



TRANSPORTATION AUTHORITY OF MARIN  
CITIZENS' OVERSIGHT COMMITTEE MEETING

MAY 20, 2024  
5:00 P.M.

TAM CONFERENCE ROOM  
900 FIFTH AVENUE, SUITE 100  
SAN RAFAEL, CALIFORNIA

*This meeting will be held in-person and via Zoom webinar.*

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www.tam.ca.gov

Belvedere  
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Corte Madera  
Eli Beckman

Fairfax  
Chance Cutrano

Larkspur  
Gabe Paulson

Mill Valley  
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Novato  
Rachel Farac

Ross  
Teri Dowling

San Anselmo  
Brian Colbert

San Rafael  
Kate Colin

Sausalito  
Melissa Blaustein

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Mary Sackett  
Katie Rice  
Stephanie Moulton-Peters  
Dennis Rodoni  
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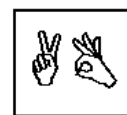
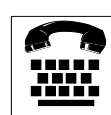
**How to provide public comment (limited to 3 minutes or less):**

**Before the meeting:** Email your comments to [info@tam.ca.gov](mailto:info@tam.ca.gov). Please email your comments no later than 1:00 p.m. Monday, May 20, 2024 to facilitate timely distribution to Committee members. Please include the agenda item number you are addressing and your name and address. Your comments will be forwarded to the Committee members and will be placed into the public record.

**During the meeting:** For members of the public participating in-person, the Committee Chair will recognize persons from the audience who wish to address the Committee during public open time or on a particular agenda item at the time that item is considered by the Committee.

If watching this meeting online, click the "raise hand" feature in the webinar controls. This will notify TAM staff that you would like to comment. If participating by phone, "raise hand" by pressing \*9 and wait to be called upon by the Chair or the Clerk. You will be asked to unmute your device when it is your turn to speak and your comments will become part of the public record.

Meeting-related comments may also be sent to [info@tam.ca.gov](mailto:info@tam.ca.gov), and will be read (up to 3-minute limit per comment) when the specific agenda item is considered by the Committee and will become part of the public record.



Late agenda material can be inspected in TAM's office between the hours of 9:00 a.m. and 4:00 p.m.  
The TAM Office is located at 900 Fifth Avenue, Suite, 100, San Rafael.

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

## **AGENDA**

1. Call to Order (2 minutes)
2. Open time for public expression, up to three minutes per speaker, on items not on the agenda that are within the subject matter of the agency's jurisdiction (public is welcome to address the Committee, but according to the Brown Act, the Committee may not deliberate or take action on items not on the agenda)
3. Review and Approval of March 18, 2024 Meeting Minutes (Action) (5 minutes)
4. TAM Staff Report (Discussion) (20 minutes)
5. Measure A/AA Compliance Audit RFP Subcommittee (Discussion) (5 minutes)
6. Review the Draft TAM FY2024-25 Annual Budget (Discussion) (20 Minutes)
7. Crossing Guard Program Financial Analysis and Update to Recommended Staffing Levels (Discussion) (20 minutes)

### **Break – 15 minutes**

8. Update on Countywide Transportation Plan Draft Goals & Strategies (Discussion) (20 Minutes)
9. Committee Member Hot Items Report (Discussion) (10 minutes)
10. Discussion of Next Meeting Date and Recommended Items for the Agenda (5 minutes)



MEETING OF THE  
TRANSPORTATION AUTHORITY OF MARIN  
CITIZENS' OVERSIGHT COMMITTEE

MARCH 18, 2024  
5:00 PM

TAM CONFERENCE ROOM  
900 FIFTH AVENUE, SUITE 100  
SAN RAFAEL, CALIFORNIA

MEETING MINUTES

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

Alternates Present: Susannah Saunders, Ross Valley Planning Area  
Heather McPhail Sridharan, School Districts

Alternates Attending Remotely: None

Staff Members Present: Anne Richman, Executive Director  
Melanie Purcell, Director of Finance & Administration  
Dan Cherrier, Director of Project Delivery  
Derek McGill, Director of Planning  
Emily Tong, Senior Accountant  
Grace Zhuang, Accounting and Payroll Specialist  
Jennifer Doucette, Executive Assistant/Clerk of the Board  
Joanne O'Hehir, Administrative Assistant  
Mikaela Hiatt, Associate Transportation Planner  
Molly Graham, Public Outreach Coordinator  
Scott McDonald, Principal Transportation Planner

Chairperson Pelham called the Citizens' Oversight Committee (COC) meeting to order at 5:01 p.m.

**1. Introductions and Welcome**

Chairperson Pelham asked Executive Assistant/Clerk of the Board Jennifer Doucette to conduct a roll call to ensure a quorum. A quorum of the COC was confirmed and detailed information about how the public may participate was provided.

Chairperson Pelham announced that Member Olson was participating remotely pursuant to the "Just cause" clause of Assembly Bill (AB) 2449.

Member Tye recused himself from the meeting.

## **2. Open Time for Public Expression**

No public expression was received.

## **3. Review and Approval of January 16, 2024 Meeting Minutes (Action)**

Vice-Chairperson Hagerty moved to approve the January 16, 2024 Meeting Minutes, which was seconded by Member Cole. A roll call vote was conducted, and the motion passed with Members Alley and Olson abstaining.

## **4. TAM Staff Report (Information)**

Executive Director (ED) Anne Richman introduced TAM's new Director of Finance and Administration (DFA) Melanie Purcell.

ED Richman reported that March 18 is National Transit Employee Appreciation Day; and thanked Marin Transit and Caltrans staff for organizing the tour of the bus facility at Kerner Boulevard and the Marin Sonoma Narrows (MSN) project on January 29 for members of the Citizens' Oversight Committee (COC). ED Richman also reported that construction has started on the North-South Greenway segment along Old Redwood Highway to the pedestrian overcrossing in Larkspur; the multi-use bridge over Corte Madera Creek received an award from the American Society of Engineers (ASCE) Region 9 (California) for "Outstanding Bridge Project"; the City of San Rafael was awarded a grant of \$1.94 million from the U.S. Department of Transportation (DOT); and TAM staff is collaborating with students from Stanford University to conduct research on the role of agencies similar to TAM in aiding sea-level rise adaptation projects.

In response to Member Macdonald, Associate Transportation Planner Mikaela Hiatt stated that the Stanford University participants are undergraduate students studying Urban Planning.

ED Richman reported that the Metropolitan Transportation Commission (MTC) is exploring options for a ballot measure to generate an excess of \$1 billion annually for transit projects in the Bay Area; and provide funding for Safe Streets, Connectivity, and Climate Resilience Projects. In response to Member Vogt, ED Richman stated that MTC is still considering funding options, including a sales tax measure; and confirmed that TAM is taking a "Watch" position on prospective legislation until more details are available.

ED Richman reported that the California Energy Commission, which tracks electric vehicle (EV) sales, reported that 37.7% of car sales in 2023 were zero-emission vehicles (ZEV); in the fourth quarter of 2023, the number of ZEVs sold represented 38% of car sales; and that the state average in 2023 was 25%. ED Richman also reported that April 21 has been designated Earth Day; that TAM, Marin Clean Energy (MCE), and Cool the Earth will be sponsoring a Ride and Drive Event at the Mill Valley Earth Day celebrations; MCE and Ride and Drive Clean will be promoting an EV discount campaign in March; and the Bay Area Air Quality Management District (BAAQMD) announced the expansion of the Clean Cars for All Program.

ED Richman reported on construction of the new Petaluma North Sonoma-Marin Area Rail Transit (SMART) station, which will entail a partial closure of the SMART system over two weekends in March and April; and four weekend closures in April and May by the California Department of Transportation (Caltrans) for pavement repairs on State Route (SR) 37. ED Richman concluded her report with an update on TAM staff attendance at community events.

In response to Member Roye, ED Richman stated that the construction project along the North-South Greenway segment of Old Redwood Highway will create a bike lane; and that staff will provide information regarding the cost of the project. Public Outreach Coordinator Molly Graham confirmed that parking will still be available after the project has been completed.

Member Powers commented on the importance of the Rafael Meadows pathway project, which will provide neighborhood residents pedestrian access to the Civic Center and Farmers' Market. Member Powers stated that the access route is also used by SMART for the rail service.

Alternate Saunders stated that the EV discount available through the Ride and Drive Clean campaign would be provided at the point of sale, and that the state subsidy is no longer available.

## **5. Marin Commutes Program Evaluation and Update (Discussion)**

Principal Transportation Planner Scott McDonald provided an overview of the Marin Commutes Program, including new metrics for performance evaluation; community events; digital engagement; new subscribers and participants; funding and partnerships; impacts of the Program; feedback and recommendations from the Transportation Demand Management (TDM) Working Group; outreach; goals for the next reporting period; results of the winter campaign; and an 8-month look ahead.

In response to Vice-Chairperson Hagerty, Mr. McDonald stated that the list of employers in the packet included recent partnerships; that the County of Marin is a long-term partner in the Program; and that the County also offers additional incentives to employees. Mr. McDonald added that commuters may still participate in the program if they use alternative modes of transport for one day a week and that the program encourages the use of electric vehicles.

In response to Member Macdonald, Mr. McDonald stated that participating employees' program entries are tracked; many users do not live locally; and large employers with a willingness to promote the program should be targeted. Member Macdonald suggested using push notification text messaging as a marketing tool.

Member Vogt suggested targeting school districts; complimented staff on reaching out to major employers; and commented on a survey conducted through the program.

Member Powers suggested that TAM program incentives could target populations that move to dense housing developments that are slated for construction, such as the proposed Northgate Mall development, where transit could be a valuable resource; and that transit options could be included in developers' entitlements. ED Richman noted that some developers in the Bay Area have included transit options, such as free transit passes, as part of the development agreement.

Alternate McPhail Sridharan suggested targeting the administrators at college campuses and individual schools, rather than the School Districts; and acknowledged that there are educators who commute from areas outside the County.

Member Bortel suggested advertising on a local television channel; and Alternate Saunders suggested reaching out to school personnel at staff meetings and offering weekly or monthly promotions to potential transit users.

## **6. Review and Approval of the FY2022-23 COC/2023 TAM Annual Report (Action)**

Public Outreach Coordinator Molly Graham presented the staff report, which recommends that the COC reviews and approves the combined FY2022-23 COC/2023 TAM Annual Report and authorizes Chairperson Pelham or his designee to present the report to the TAM Board for acceptance at its March 28, 2024 meeting.

Ms. Graham provided background on the report; thanked the subcommittee members for their participation in the project; noted that approximately 1,000 people will receive a copy of the Report through online methods; and that 1,000 hardcopies will be distributed throughout the County.

In response to Member Vogt, Ms. Graham stated that the electronic version of the Report should be distributed shortly after acceptance by the TAM Board, and will also be sent to the COC members.

Member Vogt moved to approve the combined FY2022-23 COC/2023 TAM Annual Report and authorize Chairperson Pelham to present the report to the TAM Board for acceptance at its March 28 meeting, which was seconded by Vice-Chairperson Hagerty. A roll call vote was conducted, and the motion passed unanimously.

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

## **7. Update on Countywide Transportation Plan Draft Vision and Equity Framework (Discussion)**

Director of Planning Derek McGill and Associate Transportation Planner Mikaela Hiatt co-presented the staff report. Mr. McGill provided background on the Countywide Transportation Plan (CTP) and Community Based Transportation Plan (CBTP); discussed outcomes for the CTP and CBTP; the CTP schedule; Board workshops; Draft CTP 2050 vision elements; Board direction on CTP vision updates; Draft Mission Statement; and next steps.

Ms. Hiatt provided an overview of the Draft Equity Statement; definition of Equitable and the categories included under Equity within the CTP/CBTP; transportation barriers and transportation-related disparities; and a request for feedback on the Statement.

Mr. McGill discussed the engagement process, which included stakeholders; the public outreach process with a focus on Equity Priority Communities (EPCs); and upcoming engagement activities.

In response to Member Powers, Mr. McGill stated that the Equity Working Group includes representatives of the senior population, including representatives from Marin Village and Vivalon; and the West Marin focus group has representation from members of the Paratransit Coordinating Council. Mr. McGill added that Measure B programs support the senior population; and that the public is welcome to attend the TAM Board workshop.

Member Powers suggested that the CTP should address reductions in greenhouse gas emissions (GHGs). Mr. McGill noted that the State's Climate Action Plan for Transportation Infrastructure (CAPTI) has specific strategies and goals to implement the California Air Resources Board (CARB) Scoping Plan, which provides guidance for agencies to achieve reductions in GHG emissions.

In response to Member Macdonald, Ms. Hiatt noted that non-English speakers are included in the definitions of Historically Underserved Communities.

Member Vogt commended staff for the proposed definitions.

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

Member Vogt stated that the Rotary Club of Ignacio is considering sponsoring canopies at a high school bus stop in Novato and at Pacheco Plaza Shopping Center.

## **9. Discussion of Next Meeting Date and Recommended Items for the Agenda (5 minutes)**

The next two meetings were tentatively scheduled for April 15, 2024, with potential agenda items including revenue information; and May 20, 2024 for the FY2024-25 TAM Annual Budget review.

*The meeting was adjourned at 6:52 p.m.*



**DATE:** May 20, 2024

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

**FROM:** Anne Richman, Executive Director  
Melanie Purcell, Director of Finance and Administration

**SUBJECT:** Measure A/AA Compliance Audit RFP Subcommittee (Discussion), Agenda Item No. 5

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## **RECOMMENDATION**

The Measures A and AA Expenditure Plans provide for regular audits to verify compliance with Measure A/AA fund use policies and Agreements by funding recipients. Consistent with best practices that recommend evaluating audit firms, methods, and pricing at minimum every five years, TAM is issuing a Request for Proposals (RFP) to solicit an audit firm to conduct these audits. As part of reviewing proposals and selecting the best suited firm to support this aspect of TAM's compliance efforts, two members of the Citizens' Oversight Committee are requested to join the RFP Review Committee.

## **BACKGROUND**

The Expenditure Plans for Measure A, the original ½-Cent Transportation Sales Tax approved by the voters in 2004, and for Measure AA, renewal of the Measure A approved by the voters in 2018, provide TAM with the authority to audit all Measure A/AA fund recipients for their use of the sales tax proceeds. Independent compliance audits are explicitly permitted under the terms and conditions of TAM's funding agreements/contracts with all Measure A/AA ½-Cent Transportation Sales Tax funding recipients. Five to six recipients are selected each year to have their awards audited.

The current auditors, Moss, Levy, Hartzheim, LLP, were selected in 2019 through a Request for Proposals. The contract with Moss, Levy, Hartzheim, LLP was for three years with two one-year extensions which expire this year. Government financial management best practices encourage regular solicitation of auditors to ensure periodic evaluation of financial reporting methods and records.

## **DISCUSSION/ANALYSIS**

TAM staff issued the RFP for compliance auditing services on April 12, 2024 with submissions due by May 10, 2024. Staff will confirm which submissions meet the minimum requirements of the RFP and the RFP Review Committee will review the proposals in detail to select the top two or three to be interviewed by May 28, 2024. Interviews are planned for the week of June 3, 2024. The finalist will be recommended to the TAM Board at its June 27, 2024 meeting.

The RFP Review Committee has previously included at least one member of the Citizens' Oversight Committee along with staff. The Committee's role is to consider the qualifications of the proposing audit firm and the specifics of the proposals in order to recommend a firm who will conduct financial audits of the agencies receiving Measure A/AA funds over the next three to five years. Staff is requesting two volunteers from the Citizens' Oversight Committee to participate in the RFP Review Committee this cycle.

### **FISCAL CONSIDERATION**

Each submission will include financial considerations and a contract will be negotiated with the recommended firm. Funds are budgeted each year for conducting these audits, approximately \$20,000 per year for the past few years.

### **NEXT STEPS**

The TAM Board will review the RFP Review Committee's recommendation at its June 27, 2024 meeting. Staff will negotiate and execute a contract with the successful firm once approved by the TAM Board, and the annual audit process is expected to commence in late summer as is typical.

### **ATTACHMENTS**

Attachment A – Request for Proposal - Compliance Auditing Services (2024)





# 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](mailto: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

<b>Deadline for proposals</b>	May 10, 2024
<b>Finalists determined by Review Committee</b>	May 28, 2024
<b>Oral interviews with finalists by Review Committee</b>	Week of June 3, 2024
<b>TAM Board review and approve the staff recommendation,</b>	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_____
<b>Partner</b>	\$	\$	\$
<b>Manager/Director</b>	\$	\$	\$
<b>Senior Accountant</b>	\$	\$	\$
<b>Staff Accountant</b>	\$	\$	\$
<b>Clerical</b>	\$	\$	\$
<b>Total</b>	\$	\$	\$

**Table 2: Proposed Work Hours by Staff per Audit**

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

Appendix C

FY2023-24 TAM Annual Budget  
(Hyperlink)

## Appendix D

**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.

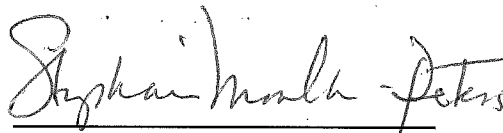
- 7. Measure A funding recipients that do not cooperate and support the process to ensure a timely completion of the Measure A compliance audit within 180 days after the end of the fiscal year or after receiving a formal notice of selection to perform a compliance audit (whichever is later), shall have 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:

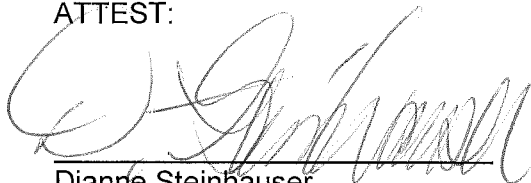
AYES: Commissioners: Arnold, Connolly, Fredericks, Furst, Greene, Hillmer, Kellner, Kinsey, Kuhl, Moulton-Peters, Rice, Sears, Theodores

NOES: Commissioners:

ABSENT: Commissioners: Donnell, Phillips, Reed

  
 Stephanie Moulton-Peters, Chair  
 Transportation Authority of Marin

ATTEST:

  
 Dianne Steinhauser  
 Executive Director



Appendix E

Measure A and Measure AA ½-Cent Sales Tax Expenditure Plans  
(Hyperlink)

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**DATE:** May 20, 2024

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

**FROM:** Anne Richman, Executive Director  
Melanie Purcell, Director of Finance and Administration

**SUBJECT:** Review the Draft TAM FY2024-25 Annual Budget (Discussion), Agenda Item No. 6

---

## **RECOMMENDATION**

The Citizens' Oversight Committee (COC) reviews the Draft FY2024-25 Annual Budget and provides input. Any input from the COC will be incorporated into the final draft that will be presented to the TAM Board for adoption at its June 27, 2024 meeting.

## **BACKGROUND**

Pursuant to Article VI, Section 106.1 of the TAM Administrative Code, no later than its June meeting of each year, the TAM Board shall adopt the annual budget for the following fiscal year. A minimum thirty-day public inspection period and a public hearing are also required as part of the budget approval process.

Staff started the development process for the FY2024-25 Annual Budget in February, and the TAM Board approved the recommended Measure A/AA ½-Cent Transportation Sales Tax and the Measure B \$10 Vehicle Registration Fee (VRF) revenue levels and the budget development schedule at its April 25, 2024 meeting.

Staff is pleased to share the Draft FY2024-25 Annual Budget with the COC for review and any feedback, prior to the final adoption of the Budget. The TAM Board is scheduled to review and adopt the Proposed FY2024-25 Annual Budget at its June 27, 2024 meeting.

## **DISCUSSION/ANALYSIS**

### **FY2024-25 Annual Budget Report Structure:**

TAM's annual budget report includes four main sections, which along with the appendices, provide the Board and the public in Marin a comprehensive picture of all revenue and expenditure activities related to work items planned for the upcoming year, and gives the readers an overview of the agency's short-term financial situation and project and program delivery priorities.

The four main sections of the annual budget report are:

- Executive Director's Message – overview of TAM's budget situation and highlighting major goals and work anticipated for the upcoming year,

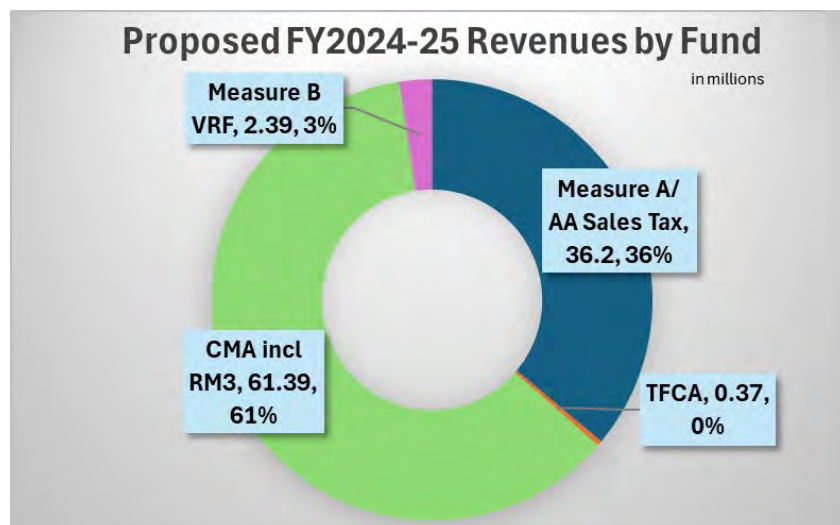
- TAM Budget Process General Overview – overview of TAM's budget process and related policies,
- FY2024-25 Annual Budget Highlights – overview of all revenue and expenditure budget line items that are proposed for the fiscal year,
- FY2024-25 Work Plans by Function – overview and highlighted work items for the fiscal year period for each functional group in the agency.

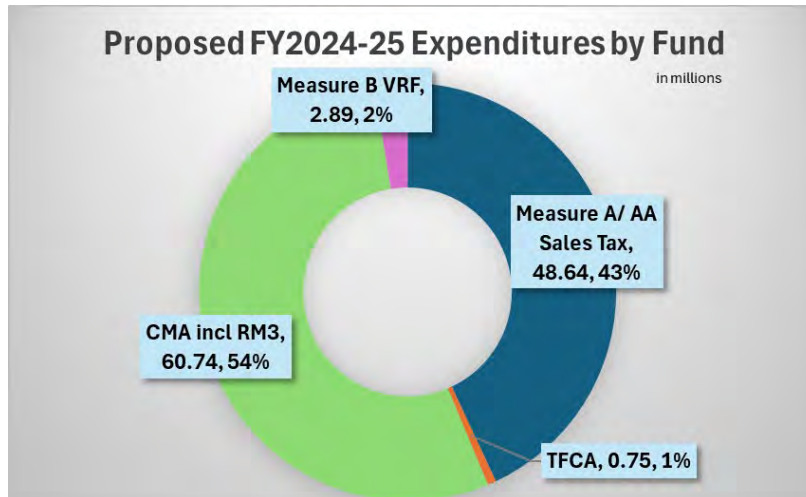
TAM's annual budget development process creates the plan for its agency operations and project/program management and delivery, as well as funding allocations to various project sponsors for the upcoming fiscal year. The process by nature requires the use of various assumptions to project into the future in terms of revenue collections and operational, project and program expenditures.

**Proposed FY2024-25 Annual Budget Overview:**

While all detailed budget information is included in Attachment A: Proposed TAM FY2024-25 Annual Budget for Board review and public comment, the following two charts present the total revenues and expenditures for the upcoming year. In summary, TAM's total revenue for FY2024-25 is expected to be \$100.35 million and total expenditure is expected to be \$113.01 million based on current project/program delivery schedules.

As the funding agency that collects the Measure A/AA, Measure B, and the Transportation Fund for Clean Air (TFCA) fund sources in cash but funds most projects/programs on a reimbursement basis, TAM's annual expenditures rely heavily on the project/program delivery plans and schedules managed both in-house and by various partner agencies. Having budgeted expenditures greater than revenues in some years reflects that TAM and its partner agencies are using accumulated fund balances from prior years to deliver more projects and programs in that particular year. Based on the proposed revenues and expenditures for FY2024-25, TAM will spend \$12.66 million more than it will collect in revenue and end the year with a fund balance of \$30.99 million. The charts below illustrate the proposed total revenues and expenditures (in \$ millions) for FY2024-25 by major governmental fund.





Ongoing revenue challenges and new funding opportunities, as well as the proposed operating and salary/benefit changes for the upcoming year, are summarized below for your review and discussion.

Ongoing Uncertainties with the Sales Tax Revenue

As reported to the Board at its April 28, 2024 meeting, based on the current cash disbursements and economic condition, there are many uncertainties both globally and nationally affecting TAM's revenues, especially sales tax. While it is unlikely that the United States will see a recession in 2024 or 2025, interest rates are remaining higher than in the past decade, inflation remains higher than the Federal Reserve target, Bay Area job statistics are erratic, and global political instability continues to raise market concerns. While it is still likely that Marin's sales tax revenue will continue relatively insulated from national market fluctuations, receipts have been slightly lower than anticipated and staff will closely monitor all indicators and update the Board with any warning signs.

Review of Measure AA Expenditure Plan

The current Measure AA Expenditure Plan provides for a review and potential amendment of the plan after six years of revenue collection which will be April 2025. Included in the FY2024-25 Proposed Budget are resources to conduct a detailed economic and financial forecast, public engagement, and strategic planning process. The review is expected to be finalized in FY2025-26.

Continuing Decrease of the Vehicle Registration Fee Revenue

The number of registered vehicles in Marin has been dropping for several years. However, revenues for the past two years have remained flat. It appears some of the uncertainty about post-pandemic travel and commute activities has stabilized although price and inventory fluctuations in gas and vehicles may continue to put pressure on vehicle purchase decisions. In concert with Marin County's population decline, these factors support flat projections in VRF revenue for the foreseeable future.

Regional Measure 3 (RM3)

Now that Regional Measure 3 (RM3) has been affirmed through the court system, transportation partners in the Bay Area can finally access the funds raised through RM3. TAM received funding in FY2023-24 from the Metropolitan Transportation Commission (MTC) 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 designated in RM3).

### City/County CMA Fee Agreement

To support the essential functions TAM carries out as the Congestion Management Agency (CMA) for the County, all local jurisdictions in Marin, including the County, have been making an annual formula-based (calculated based on 50% population and 50% lane miles share) fee contribution to TAM since the formation of the CMA. TAM and MMA reached a long-term fee structure agreement in early 2022 that started with a \$550,000 base amount for FY2022-23 which then grows annually by the Bay Area Consumer Price Index (CPI). Based on the new agreement, the FY2024-25 City/County CMA fee is set at \$591,951.

### State Planning and Program Management (PPM) Funds

The State of California awards Planning and Program Management funds every three years to support transportation initiatives and planning for projects that improve the state's multi-modal transportation system. This \$445,000 award is budgeted in its entirety in FY2024-25 to support staff costs associated with enhanced planning activities.

### Funding Opportunities to Focus on

Congress reintroduced earmark funding in FY2021-22 after a decade-long moratorium. The current iteration of earmark funding is referred to as "Community Projects" and "Member Projects." Various Marin agencies have been awarded grants for projects and programs in recent cycles and TAM will continue to work with local agencies to advocate for Marin's transportation project/program needs.

On the State side, the FY2022-23 California State Budget also included earmarks for certain projects, and TAM was named as the recipient of two of these state earmarks:

- \$10 million for mitigation of roadway flooding in Marin City
- \$20 million for design of SR37 Segment A early phase project (pending completion of environmental)

The following Marin projects received fund awards from the Active Transportation Program (ATP) Cycle 6 in 2022-23. Both the State and regional amounts from Cycle 6 represent the most available funds from any previous cycles of ATP due to the one-time infusions from the record State surplus funds in 2021 and 2022 and the federal Infrastructure Investment and Jobs Act (IIJA). These projects are not specifically included in the TAM budget although TAM staff are closely involved.

- San Rafael's Canal Crossing Project for \$3,925,000
- San Rafael's Canal Neighborhood Active Transportation Enhancements Project for \$4,123,000
- Corte Madera's Central Marin Regional Pathways Gap Closure Project for \$1,500,000

FY2022-23 was the beginning of Cycle 3 of the One Bay Area Grant Program (OBAG 3). OBAG 3 distributes federal transportation funds from the IIJA. OBAG 3 funds are programmed over a four-year period from FY2022-23 to FY2025-26 and the following Marin projects are being awarded funds:

- San Rafael's Canal Area PDA Study (\$797,000)
- Marin Transit's Corridor Improvements (\$1,600,000)
- Sausalito's Bridgeway Bike Lane Project – Princess Street to Richardson (\$505,000)
- San Rafael's Northgate Area PDA Study (\$797,000)
- San Rafael's Second and Fourth Street Intersection Improvements (\$3,051,000)
- SMART's Pathway-Great Redwood Trail – Novato Hannah Ranch Road to Rowland (\$1,000,000)
- Corte Madera's Paradise Drive (\$2,056,000)
- TAM's Countywide Transportation Plan (\$400,000)

In addition, TAM is slated to receive \$3.45 million for CMA Planning Activities over the OBAG 3 period. In total, between the ATP and OBAG programs, Marin projects are slated to receive about \$20 million.

In early 2023, TAM and Marin Transit were awarded a \$1.25 million grant from MTC to support development of a Part-Time Transit Lane (PTTL, sometimes also called Bus on Shoulder) project on Southbound U.S. 101 between San Rafael and Novato. This effort follows a feasibility study that TAM completed which showed benefits to transit including travel time savings from a PTTL. This project continues in FY2024-25.

TAM received the following grants from MTC and the State in FY2023-24 that will be implemented in FY2024-25:

- MTC Mobility Hubs Planning with MTC administering the \$400,000 award and related professional services contracts
- Caltrans Planning Grant for development of a Countywide Vehicle Miles Travelled Mitigation Toolkit: \$ 500,000.

TAM is spearheading the School Access Safety Action Plan funded by a Federal Safe Schools 4 All (SS4A) award of \$544,000 with a \$136,000 match from local funds with expenditures expected to span both FY2024-25 and FY2025-26.

While most of the funding awards will go directly to the project sponsors and have no impacts on TAM's upcoming year budget, the grants that TAM receives directly have been included in the Proposed FY2024-25 Annual Budget as of June or will be incorporated into the Adopted Annual Budget during the budget amendments process throughout the year. Please also note that for the funding/earmark awards that TAM receives directly, only the expected expenditures for the upcoming fiscal year are included in the budget, rather than the entire amounts.

### **Proposed FY2024-25 Annual Cost of Living Adjustment (COLA)**

During the FY2021-22 Annual Budget approval process, the TAM Board approved the following long-term COLA adjustment policy: Annual COLA ties to Consumer Price Index (CPI) for the San Francisco Bay Area but capped at the sales tax revenue growth rate and no COLA adjustment during the years the sales tax revenues decrease.

The most recent February 2024 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 2.4%. However, current estimated sales tax revenue for FY2023-24 and FY2024-25 has zero growth. Therefore, staff is recommending no COLA increase for FY2024-25 in accordance with the policy. As part of the review process, staff surveyed Marin County jurisdictions and comparable agencies of whom the majority have indicated COLAs for non-represented employees will be zero to 3%. The recommendation to not include a COLA in the FY2024-25 budget was presented to the Human Resources Ad Hoc Committee who concurred and also agreed that the potential for a COLA should be revisited in six months.

### **FISCAL CONSIDERATION**

Expected revenue collection and reimbursement for FY2024-25 is \$100.35 million while the proposed expenditure is \$113.01 million. TAM's fund balance will be reduced by \$12.66 million with \$30.99 million by the end of FY2024-25.

## **NEXT STEPS**

The TAM Board will review and release the budget for public comment at its May 23, 2024 meeting. Staff will continue to review comments from various sources and new revenue and expenditure information and update the proposed budget when necessary. Any changes since the release of public comment in May will be reported at the June 27, 2024 TAM Board Meeting. The TAM Board will conduct a public hearing prior to the final adoption of the FY2024-25 Annual Budget at its June Meeting.

## **ATTACHMENTS**

Attachment A – Proposed TAM FY2024-25 Annual Budget

Attachment B – Staff Presentation





# Fiscal Year 2024-25 Proposed Annual Budget



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## Executive Director's Message

I am pleased to present TAM's Proposed Annual Budget for the 2024-25 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, 2024 and ending June 30, 2025. With this budget, I am also happy to introduce Melanie Purcell, TAM's new Director of Finance & Administration, who started in the position in March and has jumped right in to create this detailed budget document with wholehearted support from me and TAM staff.

This document demonstrates continued support for critical programs, planning efforts and major infrastructure projects defined in the voter-approved local Expenditure Plans including support for our local partner agencies. This budget also accounts for revenue from key local, regional, state and federal sources. It is worth noting the significant resources that are contributed from our local, voter-approved funding from Measure AA and Measure B as well as the 9-county regional, voter-approved funding from Regional Measure 3. These primary sources, in addition to other revenue streams defined in this budget, work together to provide \$100.35 million in funding to support transportation improvements today and to plan for future projects and programs to benefit mobility in Marin.

With this financial support, major capital improvement projects will continue to make progress, including construction of the final highway segment of the Marin-Sonoma Narrows, improvements to the Bellam off-ramp, initiating environmental studies for the US 101/I-580 Multi-Modal and Local Access Improvement Project, continuing flood protection design for State Route 37, coordinating with partners for flood protection in Marin City, and developing 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.

In addition, TAM is creating our shared vision for transportation with the development of the first Countywide Transportation Plan. This comprehensive planning effort will also help develop strategies for priorities such as safety, resilience, and inclusivity and engagement to enhance equity. TAM is also working closely with our partners on a technical study to identify potential options to protect our transportation system and surroundings from future Sea Level Rise.

TAM continues to focus on reducing emissions from, and reliance on, single occupant vehicles through foundational programs including Marin Transit, Safe Routes to Schools and our Crossing Guard program, and innovative programs such as the Marin Commutes Program offering rewards for carpooling, walking, biking and taking transit, and the Alternative Fuels program, supporting schools, agencies, and jurisdictions to help create a clean fuel future.

We thank our community and our partners and look forward to a successful year together.

In partnership,

Anne Richman

## TAM Budget Process General Overview

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### 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 in the Appendix.) 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.

If total expenditures for the annual budget have to increase due to special circumstances, prior approval from the Board is required. If 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 April, 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.

The following is the timeline for the FY2024-25 Annual Budget development:

March-June 2024	Budget and Work Plan Development/Review Work Process
April 2024	Review and Acceptance of Measure A/AA & B Revenue Levels
May 2024	Review and Release of Proposed Budget for Comments
June 27, 2024	Public Hearing and Adoption of Final Budget

The FY2024-25 Annual Budget is presented to include the agency's financial, planning, project, communication, and administrative work elements for the upcoming year.

### 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, FY2023-24, 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 FY2023-24 is expected to be around \$34.68 million.

	FY2018-19 Actual	FY2019-20 Actual	FY2020-21 Actual	FY2021-22 Actual	FY2022-23 Actual	FY2023-24 Adopted
<b>Revenues</b>						
<i>Measure A/AA Sales Tax Revenue</i>	28,976,082	27,345,662	30,832,521	34,754,393	35,086,472	35,000,000
<i>Measure B VRF Revenue</i>	2,417,118	2,327,292	2,404,319	2,311,091	2,320,048	2,300,000
<i>Cities/Town &amp; County Contribution</i>	558,999	558,999	500,001	500,000	550,002	576,950
<i>Interest Earnings</i>	1,914,194	2,507,746	408,181	293,480	1,407,266	1,770,500
<i>BAAQMD/TFCA</i>	364,537	368,939	358,753	354,562	375,331	633,637
<i>Federal</i>	2,238,572	1,258,584	1,069,755	873,381	878,095	1,612,648
<i>State</i>	718,371	993,157	189,494	448,967	376,383	3,143,088
<i>Regional</i>	4,201,448	14,829	4,364,229	6,970,819	1,193,073	47,053,529
<i>Other Revenue</i>	-	-	1,262,593	92,974	6,170	1,675,000
<b>Total Revenues</b>	<b>41,389,321</b>	<b>35,375,208</b>	<b>41,389,847</b>	<b>46,599,667</b>	<b>42,192,840</b>	<b>93,765,352</b>
<b>Expenditures</b>						
<i>Administration</i>	3,378,703	3,154,149	3,051,241	3,109,702	3,458,580	3,829,967
<i>Professional Services</i>	4,216,373	2,629,748	1,196,698	939,034	652,924	5,145,588
<i>Measure A Sales Tax Projects/Programs</i>	21,849,187	9,737,500	14,507,742	1,117,540	2,876,439	2,307,642
<i>Measure AA Sales Tax Projects/Programs</i>	182,971	17,396,486	20,345,625	21,987,567	32,625,417	42,133,074
<i>Measure B VRF Projects/Programs</i>	1,790,363	4,098,404	1,718,578	1,526,555	3,795,799	2,456,000
<i>Interagency Agreements</i>	3,992,151	535,629	6,686,595	7,783,208	771,416	46,543,671
<i>TFCA Programs/Projects</i>	66,388	366,676	1,310,733	362,625	-	334,000
<b>Total Expenditures</b>	<b>35,476,136</b>	<b>37,918,592</b>	<b>48,817,212</b>	<b>36,826,231</b>	<b>44,180,575</b>	<b>102,749,942</b>
<b>Net Change in Fund Balance</b>	<b>5,913,185</b>	<b>(2,543,384)</b>	<b>(7,427,365)</b>	<b>9,773,436</b>	<b>(1,987,735)</b>	<b>(8,984,590)</b>
<b>Ending Fund Balance</b>	<b>45,846,816</b>	<b>43,303,432</b>	<b>35,876,067</b>	<b>45,649,503</b>	<b>43,661,767</b>	<b>34,677,177</b>

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## FY2024-25 Annual Budget Process and Highlights

### 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 FY2024-25 is \$100.35 million and total expected expenditure is \$113.01 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.

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 inflation, supply chain pressure and geopolitical conflicts. TAM is committed to diligently and effectively working with all our local, regional, state, and federal partners to protect and obtain valuable transportation funds for the County.

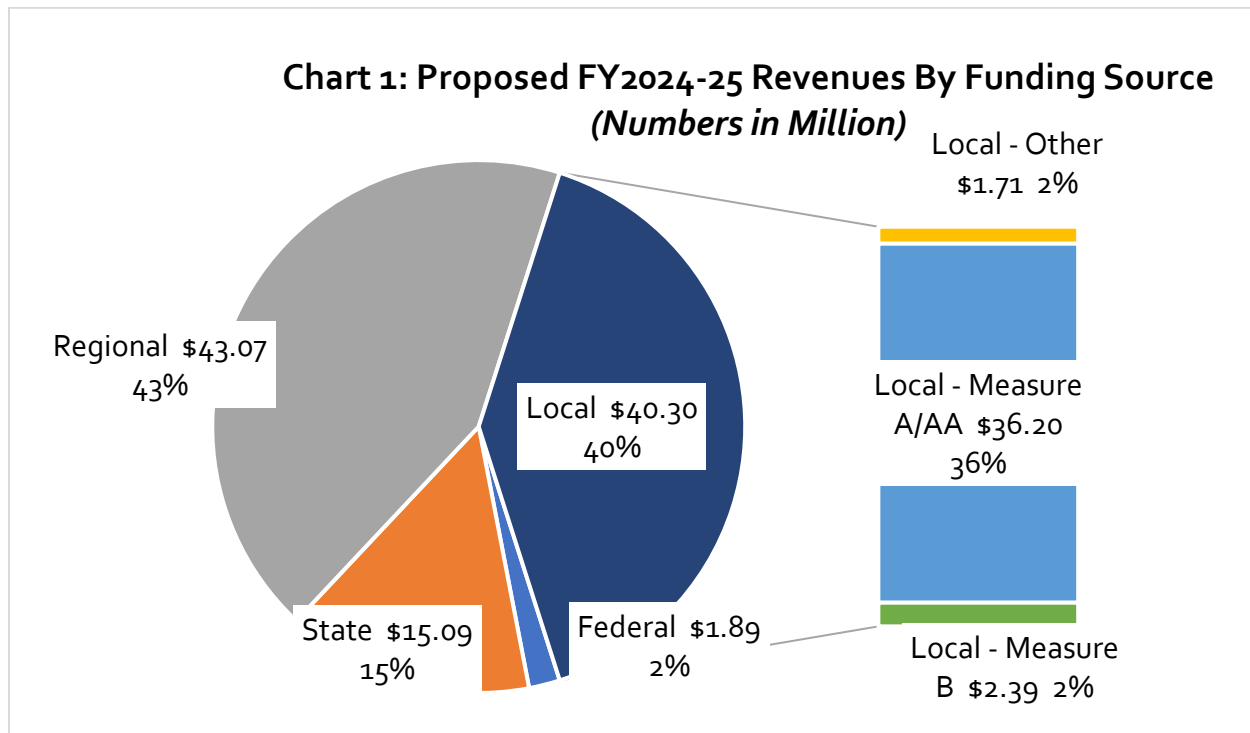
### FY2024-25 Revenue Overview

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 manages is complex. In FY2024-25, TAM is expecting a total of \$100.35 million in revenue. This is over two times the actual revenue from FY2022-23 due to the influx of Regional Measure 3 and grant funds. Table 1 and Chart 1 illustrate TAM's revenues by funding sources.

Table 1: FY2024-25 Annual Budget – Revenue

Budget Line	FY2022-23 Actual	FY2023-24 Final Budget	FY2023-24 Estimates	FY2024-25 Proposed Budget
<b>Beginning Balance</b>	<b>43,615,303</b>	<b>41,627,564</b>	<b>41,627,564</b>	<b>43,649,484</b>
Measure A/AA Sales Tax	35,086,472	35,000,000	35,000,000	35,000,000
Measure B Vehicle Registration Fee Revenue	2,320,048	2,300,000	2,300,000	2,300,000
Cities/Towns and County CMA Fee	550,002	576,950	576,950	591,951
Interest Revenue	1,413,436	1,770,500	3,491,226	2,060,000
MTC STP/CMAQ Planning & OBAG Grant Funds	868,095	1,203,000	1,078,000	1,064,969
MTC Regional Measure 3 Fund	-	47,053,529	47,053,529	43,065,000
State STIP/PPM Fund	176,393	-	-	445,000
State Earmark	-	3,000,000	531,108	9,500,000
State-SB1 Planning Grant	-	10,000	10,000	400,000
State TDA Fund	-	83,000	63,000	13,500
STIP/RTIP/ITIP Funds/SB1 Local Partnership Program	-	-	-	1,164,000
Federal STP Fund	10,000	5,000	5,000	-
Federal SS4A Grant	-	-	-	280,000
HSIP Local Road Safety Plan	-	50,088	50,088	-
Part Time Transit Lane Grant	-	404,648	-	550,000
Realized Highway 101 ROW Excess Fund	199,990	1,675,000	650,000	3,566,257
Marin Transportation For Clean Air Funding	350,331	350,000	350,000	350,000
Regional TFCA Competitive Grants	25,000	283,637	-	-
Expired Revenue Line Items	1,193,073	-	-	-
<b>Total Revenue Available</b>	<b>42,192,839</b>	<b>93,765,352</b>	<b>91,158,901</b>	<b>100,350,676</b>

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 FY2024-25, about 83% of the revenue that TAM expects is from voter approved local and regional measures and interest earnings from the fund balances of those measures, with 43% from Regional Measure 3 (RM3), 36% from Measure A/AA ½-Cent Sales Tax revenue, and 2% from Measure B VRF revenue.



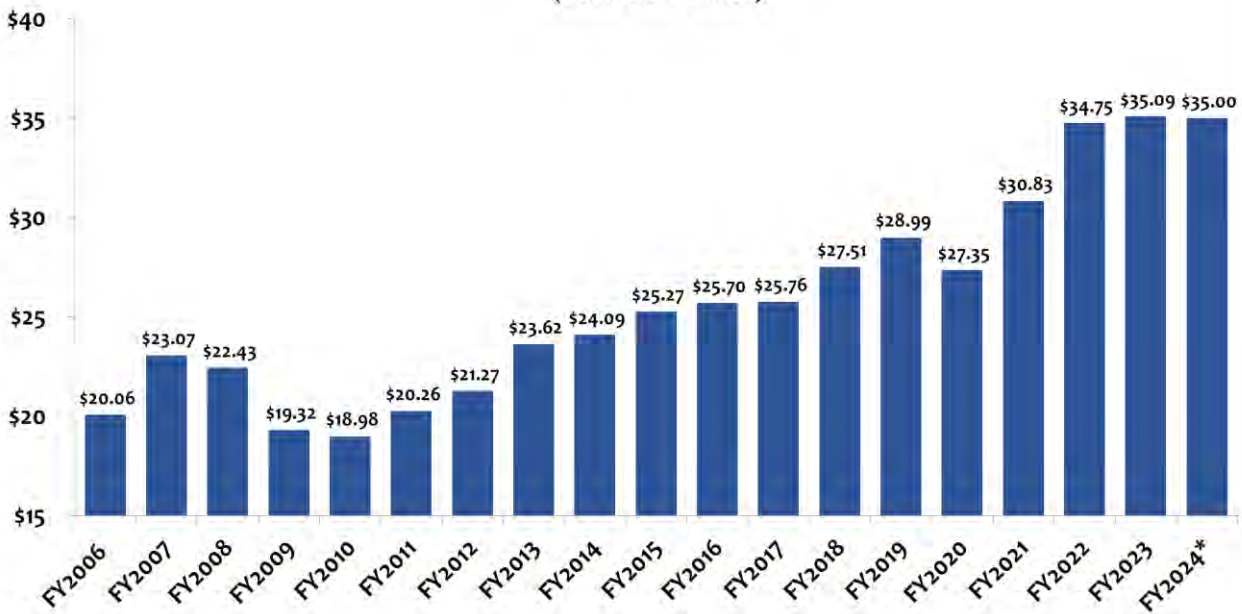
#### **Measure A/AA ½-Cent Transportation Sales Tax Revenue**

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.

While sales tax revenue during the COVID19 pandemic declined in FY2020 and rebounded well in FY2021, current year receipts have been flat if not slightly down since FY2022. Regional economic forecasts indicate continued uncertainty facing the economy and other Marin County jurisdictions are projecting similarly flat sales tax revenues. At the April 25, 2024 TAM Board meeting, staff recommended, and the TAM Board approved the \$35.00 million revenue level for the Measure A/AA 1/2-Cent Transportation Sales Tax for FY2024-25. The Board also approved the revised FY2023-24 revenue level from \$35.68 million to \$35.00 million since Marin's sales tax receipts have been slightly under projections.



**Chart 1: Measure A/AA 1/2-Cent Transportation Sales Tax Revenue Trend  
(FY2005-06 to FY2022-23)**  
(Numbers in Million)



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

Marin County voters approved an increase in the vehicle registration fee in 2010 to help fund transportation improvements in Marin. Revenues rose steadily until 2016 and have since declined back to 2012 levels. The number of registered vehicles in Marin County continues to drop slightly over the last 3 years, which indicates VRF revenue is expected to remain flat or decline marginally in FY2023-24 and FY2024-25. Based on this, the budget level for Measure B VRF revenue for FY2024-25 is set at \$2.30 million.

#### **City/Town/County CMA Fee Contribution**

Cities, towns, and Marin County have historically supported TAM's operations via annual fees. Fees are allocated pro rata based on population share and lane miles within each community. 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 as of FY2023, 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 FY2024-25 is set at \$591,951 after adjusting the prior year by the allowed Bay Area Consumer Price Index (CPI), 2.6% as of December 2023.

#### **MTC STP/CMAQ Planning and OBAG Grant Funds**

TAM receives 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. Approximately \$850,000 is available for planning and program management while additional funds are available for specific projects. About \$1.51 million in revenue is

expected through these grants based on the work planned. The total realized revenue will depend on actual program and project expenditures in FY2024-25.

#### ***State Transportation Improvement Program (STIP)/ Planning and Program Management (PPM)***

Every three years, the State of California provides assistance for planning and program management to support transportation initiatives and planning for projects that improve the state's multi-modal transportation system. This three-year award is budgeted in its entirety for FY2024-25 along with project specific funding.

#### ***State Earmark Funds***

Approximately \$10 million in direct State funding has been earmarked to TAM for Marin City roadway flooding. \$20 million has also been awarded for SR37 design. A portion of each earmark is included in the FY2024-25 budget.

#### ***Regional Measure 3 Revenue***

In June, 2018, a ballot measure in the nine-county region was approved increasing bridge tolls on all Bay Area bridges except the Golden Gate Bridge. Regional Measure 3 included several key transportation improvement projects. After an extended court challenge was concluded in 2023, funds are being released 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). TAM assumed directly spending and expected reimbursement of RM3 funding for both projects in the FY2023-24 Annual Budget and staff has incorporated the most current reimbursement methodology from the Metropolitan Transportation Commission (MTC), the agency overseeing the disbursement of RM3 proceeds into the Proposed FY2024-25 Annual Budget. TAM expects a total of \$43.07 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 (TFCA)***

TCFA is a \$4 statewide vehicle registration fee and TAM receives 40% of the TFCA funds collected in Marin 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 FY2023-24, a total of \$0.35 million is estimated for FY2024-25.

#### ***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 \$500,000 of the grant is expected to be spent and reimbursed in FY2024-25 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.

#### ***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 \$3.57 million is expected to be spent in FY2024-25 to support these projects.

#### ***Other Federal and State grants***

TAM applies for specific project and program grants from the federal and state government as well as assists local jurisdictions to apply for support. These grants will be brought forward with budget amendments once details are confirmed.

**FY2024-25 Expenditure Overview**

In FY2024-25, with the support and cooperation of our federal, state, regional and local partners, TAM is expected to deliver a total of \$113.01 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 FY2024-25 total expenditure for the Administration Category is \$3.74 million, which is about \$85,597 (2.2%) less than the FY2023-24 budgeted amount. The decrease is mostly due to reductions in legal services and contracted human resources support including the compensation study completed in FY2023-24. A copy of TAM's current organization chart is included on Page 10 of the report.

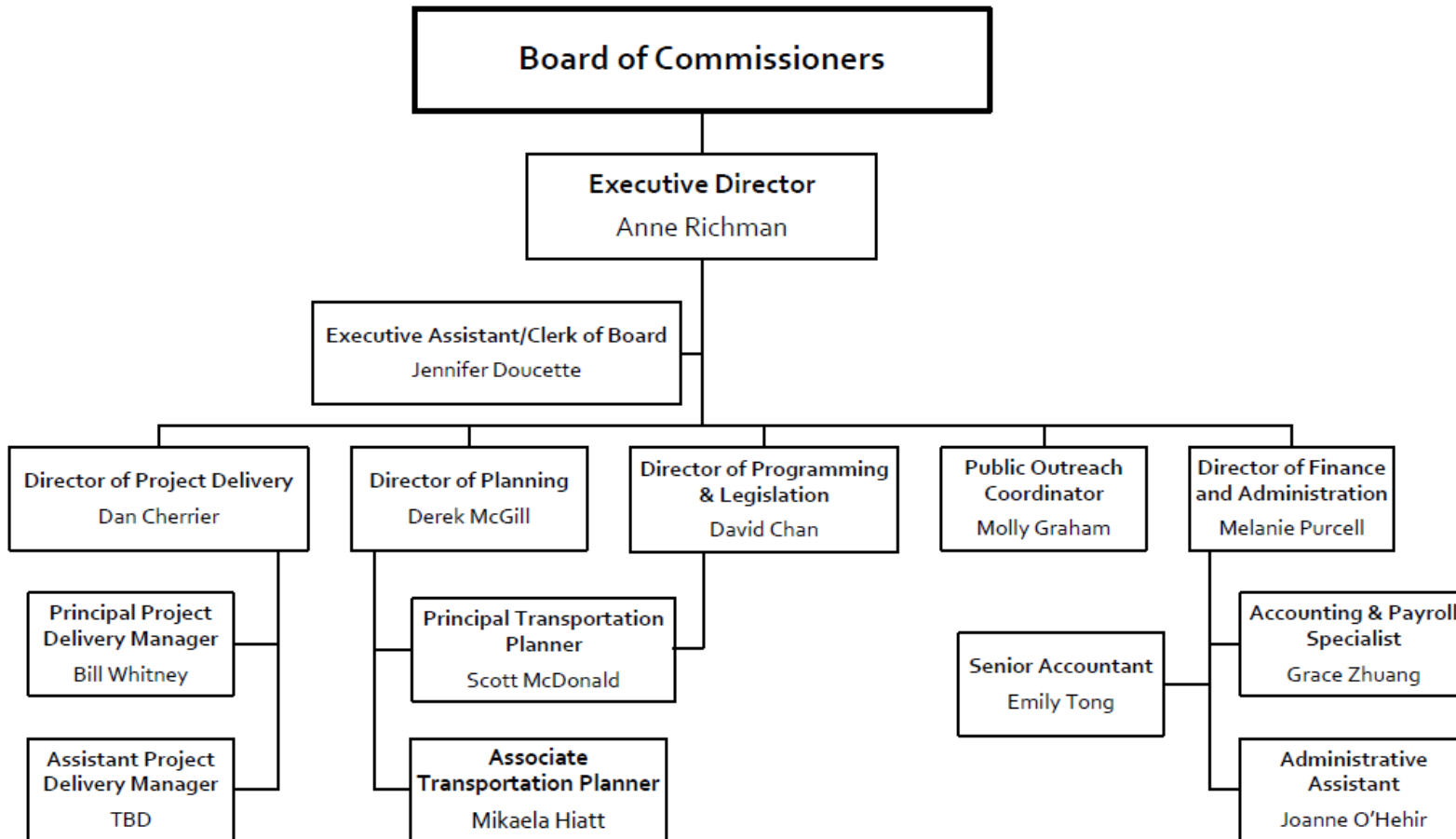
**Cost of Living Adjustment (COLA)**

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 2024 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 2.4%. However, the FY2023-24 revenue estimate for sales tax is flat, with receipts being slightly under the previous year. Therefore, staff is recommending no COLA increase for FY2024-25 as of now with the intent to assess the agency's fiscal position in six months and consider whether a mid-year COLA is appropriate, given the agency's policy. With the implementation of the compensation study recommendations as of July 1, 2024, most staff will see a nominal increase in salary.

**Table 2.1: FY2024-25 Annual Budget – Expenditure/Administration**

Budget Line	FY2022-23 Actual	FY2023-24 Final Budget	FY2023-24 Estimates	FY2024-25 Proposed Budget
Salaries & Benefits	2,898,236	3,167,467	3,054,414	3,084,843
Agency-Wide Classification Study	-	23,000	21,275	-
Office Lease	245,108	257,000	257,000	264,827
Agency IT Related Equipment Upgrade	20,917	30,000	5,000	25,000
Equipment Purchase/Lease	4,751	10,000	5,000	17,500
Telephone/Internet/Web Hosting Services	21,713	25,000	25,000	25,000
Office Supplies & Small Miscellaneous Items	43,660	40,000	41,134	45,000
Insurance	14,682	20,000	20,000	20,000
Financial Audit	28,300	25,000	25,000	25,000
Legal Services	3,693	35,000	2,000	25,000
Document/Video/Marketing Material Production	54,436	30,000	30,292	35,000
Memberships	38,225	45,000	45,000	50,000
Travel/Meetings/Conferences	23,603	26,000	27,012	32,500
Professional Development	5,099	7,500	7,500	12,500
Human Resources/Board Support	2,764	34,000	32,180	15,000
Information Technology Support	43,337	45,000	45,000	50,000
Annual Support & Upgrade of Financial System	7,569	10,000	8,000	10,000
Stipends	-	-	-	7,200
Expired Expenditure Line Items	2,487	-	-	-
<b>Subtotal, Administration</b>	<b>3,458,580</b>	<b>3,829,967</b>	<b>3,650,807</b>	<b>3,744,370</b>

Chart 2: Transportation Authority of Marin Organization Chart  
(As of April 2024)



**Professional Services**

The proposed FY2024-25 expenditure level for the Professional Services Category is \$4.36 million, which is \$785,088 (15.26%) less than the FY2023-24 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 continue through FY2024-25, along with continuing the development of the Countywide Transportation Plan (CTP).

**Table 2.2: FY2024-25 Annual Budget – Expenditure/Professional Services**

Budget Line	FY2022-23 Actual	FY2023-24 Final Budget	FY2023-24 Estimates	FY2024-25 Proposed Budget
Bellam Blvd 101 Off-ramp Improvements - Design & ROW	61,616	900,000	500,000	150,000
Travel Model Maintenance & Update	-	200,000	200,000	100,000
Traffic Monitoring, Reporting & Travel Model Data	95,576	150,000	90,000	150,000
Project Management Oversight	244,593	140,000	185,000	240,000
101/580 Multi-modal and Local Access Improvements	-	1,960,000	800,000	1,800,000
State Legislative Assistance	46,200	60,000	60,000	50,000
Financial Advisor/Sales Tax Audit Services	23,613	25,000	2,007	-
Measure A/AA Sales Tax Compliance Audit	19,194	20,000	19,812	22,000
N/S Greenway - Construction Support	125,728	103,000	83,000	-
Mill Valley Study	-	-	-	15,000
Public Outreach Service Support	1,995	20,000	10,000	10,000
Expenditure Plan Update	-	-	-	40,000
Street Smarts Marin	-	-	-	13,500
Part Time Transit Lane	-	302,000	-	500,000
Countywide Transportation Plan	4,199	350,000	225,000	225,000
Local Road Safety Plan	21,912	65,588	65,588	-
SR-37 Segment A1 Design	-	500,000	-	-
Equity Planning Support and Outreach	-	50,000	-	100,000
VMT Toolkit	-	-	-	400,000
MSN B7 Construction Design Support	-	300,000	300,000	265,000
School Access Safety Action Plan	-	-	-	280,000
Expired Expenditure Line Items	8,298	-	-	-
<b>Subtotal, Professional Services</b>	<b>652,924</b>	<b>5,145,588</b>	<b>2,540,407</b>	<b>4,360,500</b>

**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 the remainder of Measure A reserve funds to be released this year and a few strategies still spending down their fund balances, a total expenditure of \$624,961 is expected in FY2024-25.

Table 2.3: FY2024-25 Annual Budget – Expenditure/Measure A Sales Tax Programs/Projects

Budget Line	FY2022-23 Actual	FY2023-24 Final Budget	FY2023-24 Estimates	FY2024-25 Proposed Budget
<u>Strategy 1 - Transit</u>	<u>2,445,230</u>	<u>1,058,388</u>	<u>1,058,388</u>	<u>90,733</u>
Strategy 1.1 - Local Bus Transit Service	680,000	712,000	712,000	61,038
Strategy 1.2 - Rural Bus Transit System	55,080	57,672	57,672	4,944
Strategy 1.3 - Special Needs Transit Services	165,410	173,194	173,194	14,848
Strategy 1.4 - Bus Transit Facilities	1,544,740	115,522	115,522	9,903
<u>Strategy 3 - Local Transportation Infrastructure</u>	<u>354,029</u>	<u>504,896</u>	<u>504,896</u>	<u>21,852</u>
Strategy 3.1 - Major Roads	117,283	250,000	250,000	-
Strategy 3.2 - Local Streets and Roads	236,746	254,896	254,896	21,852
<u>Strategy 4 - Safer Access to Schools</u>	<u>77,180</u>	<u>744,358</u>	<u>744,358</u>	<u>512,376</u>
Strategy 4.1 - Safe Routes to Schools	-	63,546	63,546	5,448
Strategy 4.2 - Crossing Guards	77,180	80,812	80,812	6,928
Strategy 4.3 - Safe Pathways To School	-	-	-	-
Safe Pathway Capital Projects	-	600,000	600,000	500,000
<b>Subtotal, Measure A Programs/Projects</b>	<b>2,876,439</b>	<b>2,307,642</b>	<b>2,307,642</b>	<b>624,961</b>

### Measure AA Sales Tax Programs/Projects

The Measure AA Expenditure Plan is slated to be updated over the next year and a half but meanwhile, extensive work is taking place under the existing plan.

Under Category 1, Reduce Congestion, a total of \$1,780,275 million of work is planned for FY2024-25, including \$140,275 to support MSN B7/B8 right of way, \$1.50 million for studies related to interchange enhancements; and \$140,000 for Transportation Demand Management.

Under Category 2, Local Transportation Infrastructure, TAM will release \$6.53 million in local roads funds estimated to be collected in FY2024-25 and expects to spend \$1.0 million on large Safe Pathways projects, \$200,000 on sea-level rise planning, and \$120,000 on innovative technology study and support.

Under Category 3, Safer Access to Schools, \$3.97 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 (\$1.27 million), the Crossing Guard program (\$2.4 million), and the Small Safe Pathway Capital projects (\$300,000).

Under Category 4, Transit, Marin Transit plans to request a total of \$20.51 million for its operational and capital needs in FY2024-25 under Categories 4.1 to 4.5, a request similar to the current fiscal year (FY2023-24).

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: FY2024-25 Annual Budget – Expenditure/Measure AA Sales Tax Programs/Projects

Budget Line	FY2022-23 Actual	FY2023-24 Final Budget	FY2023-24 Estimates	FY2024-25 Proposed Budget
<u>Major Road Set-Aside</u>	8,558,382	8,000,000	4,000,000	4,000,000
<u>Category 1: Reduce Congestion</u>	2,405,374	2,330,000	585,441	1,780,275
Category 1.1 - Completion of Marin-Sonoma Narrows				
MSN B7/B8 Design/ROW/Utility Work	1,175,147	200,000	45,441	140,275
MSN B7 Construction Design Support	219,402	-	-	-
Category 1.2 - Match for Completion of 101/580 Local				
580/101 Multi-modal and Local Access PID & PAED	644,663	-	-	-
Category 1.3 - Enhance Interchanges	324,304	2,005,000	415,000	1,500,000
Category 1.4 - Transportation Demand	41,858	125,000	125,000	140,000
<u>Category 2: Local Transportation Infrastructure</u>	7,501,275	8,041,254	7,726,254	7,848,669
Category 2.1 - Local Roads	6,587,187	6,626,254	6,626,254	6,528,669
Category 2.2 - Large Safe Pathway Capital Projects	871,248	1,000,000	700,000	1,000,000
Category 2.3 - Sea Level Rise	10,535	365,000	365,000	200,000
Category 2.4 - Innovative Technology	32,305	50,000	35,000	120,000
<u>Category 3: Safer Access to Schools</u>	3,128,249	3,430,000	3,430,000	3,970,000
Category 3.1 - Safe Routes to Schools	1,146,192	1,200,000	1,200,000	1,270,000
Category 3.2 - Crossing Guards	1,980,302	1,980,000	1,980,000	2,400,000
Category 3.3 - Small Safe Pathway Capital Projects	1,755	250,000	250,000	300,000
<u>Category 4: Transit</u>	11,032,137	20,331,820	20,332,000	20,507,963
Category 4.1 - Local Bus Transit Service	4,579,793	13,000,000	13,000,000	13,500,000
Category 4.2 - Rural Bus Transit Service	1,131,141	926,812	926,812	937,522
Category 4.3 - Special Needs Transit Service	2,594,817	2,934,903	2,934,903	3,220,411
Category 4.4 - School Transit Service	1,098,029	1,700,000	1,700,000	1,600,000
Category 4.5 - Bus Transit Facilities	1,628,357	1,235,748	1,235,748	1,250,030
Category 4.6 - Expand Access to Transit	-	534,357	534,537	-
<b>Subtotal, Measure AA Programs/Projects</b>	<b>32,625,417</b>	<b>42,133,074</b>	<b>36,073,695</b>	<b>38,106,907</b>

### 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 FY2024-25 is \$2.69 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 \$900,000 is expected to be needed in FY2024-25. For Element 1.2, Bike/Pedestrian Pathways Maintenance, about \$115,000 is made available to eligible project sponsors. Marin Transit is planning to request a total of \$913,000 under Element 2, Improving Transit for Seniors and People with Disabilities. The proposed FY2024-25 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: FY2024-25 Annual Budget – Expenditure/Measure B VRF Programs

Budget Line	FY2022-23 Actual	FY2023-24 Final Budget	FY2023-24 Estimates	FY2024-25 Proposed Budget
<u>Element 1 - Maintain Local Streets &amp; Pathways</u>	<u>2,244,468</u>	<u>800,000</u>	<u>800,000</u>	<u>1,015,000</u>
Element 1.1 - Bicycle, Pedestrian, and Safety	2,195,034	700,000	700,000	900,000
Element 1.2 - Bike/Ped Pathways Maintenance	49,434	100,000	100,000	115,000
<u>Element 2 - Seniors &amp; Disabled Mobility</u>	<u>825,310</u>	<u>895,000</u>	<u>895,000</u>	<u>913,000</u>
Element 2.1 - Mobility Management Programs	100,000	100,000	100,000	100,000
Element 2.2 - Paratransit & Low-Income Scholarships	190,000	180,000	180,000	185,000
Element 2.3 - Paratransit Plus	403,109	340,000	340,000	350,000
Element 2.4 - Volunteer Drive & Gap Grant	132,201	275,000	275,000	278,000
<u>Element 3 - Reduce Congestion &amp; Pollution</u>	<u>726,021</u>	<u>761,000</u>	<u>645,000</u>	<u>760,000</u>
Element 3.1 - Safe Routes to School/Street Smart	175,000	175,000	175,000	175,000
Element 3.2 - Commute Alternative Programs	225,315	250,000	250,000	285,000
Element 3.3 - Alternative Fuel Vehicle Program	325,706	336,000	220,000	300,000
<b>Subtotal, Measure B Programs</b>	<b>3,795,799</b>	<b>2,456,000</b>	<b>2,340,000</b>	<b>2,688,000</b>

### 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 \$62.77 million for FY2024-25, 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: FY2024-25 Annual Budget – Expenditure/Interagency Agreements

Budget Line	FY2022-23 Actual	FY2023-24 Final Budget	FY2023-24 Estimates	FY2024-25 Proposed Budget
Various Agencies - Bike/Ped Path Maintenance	13,429	30,000	-	-
Marin Transit - Bus Facility Lease or Purchase	-	1,100,000	-	1,100,000
Caltrans - MSN B8 PS&E/ROW Support & Capital	194,441	150,000	500,000	2,548,800
Caltrans & Other - MSN B7 PS&E/ROW Support & Capital	5,549	1,525,000	150,000	1,017,457
Caltrans - MSN B7 Construction Capital & Support	399,430	41,048,671	40,798,671	41,000,000
Caltrans - 101/580 Multil-modal and Local Access PID	74,639	40,000	18,397	-
Caltrans - 101 Interchange Studies PID	-	100,000	8,000	100,000
Caltrans - SR-37 Segment A1 Design/ROW coop	-	500,000	-	7,500,000
Caltrans - Part Time Transit Lane	-	50,000	-	50,000
Caltrans/County of Marin - Marin City Flood Mitigation	-	2,000,000	531,108	2,000,000
County of Marin Bellam Ramp Construction	-	-	-	7,200,000
County of Marin - Southern Marin Study	-	-	-	250,000
Expired Expenditure Line Items	83,928	-	-	-
<b>Subtotal, Interagency Agreements</b>	<b>771,416</b>	<b>46,543,671</b>	<b>42,006,176</b>	<b>62,766,257</b>

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**TFCA Programs/Projects**

This category includes anticipated reimbursement requests for various TFCA capital projects funded by the Marin Local TFCA funding at \$722,816, up 12.55% from FY2023-24. The actual expenditures will depend on the project cash flows.

**Table 2.7: FY2024-25 Annual Budget – Expenditure/TFCA Programs/Projects**

Budget Line	FY2022-23 Actual	FY2023-24 Final Budget	FY2023-24 Estimates	FY2024-25 Proposed Budget
<b>TFCA Programs/Projects</b>				
TFCA - Reimbursement of Various Capital	-	334,000	218,254	722,816
<b>Subtotal, Other Capital Expenditures</b>	-	<b>334,000</b>	<b>218,254</b>	<b>722,816</b>

## **FY2024-25 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 closing 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. The legal level of budgetary control by TAM is the total expenditures at the agency level with the adjustments among the different funds required to comply with the specific expenditure requirements of each funding source. This section of the budget document provides the details of the FY2024-25 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. The Expenditure Plan is slated for an intensive review six years after inception which will begin during FY2024-25.

### **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.

### **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. The RM<sub>3</sub> projects are reflected in the CMA Fund.

### **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.

## Budget Summaries

Table 3: FY2024-25 Annual Budget – Combined

Budget Line	FY2022-23 Actual	FY2023-24 Final Budget	FY2023-24 Estimates	FY2024-25 Proposed Budget
<b>Beginning Balance</b>	<b>43,615,303</b>	<b>41,627,564</b>	<b>41,627,564</b>	<b>43,649,484</b>
Measure A/AA Sales Tax	35,086,472	35,000,000	35,000,000	35,000,000
Measure B Vehicle Registration Fee Revenue	2,320,048	2,300,000	2,300,000	2,300,000
Cities/Towns and County CMA Fee	550,002	576,950	576,950	591,951
Interest Revenue	1,413,436	1,770,500	3,491,226	2,060,000
MTC STP/CMAQ Planning & OBAG Grant Funds	868,095	1,203,000	1,078,000	1,064,969
MTC Regional Measure 3 Fund	-	47,053,529	47,053,529	43,065,000
State STIP/PPM Fund	176,393	-	-	445,000
State Earmark	-	3,000,000	531,108	9,500,000
State-SB1 Planning Grant	-	10,000	10,000	400,000
State TDA Fund	-	83,000	63,000	13,500
STIP/RTIP/ITIP Funds/SB1 Local Partnership Program	-	-	-	1,164,000
Federal STP Fund	10,000	5,000	5,000	-
Federal SS4A Grant	-	-	-	280,000
HSIP Local Road Safety Plan	-	50,088	50,088	-
Part Time Transit Lane Grant	-	404,648	-	550,000
Realized Highway 101 ROW Excess Fund	199,990	1,675,000	650,000	3,566,257
Marin Transportation For Clean Air Funding	350,331	350,000	350,000	350,000
Regional TFCA Competitive Grants	25,000	283,637	-	-
Expired Revenue Line Items	1,193,073	-	-	-
<b>Total Revenue Available</b>	<b>42,192,839</b>	<b>93,765,352</b>	<b>91,158,901</b>	<b>100,350,676</b>
<b>EXPENDITURES</b>				
<b>Administration</b>				
<b>Budget Line</b>	<b>FY2022-23 Actual</b>	<b>FY2023-24 Final Budget</b>	<b>FY2023-24 Estimates</b>	<b>FY2024-25 Proposed Budget</b>
Salaries & Benefits	2,898,236	3,167,467	3,054,414	3,084,843
Agency-Wide Classification Study	-	23,000	21,275	-
Office Lease	245,108	257,000	257,000	264,827
Agency IT Related Equipment Upgrade	20,917	30,000	5,000	25,000
Equipment Purchase/Lease	4,751	10,000	5,000	17,500
Telephone/Internet/Web Hosting Services	21,713	25,000	25,000	25,000
Office Supplies & Small Miscellaneous Items	43,660	40,000	41,134	45,000
Insurance	14,682	20,000	20,000	20,000
Financial Audit	28,300	25,000	25,000	25,000
Legal Services	3,693	35,000	2,000	25,000
Document/Video/Marketing Material Production	54,436	30,000	30,292	35,000
Memberships	38,225	45,000	45,000	50,000
Travel/Meetings/Conferences	23,603	26,000	27,012	32,500
Professional Development	5,099	7,500	7,500	12,500
Human Resources/Board Support	2,764	34,000	32,180	15,000
Information Technology Support	43,337	45,000	45,000	50,000
Annual Support & Upgrade of Financial System	7,569	10,000	8,000	10,000
Stipends	-	-	-	7,200
Expired Expenditure Line Items	2,487	-	-	-
<b>Subtotal, Administration</b>	<b>3,458,580</b>	<b>3,829,967</b>	<b>3,650,807</b>	<b>3,744,370</b>

**Table 3: FY2024-25 Annual Budget – Combined**  
(Continued)

<b>Professional Services</b>				
<b>Budget Line</b>	<b>FY2022-23 Actual</b>	<b>FY2023-24 Final Budget</b>	<b>FY2023-24 Estimates</b>	<b>FY2024-25 Proposed Budget</b>
Bellam Blvd 101 Off-ramp Improvements - Design & ROW	61,616	900,000	500,000	150,000
Travel Model Maintenance & Update	-	200,000	200,000	100,000
Traffic Monitoring, Reporting & Travel Model Data	95,576	150,000	90,000	150,000
Project Management Oversight	244,593	140,000	185,000	240,000
101/580 Multi-modal and Local Access Improvements	-	1,960,000	800,000	1,800,000
State Legislative Assistance	46,200	60,000	60,000	50,000
Financial Advisor/Sales Tax Audit Services	23,613	25,000	2,007	-
Measure A/AA Sales Tax Compliance Audit	19,194	20,000	19,812	22,000
N/S Greenway - Construction Support	125,728	103,000	83,000	-
Mill Valley Study	-	-	-	15,000
Public Outreach Service Support	1,995	20,000	10,000	10,000
Expenditure Plan Update	-	-	-	40,000
Street Smarts Marin	-	-	-	13,500
Part Time Transit Lane	-	302,000	-	500,000
Countywide Transportation Plan	4,199	350,000	225,000	225,000
Local Road Safety Plan	21,912	65,588	65,588	-
SR-37 Segment A1 Design	-	500,000	-	-
Equity Planning Support and Outreach	-	50,000	-	100,000
VMT Toolkit	-	-	-	400,000
MSN B7 Construction Design Support	-	300,000	300,000	265,000
School Access Safety Action Plan	-	-	-	280,000
Expired Expenditure Line Items	8,298	-	-	-
<b>Subtotal, Professional Services</b>	<b>652,924</b>	<b>5,145,588</b>	<b>2,540,407</b>	<b>4,360,500</b>
<b>Measure A Sales Tax Programs/Projects</b>				
<u>Strategy 1 - Transit</u>	<u>2,445,230</u>	<u>1,058,388</u>	<u>1,058,388</u>	<u>90,733</u>
Strategy 1.1 - Local Bus Transit Service	680,000	712,000	712,000	61,038
Strategy 1.2 - Rural Bus Transit System	55,080	57,672	57,672	4,944
Strategy 1.3 - Special Needs Transit Services	165,410	173,194	173,194	14,848
Strategy 1.4 - Bus Transit Facilities	1,544,740	115,522	115,522	9,903
<u>Strategy 3 - Local Transportation Infrastructure</u>	<u>354,029</u>	<u>504,896</u>	<u>504,896</u>	<u>21,852</u>
Strategy 3.1 - Major Roads	117,283	250,000	250,000	-
Strategy 3.2 - Local Streets and Roads	236,746	254,896	254,896	21,852
<u>Strategy 4 - Safer Access to Schools</u>	<u>77,180</u>	<u>744,358</u>	<u>744,358</u>	<u>512,376</u>
Strategy 4.1 - Safe Routes to Schools	-	63,546	63,546	5,448
Strategy 4.2 - Crossing Guards	77,180	80,812	80,812	6,928
Strategy 4.3 - Safe Pathways To School	-	-	-	-
Safe Pathway Capital Projects	-	600,000	600,000	500,000
Expired Expenditure Line Items	-	-	-	-
<b>Subtotal, Measure A Programs/Projects</b>	<b>2,876,439</b>	<b>2,307,642</b>	<b>2,307,642</b>	<b>624,961</b>

**Table 3: FY2024-25 Annual Budget – Combined**  
(Continued)

Budget Line	FY2022-23 Actual	FY2023-24 Final Budget	FY2023-24 Estimates	FY2024-25 Proposed Budget
<b>Measure AA Sales Tax Programs/Projects</b>				
<u>Major Road Set-Aside</u>	8,558,382	8,000,000	4,000,000	4,000,000
<u>Category 1: Reduce Congestion</u>	2,405,374	2,330,000	585,441	1,780,275
Category 1.1 - Completion of Marin-Sonoma Narrows				
MSN B7/B8 Design/ROW/Utility Work	1,175,147	200,000	45,441	140,275
MSN B7 Construction Design Support	219,402	-	-	-
Category 1.2 - Match for Completion of 101/580 Local				
580/101 Multi-modal and Local Access PID & PAED	644,663	-	-	-
Category 1.3 - Enhance Interchanges	324,304	2,005,000	415,000	1,500,000
Category 1.4 - Transportation Demand	41,858	125,000	125,000	140,000
<u>Category 2: Local Transportation Infrastructure</u>	7,501,275	8,041,254	7,726,254	7,848,669
Category 2.1 - Local Roads	6,587,187	6,626,254	6,626,254	6,528,669
Category 2.2 - Large Safe Pathway Capital Projects	871,248	1,000,000	700,000	1,000,000
Category 2.3 - Sea Level Rise	10,535	365,000	365,000	200,000
Category 2.4 - Innovative Technology	32,305	50,000	35,000	120,000
<u>Category 3: Safer Access to Schools</u>	3,128,249	3,430,000	3,430,000	3,970,000
Category 3.1 - Safe Routes to Schools	1,146,192	1,200,000	1,200,000	1,270,000
Category 3.2 - Crossing Guards	1,980,302	1,980,000	1,980,000	2,400,000
Category 3.3 - Small Safe Pathway Capital Projects	1,755	250,000	250,000	300,000
<u>Category 4: Transit</u>	11,032,137	20,331,820	20,332,000	20,507,963
Category 4.1 - Local Bus Transit Service	4,579,793	13,000,000	13,000,000	13,500,000
Category 4.2 - Rural Bus Transit Service	1,131,141	926,812	926,812	937,522
Category 4.3 - Special Needs Transit Service	2,594,817	2,934,903	2,934,903	3,220,411
Category 4.4 - School Transit Service	1,098,029	1,700,000	1,700,000	1,600,000
Category 4.5 - Bus Transit Facilities	1,628,357	1,235,748	1,235,748	1,250,030
Category 4.6 - Expand Access to Transit	-	534,357	534,537	-
<b>Subtotal, Measure AA Programs/Projects</b>	<b>32,625,417</b>	<b>42,133,074</b>	<b>36,073,695</b>	<b>38,106,907</b>
<b>Measure B VRF Programs</b>				
<u>Element 1 - Maintain Local Streets &amp; Pathways</u>	2,244,468	800,000	800,000	1,015,000
Element 1.1 - Bicycle, Pedestrian, and Safety	2,195,034	700,000	700,000	900,000
Element 1.2 - Bike/Ped Pathways Maintenance	49,434	100,000	100,000	115,000
<u>Element 2 - Seniors &amp; Disabled Mobility</u>	825,310	895,000	895,000	913,000
Element 2.1 - Mobility Management Programs	100,000	100,000	100,000	100,000
Element 2.2 - Paratransit & Low-Income Scholarships	190,000	180,000	180,000	185,000
Element 2.3 - Paratransit Plus	403,109	340,000	340,000	350,000
Element 2.4 - Volunteer Drive & Gap Grant	132,201	275,000	275,000	278,000
<u>Element 3 - Reduce Congestion &amp; Pollution</u>	726,021	761,000	645,000	760,000
Element 3.1 - Safe Routes to School/Street Smart	175,000	175,000	175,000	175,000
Element 3.2 - Commute Alternative Programs	225,315	250,000	250,000	285,000
Element 3.3 - Alternative Fuel Vehicle Program	325,706	336,000	220,000	300,000
Expired Expenditure Line Items	-	-	-	-
<b>Subtotal, Measure B Programs</b>	<b>3,795,799</b>	<b>2,456,000</b>	<b>2,340,000</b>	<b>2,688,000</b>

Table 3: FY2024-25 Annual Budget – Combined  
(Continued)

<b>Interagency Agreements</b>				
<b>Budget Line</b>	<b>FY2022-23 Actual</b>	<b>FY2023-24 Final Budget</b>	<b>FY2023-24 Estimates</b>	<b>FY2024-25 Proposed Budget</b>
Various Agencies - Bike/Ped Path Maintenance	13,429	30,000	-	-
Marin Transit - Bus Facility Lease or Purchase	-	1,100,000	-	1,100,000
Caltrans - MSN B8 PS&E/ROW Support & Capital	194,441	150,000	500,000	2,548,800
Caltrans & Other - MSN B7 PS&E/ROW Support & Capital	5,549	1,525,000	150,000	1,017,457
Caltrans - MSN B7 Construction Capital & Support	399,430	41,048,671	40,798,671	41,000,000
Caltrans - 101/580 Multil-modal and Local Access PID	74,639	40,000	18,397	-
Caltrans - 101 Interchange Studies PID	-	100,000	8,000	100,000
Caltrans - SR-37 Segment A1 Design/ROW coop	-	500,000	-	7,500,000
Caltrans - Part Time Transit Lane	-	50,000	-	50,000
Caltrans/County of Marin - Marin City Flood Mitigation	-	2,000,000	531,108	2,000,000
County of Marin Bellam Ramp Construction	-	-	-	7,200,000
County of Marin - Southern Marin Study	-	-	-	250,000
Expired Expenditure Line Items	83,928	-	-	-
<b>Subtotal, Interagency Agreements</b>	<b>771,416</b>	<b>46,543,671</b>	<b>42,006,176</b>	<b>62,766,257</b>
<b>TFCA Programs/Projects</b>				
TFCA - Reimbursement of Various Capital Projects	-	334,000	218,254	722,816
<b>Subtotal, TFCA Programs/Projects</b>	<b>-</b>	<b>334,000</b>	<b>218,254</b>	<b>722,816</b>
<b>Total Expenditures</b>	<b>44,180,578</b>	<b>102,749,942</b>	<b>89,136,981</b>	<b>113,013,810</b>
<b>Net Change in Fund Balance</b>	<b>(1,987,739)</b>	<b>(8,984,590)</b>	<b>2,021,920</b>	<b>(12,663,134)</b>
<b>Ending Balance</b>	<b>41,627,564</b>	<b>32,642,974</b>	<b>43,649,484</b>	<b>30,986,350</b>

Table 3.1: FY2024-25 Annual Budget - 1/2-Cent Transportation Sales Tax

Budget Line	FY2022-23 Actual	FY2023-24 Final Budget	FY2023-24 Estimates	FY2024-25 Proposed Budget
<b>Beginning Balance</b>	<b>39,108,828</b>	<b>36,899,452</b>	<b>36,899,452</b>	<b>32,673,636</b>
<b>REVENUE</b>				
Measure A/AA Sales Tax	35,086,472	35,000,000	35,000,000	35,000,000
Interest Revenue	1,174,914	1,475,000	1,825,698	1,200,000
<b>Total Revenue Available</b>	<b>36,261,386</b>	<b>36,475,000</b>	<b>36,825,698</b>	<b>36,200,000</b>
<b>EXPENDITURES</b>				
<b>Administration</b>				
Salaries & Benefits	1,605,271	1,692,291	1,487,111	1,387,023
Agency-Wide Classification Study	-	23,000	21,275	-
Office Lease	245,108	257,000	257,000	264,827
Agency IT Related Equipment Upgrade	20,917	30,000	5,000	25,000
Equipment Purchase/Lease	4,751	10,000	5,000	17,500
Telephone/Internet/Web Hosting Services	21,713	25,000	25,000	25,000
Office Supplies & Small Miscellaneous Items	43,660	40,000	40,000	45,000
Insurance	14,682	20,000	20,000	20,000
Financial Audit	28,300	25,000	25,000	25,000
Legal Services	2,995	15,000	2,000	15,000
Document/Video/Marketing Material Production	54,305	20,000	25,292	25,000
Memberships	15,725	20,000	20,000	22,500
Travel/Meetings/Conferences	22,968	25,000	25,000	30,000
Professional Development	5,099	7,500	7,500	12,500
Human Resources/Board Support	2,764	34,000	32,180	15,000
Information Technology Support	43,337	45,000	45,000	50,000
Annual Support & Upgrade of Financial System	7,569	10,000	8,000	10,000
Expired Expenditure Line Items	-	-	-	-
<b>Subtotal, Administration</b>	<b>2,139,164</b>	<b>2,298,791</b>	<b>2,050,359</b>	<b>1,989,350</b>
<b>Professional Services</b>				
Bellam Blvd 101 Off-ramp Improvements - Design & ROW	61,616	900,000	500,000	150,000
N/S Greenway - Construction Support	25,885	20,000	20,000	-
Mill Valley Study	-	-	-	15,000
Financial Advisor/Sales Tax Audit Services	23,613	25,000	2,007	-
Measure A/AA Sales Tax Compliance Audit	19,194	20,000	19,812	22,000
Project Management Oversight	139,385	100,000	60,000	200,000
Public Outreach Service Support	1,000	10,000	10,000	10,000
Expenditure Plan Update	-	-	-	40,000
Expired Expenditure Line Items	3,548	-	-	-
<b>Subtotal, Professional Services</b>	<b>274,241</b>	<b>1,075,000</b>	<b>611,819</b>	<b>437,000</b>

**Table 3.1: FY2024-25 Annual Budget - 1/2-Cent Transportation Sales Tax  
(Continued)**

Budget Line	FY2022-23 Actual	FY2023-24 Final Budget	FY2023-24 Estimates	FY2024-25 Proposed Budget
<b>Measure A Sales Tax Programs/Projects</b>				
<u>Strategy 1 - Transit</u>	<u>2,445,230</u>	<u>1,058,388</u>	<u>1,058,388</u>	<u>90,733</u>
Strategy 1.1 - Local Bus Transit Service	680,000	712,000	712,000	61,038
Strategy 1.2 - Rural Bus Transit System	55,080	57,672	57,672	4,944
Strategy 1.3 - Special Needs Transit Services	165,410	173,194	173,194	14,848
Strategy 1.4 - Bus Transit Facilities	1,544,740	115,522	115,522	9,903
<u>Strategy 3 - Local Transportation Infrastructure</u>	<u>354,029</u>	<u>504,896</u>	<u>504,896</u>	<u>21,852</u>
Strategy 3.1 - Major Roads	117,283	250,000	250,000	-
Strategy 3.2 - Local Streets and Roads	236,746	254,896	254,896	21,852
<u>Strategy 4 - Safer Access to Schools</u>	<u>77,180</u>	<u>744,358</u>	<u>744,358</u>	<u>512,376</u>
Strategy 4.1 - Safe Routes to Schools	-	63,546	63,546	5,448
Strategy 4.2 - Crossing Guards	77,180	80,812	80,812	6,928
Strategy 4.3 - Safe Pathways To School Safe Pathway Capital Projects	-	600,000	600,000	500,000
Expired Expenditure Line Items	-	-	-	-
<b>Subtotal, Measure A Programs/Projects</b>	<b>2,876,439</b>	<b>2,307,642</b>	<b>2,307,642</b>	<b>624,961</b>
<b>Measure AA Sales Tax Programs/Projects</b>				
Major Road Set-Aside	8,558,382	8,000,000	4,000,000	4,000,000
<u>Category 1: Reduce Congestion</u>	<u>2,405,374</u>	<u>2,330,000</u>	<u>585,441</u>	<u>1,780,275</u>
Category 1.1 - Completion of Marin-Sonoma Narrows MSN B7/B8 Design/ROW/Utility Work	1,175,147	200,000	45,441	140,275
MSN B7 Construction Design Support	219,402	-	-	-
Category 1.2 - Match for Completion of 101/580 Local Access 580/101 Multi-modal and Local Access PID & PAED	644,663	-	-	-
Category 1.3 - Enhance Interchanges	324,304	2,005,000	415,000	1,500,000
Category 1.4 - Transportation Demand Management	41,858	125,000	125,000	140,000
<u>Category 2: Local Transportation Infrastructure</u>	<u>7,501,275</u>	<u>8,041,254</u>	<u>7,726,254</u>	<u>7,848,669</u>
Category 2.1 - Local Roads	6,587,187	6,626,254	6,626,254	6,528,669
Category 2.2 - Large Safe Pathway Capital Projects	871,248	1,000,000	700,000	1,000,000
Category 2.3 - Sea Level Rise	10,535	365,000	365,000	200,000
Category 2.4 - Innovative Technology	32,305	50,000	35,000	\$120,000
<u>Category 3: Safer Access to Schools</u>	<u>3,128,249</u>	<u>3,430,000</u>	<u>3,430,000</u>	<u>3,970,000</u>
Category 3.1 - Safe Routes to Schools	1,146,192	1,200,000	1,200,000	1,270,000
Category 3.2 - Crossing Guards	1,980,302	1,980,000	1,980,000	2,400,000
Category 3.3 - Small Safe Pathway Capital Projects	1,755	250,000	250,000	300,000
<u>Category 4: Transit</u>	<u>11,032,137</u>	<u>20,331,820</u>	<u>20,332,000</u>	<u>20,507,963</u>
Category 4.1 - Local Bus Transit Service	4,579,793	13,000,000	13,000,000	13,500,000
Category 4.2 - Rural Bus Transit Service	1,131,141	926,812	926,812	937,522
Category 4.3 - Special Needs Transit Service	2,594,817	2,934,903	2,934,903	3,220,411
Category 4.4 - School Transit Service	1,098,029	1,700,000	1,700,000	1,600,000
Category 4.5 - Bus Transit Facilities	1,628,357	1,235,748	1,235,748	1,250,030
Category 4.6 - Expand Access to Transit	-	534,357	534,537	-
<b>Subtotal, Measure AA Programs/Projects</b>	<b>32,625,417</b>	<b>42,133,074</b>	<b>36,073,695</b>	<b>38,106,907</b>



**Table 3.1: FY2024-25 Annual Budget - 1/2-Cent Transportation Sales Tax  
(Continued)**

Budget Line	FY2022-23 Actual	FY2023-24 Final Budget	FY2023-24 Estimates	FY2024-25 Proposed Budget
<b>Interagency Agreements</b>				
Caltrans & Other - MSN B7 PS&E/ROW Support & Capital	-	-	-	-
Various Agencies - Bike/Ped Path Maintenance	13,429	30,000	-	-
Marin Transit - Bus Facility Lease or Purchase Contribution	-	1,100,000	-	1,100,000
Caltrans - MSN B7 Construction Capital & Support	399,430	-	-	-
Caltrans - 101/580 Multil-modal and Local Access PID	74,639	-	-	-
Caltrans - 101 Interchange Studies PID	-	100,000	8,000	100,000
County of Marin - Southern Marin Study	-	-	-	250,000
County of Marin Bellam Ramp Construction	-	-	-	6,036,000
Expired Expenditure Line Items	68,000	-	-	-
<b>Subtotal, Interagency Agreement</b>	<b>555,498</b>	<b>1,230,000</b>	<b>8,000</b>	<b>7,486,000</b>
<b>Total Expenditures</b>	<b>38,470,762</b>	<b>49,044,507</b>	<b>41,051,514</b>	<b>48,644,218</b>
<b>Net Change in Fund Balance</b>	<b>(2,209,376)</b>	<b>(12,569,507)</b>	<b>(4,225,816)</b>	<b>(12,444,218)</b>
<b>Ending Balance</b>	<b>36,899,452</b>	<b>24,329,945</b>	<b>32,673,636</b>	<b>20,229,418</b>

Table 3.2: FY2024-25 Annual Budget - Measure B Vehicle Registration Fee

Budget Line	FY2022-23 Actual	FY2023-24 Final Budget	FY2023-24 Estimates	FY2024-25 Proposed Budget
<b>Beginning Balance</b>	<b>3,113,346</b>	<b>1,517,816</b>	<b>1,517,816</b>	<b>1,374,879</b>
<b>REVENUE</b>				
Measure B Vehicle Registration Fee Revenue	2,320,048	2,300,000	2,300,000	2,300,000
Interest Revenue	85,770	110,000	122,208	90,000
<b>Total Revenue Available</b>	<b>2,405,818</b>	<b>2,410,000</b>	<b>2,422,208</b>	<b>2,390,000</b>
<b>EXPENDITURES</b>				
<b>Administration</b>				
Salaries & Benefits	198,074	233,136	224,000	187,408
Office Supplies & Small Miscellaneous Items	-	-	1,134	-
Legal Services	634	10,000	-	5,000
Document/Video/Marketing Material Production	70	5,000	-	5,000
Travel/Meetings/Conferences	-	-	12	-
Expired Expenditure Line Items	2,022	-	-	-
<b>Subtotal, Administration</b>	<b>200,800</b>	<b>248,136</b>	<b>225,146</b>	<b>197,408</b>
<b>EXPENDITURES</b>				
<b>Measure B Programs</b>				
<b>Element 1 - Maintain Local Streets &amp; Pathways</b>	<b>2,244,468</b>	<b>800,000</b>	<b>800,000</b>	<b>1,015,000</b>
Element 1.1 - Bicycle, Pedestrian, and Safety Improvements	2,195,034	700,000	700,000	900,000
Element 1.2 - Bike/Ped Pathways Maintenance	49,434	100,000	100,000	115,000
<b>Element 2 - Seniors &amp; Disabled Mobility</b>	<b>825,310</b>	<b>895,000</b>	<b>895,000</b>	<b>913,000</b>
Element 2.1 - Mobility Management Programs	100,000	100,000	100,000	100,000
Element 2.2 - Paratransit & Low-Income Scholarships	190,000	180,000	180,000	185,000
Element 2.3 - Paratransit Plus	403,109	340,000	340,000	350,000
Element 2.4 - Volunteer Drive & Gap Grant	132,201	275,000	275,000	278,000
<b>Element 3 - Reduce Congestion &amp; Pollution</b>	<b>726,021</b>	<b>761,000</b>	<b>645,000</b>	<b>760,000</b>
Element 3.1 - Safe Routes to School/Street Smart	175,000	175,000	175,000	175,000
Element 3.2 - Commute Alternative Programs	225,315	250,000	250,000	285,000
Element 3.3 - Alternative Fuel Vehicle Program	325,706	336,000	220,000	300,000
<b>Subtotal, Measure B Programs</b>	<b>3,795,799</b>	<b>2,456,000</b>	<b>2,340,000</b>	<b>2,688,000</b>
Expired Expenditure Line Items	4,750	-	-	-
<b>Total Expenditures</b>	<b>4,001,349</b>	<b>2,704,136</b>	<b>2,565,146</b>	<b>2,885,408</b>
<b>Net Change in Fund Balance</b>	<b>(1,595,530)</b>	<b>(294,136)</b>	<b>(142,937)</b>	<b>(495,408)</b>
<b>Ending Balance</b>	<b>1,517,816</b>	<b>1,223,680</b>	<b>1,374,879</b>	<b>879,471</b>

Table 3.3: FY2024-25 Annual Budget – CMA

Budget Line	FY2022-23 Actual	FY2023-24 Final Budget	FY2023-24 Estimates	FY2024-25 Proposed
<b>Beginning Balance</b>	<b>759,523</b>	<b>2,239,921</b>	<b>2,239,921</b>	<b>8,482,638</b>
<b>REVENUE</b>				
Cities/Towns and County CMA Fee	550,002	576,950	576,950	591,951
Interest Revenue	133,582	160,000	1,504,806	750,000
MTC STP/CMAQ Planning & OBAG Grant Funds	868,095	1,203,000	1,078,000	1,064,969
MTC Regional Measure 3 Fund	-	47,053,529	47,053,529	43,065,000
State Earmark	-	3,000,000	531,108	9,500,000
State-SB1 Planning Grant	-	10,000	10,000	400,000
State STIP/PPM Fund	176,393	-	-	445,000
State TDA Fund	-	83,000	63,000	13,500
STIP/RTIP/ITIP Funds/SB1 Local Partnership Program Fund	-	-	-	1,164,000
Federal STP Fund	10,000	5,000	5,000	-
Federal SS4A Grant	-	-	-	280,000
HSIP Local Road Safety Plan	-	50,088	50,088	-
Part Time Transit Lane Grant	-	404,648	-	550,000
Realized Highway 101 ROW Excess Fund	199,990	1,675,000	650,000	3,566,257
Expired Revenue Line Items	1,193,073	-	-	-
<b>Total Revenue Available</b>	<b>3,131,135</b>	<b>54,221,215</b>	<b>51,522,481</b>	<b>61,390,676</b>
<b>EXPENDITURES</b>				
<b>Administration</b>				
Salaries & Benefits	1,037,161	1,219,737	1,321,000	1,487,011
Office Supplies & Small Miscellaneous Items	-	-	-	-
Legal Services	64	10,000	-	5,000
Document/Video/Marketing Material Production	61	5,000	5,000	5,000
Memberships	22,500	25,000	25,000	27,500
Travel/Meetings/Conferences	635	1,000	2,000	2,500
Stipends	-	-	-	7,200
Expired Expenditure Line Items	465	-	-	-
<b>Subtotal, Administration</b>	<b>1,060,886</b>	<b>1,260,737</b>	<b>1,353,000</b>	<b>1,534,211</b>

Table 3.3: FY2024-25 Annual Budget – CMA  
(Continued)

Budget Line	FY2022-23 Actual	FY2023-24 Final Budget	FY2023-24 Estimates	FY2024-25 Proposed
<b>Professional Services</b>				
Travel Model Maintenance & Update	-	200,000	200,000	100,000
Traffic Monitoring, Reporting & Travel Model Data Requests	95,576	150,000	90,000	150,000
Project Management Oversight	105,208	40,000	125,000	40,000
101/580 Multi-modal and Local Access Improvements	-	1,960,000	800,000	1,800,000
State Legislative Assistance	46,200	60,000	60,000	50,000
N/S Greenway - Construction Support	99,843	83,000	63,000	-
Public Outreach Service Support	995	10,000	-	-
Street Smarts Marin	-	-	-	13,500
Part Time Transit Lane	-	302,000	-	500,000
Countywide Transportation Plan	4,199	350,000	225,000	225,000
Local Road Safety Plan	21,912	65,588	65,588	-
SR-37 Segment A1 Design	-	500,000	-	-
Equity Planning Support and Outreach	-	50,000	-	100,000
VMT Toolkit	-	-	-	400,000
MSN B7 Construction Design Support	-	300,000	300,000	265,000
School Access Safety Action Plan	-	-	-	280,000
Expired Expenditure Line Items	-	-	-	-
<b>Subtotal, Professional Services</b>	<b>373,933</b>	<b>4,070,588</b>	<b>1,928,588</b>	<b>3,923,500</b>
<b>Interagency Agreements</b>				
Caltrans - MSN B8 PS&E/ROW Support & Capital	194,441	150,000	500,000	2,548,800
Caltrans & Other - MSN B7 PS&E/ROW Support & Capital	5,549	1,525,000	150,000	1,017,457
Caltrans - MSN B7 Construction Capital & Support	-	41,048,671	40,798,671	41,000,000
Caltrans - 101/580 Multi-modal and Local Access PID Co-Op	-	40,000	18,397	-
Caltrans - SR-37 Segment A1 Design/ROW coop	-	500,000	-	7,500,000
Caltrans - Part Time Transit Lane	-	50,000	-	50,000
Caltrans/County of Marin - Marin City Flood Mitigation	-	2,000,000	531,108	2,000,000
County of Marin Bellam Ramp Construction	-	-	-	1,164,000
Expired Expenditure Line Items	15,928	-	-	-
<b>Subtotal, Interagency Agreements</b>	<b>215,918</b>	<b>45,313,671</b>	<b>41,998,176</b>	<b>55,280,257</b>
<b>Total Expenditures</b>	<b>1,650,737</b>	<b>50,644,996</b>	<b>45,279,764</b>	<b>60,737,968</b>
<b>Net Change in Fund Balance</b>	<b>1,480,398</b>	<b>3,576,219</b>	<b>6,242,717</b>	<b>652,709</b>
<b>Ending Balance</b>	<b>2,239,921</b>	<b>5,816,140</b>	<b>8,482,638</b>	<b>9,135,347</b>

Table 3.4: FY2024-25 Annual Budget – TFCA

Budget Line	FY2022-23 Actual	FY2023-24 Final Budget	FY2023-24 Estimates	FY2024-25 Proposed Budget
<b><u>Beginning Balance</u></b>	<b><u>633,606</u></b>	<b><u>970,377</u></b>	<b><u>970,377</u></b>	<b><u>1,118,334</u></b>
<b>REVENUE</b>				
Marin Transportation For Clean Air Funding	350,331	350,000	350,000	350,000
Regional TFCA Competitive Grants	25,000	283,637	-	
Interest Revenue	19,170	25,500	38,514	20,000
<b><u>Total Revenue Available</u></b>	<b><u>394,501</u></b>	<b><u>659,137</u></b>	<b><u>388,514</u></b>	<b><u>370,000</u></b>
<b>EXPENDITURES</b>				
<b>Administration</b>				
Salaries & Benefits	57,730	22,303	22,303	23,400
<b><u>Subtotal, Administration</u></b>	<b><u>57,730</u></b>	<b><u>22,303</u></b>	<b><u>22,303</u></b>	<b><u>23,400</u></b>
<b>TFCA Programs/Projects</b>				
TFCA - Reimbursement of Various Capital	-	334,000	218,254	722,816
<b><u>Subtotal, Other Capital Expenditures</u></b>	<b><u>-</u></b>	<b><u>334,000</u></b>	<b><u>218,254</u></b>	<b><u>722,816</u></b>
<b><u>Total Expenditures</u></b>	<b><u>57,730</u></b>	<b><u>356,303</u></b>	<b><u>240,557</u></b>	<b><u>746,216</u></b>
<b>Net Change in Fund Balance</b>	<b>336,771</b>	<b>302,834</b>	<b>147,957</b>	<b>(376,216)</b>
<b><u>Ending Balance</u></b>	<b><u>970,377</u></b>	<b><u>1,273,211</u></b>	<b><u>1,118,334</u></b>	<b><u>742,117</u></b>

### FY2024-25 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 FY2024-25 is \$90.73 million.

#### Calculation of FY2024-25 Appropriation Limit

FY2023-24 Appropriation Limit	\$	88,413,904
Inflation Factor (Per capita income change, 2019-2020)*	X	1
Population Factor (Population change, 2020-2021)**	X	1
FY2024-25 Appropriation Limit	\$	90,728,171

#### Appropriations Subject to the Limit

FY2024-25 Appropriation Limit	\$	90,728,171
FY2024-25 Appropriations Subject to Limit	\$	35,050,000
Amount under Limit	\$	55,678,171

Data Sources:

\* Marin County Per Capita Income change data from 2020 to 2021 is from California Regional Economic Analysis Project.

[https://california.reaproject.org/analysis/comparative-trends-analysis/per\\_capita\\_personal\\_income/tools/60041/60000/](https://california.reaproject.org/analysis/comparative-trends-analysis/per_capita_personal_income/tools/60041/60000/)

\*\* Marin County population change data from 2020 to 2021 is from the US Census.

<http://www.census.gov/quickfacts/table/PST045215/06041>

## FY2024-25 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 post-pandemic time. .

Highlights of the FY2024-25 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 in-person/hybrid/remote meetings.
- ✓ 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.
- ✓ Assist in the ongoing funding plan and cash flow needs discussions, particularly for MSN and the 101-580 Multi-Modal and Local Access Improvement projects.
- ✓ 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.
- ✓ Manage the agency's sublease with MGSA and other ongoing operational needs.

**Expected Deliverables:**

- ✓ Implement the cell phone stipend, transit benefit, and updated hybrid working policies.
- ✓ Manage and lead the FY2025-26 Annual Budget development process and make any potential improvements and adjustments.
- ✓ Implement record retention policy.
- ✓ Improve website navigation.
- ✓ Develop and implement IT equipment replacement plan and continue IT security training.



- ✓ Assist in the FY2024-25 Measure A/AA & Measure B Strategic Plans update process, manage financial/revenue related sections for both funds, and track programming and allocations.
- ✓ Manage and coordinate the FY2023-24 annual financial, single, and other regulatory audits and reviews with outside auditors.
- ✓ Manage the 2024 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.
- ✓ Evaluate office lease renewal.
- ✓ Complete the update of the RFP and contract templates.

### **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, partner agency coordination, meetings and events, and special activities.
- ✓ 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 the Citizens' Oversight Committee agendas, communication, and membership in coordination with the Director of Finance & Administration and Executive Director.
- ✓ 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, Sea Level Rise and Crossing Guard Programs, and TAM's Funding programs.
- ✓ Coordinate closely with jurisdictions and agency partners regarding projects and programs that address common issues, programs, regional improvements including the Richmond-San Rafael Bridge, SR-37 and North Bay transit initiatives.
- ✓ Coordinate with the media and community partners to provide timely information regarding TAM's projects, programs and funding allocations.

### **Expected Deliverables:**

- ✓ Support outreach for key TAM initiatives, including the Countywide Transportation Plan, Highway 101 Interchange Studies, the Part-Time Transit Lane project development, Marin City Flood Reduction Projects, Marin Commutes, the Alternative Fuels Program, Sea Level Rise Program, the Regional Bikeshare Program, and the School Access Safety Action Plan.
- ✓ Conduct public engagement efforts for major capital improvement programs, including Marin-Sonoma Narrows, the Bellam Boulevard Off Ramp project, State Route 37, and the Highway 101-580 Multimodal and Local Access Improvements Project.

- ✓ Support and coordinate outreach activities and an informational campaign for the 20<sup>th</sup> Anniversary of the ½-Cent Transportation Sales Tax.
- ✓ Initiate planning and coordination for the six-year review of the ½-Cent Transportation Sales Tax.
- ✓ Initiate the redesign process for the TAM website.
- ✓ Support outreach activities and public engagement for partner agency initiatives including the US-101/ SR-1 (Manzanita) Sea Level Rise Project, Novato Boulevard Rehabilitation, Safe Pathways Projects and other TAM funded transportation improvements.
- ✓ Participate in and coordinate staff support as needed for public events including Bike to Work Day and the Clean Fleet Expo, presentations to community-based organizations and other outreach efforts including panel discussions and poster sessions at conferences.
- ✓ Support educational presentations for Board members and special sessions for specific issues and programs such as the Countywide Transportation Plan and equity engagement.
- ✓ Explore student mentorship and internship programs to implement at TAM.

### Planning and Program Management:

Under the direction of the 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 (PBA) 2050, the development of PBA 2050+ and Transit 2050+ Plan, active transportation, Priority Development Area (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 Marin and Sonoma Transit Operators on Service Planning and related efforts.
- ✓ Coordinate with MTC, Golden Gate Transit & Marin Transit on Transit Priority Initiatives and policies.
- ✓ 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.
- ✓ Continue to develop TAM's Sea Level Rise Plan and initiate implementation actions in coordination with BAYWAVE, the County of Marin, MTC, BCDC, Caltrans, local jurisdictions, and others on SLR Planning.
- ✓ Continue to advance transit planning on SR-37 Corridor, including coordination with operators on Marin side transit connections.
- ✓ Continue to advance implementation of equity statement and action plan, including continuing meetings with the working groups and coordination with local transit operators.
- ✓ Support local agencies' travel demand forecast development for traffic studies and transportation plans using TAM's Travel Demand Model (TAMDM).
- ✓ Coordinate with regional agencies on travel demand forecasting methods and data.
- ✓ Support local jurisdictions with transportation/land use linkage and consistency with MTC's TOC Policy.
- ✓ Participate in Marin Climate and Energy Partnership (MCEP), Marin Wildfire Prevention Authority (MWPA), BayWAVE, and other local planning efforts as applicable.

- ✓ Support programming staff with upcoming OBAG 4 program development and administration of OBAG program and policy compliance.
- ✓ Continue to advance road safety planning in the county, including the initiation of the School Access Safety Action Plan in Marin County.
- ✓ Initiate implementation of CTP, and support Measure AA review process as needed.
- ✓ Support applications for Caltrans Planning Grants and other planning grants to maximize outside funding awarded for Marin County transportation planning needs.
- ✓ Coordinate consistent HOV hours of operations on Highway 101.

#### ***Expected Deliverables:***

- ✓ Complete Countywide Transportation Plan and Community-Based Transportation Plan - Winter 2024.
- ✓ Initiate VMT Toolkit to support local jurisdiction compliance with California Environmental Quality Act (CEQA) transportation review requirements - Summer 2024.
- ✓ Develop of mobility hubs plans for all rail and ferry stations in Marin County - Summer of 2025.
- ✓ Complete update to TAM model and subsequent reports for PBA 2050 Consistency - Summer 2024.
- ✓ Develop new Traffic Monitoring program using big data and continuing historical data collection efforts as appropriate and conduct traffic monitoring efforts - Fall 2024.
- ✓ Complete the current TAM Sea Level Rise Planning Study for Marin County – Spring 2025.
- ✓ Complete grant agreements for the School Access Safety Action Plan in Marin County and conduct procurement – Spring 2025.

#### **Program Management Activities**

##### ***Major Ongoing Work Items:***

- ✓ Continue to monitor, review, and adjust TAM programs as necessary.
- ✓ Continue to review and assess programs to ensure equity is considered in all TAM programs, as identified in the Equity Action Plan.
- ✓ 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.
- ✓ Conduct the EV Clean Fleet Expo & focused EV engagement efforts.
- ✓ Monitor implementation of MCEP 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.
- ✓ Monitor regional TDM program changes and continue North Bay coordination of county programs and adjust programs as necessary.
- ✓ Monitor and participate in E-bike safety planning and policy work.

#### ***Expected Deliverables:***

- ✓ Launch initial operating phase of the Marin and Sonoma County Bike Share Pilot Program.

- ✓ Initiate the next round of Innovation program and begin development of a coordinated traffic signal study.
- ✓ Assess Future First/Last mile programs with partner agencies.
- ✓ Monitor and implement seasonal Marin Commutes incentive campaigns.
- ✓ Oversee and continue to deliver Safe Routes to Schools Program; including the expansion of outreach into lower resource schools, schools with a higher percentage of English language learners, and schools currently not actively engaged in the program.
- ✓ Oversee and continue to deliver Street Smarts Program.

### **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.
- ✓ 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 3.
- ✓ Assist TAM and partner agencies in seeking discretionary funds such as IJJA grants and complying with regional, state, and federal requirements related to those funds.
- ✓ Monitor and apply for federal and state earmark opportunities.
- ✓ Monitor regional funding opportunities including RM3 and OBAG program.
- ✓ Monitor delivery of TAM local funded projects.
- ✓ Coordinate with local agencies, including Marin Transit and GGBHTD, on submitting annual reports required by TAM funds.
- ✓ Work with Marin Transit to reconcile year end expenditures on TAM local 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 for TAM projects, for SB1 competitive programs where applicable.
- ✓ Collect performance data regarding Measure B Elements.
- ✓ Participate in pertinent local, regional, state, and federal working groups and meetings, including but not limited to MTC, CTC, BAAQMD, MPWA, etc.

### ***Expected Deliverables:***

- ✓ 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.
- ✓ Review Measure B Strategic Plan and update as needed.
- ✓ Update the Measure AA Strategic Plan for adoption in the spring of 2025.
- ✓ Prepare 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 and receive allocations for selected projects.
- ✓ Initiate Measure AA Expenditure Plan 6-Year Review.
- ✓ Develop annual legislative platform, monitor relevant state legislation, and communicate TAM's platform to stakeholders, key legislators, and partnering agencies.
- ✓ Complete RM3 North Bay Transit Call for Projects.
- ✓ Participate in MTC Regional Measure development and advocate for Marin priorities.

### **Project Management and Delivery Function:**

Under the direction of the TAM Board and Executive Director, manage project development from conception to completion. Projects are on and off the State Highway System and include a broad range of activities including educational programs and projects to encourage mode shift and improve roadway safety. Many projects are directly managed by TAM, while for others, TAM staff works with our partner agencies to coordinate and represent Marin interests. Project Management includes goal setting, agency coordination, schedule development and monitoring, identifying issues, overseeing funding and budgets, consultant procurement, contract administration, conceptual planning, public outreach, preliminary engineering, site investigation, environmental studies and approval, final design, preparation of construction documents, permitting, regulatory approval, environmental mitigation, construction oversight, project closeout, and verifying post construction activities. Program Management includes, in addition to project duties, overall management of certain TAM sponsored programs such as the Safe Routes to School Crossing Guard Program.

### **Major Ongoing Work Items:**

Highway Related:

- ✓ Monitor construction of the last remaining segment of the Marin Sonoma Narrows carpool lane extension from northern Novato to the Sonoma County line.
- ✓ Continue the design of the Marin Sonoma Narrows Utility Relocation project, the companion carpool lane extension project.
- ✓ Coordinate and collaborate with the 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.
- ✓ Partner with Caltrans to deliver the final design for the SR-37 new bridge over Novato Creek with completion expected in 2026.
- ✓ Continue to advance the environmental process for the 580/101 Multi-Modal and Local Access Improvement Project, with approval expected in 2027.
- ✓ Study the effects of changing the HOV hours of operation on Highway 101.
- ✓ Monitor the Richmond-San Rafael (RSR) Bridge upper deck improvement Pilot Study.
- ✓ Collaborate and monitor the design for the Tamalpais Overcrossing Seismic and ADA Improvement Project.

- ✓ Initiate Environmental Studies for potential multi-modal enhancements to one or two Interchanges on Highway 101 as part of the Interchange Improvement Program.
- ✓ Provide project management services to develop a Project initiation Document for a Part Time Transit Lane from Novato to San Rafael on southbound Highway 101.
- ✓ Collaborate and seek funding to initiate studies to determine the feasibility and effectiveness of a soundwall in southern Marin.

#### Local Roads Related

- ✓ Monitor the progress of the access improvements approaching the RSR Bridge along Francisco Blvd East.
- ✓ Monitor the progress of the Measure A funded major roads project on Novato Blvd.
- ✓ Monitor and support our partner agencies during the adoption and implementation of their Local Road Safety Plan.
- ✓ Procure a consultant and implement the recently awarded Safe Streets 4 All (SS4A) federal grant.

#### Local Programs:

- ✓ Manage the Crossing Guard Program.
- ✓ Continue to help local public agencies in funding EV purchases/leases, e-bike purchases and charging station installations.
- ✓ Update and maintain TAM's Annual Disadvantaged Business Enterprise Program and the Americans with Disabilities Act Annual Certification.
- ✓ Provide Project/Program Management Oversight of minor contracts and on-call services.

#### Local and Regional Collaboration:

- ✓ Collaborate with the Marin Public Works Association.
- ✓ Collaborate with the Bay Area County Transportation Agencies - Project Manger's Committee.

#### Transit Related

- ✓ Collaborate and monitor the preliminary engineering and final design for the relocation of the San Rafael Transit Center and contribute to the Technical Advisory Committee.

#### Sea Level Rise/ Flooding Issue

- ✓ Collaborate with the Marin County Flood Control District to implement a series of projects in the Marin City area and manage the earmark funding budget.
- ✓ Collaborate with Caltrans, County DPW, County Parks, and the County Flood Control District with flood mitigation studies and other related studies in southern Marin.
- ✓ Monitor the preparation of the US-101 Manzanita Park-n-Ride and Southern Marin Sea Level Rise Project Initiation Document being prepared by Caltrans.

#### **Expected Deliverables:**

##### Highway Related:

- ✓ Complete design of Bellam Boulevard safety improvements from Northbound U.S. 101 to separate regional traffic from local traffic, seek additional funding and initiate construction.

- ✓ Complete the Highway 101 Interchange Project Initiation Documents for three Highway 101 Interchanges located at SR131 Tiburon Blvd/ East Blithedale, Manuel T Freitas Parkway/ Civic Center Drive, and Alameda Del Prado.
- ✓ Coordinate with Caltrans and local agencies to activate the Phase 1 Corridor Ramp Metering project.
- ✓ Monitor the Class 4 Bikeway on the Sir Francis Drake Blvd off-ramp from westbound I-580 Pilot Study results and final recommendation by Caltrans.

## Appendix: TAM Board of Commissioners

Belvedere: **Nancy Kemnitzer**, Council Member

Corte Madera: **Eli Beckman**, Council Member

County of Marin: **Mary Sackett**, Supervisor District 1

County of Marin: **Katie Rice**, Supervisor District 2

County of Marin: **Stephanie Moulton-Peters**, Supervisor District 3

County of Marin: **Dennis Rodoni**, Supervisor District 4

County of Marin: **Eric Lucan**, Supervisor District 5

Fairfax: **Chance Cutrano**, Council Member

Larkspur: **Gabe Paulson**, Council Member

Mill Valley: **Urban Carmel**, Council Member

Novato: **Rachel Farac**, Council Member

Ross: **Teri Dowling**, Council Member

San Anselmo: **Brian Colbert**, Council Member

San Rafael: **Kate Colin**, Mayor

Sausalito: **Melissa Blaustein**, Council Member

Tiburon: **Alice Fredericks**, Council Member



## Appendix: FY2024-25 Classification & Salary Range

Salary Schedule per 2023 Compensation Study (effective 07/01/2024)

Classification Title	FY23-24		
	Maximum	FY24-25	FY24-24
	Monthly	Salary	Maximum
	Salary	Range	Monthly Salary
Accounting and Payroll Specialist	\$ 8,248	14	\$ 8,388
Administrative Assistant	\$ 5,819	10	\$ 6,901
Associate Transportation Planner	\$ 9,718	18	\$ 10,196
Director of Finance & Administration/ CFO	\$ 16,620	30	\$ 18,310
Director of Planning	\$ 15,680	29	\$ 17,438
Director of Programming & Legislation	\$ 16,061	29	\$ 17,438
Director of Project Delivery	\$ 16,575	30	\$ 18,310
Executive Assistant- Clerk of the Board	\$ 9,207	16	\$ 9,248
Principal Project Delivery Manager*	\$ 16,171	26	\$ 15,064
Principal Transportation Planner	\$ 13,126	24	\$ 13,663
Public Outreach Coordinator*	\$ 12,877	18	\$ 10,196
Senior Accountant	\$ 9,626	18	\$ 10,196
Senior Transportation Planner	\$ 12,501	21	\$ 11,803
Associate Project Delivery Manager	NA	20	\$ 11,241
Assistant Project Delivery Manager	NA	18	\$ 10,196
Deputy Executive Director	\$ 17,934	31	\$ 19,225

\* Incumbent salaries are currently outside range.

Note: Executive Director salary is negotiated directly by the Board.

## Appendix: Acronyms

### Transportation Acronyms

<b>Acronym</b>	<b>Full Term</b>
ABAG	Association of Bay Area Governments
ADA	Americans with Disabilities Act
BAAQMD	Bay Area Air Quality Management District
BATA	Bay Area Toll Authority
BART	Bay Area Rapid Transit
BCDC	Bay Conservation and Development Commission
BPAC	Bicycle / Pedestrian Advisory Committee
BRT	Bus Rapid Transit
Caltrans	California Department of Transportation
CEQA	California Environmental Quality Act
CIP	Capital Investment Program
CMA	Congestion Management Agency
CMAQ	Congestion Mitigation and Air Quality
CMFC	Central Marin Ferry Connection
CMP	Congestion Management Program
CO-OP	Cooperative Agreement
CTC	California Transportation Commission
DPW	Department of Public Works
EIR	Environmental Impact Report
EV	Electric Vehicle
FHWA	Federal Highway Administration
FTA	Federal Transit Administration
FY	Fiscal Year
GGT	Golden Gate Transit
GGBHTD	Golden Gate Bridge Highway and Transportation District
HOT Lane	High Occupancy Toll Lane
HOV Lane	High Occupancy Vehicle Lane

### Transportation Acronyms

Acronym	Full Term
ITIP	Interregional Transportation Improvement Program
ITS	Intelligent Transportation Systems
LOS	Level of Service
MCBC	Marin County Bicycle Coalition
MPO	Metropolitan Planning Organization
MPWA	Marin Public Works Association
MT	Marin Transit
MTC	Metropolitan Transportation Commission
MTS	Metropolitan Transportation System
Neg Dec	Negative Declaration
NEPA	National Environmental Policy Act
NOP	Notice of Preparation
NTPP	Non-motorized Transportation Pilot Program
OBAG	One Bay Area Grant
PAED	Project Approval and Environmental Document
PCA	Priority Conservation Area
PCI	Pavement Condition Index
PDA	Priority Development Area
PS&E	Plans, Specifications and Engineers Estimate
PSR	Project Study Report
RHNA	Regional Housing Needs Allocation
RM2	Regional Measure 2 (Bridge Toll)
RM3	Regional Measure 3 (Bridge Toll- 2018)
RTIP	Regional Transportation Improvement Program
RTP	Regional Transportation Plan
SCS	Sustainable Communities Strategy
SMART	Sonoma Marin Area Rail Transit
SR	State Route
SR2S/SRTS	Safe Routes to Schools

### Transportation Acronyms

Acronym	Full Term
STA	State Transit Assistance
STIP	State Transportation Improvement Program
STP	Surface Transportation Program
TCM	Transportation Control Measures
TCRP	Transportation Congestion Relief Program
TDA	Transportation Development Act
TDM	Transportation Demand Management
TFCA	Transportation Fund for Clean Air
TIP	Federal Transportation Improvement Program
TMP	Traffic Management Plan
TMS	Transportation Management System
TNC	Transportation Network Company
TOD	Transit-Oriented Development
TOS	Transportation Operations Systems
VMT	Vehicle Miles Traveled
VRF	Vehicle Registration Fee

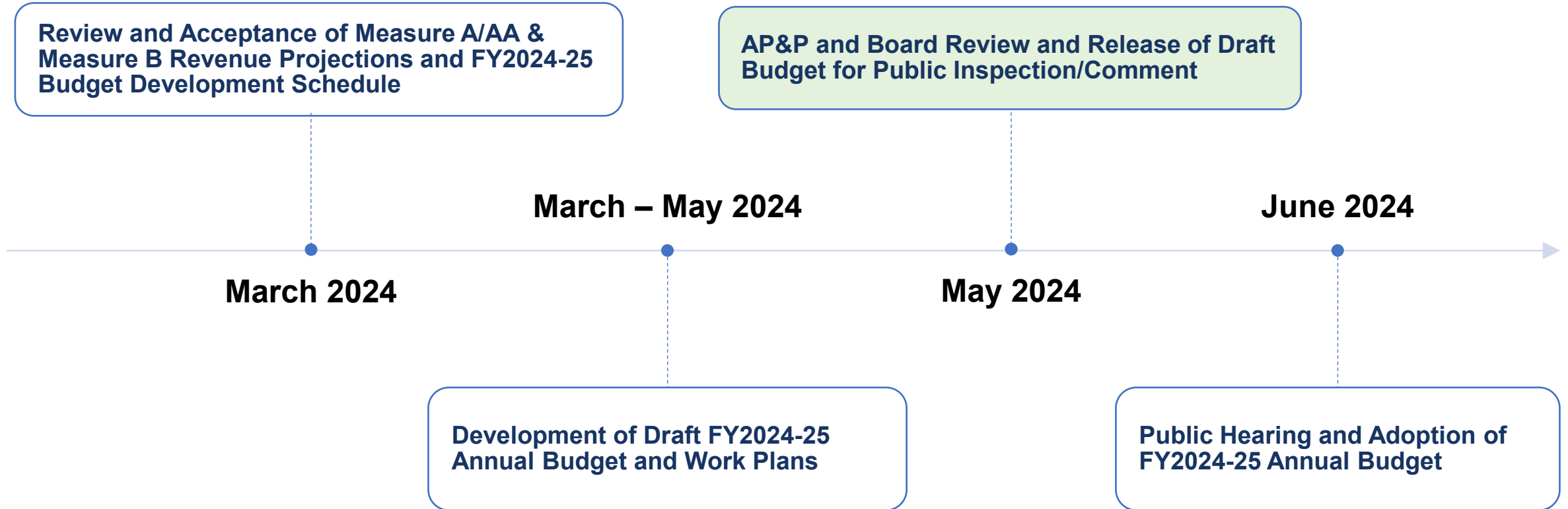


# Review of Proposed TAM FY2024-25 Annual Budget

Transportation Authority of Marin  
Citizens' Oversight Committee

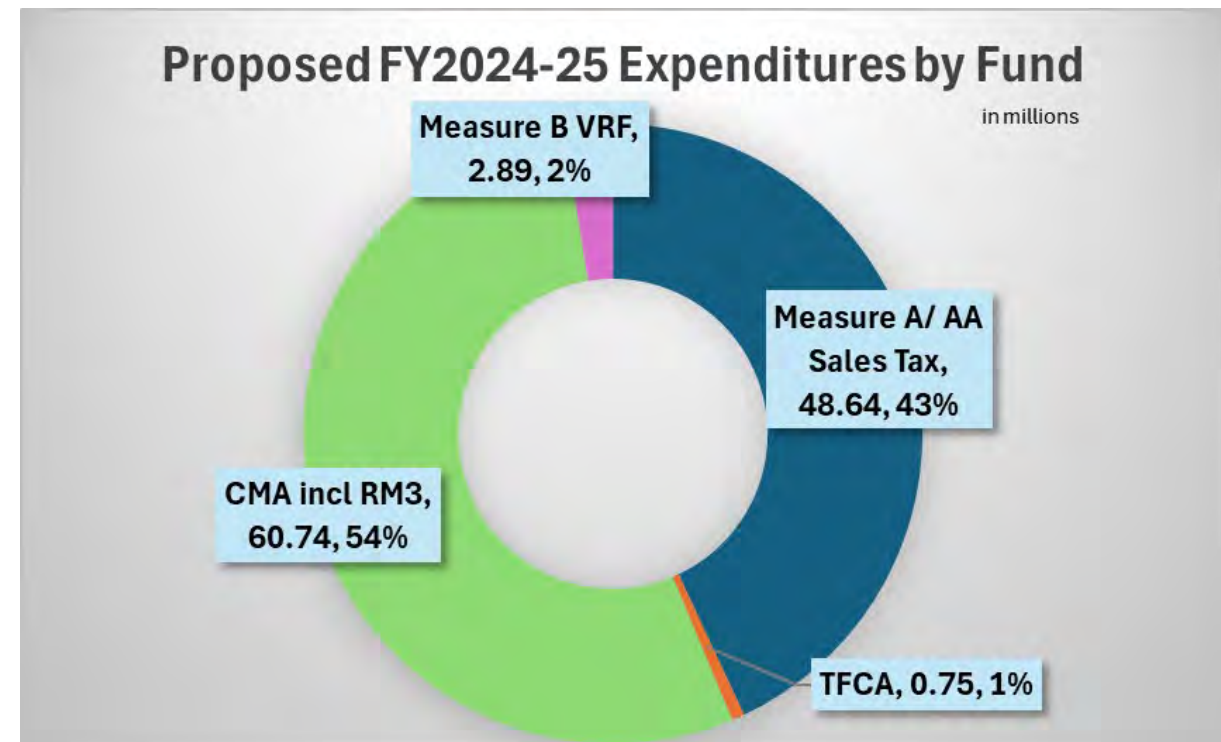
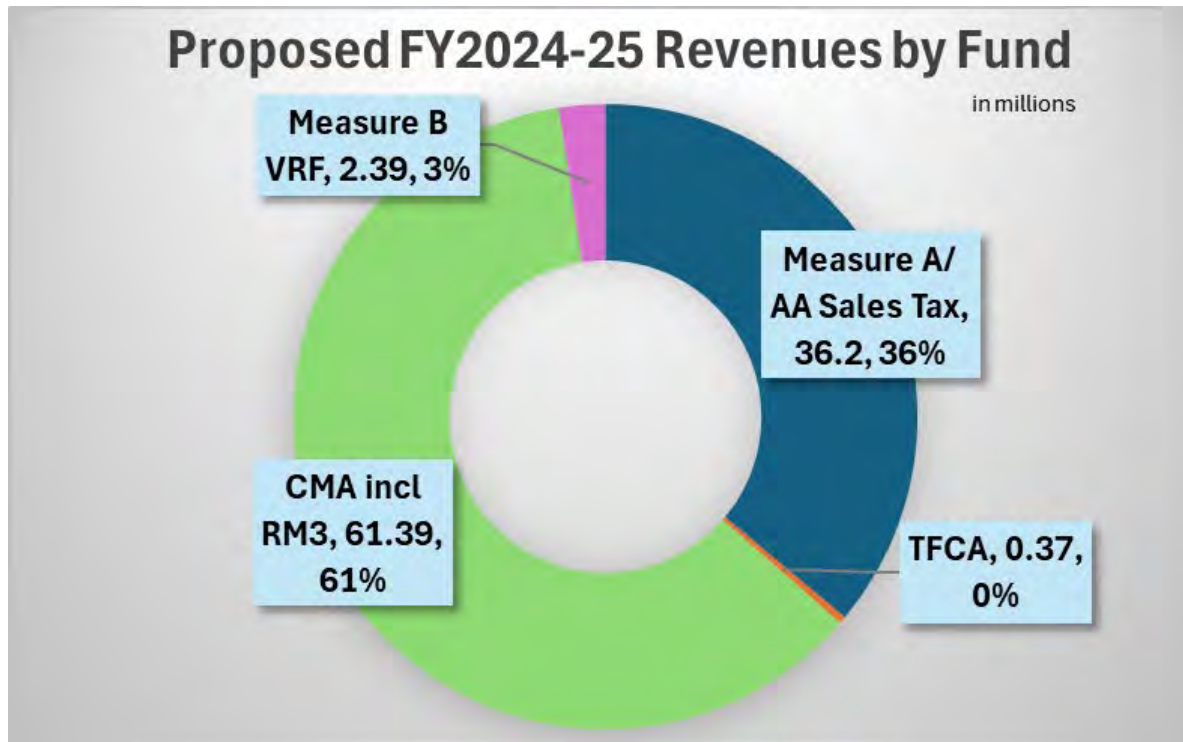
May 20, 2024

# FY2024-25 Budget Timeline and Process




# Total Revenues and Expenditures by Fund for FY2024-25





- Revenue: \$100.35 million, Expenditure: \$113.01 million, expected year-end fund balance: \$30.99 million.
- When budgeted expenditure exceeds revenue, it means that TAM and its partner agencies are planning to use prior year accumulated fund balances to deliver projects and programs in that particular year.



# Highlights of the FY2024-25 Budget



Fiscal Year 2024-25  
Proposed Annual Budget



Making the Most of Marin County Transportation Dollars



Work plans focus for the upcoming year



Ongoing economic and revenue uncertainties



Full funding of Regional Measure 3



Funding Opportunities to focus on



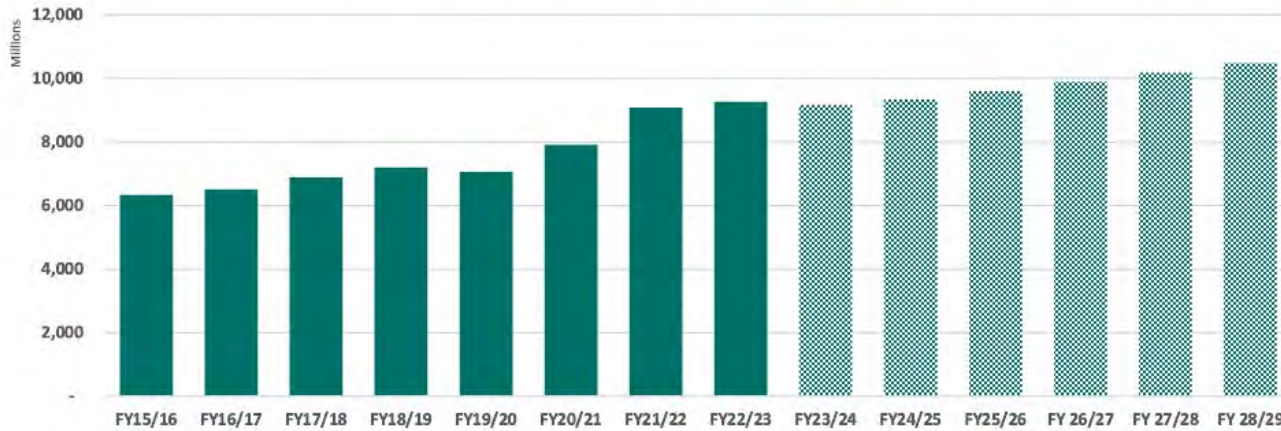
# Work Plan Highlights

- Deliver the Measure A/AA and Measure B Expenditure Plans
  - Advance major capital projects, programs, and planning
  - Implement amended Measure B Expenditure Plan
  - Support local efforts – transit, local roads, active transportation
- Begin 6-year review of Measure AA Expenditure Plan
- Continue adapting to post-Covid shifts
  - Monitor traffic needs, economy/budget, outreach/communication
  - Internal policies & operations: Hybrid/Remote work, Cellphone stipend, Transit benefit
- Future Plans
  - Countywide Transportation Plan, Sea Level Rise, Equity, Multi-agency collaborations
  - Develop project pipeline and pursue new funding opportunities

# Economic and Revenue Outlook

## HdL Statewide Trend – Annual Outlook

% Change YoY	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29
	2.7%	5.6%	4.6%	-2.0%	12.1%	14.9%	2.0%	-1.1%	2.0%	2.8%	3.0%	2.9%	3.0%



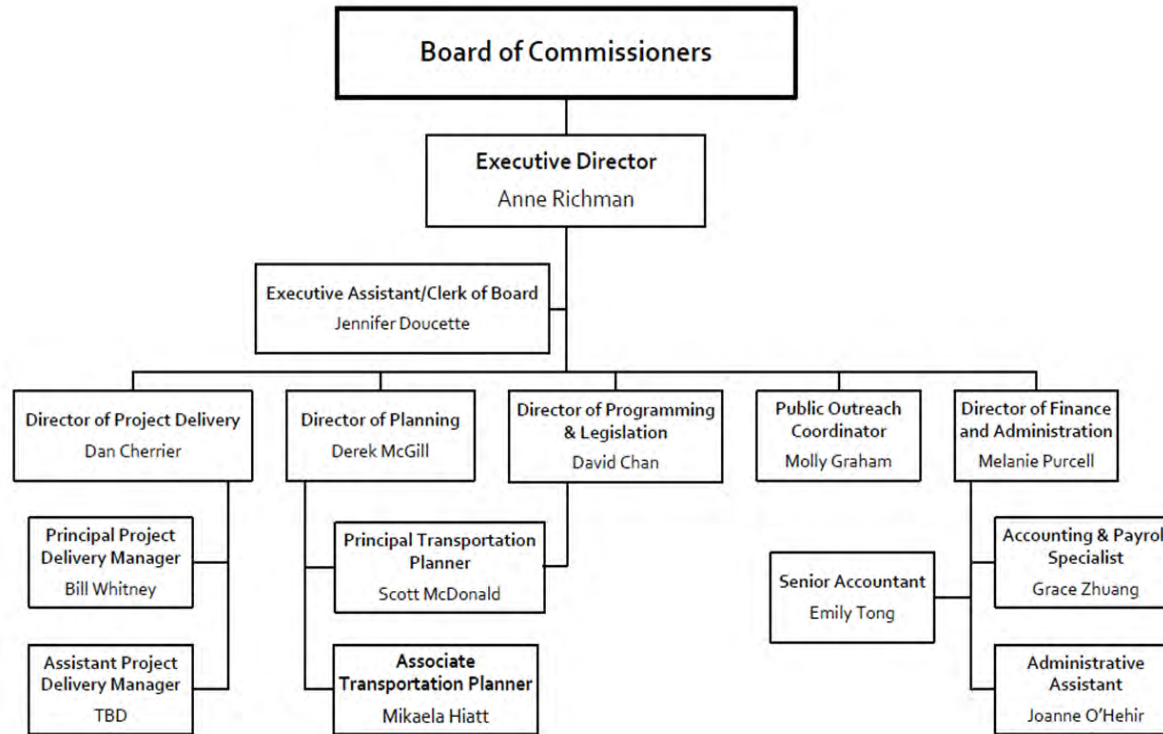
- Long-term City/County Fee Structure that uses a base fee of \$550,000 in FY2022-23 increased by CPI each year. The FY2024-25 fee of \$591,591 is allocated among the covered jurisdictions by a formula of population and lane miles.
- Sales tax in Marin has been down compared to expectations and is expected to continue flat for at least the next six to twelve months. Slow growth projected beginning in late 2025 forward. Economic indicators are conflicting and inconsistent, supporting continued economic uncertainty.
- Marin Vehicle Registration Fee continues flat and may be starting to stabilize.
- State budget is facing significant deficit.

# Regional Measure 3 Funding



- Regional Measure 3 (RM3) was approved by voters on June 5, 2018; delayed by litigation that ended in 2023
- Total of \$255 million expected for major projects:
  - \$135 million for the Northbound (NB) US 101 to Eastbound (EB) I-580 Multi-modal & Local Access Improvement Project
  - \$120 million for the completion of the Marin-Sonoma Narrows (MSN) Project, with \$90 million for Marin
- Direct spending and expected reimbursement of RM3 funding for both projects is included in the Proposed FY2024-25 Annual Budget.

# Proposed FY2024-25 Compensation Adjustments



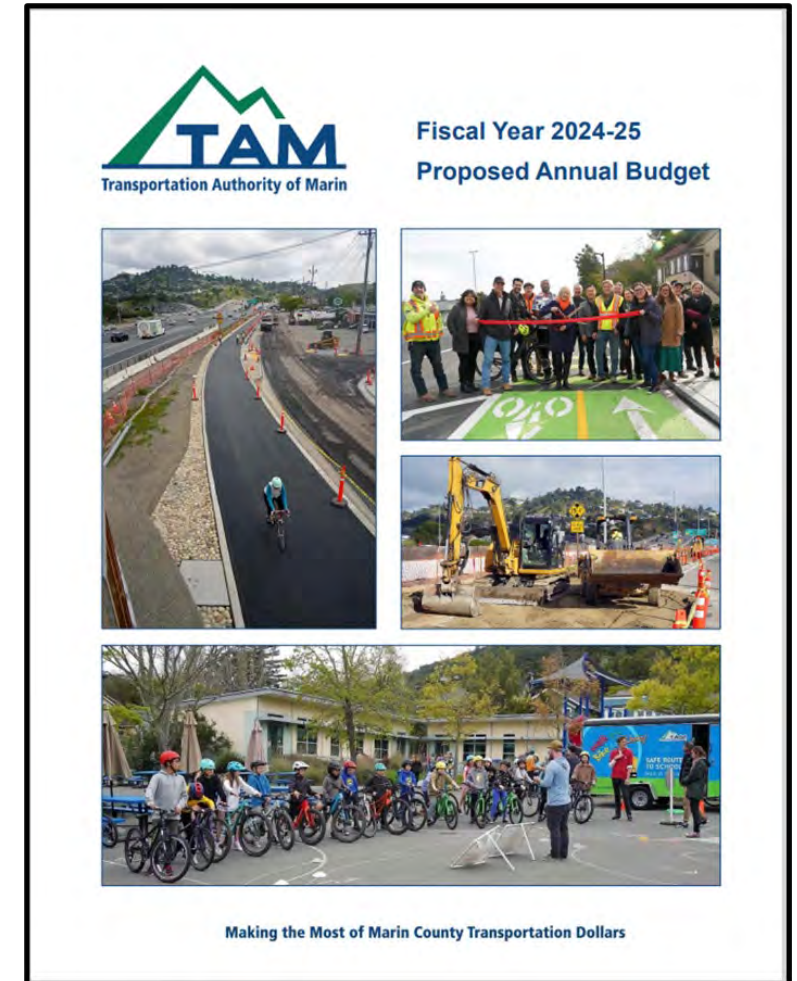
- Board approved COLA policy: Annual COLA ties to Consumer Price Index (CPI) for the San Francisco Bay Area but capped at the sales tax revenue growth rate and no COLA adjustment during the years the sales tax revenues decrease. CPI is 2.4%. FY2023-24 and FY2024-25 sales tax is estimated to be the same as FY2022-23. Staff recommendation: 0%, effective as of July 1, 2024, with review in six months.
- Implementation of the Compensation Study and updated Salary Schedule
- Implementation of Transit Benefit and Cellphone Stipend Policy
- Supported by HR Ad Hoc Committee

# Funding Opportunities

- Deliver on FY2022-23 and FY2023-24 Grant successes: OBAG3, ATP, Transit Priority/Part Time Transit Lanes
- Implement the following MTC, State, and Federal grants recently awarded:
  - MTC Mobility Hubs Planning: \$400,000
  - Caltrans Planning Grant for development of a Countywide Vehicle Miles Travelled Mitigation Toolkit: \$ 500,000
  - IIJA SS4A Safe School Action Plan \$554,000
- Management of the two state earmarks that named TAM as participant/manager:
  - \$10 million for mitigation of roadway flooding in Marin City
  - \$20 million for design of SR37 Segment A1 early phase project
- Continue to compete for new funding sources to bring in more dollars for critical transportation projects and programs in Marin.

# Action Needed and Next Steps

- Citizens' Oversight Committee reviews and provides comments
- MMA, and other partner review and input
- Full budget presentation with revenue, expenditure and work plan review at the June 27 Board meeting, will incorporate comments received
- Conduct Public Hearing and adopt at the June 27 meeting



# Questions?

*Thank  
You*

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**DATE:** May 20, 2024

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

**FROM:** Anne Richman, Executive Director  
Dan Cherrier, Director of Project Delivery

**SUBJECT:** Crossing Guard Program Financial Analysis and Update to Recommended Staffing Levels (Discussion), Agenda Item No. 7

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## **RECENT ACTION**

On April 25, 2024, the TAM Board approved the following actions for the Marin Crossing Guard Program:

1. Updated approach to number of locations evaluated each recertification cycle
2. Updates to the New and Changed Condition Policy
3. Reduced the number of funded sites to 96 for FY2024-2025, based on program financial analysis

Below and attached is information about these actions and the overall financial outlook for the Crossing Guard program.

## **BACKGROUND**

TAM has been funding and managing the Marin County Crossing Guard Program (Program) since 2006. Funding for the program comes from the transportation sales tax, Measure A/AA, and from the vehicle registration fee (VRF), Measure B. In the current fiscal year, the Program is expected to cost approximately \$2.2 million.

A key decision in managing the Program is to determine the locations for guards. In summary, the decision process involves assessing locations near schools throughout the County, developing a ranked list based on established criteria, and assigning guards to the top locations within the fiscal constraints of the program. Evaluations have occurred for implementation in 2010, 2014, 2018, and 2023. The Measure AA Expenditure Plan specifies a base level of 96 guards. This was an increase of approximately 20 crossing guards from the previous transportation sales tax (Measure A).

In April and December of last year, staff presented to the TAM Board a new ranked list with a recommendation to fund down to Rank 97 (this was because the locations at Rank 96 and 97 had identical scores of 51). After careful consideration, the TAM Board decided to fund down to Rank 104 until the end of this school year and requested that staff provide a financial analysis in the Spring to guide future program levels.

## **DISCUSSION/ANALYSIS**

In considering the program's financial outlook, staff considered several cost drivers including the wages paid to guards, the cost of the recurring evaluations (called "recertifications"), and the number of locations guarded. Staff have been working with the Safe Routes to Schools Ad-Hoc Committee to explore ways to reduce costs, and the Committee recommended two modifications to the Program. Results and recommendations are summarized below and in the attached presentation.

**Wages**

A decade ago, the Marin Program paid by far the best wages in the Bay Area. However, in the interim, other Programs have caught up and many now pay more than the Marin Program. Furthermore, staff have utilized the size of the Marin contract to negotiate very competitive rates. A sample is shown below comparing the Marin rates with selected Programs at the start of this school year:

<u>Location</u>	<u>Daily Rate</u>
Saratoga School District	\$78.00
City of Sunnyvale	\$74.73
City of Palo Alto	\$74.00
Broadmoor Police Dept	\$72.00
Lafayette School District	\$72.00
City of Cupertino	\$68.80
Millbrae School District	\$68.20
City of Mountain View	\$68.00
City of Pleasanton	\$68.00
Moraga Police Department	\$67.37
<b>Marin County</b>	<b>\$67.20 (2<sup>nd</sup> largest Bay Area Program)</b>
SFMTA	\$63.00 (Largest Bay Area Program)
City of Burlingame	\$61.88
City of Redwood City	\$61.75
City of Los Altos	\$61.50

Even with the competitive pricing TAM has historically obtained, costs for the Program have continued to rise at 1% to 4% per year as shown below. And, more recently, changes in the state minimum wage, the Marin County Living wage, and the newly instituted fast food minimum wage have put pressure on the crossing guard vendor to raise the wages paid to the guards. The program's historic and upcoming wage costs are shown below:

<u>School Year</u>	<u>Daily Rate Paid to Guard for Two Shifts</u>	<u>Increase since Last Change</u>	<u>Contractor Daily Billing Rate</u>
2006-2007	\$25.38		\$55.93
2007-2009 (2 year)	\$37.63 (except Novato guards)	36.5%*	\$59.15
2009-2010	\$46.20 (except Novato guards)	22.8%**	\$67.60
2010-2011	\$46.88 (except Novato guards)	1.5%	\$63.88
2011-2013 (2 year)	\$47.60	1.5%	\$63.88
2013-2014	\$48.00	0.8%	\$70.80
2014-2015	\$50.20	2.5%	\$77.60
2015-2016	\$52.60	4.8%	\$84.78
2016-2017	\$54.08	2.8%	\$88.24
2017-2018	\$56.00	3.6%	\$91.78
2018-2019	\$58.00	3.6%	\$97.00
2019-2020	\$60.12	3.7%	\$99.10
2020-2021	\$61.28	1.9%	\$105.50
2021-2022	\$62.80	2.5%	\$106.00
2022-2023	\$65.60	4.5%	\$108.80
2023-2024	\$71.60	9.2%	\$121.40
2024-2025	\$84.00***	17.3%	\$135.92***

Blended rates are shown if there was a mid-year increase.

\* In 2007, the Program adopted utilizing the Marin County Living Wage except for guards in Novato, this rate was expanded to all guards in 2012.

\*\* In 2009, the number of minimum daily paid hours was increased.

\*\*\* This rate may increase if the Fast Food Council elects to increase the minimum wage for 2025.

The price shown for next school year became effective April 1, 2024 in response to wage pressures, including the new mandated minimum fast food wages. The fast food minimum wages are allowed to raise up to a maximum of 3.5% a year as set annually by the Fast Food Council (made up of industry and state officials).

In order to recruit and retain a sufficient number of guards, the Program has needed to stay competitive with the labor market. Overall, staff does not expect wages to come down soon, and the contracted wage rates will continue to be a major factor in the cost of the Program.

### **Updates to “New and Changed Conditions Policy”**

On April 25, 2024, the TAM Board approved changes to the New and Changed Conditions Policy (Policy) originally approved by the TAM Board in 2011. The Policy was created to allow for sites to be considered without having to wait up to four years between recertification cycles. The Policy as approved by the Board in 2011 was not very restrictive as to how many requests TAM might receive each year for new locations. On average, staff has received four requests each year to evaluate a new site or reevaluate a location where conditions might have changed. This has resulted in a few sites no longer having a guard, however, most of the changes have been to add two guards on average each year. Those added guards per the Policy are kept in place until the next recertification cycle, thereby resulting in approximately six guards being added between each four-year recertification cycle. Due to the cost implications of adding the two guards each year, staff recommended a base that allows for the Program to absorb this additional expense.

To reduce the additional expenses associated with the current policy, it was recommended that the “New and Changed Conditions Policy” be updated as shown in Attachment A. The new approved policy still allows for the Public Works Director to request that new sites be evaluated, however, the scoring will not occur until the next recertification cycle. Should the jurisdiction want the site to be scored before the next recertification cycle, an additional request must be made by the City/Town Manager or the County Administrator. In addition, the request must be accompanied by a written justification for the request. It is hoped that this will lead to far fewer sites being added (one or two, rather than the current six) between recertification cycles.

### **Recertification Process Savings**

The second modification that the TAM Board recently approved was to reduce the number of sites evaluated in each recertification cycle. Recent costs have averaged approximately \$2,000 per site to be evaluated and this is expected to significantly increase. Historically, many sites have always scored well, and many sites have never scored well.

The following changes were approved:

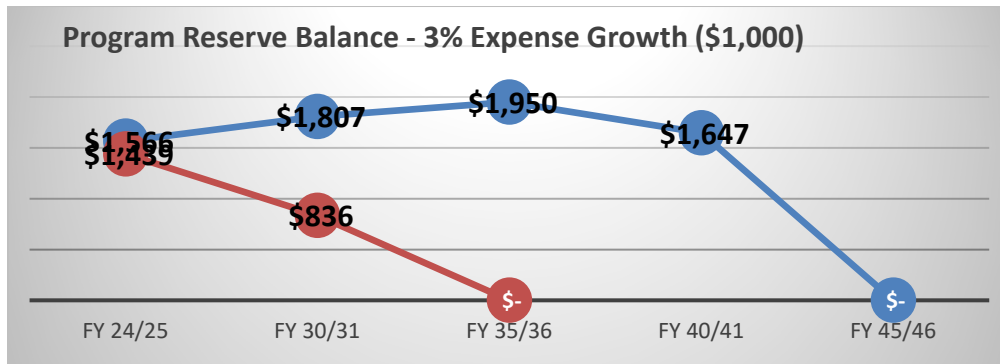
1. Any location in past evaluations that has scored 90 or higher on at least two ranked lists, and has never scored below 80, will be automatically provided a crossing guard and will not be counted.
  - There are 40 locations that meet these criteria, as shown in Attachment B.
2. Any location in past evaluations that has scored 40 or below on at least two ranked lists, and has never scored above 45, will be automatically excluded from further consideration for a crossing guard.
  - There are 21 locations that meet these criteria, as shown in Attachment C. Note, none of these sites are currently guarded by the Marin Program (one is paid for by Novato Unified School District).

Not having to pay to re-score these perennial high and low scoring sites will yield significant savings in the recertification process, without changing the outcome of the analysis to determine where guards are placed. The Ad-Hoc Committee also recommended adding sites to the two lists in the future as they meet the criteria.

**Analysis of Number of Guarded Locations**

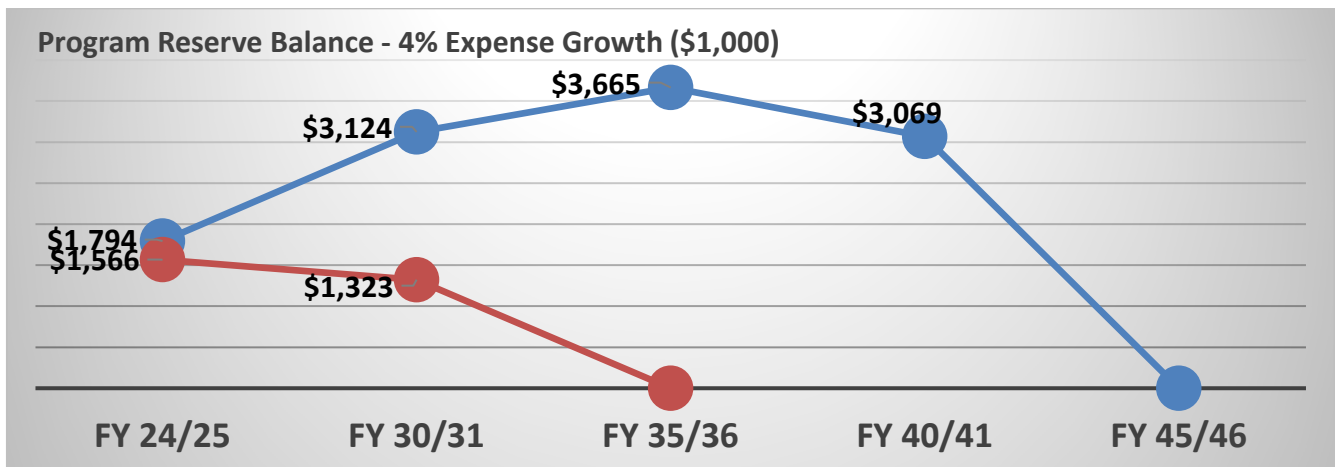
Staff ran various cash flow analyses for the Program to evaluate what guard staffing level can be sustained into the future. Various assumptions were tested, including utilizing 3% and 4% growth for expenses, incorporating the two modifications to the Program shown above, and a time horizon of ten years or twenty years. Revenues were as stated in the current TAM Board approved Strategic Plan. If the program is continued at the present level of 104 guards, the program reserve would be exhausted during the 2026/2027 School Year and the Program would have to be reset to 77 guards in August 2027 if 3% expense growth is assumed for 20 years.

The analysis showed that the Program with 3% Expense Growth should be set to 86 guards if the Program Reserve is exhausted in 10 years, and 81 guards if a 20-year horizon is used. The changes to the Program reserve are shown below for the two time horizons:



Blue indicates the Reserve Balance if the reserve is exhausted in FY45/46 and would keep the guard level at 81 guards  
 Red indicates the Reserve Balance if the reserve is exhausted in FY35/66 and would keep the guard level at 86 guards

If the Program expenses are expected to grow at an annual rate of 4%, then the level for next year should be set at 81 guards if a 10-year time horizon is utilized, or 72 guards if the Program Reserve is stretched to 20 years. The Program Reserve balances are shown below:



Blue indicates the Reserve Balance if the reserve is exhausted in FY45/46 and would keep the guard level at 72 guards  
 Red indicates the Reserve Balance if the reserve is exhausted in FY35/66 and would keep the guard level at 81 guards

The current number of guarded locations is 104. A reduction to 86, 81 or 72 guards would have been a shock to the Program. The Measure AA Expenditure Plan shows that the Program can have up to 96 guarded locations; this figure was based on cash flow analysis performed in preparation of the 2018 Expenditure Plan using historical wage increases. Therefore, staff also analyzed the effect of

reducing to 96 guards for school years 2024/2025 and 2025/2026 and waiting to make the more substantial cuts until the next recertification cycle effective August 2026. The data showed that if the same assumptions occur, this approach would result in the reduction of one additional guard in 2026 (either 85, 80, or 71 guards depending on the expense growth and the time horizon to exhaust the Program Reserve) rather than making the change this August.

Therefore, the TAM Board approved reducing the Program to 96 guards effective August 2024 utilizing the current approved list and resetting to 85 (or less) in 2026 with the next recertification cycle. This approach will allow for reductions to be staged and staff to reassess the Program's finances before 2026, including revenue levels and whether additional funding has become available. Also, by that time, data will be available for two years of wage increases that the Fast Food Council approves.

With a reduction to 96 guards overall, the following locations will be affected (would not have a guard starting in August 2024):

- Larkspur Corte Madera School District:
  - Corte Madera Avenue & Tamalpais Drive & Redwood Avenue
- Miller Creek School District:
  - Mt. Shasta & Idylberry Road
  - Marinwood Avenue & Miller Creek Road
  - Nova Albion Way & Montecillo Road
- Novato Unified School District:
  - Center Road & Diablo Avenue
- San Rafael City Schools:
  - Knight Drive & Ashwood Court
  - Woodland Avenue & Lovell Avenue

Note, TAM will also no longer fund the Sir Francis Drake & Lagunitas Road location serving Ross School. However, the Ross School District is expected to resume funding the site.

The above locations are being reduced due to being listed as Rank 97 to 104 on the current list.

## **FISCAL CONSIDERATION**

TAM will budget for 96 guards for next year. Staff will continue to search for additional funding sources to augment the Program; however, most grants do not allow for operational uses. In addition, the TAM Board may be exploring changes to the current Measure AA Expenditure Plan during the upcoming six-year review.

## **NEXT STEPS**

Staff are currently communicating with the impacted schools and will post notices close to the end of the school year.

## **ATTACHMENTS**

Attachment A – Revised New and Changed Conditions Policy  
Attachment B – List of guard locations to become permanent  
Attachment C – List of guard sites to no longer be evaluated  
Attachment D – Staff PPT Presentation

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**Revisions to Crossing Guard New and Changed Conditions Policy**  
*Approved by TAM Board on April 25, 2024*

**Background**

The TAM Crossing Guard program provides trained crossing guards for critical intersections throughout Marin County. Funding is from the Transportation Sales Tax and the voter approved Vehicle Registration Fee.

The Board approved a “Changed Conditions Policy” for the Crossing Guard Program in December 2011 to grant Public Works Directors from each jurisdiction the authority to move a guard from a location ranked above the funding cutoff line to another location within their jurisdiction, including a location ranked below the funding cutoff. This swap authority was granted to the Public Works Director of the jurisdiction to acknowledge the nature of the crossing guards as part of the overall transportation and traffic control system within a jurisdiction. The policy allows for local judgment by the public works departments to manage the traffic control system.

The policy approved in 2011 addressed requests between regular recertification cycles for new crossing guard locations to be added to the master list and evaluated so the location can be added to the list of ranked locations used to determine which locations are eligible for a TAM-funded crossing guard. The policy also addressed requests that a location already included on the master list be re-evaluated to reflect changed conditions at the location that have the potential to impact the ranking of the location.

Over time, changes that involve school populations may impact the travel patterns and volumes of school-aged pedestrians (and bicyclists) going to and from school. School closures, school openings and significant changes to school enrollments each contribute to the factors used to evaluate and rank the crossing guard locations. Changes to surrounding infrastructure such as new pathways, roadway expansions or “road diets”, traffic control improvements, etc., also contribute to changes in the factors used to evaluate and rank the locations. The rankings of the crossing guard locations in the TAM Crossing Guard Program are based in large part on the travel patterns and volumes of school-aged pedestrians (and bicyclists). If there have been changes at a given crossing guard location that impact the factors used for the ranking, the location may require re-evaluation to maintain the intent of the evaluation process to serve as a basis for prioritization related to placing the limited amount of crossing guards at locations throughout the County that provide the maximum benefit.

**Current Policy and Implementation Process**

The Board approved the following process in 2011 related to requests for new locations and for re-evaluation of locations already on the ranked list:

New Locations: Evaluate each new location requested by a Public Works Director and rank the location as soon as practicable using the same evaluation criteria as used for the current ranking. Add the new location to the current master list of location rankings in the order of its rank based on the evaluation. If the new location is ranked above the funding cutoff (i.e. the new location qualifies for funding), add a guard at the location as soon as can be arranged. Maintain previously guarded sites until the next recertification cycle.

Changed Conditions: Re-evaluate each location at which a changed condition exists using the same evaluation criteria as used for the current rankings. Changed condition requests can be implemented by a Public Works Director or by TAM staff. Revise the master list of ranked locations based on the re-evaluation. If the re-evaluation results in a location which was currently ranked above the funding cutoff falling below the funding cutoff, the location will be discontinued after sufficient notice is given. If the re-evaluation results in a location which was currently ranked below the funding cutoff moving above the funding cutoff, add a guard at the location as soon as can be arranged; and continue to provide the guard at the existing location until the next recertification cycle.

### **Proposed Changes to Policy**

It is recommended that requests for new locations or the re-evaluation of locations based on changed conditions received from local jurisdictions comply with the following:

Requests for new crossing guard locations or re-evaluation of locations on the current ranked list based on changed conditions shall be approved by the City Manager or County Administrator, prior to being submitted to TAM for consideration. Request packages for review by TAM shall include documentation describing the justification for the request and the potential change, or changes, to the factors that impact the rankings.

It is also recommended that any changes to the ranked list of locations based on requests for new locations or on changed conditions be implemented as follows:

The timing for the implementation of any changes to the ranked list of crossing guard locations based on requests for new locations or on changed conditions shall be coordinated with breaks in the class schedule for the school served by the location being changed to the extent practicable, and the timing of any changes shall include accommodation for providing notice to the schools and users of the location in advance of a crossing guard being removed from the location.

Note: this policy does not prevent Public Works Directors to request sites to be evaluated during the standard recertification process.



## Attachment B

### List of Crossing Guard Sites to Remain without Additional Scoring

*Approved by TAM Board April 25, 2024*

#### Corte Madera

- Mohawk Avenue (in front of Neil Cummins School) (Current Score = 115)
- Hickory Avenue (near Mohawk Avenue) (Current Score = 106)
- Redwood Avenue & Pixley Avenue (Current Score = 104)

#### Fairfax

- Sir Francis Drake Boulevard & Glen Drive (Current Score = 154)
- Sir Francis Drake Boulevard & Oak Tree Lane (Current Score = 130)

#### Kentfield (Marin County)

- Sir Francis Drake Boulevard & Manor Road (Current Score = 124)
- Sir Francis Drake Boulevard & Wolfe Grade (Current Score = 122)
- College Avenue & Stadium Way (Current Score = 117)
- McAllister Avenue & Stadium Way (Current Score = 93)

#### Larkspur

- Doherty Drive & Rose Lane (East) (at Piper Park) (Current Score = 150)
- Larkspur Plaza Drive (Tam Racket Club) & Doherty Drive (Current Score = 119)

#### Unincorporated Marin County

- East Strawberry Drive at Strawberry School (Current Score = 139)
- Butterfield Road & Green Valley Court (Current Score = 93)

#### Mill Valley

- Miller Avenue & Almonte Boulevard (Current Score = 144)
- East Blithedale Avenue & Lomita Avenue (Current Score = 125)
- Camino Alto & Sycamore Avenue (Current Score = 117)
- Bell Lane & Enterprise Concourse (Current Score = 108)
- Miller Avenue & Evergreen Avenue (Current Score = 105)
- Shoreline Highway & Pine Hill Road (Current Score = 100)
- Lovell Avenue & Old Mill Street (Current Score = 87)

**Attachment B****List of Crossing Guard Sites to Remain without Additional Scoring (cont.)**Novato

- Center Road & Leland Drive (Current Score = 136)
- Sunset Parkway & Merritt Drive (Current Score = 131)
- Sutro Avenue (in front of Pleasant Vly Elementary) (Current Score = 118)
- Paladini Road & Vineyard Road (Current Score = 116)
- San Ramon Way & San Juan Court (Current Score = 114)
- Wilson Avenue & Vineyard Road (Current Score = 110)
- Sutro Avenue & Dominic Drive (Current Score = 110)
- Alameda De La Loma & Calle De La Mesa (East) (Current Score = 92)
- San Ramon Way & San Benito Way (North) (Current Score = 87)

Ross

- Ross Common (at Post Office) (Current Score = 126)
- Lagunitas Road & Allen Avenue (Current Score = 88)

San Rafael

- Nova Albion Way at Vallecito School (Current Score = 145)
- Las Gallinas Avenue & Elvia Court (Current Score = 116)
- Woodland Avenue & Lindaro Street (Current Score = 114)
- Bahia Way at School Entrance (Current Score = 110)
- Kerner Boulevard & Canal Street (Current Score = 95)
- Bahia Way & Kerner Boulevard (Current Score = 89)
- 177 North San Pedro Road (Current Score = 85)
- 5th Avenue & River Oaks Drive (Current Score = 80)

Tiburon

- Karen Way (in front of school) (Current Score = 106)
- Tiburon Boulevard & Lyford Drive (Current Score = 80)
- Tiburon Boulevard & Mar West Street (Current Score = 80)

**Attachment C****List of Crossing Guards sites to be Excluded from Future Evaluation for a Guard*****Approved by TAM Board April 25, 2024***

## Sausalito:

- Bridgeway & Nevada Street
- Nevada Street & Tomales Street

## Tiburon:

- Blackfield Drive & Karen Way
- Tiburon Boulevard & Rock Hill Drive

## San Rafael:

- Bellam Boulevard & EB I-580 off-ramp
- Bellam Boulevard & Francisco Boulevard East
- Arias Street & Trellis Drive
- Lincoln Avenue & Poloma Avenue

## San Anselmo:

- Red Hill Avenue & Sequoia Drive
- Richmond Road & Mariposa Avenue
- Sir Francis Drake Boulevard & Aspen Court

## Novato:

- Arthur Street & Cambridge Street
- Arthur Street & Taft Court / Tyler Street
- Diablo Avenue & Hotchkin Drive
- Wilson Avenue & Hansen Road
- Main Gate Road and C Street

## Unincorporated Marin County:

- Harvard Avenue & Wellesley Avenue
- Montford Avenue & Melrose Avenue
- Evergreen Avenue & Ethel Avenue
- Olema-Bolinas Road & Mesa Road
- Sir Francis Drake Boulevard & Eliseo Drive

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# Crossing Guard Program Financial Analysis

Transportation Authority of Marin

Citizens' Oversight Committee  
May 20, 2024



# Program Summary

Program costs approx. \$2.2 million this FY

Funded by Measure AA (~\$2 million) and Measure B (\$175,000)

Direction of the Program since 2008 has been to set the guard level with each new recertification list to a sustainable level for the remainder of the Sales Tax

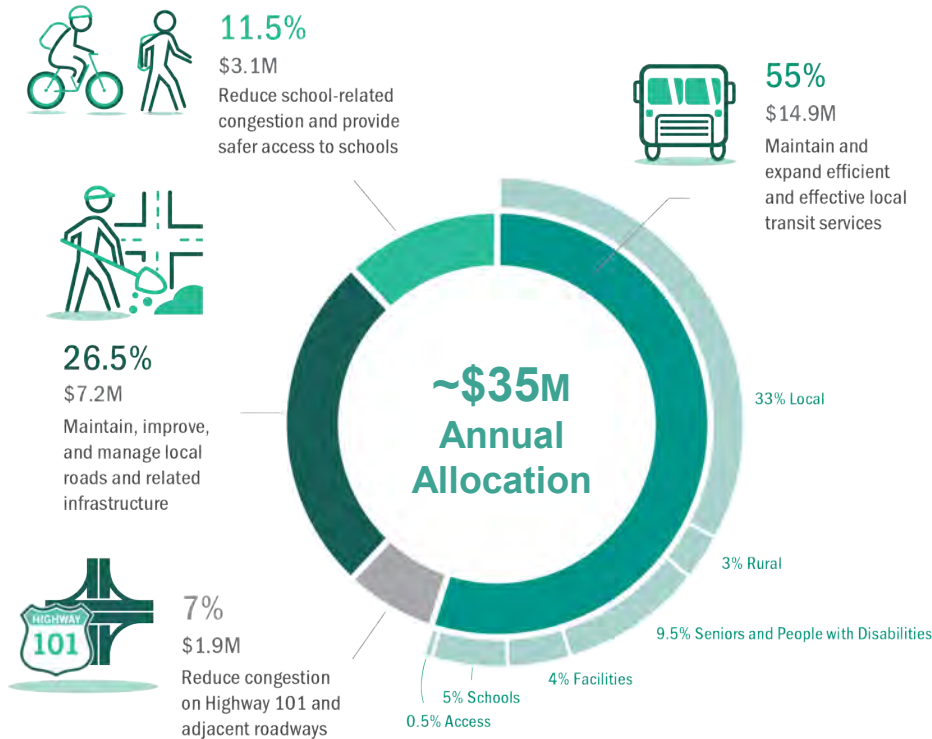
- 2008: guard level was set at 64
- 2011: raised to 76 guards, with the voter approval of the Vehicle Registration Fee
- 2018: new base level of 96 guards, with voter approval of Measure AA



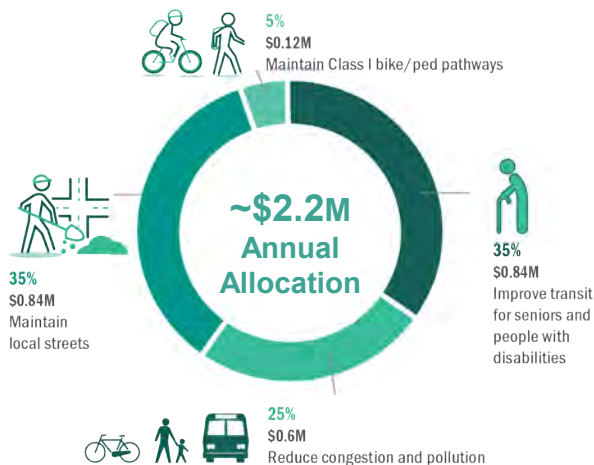
# Program Background

- Program funding is in the Measure A/AA and Measure B Expenditure Plans
- Measure AA Renewal in 2018 increased local funding for Crossing Guards from 4.2% to 7%
  - Specified a base of up to 96 Guards
- In Measure B, Crossing Guards is in Element 3
  - 25% for Crossing Guards, Alt. Fuels and Marin Commutes

## MEASURE AA ½-CENT TRANSPORTATION SALES TAX



## MEASURE B \$10 VEHICLE REGISTRATION FEE



# Program Background, cont.

The Crossing Guard Program is part of multi-tiered approach in TAM's Safe Routes to Schools Program, which also includes:

- Education and Encouragement
  - 51% of Marin School Trips are Green
  - 88% of public elementary schools, 100% of public middle schools, and 50% of high schools participated during 2021/2022
  - Classroom and experiential safety programs
  - Street Smarts messaging for roadway users
  
- Infrastructure Improvements (Safe Pathways)
  - Over \$12.6 million has been allocated so far to build 80 Safe Pathways projects





# 2023 Recertification & Revised Location List

- 5th list of Crossing Guard locations
  - Typically done every four years: 2006, 2010, 2014, 2018
  - Evaluation postponed to 2023 due to COVID-19
  - Lists are recommended by Marin Public Works Association (MPWA)
- 2023 list was approved by TAM Board in April 2023
- Board approved funding down to Rank 105 until the end of the 2023/2024 School Year
  - Service at one of the 105 sites was not started and will be removed from list
  - Five additional locations are paid for by schools/partners



# Video Footage – Nova Albion & Oleander

(Video will be displayed at meeting)

# Video Footage – Sir Francis Drake & Glen

(Video will be displayed at meeting)

# Program Funding Challenges

- 2018 Projections showed that the Expenditure Plan level of 96 guards could be maintained until 2048 (end of Sales Tax Measure)
- At the April 2023 meeting, staff reaffirmed that the 96 level could be maintained
- In December 2023, Board requested staff to reassess long-term program finances
- Two things have occurred that will not allow for the 96 guard level to be maintained moving forward:
  - Program Reserve will have \$265,000 of unexpected expenses for the 2023 to 2026 period
  - Expenses increasing beginning in January 2024 due to AB 1228 (increase in wages for fast food workers) and a persistent labor shortage

# Expense Drivers

Primary cost drivers include:

- Wages paid to guards
- Recertification process
- Number of locations guarded

Rising expenses will require a reduction in the base number of guards unless new sources of Program funding can be obtained.



# Cost Driver #1: Guard Wages

*Blended rates are shown if there was a mid-year increase*

<u>School Year</u>	<u>Daily Rate Paid to Guard for Two Shifts</u>	<u>Increase since Last Change</u>	<u>Contractor Daily Billing Rate</u>
2006-2007	\$25.38		\$55.93
2007-2009 (2 year)	\$37.63 (except Novato guards)	36.5%*	\$59.15
2009-2010	\$46.20 (except Novato guards)	22.8%**	\$67.60
2010-2011	\$46.88 (except Novato guards)	1.5%	\$63.88
2011-2013 (2 year)	\$47.60	1.5%	\$63.88
2013-2014	\$48.00	0.8%	\$70.80
2014-2015	\$50.20	2.5%	\$77.60
2015-2016	\$52.60	4.8%	\$84.78
2016-2017	\$54.08	2.8%	\$88.24
2017-2018	\$56.00	3.6%	\$91.78
2018-2019	\$58.00	3.6%	\$97.00
2019-2020	\$60.12	3.7%	\$99.10
2020-2021	\$61.28	1.9%	\$105.50
2021-2022	\$62.80	2.5%	\$106.00
<b>2022-2023</b>	<b>\$65.60</b>	<b>4.5%</b>	<b>\$108.80</b>
<b>2023-2024</b>	<b>\$71.60</b>	<b>9.2%</b>	<b>\$121.40</b>
<b>2024-2025 (Projected)</b>	<b>\$84.00</b>	<b>17.3%</b>	<b>\$135.92</b>

\* In 2007, the Program adopted utilizing the Marin County Living Wage except for guards in Novato, this rate was expanded to all guards in 2012

\*\* In 2009, the number of minimum daily paid hours was increased

# Changes in Guard Costs This Year

Major increase in costs due to staffing shortages and wage increases.

Time Period	Guard Rate (hourly)	Billing Rate (hourly)
Aug-Dec 2023	\$16.80	\$27.60
Jan-March 2024	\$19.00	\$31.92
April 2024	\$21.00	\$33.98

- The contractor is proposing to keep the \$33.98 rate into 2025 calendar year until the Fast Food Council publishes the fast-food minimum wage for 2025.

# Cost Driver #2: Recertification Process

- Recertification cost is ~\$300,000, normally done every four years
- Currently 162 locations to evaluate, average \$2,000 each to determine a score
- Costs are likely to increase, though technology could change approach in long term
- Potential changes to the process:
  - Considered but rejected: Increase the interval between recertification cycles from 4 years to 8 years.
  - Approved: Reduce expenses by reducing the number of locations scored on the ranked list. **See next slide.**





# Reduce Recertification Expense Details

- Reduce the number of locations evaluated by not rescoreing the highest and lowest scoring sites
- Implementing this change will save approximately \$120,000/evaluation cycle

Site Number	Location	Weighted Score	Rank
			1
Top 40 Locations - Always scored above 80			2
No Longer Evaluated (shown in attachment B)			3
			...
			40
			41
			42
			43
			44
Continue evaluation of all sites that are in the middle of the ranking			...
			137
			138
			139
			140
Bottom 21 Locations - Never scored above 45			141
No Longer Evaluated (shown in attachment C)			142
			143
			...
			162

# Additional Program Modification

TAM Board approved an update to “New & Changed Condition Policy” to reduce the number of guards added *between* recertification cycles

- The Policy as approved by the TAM Board in 2011
  - Allowed for locations to be evaluated between the 4-year recertification cycle to respond to changing conditions or potential sites never considered before
  - Resulted in addition of ~2 guards per year between recertification cycles
  - The extra guards have affected cash flows and the Program Reserve
- The revised Approved Policy updates:
  - Require more justification and approvals
  - Goal of reducing (but still allowing) requests between recertification cycles
  - New policy is shown in Attachment A

# Cost Driver #3: Number of Locations/Guards

SR2S Ad-Hoc Committee reviewed several options:

Option	Impact/Assessment	Recommendation
1. Maintain 104 locations until the Program Reserve is exhausted, then reduce level of guards to available revenue at that time	Exhausts program reserves by 2026-27; thereafter, level would be 68 to 76 guards	REJECTED
2. Maintain current Program by adding revenue	Not feasible at this time; staff will continue to seek additional revenue	REJECTED at this time
3. Reset Program in August 2024 to a level that can be maintained in long term (10 or 20 years)	Sets level of guards at 72-86 starting in the Fall of 2024	REJECTED
4. Reset Program to 96 guards in August 2024 and set a level in August 2026 that can be maintained in long term (10 or 20 years)	96 guards in Fall 2024; see next slide	APPROVED

- Expense growth rates of 3% and 4% were evaluated, along with a time horizon of 10 or 20 years to exhaust the Program Reserve

# Reset the Program in 2024 and in 2026

- Sustainable level is 72-86 locations (if start in Fall 2024)

3% Expense Growth	4% Expense Growth
86 guards with 10-year horizon	81 guards with 10-year horizon
81 guards with 20-year horizon	72 guards with 20-year horizon

- However: if Program is reset to 96 guards next year, these estimates are reduced by only one guard in August 2026 (next recertification cycle), i.e., 71-85 guards
- Therefore: TAM Board approved a resetting to 96 guards in 2024, and reset in 2026 at recertification cycle to TBD level
  - Two-step approach is more gradual, allows time to consider financial factors

# Sites to be No Longer Guarded (Reset to 96 Guards)

- Larkspur Corte Madera School District:
  - Corte Madera Avenue & Tamalpais Drive & Redwood Avenue
- Miller Creek School District:
  - Mt. Shasta & Idylberry Road
  - Marinwood Avenue & Miller Creek Road
  - Nova Albion Way & Montecillo Road
- Novato Unified School District:
  - Center Road & Diablo Avenue
- San Rafael City Schools:
  - Knight Drive & Ashwood Court
  - Woodland Avenue & Lovell Avenue



Note, TAM will no longer fund the Sir Francis Drake & Lagunitas Road location serving Ross Schools. However, RSD is expected to resume funding the site.

# Summary of TAM Board Actions

- **Reset the base level to 96 guards beginning next Fall, then reset again in Fall 2026**
- **Updates to Changed Condition Policy**
- **Updates to Recertification Method (elimination of high & low scoring sites from re-counting)**

In addition, staff will:

- Monitor the Fast Food Council and have two years of wage data before the next recertification in 2026. The Council is allowed to increase minimum wage by up to 3.5% per year, but the actual increases may be less.
- Return to the TAM Board in Spring of 2026 with a recommendation to reset the number of guards to a new base level based on the recertification during the 2025/26 school year.
- Reassess program finances and recommendations if new ongoing revenues become available.

# Questions?



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**DATE:** May 20, 2024

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

**FROM:** Anne Richman, Executive Director  
Derek McGill, Director of Planning  
Mikaela Hiatt, Associate Transportation Planner

**SUBJECT:** Update on Countywide Transportation Plan Draft Goals & Strategies (Discussion),  
Agenda Item No. 8

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## **RECOMMENDATION**

For discussion only.

## **BACKGROUND**

As discussed at the January 2024 COC meeting, TAM staff are underway with Marin County's first Countywide Transportation Plan (CTP) and a countywide Community Based Transportation Plan (CBTP).

The CTP is expected to build consensus and provide a shared direction for Marin's transportation system, in alignment with broader social, economic, and environmental goals in the county, region and state. The CTP is intended to develop a set of overarching strategies, specific policies, and targeted projects/programs that are competitive for federal, state and regional funding and establish the partnerships necessary to implement the shared short-term (10-year) and long-term (25-year) vision for our transportation system. The CTP/CBTP will incorporate findings from the various previously developed CBTPs for the county and identify priorities and a countywide strategy to address equity. Finally, the CTP/CBTP will guide TAM's policy-making, and advance safety, equity, climate resiliency, transit recovery and priority, and transportation/land use integration in the county.

This planning process is expected to continue over the next year, culminating in an adopted CTP/CBTP by the end of 2024.

## **DISCUSSION/ANALYSIS**

At its meeting in January of 2024, the COC was presented an overview of TAM's CTP/CBTP. At the subsequent March 18, 2024 meeting, the COC heard a presentation on the CTP 2050 Vision and Equity Framework.

Since that time, staff has meet with the TAM CTP committees, specifically the CTP Ad-Hoc, technical advisory committee and equity working group, as well as the TAM Board, on elements of the plan, and has developed draft goals and strategies to support implementation of the draft Vision.

### *CTP 2050 Goals*

As presented in March, the following draft vision statement: "*Improving safe, equitable and sustainable transportation together*" provides high level direction for the CTP and will be accompanied by goals and strategies that will support implementation of the vision.

To expand on the key three elements of the vision, draft goals have been developed for the CTP to provide actionable direction for the vision. The draft goals are currently as follows:

**Equitable, Accessible, and Affordable System**

Provide reliable, affordable, multimodal choices for people of all ages, abilities, and income levels.

**Safe and Complete Multimodal Network**

Grow Marin's pedestrian, bicycle, bus, ferry, rail, and road network in ways that improve safety, efficiency, and connectivity.

**Sustainable, Innovative, and Resilient Future**

Actively partner with public agencies, community organizations, schools, and the private sector to implement transportation strategies that supports climate resiliency, the environment, housing and economic development throughout Marin's communities.

These three goals provide additional direction to the vision to guide the development of the plan, and future TAM decision making.

*CTP Strategies*

In addition to the visioning and goal process that has been underway, staff have been advancing discussions on transportation needs over the last couple of months, building off previous project lists, relevant plans, local engagement processes, and other efforts. This assessment has articulated a wide range of projects and needs, condensed into the development of 15 plan strategies that will serve as a key element of the CTP.

These 15 strategies are included in the staff presentation, organized into groups by local, countywide or regional, or system management focus areas. Each strategy advances a focus area, intended to respond to community needs and desires. Many strategies are complementary to each other and contain overlapping project types, however they may address plan goals in differing ways. Each strategy is expected to contain an assessment of its ability to advance plan goals, articulate near term actions or projects, assess current resource levels and partner roles, among other implementation details.

Staff is seeking feedback from the COC on the draft strategies and plan goals.

**FISCAL CONSIDERATION**

The CTP/CBTP effort is fully funded with federal planning funds from the Metropolitan Transportation Commission (MTC), and the contract not to exceed amount of \$525,000 is expected to be spent over the next two fiscal years.

**NEXT STEPS**

The deliverables of the CTP/CBTP are expected to be brought to the COC throughout the process, including upcoming discussions on the needs assessment and prioritization and implementation planning.

**ATTACHMENTS**

Attachment A – Staff Presentation



# Countywide Transportation Plan Draft Goals & Plan Strategies

Transportation Authority of Marin  
Citizens' Oversight Committee

May 20, 2024

# Purpose of CTP & CBTP

---

- ✓ **2050 Transportation Vision**
- ✓ **Set strategic priorities**
- ✓ **Guide TAM decision-making**
- ✓ **Align planning with funding decisions and project delivery**
- ✓ **Advance equity, land use-transportation connectivity, safety, transit recovery and priority, and climate resiliency**

- ✓ **Identify emerging areas and future transportation needs**
- ✓ **Strengthen partnerships needed to deliver the plan**
- ✓ **Broaden understanding of community transportation goals**
- ✓ **Align local, county planning with regional and state guidance where feasible**
- ✓ **Advance CBTP process**
- ✓ **Strengthen Marin's position in competitive regional, state, and federal funding**
- ✓ **Convene partner agencies and build consensus**

## Outcomes of CTP & CBTP

# CTP Schedule

- ✓ Significant progress on plan development
- ✓ Public Survey underway

JUL - OCT 23	NOV - DEC 23	JAN - MAR 24	MAR - MAY 24	JUN - AUG 24	OCT - NOV 24
Committee Formation & Context	Vision & Goals	CTP Framework & Needs Assessment	Identifying Strategies & Co- Benefits	Draft CTP	Final CTP

Optimal  
Expand  
Frequent  
Reliable  
Future-proof

Comfort  
Evacuations  
Flooding  
Safer Streets

Engage  
Accessible  
Invest  
Repair

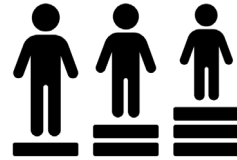
# Advancing safe, equitable, and sustainable transportation together.

Adapt  
Maintain  
Resilient

Walk  
Bike  
Bus  
Ferry  
Rail  
Roads  
Highways  
Emergent Technologies

Local agencies  
Transit providers  
Community partners  
MTC/ABAG  
Caltrans  
CCC/BCDC  
MWPA  
MCE

## Advancing safe, equitable, and sustainable transportation together.

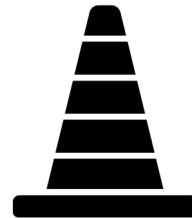


Created by Adrien Coquet  
from Noun Project

### Equitable, Accessible, and Affordable System

Provide reliable, affordable, multimodal choices for people of all ages, abilities, and income levels

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Created by sentya irma  
from Noun Project

### Safe and Complete Multimodal Network

Grow Marin's pedestrian, bicycle, bus, ferry, rail, and road network in ways that improve safety, efficiency, and connectivity.

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Created by Diego Naiva  
from Noun Project

### Sustainable, Innovative, and Resilient Future

Actively partner with public agencies, community organizations, schools, and the private sector to implement transportation strategies that supports climate resiliency, the environment, housing and economic development throughout Marin's communities.

# Draft CTP Goals

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# Draft CTP Strategies – Local Focus



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from Noun Project



Created by parkinson  
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## STRATEGIES WITH LOCAL FOCUS (typically locally planned and implemented)

**Fix It First** – operate and maintain existing streets, transit systems, and the regional pedestrian and bikeway network.

**Safe System Approach** – implement the new national Safe System for road users, safer vehicles, safer speeds, safer roads, and post-crash care to reach the zero deaths vision.

**Safe School Travel** – coordinate and support active transportation and/or bus options for schools.

**Walkable Communities** – a connected, accessible, and high-quality active transportation environment within a half-mile of SMART stations, transit hubs, activity centers, and commercial districts.

**Community Identified Investments** – community-informed investments in transportation accessibility, affordability, and comfort for historically and systemically marginalized and excluded groups.

# Draft CTP Strategies – County or Regional Focus

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Created by Ahmad Murtadin  
from Noun Project



Created by Alex Bychkov  
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Created by Adrien Coquet  
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## STRATEGIES WITH COUNTY OR REGIONAL NETWORK FOCUS (typically multi-jurisdictional)

**High Quality Transit** – a coordinated, convenient, reliable, and accessible transit system.

**Complete Active Transportation Network** – a continuous primary bikeway network of pedestrian and bicycle facilities linking activity centers.

**Regional Connectivity** – a coordinated system of regional freeway, bridge, rail, and ferry connections and travel options to surrounding counties.

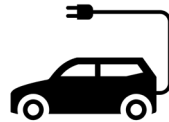
**Connected & Complete Community Corridors** – Reconnecting communities with complete streets and safe crossings that include context-sensitive, community-informed solutions for US-101, major and minor arterials, and major hubs.

**Flexible Ride Programs** – public and private ride services for seniors, people with disabilities, and other non-drivers, including services for intra-county medical trips.

# Draft CTP Strategies – System Focus



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from Noun Project



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## STRATEGIES WITH SYSTEM MANAGEMENT FOCUS (typically multi-agency, high level of partnering)

**Commute Alternatives and Travel Education** – ongoing travel marketing, public communication/outreach, and education campaigns to generate awareness and comfort using county travel options, modal networks, and financial assistance programs.

**Zero Emission Vehicles** – supporting greenhouse gas emission reductions through light duty zero emission vehicles via a coordinated network of transportation charging/fueling technology, and coordination on public agencies fleet vehicle replacement for light and medium duty vehicles.

**Adaptation to Climate Change** – address the effects of sea level rise, flooding, wildfires, heat, and other climate-induced events on the transportation system.

**Visitor Travel Management** – mode shift and communication strategies to improve the visitor experience and reduce the effects of visitor traffic and parking.

**Transportation Data & System Management** – develop a county travel data approach to monitor travel patterns and changes to the network, and support management of new technologies including the introduction of connected and autonomous vehicles.

## Strategy Discussion Questions

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- ✓ Questions for each strategy:
  - ✓ What is needed to ensure each strategy meets multiple CTP goals (i.e., achieve co-benefits)?
  - ✓ What partners are needed for success and what are their respective roles?
  - ✓ What should be considered to maximize outcomes?
  - ✓ Are we missing any major needs in the strategies?



# Outreach Update

# Outreach Summary

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## Focus Groups

1. Completed (3) - Environmental/Bike Coalitions, Business Community, & West Marin

## Ongoing Efforts

1. Virtual Online Survey (May)
2. Pop-up Events (April-May)
3. Focus Group 4 – Seniors & People with Disabilities @ Vivalon/San Rafael (May)

# Your Questions & Comments

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