

## AGENDA

### CITIZENS' OVERSIGHT COMMITTEE

November 21, 2022

5:00 p.m.

#### TAM CONFERENCE ROOM

900 FIFTH AVENUE, SUITE 100, SAN RAFAEL, CA 94901

900 Fifth Avenue  
Suite 100  
San Rafael  
California 94901

Phone: 415/226-0815  
Fax: 415/226-0816

[www.tam.ca.gov](http://www.tam.ca.gov)

**Belvedere**  
James Campbell

**Corte Madera**  
Charles Lee

**Fairfax**  
Chance Cutrano

**Larkspur**  
Dan Hillmer

**Mill Valley**  
Urban Carmel

**Novato**  
Eric Lucan

**Ross**  
P. Beach Kuhl

**San Anselmo**  
Brian Colbert

**San Rafael**  
Kate Colin

**Sausalito**  
Susan Cleveland-Knowles

**Tiburon**  
Alice Fredericks

**County of Marin**  
Damon Connolly  
Katie Rice  
Stephanie Moulton-Peters  
Dennis Rodoni  
Judy Arnold

The November 21 Citizens' Oversight Committee (COC) meeting will be conducted in-person at the TAM Offices. Members of the COC and the public may continue to participate in the meeting virtually via Zoom if preferred.

#### To join virtually via Zoom:

<https://us02web.zoom.us/j/89359942657?pwd=TzNmcmgwNFRlbnN3QWVGvklVdUZXZz09>

#### To Join by Phone:

Please do so by dialing in to the following number: +1 669 900 6833

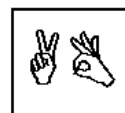
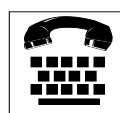
**Webinar ID: 893 5994 2657**

**Passcode: 112122**

All in-person attendees are required to wear face coverings and socially distance as recommended by public health authorities and in consideration of input from meeting attendees. All attendees are encouraged to be fully vaccinated.

#### How to Provide Comment on Agenda Items:

- Before the meeting: email your comments to [gzhuang@tam.ca.gov](mailto:gzhuang@tam.ca.gov). Please email your comments no later than 1:00 P.M. Monday, November 21, 2022 to facilitate timely distribution to Committee members. Please include the agenda item number you are addressing and your name and address. Your comments will be forwarded to the COC members and will be placed into the public record.
- During the meeting (only): To ensure your comments are received timely during the meeting, please send your comments to [info@tam.ca.gov](mailto:info@tam.ca.gov) early in the meeting. Your comments will be read (3-minute limit per comment) when the specific agenda item is considered by the Comm and will also become part of the public record.
- During the meeting (only): If participating the meeting via Zoom, please click on the "raise hand" feature in the webinar control. If participating by phone, "raise hand" by pressing \*9. Please ensure that you are in a quiet environment with no background noise and you will be notified that your device has been unmuted when it is your turn to speak. You may be notified prior to your allotted time being over. Your comments will also become part of the public record.



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 Jennifer Doucette at 415-226-0820 or email: [jdoucette@tam.ca.gov](mailto:jdoucette@tam.ca.gov),  
**no later than 5 days** before the meeting date.

**Making the Most of Marin County Transportation Dollars**



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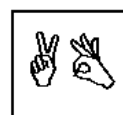
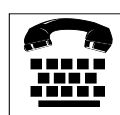
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Judy Arnold

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 24, 2022 Meeting Minutes](#) (Action) (5 minutes)
- Break – 15 Minutes**
4. TAM Staff Report (Information) (10 minutes)
5. [Review of the 2022 Measure A/AA Compliance Audit Results](#) (Action) (25 minutes)
6. [Review of the FY2021-22 TAM Annual Comprehensive Financial Report](#) (Action) (25 minutes)
7. Committee Member Hot Items Report (Discussion) (10 minutes)
8. Discussion of Next Meeting Date and Recommended Items for the Agenda (5 minutes)



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**no later than 5 days** before the meeting date.

**Making the Most of Marin County Transportation Dollars**



MEETING OF THE  
TRANSPORTATION AUTHORITY OF MARIN  
CITIZENS' OVERSIGHT COMMITTEE

October 24, 2022

5:00 p.m.

Virtual and In-Person Meeting

**Zoom Link:**

<https://us02web.zoom.us/j/83771996786?pwd=NldTdnlqQ1cyOEZQWkV3aGNuL1RWQT09>

**Webinar ID: 837 7199 6786**

**Passcode: 102422**

**MEETING MINUTES**

Members Present: Kevin Hagerty, League of Women Voters (Vice-Chairperson)  
Debbie Alley, Southern Marin Planning Area  
Jeffrey Olson, Central Marin Planning Area  
Charley Vogt, Northern Marin Planning Area  
Paul Royce, Ross Valley Planning Area  
Scott Tye, West Marin Planning Area  
Kate Powers, Environmental Organizations  
Allan Bortel, Marin County Paratransit Coordinating Council  
Zack Macdonald, School Districts  
Kingston Cole, Taxpayer Groups

Alternates Present: Susannah Saunders, Ross Valley Planning area  
Nancy Okada, Environmental Organizations  
Kay Noguchi, League of Women Voters  
James Schmidt, Taxpayer Groups

Consultant Present: Bonnie Nelson

Staff Members Present: Anne Richman, Executive Director  
Li Zhang, Deputy Executive Director/Chief Financial Officer  
Dan Cherrier, Principal Project Delivery Manager  
David Chan, Director of Programming and Legislation  
Grace Zhuang, Accounting and Administration Specialist  
Jennifer Doucette, Executive Assistant/Clerk of the Board  
Molly Graham, Public Outreach Coordinator  
Scott McDonald, Principal Transportation Planner

Vice-Chairperson Kevin Hagerty called the Citizens' Oversight Committee (COC) meeting to order at 5:04 p.m.

**1. Introductions and Welcome**

Vice-Chairperson Hagerty asked Grace Zhuang, Accounting and Payroll Specialist, to conduct the roll call. Ms. Zhuang did so and confirmed that a quorum was present. Ms. Zhuang stated the meeting order rules and instructions for the public to provide comments.

**2. Open Time for Public Expression**

No public expression was received.

### **3. Review and Approval of July 18, 2022 Meeting Minutes (Action)**

Member Kingston Cole moved to approve the July 18, 2022 Meeting Minutes. Member Charley Vogt seconded the motion, and the Minutes were unanimously approved.

### **4. Measure B Expenditure Plan Review (Discussion)**

Bonnie Nelson, Consultant hired to facilitate the discussion, introduced the report and provided an overview of the previous discussions on the Measure B Expenditure Plan (EP), which included presentations from current funding recipients that receive the funds for various projects and programs, questions, and discussions on potential changes and improvements. Ms. Nelson also provided an overview of tonight's discussions, which would include a presentation by Executive Director (ED) Anne Richman. The review of the EP should conclude with a consensus vote to support staff's recommendations and any final proposed changes would be made by the TAM Board, which should adopt an updated EP after a 45-day public comment period.

ED Anne Richman thanked the members for their review and discussion of the proposed changes to the EP. She confirmed discussions on the EP update began at the March 21 COC meeting with a schedule of the review process. An overview of the current funding levels was provided at the May 16 meeting and the members provided feedback; the recipients of Measure B funds provided presentations at the June 20 meeting on how the funds were used, and staff presented an initial proposal at the July 18 COC meeting. ED Richman stated that staff has since met with funding recipients and has refined the proposal for the COC's final review and support. She confirmed that staff anticipates the TAM Board approving the recommended amendments to the EP by the March 2023 meeting, and any changes would go into effect July 1, 2023, at the start of the new fiscal year.

In response to Alternate Kay Noguchi, ED Richman stated that FPL is the Funding, Programs & Legislation Executive Committee, which will review the proposed changes to the EP prior to review by the TAM Board.

ED Richman stated that the members have reviewed, provided input and heard from the public throughout the process. She noted that the fee generates approximately \$2.3 million per year, and that the Measure AA sales tax currently generates about \$34 million annually. ED Richman provided a brief overview of the funding categories under the EP: 35% of the revenue funds for Element 1.1, Maintain Local Streets by formula; 5% of the revenue funds Element 1.2, Maintain Class 1 Pathways by formula; 35% of the revenue funds Element 2, Improve Transit for Seniors & People with Disabilities; and 25% of the revenue funds three programs under Element 3, Reduce Congestion & Pollution, including Element 3.1 - School Crossing Guards & Street Smarts; Element 3.2 - Commute Alternatives; Element 3.3 - Alternative Fuel Infrastructure & Promotion.

ED Richman discussed the staff proposal, which focused mainly on changes to Element 1.1, and some changes to Element 1.2. ED Richman stated that a prior proposal recommended converting the distribution of the funding under Element 1.1, currently a formula based on 50% population/50% lane miles to the local jurisdictions, to a competitive program for bicycle and pedestrian improvement projects. Following discussions with the COC, Marin Managers Association (MMA), and Marin Public Works Directors (MPWA), staff worked with MPWA and came up with a compromise, which was endorsed by the MPWA at its October 20 meeting.

ED Richman stated that the current proposal for Element 1.1 is to maintain the 35% funding share, with an amount to each jurisdiction under the current formula; that the jurisdictions would identify projects for bicycle and pedestrian safety improvements, and TAM would allocate 5 years' worth of funds to each jurisdiction for the projects identified. ED Richman stated that the TAM Board would approve the project list. She noted that the proposal would benefit TAM by helping to achieve the agency's goals to promote mobility, safety and active transportation; it supports TAM's role as a countywide transportation agency; and provides funding for projects that might not be a good fit for state or federal funds.

ED Richman discussed the proposed changes to Element 1.2, which provides approximately \$100,000 for pathway maintenance annually. Staff is proposing that the TAM Board is given the discretion to redirect the carryover funds to any countywide pathway, planning or maintenance project upon sunset of the current EP, and in the future, to allow the Board to disburse carryover funds exceeding \$250,000 to similar projects, while encouraging recipients to use the funds before they are redistributed.

ED Richman discussed the proposal to maintain the 35% funding level for the transit programs under Element 2 and noted that an increase in funding would result in a decrease in funding for other priorities. She also stated that staff is proposing to maintain the 25% funding share for programs under Element 3 and continue to allow flexibility to allocate funds to where they are most needed by not specifying the percentage shares for the three programs under Element 3. ED Richman noted that a reduction in funding would result in fewer crossing guards and that the Commute Alternative and Alternative Fuels Programs rely on Measure B funds.

ED Richman stated that COC members have expressed interest in performance measures, reporting and fund leveraging, which staff is recommending are addressed during the Strategic Plan (SP) process. Staff also recommends providing the COC members with regular updates, rather than undertaking a complete review of the EP more frequently than 10 years. She reminded the members there is language in the EP that allows for it to be reviewed earlier than 10 years should it be considered necessary.

ED Richman discussed a proposal to allow the TAM Board the potential to create one or more new positions on the COC to address the needs of equity priority communities in Marin.

ED Richman asked the members and the public to provide comments on the proposed changes to the EP. She expressed a desire to reach consensus on the proposed changes and for the COC to make a recommendation to the TAM Board.

Member Debbie Alley discussed her support for establishing metrics to determine the success of programs and for the COC's periodic review of the SP. In response to Member Alley, ED Richman stated that the SP is reviewed and updated every 2 years, which would provide the members an opportunity to review the programs and recommend adjustments. Member Alley suggested an annual review and Li Zhang, Deputy Executive Director/Chief Financial Officer (DED/CFO), stated that most funding recipients, such as Marin Transit, provide updates on an annual basis.

Member Vogt commended staff for their considerable effort in reaching a compromise with the recipients of Element 1.1 funds and confirmed his support for staff's proposal. In response to Member Vogt, ED Richman clarified the distribution of funds under Element 1.1, which would be for the total of the 5-year period. Member Vogt stated his full support of the recommendation to create a new position on the committee that represents diversity.

In response to Vice-Chair Hagerty, ED Richman acknowledged that it would be difficult to meet the cash flow needs of the total \$3.8 million under Element 1.1 if all the recipients requested their cash in the first year. She stated that it is envisaged the funding requests would be submitted intermittently. DED/CFO Zhang noted that TAM typically works with the funding recipients on an agreed cash reimbursement schedule during the development of the funding agreement with the hope that no project would be delayed simply because of cash availability.

Member Kate Powers expressed her appreciation to staff and Ms. Nelson for guiding the members through the EP update process. In response to Member Powers, Director of Programming and Legislation David Chan clarified the funding table for Class 1 Bicycle and Pedestrian Pathways. He stated that the amount of funding is determined by the length of the pathway and that two more pathways are anticipated to be added to the list. As such, the amount of funding for each pathway will be changed.

Member Powers expressed concern that reviewing the EP every 10 years might be inadequate to meet the demands of climate change and the effects of electric vehicle (EV) legislation. In response, ED Richman stated that EP review can be triggered by reasons such as large-scale changes affecting transportation priorities, or by Senate Bill 83, the legislation enabling the fee. She added that the TAM Board, staff and the COC could review the EP sooner than 10 years should it be considered necessary. In response to Member Powers' request for examples of metrics that could be used to determine the success of a program, ED Richman noted that Marin Transit presents ridership numbers, costs per rider and trip length averages at its annual presentation to the COC, and TAM records the number of EV charger installations in the County. DED/CFO Zhang reminded the members that the COC can review and provide feedback on most of the issues as part of the SP update and during the project/program annual reports.

In response to Member Jeff Olson, DED/CFO Zhang explained that pathway maintenance funding is based on reimbursement and that the total amount available for a specific pathway may not be spent fully depending on the actual maintenance needs. Member Olson requested a map showing the paths that receive funding.

In response to Member Allan Bortel, Mr. Chan stated that the TAM Board has defined eligible costs as routine maintenance, such as cleaning, graffiti removal and garbage collection; and that it does not include resurfacing or structural repairs, which are considered major maintenance.

Alternate Susannah Saunders expressed her support for creating a more diverse COC and she asked staff to clarify the funding amounts for the three sub-categories for Element 3. ED Richman confirmed that staff is not recommending a specific percentage for each of the three sub-categories in order to allow flexibility that enables the programs to be delivered in the most cost-effective way. Staff also recommend that any carryovers are addressed through the SP and through the budget process, which has been the practice for the past 10 years.

Vice-Chair Hagerty asked if any members of the public wished to speak or had sent in an e-comment.

Marin County Bicycle Coalition (MCBC) representative Tarrell Kullaway asked if the COC will continue to meet after tonight's meeting. Ms. Kullaway expressed concern that the member representing bicyclists and pedestrians has not been attending COC meetings. Ms. Kullaway also spoke on behalf of Warren Wells of MCBC, who expressed concern that under Element 1.1, funding dedicated to bicycle and safety projects might also be spent on general safety projects that would not benefit the bicycle and walking community. She asked that the language be changed to ensure funding is only spent on bicycle and pedestrian improvements.

In response, ED Richman stated that the COC is an ongoing committee and meets on a regular basis, usually every other month, and that additional meetings have been scheduled to review and discuss changes to the Measure B EP. She also noted that the representative for bicyclists and pedestrians has attended meetings regularly during the EP process and was not available tonight. ED Richman explained that MPWA reviewed draft criteria for Element 1.1, which is primarily focused on bicycle and pedestrian improvements/safety.

WTB-TAM Director Matthew Hartzell requested the list of pathways that receive maintenance funding under the current Measure B EP is released to the public. Mr. Hartzell commended the addition of the Corte Madera Creek and East Francisco path to the list of pathways that receive maintenance funding under Element 1.2, and he asked if the pathway in Novato at the State Route (SR) 37 interchange could be added. Mr. Hartzell also requested that Element 1.2 receives a 1% increase in funding to 6%, which would represent a 20% relative increase, compared to a 1% decrease, a relative decrease of 3%, for a funding element that receives 35% of Measure B funds.

In response, ED Richman stated that the pathway list will be added to the TAM website and that pathways owned by the Sonoma Marin Area Rail Transit (SMART) are not eligible to receive funding under the Measure B EP. DED/CFO Zhang stated that in the EP, pathway maintenance funds could only be expended on paths that have been constructed since January 2008. Mr. Hartzell added that the pathway at the SR 37 interchange was likely built by Caltrans in the 1970s and is not a SMART pathway.

Mr. Wells asked if older pathways would be eligible for funding under Element 1.1. In response, ED Richman stated that the intention of Element 1.1 is to provide funding support to maintain newer pathways, rather than funding maintenance for older pathways constructed before 2008. DED/CFO Zhang added that the maintenance of effort, which intends to prevent the use of the funds to cover the shortfall or supplant other funds being used for projects/program prior to the approval of a new funding measure, was taken into consideration during the EP development process, which is why the EP specifies only pathways constructed after 2008 are eligible.

DED/CFO Zhang read a letter from Nancy Whelan, General Manager of Marin Transit, sharing her appreciation for TAM and the COC's continued support of the programs under Element 2, and her team's support of the final staff recommendation.

Member Vogt moved to approve staff's recommendation that the COC supports the proposed amendments to the Measure B EP, as shown in Attachment A, and refers them to the TAM Board for review and release of the 45-day public comment period. Member Cole seconded the motion, which was approved unanimously.

Vice-Chair Hagerty and ED Richman expressed appreciation for the COC and Ms. Nelson's facilitation of the Measure B EP review process over many months, which has been an excellent collaborative effort.

**5. Formation of the FY2021-2022 COC/2022 TAM Annual Report Development Subcommittee and Approval of the Draft Development Schedule (Action)**

Public Outreach Coordinator Molly Graham presented the staff report, which recommends the COC form a subcommittee to guide staff with the development process of the FY2021-22 COC/2022 TAM Annual Report and adopt the report development schedule.

Ms. Graham stated that staff anticipated the first meeting of the subcommittee to take place in November 2022. She noted that last year's subcommittee members were acknowledged for their effort on the back cover of the FY2020-21 COC/TAM Annual Report. She also noted that the project map and the timelines which provided an overall snapshot of what TAM has accomplished over the years, will be updated and included in the new report.

Ms. Zhang stated that staff is seeking five members for the subcommittee and that Member Bortel has agreed to serve on the subcommittee. Vice-Chairperson Hagerty and Member Cole, and Alternate Kay Noguchi and Alternate Saunders also volunteered to join the subcommittee.

Member Scott Tye commented on the continued improvements made to the Annual Report over time and he suggested the report adds information on how readers can obtain more hard copies.

Member Powers moved to appoint Vice-Chairperson Hagerty, Members Bortel and Cole, Alternates Noguchi and Saunders, to the FY2021-22 COC/2022 TAM Annual Report Development Subcommittee and approve the development timeline. Member Vogt seconded the motion, which was approved unanimously.

***The Committee recessed for a 10-minute break and reconvened with all members present as indicated.***

**6. TAM Staff Report (Information)**

ED Richman presented the staff report. ED Richman provided an update on the Marin Commutes Program, which was relaunched on October 1, 2022, with a new rewards program. The program provides incentives to those living or working in Marin to choose a method of transport other than single-car usage. Users can sign up for the program on the [marincommutes.org](https://marincommutes.org) website to track their commutes and receive rewards.

ED Richman reported on a new rollout for the Street Smarts Program, "Eyes Up Marin", which includes new banners, yard signs and advertisements on buses, to promote safe behavior by all road users. ED Richman stated that TAM operates the program in conjunction with Safe Routes to School (SR2S) and the Crossing Guard Program, and the program is funded by Measure B. She added that the location of the banners was determined by crash and other traffic data.

ED Richman also reported on the following: "Walk, Bike and Roll to School Day" on October 12, which included participation by some of the TAM Board members and staff; additional training and safety programs that will be offered by SR2S in response to safety issues related to teenagers using electric bikes; staff's preparation of a progress report on the North-South Greenway and Cross-Marin Bikeway corridors to determine what work has been done and the gaps that still need closing; a presentation at the October 17 San Rafael Town Council meeting by the Golden Gate Bridge Highway and Transportation District (GGBHTD), which provided an update on the Transit Center Relocation Draft Environmental Impact Report (EIR). ED Richman stated that the Final EIR should be released soon, with a 30-day public comment period.

ED Richman also reported on a public meeting hosted by California Department of Transportation (Caltrans) on September 14 on the SR 37 Planning and Environmental Linkages (PEL) Study. The PEL discussion focused on a list of alternatives that would be carried forward to an EIR, and the study is anticipated to be completed by the end of the year. She also provided an update on the Marin-Sonoma Narrows (MSN) B7 construction project, which began in July 2022, and includes bridge widening and changing the alignment of some sections of the highway.

ED Richman reported on the community meetings and events staff has attended recently. She encouraged the members to contact staff if the organizations they represent would like a presentation on TAM projects/programs.

ED Richman and Member Bortel discussed the possible effects of inflation on the contract for the MSN project.

In response to Member Alley on the number of Marincommutes.org website users, Principal Transportation Planner Scott McDonald stated that approximately 900 commuters have signed up to the Marin Commutes Reward Program. He stated that growth is anticipated as the incentive program is ongoing, and that approximately 250 new users have been recorded in the last 30 days. Mr. McDonald discussed the incentives, which include the earning of gift cards from national retailers by using accumulated points and additional gift card drawings to encourage people to log trips.

In response to Alternate James Schmidt, ED Richman stated that she could ask GGBHTD staff if there is likely to be a direct impact on the location of the new transit station if SMART failed to extend its sales tax measure. Vice-Chair Hagerty stated that he had attended the SMART presentation at the San Rafael City Council meeting; that SMART's sales tax measure is effective through 2029; that the project should be completed by 2027; and that the historical elements of the Whistlestop building would be moved if the site is chosen for the new transit center.

In response to Alternate Nancy Okada, Vice-Chair Hagerty stated that it was reported at the San Rafael City Council Meeting there might be an opportunity for housing development on the current site of the bus transit building.

## **7. Committee Member Hot Items Report (Discussion)**

Member Tye reported that transit operators in the cities and County of Los Angeles are addressing the effects of temperature increases caused by climate change on unsheltered bus stops. He also requested an update from Marin Transit staff at a future meeting and commented on a Sausalito pedestrian fatality caused by an e-bike rider. Member Tye discussed the problem with enforcing e-bike speed limits and suggested speed indicators could be used on bike paths. Finally, Member Tye discussed the urgent need to address sea-level rise with partner agencies.

ED Richman noted that staff will be providing a sea-level rise presentation to the TAM Board at the October 27 meeting.

Member Vogt commented on TAM's fiscal responsibility, which he stated TAM and the COC take very seriously and conservatively, in response to reports of the major construction delay and significant cost-overruns for the Golden Gate Bridge Suicide Barrier project. Member Vogt also commented on the Marinscope Community Newspapers, and he noted that there is a special edition on the Marin Rotary Club activities and Rotary Day of Service regarding EVs.

Member Powers discussed her support for a Main Transit presentation and noted that she has not been able to provide a report on the Marin Transit Board Meetings for many months partly because of the length of the Measure B discussions. She would support a 2022 report from Marin Transit General Manager Nany Whelan if she is available at the next meeting. Member Powers also reported that she nearly collided with two teenagers who were riding an e-bike without helmets and lighting, and she requested a presentation on TAM's Vision Zero program.

## **8. Discussion of Next Meeting Date and Recommended Items for the Agenda**

The next meeting was scheduled for Monday, November 21, 2022. Items for review will be the Draft 2022 Measure A/AA Sales Tax Compliance Audit Report and TAM's FY2021-22 Annual Comprehensive Financial Report (ACFR).

*The meeting was adjourned at 6:45 p.m.*





**DATE:** November 21, 2022

**TO:** Transportation Authority of Marin Citizens' Oversight Committee

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

**SUBJECT:** Review of the 2022 Measure A/AA Compliance Audit Results (Action) - Agenda Item No.5

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**RECOMMENDATION:**

The Citizens' Oversight Committee (COC) reviews the 2022 Measure A/AA compliance audit results and refers it to the TAM Board for acceptance.

**BACKGROUND:**

TAM has a fiduciary responsibility to the voters of Marin County to ensure that the Measure A and Measure AA Transportation Sales Tax funds are spent appropriately and has carried out this responsibility diligently since the inception of Measure A in 2004. Both the Measure A and Measure AA Expenditure Plans provided TAM with the authority to audit all Measure A/AA fund recipients for their use of the sales tax proceeds. An independent compliance audit is explicitly permitted under the terms and conditions of TAM's funding agreements/contracts with all Measure A/AA funding recipients. The COC played a critical role in the development of the original Measure A Compliance Audit Policy and the final Policy was adopted by the TAM Board at its October 28, 2010 Board meeting. The implementation of the Policy started with the FY2011-12 and prior Measure A funding activities. The Compliance Audit Policy was updated to include all categories under Measure AA and approved by the TAM Board at its April 23, 2020 meeting.

The TAM Board approved the six Measure A/AA Transportation Sales Tax fund recipients that were selected for the 2022 audit cycle at its June 23, 2022 meeting as shown in Table 1. The 2022 compliance audit cycle covers Measure A/AA revenue and expenditure activities which occurred in or prior to FY2021-22.

**Table 1: Sales Tax Fund Recipients Selected for the 2022 Compliance Audit Cycle**

No.	Fund Recipient	Funding Strategy/Category
<b>Interest Revenue Funding Usage</b>		
1	City of San Rafael	Usage of Multi-Use Path Maintenance Funds
2	County of Marin	Usage of Multi-Use Path Maintenance Funds
<b>Measure A Strategy 1/Measure AA Category 4 Local Bus Transit System</b>		
3	Marin Transit	For all sales tax funds received for its FY2021-22 transit operation and capital needs
<b>Measure AA Category 1 Highway 101 &amp; Adjacent Roadways</b>		
	None for this Cycle	
<b>Measure A Strategy 3.1/Measure AA Major Road Set Aside</b>		
	None for this Cycle	
<b>Measure A Strategy 3.2/Measure AA Category 2.1 Local Street and Road</b>		
4	City of Mill Valley	For the usage of the FY2020-21 or prior sales tax Local Roads funds
<b>Measure A Strategy 4.1/Measure AA Category 3.1 Safe Routes to School Program</b>		
	None for this Cycle	
<b>Measure A Strategy 4.2/Measure AA Category 3.2 Crossing Guard Program</b>		
5	All City Management Services	For the usage of crossing guard funding in FY2021-22
<b>Measure A Strategy 4.3 Safe Pathways to School Project</b>		
6	Town of San Anselmo	Large capital project, for Measure A funds received for the Brookside Elementary School Sidewalk Gap Closure Project

## DISCUSSION/ANALYSIS:

### Measure A/AA Compliance Audit Process:

The annual Measure A/AA Compliance Audit Workshop was conducted on September 8, 2022. Staff, along with the audit team from Moss, Levy & Hartzheim (MLH), LLP, reviewed the requirements of the Measure A/AA Expenditure Plans, the agreements and contracts in place, and the compliance audit policy adopted, and explained the audit process and timeline. Representatives from 8 different fund recipients attended the workshop and provided staff with valuable questions and feedback.

The audit team from MLH, along with TAM staff, started the initial pre-audit meetings with the fund recipients selected in September, field visits were completed, and draft audit results were presented to TAM staff for review early November. The audit team noted one observation with the City of San Rafael's audit, which was reviewed and being addressed by both the City of San Rafael and TAM staff. And staff is very pleased to report that there is no non-compliance finding discovered during this round of the compliance audit.

### Measure A/AA Compliance Audit Results by Fund Recipients:

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

Compliance audit results for the 6 fund recipients selected for the 2022 compliance audit effort are presented below for your review.

### *City of San Rafael, Interest Revenue for Routine Maintenance of Puerto Suello Hill Multi-Use Pathway*

#### Measure A/AA Expenditure Audited:

The compliance audit for the City of San Rafael covers all Measure A expenditures which occurred in FY2021-22 for the maintenance costs of the Puerto Suello Hill Multi-Use Pathway.

<b>Measure A/AA Allocation</b>				
<b>Allocation Period</b>	<b>Agreement Number</b>	<b>Measure A/AA Strategy/Category</b>	<b>Agreement Date</b>	<b>Available Amount</b>
FY 21/22	2015-017	Measure A Interest	7/8/2016	\$ 26,299
<b>Total Measure A/AA Allocation</b>				<b>\$ 26,299</b>
<b>Measure A/AA Expenditures</b>				
<b>Project Name</b>	<b>Phase</b>	<b>Measure A Strategy</b>	<b>Date of Completion</b>	<b>Amount</b>
Puerto Suello Hill Pathway Maintenance	n/a	Measure A Interest	6/30/2022	\$ 26,299
<b>Total Measure A/AA Expenditure</b>				<b>\$ 26,299</b>

**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 – Lack of supporting documentation for payroll charges:**

During the review of payroll charges, it was noted that hours and rates charges are management estimates instead of actual hours and hour rates supported by timesheet and personal action forms.

**Effect:**

Without adequate supporting documentation for payroll charges such as direct timesheets and exact reconciliation of salary and benefit rates, it is difficult to determine if the recipient is in compliance with the requirements of the fund agreement and Measure A/AA Expenditure Plans.

**Recommendation:**

The audit team recommends that the City of San Rafael 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 of San Rafael's staff. City of San Rafael staff agrees with the observation and provided the following response to address the observation:

*City staff understands the concern identified in the observation and will look into the possibility of creating a project code that can be used to properly tracking the staff hours and other actual maintenance cost of each pathway eligible for the Measure A interest fund. City staff will update TAM staff about the result of the research and if specific project code cannot be created, work with TAM staff to come up with an alternative solution to address the concern raised by the audit.*

**County of Marin, Interest Revenue for Routine Maintenance of Cal Park Tunnel Multi-Use Pathway**

**Measure A/AA Expenditure Audited:**

The compliance audit for the County of Marin covers all Measure A expenditures which occurred in FY2019-20 for the maintenance costs of the Cal Park Tunnel Multi-Use Pathway.

<b>Measure A/AA Allocation</b>				
<b>Allocation Period</b>	<b>Agreement Number</b>	<b>Measure A/AA Strategy/Category</b>	<b>Agreement Date</b>	<b>Available Amount</b>
FY2018-19	2015-014	Measure A Interest	9/22/2015	\$ 45,000
<b>Total Measure A/AA Allocation</b>				<b>\$ 45,000</b>
<b>Measure A/AA Expenditures</b>				
<b>Project Name</b>	<b>Phase</b>	<b>Measure A/AA Strategy/Category</b>	<b>Date of Completion</b>	<b>Amount</b>
Cal Park Tunnel Maintenance	n/a	Measure A Interest	2/2/2020	\$ 41,773
<b>Total Measure A/AA Expenditure</b>				<b>\$ 41,773</b>

Result:

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

Follow-up Meeting and/or Action:

Not needed.

**Marin Transit, Measure AA Funds for Local Transit**

Measure A/AA Expenditure Audited:

Compliance audit for Marin Transit covers all Measure A and Measure AA funds allocated and spent in FY2021-22 for Marin Transit's operation and capital needs.

<b>Measure A/AA Allocation</b>				
<b>Allocation Period</b>	<b>Agreement Number</b>	<b>Measure A/AA Strategy/Category</b>	<b>Agreement Date</b>	<b>Available Amount</b>
FY 2021-22	A-FY22-13	Measure AA C4	11/11/2021	\$ 13,612,184
<b>Total Measure A/AA Allocation</b>				<b>\$ 13,612,184</b>
<b>Measure A/AA Expenditures</b>				
<b>Project Name</b>		<b>Strategy/Category</b>	<b>Date of Completion</b>	<b>Amount</b>
Marin Transit Operation and Capital Needs		AA C4.1	6/30/2022	\$ 3,232,784
		AA C4.2		\$ 664,630
		AA C4.3		\$ 2,767,189
		AA C4.4		\$ 1,291,954
		AA C4.5		\$ 886,173
<b>Total Measure A/AA Expenditure</b>				<b>\$ 8,842,730</b>

Result:

The results of the auditor's procedures disclosed no instances of noncompliance with the Measure A/AA Expenditure Plans and the funding agreement between Marin Transit and TAM.

Follow-up Meeting and/or Action:

Not needed.

**City of Mill Valley, Measure A/AA Funds for East Blithdale Rehabilitation Project**

Measure A Expenditure Audited:

The Compliance audit for the City of Milly Valley covers Measure A/AA funds allocated in FY2020-21 for the East Blithdale Rehabilitation Project.

<b>Measure A/AA Allocation</b>				
<b>Allocation Period</b>	<b>Agreement Number</b>	<b>Measure A/AA Strategy/Category</b>	<b>Agreement Date</b>	<b>Available Amount</b>
FY2020-21	A-FY21-05	AA S2.1	7/1/2020	\$ 261,055
		Measure A Reserve	7/1/2020	\$ 14,154
<b>Total Measure A/AA Allocation</b>				<b>\$ 275,209</b>
<b>Measure A/AA Expenditures</b>				
<b>Project Name</b>	<b>Phase</b>	<b>Measure A/AA Strategy/Category</b>	<b>Date of Completion</b>	<b>Amount</b>
East Blithdale Rehab Phase 1	All	AA S2.1	6/30/2021	\$ 261,055
		Measure A Reserve	6/30/2021	\$ 14,154
<b>Total Measure A/AA Expenditure</b>				<b>\$ 275,209</b>

**Result:**

The results of the auditor's procedures disclosed no instances of noncompliance with the Measure A/AA Expenditure Plan and the funding agreement between the City of Mill Valley and TAM.

**Follow-up Meeting and/or Action:**

Not needed

**All City Management Services, Measure A/AA Funds for Crossing Guard Services**

**Measure A/AA Expenditure Audited:**

The compliance audit for the City of Belvedere covers Measure A/AA funds TAM provided to All City Management Services for crossing guard services under the current contract.

<b>Measure A/AA Allocation</b>				
<b>Contract Period</b>	<b>Contract Number</b>	<b>Measure A/AA Strategy/Category</b>	<b>Contract Date</b>	<b>Available Amount</b>
July 2018 to July 2023	C-FY19-03	Measure A and AA	7/31/2018	\$ 11,300,000
<b>Total Measure A/AA Contract Amount</b>				<b>\$ 11,300,000</b>
<b>Measure A/AA Expenditures</b>				
<b>Project Name</b>		<b>Measure A/AA Strategy/Category</b>	<b>Date of Completion</b>	<b>Expenditure Amount*</b>
Crossing Guards		Measure A Reserve		\$ 79,450
		A S2		\$ 100,000
		AA C3.2		\$ 34,000
		A S4.2		\$ 1,415,383
		AA C3.2		\$ 3,536,766
<b>Total Measure A/AA Expenditure</b>				<b>\$ 5,165,599</b>

**Result:**

The results of the auditor's procedures disclosed no instances of noncompliance with the Measure A/AA Expenditure Plans and the contract between All City Management Services and TAM.

**Follow-up Meeting and/or Action:**

Not needed.

**Town of San Anselmo, Measure A Funds for the Brookside Elementary School Sidewalk Gap Closure Project**

**Measure A/AA Expenditure Audited:**

The compliance audit for the Town of San Anselmo covers Measure A 4.3 funds for the Brookside Elementary School Sidewalk Gap Closure Project, which was allocated in FY2020-21 and spent in FY2021-22.

<b><i>Measure A/AA Allocation</i></b>				
<b>Allocation Period</b>	<b>Agreement Number</b>	<b>Measure A/AA Strategy/Category</b>	<b>Agreement Date</b>	<b>Available Amount</b>
FY2020-21	2015-008	Measure A S4.3	5/18/2015	\$ 350,000
<b>Total Measure A/AA Allocation</b>				<b>\$ 350,000</b>
<b><i>Measure A/AA Expenditures</i></b>				
<b>Project Name</b>	<b>Phase</b>	<b>Measure A/AA Strategy/Category</b>	<b>Date of Completion</b>	<b>Amount</b>
Brookside Elementary School Sidewalk Gap Closure	All	A S4.3	6/30/2022	\$ 350,000
<b>Total Measure A/AA Expenditure</b>				<b>\$ 350,000</b>

**Result:**

The results of the auditor's procedures disclosed no instances of noncompliance with the Measure A/AA Expenditure Plan and the funding agreement between the Town of San Anselmo and TAM.

**Follow-up Meeting and/or Action:**

Not needed.

**FISCAL CONSIDERATION:**

The Measure A/AA compliance audit was conducted within budget and on schedule.

**NEXT STEPS:**

The TAM Board is expected to review and accept all compliance audit reports at its December 15, 2022 meeting.

**ATTACHMENTS:**

Attachment 1 Staff PowerPoint Presentation

Since the reports are very similar and essential information from all reports is highlighted in the staff memo and presentation, only the City of San Rafael report is included as part of the package and the other reports can be accessed on the links below:

[Attachment 2-1 Measure A/AA Compliance Audit Report – City of San Rafael](#)

[Attachment 2-2 Measure A/AA Compliance Audit Report – County of Marin](#)

[Attachment 2-3 Measure A/AA Compliance Audit Report – Marin Transit](#)

[Attachment 2-4 Measure A/AA Compliance Audit Report – City of Mill Valley](#)

[Attachment 2-5 Measure A/AA Compliance Audit Report – All City Management Services](#)

[Attachment 2-6 Measure A/AA Compliance Audit Report – Town of San Anselmo](#)





# Review of the 2022 Measure A/AA Compliance Audit Results

Item 5 - Attachment 1

Transportation Authority of Marin  
Citizens' Oversight Committee

November 21, 2022

# Compliance Audit Policy and Background

- TAM has a fiduciary responsibility to the voters of Marin County to ensure that both the ½-Cent Measure A and Measure AA Transportation Sales Tax funds are spent appropriately and in accordance with the Measure A and Measure AA Expenditure Plans.
- With the help of the COC, the Measure A Compliance Audit Policy was developed and adopted by the TAM Board in 2010. Last amendment to the Policy was review and approved by the COC and TAM Board in April 2020 to include all Measure AA projects and programs.
- First Round of audits started in 2011 and 2022 cycle is the 12th round.



# Frequency of Audits for Measure AA Program/Project

- Category 1, Highways - at least one compliance audit for each major consultant support contract that's over \$1 million
- Category 2, Local Transportation Infrastructure – one compliance audit per year
- Category 3.1, Safe Access to Schools - every three years or when a new contract is in place
- Category 3.2, Crossing Guards - every two years or first year with new vendor
- Category 3.3, Safe Pathways to Schools - up to two per year, one big and one small project
- Category 4, Local Transit – annually
- Major Road Project Set Aside - by project (planning and environmental review, project design and construction)
- Use of interest funds – every three years

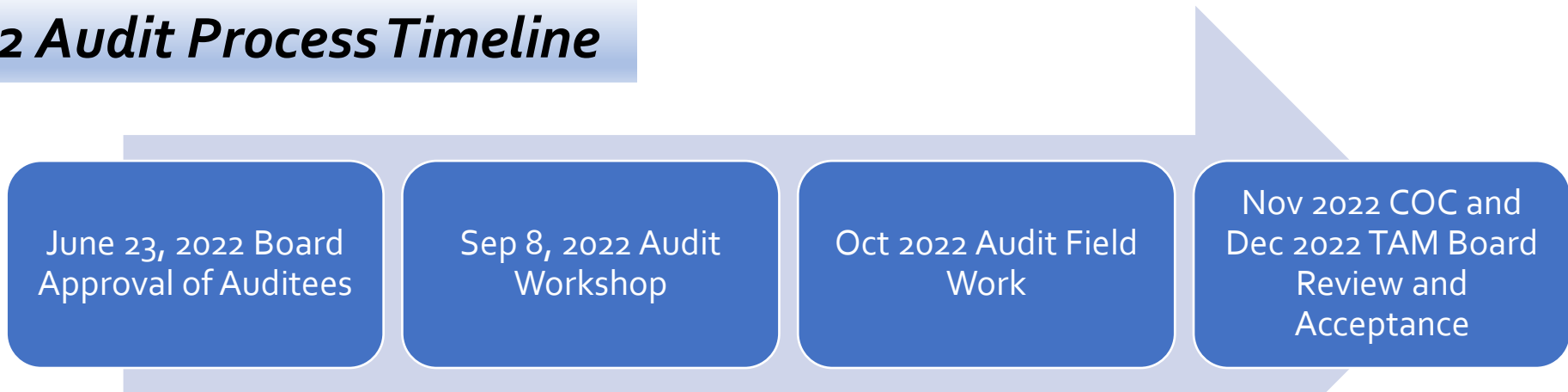
# Frequency of Audits for Remaining Measure A Program/Project

- Strategy 1, Local Transit – annually
- Strategy 3.1, Major Roads – by project phase (planning and environmental review, project design and construction)
- Strategy 4.3, Safe Pathways to Schools – up to two audits per year
- Use of interest funds – every three years

# General Annual Process and Timeline

- Selection and approval of list of fund recipients subject to audit – June
- Compliance Audit Workshop – August/September
- Auditor field work and meetings – October/November
- Review of audit results by staff and fund recipients – November/December
- Audit results presented to COC and TAM Board for review and acceptance – November/December/January

## ***2022 Audit Process Timeline***



# List of Recipients Selected for 2022 Audit Cycle

No.	Fund Recipient	Funding Strategy/Category
<b>Interest Revenue Funding Usage</b>		
1	City of San Rafael	Usage of Multi-Use Path Maintenance Funds
2	County of Marin	Usage of Multi-Use Path Maintenance Funds
<b>Measure A Strategy 1/Measure AA Category 4 Local Bus Transit System</b>		
3	Marin Transit	For all sales tax funds received for its FY2021-22 transit operation and capital needs
<b>Measure AA Category 1 Highway 101 &amp; Adjacent Roadways</b>		
	None for this Cycle	
<b>Measure A Strategy 3.1/Measure AA Major Road Set Aside</b>		
	None for this Cycle	
<b>Measure A Strategy 3.2/Measure AA Category 2.1 Local Street and Road</b>		
4	City of Mill Valley	For the usage of the FY2020-21 or prior sales tax Local Roads funds
<b>Measure A Strategy 4.1/Measure AA Category 3.1 Safe Routes to School Program</b>		
	None for this Cycle	
<b>Measure A Strategy 4.2/Measure AA Category 3.2 Crossing Guard Program</b>		
5	All City Management Services	For the usage of crossing guard funding in FY2021-22
<b>Measure A Strategy 4.3 Safe Pathways to School Project</b>		
6	Town of San Anselmo	Large capital project, for Measure A funds received for the Brookside Elementary School Sidewalk Gap Closure Project

# 2022 Compliance Auditees – City of San Rafael

## Interest Revenue for Maintenance of the Puerto Suello Hill Multi-Use Pathway

<i>Measure A/AA Allocation</i>				
Allocation Period	Agreement Number	Measure A/AA Strategy/Category	Agreement Date	Available Amount
FY 2021-22	2015-017	Measure A Interest	7/8/2016	\$ 26,299
<b>Total Measure A/AA Allocation</b>				<b>\$ 26,299</b>
<i>Measure A/AA Expenditures</i>				
Project Name	Phase	Measure A Strategy	Date of Completion	Amount
Puerto Suello Hill Pathway Maintenance	n/a	Measure A Interest	6/30/2022	\$ 26,299
<b>Total Measure A/AA Expenditure</b>				<b>\$ 26,299</b>

Observation: During the review of payroll charges, it was noted that hours and rates charges are management estimates instead of actual hours and hour rates supported by timesheet and personal action forms.

Next Step: City staff understands the concern identified in the observation and will look into the possibility of creating a project code that can be used to properly tracking the staff hours and other actual maintenance cost of each pathway eligible for the Measure A interest fund. City staff will update TAM staff about the result of the research and if specific project code cannot be created, work with TAM staff to come up with an alternative solution to address the concern raised by the audit.

# 2022 Compliance Auditees – County of Marin

## Interest Revenue for Maintenance of the Cal Park Tunnel Pathway

<i>Measure A/AA Allocation</i>				
Allocation Period	Agreement Number	Measure A/AA Strategy/Category	Agreement Date	Available Amount
FY2018-19	2015-014	Measure A Interest	9/22/2015	\$ 45,000
<b>Total Measure A/AA Allocation</b>				<b>\$ 45,000</b>
<i>Measure A/AA Expenditures</i>				
Project Name	Phase	Measure A/AA Strategy/Category	Date of Completion	Amount
Cal Park Tunnel Maintenance	n/a	Measure A Interest	2/2/2020	\$ 41,773
<b>Total Measure A/AA Expenditure</b>				<b>\$ 41,773</b>

Please note that the maintenance responsibility of Cal Park Tunnel is now with SMART and TAM no longer provides funding for it.

It's specified in the Measure A/AA Expenditure Plan that no sales tax funds goes to SMART.

# 2022 Compliance Auditees – Marin Transit

## Measure AA Category 4 funds for Marin Transit Operation and Capital Needs

<i>Measure A/AA Allocation</i>				
Allocation Period	Agreement Number	Measure A/AA Strategy/Category	Agreement Date	Available Amount
FY 2021-2022	A-FY22-13	Measure AA C4	11/11/2021	\$ 13,612,184
<b>Total Measure A/AA Allocation</b>				<b>\$ 13,612,184</b>
<i>Measure A/AA Expenditures</i>				
Project Name	Strategy/Category	Date of Completion	Amount	
Marin Transit Operation and Capital Needs	AA C4.1	6/30/2022	\$	3,232,784
	AA C4.2		\$	664,630
	AA C4.3		\$	2,767,189
	AA C4.4		\$	1,291,954
	AA C4.5		\$	886,173
<b>Total Measure A/AA Expenditure</b>				<b>\$ 8,842,730</b>

Underspending under AA C4.1 since Marin Transit received various one-time stimulus support funding for operation during FY2021-22.

# 2022 Compliance Auditees – City of Mill Valley

## Measure A Reserve & Measure AA Category 2 Funds for Local Street and Road Maintenance Project

Measure A/AA Allocation				
Allocation Period	Agreement Number	Measure A/AA Strategy/Category	Agreement Date	Available Amount
FY2020-21	A-FY21-05	Measure A & AA	7/1/2020	\$ 275,209
Total Measure A/AA Allocation				\$275,209
Measure A/AA Expenditures				
Project Name	Phase	Measure A/AA Strategy/Category	Date of Completion	Amount
East Blithdale Rehab Phase 1	All	AA S2.1	6/30/2021	\$ 261,055
		Measure A Reserve	7/7/2021	\$ 14,154
Total Measure A/AA Expenditure				\$275,209

Funds was combined with other sources for the East Blithdale Rehabilitation project.



# 2022 Compliance Auditees – All City Management Services

## Measure A & Measure AA Category 2 Funds for Crossing Guard Services

Measure A/AA Allocation				
Contract Period	Contract Number	Measure A/AA Strategy/Category	Contract Date	Available Amount
July 2018 to July 2023	C-FY19-03	Measure A and AA	7/31/2018	\$ 11,300,000
Total Measure A/AA Contract Amount				\$ 11,300,000
Measure A/AA Expenditures				
Project Name	Measure A/AA Strategy/Category		Date of Completion	Expenditure Amount*
Crossing Guards	Measure A Reserve			\$ 79,450
	A S2			\$ 100,000
	AA C3.2			\$ 34,000
	A S4.2			\$ 1,415,383
	AA C3.2			\$ 3,536,766
Total Measure A/AA Expenditure				\$ 5,165,599

*\* Expenditures since the start of the contract*

# 2022 Compliance Auditees – Town of San Anselmo

## Measure A S4.3 Funds for the Brookside Elementary School Sidewalk Gap Closure Project

<i>Measure A/AA Allocation</i>				
Allocation Period	Agreement Number	Measure A/AA Strategy/Category	Agreement Date	Available Amount
FY2020-21	2015-008	Measure A S4.3	5/18/2015	\$ 350,000
<b>Total Measure A/AA Allocation</b>				<b>\$ 350,000</b>
<i>Measure A/AA Expenditures</i>				
Project Name	Phase	Measure A/AA Strategy/Category	Date of Completion	Amount
Brookside Elementary School Sidewalk Gap Closure	All	A S4.3	6/30/2022	\$ 350,000
<b>Total Measure A/AA Expenditure</b>				<b>\$ 350,000</b>

Final reimbursement request invoice received by TAM in June 2022.

## 2022 Compliance Audit Cycle Another Year of Clean Audit for all Auditees

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MOSS, LEVY &amp; HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

**PARTNERS**

RONALD A LEVY, CPA  
CRAIG A HARTZHEIM, CPA  
HADLEY Y HUI, CPA

**COMMERCIAL ACCOUNTING & TAX SERVICES**

9107 WILSHIRE BLVD. SUITE 500  
BEVERLY HILLS, CA 90210  
TEL: 310.273.2745  
FAX: 310.670.1689  
www.mlhcpas.com

**GOVERNMENTAL AUDIT SERVICES**

5800 E. HANNUM, SUITE E  
CULVER CITY, CA 90230  
TEL: 310.670.2745  
FAX: 310.670.1689  
www.mlhcpas.com

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE**

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

**Compliance**

We have audited the City of San Rafael's (City) compliance with the types of compliance requirements described in the Measure A/AA Expenditure Plans and the respective funding agreement with the Transportation Authority of Marin (Authority), for the fiscal year ended June 30, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to compliance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Management of the City of San Rafael is responsible for compliance with the Measure A/AA Expenditure Plans and requirements of its funding agreement with the Authority. Our responsibility is to express an opinion on the City's compliance based on our audit.

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/AA Expenditure Plans issued by the County of Marin, and the respective funding agreement between the City and the Authority. An 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 for Measure A Interest funds completed during the fiscal years ended June 30, 2022.

**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/AA 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 Board of Commissioners, City Council, Citizens' Oversight Committee, Management of the Authority, 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  
October 31, 2022

## **CITY OF SAN RAFAEL**

### **Measure A/AA Compliance Report**

#### **Notes to the Compliance Report**

**June 30, 2022**

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#### **NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### **Financial Reporting Entity**

The City of San Rafael (City) is an incorporated City that receives funding under the Measure A/AA Expenditure Plans 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/AA SALES TAX**

The Measure A/AA sales tax is a ½-cent sales tax originally approved as Measure A in 2004 and then renewed as Measure AA in 2018 by the voters of Marin. Together, it is expected to provide more than \$1.2 billion in reliable local transportation dollars as a step in implementing the “transportation vision” set forth by the County of Marin as a plan to alleviate traffic congestion, reinvent the public transportation system, provide addition pedestrian and bike pathways, provide safer routes to school and many other additional transit related goals. Various community and advocacy groups in each part of the County, representing the many diverse interests in Marin, provided input that result in a draft expenditure plan for both Measure A and Measure AA. The draft plans were presented to each of Marin’s City/Town Councils and to numerous stakeholder groups for review and input. Comments received prompted refinements reflected in the Final Measure A/AA Transportation Sales Tax Expenditure Plans (Plans).

The original Marin County Transportation Sales Tax Expenditure Plan (Measure A) was approved in November 2014 and subsequently, the renewed Marin County Transportation Sales Tax Expenditure Plan was approved by 76.7% of Marin voters as Measure AA in November 2018. This renewed the current ½-cent transportation sales tax for another 20 years, until 2039.

The Plan is administered by the Authority. Its 16-member Board of Commissioners consists of the five Board of Supervisors and a council member of each incorporated City/Town. The Authority is accountable to a 12-member Citizens’ Oversight Committee (Committee), created with the assistance of the League of Women Voters. The Committee reviews all expenditures and reports annually and reports to the public in its annual report.

## CITY OF SAN RAFAEL

### Measure A/AA Compliance Report

#### Attachment A – Procedures Performed

June 30, 2022

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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/AA 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/AA funding source or equivalent reports where income and expenses associated with Measure A/AA 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/AA funding.
8. For reimbursement-based agreements/contracts, 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/AA 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/AA 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 was documented on the invoice.
  - b. Invoice – Reviewed invoices and supporting documentation to ensure that they were mathematically accurate, properly addressed to the auditee and had sufficient detail to justify the amounts being charged and the cost center or fund code to which it was charged to.
  - c. Coding – Reviewed invoices and supporting documentation to ensure that they had been correctly coded to the specific cost center or fund code designated for Measure A/AA 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/AA funding were allowable costs based on the Measure A/AA Expenditure Plans, the entity's funding agreement with the Authority, and specific requirements of the Strategy/Category 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/AA Compliance Report

#### Attachment A – Procedures Performed

June 30, 2022

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10. For entities receiving funding in advance for Measure A Strategy 3 and/or Measure AA Category 2 under 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/AA were reasonable for the project. In addition, expenditures were 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 1,3&4 and Measure AA Category 2,3&4 and the Major Road Set-aside 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 Request For Proposal (RFP) submittals were followed, we determined whether the process was adequate in regards 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 regards to the project.
  - c. Bid Award – Reviewed County Board of Supervisor and/or City/Town Council Agendas and Minutes along with Staff Reports in regards to the bid award to ensure that the contract for the project was properly approved and 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 was sufficient documentation for any other selection process utilized.
12. For entities where professional service contracts were paid utilizing Measure A/AA 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 regards to the selection of professional service firms.
13. For entities where capital construction projects were paid utilizing Measure A Strategy 1,3&4 and Measure AA Category 2,3&4 and the Major Road Set-aside 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 Measure A/AA funding, we selected a representative sample of charges for personnel costs and tested for the following:
  - d. Recalculation – Reviewed and reconciled wage rates from personnel costs charged to Measure A/AA 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 were accurate and appropriate; recalculated personnel costs utilizing wage rates and hours being charged to ensure that the amounts were mathematically accurate; review the calculation to ensure no indirect costs were included in the reimbursement request.
  - e. Timesheet – Reviewed timesheets for selected personnel costs to ensure that hours being charged to Measure A/AA are properly supported with an approved timesheet. All charges to Measure A/AA 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 were 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.

**Observation**

2022-01

Observation – Lack of supporting documentation for payroll charges:

During the review of payroll charges, it was noted that hours and rates charges are management estimates instead of actual hours and hour rates supported by timesheet and personal action forms.

Effect:

Even though the estimated hours and rates are reasonable based on the understanding of work needed, without adequate supporting documentation for payroll charges such as direct timesheets and exact reconciliation of salary and benefit rates, actual cost cannot be determined.

Recommendation:

We recommend that recipient update procedures to ensure that they obtain/retain adequate documentation for all payroll charges.

City of San Rafael Management's Response:

The City used the average hour rate of park maintenance and facilities repair workers and reasonable estimated hours for the FY2021-22 Measure A interest fund reimbursement request. City staff understands the concern identified in the observation and will look into the possibility of creating a project code that can be used to properly tracking the staff hours and other actual maintenance cost of each pathway eligible for the Measure A interest fund. City staff will update TAM staff about the result of the research and if specific project code cannot be created, work with TAM staff to come with an alternative solution to address the concern raised by the audit.

**CITY OF SAN RAFAEL**

## Measure A/AA Compliance Report

## Attachment C – Schedule of Funding Allocations and Expenditures

June 30, 2022

<b><i>Measure A/AA Allocation</i></b>				
<b>Allocation Period</b>	<b>Agreement Number</b>	<b>Measure A/AA Strategy/Category</b>	<b>Agreement Date</b>	<b>Available Amount</b>
FY 21/22	2015-017	Measure A Interest	7/8/2016	\$ 26,299
<b>Total Measure A/AA Allocation</b>				<b>\$ 26,299</b>
<b><i>Measure A/AA Expenditures</i></b>				
<b>Project Name</b>	<b>Phase</b>	<b>Measure A Strategy</b>	<b>Date of Completion</b>	<b>Amount</b>
Puerto Suello Hill Pathway Maintenance	n/a	Measure A Interest	6/30/2022	\$ 26,299
<b>Total Measure A/AA Expenditure</b>				<b>\$ 26,299</b>

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**DATE:** November 21, 2022

**TO:** Transportation Authority of Marin Citizens' Oversight Committee

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

**SUBJECT:** Review of the FY2021-22 TAM Annual Comprehensive Financial Report (Action), Agenda Item No. 6

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**RECOMMENDATION:**

The Citizens' Oversight Committee (COC) reviews the Draft FY2021-22 TAM Annual Comprehensive Financial Report (ACFR) and refers it to the TAM Board for acceptance.

**BACKGROUND:**

TAM is required by the Measure A/AA ½-Cent Transportation Sales Tax Expenditure Plans and PUC Code 180105(c) to conduct an annual financial audit. TAM staff, along with its audit team from Eide Bailly LLP, started work on the FY2021-22 financial audit in June of this year. Both the initial and the final field visits were conducted remotely due to the COVID-19 pandemic but went smoothly. As required by the Measure A/AA ½-Cent Transportation Sales Tax Expenditure Plans, the COC is asked to review and accept the Draft FY2021-22 ACFR, refer it to the TAM Board for review and acceptance, and report the results to Marin residents in its FY2021-22 COC/2022 TAM Annual Report.

**DISCUSSION/ANALYSIS:**

FY2021-22 Annual Comprehensive Financial Report

TAM's ACFR includes the following key components to ensure that users of the financial statements have the information and context needed to assess the financial health of TAM.

- **Introductory Section:** A letter of transmittal is included in this section. The letter discusses the profile of the agency and the general economy of Marin County, in which it operates. It also highlights accomplishments and discusses major initiatives of TAM.
- **Financial Section:** This section contains most of what is required for basic financial statements.
- **Statistical Section:** This section consists of operational, economic, and historical data, which provides a context for assessing a government's economic condition. The statistical section is made up of the following broad categories:
  - ✓ Information on financial trends
  - ✓ Information on revenue capacity

- ✓ Information on debt capacity
  - ✓ Demographic and economic information
  - ✓ Operating information
- Compliance Section: This section includes all the compliance audits that TAM is subject to in the fiscal year audited as well as the Single Audit Report required by the federal awards.

TAM's first ACFR, developed for FY2017-18, received the Certificate of Achievement for Excellence in Financial Reporting Award from the Government Finance Officers Association of the United States and Canada (GFOA). To apply and receive this award, the agency needs to publish an easily readable and efficiently organized ACFR that satisfies both the generally accepted accounting principles and applicable program requirements. Staff appreciates the confirmation of quality work by the GFOA and is committed to continue to improve the ACFR over the years.

#### Results of the FY2021-22 Financial and Single Audits

The auditor has certified that all of TAM's financial statements are presented fairly in all material aspects, the respective financial position of the governmental activities and each major fund of TAM, as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

The auditor also confirmed that all tests during the Single Audit process disclosed no instances of non-compliance or other matters that are required to be reported under Government Auditing Standards.

#### Confirmation of Compliance with the 5% Administration Cost Cap Requirement in Measure A/AA

The Expenditure Plan allows TAM to use up to 5% of the Measure A/AA revenue for administration and project/program management related expenditures, of which 1% can be used for salaries and benefits for administrative staff and 4% can be used for overall project/program support. The Measure A/AA compliance audit conducted for FY2021-22 confirmed that TAM is in compliance with the 5% overall administration cost ceiling and is below the 1% administrative staff cost cap mandated by Measure A/AA.

#### **FISCAL CONSIDERATION:**

The audit is being conducted within budget and on time.

#### **NEXT STEPS:**

After the acceptance of the TAM Board, the COC will report the audit results to Marin County residents in the FY2021-22 COC/2022 TAM Annual Report.

#### **ATTACHMENTS:**

[Attachment A: Draft TAM FY2021-22 Annual Comprehensive Financial Report](#) *(Provided as a sperate document)*  
Attachment B: Staff PowerPoint Presentation



Item 6- Attachment B

# Review the FY2021-22 TAM Annual Comprehensive Financial Report

Transportation Authority of Marin

Citizens' Oversight Committee

November 21, 2022



# A Glance at the Current Economy

- With the significant economic and social damages from the pandemic, along with the ongoing geopolitical risks, more economists believe that the U.S. economy is on the brink of a recession
  - Some believe a recession appears likely to hit in full force by the second quarter of 2023, and many American families are already living the reality of a recession due to inflation and rising interest rates
- The potential sales tax revenue loss in the upcoming few years weighs on the agency's financial picture.
- Over the long-term, the strong sales tax drivers, including Marin's per capita personal income and unemployment rate, will continue to support the stable taxable sales growth in Marin.
- TAM's long-term prudent fiscal practices will also help the agency weather the next recession if it becomes unavoidable.





# A Glance of TAM's Upcoming Work Priorities



- North/South Greenway Multi-Use Pathway
- Marin-Sonoma Narrows HOV Lane and Multi-Use Path
- State Route 37 Improvements
- US 101/I-580 Multi-modal and Local Access Improvement Project
- Improve Highway 101 Local Interchanges and Freeway Access Routes
- Bellam Boulevard Off-Ramp Improvements
- Safe Routes to School & Crossing Guard Program
- Alternative Fuel/Electric Vehicle Program
- First/Last Mile Connections to Transit Hubs
- Transportation Demand Management Program
- Sea Level Rise
- Various Innovation Programs
- Active Transportation Improvements

# Introduction of the ACFR

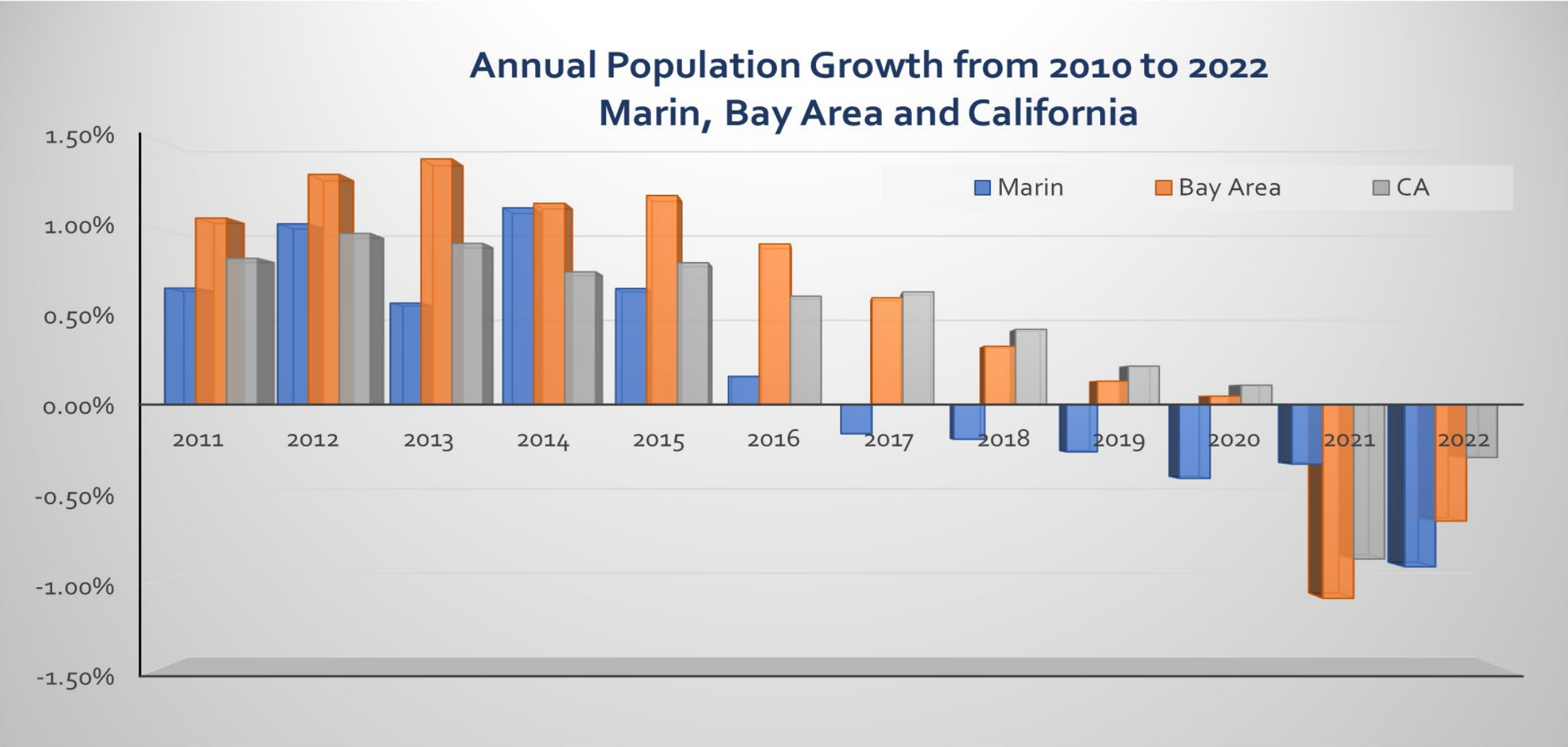
- ACFR includes the following components:
  - Introductory Section
  - Financial Section
  - Statistical Section
  - Compliance Section
- First TAM Annual Comprehensive Financial Report (ACFR) was produced for FY2017-18, with the goal to provide the residents of Marin with a more complete, and meaningful picture of TAM's financial condition and performance.
- First ACFR won the Certificate of Achievement for Excellence in Financial Reporting Award from the Government Finance Officers Association (GFOA) of the United States and Canada.
- Staff appreciates the confirmation of good work by all parties and will continue to improve the ACFR over the years.

# Introductory Section

- Profile of TAM
  - Congestion Management Agency and Measure A/AA & B Administrator.
- The fundamentals of Marin's economy
  - Driven by various types of industries including financial services, healthcare, biotech, high technology and tourism.
  - One of the wealthiest, healthiest and most highly educated in the nation, though disparities exist.
  - Good school districts, easy access to a multitude of recreational activities, and breathtaking natural beauty.
  - Marin's unparalleled quality of life continues to attract new residents and reinforces residential property values.



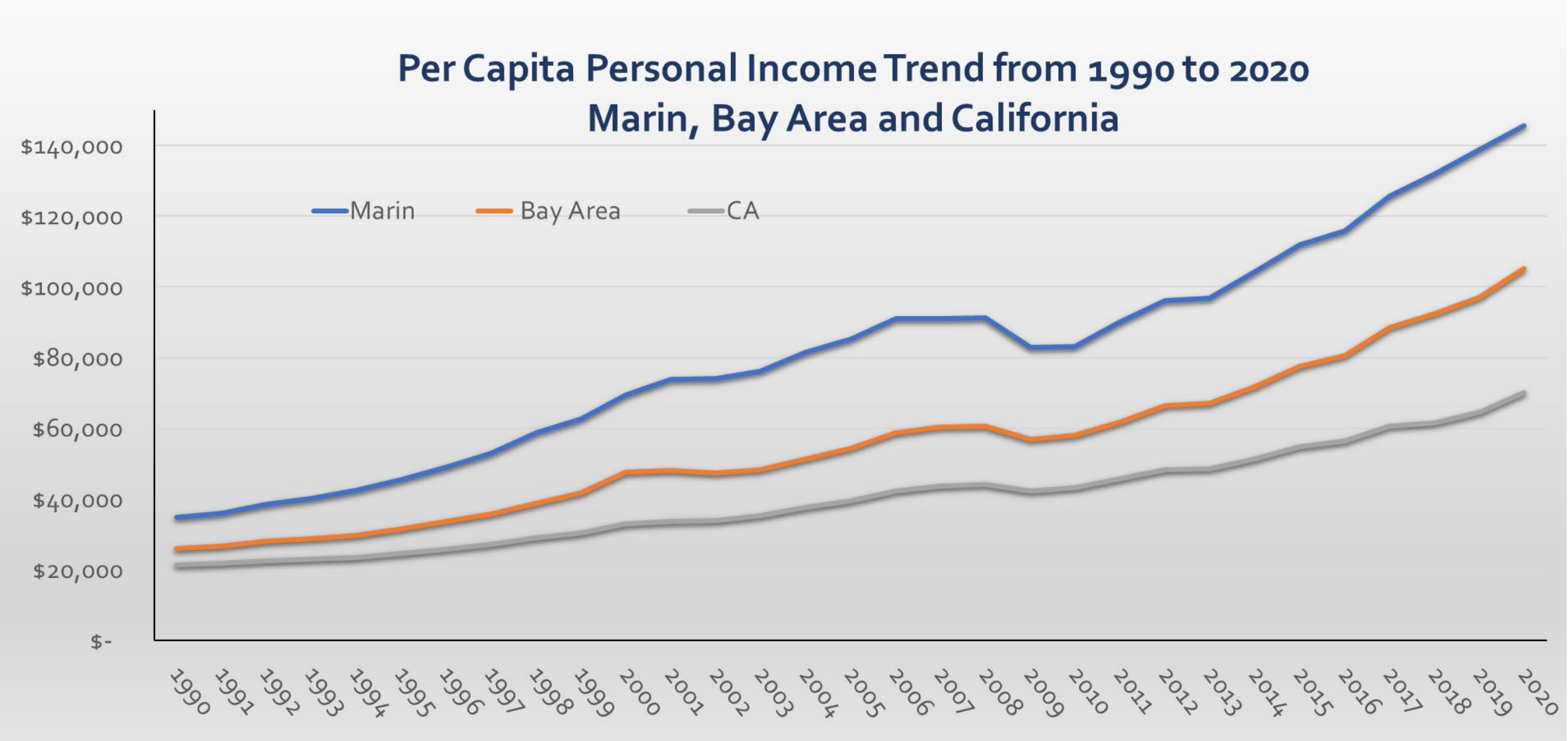
# Population Trend



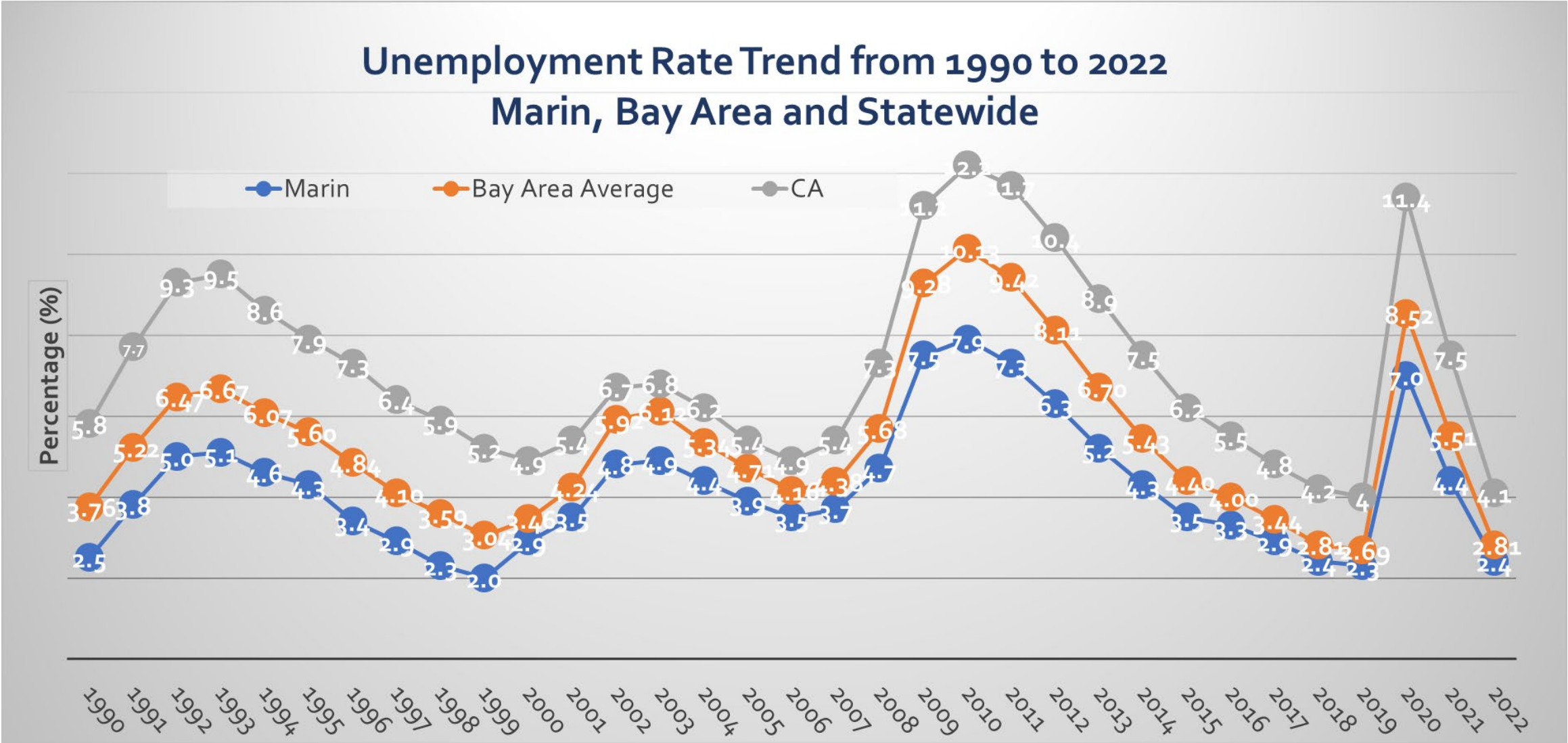
# Marin/North Bay Population Trend

- California and all the nine bay area counties are experiencing population loss from 2021 to 2022: CA -0.30%, Bay Area -0.66%.
- Out of the four northern bay counties, Marin, Napa and Sonoma are experiencing population loss since 2017, and Solano had its first loss of population in 2022 since 2012
  - Marin in decline since 2017, average decline 0.38%, and lost 0.92% (2,377) from 2021 to 2022
  - Napa in decline since 2017, average decline 0.64%, and lost 0.97% (1,339) from 2021 to 2022
  - Sonoma in decline since 2018, average decline 0.85%, and lost 0.47% (2,723) from 2021 to 2022
  - Solano, first decline since 2011, lost 0.61% (2,270) from 2021-22
- Possible Reasons for the decline of population in North Bay:
  - Aging population that is staying in housing units longer than expected and has fewer people per household
  - Rising cost of housing that leads to fewer people coming to live in these counties
  - Less diverse populations with lower birth rates
  - Possible hidden population of people using housing units with more people per household - data on taxable sales per person across the state suggests the urban areas have relatively large taxable sales per person which could be a sign of more people actually living there than counted

# Per Capita Personal Income Trend

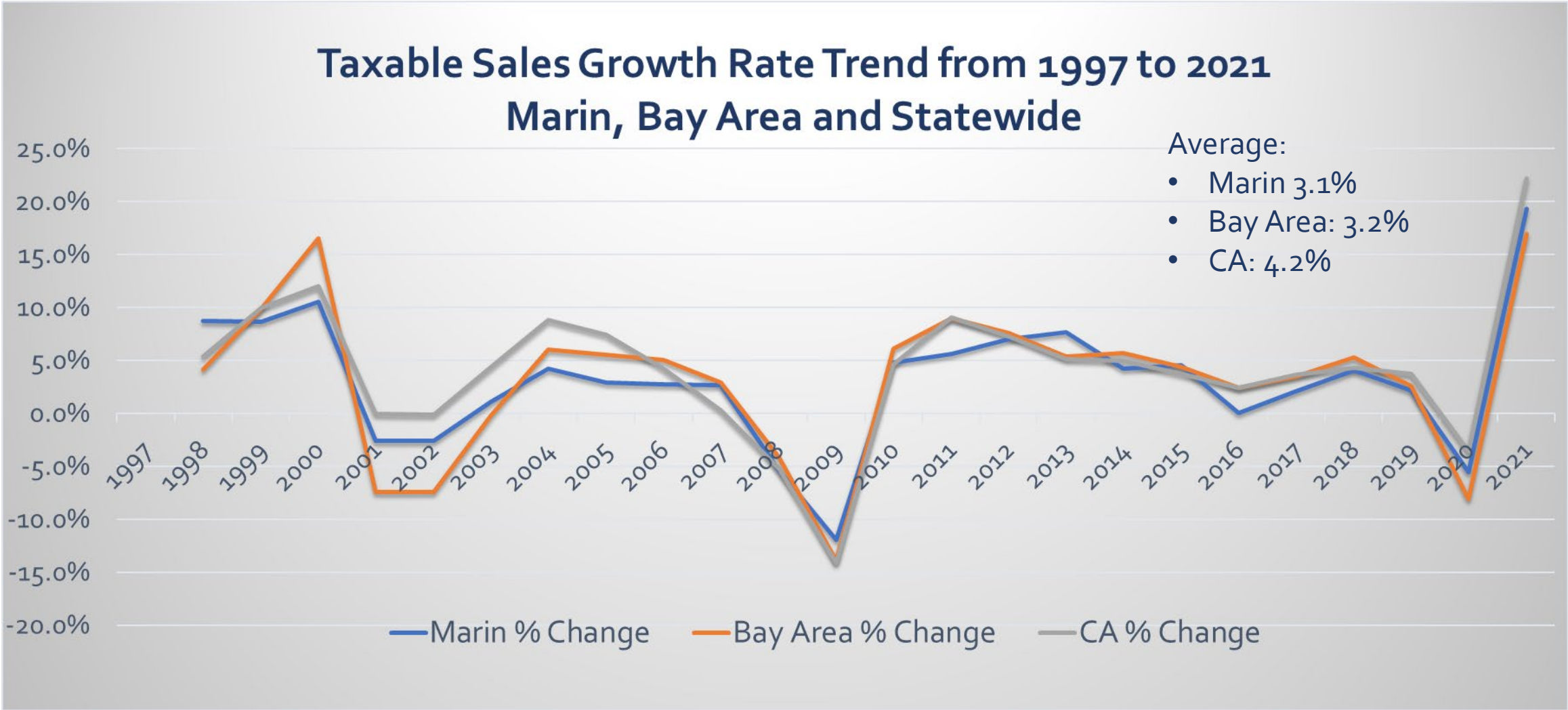


# Unemployment Rate Trend



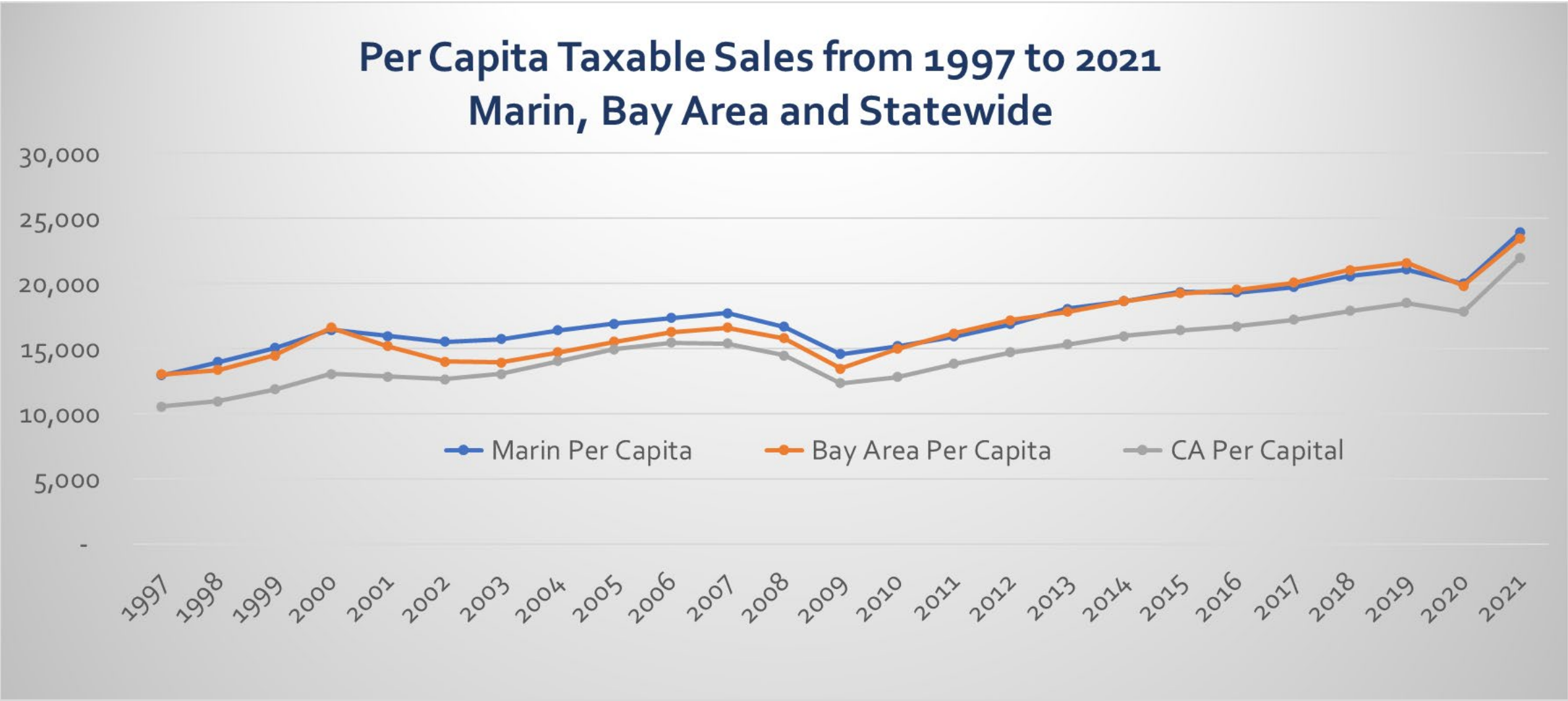


# Taxable Sales Trend



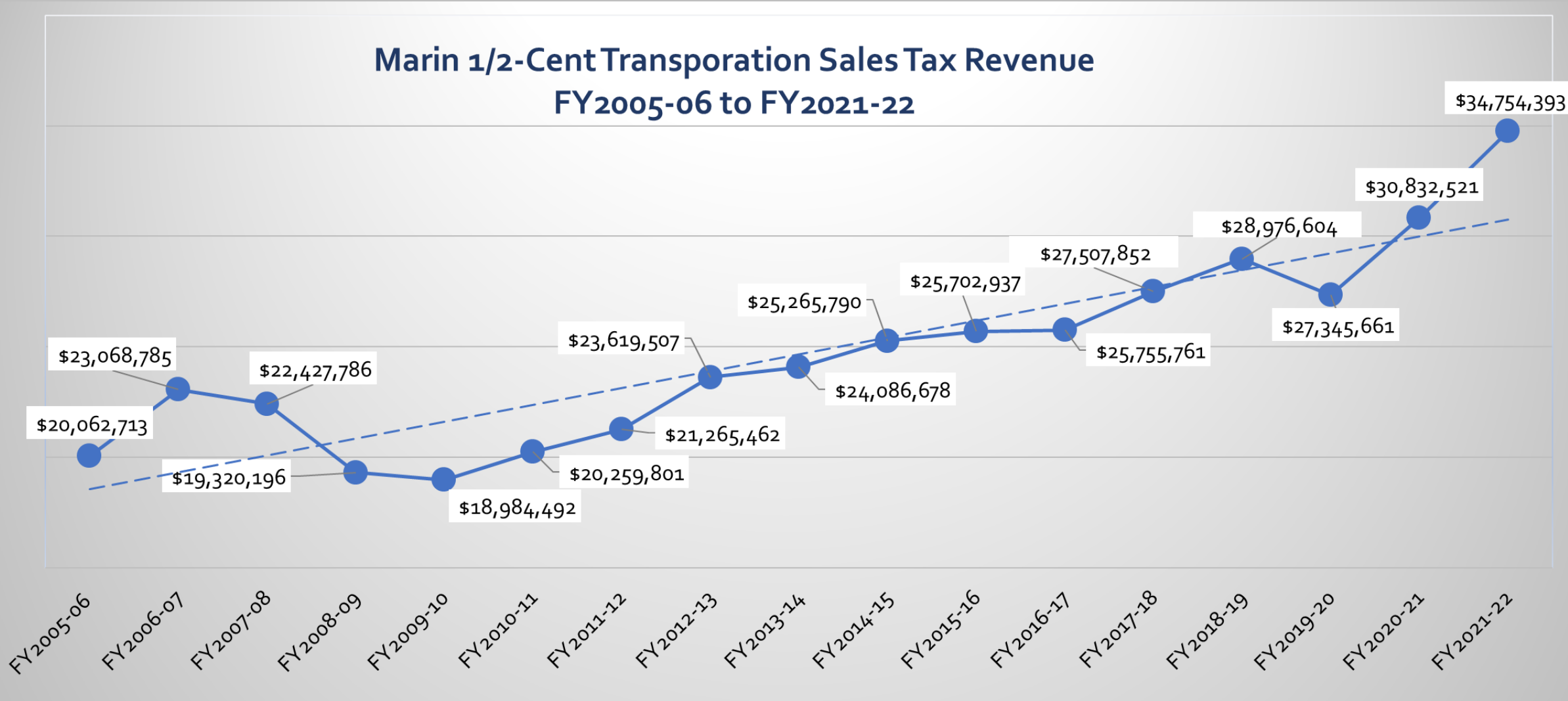


# Taxable Sales Per Capita Trend



# TAM's Sales Tax Revenue Collection Trend

Marin 1/2-Cent Transportation Sales Tax Revenue  
FY2005-06 to FY2021-22



# Financial Section

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The Auditor has rendered an opinion that all of TAM's financial statements are fairly stated in all material aspects, and that the financial position of the governmental activities and each major fund on June 30, 2022, and the respective changes in financial position thereof for the year ended, are presented fairly in conformity with U.S. generally accepted accounting principles.

# Financial Section

- Government-Wide Financial Statements
  - Prepared on the full accrual basis of accounting, which means they measure the flow of all economic resources of TAM as a whole.
  - Include Statement of Net Position and the Statement of Activities.
- Fund Financial Statements
  - The Fund Financial Statements provide detailed information about each of TAM's most significant funds and are prepared on the modified accrual basis.
  - TAM currently has five major governmental funds, including General Fund, BAAQMD TFCA Fund, Measure A and Measure AA ½-Cent Transportation Sales Tax Funds, and Measure B \$10 Vehicle Registration Fee.
  - Include Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances.

# Financial Section

- Government-Wide Financial Analysis
  - The Statement of Net Position summarizes TAM's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference reported as net position.
  - TAM's governmental net position was \$44.36 million as of June 30, 2022, and comprised the following:
    - Cash and Investments of \$51.01 million in the CalTRUST and deposits with Bank of Marin
    - Receivables and Prepaid Items of \$10.4 million in sales tax and other accounts receivable
    - Liabilities, including all accounts payables, unearned revenues and net pension liability, totaling \$19.08 million

# Financial Section

- Government-Wide Financial Analysis
  - The Statement of Activities presents expenses and related program revenues as well as the general revenues in detail.
  - \$9.23 million or 20.6% of TAM's FY2021-22 governmental revenues, came from program revenues and \$35.59 million, or 79.4%, from general revenues such as Measure A/AA ½-Cent Transportation Sales Taxes, Measure B \$ 10 VRF and investment earnings/loss.
  - Total expense for FY2021-22 is \$35.98 million, with \$2.23 million for Administration, \$0.69 million for Professional Services, \$25.14 million for Measure A/AA, B and TFCA Programs/Projects and \$7.92 million for Interagency Agreements.
  - Total net position of \$44.36 million as of June 30, 2022 was restricted for various transportation projects and programs.

# Financial Section

## TAM Governmental Funds FY2021-22 Activities and Fund Balances:

	Fund Balance 6/30/2021	FY2021-22 Revenue	FY2021-22 Expenditure	Fund Balance 6/30/2022
General Fund	\$ 1,116,884	\$ 8,737,694	\$ 9,095,056	\$ 759,522
BAAQMD/TFCA	\$ 694,760	\$ 328,055	\$ 389,209	\$ 633,606
Measure A Fund	\$ 11,780,173	\$ (225,242)	\$ 1,621,678	\$ 9,933,253
Measure AA Fund	\$ 19,436,982	\$ 33,735,479	\$ 23,996,887	\$ 29,175,574
Measure B Fund	\$ 2,619,832	\$ 2,216,917	\$ 1,723,404	\$ 3,113,345
Total	\$ 35,648,631	\$ 44,792,903	\$ 36,826,234	\$ 43,615,300

# Statistical Section

- Statistical Section includes operational, economic, and historical data and provides a context for assessing a government's economic condition.
- The statistical section is made up of the following:
  - Information on financial trends
  - Information on revenue capacity
  - Information on debt capacity
  - Demographic and economic information
  - Operating information



# Statistical Section - TAM Historic Governmental Fund Balance

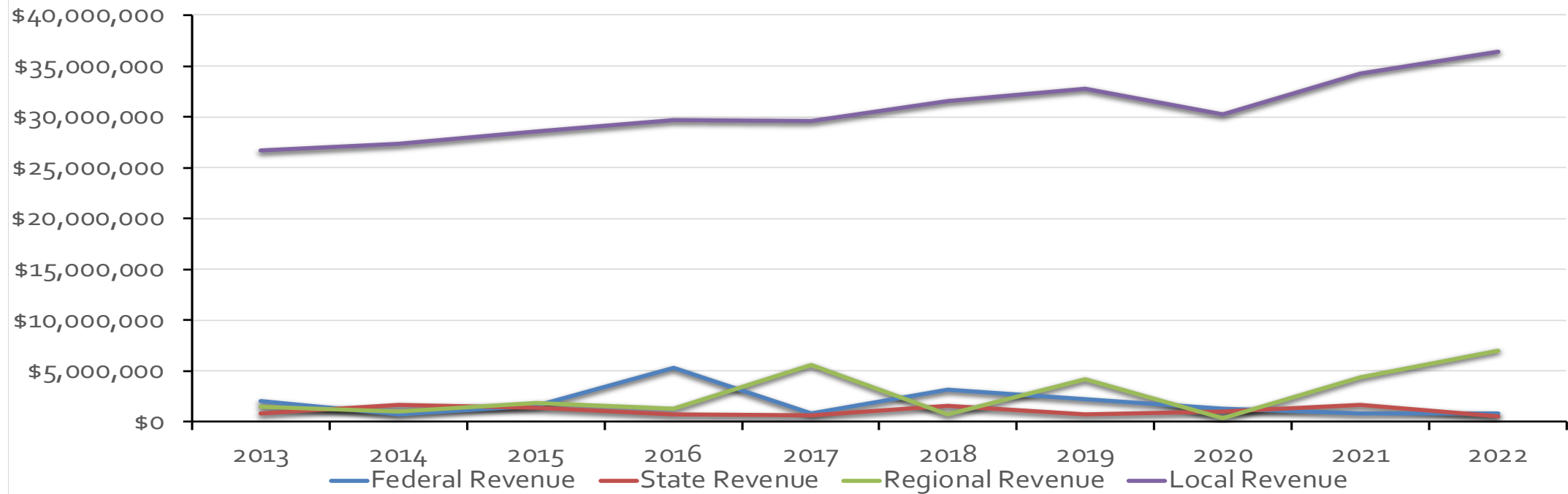
	Fiscal Years Ending June 30									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>REVENUES</b>										
Sales Tax	\$ 34,754,393	\$ 30,832,521	\$ 27,345,662	\$ 28,976,082	\$ 27,507,852	\$ 25,755,762	\$ 25,702,937	\$ 25,265,790	\$ 24,086,678	\$ 23,619,507
Vehicle Registration Fee	\$ 2,311,091	\$ 2,404,319	\$ 2,327,292	\$ 2,417,118	\$ 2,386,486	\$ 2,399,640	\$ 2,376,492	\$ 2,333,642	\$ 2,347,339	\$ 2,280,255
Investment Earnings	\$ (1,514,891)	\$ 180,746	\$ 2,007,743	\$ 1,914,194	\$ 139,632	\$ 122,475	\$ 682,270	\$ 164,964	\$ 203,298	\$ 47,466
Project and Program Revenues	\$ 9,242,310	\$ 7,744,826	\$ 3,194,508	\$ 8,081,927	\$ 6,329,413	\$ 8,024,309	\$ 8,535,259	\$ 5,657,885	\$ 4,225,369	\$ 5,092,646
<b>Total Revenues</b>	<b>\$ 44,792,903</b>	<b>\$ 41,162,412</b>	<b>\$ 34,875,205</b>	<b>\$ 41,389,321</b>	<b>\$ 36,363,383</b>	<b>\$ 36,302,186</b>	<b>\$ 37,296,958</b>	<b>\$ 33,422,281</b>	<b>\$ 30,862,684</b>	<b>\$ 31,039,874</b>
<b>EXPENDITURES</b>										
Congestion management - Current										
Administration	\$ 3,069,428	\$ 3,051,243	\$ 3,154,148	\$ 3,378,703	\$ 3,058,896	\$ 3,013,630	\$ 2,857,963	\$ 2,342,920	\$ 2,221,074	\$ 2,417,234
Professional Services	\$ 685,578	\$ 1,178,698	\$ 2,629,748	\$ 4,216,373	\$ 2,803,406	\$ 2,965,064	\$ 1,717,395	\$ 2,979,268	\$ 2,511,401	\$ 3,734,763
Measure A	\$ 1,143,839	\$ 12,144,379	\$ 9,737,500	\$ 21,849,187	\$ 28,668,609	\$ 25,351,395	\$ 18,357,291	\$ 16,753,135	\$ 23,592,718	\$ 18,017,836
Measure AA	\$ 22,108,424	\$ 22,768,626	\$ 16,896,486	\$ 182,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Measure B	\$ 1,531,554	\$ 1,718,579	\$ 4,098,404	\$ 1,790,363	\$ 1,556,536	\$ 3,632,620	\$ 1,290,574	\$ 1,547,808	\$ 3,285,753	\$ 839,395
Interagency Agreements	\$ 7,924,784	\$ 6,644,955	\$ 535,629	\$ 3,992,151	\$ 5,855,948	\$ 4,526,973	\$ 4,902,359	\$ 1,541,444	\$ 596,806	\$ 220,459
Other Capital Expenditures	\$ 362,625	\$ 1,310,733	\$ 366,674	\$ 66,388	\$ 176,392	\$ 276,856	\$ 765,658	\$ 43,196	\$ 171,012	\$ 896,338
Debt Service										
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 953,854	\$ 1,865,628	\$ 1,810,894	\$ 1,757,765
Interest and Fiscal Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,308	\$ 70,696	\$ 125,431	\$ 178,559
<b>Total Expenditures</b>	<b>\$ 36,826,234</b>	<b>\$ 48,817,213</b>	<b>\$ 37,418,589</b>	<b>\$ 35,476,136</b>	<b>\$ 42,119,787</b>	<b>\$ 39,766,538</b>	<b>\$ 30,859,402</b>	<b>\$ 27,144,095</b>	<b>\$ 34,315,089</b>	<b>\$ 28,062,349</b>
<b>Excess (Deficiency) of Revenues</b>										
<b>Over (Under) Expenditures</b>	<b>\$ 7,966,669</b>	<b>\$ (7,654,801)</b>	<b>\$ (2,543,384)</b>	<b>\$ 5,913,185</b>	<b>\$ (5,756,404)</b>	<b>\$ (3,464,352)</b>	<b>\$ 6,437,556</b>	<b>\$ 6,278,186</b>	<b>\$ (3,452,405)</b>	<b>\$ 2,977,525</b>
<b>NET CHANGE IN FUND BALANCES</b>										
<b>Fund Balances - Beginning</b>	<b>\$ 43,303,432</b>	<b>\$ 43,303,432</b>	<b>\$ 45,846,816</b>	<b>\$ 39,933,631</b>	<b>\$ 45,690,035</b>	<b>\$ 49,154,387</b>	<b>\$ 42,716,831</b>	<b>\$ 36,438,645</b>	<b>\$ 39,891,050</b>	<b>\$ 36,913,525</b>
<b>Fund Balances - Ending</b>	<b>\$ 51,270,101</b>	<b>\$ 35,648,631</b>	<b>\$ 43,303,432</b>	<b>\$ 45,846,816</b>	<b>\$ 39,933,631</b>	<b>\$ 45,690,035</b>	<b>\$ 49,154,387</b>	<b>\$ 42,716,831</b>	<b>\$ 36,438,645</b>	<b>\$ 39,891,050</b>

# Statistical Section - Revenue by Funding Source

Fiscal Year Ending June 30

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Federal Revenue</b>	2,005,678	763,713	1,591,156	5,301,158	840,442	3,124,051	2,238,572	1,258,585	814,473	860,748
<b>State Revenue</b>	864,490	1,674,388	1,418,942	716,923	665,974	1,530,790	719,436	993,156	1,707,370	554,574
<b>Regional Revenue</b>	1,442,889	977,992	1,862,025	1,259,013	5,597,422	753,288	4,200,382	383,768	4,364,229	6,972,426
<b>Local Revenue</b>	26,726,817	27,374,883	28,599,290	29,726,691	29,602,211	31,592,668	32,739,508	30,231,953	34,276,340	36,405,155
<b>Total</b>	31,039,874	30,790,976	33,471,413	37,003,785	36,706,049	37,000,797	39,897,898	32,867,462	41,162,412	44,792,903

TAM Revenue by Funding Source- Last Ten Fiscal Year



# Statistical Section - Top Ten Principal Employers in Marin County

Employer	Rank	2021	
		Number of Employees	Percentage of Total County Employment
County of Marin	1	2,366	1.89%
Kaiser Permanente	2	2,059	1.64%
BioMarin Parmaceutical	3	1,868	1.49%
San Quentin State Prison	4	1,543	1.23%
Marin General Hospital	5	1,279	1.02%
Glassdoor	7	1,092	0.87%
Novato Unified School District	6	800	0.64%
San Rafael City Schools	9	659	0.53%
Marin Community Clinics	10	594	0.47%
Marin County Office of Education	8	462	0.37%
Total		<u>12,722</u>	<u>10.15%</u>

Total County Employment

125,400

Employer	Rank	2012	
		Number of Employees	Percentage of Total County Employment
County of Marin	1	2,033	1.64%
Kaiser Permanente	2	1,803	1.45%
San Quentin State Prison	3	1,802	1.45%
Marin General Hospital	4	1,100	0.89%
Fireman's Fund Insurance Co.	5	950	0.76%
Autodesk, Inc.	6	878	0.71%
BioMarin Parmaceutical	7	871	0.70%
Safeway, Inc.	8	840	0.68%
Novato Unified School District	9	813	0.65%
Comcast	10	620	0.50%
Total		<u>11,710</u>	<u>9.43%</u>

Total County Employment

124,200

# Statistical Section - Principal Sales Taxpayers (#s in 000's)

2021				2015			
Principal Revenue Payers	Rank	Total Taxes in Marin County	Percentage of Total County Taxes	Principal Revenue Payers	Rank	Total Taxes in Marin County	Percentage of Taxable Sales
All Other Outlets	1	\$ 1,538,045,564	24.78%	All Other Outlets	1	\$ 1,210,162	23.82%
Motor Vehicle and Parts Dealers	2	\$ 953,301,436	15.36%	Motor Vehicle and Parts Dealers	2	798,160	15.71%
Other Retail Group	3	\$ 905,669,792	14.59%	Other Retail Group	3	606,555	11.94%
Food Services and Drinking Places	4	\$ 638,444,670	10.28%	Food Services and Drinking Places	4	601,279	11.84%
Building Material and Garden Equip	5	\$ 523,812,563	8.44%	Building Material and Garden			
Gasoline Stations	6	\$ 361,290,704	5.82%	Equipment and Supplies Dealers	5	359,379	7.07%
Food and Beverage Stores	7	\$ 339,658,295	5.47%	Clothing and Clothing Accessories	6	344,228	6.78%
General Merchandise Stores	8	\$ 333,259,779	5.37%	Gasoline Stations	7	325,560	6.41%
Clothing and Clothing Accessories	9	\$ 319,333,575	5.14%	Food and Beverage Stores	8	309,365	6.09%
Home Furnishings and Appliance St	10	\$ 295,102,854	4.75%	General Merchandise Stores	9	289,609	5.70%
		\$ 6,207,919,232	100.00%	Home Furnishings and Appliance St	10	235,961	4.64%
						\$ 5,080,258	100.00%

# Compliance Section

- Measure A/AA 5% Administration/Programming Management Cost Cap
  - The Measure A/AA compliance audit conducted for FY2021-22 confirmed that TAM is in compliance with the 5% overall administration cost ceiling and under the 1% administrative staff cost cap mandated by Measure A/AA.
- Single Audit Required for Expenditures related to Federal Grants Awarded
  - In the auditor's opinion, TAM complied, in all material respects, with the types of compliance requirements that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

