



REQUEST FOR PROPOSAL

COMPLIANCE AUDITING SERVICES

For the

TRANSPORTATION AUTHORITY OF MARIN

900 Fifth Avenue, Suite 100
San Rafael, CA 94901

Issued on April 12, 2024

Proposals due on:

3:00 p.m. May 10, 2024

Introduction

The Transportation Authority of Marin (TAM) is requesting proposals from qualified firms of certified public accountants to conduct compliance audits for its Measure A (Renewed as Measure AA in 2018) ½-Cent Transportation Sales Tax program, for the three fiscal years ending June 30, 2024, June 30, 2025, and June 30, 2026, with the option of extending the contract for each of the two subsequent fiscal years. The proposals must be submitted by 3:00 p.m. on Tuesday, May 10, 2024 for consideration. The following request describes the elements that should be included in the audits, the process that is to be used, the deliverables that are expected from the auditor, and the information that is expected to be included in the proposals.

Background

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

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

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

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

Scope of Services

A. General

TAM is soliciting the services of qualified firms of certified public accountants to audit a list of selected Measure A/AA fund recipients for their use of the sales tax proceeds for three years beginning with the fiscal year ended June 30, 2024. There will be two (2) additional one (1) year options, or one (1) additional two (2) year option, to renew the agreement for two (2) additional years, at the discretion of TAM. Extension of the contract is subject to the review and approval of TAM's Board of Commissioners. These audits are to be performed in accordance with the provisions contained in this request for proposals.

B. Scope of Work to be Performed

TAM desires the auditor to express an opinion on whether any Measure A/AA fund recipients that are selected to be audited are in compliance with the requirement of generally accepted accounting principles and specific Measure A/AA fund use policies and Agreements. Appendix A, Scope of Work, outlines the services to be performed by the selected auditor in detail.

C. Auditing Standards, Policies and Agreements to be Followed

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

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

D. Reports to be Issued

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

1. Measure A/AA compliance report
2. A management report with recommendations for correction/improvement if applicable

E. Presentation of the Audit

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

F. Working Paper Retention and Access to Working Papers

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

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

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

G. Assistance to be Provided to the Auditor

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

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

Proposal Requirements

A. General Requirements

Receipt of the following material is required by 3:00 p.m. on May 10, 2024 for a proposing firm to be considered:

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

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

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

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

B. Technical Proposal Outline

The purpose of the Technical Proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake the independent audit of TAM in conformity with the requirements of this request for proposals. The Technical Proposal should demonstrate the qualifications of the firm and of the specific staff to be assigned to this engagement. It should also detail an audit approach that will meet the request for proposals requirements.

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

1. Independence

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

2. License to Practice in California

Include an affirmative statement that the firm and assigned key professional staff are properly licensed to practice as Certified Public Accountants in the State of California.

3. Firm Qualifications and Experience

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

4. Partner, Supervisory and Staff Qualifications and Experience

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

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

5. Specific Audit Approach

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

- a) Proposed segmentation of the engagement
- b) Level of staff and number of hours to be assigned to each proposed segment of the engagement

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

6. Identification of Anticipated Potential Audit Problems

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

C. Fee Information

1. Total All-Inclusive Maximum Price

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

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

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

2. Manner of Payment

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

Proposal Evaluation and Award Procedure

A. Review Committee

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

B. Tentative Selection Schedule

Deadline for proposals	May 10, 2024
Finalists determined by Review Committee	May 28, 2024
Oral interviews with finalists by Review Committee	Week of June 3, 2024
TAM Board review and approve the staff recommendation,	June 27, 2024

C. Evaluation Criteria

Three sets of criteria will be used to evaluate the proposals. Firms meeting the mandatory criteria will have their proposals evaluated and scored for both technical qualifications and price. The following principal selection criteria will be considered during the evaluation process.

1. Mandatory Elements

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

2. Technical Qualifications

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

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

Solicitation Disclaimer

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

Appendices

- Appendix A. Scope of Work
- Appendix B. Estimate of Cost Per Compliance Audit
- Appendix C. FY2023-24 TAM Annual Budget
- Appendix D. TAM Measure A/AA Compliance Audit Policy
- Appendix E. Measure A and Measure AA ½-Cent Sales Tax Expenditure Plans

Appendix A

Scope of Work

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

1. General

The selected auditor will be asked to provide a variety of assurance and auditing services. Such services include, but are not limited to, closeout audits on completed Measures A/AA projects/programs and compliance audits for costs incurred for selected Measures A/AA fund recipients.

2. Kick-Off Meeting

The selected auditor will meet with TAM staff to discuss the engagement. The initial kick-off meeting will be held to discuss coordination and timing of each audit within the engagement. A kick-off meeting will be held for all auditees and interested recipients at the beginning of the cycle. Each audit will require a fully executed engagement letter authorized by TAM before proceeding with audit activities.

3. Detailed Audit Plan

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

4. On-Site Audit Work

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

5. Draft Audit Report

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

6. Exit Conference

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

7. Final copies of the Report

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

Appendix B

Estimate of Cost

Table 1: Hourly Rate by Staff

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

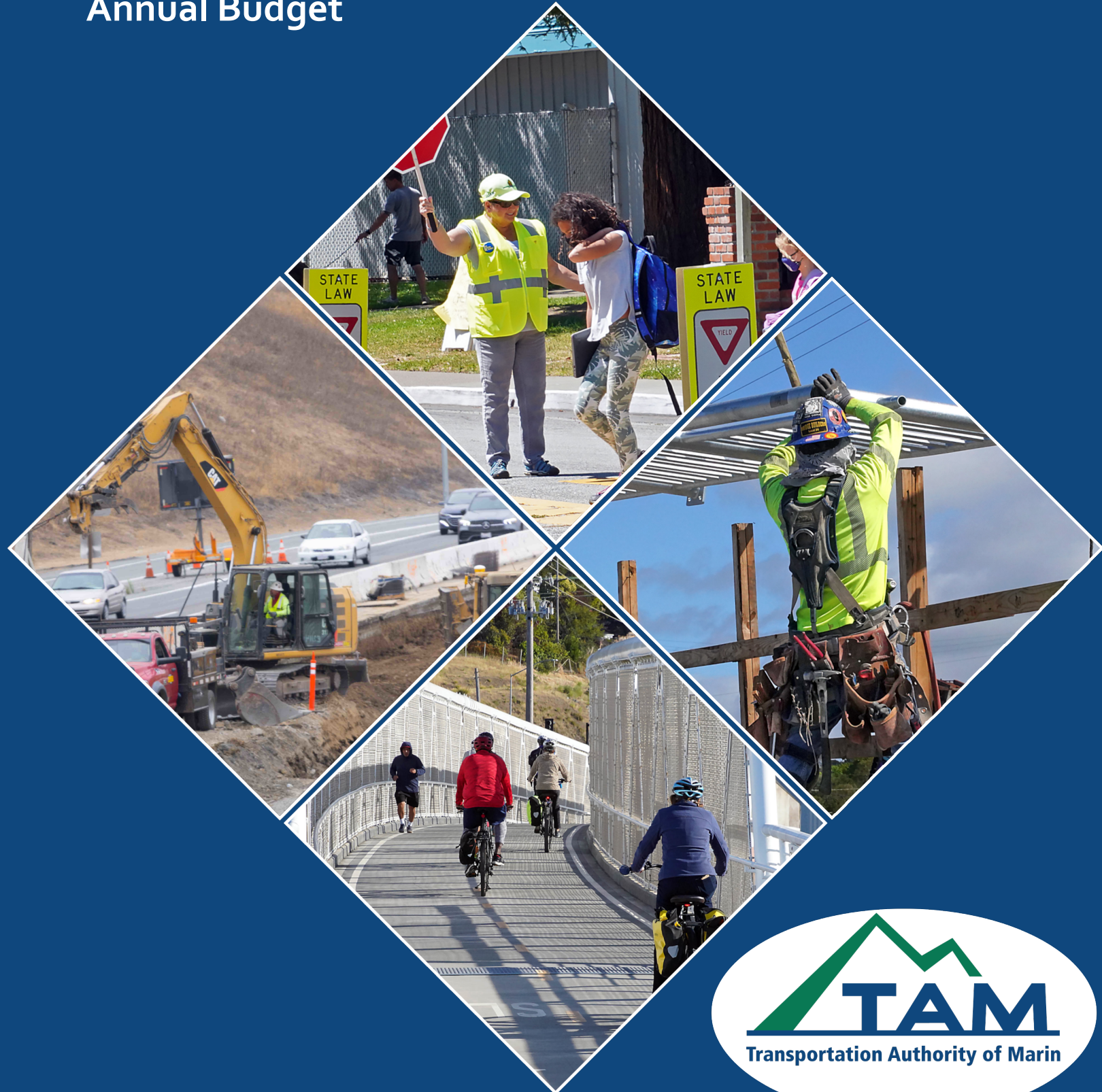
Table 2: Proposed Work Hours by Staff per Audit

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

Transportation Authority of Marin

Fiscal Year 2023-24

Annual Budget



Making the Most of Marin County Transportation Dollars

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Executive Director's Message

I am pleased to present TAM's Annual Budget for the 2023-24 Fiscal Year. The Annual Budget provides a thorough picture of TAM's expected revenues and expenditures to plan, fund, manage and construct priority transportation programs and projects for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024.

This year TAM looks forward to continuing to deliver the projects and programs outlined in the voter-approved Expenditure Plans for Marin's transportation funding, including supporting our local partner agencies. In addition, TAM continues to adapt to the post-pandemic world, with changes to the local transportation system, economy and employment; a growing focus on equity; new methods of outreach; and many other effects. At the same time, there is still a need to plan for the future.

In that context, TAM will embark on our first Countywide Transportation Plan with extensive outreach and public engagement to set a path for needed transportation improvements, priorities and policies for Marin County. This comprehensive planning effort will also help develop strategies for greater inclusivity and engagement to enhance equity. TAM will also begin a targeted, technical study to identify potential solutions and options to address future Sea Level Rise and the interaction with our transportation systems. We will also continue to focus on reducing emissions from, and reliance on, single occupant vehicles through innovative programs including the Marin Commutes Program offering rewards for carpooling, walking, biking and taking transit.

Major capital improvement projects will continue to make progress, including entering the second year of construction for the final highway segment of the Marin-Sonoma Narrows, beginning the environmental studies for the US 101/I-580 Multi-Modal and Local Access Improvement Project, and initiating detailed planning for three interchanges along US 101 in Marin: SR 131 Tiburon Blvd./East Blithedale Ave., Manuel T. Freitas Parkway/Civic Center Dr., and Alameda del Prado/Nave Drive. We will also continue our focus on community projects including local bicycle and pedestrian improvements, and on advancing the planning and design for Part-Time Transit Lanes (aka Bus on Shoulder), to improve transit reliability and travel time.

We will also continue providing the funding and oversight for programs and services that are at the core of our local transportation and mobility network, including Marin Transit and Marin Access, Safe Routes to Schools, and our locally funded Crossing Guard program. The Alternative Fuels program is supporting schools, agencies, and jurisdictions to help create a clean fuel future, and this year will host a Clean Fuel Expo to showcase light and heavyweight vehicles of the future.

This budget document provides a clear fiscal plan for the TAM Board of Commissioners and the public. It defines the revenue from local, state, and federal resources, and outlines the expenditures that we anticipate for Marin's transportation priorities.

We thank our community for working with TAM to help fund transportation enhancements and move Marin forward.

In partnership,

Anne Richman

TAM Budget Process General Overview

About TAM

The Transportation Authority of Marin (TAM) was established by Marin County voters to support transportation projects and programs that make the County easier, cleaner and safer for all to live, work and play. TAM also serves as Marin's Congestion Management Agency (CMA) and is responsible for coordinating funding for many of the transportation projects and programs in the County, including various local, regional, state, and federal funds.

The TAM Board of Commissioners includes the five members of the County Board of Supervisors and a councilmember from each city and town. (A list of TAM's current Board members is included as Appendix 1.) TAM administers the expenditure plans for Measure A (2004), the original 20-year ½-Cent Transportation Sales Tax; Measure AA (2018), the 30-year renewal of the ½-Cent Transportation Sales Tax; and Measure B (2010), the \$10 Vehicle Registration Fee (VRF). These revenue sources are dedicated to transportation projects and programs in Marin and were approved by the Marin voters.

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

Budget Adoption and Amendment Policies

Pursuant to Article VI, Section 106.1 of the TAM Administrative Code, each year no later than its June meeting, the Board shall adopt the Annual Budget(s) for the ensuing fiscal year. Approval by a majority of the Commissioners is required for the adoption of the Annual Budget. In accordance with Section 180108 of the Public Utilities Code governing Local Transportation Authorities including TAM, notice of the time and place of a public hearing on the adoption of the Annual Budget shall be published pursuant to Section 6061 of the California Government Code not later than the 15th day prior to the date of the hearing. A preliminary proposed annual budget shall be available for public inspection at least 30 days prior to adoption.

In the event that total expenditures for the annual budget have to increase due to special circumstances, prior approval from the Board is required. In the event that total expenditures within one or more category(ies) are projected to be greater than the budgetary authority, a transfer of budgeted funds from other category(ies) may be processed as long as sufficient savings can be identified for transfers to the category(ies) in need. The Executive Director shall be authorized to approve budget transfers among categories if the dollar amount is equal or less than 5% of the total budget authority of the category from which funds will be reduced. Any transfer among categories that is greater than 5% of the total budget authority of the category from which funds will be reduced must receive prior approval from the Board. The Executive Director shall be authorized to approve all budget transfers among line items within the same category. Any transfer related to the Measure A/AA ½-Cent Transportation Sales Tax and Measure B \$10 VRF funds shall be effectuated according to the Policy and Procedures specified in the Expenditure Plans and currently adopted Strategic Plans.

Budget Development Process and Timeline

TAM's annual budget development process begins in late February/early March with a kickoff meeting with all staff that are involved in the annual budget process. In March, revenue estimates for the Measure A/Measure AA ½-Cent Transportation Sales Tax and Measure B \$10 VRF funds are prepared based on economic analyses

and presented to the TAM Board for consideration. The draft annual budget is presented to the TAM Board and released for public comments in May and the final budget is adopted at the June Board meeting.

An Historic Overview of TAM’s Budget

A five-year historic look at TAM’s actual revenue, expenditure, and fund balance, with a comparison to the estimated actuals of the current fiscal year, FY2022-23, is presented below to provide an overview of the collection of revenues as well as delivery of projects/programs over the past few years. Over the years, TAM and its partner agencies have increased delivery of several major projects/programs, mostly under the Measure A/AA Sales Tax Projects/Programs and the Interagency Agreements Categories. TAM’s ending fund balance at the end of FY2022-23 is expected to be around \$41.44 million.

	FY2018-19 Actual	FY2019-20 Actual	FY2020-21 Actual	FY2021-22 Actual	FY2022-23 Estimated	FY2023-24 Proposed
Revenues						
<i>Measure A/AA Sales Tax Revenue</i>	28,976,082	27,345,662	30,832,521	34,754,393	35,500,000	35,680,000
<i>Measure B VRF Revenue</i>	2,417,118	2,327,292	2,404,319	2,311,091	2,300,000	2,250,000
<i>Cities/Town & County Contribution</i>	558,999	558,999	500,001	500,000	550,000	576,950
<i>Interest Earnings</i>	1,914,194	2,507,746	408,181	293,480	1,304,683	1,770,500
<i>BAAQMD/TFCA</i>	364,537	368,939	358,753	354,562	350,000	633,637
<i>Federal</i>	2,238,572	1,258,584	1,069,755	873,381	1,072,000	1,943,882
<i>State</i>	718,371	993,157	189,494	448,967	168,118	3,083,000
<i>Regional</i>	4,201,448	14,829	4,364,229	6,970,819	366,122	2,666,507
<i>Other Revenue</i>	-	-	1,262,593	92,974	159,000	1,675,000
Total Revenues	41,389,321	35,375,208	41,389,847	46,599,667	41,769,923	50,279,477
Expenditures						
<i>Administration</i>	3,378,703	3,154,149	3,051,241	3,109,702	3,432,952	3,815,966
<i>Professional Services</i>	4,216,373	2,629,748	1,196,698	939,034	759,144	4,490,000
<i>Measure A Sales Tax Projects/Programs</i>	21,849,187	9,737,500	14,507,742	1,117,540	2,066,517	2,307,642
<i>Measure AA Sales Tax Projects/Programs</i>	182,971	17,396,486	20,345,625	21,987,567	33,784,795	42,618,074
<i>Measure B VRF Projects/Programs</i>	1,790,363	4,098,404	1,718,578	1,526,555	4,017,095	2,456,000
<i>Interagency Agreements</i>	3,992,151	535,629	6,686,595	7,783,208	1,695,927	6,045,000
<i>TFCA Programs/Projects</i>	66,388	366,676	1,310,733	362,625	219,000	334,000
Total Expenditures	35,476,136	37,918,592	48,817,212	36,826,231	45,975,429	62,066,682
Net Change in Fund Balance	5,913,185	(2,543,384)	(7,427,365)	9,773,436	(4,205,506)	(11,787,206)
Ending Fund Balance	45,846,816	43,303,432	35,876,067	45,649,503	41,443,996	29,656,790

FY2023-24 Annual Budget Process and Highlights

Staff officially started the FY2023-24 Annual Budget process with the in-house kickoff meeting on February 27, 2023. The following is the timeline for the FY2023-24 Annual Budget development:

March-June 2023	Budget and Work Plan Development/Review Work Process
March 2023	Review and Acceptance of Measure A/AA & B Revenue Levels
May 2023	Review and Release of Draft Budget for Comments
June 22, 2023	Public Hearing and Adoption of Final Budget

The FY2023-24 Annual Budget is presented in the comprehensive report to not only present a clear financial plan, but also to include the agency’s planning, project, communication and administrative work elements for the upcoming year.

While confident to report that the agency can still provide the necessary funding and cash flow support for the priority transportation projects/programs managed by TAM and by our partner agencies in the upcoming fiscal year, staff will closely monitor the economic uncertainty caused by rising inflation, supply chain pressure and geopolitical conflicts. TAM is committed to work diligently and effectively with all our local, regional, state and federal partners during this challenging time to protect and obtain valuable transportation funds for the County.

Budget Summary

TAM’s annual budget provides reasonable estimates for revenues and expenditures expected for the upcoming fiscal year. TAM’s total expected revenue for FY2023-24 is \$50.28 million and total expected expenditure is \$62.07 million. Revenues are presented in the budget by the source of funds, while expenditures are presented by main spending categories.

Please note that as a funding agency that collects the Measure A/AA ½-Cent Transportation Sales Tax, the Measure B \$10 Vehicle Registration Fee, as well as a few other small fund sources with advance payments, having budgeted expenditures over its budgeted revenues is not an alarming financial situation for TAM. When budgeted expenditures exceed budgeted revenues in certain years, it generally means that TAM and its partner agencies are using prior year accumulated fund balances to deliver more projects and programs in that particular year.

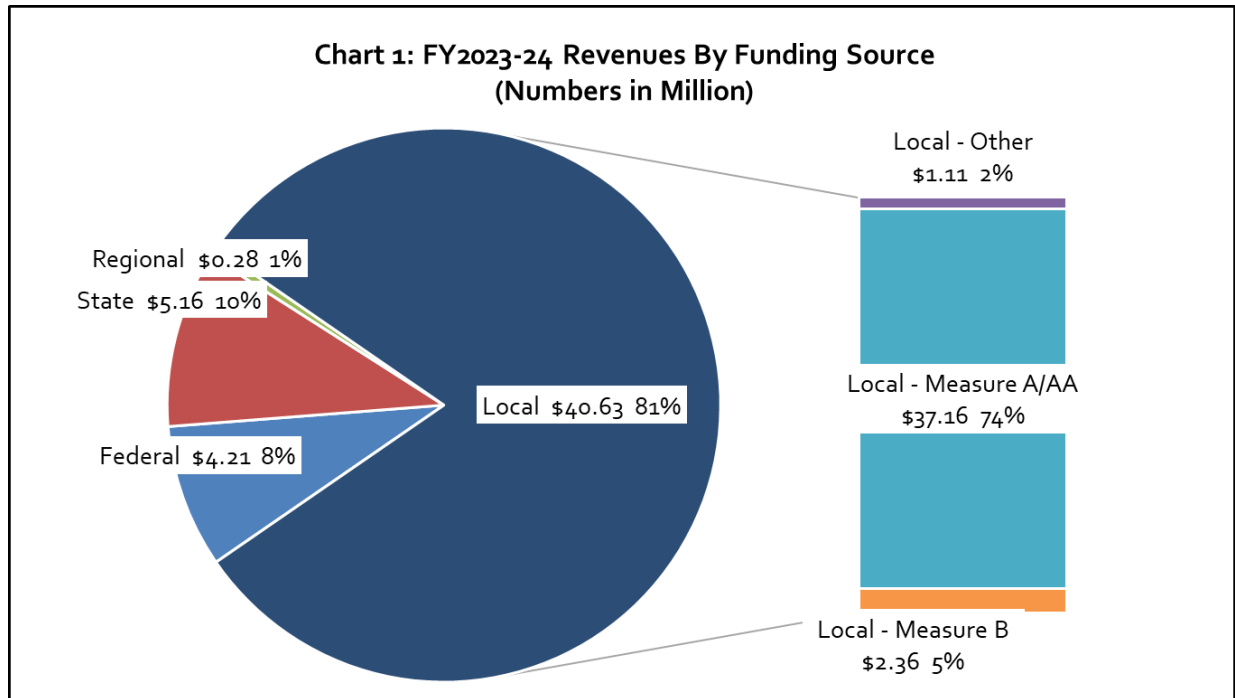
FY2023-24 Revenue Overview

As a transportation planning and funding agency, as well as the administrator of the Measure A/AA ½-Cent Transportation Sales Tax and the Measure B \$10 Vehicle Registration fee, the suite of funding sources TAM has to manage is complex. In FY2023-24, TAM is expecting a total of \$50.28 million in revenue. Table 1 and Chart 1 illustrate TAM’s revenues by funding sources.

Table 1: FY2023-24 Annual Budget – Revenue

Budget Line	FY2021-22 Actual	FY2022-23 Final Budget	FY2022-23 Estimates	FY2023-24 Proposed Budget
Beginning Balance	35,876,066	45,649,498	45,649,498	41,443,992
Measure A/AA Sales Tax	34,754,393	34,850,000	35,500,000	35,680,000
Measure B Vehicle Registration Fee Revenue	2,311,091	2,300,000	2,300,000	2,250,000
Cities/Towns and County CMA Fee	500,000	550,000	550,000	576,950
Interest Revenue	293,480	250,000	1,304,683	1,770,500
MTC STP/CMAQ Planning & OBAG Grant Funds	850,748	1,228,121	1,000,000	1,524,234
MTC Regional Measure 3 Fund	-	-	-	2,666,507
CA State Earmark	-	-	-	3,000,000
State TDA Fund	274,062	-	105,000	83,000
Federal STP Fund	10,000	10,000	10,000	5,000
Highway Safety Improvement Program (HSIP)	12,633	72,000	62,000	10,000
Part Time Transit Lane Grant	-	-	-	404,648
Realized Highway 101 ROW Excess Fund	92,974	225,000	159,000	1,675,000
Marin Transportation For Clean Air Funding	354,562	350,000	350,000	350,000
Regional TFCA Competitive Grants	-	63,727	-	283,637
Expired Revenue Line Items	7,145,724	1,618,395	429,240	-
Total Revenue Available	46,599,666	41,517,243	41,769,923	50,279,477

The funding generated by all the voter-approval Expenditure Plans illustrates how important local revenues are to the transportation future of Marin County. As you can see in Chart 1, for FY2023-24, about 81% of the revenue that TAM expects is from voter approved local measures and interest earnings from the fund balances of those measures, with 74% from Measure A/AA ½-Cent Sales Tax revenue, and 5% from Measure B VRF revenue.



Measure A/AA ½-Cent Transportation Sales Tax Revenue

The voters' strong approval of Measure AA, the 30-year extension of the Measure A ½-Cent Transportation Sales Tax, in November 2018, marked the end of the collection of Measure A revenue on March 31, 2019 and launched the start of Measure AA revenue collection on April 1, 2019, with the exception of minor revenue adjustments to sales tax transactions that happened prior to April 1, 2019.

At the March 23, 2023 TAM Board meeting, staff recommended, and the TAM Board approved the \$35.68 million revenue level for the Measure A/AA 1/2-Cent Transportation Sales Tax for FY2023-24. The Board also approved the revised FY2022-23 revenue level from \$34.85 million to \$35.5 million since Marin's sales tax has experienced very healthy growth over the two years.

Measure B \$10 Vehicle Registration Fee (VRF) Revenue

As reported to the Board in March 2023, the number of registered vehicles in Marin County continues to drop in the last 3 years, which indicates a VRF revenue drop is expected for FY2022-23 and FY2023-24. Based on this, the budget level for the Measure B VRF revenue for FY2023-24 is set at \$2.25 million.

City/Town/County CMA Fee Contribution

With the recovery of the economy and the improvement of revenue situation for local jurisdictions, TAM staff and MMA reached agreement on the long-term fee structure early this year, which brought the fee structure in line with the efforts required to effectively support all local partners for their transportation project and program related needs. As allowed by the new funding agreement, the total CMA fee for FY2023-24 is set at \$576,950 after adjusting the \$550,000 base fee for FY2022-23 by the allowed Bay Area Consumer Price Index (CPI).

MTC STP/CMAQ Planning and OBAG Grant Funds

TAM received a share of planning funds consistent with recent years through the MTC One Bay Area Grants (OBAG) Cycle 2 and Cycle 3 processes. The current funding agreement with MTC covers the core CMA staffing and planning functions. It's a 10-year agreement which provides funds from FY2017-18 to FY2026-27. These revenue items are reimbursement based. About \$1.51 million in revenue is expected for this line item based on the work planned. The total realized revenue will depend on actual program and project expenditures in FY2023-24.

Regional Measure 3 Revenue

Staff from the Metropolitan Transportation Commission (MTC) is working out the details of the allocation and reimbursement processes for the funding promises that TAM received under the Letter of No Prejudice (LONP) process for two of the highest priority projects in Marin that TAM manages directly: the US 101/I-580 Multi-Modal and Local Access Improvement Project (\$135 million designated in RM3), and the Marin-Sonoma Narrows (MSN) Project (total of \$120 million for the whole corridor designed in RM3). Meanwhile, TAM staff has assumed directly spending and expected reimbursement of RM3 funding for both projects in the Draft FY2023-24 Annual Budget and will update those numbers accordingly when more clear guidelines from MTC become available. As of now, TAM expects a total of \$2.66 million in RM3 funds for the work related to the US 101/I-580 Multi-Modal and Local Access Improvement Project and MSN Project.

Transportation Funding for Clean Air

TAM receives 40% of the TFCA funds collected in Marin, a \$4 statewide vehicle registration fee, as Marin's local share every year. This fund is collected and distributed to TAM in advance every year. Based on the estimated revenue for FY2022-23, a total of \$0.35 million is estimated for FY2023-24.

TAM is also expecting to fully invoice and be reimbursed for the \$283,673 regional TFCA grant spent for the construction of the North-South Greenway Project.

Part-Time Transit Lane Grant

TAM, in partnership with Marin Transit, applied for and was awarded a total of \$1.11 million in Transit Performance Initiative (TPI) Investment Program funds from MTC. About \$404,000 of the grant is expected to be spent and reimbursed in FY2023-24 for the preparation of a Project Initiation Document (PID) and the subsequent phase consisting of Project Approval and Environmental Document (PA/ED) of the Part-Time Transit Lane Project.

Caltrans Safe Roads Marin Grant

TAM received a \$72,000 grant from Caltrans for the safe roads study for the County and is expected to complete the work in FY2023-24.

Realized Highway 101 ROW Excess Fund

TAM programmed \$3.13 million of the total \$6.80 million of the excess right of way sale proceeds from the Highway 101 Gap Closure Project as part of the OBAG 2 process to various projects, and the remaining \$3.67 million to the MSN Project. A total of \$1.68 million is expected to be spent in FY2023-24 to support the MSN B8 Project.

FY2023-24 Expenditure Overview

In FY2023-24, with the support and cooperation of our federal, state, regional and local partners, TAM is expected to deliver a total of \$61.98 million in projects, programs and services under the major spending categories of the agency: Administration; Professional Services, Measure A Sales Tax Programs/Projects; Measure AA Sales Tax Programs/Projects; Measure B VRF Programs; Interagency Agreements and TFCA Programs and Projects.

Administration

Proposed FY2023-24 total expenditure for the Administration Category is \$3.82 million, which is about \$192,000 (5.3%) higher than the FY2022-23 budgeted amount. The increase is mostly due to the salary and benefit cost change. A copy of TAM's current organization chart is included on Page 9 of the report.

2023 Cost of Living Adjustment (COLA)

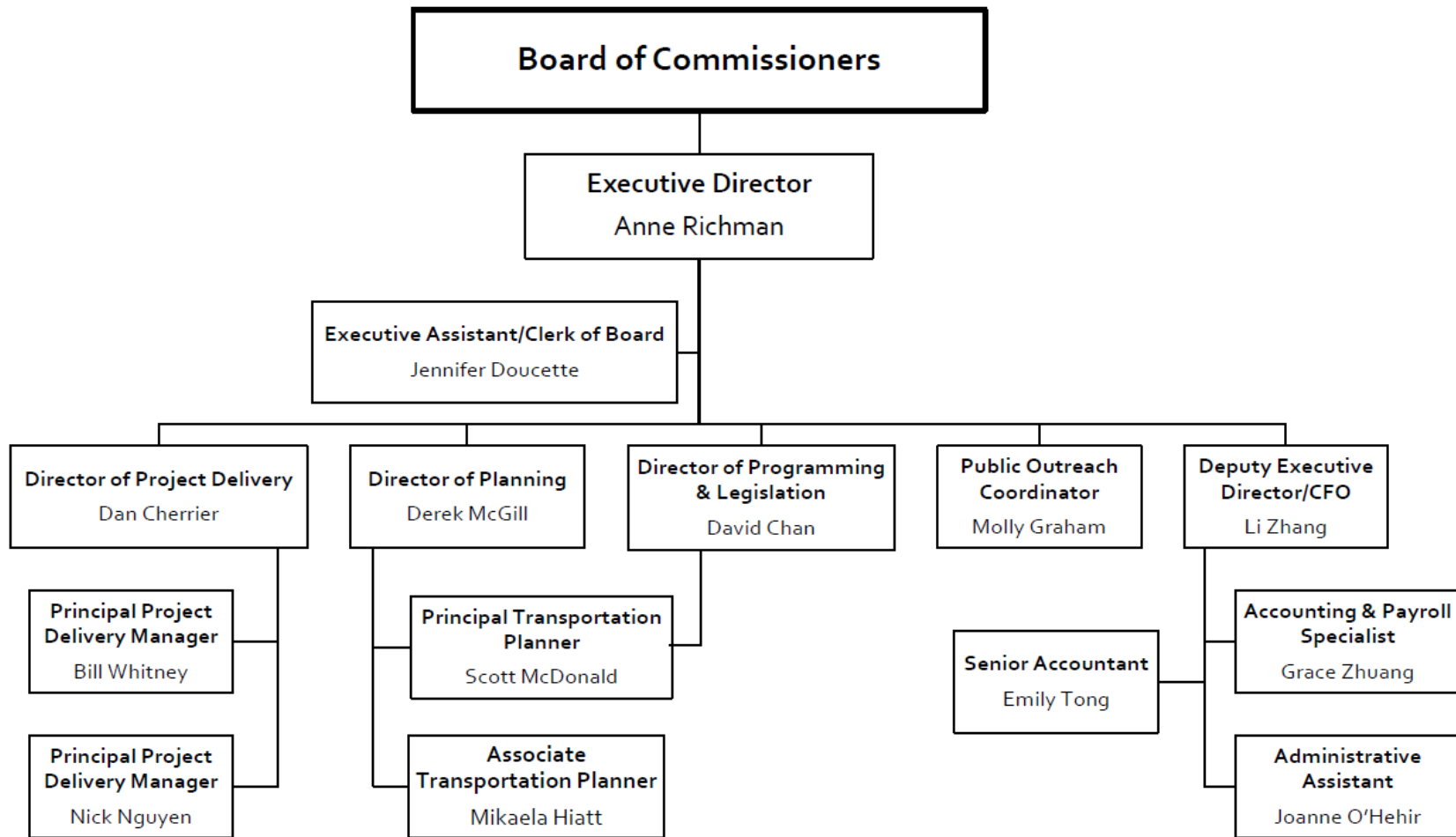
Current TAM COLA policy allows staff an annual COLA increase based on the most recent CPI as of May each year, or sales tax growth rate from the prior year, whichever is lower. The most recent February 2023 Consumer Price Index for All Urban Consumers (CPI-U) released for the San Francisco-Oakland-Hayward Urban Area by the Bureau of Labor Statistics (BLS) is at 5.3%. However, having the agency's long-term financial health as the priority, staff is recommending capping the COLA increase requested at 3.5% for FY2023-24. As part of the review process, staff surveyed 13 agencies. 8 agencies out of the 11 that have responded to TAM's survey as of May 9 are in the process of finalizing their FY2023-24 COLA recommendations, with 2 at 2.5%, 1 at 3%, 3 at 3.5%, 1 at 4% and 1 at 4.5%..

TAM will also soon start an agency-wide compensation study, which is expected to be completed by the end of 2023. Any potential compensation and benefit changes recommended as a result of the study will be presented to the Board for review and approval. All approved changes will be effective as of January 1, 2024 or as approved by the Board.

Table 2.1: FY2023-24 Annual Budget – Expenditure/Administration

Budget Line	FY2021-22 Actual	FY2022-23 Final Budget	FY2022-23 Estimates	FY2023-24 Proposed Budget
Salaries & Benefits	2,643,127	2,979,000	2,929,612	3,167,466
Agency-Wide Classification Study	-	25,000	2,000	23,000
Office Lease	234,669	245,000	245,199	257,000
Agency IT Related Equipment Upgrade	10,785	40,000	20,213	30,000
Equipment Purchase/Lease	4,251	10,000	6,000	10,000
Telephone/Internet/Web Hosting Services	21,961	25,000	24,034	25,000
Office Supplies & Small Miscellaneous Items	28,330	25,000	39,847	40,000
Insurance	13,716	15,000	14,682	20,000
Financial Audit	20,000	23,000	20,000	25,000
Legal Services	10,020	35,000	5,000	35,000
Document/Video/Marketing Material Production	23,876	50,000	22,100	30,000
Memberships	13,752	34,500	38,500	45,000
Travel/Meetings/Conferences	17,539	26,500	20,500	26,000
Professional Development	5,745	5,000	5,000	7,500
Human Resources/Board Support	4,764	20,000	5,000	20,000
Information Technology Support	28,740	45,000	25,000	45,000
Annual Support & Upgrade of Financial System	6,898	10,000	8,000	10,000
Expired Expenditure Line Items	21,529	11,000	2,266	-
Subtotal, Administration	3,109,702	3,624,000	3,432,952	3,815,966

Chart 2: Transportation Authority of Marin Organization Chart
(As of May 2023)



Professional Services

The proposed FY2023-24 expenditure level for the Professional Services Category is \$4.49 million, which is \$2.85 million (170%) higher than the FY2022-23 budgeted amount. With the anticipation of RM3, state earmark for State Route 37 (SR 37) and potential federal grants, various work tasks for the Bellam Blvd. Improvement Project, US 101/I-580 Multi-Modal and Local Access Improvement Project, and SR-37 Segment A1 Design are scheduled to pick up in FY2023-24, along with continuing construction design support for the North-South Greenway Project, and the update of the Vision Plan/Countywide Transportation Plan (CTP).

Table 2.2: FY2023-24 Annual Budget – Expenditure/Professional Services

Budget Line	FY2021-22 Actual	FY2022-23 Final Budget	FY2022-23 Estimates	FY2023-24 Proposed Budget
Bellam Blvd 101 Off-ramp Improvements - Design & Travel Model Maintenance & Update	33,532	700,000	70,000	900,000
Traffic Monitoring, Reporting & Travel Model Data	-	100,000	80,000	200,000
Project Management Oversight	52,441	75,000	110,000	150,000
101/I-580 Multi-modal and Local Access Improvements	106,836	140,000	190,000	1,660,000
State Legislative Assistance	44,100	46,200	46,200	60,000
Financial Advisor/Sales Tax Audit Services	17,718	10,000	24,000	25,000
Measure A/AA Sales Tax Compliance Audit	15,500	20,000	19,194	20,000
N/S Greenway - Construction Support	624,753	250,000	131,000	103,000
Public Outreach Service Support	-	40,000	12,000	20,000
Part Time Transit Lane	-	-	-	302,000
Countywide Transportation Plan	-	150,000	10,000	350,000
Local Road Safety Plan	-	72,000	62,000	10,000
SR-37 Segment A1 Design	-	-	-	500,000
Equity Framework	-	50,000	-	50,000
Expired Expenditure Line Items	44,154	10,000	4,750	-
Subtotal, Professional Services	939,034	1,663,200	759,144	4,490,000

Measure A Sales Tax Programs/Projects

The approval of the Measure AA ½-Cent Transportation Sales Tax Expenditure Plan by the Marin voters in November 2018 marked the end of Measure A revenue collection as of March 31, 2019. With Measure A reserve funds to be released this year and a few strategies still spending down their fund balances, a total expenditure of \$2.31 million is expected in FY2023-24.

Table 2.3: FY2023-24 Annual Budget – Expenditure/Measure A Sales Tax Programs/Projects

Budget Line	FY2021-22 Actual	FY2022-23 Final Budget	FY2022-23 Estimates	FY2023-24 Proposed Budget
<u>Strategy 1 - Transit</u>	<u>248,000</u>	<u>2,445,230</u>	<u>1,441,207</u>	<u>1,058,388</u>
Strategy 1.1 - Local Bus Transit Service	248,000	680,000	680,000	712,000
Strategy 1.2 - Rural Bus Transit System	-	55,080	55,080	57,672
Strategy 1.3 - Special Needs Transit Services	-	165,410	165,410	173,194
Strategy 1.4 - Bus Transit Facilities	-	1,544,740	540,717	115,522
<u>Strategy 3 - Local Transportation Infrastructure</u>	<u>158,150</u>	<u>406,545</u>	<u>243,440</u>	<u>504,896</u>
Strategy 3.1 - Major Roads	158,150	163,105	-	250,000
Strategy 3.2 - Local Streets and Roads	-	243,440	243,440	254,896
<u>Strategy 4 - Safer Access to Schools</u>	<u>711,390</u>	<u>537,870</u>	<u>381,870</u>	<u>744,358</u>
Strategy 4.1 - Safe Routes to Schools	62,475	60,690	60,690	63,546
Strategy 4.2 - Crossing Guards	79,450	77,180	77,180	80,812
Strategy 4.3 - Safe Pathways To School	-	-	-	-
Safe Pathway Capital Projects	569,465	400,000	244,000	600,000
Subtotal, Measure A Programs/Projects	1,117,540	3,389,645	2,066,517	2,307,642

Measure AA Sales Tax Programs/Projects

Staff is excited to implement and deliver the projects/programs under Measure AA while continuing the delivery of the projects/programs under Measure A and managing the transition of projects/programs eligible under both expenditure plans.

Under Category 1, Reduce Congestion, a total of \$2.93 million of work is planned for FY2023-24, including \$0.5 million to support MSN B7/B8 right of way, construction design work and utility work; \$0.3 million for the Project Initiation Document (PID) & Project Approval and environmental Document (PA&ED) of the US 101/I-580 Multi-Modal and Local Access Improvement Project; \$2.0 million for studies related to interchange enhancements; and \$125,000 for Transportation Demand Management.

Under Category 2, Local Transportation Infrastructure, TAM will release \$6.63 million in local roads funds estimated to be collected in FY2022-23 and expects to spend \$1.0 million on large Safe Pathways projects, \$250,000 on sea-level rise planning, and \$50,000 on innovative technology study and support.

Under Category 3, Safer Access to Schools, \$3.43 million is expected to be needed under Measure AA after fully spending the funds available under Measure A. These funds will be spent on Safe Routes to Schools (SR2S) Education and Encouragement programs (\$1.20 million), the Crossing Guard program (\$1.98 million), and the Small Safe Pathway Capital projects (\$250,000).

Under Category 4, Transit, Marin Transit plans to request a total of \$20.33 million for its operational and capital needs in FY2023-24 under Categories 4.1 to 4.5, a much higher ask compared to the last 2 years due to the phase out of the transit support funds that were made available under various federal pandemic relief grants. Golden Gate Transit is expected to claim its share, up to \$534,357 with prior year carryovers, to support local access to ferry services and regional transit under Category 4.6.

Due to the typical uncertainties associated with budgeting and project/program delivery, it will be hard to split the expenditures under Measure A and AA for the project/programs that are eligible for both Measure A and AA. The split is estimated based on current available information and may change during the budget year. Staff will monitor the progress of all spending closely and adjust the split during the year.

Table 2.4: FY2023-24 Annual Budget – Expenditure/Measure AA Sales Tax Programs/Projects

Budget Line	FY2021-22 Actual	FY2022-23 Final Budget	FY2022-23 Estimates	FY2023-24 Proposed Budget
Major Road Set-Aside	3,195,998	5,000,000	5,867,398	8,000,000
<u>Category 1: Reduce Congestion</u>	<u>1,679,126</u>	<u>4,200,000</u>	<u>2,550,000</u>	<u>2,930,000</u>
<i>Category 1.1 - Completion of Marin-Sonoma Narrows MSN B7/B8 Design/ROW/Utility Work</i>	99,111	1,400,000	1,170,000	200,000
<i> MSN B7 Construction Design Support</i>	-	400,000	190,000	300,000
<i>Category 1.2 - Match for Completion of 101/580 Local 580/101 Multi-modal and Local Access PID & PAED</i>	804,018	1,100,000	800,000	300,000
<i>Category 1.3 - Enhance Interchanges</i>	775,997	1,200,000	290,000	2,005,000
<i>Category 1.4 - Transportation Demand Management</i>	-	100,000	100,000	125,000
<u>Category 2: Local Transportation Infrastructure</u>	<u>5,722,549</u>	<u>7,988,432</u>	<u>7,823,432</u>	<u>7,926,254</u>
<i>Category 2.1 - Local Roads</i>	5,208,678	6,773,432	6,773,432	6,626,254
<i>Category 2.2 - Large Safe Pathway Capital Projects</i>	513,871	1,000,000	1,000,000	1,000,000
<i>Category 2.3 - Sea Level Rise</i>	-	100,000	50,000	250,000
<i>Category 2.4 - Innovative Technology</i>	-	115,000	-	50,000
<u>Category 3: Safer Access to Schools</u>	<u>2,547,164</u>	<u>3,290,000</u>	<u>3,025,000</u>	<u>3,430,000</u>
<i>Category 3.1 - Safe Routes to Schools</i>	741,694	1,090,000	975,000	1,200,000
<i>Category 3.2 - Crossing Guards</i>	1,622,609	1,950,000	1,950,000	1,980,000
<i>Category 3.3 - Small Safe Pathway Capital Projects</i>	182,861	250,000	100,000	250,000
<u>Category 4: Transit</u>	<u>8,842,730</u>	<u>14,643,464</u>	<u>14,518,965</u>	<u>20,331,820</u>
<i>Category 4.1 - Local Bus Transit Service</i>	3,232,784	6,000,000	6,000,000	13,000,000
<i>Category 4.2 - Rural Bus Transit Service</i>	664,630	1,131,141	1,131,141	926,812
<i>Category 4.3 - Special Needs Transit Service</i>	2,767,189	4,159,467	4,159,467	2,934,903
<i>Category 4.4 - School Transit Service</i>	1,291,954	1,600,000	1,600,000	1,700,000
<i>Category 4.5 - Bus Transit Facilities</i>	886,173	1,628,357	1,628,357	1,235,748
<i>Category 4.6 - Expand Access to Transit</i>	-	124,499	-	534,357
Subtotal, Measure AA Programs/Projects	21,987,567	35,121,896	33,784,795	42,618,074

Measure B VRF Programs

All expected programs for the upcoming fiscal year under the Measure B Expenditure Plan are presented under the Measure B VRF Programs category. The expected expenditure level for FY2023-24 is \$2.46 million. With the implementation of the amended Measure B Expenditure Plan and new Strategic Plan, a total of 5-year worth of funds will be made available under Element 1.1 for eligible bike/pedestrian improvement projects but only \$700,000 is expected to be needed in FY2023-24. For Element 1.2, Bike/Pedestrian Pathways Maintenance, about \$100,000 is made available to eligible project sponsors in FY2023-24. Marin Transit is planning to request a total of \$0.90 million under Element 2, Improving Transit for Seniors and People with Disabilities, during FY2023-24. The proposed FY2023-24 spending level for Element 3, Reduce Congestion and Pollution, is \$0.76 million, which is for a share of the Crossing Guard program, various employer/employee TDM programs under Marin Commutes, and for the alternative fuels/ electric vehicle program.

Table 2.5: FY2023-24 Annual Budget – Expenditure/Measure B VRF Programs

Budget Line	FY2021-22 Actual	FY2022-23 Final Budget	FY2022-23 Estimates	FY2023-24 Proposed Budget
Element 1 - Maintain Local Streets & Pathways	57,396	2,357,095	2,317,095	800,000
<i>Element 1.1 - Local Streets and Roads</i>	-	2,257,095	2,257,095	700,000
<i>Element 1.2 - Bike/Ped Pathways Maintenance</i>	57,396	100,000	60,000	100,000
Element 2 - Seniors & Disabled Mobility	808,354	950,000	950,000	895,000
<i>Element 2.1 - Mobility Management Programs</i>	100,000	100,000	100,000	100,000
<i>Element 2.2 - Paratransit & Low-Income Scholarships</i>	205,000	190,000	190,000	180,000
<i>Element 2.3 - Paratransit Plus</i>	360,000	360,000	360,000	340,000
<i>Element 2.4 - Volunteer Drive & Gap Grant</i>	143,354	300,000	300,000	275,000
Element 3 - Reduce Congestion & Pollution	660,805	875,000	750,000	761,000
<i>Element 3.1 - Safe Routes to School/Street Smart Program</i>	175,000	175,000	175,000	175,000
<i>Element 3.2 - Commute Alternative Programs</i>	319,137	350,000	350,000	250,000
<i>Element 3.3 - Alternative Fuel Vehicle Program</i>	166,668	350,000	225,000	336,000
Subtotal, Measure B Programs	1,526,555	4,182,095	4,017,095	2,456,000

Interagency Agreements

The Interagency Agreements category covers fund agreements between TAM and its transportation partners for the implementation of various transportation projects/programs. It includes a total of \$6.05 million for FY2023-24, of which the majority is for contract services and construction related funding agreements with various agencies that will help TAM deliver construction projects, including the US 101/I-580 Multi-Modal and Local Access Improvement Project, the North/South Greenway, Marin City Flood Mitigation, and the MSN projects.

Table 2.6: FY2023-24 Annual Budget – Expenditure/Interagency Agreements

Budget Line	FY2021-22 Actual	FY2022-23 Final Budget	FY2022-23 Estimates	FY2023-24 Proposed Budget
Caltrans - MSN B8 PS&E/ROW Support & Capital	48,685	225,000	154,000	150,000
Various Agencies - Bike/Ped Path Maintenance	26,299	100,000	30,000	30,000
Marin Transit - Bus Facility Lease or Purchase	-	1,100,000	-	1,100,000
Caltrans & Other - MSN B7 PS&E/ROW Support &	44,288	450,000	5,000	1,525,000
Caltrans - MSN B7 Construction Capital & Support	-	1,026,000	328,000	550,000
Caltrans - 101/580 Multil-modal and Local Access PID	32,931	120,000	95,000	40,000
Caltrans - 101 Interchange Studies	-	-	-	100,000
Caltrans - SR-37 Segment A1 Design/ROW coop	-	-	-	500,000
Caltrans - Part Time Transit Lane	-	-	-	50,000
Marin City Flood Mitigation	-	-	1,000,000	2,000,000
Expired Expenditure Line Items	7,631,005	1,927,000	83,927	-
Subtotal, Interagency Agreements	7,783,208	4,948,000	1,695,927	6,045,000

TFCA Programs/Projects

This category includes anticipated reimbursement requests for various TFCA capital projects funded by the Marin Local TFCA funding at \$0.34 million.

Table 2.8: FY2023-24 Annual Budget – Expenditure/TFCA Programs/Projects

Budget Line	FY2021-22 Actual	FY2022-23 Final Budget	FY2022-23 Estimates	FY2023-24 Proposed Budget
TFCA - Reimbursement of Various Capital Projects	78,988	394,000	219,000	334,000
Expired Expenditure Line Items	283,637	28,364	-	-
Subtotal, TFCA Programs/Projects	362,625	422,364	219,000	334,000

FY2023-24 Annual Budget by Fund

TAM currently has five major governmental funds: Measure A, Measure AA, Measure B, CMA and TFCA. In the past, Measure A and Measure AA funds budgets were presented separately. However, with the prior to April 1, 2019 Measure A revenue adjustments becoming more immaterial, and the zeroing out of fund balances under various Measure A Strategies, staff has combined the Measure A and AA budget sheets into one to reduce unnecessary repetitiveness and confusion.

The budget represents the process through which certain policy decisions are made, implemented and controlled by fund. Budget authorities can be adjusted during the year according to the budget amendment policy. Also, the legal level of budgetary control by TAM is the total expenditures at the agency level, if the adjustments among the different funds are in compliance with the expenditure requirements of each fund. This section of the budget document provides the details of the FY2023-24 budget at the individual fund level. The budget at the fund level presents the spending priorities in the upcoming fiscal year and provides specific information by fund.

Measure A/AA Sales Tax Fund Budget

The Measure A Fund accounts for revenues and expenditures for the projects and programs set forth by the voters in the Measure A ½-Cent Transportation Sales Tax Expenditure Plan, approved by Marin voters in November 2004, and further described in the TAM Measure A Strategic Plan, initially adopted in June 2006, and updated on a biennial basis, with annual updates of revenue and expenditure sheets. On April 1, 2019, collection of the Measure A ½-Cent Transportation Sales Tax was replaced by Measure AA, the renewal of the Measure A that was approved by the Marin Voters in November 2018.

The Measure AA Fund accounts for revenues and expenditures for the projects and programs set forth by the voters in Measure AA ½-Cent Transportation Sales Tax Expenditure Plan, approved by Marin voters in November 2018, and further described in the TAM Measure AA Strategic Plan, which will be brought forward to the TAM Board for review and approval as a separate action annually.

Measure B Fund Budget

The Measure B Fund accounts for revenues and expenditures for the projects and programs set forth by the voters in the Measure B Vehicle Registration Fee Expenditure Plan, approved by Marin voters in November 2010, and further described in the TAM Measure B Strategic Plan, initially adopted in July 2011, and amended by the TAM Board in February 2023. The FY2023-24 budget reflects the changes that were approved.

CMA Fund Budget

The CMA Fund accounts for revenues and expenditures for TAM's congestion management activities, primarily the local planning and programming work elements. Major revenue sources for this fund are various federal, state, regional and the City/County CMA Fee revenues.

TFCA Fund Budget

The TFCA fund accounts for revenues and expenditures for the TFCA capital grant TAM receives from the Bay Area Air Quality Management District (BAAQMD). The purpose of the TFCA grant is to fund capital improvements that can contribute to the improvement of air quality, and studies related to the monitoring of air quality control. A discrete amount of TFCA is available for management of the local program.

Table 3: FY2023-24 Annual Budget – Combined

Budget Line	FY2021-22 Actual	FY2022-23 Final Budget	FY2022-23 Estimates	FY2023-24 Proposed Budget
<u>Beginning Balance</u>	<u>35,876,066</u>	<u>45,649,498</u>	<u>45,649,498</u>	<u>41,443,992</u>
Measure A/AA Sales Tax	34,754,393	34,850,000	35,500,000	35,680,000
Measure B Vehicle Registration Fee Revenue	2,311,091	2,300,000	2,300,000	2,250,000
Cities/Towns and County CMA Fee	500,000	550,000	550,000	576,950
Interest Revenue	293,480	250,000	1,304,683	1,770,500
MTC STP/CMAQ Planning & OBAG Grant Funds	850,748	1,228,121	1,000,000	1,524,234
MTC Regional Measure 3 Fund	-	-	-	2,666,507
CA State Earmark	-	-	-	3,000,000
State TDA Fund	274,062	-	105,000	83,000
Federal STP Fund	10,000	10,000	10,000	5,000
Highway Safety Improvement Program (HSIP)	12,633	72,000	62,000	10,000
Part Time Transit Lane Grant	-	-	-	404,648
Realized Highway 101 ROW Excess Fund	92,974	225,000	159,000	1,675,000
Marin Transportation For Clean Air Funding	354,562	350,000	350,000	350,000
Regional TFCA Competitive Grants	-	63,727	-	283,637
Expired Revenue Line Items	7,145,724	1,618,395	429,240	-
<u>Total Revenue Available</u>	<u>46,599,666</u>	<u>41,517,243</u>	<u>41,769,923</u>	<u>50,279,477</u>
EXPENDITURES				
Administration				
Salaries & Benefits	2,643,127	2,979,000	2,929,612	3,167,466
Agency-Wide Classification Study	-	25,000	2,000	23,000
Office Lease	234,669	245,000	245,199	257,000
Agency IT Related Equipment Upgrade	10,785	40,000	20,213	30,000
Equipment Purchase/Lease	4,251	10,000	6,000	10,000
Telephone/Internet/Web Hosting Services	21,961	25,000	24,034	25,000
Office Supplies & Small Miscellaneous Items	28,330	25,000	39,847	40,000
Insurance	13,716	15,000	14,682	20,000
Financial Audit	20,000	23,000	20,000	25,000
Legal Services	10,020	35,000	5,000	35,000
Document/Video/Marketing Material Production	23,876	50,000	22,100	30,000
Memberships	13,752	34,500	38,500	45,000
Travel/Meetings/Conferences	17,539	26,500	20,500	26,000
Professional Development	5,745	5,000	5,000	7,500
Human Resources/Board Support	4,764	20,000	5,000	20,000
Information Technology Support	28,740	45,000	25,000	45,000
Annual Support & Upgrade of Financial System	6,898	10,000	8,000	10,000
Expired Expenditure Line Items	21,529	11,000	2,266	-
<u>Subtotal, Administration</u>	<u>3,109,702</u>	<u>3,624,000</u>	<u>3,432,952</u>	<u>3,815,966</u>
Professional Services				
Bellam Blvd 101 Off-ramp Improvements - Design &	33,532	700,000	70,000	900,000
Travel Model Maintenance & Update	-	100,000	80,000	200,000
Traffic Monitoring, Reporting & Travel Model Data	52,441	75,000	110,000	150,000
Project Management Oversight	106,836	140,000	190,000	140,000
101/580 Multi-modal and Local Access Improvements	-	-	-	1,660,000
State Legislative Assistance	44,100	46,200	46,200	60,000
Financial Advisor/Sales Tax Audit Services	17,718	10,000	24,000	25,000
Measure A/AA Sales Tax Compliance Audit	15,500	20,000	19,194	20,000
N/S Greenway - Construction Support	624,753	250,000	131,000	103,000
Public Outreach Service Support	-	40,000	12,000	20,000
Part Time Transit Lane	-	-	-	302,000
Countywide Transportation Plan	-	150,000	10,000	350,000
Local Road Safety Plan	-	72,000	62,000	10,000
SR-37 Segment A1 Design	-	-	-	500,000
Equity Framework	-	50,000	-	50,000
Expired Expenditure Line Items	44,154	10,000	4,750	-
<u>Subtotal, Professional Services</u>	<u>939,034</u>	<u>1,663,200</u>	<u>759,144</u>	<u>4,490,000</u>

Table 3: FY2023-24 Annual Budget – Combined
(Continued)

Budget Line	FY2021-22 Actual	FY2022-23 Final Budget	FY2022-23 Estimates	FY2023-24 Proposed Budget
Measure A Sales Tax Programs/Projects				
<u>Strategy 1 - Transit</u>	<u>248,000</u>	<u>2,445,230</u>	<u>1,441,207</u>	<u>1,058,388</u>
Strategy 1.1 - Local Bus Transit Service	248,000	680,000	680,000	712,000
Strategy 1.2 - Rural Bus Transit System	-	55,080	55,080	57,672
Strategy 1.3 - Special Needs Transit Services	-	165,410	165,410	173,194
Strategy 1.4 - Bus Transit Facilities	-	1,544,740	540,717	115,522
<u>Strategy 3 - Local Transportation Infrastructure</u>	<u>158,150</u>	<u>406,545</u>	<u>243,440</u>	<u>504,896</u>
Strategy 3.1 - Major Roads	158,150	163,105	-	250,000
Strategy 3.2 - Local Streets and Roads	-	243,440	243,440	254,896
<u>Strategy 4 - Safer Access to Schools</u>	<u>711,390</u>	<u>537,870</u>	<u>381,870</u>	<u>744,358</u>
Strategy 4.1 - Safe Routes to Schools	62,475	60,690	60,690	63,546
Strategy 4.2 - Crossing Guards	79,450	77,180	77,180	80,812
Strategy 4.3 - Safe Pathways To School	-	-	-	-
Safe Pathway Capital Projects	569,465	400,000	244,000	600,000
Subtotal, Measure A Programs/Projects	1,117,540	3,389,645	2,066,517	2,307,642
Measure AA Sales Tax Programs/Projects				
<u>Major Road Set-Aside</u>	<u>3,195,998</u>	<u>5,000,000</u>	<u>5,867,398</u>	<u>8,000,000</u>
<u>Category 1: Reduce Congestion</u>	<u>1,679,126</u>	<u>4,200,000</u>	<u>2,550,000</u>	<u>2,930,000</u>
Category 1.1 - Completion of Marin-Sonoma Narrows				
MSN B7/B8 Design/ROW/Utility Work	99,111	1,400,000	1,170,000	200,000
MSN B7 Construction Design Support	-	400,000	190,000	300,000
Category 1.2 - Match for Completion of 101/580 Local				
580/101 Multi-modal and Local Access PID & PAED	804,018	1,100,000	800,000	300,000
Category 1.3 - Enhance Interchanges	775,997	1,200,000	290,000	2,005,000
Category 1.4 - Transportation Demand Management	-	100,000	100,000	125,000
<u>Category 2: Local Transportation Infrastructure</u>	<u>5,722,549</u>	<u>7,988,432</u>	<u>7,823,432</u>	<u>7,926,254</u>
Category 2.1 - Local Roads	5,208,678	6,773,432	6,773,432	6,626,254
Category 2.2 - Large Safe Pathway Capital Projects	513,871	1,000,000	1,000,000	1,000,000
Category 2.3 - Sea Level Rise	-	100,000	50,000	250,000
Category 2.4 - Innovative Technology	-	115,000	-	50,000
<u>Category 3: Safer Access to Schools</u>	<u>2,547,164</u>	<u>3,290,000</u>	<u>3,025,000</u>	<u>3,430,000</u>
Category 3.1 - Safe Routes to Schools	741,694	1,090,000	975,000	1,200,000
Category 3.2 - Crossing Guards	1,622,609	1,950,000	1,950,000	1,980,000
Category 3.3 - Small Safe Pathway Capital Projects	182,861	250,000	100,000	250,000
<u>Category 4: Transit</u>	<u>8,842,730</u>	<u>14,643,464</u>	<u>14,518,965</u>	<u>20,331,820</u>
Category 4.1 - Local Bus Transit Service	3,232,784	6,000,000	6,000,000	13,000,000
Category 4.2 - Rural Bus Transit Service	664,630	1,131,141	1,131,141	926,812
Category 4.3 - Special Needs Transit Service	2,767,189	4,159,467	4,159,467	2,934,903
Category 4.4 - School Transit Service	1,291,954	1,600,000	1,600,000	1,700,000
Category 4.5 - Bus Transit Facilities	886,173	1,628,357	1,628,357	1,235,748
Category 4.6 - Expand Access to Transit	-	124,499	-	534,357
Subtotal, Measure AA Programs/Projects	21,987,567	35,121,896	33,784,795	42,618,074

Table 3: FY2023-24 Annual Budget – Combined
(Continued)

Budget Line	FY2021-22 Actual	FY2022-23 Final Budget	FY2022-23 Estimates	FY2023-24 Proposed Budget
Measure B VRF Programs				
Element 1 - Maintain Local Streets & Pathways	57,396	2,357,095	2,317,095	800,000
<i>Element 1.1 - Local Streets and Roads</i>	-	2,257,095	2,257,095	700,000
<i>Element 1.2 - Bike/Ped Pathways Maintenance</i>	57,396	100,000	60,000	100,000
Element 2 - Seniors & Disabled Mobility	808,354	950,000	950,000	895,000
<i>Element 2.1 - Mobility Management Programs</i>	100,000	100,000	100,000	100,000
<i>Element 2.2 - Paratransit & Low-Income Scholarships</i>	205,000	190,000	190,000	180,000
<i>Element 2.3 - Paratransit Plus</i>	360,000	360,000	360,000	340,000
<i>Element 2.4 - Volunteer Drive & Gap Grant</i>	143,354	300,000	300,000	275,000
Element 3 - Reduce Congestion & Pollution	660,805	875,000	750,000	761,000
<i>Element 3.1 - Safe Routes to School/Street Smart</i>	175,000	175,000	175,000	175,000
<i>Element 3.2 - Commute Alternative Programs</i>	319,137	350,000	350,000	250,000
<i>Element 3.3 - Alternative Fuel Vehicle Program</i>	166,668	350,000	225,000	336,000
Subtotal, Measure B Programs	1,526,555	4,182,095	4,017,095	2,456,000
Interagency Agreements				
Caltrans - MSN B8 PS&E/ROW Support & Capital	48,685	225,000	154,000	150,000
Various Agencies - Bike/Ped Path Maintenance	26,299	100,000	30,000	30,000
Marin Transit - Bus Facility Lease or Purchase	-	1,100,000	-	1,100,000
Caltrans & Other - MSN B7 PS&E/ROW Support &	44,288	450,000	5,000	1,525,000
Caltrans - MSN B7 Construction Capital & Support	-	1,026,000	328,000	550,000
Caltrans - 101/580 Multil-modal and Local Access PID	32,931	120,000	95,000	40,000
Caltrans - 101 Interchange Studies	-	-	-	100,000
Caltrans - SR-37 Segment A1 Design/ROW coop	-	-	-	500,000
Caltrans - Part Time Transit Lane	-	-	-	50,000
Marin City Flood Mitigation	-	-	1,000,000	2,000,000
Expired Expenditure Line Items	7,631,005	1,927,000	83,927	-
Subtotal, Interagency Agreements	7,783,208	4,948,000	1,695,927	6,045,000
TFCA Programs/Projects				
TFCA - Reimbursement of Various Capital Projects	78,988	394,000	219,000	334,000
Expired Expenditure Line Items	283,637	28,364	-	-
Subtotal, TFCA Programs/Projects	362,625	422,364	219,000	334,000
Check	362,625	422,364	219,000	334,000
Total Expenditures	36,826,234	53,351,200	45,975,429	62,066,682
Net Change in Fund Balance	9,773,432	(11,833,957)	(4,205,506)	(11,787,206)
Ending Balance	45,649,498	33,815,541	41,443,992	29,656,786

Table 3.1: FY2023-24 Annual Budget - 1/2-Cent Transportation Sales Tax

Budget Line	FY2021-22 Actual	FY2022-23 Final Budget	FY2022-23 Estimates	FY2023-24 Proposed Budget
<u>Beginning Balance</u>	<u>31,410,945</u>	<u>40,786,566</u>	<u>40,786,566</u>	<u>38,629,475</u>
REVENUE				
Measure A/AA Sales Tax	34,754,393	34,850,000	35,500,000	35,680,000
Interest Revenue	239,793	200,000	1,086,000	1,475,000
<u>Total Revenue Available</u>	<u>34,994,186</u>	<u>35,050,000</u>	<u>36,586,000</u>	<u>37,155,000</u>
EXPENDITURES				
Administration				
Salaries & Benefits	1,478,858	1,646,000	1,638,612	1,692,291
Agency-Wide Classification Study	-	25,000	2,000	23,000
Office Lease	234,669	245,000	245,199	257,000
Agency IT Related Equipment Upgrade	10,785	40,000	20,213	30,000
Equipment Purchase/Lease	4,251	10,000	6,000	10,000
Telephone/Internet/Web Hosting Services	21,961	25,000	24,034	25,000
Office Supplies & Small Miscellaneous Items	28,330	25,000	39,847	40,000
Insurance	13,716	15,000	14,682	20,000
Financial Audit	20,000	23,000	20,000	25,000
Legal Services	4,582	15,000	4,000	15,000
Document/Video/Marketing Material Production	21,842	25,000	22,000	20,000
Memberships	11,252	12,000	16,000	20,000
Travel/Meetings/Conferences	17,119	20,000	20,000	25,000
Professional Development	5,745	5,000	5,000	7,500
Human Resources/Board Support	4,764	20,000	5,000	20,000
Information Technology Support	28,740	45,000	25,000	45,000
Annual Support & Upgrade of Financial System	6,898	10,000	8,000	10,000
<i>Expired Expenditure Line Items</i>	15,154	-	-	-
<u>Subtotal, Administration</u>	<u>1,928,666</u>	<u>2,206,000</u>	<u>2,115,586</u>	<u>2,284,791</u>
Professional Services				
Bellam Blvd 101 Off-ramp Improvements - Design & ROW	33,532	700,000	70,000	900,000
N/S Greenway - Construction Support	418,934	150,000	26,000	20,000
Financial Advisor/Sales Tax Audit Services	17,718	10,000	24,000	25,000
Measure A/AA Sales Tax Compliance Audit	15,500	20,000	19,194	20,000
Project Management Oversight	20,077	100,000	105,000	100,000
Public Outreach Service Support	-	25,000	11,000	10,000
<i>Expired Expenditure Line Items</i>	19,798	5,000	-	-
<u>Subtotal, Professional Services</u>	<u>525,559</u>	<u>1,010,000</u>	<u>255,194</u>	<u>1,075,000</u>
Measure A Sales Tax Programs/Projects				
Strategy 1 - Transit	<u>248,000</u>	<u>2,445,230</u>	<u>1,441,207</u>	<u>1,058,388</u>
<i>Strategy 1.1 - Local Bus Transit Service</i>	248,000	680,000	680,000	712,000
<i>Strategy 1.2 - Rural Bus Transit System</i>	-	55,080	55,080	57,672
<i>Strategy 1.3 - Special Needs Transit Services</i>	-	165,410	165,410	173,194
<i>Strategy 1.4 - Bus Transit Facilities</i>	-	1,544,740	540,717	115,522
Strategy 3 - Local Transportation Infrastructure	<u>158,150</u>	<u>406,545</u>	<u>243,440</u>	<u>504,896</u>
<i>Strategy 3.1 - Major Roads</i>	158,150	163,105	-	250,000
<i>Strategy 3.2 - Local Streets and Roads</i>	-	243,440	243,440	254,896
Strategy 4 - Safer Access to Schools	<u>711,390</u>	<u>537,870</u>	<u>381,870</u>	<u>744,358</u>
<i>Strategy 4.1 - Safe Routes to Schools</i>	62,475	60,690	60,690	63,546
<i>Strategy 4.2 - Crossing Guards</i>	79,450	77,180	77,180	80,812
<i>Strategy 4.3 - Safe Pathways To School</i>				
<i>Safe Pathway Capital Projects</i>	569,465	400,000	244,000	600,000
<i>Expired Expenditure Line Items</i>	-	-	-	-
<u>Subtotal, Measure A Programs/Projects</u>	<u>1,117,540</u>	<u>3,389,645</u>	<u>2,066,517</u>	<u>2,307,642</u>

**Table 3.1: FY2023-24 Annual Budget - 1/2-Cent Transportation Sales Tax
(Continued)**

Budget Line	FY2021-22 Actual	FY2022-23 Final Budget	FY2022-23 Estimates	FY2023-24 Proposed Budget
Measure AA Sales Tax Programs/Projects				
<i>Major Road Set-Aside</i>	3,195,998	5,000,000	5,867,398	8,000,000
<u>Category 1: Reduce Congestion</u>	1,679,126	4,200,000	2,550,000	2,930,000
<i>Category 1.1 - Completion of Marin-Sonoma Narrows</i>				
<i>MSN B7/B8 Design/ROW/Utility Work</i>	99,111	1,400,000	1,170,000	200,000
<i>MSN B7 Construction Design Support</i>	-	400,000	190,000	300,000
<i>Category 1.2 - Match for Completion of 101/580 Local Access</i>				
<i>580/101 Multi-modal and Local Access PID & PAED</i>	804,018	1,100,000	800,000	300,000
<i>Category 1.3 - Enhance Interchanges</i>	775,997	1,200,000	290,000	2,005,000
<i>Category 1.4 - Transportation Demand Management</i>	-	100,000	100,000	125,000
<u>Category 2: Local Transportation Infrastructure</u>	5,722,549	7,988,432	7,823,432	7,926,254
<i>Category 2.1 - Local Roads</i>	5,208,678	6,773,432	6,773,432	6,626,254
<i>Category 2.2 - Large Safe Pathway Capital Projects</i>	513,871	1,000,000	1,000,000	1,000,000
<i>Category 2.3 - Sea Level Rise</i>	-	100,000	50,000	250,000
<i>Category 2.4 - Innovative Technology</i>	-	115,000	-	50,000
<u>Category 3: Safer Access to Schools</u>	2,547,164	3,290,000	3,025,000	3,430,000
<i>Category 3.1 - Safe Routes to Schools</i>	741,694	1,090,000	975,000	1,200,000
<i>Category 3.2 - Crossing Guards</i>	1,622,609	1,950,000	1,950,000	1,980,000
<i>Category 3.3 - Small Safe Pathway Capital Projects</i>	182,861	250,000	100,000	250,000
<u>Category 4: Transit</u>	8,842,730	14,643,464	14,518,965	20,331,820
<i>Category 4.1 - Local Bus Transit Service</i>	3,232,784	6,000,000	6,000,000	13,000,000
<i>Category 4.2 - Rural Bus Transit Service</i>	664,630	1,131,141	1,131,141	926,812
<i>Category 4.3 - Special Needs Transit Service</i>	2,767,189	4,159,467	4,159,467	2,934,903
<i>Category 4.4 - School Transit Service</i>	1,291,954	1,600,000	1,600,000	1,700,000
<i>Category 4.5 - Bus Transit Facilities</i>	886,173	1,628,357	1,628,357	1,235,748
<i>Category 4.6 - Expand Access to Transit</i>	-	124,499	-	534,357
Subtotal, Measure AA Programs/Projects	21,987,567	35,121,896	33,784,795	42,618,074
Interagency Agreements				
Caltrans & Other - MSN B7 PS&E/ROW Support & Capital	-	450,000	-	-
Various Agencies - Bike/Ped Path Maintenance	26,299	100,000	30,000	30,000
Marin Transit - Bus Facility Lease or Purchase Contribution	-	1,100,000	-	1,100,000
Caltrans - MSN B7 Construction Capital & Support	-	1,026,000	328,000	-
Caltrans - 101/580 Multi-modal and Local Access PID	32,931	120,000	95,000	10,000
Caltrans - 101 Interchange Studies PID	-	-	-	100,000
Expired Expenditure Line Items	-	68,000	68,000	-
Subtotal, Interagency Agreement	59,230	2,864,000	521,000	1,240,000
Total Expenditures	25,618,565	44,591,541	38,743,091	49,525,507
Net Change in Fund Balance	9,375,621	(9,541,541)	(2,157,091)	(12,370,507)
Ending Balance	40,786,566	31,245,025	38,629,475	26,258,968

Table 3.2: FY2023-24 Annual Budget - Measure B Vehicle Registration Fee

Budget Line	FY2021-22 Actual	FY2022-23 Final Budget	FY2022-23 Estimates	FY2023-24 Proposed Budget
<u>Beginning Balance</u>	<u>2,630,577</u>	<u>3,235,180</u>	<u>3,235,180</u>	<u>1,398,969</u>
REVENUE				
Measure B Vehicle Registration Fee Revenue	2,311,091	2,300,000	2,300,000	2,250,000
Interest Revenue	16,916	20,000	80,000	110,000
<u>Total Revenue Available</u>	<u>2,328,007</u>	<u>2,320,000</u>	<u>2,380,000</u>	<u>2,360,000</u>
EXPENDITURES				
Administration				
Salaries & Benefits	189,320	148,000	192,000	233,136
Legal Services	168	10,000	1,000	10,000
Document/Video/Marketing Material Production	1,099	5,000	100	5,000
Expired Expenditure Line Items	1,263	6,000	1,266	-
<u>Subtotal, Administration</u>	<u>191,850</u>	<u>169,000</u>	<u>194,366</u>	<u>248,136</u>
Measure B Programs				
Element 1 - Maintain Local Streets & Pathways	<u>57,396</u>	<u>2,357,095</u>	<u>2,317,095</u>	<u>800,000</u>
<i>Element 1.1 - Local Streets and Roads</i>	-	2,257,095	2,257,095	700,000
<i>Element 1.2 - Bike/Ped Pathways Maintenance</i>	57,396	100,000	60,000	100,000
Element 2 - Seniors & Disabled Mobility	<u>808,354</u>	<u>950,000</u>	<u>950,000</u>	<u>895,000</u>
<i>Element 2.1 - Mobility Management Programs</i>	100,000	100,000	100,000	100,000
<i>Element 2.2 - Paratransit & Low-Income Scholarships</i>	205,000	190,000	190,000	180,000
<i>Element 2.3 - Paratransit Plus</i>	360,000	360,000	360,000	340,000
<i>Element 2.4 - Volunteer Drive & Gap Grant</i>	143,354	300,000	300,000	275,000
Element 3 - Reduce Congestion & Pollution	<u>660,805</u>	<u>875,000</u>	<u>750,000</u>	<u>761,000</u>
<i>Element 3.1 - Safe Routes to School/Street Smart Program</i>	175,000	175,000	175,000	175,000
<i>Element 3.2 - Commute Alternative Programs</i>	319,137	350,000	350,000	250,000
<i>Element 3.3 - Alternative Fuel Vehicle Program</i>	166,668	350,000	225,000	336,000
<u>Subtotal, Measure B Programs</u>	<u>1,526,555</u>	<u>4,182,095</u>	<u>4,017,095</u>	<u>2,456,000</u>
Expired Expenditure Line Items	5,000	-	4,750	-
<u>Total Expenditures</u>	<u>1,723,405</u>	<u>4,351,095</u>	<u>4,216,211</u>	<u>2,704,136</u>
Net Change in Fund Balance	604,603	(2,031,095)	(1,836,211)	(344,136)
<u>Ending Balance</u>	<u>3,235,180</u>	<u>1,204,085</u>	<u>1,398,969</u>	<u>1,054,833</u>

Table 3.3: FY2023-24 Annual Budget – CMA

Budget Line	FY2021-22 Actual	FY2022-23 Final Budget	FY2022-23 Estimates	FY2023-24 Proposed Budget
<u>Beginning Balance</u>	<u>1,134,574</u>	<u>957,475</u>	<u>957,475</u>	<u>646,271</u>
REVENUE				
Cities/Towns and County CMA Fee	500,000	550,000	550,000	576,950
Interest Revenue	31,817	25,000	120,683	160,000
MTC STP/CMAQ Planning & OBAG Grant Funds	850,748	1,228,121	1,000,000	1,524,234
MTC Regional Measure 3 Fund	-	-	-	2,666,507
CA State Earmark	-	-	-	3,000,000
State TDA Fund	274,062	-	105,000	83,000
Federal STP Fund	10,000	10,000	10,000	5,000
Highway Safety Improvement Program (HSIP)	12,633	72,000	62,000	10,000
Part Time Transit Lane Grant	-	-	-	404,648
Realized Highway 101 ROW Excess Fund	92,974	225,000	159,000	1,675,000
<i>Expired Revenue Line Items</i>	<i>7,145,724</i>	<i>1,618,395</i>	<i>429,240</i>	-
<u>Total Revenue Available</u>	<u>8,917,957</u>	<u>3,728,516</u>	<u>2,435,923</u>	<u>10,105,340</u>
EXPENDITURES				
Administration				
Salaries & Benefits	948,365	1,123,000	1,049,000	1,219,737
Legal Services	5,270	10,000	-	10,000
Document/Video/Marketing Material Production	935	20,000	-	5,000
Memberships	2,500	22,500	22,500	25,000
Travel/Meetings/Conferences	420	6,500	500	1,000
<i>Expired Expenditure Line Items</i>	<i>5,112</i>	<i>5,000</i>	<i>1,000</i>	-
<u>Subtotal, Administration</u>	<u>962,602</u>	<u>1,187,000</u>	<u>1,073,000</u>	<u>1,260,737</u>
Professional Services				
Travel Model Maintenance & Update	-	100,000	80,000	200,000
Traffic Monitoring, Reporting & Travel Model Data Requests	52,441	75,000	110,000	150,000
Project Management Oversight	86,759	40,000	85,000	40,000
101/580 Multi-modal and Local Access Improvements	-	-	-	1,660,000
State Legislative Assistance	44,100	46,200	46,200	60,000
N/S Greenway - Construction Support	205,819	100,000	105,000	83,000
Public Outreach Service Support	-	15,000	1,000	10,000
Part Time Transit Lane PID & PA/ED	-	-	-	302,000
Countywide Transportation Plan	-	150,000	10,000	350,000
Local Road Safety Plan	-	72,000	62,000	10,000
SR-37 Segment A1 Design	-	-	-	500,000
Equity Framework	-	50,000	-	50,000
<i>Expired Expenditure Line Items</i>	<i>19,356</i>	<i>5,000</i>	-	-
<u>Subtotal, Professional Services</u>	<u>408,475</u>	<u>653,200</u>	<u>499,200</u>	<u>3,415,000</u>
Interagency Agreements				
Caltrans - MSN B8 PS&E/ROW Support & Capital	48,685	225,000	154,000	150,000
Caltrans & Other - MSN B7 PS&E/ROW Support & Capital	44,288	-	5,000	1,525,000
Caltrans - MSN B7 Construction Capital & Support	-	-	-	550,000
Caltrans - 101/580 Multi-modal and Local Access PID Co-Op	-	-	-	30,000
Caltrans - SR-37 Segment A1 Design/ROW coop	-	-	-	500,000
Caltrans - Part Time Transit Lane PID Oversight	-	-	-	50,000
Marin City Flood Mitigation	-	-	1,000,000	2,000,000
<i>Expired Expenditure Line Items</i>	<i>7,631,005</i>	<i>1,859,000</i>	<i>15,927</i>	-
<u>Subtotal, Interagency Agreements</u>	<u>7,723,978</u>	<u>2,084,000</u>	<u>1,174,927</u>	<u>4,805,000</u>
<u>Total Expenditures</u>	<u>9,095,056</u>	<u>3,924,200</u>	<u>2,747,127</u>	<u>9,480,737</u>
Net Change in Fund Balance	(177,099)	(195,684)	(311,204)	624,603
<u>Ending Balance</u>	<u>957,475</u>	<u>761,791</u>	<u>646,271</u>	<u>1,270,873</u>

Table 3.4: FY2023-24 Annual Budget – TFCA

Budget Line	FY2021-22 Actual	FY2022-23 Final Budget	FY2022-23 Estimates	FY2023-24 Proposed Budget
<i>Beginning Balance</i>	<u>699,970</u>	<u>670,277</u>	<u>670,277</u>	<u>769,277</u>
REVENUE				
Marin Transportation For Clean Air Funding	354,562	350,000	350,000	350,000
Regional TFCA Competitive Grants	-	63,727	-	283,637
Interest Revenue	4,954	5,000	18,000	25,500
<i>Total Revenue Available</i>	<u>359,516</u>	<u>418,727</u>	<u>368,000</u>	<u>659,137</u>
EXPENDITURES				
Administration				
Salaries & Benefits	26,584	62,000	50,000	22,303
<i>Subtotal, Administration</i>	<u>26,584</u>	<u>62,000</u>	<u>50,000</u>	<u>22,303</u>
TFCA Programs/Projects				
TFCA - Reimbursement of Various Capital	78,988	394,000	219,000	334,000
<i>Expired Expenditure Line Items</i>	283,637	28,364	-	-
<i>Subtotal, Other Capital Expenditures</i>	<u>362,625</u>	<u>422,364</u>	<u>219,000</u>	<u>334,000</u>
<i>Total Expenditures</i>	<u>389,209</u>	<u>484,364</u>	<u>269,000</u>	<u>356,303</u>
Net Change in Fund Balance	(29,693)	(65,637)	99,000	302,834
<i>Ending Balance</i>	<u>670,277</u>	<u>604,640</u>	<u>769,277</u>	<u>1,072,111</u>

FY2023-24 Appropriation Limit

Per Article XIII B of California State Constitution, all State and local governments, including any city and county, school district, special district, authority, or other political subdivision of or within in the State, are subject to the appropriations limitation imposed by Proposition 4 (1979) and later amended by Proposition 111 (1990). The appropriations limit only applies to those revenues defined as “proceeds of taxes”, which in TAM’s case, is the sales tax revenue and its interest revenues generated by the Measure A/AA ½-Cent Transportation Sales Tax.

TAM Ordinance 2018-01, the ordinance that adopted the Measure AA ½-Cent Transportation Sales Tax Expenditure Plan, set the FY2019-20 appropriation limit for the sales tax at \$70 million, to be adjusted annually based on two factors: change in the cost of living and population of the County. The appropriation limit for FY2023-24 is \$88.4 million.

FY2023-24 Work Plans by Function

TAM's mission is to make the most of Marin County transportation dollars and create an efficient and effective transportation system that promotes mobility and accessibility by providing a variety of high-quality transportation options to all users. The following functions help the agency to carry out this mission:

- Administration & Finance
- Public Information and Outreach
- Planning and Program Management
- Programming & Legislation
- Project Management and Delivery

As the CMA for the County, TAM works closely with all local jurisdictions as well as all other partners in the region to plan, coordinate and deliver a wide range of transportation projects and programs. TAM serves as a coordinating agency representing Marin and its local transportation needs with local, regional, state and federal agencies, making sure Marin's needs are heard through various processes while working cooperatively with other agencies on projects/programs with regional significance. Ongoing general coordination activities are highlighted below:

- Participate in and contribute to various ongoing meetings representing TAM on pertinent issues, such as the Marin Public Works Association (MPWA) and Marin Managers Association (MMA), various MTC working groups, the statewide group of Regional Transportation Planning Agencies (RTPA), the Bay Area County Transportation Agencies, and the California Self-Help Counties Coalition;
- Communicate with jurisdictions about funding opportunities and provide grant application support;
- Represent TAM and TAM member agencies on transportation matters to the public, other governmental agencies, community groups and transportation organizations;
- Coordinate and participate with local jurisdictions and other counties and organizations on local and regional transportation planning activities, including social equity, new mobility programs, climate action planning, and sea level rise planning;
- Provide localized communication support for regional, state and federal projects and programs in Marin County;
- Coordinate with Caltrans and state efforts including corridor planning, active transportation plans, sea level rise and vulnerability programs, greenhouse gas emissions, capital project development, and other transportation related topics;
- Monitor legislation and coordinate with partner agencies to support measures that enhance transportation projects, programs and funding.
- Monitor current trends and issues related to transportation, both on the local level and more broadly, including economic, social, and transportation related aspects of the pandemic response and recovery.

Highlights of the FY2023-24 work plans for all major functions are included as follows.

Administration & Finance Function:

Under the direction of the TAM Board and Executive Director, administers TAM's administrative and financial functions and activities; oversees and administers agency financial and accounting systems for both direct disbursements of Measure A/AA and Measure B funds, as well as payments through various grant funds; performs all related financial analyses, including managing the preparation of TAM's financial statements, TAM's strategic plans, annual budget, and other regular financial reports; analyzes benefit packages to ensure appropriate level of benefits and cost-effective plans; manages finance, audit, human resources (HR), and information technology (IT) projects and other daily operations and administration for the Agency; performs other related duties and special projects as assigned.

Major Ongoing Work Items:

- ✓ Continue to effectively and timely support the TAM Board and various Committees;
- ✓ Manage all meeting packet production and support the operation of all in-person/hybrid/remote meetings;
- ✓ Manage the Agency's annual insurance renewal processes;
- ✓ Produce timely and informative quarterly reports and budget adjustments throughout the year;
- ✓ Monitor economic conditions and various revenue sources and explore options for the Agency and the funding recipients during challenging financial times;
- ✓ Manage financial tracking and required reporting for federal, state, regional, and local grants received;
- ✓ Manage and report regulatory state filings including regular/quarterly payroll reporting and compensation reporting
- ✓ Conduct cash flow and funding analyses of major capital projects and explore financial tools to meet cash flow needs;
- ✓ Continue to timely and accurately execute all financial, payroll and accounting transactions;
- ✓ Monitor project/program revenues and expenditures and assist project and contract managers with preparation of various grant reports and reimbursement invoices;
- ✓ Continue to improve the financial and payroll system to increase workflow efficiency;
- ✓ Manage ongoing HR functions, including but not limited to annual performance review, recruitments, training, benefits changes and open enrollment, team building, and professional development support, review and update of the HR agency policy handbook as needed;
- ✓ Continue to manage the agency's benefit suite and explore options to improve cost effectiveness with no overall negative impacts to the benefit level.
- ✓ Manage all daily office operation needs, including but not limited to record keeping, and various IT support needs.

Expected to be Delivered Work Items:

- ✓ Complete the Agency-wide compensation study and recommend any necessary adjustment to the salary schedule and benefits – December 2023;
- ✓ Manage and lead the FY2024-25 Annual Budget development process and make any potential improvements and adjustments;
- ✓ Finalizing record retention policy and board adoption – September 2023;
- ✓ Phone system upgrade and maintenance – September 2023;
- ✓ Manage the agency's IT Upgrade project, including server replacement and other computer needs;

- ✓ Assist in the FY2023-24 Measure A/AA & Measure B Strategic Plans update process, manage financial/revenue related sections for both funds, and track programming and allocations;
- ✓ Assist in the ongoing fund plan and cash flow needs discussion, particularly for MSN and the 101-580 Multi-Modal and Local Access Improvement projects due to the complexity caused by the litigation against the RM3 funds;
- ✓ Manage and coordinate the FY2022-23 annual financial, single, and other regulatory audits and reviews with outside auditors;
- ✓ Manage the 2023 Measure A/AA Compliance Audit process and provide necessary support to the fund recipients and auditor;
- ✓ Investment and banking service review and potential exploration of other options if necessary.

Public Information and Outreach Function:

Under the direction of the TAM Board and Executive Director, the Public Information and Outreach Unit manages TAM's public information, stakeholder engagement, media relations, and project-related meetings and events.

Major Ongoing Work Items:

- ✓ Support communication of TAM's projects and programs, coordinate media communication, public outreach activities, meetings and events;
- ✓ Create public information material such as factsheets, website content, press releases, social media and the TAM Traveler newsletter;
- ✓ Coordinate with and support the Executive Director to advise the TAM Board Chairperson/Vice-Chairperson and TAM staff on stakeholder and media relations;
- ✓ Manage proactive communication with the public, community interest groups, agency partners, and the media;
- ✓ Maintain and update content on TAM's public information channels such as the TAM website and share TAM's communication materials with agency and community partners;
- ✓ Provide program support for Alternative Fuels, Safe Routes to Schools, Marin Commutes, Innovations Programs, and Funding programs;
- ✓ Coordinate closely with jurisdictions and agency partners regarding projects and programs that address common issues, programs, regional improvements and geographic areas;
- ✓ Coordinate with the media and community partners to provide timely information regarding TAM's projects, programs and funding allocations.

Expected to be Delivered Work Items:

- ✓ Support outreach for key initiatives, including the Countywide Transportation Plan (CTP), Highway 101 Interchange Studies, the Part-Time Transit Lane project development, Marin Commutes, the Alternative Fuels Program, Sea Level Rise Program and the Regional Bikeshare Program;
- ✓ Participate in and coordinate staff support as needed for public events, presentations and other outreach efforts;
- ✓ Support educational presentations for Board members and special sessions for specific issues and programs such as the CTP and equity engagement.

- ✓ Conduct extensive public engagement efforts for major capital improvement programs, including Marin-Sonoma Narrows, the North/South Greenway Gap Closure, the Bellam Boulevard offramp project and the Highway 101-580 Multimodal and Local Access Improvements Project;
- ✓ Support outreach efforts for agency partner projects in Marin, including Ramp Metering, the Third Street Rehabilitation, East Blithedale Avenue, Safe Pathways projects and other TAM funded transportation improvement projects;
- ✓ Manage student mentorship and internships program.

Planning and Program Management:

Under the direction of the TAM Board and Executive Director, the Planning department administers TAM's planning activities and programs. The range of work includes the development of plans and studies, travel information, transportation modeling, regional and local coordination, and management of ongoing transportation programs.

Planning Activities

Major Ongoing Work Items:

- ✓ Review/coordinate with MTC on regional planning activities related to Marin County transportation, including the implementation of Plan Bay Area 2050, seamless mobility efforts, active transportation, PDA planning, and Transit Oriented Communities (TOC) policy among others;
- ✓ Continue to advance Active Transportation Planning in the county, including advancement of North-South greenway and Cross Marin Bikeway gap closures;
- ✓ Coordinate with MTC on the development of PBA 2050+ and Connected Network Plan;
- ✓ Coordinate with Marin Transit on Transit Priority Initiative Planning;
- ✓ Support city of San Rafael on Scoping and development of Canal PDA plan and Northgate PDA plan, serve on TAC and coordinate on transportation planning issues;
- ✓ Coordinate with BayWAVE, and City of San Rafael SLR Planning; Manzanita & Donahue PID and regional coordination with Caltrans, BCDC, BARC and others.
- ✓ Continue to advance transit planning on SR-37 Corridor, including coordination with operators on Marin side transit connections;
- ✓ Continue to advance equity in transportation planning process, including formation of working groups and coordination with local transit operators;
- ✓ Support local jurisdiction compliance with new California Environmental Quality Act (CEQA) requirements including Vehicle Miles Traveled (VMT) analysis;
- ✓ Prepare travel demand forecasts and forecast data for traffic studies and transportation plans using TAM's Travel Demand Model (TAMDM) to support local agencies. Coordinate with regional agencies on travel demand forecasting methods and data through regional working group;
- ✓ Support Local jurisdictions with transportation/land use linkage and TOC Policy Compliance
- ✓ Participate in Marin Climate and Energy Partnership (MCEP), BayWAVE and other local planning efforts as applicable;
- ✓ Support programming staff with administration of OBAG program and policy compliance;
- ✓ Support Marin Wildfire Prevention Authority (MWPA) wildfire evacuation planning and serve on TAC;
- ✓ Continue to advance road safety planning in the county;
- ✓ Transition US 101 Part Time Transit Lane project to project development and subsequent phases;

- ✓ Support Caltrans Planning Grants and other local planning grants to maximize outside funding awarded for Marin County transportation planning needs.

Expected to be Delivered Work Items:

- ✓ Initiate Countywide Transportation Plan - Summer 2023;
- ✓ Initiate community-based transportation plan updates - Fall 2023;
- ✓ Update TAM model for PBA 2050 Consistency - Winter 2023;
- ✓ Complete participation in MWPA Wildfire Evacuation Plan and support transition to implementation of infrastructure improvements - Spring 2024;
- ✓ Develop new Traffic Monitoring program using big data and continuing historical data collection efforts as appropriate, develop work scope - Fall 2023;
- ✓ Seek Grant funding and scope a Countywide Active Transportation Plan - Fall-Winter 2023;
- ✓ Launch Sea Level Rise Planning for Marin County – Summer 2023 through Spring 2024.

Program Management Activities

Major Ongoing Work Items:

- ✓ Continue to monitor, review and adjust TAM programs in response to Pandemic Recovery as necessary;
- ✓ Continue to review and assess programs to ensure equity is considered in all TAM programs;
- ✓ Manage and deliver TAM's Alternative Fuel Vehicle Program, including EV fleet and infrastructure rebate programs, public outreach, and technical assistance programs. Continue coordination with wide range of stakeholders and local community;
- ✓ Continue to advance identified EV project concepts into Project development processes or grant applications;
- ✓ Monitor implementation of EV Acceleration Strategy;
- ✓ Manage and deliver Marin Commutes public engagement program, including CBO, public and employer outreach efforts, encouragement programs including commute alternative incentives programs, and program evaluation;
- ✓ Manage a suite of TDM and vehicle trip reduction programs, including the Vanpool Incentive Program, Emergency Ride Home Program, and first/last mile programs.

Expected to be Delivered Work Items:

- ✓ Launch initial operating phase of the Marin and Sonoma County Bike Share Pilot Program - Estimated to be operational Summer 2024;
- ✓ Monitor and implement seasonal Marin Commutes incentive campaigns –Summer 2024;
- ✓ Closeout Multi- County State Route 37 Corridor TDM pilot program;
- ✓ Advance discussion and implementation planning around the TAM Innovation Program;
- ✓ Conduct EV outreach events including EV Expo & focused engagement efforts; Fall 2023;
- ✓ Complete local jurisdictions workplan adoption of EV Acceleration Strategy; Spring 2024;
- ✓ Continued delivery of EV Charging Infrastructure Rebates, Various Projects, Spring 2024;
- ✓ Continued delivery of EV Fleet Rebates, Various Projects, Spring 2024;
- ✓ Assess Future First/Last mile programs; Spring 2024;
- ✓ Transition Safe Routes Program to Planning staff, Spring 2024;

Programming & Legislation Function:

Under the direction of the TAM Board and Executive Director, the Programming & Legislation department administers TAM's fund programming activities, including local, regional, state, and federal funds, and monitors pertinent state legislative activities. The range of work includes programming and allocation of TAM funds for projects and programs, competing for discretionary grants, and assisting local agencies in securing funds and providing ongoing support necessary to deliver funded improvements.

Ongoing Work Items:

- ✓ Manage the Measure A/AA Transportation Sales Tax Program and the Measure B Vehicle Registration Fee Program as amended in 2023;
- ✓ Manage TFCA and TDA Article 3 Program funds - participate in regional policy discussions and develop programming recommendations on TFCA and TDA funds;
- ✓ Manage TAM's State Transportation Improvement Program (STIP) and maintain the Transportation Improvement Program (TIP) database for Marin projects;
- ✓ Oversee implementation and support local agency projects from OBAG Cycle 2 and 3;
- ✓ Assist TAM and partner agencies in seeking discretionary funds and complying with regional, state, and federal requirements related to those funds;
- ✓ Develop annual legislative platform, monitor relevant state legislation, and communicate TAM's platform to stakeholders, key legislators, and partnering agencies;
- ✓ Monitor and apply for federal and state earmark opportunities;
- ✓ Monitor regional funding opportunities including RM3 and OBAG programs;
- ✓ Monitor delivery of TAM local funded projects;
- ✓ Coordinate with local agencies, including Marin Transit and GGBHTD, on submitting annual reports required by TAM funds;
- ✓ Convene TAM's BPAC as needed to evaluate funding recommendations and to review project updates;
- ✓ Prepare requests for programming and allocation of SB1 Local Partnership Program (LPP) Formulaic funds;
- ✓ Monitor annual obligation status and potential inactive status on state and federal funded projects;
- ✓ Coordinate with partner agencies, including TAM, for SB1 competitive programs where applicable;
- ✓ Participate in pertinent local, regional, state, and federal working groups and meetings, including but not limited to MTC, CTC, BAAQMD, MPWA, etc.

Expected to be Delivered Work Items:

- ✓ Complete Measure B Strategic Plan with TAM Board Approval in July 2023;
- ✓ Prepare allocation request forms and resolutions for TAM Board adoption in July, for local infrastructure projects and transit programs and projects funded with TAM local funds;
- ✓ Review and process reimbursement requests for TAM local funded projects;
- ✓ Work with Marin Transit to reconcile year end expenditures on TAM local funds;
- ✓ Update the Revenue and Expenditure component of the Measure AA Strategic Plan for adoption in the spring of 2024;
- ✓ Receive allocations of LLP funds for selected projects;
- ✓ Complete a Call for Projects with TFCA and TDA funds;
- ✓ Issue Call for Projects with Safe Pathway funds;
- ✓ Develop applications for TAM's Formulaic LPP funds for Cycle 4;

- ✓ Establish Equity Investment Analysis;
- ✓ Initiate Measure AA Expenditure Plan 6-Year Review;
- ✓ Establish Contractor Scope for State Legislative Support.

Project Management and Delivery Function:

Under the direction of the TAM Board and Executive Director, manage project development from concept to operation. Projects are on and off the State Highway system and include a broad range of activities including educational programs and mode shift. Many projects are directly managed by TAM, while for others, TAM staff work with partner agencies to coordinate and represent Marin interests. Project and Program Management includes identifying issues, overseeing funding and budget, conceptual planning, preliminary engineering, project initiation, public outreach, site investigation, environmental studies, consultant selection and procurement, schedule development and monitoring, goal setting, environmental approval, design, permitting, regulatory approval, contract administration, construction oversight, environmental mitigation, agency coordination, project closeout, and verifying post construction activities. Program management includes, in addition to project duties, overall management of a transportation corridor or a particular TAM program, such as Alternative Fuel Vehicle Promotion or Safe Routes to School.

Major Ongoing Work Items:

- ✓ Monitor construction of the last remaining segment of MSN carpool lane extension from northern Novato to the Sonoma County line, the MSN B7 project;
- ✓ Continue with design of the MSN B8 Utility Relocation project, the companion project to the MSN B7 project;
- ✓ Coordinate and collaborate with SR-37 Policy Committee partners to plan and implement short and long-term projects to mitigate flooding and congestion along the entire 21-mile corridor, as well as a specific segment in Marin County;
- ✓ Preliminary engineering for 580/101 Multi-Modal and Local Access Improvement Project, with environmental process to begin in late 2023;
- ✓ Study effects of changing the HOV hours of operation on U.S. 101 (pending funding availability);
- ✓ Manage Safe Routes to School and Crossing Guard Programs;
- ✓ Coordinate with other agencies on ramp metering, Richmond-San Rafael (RSR) Bridge upper deck improvements, RSR Bridge access improvements, the relocation of the San Rafael Transit Center, and the Tamalpais Overcrossing Seismic and ADA Improvement Project;
- ✓ Monitor the preparation of the Caltrans US-101 Manzanita and Southern Marin Sea Level Rise project initiation document;
- ✓ Monitor the coordination and preparation of flood mitigation projects for Marin City and assist with funding of the projects;
- ✓ Continue to develop a Project Initiation Document that proposes a series of operational improvements and multi-modal enhancements to three Interchanges on US101;
- ✓ Continue to help local public agencies in funding EV purchases/leases, e-bike purchases and charging station installations;
- ✓ Update and maintain the Local Agency Annual Disadvantaged Business Enterprise Program and the Americans with Disabilities Act Annual Certification through the Caltrans Office of Local Assistance;
- ✓ Provide Project/Program Management Oversight of minor agency contracts and on-call services;
- ✓ Participate in MPWA and BACTA meetings;

Prepare and develop applications for grant opportunities and assist local agencies with the preparation and submission of applications to grantors.

Expected to be Delivered Work Items:

- ✓ Coordinate with Caltrans to prepare the environmental clearance document for State Route 37 Segment A1 between U.S. 101 and Atherton Avenue;
- ✓ Complete design of Bellam Boulevard safety improvements from Northbound U.S. 101 to separate regional traffic from local traffic, seeking funding for construction;
- ✓ Obtain Caltrans approval of the Project Study Report – Project Development Support for the Northbound US-101 to I-580 Multi-Modal and Local Access Improvement Project;
- ✓ Assist with the implementation of the North/South Greenway project in the City of Larkspur to extend the multi-use path from the Corte Madera Creek crossing southbound along Old Redwood Highway to the pedestrian overcrossing;
- ✓ Assist in funding the Marin City flood mitigation projects being developed by County of Marin and Caltrans;
- ✓ Advance a Local Road Safety Plan for Marin and develop next steps for implementation in partnership with other local agencies;
- ✓ Initiate preparation of the Project Initiation Document for a Part Time Transit Lane on Southbound U.S. 101 from Novato to San Rafael.

Appendix: FY2023-24 Classification & Salary Range

Transportation Authority of Marin Classification & Salary Range (Effective July 1, 2023)

Position Classification	FLSA	Monthly		FTE
		Minimum	Maximum	
	<i>Note 2</i>			
Executive Director - <i>Note 1</i>	E		\$ 24,088.42	1.0
Deputy Executive Director/Chief Financial Officer	E	\$ 14,347.56	\$ 17,934.46	1.0
Executive Assistant/Board of the Clerk	E	\$ 7,537.62	\$ 9,206.86	1.0
Public Outreach Coordinator	E	\$ 10,569.06	\$ 12,877.37	1.0
Director of Programming and Legislation	E	\$ 13,148.92	\$ 16,060.80	1.0
Director of Project Delivery	E	\$ 13,569.83	\$ 16,574.91	1.0
Principal Project Delivery Manager	E	\$ 13,238.85	\$ 16,170.65	2.0
Director of Planning	E	\$ 12,836.94	\$ 15,679.73	1.0
Principal Transportation Planner	E	\$ 10,746.19	\$ 13,125.97	1.0
Associate Transportation Planner	E	\$ 7,956.19	\$ 9,718.12	1.0
Senior Accountant	E	\$ 7,900.45	\$ 9,625.94	1.0
Accounting and Payroll Specialist	NE	\$ 6,752.22	\$ 8,247.52	1.0
Administrative Assistant	NE	\$ 4,764.16	\$ 5,819.21	0.8
				13.8

Note 1: Executive Director does not have salary steps.

Note 2: Fair Labor Standards Act (E-exempt, NE-Nonexempt)

TAM RESOLUTION NO. 2015-05

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

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

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

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

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

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

NOW, THEREFORE BE IT RESOLVED

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

Appendix D

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

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

Appendix D

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

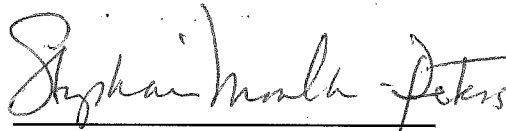
7. Measure A funding recipients that do not cooperate and support the process to ensure a timely completion of the Measure A compliance audit within 180 days after the end of the fiscal year or after receiving a formal notice of selection to perform a compliance audit (whichever is later), shall have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

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

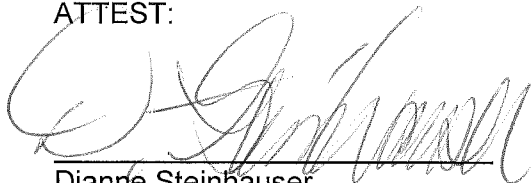
AYES: Commissioners: Arnold, Connolly, Fredericks, Furst, Greene, Hillmer, Kellner, Kinsey, Kuhl, Moulton-Peters, Rice, Sears, Theodores

NOES: Commissioners:

ABSENT: Commissioners: Donnell, Phillips, Reed


Stephanie Moulton-Peters, Chair
Transportation Authority of Marin

ATTEST:


Dianne Steinhauser
Executive Director



2018 FINAL EXPENDITURE PLAN

MARIN COUNTY TRANSPORTATION SALES TAX RENEWAL



TRANSPORTATION AUTHORITY OF MARIN

BOARD OF COMMISSIONERS

Damon Connolly, County of Marin District 1

Katie Rice, County of Marin District 2

Kathrin Sears, County of Marin District 3

Dennis Rodoni, County of Marin District 4

Judy Arnold, County of Marin District 5

James Campbell, City of Belvedere

Brian Colbert, Town of San Anselmo

Alice Fredericks, Town of Tiburon

P. Beach Kuhl, Town of Ross

Diane Furst, Town of Corte Madera

Dan Hillmer, City of Larkspur

Eric Lucan, City of Novato

Stephanie Moulton-Peters, City of Mill Valley

Gary O. Phillips, City of San Rafael

John Reed, Town of Fairfax

Ray Withy, City of Sausalito





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01


Executive Summary

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

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

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

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



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

WHY DOES MARIN COUNTY NEED A TRANSPORTATION SALES TAX EXTENSION?

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

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

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

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

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

- 1. Reduce congestion on Highway 101**

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

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

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

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

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

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

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

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

2004 Sales Tax Achievements

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



Highways

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



Local Transit

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



Local Streets

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



Safe Routes to Schools

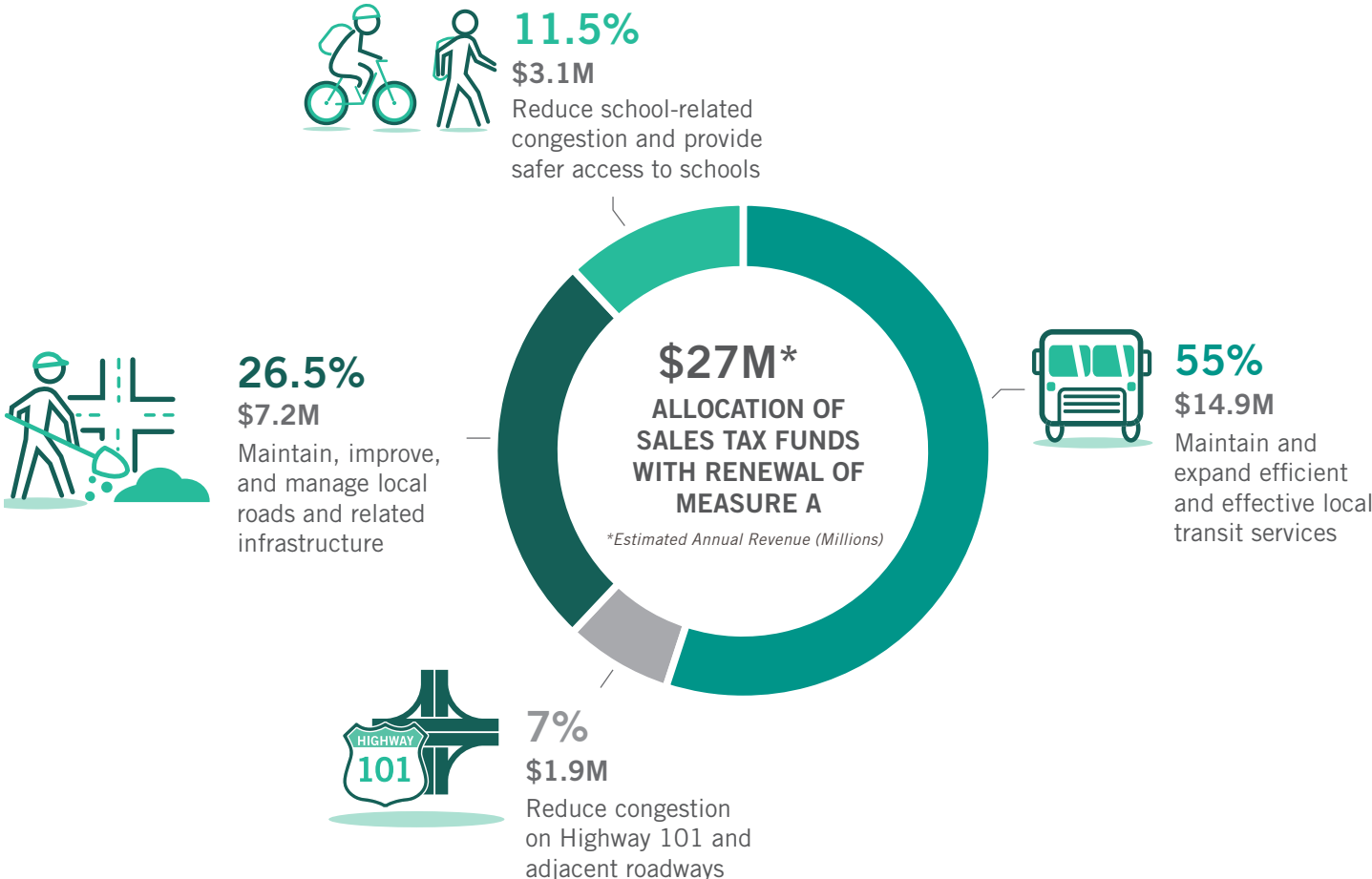
- Ongoing success of the Safe Routes to Schools program, with an average of over 50% green trips in over 60 schools countywide, teaching kids the healthy habits of biking and walking, and reducing congestion on our roadways.
- Funded and implemented nearly \$20 million in Safe Pathways capital projects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

Our Goal

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

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

Figure 1 Expenditure Plan Categories and Estimated Annual Funding Summary



02

Marin County 30-Year Transportation Sales Tax Expenditure Plan Summary

PLAN BACKGROUND

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

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

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

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

While there can be little doubt about the success

TAM’s Mission

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

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

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

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

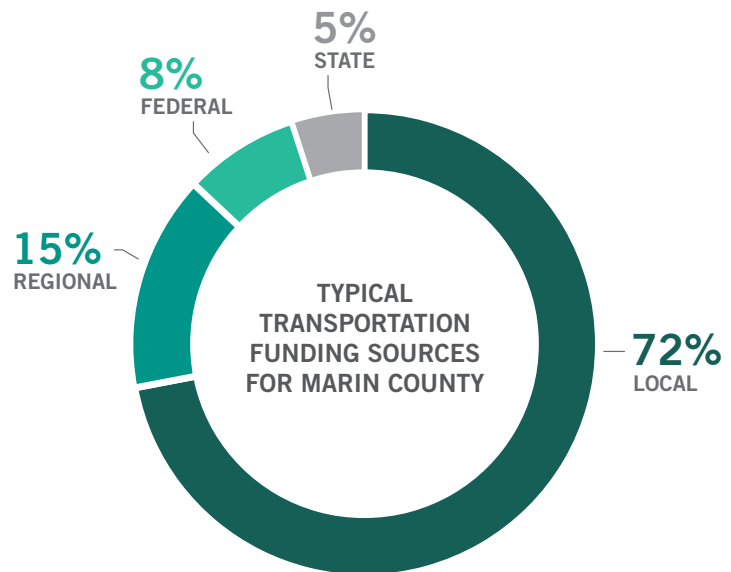
This half-cent transportation sales tax is expected to generate an estimated \$27 million in its first year and approximately \$872 million over 30 years. The renewed sales tax attracts funds from federal, state, and regional revenue sources, and fully funds programs serving local needs that cannot be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

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

Strict accountability and performance measures ensure delivery

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

Figure 2 Typical Transportation Funding Sources for Marin County



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

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

Funds are spent locally

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

Developed with robust public involvement

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

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

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

environment and unique quality of life.

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

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

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

PLAN COMPONENTS

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

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

Figure 3 Expenditure Plan Categories and Funding Breakdown

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

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

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



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

PLAN IMPLEMENTATION

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

03

Marin County 30-Year Transportation Sales Tax Expenditure Plan Details

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

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

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

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



CATEGORY 1

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

What’s new in this plan:

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

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

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

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

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



MARIN SONOMA NARROWS

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

HIGHWAY 101/ I-580 CONNECTOR

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

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

ENHANCE LOCAL INTERCHANGES

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

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

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

IMPLEMENT COMMUTE ALTERNATIVES AND TRIP REDUCTION STRATEGIES

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



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



CATEGORY 2

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

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

What’s new in this plan:

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

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

MAINTAIN AND MANAGE LOCAL ROADS

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

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

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

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

Funds utilized are eligible to be spent on the following:

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

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

SAFE PATHWAYS

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



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

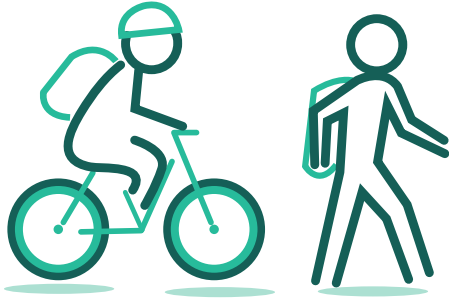
SEA LEVEL RISE AND RESILIENCY

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

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

INNOVATIVE TECHNOLOGY

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



CATEGORY 3

REDUCE SCHOOL RELATED CONGESTION AND PROVIDE SAFER ACCESS TO SCHOOLS.

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

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

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

What's new in this plan:

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

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

SAFE ROUTES TO SCHOOLS

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

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

SCHOOL CROSSING GUARDS

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



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

SMALL SAFE PATHWAYS PROJECTS AND SAFETY-RELATED PROJECTS

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



What's new in this plan:

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

CATEGORY 4

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

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

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

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

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

MAINTAIN AND IMPROVE EXISTING LEVELS OF BUS TRANSIT SERVICE

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

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

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

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

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

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

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

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

Bus Transit Investments

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

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

MAINTAIN AND EXPAND RURAL AND RECREATIONAL BUS SERVICES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

EXPAND ACCESS TO FERRIES AND REGIONAL TRANSIT

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

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

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

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

04

Transportation Sales Tax Governance and Organizational Structure

TRANSPORTATION AUTHORITY OF MARIN

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

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

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

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

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

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

STAFFING AND ADMINISTRATION

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

STRATEGIC PLAN FOR SALES TAX MEASURE

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

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

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

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

BONDING, FINANCING, AND EXISTING CARRYOVER COMMITMENTS

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

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

ACCOUNTABILITY

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

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

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

Citizens' Oversight Committee

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

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

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

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

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

AMENDMENTS TO THE EXPENDITURE PLAN

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

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





05

Implementing Guidelines

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

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

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

APPENDIX

A

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

APPENDIX

B

Expenditure Plan Advisory Committee Membership

COC*-Northern Planning, V-Anne Chernock

COC*-Central Planning, Joy Dahlgren / Jeffrey Olson

COC*-Ross Valley Planning, Paul Roye

COC*-Southern Planning, Robert Burton / Jayni Allsep

COC*-West Marin Planning Area, Scott Tye

COC*-Major Marin Employers, Peter Pelham

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

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

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

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

COC*-Taxpayer Group, Paul Premo

North Bay Leadership Council, Cynthia Murray

Chamber of Commerce Novato, Coy Smith

Chamber of Commerce San Rafael, Joanne Webster / John Eells

Marin County Office of Education, Ken Lippi / Mike Grant

College of Marin, Jon Horinek

Transit Rider, Lisel Blash

Marin Mobility Consortium - Seniors, Lynn Von der Werth

Senior Living Resident/Pedestrian, Sue Beittel

Equity/Marin City, Monique Brown

Equity/Canal Neighborhood, Roberto Hernandez

Labor Union/Building Trade Council, Javier Flores

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

Safe Routes to School Representative, Debbie Alley

*Citizens' Oversight Committee

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