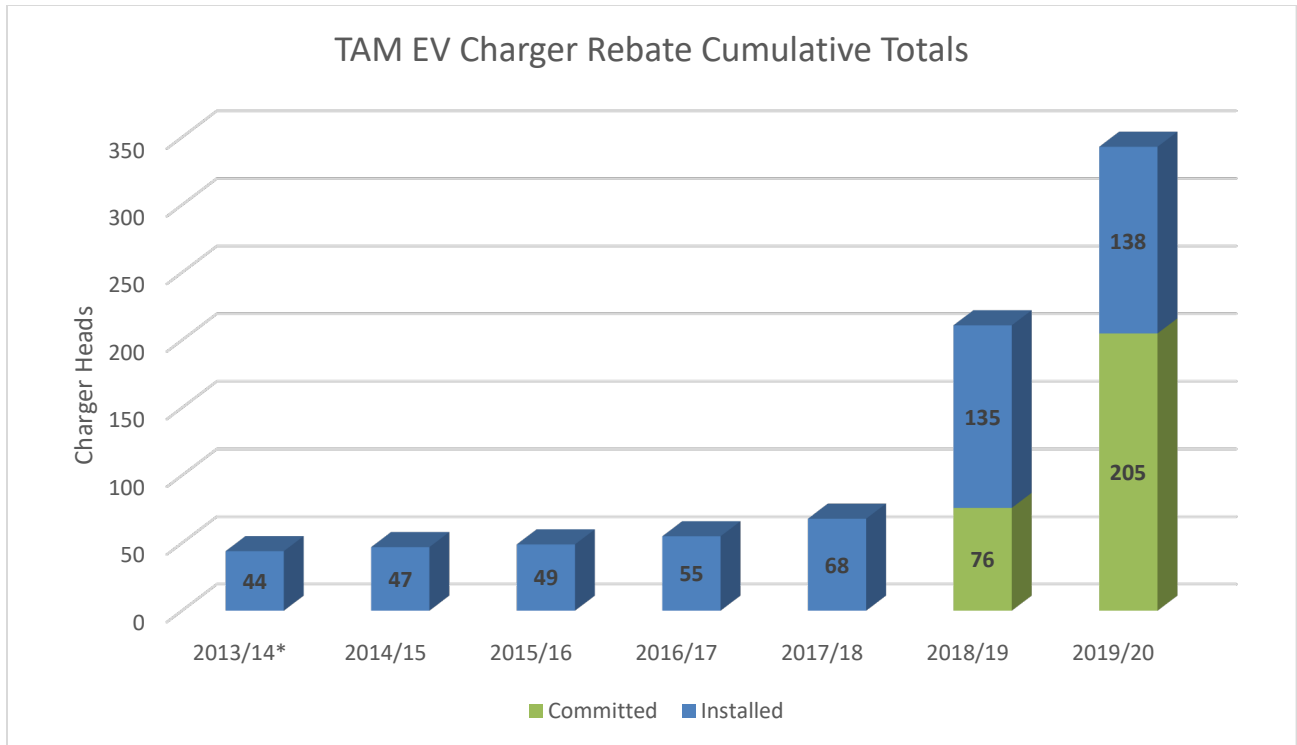
*Excludes non publicly accessible lots (i.e. corporation yards or employee only lots)

EV charger growth has occurred all over the County, with private investment in Level 2 and Level 3 charging has grown in Southern Marin corridors, including the Muir Woods Shuttle parking area and the Villages in Corte Madera. Novato has seen growth with the installation of the Electrify America location in Novato. The County of Marin and MCE have expanded the supply of EV chargers in central and northern San Rafael partnering with TAM on funding. Collectively these locations account for most of the growth of EV charging infrastructure in the county.

TAM Rebate Program Update

Prior to FY2018/19 TAM funded 68 charger heads in the County, leveraging grants from BAAQMD with local funding. The launch of PG&E and MCE funding programs alongside TAM’s revised program have increased the number of installed charger heads and committed projects moving forward.

As shown below, TAM rebates grew from 68 prior to FY2018/19 by 70 charging heads, a 103% growth rate resulting in 138 charging heads installed as of December 2019. In addition to these installed chargers, public agency partners throughout Marin have committed to installing an additional 205 charging heads in Marin County. When these committed chargers are installed this would result in 343 installed chargers with TAM funding, an increase of over 504% from the 2018 baseline. The project sponsors of these chargers are shown in **Attachment D**.



The Role of TAM funding on Publicly Accessible Chargers

TAM provides a public agency rebate that allows for EV charging for public agencies including in access restricted locations. In effect, the TAM rebate for EV chargers influence workplace charging and publicly accessible EV charging. To better illustrate the role of TAM funding on publicly accessible charging and to illustrate the role of the private market the following discussion has been prepared.

Prior to the FY2018/19 program, TAM funding provided for 44 publicly accessible charger heads out of the 68 charger heads funded by TAM. With the current program refresh, TAM has now funded 95 charging heads that are publicly accessible out of the 224 total charging heads in the county. During this same time period, 19 additional publicly accessible Level 2 chargers were installed in the County by private funding sources, despite TAM funding being only a small portion of the total funding in the marketplace

The growth of EV chargers in Marin county is not only from TAM’s program, but also the availability of funding from PG&E, MCE and other funding sources. TAM’s program will continue to coordinate with these public entities, however the maturation of these programs will likely reduce the role TAM can play in supporting public agency EV charger adoption in Marin County, as all of TAM’s rebate recipients are also MCE customers. TAM will continue to work closely with MCE, as these programs mature and change to meet customer’s needs.

Additionally, there is a limited amount of publicly accessible parking locations in Marin County that would likely be cost effective or serve a benefit for EV charging. As documented in the 2018 site plan, residential and commercial charging are likely to be the important locations to support EV adoption, and TAM may need to reconsider our role in EV charger installations to seed innovative charging installations and respond to local needs around electric bikes, wildfire and power shut-off events, and the maturation of the utility providers and private charging enterprises.

Upcoming Commitments to EV Charging

TAM has been coordinating with partner agencies in Marin County to continue the investment trend in EV charging. College of Marin, San Rafael City Schools, County of Marin, the City of Novato and the City of San Rafael are all expected to deliver EV charging infrastructure in the coming months. Much of this work is supported by TAM technical assistance, providing grant funding opportunities and financial planning, as well as assistance in the project delivery process as needed. Based on CEC's goal of 914 publicly accessible chargers on public, commercial and retail land uses in Marin County, TAM is on track to provide a third of that goal on public lands.

TAM EV Fleet Rebate

In addition to TAM's EV Charging Infrastructure Program, TAM has been coordinating with local agencies to support the transition of public fleets in the county to alternative fuel vehicles including EVs. The current program has expanded the eligibility to support flexibility requested by fleet managers in the county, and has expanded to include E-bikes, leasing of vehicles, and Zero Emission Vehicle utility buggy/carts.

It's important to note that while there may be a large fleet of public vehicles in the county, the majority of fleet is "mission-critical" trucks, passenger vans, four wheel drive vehicles, and medium or heavy-duty fleets that are not supported by the current EV market. Initial analysis indicates this leaves a small market of public agency fleet vehicles remaining for consideration of electrification.

With the changes made to the program eligibility, TAM rebates saw an uptick in E-bike purchases with 6 e-bikes purchased by public agencies. Ten rebates were distributed for EVs, and 1 partial Hybrid Electric Vehicle (PHEV) rebate was distributed. Currently there are 9 committed rebates and TAM is expecting more in coming months. A list of these rebates is attached as **Attachment D**.

Given the small amount of fleet vehicles eligible for conversion, the relative age of the current vehicle fleet, and recent state and federal fuel efficiency policy changes, TAM should consider seeding pilot programs on medium and heavy-duty fleets to attract regional or state funding.

EV Outreach and Education Program

TAM's EV outreach program has continued to target EV fleet conversion and charging equipment installation through outreach to public agencies focusing on first time installations; as well as providing technical assistance for agencies considering EV fleet conversion or charging equipment. As mentioned earlier, fleet management assistance, financial planning and grant assistance are also provided. The primary focus has been school districts and along key opportunity areas identified in the EV site plan, including major corridors in southern Marin along US 101. Specific activities over the past year include the following:

1. Outreach to local elected officials; e.g. promotion at Marin County Council of Mayors and Councilmembers meeting,
2. Outreach to Public Works and Planning Department officials,
3. Drafting of information toolkits for EV purchase and charger installation
4. EV educational information directly for consumers has been refreshed with new messaging and social media campaigns to promote EV adoption through TAM's contractors, Cool The Earth (e.g. Drive Clean Marin) and Reach Strategies.
5. Messaging and promotion have been coordinated with Drawdown Marin and TAM's green transportation alternatives, Marin Commutes.
6. TAM's participation in two successful EV test drive events over the past year. One was produced by TAM in concert with its contractor for the San Rafael May Madness classic car show, and the second was a title sponsorship of the Drive Clean Marin EV test drive at the College of Marin.
7. Increased technical assistance to public agencies requesting information on EV purchasing and charging installation.

FISCAL CONSIDERATION

In April 2018, the board approved a 3-year budget for the Alternative Fuel Program in the amount of \$435,000 for FY 2018/19 and \$345,000 in both FY 2019/20 and 2020/21. Additionally, the TAM board approved a motion that unspent Alternative Fuel program funds from the increased funding level remain in the alternative fuel program.

Based on the revenue and expenditure information shown in **Attachment E**, revenues for this program have been assigned from Measure B Element 3.3 funding, as well as other funding sources available to TAM. Local uptick in growth of EV charger and EV fleet conversion rates show significant progress in the transition of electrification in transportation. As financial stewards of voter approved funding, TAM's administration of the alternative fuels program highlight TAM's goals of leveraging outside funding and supporting cost effective charging infrastructure. TAM program expenditures are not an effective metric for determining program success as project delivery is often not concurrent with fiscal year programming cycles, and as the use of TAM funding can attract other funds. TAM is meeting the goals of project delivery and the expenditure of program funds continues to remain in budget.

TAM staff is currently exploring program options for the next fiscal year and will work with the AFEV Ad Hoc Committee to discuss potential program modifications.

NEXT STEPS

TAM will convene the AFEV Ad Hoc Committee and present the FY19/20 Program for TAM Board's consideration in the near future.

ATTACHMENTS

Attachment A: TAM EVSE Rebate Program for 19/20


Attachment B: TAM Fleet Replacement Program for 19/20

Attachment C: California Energy Commission Goals for EV Chargers in Marin County

Attachment D: TAM Rebate Summaries

Attachment E: Program Revenues and Expenditures

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| <p>Title: Dates:</p> | <p>Electric Vehicle Supply Equipment Grant Program <u>July 1, 2019 - June 30, 2020</u></p> |  |
| <p>Description:</p> | <p>TAM's Electric Vehicle Supply Equipment (EVSE) Grant Program assists public agencies that install employee-only or publicly accessible electric vehicle charging stations. The application process is designed to be streamlined. To participate, public agencies must meet the requirements below.</p> | |
| <p>Eligible Agencies:</p> | <p>Marin County's government entities and public districts, including school districts, colleges, and universities.</p> | |
| <p>Local Fund Source:</p> | <p>TAM's EVSE Grant Program is funded through Measure B, the \$10 Vehicle Registration Fee.</p> | |
| <p>Rebate Summary:</p> | <p>Based on a first-come first-serve basis until funds are depleted for the year, the EVSE grant program is focused on level 2 charger installation and provides matching funds for the installation of Level 1 and level 2 chargers at the following rebate level:</p> <ul style="list-style-type: none"> • Under 10 charging heads: 88.5% of the complete installation up to \$1,500 for one Level 1 charger (per charging head) or up to \$3,000 for one Level 2 charger (per charging head). • For installations over 10 charging heads: 75% of the complete installation up to \$1,500 for one Level 1 charger (per charging head) or \$3,000 for one Level 2 charger (per charging head). <p>Agencies interested in medium and heavy-duty fleet conversions should contact TAM staff for assistance in identifying additional grant opportunities to support Level 3 (DC Fast Charging) equipment.</p> | |
| <p>*Add'l Fund Source (Not Mandatory to apply for TAM's grant program):</p> | <p>TAM encourages the leveraging of other regional, state, utilities or private funding sources for the installation of EVSE. Additional funding sources are available, and TAM will prioritize the usage of Measure B Funds to leverage other sources, as needed. These fund sources include:</p> <ul style="list-style-type: none"> • MCE Charger Rebate • BAAQMD Charge! Rebate • PG&E's EV Fleet Charging Rebate and EV programs • Private Fund Sources including Electrify America <p>For more information about these fund sources and the applicability for your charging installation, please contact TAM staff to assist in financial planning to maximize leveraging opportunities.</p> | |
| <p>Summary Requirements:</p> | <p>Eligible Projects:</p> <ul style="list-style-type: none"> • Owned and operated by a Marin County government entity. • Comply with all applicable local, State and Federal requirements. • Are upgrades/improvements that expand access to existing PEV charging stations and new stations. • Have applicable insurance. • Have authorization to apply for and obtain permits for property, and authorization to operate station. | |


- Have adequate funds to complete project.
- Maintained and operated for no less than 3 years.
- If networked, use an open-standard protocol for network interoperability.
- If not free, accept credit cards as payment & shall not require a subscription fee or membership.
- Projects completed (installed and in-service/operable) within 9 months
- Charger locations must also be identified with at least 2 standardized way-finding traffic signs to direct motorists if the chargers are to be publicly accessible.

Eligible Project Costs:

- Labor & material construction costs.
- Labor & fees associated with cost to obtain permits.
- Equipment and equipment shipping costs.

**How to Apply
for a TAM
EVSE Grant:**

1. Reserve your grant with an email to nnguyen@tam.ca.gov. Include the quantity and estimated date of installation. Call to confirm with program coordinator, Nicholas Nguyen, at 415-226-0831.
2. Within 30 days of your reservation, confirm your commitment by providing a letter of intent signed by an authorized representative of your agency (use the sample below).
3. Comply with the summary requirements listed above, and purchase/install chargers.
4. Submit supporting documents to show completion, including contract, final costs, digital photographs of installed charger(s), and any changes from letter of intent. Submit electronically to nnguyen@tam.ca.gov, or by U.S. Mail to EV Charger Rebate, Transportation Authority of Marin, 900 5th Avenue, Suite 100, San Rafael, CA 94901
5. Once TAM verifies compliance with requirements, TAM will notify you and process your grant payment within 45 days.

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| <p>Title: Dates:</p> | <p>TAM Electric Vehicle Fleet Rebate Program July 1, 2019 - June 30, 2020</p> |  |
| <p>Program Description:</p> | <p>TAM's EV Fleet Rebate Program assists public agencies that replace internal combustion engine (ICE) vehicles with electric (fuel cell and battery) and plug-in hybrid vehicles.</p> | |
| <p>Eligible Agencies:</p> | <p>Marin County's government entities, including jurisdictions, school districts and special districts.</p> | |
| <p>Local Fund Source:</p> | <p>This program is funded through Marin County's Measure B (\$10 Vehicle Registration Fee).</p> | |
| <p>*Rebate Summary:</p> | <p>TAM's EV Fleet Rebate Program provides a rebate for public agencies to convert ICE fleets to EV fleets. This program is administered on a first come first serve basis as funds are available and prioritizes conversion of existing light duty fleet conversion. The program provides the following rebates by vehicle type:</p> <ul style="list-style-type: none"> • New Light Duty Vehicles: TAM provides rebates of up to \$5,000 for the purchase <i>or lease</i> of new, eligible zero-emission and plug-in hybrid light-duty vehicles. These funds serve as an <i>additional</i> match to the California Clean Vehicle Rebate Project (CVRP), where rebates up to \$5,000 for new, eligible zero-emission and plug-in hybrid light-duty vehicles are provided by the state. Together these programs reduce the cost of a new EV by up to \$10,000. CVRP and TAM Rebates are as follows: <ul style="list-style-type: none"> ○ Hydrogen Fuel Cell Zero Emission Vehicle (ZEV): \$5,000 CVRP/\$5,000 TAM ○ Battery Electric ZEV: \$2,500 CVRP/\$2,500 TAM ○ Plug-in Hybrid Vehicle: \$1,500 CVRP/\$1,500 TAM ○ Zero Emission Motorcycle: \$900 CVRP/\$900 TAM • Used Light Duty Vehicles: Used fuel cell and battery ZEV's are eligible to receive a rebate of \$1,000 per vehicle for ZEVs that were CVRP eligible when new. • Other (Non-CVRP) Vehicles: For purchases of new non-CVRP eligible ZEVs, TAM will provide 75% of the cost up to \$1,500/vehicle will be made available to jurisdictions. These vehicle types include Electric Utility Vehicles such as utility and police buggies. Electric assist pedal bikes are eligible in this category and TAM will provide 75% of the cost up to \$1,000/e-bike. • Medium and heavy-duty vehicles: On a case by case basis, funds may be made available to public agencies to serve as a portion of local match requirements for regional, and state grants for fleet/engine replacement, including the Heavy Vehicle Incentive Program (HVIP) and Carl Moyer Grants. These grants support medium and heavy-duty fleet replacement with cleaner technology. Priority will be given to pilot demonstrations. Transit fleet replacements are excluded in this category as Battery Electric Bus fleets are evaluated in the county. <p>TAM will provide funding for a limit of five (5) vehicles per agency per year, with exceptions made on a case-by-case basis with consultation of TAM staff. Applicants must meet all requirements of the CVRP, including operating the</p> | |

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|-------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | <p>vehicles in California for 36 months (https://cleanvehiclerebate.org/eng). Applicants are encouraged to apply for additional private, state and regional funding programs as available and applicable. TAM staff will work with project sponsors to promote leveraging of local funding.</p> |
| <p>How to Apply for a TAM EV Rebate:</p> | <p>TAM's program follows guidelines in the Clean Vehicle Rebate Project (CVRP). Follow the CVRP process and mail a copy of your documents to TAM. See details at http://energycenter.org/cvrp.</p> <ol style="list-style-type: none"> 1. Select an eligible vehicle from the state approved list: https://cleanvehiclerebate.org/eng 2. Reserve your rebate with an email to EVRebate@tam.ca.gov. Include the quantity and make/model of vehicles, along with the estimated month of purchase. Include also a description of the ICE vehicles to be retired with estimated date and time of retirement. 3. Within 45 days of your reservation, confirm your commitment by providing a letter of intent signed by an authorized representative of your agency (sample provided). 4. Purchase or lease your eligible vehicle. 5. Apply for the CVRP using instructions on their website https://cleanvehiclerebate.org/eng. You will be issued a CVRP Application Number. 6. Mail supporting documents to CSE, per instructions. 7. Send a copy of your CSE documents and CVRP Application Number to TAM. Submit electronically to EVRebate@tam.ca.gov, or by U.S. Mail to EV Rebate, Transportation Authority of Marin, 900 5th Avenue, Suite 100, San Rafael, CA 94901. 8. Once TAM verifies approval of your submitted CVRP rebate, TAM will notify you and process your rebate within 45 days. |
| <p>Other Resources:</p> | <ul style="list-style-type: none"> • The Center for Sustainable Energy administers the CVRP: https://cleanvehiclerebate.org/eng • BAAQMD Charge! Program: http://www.baaqmd.gov/?sc_itemid=F026D4AC-FE69-4FBD-9232-187E17FC428D • U.S. Department of Energy Alternative Fuels Data Center has information on alternative fuel vehicles, laws and incentives, and a vehicle cost calculator tool: http://www.afdc.energy.gov/ • U.S. DOE fuel economy calculator has information on federal tax credits: http://www.fueleconomy.gov/feg/taxevb.shtml • Information about the California Air Resources Board's Zero Emission Vehicle program: http://www.arb.ca.gov/msprog/zevprog/zevprog.html • The California Plug-In Electric Vehicle Collaborative is a public/private organization focused on accelerating the adoption of PEVs to meet California's economic, energy and environmental goals: https://www.driveclean.ca.gov/ • The Golden Gate Electric Vehicle Association: www.ggeva.org |
| <p>Supporting Documents</p> | <p>TAM EV Fleet Rebate Program: How it Works TAM EV Fleet Rebate Sample Letter of Intent</p> |

| CEC EVI-Pro charger projection goals - upper estimate for chargers by 2025 per jurisdiction based on TAM Demand Model Service | | | | | | |
|-------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------|-------------|----------------|---------------------|--|
| Population Estimates (2015) | | | | | | |
| | Service Population (%) | PEV Multi-Family | PEV Work L2 | PEV Public* L2 | PEV Public DC Fast: | |
| Belvedere | 0.65% | 14 | 4 | 6 | 2 | |
| Corte Madera | 4.82% | 106 | 31 | 44 | 16 | |
| Fairfax | 2.61% | 58 | 17 | 24 | 9 | |
| Larkspur | 7.10% | 157 | 45 | 65 | 24 | |
| Mill Valley | 5.75% | 127 | 37 | 53 | 19 | |
| Novato | 22.17% | 489 | 141 | 203 | 75 | |
| Ross | 0.78% | 17 | 5 | 7 | 3 | |
| San Anselmo | 4.41% | 97 | 28 | 40 | 15 | |
| San Rafael | 30.66% | 676 | 196 | 280 | 103 | |
| Sausalito | 5.55% | 122 | 35 | 51 | 19 | |
| Tiburon | 3.87% | 85 | 25 | 35 | 13 | |
| Marin | 11.63% | 256 | 74 | 106 | 39 | |
| Total | 100.00% | 2204 | 638 | 914 | 336 | |

| | |
|-----------------------------------------|-------|
| Estimated Total Level 2 Chargers needed | 3756 |
| Total Public* Level 2 Chargers | 914 |
| % of Public* Chargers/Total Need | 24.3% |

Projections based on California Energy Commission (CEC) EVI-Pro Report and website available here: <https://maps.nrel.gov/cec/?al=0&bl=cdark&ce=0&IR=0&mC=36.8708321556463%2C-116.34521484375001&zl=6>

*Public includes all publically accessible locations including commercial/retail properties.

| EV Chargers 2018/19 | # of Charging Heads | Status |
|----------------------------|----------------------------|---------------|
| San Anselmo | 8 | Operational |
| MCE Offices | 10 | Operational |
| County of Marin | 47 | Operational |
| TAM Offices | 2 | Operational |
| Ross | 2 | Operational |

| EV Chargers 2019/20 | | |
|----------------------------|-----|-------------|
| Corte Madera | 1 | Operational |
| San Rafael City Schools | 129 | In Progress |
| City of Novato | 14 | In Progress |
| College of Marin | 36 | In Progress |
| Marin County (Los Gamos) | 24 | In Progress |
| Tamalpais CSD | 2 | In Progress |

| EV Fleet Rebates 2018/19 | | |
|---------------------------------|------------------|------------------|
| <i>E-Bikes</i> | <i>Purchased</i> | <i>Committed</i> |
| Corte Madera | 1 | |
| Mill Valley | 3 | |
| Novato Police | 1 | |
| San Anselmo | 1 | |
| <i>Total</i> | 6 | 0 |

| EVs Purchased | | |
|----------------------------------|-----------|-----------|
| Larkspur | 2 | |
| San Anselmo | 2 | |
| County of Marin | 4 | |
| County Parks & Open Space | 2 | |
| Ross | 1 | |
| Marin County Office of Education | | 4 |
| Novato | | 5 |
| San Rafael | | TBD |
| Total | 11 | 9+ |

**TAM Alternative Fuel Program
FY18/19 Expenditures, Revenues and Grants**

| <u>Budget Information</u> | <u>2018/19</u> |
|------------------------------------|----------------|
| Measure B - Budget | 435,000 |
| | |
| <u>Program Information Details</u> | |
| 1. Public Outreach | 52,451 |
| 2. Technical Assistance | 82,471 |
| 3. Marin Transit (2 buses) | 75,000 |
| 4. Marketing Materials | 7,910 |
| 5. EV Public Fleet Rebates | 25,500 |
| 6. TAM EV Charger Rebates | 64,599 |
| | |
| <u>TAM Program Expenditures</u> | 307,931 |

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DATE: January 27, 2020

TO: Transportation Authority of Marin Citizens' Oversight Committee

FROM: Li Zhang, Deputy Executive Director/Chief Financial Officer

SUBJECT: Review and Approval of the Draft 2019 TAM/COC Annual Report (Action), Agenda Item No.8

RECOMMENDATION:

Staff recommends that the Citizens' Oversight Committee (COC) reviews the combined 2019 TAM and COC Annual Report and provides feedback.

Staff recommends that the COC also authorizes the Chairperson to work with the Annual Report Development Subcommittee and staff to finalize the report and present it to the TAM Board for acceptance at its February 27, 2020 meeting.

BACKGROUND/DISCUSSION:

In accordance with the requirements of both the original and renewed 1/2-Cent Transportation Sales Tax Expenditure Plans and the Measure B \$10 Vehicle Registration Fee (VRF) Expenditure Plan, the COC is required to develop an annual report and report to the citizens of Marin the results of the annual audits related to the usage of the local transportation sales tax and VRF revenues.

The Committee and staff committed to a redesign/overhaul of the annual report during the FY2017-18 COC Annual Report review process. The goal of the redesign is to ensure the new report not only meets the requirements of all expenditure plans and details TAM's progress in delivering local transportation sales tax projects/programs and VRF fee programs, but also provide an overview of progress in delivering projects/programs funded with other transportation revenues in Marin County.

A 5-member Annual Report Development Subcommittee was formed by the COC at its September 16, 2019 meeting, consisting of Members Allan Bortel, Charley Vogt, Joy Dahlgren, Kevin Hagerty and Zack Macdonald. The Subcommittee met in person twice in the past few months and has provided staff with valuable guidance and feedback on the design and content of the report.

Staff also wants to thank Alternate Kay Noguchi on her continuing review support during the report development process over the many years she has been serving on the Committee.

FISCAL CONSIDERATION:

Total design cost of the report is estimated to be \$5,500, and an additional \$6,000 is set aside for the reproduction of the hard copies. A total of \$11,500 is reserved under the \$45,000 Document Reproduction Budget Line.

NEXT STEPS:

With the approval of the COC, staff will work with the Chairperson and the Subcommittee to finalize the report and the Chairperson will present the final draft report to the TAM Board for acceptance at its February 27, 2020 meeting.

Staff will incorporate any comments from the TAM Board, finalize the 2019 TAM/COC Annual Report, and release it to interested groups, local agencies, advocacy organizations and Marin residents per the distribution plan approved at the September 16, 2019 COC meeting.



DATE: January 27, 2020
TO: Transportation Authority of Marin Citizens' Oversight Committee
FROM: Li Zhang, Deputy Executive Director/Chief Financial Officer
SUBJECT: Review of the FY2019-20 Second Quarter Financial Report (Information), Agenda Item No. 9

RECOMMENDATION:

N/A, Information Item

BACKGROUND:

This report, along with all accompanying attachments, provides a summary of the financial activities for the period ending December 31, 2019 and covers TAM's revenue and expenditure activities from July 1, 2019 to December 31, 2019. Revenues and expenditures are presented on a cash basis for the period covered.

DISCUSSION/ANALYSIS:

Revenue Highlights:

As of December 31, 2019, the total 1/2-Cent Transportation Sales Tax cash disbursements received from the California Department of Tax and Fee Administration (CDTFA) for the six-month period from July to December 2019 was \$14.63 million, which is 0.26% less than the total disbursements for the same period of FY2018-19.

As of December 31, 2019, TAM has also received a total of \$1.22 million in Measure B \$10 vehicle registration fee cash disbursements from the Department of Motor Vehicles (DMV) for the six-month period from July to December 2019, which is about 0.41% less than the same period last year.

As of December 31, 2019, TAM received all the fee contributions from cities, towns, and the county for CMA planning, programming, and project delivery support services provided. The total fee of \$559,000 includes the \$430,000 base fee and \$129,000 temporary increase to support critical planning efforts.

TAM received \$541,547 in interest revenue from all its investments in CalTRUST and its money market account with Bank of Marin through the second quarter of FY2019-20.

Expenditure Highlights:

Total expenditures through the second quarter of the year is about \$12.16 million. Expenditures are on a cash basis and there are delays due to time needed by vendors to prepare and submit payment requests.

Budget Amendments:

The following previously approved budget amendments are included in the FY2019-20 Second Quarter Financial Report:

- Increase the “Category 3.3 – Safe Pathways Capital Projects” budget line by \$200,000, from none to \$200,000. This increase is based on the programming of funds for Small Projects under the Measure AA Fourth Cycle Safe Pathways to Schools Call for Projects to accommodate the reimbursement requests that are expected during the current fiscal year. The bulk of the reimbursement requests are expected in FY2021-22 and FY2022-23. This budget amendment was approved by the TAM Board at its October 24, 2019 meeting.
- Increase the “Bellam Blvd 101 Off-ramp Improvements – Design & R/W” budget line by \$170,000, from \$250,000 to \$420,000, to cover the additional design work and the right-of-way costs so the project can be shovel ready. Funds from the Measure AA Major Roads Set-Aside will be used for this effort. The amount was approved by the TAM Board at its November 21, 2019 meeting, as part of the actions associated with the access improvements for the approaches to the Richmond-San Rafael Bridge.
- Increase the “Sir Francis Drake Flyover Bike Path Barrier” budget line by \$80,000, from \$100,000 to \$180,000, to cover the consultant support needed to finalize the Class IV Bikeway construction documents. Funds from the Measure AA Major Roads Set-Aside will be used for this effort. The amount was approved by the TAM Board at its November 21, 2019 meeting, as part of the actions associated with the access improvements for the approaches to the Richmond-San Rafael Bridge.
- Add the “BATA – Class IV Bikeway on the I-580 Sir Francis Drake Blvd Off-Ramp” budget line for \$1.30 million, for an interagency agreement with BATA to provide construction oversight and administration during construction of the bikeway. Funds from the Measure AA Major Roads Set-Aside will be used for this effort. The amount was approved by the TAM Board at its November 21, 2019 meeting as part of the actions associated with the access improvements for the approaches to the Richmond-San Rafael Bridge.

Investment with CalTRUST:

Attachment 7 of the staff report provides a detailed investment report for each of the CalTRUST funds TAM invests in. As of December 31, 2019, interest earning from all funds totaled \$531,075, with unrealized gain of \$138,174.

FISCAL CONSIDERATION:

None

NEXT STEPS:

Third Quarter Financial Report for FY2019-20 will be provided for review in April 2020.

ATTACHMENTS:

- Attachment 1 FY2019-20 Budget to Actual Comparison as of 12/31/2019
- Attachment 2 Summary of FY2019-20 Budget Amendments as of 12/31/2019
- Attachment 3 FY2019-20 Revenue and Expenditure Report as of 12/31/2019– Measure A Sales Tax Detail
- Attachment 4 FY2019-20 Revenue and Expenditure Report as of 12/31/2019 – Measure AA Sales Tax Detail
- Attachment 5 5.1: Monthly Measure A/AA Sales Tax Disbursement Comparison
5.2: Annual Measure A/AA Sales Tax Actual Vs. Budget Comparison
- Attachment 6 FY2019 and FY2020 Monthly Measure B VRF Disbursement Comparison
- Attachment 7 CalTRUST Investment Monthly Interest Income by Fund
- Attachment 8 8.1: FY2019-20 Budget Revenue Overview by Funding Source
8.2: FY2019-20 Budget Expenditure Overview by Category
- Attachment 9 Transportation Acronyms

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Attachment I: FY2019-20 Budget to Actual Comparison as of 12/31/19

| Budget Line Items | Annual Budget | Actual 12/31/19 | \$ Difference | Actual as % of Budget |
|------------------------------------------------------|----------------------|------------------------|----------------------|------------------------------|
| Measure A/AA Sales Tax Revenue | 27,500,000 | 14,630,672 | (12,869,328) | 53.20% |
| Measure B VRF Revenue | 2,400,000 | 1,218,657 | (1,181,343) | 50.78% |
| Cities/Towns and County Contribution | 559,000 | 558,999 | (1) | 100.00% |
| Interest Revenue - Note 1 | 910,000 | 541,546 | (368,454) | 59.51% |
| MTC STP/CMAQ Planning Fund and OBAG Grants | 1,039,487 | 132,218 | (907,269) | 12.72% |
| MTC Regional Measure 2 Fund | 5,528,889 | - | (5,528,889) | 0.00% |
| Marin Transportation For Clean Air Funding | 363,000 | - | (363,000) | 0.00% |
| Regional TFCA Competitive Grant | 283,637 | - | (283,637) | 0.00% |
| State STIP PPM Fund | 160,813 | 27,685 | (133,128) | 17.22% |
| STIP/RTIP/ITIP Funds/SB1 Local Partnership | 948,500 | - | (948,500) | 0.00% |
| Nonmotorized Transportation Pilot Program Fund | 19,000 | - | (19,000) | 0.00% |
| MTC Climate Initiatives Program Grant | 72,091 | 20,349 | (51,742) | 28.23% |
| Federal STIP Fund | 600,000 | - | (600,000) | 0.00% |
| Caltrans Bus On Shoulder Grant | 88,000 | - | (88,000) | 0.00% |
| Realized Highway 101 ROW Excess Fund | 4,349,000 | - | (4,349,000) | 0.00% |
| Total Revenue Available | 44,821,417 | 17,130,127 | (27,691,290) | 38.22% |
| EXPENDITURES | | | | |
| Administration | | | | |
| Salaries & Benefits | 2,600,596 | 1,376,048 | 1,224,548 | 52.91% |
| Pension and OPEB Section 115 Trust Pre-Funding | 157,470 | - | 157,470 | 0.00% |
| Office Lease | 260,000 | 149,860 | 110,140 | 57.64% |
| Agencywide IT and Computer Equipment Upgrade | 10,000 | 2,651 | 7,349 | 26.51% |
| Equipment Purchase/Lease | 10,000 | 3,554 | 6,446 | 35.54% |
| Telephone/Internet/ Web Hosting Services | 25,000 | 13,916 | 11,084 | 55.66% |
| Office Supplies | 31,000 | 12,245 | 18,755 | 39.50% |
| Updates and Technical Support for TAM Website | 20,000 | 2,368 | 17,632 | 11.84% |
| Classification Study | 30,000 | - | 30,000 | 0.00% |
| Insurance | 11,000 | 10,496 | 504 | 95.42% |
| Financial Audit | 20,000 | - | 20,000 | 0.00% |
| Legal Services | 80,000 | 12,781 | 67,219 | 15.98% |
| Document/Video/Marketing Material Production | 45,000 | 15,109 | 29,891 | 33.58% |
| Memberships | 25,000 | 17,271 | 7,729 | 69.09% |
| Travel/Meetings/Conferences | 40,000 | 16,347 | 23,653 | 40.87% |
| Professional Development | 8,000 | 576 | 7,424 | 7.20% |
| Human Resources/Board Support | 60,000 | 6,114 | 53,886 | 10.19% |
| Information Technology Support | 45,000 | 19,808 | 25,193 | 44.02% |
| Annual Support & Upgrade of Financial System | 10,000 | - | 10,000 | 0.00% |
| Misc. Expenses | 15,000 | 9,648 | 5,352 | 64.32% |
| Subtotal, Administration | 3,503,066 | 1,668,791 | 1,834,275 | 47.64% |
| Professional Services | | | | |
| Bellam Blvd 101 Off-ramp Improvements - Design & R/W | 250,000 | 119,529 | 130,471 | 47.81% |

Attachment I: FY2019-20 Budget to Actual Comparison as of 12/31/19

| Budget Line Items | Annual Budget | Actual 12/31/19 | \$ Difference | Actual as % of Budget |
|---------------------------------------------------------------|----------------------|------------------------|----------------------|------------------------------|
| SFD Flyover Bike Path Barrier | 100,000 | - | 100,000 | 0.00% |
| CMP Update/Traffic Monitoring | 60,000 | 30,671 | 29,329 | 51.12% |
| Traffic Model Maintenance & Update | 80,000 | 29,315 | 50,685 | 36.64% |
| Trip Monitoring and Reporting | 25,000 | - | 25,000 | 0.00% |
| Project Management Oversight | 400,000 | 46,298 | 353,702 | 11.57% |
| MSN B7/B8 Phase 2 ROW Utility | 1,100,000 | 551,105 | 548,895 | 50.10% |
| MSN San Antonio Curve Correction Construction Support | 40,000 | 14,491 | 25,509 | 36.23% |
| HOV Gap Closure Mitigation - Brookdale /Maintenance | 6,000 | 3,000 | 3,000 | 50.00% |
| State Legislative Assistance | 42,000 | 17,500 | 24,500 | 41.67% |
| Financial Advisor/Sales Tax Audit Services | 40,000 | 35,226 | 4,774 | 88.06% |
| North-South Greenway Gap Closure / PS&E & CM Services | 400,000 | 13,929 | 386,071 | 3.48% |
| Public Outreach Service Support | 45,000 | - | 45,000 | 0.00% |
| Street Smart Program Implementation | 19,000 | 9,400 | 9,600 | 49.47% |
| CMFC Onsite Re-Vegetation Mitigation Monitoring and Reporting | 2,500 | 3,388 | (888) | 135.53% |
| Bus On Shoulder Feasibility Study | 100,000 | - | 100,000 | 0.00% |
| Consulting Pool | 70,000 | - | 70,000 | 0.00% |
| Subtotal, Professional Services | 2,779,500 | 873,851 | 1,905,649 | 31.44% |
| Measure A Sales Tax Programs/Projects | | | | |
| Measure A Compliance Audit | 20,000 | - | 20,000 | 0.00% |
| Bike/Ped Path Maintenance | 100,000 | - | 100,000 | 0.00% |
| Central Marin Ferry Connector - SMART Insurance Policy | 10,000 | - | 10,000 | 0.00% |
| <u>Strategy 1 - Transit</u> | <u>5,284,100</u> | <u>1,924,935</u> | <u>3,359,165</u> | <u>36.43%</u> |
| <i>Substrategy 1.1 - Local Bus Transit Service</i> | <i>2,015,600</i> | <i>1,699,572</i> | <i>316,028</i> | <i>84.32%</i> |
| <i>Substrategy 1.2 - Rural Bus Transit System</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>0.00%</i> |
| <i>Substrategy 1.3 - Special Needs Transit Services</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>0.00%</i> |
| <i>Substrategy 1.4 - Bus Transit Facilities</i> | <i>3,268,500</i> | <i>225,363</i> | <i>3,043,137</i> | <i>6.89%</i> |
| <u>Strategy 2 - Hwy 101 Gap Closure</u> | <u>300,000</u> | <u>-</u> | <u>300,000</u> | <u>0.00%</u> |
| <i>STP/HIP Swap Project</i> | <i>300,000</i> | <i>-</i> | <i>300,000</i> | <i>0.00%</i> |
| <u>Strategy 3 - Local Transportation Infrastructure</u> | <u>6,243,544</u> | <u>1,857,537</u> | <u>4,386,007</u> | <u>29.75%</u> |
| <i>Substrategy 3.1 - Major Roads</i> | <i>3,800,000</i> | <i>172,107</i> | <i>3,627,893</i> | <i>4.53%</i> |
| <i>Substrategy 3.2 - Local Roads</i> | <i>2,443,544</i> | <i>1,685,430</i> | <i>758,114</i> | <i>68.97%</i> |
| <u>Strategy 4 - Safer Access to Schools.</u> | <u>2,151,000</u> | <u>639,050</u> | <u>1,511,950</u> | <u>29.71%</u> |
| <i>Substrategy 4.1 - Safe Routes to Schools</i> | <i>550,000</i> | <i>353,708</i> | <i>196,292</i> | <i>64.31%</i> |
| <i>Substrategy 4.2 - Crossing Guards</i> | <i>350,000</i> | <i>285,343</i> | <i>64,657</i> | <i>81.53%</i> |
| <i>Substrategy 4.3 - Safe Pathways to School</i> | | | | |
| <i>Safe Pathways Plan Development</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>0.00%</i> |
| <i>Safe Pathway Capital Projects</i> | <i>1,251,000</i> | <i>-</i> | <i>1,251,000</i> | <i>0.00%</i> |
| Subtotal, Measure A Programs | 14,108,644 | 4,421,522 | 9,687,122 | 31.34% |

Attachment I: FY2019-20 Budget to Actual Comparison as of 12/31/19

| Budget Line Items | Annual Budget | Actual 12/31/19 | \$ Difference | Actual as % of Budget |
|-------------------------------------------------------------------------|----------------------|------------------------|----------------------|------------------------------|
| Measure B VRF Programs | | | | |
| <u>Element 1 - Maintain Local Streets & Pathways</u> | 2,528,821 | 1,665,619 | 863,202 | 65.87% |
| <i>Element 1.1 - Local Streets</i> | 2,414,821 | 1,665,619 | 749,202 | |
| <i>Element 1.2 - Bike/Ped Pathways</i> | 114,000 | - | 114,000 | 0.00% |
| <u>Element 2 - Seniors & Disabled Mobility</u> | 1,245,000 | 210,472 | 1,034,528 | 16.91% |
| <i>Element 2.1 - Mobility Management Programs</i> | 140,000 | 16,225 | 123,775 | 11.59% |
| <i>Element 2.2 - Paratransit & Low Income Scholarships</i> | 235,000 | 68,484 | 166,516 | 29.14% |
| <i>Element 2.3 - Paratransit Plus</i> | 700,000 | 97,265 | 602,735 | 13.90% |
| <i>Element 2.4 - Volunteer Drive & Gap Grant</i> | 170,000 | 28,498 | 141,502 | 16.76% |
| <u>Element 3 - Reduce Congestion & Pollution</u> | 870,000 | 173,302 | 696,698 | 19.92% |
| <i>Element 3.1 - Safe Routes to School/ Street Smart Program</i> | 175,000 | 54,150 | 120,850 | 30.94% |
| <i>Element 3.2 - Commute Alternative Programs</i> | 350,000 | 82,816 | 267,184 | 23.66% |
| <i>Element 3.3 - Alternative Fuel Vehicle Program</i> | 345,000 | 36,336 | 308,664 | 10.53% |
| Subtotal, Measure B Programs | 4,643,821 | 2,049,394 | 2,594,427 | 44.13% |
| Measure AA Sales Tax Programs/Projects | | | | |
| <u>Category 1 - Reduce Congestion</u> | 4,600,000 | 55,506 | 4,544,494 | 1.21% |
| <i>Category 1.1 - Completion of Marin-Sonoma Narrows</i> | | | | |
| <i>MSN Phase 2 HOV Lane ROW/Utility Relocation & Design</i> | 2,800,000 | - | 2,800,000 | 0.00% |
| <i>Category 1.2 - Match for Completion of 101/ 580 Direct Connector</i> | | | | |
| <i>580/101 Direct Connector Project PID & PAED</i> | 1,400,000 | 55,506 | 1,344,494 | 3.96% |
| <i>Category 1.3 - Enhance Interchanges</i> | 350,000 | - | 350,000 | 0.00% |
| <i>Category 1.4 - Traffic Demand Management</i> | 50,000 | - | 50,000 | 0.00% |
| <u>Category 2 - Local Transportation Infrastructure</u> | 2,190,425 | 930,765 | 1,259,660 | 42.49% |
| <i>Category 2.1 - Local Roads</i> | 1,349,425 | 930,765 | 418,660 | 68.97% |
| <i>Category 2.2 Safe Pathways</i> | 650,000 | - | 650,000 | 0.00% |
| <i>Category 2.3 - Sea Level Rise</i> | 50,000 | - | 50,000 | 0.00% |
| <i>Category 2.4 Innovative Technology</i> | 141,000 | - | 141,000 | 0.00% |
| <u>Category 3 - Safer Access to Schools.</u> | 1,740,000 | 159,100 | 1,580,900 | 9.14% |
| <i>Category 3.1 - Safe Routes to Schools</i> | 400,000 | - | 400,000 | 0.00% |
| <i>Category 3.2 - Crossing Guards</i> | 1,340,000 | 159,100 | 1,180,900 | |
| <i>Category 3.3 - Safe Pathways Capital Projects</i> | - | - | - | |
| <u>Category 4 - Transit</u> | 13,627,856 | 1,950,092 | 11,677,764 | 14.31% |
| <i>Category 4.1 - Local Bus Transit Service</i> | 7,584,400 | 918,440 | 6,665,960 | 12.11% |
| <i>Category 4.2 - Rural Bus Transit System</i> | 948,639 | 456,901 | 491,738 | 48.16% |
| <i>Category 4.3 - Special Needs Transit Services</i> | 2,809,000 | 309,568 | 2,499,432 | 11.02% |
| <i>Category 4.4 - School Transit Service</i> | 1,120,000 | 265,185 | 854,815 | 23.68% |
| <i>Category 4.5 - Bus Transit Facilities</i> | 1,024,147 | - | 1,024,147 | 0.00% |
| <i>Category 4.6 - Expand Access to Transit</i> | 141,670 | - | 141,670 | 0.00% |
| Subtotal, Measure AA Programs | 22,158,281 | 3,095,463 | 19,062,818 | 13.97% |

Attachment I: FY2019-20 Budget to Actual Comparison as of 12/31/19

| Budget Line Items | Annual Budget | Actual 12/31/19 | \$ Difference | Actual as % of Budget |
|------------------------------------------------------------------------------------------------------|----------------------|------------------------|----------------------|------------------------------|
| Interagency Agreements | | | | |
| North-South Greenway (Southern Segment)- County Project Management | 150,000 | - | 150,000 | 0.00% |
| North-South Greenway (Northern Segment) Cooperative Agreement with Caltrans for Construction | 5,000,000 | - | 5,000,000 | 0.00% |
| HOV Gap Closure Offsite Landscaping Mitigation Funding Agreement - Caltrans | 400,000 | - | 400,000 | 0.00% |
| Funding Agreement with County of Marin for Bellam Boulevard Construction and Construction Management | 3,955,000 | - | 3,955,000 | 0.00% |
| County Lower Marin City Drainage Study Agreement | 45,000 | 33,007 | 11,993 | 73.35% |
| Novato Pedestrian Access to Transit and Crosswalk Improvement Project Agreement | 318,000 | - | 318,000 | 0.00% |
| Marin Transit Bus Facility Lease or Purchase Fund Contribution | 1,100,000 | - | 1,100,000 | 0.00% |
| Sausalito - Gate 6 Bridgeway Intersection Improvements | 73,000 | - | 73,000 | 0.00% |
| Corte Madera - Tamal Vista Blvd Bike/Ped Improvements | 526,000 | - | 526,000 | 0.00% |
| San Anselmo-Hub Reconfiguration Phase I Study | 309,000 | - | 309,000 | 0.00% |
| Marin County/Caltrans Planning Grant Match Manzanita & Southern Marin Flooding | 24,000 | - | 24,000 | 0.00% |
| San Rafael - Canal Neighborhood CBTP | 55,000 | - | 55,000 | 0.00% |
| Caltrans - MSN Phase 2 HOV Lanes ROW and Construction Support | 3,750,000 | - | 3,750,000 | 0.00% |
| Subtotal, Interagency Agreements | 15,705,000 | 33,007 | 15,671,993 | 0.21% |
| TFCA Programs/Projects Expenditures | | | | |
| North/South Greenway Construction | 283,637 | - | 283,637 | 0.00% |
| TFCA - Reimbursement of Various Capital Projects | 768,000 | 17,250 | 750,750 | 2.25% |
| Subtotal, TFCA Programs/Projects | 1,051,637 | 17,250 | 1,034,387 | 1.64% |
| Total Expenditures | 63,949,949 | 12,159,279 | 51,790,670 | 19.01% |

Note 1: Interest includes \$7,155 Bank of America Credit Card Account Bonus

Attachment 2: Summary of FY2019-20 Budget Amendments as of 12/31/19

| Budget Line Items | Annual Budget | Proposed Amendments | Revised Budget |
|------------------------------------------------------|----------------------|----------------------------|-----------------------|
| Measure A/AA Sales Tax Revenue | 27,500,000 | | 27,500,000 |
| Measure B VRF Revenue | 2,400,000 | | 2,400,000 |
| Cities/Towns and County Contribution | 559,000 | | 559,000 |
| Interest Revenue | 910,000 | | 910,000 |
| MTC STP/CMAQ Planning Fund and OBAG Grants | 1,039,487 | | 1,039,487 |
| MTC Regional Measure 2 Fund | 5,528,889 | | 5,528,889 |
| Marin Transportation For Clean Air Funding | 363,000 | | 363,000 |
| Regional TFCA Competitive Grant | 283,637 | | 283,637 |
| State STIP PPM Fund | 160,813 | | 160,813 |
| STIP/RTIP/ITIP Funds/SB1 Local Partnership | 948,500 | | 948,500 |
| Nonmotorized Transportation Pilot Program Fund | 19,000 | | 19,000 |
| MTC Climate Initiatives Program Grant | 72,091 | | 72,091 |
| Federal STP Fund | 600,000 | | 600,000 |
| Caltrans Bus On Shoulder Grant | 88,000 | | 88,000 |
| Realized Highway 101 ROW Excess Fund | 4,349,000 | | 4,349,000 |
| Total Revenue Available | 44,821,417 | - | 44,821,417 |
| EXPENDITURES | | | |
| Administration | | | |
| Salaries & Benefits | 2,600,596 | | 2,600,596 |
| Pension and OPEB Section 115 Trust Pre-Funding | 157,470 | | 157,470 |
| Office Lease | 260,000 | | 260,000 |
| Agencywide IT and Computer Equipment Upgrade | 10,000 | | 10,000 |
| Equipment Purchase/Lease | 10,000 | | 10,000 |
| Telephone/Internet/ Web Hosting Services | 25,000 | | 25,000 |
| Office Supplies | 31,000 | | 31,000 |
| Updates and Technical Support for TAM Website | 20,000 | | 20,000 |
| Classification Study | 30,000 | | 30,000 |
| Insurance | 11,000 | | 11,000 |
| Financial Audit | 20,000 | | 20,000 |
| Legal Services | 80,000 | | 80,000 |
| Document/Video/Marketing Material Production | 45,000 | | 45,000 |
| Memberships | 25,000 | | 25,000 |
| Travel/Meetings/Conferences | 40,000 | | 40,000 |
| Professional Development | 8,000 | | 8,000 |
| Human Resources/Board Support | 60,000 | | 60,000 |
| Information Technology Support | 45,000 | | 45,000 |
| Annual Support & Upgrade of Financial System | 10,000 | | 10,000 |
| Misc. Expenses | 15,000 | | 15,000 |
| Subtotal, Administration | 3,503,066 | - | 3,503,066 |
| Professional Services | | | |
| Bellam Blvd 101 Off-ramp Improvements - Design & R/W | 250,000 | 170,000 | 420,000 |

Attachment 2: Summary of FY2019-20 Budget Amendments as of 12/31/19

| Budget Line Items | Annual Budget | Proposed Amendments | Revised Budget |
|---------------------------------------------------------------|-------------------|---------------------|-------------------|
| SFD Flyover Bike Path Barrier | 100,000 | 80,000 | 180,000 |
| CMP Update/Traffic Monitoring | 60,000 | | 60,000 |
| Traffic Model Maintenance & Update | 80,000 | | 80,000 |
| Trip Monitoring and Reporting | 25,000 | | 25,000 |
| Project Management Oversight | 400,000 | | 400,000 |
| MSN B7/B8 Phase 2 ROW Utilityn | 1,100,000 | | 1,100,000 |
| MSN San Antonio Curve Correction Construction Support | 40,000 | | 40,000 |
| HOV Gap Closure Mitigation - Brookdale /Maintenance | 6,000 | | 6,000 |
| State Legislative Assistance | 42,000 | | 42,000 |
| Financial Advisor/Sales Tax Audit Services | 40,000 | | 40,000 |
| North-South Greenway Gap Closure / PS&E & CM Services | 400,000 | | 400,000 |
| Public Outreach Service Support | 45,000 | | 45,000 |
| Street Smart Program Implementation | 19,000 | | 19,000 |
| CMFC Onsite Re-Vegetation Mitigation Monitoring and Reporting | 2,500 | | 2,500 |
| Bus On Shoulder Feasibility Study | 100,000 | | 100,000 |
| Consulting Pool | 70,000 | | 70,000 |
| Subtotal, Professional Services | 2,779,500 | 250,000 | 3,029,500 |
| Measure A Sales Tax Programs/Projects | | | |
| Measure A Compliance Audit | 20,000 | | 20,000 |
| Bike/Ped Path Maintenance | 100,000 | - | 100,000 |
| Central Marin Ferry Connector - SMART Insurance Policy | 10,000 | - | 10,000 |
| <u>Strategy 1 - Transit</u> | 5,284,100 | - | 5,284,100 |
| <i>Substrategy 1.1 - Local Bus Transit Service</i> | 2,015,600 | - | 2,015,600 |
| <i>Substrategy 1.2 - Rural Bus Transit System</i> | - | - | - |
| <i>Substrategy 1.3 - Special Needs Transit Services</i> | - | - | - |
| <i>Substrategy 1.4 - Bus Transit Facilities</i> | 3,268,500 | - | 3,268,500 |
| Strategy 2 - Hwy 101 Gap Closure | 300,000 | - | 300,000 |
| <i>STP/HIP Swap Project</i> | 300,000 | - | 300,000 |
| <u>Strategy 3 - Local Transportation Infrastructure</u> | 6,243,544 | - | 6,243,544 |
| <i>Substrategy 3.1 - Major Roads</i> | 3,800,000 | - | 3,800,000 |
| <i>Substrategy 3.2 - Local Roads</i> | 2,443,544 | - | 2,443,544 |
| <u>Strategy 4 - Safer Access to Schools.</u> | 2,151,000 | - | 2,151,000 |
| <i>Substrategy 4.1 - Safe Routes to Schools</i> | 550,000 | - | 550,000 |
| <i>Substrategy 4.2 - Crossing Guards</i> | 350,000 | - | 350,000 |
| <i>Substrategy 4.3 - Safe Pathways to School</i> | | | |
| <i>Safe Pathways Plan Development</i> | - | - | - |
| <i>Safe Pathway Capital Projects</i> | 1,251,000 | - | 1,251,000 |
| Subtotal, Measure A Programs | 14,108,644 | - | 14,108,644 |

Attachment 2: Summary of FY2019-20 Budget Amendments as of 12/31/19

| Budget Line Items | Annual Budget | Proposed Amendments | Revised Budget |
|------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------|-------------------|
| Measure B VRF Programs | | | |
| <u>Element 1 - Maintain Local Streets & Pathways</u> | 2,528,821 | - | 2,528,821 |
| <i>Element 1.1 - Local Streets</i> | 2,414,821 | - | 2,414,821 |
| <i>Element 1.2 - Bike/Ped Pathways</i> | 114,000 | - | 114,000 |
| <u>Element 2 - Seniors & Disabled Mobility</u> | 1,245,000 | - | 1,245,000 |
| <i>Element 2.1 - Mobility Management Programs</i> | 140,000 | - | 140,000 |
| <i>Element 2.2 - Paratransit & Low Income Scholarships</i> | 235,000 | - | 235,000 |
| <i>Element 2.3 - Paratransit Plus</i> | 700,000 | - | 700,000 |
| <i>Element 2.4 - Volunteer Drive & Gap Grant</i> | 170,000 | - | 170,000 |
| <u>Element 3 - Reduce Congestion & Pollution</u> | 870,000 | - | 870,000 |
| <i>Element 3.1 - Safe Routes to School/ Street Smart Program</i> | 175,000 | - | 175,000 |
| <i>Element 3.2 - Commute Alternative Programs</i> | 350,000 | - | 350,000 |
| <i>Element 3.3 - Alternative Fuel Vehicle Program</i> | 345,000 | - | 345,000 |
| Subtotal, Measure B Programs | 4,643,821 | - | 4,643,821 |
| Measure AA Sales Tax Programs/Projects | | | |
| <u>Category 1 - Reduce Congestion</u> | 4,600,000 | - | 4,600,000 |
| <i>Category 1.1 - Completion of Marin-Sonoma Narrows MSN Phase 2 HOV Lane ROW/Utility Relocation & Design</i> | 2,800,000 | - | 2,800,000 |
| <i>Category 1.2 - Match for Completion of 101/580 Direct Connector 580/101 Direct Connector Project PID & PAED</i> | 1,400,000 | - | 1,400,000 |
| <i>Category 1.3 - Enhance Interchanges</i> | 350,000 | - | 350,000 |
| <i>Category 1.4 - Traffic Demand Management</i> | 50,000 | - | 50,000 |
| <u>Category 2 - Local Transportation Infrastructure</u> | 2,190,425 | - | 2,190,425 |
| <i>Category 2.1 - Local Roads</i> | 1,349,425 | - | 1,349,425 |
| <i>Category 2.2 Safe Pathways</i> | 650,000 | - | 650,000 |
| <i>Category 2.3 - Sea Level Rise</i> | 50,000 | - | 50,000 |
| <i>Category 2.4 Innovative Technology</i> | 141,000 | - | 141,000 |
| <u>Category 3 - Safer Access to Schools</u> | 1,740,000 | 200,000 | 1,940,000 |
| <i>Category 3.1 - Safe Routes to Schools</i> | 400,000 | - | 400,000 |
| <i>Category 3.2 - Crossing Guards</i> | 1,340,000 | - | 1,340,000 |
| <i>Category 3.3 - Safe Pathways Capital Projects</i> | - | 200,000 | 200,000 |
| <u>Category 4 - Transit</u> | 13,627,856 | - | 13,627,856 |
| <i>Category 4.1 - Local Bus Transit Service</i> | 7,584,400 | - | 7,584,400 |
| <i>Category 4.2 - Rural Bus Transit System</i> | 948,639 | - | 948,639 |
| <i>Category 4.3 - Special Needs Transit Services</i> | 2,809,000 | - | 2,809,000 |
| <i>Category 4.4 - School Transit Service</i> | 1,120,000 | - | 1,120,000 |
| <i>Category 4.5 - Bus Transit Facilities</i> | 1,024,147 | - | 1,024,147 |
| <i>Category 4.6 - Expand Access to Transit</i> | 141,670 | - | 141,670 |
| Subtotal, Measure AA Programs | 22,158,281 | 200,000 | 22,358,281 |

Attachment 2: Summary of FY2019-20 Budget Amendments as of 12/31/19

| Budget Line Items | Annual Budget | Proposed Amendments | Revised Budget |
|------------------------------------------------------------------------------------------------------|----------------------|----------------------------|-----------------------|
| Interagency Agreements | | | |
| North-South Greenway (Southern Segment)- County Project Management | 150,000 | - | 150,000 |
| North-South Greenway (Northern Segment) Cooperative Agreement with Caltrans for Construction | 5,000,000 | - | 5,000,000 |
| HOV Gap Closure Offsite Landscaping Mitigation Funding Agreement - Caltrans | 400,000 | - | 400,000 |
| Funding Agreement with County of Marin for Bellam Boulevard Construction and Construction Management | 3,955,000 | - | 3,955,000 |
| County Lower Marin City Drainage Study Agreement | 45,000 | - | 45,000 |
| Novato Pedestrian Access to Transit and Crosswalk Improvement Project Agreement | 318,000 | - | 318,000 |
| Marin Transit Bus Facility Lease or Purchase Fund Contribution | 1,100,000 | - | 1,100,000 |
| Sausalito - Gate 6 Bridgeway Intersection Improvements | 73,000 | - | 73,000 |
| Corte Madera - Tamal Vista Blvd Bike/Ped Improvements | 526,000 | - | 526,000 |
| San Anselmo-Hub Reconfiguration Phase I Study | 309,000 | - | 309,000 |
| Marin County/Caltrans Planning Grant Match Manzanita & Southern Marin Flooding | 24,000 | - | 24,000 |
| San Rafael - Canal Neighborhood CBTP | 55,000 | - | 55,000 |
| Caltrans - MSN Phase 2 HOV Lanes ROW and Construction Support | 3,750,000 | - | 3,750,000 |
| BATA - Class IV Bikeway on the I-580 Sir Francis Drake Blvd Off-Ramp | - | 1,300,000 | 1,300,000 |
| Subtotal, Interagency Agreements | 15,705,000 | 1,300,000 | 17,005,000 |
| TFCA Programs/Projects Expenditures | | | |
| North/South Greenway Construction | 283,637 | - | 283,637 |
| TFCA - Reimbursement of Various Capital Projects | 768,000 | - | 768,000 |
| Subtotal, TFCA Programs/Projects | 1,051,637 | - | 1,051,637 |
| Total Expenditures | 63,949,949 | 1,750,000 | 65,699,949 |

Attachment 3: FY2019-20 Revenue and Expenditure Report as of 12/31/19 – Measure A Sales Tax Detail

| Budget Line | Interest | 5% Reserve | 1% Admin | 4% Program | Strategy PM | S - 1.1 Local Bus | S - 1.2 Rural Bus | S - 1.3 Para. | S - 1.4 Cap. Imp. | S - 2 Gap Closure/Debt Reserve | S - 3.1 Major Roads | S - 3.2 Local Roads | S - 4.1 SR2S | S - 4.2 C. Guards | S - 4.3 Pathways | Total |
|---------------------------------------------------------------------------------------|-----------|------------|----------|------------|-------------|-------------------|-------------------|---------------|-------------------|--------------------------------|---------------------|---------------------|--------------|-------------------|------------------|------------|
| REVENUE | | | | | | | | | | | | | | | | |
| FY2019 Accrual Balance | 4,273,288 | 5,678,498 | 300,474 | 303,235 | - | 2,661,038 | (540) | (1,620) | 4,367,058 | - | 10,608,769 | 2,818,844 | 1,433,119 | 307,479 | 1,020,142 | 33,769,785 |
| FY2020 Revenue | 284,940 | - | 1,033 | 4,126 | - | 39,197 | 3,178 | 9,534 | 6,356 | - | 14,036 | 14,036 | 3,495 | 4,450 | 3,708 | 388,087 |
| EXPENSES | | | | | | | | | | | | | | | | |
| ADMINISTRATION | | | | | | | | | | | | | | | | |
| Salaries & Benefits | | | | 84,909 | | | | | | | | | | | | 84,909 |
| Office Lease | | | | 149,860 | | | | | | | | | | | | 149,860 |
| Agencywide IT and Computer Equipment Upgrade | | | | 2,651 | | | | | | | | | | | | 2,651 |
| Equipment Purchase/Lease | | | | 3,554 | | | | | | | | | | | | 3,554 |
| Telephone/Internet/ Web Hosting Services | | | | 13,916 | | | | | | | | | | | | 13,916 |
| Office Supplies | | | | 12,240 | | | | | | | | | | | | 12,240 |
| Update/Improvement of TAM Website | | | | 2,105 | | | | | | | | | | | | 2,105 |
| Classification Study | | | | | | | | | | | | | | | | - |
| Insurance | | | | 10,496 | | | | | | | | | | | | 10,496 |
| Financial Audit | | | | | | | | | | | | | | | | - |
| Legal Services | | | | 10,481 | | | | | | | | | | | | 10,481 |
| Document/Video/Marketing Material Production | | | | 10,637 | | | | | | | | | | | | 10,637 |
| Memberships | | | | 4,771 | | | | | | | | | | | | 4,771 |
| Travel/Meetings/Conferences | | | | 13,562 | | | | | | | | | | | | 13,562 |
| Professional Development | | | | 576 | | | | | | | | | | | | 576 |
| Human Resources/Payroll/Board Support | | | | 3,882 | | | | | | | | | | | | 3,882 |
| Information Technology Support | | | | 19,808 | | | | | | | | | | | | 19,808 |
| Annual Support & Upgrade of Financial System | | | | | | | | | | | | | | | | - |
| Misc Expenses | | | | 909 | | | | | | | | | | | | 909 |
| PROFESSIONAL SERVICES | | | | | | | | | | | | | | | | - |
| Bellam Blvd 101 Off-ramp Improvements - Design & R/W | | | | | | | | | | | | | | | | - |
| SFD Flyover Bike Path Barrier | | | | | | | | | | | | | | | | - |
| Project Management Oversight | | | | | | | | | | | | | | | | - |
| Financial Advisor/Sales Tax Audit Services | | | | 3,234 | | | | | | | | | | | | 3,234 |
| North-South Greenway Gap Closure / PS&E & Services | 13,929 | | | | | | | | | | | | | | | 13,929 |
| Public Outreach Support | | | | | | | | | | | | | | | | - |
| Consulting Pool | | | | | | | | | | | | | | | | - |
| MEASURE A SALES TAX PROGRAMS/PROJECTS | | | | | | | | | | | | | | | | - |
| Measure A Compliance Audit | | | | | | | | | | | | | | | | - |
| Bike/Ped Path Maintenance | | | | | | | | | | | | | | | | - |
| Central Marin Ferry Connector - SMART Insurance Policy | | | | | | | | | | | | | | | | - |
| Strategy 1 - Transit | | | | | | 1,699,572 | | | 225,363 | | | | | | | 1,924,935 |
| Strategy 2 - Gap Closure / Debt Reserve | | | | | | | | | | | | | | | | - |
| Strategy 3 - Streets & Roads | | | | | | | | | | | 172,107 | 1,685,430 | | | | 1,857,537 |
| Strategy 4- Safe Routes | | | | | | | | | | | | | 353,708 | 265,850 | | 619,558 |
| INTERAGENCY AGREEMENTS | | | | | | | | | | | | | | | | - |
| FA with County of Marin for Bellam Boulevard Construction and Construction Management | | | | | | | | | | | | | | | | - |
| County Lower Marin City Drainage Study Agreement | | | | | | 33,007 | | | | | | | | | | 33,007 |
| Novato Pedestrian Access to Transit and Crosswalk Improvement Project Agreement | | | | | | | | | | | | | | | | - |
| Marin Transit Bus Facility Lease or Purchase Fund Contribution | | | | | | | | | | | | | | | | - |
| Total Expenses | 13,929 | - | - | 347,593 | - | 1,732,579 | - | - | 225,363 | - | 172,107 | 1,685,430 | 353,708 | 265,850 | - | 4,796,559 |
| BALANCE | 4,544,299 | 5,678,498 | 301,507 | (40,232) | - | 967,655 | 2,638 | 7,914 | 4,148,051 | - | 10,450,698 | 1,147,449 | 1,082,907 | 46,079 | 1,023,850 | 29,361,314 |

Attachment 4: FY2019-20 Revenue and Expenditure Report as of 12/31/19 – Measure AA Sales Tax Detail

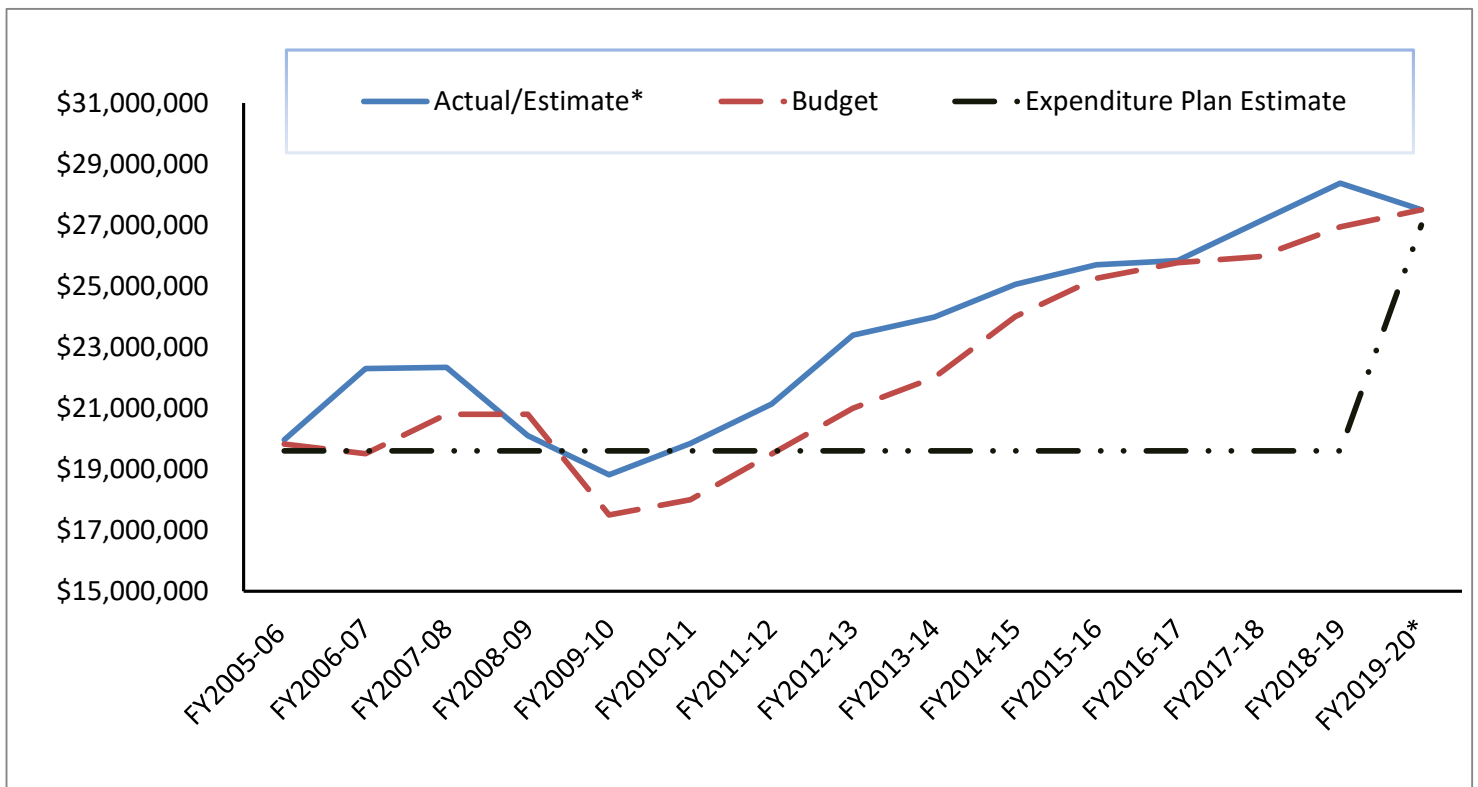
| Budget Line | Interest | Major Road Set Aside \$2.35M/Yr | Measure AA 5% Reserve | Admin Sal & Ben 1% | Programming Management 4% | Category 1-4 DM | Subcat 1.1 MSN | Subcat 1.2 101/580 | SubCat 1.3 Intrchns/Flood | SubCat 1.4 TDM | SubCat 2.1 Local Roads | SubCat 2.2 Safe Pathways | SubCat 2.3 Sea Level Rise | SubCat 2.4 Innovative Tech | SubCat 3.1 SR25 | SubCat 3.2 Crossing Guards | SubCat 3.3 SP Capital Projects | Sub Cat 4.1 Local Transit | SubCat 4.2 Rural Transit | SubCat 4.3 Special Needs | SubCat 4.4 School Transit Svc | SubCat 4.5 Bus Transit Facilities | SubCat 4.6 Expand Access to Transit | Total |
|------------------------------------------------------------------------------------------------------|----------|---------------------------------|-----------------------|--------------------|---------------------------|-----------------|----------------|--------------------|---------------------------|----------------|------------------------|--------------------------|---------------------------|----------------------------|-----------------|----------------------------|--------------------------------|---------------------------|--------------------------|--------------------------|-------------------------------|-----------------------------------|-------------------------------------|------------|
| REVENUE | | | | | | | | | | | | | | | | | | | | | | | | |
| FY2019 Accrual Balance | 33,371 | 410,971 | 322,284 | 64,454 | 257,734 | | 73,816 | 98,421 | 147,630 | 24,606 | 1,082,620 | 147,630 | 49,209 | 24,605 | 172,235 | 344,470 | 49,209 | 1,623,929 | 81,179 | 350,975 | 246,051 | 196,840 | 24,605 | 5,826,845 |
| FY2020 Revenue | 68,817 | 783,332 | 475,920 | 95,185 | 380,736 | 225,000 | 102,463 | 136,617 | 204,926 | 34,154 | 1,677,719 | 228,780 | 76,261 | 38,130 | 247,050 | 494,102 | 70,586 | 2,548,465 | 231,679 | 733,649 | 386,130 | 308,905 | 38,613 | 9,587,218 |
| EXPENSES | | | | | | | | | | | | | | | | | | | | | | | | |
| ADMINISTRATION | | | | | | | | | | | | | | | | | | | | | | | | |
| Salaries & Benefits | | | | | 410,878 | | | | | | | | | | | | | | | | | | | 410,878 |
| Travel/Meetings/Conferences | | | | | | | | | 45 | | | | | | | | | | | | | | | 45 |
| PROFESSIONAL SERVICES | | | | | | | | | | | | | | | | | | | | | | | | - |
| Bellam Blvd 101 Off-ramp Improvements - Design & R/W | | 119,529 | | | | | | | | | | | | | | | | | | | | | | 119,529 |
| Project Management Oversight | | 10,808 | | | | | | | | | | | | | | | | | | | | | | 10,808 |
| MEASURE AA SALES TAX PROGRAMS/PROJECTS | | | | | | | | | | | | | | | | | | | | | | | | - |
| Category 1 - Reduce Congestion | | | | | | | | 55,506 | | | | | | | | | | | | | | | | 55,506 |
| Category 2 - Local Transportation Infrastructure | | | | | | | | | | | 930,765 | | | | | | | | | | | | | 930,765 |
| Category 3 - Safer Access to Schools | | | | | | | | | | | | | | | | 153,846 | | | | | | | | 153,846 |
| Category 4 - Transit | | | | | | | | | | | | | | | | | | 918,440 | 456,901 | 309,568 | 265,185 | | | 1,950,092 |
| INTERAGENCY AGREEMENTS | | | | | | | | | | | | | | | | | | | | | | | | - |
| Funding Agreement with County of Marin for Bellam Boulevard Construction and Construction Management | | | | | | | | | | | | | | | | | | | | | | | | - |
| Total Expenses | - | 130,337 | - | - | 410,878 | - | - | 55,506 | 45 | - | 930,765 | - | - | - | - | 153,846 | - | 918,440 | 456,901 | 309,568 | 265,185 | - | - | 3,631,469 |
| BALANCE | 102,188 | 1,063,966 | 798,204 | 159,639 | 227,592 | 225,000 | 176,279 | 179,531 | 352,511 | 58,760 | 1,829,574 | 376,410 | 125,470 | 62,735 | 419,285 | 684,726 | 119,796 | 3,253,955 | (144,043) | 775,057 | 366,997 | 505,746 | 63,218 | 11,782,593 |

Attachment 5.1: FY2019 and FY2020 Monthly Measure A/AA Sales Tax Disbursement Comparison

(Cash Disbursement from July to June)

| | | FY2019 | FY2020 | \$ Difference | % Difference |
|------------------------|-----------------------------|-------------------|-------------------|----------------------|---------------------|
| Actuals | July | 2,399,312 | 2,532,734 | 133,421 | 5.56% |
| | August | 2,005,277 | 2,493,913 | 488,636 | 24.37% |
| | September | 2,263,404 | 2,376,037 | 112,634 | 4.98% |
| | October | 2,914,689 | 2,731,580 | (183,108) | -6.28% |
| | November | 2,593,145 | 2,188,080 | (405,065) | -15.62% |
| | December | 2,492,363 | 2,308,328 | (184,035) | -7.38% |
| Actual / Budget | January | 2,526,400 | | | |
| | February | 2,570,735 | | | |
| | March | 2,190,995 | | | |
| | April | 2,357,186 | | | |
| | May | 1,840,627 | | | |
| | June | 2,217,415 | | | |
| | July - December | 14,668,190 | 14,630,672 | (37,518) | -0.26% |
| | Annual Disbursement | 28,371,547 | | | |
| | FY2020 Annual Budget | | 27,500,000 | | |

Attachment 5.2 Measure A/AA Sales Tax Actual Vs. Budget Comparison



Attachment 6: FY2019 and FY2020 Monthly Measure B VRF Disbursement Comparison

(Cash Disbursement from July to June)

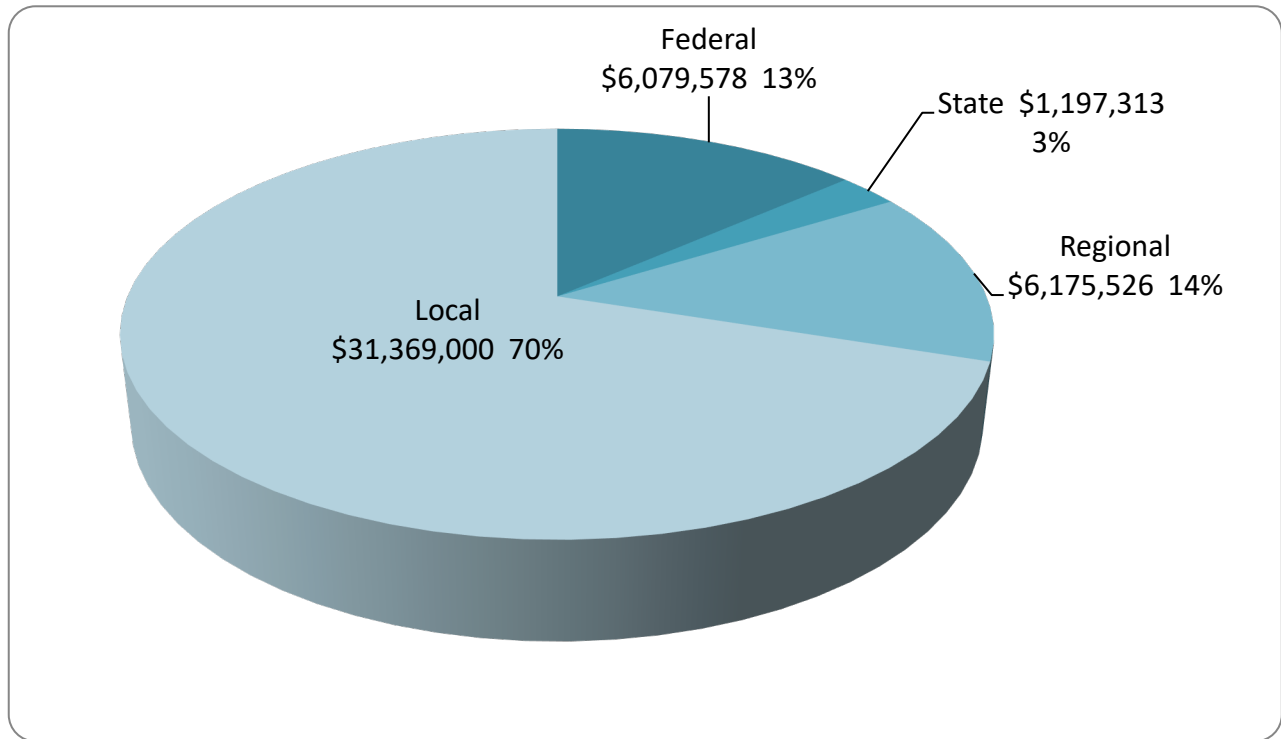
| | | FY2019 | FY2020 | \$ Difference | % Difference |
|------------------------|-----------------------------|------------------|------------------|----------------|---------------|
| Actual | July | 202,207 | 191,900 | (10,306) | -5.10% |
| | August | 206,595 | 222,192 | 15,597 | 7.55% |
| | September | 193,419 | 210,893 | 17,474 | 9.03% |
| | October | 212,902 | 208,020 | (4,882) | -2.29% |
| | November | 203,044 | 203,257 | 213 | 0.10% |
| | December | 205,529 | 182,395 | (23,134) | -11.26% |
| Actual / Budget | January | 187,241 | | | |
| | February | 185,018 | | | |
| | March | 230,188 | | | |
| | April | 179,015 | | | |
| | May | 207,947 | | | |
| | June | 198,723 | | | |
| | July - December | <u>1,223,696</u> | <u>1,218,657</u> | <u>(5,039)</u> | <u>-0.41%</u> |
| | Annual Disbursement | <u>2,411,827</u> | | | |
| | FY2020 Annual Budget | | <u>2,400,000</u> | | |

**Attachment 7: CalTRUST Investment Monthly Interest Income by Fund
(July - December 2019)**

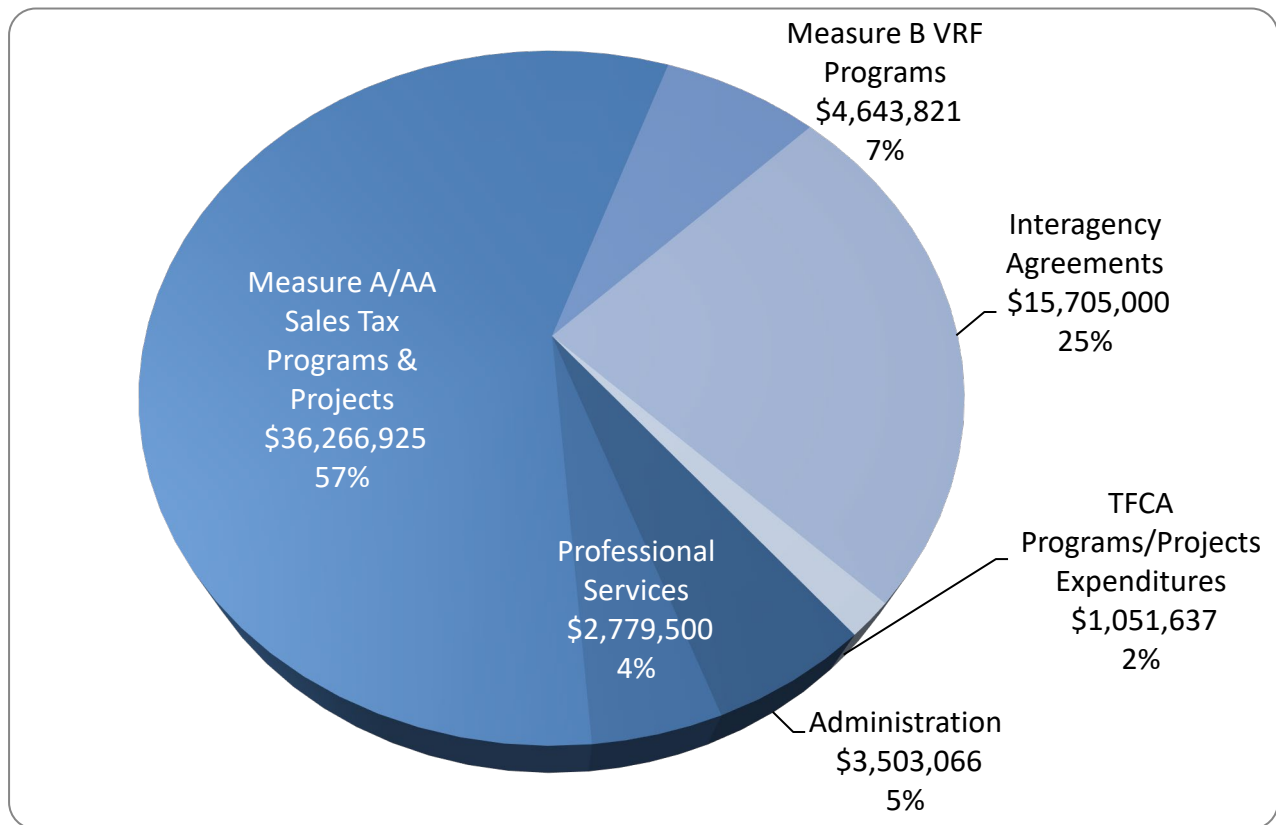
| | Short Term | Medium Term | Liquidity* | Total |
|---------------------------------------------------|-------------------|--------------------|-------------------|---------------|
| Initial Principal Investment | \$ 1,808,530 | \$ 44,297,339 | \$ - | \$ 46,105,869 |
| Prior Reinvested Interest Revenue | \$ 75,302 | \$ 2,224,110 | \$ 644,408 | \$ 2,943,820 |
| FY2019-20 Monthly Interest Income | | | | |
| <i>July-19</i> | \$ 4,154 | \$ 93,972 | \$ 1,371 | \$ 99,497 |
| <i>August-19</i> | \$ 3,577 | \$ 81,554 | \$ 1,338 | \$ 86,469 |
| <i>September-19</i> | \$ 3,523 | \$ 84,019 | \$ 1,594 | \$ 89,136 |
| <i>October-19</i> | \$ 3,409 | \$ 83,615 | \$ 1,525 | \$ 88,549 |
| <i>November-19</i> | \$ 3,045 | \$ 75,944 | \$ 1,424 | \$ 80,413 |
| <i>December-19</i> | \$ 3,205 | \$ 82,217 | \$ 1,588 | \$ 87,010 |
| <i>January-20</i> | | | | |
| <i>February-20</i> | | | | |
| <i>March-20</i> | | | | |
| <i>April-20</i> | | | | |
| <i>May-20</i> | | | | |
| <i>June-20</i> | | | | |
| Total for the 2nd Quarter | \$ 20,913 | \$ 501,321 | \$ 8,840 | \$ 531,074 |
| Reinvestment of Interest to Liquidity Fund | \$ (20,913) | \$ (501,321) | \$ 522,234 | |
| Unrealized Gain/(Loss) - 12/31/2019 | \$ 5,668 | \$ 132,506 | \$ - | \$ 138,174 |
| Market Value - 12/31/2019 | \$ 1,889,500 | \$ 46,653,955 | \$ 1,175,482 | \$ 49,718,937 |

Note: Starting December 1, 2018, interests earned in the short-term and medium-term funds are reinvested in the liquidity fund for potential immediate agency cash needs with no principal risk.

Attachment 8.1: FY2019-20 Budget Revenue Overview by Funding Source



Attachment 8.2: FY2019-20 Budget Expenditure Overview by Category



Note: Administration category includes all TAM's staff costs at \$2.6 million. Please note that the majority of the staff costs are for direct project and program management.

Attachment 9: Transportation Acronyms

| Acronym | Full Term |
|----------|------------------------------------------------------------------|
| ABAG | Association of Bay Area Governments |
| ADA | Americans with Disabilities Act |
| BAAQMD | Bay Area Air Quality Management District |
| BATA | Bay Area Toll Authority |
| BART | Bay Area Rapid Transit |
| BCDC | Bay Conservation and Development Commission |
| BPAC | Bicycle / Pedestrian Advisory Committee |
| BRT | Bus Rapid Transit |
| BTA | Bicycle Transportation Account |
| Caltrans | California Department of Transportation |
| CEQA | California Environmental Quality Act |
| CIP | Capital Investment Program |
| CMA | Congestion Management Agency |
| CMAQ | Congestion Mitigation and Air Quality |
| CMFC | Central Marin Ferry Connection |
| CMP | Congestion Management Program |
| CO-OP | Cooperative Agreement |
| CTC | California Transportation Commission |
| DPW | Department of Public Works |
| EIR | Environmental Impact Report |
| EV | Electric Vehicle |
| FASTER | Freedom, Affordability, Speed, Transparency, Equity, Reliability |
| FHWA | Federal Highway Administration |
| FTA | Federal Transit Administration |
| FY | Fiscal Year |
| GGT | Golden Gate Transit |
| GGBHTD | Golden Gate Bridge Highway and Transportation District |
| HOT Lane | High Occupancy Toll Lane |
| HOV Lane | High Occupancy Vehicle Lane |
| ITIP | Interregional Transportation Improvement Program |
| ITS | Intelligent Transportation Systems |
| JARC | Job Access and Reverse Commute |
| LATIP | Local Area Transportation Improvement Program |
| LOS | Level of Service |
| MCBC | Marin County Bicycle Coalition |
| MPO | Metropolitan Planning Organization |
| MPWA | Marin Public Works Association |
| MT | Marin Transit |
| MTC | Metropolitan Transportation Commission |

Attachment 9: Transportation Acronyms

| Acronym | Full Term |
|-----------|----------------------------------------------|
| MTS | Metropolitan Transportation System |
| Neg Dec | Negative Declaration |
| NEPA | National Environmental Policy Act |
| NOP | Notice of Preparation |
| NTPP | Non-motorized Transportation Pilot Program |
| OBAG | One Bay Area Grant |
| PAED | Project Approval and Environmental Document |
| PCA | Priority Conservation Area |
| PCI | Pavement Condition Index |
| PDA | Priority Development Area |
| PS&E | Plans, Specifications and Engineers Estimate |
| PSR | Project Study Report |
| RHNA | Regional Housing Needs Allocation |
| RM2 | Regional Measure 2 (Bridge Toll) |
| RTIP | Regional Transportation Improvement Program |
| RTP | Regional Transportation Plan |
| SCS | Sustainable Communities Strategy |
| SLPP | State-Local Partnership Program |
| SMART | Sonoma Marin Area Rail Transit |
| SR | State Route |
| SR2S/SRTS | Safe Routes to Schools |
| STA | State Transit Assistance |
| STIP | State Transportation Improvement Program |
| STP | Surface Transportation Program |
| TCM | Transportation Control Measures |
| TCRP | Transportation Congestion Relief Program |
| TDA | Transportation Development Act |
| TDM | Transportation Demand Management |
| TFCA | Transportation Fund for Clean Air |
| TIP | Federal Transportation Improvement Program |
| TLC | Transportation for Livable Communities |
| TMP | Traffic Management Plan |
| TMS | Transportation Management System |
| TNC | Transportation Network Company |
| TOD | Transit-Oriented Development |
| TOS | Transportation Operations Systems |
| VMT | Vehicle Miles Traveled |
| VRF | Vehicle Registration Fee |