



TRANSPORTATION AUTHORITY OF MARIN  
BOARD OF COMMISSIONERS MEETING

DECEMBER 9, 2024  
6:00 P.M.

MARIN COUNTY CIVIC CENTER, ROOM 330  
3501 CIVIC CENTER DRIVE, SAN RAFAEL, CALIFORNIA

900 Fifth Avenue  
Suite 100  
San Rafael  
California 94901

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

www.tam.ca.gov

Belvedere  
Nancy Kemnitzer

Corte Madera  
Eli Beckman

Fairfax  
Chance Cutrano

Larkspur  
Gabe Paulson

Mill Valley  
Urban Carmel

Novato  
Rachel Farac

Ross  
Teri Dowling

San Anselmo  
Brian Colbert

San Rafael  
Kate Colin

Sausalito  
Melissa Blaustein

Tiburon  
Alice Fredericks

County of Marin  
Mary Sackett  
Katie Rice  
Stephanie Moulton-Peters  
Dennis Rodoni  
Eric Lucan

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

**How to watch the live meeting using the Zoom link:**

<https://us02web.zoom.us/j/88155449529?pwd=eS9NOTJUMm9kT1ITekZZNXF0QXRVDz09>

Webinar ID: 881 5544 9529

Passcode: 389590

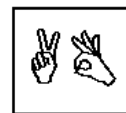
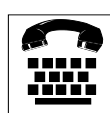
**Teleconference:** Members of the public wishing to participate via teleconference may do so by dialing in to the following number at 6:00 p.m. on the day of the meeting: **+1 669 900 6833**; Access Code: 881 5544 9529; Password: 389590

**How to provide public comment (limited to 2 minutes or less):**

**Before the meeting:** Please email your comments to [info@tam.ca.gov](mailto:info@tam.ca.gov), no later than 5:00 p.m. Sunday, December 8, 2024, to facilitate timely distribution to Board members. Please include the agenda item number you are addressing and your name and address. Your comments will be forwarded to the TAM Board members and will be placed into the public record.

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

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.

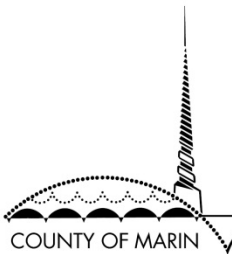


Late agenda material can be inspected in TAM's office between the hours of 8:00 a.m. and 5:00 p.m.  
The TAM Office is located at 900 Fifth Avenue, Suite, 100, San Rafael.

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. Public Comment Regarding Closed Session Item
2. Adjourn to Closed Session – **Attachment**
  - a. PUBLIC EMPLOYEE PERFORMANCE EVALUATION  
Title: Executive Director  
California Government Code section 54957(b)(1)
3. Reconvene to Open Session – Announcement from Closed Session
4. Chair's Report
  - a. Outgoing Commissioner Recognition (Discussion)
  - b. Appointment to the TAM Executive Committee (Action) – **Attachment**
5. Metropolitan Transportation Commission, Marin Transit and Sonoma-Marin Area Rail Transit Reports, and Commissioner Matters Not on the Agenda (Discussion)
6. Executive Director's Report (Discussion)
7. Open time for public expression, up to two minutes per speaker, on items not on the agenda that are within the subject matter of the agency's jurisdiction. (While members of the public are welcome to address the Board, under the Brown Act, Board members may not deliberate or take action on items not on the agenda, and generally may only listen.)
8. CONSENT CALENDAR (Action) – **Attachments**
  - a. Approve TAM Board Meeting Minutes of October 24, 2024
  - b. Review of the FY2023-24 TAM Annual Comprehensive Financial Report
  - c. Review of the 2024 Measure A/AA Compliance Audit
  - d. Amend the Administrative Code to Reflect Working Groups
  - e. Allocate Measure AA Funds to Novato for Segment 1 of the Novato Boulevard Rehabilitation Project
9. Adopt the Countywide Transportation Plan (Action) – **Attachment**
10. Marin Sonoma Narrows (MSN) Project Update & High Occupancy Vehicle (HOV) Lane Hours of Operation (Discussion) – **Attachment**
11. Alternative Fuels Program Update (Discussion) – **Attachment**



Brian E. Washington  
COUNTY COUNSEL

December 9, 2024

Renee Giacomini Brewer  
ASSISTANT COUNTY COUNSEL

Board of Commissioners  
Transportation Authority of Marin  
900 Fifth Avenue, Suite 100  
San Rafael, CA 94901

Jenna J. Brady  
Brandon W. Halter  
CHIEF DEPUTY COUNTY COUNSELS

**RE: Closed Session – Public Employee Performance Evaluation [GC section 54957 (b)(1)]**

Stephen R. Raab  
Kerry L. Gerchow  
Deidre K. Smith  
Sarah B. Anker  
Kate K. Stanford  
Scott Drexel  
Carolyn Ortler Tsai  
Jacy Dardine  
Valerie Berg  
DEPUTIES

Dear Board Members:

I request that you conduct a closed session, during your meeting on December 9, 2024, to conduct the performance evaluation of TAM Executive Director.

Colleen McGrath  
ADMINISTRATIVE SERVICES  
OFFICER

The specific reason and the legal authority for the closed session is Government Code section 54957(b)(1). A legislative body may hold closed sessions to consider the evaluation of the performance of a public employee.

It should be noted that Government Code section 54954.2(a)(1) requires that the Closed Session item be posted on the Board agenda. Government Code section 54954.5 recommends that the agenda description should read as follows:

Marin County Civic Center 3501  
Civic Center Drive  
Suite 275  
San Rafael, CA 94903  
415 473 6117 T  
415 473 3796 F  
415 473 2226 TTY  
MarinCounty.gov/Counsel

**PUBLIC EMPLOYEE PERFORMANCE EVALUATION**  
**Title: Executive Director**  
**California Government Code section 54957(b)(1).**

Should you have any questions, please do not hesitate to contact me.

Respectfully submitted,

Stephen Raab  
Deputy County Counsel

cc: County Executive  
Deputy Clerk of the Board

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**DATE:** December 9, 2024

**TO:** Transportation Authority of Marin Board of Commissioners

**FROM:** Anne Richman, Executive Director *Anne Richman*  
Jennifer Doucette, Clerk of the Board

**SUBJECT:** Appointment to the TAM Executive Committee (Action) – Agenda Item No. 4b

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## RECOMMENDATION

The TAM Board approves the Chair’s recommendation to appoint Commissioner Melissa Blaustein, representing the City of Sausalito, to the Funding, Programs & Legislation (FP&L) Executive Committee.

## BACKGROUND

A vacancy will exist on TAM’s Executive Committee due to a representative stepping down from the FP&L Executive Committee. Per TAM’s Administrative Code, *“Membership to each Committee shall be as recommended by the TAM Board Chair and approved by a majority of the full TAM Board.”*

Members of the Executive Committees conduct initial vetting of Board items and have the opportunity to ask questions, guide changes or additions to staff recommendations, and discuss policy direction on next steps, before taking an issue to the full Board. In general, the members review, discuss, and refer items to the Board in the following categories:

### Administration, Projects & Planning

- Budget: annual development, quarterly financials, audits
- Administration: personnel, operations, etc.
- Planning: Vision, Regional Transportation Plan, other planning items
- Projects: capital project development, updates

### Funding, Programs & Legislation

- Programming/funding (local, state, regional, federal)
- Programs: Electric Vehicle, Transportation Demand Management, Safe Routes to Schools, Bikeshare, Crossing Guards
- Legislation: annual platform and bill positions

Typically, Executive Committee meetings are held on the 2nd Monday of the month in the TAM Conference Room at 900 Fifth Avenue, Suite 100, San Rafael, California. The FP&L Executive Committee meeting starts at 2:00 p.m.; and the AP&P Executive Committee meeting starts at 3:30 p.m.

## DISCUSSION/ANALYSIS

If the TAM Board approves the recommendation, as of the development of this memo, the makeup of each Executive Committee will consist of the rosters below.

Administration, Projects & Planning

Eric Lucan – Chair  
Alice Fredericks  
Chance Cutrano  
Kate Colin  
Stephanie Moulton-Peters

Funding, Programming & Legislation

Brian Colbert – Chair  
Katie Rice  
Mary Sackett  
Melissa Blaustein (*new*)  
Urban Carmel

**FISCAL IMPACTS**

None.

**NEXT STEPS**

Once approved by the Board, the newly appointed commissioner will serve on the respective Executive Committee effective immediately.

**ATTACHMENTS**

None.



MEETING OF THE  
TRANSPORTATION AUTHORITY OF MARIN  
BOARD OF COMMISSIONERS

OCTOBER 24, 2024  
6:00 PM

MARIN COUNTY CIVIC CENTER, ROOM 330  
3501 CIVIC CENTER DRIVE, SAN RAFAEL, CALIFORNIA

**MEETING MINUTES**

Members Present: Alice Fredericks, Tiburon Town Council  
Brian Colbert, San Anselmo Town Council, TAM Chair  
Dennis Rodoni, Marin County Board of Supervisors  
Gabe Paulson, Larkspur City Council  
Kate Colin, San Rafael City Council  
Katie Rice, Marin County Board of Supervisors  
Lisel Blash, Fairfax Town Council  
Mary Sackett, Marin County Board of Supervisors  
Melissa Blaustein, Sausalito City Council  
Peter Mark, Belvedere City Council  
Rachel Farac, Novato City Council  
Stephanie Moulton-Peters, Marin County Board of Supervisors  
Teri Dowling, Ross Town Council  
Urban Carmel, Mill Valley City Council

Members Absent: Eli Beckman, Corte Madera Town Council  
Eric Lucan, Marin County Board of Supervisors, TAM Vice-Chair

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

*Chair Colbert called the meeting to order at 6:03 p.m.*

Chair Colbert welcomed everyone to the meeting and Executive Director (ED) Anne Richman issued the oath of office to Peter Mark as the alternate Commissioner representing the City of Belvedere.

Chair Colbert announced that Commissioner Blaustein was participating remotely pursuant to the "Just cause" clause of Assembly Bill (AB) 2449.

Executive Assistant/Clerk of the Board Jennifer Doucette conducted a roll call to confirm a quorum of the Board and provided information about how the public may participate.

**1. Chair's Report**

None.

**2. Metropolitan Transportation Commission, Marin Transit and Sonoma-Marín Area Rail Transit Reports & Commissioner Matters Not on the Agenda (Discussion)**

Metropolitan Transportation Commission Report – Commissioner Moulton-Peters

Commissioner Moulton-Peters reported on the October 21st meeting of the Metropolitan Transportation Commission's (MTC's) Regional Transportation Measure Select Committee.

Marin Transit Report – Commissioner Sackett

Commissioner Sackett reported that Marin Transit recently approved six new free-fare days, including Election Day on November 5th; and that the agency is working on a Transit Priority Corridor Project to make improvements to high-ridership corridors, including 4th Street and Lincoln Avenue in San Rafael, and South Novato Blvd. in Novato.

Commissioner Sackett also reported that the Clipper card system will undergo improvements in 2025; and that the Marin County Transit Board authorized the purchase of a lot located at 1075 Francisco Blvd. East in San Rafael for a new electric bus charging and maintenance facility.

SMART Report – Commissioner Sackett on behalf of Commissioner Lucan

Commissioner Sackett reported that Sonoma-Marín Area Rail Transit's (SMART's) current average weekday ridership is 30% higher; monthly ridership is 36% higher; and pathway counts are 24% higher than compared to September 2023.

Commissioner Sackett also reported that SMART was awarded an \$81 million grant through Senate Bill (SB) 1/Transit and Intercity Rail Capital Program (TIRCP) to fund the Healdsburg extension.

Commissioner Matters Not on the Agenda

Commissioner Carmel announced the restart of the City of Mill Valley's electric bike (e-bike) safety program in partnership with the Town of Tiburon.

Chair Colbert asked if any members of the public wished to speak and hearing none, closed this item.

**3. Executive Director's Report (Discussion)**

Executive Director (ED) Anne Richman provided highlights from the Executive Director's Report (EDR), which was distributed to the TAM Board and posted on the TAM website as supplemental information.

ED Richman also announced the cancellation of the TAM Executive Committee and Board meetings in November; the rescheduling of the December Board meeting to Monday, December 9th; and that the TAM Holiday Luncheon has been scheduled for Friday, December 13th.

Chair Colbert asked if any members of the public wished to speak and hearing none, closed this item.



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

Chair Colbert asked if any members of the public wished to speak.

WTB-TAM Director of Planning Matthew Hartzell commented on the importance of agency coordination with respect to high occupancy vehicle (HOV) lane hours on the US 101 corridor through Marin and Sonoma counties.

#### **5. CONSENT CALENDAR (Action)**

- a. Approve TAM Board Meeting Minutes of September 26, 2024
- b. Review and Accept the FY2024-25 First Quarter Financial Report and Amend the FY2024-25 Budget
- c. Contract Amendment with BKF Engineers to Complete Design and Support on the Richmond-San Rafael Bridge Approach Improvements and Budget Amendment
- d. Acceptance of the TAM Workplace Violence Prevention Plan
- e. Acceptance of Revisions to the TAM Human Resources Policies and Procedures
- f. Overview of 2024 State Legislative Bills

Chair Colbert opened the item to public comment and hearing none, asked for a motion.

Commissioner Paulson made the motion to approve the Consent Calendar, which was seconded by Commissioner Farac. A roll call vote was conducted, and the motion passed unanimously.

#### **6. Measure AA Expenditure Plan Review Process and Schedule (Action)**

Director of Programming and Legislation David Chan and Director of Planning Derek McGill presented this item, which recommends that the TAM Board approves the proposed process and schedule for the Measure AA Expenditure Plan Review.

In response to Commissioner Carmel, ED Richman explained that the implementation of the Countywide Transportation Plan (CTP) will dovetail into the Measure AA Expenditure Plan Review; and that key information and decision points will be brought to the newly formed ad hoc committee, as well as the TAM Community Oversight Community, Executive Committees, and Board.

In response to Commissioner Paulson, ED Richman explained that new categories could be added to the expenditure plan if they are in conformance with the guidelines.

In response to Commissioner Rice, ED Richman explained that an analysis of external funding sources will be conducted to the extent that information is available.

Commissioner Moulton-Peters commented that key drivers for the original Measure A included funding for transit, local matches for highway improvements, renovations for major arterials, Safe Routes to Schools, and bicycle/pedestrian improvements, and that although the funding allocations were changed during the development of Measure AA, the overall concepts remained the same.

Chair Colbert asked if any members of the public wished to speak and hearing none, closed public comment.

Chair Colbert expressed support for the Measure AA Expenditure Plan Review Process and Schedule.

Commissioner Fredericks made the motion to approve the proposed process and schedule for the Measure AA Expenditure Plan Review, which was seconded by Commissioner Moulton-Peters. A roll call vote was conducted, and the motion passed unanimously.

**7. Regional Measure 3 North Bay Transit Access Improvement Projects Funding Recommendation (Action)**

Director of Programming and Legislation David Chan presented this item, which recommends the TAM Board approves funding recommendations for Regional Measure 3 (RM3) North Bay Transit Access Improvement funds.

In response to Commissioner Colin, Marin Transit General Manager Nancy Whelan explained that the Marin County Priority Bus Stop Improvements Project will be implemented in a phased approach to address deferred maintenance, start to replace shelters that are beyond their useful life, and implement amenities and ADA improvements at various stops throughout the County, including Marin City, and the Canal and Terra Linda neighborhoods.

In response to Commissioner Carmel, ED Richman explained that the RM3 North Bay Transit Access Improvement funds are limited to capital improvement projects by transit operators.

In response to Commissioner Moulton-Peters, Golden Gate Bridge and Highway Transportation District (GGBHTD) General Manager (GM) Denis Mulligan explained that the funding recommendation for the San Rafael Transit Center will be matched by GGBHTD to cover the full cost of the project design; and Mr. Chan explained that in general, the overall funding recommendations will either contribute to a project's shovel-ready status or bring it to completion.

In response to Commissioner Blaustein, ED Richman explained that program eligibility is restricted to transit operators, however, partnerships with other agencies is not prohibited; and Mr. Chan explained that participation in the 1st Call for Projects is not a pre-requisite to participate in the 2nd Call for Projects, which will occur at a later date.

In response to Commissioner Dowling, Mr. Chan explained that there is no specified end date by which the funds must be used.

Chair Colbert asked if any members of the public wished to speak.

WTB-TAM Director of Planning Matthew Hartzell expressed support for staff's funding recommendations.

WTB-TAM President Patrick Seidler expressed support for staff's funding recommendations.

Marin County Bicycle Coalition (MCBC) Policy and Planning Director Warren Wells expressed support for staff's funding recommendations.

Commissioner Rice made the motion to approve the funding recommendations for Regional Measure 3 (RM3) North Bay Transit Access Improvement funds, which was seconded by Commissioner Colin. A roll call vote was conducted, and the motion passed unanimously.

**8. Update from Metropolitan Transportation Commission on Plan Bay Area 2050+ and Transit 2050+ (Discussion)**

Director of Planning Derek McGill and MTC Principal Planner/Analyst Chirag Rabari presented this item for discussion.

In response to Commissioner Paulson, Mr. Rabari explained that lessons learned from past updates include the importance of implementation and partnerships, particularly when trying to achieve regional consensus on shared priorities.

In response to Commissioner Colin, Mr. Rabari explained that although the subject was not covered in tonight's presentation, Priority Development Areas (PDA) remain a core part of the growth geographies; and that MTC actively coordinates with the San Francisco Bay Conservation and Development Commission (BCDC) staff regarding sea level rise planning.

In response to Commissioner Blash, Mr. McGill explained that one of TAM's roles is to ensure that Marin County's transit and transportation projects are reflected in Plan Bay Area 2050+ and Transit 2050+, including the State Route (SR) 37 express bus plan; and Mr. Rabari explained that the reference to single source financing refers to a service or role that the Bay Area Housing and Finance Authority (BAHFA) may fill in the future.

In response to Commissioner Carmel, Mr. Rabari explained that Plan Bay Area 2050+ and Transit 2050+ aim to identify strategies and goals, as well as the policies required to achieve those goals; and that once project recommendations are approved, extensive modeling and analyses will be conducted to determine future use of transit. Mr. McGill explained that Plan Bay Area 2050+ is a high level document used to address regional transportation, housing, environmental, and economic strategies.

In response to Commissioner Sackett, Mr. Rabari explained that the reference to employer incentives to align jobs and transit has been identified as a potential strategy to meet greenhouse gas emission reduction goals.

In response to Commissioner Farac, Mr. McGill explained that the transit corridor through Novato is well serviced by Golden Gate Transit and SMART in Marin County, however future improvements have been identified further north in Sonoma County; and that the plan identifies the need to meet transit access standards in the PDA planning process for areas between Larkspur and San Rafael.

In response to Commissioner Moulton-Peters, Mr. Rabari explained that the development of the draft regional forecast incorporates modeling and projections based on future economic conditions across the nation and how that translates to the Bay Area, including challenges such as out-of-state migration and employee layoffs.

Chair Colbert asked if any members of the public wished to speak.

Sustainable Marin and MTC Policy Advisory Council member Wendi Kallins commented on the connected network strategy and expressed support for the introduction of transit service from Marin to Vallejo; however, Ms. Kallins expressed concern regarding no planned changes in transit service between Marin County and the East Bay via the Richmond-San Rafael Bridge. Lastly, Ms. Kallins commented on MTC's Regional Transportation Measure.

## **9. Marin Sonoma Coordinated Transit Service Plan (Discussion)**

ED Richman, Marin Transit Director of Planning Cathleen Sullivan and Mr. McGill presented this item for discussion.

In response to Commissioner Fredericks, Ms. Sullivan explained that addressing operational inefficiencies may result in higher ridership and fare revenue, as well as potentially increasing public support.

In response to Commissioner Paulson, Ms. Sullivan explained that the Marin Sonoma Coordinated Transit Service (MASCOTS) process has been extremely collaborative, including monthly meetings at both the executive and staff levels of all partner agencies, and a Principles of Coordination agreement signed by all agency directors. Ms. Sullivan also explained that MASCOTS is designed to be modestly revenue-neutral and that funding challenges may occur over time for agencies that receive funding by formulas that consider ridership. Lastly, Ms. Sullivan explained that MASCOTS includes a strategy for Sonoma County transit agencies to rebalance to last-mile solutions to SMART; that the initial planning phases do not incorporate on-demand shuttles; and that overall fare analysis is being conducted for all of the agencies. Mr. McGill explained that TAM's Mobility Hubs Study will incorporate first- and last-mile connections to rail and ferry stations.

Chair Colbert asked if any members of the public wished to speak.

Ms. Kallins expressed support for the MASCOTS planning process; and commented that north bay rider groups could be a source of information and feedback for MASCOTS.

Mr. Seidler commented on the importance of first- and last-mile connections to transit; and expressed support for improving the Southern Segment of the North-South Greenway in Larkspur/Corte Madera.

#### **10. Update on Golden Gate Ferry Larkspur Service Expansion and Parking Study (Discussion)**

Golden Gate Bridge and Highway Transportation District (GGBHTD) General Manager Denis Mulligan and Jacobs Consulting Project Manager David Dick presented this item for discussion.

In response to Commissioner Sackett, GM Mulligan explained that the overflow parking lot located adjacent to the SMART Larkspur station would also be available to SMART riders.

In response to Commissioner Colin, GM Mulligan explained that ferry ridership projections incorporate increased ridership to Larkspur via SMART; and that GGBHTD is undergoing this study now due to the extensive environmental clearance process.

In response to Commissioner Paulson, GM Mulligan explained that the new class of ferries will accommodate up to 79 bicycles; that historically, many ferry riders drive to the Larkspur ferry terminal; and confirmed that the TAM Travel Demand Model was used to analyze the growth in ferry ridership.

Chair Colbert asked if any members of the public wished to speak.

Mr. Seidler expressed support for the forward-thinking planning process put forth by GGBHTD; and commented on the importance of providing multi-modal active transportation options for all ages and abilities.

Commissioner Blash commented on the suite of transit-oriented presentations provided this evening; and the importance of the growing bikeshare program and its intersection with first- and last-mile mobility.

*The meeting was adjourned at 8:56 p.m.*



**DATE:** December 9, 2024

**TO:** Transportation Authority of Marin Board of Commissioners

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

**SUBJECT:** Review of the FY2023-24 TAM Annual Comprehensive Financial Report (Action),  
Agenda Item No. 8b

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## RECOMMENDATION

Staff recommends the TAM Board accept the FY2023-24 TAM Annual Comprehensive Financial Report (ACFR).

The Community Oversight Committee (COC) reviewed the Draft FY2023-24 TAM ACFR at its November 18, 2024, meeting. While the COC did not have a quorum, the consensus of the attendees present was in favor of referring the ACFR to the Board.

## BACKGROUND

TAM is required by the Measure A/AA ½-Cent Transportation Sales Tax Expenditure Plans and PUC Code 180105(c) to conduct an annual financial audit. TAM staff, along with its audit team from Maze & Associates, started work on the FY2023-24 financial audit in June of this year. As required by the Measure A/AA ½-Cent Transportation Sales Tax Expenditure Plans, the COC is asked to review and accept the Draft FY2023-24 ACFR, refer it to the TAM Board for review and acceptance, and report the results to Marin residents in its FY2023-24 COC/2024 TAM Annual Report.

## DISCUSSION/ANALYSIS

### Overview of the FY2023-24 ACFR

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

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

- Compliance Section: This section includes all the compliance audits that TAM is subject to in the fiscal year audited, as well as the Single Audit Report required by the federal awards.

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

#### Results of the FY2023-24 Financial and Single Audits

The auditor has certified that all of TAM's financial statements are presented fairly in all material respects, the respective financial position of the governmental activities and each major fund of TAM, as of June 30, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

The auditor also conducted an audit under the Single Audit process and confirmed TAM is in compliance with requirements of the major federal programs.

#### Confirmation of Compliance with the 5% Administration Cost Cap Requirement in Measure A/AA, and Transportation Development Act (TDA) Funds

The Expenditure Plan allows TAM to use up to 5% of the Measure A/AA revenue for administration and project/program management related expenditures, of which 1% can be used for salaries and benefits for administrative staff and 4% can be used for overall project/program support. The Measure A/AA compliance audit conducted for FY2023-24 confirmed that TAM is in compliance with the 5% overall administration cost ceiling and is below the 1% administrative staff cost cap mandated by Measure A/AA.

TAM also spent and received reimbursement in the amount of \$96,751 of TDA funds. As required, a compliance audit was conducted, and the results of the auditor's testing disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

### **FISCAL CONSIDERATION**

The audit is being conducted within budget and on schedule.

### **NEXT STEPS**

After acceptance by the TAM Board, the COC will report the final audit results to Marin County residents in the FY2023-24 COC/2024 TAM Annual Report. Staff will also submit the report to various agencies to meet regulatory and grantor reporting requirements.

### **ATTACHMENTS**

Attachment A – Draft FY2023-24 ACFR

# ANNUAL COMPREHENSIVE FINANCIAL REPORT

## Fiscal Year Ended June 30, 2024



**MAKING THE MOST OF MARIN COUNTY TRANSPORTATION DOLLARS**



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## TRANSPORTATION AUTHORITY OF MARIN

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*INTRODUCTORY SECTION*

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October 24, 2024

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County of Marin  
Mary Sackett  
Katie Rice  
Stephanie Moulton-Peters  
Dennis Rodoni  
Eric Lucan

The Board of Commissioners  
Transportation Authority of Marin

We are pleased to present the Annual Comprehensive Financial Report (ACFR) of the Transportation Authority of Marin (TAM) for the fiscal year ended June 30, 2024. The financial statements are presented in conformity with generally accepted accounting principles and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

Both the Measure A/Measure AA ½-Cent Transportation Sales Tax and the Measure B \$10 Vehicle Registration Fee Expenditure Plans require an annual audit of TAM's financial statements. This report is published to fulfill the requirement for the fiscal year ended June 30, 2024.

TAM's management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that was established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. We believe the controls and procedures in place are adequate to ensure the accuracy of reported data in all material respects, and TAM's financial position is presented fairly.

Maze & Associates, an independent audit firm, has issued an unmodified ("clean") opinion on TAM's financial statements for the year ended June 30, 2024. The independent auditor's report is located at the front of the financial section of this report.

Generally accepted accounting principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction. TAM's MD&A can be found immediately following the report of the independent auditors. Responsibility for the accuracy, completeness and fairness of the presented data and the clarity of presentation, including all disclosures, rests with the management of TAM.

## **PROFILE OF THE AGENCY**

TAM supports the economic vitality of Marin County and the region by funding transportation projects and programs that improve mobility, reduce congestion, and provide a transportation system with more options and better quality of life for those living, working, and visiting Marin County.

TAM administers the Expenditure Plan for Measure A, the ½-Cent Transportation Sales Tax measure passed in 2004, and the Expenditure Plan for Measure AA, the 30-year extension of Measure A, approved by the voters in 2018, with an overwhelming 76.7% approval rate. The ½-Cent Transportation Sales Tax is the most essential local funding source for addressing Marin County's transportation priorities. Revenues from the original Measure A have funded many critical transportation projects and programs in the County, such as the carpool lane on Highway 101; local transit; major and local street and road projects; the Safe Routes to Schools (SR2S) Program; and school crossing guards. Revenues from the extended Measure AA continue to support those voter-set priorities while also providing funding for additional projects and programs, such as the Marin-Sonoma Narrows (MSN) Project, US 101/I-580 Multi-modal and Local Access Improvement Project, Highway 101 Interchange & Approaching Roadway Study, innovative technology, and sea level rise resiliency.

TAM also administers the revenues and expenditures of Measure B, the \$10 Vehicle Registration Fee (VRF), per the Expenditure Plan, first approved by the voters in 2010 and amended in February 2023 by the TAM Board as directed by the original Expenditure Plan. Revenues collected from Measure B help maintain local roads and pathway networks, now with a focus on capital improvements of safety, bike and pedestrian elements; fund transportation options for seniors and disabled persons; provide school crossing guards; reduce commute trip congestion; and support a cleaner environment by providing an alternative fuels/electric vehicle program.

As Marin County's Congestion Management Agency (CMA), TAM is responsible for coordinating the funding for many of the transportation projects and programs in the County under various regional, state, and federal funding programs. Through its planning and funding activities, TAM leverages regional, state, and federal transportation dollars to complement the Measure A/AA and Measure B revenues and performs project delivery monitoring to assist with project/program implementation. TAM also prepares a long-range strategic plan to guide future investment decisions.

TAM also serves as Marin's program manager for the Transportation Fund for Clean Air (TFCA) funds from the Bay Area Air Quality Management District (BAAQMD). In such role, TAM approves funding for transportation projects that directly benefit air quality, through reduced motor vehicle emissions.

TAM's 16-member Board of Commissioners includes the five members of the County Board of Supervisors and one elected official from each city and town. Board members elect a chairperson and vice-chairperson every January. The chairperson recommends and the Board appoints members and chairpersons of standing committees.

## **ECONOMIC CONDITION**

Marin's economy is driven by various industries including financial services, healthcare, biotech, high technology, and tourism. Its population is one of the wealthiest, healthiest, and most highly educated in the nation, though significant disparities exist within the County. Marin's population has remained relatively stable, as have residential property values. Residents enjoy exceptional school districts, easy access to a multitude of recreational activities, and breathtaking natural beauty.

**Post COVID-19 Pandemic and Looking Forward**

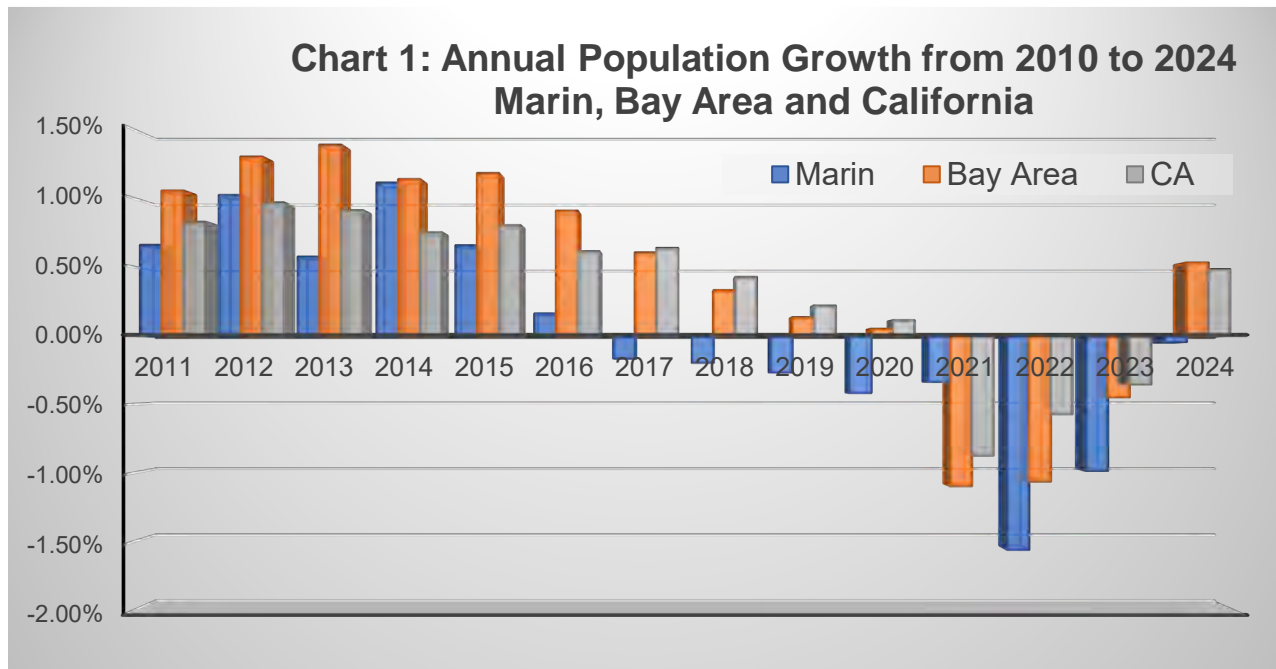
Even though the COVID-19 pandemic officially ended in late 2022, the extent of the time and effort needed to recover from the social, economic, and fiscal shock of the pandemic is still hard to grasp. While the short-term impacts were identified and addressed, we continue to observe lingering and difficult to predict effects of the pandemic in the US and worldwide.

Due to the nature of its operation and revenue sources, TAM remained in a stable financial position throughout the pandemic, with the sales tax revenue benefiting temporarily from the work from home and new hybrid working arrangements. Many of our partner agencies continue to experience negative impacts on their operations and funding, especially transit operators in the Bay Area.. TAM continues to closely monitor and evaluate the financial and service implications of the post-pandemic environment and economy. TAM is preparing for its six-year review of the Measure AA Expenditure Plan and beginning to implement the first ever Countywide Transportation Plan (CTP), which will refine transportation goals, strategies, projects, and programs for the future.

**Major Economic and Sales Tax Revenue Trend Indicators**

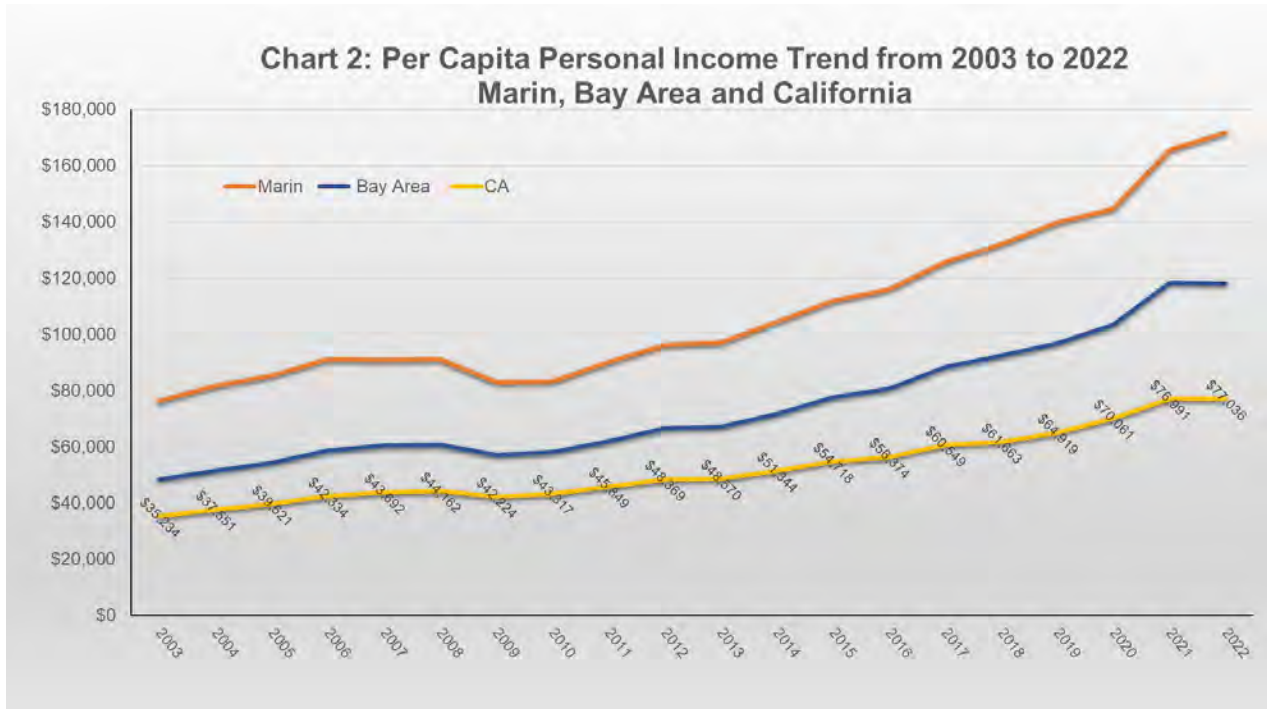
Major factors affecting the economy and sales tax revenues include population, personal income, and unemployment rate.

According to the data provided by the California Department of Finance (DOF), between 2010 and 2023, Marin County experienced population increases until 2016, and since then, the population has declined annually year over year. DOF’s population estimate for Marin as of January 2024 is 252,844, only 435 more than the population level of 2010 (252,409). Between 2016 and 2024, Marin’s population decreased by 10,286. As shown in “Chart 1: Annual Population Growth from 2010 to 2024, Marin, Bay Area and California”, Marin’s population growth was slower than the Bay Area and the State overall and experienced a faster decline in the recent years.



Data Source: State of California Department of Finance

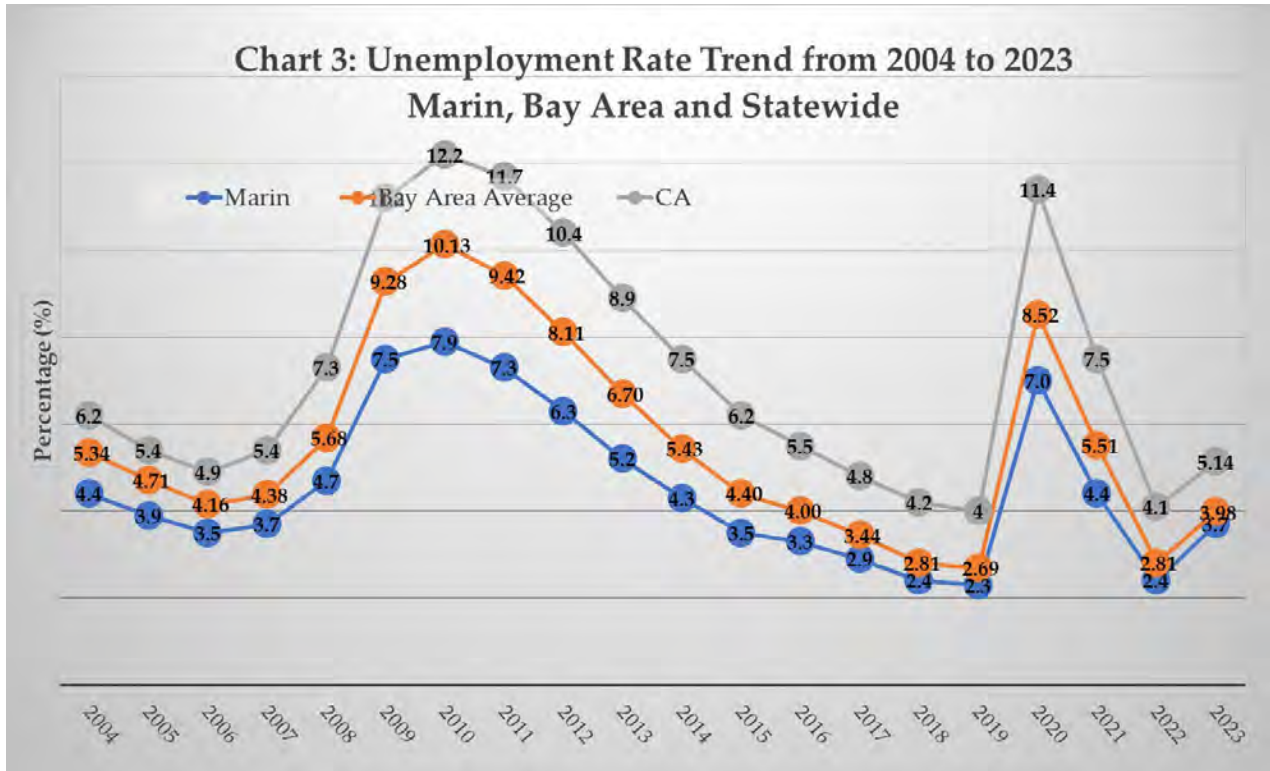
As one of the wealthiest counties in the US, Marin’s per capita personal income is the highest in the State, as shown in “Chart 2: Per Capita Personal Income Trend from 2003 to 2022 – Marin, Bay Area and California”. Marin’s average per capita personal income (\$171,777) is approximately 2.5 times the national average (\$65,470) and the state average (\$77,036) and is also 45% higher than the Bay Area average (\$118,100).



Data Source: U.S. Department of Commerce Bureau of Economic Analysis

As shown in “Chart 3: Unemployment Rate Trend from 2004 to 2023 – Marin, Bay Area and Statewide”, the unemployment rate in Marin continues to be lower than the State and the Bay Area average. There has been a small uptick in unemployment for 2024 in California, mostly reflecting recent technology firms’ downsizing. The California unemployment rate was 5.9% in August 2024, while it was 4.67% for the Bay Area. Marin’s unemployment rate was 4.3% in August 2024, just slightly higher than San Mateo (4.0%) and San Francisco (4.1%).





Data Source: State of California Employment Development Department

Since per capita personal income and unemployment rate are two main drivers of taxable sales, the combined effects in general indicate more household income generated and more overall spending by the local economy over the past years. Looking ahead, even though we have seen an obvious slowing down of sales tax revenue growth since last year, the strong fundamentals in Marin’s economy are expected to result in a relatively lower reduction in taxable sales even if another economic slowdown or recession occurs. However, a dampening effect on Marin’s economic picture is the decline in population over the past four years, as noted earlier.

“Chart 4: Marin ½-Cent Transportation Sales Tax Revenue Trend from FY2005-06 to FY2023-24” illustrates the actual revenue collection since the inception of the ½-Cent Transportation Sales Tax. While TAM experienced a negative growth in sales tax revenue in FY2019-20, the 5.6% decrease was less severe compared to many other counties in the State, and fortunately for the County, there was an almost 13% increase each year in sales tax revenue for both FY2020-21 and FY2021-22, and another 1% for FY2022-23. TAM’s FY2023-24 sales tax revenues, much like the rest of the region, reflect a slight decrease.



Data Source: State of California Department of Finance and Tax and Fee Administration

## LONG-TERM FUNDING

TAM has been successfully managing and delivering critical transportation projects/programs identified in the Expenditure Plans of the Measure A/AA ½-Cent Transportation Sales Tax and the Measure B \$10 VRF, the two essential local revenue sources for Marin. Expenditure Plans of those critical local tax and fee measures provide a high degree of accountability and were designed to respond to emerging transportation issues both short-term and long-term, while continuing to fund high priority transportation projects/programs in the County.

Even though the potential decrease of sales tax revenue due to unstable economic, political and social factors in the upcoming few years casts a shadow on the agency's financial picture, over the long-term, the strong sales tax drivers, including Marin's per capita personal income and unemployment rate, will continue to support the stable taxable sales growth in Marin. TAM's long-term prudent fiscal practices will also help the agency weather the next recession if it becomes unavoidable.

Senate Bill 1 (SB1), the Road Repair and Accountability Act of 2017, signed into law in April 2017, provided much needed, ongoing, additional funding for transportation projects and programs for the County, as well. Marin is expecting a total of \$22.2 million in FY2023-24 from SB1 for local streets and roads maintenance needs and substantial additional funds for transit.

With the favorable resolution of the litigation against Regional Measure 3 (RM3), as well as the \$30 million in State earmarks funds received in 2022, TAM will advance critical capital improvement work on the Highway 101 and State Route (SR) 37 corridors.

Staff continue to seek out grant and funding opportunities that will assist TAM in planning, designing, and constructing priority transportation projects and programs in Marin County.

## MAJOR PROJECT ACTIVITIES

TAM will continue the delivery of all projects and programs in the Measure A/AA and Measure B Expenditure Plans as directed by the voters in Marin, and all projects and programs in which TAM plays a vital role as the CMA for the County. Per the provisions of the Measure AA Expenditure Plan, TAM will conduct a comprehensive review of the Expenditure Plan in year 6, beginning April 2025 through March 2026, evaluating its structure with the most current economic forecasts and transportation needs information.

In the upcoming year, TAM will continue to work closely with local partners on the delivery of the following critical projects/programs while beginning the implementation of the Countywide Transportation Plan (CTP) and Community Based Transportation Plan (CBTP):

- Marin-Sonoma Narrows HOV Lane and Multi-Use Path
- State Route (SR) 37 Improvements
- US 101/I-580 Multi-modal and Local Access Improvement Project
- Improve Highway 101 Interchanges and Approaching Roadways
- Bellam Boulevard Off-Ramp Improvements
- Safe Routes to Schools (SR2S) Program
- Crossing Guard Program
- Alternative Fuels/Electric Vehicle Program
- Local Streets & Roads Rehab/Maintenance
- Transit Services
- Sea Level Rise Planning
- Active Transportation Improvements
- Various Innovation and Commute Programs

## RELEVANT FINANCIAL POLICIES

TAM has financial policies designed to guide decisions pertaining to internal fiscal management, including day-to-day operations, annual budget development, and sales tax revenue and VRF revenue allocation requirements.

In addition, TAM's Investment Policy was created to organize and formalize investment-related activities, and to set out policies and procedures that enhance opportunities for prudent and systematic investment of TAM's financial assets. TAM's Debt Policy establishes guidelines for the issuance and management of TAM's debt and confirms the commitment of the Board, management, and staff to adhere to sound debt management practices.

## AWARDS AND ACKNOWLEDGEMENTS

TAM's first Annual Comprehensive Financial Report (ACFR) was produced during the FY2017-18 financial audit. The first ACFR received very positive feedback from the Board, the Community (Citizens') Oversight Committee (COC), and the public, and won the Certificate of Achievement for Excellence in Financial Reporting Award from the Government Finance Officers Association (GFOA) of the United States and Canada. Staff appreciates the confirmation of good work by all parties and will continue to improve the ACFR over the years.

The preparation of TAM's ACFR is made possible by the efficient and dedicated services of the agency's financial and administration team, and with the cooperation and support of all other staff. We also want to acknowledge the professional support of TAM's audit team from Maze & Associates.

Importantly, we would like to thank TAM's Board of Commissioners and the COC for their continued guidance and support in the prudent and high standard financial management of the agency.

Finally, we would like to thank all residents in Marin for their continued support of TAM's mission to provide a better and more efficient transportation system for the County.

Respectfully submitted,



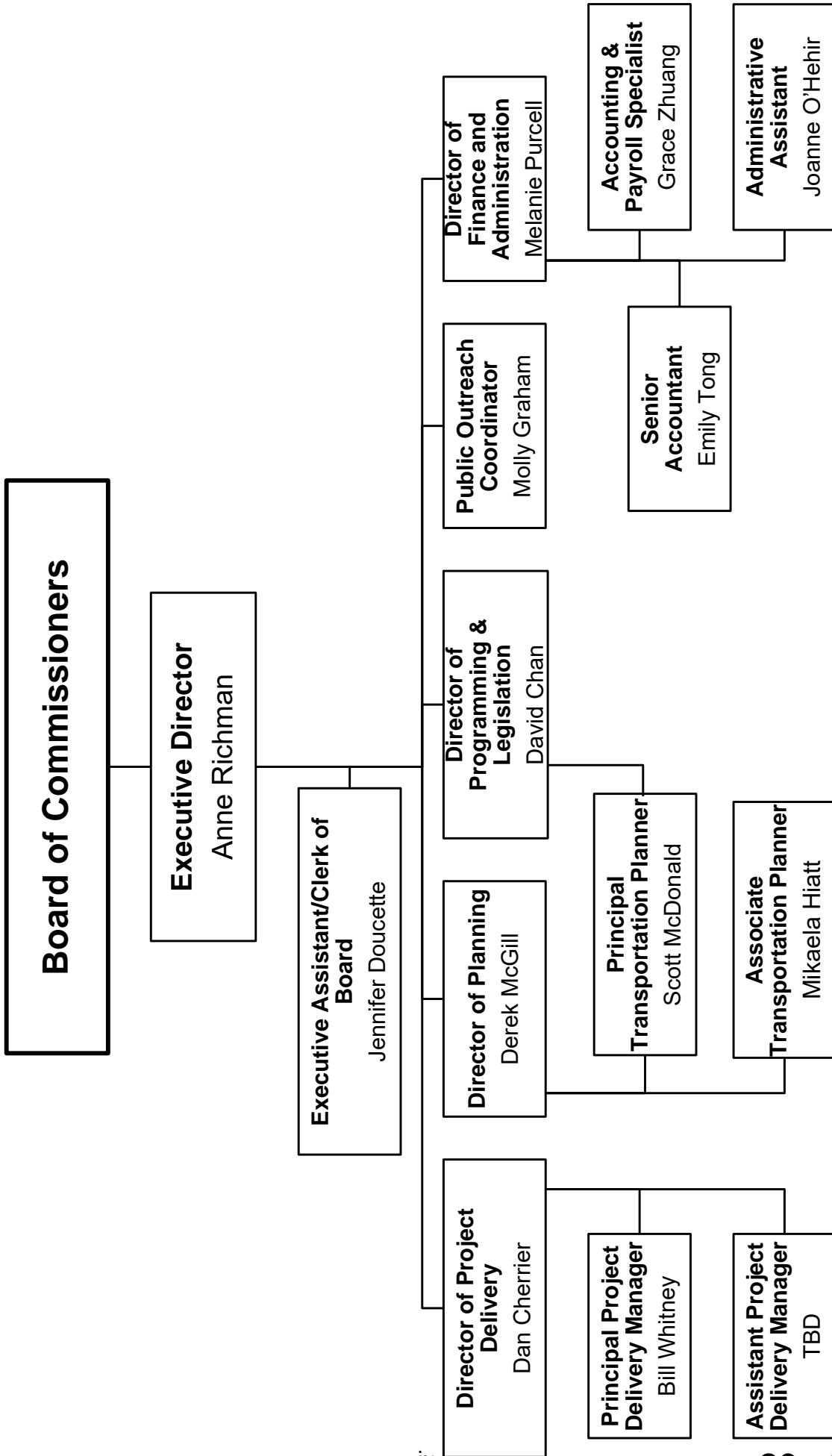
Anne Richman  
Executive Director



Melanie Purcell  
Director of Finance & Administration

# Transportation Authority of Marin Organization Chart

As of June 30, 2024



**BOARD OF COMMISSIONERS**  
**JUNE 30, 2024**

---

Brian Colbert/Chair	Town of San Anselmo
Eric Lucan/Vice Chair	County of Marin
Alice Fredericks	Town of Tiburon
Teri Dowling	Town of Ross
Chance Cutrano	Town of Fairfax
Dennis Rodoni	County of Marin
Kate Colin	City of San Rafael
Katie Rice	County of Marin
Gabe Paulson	City of Larkspur
Mary Sackett	County of Marin
Melissa Blaustein	City of Sausalito
Nancy Kemnitzer	City of Belvedere
Eli Beckman	Town of Corte Madera
Rachel Farac	City of Novato
Stephanie Moulton-Peters	County of Marin
Urban Carmel	City of Mill Valley

*FINANCIAL SECTION*

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## INDEPENDENT AUDITOR'S REPORT

Board of Commissioners of the  
Transportation Authority of Marin  
San Rafael, California

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities and each major fund of the Transportation Authority of Marin (Authority), California, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Authority as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

*Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and other Required Supplementary Information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Management is responsible for the other information included in the annual report. The other information comprises the Introductory Section and Statistical Section listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

*Other Reporting Required by Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated November 6, 2024 on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Authority's internal control over financial reporting and compliance.

*Maze + Associates*

Pleasant Hill, California

November 6, 2024

## TRANSPORTATION AUTHORITY OF MARIN

### MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2024

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The Management's Discussion and Analysis (MD&A) Section of the financial statements presents management's overview and analysis of the financial activities of TAM for the fiscal year ended June 30, 2024. We encourage the reader to consider the information presented here in conjunction with the financial statements as a whole.

#### FINANCIAL HIGHLIGHTS

TAM's governmental funds reported a total of \$86.20 million in revenues in FY2023-24, of which \$34.62 million, is the ½-Cent Transportation Sales Tax revenue, originally approved by the voters as Measure A in November 2004, and then renewed as Measure AA in November 2018. Prior to FY2018-19, Marin had experienced steady growth of nearly 5% per year for nine years and with the pandemic, revenues dropped by 5.6% in FY2019-20. For the next two fiscal years, TAM saw over 12% annual growth as residents adjusted to working and shopping from home. Growth has subsequently slowed with a slight decline in FY2023-24 and anticipated for FY2024-25.

A total of \$2.29 million was collected under Measure B, the \$10 VRF program, in FY2023-24, which is slightly lower than the \$2.32 million collected in FY2022-23. Together, the Measure A/AA ½-Cent Transportation Sales Tax and the Measure B \$10 VRF revenues are more than 77.8% of the agency's total FY2023-24 revenue, outside of Regional Measure 3 disbursements, and the two dedicated local transportation funding sources remain vital to the successful implementation of transportation projects and programs in Marin County. Fund balances for both revenue sources also generated \$2.098 million in investment earnings, which consist of the net total of interest revenue and unrealized investment gains/losses for the year.

Regional Measure 3 (RM3), a ballot measure increasing bridge tolls on all Bay Area Bridges except the Golden Gate Bridge was approved by the voters in 2018 with funds released in 2023 after an extended court challenge. TAM received \$42.12 million in FY2023-24 under the Letter of No Prejudice (LONP) to fund the US 101/I580 Multi-modal and Local Access Improvements Project and the Marin-Sonoma Narrows (MSN) Project. FY2023-24 includes both direct disbursement of funds and reimbursement of Measure AA funds used to begin the projects while the court case was ongoing.

Besides the Measure A/AA ½-Cent Transportation Sales Tax revenue, the Measure B \$10 VRF revenue, and the RM3 disbursement, TAM also received about \$4.67 million for all its CMA related activities. TAM collected about \$1.36 million from the Metropolitan Transportation Commission (MTC) in Planning & Programming and One Bay Area Grant (OBAG) funds. Cities, towns, and the County of Marin also contributed \$0.58 million for various services/support TAM provides as the CMA. TAM collected about \$0.36 million in Transportation Fund for Clean Air (TFCA) funds, a program funded by a \$4 surcharge on motor vehicles registered in the Bay Area, along with a total of \$2.30 million from various state and federal funding sources and investment return.

## TRANSPORTATION AUTHORITY OF MARIN

### MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2024

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Total FY2023-24 expenditures for TAM were \$80.69 million, of which \$1.46 million was from the Measure A ½-Cent Transportation Sales Tax Fund. Expenditures for Measure AA ½-Cent Transportation Sales Tax Fund were \$35.9 million. Expenditures for all Measure B \$10 VRF programs were \$1.7 million. Interagency agreements including those related to RM3 projects totaled \$38.09 million. Expenditures for the General Fund for various CMA planning/programming activities and major capital projects were \$41.37 million. The TFCA Fund also has a total expenditure of \$0.22 million for the year.

As of June 30, 2024, the total investment TAM holds with CalTRUST, the Investment Trust of California, is \$73.23 million. Total interest revenue received from various CalTRUST funds and from TAM's cash holding with Bank of Marin during FY2023-24 is \$3.65 million. As of June 30, 2024, the unrealized loss from the various CalTRUST funds is \$0.26 million. TAM also has \$0.138 million in restricted investments with the California Employers' Pension Prefunding Trust (CEPPT) of CalPERS as of June 30, 2024. Including the funds in the Bank of Marin, CalTRUST and the CalPERS Trust, TAM has a total cash/investment balance of \$74.36 million as of June 30, 2024.

#### OVERVIEW OF THE FINANCIAL STATEMENTS

The MD&A is intended to serve as an introduction to TAM's basic financial statements, which have three components: (1) Government-wide Financial Statements, (2) Fund Financial Statements, and (3) Notes to Basic Financial Statements.

These two sets of financial statements provide two different views of TAM's financial activities and financial position.

The Government-wide Financial Statements provide an overall long-term view of TAM's activities and include the Statements of Net Position and Statement of Activities. The Statement of Net Position provides information about the financial position of TAM, including all of the agency's capital assets and long-term liabilities on the full accrual basis of accounting, similar to that used by corporations. The Statement of Activities provides information about all TAM's revenues and expenses, also on the full accrual basis of accounting, with the emphasis on net revenues or expenses of TAM's projects and programs. The Statement of Activities explains in detail the change in Net Position for the fiscal year. All of TAM's activities are grouped into Governmental Activities, as explained below.

The Fund Financial Statements report TAM's operation in more detail than the Government-wide Financial Statements and focus primarily on the short-term activities of TAM's Major Funds. The Fund Financial Statements measure only current revenues and expenditures and fund balances and exclude capital assets, long-term debt, and other long-term amounts. Major Funds account for the major financial activities of TAM and are presented individually. All of TAM's funds that qualify or have been selected to be Major Funds are explained below.

**TRANSPORTATION AUTHORITY OF MARIN****MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2024**

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**The Government-wide Financial Statements**

Government-wide Financial Statements are prepared on the full accrual basis of accounting, which means they measure the flow of all economic resources of TAM. The Statement of Net Position and the Statement of Activities present information about the following:

The Statement of Net Position includes financial information on all of TAM's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of TAM is improving or deteriorating.

The Statement of Activities includes information that shows how TAM's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Consequently, revenues and expenses are reported for items in the Statement of Activities that may not result in cash flows until a future period.

**Fund Financial Statements**

The Fund Financial Statements provide detailed information about each of TAM's most significant funds, called Major Funds. The concept of Major Funds, and the determination of which are Major Funds, was established by the Governmental Accounting Standards Board (GASB). Each Major Fund is presented individually, with all Non-major Funds summarized and presented only in a single column. Major Funds present the major activities of TAM for the fiscal year and may change from year to year because of changes in the pattern of TAM's activities.

Governmental Fund Financial Statements are prepared on the modified accrual basis, which means they measure only current financial resources and uses. Capital assets and other long-lived assets, along with long-term liabilities, are not presented in the Governmental Fund Financial Statements. TAM currently has five major governmental funds. The following is a discussion of the results of operations of each major fund during FY2023-24.

***General Fund***

This Fund accounts for the revenues and expenditures of TAM's congestion management activities, primarily planning, programming, transportation and transit work elements, and the management of various capital projects. The Fund spent a total of \$3.29 million for various transportation planning and programming activities, and capital projects management, and received a total of \$4.67 million in revenue net of RM3 proceeds in FY2023-24.

The fund's fiscal year-end balance is \$4.24 million. The Fund balance represents funds that have not yet been expended but are restricted for various congestion management activities.

## TRANSPORTATION AUTHORITY OF MARIN

### MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2024

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#### *TFCA Fund*

This Fund accounts for the revenues and expenditures for the TFCA grant that TAM receives from BAAQMD. The purpose of the TFCA grant is to fund improvements that can contribute to the improvement of air quality. Revenue received in FY2023-24 is \$0.39 million. The Fund spent \$0.24 million on such activities in FY2023-24.

The Fund's fiscal year-end balance is \$1.13 million, representing funds that have not yet been expended but are restricted for air quality control and improvement projects.

#### *Measure A ½-Cent Transportation Sales Tax Fund*

This fund accounts for the revenues and expenditures for the projects and programs set forth by the voters in TAM's Measure A ½-Cent Transportation Sales Tax Expenditure Plan, approved by Marin voters in November 2004. Revenue collection of Measure A stopped on March 31, 2019. With the collection transition from Measure A to Measure AA, total revenue for the fund is \$0.35 million for FY2023-24. The Fund spent \$1.48 million on various Measure A related activities, with \$0.006 million for Administration, \$0.011 million for Professional Services, and \$1.46 million for Measure A Projects and Programs with prior year balances and release of the Measure A reserve funds.

The Fund's fiscal year-end balance is \$5.989 million, representing funds that have not been expended but are restricted for various projects and programs according to the Measure A ½-Cent Transportation Sales Tax Expenditure Plan.

#### *Measure AA ½-Cent Transportation Sales Tax Fund*

This fund accounts for the revenues and expenditures for the projects and programs set forth by the voters in TAM's Measure AA ½-Cent Transportation Sales Tax Expenditure Plan, approved by Marin voters in November 2018, which extended the revenue under Measure A for 30 years. Revenue collection of Measure AA started on April 1, 2019. A total of \$39.62 million in revenue was collected in FY2023-24. The Fund spent \$35.90 million on various Measure AA related activities, with \$1.94 million for Administration, \$0.29 million for Professional Services and \$33.66 million for Measure AA Projects and Programs.

The Fund's fiscal year-end balance is \$32.89 million, representing funds that have not been expended but are restricted for various projects and programs according to the Measure AA ½-Cent Transportation Sales Tax Expenditure Plan.



**TRANSPORTATION AUTHORITY OF MARIN****MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2024**

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***Measure B \$10 Vehicle Registration Fee***

This fund accounts for the revenues and expenditures for the projects and programs set forth by the voters in TAM's Measure B \$10 VRF Expenditure Plan, approved by Marin voters in November 2010. The Fund collected \$2.39 million in revenue for FY2023-24 and spent about \$1.70 million, including \$0.59 million for administration and \$1.11 million for various Measure B programs.

The Fund's fiscal year-end balance is \$2.16 million, representing funds that have not been expended but are restricted for various projects and programs according to the Measure B \$10 VRF Expenditure Plan.

**Notes to the Basic Financial Statements**

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the Government-wide and Fund Financial Statements.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

The Statement of Net Position summarizes TAM's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference reported as net position. Table 1 summarizes the net position of governmental activities for the fiscal years ended June 30, 2024, and June 30, 2023.

TAM's governmental net position was \$45.66 million as of June 30, 2024, and comprised of the following:

- Cash and Investments of \$74.23 million in the CalTRUST and deposits with Bank of Marin.
- Receivables and Prepaid Items of \$30.08 million in sales tax, other accounts receivables and advance grant payments.
- Liabilities, including all account payables, unearned revenues, and net pension liability and OPEB liability, totaling \$59.74 million.
- Total net position for TAM was \$45.66 million as of June 30, 2024, which were all restricted for various transportation projects and programs.

## TRANSPORTATION AUTHORITY OF MARIN

MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2024

**Table 1**  
**Condensed Statement of Net Position**

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>Change</u>
<b>Assets</b>			
Cash and Investments	\$ 74,364,078	\$ 54,897,499	\$ 19,466,580
Sales Tax Receivable	8,996,179	6,550,713	2,445,466
Accounts Receivable	21,005,005	31,901,574	(10,896,569)
Prepaid Items	81,444	21,444	-
Lease Assets net of accumulated	303,017	530,282	(227,266)
<b>Total Assets</b>	<b>104,749,723</b>	<b>93,901,512</b>	<b>10,788,212</b>
<b>Deferred Outflows</b>	<b>908,847</b>	<b>1,022,862</b>	<b>(114,015)</b>
<b>Liabilities</b>			
Accounts Payable	24,843,392	18,381,009	6,462,383
Accrued Liabilities	46,343	66,038	(19,695)
Unearned Revenue	32,860,697	33,716,817	(856,120)
Other Liabilities Due Within One Year	453,919	398,224	55,694
Liabilities Due in More Than One Year	1,531,358	1,538,592	(7,234)
<b>Total Liabilities</b>	<b>59,735,709</b>	<b>54,100,681</b>	<b>5,635,028</b>
<b>Deferred Inflows</b>	<b>264,710</b>	<b>287,693</b>	<b>(22,983)</b>
<b>Net Position</b>			
Net Investments in Capital Assets	(29,244)	(33,317)	4,074
Restricted	45,687,395	40,569,317	5,118,080
<b>Total Net Position</b>	<b>\$ 45,658,151</b>	<b>\$ 40,536,000</b>	<b>\$ 5,122,152</b>

The Statement of Activities presents expenses and related program revenues as well as the general revenues in detail. These elements in the Changes in Governmental Net Position are summarized below.

As Table 2 shows, \$42.02 million or 48.75% of TAM's FY2023-24 governmental revenues, came from program revenues and \$44.16 million, or 51.25%, came from general revenues such as Measure A/AA ½-Cent Transportation Sales Taxes, Measure B \$10 VRF and investment earnings. The significant increase in program revenues is the disbursement of RM3 funds.

## TRANSPORTATION AUTHORITY OF MARIN

MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2024

Program revenues include Operating Grants and Contributions and sometimes Capital Grants and Contributions. RM3 funds represent 44.99% of TAM's total revenues and 92% of the Operating Grants and Contributions for FY2023-24. Cities/towns and County fees are part of the Operating Grants and Contributions revenues. Other Operating Grants and Contributions include STP/CMAQ planning funds from MTC, the STIP/PPM funds from the California Transportation Commission (CTC), and various other regional, state and federal grants. TAM's total Operating Grants and Contributions for FY2023-24 is \$42.02 million. Measure A/AA ½-Cent Transportation Sales Tax revenues are the largest ongoing funding source for TAM at \$37.97 million and represent about 48.76% of TAM's FY2023-24 revenues. Measure A/AA ½-Cent Transportation Sales Tax revenues are spent under the guidelines of the Expenditure Plans approved by Marin County voters in November 2004 and November 2018. Measure B \$10 VRF revenue is another voter approved dedicated transportation fund source for Marin County with a total collection of \$2.29 million in FY2023-24. Investment earnings, totaling \$3.9 million for FY2023-24, are also part of the general revenue calculation.

**Table 2**  
**Condensed Statement of Activities**

	June 30, 2024	June 30, 2023	Change
<b>Revenues</b>			
<b>Program Revenue:</b>			
Operating Grants and Contributions	\$ 42,019,982	\$ 3,369,054	\$ 38,650,929
<b>Total Program Revenues</b>	<b>42,019,982</b>	<b>3,369,054</b>	<b>38,650,929</b>
<b>General Revenue:</b>			
Sales Tax	37,962,395	34,965,482	2,996,913
Vehicle Registration Fee	2,290,567	2,320,048	(29,481)
Investment earnings	3,910,609	688,449	3,222,159
<b>Total General Revenues</b>	<b>44,163,571</b>	<b>37,973,979</b>	<b>6,189,591</b>
<b>Expenses</b>			
Administration	4,240,942	4,696,625	(455,683)
Professional Services	2,276,077	550,799	1,725,278
Program/Project	36,457,414	39,702,121	(3,244,707)
Interagency Agreement	38,086,970	215,918	37,871,052
<b>Total Expenses</b>	<b>81,061,402</b>	<b>45,165,463</b>	<b>35,895,939</b>
<b>Changes in Net Position</b>	<b>5,122,151</b>	<b>(3,822,432)</b>	<b>8,944,584</b>
<b>Net Position - Beginning</b>	<b>40,536,000</b>	<b>44,358,432</b>	<b>(3,822,431)</b>
<b>Net Position - Ending</b>	<b>\$ 45,658,151</b>	<b>\$ 40,536,000</b>	<b>\$ 5,122,150</b>

**TRANSPORTATION AUTHORITY OF MARIN****MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2024**

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**Economic Outlook and Future Projections**

Unfortunately, even though the pandemic is finally behind us, the US and global economic outlook is still full of uncertainties due to inconsistent labor and inflation reports, and global political instability and conflicts. Staff will continue to maintain a watchful eye over the various revenues and expenditures and remain committed to sound fiscal management practices to deliver the highest quality services to the residents of Marin, even in difficult economic times.

With the current revenue collection and fund balances, staff believes that the agency will be able to continue the delivery and funding support of vital transportation projects and programs in Marin but some projects and programs will be facing various levels of funding challenges. Staff is hoping that via collaboration with our partner agencies, we will be able to bring regional, federal, and state resources, especially via the fund opportunities made available under IIJA, to support the delivery of all critical transportation projects and programs.

On the expenditure side, through ongoing prudent cash flow management and due to delays in project delivery schedules for various reasons, TAM was able to ensure adequate cash for the needs of all projects/programs in FY2023-24 and expects the same to be true for FY2024-25.

**Request for Information**

This ACFR is intended to provide residents, taxpayers, and creditors with a general overview of TAM's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be directed to the Transportation Authority of Marin, 900 Fifth Ave, Suite 100, San Rafael, CA 94901; (415) 226-0815.

## TRANSPORTATION AUTHORITY OF MARIN

STATEMENT OF NET POSITION  
JUNE 30, 2024

	Governmental Activities
<b>ASSETS</b>	
Cash and investments	\$ 74,225,082
Restricted investments	138,996
Sales tax receivable	8,996,179
Accounts receivable	21,005,005
Prepaid items	81,444
Lease asset, net of accumulated amortization	303,017
Total assets	<u>104,749,723</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources related to OPEB	75,470
Deferred outflows of resources related to pensions	833,377
Total deferred outflows of resources	<u>908,847</u>
<b>LIABILITIES</b>	
Accounts payable	24,843,392
Accrued liabilities	46,343
Unearned revenue	32,860,697
Compensated absences, due in one year	206,811
Compensated absences, due in more than one year	72,737
Lease liability, due in one year	247,108
Lease liability, due in more than one year	85,153
Net pension liability	760,065
Net OPEB liability	613,403
Total liabilities	<u>59,735,709</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources related to OPEB	164,482
Deferred inflows of resources related to pensions	100,228
Total deferred inflows of resources	<u>264,710</u>
<b>NET POSITION</b>	
Net investment in capital assets	(29,244)
Restricted for:	
TFCA Projects/Programs	1,120,239
Measure A Sales Tax Projects/Programs	5,987,915
Measure AA Sales Tax Projects/Programs	32,670,112
Measure B VRF Projects/Programs	2,080,425
Congestion Management Projects/Programs	3,828,704
Total net position	<u>\$ 45,658,151</u>

See accompanying notes to financial statements

## TRANSPORTATION AUTHORITY OF MARIN

STATEMENT OF NET ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2024

Functions/Programs	Expenses	Program Revenues Operating Grants and Contributions	Net (Expense) Revenues and Change in Net Position
<b>Governmental Activities:</b>			
Congestion Management:			
Administration	\$ 4,240,942	\$ 1,599,661	\$ (2,641,281)
Professional Services	2,276,077	1,978,602	(297,475)
TFCA Programs/Project	218,254	354,750	136,496
Measure A Sales Tax Programs:	1,464,337	-	(1,464,337)
Measure AA Sales Tax Programs:	33,663,602	-	(33,663,602)
Measure B VRF Programs	1,111,221	-	(1,111,221)
Interagency Agreement	38,086,969	38,086,969	-
Total Governmental Activities	<u>\$ 81,061,402</u>	<u>\$ 42,019,982</u>	<u>(39,041,420)</u>
General revenues:			
Measure A Sales Tax Revenue			7,284
Measure AA Sales Tax Revenue			34,601,778
Measure A/AA Sales Tax Revenue Attributable RM3 Repayment			3,353,333
Measure B Vehicle Registration Fee Revenue			2,290,567
Investment Earnings			<u>3,910,609</u>
Total general revenues			<u>44,163,571</u>
Change in Net Position			5,122,151
Net Position - Beginning			<u>40,536,000</u>
Net Position - Ending			<u>\$ 45,658,151</u>

See accompanying notes to financial statements

## TRANSPORTATION AUTHORITY OF MARIN

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2024

	General	TFCA Fund	Measure A Sales Tax Fund	Measure AA Sales Tax Fund	Measure B VRF Funds	Total Governmental Funds
<b>ASSETS:</b>						
Cash and Investments	\$ 34,472,746	\$ 1,127,686	\$ 6,443,639	\$ 29,961,020	\$ 2,219,991	\$ 74,225,082
Restricted Investment	138,996	-	-	-	-	138,996
Sales Tax Receivable	-	-	(5,154)	9,001,333	-	8,996,179
Accounts Receivable	20,620,622	-	-	-	384,383	21,005,005
Prepaid Items	50,000	-	21,444	10,000	-	81,444
<b>Total Assets</b>	<b>\$ 55,282,364</b>	<b>\$ 1,127,686</b>	<b>\$ 6,459,929</b>	<b>\$ 38,972,353</b>	<b>\$ 2,604,374</b>	<b>\$ 104,446,706</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>						
<b>Liabilities:</b>						
Accounts Payable	\$ 18,174,358	\$ 55	\$ 469,566	\$ 5,763,018	\$ 436,395	\$ 24,843,392
Accrued Liabilities	10,002	85	412	32,426	3,418	46,343
Unearned Revenues	32,860,697	-	-	-	-	32,860,697
<b>Total Liabilities</b>	<b>51,045,057</b>	<b>140</b>	<b>469,978</b>	<b>5,795,444</b>	<b>439,813</b>	<b>57,750,432</b>
<b>Deferred Inflows of Resources</b>						
Unavailable Revenues	-	-	441	282,369	-	282,810
<b>Fund Balances:</b>						
Nonspendable	50,000	-	21,444	10,000	-	81,444
Restricted for:						
TFCA Projects/Program	-	1,127,546	-	-	-	1,127,546
Measure A Sales Tax Projects/Program	-	-	5,968,066	-	-	5,968,066
Measure AA Sales Tax Projects/Program	-	-	-	32,884,540	-	32,884,540
Section 115 Trust Retirement Benefits	138,996	-	-	-	-	138,996
Measure B VRF Projects/Program	-	-	-	-	2,164,561	2,164,561
Congestion Management Projects/Program	4,048,311	-	-	-	-	4,048,311
<b>Total Fund Balances</b>	<b>4,237,307</b>	<b>1,127,546</b>	<b>5,989,510</b>	<b>32,894,540</b>	<b>2,164,561</b>	<b>46,413,464</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 55,282,364</b>	<b>\$ 1,127,686</b>	<b>\$ 6,459,929</b>	<b>\$ 38,972,353</b>	<b>\$ 2,604,374</b>	<b>\$ 104,446,706</b>

See accompanying notes to financial statements

**TRANSPORTATION AUTHORITY OF MARIN****RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET POSITION  
JUNE 30, 2024**

Fund Balance - Total Governmental Funds	\$ 46,413,464
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Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the Governmental Funds because of the following:

**CAPITAL ASSETS (LEASE ASSETS)**

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	303,017
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**LONG TERM LIABILITIES**

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

Compensated absences	(279,548)
Lease liability	(332,261)
Net OPEB liability	(613,403)
Net pension liability	(760,065)

**DEFERRED INFLOWS AND OUTFLOWS**

Deferred outflows are not current assets or financial resources; and deferred inflows are not due and payable in the current period and are therefore not reported in the governmental funds.

Deferred outflows	908,847
Deferred inflows	(264,710)
Unavailable revenues	282,810

NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 45,658,151</u>
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See accompanying notes to financial statements



## TRANSPORTATION AUTHORITY OF MARIN

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2024

	General	TFCA Fund	Measure A Sales Tax Fund	Measure AA Sales Tax Fund	Measure B VRF Funds	Total Governmental Funds
<b>REVENUES</b>						
Measure A/AA Sales Tax Revenue	\$ -	\$ -	\$ 10,219	\$ 34,609,650	\$ -	\$ 34,619,869
Measure A/AA Sales Tax Revenue Attributable to RM3 Repayment	-	-	-	3,353,333	-	3,353,333
Measure B VRF Revenue	-	-	-	-	2,290,567	2,290,567
Cities/Towns and County Contribution	576,952	-	-	-	-	576,952
Investment Earnings	1,768,232	44,229	338,476	1,654,987	104,685	3,910,609
MTC STP/CMAQ Planning Fund and OBAG Grants	1,364,825	-	-	-	-	1,364,825
MTC Regional Measure 3 Fund	38,770,918	-	-	-	-	38,770,918
Transportation For Clean Air Funding	-	354,750	-	-	-	354,750
State STIP/PPM Fund	422,175	-	-	-	-	422,175
State SB1 Funds - Caltrans VMT Grant	9,046	-	-	-	-	9,046
State Earmark Fund	412,033	-	-	-	-	412,033
TDA Article 3	96,751	-	-	-	-	96,751
Federal STP Fund	5,000	-	-	-	-	5,000
Other Revenues	12,532	-	-	-	-	12,532
<b>Total Revenues</b>	<b>43,438,464</b>	<b>398,979</b>	<b>348,695</b>	<b>39,617,970</b>	<b>2,395,252</b>	<b>86,199,360</b>
<b>EXPENDITURES</b>						
Congestion Management - Current:						
Administration	1,312,090	22,171	6,179	1,940,798	592,947	3,874,185
Professional Services	1,978,602	-	11,186	286,289	-	2,276,077
TFCA	-	218,254	-	-	-	218,254
Measure A Sales Tax	-	-	1,464,337	-	-	1,464,337
Measure AA Sales Tax	-	-	-	33,663,602	-	33,663,602
Measure B VRF	-	-	-	-	1,111,221	1,111,221
Interagency Agreements	38,076,835	-	-	10,134	-	38,086,969
<b>Total Expenditures</b>	<b>41,367,527</b>	<b>240,425</b>	<b>1,481,702</b>	<b>35,900,823</b>	<b>1,704,168</b>	<b>80,694,645</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,070,937</b>	<b>158,554</b>	<b>(1,133,007)</b>	<b>3,717,147</b>	<b>691,084</b>	<b>5,504,715</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	355,626	-	-	-	-	355,626
Transfers out	(355,626)	-	-	-	-	(355,626)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>2,070,937</b>	<b>158,554</b>	<b>(1,133,007)</b>	<b>3,717,147</b>	<b>691,084</b>	<b>5,504,715</b>
<b>FUND BALANCES AT BEGINNING OF PERIOD</b>	<b>2,166,370</b>	<b>968,992</b>	<b>7,122,517</b>	<b>29,177,393</b>	<b>1,473,477</b>	<b>40,908,749</b>
<b>FUND BALANCES AT END OF PERIOD</b>	<b>\$ 4,237,307</b>	<b>\$ 1,127,546</b>	<b>\$ 5,989,510</b>	<b>\$ 32,894,540</b>	<b>\$ 2,164,561</b>	<b>\$ 46,413,464</b>

See accompanying notes to financial statements

## TRANSPORTATION AUTHORITY OF MARIN

**RECONCILIATION OF THE NET CHANGE IN FUND BALANCES -  
TOTAL GOVERNMENTAL FUNDS WITH THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2024**

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NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ 5,504,715

Amounts reported for governmental activities in the Statement of Activities  
are different because of the following:

Governmental funds defer certain revenues that are not recognized with the  
TAM's accrual period such as sales tax. On the Statement of Activities,  
however, the amounts are considered to be earned and are recognized as  
revenues in the current period. (15,807)

Amortization and financing of leased assets that are not recognized in governmental  
funds but recognized on the Statement of Activities in accordance with GASB 87. 4,073

Pension expenses due to the changes in net pension liability and related deferrals  
are not recognized in governmental funds because they do not require the use of  
current resources and therefore are not reported as expenditures. (317,424)

OPEB expenses due to the changes in net pension liability and related deferrals  
are not recognized in governmental funds because they do not require the use of  
current resources and therefore are not reported as expenditures. (52,832)

The change in compensated absences included in the Statement of Activities does  
not provide or (require) the use of current financial resources and therefore is not  
reported as an expenditure in governmental funds. (574)

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 5,122,151

See accompanying notes to financial statements

**TRANSPORTATION AUTHORITY OF MARIN**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**JUNE 30, 2024**

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

**Reporting Entity**

On March 2, 2004, the Marin County Board of Supervisors created Transportation Authority of Marin (TAM) by Resolution No. 2004-21, pursuant to Section 180050 of the California Public Utilities Code (“PUC”). As required by California PUC Section 180051(a) and California Government Code Section 65089(a), all City and Town Councils of Marin County, representing a majority of the incorporated population of Marin, have concurred on the membership of TAM and designated TAM as the Congestion Management Authority for Marin County.

TAM’s responsibilities include the development and administration of the Measure A ½-Cent Transportation Sales Tax Expenditure Plan, approved by Marin voters in November 2004, the Measure AA ½-Cent Transportation Sales Tax Expenditure Plan, approved by Marin voters in November 2018 and extended the revenue under Measure A for 30 years, and the Measure B \$10 VRF Expenditure Plan, approved by Marin voters in November 2010. TAM also serves as the CMA for Marin County, providing countywide planning and programming for transportation related needs. As both the sales tax authority and the Congestion Management Authority (CMA) for Marin County, TAM plays a leading role in planning, financing, and implementation of transportation projects and programs in Marin County.

TAM’s sixteen-member governing board is comprised of representatives from each of the 11 cities and towns in Marin County, and all five members of the County Board of Supervisors. A twelve-member Citizens’ Oversight Committee (COC), made up of five representatives from the five planning areas and seven representatives from diverse interest groups in Marin County, reviews the revenues and expenditures of the Measure A/AA ½-Cent Transportation Sales Tax and the Measure B \$10 VRF, and reports the results directly to the citizens of Marin County.

**Basis of Presentation**

**Government-wide Financial Statements** - The Statement of Net Position and the Statement of Activities include the overall financial activities of TAM.

The government-wide Statement of Activities presents a comparison between direct expenses and program revenues for each function of TAM’s activities. Direct expenses are those specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) funds and contributions that are restricted to meeting the operations or capital requirements of a particular program. Revenues not classified as program revenues are presented as general revenues.

## TRANSPORTATION AUTHORITY OF MARIN

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**Fund Financial Statements** - The fund financial statements provide information about TAM's funds. Separate statements for each governmental fund are presented. The emphasis of fund financial statements is on the major individual funds, each of which is displayed on a separate column.

Generally accepted accounting principles define major funds and requires that TAM's major governmental type funds be identified and presented separately in the fund financial statements. TAM has determined that all of its funds are major funds.

**General Fund** - This fund accounts for revenues and expenditures for TAM's congestion management activities, primarily congestion management planning and programming work elements, and the management of various capital projects.

Special revenue funds are established to account for the proceeds from specific revenue sources (other than trusts, capital projects, or debt service) that are restricted or committed to the financing of particular activities and that compose a substantial portion of the inflows of the fund. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

TAM reports the following governmental special revenue funds in the accompanying financial statements:

**TFCA Fund** - This fund accounts for revenues and expenditures for the TFCA grant TAM receives from BAAQMD. The purpose of the TFCA grant is to fund studies related to the monitoring of air quality control, and any capital improvements that can contribute to the improvement of air quality.

**Measure A ½-Cent Transportation Sales Tax Fund** - This fund accounts for revenues and expenditures for the projects and programs set forth by the voters in TAM's Measure A ½-Cent Transportation Sales Tax Expenditure Plan, approved by Marin voters in November 2004. Measure A official sunset on March 31, 2019 with Measure AA took effective on April 1, 2019. However, minor annual collection of Measure A revenue is expected to continue into the foreseeable future with various revenue collection/report adjustment for periods prior to March 31, 2019.

## TRANSPORTATION AUTHORITY OF MARIN

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**Measure AA ½-Cent Transportation Sales Tax Fund** - This fund accounts for revenues and expenditures for the projects and programs set forth by the voters in TAM's Measure AA ½-Cent Transportation Sales Tax Expenditure Plan, approved by Marin voters in November 2018 and extended the revenue stream under Measure A for 30 years. Collection of Measure AA revenue started on April 1, 2019.

**Measure B \$10 VRF Fund** - This fund accounts for revenues and expenditures for the projects and programs set forth by the voters in TAM's Measure B \$10 VRF Expenditure Plan, approved by the Marin voters in November 2010.

**Basis of Accounting and Measurement Focus**

The government-wide financial statements are reported using the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when *earned* and expenses are recorded at the time liabilities are *incurred*, regardless of when the related cash flows take place. Grants and similar items are recognized as revenues as soon as the eligibility requirements imposed by the provider have been met.

Governmental funds are reported using the *current financial resources* measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when *measurable and available*. TAM considers all revenues reported in the governmental funds to be available if the revenues are collected within 180 days after fiscal year-end, except for sales tax which are considered to be available if collected within 60 days after fiscal year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital assets acquisitions are reported as *expenditures* in governmental funds. Proceeds from sale of capital assets or issuance of long-term debt, including capital leases, are reported as *other financing sources*.

Sales taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements have been met, including any time requirements, and the amount is received during the fiscal period or within the availability period (within 180 days after the fiscal year end). Reimbursement based grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 180 days after fiscal year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

## TRANSPORTATION AUTHORITY OF MARIN

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**Estimates**

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Cash Equivalents**

TAM's cash and cash equivalents include cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. TAM consider demand deposits and all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

**Compensated Absences**

Compensated absences comprise unpaid vacation and compensatory hours which are accrued as earned. Vacation hours accumulated are fully compensated at time of separation or at calendar year end when the accrued hours exceed the allowable amount. The liabilities are separated into current and long-term portions based on estimates as of June 30 and amounts expected to be paid subsequent to the fiscal year. TAM's liability for compensated absences is recorded in government-wide financial statements. The changes in long-term compensated absences during the fiscal year ended June 30, 2024 were as follows:

	Balance			Balance	Due Within
	<u>7/1/2023</u>	<u>Additions</u>	<u>Deductions</u>	<u>6/30/2024</u>	<u>One Year</u>
Compensated Absences	<u>\$ 278,974</u>	<u>\$ 258,473</u>	<u>\$ 257,899</u>	<u>\$ 279,548</u>	<u>\$ 206,811</u>

**Net Position and Fund Balances**

**Net Position** - the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called net position. Net position is comprised of three components: net investments in capital assets, restricted and unrestricted.

**Net investment in capital assets** - consists of capital assets, net of accumulated depreciation/amortization. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are included in this component of net position.

## TRANSPORTATION AUTHORITY OF MARIN

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Restricted Net Position** - consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Assets are reported as restricted when constraints are placed on asset use either by external parties or by law through constitutional provision or enabling legislation. This amount consists of amounts restricted from external creditors, grantors, contributors, and laws or regulations of other governments.

**Unrestricted Net Position** - the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that does not meet the definition of the two preceding categories.

**Fund Financial Statements**

**Fund Balances** - Restrictions of fund balances of governmental funds are amounts that can be spent only for the specific purpose stipulated by constitution, external resource providers, or through enabling legislation. The non-spendable fund balance classification includes amounts that cannot be spent because they are either not in a spendable form such as prepaid items or inventories or are legally or contractually required to be maintained intact. The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.

Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications.

**Spending Order Policy**

When expenses are incurred for both restricted and unrestricted fund balances available, TAM considers restricted funds to be spent first. When expenditures are incurred for which committed, assigned, or unassigned fund balances are available, TAM considers amounts to be spent first out of committed funds then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

**Unearned Revenue**

The government-wide statement of net position and governmental funds defer revenue recognition for resources that have been received at fiscal year-end, but not yet earned.

**TRANSPORTATION AUTHORITY OF MARIN****NOTES TO BASIC FINANCIAL STATEMENTS****JUNE 30, 2024**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****Pensions**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions and pension expense, information about the fiduciary net position of TAM's retirement plans (Plans) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan's administrators. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Other Post-Employment Benefits (OPEB)**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of TAM's OPEB plan and additions to/deductions from the plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Risk Management**

TAM is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which TAM carries commercial insurance. In addition, TAM has policies and procedures that ensure appropriate insurance coverage and risk procedures for third-party service providers doing work on behalf of the agency. TAM did not settle any claims that exceeded TAM's insurance coverage during the past three years, nor did it reduce its insurance coverage from the prior year.

**Deferred Inflow/Outflow of Resources**

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. TAM has two items that qualify for reporting in this category; deferred amounts related to pension and OPEB. The deferred amounts related to pension and OPEB relate differences between estimated and actual investment earnings, changes in actuarial assumptions, and other pension and OPEB related changes. The deferred amounts related to pension and OPEB relate differences between estimated and actual investment earnings, changes in actuarial assumptions, and other pension and OPEB related changes.



## TRANSPORTATION AUTHORITY OF MARIN

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

In addition to liabilities, the statement of net position includes a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. TAM has two items that qualify for reporting in this category; deferred amounts related to pension and OPEB activities.

**Investment Valuations**

TAM measures its investments at fair value and categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value is a market-based measurement, using observable market transactions or available market information. TAM's investments in the CalTRUST Joint Powers Authority are uncategorized because deposits to and from the pool are made on the basis of \$1 and not at fair value.

**Restricted Cash and Investments with Trustees**

Assets whose use is restricted to specific purposes are segregated on the statement of net position. Restricted cash and investments consisted of TAM's California Employer's Pension Prefunding Trust Fund (CEPPT) (that is intended to perform an essential government function investment of funds by a State, political subdivision or 115 entity within the meaning of Internal Revenue Code Section 115).

**Receivables**

Receivables consist of amounts owed to TAM by other governmental agencies and sales tax receivables. An allowance for doubtful accounts receivable is established when, based upon a review of outstanding accounts and the failure of all collection efforts, management determines that collection may not occur. As of June 30, 2024 all receivables are considered fully collectible.

## TRANSPORTATION AUTHORITY OF MARIN

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****Capital Assets**

Capital assets are tangible and intangible assets which include leases as lessee. Capital assets are recorded at historical cost or at estimated historical cost if actual historical cost is not available. Maintenance and repairs are charged to operations when incurred. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. It is TAM's policy to capitalize qualifying tangible and intangible assets with an initial cost of more than \$25,000, and an estimated useful life in excess of one year. Donated capital assets are recorded at acquisition value at the date of donation. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential on the date of the donation. Intangible assets follow the same capitalization policies as tangible capital assets. Land and construction in progress are not depreciated. The other tangible and intangible property, plant, equipment, the right to use leased equipment are depreciated/amortized using the straight-line method over the useful life of the asset.

**Leases**

**As Lessor:** At the commencement of a lease, TAM will initially measure the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term. Currently TAM has no recognized lease receivable.

**As Lessee:** TAM is a lessee for a noncancellable building lease. TAM recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in its financial statement.

At the commencement of a lease, TAM initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how TAM determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

## TRANSPORTATION AUTHORITY OF MARIN

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

TAM uses its estimated bond borrowing rate as the discount rate for leases with adjustment for the applicable lease terms.

The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that TAM is reasonably certain to exercise.

TAM monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with noncurrent capital assets and lease liabilities are reported with long term debt as current and noncurrent liabilities on the statement of net position.

**Subscription Based Information Technology Arrangements**

In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. The objective of this Statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The provisions of this Statement were implemented during fiscal year 2023. As part of the implementation of this Statement, the Authority accounted for all subscription transactions and has determined that there are no subscriptions that meet these requirements to be disclosed in the financial statement. In addition, the Authority has established a threshold of \$250,000 that subscriptions must meet in order for the Authority to disclose on the financial statements.

## TRANSPORTATION AUTHORITY OF MARIN

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****New Accounting Principles**

On June 16, 2022, GASB issued Statement No. 101, *Compensated Absences*. The objective of this Statement is to provide guidance on calculating compensated absences and on reporting the applicable liability and accounting guidance for associated salary-related payments and sabbatical leave. The principal takes effect for the fiscal year beginning after December 15, 2023 but the Authority has chosen to early implement this principal as of June 30, 2024. This Statement requires that compensated absences be recognized in financial statements prepared using the economic resources measurement focus when three criteria are met (1) the leave accumulates into future period reporting; (2) the leave is attributable to services already rendered by the employee; (3) the leave is more likely than not (a likelihood of more than 50%) to be used for time off or otherwise paid in cash or settled through noncash means.

**NOTE 2 – CASH AND INVESTMENTS****Classification**

Cash and investments are classified in the financial statements as shown below:

Cash and Cash Deposits	\$ 851,495
Section 115 Trust	138,996
Investments with CalTRUST Joint Powers Authority Pool	<u>73,373,587</u>
Total Cash and Investments	<u>\$ 74,364,078</u>
Unrestricted Cash and Cash Investments	\$ 74,225,082
Restricted Investments - Section 115 Trust	<u>138,996</u>
Total Cash and Investments	<u>\$ 74,364,078</u>

## TRANSPORTATION AUTHORITY OF MARIN

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

**NOTE 2 – CASH AND INVESTMENTS (Continued)****Investment Authority by the California Government Code and TAM's Investment Policy**

The table below identifies the investment types that are authorized for TAM by the California Government Code. The table also identifies certain provisions of the California Government Code that address interest rate risk and concentration of credit risk. TAM has adopted a formal investment policy. The allowable investments, according to TAM's investment policy or the government code when more restrictive, are listed below:

Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment In One Issuer
Investment Trust of California	None	None	\$100 Million
Local Agency Investment Funds (LAIF)	None	None	\$65 Million
Certificates of Deposit	5 years	30%	None
US Treasury Obligations	5 years	None	None
US Agency Securities	5 years	None	None
State of California and Local Agency Bonds	5 years	None	None
Banker's Acceptance	180 days	30%	None
Commercial Paper	270 days	25%	None
Medium-Term Notes	2 years	30%	None
Marin County Cash Pool	None	None	None
Repurchase Agreements	1 year	None	None

CalTRUST invests in fixed income securities eligible for investment pursuant to California Government Code Sections 53601, et. seq. and 53635, et. seq. Investment guidelines adopted by the CalTRUST Board of Trustees may further restrict the types of investments held by the Trust. Leveraging within the CalTRUST's portfolios is prohibited.

**Disclosures Relating to Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates and may adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates.

## TRANSPORTATION AUTHORITY OF MARIN

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

**NOTE 2 – CASH AND INVESTMENTS (Continued)**

Information about the sensitivity of the fair values of TAM's investments to market interest rate fluctuations is provided by the following table that shows the distribution of TAM's investments by maturity:

Investment Type	Remaining Maturity		
	Totals	12 Months or Less	1 to 5 Years
Section 115 Trust	\$ 138,996	\$ -	\$ 138,996
Deposits with CalTRUST Joint Powers Authority Pool	73,373,587	952,042	72,421,545
Total	\$ 73,512,583	\$ 952,042	\$ 72,560,541

**Disclosures Relating to Credit Risks**

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. Credit risk can be measured by the rating of the issuers, assigned by nationally recognized statistical rating organizations.

Investment Type	S&P Global Ratings		
	Totals	AA-f	AAAm
Deposits with CalTRUST Joint Powers Authority Pool	\$ 73,373,587	\$ 42,190,403	\$ 31,183,184

Investment in the Section 115 Trust with the California Employer's Retiree Benefits Trust is not rated.

**Custodial Credit Risk**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and TAM's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

## TRANSPORTATION AUTHORITY OF MARIN

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

**NOTE 2 – CASH AND INVESTMENTS (Continued)**

As of June 30, 2024, TAM's deposits are with the Bank of Marin, a regional bank operating in the San Francisco Bay Area. As of June 30, 2024, the total amount deposited with Bank of Marin is \$851,495. Of the bank balance, \$250,000 was covered by federal depository insurance and the remaining balance was exposed to custodial credit risk because it was collateralized by the pledging financial institutions as required by Section 53652 of the California Government Code described above, but not in the name of TAM.

**Fair Value Measurements**

TAM categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices in active markets for identical assets that TAM has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include TAM's own data.

Deposits and withdrawals in the CalTRUST Investment Pool are made on the basis of \$1 and not fair value. Accordingly, TAM's proportionate share of investments on June 30, 2024 is an uncategorized input not defined as a Level 1, Level 2, or Level 3 input.

Reported investment income is comprised of the following components as of June 30, 2024:

Unrealized/Realized Investment Gain (Loss)	\$ 256,883
Interest Revenue	<u>3,653,726</u>
Total Investment Income	<u>\$ 3,910,609</u>

## TRANSPORTATION AUTHORITY OF MARIN

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

**NOTE 3 – COMMITMENTS AND CONTINGENCIES**

TAM has various cooperative agreements with governmental entities and contracts with vendors. As of June 30, 2024, TAM's total outstanding commitments were \$170,030,268 with \$84,482,677 expended and \$85,547,591 still outstanding.

**NOTE 4 – RISK MANAGEMENT**

TAM is exposed to various risks of losses related to torts; theft or damage to, and destruction of assets; errors and omissions; and natural disasters. TAM carries commercial insurance through Alliant Insurance Services, Inc. for general liability, automobile, property coverage, and public officials' errors and omissions. In addition, TAM carries workers' compensation insurance through the State Compensation Insurance Fund.

Type of Coverage	Insurer	Limits	Deductible Per Occurrence
Commercial General Liability	Alliant Property Insurance Program	\$ 1,000,000	\$ 2,500
Automobile Liability	Alliant Property Insurance Program	1,000,000	2,500
Public Officials E&O	Alliant Property Insurance Program	1,000,000	2,500
Employment Practices	Alliant Property Insurance Program	1,000,000	10,000
Excess General Liability	Alliant Property Insurance Program	1,000,000	25,000
General Liability Aggregate	Alliant Property Insurance Program	2,000,000	25,000

TAM mitigates its exposure to loss through purchase of private insurance. Claims have not exceeded coverage in the past three years.

**NOTE 5 – CAPITAL ASSETS**

Capital asset activity for the fiscal year ended June 30, 2024, was as follows:

	Balance as of June 30, 2023	Additions	Balance as of June 30, 2024
Right to use lease, Buildings	\$ 984,813	\$ -	\$ 984,813
Accumulated depreciation Right to use lease, Buildings	(454,531)	(227,265)	(681,796)
Capital assets, net	\$ 530,282	\$ (227,265)	\$ 303,017

The lease for office space was entered into on March 19, 2015 and expires on October 31, 2025.



## TRANSPORTATION AUTHORITY OF MARIN

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

**NOTE 6 – PENSION PLANS****General Information about the Pension Plan***Plan Description*

All qualified employees are eligible to participate in TAM's Employee Pension Plan (Plan), a cost-sharing multiple employers defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute, the contract between CalPERS and TAM, and TAM resolution. CalPERS acts as a common investment and administrative agent for its participating member employers. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions, and membership information that can be found on the CalPERS website. Copies of the CalPERS annual financial reports may be obtained from the CalPERS Executive Office at 400 Q Street, Sacramento, California 95811.

*Benefits Provided*

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 or 52, depending on the hire date, with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: The Basic Death Benefit, the 1959 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law. Benefit provisions and all other requirements are established by State statute and may be amended by TAM's contract with the employees. The Plan provisions and benefits in effect on June 30, 2024, are summarized as follows:

*Contributions*

	<u>Miscellaneous Tier I</u>	<u>Miscellaneous PEPPRA</u>
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	1.426% - 2.418%	1.0% - 2.5%
Required employee contribution rates	7.00%	7.75%
Required employer contribution rates	12.47%	7.68%

## TRANSPORTATION AUTHORITY OF MARIN

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

**NOTE 6 – PENSION PLANS (Continued)**

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis, as of June 30, by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. TAM is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the year ended June 30, 2024, the employer contributions made by TAM to the plan were equal to the amount of the annual required employer contributions of \$232,358.

*Net Pension Liability*

TAM's net pension liability is measured as the total pension liability less the pension plan's fiduciary net position. The net pension liability was measured as of June 30, 2023, using an annual actuarial valuation as of June 30, 2022, rolled forward to June 30, 2023, using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

*Actuarial Assumptions*

The total pension liability was determined using the following actuarial assumptions for the collective miscellaneous plans:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry-Age Actuarial Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table <sup>1</sup>	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	The lesser of Contract Cola or 2.30% until Purchasing Power Protection Allowance floor on purchase power applies, 2.30% thereafter

(1) The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study for the period from 2001 to 2019. Pre-retirement and Post-retirement mortality rates include generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from November 2021 that can be found on the CalPERS website.

## TRANSPORTATION AUTHORITY OF MARIN

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

**NOTE 6 – PENSION PLANS (Continued)***Pension Expense and Deferred Outflows/Inflows of Resources Related to Pension*

For the year ended June 30, 2024, TAM recognized pension expense of \$317,424. On June 30, 2024, TAM reported deferred outflows and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 232,358	\$ -
Differences between actual and expected experience	38,828	(6,023)
Changes in assumptions	45,889	-
Net differences between projected and actual earnings on plan investments	123,061	-
Change in proportion and differences between actual contributions and proportionate share of contributions	393,241	(94,205)
Total	<u>\$ 833,377</u>	<u>\$ (100,228)</u>

Reported as deferred outflows of resources related to contributions subsequent to the measurement date is \$232,358 which will be recognized as a reduction of the net pension liability in the year ended June 30, 2025.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	Annual Amortization
2025	\$ 242,657
2026	149,648
2027	104,955
2028	3,531
Total	<u>\$ 500,791</u>

## TRANSPORTATION AUTHORITY OF MARIN

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

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**NOTE 6 – PENSION PLANS (Continued)***Discount Rate*

The discount rate used to measure the total pension liability was 6.90%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate different from the actuarially assumed discount rate. Based on the testing of the plans, the tests revealed the assets would not run out. Therefore, the current 6.90% discount rate is appropriate, and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.15% is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report titled "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS' staff took into account both short-term and long-term market return expectations, as well as the expected pension fund (Public Employees' Retirement Fund) cash flows. Such cash flows were developed assuming that both members and employers would make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

## TRANSPORTATION AUTHORITY OF MARIN

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

**NOTE 6 – PENSION PLANS (Continued)**

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. The expected real rates of return by asset class are as follows:

Asset Class (1)	Assumed Asset Allocation	Real Return (1),(2)
Global Equity-Cap Weighted	30.0%	4.54%
Global Equity-Non-Cap Weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5.0%	-0.59%
Total	100%	

(1) An expected inflation of 2.30% used for this period.

(2) Figures are based on the 2021 Asset Liability Management study.

***Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate***

The following presents TAM's proportionate share of the net pension liability, as well as what TAM's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	Discount Rate		
	1% Decrease 5.90%	Current 6.90%	1% Increase 7.90%
Miscellaneous	\$ 1,708,746	\$ 760,065	\$ (20,782)

***Pension Plan Fiduciary Net Position***

Detailed information about the Plan's fiduciary net position is available in the separately issued CalPERS financial report.

## TRANSPORTATION AUTHORITY OF MARIN

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

**NOTE 7 – NET OTHER-POST EMPLOYMENT BENEFIT (OPEB) LIABILITY**

For the fiscal year ended June 30, 2024, TAM reported net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense as follows:

Net OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense
\$ 613,403	\$ 75,470	\$ (164,482)	\$ 52,832

The details of TAM's plan are as follows:

***Plan Administration***

TAM's participates in the California Employers' Retirement Benefit Trust (CERBT), an irrevocable trust established by fund postemployment healthcare benefits (The Plan). The Plan is an agent multiple employer trust that was established by CalPERS and is managed by an appointed governing body not under the control of TAM. The Plan is a defined benefit plan that is used to provide OPEB other than pensions for eligible retirees and their spouses.

***Plan Membership***

Membership in the plan consisted of the following at the measurement date of June 30, 2023.

Active employees	13
Inactive employees or beneficiaries currently receiving benefit payments	2
Inactive employees entitled to but not yet receiving benefit payments	1
Total	16

***Benefits Provided***

The Plan provides medical coverage through CalPERS as permitted under the Public Employees' Medical and Hospital Care Act (PEMHCA). This coverage requires the employee to satisfy the requirements for retirement under CalPERS: either (a) attainment of age 50 (age 52, if PEPRAs employee) with 5 years of State or public agency service or (b) an approved disability retirement. Under PEMHCA, TAM has resolved to make the allowable monthly Minimum Employer Contributions (MEC) toward active employee premiums. TAM also must provide a minimum lifetime contribution for all retired employees and for a covered spouse who survives the retiree if the spouse is entitled to survivor pension benefits.

## TRANSPORTATION AUTHORITY OF MARIN

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

## NOTE 7 – NET OTHER-POST EMPLOYMENT BENEFIT (OPEB) LIABILITY (Continued)

*Contributions*

The contribution requirements of Plan members and TAM are established and may be amended by TAM's governing board. The required contribution is based on projected pay-as-you-go financing requirements. TAM contributed \$12,170 as MEC premium contribution and implicit subsidy to the retiree in FY2023-24.

*Actuarial Assumptions*

The Authority's net OPEB liability was measured as of June 30, 2024 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2023, based on the following actuarial methods and assumptions:

	Actuarial Assumptions
Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry Age Normal Cost, level percent of pay
Actuarial Assumptions:	
Inflation	2.50%
Salary Increases	3.00%
Healthcare Cost Trend Rates	6.80% in 2024, fluctuating down to 5% by 2024
Retirement Age	50 to 75
Mortality	CalPERS 2021 Experience Study
Mortality Improvement	MacLeod Watts Scale 2022

The discount rate was based on the Bond Buyer General Obligation 20-Bond Municipal Bond Index.

Mortality rates were based on the 2017 CalPERS Public Agency for Miscellaneous Employees Table. Mortality rates vary by age and sex. The actuarial assumptions used in the June 30, 2023, valuation were based on the results of the 2021 CalPERS experience study for the period using data from 1997 to 2019.

*Changes of Assumptions*

The discount rate was changed from 3.54 percent in 2022 to 3.65 percent in the 2023 measurement date.

## TRANSPORTATION AUTHORITY OF MARIN

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

**NOTE 7 – NET OTHER-POST EMPLOYMENT BENEFIT (OPEB) LIABILITY (Continued)***Changes in the Net OPEB Liability*

	Increase (Decrease)		
	Total OPEB Liability	Fiduciary Net Position	Net OPEB Liability/(Asset)
	(a)	(b)	(c) = (a) - (b)
Balance at 6/30/2022 (Measurement Date)	\$ 580,176	\$ 29,137	\$ 551,039
Changes Recognized for the Measurement Period:			
Service Cost	57,500	-	57,500
Interest on the total OPEB liability	22,447	-	22,447
Changes in benefit terms	-	-	-
Differences between expected and actual experience	-	(580)	580
Changes of assumptions	(9,368)	-	(9,368)
Plan Experience	-	-	-
Contributions from the employer	-	7,187	(7,187)
Net investment income	-	1,617	(1,617)
Administrative expenses	-	(9)	9
Benefit payments	(7,187)	(7,187)	-
Other Expenses	-	-	-
Net changes	63,392	1,028	62,364
Balance at 6/30/2023 (Measurement Date)	\$ 643,568	\$ 30,165	\$ 613,403

*Sensitivity of the Net OPEB Liability to Changes in the Discount Rate*

The following presents the net OPEB liability of TAM, as well as what TAM's net OPEB liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Net OPEB Liability/(Asset)		
Discount Rate -1%	Discount Rate	Discount Rate +1%
(2.65%)	(3.65%)	(4.65%)
\$ 706,943	\$ 613,403	\$ 537,208

*Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates*

The following presents the net OPEB liability of TAM, as well as what TAM's net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percent lower or higher than the current healthcare costs trend rates:

Net OPEB Liability/(Asset)		
Current Healthcare Cost		
1% Decrease	Trend Rates	1% Increase
\$ 513,357	\$ 613,403	\$ 740,886



## TRANSPORTATION AUTHORITY OF MARIN

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

## NOTE 7 – NET OTHER-POST EMPLOYMENT BENEFIT (OPEB) LIABILITY (Continued)

*OPEB Expense and Related Deferred Outflows of Resources and Deferred Inflows of Resources*

For the year ended June 30, 2024, TAM recognized OPEB expense of \$52,832. At June 30, 2024, TAM reported deferred outflows of resources and deferred inflow of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer contributions made subsequent to the measurement date	\$ 12,170	\$ -
Differences between actual and expected experience	-	(55,333)
Changes of assumptions	60,478	(109,149)
Net differences between projected and actual earnings on plan investments	2,822	-
Total	\$ 75,470	\$ (164,482)

Contributions subsequent to the measurement date will be recognized to OPEB expense in fiscal year 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30	Annual Amortization
2025	\$ (13,339)
2026	(13,427)
2027	(12,681)
2028	(16,212)
2029	(17,767)
Thereafter	(27,756)
Total	\$ (101,182)

## TRANSPORTATION AUTHORITY OF MARIN

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

**NOTE 8 – LEASE LIABILITY**

The lease liability consists of a multi-year lease agreement for its administrative office at 900 Fifth Ave, Suite 100, San Rafael. As of June 30, 2024, the value of the building lease liabilities was \$332,261. The agency must make monthly rent payments of \$20,819 as of June 30, 2024, escalating to \$21,444 at the expiration of the lease agreements on October 31, 2025. The value of the right-to-use asset at the end of the current fiscal year was \$303,017, net of accumulated amortization of \$681,796.

TAM also has a sublease agreement for one office space that started May 2021 and is currently on a month-to-month sublease basis until terminated. Sublease payments for the fiscal year ended June 30, 2024, are \$5,092. TAM has two equipment leases for a copier and postage equipment that have a minimal present value and do not meet a material dollar threshold. TAM has elected not to recognize a lease asset and lease liability for these two leases.

The future principal and interest lease payments as of June 30, 2024, were as follows:

	Balance as of June 30, 2023	Deletion	Balance as of June 30, 2024	Due within one year
Recognition of lease liability, Buildings	\$ 563,599	\$ 231,338	\$ 332,261	\$ 247,108

Fiscal Year Ending June 30,	Principal	Interest	Total
2025	\$ 247,108	\$ 7,719	\$ 254,827
2026	85,153	622	85,775
	<u>\$ 332,261</u>	<u>\$ 8,341</u>	<u>\$ 340,602</u>

**NOTE 9 – UNEARNED REVENUE**

Near year end of June 30, 2023, TAM received notification of an awarded amount of \$30 million (\$20M for SR 37 and \$10M for Marin City/US 101) to be used to combat the sea level rise and Highway 37 design and reconstructing project as well as mitigate and reduce flooding in the Marin City area. The Highway 37 reconstruction project will include administration and management, technical studies, design, permitting, and right of way. The Authority has chosen to record the award as unearned revenue and accounts receivable until the funds are used for the project in the upcoming years. As of June 30, 2024, the Authority has recognized \$412,033 as revenue.

## TRANSPORTATION AUTHORITY OF MARIN

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

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**NOTE 10 – SUBSEQUENT EVENTS**

Subsequent to fiscal year end TAM entered into an coop agreement with Caltrans for the purpose of contributing \$15,000,000 to the SR-37 Elevate Causeway project (Project). This Project is to improve the State Highway System in accordance with the California Street and Highways Code, Section 114 and 130. Funds will be used to elevate approximately 2.5 miles of SR 37 on a causeway to build resiliency to the effects of projected 2130 sea level rise and stormwater overtopping SR 37.

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*REQUIRED SUPPLEMENTARY INFORMATION*

## TRANSPORTATION AUTHORITY OF MARIN

**REQUIRED SUPPLEMENTARY INFORMATION**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Cities/Towns and County Contribution	\$ 576,950	\$ 576,950	\$ 576,952	\$ 2
Investment Revenue	160,000	160,000	1,703,017	1,543,017
MTC STP/CMAQ Planning Fund and OBAG Grants	1,524,234	1,203,000	1,364,825	161,825
MTC Regional Measure 3 Fund	2,666,507	47,053,529	38,770,918	(8,282,611)
State SB1 Funds - Caltrans VMT Grant	-	10,000	9,046	(954)
State Earmark Fund	3,000,000	3,000,000	412,033	(2,587,967)
TDA Article 3	83,000	83,000	96,751	13,751
Federal STP Fund	5,000	5,000	5,000	-
Part Time Transit Lane Grant	404,648	404,648	-	(404,648)
Highway Safety Improvement Program (HSIP)	10,000	50,088	(21,912)	(72,000)
Realized Highway 101 ROW Excess Fund	1,675,000	1,675,000	444,087	(1,230,913)
<b>Total Revenues</b>	<b>10,105,339</b>	<b>54,221,215</b>	<b>43,360,717</b>	<b>(10,860,498)</b>
<b>EXPENDITURES</b>				
Current:				
Administration:				
Salaries & Benefits	1,219,737	1,219,737	1,239,761	(20,024)
Office Supplies & Small Miscellaneous Items	-	-	43	(43)
Legal Services	10,000	10,000	66	9,934
Document/Video/Marketing Material Production	5,000	5,000	-	5,000
Memberships	25,000	25,000	22,500	2,500
Travel/Meetings/Conferences	1,000	1,000	1,520	(520)
Professional Services:				
Travel Model Maintenance & Update	200,000	200,000	215,331	(15,331)
Traffic Monitoring, Reporting & Travel Model Data Requests	150,000	150,000	32,900	117,100
Project Management Oversight	40,000	40,000	37,608	2,392
101/580 Multi-modal and Local Access Improvements	1,660,000	1,960,000	777,157	1,182,843
State Legislative Assistance	60,000	60,000	48,200	11,800
N/S Greenway - Construction Design Support	83,000	83,000	96,751	(13,751)
Public Outreach Service Support	10,000	10,000	-	10,000
Part Time Transit Lane PID & PA/ED	302,000	302,000	-	302,000
Vision Plan Update/Countywide Transportation Plan	350,000	350,000	302,229	47,771
Local Road Safety Plan	10,000	65,588	69,949	(4,361)
SR-37 Segment A1 Design	500,000	500,000	-	500,000
Equity Framework	50,000	50,000	-	50,000
MSN B7 Construction Design Support	-	300,000	446,678	(146,678)
Interagency Agreements:				
Caltrans MSN B8 PSE/ROW Support/Capital	150,000	150,000	442,731	(292,731)
Caltrans & Other - MSN B7 PS&E/ROW Support & Capital	1,525,000	1,525,000	261,364	1,263,636
Caltrans - MSN B7 Construction Capital & Support	550,000	41,048,671	36,947,488	4,101,183
Caltrans - 101/580 Multi-modal and Local Access PID Co-op	30,000	30,000	18,397	11,603
Caltrans - SR-37 Segment A1 Design/ROW coop	500,000	500,000	-	500,000
Caltrans - Part Time Transit Lane PID Oversight	50,000	50,000	-	50,000
Marin City Flood Mitigation	2,000,000	2,000,000	406,854	1,593,146
<b>Total Expenditures</b>	<b>9,480,737</b>	<b>50,634,996</b>	<b>41,367,527</b>	<b>9,267,469</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>624,602</b>	<b>3,586,219</b>	<b>1,993,190</b>	<b>(1,593,029)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	355,626	355,626
Transfers (out)	-	-	(355,626)	(355,626)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 624,602</b>	<b>\$ 3,586,219</b>	<b>1,993,190</b>	<b>\$ (1,593,029)</b>
Fund balance at beginning of year			2,166,370	
Reconciling Item				
GASB 31 - fair market value adjustment on investments			77,747	
<b>FUND BALANCE AT END OF YEAR</b>			<b>\$ 4,237,307</b>	

## TRANSPORTATION AUTHORITY OF MARIN

**REQUIRED SUPPLEMENTARY INFORMATION**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - TFCA FUND**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Investment Revenue	\$ 25,500	\$ 25,500	\$ 41,348	\$ 15,848
Marin Transportation for Clean Air Fund	350,000	350,000	354,750	4,750
Regional TFCA Competitive Grant	283,637	283,637	-	(283,637)
Total Revenues	<u>659,137</u>	<u>659,137</u>	<u>396,098</u>	<u>(263,039)</u>
<b>EXPENDITURES</b>				
Current:				
Administration:				
Salaries & Benefits	22,303	22,303	22,171	132
TFCA Program/Project:				
TFCA - Reimbursement of Various Capital Projects	<u>334,000</u>	<u>334,000</u>	<u>218,254</u>	<u>115,746</u>
Total Expenditures	<u>356,303</u>	<u>356,303</u>	<u>240,425</u>	<u>115,878</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>302,834</u>	<u>302,834</u>	<u>155,673</u>	<u>(147,161)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 302,834</u>	<u>\$ 302,834</u>	155,673	<u>\$ (147,161)</u>
Fund balance at beginning of year			<u>968,992</u>	
Reconciling Item				
GASB 31 - fair market value adjustment on investments			<u>2,881</u>	
<b>FUND BALANCE AT END OF YEAR</b>			<u>\$ 1,127,546</u>	

## TRANSPORTATION AUTHORITY OF MARIN

**REQUIRED SUPPLEMENTARY INFORMATION**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - MEASURE A SALES TAX FUND**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Measure A Sales Tax Revenue	\$ 50,000	\$ 50,000	\$ 10,219	\$ (39,781)
Investment Revenue	40,000	40,000	310,760	270,760
Total Revenues	90,000	90,000	320,979	230,979
<b>EXPENDITURES</b>				
Current:				
Administration:				
Salaries & Benefits	-	-	6,179	(6,179)
Professional Services:				
N/S Greenway - Construction Design Support	20,000	20,000	11,186	8,814
Measure A Sales Tax Programs/Projects:				
Strategy 1.1 - Local Bus Transit Service	712,000	712,000	712,000	-
Strategy 1.2 - Rural Bus Transit System	57,672	57,672	57,672	-
Strategy 1.3 - Special Needs Transit Services	173,194	173,194	173,194	-
Strategy 1.4 - Bus Transit Facilities	115,522	115,522	115,522	-
Strategy 3.1 - Major Roads	250,000	250,000	-	250,000
Strategy 3.2 - Local Streets and Roads	254,896	254,896	261,591	(6,695)
Strategy 4.1 - Safe Routes to Schools	63,546	63,546	63,546	-
Strategy 4.2 - Crossing Guards	80,812	80,812	80,812	-
Strategy 4.3 - Safe Pathways To School	600,000	600,000	-	600,000
Total Expenditures	2,327,642	2,327,642	1,481,702	845,940
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>(2,237,642)</b>	<b>(2,237,642)</b>	<b>(1,160,723)</b>	<b>1,076,919</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (2,237,642)</b>	<b>\$ (2,237,642)</b>	<b>(1,160,723)</b>	<b>\$ 1,076,919</b>
Fund balance at beginning of year			7,122,517	
Reconciling Item				
GASB 31 - fair market value adjustment on investments			27,716	
<b>FUND BALANCE AT END OF YEAR</b>			<b>\$ 5,989,510</b>	



## TRANSPORTATION AUTHORITY OF MARIN

**REQUIRED SUPPLEMENTARY INFORMATION**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - MEASURE AA SALES TAX FUND**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Measure AA Sales Tax Revenue	\$ 35,630,000	\$ 34,950,000	\$34,609,650	\$ (340,350)
Measure A/AA Sales Tax Revenue Attributable to RM3 Repayment	-	-	3,353,333	3,353,333
Investment Revenue	1,435,000	1,435,000	1,514,998	79,998
<b>Total Revenues</b>	<b>37,065,000</b>	<b>36,385,000</b>	<b>39,477,981</b>	<b>3,092,981</b>
<b>EXPENDITURES</b>				
Current:				
Administration:				
Salaries & Benefits	1,692,291	1,692,291	1,537,695	154,596
Agency-Wide Classification Study	23,000	23,000	27,935	(4,935)
Office Lease	257,000	257,000	253,701	3,299
Agency IT Related Equipment Upgrade	30,000	30,000	4,194	25,806
Equipment Purchase/Lease	10,000	10,000	4,642	5,358
Telephone/Internet/Web Hosting Services	25,000	25,000	22,450	2,550
Office Supplies & Small Miscellaneous Items	40,000	40,000	29,874	10,126
Insurance	20,000	20,000	16,288	3,712
Financial Audit	25,000	25,000	19,480	5,520
Legal Services	15,000	15,000	3,090	11,910
Document/Video/Marketing Material Production	20,000	20,000	47,703	(27,703)
Memberships	20,000	20,000	17,980	2,020
Travel/Meetings/Conferences	25,000	25,000	31,437	(6,437)
Professional Development	7,500	7,500	8,664	(1,164)
Human Resources/Board Support	20,000	34,000	36,204	(2,204)
Information Technology Support	45,000	45,000	28,958	16,042
Annual Support & Upgrade of Financial System	10,000	10,000	7,967	2,033
Professional Services:				
Bellam Blvd 101 Off-ramp Improvements - Design & ROW	900,000	900,000	171,729	728,271
Project Management Oversight	100,000	100,000	135,721	(35,721)
Financial Advisor/Sales Tax Audit Services	25,000	25,000	3,582	21,418
Measure A/AA Sales Tax Compliance Audit	20,000	20,000	19,812	188
Public Outreach Service Support	10,000	10,000	19,574	(9,574)
Countywide Transportation Plan	-	-	55	(55)

(Continued)

## TRANSPORTATION AUTHORITY OF MARIN

**REQUIRED SUPPLEMENTARY INFORMATION**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - MEASURE AA SALES TAX FUND**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Measure AA Sales Tax Program/ Projects:				
Major Road Set Aside	8,000,000	8,000,000	3,016,591	4,983,409
Category 1.1 - MSN B7/B8 Design/ROW/Utility Work	200,000	200,000	20,552	179,448
Category 1.1 - MSN B7 Construction Design Support	300,000	-	-	-
Category 1.2 - 580/101 Direct Connector Project PID & PAED	300,000	-	-	-
Category 1.3 - Enhance Interchanges	2,005,000	2,005,000	801,421	1,203,579
Category 1.4 - Transportation Demand Management	125,000	125,000	117,292	7,708
Category 2.1 - Local Roads	6,626,254	6,626,254	6,812,500	(186,246)
Category 2.2 - Large Safe Pathways Capital Projects	1,000,000	1,000,000	531,441	468,559
Category 2.3 - Sea Level Rise	250,000	365,000	375,414	(10,414)
Category 2.4 - Innovative Technology	50,000	50,000	6,073	43,927
Category 3.1 - Safe Routes to School	1,200,000	1,200,000	1,014,635	185,365
Category 3.2 - Crossing Guards	1,980,000	1,980,000	1,972,422	7,578
Category 3.3 - Small Safe Pathways Capital Projects	250,000	250,000	30,870	219,130
Category 4.1 - Local Bus Transit Service	13,000,000	13,000,000	12,637,595	362,405
Category 4.2 - Rural Bus Transit Service	926,812	926,812	926,812	-
Category 4.3 - Special Needs Transit Service	2,934,903	2,934,903	2,830,506	104,397
Category 4.4 - School Transit Service	1,700,000	1,700,000	1,360,084	339,916
Category 4.5 - Bus Transit Facilities	1,235,748	1,235,748	987,746	248,002
Category 4.6 - Expand Access to Transit	534,357	534,357	-	534,357
Interagency Agreements:				
Marin Transit - Bus Facility Lease or Purchase Contribution	1,100,000	1,100,000	-	1,100,000
Various Agencies - Bike/Ped Path Maintenance	30,000	30,000	-	30,000
Caltrans - 580/101 Direct Connector PID	10,000	10,000	-	10,000
Caltrans - 101 Interchange Studies PID	100,000	100,000	10,134	89,866
Total Expenditures	<u>47,197,865</u>	<u>46,726,865</u>	<u>35,900,823</u>	<u>10,826,042</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(10,812,865)</u>	<u>(10,341,865)</u>	<u>3,577,158</u>	<u>13,919,023</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u><u>\$(10,812,865)</u></u>	<u><u>\$(10,341,865)</u></u>	<u>3,577,158</u>	<u><u>\$13,919,023</u></u>
Fund balance at beginning of year			29,177,393	
Reconciling Item				
GASB 31 - fair market value adjustment on investments			139,989	
FUND BALANCE AT END OF YEAR			<u><u>\$32,894,540</u></u>	

## TRANSPORTATION AUTHORITY OF MARIN

**REQUIRED SUPPLEMENTARY INFORMATION**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - MEASURE B VRF FUND**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Measure B VRF Revenue	\$ 2,250,000	\$ 2,300,000	\$ 2,290,567	\$ (9,433)
Investment Revenue	110,000	110,000	96,135	(13,865)
Total Revenues	<u>2,360,000</u>	<u>2,410,000</u>	<u>2,386,702</u>	<u>(23,298)</u>
<b>EXPENDITURES</b>				
Current:				
Administration:				
Salaries & Benefits	233,136	233,136	255,280	(22,144)
Office Supplies & Small Miscellaneous Items	-	-	2,089	(2,089)
Legal Services	10,000	10,000	-	10,000
Document/Video/Marketing Material Production	5,000	5,000	-	5,000
Travel/Meetings/Conferences	-	-	12	(12)
Measure B VRF:				
Element 1.1 - Local Streets and Roads	700,000	700,000	62,062	637,938
Element 1.2 - Bike/Ped Pathways	100,000	100,000	19,858	80,142
Element 2.1 - Mobility Management Programs	100,000	100,000	100,000	-
Element 2.2 - Paratransit & Low-Income Scholarships	180,000	180,000	205,000	(25,000)
Element 2.3 - Paratransit Plus	340,000	340,000	241,798	98,202
Element 2.4 - Volunteer Drive & Gap Grant	275,000	275,000	246,876	28,124
Element 3.1 - Safe Routes to School/Street Smart Program	175,000	175,000	175,000	-
Element 3.2 - Commute Alternative Programs	250,000	250,000	239,635	10,365
Element 3.3 - Alternative Fuel Vehicle Program	336,000	336,000	156,558	179,442
Total Expenditures	<u>2,704,136</u>	<u>2,704,136</u>	<u>1,704,168</u>	<u>999,968</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(344,136)</u>	<u>(294,136)</u>	<u>682,534</u>	<u>976,670</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (344,136)</u>	<u>\$ (294,136)</u>	<u>682,534</u>	<u>\$ 976,670</u>
Fund balance at beginning of year			1,473,477	
Reconciling Item				
GASB 31 - fair market value adjustment on investments			<u>8,550</u>	
FUND BALANCE AT END OF YEAR			<u>\$ 2,164,561</u>	

## TRANSPORTATION AUTHORITY OF MARIN

**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF PENSION CONTRIBUTIONS**  
**LAST SIX FISCAL YEARS**

Cost Sharing Multiple-Employer Defined Benefit Pension Plans  
 Last 10 Years\*

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

<b>Measurement Date</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>
Plan's proportion of the Net Pension Liability (Asset)	0.015200%	0.011609%	-0.022855%	0.006077%
Plan's proportion share of the Net Pension Liability (Asset)	\$ 760,065	\$ 543,205	\$ (433,976)	\$ 256,313
Plan's Covered Payroll	\$ 2,221,888	\$ 2,037,041	\$ 1,888,977	\$ 1,904,514
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered Payroll	34.21%	26.67%	-22.97%	13.46%
Plan's Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	76.68%	76.68%	91.92%	77.71%
Discount Rate	6.90%	6.90%	7.15%	7.15%
Measurement Date	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020
<b>Measurement Date</b>	<b>2020</b>	<b>2019</b>	<b>2018*</b>	
Plan's proportion of the Net Pension Liability (Asset)	0.001524%	0.008852%	0.0135900%	
Plan's proportion share of the Net Pension Liability (Asset)	\$ 61,031	\$ 333,588	\$ 343,003	
Plan's Covered Payroll	\$ 1,779,778	\$ 1,640,908	\$ 1,255,694	
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered Payroll	3.43%	20.33%	27.32%	
Plan's Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	77.73%	77.69%	75.39%	
Discount Rate	7.15%	7.15%	7.15%	
Measurement Date	June 30, 2019	June 30, 2018	June 30, 2017	

\* Prior to January 1, 2018, all personnel working for TAM were hired by the Local Government Services (LGS)/Regional Government Services (RGS). TAM became its own employer of record on January 1, 2018 and entered into a contract with CalPERS directly. Information for a ten-year trend will be compiled as it becomes available.

Cost Sharing Multiple-Employer Defined Pension Plans  
 Last 10 Years\*

**SCHEDULE OF CONTRIBUTIONS**

<b>Fiscal Year ended June 30:</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>
Actuarially determined contribution	\$ 232,358	\$ 207,757	\$ 192,251	\$ 193,878
Contributions in relation to the actuarially determined contributions	(232,358)	(207,757)	(192,251)	(193,878)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 2,332,642	\$ 2,221,888	\$ 2,037,041	\$ 1,888,977
Contributions as a percentage of covered payroll	9.96%	9.35%	9.44%	10.26%
<b>Fiscal Year ended June 30:</b>	<b>2020</b>	<b>2019</b>	<b>2018*</b>	
Actuarially determined contribution	\$ 180,465	\$ 550,084	\$ 115,695	
Contributions in relation to the actuarially determined contributions	(180,465)	(550,084)	(115,695)	
Contribution deficiency (excess)	\$ -	\$ -	\$ -	
Covered payroll	\$ 1,904,514	\$ 1,779,778	\$ 1,640,908	
Contributions as a percentage of covered payroll	9.48%	30.91%	7.05%	

\* Prior to January 1, 2018, all personnel working for TAM were hired by the Local Government Services (LGS)/Regional Government Services (RGS). TAM became its own employer of record on January 1, 2018 and entered into a contract with CalPERS directly. Information for a ten-year trend will be compiled as it becomes available.

## TRANSPORTATION AUTHORITY OF MARIN

**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**LAST FOUR FISCAL YEARS**

**SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS**

CALPERS

Last 10 fiscal years\*

Fiscal Year Ending	<u>6/30/2024</u>	<u>6/30/2023</u>	<u>6/30/2022</u>	<u>6/30/2021</u>	<u>6/30/2020</u>
Measurement Date	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019
Discount Rate on Measurement Date	3.65%	3.54%	2.20%	2.25%	3.51%
<b>Total OPEB Liability</b>					
Service Cost	\$ 57,500	\$ 70,646	\$ 67,912	\$ 62,290	\$ 56,468
Interest	22,447	15,991	14,571	19,382	2,185
Changes of benefit terms	-	-	-	-	413,559
Differences between expected and actual experience	-	(26,233)	-	(65,378)	-
Changes of assumptions	(9,368)	(132,734)	5,069	87,693	24,642
Benefit payments	<u>(7,187)</u>	<u>(7,451)</u>	<u>(14,532)</u>	<u>(13,904)</u>	<u>-</u>
<b>Net change in total OPEB liability</b>	63,392	(79,781)	73,020	90,083	496,854
<b>Total OPEB liability - beginning</b>	<u>580,176</u>	<u>659,957</u>	<u>586,937</u>	<u>496,854</u>	<u>-</u>
<b>Total OPEB liability - ending (a)</b>	<u>\$ 643,568</u>	<u>\$ 580,176</u>	<u>\$ 659,957</u>	<u>\$ 586,937</u>	<u>\$ 496,854</u>
<b>Plan fiduciary net position</b>					
Contributions - employer	\$ 7,187	\$ 7,451	\$ 14,532	\$ 41,404	\$ -
Net investment income	1,037	(4,191)	5,477	377	-
Benefit payments	(7,187)	(7,451)	(14,532)	(13,904)	-
Administrative expense	<u>(9)</u>	<u>(8)</u>	<u>(10)</u>	<u>(8)</u>	<u>-</u>
<b>Net change in plan fiduciary net position</b>	1,028	(4,199)	5,467	27,869	-
<b>Plan fiduciary net position - beginning</b>	<u>29,137</u>	<u>33,336</u>	<u>27,869</u>	<u>-</u>	<u>-</u>
<b>Plan fiduciary net position - ending (b)</b>	<u>\$ 30,165</u>	<u>\$ 29,137</u>	<u>\$ 33,336</u>	<u>\$ 27,869</u>	<u>\$ -</u>
<b>Net OPEB liability - ending (a)-(b)</b>	<u>\$ 613,403</u>	<u>\$ 551,039</u>	<u>\$ 626,621</u>	<u>\$ 559,068</u>	<u>\$ 496,854</u>
Covered- employee payroll	<u>\$ 2,221,887</u>	<u>\$ 2,115,975</u>	<u>\$ 2,035,875</u>	<u>\$ 1,971,505</u>	<u>\$ 1,847,787</u>
Net OPEB liability as a percentage of covered-employee payroll	<u>27.61%</u>	<u>26.04%</u>	<u>30.78%</u>	<u>28.36%</u>	<u>26.89%</u>

**Notes to schedule:**

\* Fiscal year 2020 was the first year of implementation.

**TRANSPORTATION AUTHORITY OF MARIN****REQUIRED SUPPLEMENTARY INFORMATION****NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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**NOTE 1 – BUDGETS AND BUDGETARY DATA**

Comparisons with financial results for the current fiscal period for all the funds are presented as required supplementary information and include, in addition to actual expenditures, amounts that have been appropriated for projects and programs. The budget represents a process through which policy decisions are made, implemented, and controlled. Appropriations may be adjusted during the year with the approval of the TAM Board. Accordingly, the legal level of budgetary control by TAM is the total expenditures at the agency level. Budgets are adopted on a basis consistent with generally accepted accounting principles, except that a budget is not adopted for the unrealized gains or losses related to TAM's investments and interfund transfers.

**NOTE 2 – SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND SCHEDULE OF CONTRIBUTIONS**

A cost-sharing employer is required to recognize a liability for its proportionate share of the net pension liability (of all employers for benefits provided through the pension plan)—the collective net pension liability. A cost-sharing employer is also required to recognize pension expense and report deferred outflows of resources and deferred inflows of resources related to pensions for its proportionate shares of collective pension expense and collective deferred outflows of resources and deferred inflows of resources related to pensions. The schedules present information to illustrate changes in TAM's proportionate share of the net pension liability and employer contributions over a ten-year period when the information is available.

**NOTE 3 – TOTAL OPEB LIABILITIES**

TAM's OPEB benefits became effective in the fiscal year ended June 30, 2019. TAM's first OPEB trust contributions to CERBT began in FY2019-20.

*STATISTICAL SECTION*

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## STATISTICAL SECTION

This part of TAM's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the overall financial health.

### Financial Trends

These schedules contain trend information to help the reader understand how TAM's financial performance and well-being have changed over time.

### Revenue Capacity

These schedules contain information to help the reader assess TAM's most significant local revenue source, the sales tax. TAM has no legal debt limits and therefore these schedules are not shown.

### Debt Capacity

These schedules present information to help the reader assess the affordability of TAM's current level of outstanding debt and TAM's ability to issue additional debt in the future.

### Demographic and Economic Information

These schedules present information to help the reader understand the environment within which TAM's financial activities take place.

### Operating Information

These schedules contain service data to help the reader understand how the information in the government's financial report relates to the services TAM provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules was derived from TAM's relevant Basic Financial Statements.

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TRANSPORTATION AUTHORITY OF MARIN

FINANCIAL TRENDS – NET POSITION BY COMPONENT  
LAST TEN FISCAL YEARS

	Fiscal Years Ending June 30									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Governmental Activities:										
Restricted										
Corte Madera Project										
CMA Projects/Programs	\$ 3,799,460	\$ 1,931,115	\$ 887,015	\$ 942,316	\$ 706,094	\$ 1,111,365	\$ 1,654,299	\$ 1,807,945	\$ 2,047,909	\$ 2,266,878
TFCA Projects/Programs	1,120,239	955,619	636,760	690,212	1,663,908	1,621,585	1,288,964	1,148,177	1,124,769	1,537,359
Measure A Projects/Programs	5,987,915	7,113,857	9,952,402	11,783,972	23,817,466	33,739,210	33,503,019	41,151,805	42,617,597	35,543,695
Measure AA Projects/Programs	32,670,112	29,107,815	29,746,451	19,514,817	15,341,061	6,249,615	-	-	-	-
Measure B Projects/Programs	2,080,425	1,427,594	3,135,803	2,587,600	2,094,195	3,869,294	3,211,734	2,548,561	3,938,953	2,983,990
<b>Total Governmental</b>	\$ 45,658,151	\$ 40,536,000	\$ 44,358,431	\$ 35,518,918	\$ 43,622,724	\$ 46,591,069	\$ 39,658,016	\$ 46,656,488	\$ 49,729,228	\$ 42,341,924
<b>Activities Net Position</b>										

**TRANSPORTATION AUTHORITY OF MARIN**  
**FINANCIAL TRENDS – CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**

	Fiscal Years Ending June 30									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>EXPENSES</b>										
Governmental Activities:										
Congestion Management	\$ 81,061,402	\$ 45,165,463	\$ 35,982,143	\$ 49,113,994	\$ 37,973,856	\$ 34,879,040	\$ 42,395,402	\$ 39,766,538	\$ 29,891,239	\$ 25,207,772
Interest	-	-	-	-	-	-	-	-	14,308	70,695
<b>Total Expenses</b>	<b>81,061,402</b>	<b>45,165,463</b>	<b>35,982,143</b>	<b>49,113,994</b>	<b>37,973,856</b>	<b>34,879,040</b>	<b>42,395,402</b>	<b>39,766,538</b>	<b>29,905,547</b>	<b>25,278,467</b>
<b>REVENUES</b>										
Program Revenues:										
Grants and Contributions	42,019,982	3,369,054	9,232,310	7,729,826	3,234,508	8,081,927	6,329,413	8,024,309	8,535,259	5,657,885
<b>Total Revenues</b>	<b>42,019,982</b>	<b>3,369,054</b>	<b>9,232,310</b>	<b>7,729,826</b>	<b>3,234,508</b>	<b>8,081,927</b>	<b>6,329,413</b>	<b>8,024,309</b>	<b>8,535,259</b>	<b>5,657,885</b>
Net (Expense)/Revenue	(39,041,420)	(41,796,409)	(26,749,833)	(41,384,168)	(34,739,348)	(26,797,113)	(36,065,989)	(31,742,229)	(21,370,288)	(19,620,582)
<b>GENERAL REVENUES</b>										
Governmental Activities:										
Sales Tax	34,609,062	34,965,482	34,793,147	30,695,297	27,435,968	29,398,854	26,541,399	26,147,374	25,698,829	25,844,739
Vehicle Registration	2,290,567	2,320,048	2,311,091	2,404,319	2,327,292	2,417,118	2,386,486	2,399,640	2,376,492	2,333,642
Regional Measure 3	3,353,333	-	-	-	-	-	-	-	-	-
Investment Earnings	3,910,609	688,449	(1,514,891)	180,746	2,007,743	1,914,194	139,632	122,475	682,270	164,964
<b>Total General Revenues</b>	<b>44,163,571</b>	<b>37,973,980</b>	<b>35,589,347</b>	<b>33,280,362</b>	<b>31,771,003</b>	<b>33,730,166</b>	<b>29,067,517</b>	<b>28,669,489</b>	<b>28,757,591</b>	<b>28,343,345</b>
Governmental Activities										
Change in Net Position	\$ 5,122,151	\$ (3,822,429)	\$ 8,839,514	\$ (8,103,806)	\$ (2,968,345)	\$ 6,933,053	\$ (6,998,472)	\$ (3,072,740)	\$ 7,387,303	\$ 8,722,763

**TRANSPORTATION AUTHORITY OF MARIN  
FINANCIAL TRENDS – FUND BALANCES OF GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS**

	Fiscal Years Ending June 30									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>General Fund</b>										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	4,237,307	2,166,370	759,523	1,116,884	899,880	755,114	1,770,058	1,807,945	2,047,909	1,687,929
<b>Total General Fund</b>	<b>\$ 4,237,307</b>	<b>\$ 2,166,370</b>	<b>\$ 759,523</b>	<b>\$ 1,116,884</b>	<b>\$ 899,880</b>	<b>\$ 755,114</b>	<b>\$ 1,770,058</b>	<b>\$ 1,807,945</b>	<b>\$ 2,047,909</b>	<b>\$ 1,687,929</b>
<b>All Other Funds</b>										
Nonspendable	\$ 21,444	\$ 21,444	\$ 21,444	\$ 21,444	\$ 21,444	\$ 24,140	\$ 29,111	\$ 21,444	\$ 21,444	\$ 40,496
Restricted	42,154,713	38,720,936	42,834,334	34,510,303	42,382,108	45,067,562	38,134,462	43,860,646	47,085,034	40,988,405
<b>Total Sales &amp; Use Tax Programs</b>	<b>\$ 42,176,157</b>	<b>\$ 38,742,379</b>	<b>\$ 42,855,778</b>	<b>\$ 34,531,747</b>	<b>\$ 42,403,552</b>	<b>\$ 45,091,702</b>	<b>\$ 38,163,573</b>	<b>\$ 43,882,090</b>	<b>\$ 47,106,478</b>	<b>\$ 41,028,901</b>

**TRANSPORTATION AUTHORITY OF MARIN  
FINANCIAL TRENDS - CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS**

	Fiscal Years Ending June 30									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>REVENUES</b>										
Sales Tax	\$ 34,619,869	\$ 35,086,472	\$ 34,754,393	\$ 30,832,521	\$ 27,345,662	\$ 28,976,082	\$ 27,507,852	\$ 25,755,762	\$ 25,702,937	\$ 25,265,790
Vehicle Registration Fee	2,290,567	2,320,048	2,311,091	2,404,319	2,327,292	2,417,118	2,386,486	2,399,640	2,376,492	2,333,642
Investment Earnings	3,910,609	688,449	(1,514,891)	180,746	2,007,743	1,914,194	139,632	122,475	682,270	164,964
Project and Program Revenues	45,378,315	3,379,053	9,242,310	7,744,826	3,194,508	8,081,927	6,329,413	8,024,309	8,535,259	5,657,885
<b>Total Revenues</b>	<b>86,199,360</b>	<b>41,474,022</b>	<b>44,792,903</b>	<b>41,162,412</b>	<b>34,875,205</b>	<b>41,389,321</b>	<b>36,363,383</b>	<b>36,302,186</b>	<b>37,296,958</b>	<b>33,422,281</b>
<b>EXPENDITURES</b>										
Congestion management - Current										
Administration	3,874,185	3,711,737	3,069,428	3,051,243	3,154,148	3,378,703	3,058,896	3,013,630	2,857,963	2,342,920
Professional Services	2,276,077	550,799	685,578	1,178,698	2,627,748	4,216,373	2,803,406	2,965,064	1,717,395	2,979,268
Measure A	1,464,337	2,957,868	1,143,839	12,144,379	9,737,500	21,849,187	28,668,609	25,351,395	18,357,291	16,753,135
Measure AA	33,663,602	33,301,841	22,108,424	22,768,626	16,896,486	182,971	-	-	-	-
Measure B	1,111,221	3,442,412	1,531,554	1,718,579	4,098,404	1,790,363	1,556,536	3,632,620	1,290,574	1,547,808
Interagency Agreements	38,086,969	215,918	7,924,784	6,644,955	535,629	3,992,151	5,855,948	4,526,973	4,902,359	1,541,444
Other Capital Expenditures	218,254	-	362,625	1,310,733	366,674	66,388	176,392	276,856	765,658	43,196
Debt Service										
Principal	-	-	-	-	-	-	-	-	953,854	1,865,628
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	14,308	70,696
<b>Total Expenditures</b>	<b>80,694,645</b>	<b>44,180,575</b>	<b>36,826,234</b>	<b>48,817,213</b>	<b>37,418,589</b>	<b>35,476,136</b>	<b>42,119,787</b>	<b>39,766,538</b>	<b>30,859,402</b>	<b>27,144,095</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>5,504,715</b>	<b>(2,706,552)</b>	<b>7,966,669</b>	<b>(7,654,801)</b>	<b>(2,543,384)</b>	<b>5,913,185</b>	<b>(5,756,404)</b>	<b>(3,464,352)</b>	<b>6,437,556</b>	<b>6,278,186</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>5,504,715</b>	<b>(2,706,552)</b>	<b>7,966,669</b>	<b>(7,654,801)</b>	<b>(2,543,384)</b>	<b>5,913,185</b>	<b>(5,756,404)</b>	<b>(3,464,352)</b>	<b>6,437,556</b>	<b>6,278,186</b>
<b>Fund Balances - Beginning</b>	<b>40,908,749</b>	<b>43,615,300</b>	<b>35,648,631</b>	<b>43,303,432</b>	<b>45,846,816</b>	<b>39,933,631</b>	<b>45,690,035</b>	<b>49,154,387</b>	<b>42,716,831</b>	<b>36,438,645</b>
<b>Fund Balances - Ending</b>	<b>\$ 46,413,464</b>	<b>\$ 40,908,748</b>	<b>\$ 43,615,300</b>	<b>\$ 35,648,631</b>	<b>\$ 43,303,432</b>	<b>\$ 45,846,816</b>	<b>\$ 39,933,631</b>	<b>\$ 45,690,035</b>	<b>\$ 49,154,387</b>	<b>\$ 42,716,831</b>
Debt Service as a Percentage of Total Expenditures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.24%	7.68%

Other Capital Expenditures are for TFCA projects and program funding contributions and should be included in the calculation.

## TRANSPORTATION AUTHORITY OF MARIN

**REVENUE CAPACITY – SALES TAX REVENUE COLLECTION  
 LAST TEN FISCAL YEARS**


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<b>Fiscal Year Ended June 30:</b>	<b>Sales Tax Rate</b>	<b>Sales Tax Revenue</b>	<b>Annual Growth</b>
2024	0.50%	\$ 34,619,869	-1.33%
2023	0.50%	35,086,472	0.96%
2022	0.50%	34,754,393	12.72%
2021	0.50%	30,832,521	12.75%
2020	0.50%	27,345,662	-5.63%
2019	0.50%	28,976,082	5.34%
2018	0.50%	27,507,852	6.80%
2017	0.50%	25,755,761	0.21%
2016	0.50%	25,702,937	1.73%
2015	0.50%	25,265,790	4.90%
2014	0.50%	24,086,678	1.98%

Source: California Department of Tax and Fee Administration.

**TRANSPORTATION AUTHORITY OF MARIN**

**REVENUE CAPACITY – SALES TAX RATES BY JURISDICTION  
LAST TEN FISCAL YEARS**

Effective on	Apr-24	Apr-23	Apr-22	Apr-21	Apr-20	Apr-19	Apr-18	Apr-17	Apr-16	Apr-15
Belvedere	8.25%	8.25%	8.00%	8.25%	8.25%	8.25%	8.25%	8.25%	8.50%	8.50%
Corte Madera	9.00%	9.00%	8.75%	9.00%	9.00%	9.00%	8.75%	8.75%	9.00%	9.00%
Fairfax	9.00%	9.00%	8.75%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%
Larkspur	9.25%	9.25%	8.75%	9.00%	9.00%	9.00%	9.00%	8.75%	9.00%	9.00%
Mill Valley	8.25%	8.25%	8.00%	8.25%	8.25%	8.25%	8.25%	8.25%	8.50%	8.50%
Novato	8.50%	8.50%	8.25%	8.50%	8.50%	8.50%	8.50%	8.50%	8.75%	9.00%
Ross	8.25%	8.25%	8.00%	8.25%	8.25%	8.25%	8.25%	8.25%	8.50%	8.50%
San Anselmo	9.25%	9.25%	8.50%	8.75%	8.75%	8.75%	8.75%	8.75%	9.00%	9.00%
San Rafael	9.25%	9.25%	9.00%	9.25%	9.00%	9.00%	9.00%	9.00%	9.25%	9.25%
Sausalito	9.25%	9.25%	8.50%	8.75%	8.75%	8.75%	8.75%	8.75%	9.00%	9.00%
Tiburon	8.25%	8.25%	8.00%	8.25%	8.25%	8.25%	8.25%	8.25%	8.50%	8.50%
☞ County-Unincorporated	8.25%	8.25%	8.00%	8.25%	8.25%	8.25%	8.25%	8.25%	8.50%	8.50%

Source: California Department of Tax and Fee Administration.



## TRANSPORTATION AUTHORITY OF MARIN

**REVENUE CAPACITY – VEHICLE REGISTRATION FEE REVENUE COLLECTION  
LAST TEN YEARS**

<b>Fiscal Year Ended</b>		<b>VRF</b>	<b>Annual</b>
<b>June 30:</b>	<b>VRF Amount</b>	<b>Revenue</b>	<b>Growth</b>
2024	\$ 10	\$ 2,290,567	-1.27%
2023	10	2,320,048	0.39%
2022	10	2,311,091	-3.88%
2021	10	2,404,319	3.31%
2020	10	2,327,292	-3.72%
2019	10	2,417,118	1.28%
2018	10	2,386,486	-0.55%
2017	10	2,399,640	0.97%
2016	10	2,376,492	1.84%
2015	10	2,333,550	-0.59%

Marin County 10-Year Fee Paid Vehicle Registration Data.

<b>Calendar Year</b>	<b>Registered Vehicles</b>	<b>Change</b>
2023	237,072	-0.27%
2022	237,711	-1.76%
2021	241,977	-0.82%
2020	243,986	-2.22%
2019	249,524	0.69%
2018	247,820	0.16%
2017	247,424	-0.76%
2016	249,314	1.41%
2015	245,849	1.14%
2014	243,069	0.89%

Data Source: California Department of Motor Vehicle.

## TRANSPORTATION AUTHORITY OF MARIN

REVENUE CAPACITY – MARIN PRINCIPAL SALES TAXPAYERS BY SEGMENT  
YEAR 2023 AND 2015 (NUMBERS IN 000'S)

Principal Revenue Payers	Rank	2023*	
		Total Taxable Sales in Marin County	Percentage of Total County Taxes
All Other Outlets	1	\$ 1,682,351,874	25684.50%
Motor Vehicle and Parts Dealers	2	909,522,730	13885.70%
Other Retail Group	3	849,664,675	12971.85%
Food Services and Drinking Places	4	790,710,672	12071.80%
Building Material and Garden Equipment and Supplies Dealers	5	517,223,815	7896.47%
Gasoline Stations	6	405,186,594	6185.99%
Food and Beverage Stores	7	378,641,091	5780.72%
Clothing and Clothing Accessories Store	8	359,094,318	5482.30%
General Merchandise Stores	9	298,760,394	4561.18%
Home Furnishings and Appliance Stores	10	243,854,817	3722.94%
		<u>\$ 6,435,010,980</u>	<u>98243.45%</u>

Principal Revenue Payers	Rank	2015	
		Total Taxable Sales in Marin County	Percentage of Taxable Sales
All Other Outlets	1	\$ 1,210,162	23.82%
Motor Vehicle and Parts Dealers	2	798,160	15.71%
Other Retail Group	3	606,555	11.94%
Food Services and Drinking Places	4	601,279	11.84%
Building Material and Garden Equipment and Supplies Dealers	5	359,379	7.07%
Clothing and Clothing Accessories Stores	6	344,228	6.78%
Gasoline Stations	7	325,560	6.41%
Food and Beverage Stores	8	309,365	6.09%
General Merchandise Stores	9	289,609	5.70%
Home Furnishings and Appliance Stores	10	235,961	4.64%
		<u>\$ 5,080,258</u>	<u>100.00%</u>

\* 2023 is the latest information available. 2015 information is the most historical year available

Data Source: California Department of Tax and Fee Administration.

## TRANSPORTATION AUTHORITY OF MARIN

**DEBT CAPACITY – RATIOS OF OUTSTANDING DEBT  
LAST TEN FISCAL YEARS**


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Fiscal Year Ended June 30:	MTC Funding Exchange Agreement	Total Taxable Sales	Total Debt as a % of Taxable Sales
2015	\$ 953,855	\$ 4,957,363,554	0.02%
2014	2,819,483	4,769,877,022	0.06%
2013	4,630,377	4,500,246,733	0.10%
2012	6,388,143	4,185,542,250	0.15%
2011	8,094,338	3,928,074,795	0.21%

Data Source: California Department of Tax and Fee Administration

\* The debt was paid off in 2015. Subsequent to 2015, TAM has no outstanding debt.

## TRANSPORTATION AUTHORITY OF MARIN

**DEMOGRAPHIC AND ECONOMIC INFORMATION – DEMOGRAPHIC AND  
ECONOMIC STATISTICS  
LAST TEN YEARS**

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<u>Calendar Year</u>	<u>Population <sup>1</sup></u>	<u>Per Capita Personal Income <sup>2</sup></u>	<u>Unemployment Rate <sup>3</sup></u>
2024	252,844	*	4.2%
2023	252,959	*	3.4%
2022	255,470	\$ 171,177	2.4%
2021	259,512	164,118	4.4%
2020	260,388	148,419	7.0%
2019	261,478	139,891	2.3%
2018	262,179	132,000	2.4%
2017	262,695	125,607	2.9%
2016	263,130	115,952	3.3%
2015	262,711	111,959	3.5%

\* Information not available.

Data Source:

1. State of California, Department of Finance; E-1 Population Estimates for Cities, Counties, and the State
2. US Bureau of Economic Analysis.
3. Employment Development Department, Labor Market Information

## TRANSPORTATION AUTHORITY OF MARIN

DEMOGRAPHIC AND ECONOMIC INFORMATION – PRINCIPAL EMPLOYERS  
YEAR ONE AND TEN

Employer	Rank	2023 <sup>1</sup>	
		Number of Employees	Percentage of Total County Employment
BioMarin Parmaceutical	1	3,082	2.43%
County of Marin	2	2,436	1.92%
San Quentin State Prison	3	1,857	1.46%
Marin General Hospital	4	1,757	1.39%
San Rafael City Schools	5	1,241	0.98%
Kaiser Permanente	6	902	0.71%
Novato Unified School District	7	800	0.63%
Glassdoor	8	706	0.56%
Marin Community Clinics	9	550	0.43%
Marin County Office of Education	10	504	0.40%
Total		13,835	10.91%
<b>Total County Employment</b>		<b>126,800</b>	

**Data Source:**

County of Marin Annual Comprehensive Financial Report for FY2022-23

<sup>1</sup>Most recent information available.

Employer	Rank	2013	
		Number of Employees	Percentage of Total County Employment
County of Marin	1	2,037	1.51%
Kaiser Permanente	2	1,756	1.30%
San Quentin State Prison	3	1,690	1.25%
Marin General Hospital	4	1,300	0.96%
Autodesk, Inc.	5	1,000	0.74%
BioMarin Parmaceutical	6	850	0.63%
Novato Unified School District	7	805	0.60%
Fireman's Fund Insurance Co.	8	750	0.55%
Lucasfilm Ltd.	9	400	0.30%
Macys	10	380	0.28%
Total		10,968	8.11%
<b>Total County Employment</b>		<b>135,200</b>	

**Data Source:**

County of Marin Annual Comprehensive Financial Report for years prior.

Community Profile, County of Marin

Employment Development Department, Labor Market Information: <http://www.labormarketinfo.edd.ca.gov/>

## TRANSPORTATION AUTHORITY OF MARIN

**OPERATING INFORMATION – FULL – TIME EQUIVALENT EMPLOYEES BY  
FUNCTION  
FISCAL YEAR 2023-24**

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<b>Function</b>	<b>Fiscal Year</b>						
	<b>Ending June 30,</b>						
	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018 *</b>
Capital Project	2.00	3.00	3.00	3.00	3.00	3.00	3.00
Executive	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance and Administration	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Planning	2.50	2.50	1.50	1.50	1.50	1.50	1.50
Policy and Programming	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Public Outreach	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total Employees</b>	<b>12.80</b>	<b>13.80</b>	<b>12.80</b>	<b>12.80</b>	<b>12.80</b>	<b>12.80</b>	<b>12.80</b>

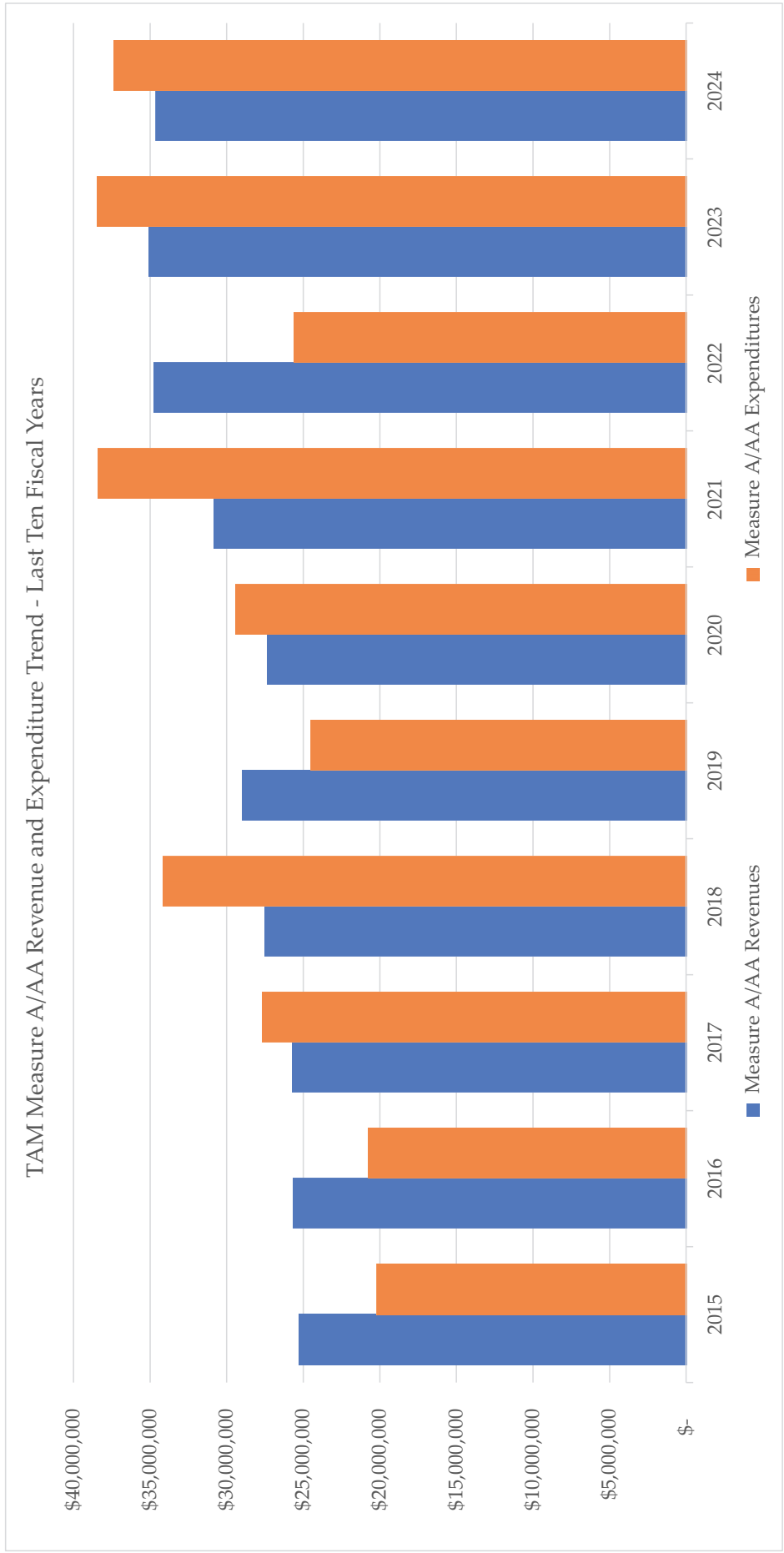
\* TAM had no directly hired employees prior to 2018.

**TRANSPORTATION AUTHORITY OF MARIN**

**OPERATING INFORMATION  
LAST TEN FISCAL YEARS**

Fiscal Year Ending June 30

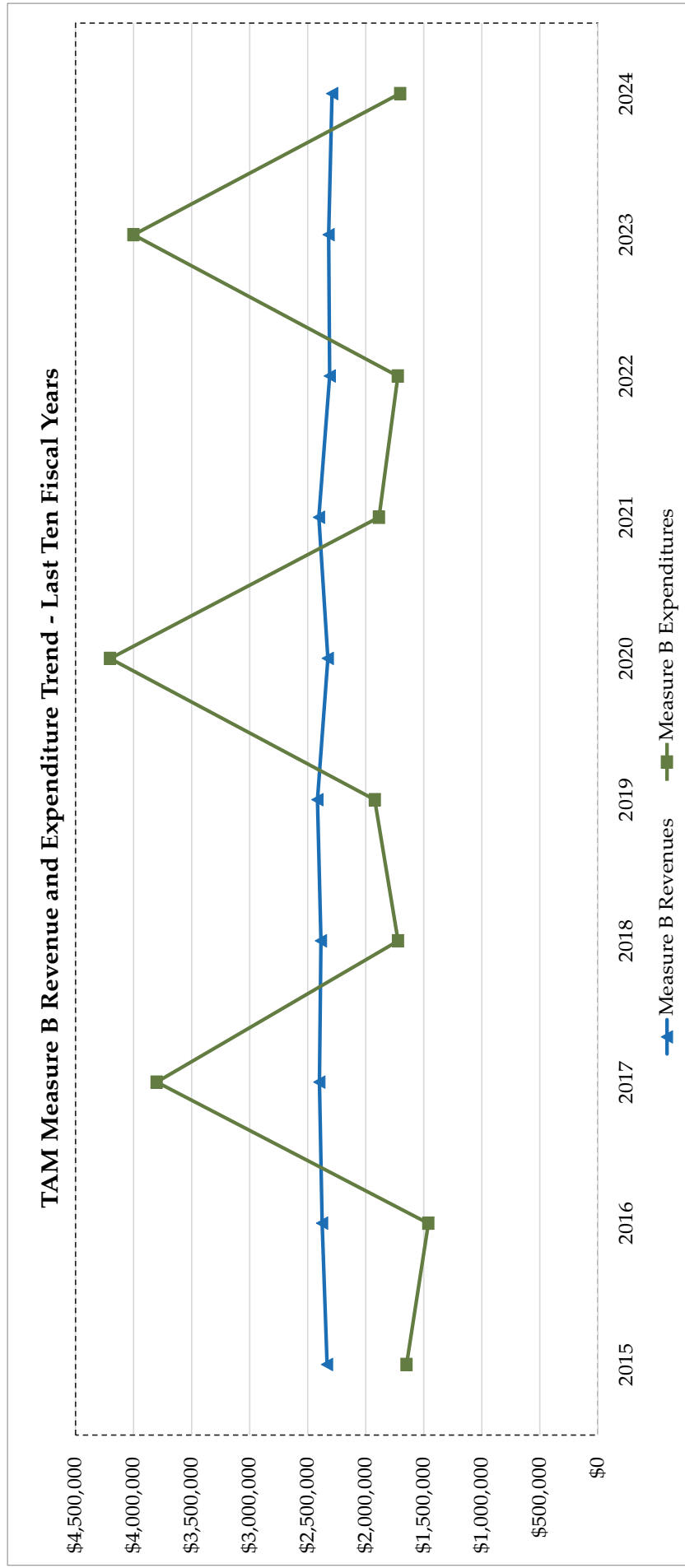
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Measure A/AA Revenues	\$ 25,265,790	\$ 25,702,937	\$ 25,755,762	\$ 27,507,852	\$ 28,976,082	\$ 27,345,662	\$ 30,832,521	\$ 34,754,393	\$ 35,086,472	\$ 34,619,869
Measure A/AA Expenditures	\$ 20,209,360	\$ 20,767,118	\$ 27,706,397	\$ 34,146,069	\$ 24,503,475	\$ 29,439,432	\$ 38,396,635	\$ 25,618,565	\$ 38,470,758	\$ 37,382,525



TRANSPORTATION AUTHORITY OF MARIN

OPERATING INFORMATION  
LAST TEN FISCAL YEARS

		Fiscal Year Ending June 30									
		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Measure B Revenues		\$ 2,333,642	\$ 2,376,492	\$ 2,399,640	\$ 2,386,486	\$ 2,417,118	\$ 2,327,292	\$ 2,404,319	\$ 2,311,091	\$ 2,320,048	\$ 2,290,567
Measure B Expenditures		\$ 1,649,384	\$ 1,460,587	\$ 3,801,628	\$ 1,721,647	\$ 1,923,138	\$ 4,203,134	\$ 1,886,189	\$ 1,723,404	\$ 4,001,349	\$ 1,704,168



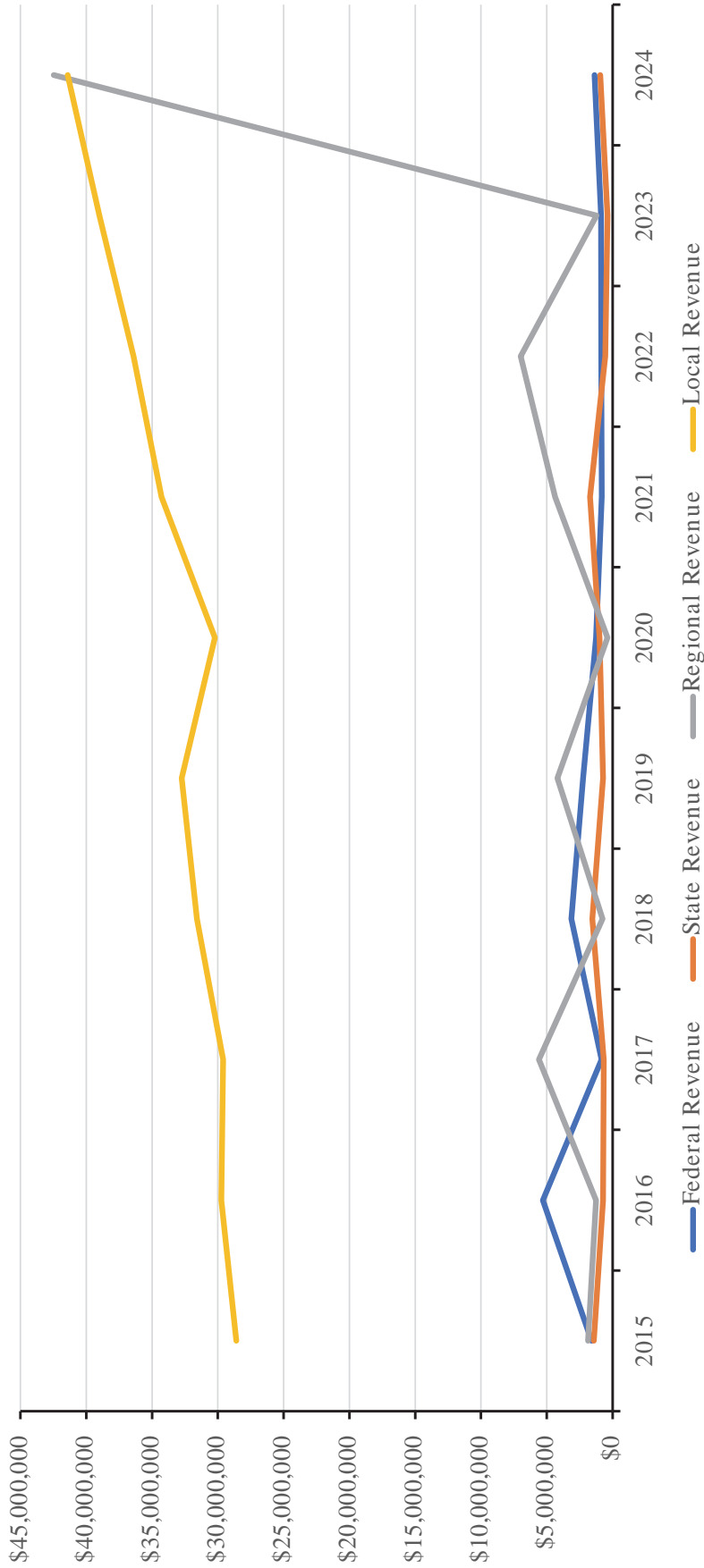


TRANSPORTATION AUTHORITY OF MARIN

OPERATING INFORMATION  
LAST TEN FISCAL YEARS

	Fiscal Year Ending June 30									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Federal Revenue</b>	\$ 1,591,156	\$ 5,301,158	\$ 840,442	\$ 3,124,051	\$ 2,238,572	\$ 1,258,585	\$ 814,473	\$ 860,748	\$ 878,095	\$ 1,369,825
<b>State Revenue</b>	1,418,942	716,923	665,974	1,530,790	719,436	993,156	1,707,370	554,574	376,382	940,004
<b>Regional Revenue</b>	1,862,025	1,259,013	5,597,422	753,288	4,200,382	383,768	4,364,229	6,972,426	1,218,073	42,479,001
<b>Local Revenue</b>	28,599,290	29,726,691	29,602,211	31,592,668	32,739,508	30,231,953	34,276,340	36,405,155	39,001,472	41,410,528
<b>Total</b>	33,471,413	37,003,785	36,706,049	37,000,797	39,897,898	32,867,462	41,162,412	44,792,903	41,474,022	86,199,358

TAM Revenue by Funding Source- Last Ten Fiscal Year



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*COMPLIANCE SECTION*

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**INDEPENDENT AUDITOR'S REPORT ON  
INTERNAL CONTROL OVER FINANCIAL REPORTING,  
ON COMPLIANCE WITH THE TRANSPORTATION  
DEVELOPMENT ACT AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Commissioners of the  
Transportation Authority of Marin  
San Rafael, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the basic financial statements of the Transportation Authority of Marin (Authority), as of and for the year ended June 30, 2024, and the related notes to the financial statements, and have issued our report thereon dated November 6, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements including the applicable provisions of section 6666 of Title 21 of California Code of Regulation and the allocation instructions of the Metropolitan Transportation Commission (MTC), noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We have also issued a separate Memorandum on Internal Control dated November 6, 2024 which is an integral part of our audit and should be read in conjunction with this report.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of the Metropolitan Transportation Commission, management, Board of Commissioners, others within the Authority, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties; however, this restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Maze + Associates*

Pleasant Hill, California  
November 6, 2024



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH THE 5% ADMINISTRATION CAP**

Board of Commissioners of the  
Transportation Authority of Marin  
San Rafael, California

**Report on Compliance for 5% Administration Cap**

*Opinion on Compliance for 5% Administration Cap*

We have audited the Transportation Authority of Marin (Authority)'s compliance with the requirements of the 5% administration cost cap limit (Limit) contained in the Marin County Transportation Sales Tax Expenditure Plan (Plan) that could have a direct and material effect on the financial statements for the year ended June 30, 2024.

In our opinion, the Authority complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Sales Tax Measures for the year ended June 30, 2024.

*Basis for Opinion on the 5% Administration Cap*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (Government Auditing Standards), and requirements specified in the Plan. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the 5% Administration Cap. Our audit does not provide a legal determination of the Authority's compliance with the compliance requirements referred to above.

*Responsibilities of Management for Compliance*

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or agreements applicable to the 5% Administration Cap.

*Auditor's Responsibilities for the Audit of Compliance*

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Authority's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards* and requirements specified in the Funding Agreement will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Authority's compliance with the requirements of the 5% Administration Cap as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards* and the Funding Agreement, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Authority's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Authority's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the requirements referred to above, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.



## Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of the Sales Tax Measure on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of the 5% Administration Cap will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of the Sales Tax Measure that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements, specified in the 5% administration cost cap limit (Limit) contained in the Marin County Transportation Sales Tax Expenditure Plan

*Maze + Associates*

Pleasant Hill, California  
November 6, 2024

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**INDEPENDENT AUDITOR'S REPORT  
ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE;  
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

Board of Commissioners of the  
Transportation Authority of Marin  
San Rafael, California

**Report on Compliance for Each Federal Program**

*Opinion on the Major Federal Program*

We have audited the Transportation Authority of Marin's (Authority)'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the Authority's major federal programs for the year ended June 30, 2024. The Authority's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Authority complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major federal programs for the year ended June 30, 2024.

*Basis for Opinion on the Major Federal Program*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Authority's compliance with the compliance requirements referred to above.

### *Responsibilities of Management for Compliance*

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Authority's federal programs.

### *Auditor's Responsibilities for the Audit of Compliance*

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Authority's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Authority's compliance with the requirements of its major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Authority's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Authority's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## Report on Internal Control over Compliance

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities and each major fund of the Authority as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements. We issued our report thereon dated November 6, 2024, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects in relation to the basic financial statements as a whole.

*Maze + Associates*

Pleasant Hill, California  
November 6, 2024

## TRANSPORTATION AUTHORITY OF MARIN

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR JUNE 30, 2024**

<u>Federal Grantor/ Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>
US Department of Transportation <b>Pass-Through</b> Programs From: Metropolitan Transportation Commission			
STP/CMAQ Planning	20.205	CMA Planning Agreement FY2023- 27, Supplemental Base/CBTP	\$ 1,364,825
Total US Department of Transportation			1,364,825
Total Expenditures of Federal Awards			\$ 1,364,825

See Accompanying Notes to Schedule of Expenditures of Federal Awards

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**TRANSPORTATION AUTHORITY OF MARIN****NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS****JUNE 30, 2024**

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**NOTE 1 – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of TAM under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of TAM, it is not intended to and does not present the financial position, changes in net assets, or cash flows of TAM.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus applied. The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Expenditures of Federal Awards reported on the Schedule are recognized when incurred.

**NOTE 3 – INDIRECT COST RATE**

TAM has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

TRANSPORTATION AUTHORITY OF MARIN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

JUNE 30, 2024

SECTION I — SUMMARY OF AUDITOR’S RESULTS

**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?        Yes   X   No
- Significant deficiency(ies) identified?        Yes   X   None Reported

Noncompliance material to financial statements noted?        Yes   X   No

**Federal Awards**

Internal control over major federal programs:

- Material weakness(es) identified?        Yes   X   No
- Significant deficiency(ies) identified?        Yes   X   None Reported

Type of auditor’s report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?        Yes   X   No

Identification of major program(s):

<b>Assistance Listing Number(s)</b>	<b>Name of Federal Program or Cluster</b>
<u>20.205</u>	<u>Highway Planning and Construction</u>

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee?   X   Yes        No

**TRANSPORTATION AUTHORITY OF MARIN****SCHEDULE OF FINDINGS AND QUESTIONED COSTS****JUNE 30, 2024**

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**FINANCIAL STATEMENT FINDINGS**

Our audit did not disclose any significant deficiencies, or material weaknesses or instances of noncompliance material to the basic financial statements. We have also issued a separate Memorandum on Internal Control dated November 6, 2024 which is an integral part of our audits and should be read in conjunction with this report.

**TRANSPORTATION AUTHORITY OF MARIN**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**JUNE 30, 2024**

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**FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

Our audit did not disclose any findings or questioned costs required to be reported in accordance with Uniform Guidance



**DATE:** December 9, 2024

**TO:** Transportation Authority of Marin Board of Commissioners

**FROM:** Anne Richman, Executive Director *Anne Richman*  
Melanie Purcell, Director of Finance & Administration  
Emily Tong, Senior Accountant

**SUBJECT:** Review of the 2024 Measure A/AA Compliance Audit (Action), Agenda Item No. 8c

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## RECOMMENDATION

Staff recommends the TAM Board accept the 2024 Measure A/AA Compliance Audit.

The Community Oversight Committee (COC) reviewed the 2024 Measure A/AA compliance audit results at their November 18, 2024 meeting and while there was not a quorum, consensus of the attending members was to refer it to the TAM Board for acceptance.

## BACKGROUND

TAM has a fiduciary responsibility to the voters of Marin County to ensure that the Measure A/AA ½-Cent Transportation Sales Tax funds are spent appropriately and has carried out this responsibility diligently since the inception of Measure A in 2004. Both the Measure A and Measure AA Expenditure Plans provided TAM with the authority to audit all Measure A/AA fund recipients for their use of the sales tax proceeds. An independent compliance audit is explicitly permitted under the terms and conditions of TAM's funding agreements/contracts with all Measure A/AA funding recipients. The COC played a critical role in the development of the original Measure A Compliance Audit Policy, adopted by the TAM Board at its October 28, 2010 meeting. The implementation of the Policy started with FY2011-12 and prior Measure A funding activities. The Compliance Audit Policy was updated to include all categories under Measure AA and amendments were approved by the TAM Board at its April 23, 2020 meeting.

The TAM Board approved the six Measure A/AA Transportation Sales Tax fund recipients that were selected for the 2024 audit cycle at its June 27, 2024 meeting as shown in Table 1. The 2024 compliance audit cycle covers Measure A/AA revenue and expenditure activities, which occurred in or prior to FY2023-24.

**Sales Tax Fund Recipients Selected for the 2024 Compliance Audit Cycle**

<b>Fund Recipient</b>	<b>Funding Strategy/Category</b>
Interest Revenue Funding Usage	
None for this Cycle	
Measure A Strategy 1/ Measure AA Category 4 Local Bus Transit System	
Marin Transit	For all sales tax funds received for its FY2023-24 transit operation and capital needs
Measure AA Category 1 Highway 101 & Adjacent Roadways	
None for this Cycle	
Measure A Strategy 3.1/ Measure AA Major Road Set Aside	
City of San Rafael	3rd Street Project
Measure A Strategy 3.2/Measure AA Category 2.1 Local Street and Road	
Town of Corte Madera	For the usage of the FY2023-24 or prior sales tax Local Roads funds: 2022 Road Rehabilitation Project- Phase 1
Measure A Strategy 4.1/ Measure AA Category 3.1 Safe Routes to School Program	
Parametrix	Strategy 4.1 & 4.3, Safe Routes & Safe Pathways to School, for all sales tax funds received under the Safe Routes to Schools professional contract
Measure A Strategy 4.2/ Measure AA Category 3.2 Crossing Guard Program	
All City Management Services	For the usage of crossing guard funding in FY2023-24
Measure A Strategy 4.3/ Measure AA Category 2.2 Safe Pathways to School Project	
Town of Ross	Large Project: Laurel Grove Project

**DISCUSSION/ANALYSIS**

**Measure A/AA Compliance Audit Process:**

The annual Measure A/AA Compliance Audit Workshop was conducted on August 28, 2024. Staff, along with the audit team from Moss, Levy & Hartzheim (MLH), LLP, reviewed the requirements of the Measure A/AA Expenditure Plans, the agreements and contracts in place, and the compliance audit policy adopted, and explained the audit process and timeline. Representatives from 10 different fund recipients attended the workshop and provided staff with valuable questions and feedback.

The audit team from MLH, along with TAM staff, started the initial pre-audit meetings in September with the fund recipients selected, field visits were completed, and draft audit results were presented to TAM staff for review in early November. Staff is pleased to report there was only one instance of a non-compliance finding during this audit cycle.

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

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

Compliance audit results for the 6 fund recipients selected for the 2024 compliance audit effort are presented below.

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

**Measure A/AA Expenditure Audited:**

Compliance audit for Marin Transit covers all Measure A and Measure AA funds allocated and spent in FY2023-24 for Marin Transit’s operation and capital needs.

<b>Measure A/AA Allocation</b>				
Allocation Period	Agreement Number	Measure A/AA Strategy/Category	Agreement Date	Available Amount
FY2023-24	A-FY24-03	Measure A/AA	9/1/2023	\$ 20,855,851
<b>Total Measure A/AA Allocation</b>				<b>\$ 20,855,851</b>
<b>Measure A/AA Expenditures</b>				
Project Name		Measure A/AA Strategy/Category	Date of Completion	Amount
Marin Transit Operation and Capital Needs		Measure A Reserve	6/30/2024	\$ 1,058,388
		AA C4.1		\$ 12,637,595
		AA C4.2		\$ 926,812
		AA C4.3		\$ 2,830,506
		AA C4.4		\$ 1,360,084
		AA C4.5		\$ 987,746
<b>Total Measure A/AA Expenditure</b>				<b>\$ 19,801,131</b>

**Result:**

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

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

Not needed.

**City of San Rafael , Measure A/AA Funds for the Third Street Rehabilitation Project**

**Measure A/AA Expenditure Audited:**

Compliance audit for the City of San Rafael covers all Measure A/AA funds allocated and spent during and prior to FY2023-24 for the Third Street Rehabilitation project.

<b>Measure A/AA Allocation</b>				
Allocation Period	Agreement Number	Measure A/AA Strategy/Category	Agreement Date	Available Amount
FY2020-21	A-FY21-31	Measure A and AA	9/20/2021	\$ 11,654,106
<b>Total Measure A/AA Allocation</b>				<b>\$ 11,654,106</b>
<b>Measure A/AA Expenditures</b>				
Project Name	Phase	Measure A/AA Strategy/Category	Date of Completion	Amount
Third Street Rehabilitation Project	Construction	Measure AA Major Road	7/15/2024	\$ 11,590,454
		Measure A Reserve	7/15/2024	\$ 63,652
<b>Total Measure A/AA Expenditure</b>				<b>\$ 11,654,106</b>

**Result:**

The audit procedures disclosed no instances of noncompliance with the Measure A/AA Expenditure Plans and the funding agreement between the City of San Rafael and TAM.

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

Not needed.

**Town of Corte Madera, Measure A/AA Funds for Local Roads**

**Measure A/AA Expenditure Audited:**

Compliance audit for the Town of Corte Madera covers all Measure A/AA funds allocated and spent during and prior to FY2023-24 for the 2022 Road Rehabilitation Project.

<b>Measure A/AA Allocation</b>				
<b>Allocation Period</b>	<b>Agreement Number</b>	<b>Measure A/AA Strategy/Category</b>	<b>Agreement Date</b>	<b>Available Amount</b>
FY2022-23	A-FY23-04	Measure A/AA	7/31/2023	\$ 258,149
<b>Total Measure A/AA Allocation</b>				<b>\$ 258,149</b>
<b>Measure A/AA Expenditures</b>				
<b>Project Name</b>	<b>Phase</b>	<b>Measure A/AA Strategy/Category</b>	<b>Date of Completion</b>	<b>Amount</b>
2022 Road Rehabilitation	Various	Measure AA C2.1	N/A	\$ 249,193
		Measure A Reserve	N/A	\$ 8,956
<b>Total Measure A/AA Expenditure</b>				<b>\$ 258,149</b>

**Result:**

The audit procedures disclosed no instances of noncompliance with the Measure A/AA Expenditure Plans and the funding agreement between the Town of Corte Madera and TAM.

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

Not needed.

**Parametrix, Measure AA Funds for the Safe Routes to School Program**

**Measure AA Expenditure Audited:**

Compliance audit for Parametrix covers all Measure AA funds spent during FY2023-24 for professional consultant services for the Safe Routes to Schools program. Parametrix is a consultant to TAM for the program.

<b>Measure A/AA Allocation</b>				
<b>Contract Period</b>	<b>Contract Number</b>	<b>Measure A/AA Strategy/Category</b>	<b>Contract Date</b>	<b>Available Amount</b>
July 2023-June 2026	C-FY23-13	Measure AA	7/10/2023	\$ 3,650,000
<b>Total Measure A/AA Allocation</b>				<b>\$ 3,650,000</b>
<b>Measure A/AA Expenditures</b>				
<b>Project Name</b>	<b>Phase</b>	<b>Measure A/AA Strategy/Category</b>	<b>Date of Completion</b>	<b>Expenditures Through FY23-24</b>
Safe Routes to School	Program	Measure AA C3.1	N/A	\$ 1,026,502
<b>Total Measure A/AA Expenditure</b>				<b>\$ 1,026,502</b>

**Result:**

The audit procedures disclosed no instances of noncompliance with the Measure AA Expenditure Plan and the contract between Parametrix and TAM.

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

Not needed.



**All City Management Services, Measure AA Funds for the Crossing Guard Program**

**Measure A/AA Expenditure Audited:**

Compliance audit for All City Management Services covers all Measure AA funds allocated and spent during FY2023-24 for the Crossing Guard program.

<b>Measure A/AA Allocation</b>				
<b>Contract Period</b>	<b>Contract Number</b>	<b>Measure A/AA Strategy/Category</b>	<b>Contract Date</b>	<b>Available Amount</b>
FY2023-24	C-FY23-12	Measure AA	8/15/2023	\$ 6,700,000
<b>Total Measure A/AA Allocation</b>				<b>\$ 6,700,000</b>
<b>Measure A/AA Expenditures</b>				
<b>Project Name</b>	<b>Phase</b>	<b>Measure A/AA Strategy/Category</b>	<b>Date of Completion</b>	<b>Expenditures Through FY23-24</b>
Crossing Guard Services	Program	Measure AA C3.2	N/A	\$ 2,289,403
<b>Total Measure A/AA Expenditure</b>				<b>\$ 2,289,403</b>

**Result:**

The audit procedures identified one instance of noncompliance with the Measure AA Expenditure Plan and the funding agreement between All City Management Services and TAM. This finding determined one instance of inadequate documentation related to the background check of an employee.

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

ACMS is continuing to research the documentation and will provide evidence of the original background check or a new background check to TAM as soon as available.

**Town of Ross, Measure AA Funds for Large Safe Pathways**

**Measure AA Expenditure Audited:**

Compliance audit for the Town of Ross covers all Measure AA funds allocated and spent during and prior to FY2023-24 for the Laurel Grove Pathway project.

<b>Measure A/AA Allocation</b>				
<b>Allocation Period</b>	<b>Agreement Number</b>	<b>Measure A/AA Strategy/Category</b>	<b>Agreement Date</b>	<b>Available Amount</b>
FY2019-20	A-FY20-26	Measure AA	12/1/2019	\$ 400,000
<b>Total Measure A/AA Allocation</b>				<b>\$ 400,000</b>
<b>Measure A/AA Expenditures</b>				
<b>Project Name</b>	<b>Phase</b>	<b>Measure A/AA Strategy/Category</b>	<b>Date of Completion</b>	<b>Amount</b>
Large Project- Laurel Grove Pathway Extension	Design/Construction	Measure AA C2.2	9/1/2023	\$ 400,000
<b>Total Measure A/AA Expenditure</b>				<b>\$ 400,000</b>

Result:

The audit procedures disclosed no instances of noncompliance with the Measure AA Expenditure Plan and the funding agreement between the Town of Ross and TAM.

Follow-up Meeting and/or Action:

Not needed.

**FISCAL IMPACTS**

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

**NEXT STEPS**

After the TAM Board reviews and accepts all compliance audit reports, final compliance audit reports will be distributed to the fund recipients for their records.

**ATTACHMENTS**

*Since the reports are very similar and essential information from all reports is highlighted in the staff memo and presentation, only the Marin Transit report is included as part of the package; the other reports may be accessed with the links below:*

[Attachment A-1 Measure A/AA Compliance Audit Report – Marin Transit](#)

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

[Attachment A-3 Measure A/AA Compliance Audit Report – Town of Corte Madera](#)

[Attachment A-4 Measure A/AA Compliance Audit Report – Parametrix](#)

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

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



MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

**PARTNERS**

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE

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

### Compliance

We have audited Marin Transit's (Agency) compliance with the types of compliance requirements described in the Measure A/AA Expenditure Plans and the respective funding agreement with the Transportation Authority of Marin (Authority), for the fiscal year ended June 30, 2024. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to compliance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Management of Marin Transit is responsible for compliance with the Measure A/AA Expenditure Plans and requirements of its funding agreement with the Authority. Our responsibility is to express an opinion on the Agency's compliance based on our audit.

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

In our opinion, the Agency complied, in all material respects, with the compliance requirements referred to above for funding allocated during the fiscal years end June 30, 2024 and for expenditures during the fiscal year ended June 30, 2024.

### Internal Control over Compliance

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

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

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

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

*Moss, Levy & Hartzheim*

MOSS, LEVY & HARTZHEIM, LLP  
Culver City, CA  
November 1, 2024

**MARIN TRANSIT**

Measure A/AA Compliance Report

Notes to the Compliance Report

June 30, 2024

**NOTE 1** **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES****Financial Reporting Entity**

Marin Transit (Agency) is an agency formed by vote by the people of Marin County that provides local transit services within Marin County.

**Basis of Accounting**

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

**NOTE 2** **MEASURE A/AA SALES TAX**

The Measure A/AA sales tax is a ½-cent sales tax originally approved as Measure A in 2004 and then renewed as Measure AA in 2018 by the voters of Marin. Together, it is expected to provide more than \$1.3 billion in reliable local transportation dollars as a step in implementing the “transportation vision” set forth by the County of Marin as a plan to alleviate traffic congestion, reinvent the public transportation system, provide additional pedestrian and bike pathways, provide safer routes to school and many other additional transit related goals. Various community and advocacy groups in each part of the County, representing the many diverse interests in Marin, provided input that resulted in a draft expenditure plan for both Measure A and Measure AA. The draft plans were presented to each of Marin’s City/Town Councils and to numerous stakeholder groups for review and input. Comments received prompted refinements reflected in the Final Measure A/AA Transportation Sales Tax Expenditure Plans (Plans).

The original Marin County Transportation Sales Tax Expenditure Plan (Measure A) was approved in November 2004 and subsequently, the renewed Marin County Transportation Sales Tax Expenditure Plan was approved by 76.7% of Marin voters as Measure AA in November 2018. This renewed the current ½-cent transportation sales tax for another 20 years, until 2049.

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

**NOTE 3** **REVENUE RECOGNITION**

The Agency operates on the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of the related cash flows. The Authority operates on the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period. For this purpose, the Authority considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when the liability is incurred, as under accrual accounting. Due to the various economic focuses and accrual bases used, there will be certain differences between revenue accrued by the Agency and amounts accrued as expenditures by the Authority.

**MARIN TRANSIT**

Measure A/AA Compliance Report

Attachment A – Procedures Performed

June 30, 2024

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

**MARIN TRANSIT**

## Measure A/AA Compliance Report

## Attachment A – Procedures Performed

June 30, 2024

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10. For entities receiving funding in advance for Measure A Strategy 3 and/or Measure AA Category 2 under a funding agreement, we reviewed, in summary form, various invoices to verify that expenditures being charged to the specific cost center or fund code restricted for Measure A/AA were reasonable for the project. In addition, expenditures were also tested in the same fashion as outlined in Step 9 of this list.
11. For entities where capital construction projects were funded utilizing Measure A Strategy 1,3&4 and Measure AA Category 2, 3&4 and the Major Road Set-aside funding, we obtained the necessary project files and reviewed them for the following requirements:
  - a. Procurement Process – Reviewed procurement process of the project to ensure that the project was properly advertised in publications, internet, trade journals and/or other acceptable means. If other means of procurement, such as selective Request For Proposal (RFP) submittals were followed, we determined whether the process was adequate in regards to the project. Reviewed any other evidence of procurement when appropriate, such as fax logs or mailing lists.
  - b. Bids and Proposals – Reviewed bids and proposals received to ensure that sufficient bids were received in regards to the project.
  - c. Bid Award – Reviewed County Board of Supervisor and/or City/Town Council Agendas and Minutes along with Staff Reports in regards to the bid award to ensure that the contract for the project was properly approved and documented in a public forum. Also, we reviewed bidding results to ensure that the lowest bid was selected, and if the lowest bid was not selected, that there was sufficient documentation for any other selection process utilized.
12. For entities where professional service contracts were paid utilizing Measure A/AA funding, with regards to construction projects or other purposes, we reviewed the policies and procedures of the entity in question to ensure that internal policies and procedures were followed in regards to the selection of professional service firms.
13. For entities where capital construction projects were paid utilizing Measure A Strategy 1,3&4 and Measure AA Category 2,3&4 and the Major Road Set-aside4 funding, we reviewed any applicable environmental review requirements and reviewed documentation to verify that all reports and reviews were performed prior to the start of any construction.
14. For entities where personnel costs were charged to Measure A/AA funding, we selected a representative sample of charges for personnel costs and tested for the following:
  - a. Recalculation – Reviewed and reconciled wage rates from personnel costs charged to Measure A/AA cost center or fund code to the entity’s payroll registers to ensure that wage rates being charged were accurate and properly approved; reviewed all benefits and fringe costs being allocated in addition to wage rates to ensure that they were accurate and appropriate; recalculated personnel costs utilizing wage rates and hours being charged to ensure that the amounts were mathematically accurate; review the calculation to ensure no indirect costs were included in the reimbursement request.
  - b. Timesheet – Reviewed timesheets for selected personnel costs to ensure that hours being charged to Measure A/AA are properly supported with an approved timesheet. All charges to Measure A/AA funding must be clearly documented on timesheets, detailing the number of hours and the funding source, on a daily basis. We also reviewed timesheets for selected personnel costs to ensure that signatures of both the employee and supervisor were present. Electronic time documentation methods must also have similar electronic signatures.
15. Obtained close-out reports, from completed capital construction projects, submitted to the Authority.
16. Reviewed close-out reports to ensure that they were submitted within 90 days and were properly certified in accordance with the entity’s funding agreement/contract with the Authority.

**MARIN TRANSIT**

Measure A/AA Compliance Report

Attachment B - Findings and Observations

June 30, 2024

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None Noted



**MARIN TRANSIT**

Measure A/AA Compliance Report

Attachment C – Schedule of Funding Allocations and Expenditures

June 30, 2024

<b>Measure A/AA Allocation</b>				
<b>Allocation Period</b>	<b>Agreement Number</b>	<b>Measure A/AA Strategy/Category</b>	<b>Agreement Date</b>	<b>Available Amount</b>
FY2023-24	A-FY24-03	Measure A/AA	9/1/2023	\$ 20,855,851
<b>Total Measure A/AA Allocation</b>				<b>\$ 20,855,851</b>
<b>Measure A/AA Expenditures</b>				
<b>Project Name</b>	<b>Measure A/AA Strategy/Category</b>	<b>Date of Completion</b>	<b>Amount</b>	
Marin Transit Operation and Capital Needs	Measure A Reserve	6/30/2024	\$	1,058,388
	AA C4.1		\$	12,637,595
	AA C4.2		\$	926,812
	AA C4.3		\$	2,830,506
	AA C4.4		\$	1,360,084
	AA C4.5		\$	987,746
<b>Total Measure A/AA Expenditure</b>				<b>\$ 19,801,131</b>

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**DATE:** December 9, 2024

**TO:** Transportation Authority of Marin Board of Commissioners

**FROM:** Anne Richman, Executive Director *Anne Richman*  
Derek McGill, Director of Planning  
Jennifer Doucette, Executive Assistant/Clerk of the Board

**SUBJECT:** Amend the Administrative Code to Reflect Working Groups (Action), Agenda Item No. 8d

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## RECOMMENDATION

The TAM Board amends TAM's Administrative Code to remove the reference to the Measure A Technical Advisory Committee in section 104.3 and add a new section 104.7 Working Groups to include Technical Advisory and Equity Working Groups as identified in the Countywide Transportation Plan (CTP).

## BACKGROUND

With the passage of Measure A in 2004, a Technical Advisory Committee was developed to review Measure A Major Road and Crossing Guards programs, as defined in the Measure A Expenditure Plan. This committee was limited and focused in nature to the two specific program areas and reflected a mix of technical and non-technical members.

Starting in 2023, with the development of the CTP, TAM staff sought to formalize local agency coordination through the development of a countywide cross-disciplinary technical staff advisory body. Throughout the development of the plan, staff repeatedly heard from partner agencies on a need for countywide collaboration and coordination across public works, planning, transit operations and other disciplines to address transportation challenges resulting from regional, state and federal funding and policy changes.

## DISCUSSION

The Administration Section under Article IV of the Administrative Code contains the policies governing TAM committees. With the Technical Advisory Committee not having met since 2017, and the CTP highlighting the need for ongoing, regular coordination processes, in 2023, staff began a review of best practices amongst peer agencies. TAM staff reviewed other Bay Area Technical Advisory bodies, interviewed agency staff, and presented these findings to the Marin Public Works Association, Marin Planning Directors, and the Marin Managers Association in Summer of 2024.

TAM is the only County Transportation Agency in the Bay Area without a functioning technical advisory body. Currently, TAM staff coordinates with local agencies through multiple local coordination processes and creates specific technical advisory bodies for projects as needed. To respond to increased workload, upcoming coordination activities and partner agency requests, the CTP implementation actions include the development of a technical advisory working group and equity working group.

During the review process, partner agencies have recommended that a forum to support staff decisions would be most conducive to support implementation of the CTP. Typically, Board committees are required to meet all Brown Act requirements for public meetings. Staff circulated an initial draft of changes to the Administrative Code to legal counsel to confirm any Brown Act requirements on any draft working group and County Counsel advised that these bodies are exempt from Brown Act requirements. A non-Brown Act meeting approach is expected to reduce administrative costs associated with staffing additional committees, allow for easier participation via remote attendance, and still provide a collaborative forum for discussion. Participation by non-working group members would be subject to further discussion with members of the working groups.

### **FISCAL IMPACTS**

There are no fiscal impacts with approving this administrative action.

### **NEXT STEPS**

Upon approval by the TAM Board, staff will amend the Administrative Code and begin convening working group meetings.

### **ATTACHMENTS**

Attachment A – Proposed Amendments to the Administrative Code

**ADMINISTRATIVE CODE**  
**OF THE**  
**TRANSPORTATION AUTHORITY OF MARIN**

**Ordinance No. 2005-01**

Adopted:  
November 17, 2005

Revised:  
December 14, 2006  
October 27, 2011  
December 5, 2013  
March 27, 2014 (effective July 1, 2014)  
November 20, 2014  
December 14, 2015  
April 26, 2018 (Selection of Chair and Vice Chair)  
March 28, 2019 (Executive Committee Name Change & COC Requirement)  
March 25, 2021 (Measure AA, TAC, & Misc.)  
October 26, 2023 (Meetings & Misc.)  
June 27, 2024 (COC Name Change)  
[December 9, 2024 \(Working Groups\)](#)

**TRANSPORTATION AUTHORITY OF MARIN**

**ADMINISTRATIVE CODE**

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**TRANSPORTATION AUTHORITY OF MARIN**

**ADMINISTRATIVE CODE**

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**ARTICLE I**

**TITLE AND AUTHORITY**

101.1 Title and Authority. This ordinance is enacted pursuant to the provisions of California Public Utilities Code Section 180105(b) and may be referred to as the "Transportation Authority of Marin Administrative Code". This ordinance prescribes the powers and duties of the Authority Chair and Vice Chair, the method of appointing Authority employees, and methods, procedures and systems of operation and management of the Authority.



**ARTICLE II**  
**DEFINITIONS**

102.1 Definitions.

(a) For purposes hereof, the following words shall have the following meanings:

(1) "Act" means the Local Transportation Authority and Improvement Act, California Public Utilities Code Sections 180000 et seq., added Statutes 1987, Chapter 786, as amended from time to time.

(2) "Administrative Expenses" means the expenses of administration of the Authority including salary and benefits of staff, consultants' fees, legal fees, accounting fees, and expenses of planners, engineers, financial consultants, and others not chargeable directly to a Program and pertaining to the administration of the Authority.

(3) "Annual Budget" means the budget for the Authority as required by Section 180105 of the Act.

(4) "Authority" means the Transportation Authority of Marin.

(5) "Board" means the governing body of the Authority. The Board is the legislative body of the Authority as defined under provisions of Section 54952 of the Brown Act.

(6) "Board of Supervisors" means the Board of Supervisors of the County.

(7) "Bonds" mean indebtedness and securities of any kind or class, including but not limited to bonds, refunding bonds, or revenue anticipation notes.

(8) "Brown Act" means the Ralph M. Brown Act, Government Code Sections 54950 et seq., as it may be amended from time to time.

(9) "Caltrans" means the California Department of Transportation.

(10) "Chair" means the person designated to preside at meetings of the Authority pursuant to Section 104.1(a) of this Code.

(11) "City" means any incorporated city or town within the County.

(12) "Code" means the Transportation Authority of Marin Administrative Code.

(13) "Commissioner" means a person serving as a Commissioner of the Board or their alternate.

(14) "Congestion Management Agency" means the County's Congestion Management Program Agency designated pursuant to Government Code Section 65089(a).

(15) "Congestion Management Program" means the program developed and administered by the Congestion Management Agency in accordance with the provision of Government Code Section 65089.

(16) "County" means the County of Marin.

(17) "Elected Official" means a duly elected and serving official of the legislative body, as defined in Government Code Section 34000, of any City and any duly elected and serving Commissioner of the Board of Supervisors.

(18) "Executive Director" means the employee selected to manage the day-to-day activities of the Authority.

(19) "Ex Officio Member" means a person that has the right to attend and participate in Board discussions but shall not have the right to vote on any Board matter, as provided in Section 104.6.

(20) "Expenditure Plan" means a Marin County Transportation Sales Tax Expenditure Plan adopted by the Board pursuant to Section 180206 of the Act and submitted to and adopted by the voters.

(21) "Fiscal Year" means July 1 to and including the following June 30.

(22) "General Counsel" means the attorney(s) acting as general counsel to the Authority.

(23) "Holiday" means any day observed by the Authority as a holiday, other than a Saturday or Sunday.

(24) "Local Jurisdiction" means any local agency as defined in Government Code Section 15501, the boundaries of which are entirely within the County and the Metropolitan Transportation Commission.

(25) "Metropolitan Transportation Commission" means the regional transportation planning agency authorized by Government Code Sections 66500 et seq.

(26) "Official Acts" means all substantive actions taken by the Board, excluding matters that are procedural in nature.

(27) "Ordinance" means a Transportation Improvement Ordinance No. 2004-02 of the Authority submitted to and adopted by the voters on the November 2, 2004 Ballot.

(28) "Program" means a project and/or a program described in the Expenditure Plan.

(29) "Staff" means employees of the Authority or contracted employees of any public agency acting as employees of the Authority.

(30) "Working Day" means any day other than a Saturday, Sunday, or Holiday observed by the Authority.

**ARTICLE III****POWERS, AUTHORITY, AND DUTIES OF THE GOVERNING BOARD**

103.1 Powers. The Board shall exercise all of the powers and authority of the Authority in furtherance of the purposes of the Authority as defined in the Ordinance and the Act. Without limiting the generality of the foregoing, the Board shall have the power to do any of the following on behalf of the Authority:

(a) To administer the Expenditure Plan, to provide for the design, financing, constructing, and implementation of the Programs, and to determine the use of sales tax revenues in conformance with the parameters established in the Expenditure Plan;

(b) To prepare, adopt, implement, and administer the [Congestion Management Program-Countywide Transportation Plan](#) as the designated Congestion Management Agency for the County;

(c) To make and enter into contracts;

(d) To contract for the services of auditors, appraisers, engineers, attorneys, planners, financial consultants, and such other persons as it deems necessary;

(e) To appoint agents;

(f) To lease, acquire, construct, manage, maintain, and operate any buildings, works, or improvements;

(g) To acquire, hold, or dispose of property by any lawful means, including without limitation, gift, purchase, lease, lease purchase, or sale, expressly excluding the power of eminent domain;

(h) To incur debts, liabilities, or obligations subject to limitations herein set forth, including without limitation the issuance of bonds;

(i) To receive gifts, contributions, and donations of property, funds, services, and other forms of financial assistance from persons, firms, corporations, and any governmental entity, subject to applicable reporting and other limitations as set forth in Article VII;

(j) To sue and be sued on behalf of the Authority;

(k) To apply for and appropriate grant or grants under any federal, state, or local programs for assistance in developing any of its programs;

(l) To adopt a seal and alter it;

(m) To elect a Chair and Vice Chair;

(n) To hire an independent staff of its own or contract with any public agency to manage and staff the day-to-day activities of the Authority. To the extent possible, the Authority shall rely on existing state, regional, and local transportation planning and programming data and expertise, rather than on a large duplicative staff;

(o) To exercise those powers authorized in Division 19 (commencing with Section 180000) of the Public Utilities Code; and

(p) To administer the Authority in furtherance of all the above.

### 103.2 Organization.

(a) The Board shall consist of the following:

(1) One Commissioner from each Marin City and Town Council appointed by their respective Councils (11 Commissioners total), each of whom is an Elected Official;

(2) Five Commissioners from the Board of Supervisors, each of whom is an Elected Official.

(b) Each Commissioner from a City or Town Council also shall have a designated alternate appointed by their respective Councils, each of whom is an Elected Official who shall attend meetings of the Board in the event that the Commissioner is unable to attend. It shall be the responsibility of the Commissioner to inform such Commissioner's designated alternate when such Commissioner is unable to attend a meeting of the Board. The name of each designated alternate shall be on file with the Board. An alternate Commissioner shall assume all rights and duties of the absent Commissioner, except will not serve as Chair or Vice-Chair.

(c) Each Commissioner shall be appointed for a term of four years; however, in order to provide for staggered terms for Commissioners, at the first meeting of the Authority the Commissioners shall be selected by lot to serve staggered terms, as follows: 8 Commissioners would be selected for 4-year terms and 8 Commissioners would be selected for initial 2-year terms. The initial selection shall involve separate drawings by Commissioners from the Board of Supervisors and by Commissioners from the City and Town Councils to determine three Commissioners from the Board of Supervisors and five Commissioners from the City and Town Councils that would serve the initial 4-year terms. The remaining Commissioners not selected in the drawing would serve initial 2-year terms.

All initial terms shall commence as of May 6, 2004 and, subject to earlier removal or termination as provided herein, shall expire on April 30, 2006, as to two-year terms and April 30, 2008, as to four-year terms. Thereafter, terms of office shall commence on January 1 and shall terminate on the fourth anniversary date of such commencement date. Except Commissioners appointed April 2018 whose terms shall terminate December 31, 2021 and Commissioners appointed April 2020 whose terms shall terminate December 31, 2023. Commissioners shall be appointed for their full terms, subject only to the requirement that they continue to be Elected Officials.

(d) If either the term of the Commissioner or alternate has expired but his or her respective Council or Board has not appointed a new TAM representative, the Commissioner or alternate will continue as the TAM representative until his or her Council or Board appoints a new TAM representative, provided that the incumbent is still an Elected Official. If for any reason a Commissioner is no longer an Elected Official, his or her position shall remain vacant until a successor is named and qualified.

103.3 Principal Office. The principal office of the Authority shall be at 900 Fifth Avenue, Suite 100, San Rafael, California, 94901. The Authority may change said principal office from one location to another within the County.

103.4 Meetings.

(a) The Board shall meet at the principal office of the Authority or at such other place as may be designated by motion of the Board.

(b) Matters to be placed on the agenda for any regular meeting may be filed with the Executive Director, or his or her designee, by any Commissioner no later than ten (10) Working Days prior to the date of the meeting. The notice of an agenda for each regular meeting of the Board and any Standing Board Committee shall be prepared by, or under the direction of, the Executive Director, who shall cause copies to be posted, mailed, and/or delivered to Commissioners, and posted on the Authority web site. Each agenda shall provide a public comment period during which members of the public shall be afforded an opportunity to address the Board on items of interest to the public (other than agenda items) that are within the Authority's jurisdiction.

(c) Regular meetings of the Board shall be held on such day and time of each month as shall be specified by motion of the Board, unless such day is a holiday, in which case the meeting shall be held on an alternate working day approved by the Board. To ensure maximum public participation, all regular Board meetings should be held during evenings on working days and Standing Board Committee meetings should be held during late afternoons or evenings on working days.

(d) Regular, adjourned, and special meetings of the Board, and any Standing Board Committee meeting at which it is anticipated that a majority of the Board will be present, shall be conducted in accordance with the provisions of the Brown Act.

(e) Unless otherwise specified herein, Robert's Rules of Order shall govern the Conduct of Authority meetings and the Chair's decision on any procedural question shall be final. No person shall address the Board at any meeting until he or she has first been recognized by the Chair.

(f) During any public meetings of the Authority's Board or Committees, public comment shall be addressed to the Board or Committee, not to individual Board or Committee members, staff, or other member of the audience. The following actions are prohibited during public meetings: 1) obscene, vulgar or abusive language; 2) shouting or yelling; and/or 3) use of electronic devices, unless they are in silent mode.

The presiding officer shall order removed from the meeting room any person who commits the following acts in respect to a Board meeting: 1) disorderly, contemptuous or insolent behavior toward the Board, Committee, or staff or any member thereof, tending to interrupt the due and

orderly course of said meeting; 2) a breach of the peace, boisterous conduct or violent disturbance, tending to interrupt the due and orderly course of said meeting; 3) disobedience of any lawful order of the presiding officer, which shall include an order to be seated or to refrain from addressing the Board, Committee, or staff; and/or 4) any other interference with the due and orderly course of said meeting.

Any person removed from a meeting shall be excluded from further attendance at the meeting, unless permission to attend is granted upon motion adopted by a majority vote of the Board or Committee. Such exclusion shall be performed by any law enforcement officers or security officers upon being so directed by the presiding officer. Any law enforcement officers or security officers at the meeting, or whose services are commanded by the presiding officer, shall carry out all orders and instructions given by the presiding officer for the purpose of maintaining order and decorum at a public meeting.

In addition to performing the removal of any person who, in the opinion of the presiding officer, has violated the order and decorum of any meeting, the presiding officer may direct any law enforcement officer or officers to place such person under arrest for violation of Section 403 or Section 415 of the California Penal Code, or any other applicable law, and shall cause such person to be prosecuted. The complaint shall be signed by the presiding officer, the Executive Director, or the clerk of the meeting.

(g) At any regular meeting where there is less than a quorum of the Board, the Commissioners present may constitute themselves a "Committee of the Whole," for the purposes of discussing agenda matters or any other matter of interest to the Commissioners present. All items appearing on the agenda may be subject to action by the Committee of the Whole; however, a vote of the Committee of the Whole does not constitute final Board action. All Committee of the Whole actions must be ratified by a quorum of the Board.

103.5 Quorum and Voting Requirements for Action by the Board. A majority of the Commissioners shall constitute a quorum for the purposes of the transaction of business relating to the Authority, and, except as otherwise provided herein, all Official Acts of the Authority shall require the affirmative vote of a majority of the Commissioners of the Authority. In the event that a quorum is initially present at a duly held meeting, but a quorum is not present throughout the meeting, the Commissioners remaining may continue to discuss information on agenda items and receive public testimony but cannot take action.

103.6 Amendments to the Ordinance. An amendment, which proposes to affect the rate or period of the retail transactions and use tax imposed by this Ordinance, submitted to, and adopted by the voters of Marin, shall be effective only as follows:

(a) Adoption of the proposed amendment shall require the affirmative vote of two-thirds of the Commissioners following a noticed public hearing and a 45-day public comment period.

(b) The proposed amendment adopted by the Board shall require the approval of the Board of Supervisors and the majority of the City and Town Councils representing a majority of the population in the incorporated areas of the County.

(c) If the Board of Supervisors and the majority of the City and Town Councils representing a majority of the population in the incorporated areas of the County approve the proposed amendment, then the Authority shall request the Board of Supervisors

to call for a special election and submit the matter to the Marin electorate, which shall require a two-thirds vote of the electorate to enact the amendment.

103.7 Amendments to the Measure A and Measure AA Expenditure Plans. The Board may annually review and propose amendments to the Measure A and Measure AA Expenditure Plans to provide for the use of additional Federal, State, and local funds; to account for unexpected revenues; or to take into consideration unforeseen circumstances. The Measure A and Measure AA Expenditure Plans may be amended as follows:

(a) Adoption of the proposed amendment shall require the affirmative vote of two-thirds of the Commissioners following a noticed public hearing and a 45-day public comment period.

(b) The proposed amendment adopted by the Board shall require the approval of the Board of Supervisors and the majority of the City and Town Councils representing a majority of the population in the incorporated areas of the County before it shall become effective.

103.8 Minutes. The designee of the Executive Director shall cause to be kept minutes of regular, adjourned regular and special meetings of the Board and any Standing Board Committee, and shall cause a copy of the minutes to be forwarded to each Commissioner for approval by the Board or Standing Board Committee, where appropriate. All minutes shall be archived in the Principal Office of the Authority and shall be posted on the Authority website.

103.9 Ethics Training. Each Commissioner, except a Commissioner whose term of office ends before January 1, 2007, shall receive training in ethics pursuant to Section 53234 of the Government Code et seq. and every two years thereafter. The Authority shall maintain records for each Commissioner indicating date of training and entity that provided the training for at least five years from the date of receiving training. These records are public records subject to disclosure under the California Public Records Act.



**ARTICLE IV**  
**ADMINISTRATION**

104.1 In General.

(a) Selection of Chair and Vice Chair. The Board at its first meeting and annually thereafter at its regular January meeting, and at such other time as there may be a vacancy, shall elect a Chair who shall preside at all meetings and a Vice Chair who shall preside in his or her absence. At no time should two Commissioners from the Board of Supervisors or two Commissioners from City or Town Councils hold both the Chair and Vice Chair positions.

(b) Removal of Chair and Vice Chair. The Chair and/or Vice Chair may be removed by the affirmative vote of a majority of the Commissioners.

(c) Duties of Chair and Vice Chair.

(1) Duties of Chair. The Chair shall, if present, preside at all meetings of the Board and shall exercise and perform such other powers and duties as may from time to time be assigned to him by the Board or prescribed herein.

(2) Duties of the Vice Chair. The Vice Chair shall perform the duties of the Chair in his or her absence and, when so acting, shall have all the powers of, and be subject to, all the restrictions upon the Chair, and shall exercise and perform such other powers and duties as may from time to time have assigned him or her by the Board.

(d) Duties of Executive Director. The powers and duties of the Executive Director are:

(1) To have full charge of the administration of the day-to-day business affairs of the Authority;

(2) Subject to any limitation and to the terms and conditions set forth in Article V, to act as the purchasing agent for the Authority with powers to be exercised in the manner governing the exercise of the powers of the purchasing agent of the Authority;

(3) To keep the Board advised as to the needs and the status of operations of the Authority;

(4) To see that all rules, regulations, ordinances, policies, procedures, and resolutions of the Authority are enforced;

(5) To execute and deliver contracts and agreements on behalf of the Authority following such approvals as may be required hereunder and to administer Authority contracts in accordance with and subject to the limitations set forth in Article V;

(6) To authorize, approve and make expenditures in accordance with and subject to the limitations set forth in Article VI;

(7) To cause to be prepared and distributed the agenda for all Board meetings;

(8) To undertake such other duties, powers, and responsibilities as may from time to time be assigned to him/her by the Board;

(9) To accept and consent to deeds or grants conveying any interest in or easement upon real estate to the Authority pursuant to Government Code Section 27281 and to prepare and execute certificates of acceptances therefore from time to time as the Executive Director determines to be in furtherance of the purposes of the Authority. Such authority shall be limited to actions of a ministerial nature necessary to carry out conveyances authorized by the Board; and

(10) To serve as the Clerk/Secretary or designate a member of staff as the Clerk/Secretary.

104.2 Standing Board Committees. The Board may, as it deems appropriate, appoint Standing Board Committees consisting of three or more Commissioners, to accomplish the purposes set forth herein.

(a) Organization of Standing Board Committees. To the extent possible, Standing Board Committee assignments shall reflect geographical balance. Each such Standing Board Committee shall by majority vote elect a chair at its first meeting who shall serve at the pleasure of the Standing Board Committee. Except with respect to the Executive Committee, the Standing Board Committees shall establish a schedule of monthly regular meetings; special meetings of Standing Board Committees may be scheduled by the Executive Director or by the Committee Chair as needed.

(b) Standing Board Committees of the Authority. The following Standing Board Committees are hereby created:

(1) Administration/Projects/Planning and Funding/Programs/Legislation Executive Committees. The Administration, Projects & Planning and Funding, Programs & Legislation Executive Committees shall consist of five Commissioners each. The combined membership shall represent a geographic balance, including at least one representative each from the five planning areas of the County: Northern Marin, Central Marin, Ross Valley, Southern Marin, and West Marin. Membership to each Committee shall be as recommended by the TAM Board Chair and approved by a majority of the full TAM Board. The TAM Board Chair shall serve as chair over one committee and the TAM Board Vice-Chair shall serve as chair over the other. Each committee shall nominate a Vice-Chair of the Committee. The purpose of each Committee is to advise the Board and plan Board activities. A quorum of each Committee shall consist of three Commissioners. In the event that a quorum of the Committee members cannot be obtained, any TAM Commissioner present can serve as an alternate member on either Committee for the purpose of obtaining a quorum. Alternate members of Committees may be appointed by the remaining Commissioners to attend a Committee meeting in the absence of the principal appointees to the Committee. To the fullest extent possible, appointments of alternates shall be made so as to maintain geographical balance on such Committee. Any TAM members appointed to serve on a Committee for the purpose of obtaining a quorum are only temporary Committee members for one meeting and do not constitute as regular Committee members for future meetings.

(2) Other Committees. The Board may establish such other Standing or other Board Committees, as deemed necessary or advisable from time to time. The Chair, with the concurrence of the Board, may establish such other special, ad hoc, or other Board Committees, as he or she deems necessary or advisable from time to time.

#### 104.3 Advisory Committees.

(a) Organization of Advisory Committees. Each such Advisory Committee shall by majority vote elect a chair at its first meeting who shall serve at the pleasure of the Advisory Committee. Advisory Committees shall establish meetings as needed; special meetings of Advisory Committees may be scheduled by the Executive Director or by the Committee Chair as needed.

(b) Community Oversight Committee (also known as the Citizens' Oversight Committee). The Board will create a Community Oversight Committee (COC) with the assistance of the League of Women Voters. The COC will report directly to the public and is charged with reviewing all Measure A, Measure AA, and Measure B expenditures of the Authority on an annual basis to inform Marin County residents how funds are being spent. COC members will be private community members who are neither elected officials of any government nor current public employees from any agency that either oversees or benefits from the proceeds of the transportation sales tax. Membership will be restricted to individuals who live in the County. Each committee member also shall have a designated alternate appointed, subject to eligibility provisions contained in Section 104.3, who shall attend committee meetings in the event that the appointed committee member is unable to attend. Members of the COC shall consist of:

(1) One member each from the five planning areas in the County (Northern Marin, Central Marin, Ross Valley, Southern Marin, and West Marin) nominated by Commissioners representing the respective planning areas.

(2) One member from, and nominated by, a taxpayer group.

(3) One member from, and nominated by, environmental organizations of Marin County.

(4) One member from, and nominated by, major Marin employers.

(5) One member from, and nominated by, the Marin County Paratransit Coordinating Council, representing seniors and persons with disabilities.

(6) One member from, and nominated by, the League of Women Voters.

(7) One member from, and nominated by, an advocacy group representing bicyclists and pedestrians.

(8) One member from, and nominated by, a school district, including parents.

~~(c) Technical Advisory Committee. The Board may create a Technical Advisory Committee. The purpose of the Technical Advisory Committee is to prioritize infrastructure investments in the Expenditure Plan and to undertake other technical reviews as requested by the TAM Commission. Each committee member also shall have a designated alternate appointed, subject to eligibility provisions contained in Section 104.3, who shall attend committee meetings in the event that the appointed committee member is unable to attend. Members of the Technical Advisory Committee shall consist of:~~

~~\_\_\_\_\_ (1) Two members from, and nominated by, the Marin Managers Association.~~

~~\_\_\_\_\_ (2) Three members from, and nominated by, the Marin Public Works Association.~~

~~\_\_\_\_\_ (3) One member from, and nominated by, the Marin County Planning Directors Group.~~

~~\_\_\_\_\_ (4) One member from, and nominated by, the Golden Gate Bridge, Highway, and Transportation District.~~

~~\_\_\_\_\_ (5) One member from, and nominated by, the Marin County Transit District.~~

~~\_\_\_\_\_ (6) One member from, and nominated by, the Marin County Paratransit Coordinating Council, representing seniors and persons with disabilities.~~

~~\_\_\_\_\_ (7) One member from, and nominated by, the Marin County Office of Education.~~

~~\_\_\_\_\_ (8) One member from, and nominated by, environmental organizations of Marin County.~~

~~\_\_\_\_\_ (9) One member from, and nominated by, an advocacy group representing bicyclists and pedestrians.~~

~~\_\_\_\_\_ (10) One member from, and nominated by, an advocacy group representing business organizations.~~

104.4 Bonding Requirement. The persons who have charge of, handle, or have access to any property of the Authority shall be so designated and empowered by the Board. Each such person may be required to file an official bond with the Board in an amount that shall be established by the Board. The premiums on any such bonds attributable to the coverage required herein shall be expenses of the Authority.

104.5 Compensation. In accordance with Section 180109 of the Act, no more than one percent of the funds generated pursuant to the retail transactions and use tax authorized by the Ordinance shall be spent on administrative staff salary and benefits. Commissioners shall not be compensated for attending meetings. Commissioners shall be compensated only for necessary travel and personal expenses incurred in the performance of such Commissioner's duties as are authorized by the Board.

#### 104.6 Ex Officio Members.

(a) The Board shall have the authority to establish by resolution, Ex Officio Members to the Authority, representing transportation and transit agencies and other entities interested or involved in transportation issues in the County. Ex Officio Members shall have the following powers:

(1) The right to attend regular sessions of the Board and to participate in the discussion of matters brought before the Board for consideration;

(2) The right to attend regular meetings of such other Board Committees and of such Standing Board Committees as the Board may determine, and to participate in the discussion of matters brought before such committees.

(b) Each Ex Officio Member shall be designated by the entity represented from among eligible candidates. Ex Officio Members shall hold office for a term of one year.

(c) Ex Officio Members shall not be Commissioners and shall have none of the rights or powers of such Commissioners except as expressly provided herein. Without limiting the generality of the foregoing, such Ex Officio Members shall not:

(1) Have the right to vote with respect to any matter brought before the Board or any Standing Board Committee;

(2) Be counted for purposes of determining the number of persons attending any meeting for quorum or voting purposes;

(3) Be eligible for election or appointment as Chair or Vice Chair of the Authority;

(4) Be entitled to attend or to otherwise participate in closed sessions of the Board or any committee thereof.

(d) The Board shall have the authority to establish such other conditions and limitations with respect to Ex Officio Members, as it deems necessary or advisable.

#### 104.7 Working Groups.

(a) Technical Advisory Working Group. The Executive Director may create a Technical Advisory Working Group. The purpose of the Technical Advisory Working Group is to provide input and technical reviews as requested by the Executive Director or designated staff. Members of the Technical Advisory Working Group shall consist of staff from partner agencies such as:

(1) Representatives from each Marin Jurisdiction, either from Planning or Public Works, including the County of Marin;

(2) One representative from each of the three transit operators in Marin County, including Marin County Transit District, Golden Gate Bridge Highway and Transit District, and the Sonoma-Marín Area Rail Transit District;

(3) One member from each of the following organizations: Caltrans, Metropolitan Transportation Commission, County of Marin Health and Human Services, County of Marin Parks, and Marin County Office of Education;

b) Equity Working Group. The Executive Director may create an Equity Working Group. The purpose of the working group is to provide input and technical review as requested by the Executive Director. Members of the Working Group shall consist of members of community service organizations or staff of relevant agencies.

**ARTICLE V****CONTRACTS**

105.1 Contract Bids, Rejection of Bid, and Purchase in Open Market. Pursuant to Section 180154 and subject to Section 180153 of the Act, contracts for the purchase of services, supplies, equipment, and materials in excess of ten thousand dollars (\$10,000) shall be awarded to the lowest responsible bidder after competitive bidding, except in an emergency declared by the Authority. If, after rejecting bids received, the Authority determines and declares that, in its opinion, and it finds that the service, supplies, equipment or materials may be purchased at a lower price in the open market, the Authority may proceed to purchase these services, supplies, equipment or materials in the open market without further observance of provisions regarding contracts, bids or advertisements consistent with the contract procedures adopted by the Authority.

105.2 Personal Property Purchases. The Executive Director may elect to use the Purchasing Agent of the County to purchase personal property for the Authority or may elect for the Authority to purchase such items directly, with the Executive Director exercising the powers of Purchasing Agent.

105.3 Agreements with Other Public Agencies and Procedures for Award of Cooperative Agreements. The Board may make and perform any agreement to join with any other agency, district, authority, city or county, in the planning, designing, financing, acquisition, and construction of projects. The Authority may agree to provide services to or obtain services from such other agencies, districts, authorities, cities, towns, or counties upon the approval of a majority of the Commissioners of the Board, pursuant to a written agreement.

**ARTICLE VI****BUDGETS, REPORTS, INVESTMENTS AND DISBURSEMENTS**

106.1 Annual Budget, Notice, Hearing, and Adoption. Each year no later than the Authority's June meeting, the Board shall adopt by motion the Annual Budget(s) for the ensuing fiscal year. Approval of a majority of the Commissioners shall be required for adoption of the Annual Budget thereto. In accordance with Section 180108 of the Act, 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.

106.2 Program Budgets. In addition to the Annual Budget, the Board may, by motion, establish Program budgets at any time for the study, implementation, or construction of any Program or any portion thereof authorized as a Program pursuant to the Expenditure Plan and Ordinance. Each Program budget shall include all Program costs specifically defined, including but not limited to the following:

- (a) Estimated administrative expenses (in excess of those budgeted in the Annual Budget) allocated to the Program during planning and construction;
- (b) Estimated costs of studies and planning for the Program;
- (c) Estimated costs of right-of-way acquisition; and
- (d) Estimated costs of the engineering and construction or implementation of the Program.

106.3 Budget Amendment. In the event that total expenditure for the annual budget has to increase due to special circumstances, prior approval from the Board is required. The Executive Director shall submit a detailed request and justification to the Board. The request shall include supporting documentation and recommendations regarding the means for financing.

In the event that total expenditures within one or more category(ies) (Administration, Professional Services, etc.) are projected to be greater than the budgetary authority, a transfer of budgeted funds 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 Measure A, Measure AA, and Measure B funding shall be effectuated according to the Policy and Procedures specified in the Expenditure Plans and currently adopted Strategic Plans.



106.4 Purchases and Payment Procedures. Purchases and payment procedures shall be governed by Article V of this Administrative Code. A voucher system to be administered by the Authority for payment of Authority expenses shall also be established.

106.5 Books and Accounts. Full books and accounts shall be maintained by the Authority in accordance with practices established by, or consistent with, those utilized by the Controller of the State of California for like public entities.

106.6 Expenditures. The Board's approval of an Annual Budget shall be deemed approval of any expenditure made in accordance with the approved budget. All expenditures in excess of the designations and limitations of the approved Annual Budget shall be made only upon the approval of not less than a majority of the Commissioners.

106.7 Reimbursement of Expenses. Expenditures for travel, conference, staff development, and business-related activities and reimbursement of Commissioners and Authority employees for such expenditures shall be governed by applicable Authority policies.

106.8 Reports and Audits. The Executive Director or his or her designee shall cause to be prepared by an independent auditor, the annual audit report required by Section 180105 of the Act, and any other financial reports requested by the Board. The Board shall review and approve the audit and any other financial reports.

106.9 Investment of Funds. All funds of the Authority will be invested in the manner and upon the conditions set forth in Government Code Section 53601, and the receipt, transfer or disbursement of such funds during the term of the Agreement shall be accounted for in accordance with generally accepted accounting principles applicable to governmental entities. There shall be strict accountability of all funds, and all revenues and expenditures shall be reported at least quarterly to the Board.

## ARTICLE VII

### CONFLICT OF INTEREST

107.1 Adoption of Conflict of Interest Code. The Political Reform Act of 1974 (Government Code Sections 81000 et seq.) requires all public agencies to adopt and periodically review and update a Conflict of Interest Code. The Conflict of Interest Code contained herein is subject to periodic review and approval by the Board of Supervisors pursuant to Government Code Sections 82011 and 87306.5.

107.2 Designated Positions. The Authority shall adopt a Resolution specifying positions that are designated and deemed to make, or participate in the making of, decisions that may foreseeably have a material effect on a financial interest. The Resolution shall specify a disclosure category for each position.

107.3 Disclosure Statements.

(a) This Code does not establish any disclosure obligation for those designated positions, who are also specified in Government Code Section 87200, if they are designated in this Code in that same capacity, or if the geographical jurisdiction of this agency is the same as, or is wholly included within the jurisdiction in which those persons must report their financial interests pursuant to Article 2 of Chapter 7 of the Political Reform Act, Government Code Sections 87200 et seq. Such persons are covered by this Code for disqualification purposes only.

(b) Designated positions shall be assigned to one or more of the disclosure categories set forth in Section 107.7. With the exception of those designated positions who are exempt pursuant to subsection (a), each designated position shall file an annual statement disclosing that person's interest in investments, real property, business positions, and income, designated as reportable under the category to which the person's position is assigned.

107.4 Place and Time of Filing.

(a) All designated positions required to submit a statement of financial interests shall file the original with the Executive Director of the Transportation Authority of Marin.

(b) All designated positions on the effective date of this Code, as originally adopted, promulgated, and approved by the code reviewing body, shall file statements within thirty days after the effective date of this Code. Thereafter, each person already in a position when it is designated by an amendment to this Code shall file an initial statement within thirty days after the effective date of the amendment. Designated positions appointed, promoted, or transferred to designated positions shall file initial statements within 30 days after the date such appointment, promotion, or transfer becomes effective.

(c) Annual statements shall be filed during the month of April by all designated employees. Such statements shall cover the period of the preceding calendar year. Closing statements shall be filed within 30 days of leaving a designated position. Such statements shall cover the period from the closing date of the last statement filed to the date of leaving the position.

(d) A designated position required to file a statement of financial interest under any other agency's conflict of interest code, or under Article 2 of Chapter 7 of the Political Reform Act for a jurisdiction contained within the territorial jurisdiction of this agency may comply with the provisions of this Code by filing a duplicate copy of that statement and an expanded statement which covers reportable interests in that portion of this agency's jurisdiction which differs from the jurisdiction described in the other statement.

107.5 Contents of Disclosure Statements. Disclosure statements shall be made on forms supplied by the Marin County Elections Office and shall contain information pursuant to Government Code Sections 87200 et seq.

107.6 Disqualification. Designated positions must disqualify themselves from making or participating in the making of or using their official position to influence the making of any decisions in which they have a reportable financial interest, when it is reasonably foreseeable that such interest may be materially affected by the decision. No designated position shall be required to disqualify himself/herself with respect to any matter with respect to which such designated position's participation is legally required for the action or decision to be made. The fact that a designated position's vote is needed to break a tie does not make his or her participation legally required for purposes of this section.

107.7 Disclosure Categories. An investment, interest in real property, or income is reportable if the business entity in which the investment is held, the interest in real property, or the income or source of income may foreseeably be affected materially by any decision made or participated in by the designated position by virtue of the person's position.

(a) Designated Positions in Group "1" Must Report:

All investments, interests in real property and income, and any business entity in which the person is a director, officer, partner, trustee, employee, or holds any position of management. Financial interests are reportable only if located within Marin County or if the business entity is doing business or planning to do business in the County (and such plans are known by the designated position) or has done business within the County at any time during the two years prior to the filing of the statement.

(b) Designated Positions in Group "2" Must Report:

Investments in any business entity and income from any source and status as a director, officer, partner, trustee, employee, or holder of a position of management in any business entity, which, within the last two years, has contracted, or in the future foreseeably may contract with the Transportation Authority of Marin to provide services, supplies, materials, machinery, or equipment to the Authority.

107.8 Contracts Between TAM and Former Board Members. For a one-year period after separation, a former TAM Board member may not enter into or participate as a subconsultant to a contract with TAM in a subject area in which he or she engaged in any part of the decision-making process while on the TAM Board.

**ARTICLE VIII**

**ALLOCATION OF RELEASED FUNDS;  
ALLOCATION OF EXCESS FUNDS;  
TERMINATION AND DISPOSITION OF ASSETS**

108.1 Allocation of Released and Excess Funds. Released and excess funds shall be allocated in the manner provided for in the Ordinance.

108.2 Termination. Upon expiration of the retail transaction and use tax approved by the electors, the Authority shall continue to exist for the purposes of completion of any Programs and the performance of its functions as Congestion Management Agency, the payment of debt service with respect to Bonds which have been issued and satisfaction of other covenants contained in the resolution and trust indenture relating to said Bonds, reimbursement owed to financial institutions which have secured said Bonds or other parties advancing funds to the Authority and satisfaction of other covenants contained in reimbursement agreements with such financial institutions, disposing of all claims, distribution of assets, and all other functions necessary to conclude the affairs of the Authority.

108.3 Distribution of Property and Funds. In the event of the termination of the Authority:

(a) Any property interest remaining in the Authority following the discharge of all obligations shall be disposed of as the Board shall determine.

(b) Any funds remaining following the discharge of all obligations shall be disposed of in the manner provided for allocation of excess funds set forth in Section 108.1 hereof.

**ARTICLE IX****MISCELLANEOUS**

109.1 Partial Invalidity. If any one or more of the terms, provisions, or sections hereof shall to any extent be adjudged invalid, unenforceable, void, or voidable for any reason whatsoever by a court of competent jurisdiction, each and all of the remaining terms, provisions, and sections shall not be affected thereby and shall be valid and enforceable to the fullest extent permitted by law.

109.2 Interpretation of Sections That Are Based On Provisions From Other Statutes, Applicable Ordinances, or Codes. Sections of this Code which are based upon or which paraphrase provisions of other statutes, ordinances, or codes have been included herein for reference purposes only. In the event of conflict between the provision of any such statute, ordinance, or code and this Code, the provision of the statute, ordinance, or code shall in all events control, and no section of this Code shall change or modify any such statute, ordinance, or code.

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**DATE:** December 9, 2024

**TO:** Transportation Authority of Marin Board of Commissioners

**FROM:** Anne Richman, Executive Director *Anne Richman*  
David Chan, Director of Programming and Legislation

**SUBJECT:** Allocate Measure AA Funds to Novato for Segment 1 of the Novato Boulevard Rehabilitation Project (Action), Agenda Item No. 8e

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## RECOMMENDATION

The TAM Board approves the allocation of \$2,000,000 in Measure AA (Transportation Sales Tax) funds to Novato to complete necessary utility work and final design for Segment 1 of the Novato Boulevard Rehabilitation Project.

## BACKGROUND

The Measure AA Expenditure Plan provides funds for the remaining Major Road projects from the Measure A Expenditure Plan. Major Road projects were described as the most heavily traveled and regionally significant. A list of eligible roads was adopted with the Measure A Expenditure Plan. A detailed prioritization process engaged in by local stakeholders and all of our local jurisdictions in 2006 established Novato Boulevard as the first prioritized project in the North Planning Area. The Novato Boulevard Rehabilitation Project is the remaining project with funds committed by Measure AA in the North Planning Area.

## DISCUSSION/ANALYSIS

The Novato Boulevard Rehabilitation Project provides operational improvements, bicycle lanes, and pedestrian facilities to Novato Boulevard between Diablo Avenue and San Marin Avenue. The Project was separated into three segments. The primary project is Segment 1 between Diablo Avenue and Grant Avenue. Segment 2 is between Grant Avenue and Eucalyptus Avenue, and Segment 3 is between Eucalyptus Avenue and San Marin Drive. Segments 2 and 3 involve smaller improvements that have since been completed. Segment 1 has not been completed and remains eligible for Measure AA funds. Improvements for Segment 1 of the Novato Boulevard Rehabilitation Project include:

- two through-travel lanes (one in each direction) and a center-turn lane between Diablo Avenue and Boulevard Terrace;
- three through-travel lanes (two westbound and one eastbound) and a center-turn lane between Boulevard Terrace and Grant Avenue;
- new and reconstructed sidewalks/curbs/gutters;
- new bicycle lanes;
- reconstructed driveways; and
- landscaping and water quality enhancement areas.

Details on the Novato Boulevard Rehabilitation Project may be found with the link below:

<https://www.novato.org/government/public-works/public-works-projects/novato-boulevard-improvements?locale=en>.

### **Measure AA Allocation Request**

The Measures A and AA Expenditure Plans programmed approximately \$13.3 million for the Novato Boulevard Rehabilitation Project. A total of approximately \$3 million was previously allocated to Novato to complete improvements on Segments 2 and 3 of the Novato Boulevard Rehabilitation Project, and to conduct preliminary engineering, environmental, and right of way phases on Segment 1, leaving approximately \$10.3 million for future allocations. Novato is currently requesting \$2 million in Measure AA to complete necessary utility work and final design for Segment 1 of the Novato Boulevard Rehabilitation Project.

The City's roadway improvements are scheduled to begin construction on Segment 1 upon the substantial completion of the undergrounding of existing overhead electrical facilities that will be completed by PG&E's Rule 20A Program. Undergrounding existing overhead electrical facilities is an essential component of the Novato Boulevard Rehabilitation Project.

The Rule 20A undergrounding design is now complete, and the cost is determined to be \$1,541,000 more than the initial estimates. The City estimates an additional cost of \$150,000 for inspection of the undergrounding work for a total of \$1,691,000 to complete the Rule 20A Program. In addition, the allocation request includes \$309,000 to complete the project's final design on the roadway portion to advance the project to construction ready status.

Novato anticipates completing the Rule 20A Program by spring 2025 and commence construction on the roadway improvements in fall 2025 with anticipated completion in late 2026.

Upon approval of this Measure AA allocation for the utility work and final design phase, approximately \$8.3 million in Measure AA funds remains for the construction phase. When the final design phase is complete, Novato will request the final allocation of Measure AA funds for the construction phase before construction commences in fall 2025.

### **FISCAL CONSIDERATION**

Upon approval, the approved allocation will be reflected in the Measure AA Strategic Plan and TAM's budget.

### **NEXT STEPS**

Upon approval, a funding agreement will be issued to Novato for \$2,000,000 in Measure AA funds for the utility work and final design phase of the Novato Boulevard Rehabilitation Project.

### **ATTACHMENT**

Attachment A – Allocation Request Form



**Exhibit A****Transportation Authority of Marin  
Measure AA – Transportation Sales Tax  
Allocation Request Form****Fiscal Year of Allocation:** 2024-25**Expenditure Plan:** Major Roads and Related Infrastructure**Project Name:** Novato Boulevard Rehabilitation Project Segment 1**Implementing Agency:** City of Novato

**Project Purpose:** The Novato Boulevard Rehabilitation Project provides operational improvements, bicycle lanes, and pedestrian facilities to Novato Blvd. between Diablo Avenue and San Marin Avenue. The Project was separated into three segments. The primary project is Segment 1 between Diablo Avenue and Grant Avenue. Segment 2 is between Grant Avenue to Eucalyptus Avenue and Segment 3 is between Eucalyptus Avenue and San Marin Drive. Segments 2 and 3 involve small improvements that have been completed. Segment 1 has not been completed and remains eligible for Measure AA funds.

**Scope of Work:** Segment 1 of the Novato Boulevard Rehabilitation Project proposes to provide two through travel lanes (one in each direction) and a center-turn lane between Diablo Avenue and Boulevard Terrace, and three through-travel lanes (two westbound and one eastbound) and a center-turn lane between Boulevard Terrace and Grant Avenue. The project would also include other improvements such as new and reconstructed sidewalk/curb/gutter, new bicycle lanes, reconstructed driveways, landscaping and water quality enhancement areas, and new traffic signals. In addition to the proposed roadway improvements, the project would include undergrounding of utilities and upgrades to existing sewer and water lines. Acquisitions of portions of land along Novato Boulevard would be necessary in order to construct the proposed project. Land acquisitions would be required on the frontage of six parcels, all of which would be between Cypress Avenue and Diablo Avenue.

**Background:** The Novato Boulevard Segment 1 Improvement project was initiated in the city's Capital Improvement Program in Fiscal Year 2000/01 budget and has been in the planning and environmental documentation phases for approximately ten years. The project was included in the voter approved Measure A Transportation Sales Tax list of projects anticipated to receive funding and as Northern Marin's first funding priority for regionally significant roads. The Project Study Report from 2006 recommended a four-lane alternative (two through-lanes in each direction with a raised center median and center-turn lanes at intersections) plus bicycle and pedestrian facilities.

In 2017 a project development team was assembled to advance the project while minimizing temporary and permanent impacts to the community and natural environment. Traffic data was collected and analyzed from Novato Boulevard and every side street from Diablo to Grant, corridor collision data was reviewed, and several public workshops were held to solicit public comment on the project. As the result of these efforts, a new three-lane layout (one through-lane in each direction and a continuous center-turn lane) that meets the project purpose and need was developed. The Novato City Council on June 12, 2018 unanimously adopted the three-lane layout as the preferred alternative and directed staff to update and finalize the Environmental Impact Report accordingly.

Computerized traffic models were prepared for the three-lane layout and programmed for an anticipated 23% increased traffic volumes in the year 2043 (20 years after the project is likely to be completed). The traffic models show that the three-lane configuration would serve future peak-hour commute traffic at an improved level of service over existing peak-hour traffic conditions today. This is largely due to the continuous center-turn lane and additional westbound through travel lane beginning at Boulevard Terrace. While the previous four-lane configuration provided a slightly better level of service, the new three-lane configuration still meets the requirements of the Novato General Plan and TAM's Congestion Management Plan and the level of service proposed is consistent with project development standards in the Bay Area.

Because the total width of the three-lane preferred alternative is approximately 24' narrower than the previous four-lane layout, it is anticipated that environmental and community impacts will be minimized. For example, the three-lane project will need to remove about half as many trees as the previous layout, the proposed roadway widening will no longer encroach on the banks of Novato Creek, and the project will require approximately 20 fewer property acquisitions.

#### **Tentative Project Delivery Schedule:**

<u>PROJECT PHASE</u>	<u>START</u>	<u>FINISH</u>
Environmental Document		EIR Certified May 10, 2022
Plans, Specs, & Estimate	October 2019	April 2025
Right-of-Way	February 2023	March 2025
Advertise & Award	April 2025	June 2025
Utility Undergrounding	January 2025	March 2026
Construction	September 2025	Dec 2026

**Scope of Work for this Allocation Request:** The roadway improvements were scheduled to begin construction upon the substantial completion of the undergrounding existing overhead electrical facilities which will be completed by PG&E's Rule 20A Program. Undergrounding existing overhead electrical facilities is an essential component of the roadway improvements.

The City's project has since experienced substantial delays related to utility undergrounding design and construction. Due to these delays, the Project has experienced increased costs for project administration, design coordination, and updating environmental permit applications. In addition to the cost increases due to delays in the utility undergrounding, the City's decision to work with Novato Sanitation District (NSD) and North Marin Water District (NMWD) to prepare a joint project that will benefit the community by reducing construction impacts of the agencies' improvements to the community, has added design and coordination expense. Measure AA funds will not be used on work conducted by NSD and NMWD.

The Rule 20A undergrounding design is now complete, and the cost is determined to be \$1,541,000 more than the initial estimates received by the City. The City estimates the cost of inspection of the undergrounding to be \$150,000 for a total of \$1,691,000 to complete the Rule 20A Program. In addition, this allocation request includes \$309,000 to complete the project's final design to advance the project to construction ready.

The total allocation request for Measure AA funds is \$2,000,000 to support additional design services, site conditions investigations, environmental permitting, and utility coordination with PG&E, Novato Sanitary District (NSD), and North Marin Water District (NMWD), and construction inspection for utility undergrounding for the Novato Boulevard Segment 1 – Diablo Avenue to

Grant Avenue project. The City of Novato has programmed \$750,000 of Public Funds in Fiscal Year 2024/25 as matching dollars for this next phase of the project.

<b>Current Request for Segment 1</b>	
PG&E Rule 20A Program	\$1,691,000
Final Design	\$309,000
<b>Total Request</b>	<b>\$2,000,000</b>

**Measure A/AA Programmed Amount Available:** \$13.315 million approximately (includes \$53,631 in Measure A reserve funds).

**Previous Measure A/AA Allocated Amount:** A total of \$2.98 million has been allocated to the Novato Boulevard Rehabilitation Project. The last allocation was \$250,000 for right-of-way acquisitions in February 2023.

**Current Measure A/AA Requested Amount:** \$2,000,000

**Other Funds to Match Current Request of Measure A/AA Funds:** \$750,000 in local funds.

**Maximum Reimbursement Schedule:** 100% available for reimbursement in FY 2024-25.

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**DATE:** December 9, 2024

**TO:** Transportation Authority of Marin Board of Commissioners

**FROM:** Anne Richman, Executive Director *Anne Richman*  
Derek McGill, Director of Planning

**SUBJECT:** Adopt the Countywide Transportation Plan (Action), Agenda Item No. 9

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## RECOMMENDATION

The TAM Board reviews and adopts the Final Countywide Transportation Plan (CTP). Adoption of the CTP is exempt from California Environmental Quality Act as noted in CEQA Guideline Section 15378(b)(4).

## BACKGROUND

In 2023, TAM staff began work on the development of Marin County's first CTP and a countywide Community Based Transportation Plan (CBTP). Since the kickoff, staff have presented multiple elements of the CTP/CBTP including:

- Outreach and Engagement Plan, September 2023
- CTP Vision and Major Elements – Initial CTP Board Workshop, October 2023
- Draft Vision and Equity Definition, March 2024
- CTP Goals and Strategies – Second CTP Board Workshop, April 2024
- CTP Implementation and Priorities – Third CTP Board Workshop, July 2024
- Draft CTP Implementation and Performance measures, September 2024

In addition to these key Board milestones, staff have incorporated feedback from the general public through outreach and engagement conducted for the CTP, the technical advisory committee, the equity working group, and TAM's Bicycle/Pedestrian Advisory Committee (BPAC) and Community Oversight Committee (COC). The CTP is expected to guide TAM's policy-making, and advance safety, equity, and sustainability.

## DISCUSSION/ANALYSIS

On October 1st, Staff released the Draft CTP, including an Executive Summary and complete Draft document for a 30-day public and partner review. The draft was distributed via the TAM website, and email notification to all participants of the process and those who have signed up for TAM review. Additional distribution of the draft document was provided by stakeholders and other participants. In addition to these distribution channels, staff presented the CTP to the COC and Marin Mobility Consortium; and met with multiple partner agencies to solicit additional feedback on the draft.

Staff have provided an overview of the comments received on the draft and staff response to these comments as Attachment B. In general, the comments received voiced support for the process, various elements of the plan, and TAM's role in advancing partner needs in countywide discussions.

Based on comments received, changes made since the draft was released include revisions to the discussion of funding, sustainability, active transportation, transit, and local road and sidewalk maintenance needs. With the proposed edits, staff are seeking adoption of the plan.

The CTP is expected to guide subsequent TAM and partner activities. To support the implementation of the CTP, staff will provide a discussion on how the CTP is expected to be utilized to advance transportation in Marin County.

## **FISCAL CONSIDERATION**

There are no fiscal impacts associated with this presentation. Various CTP implementation actions will have associated costs, and TAM staff would return to the TAM Board for any needed budget or approval items.

## **NEXT STEPS**

Based on the final adoption of the plan, staff will continue to develop a formatted document for public and partner release. Implementation of the CTP will begin in 2025, and staff will return to the TAM Board with discussions on how to advance the CTP goals, strategies and implementation items through near term and longer term activities.

## **ATTACHMENTS**

- Attachment A – Staff Presentation
- Attachment B – Comment Summary and Staff Responses
- Attachment C – CTP Executive Summary
- Attachment D – Final CTP



# Countywide Transportation Plan (CTP) Update

Transportation Authority of Marin

Board of Commissioners

December 9, 2024

# Purpose of CTP & CBTP

- ✓ 2050 Transportation Vision
- ✓ Align planning with funding decisions and project delivery
- ✓ Advance equity, land use-transportation connectivity, safety, transit recovery and priority, and climate resiliency

- ✓ Set strategic priorities
- ✓ Guide TAM decision-making



## Marin Countywide Transportation Plan 2050 Draft

A long-term vision for a safe, equitable, and sustainable transportation system in Marin County  
October 2024





**Convened....**

- ✓ Board Workshops & Ad Hoc
- ✓ Technical Advisory Committee
- ✓ Equity Working Group
- ✓ Extensive Public Engagement

**Defined...**

- ✓ Vision, Goals, Equity
- ✓ Countywide Networks

**Established...**

- ✓ Long Range and Short Term Needs
- ✓ Strategies to address current and emerging needs
- ✓ TAM Priorities

**Set a Path...**

- ✓ Upcoming Implementation Actions
- ✓ Established Performance Measures

# CTP 2050 Accomplishments

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# Draft CTP

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- ✓ Released on October 1st for Partner and Public Comment
- ✓ Distributed via email to all plan participants & mailing list
- ✓ Shared via partner agencies
- ✓ Staff presentations at Marin Public Works Association, Marin Managers Association, Marin Mobility Consortium and Community Oversight Committee
- ✓ Met with CTP Ad Hoc Committee

# Comments Received

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- ✓ 12 commentors provided 140 discrete comments
- ✓ Support for CTP focus on:
  - ✓ Aging populations in the county
  - ✓ Definition of Equity
  - ✓ Transit & TAM's role in supporting Transit
  - ✓ Active Transportation
  - ✓ Aligning Measure AA with CTP Goals

# Changes Based on Comments Received

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## Areas of Revisions to the Draft CTP

### Funding

- Operations and maintenance needs
- Local Impact Fee coordination
- Importance of PDAs for transportation and land use planning funds

### Sustainability

- Enhanced discussion on GHG and VMT reduction
- Added Performance measures

# Changes Based on Comments Received

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## Areas of Revisions to the Draft CTP

### Active Transportation

- Alto Tunnel to reflect long term project development process

### Zero Emission Vehicles

- Need for grid planning support, demand management and residential & commercial charging needs assessments

### Transit & Land Use

- Coordination/Notification needs from Development
- Improved coordination on street improvements



# How to Use the CTP

## How to use the CTP: TAM

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- Tie decision-making back to CTP Vision, Goals, and Strategies.
  - e.g., grant pursuits, funding criteria, staff resources
- Advance CTP Implementation Actions
  - Start with Early Actions, including a review of Measure AA and a review of existing Programs for consistency with the CTP
- Use the CTP Strategy Maps (Chs. 4 and 5) to advance CTP strategies in local planning efforts and support partners
- Provide regular update of CTP Performance

## How to use the CTP: Local Jurisdictions

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- Use the CTP as the foundation for local General Plan and Transportation Plan updates.
- Specifically, Today's Planning Context and Emerging Challenges and Opportunities
- Consider revising local policies to align with the CTP Vision and Goals.
- Regularly participate with TAM Working Groups to advance CTP Implementation Actions, particularly those where 'local jurisdictions' are listed as the lead or key partners.
- Use the CTP Strategy Maps to identify which strategies need to be considered as part of local planning efforts.

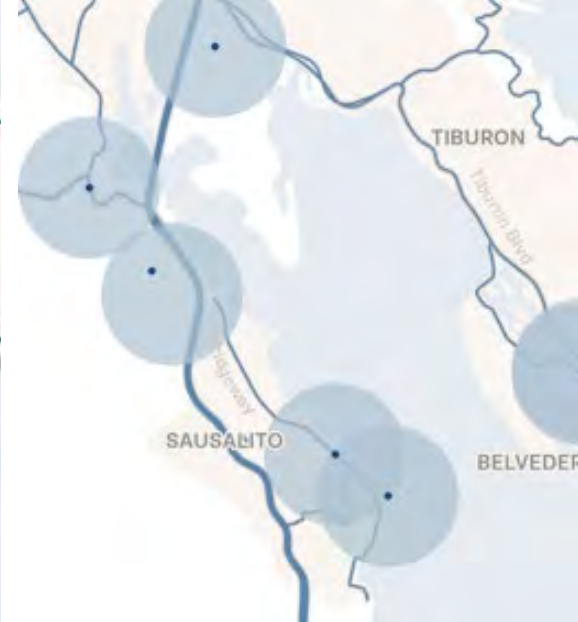


# Corridor Case Study: Bridgeway, Sausalito

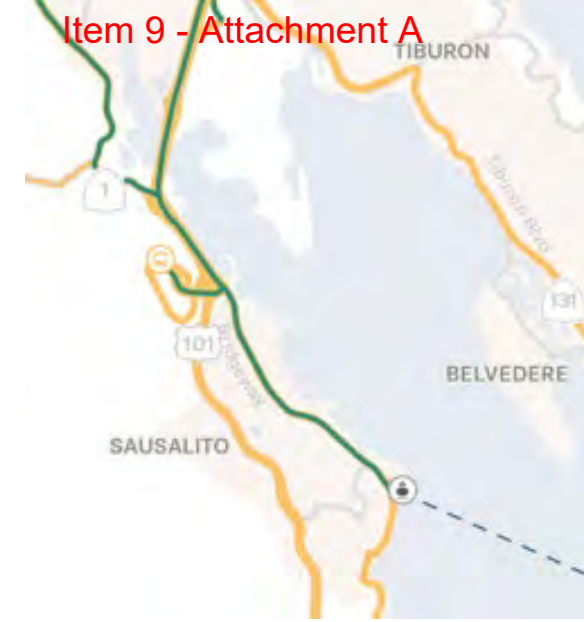
All the key partners and strategies need to be involved in future project & planning efforts



Visitor/Recreation Route



Activity Hubs



Transit Priority Route



Primary AT Route



High Collision Network



Sea Level Rise Zone

## How to use the CTP: Transit Operators

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Similar approach for  
other key partners

- Consider revising policies to align with the CTP Vision and Goals.
- Regularly participate with TAM and partners to advance CTP Implementation Actions, particularly those where ‘transit operators’ are listed as the lead or key partners.
- Use the Higher Quality Transit Strategy and Map as a roadmap for achieving this vision in Marin County.

## CTP Next Steps

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- Adoption of the CTP is CEQA exempt
- Upcoming Implementation Activities including:
  - Measure AA Review
  - Near Term Actions identified in CTP
- Commissioner report out at local Councils on CTP
- MTC Guidance on CTP Update Schedule:
  - Minor update every 4 years
  - Major update every 8 years

# Thank You!

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Special thanks to all who have participated in the CTP:

- Public & Focus Group Participants
- Technical Advisory Committee Members
- Equity Working Group Members
- TAM Ad-hoc Committee Members
- TAM Board Members
- TAM COC & BPAC
- MCBC & WTB-TAM
- Consultant Team and TAM Staff

## CTP 2050 Public and Partner Comments and Staff Responses

### General/Overview Comments

- Support for aging population focus, equity definition, transit focus, and active transportation focus from multiple commentors.
- Support for alignment of Equity, Safety and Sustainability goals with TAM reporting requirements to better align funding with CTP goals.
- Support for creation of a standing Technical Advisory Committee.
- Support for local corridor case study as an example of how transportation planning should be conducted moving forward.

*Staff Response: Staff appreciate the feedback, no changes necessary to the CTP. additional comments are provided below, with staff response.*

- Highlight County Parks as a key partner to deliver and coordinate on many areas of the CTP - *References to County Parks have been added to the final document where requested and appropriate.*
- Add a list/glossary of acronyms - *A glossary has been added.*
- Reorganize strategies by mode - *Strategies included in the CTP are often multi-modal and require implementation across multiple modes, so reorganizing by mode is not included.*
- Revisions to performance measures - *Where requested and appropriate performance measures have been modified that support feasibility and relevance of reporting.*
- Reduce number of performance measures, consider cost/effectiveness of strategy implementation, identify a funding plan, and lead agency - *CTP performance measures align with CTP goals and strategies, and CTP implementation will continue to assess appropriate funding and lead agency determinations.*

### Funding Related Comments:

- Expand funding challenges to discuss ongoing operations and maintenance challenges and need to leverage state and federal funding as key to delivering CTP - *References and additional discussion have been added.*
- Highlight PDAs as a key opportunity to advance CTP - *References and additional discussion have been added.*
- Fix It First Strategy revision - Collaboration and review of impact and other local transportation fee structures - *This has been added to implementation activities.*
- Can local school capital improvement bonds or funding measures be considered to improve school access? - *School bond measures and their ability to provide roadway infrastructure improvements would need further exploration before identifying these as a potential funding source.*
- Consider geographic “equity” (commonly referred to as geographic spread of funding) - *The CTP is focused on equity, ensuring all members of the public needs are met based on their station, whereas geographic spread is an equal distribution of funds; thusly, changes have not been incorporated in the final. Geographic spread may be considered in funding allocations as appropriate or allowed by individual funding sources.*

### Sustainability Related Comments

- Requests for revisions to sustainable goal and definition to reflect greenhouse gas emissions and vehicle miles traveled reductions - *The Final CTP include revisions to the sustainability definition and goals to reflect a more robust focus on the plan's role in reducing vehicle miles traveled and greenhouse gas emissions in alignment with various comments received. Changes are also included to reflect the development of appropriate performance measures.*
- Request for Climate Action Plan development - *TAM participates in the Marin Climate and Energy Partnership for the development and coordination of climate action plans at a county level. TAM is also participating in the development of the regional Bay Area Climate Action Plan by the air district. Additional Climate actions are identified in Plan Bay Area that assess VMT and GHG reduction in alignment with state and federal rules. With the existing framework of climate focus, a county Climate Action Plan is not included in the CTP as it would be duplicative to these efforts. Sustainability is woven into each of the plan strategies.*
- Requests for EV Siting Assistance and ADA support - *The CTP has been revised to discuss TAM's previous work in developing a countywide EV siting plan and example ADA compliance support.*
- Requests for grid planning, and residential and commercial charging needs assessments - *The CTP focuses TAM's role in increasing sustainable transportation by developing and leading mobility solutions in the county and acknowledges that further work is required to estimate and forecast demand of electrical capacity, grid improvements, and electrification of residential, specifically multi-family buildings, and commercial properties. The County of Marin serves in a lead role in building electrification through coordinated reach code development, and MCE also serves as a support function for technical assistance. Changes have been made to clarify the needs articulated in this space, including grid and demand planning by utilities.*
- Requests to consider e-bike incentive or rebate program - *Rate payer and cost recovery mechanisms are not in place for TAM to consider consumer incentive or rebate programs at this time.*
- Add discussion on future of fuel types to emerging technologies - *References and additional discussion have been added.*

### Active Transportation Related Comments

- Request for assessment of sea level rise impacts to Active Transportation Facilities - *This effort is included in TAM's Sea Level Rise Study currently underway.*
- Request to identify active transportation facilities as evacuation supportive facilities - *Based on coordination with Marin Wildfire this change is not included.*
- Changes to the Active Transportation Map to include additional facilities in the initial network, including Tiburon Blvd/E. Blithedale, the Southern Segment of the NS greenway, and Merrydale loop around Civic Center - *These locations are included as part of the ultimate network and are not included in the Initial network. Current improvements adjacent to the Southern Segment of the North South greenway provide direct connectivity to the Corte Madera Creek bridge and being advanced by partner agencies and TAM. As sea level rise adaptation advances in the area, further AT improvements may be considered that advance community protection.*

- Changes to the Active Transportation Map to reflect long term nature of Alto Tunnel Project - *Based on comments received, the Alto Tunnel is included as part of the Ultimate Network pending further project development studies.*
- Define regional bikeways and classification of initial and ultimate facilities - *Revisions to the language on initial and ultimate facilities has been included.*
- Focus on separated active transportation facilities to schools - *References and additional discussion have been added.*
- Request for Active Transportation network to be identified as low stress facilities - *References and additional discussion have been added.*

### Equity Related Comments

- Modify equity definition to include isolated populations in low density neighborhoods and add references to seniors living alone - *The definition has been reviewed by the Equity Working Group and TAM Board at its March 2024 meeting and this change has not been included.*
- Revisions to equity goal to reflect equal access to all - *This change has not been incorporated, as equality differs to equity.*

### Transit Related Comments:

- Highlight coordination needs between local jurisdictions and transit operators, especially around new streamlined development review processes, local street improvements - *References and additional discussion have been added.*
- Update GGT routes that are no longer in service - *changes made.*
- Update flexible ride strategy to better address mobility needs of senior and disabled populations - *References and additional discussion have been added.*
- Request for future consideration of support for SMART extension to Cloverdale - *The TAM board has historically supported the full build out of the SMART rail system, and this item is not included explicitly in the CTP.*
- Add Marin Sonoma Coordinated Transit Service Plan (MASCOTS) to regional connectivity strategy - *References and additional discussion have been added to multiple sections.*

### Safety Related Comments

- Why were years 2019 and 2022 chosen for High Collision network? - *these years pre and post pandemic, and revisions have been made to clarify.*
- Update LRSP and support performance reporting, support for countywide safety policy development - *References and additional discussion have been added.*
- Engineering best practices should be removed to support innovative approaches to roadway safety, Commit to NACTO design standards - *Discussion on engineering best practices have been removed, but further design standard discussion would be needed before any commitment on design standards.*

**Additional Comments and Considerations:**

- Relationship of CTP to housing and development - *References and additional discussion have been added.*
- Pavement condition index is an incomplete metric, add maintenance plan, and ADA improvement and transition plans - *References and additional discussion have been added.*
- Changes to visitor and recreational map and descriptions - *References and additional discussion have been added.*
- Highlight detailed asset management including roadway inventory and maintenance responsibilities as a focus of data needs - *References and additional discussion have been added.*
- Evacuation needs should be expanded from Wildfire to include a broader hazard discussion - *References and additional discussion have been added, however the emergence and ongoing risk of wildfire events remains a focus for the CTP.*
- Add Activity Hub in Mill Valley at Blithedale and Camino Alto - *References and additional discussion have been added.*
- General minor text changes - *References and additional discussion have been added as appropriate.*





# Marin Countywide Transportation Plan 2050 Executive Summary

A long-term vision for a safe, equitable, and sustainable transportation system in Marin County

December 2024



# Introduction

CTP 2050 brings together two comprehensive planning efforts for Marin County—the Marin Countywide Transportation Plan (CTP) and the Countywide Community Based Transportation Plan (CBTP).

The CTP sets the course for the development, delivery, and operation of a multimodal transportation network that effectively serves all community members of Marin County. It sets a 2050 Transportation vision, establishes goals, defines overarching strategies, and identifies specific actions to make progress toward the goals. This framework maps out TAM’s investment strategy for future project, funding, and policy decisions.

The CBTP process directly involved community members to identify mobility needs and solutions for lower-income, physically vulnerable, non-driver,

and other underserved communities throughout the county. CBTPs were previously prepared for the City of San Rafael’s Canal Neighborhood, Marin City, and Novato. The Countywide CBTP builds on that previous work and establishes a holistic approach towards transportation equity on a countywide scale. The CBTP is fully integrated into the CTP and the two will generally be referred to together throughout the remainder of this document as CTP 2050.

## A Strategic Vision

The purpose of CTP 2050 is to define a strategic, long-term vision and shared direction for Marin County’s transportation systems in alignment with broader social, economic, and environmental goals in the county, region, and state.

# A Vision for the Future

Building on previous planning processes, the CTP 2050 has refined and focuses the vision for Marin County’s transportation system to the following:

Optimize  
Expand  
Frequent  
Reliable  
Future-proof

Comfort  
Evacuations  
Safer Streets

Engaged  
Accessible  
Invested  
Repaired

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

Adaptable  
Maintained  
Resilient

Walking  
Biking  
Buses  
Ferries  
Rail  
Roads  
Highways  
Emergent technologies

Local agencies  
Transit providers  
Community partners  
Caltrans  
MTC  
MWPA  
MCE



# Plan Development

## Planning Process

The CTP was developed starting with the Vision, followed by Goals and Strategies. The Implementation Plan brought all three items together into an actionable framework. The three plan-specific working groups—Technical Advisory Committee, Equity Working Group, and the Board Ad-Hoc—met at the same cadence throughout the development of the plan. All three groups met a total of seven times, with each meeting coming after the development of a key interim or final deliverable.

### Technical Advisory Committee

12 public agencies in Marin County, including all 12 jurisdictions, were represented.

### Equity Working Group

15 community organizations serving equity populations in Marin County were represented.

### Board Ad-Hoc Committee

5 members of the TAM Board provided feedback throughout plan development.

## Planning Elements



## Implementation Elements

Spatial or thematic areas of focus defined for all strategies

- Maps
- Example Policy Topics and Projects

Includes indicators to assess how well plan goals are being met and gauge process toward realizing the vision

- Performance Measures

## Engagement and Input

This report is the culmination of over a year of engagement with plan-specific working groups, the TAM board, Marin residents and workers, and TAM staff.

Each of the groups engaged in the CTP 2050 planning process were selected to represent the partners across the county, region, and state that TAM will work with to implement the Plan's vision, goals, and strategies.

TAM staff and the CTP 2050 consultant team engaged the public throughout the first half of 2024 to understand transportation needs and desires in Marin County. Outreach consisted of 1) four focus groups to engage various demographics, 2) five pop-up tabling events at locations throughout the county and, 3) a survey presented in both English and Spanish, available online and on paper for residents and transit users to participate in.

## Timeline of Meetings with County, Community, and Advocacy Groups



A GOAL TOWARDS SAFE TRANSPORTATION

**A Safe Network with Multimodal Solutions**

Develop Marin’s pedestrian, bicycle, bus, ferry, rail, and road network in ways that improve safety, efficiency, connectivity, and public health.

Transportation safety is a top priority for Marin County.

According to the US Department of Transportation, more than 42,939 people were killed in motor vehicle crashes in the US in 2021, of which 7,388 were people walking. The total number of fatalities has climbed steadily over the past decade, increasing by over 30 percent. Traffic crashes are a leading cause of death for teenagers in America.

**In crash categories, out of all 58 counties in the state, Marin County is ranked...**



**#1 (“worst”) for bicyclists under age 15**

Crashes in which there were victims killed or injured and a bicyclist under age 15 was involved



**#4 for bicyclists**

Crashes in which there were victims killed or injured and a bicyclist was involved



**#4 for pedestrians age 65 or older**

Crashes in which there were victims killed or injured and a pedestrian age 65 and older was involved



**#25 for pedestrians**

Crashes in which there were victims killed or injured and a pedestrian was involved

California Office of Traffic Safety (OTS), 2021.

**The Safe System Approach**

The U.S. DOT recently adopted a Safe System Approach as the guiding paradigm to address roadway safety. The Safe System Approach has been embraced by the transportation community as an effective way to address and mitigate the risks inherent in our enormous and complex transportation system. It works by building and reinforcing multiple layers of protection to both prevent crashes from happening in the first place

and minimize the harm caused to those involved when crashes do occur. It is a holistic and comprehensive approach that provides a guiding framework to make places safer for people.

This is a shift from a conventional safety approach because it focuses on both human mistakes AND human vulnerability, designing a system with many redundancies in place. A Safe System Approach prioritizes the elimination

of crashes that result in death and serious injuries.

U.S. DOT’s National Roadway Safety Strategy and the Department’s ongoing safety programs are working towards a future with zero roadway fatalities and serious injuries. In support of this approach, safety programs are focused on infrastructure, human behavior, responsible oversight of the vehicle and transportation industry, and emergency response.

A GOAL TOWARDS EQUITABLE TRANSPORTATION

**An Equitable System Accessible and Affordable for All**

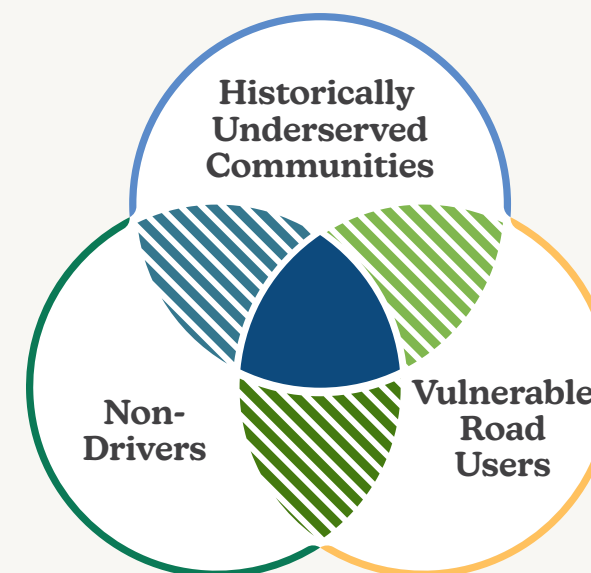
Provide reliable travel choices for people of all ages, abilities, and income levels.

For Marin County, transportation equity is achieved through proactive and community-centered removal of travel barriers and transportation-related disparities for historically and systemically marginalized and excluded populations.

The term *equity* is most often associated with low-income, disability, and racial minority populations, and it is true that many individuals in these populations encounter travel barriers and burdens more often than many individuals in higher income, non-disabled, and white populations. And yet, these are not the only populations in Marin County that

have been systemically de-prioritized by land use and transportation planning. As is true across the United States, Marin’s transportation planning process has prioritized mobility for cars over mobility for people with a particular emphasis on moving commuters or workers. The resulting transportation system puts non-drivers at a disadvantage, creates a safety and comfort disparity between fast-moving vehicles and people walking and biking, and is particularly impactful on our oldest, youngest, and other vulnerable road users. CTP 2050 expands TAM’s focus of equity to encompass a wider range of communities who need more attention due to these factors, which likely total about 50% of the county’s population, even with overlap.

**Equity Populations and Travel Disparities**



**Top Disparities/Barriers**

- Access
- Non-Driving Access
- Roadway Safety

**Secondary Disparities/Barriers**

- Facility Maintenance, Roadway Safety, Traffic and Emissions Exposure, Climate Change Vulnerability, Travel Cost, User Outreach and Education
- Roadway Safety
- Security and Comfort, Traffic and Emissions Exposure

## A GOAL TOWARDS SUSTAINABLE TRANSPORTATION

### A Sustainable Future Built on Innovation and Resilience

**Actively partner to implement transportation strategies to support climate resiliency, environmental protection, and economic development throughout Marin's communities.**

**In this new era of climate change, sustainability in transportation planning involves mitigating local environmental degradation while adapting infrastructure and system operations to account for more extreme temperatures, storm events, fire risk, and sea level rise.**

The transportation sector is the largest source of greenhouse gas (GHG) emissions in the county. Marin's historic transportation decisions showcase the county's commitment to environmental stewardship and GHG reduction: completion of a continuous carpool lane on Highway 101 from southern Marin to north of Santa Rosa, investments in bike and pedestrian infrastructure, developing the safe routes to schools national model, and dedicated funding for local transit and the SMART train. However, these investments alone will not accomplish state, regional, and local goals of achieving carbon neutrality, and CTP 2050 will need to include new strategies to reduce transportation-related emissions and adapt to a changing climate.

Marin County includes many of the first locations to flood in rising seas in the Bay Area. Areas experiencing regular flooding currently will see exacerbated effects by sea level rise. This includes Marin City, coastal areas in western Marin, and State Route 37.

Wildfires are growing in size and intensity. In California, nine of the 20 largest wildfires occurred in the past five years. Marin has an elevated risk of wildfire events and

challenges associated with evacuation. Approximately 60,000 acres in Marin County (18 percent of the county land area) fall within the Wildland Urban Interface (WUI) where homes and structures are adjacent to or intermixed with open space and wildland vegetation. Because of the mix and density of structures and natural fuels combined with limited access and egress routes, pre-fire preparation and evacuation planning are more complex. In Marin County, many of the access and egress roads within the WUI are narrow and winding and often on hillsides with overgrown vegetation, making it even more difficult and costly to reduce fire hazards and prepare for evacuation in these areas.

Most of the land in Marin is protected as nearly 85 percent of the county consists of open space, watersheds, tidelands, parks, and agricultural lands. Focusing development in existing cities and towns supports natural land protection and the enjoyment of natural spaces. Locating housing development projects near transit, in areas with a high degree of walkability, and near bike facilities provides residents with sustainable transportation options that reduce effects on both climate and traffic.

Marin County also has a strong economic backbone based on visitor travel to parks and cultural or commercial destinations. These trips are mostly by car, causing effects on both climate and traffic. Existing shuttle and ferry services for Muir Woods National Monument, Sausalito, Tiburon, and Larkspur Landing provide more sustainable transportation option for visitors.

## Strategies and Implementation

The CTP 2050 Strategies are topics of focus for TAM's next 25 years and the Implementation Plan is the roadmap for ensuring that these topics are advanced throughout the county.

The strategies are structured to meet the CTP vision of a safe, equitable, and sustainable transportation system.

The CTP strategies were identified through an extensive stakeholder process with input received through three Board workshops, three dedicated CTP committees (Board Ad Hoc, Technical Advisory Committee, and Equity Working Group), four focus groups, community pop-ups, an online survey, presentations to TAM standing committees (Citizen's Advisory Committee) and other agencies/organizations.

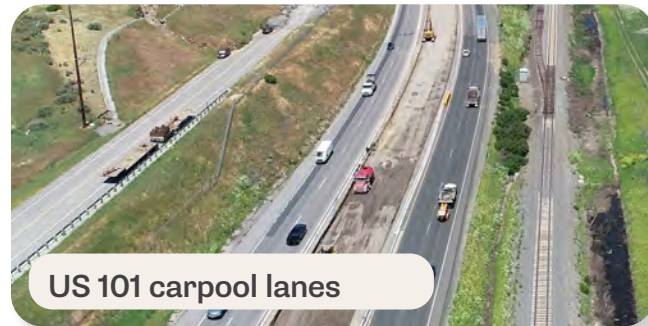
### Approach to Strategy Development

Since its creation, TAM has embraced a multimodal and multi-faceted approach to transportation system improvements and management. In recent years, however, this approach has been refined to more proactively embrace projects and programs that enhance transit, bicycle, and pedestrian options by shifting drivers out of their personal vehicles. This is illustrated by the following excerpt from the Executive Summary of the TAM Strategic Vision Plan (2017).

*The updated Vision supports...the development of a multimodal transportation system and recognizes that providing incremental but substantial improvements to our transportation system will be more effective than one single project or program to address our challenges in how we get around. Without significant opportunities for substantial increases in roadway capacity, operational enhancements and managing demand through multimodal travel options will be effective in enhancing mobility, both on Highway 101 and on local connector roads.*



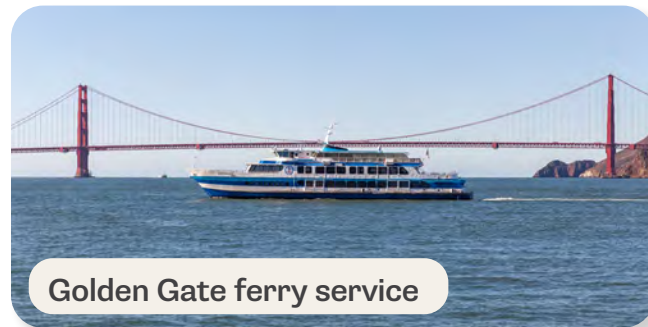
Historically, TAM's multimodal partnerships have resulted in the following efforts already in place.



US 101 carpool lanes



SMART commuter rail



Golden Gate ferry service



Local & regional bus service



Safe Routes to School



School bus services



Bicycle and pedestrian improvements


















Transportation demand management

The Strategies are structured to work together to open more travel options to a wider range of travelers, including non-drivers and vulnerable road users such as people walking, using a mobility device, or riding a bicycle. This vision

for a more multimodal transportation future was raised in all four focus groups and supported by the Ad Hoc Committee, Equity Working Group, and Technical Advisory Committee.

# CTP Strategies

To advance the CTP 2050 Vision, 15 strategies have been identified to guide transportation improvements in Marin County. The Strategies reflect a consensus developed through the CTP on the county transportation needs, and are grouped into the following categories:

<h3>Local Strategies</h3> <p>Typically locally planned and implemented</p> <ul style="list-style-type: none"> <li> <b>Fix It First (and Better)</b></li> <li> <b>Easy &amp; Safe School Travel</b></li> <li> <b>Safe Travel for All</b></li> <li> <b>Accessible &amp; Walkable Communities</b></li> <li> <b>Equity Community Investments</b></li> </ul>	<h3>Regional Strategies</h3> <p>Often require multi-jurisdictional coordination</p> <ul style="list-style-type: none"> <li> <b>Regional Connectivity</b></li> <li> <b>Complete Active Transportation Network</b></li> <li> <b>Higher Quality Transit</b></li> <li> <b>Connected and Complete Community Corridors</b></li> <li> <b>Flexible Ride Programs</b></li> </ul>	<h3>System Management</h3> <p>Require a high level of partnering and in some cases a high degree of information sharing</p> <ul style="list-style-type: none"> <li> <b>Travel Education &amp; Assistance Programs</b></li> <li> <b>Zero Emission Vehicles</b></li> <li> <b>Adaptation to Climate Change</b></li> <li> <b>Visitor Travel Management</b></li> <li> <b>Transportation Data &amp; System Management</b></li> </ul>
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**LOCAL** 

### Fix It First (and Better)


Operate and maintain existing streets, transit systems, and the regional pedestrian and bikeway network while making changes over time to keep up with planning and engineering best practices.

**Example Projects**

- Marin Transit O&M Facility
- The Hub Improvement Project
- Novato Boulevard Improvement Project
- Bolinas-Fairfax Road Improvement Project

→ IMPLEMENTATION ELEMENTS

<b>TAM's Current Role</b>	<ul style="list-style-type: none"> <li>• Provide formula funding</li> <li>• Support grant applications</li> </ul>
<b>Key Partners</b>	<ul style="list-style-type: none"> <li>• Cities/towns</li> <li>• County</li> <li>• Transit agencies</li> </ul>
<b>New Roles Needed to Advance CTP 2050</b>	<ul style="list-style-type: none"> <li>• Planning coordination for multi-jurisdiction transformational projects</li> <li>• Technical guidance on how to future-proof investments</li> </ul>

**LOCAL** 

### Easy & Safe School Travel

Collaborate with schools to establish an ongoing process to coordinate provision of safe school travel programs and projects that fit the needs of each school location and student population.

**Example Projects**

- Safe Routes to School (existing)
- Crossing Guard Program (existing)
- Safe Pathways (existing)
- Yellow School Bus (existing)

→ IMPLEMENTATION ELEMENTS

<b>TAM's Current Role</b>	<ul style="list-style-type: none"> <li>• Manage Safe Routes to School Program and Crossing Guard Program</li> <li>• Provide funding for yellow school bus and supplemental school bus services</li> <li>• Provide funding for safe pathways to schools</li> <li>• Support grant applications</li> </ul>
<b>Key Partners</b>	<ul style="list-style-type: none"> <li>• Marin County Office of Education</li> <li>• School Districts</li> <li>• Marin Transit</li> <li>• Cities/towns</li> <li>• County</li> </ul>
<b>New Roles Needed to Advance CTP 2050</b>	<ul style="list-style-type: none"> <li>• Comprehensive coordination of school transportation planning</li> </ul>

**LOCAL** 

### Safe Travel for All

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

**Example Projects**

- Local road projects on the high collision network
- Local Jurisdiction Policy Adoption of LRSP or Vision Zero

*Click me!*  
[MAP](#)

→ IMPLEMENTATION ELEMENTS

<b>TAM's Current Role</b>	<ul style="list-style-type: none"> <li>• Managed 2024 Marin County Local Road Safety Plan (LRSP)</li> </ul>
<b>Key Partners</b>	<ul style="list-style-type: none"> <li>• Cities/towns</li> <li>• County</li> <li>• Transit agencies</li> <li>• Caltrans</li> </ul>
<b>New Roles Needed to Advance CTP 2050</b>	<ul style="list-style-type: none"> <li>• Technical guidance and monitoring of best practice inclusion in planning</li> <li>• Funding decisions</li> <li>• Project and program delivery</li> </ul>

**LOCAL** 

### Accessible & Walkable Communities

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

*This strategy is integrated with **Connected & Complete Community Corridors**.*

**Example Projects**

- Pedestrian and bicycle circulation projects

[MAP](#)

→ IMPLEMENTATION ELEMENTS

<b>TAM's Current Role</b>	<ul style="list-style-type: none"> <li>• Grant assistance</li> <li>• Lead on first/last-mile services</li> </ul>
<b>Key Partners</b>	<ul style="list-style-type: none"> <li>• Cities/towns</li> <li>• Downtown BIDs</li> <li>• Caltrans</li> <li>• Transit agencies</li> <li>• MTC</li> </ul>
<b>New Roles Needed to Advance CTP 2050</b>	<ul style="list-style-type: none"> <li>• Land use and transportation policy support and lead on multi-jurisdictional/discipline planning projects</li> </ul>

**LOCAL**



## Equity Community Investments

Champion community-informed investments in transportation accessibility, affordability, and comfort for historically and systemically marginalized and excluded groups.

**Example Projects**

- Projects that remove travel barriers for historically underserved, vulnerable road user, or non-driver populations inside or outside of Equity Priority Communities (EPCs)

→ IMPLEMENTATION ELEMENTS

<b>TAM's Current Role</b>	<ul style="list-style-type: none"> <li>• Manage CBTP program</li> <li>• Support funding for CBTP Improvements</li> <li>• Support grant applications</li> </ul>
<b>Key Partners</b>	<ul style="list-style-type: none"> <li>• Cities/towns</li> <li>• County</li> <li>• Transit agencies</li> <li>• Caltrans</li> <li>• Community organizations</li> </ul>
<b>New Roles Needed to Advance CTP 2050</b>	<ul style="list-style-type: none"> <li>• Broader equity technical guidance and monitoring of best practice inclusion in planning</li> <li>• Funding decisions</li> <li>• Project and program delivery</li> </ul>

**REGIONAL**



## Regional Connectivity

Support a coordinated system of regional freeway, bridge, rail, and ferry connections supporting multiple modes of travel to surrounding counties and for a range of trip purposes.


**Example Projects**

- SR 37 improvements
- US 101/I-580 Multimodal Access and local Improvement project
- Larkspur Ferry Terminal Service Expansion and Parking Project

→ IMPLEMENTATION ELEMENTS

<b>TAM's Current Role</b>	<ul style="list-style-type: none"> <li>• Project planning</li> <li>• Project delivery and coordination</li> </ul>
<b>Key Partners</b>	<ul style="list-style-type: none"> <li>• Caltrans</li> <li>• MTC</li> <li>• Cities/towns</li> <li>• County</li> <li>• Transit agencies</li> </ul>
<b>New Roles Needed to Advance CTP 2050</b>	<ul style="list-style-type: none"> <li>• None</li> </ul>

**REGIONAL**



## Complete Active Transportation Network

Advance a continuous primary bikeway network of pedestrian and bicycle facilities linking activity centers.

**Example Projects**

- Completion of segments of the CTP Primary Active Transportation Network
- First/last mile connections to SMART stations, ferry terminals, and transit hubs

[MAP](#)

→ IMPLEMENTATION ELEMENTS

<b>TAM's Current Role</b>	<ul style="list-style-type: none"> <li>• Project delivery of RM2-funded projects</li> <li>• Grant support for regional, state and federal funding</li> </ul>
<b>Key Partners</b>	<ul style="list-style-type: none"> <li>• Cities/towns</li> <li>• County</li> <li>• Marin Transit</li> <li>• SMART</li> <li>• Community partners</li> </ul>
<b>New Roles Needed to Advance CTP 2050</b>	<ul style="list-style-type: none"> <li>• Lead multi-jurisdiction transformational projects on the CTP 2050 Primary Active Transportation Network</li> </ul>

**REGIONAL**



## Higher Quality Transit

Prioritize street space for a coordinated, convenient, reliable, and accessible transit system that is competitive with private automobile travel.

**Example Projects**

- Transit Speed and Reliability Improvements on CTP Transit Priority Route segments
- San Rafael Transit Center
- Larkspur & Sausalito Ferry Terminal Access/Mobility Hubs

[MAP](#)

→ IMPLEMENTATION ELEMENTS

<b>TAM's Current Role</b>	<ul style="list-style-type: none"> <li>• Provide formula funding to Marin Transit</li> <li>• Coordination with local and regional partners</li> <li>• Lead major Transit Corridor Studies</li> </ul>
<b>Key Partners</b>	<ul style="list-style-type: none"> <li>• Transit agencies</li> <li>• Cities/towns</li> <li>• County</li> <li>• Caltrans</li> <li>• MTC</li> </ul>
<b>New Roles Needed to Advance CTP 2050</b>	<ul style="list-style-type: none"> <li>• Lead multi-jurisdictional corridor improvement planning efforts</li> <li>• Monitor consideration of the CTP 2050 Transit Priority Network in planning and implementation</li> </ul>



**REGIONAL** 


## Connected & Complete Community Corridors

Reconnect communities with complete streets and safe crossings that include context-sensitive, community-informed solutions for US-101, major and minor arterials, and major hubs.

*This strategy is integrated with Accessible & Walkable Communities.*

**Example Projects**

- Caltrans Southern Marin US 101/ Highway 1 Improvement Project

 MAP

→ IMPLEMENTATION ELEMENTS

<b>TAM's Current Role</b>	<ul style="list-style-type: none"> <li>• Managed US 101 Interchanges Study</li> <li>• Previously led major roads projects</li> </ul>
<b>Key Partners</b>	<ul style="list-style-type: none"> <li>• Cities/towns</li> <li>• County</li> <li>• Caltrans</li> <li>• MTC</li> </ul>
<b>New Roles Needed to Advance CTP 2050</b>	<ul style="list-style-type: none"> <li>• Grant assistance/project management for multi-jurisdiction transformational projects on major roads and highways, especially near CTP 2050 Activity Hubs</li> </ul>

**REGIONAL** 

## Flexible Ride Programs

Coordinate public and private ride services for seniors, people with disabilities, and other non-drivers.

**Example Projects**

- Travel Navigators (existing)
- Marin Commutes (existing)
- Emergency Ride Home Program (existing)
- Vanpool Program (existing)
- Fleet and grant support for community organizations that run flexible ride programs

→ IMPLEMENTATION ELEMENTS

*This program is integrated into the **Travel Education & Assistance Programs** on the next page.*

**SYSTEM MANAGEMENT** 

## Travel Education & Assistance Programs

Collaborate with community partners to develop and distribute travel education materials and incentives to expand travel options for all travelers and increase mobility for non-driver populations.


THIS INCLUDES:

**Flexible Ride Programs:** Coordinate public and private ride services for seniors, people with disabilities, and other non-drivers.

**Commute Alternatives Support:** Employers in developing and implementing Travel Demand Management programs.

→ IMPLEMENTATION ELEMENTS

<b>TAM's Current Role</b>	<ul style="list-style-type: none"> <li>• Lead Marin Commutes Program</li> <li>• Provide dedicated funding for travel navigators</li> <li>• Support grant applications</li> <li>• Coordinate with regional partners</li> </ul>
<b>Key Partners</b>	<ul style="list-style-type: none"> <li>• Marin Transit</li> <li>• Cities/towns</li> <li>• County</li> <li>• Community organizations</li> </ul>
<b>New Roles Needed to Advance CTP 2050</b>	<ul style="list-style-type: none"> <li>• Coordinate, advertise, and provide greater levels of funding to support for flexible ride programs</li> </ul>

**SYSTEM MANAGEMENT** 

## Zero Emission Vehicles

Support GHG emission reductions via a network of charging/fueling stations and agency fleet transitions.

**Example Projects**

- Redwood Bikeshare Pilot Program
- ZEV Fleet Maintenance needs and Vehicle Transition
- Yellow School Bus and first responder vehicle Electrification
- School EV Charging Installations

→ IMPLEMENTATION ELEMENTS

<b>TAM's Current Role</b>	<ul style="list-style-type: none"> <li>• Technical guidance and grant assistance</li> <li>• Local funding support for EV charging and fleet rebates</li> <li>• Meter to vehicle planning</li> </ul>
<b>Key Partners</b>	<ul style="list-style-type: none"> <li>• Transit agencies</li> <li>• Cities/towns</li> <li>• County</li> <li>• PG&amp;E</li> </ul>
<b>New Roles Needed to Advance CTP 2050</b>	<ul style="list-style-type: none"> <li>• Technical lead on electrical grid capacity, forecasting, rate structure and demand management</li> <li>• Electrical grid planner and coordinator</li> </ul>

SYSTEM MANAGEMENT



## Adaptation to Climate Change

Limit environmental damage and address the effects of sea level rise, flooding, wildfires, heat, and other climate change-induced stressors on the transportation system.

### Example Projects

- Marin Wildfire Evacuation Projects/Pilots
- Parking management during red flag wildfire events
- Bay Trail/Joint Sea Level Rise Adaptation projects

→ IMPLEMENTATION ELEMENTS

**TAM's Current Role** • Support or lead exploration of system adaptation needed for wildfire, flood, and sea level rise

**Key Partners**

- Cities/towns
- County Public Works and Parks
- Transit agencies
- Caltrans
- MWPA
- BCDC

**New Roles Needed to Advance CTP 2050** • Technical guidance and monitoring of best practice inclusion in planning, funding decisions, and project and program delivery

SYSTEM MANAGEMENT



## Visitor Travel Management

Improve the visitor experience and reduce the negative effects of visitor traffic and parking.

### Example Projects

- West Marin Transit Services
- Visitor/Traveler information systems
- Traffic and parking management programs for tourist areas

MAP

→ IMPLEMENTATION ELEMENTS

**TAM's Current Role** • Provide formula funding and grant assistance

**Key Partners**

- Cities/towns
- County
- National Parks
- County Parks
- One TAM
- Marin Convention & Visitors Bureau
- Transit agencies

**New Roles Needed to Advance CTP 2050** • Facilitate countywide collaborative on visitor travel

SYSTEM MANAGEMENT



## Transportation Data & System Management

Develop a county travel data approach to monitor travel patterns and changes to the network, inform decisions, and support management of new technologies including the introduction of connected and autonomous vehicles.

### Example Projects

- Data collection program for CTP performance measures
- TAM Demand Model (updates every 4 years coincident with regional MTP/SCS updates)
- System Monitoring Program

→ IMPLEMENTATION ELEMENTS

**TAM's Current Role** • Lead work and coordination for Data Management Program

- Maintain TAM Demand Model
- Manage innovative system management pilots

**Key Partners**

- Cities/towns
- County
- MTC
- MarinMap
- Transit agencies

**New Roles Needed to Advance CTP 2050** • Facilitate countywide collaborative on data & system management

LOCAL

### Safe Travel for All

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

Click me!



### High Collision Network

This map shows shows the High Collision Network identified in the 2024 Marin County Local Road Safety Plan.

- HCN Intersections
- HCN Segments



LOCAL REGIONAL

## Accessible & Walkable Communities

A connected, accessible, and high-quality active transportation environment with complete streets and safe crossings that include context-sensitive, community-informed solutions for US-101, major and minor arterials, and activity hubs within a 1/2 mile of SMART stations, transit hubs, activity centers, and commercial districts.

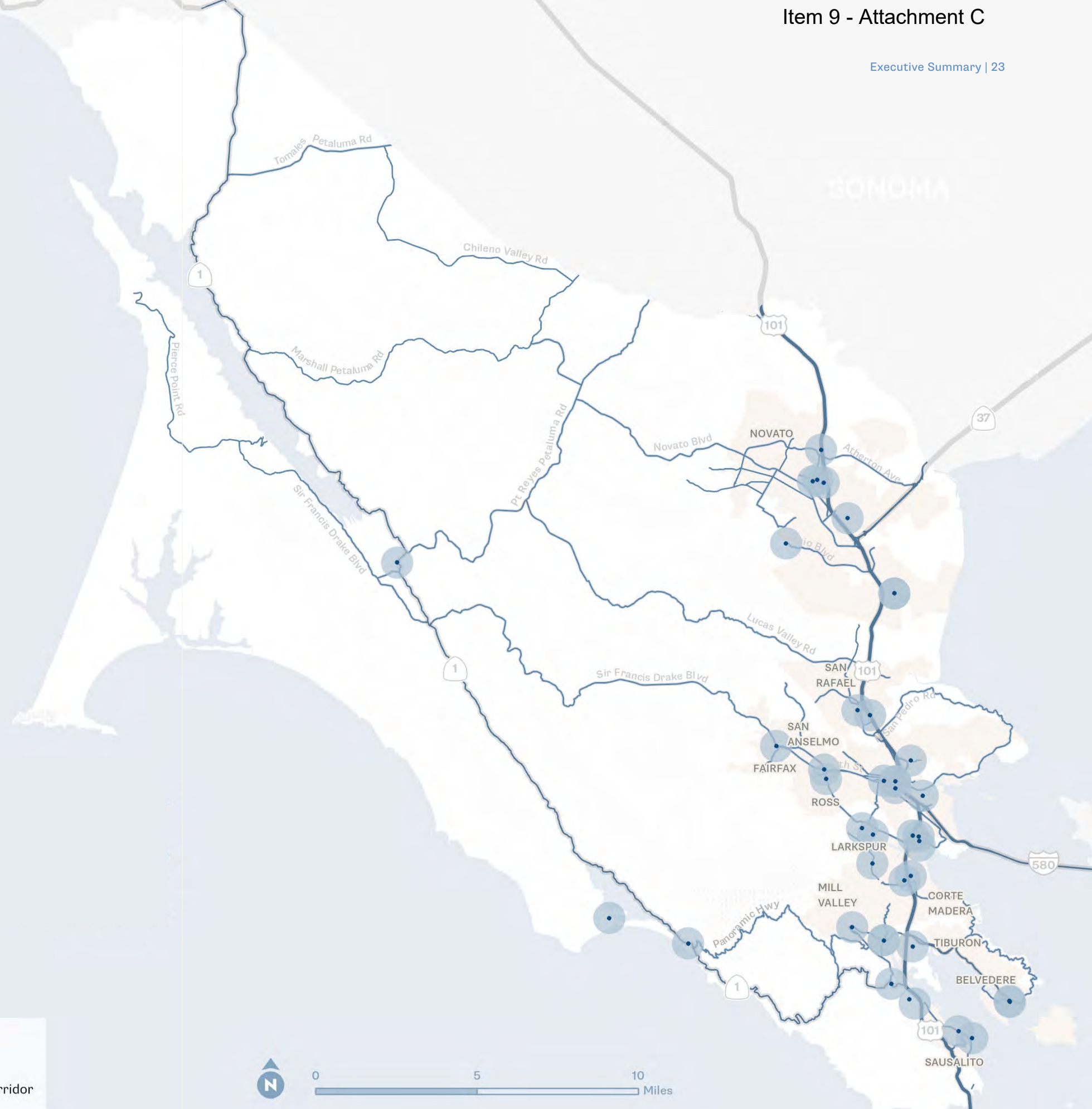
← MAP

### Major Corridors Connecting Activity Hubs and Communities

This map shows the the major corridors that connect communities in Marin County. These roads serve to move people through the community efficiently, but it is also important that they can be safely and comfortably crossed, especially when they intersect with activity hubs.

- |                        |                                       |
|------------------------|---------------------------------------|
| <b>Community</b>       | <b>Cultural/Education</b>             |
| Downtown Fairfax       | College of Marin                      |
| Downtown Larkspur      | College of Marin Indian Valley Campus |
| Downtown Mill Valley   | Dominican University Campus           |
| Downtown Novato        |                                       |
| Downtown San Anselmo   |                                       |
| Downtown San Rafael    |                                       |
| Downtown Sausalito     |                                       |
| Downtown Tiburon       |                                       |
| East Blithedale Hub    |                                       |
| Canal                  |                                       |
| Larkspur Landing       |                                       |
| Marin General Hospital |                                       |
| Northgate              |                                       |
| Rowland Plaza          |                                       |
| Strawberry Village     |                                       |
| The Village            |                                       |
| Town Center            |                                       |
| Vintage Oaks           |                                       |
|                        | <b>Transportation</b>                 |
|                        | Ferry Terminals                       |
|                        | Marin City Hub                        |
|                        | Novato Downtown Transit Center        |
|                        | San Rafael Transportation Center      |
|                        | SMART Rail Stations                   |
|                        | <b>Visitor</b>                        |
|                        | Bolinas and Stinson Beach             |
|                        | Point Reyes Station                   |
|                        | Sausalito                             |

- Activity Hub
- 1/2 Mile Buffer
- Key Community Corridor



REGIONAL

# Complete Active Transportation Network

Advance a continuous primary bikeway network of pedestrian and bicycle facilities linking activity centers.

← MAP

## Primary Active Transportation Network

This map shows a primary active transportation network that will provide a core system of connected and continuous active transportation facilities where future investments would be prioritized.

Ultimate segments that may be longer-term projects are also identified to enhance and expand the initial network.

The network is based on existing and planned facilities in the county, and on the NS Greenway and Cross Marin bikeway status report. The alignment and design of all future segments is subject to further project development to determine implementation viability.

- Initial AT Network
- Ultimate AT Network



REGIONAL

# Higher Quality Transit

Prioritize street space for a coordinated, convenient, reliable, and accessible transit system.

← MAP

## Transit Priority Routes

This map shows a network of transit priority corridors (in green) where transit would be prioritized, and treatments implemented to improve transit operations, and/or avoid a deterioration in service that would otherwise occur.

**Bus Service Level**

less service      more service

- Ferry Terminal
- SMART Train Station
- Bus Hubs
- Bus Transit Priority Corridor
- SMART
- Golden Gate Ferry



SYSTEM MANAGEMENT








# Visitor Travel Management

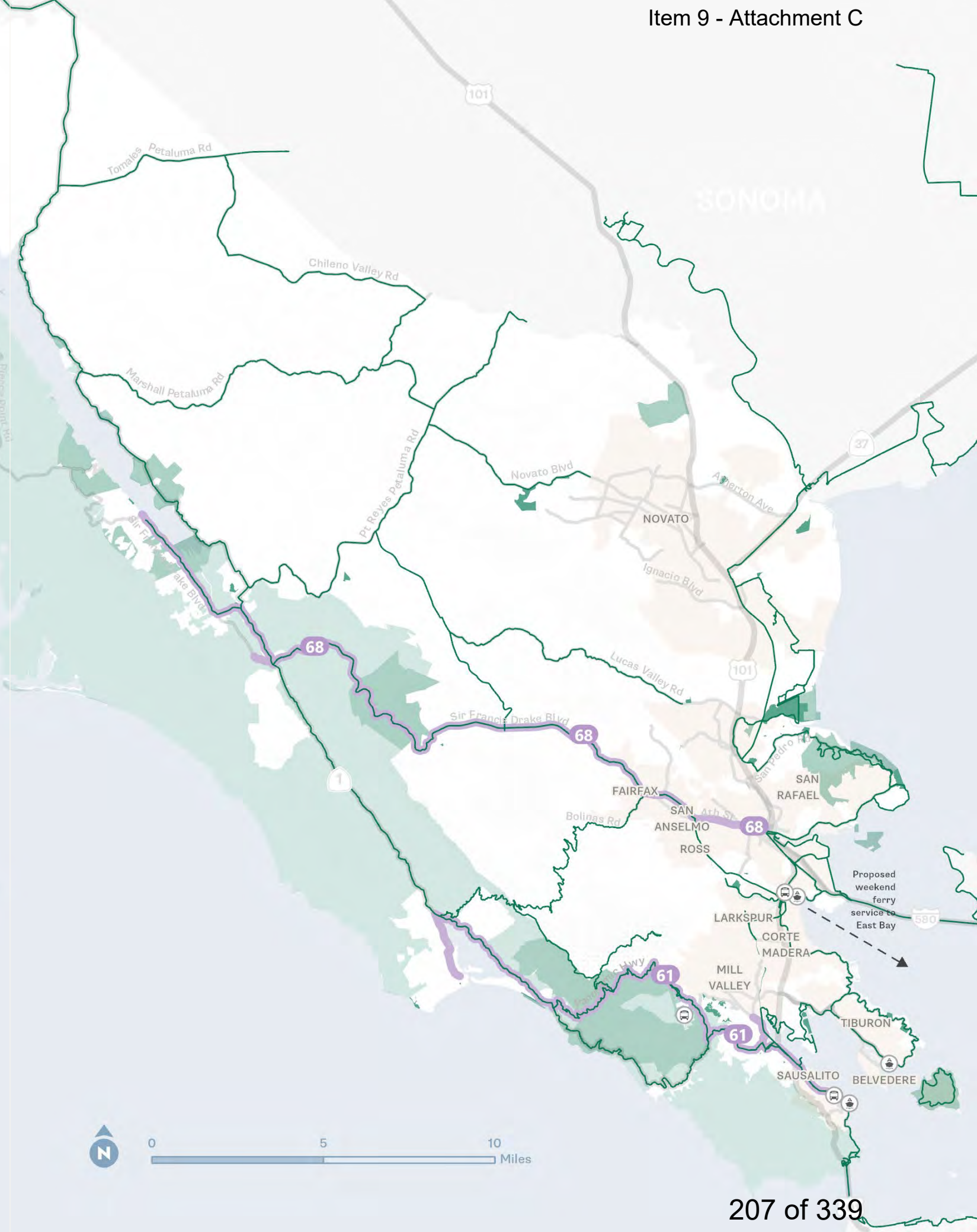
Improve the visitor experience and reduce the negative effects of visitor traffic and parking.

← MAP

## Visitor and Recreation Routes and Services

This map shows the Muir Woods shuttle stops, ferry terminals, recreational roads, and major recreational bike routes including the Bay Trail and routes in West Marin, and National, State, and County parks.

-  Muir Woods Shuttle Stop
-  Ferry Terminal
-  National Park
-  State Park
-  County Park
-  Marin Transit Stagecoach lines
-  Recreational Bicycle Routes



# Implementation Plan

Implementing the CTP 2050 Vision, Goals, and Strategies will require new financial and staff resources, and for various county agencies to establish new roles and partnerships.

TAM will play multiple roles in the future including convener, facilitator, funding strategist, technical support, project delivery support, and grant funding application support. TAM will focus staff resources on multi-jurisdictional projects and programs that serve multiple communities, and which can leverage regional, state or federal funding programs.

Instrumental to successful implementation of the CTP will be establishment and execution of partnerships with multiple agencies and non-governmental organizations. One way to form these connections would be to formalize Technical and Equity working groups, first convened for the CTP, into groups that meet on a regular basis to discuss progress on the CTP Vision, Goals, and Strategies.

## Implementation Framework

The 15 strategies are each advanced through one of three of the following implementation pathways.

### Thematic Strategies

Thematic strategies align with CTP 2050 Goals and TAM's commitment to data-driven planning. These strategies will not be accomplished through one-off programs or projects but instead must be woven and implemented through all TAM programs, projects, planning efforts, and funding.

- Safe Travel for All
- Equity Community Investments
- Adaptation to Climate Change
- Transportation Data & System Management

### Network Strategies

Network strategies may include programmatic elements, but they primarily define specific geographic priority networks for a variety of transportation topics throughout the county. Some of the priority networks are defined in the CTP, while others are more locally defined and will continue to be locally prioritized.

- Fix It First (and Better)
- Accessible and Walkable Communities
- Regional Connectivity
- Complete Active Transportation Network
- Higher Quality Transit
- Connected and Complete Community Corridors

### Programmatic Strategies

Programmatic strategies may require a combination of information curation and promotion, digital platform and/or tool development, agency coordination, and physical infrastructure investments. All programmatic strategies will be most effective if managed on a countywide scale and will require dedicated staff time at TAM, partner agencies, or a combination of the two.

- Easy and Safe School Travel
- Travel Education and Assistance Programs
  - Including Flexible Ride Programs
  - Including Commute Alternatives
- Zero Emission Vehicles
- Visitor Travel Management





## Funding Strategy

While TAM manages important local transportation sales tax funding, including Measure AA and Measure B, and provides significant direction to the region for other funding recommendations, there continues to be the need to tap into federal and state grant programs to ensure that local dollars can be leveraged to implement the important programs and projects that would help address TAM’s CTP Strategies.

However, to access some highly competitive grant programs with projects that will address the CTP Vision, it will be important to develop plans, policies and partnerships that support the county’s funding opportunities. In most cases, federal and state grant programs also require a level of project readiness that must be also addressed so that when grants become available, a coordinated approach is already developed to advance CTP strategies.

## Partnerships and Planning

To be competitive in oversubscribed federal and state grant programs, it may be necessary to look beyond TAM’s historical role in the county and assemble project partners that can expand Marin’s reach into the federal and state funding programs. These partnerships not only help engender a spirit of cooperation but also help address regional connectivity at a very local level by bringing the needs of the project sponsors together to solve a county or regional need.

While partnerships prove that coordination can be successful, the success was supported by long term planning processes that 1) evaluated potential project elements and their impacts, 2) included estimated project costs and benefits that could be used to support future grant application process, and 3) provided a forum for local agencies to address local issues with a broader lens. Transportation planning funds are often limited, and competitive. Agencies seeking to compete for funding to address local transportation challenges are often viewed through land use, equity, safety or other regional/state goals, and Agencies that can demonstrate support or work towards implementation of these goals are more competitive for limited funds.



## What Lies Ahead

TAM’s actions over the next 25 years will greatly shape current and future residents’ lives, even as outside forces like climate change, new technologies and political uncertainty impact everyday life. As TAM proceeds, several priorities identified in CTP 2050 can be successfully delivered within TAM’s available and anticipated funding. Other important challenges identified during the Plan’s development can be advanced incrementally with available funds, while emerging programs can be more sharply defined for future consideration.

To achieve the greatest benefit from this CTP, the following actions will be useful.

### Maintain Progress on Commitments

Maintain progress on meeting TAM’s commitment to safety, equity, and sustainability in its governance, planning and investments.

### Optimize Budgets

Develop policies to maximize the effectiveness of limited local transportation dollars.

### Invest in Staff

Invest in the TAM organization and staff to support evolution into a data-based decision-making agency.

### Line Up Funding

Ensure funding criteria advance the CTP Vision and Goals when TAM reviews the Measure AA Expenditure Plan in 2025.

### Match Up with Regional Efforts

Describe projects that are compatible with CTP goals to synchronize with state and regional mobility, land use, and social equity guidance.

### Establish Collaborative Working Groups

Establish permanent technical and equity work groups and more actively collaborate with other public agencies to deliver climate change adaptation, safety best practices, regional trails, and a range of transformative transit programs.



### CTP 2050 Next Steps for Implementation

CTP 2050 Implementation Activity	Lead	Key Partners
<b>Early Actions</b>		
TAM Technical Working Group (TWG)	TAM	Local Jurisdictions & Transit Operators
TAM Equity Working Group (EWG)	TAM	Community Partners, Marin Transit
Evaluation of Existing Programs & CTP Alignment	TAM	Local Jurisdictions & Transit Operators
Measure AA Review	TAM	Local Jurisdictions & Transit Operators
<b>Advancing Work in Progress (Apply Key CTP 2050 Priorities)</b>		
Transportation Project Planning & Development	TAM, Local Jurisdictions, Transit Operators	MTC, Caltrans
Land Use Planning & Development	Local Jurisdictions	TAM, ABAG, Transit Operators, Parks, CARB
Marin Sonoma Coordinated Transportation Study (MASCOTS)	Transit Operators	TAM, SCTA, MTC
Sea Level Rise Study	TAM	Local Jurisdictions, Parks, BCDC, MTC, Caltrans
MTC TOC Policy Compliance, Specific Plans for Existing PDAs	TAM	Local Jurisdictions, MTC
Marin-Sonoma Narrows Project and Closure of HOV Gap on US-101	TAM	Caltrans, Transit Operators, MTC
Advancement of Part-Time Transit Lanes on US-101	TAM	Caltrans, Transit Operators, MTC
Richmond San Rafael Bridge Forward Suite of Corridor Improvements	BATA	TAM, CCTA, Golden Gate Transit, Caltrans
Redwood Bikeshare Pilot	TAM, SCTA	Local Jurisdictions
Local Road Safety Plan Adoption & Vision Zero Implementation	Local Jurisdictions	TAM, Caltrans
TAM Equity Action Plan	TAM	EWG
<b>Initiate New Efforts (Organize Around CTP 2050 Vision, Goals, and Strategies)</b>		
Traffic Signal Modernization Study and Implementation	TAM	Working Groups, Transit Operators
Update to Coordinated Countywide School Transportation Study	TAM, Marin Transit, and MCOE	Working Groups, School Districts
Countywide Active Transportation Plan & Coordinated Grant Approach	TAM	Working Groups, Marin Transit
Identify new PDAs	Local Jurisdictions	TAM, MTC
Advance Mobility Hubs	TAM, Local Jurisdictions & Transit Operators	Working Groups, MTC, Caltrans
VMT Toolkit Development	TAM	Local Jurisdictions, Working Groups
VMT Policy Adoption and Transportation Impact Analysis Guidelines	Local Jurisdictions	TAM, Working Groups
Explore future of Flexible Transit Services for non-drivers, including seniors and people with disabilities	MTC/MTCD	TAM, Transit Operators
Support ZEV Funding Opportunities	MCE	TAM, Local Jurisdictions
<b>Establish New Processes (Organize Around CTP 2050 Vision, Goals, and Strategies)</b>		
Establish Data Management Program	TAM	Local Jurisdictions & Transit Operators
Establish School Transportation Committee	TBD	TAM, MCTD, MCOE and School Districts
Establish Marin Visitor Travel Collaborative	TBD	TAM, County, Transit Operators, Parks, NPS, Caltrans, Marin Convention & Visitors Bureau

## Measuring Performance

Marin County has a history of innovation and success with data collection and analyses for local efforts.

Exemplary projects and programs include the Safe Routes to Schools program, wildfire evacuation planning, and Travel Model development and update programs. TAM was one of the first county transportation agencies in the San Francisco Bay Area to develop an activity-based travel model, have a system monitoring program that provides a historical data set on system usage, complete a robust origin-destination travel report in 2018, and partner with technology companies (e.g., Uber and Lyft) to gather ridership data through innovative

first/last mile programs. TAM supports local agencies with travel data through traditional and big data sets such as Inrix (i.e., speed and travel time data from private data provider) and PeMS (i.e., freeway speed and volume data from Caltrans monitors), and partner with agencies such as the Marin Wildfire Prevention Authority to develop robust evacuation data sets to support decision makers.

The CTP 2050 is a data-driven and performance-based plan, and implementation of the plan will be monitored over time to determine how effective the strategies are in accomplishing the plan Vision and Goals, as well as what changes should be made to adjust to emerging trends and technologies.



From the development of the 1973 Countywide Plan, multiple generations of creative and determined endeavors in Marin County have set the building blocks for our community and its mobility. This CTP provides a **data driven blueprint** for how TAM and the community of diverse stakeholders it serves can add to that amazing history by concentrating on **what matters most** and **striving for excellence** in the outcomes it delivers.

## Acknowledgements

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# Marin Countywide Transportation Plan 2050

A long-term vision for a safe, equitable, and sustainable transportation system in Marin County

December 2024



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## Appendices (Under Separate Cover)

1. Glossary of Acronyms
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3. Key Transportation Partners
4. Guiding Legislation and Plans
5. Transportation Equity Mapbook

# 1. Introduction

## Purpose of the CTP and CBTP

CTP 2050 brings together two comprehensive planning efforts for Marin County – the Marin Countywide Transportation Plan (CTP) and the Countywide Community Based Transportation Plan (CBTP).

---

*CTP PURPOSE: The purpose of CTP 2050 is to define a strategic, long-term vision and shared direction for Marin County's transportation systems in alignment with broader social, economic, and environmental goals in the county, region, and state.*

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The CTP sets the course for the development, delivery, and operation of a multimodal transportation network that effectively serves all community members of Marin County. It sets a 2050 Transportation vision, establishes goals, defines overarching strategies, and identifies specific actions to make progress toward the goals. This framework maps out TAM’s investment strategy for future project, funding, and policy decisions.

The CBTP process directly involved community members to identify mobility needs and solutions for lower-income, physically vulnerable, non-driver, and other underserved communities throughout the county. CBTPs were previously prepared for the City of San Rafael’s Canal Neighborhood, Marin City, and Novato. The Countywide CBTP builds on that previous work and establishes a holistic approach towards transportation equity on a countywide scale. The CBTP is fully integrated into the CTP and the two will generally be referred to together throughout the remainder of this document as CTP 2050.

This document and the direction contained within are an important outcome of the planning process, but the planning process itself is an equally valuable investment of staff, stakeholder, and community time. Furthermore, this document is not intended to sit on a shelf; and future use of this document for implementation purposes is the final reason that TAM invested in CTP 2050. Key outcomes include:

Process Outcomes	Report Outcomes	Implementation Outcomes
<ul style="list-style-type: none"> <li>• Broaden understanding of community transportation goals and existing inequities</li> <li>• Identify emerging areas and future transportation needs</li> <li>• Co-create solutions with community members in underserved communities</li> <li>• Convene partner agencies and organizations to strengthen partnerships needed to deliver the plan</li> </ul>	<ul style="list-style-type: none"> <li>• Set 2050 Transportation Vision and Goals</li> <li>• Define transportation equity, safety, and sustainability</li> <li>• Document strategic priorities and implementation actions</li> <li>• Illustrate geographic focus areas and priority networks</li> <li>• Align strategic priorities and implementation actions with federal, state, and regional funding criteria</li> </ul>	<ul style="list-style-type: none"> <li>• Guide future decision-making of TAM</li> <li>• Secure federal, state, and regional funding that aligns with CTP strategic priorities</li> <li>• Regularly connect with plan partners to advance CTP progress</li> <li>• Develop data-driven planning capabilities</li> <li>• Monitor progress toward Vision and Goals using objective performance metrics</li> </ul>

## Relationship to State, Regional, and other Local Plans

The CTP process is a collaborative effort with the county, towns/cities, transit operators, regional and state partners, and other stakeholders to align with and reflect local, regional, and state policies and priorities. Identifying areas of alignment with Metropolitan Transportation Commission (MTC) policies, strengthens regional/state/federal grant funding competitiveness. MTC has developed CTP Guidelines<sup>1</sup> to support a “common planning framework” between CTPs, the Bay Area’s Regional Transportation Plan/Sustainable Communities Strategy (RTP/SCS, also referred to as “[Plan Bay Area](#)”) and the state’s transportation, climate, and equity goals. Public participation is a fundamental requirement, as is advancing equity through investments and policies that improve mobility options for residents of Equity Priority Communities (EPC) and other historically disadvantaged populations included in Community-Based Transportation Plans (CBTPs). The 2050 CTP planning process and this report are consistent with MTC’s CTP and CBTP Guidelines.

In addition to following MTC Guidelines, this plan highlights relevant regulations and plans at the state, regional, and local levels. This is covered in greater detail in Chapter 3.

## Plan Development

This report is the culmination of over a year of engagement with plan-specific working groups, the TAM board, Marin residents and workers, and TAM staff. Each of the groups engaged in the CTP 2050 planning process were selected to represent the partners across the county, region, and state that TAM will work with to implement the Plan’s vision, goals, and strategies.

### *TAM Board of Commissioners*

TAM’s Board of Commissioners is the governing organization of TAM and is made up of 16 total commissioners: 11 members who are public officials and are appointed by each of Marin County’s cities and town councils, as well as 5 members from the County Board of Supervisors. The Board was engaged in CTP 2050 via informational discussions and three interactive workshops. All Board discussions and workshops were open to the public and included well-utilized time for public comment. The discussions were incorporated into regular board meetings held at the Marin County Civic Center while the workshops were held at the Marin Commons Business Center.

### *TAM Board Ad-Hoc Committee*

To allow for lengthier discussion of CTP 2050 topics and create a forum for the team to hear from Marin’s policy makers, the planning team formed a Board Ad-Hoc committee comprised of 5 members of the TAM Board: Board Chair and San Anselmo Council Member, Brian Colbert, Supervisor Stephanie Moulton-Peters, Supervisor Dennis Rodoni, Novato Council Member Rachel Farac, and San Rafael Mayor, Kate Colin. The Ad Hoc Committee provided feedback on the key elements of the plan as they were being developed. The Board Ad Hoc committee met in-person at TAM’s office in downtown San Rafael.

### *Technical Advisory Committee*

The Technical Advisory Committee (TAC) was assembled specifically for CTP 2050 and included public agency staff involved with transportation in Marin County. The TAC met in a hybrid format with some members joining in-person at TAM’s office in downtown San Rafael and some joining virtually. The TAC included:

- Marin Managers Association (2 members, plus 1 alternate)
- Marin Public Works Association (2 members, plus 1 alternate)
- Marin County Planning Directors (2 members, plus 1 alternate)
- County Health and Human Services
- Marin County Parks
- Marin Transit

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<sup>1</sup> <https://mtc.ca.gov/digital-library/6781-guidelines-countywide-transportation-plans>



- Sonoma Marin Area Rail Transit (SMART)
- Golden Gate Bridge, Highway, and Transportation District (GGBHTD)
- Marin County Office of Education
- Marin County Office of Equity
- Metropolitan Transportation Commission (MTC)
- Caltrans

#### *Equity Working Group*

The Equity Working Group or EWG was assembled specifically for CTP 2050 and included staff representing community organizations throughout Marin County, each serving a geographic area or demographic population in Marin County that the CTP 2050 planning team identified as historically underserved by planning or transportation services. The EWG met virtually, and invited representatives from:

- Canal Alliance
- Federated Indians of Graton Rancheria
- Marin Center for Independent Living
- Marin City Community Development Corporation
- Marin County Office of Equity
- Marin Transit
- Marin Villages
- Marin Youth Commission
- Multicultural Center of Marin
- North Marin Community Services
- Novato Federation of Teachers
- Performing Stars of Marin
- Vivalon
- West Marin Community Services
- West Marin Fund

#### *County, Community, and Advocacy Groups*

In addition to the plan-specific stakeholder groups, TAM staff met with the TAM Bike and Pedestrian Advisory Committee and with the TAM Community Oversight Committee in public meetings and a range of community and advocacy groups throughout the planning process to provide updates and gather feedback on draft content. The TAM Community Oversight Committee, also known as the Citizens' Oversight Committee, (COC) is an advisory body composed of members who are private citizens residing in Marin County. The committee consists of representatives from and nominated by:

- Central Marin Planning Area
- Northern Marin Planning Area
- Ross Valley Planning Area
- Southern Marin Planning Area
- West Marin Planning Area
- Bicyclist and Pedestrian Groups
- Environmental Organizations
- League of Women Voters
- Marin County Paratransit Coordinating Council
- Marin Major Employers
- School Districts
- Taxpayer Groups

Additionally, many of the following groups were instrumental in shaping the policy framework and crafting the implementation plan, including:

- Cool the Earth
- League of Women Voters
- Marin Coalition
- Marin Conservation League
- Marin County Bicycle Coalition
- Marin Wildfire Prevention Authority
- Marin Mobility Association
- Marin Managers Association
- Marin Public Works Association
- Marin Planning Directors
- Marin Sonoma Transit Coordination (MASCOTS)
- WTB TAM

## Public Engagement

TAM staff and the CTP 2050 consultant team engaged the public throughout the first half of 2024 to understand transportation needs and desires in Marin County. Outreach consisted of 1) four focus groups to engage various demographics, 2) five pop-up tabling events at locations throughout the county and, 3) a survey presented in both English and Spanish, available online and on paper for residents and transit users to participate in. High-level summaries of these activities are provided below, and a full Outreach Summary Report can be found in Appendix 1.

### *Focus Groups*

Two online focus groups were conducted with (1) bicycle and environmental advocates and (2) business community leaders. Additionally, two in-person focus groups were held with West Marin community leaders at the Marin Agricultural land trust (MALT) at Point Reyes Station and with seniors and individuals with disabilities at Vivalon in San Rafael. All sessions introduced the Countywide Transportation Plan and discussed current transportation challenges and priorities for the transportation system in alignment with CBTP guidance.

### *Community Input Survey*

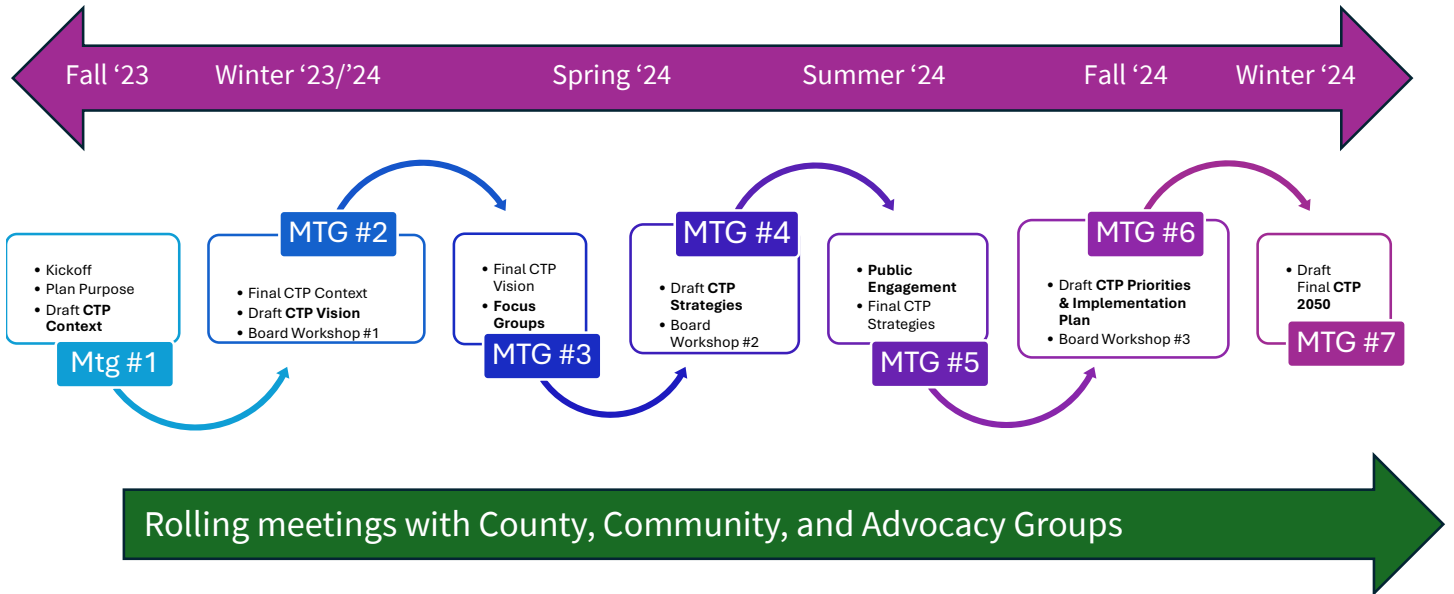
An online survey was conducted in Spring 2024 to gather public feedback from county residents and transit users to help inform decisions around the Countywide Transportation Plan. Questions focused on gathering information about current transportation patterns and gauging support on the draft CTP 2050 Goals and Strategies. Basic demographic information was also collected. The final tally of complete surveys came to 425 English and 23 Spanish.

### *Community Outreach Pop-Up Events*

TAM and its consultant team held five public pop-up events in April and May 2024. The events were held at various locations throughout the county to reach different demographics, with a focus on underserved communities. The purpose of these events was to support the community input survey efforts and inform the community about the Countywide Transportation Plan. Each pop-up contained poster boards in English and Spanish, paper and electronic surveys in both English and Spanish, comment cards, and a children's activity sheet.

### Plan Development Process

The CTP was developed starting with the Vision, followed by Goals and Strategies. The Implementation Plan brought all three items together into an actionable framework. The three plan-specific working groups – TAC, EWG, and Ad Hoc – met at the same cadence throughout the development of the plan. All three groups met a total of seven times, with each meeting coming after the development of a key interim or final deliverable, identified in bold.



## 2. A Vision for the Future

Building on previous planning processes, the CTP 2050 has refined and focuses the vision for Marin County's transportation system to the following:



The vision statement and accompanying elaboration sets the focus of the CTP and the transportation system.

Each of the three adjectives are explored further below. “Together” is a key element of the vision statement, illustrating that collaborative decision making and strengthened partnerships across the community are needed to advance transportation improvements.

### A Vision Towards Safe Transportation

According to the US Department of Transportation, more than 42,939 people were killed in motor vehicle crashes in the US in 2021, of which 7,388 were people walking. The total number of fatalities has climbed steadily over the past decade, increasing by over 30 percent. Traffic crashes are a leading cause of death for teenagers in America.

The California Office of Traffic Safety (OTS) provides crash rankings<sup>2</sup> to compare crash statistics for counties and cities in California. The latest rankings are provided for the 2021 calendar year and summarized below to show where Marin County ranks relative to all 58 counties in the state. A #1 ranking is the highest or “worst.”

- Marin County is ranked #1 for Bicyclists <15 – Crashes in which there were victims killed or injured and a bicyclist under age 15 was involved.

<sup>2</sup> The OTS crash rankings are based on the Empirical Bayesian Ranking Method, which adds weights to different statistical categories including observed crash counts, population and vehicle miles traveled. The crash counts reflect the aggregated impacts of all influential factors containing even the unrecognized or unmeasurable ones (e.g. level of enforcement), and the population and vehicle miles traveled represent the important traffic exposure factors that affect crash occurrence. The weights are assigned to the three components in a way that maximizes the precision of estimated Bayesian crash counts.

- Marin County is ranked #4 for Bicyclists – Crashes in which there were victims killed or injured and a bicyclist was involved.
- Marin County is ranked #4 for Pedestrians 65+ – Crashes in which there were victims killed or injured and a pedestrian age 65 and older was involved.
- Marin County is ranked #25 for Pedestrians – Crashes in which there were victims killed or injured and a pedestrian was involved.

### **GOAL: A Safe Network with Multimodal Solutions**

Develop Marin’s pedestrian, bicycle, bus, ferry, rail, and road network in ways that improve safety, efficiency, connectivity, and public health.

## **A Vision Towards Equitable Transportation**

CTP 2050 defines transportation equity for Marin County:

***Transportation equity is achieved through proactive and community-centered removal of travel barriers and transportation-related disparities for historically and systemically marginalized and excluded populations.***

**Equality** means that everyone gets treated the same.

**Equity** means that everyone gets what they need based on their own situation.

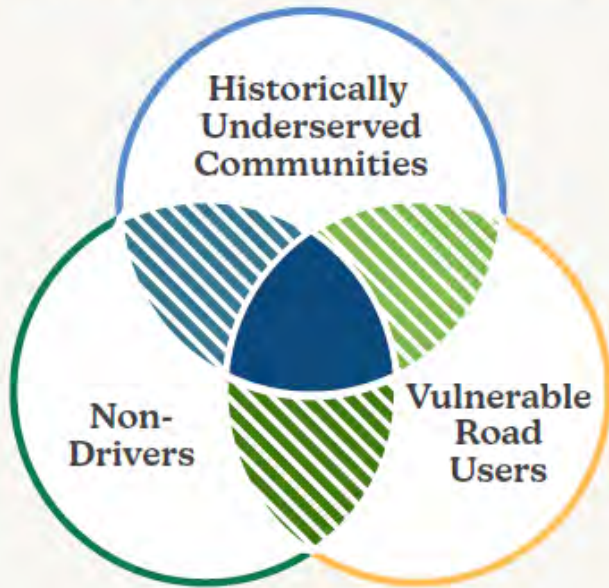
The term *equity* is most often associated with low-income, disability, and racial minority populations, and it is true that many individuals in these populations encounter travel barriers and burdens more often than many individuals in higher income, non-disabled, and white populations. And yet, these are not the only populations in Marin County that have been systemically de-prioritized by land use and transportation planning.

As is true across the United States, Marin’s transportation planning process has prioritized mobility for cars over mobility for people with a particular emphasis on moving commuters or workers. The resulting transportation system puts non-drivers at a disadvantage, creates a safety and comfort disparity between fast-moving vehicles and people walking and biking, and is particularly impactful on our oldest, youngest, and other vulnerable road users. CTP 2050 expands TAM’s focus of equity to encompass a wider range of communities who need more attention due to these factors.

To frame future transportation equity actions, Marin’s equity populations fall within three categories – historically underserved, vulnerable road users, and non-drivers. There is significant overlap between these categories, but they are distinct and experience different transportation barriers. The image includes three boxes that list primary and secondary transportation barriers that are most prevalent for each equity category.

Even with overlap, these equity populations likely total about 50% of the county’s population. These populations are not static, and the goal is that, over time, these lists and maybe even entire categories can be addressed through changes to the transportation system.

## Equity Populations and Travel Disparities



### Top Disparities/Barriers

- Access
- Non-Driving Access
- Roadway Safety

### Secondary Disparities/Barriers

- Facility Maintenance, Roadway Safety, Traffic and Emissions Exposure, Climate Change Vulnerability, Travel Cost, User Outreach and Education
- Roadway Safety
- Security and Comfort, Traffic and Emissions Exposure

### Historically Underserved Communities

- Equity Priority Communities (geographic)
  - MTC EPC map: Marin City, Canal, Los Ranchitos neighborhoods
- Low-income residents and workers
- Black, Hispanic, Indigenous, Asian population, incl. non-English speakers
- People with disabilities
- Rural residents and workers

### Vulnerable Road Users

- Seniors 65+
- Youth 15-
- People with disabilities
- Unhoused individuals
- Bicyclists and pedestrians

### Non-Drivers

- Legal reasons
  - <16, undocumented residents, DL suspension
- Financial or physical reasons
  - some people with disabilities or very low incomes
- Choice or comfort reasons
  - aging seniors, new drivers, other reasons

### **GOAL: An Equitable System Accessible and Affordable for All**

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

## A Vision Towards Sustainable Transportation

In this new era of climate change, sustainability in transportation planning refers both to the desire to mitigate environmental degradation (air, noise, and light pollution, carbon emissions, habitat destruction, etc.) locally while also accepting the global reality of a changing planet and the need to adapt infrastructure and system operations to account for hazards such as more extreme temperatures, storm events, flooding, wildfires, tsunamis, and sea level rise. A sustainable transportation system is a resilient transportation system.

The transportation sector is the largest source of greenhouse gases emissions (GHGs) in the county, resulting from land use, infrastructure, and mobility choices. The state GHGs reduction targets require 100% of new vehicle sales be EVs by 2035 plus a reduction in automobile use to meet the aggressive goals. Marin's historic transportation decisions showcase the county's commitment to environmental stewardship and GHG reduction: completion of a continuous carpool lane on Highway 101 from southern Marin to north of Santa Rosa, investments in bike and pedestrian infrastructure, developing the safe routes to schools national model that resulted in a high level of green trips to many schools, and dedicated funding for local transit and the SMART train. However, these investments alone will not accomplish state, regional, and local goals of achieving carbon neutrality, and CTP 2050 will need to include new strategies to reduce transportation-related emissions and adapt to a changing climate. Additional strategies and investments are needed to accomplish reduction in greenhouse gas emissions generated by the transportation sector through mode shift and the resulting reduction in vehicle miles traveled (VMT).

Marin County includes many of the first areas of the bay to flood in rising seas. Currently, areas of Marin County experience regular flooding that will be exacerbated by sea level rise including Marin City, East San Rafael, Sausalito, Corte Madera, coastal areas in western Marin, and State Route 37.

Wildfires are growing in size and intensity. In California, 9 of the 20 largest wildfires occurred in the past five years. Marin has an elevated risk of wildfire events and challenges associated with evacuating residents, employees, and visitors. Approximately 60,000 acres in Marin County (18 percent of the county land area) fall within the Wildland Urban Interface (WUI) where homes and structures are adjacent to or intermixed with open space and wildland vegetation.<sup>3</sup> Because of the mix and density of structures and natural fuels combined with limited access and egress routes, pre-fire preparation and evacuation planning are more complex. In Marin County, many of the access and egress roads within the WUI are narrow and winding and often on hillsides with overgrown vegetation, making it even more difficult and costly to reduce fire hazards and prepare for evacuation in these areas.

Climate change has also amplified wildfire behavior as extreme weather events cause high winds (e.g., offshore Diablo winds) that result in very rapid fire spread. The Marin Wildfire Prevention Authority (MWPA), authorized through Measure C in March 2020, is tasked with vegetation management, defensible space and fire-resistant structure evaluations, local and specific wildfire prevention efforts, wildfire detection, and evacuation planning and alerts in most of Marin County.

Most of the land in Marin is protected as nearly 85 percent of the county consists of open space, watersheds, tidelands, parks, and agricultural lands. Most of the limited land available for development is located in or near the cities and towns. Focusing development in these areas supports natural land protection and the enjoyment of natural spaces. Locating housing development projects near transit, in areas with a high degree of walkability, and near bike facilities provides their residents with sustainable transportation options that reduce effects on both climate and traffic.

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<sup>3</sup> *Literature Review of the State-of-the-Science in Wildfire Evacuation*, Marin Wildfire Prevention Authority, October 7, 2022.

Marin also has a strong economic backbone based on environmental protections and visitor travel to coastal areas in West Marin, Mt. Tam and the surrounding Marin hills, and bayside communities. Visitors travel to parks, cultural, and commercial destinations mostly by car causing effects on both climate and traffic. Muir Woods National Monument manages visitor access by requiring reservations for all vehicles and providing shuttle service from the Larkspur Landing ferry terminal parking lot on weekends. Ferry access to Sausalito, Tiburon, and Larkspur Landing provides another sustainable transportation option for visitors.

**GOAL: A Sustainable Future Built on Innovation and Resilience**

Actively partner to implement transportation strategies that support climate resiliency, environmental protection, and economic development throughout Marin's communities.



## 3. Today's Planning Context

### Transportation Authority of Marin (TAM)

*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.*

TAM is the County Transportation Agency and transportation sales tax authority of Marin. TAM works with towns, cities, transportation agencies, and community groups to identify and prioritize transportation needs, plan improvements, and distribute local transportation funds. TAM is governed by a Board of Commissioners made up of 16 members, including the five members of the County Board of Supervisors and an elected official from each of the 11 city and town councils in Marin County. Each member serves a four-year term.

### Funding Sources

TAM was formed in 2004 when 72% of local voters approved a countywide ½ cent transportation sales tax. Three years of extensive deliberation and broad community engagement, as expressed in *Moving Forward: A 25-year Vision for Marin County*, preceded the election. In 2018, 77% of Marin County Voters elected to renew the Transportation Sales Tax as Measure AA in 2018.

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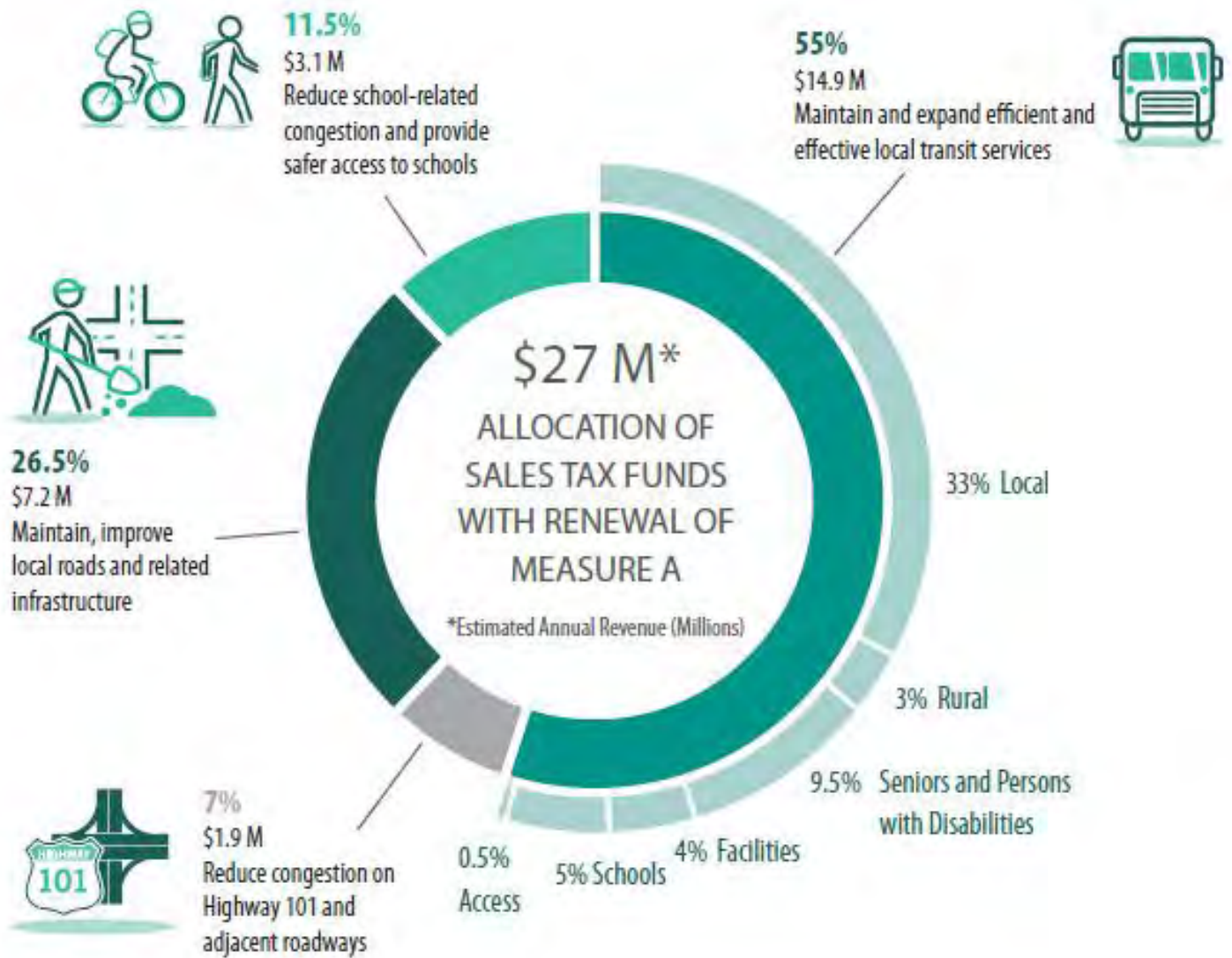
*VOTER SUPPORT: Over 3/4ths of Marin County voters approved the extension of the Countywide Transportation Sales Tax. This funding source allows Marin to provide local bus transit, safe routes to schools programs and maintain and improve our local roads and highways.*

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The following are the Measure AA expenditure plan categories and estimated annual funding allocation:

- 55% – maintain and expand efficient and effective local transit services
- 26.5% – maintain, improve, and manage local roads and related infrastructure
- 11.5% – reduce school-related congestion and provide safer access to schools
- 7% – reduce congestion on Highway 101 and adjacent roadways

The following image provides more details about how the funding in these four major categories are allocated.



In 2010, local voters approved Measure B, authorizing \$10 to be added to vehicle registration fees annually.

The Marin County Vehicle Registration Fee (VRF), approved by voters as Measure B in November 2010, dedicates an estimated \$2.3 million annually in VRF revenues to transportation projects and programs in Marin. The original Measure B Expenditure Plan directed staff to develop a Measure B Strategic Plan, which was adopted in July 2011.

The following are the Measure B expenditure plan categories and estimated annual funding allocation.

- 35% – maintain local streets
- 35% – improve transit for seniors and people with disabilities
- 25% – reduce congestion and pollution
- 5% – maintain Class I bike/pedestrian pathways

Combined revenue from these local sources currently exceeds \$35 million annually. Local funding allows Marin to secure regional, state, and federal grants that require a local funding contribution as a match.

In addition to these local funding sources, federal, state, and regional funding sources are critical to maintain and improve the county transportation system. These funding sources generate more available revenue than local taxes, and are raised through fuel taxes, fees, and federal and state general fund contributions. MTC distributes Federal Highway Administration (FHWA) funding and Federal Transit Administration (FTA) funding through various

funding programs including the One Bay Area Grant (OBAG) program. These funding programs further the goals set in Plan Bay Area. Marin’s local jurisdictions also receive state funding directly for local streets and roads, a funding source that has grown with the passage of Senate Bill 1 (SB1).

TAM has significantly benefitted from MTC’s Regional Measure 2 (RM2) and Regional Measure 3 (RM3). These programs, each funded with a one-dollar toll increase on State-owned bridges, have supported active transportation projects, San Rafael Transit Center, SMART, Marin-Sonoma Narrows, State Route 37 and the US 101/580 Multimodal and Local Access Project.

## TAM’s Current Planning Efforts

In 2018, TAM approved *Getting Around Marin, Strategic Vision Plan*. The Plan refined TAM’s earlier vision, *Moving Forward: a 25-year Vision for Marin County* foreseeing a transportation system that would enhance Marin’s scenic environment, provide equality for all users, and strengthen economic opportunity for residents, visitors, and the workforce. This plan guided revenue discussions in advance of the development of local, regional and state revenue measures. The report acknowledged that TAM must balance a wide range of needs, challenges and opportunities across a variety of modes, partners, and networks to create an efficient and effective transportation system.

TAM’s current and ongoing efforts include planning and delivery of highway and interchange work, biking and walking improvements, school access, bus, paratransit, alternative community mobility programs. More recently TAM has initiated studies to assess sea level rise adaptation, road safety, active transportation, and other emerging transportation needs, including Mobility Hubs and measuring transportation impacts from land use decisions.

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*TAM’S PARTNERS: TAM works in partnership with other public agencies to maximize the outcomes it is working toward. Participating in regional and state technical work groups helps ensure Marin’s perspectives are reflected in planning and funding programs. In addition, TAM staff work with local Planning and Public Works Departments in each city, town, and the County. Where communities have identified Priority Development Areas and Station Area Plans requiring additional land use and transportation coordination, TAM supports these processes and implementation of projects. In areas where TAM is not leading efforts, such as emergency evacuation and sea level rise, staff meet regularly with the agencies that are advancing these initiatives. A summary of TAM’s Key Transportation Partners is provided in Appendix 2.*

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## Relevant Transportation Plans and Legislation

CTP 2050 charts a new course for Marin County’s transportation system in part by referencing and responding to plans and policies at the federal, state, and regional level. The following plans and policies were influential in the development of this plan. Additional guiding legislation and foundational plan documents are summarized in Appendix 3.

### Marin County

#### *General Plans & Housing Elements*

Since 1969, State housing and planning laws require all California cities and counties include in their General Plan a Housing Element that establishes objectives, policies, and programs in response to community housing conditions and needs. The Housing Element is the primary tool used by the State to ensure local governments are appropriately planning for and accommodating enough housing across all income levels, including individuals with special housing needs. The Housing Element is required to be updated every eight years. Current Housing Elements cover the period of 2023-2031.

*Transit Agency Short-Range Transit Plans (SRTPs)*

To effectively execute regional planning and programming responsibilities, MTC requires that each transit operator in its region that receives federal funding prepare, adopt, and submit to MTC a Short-Range Transit Plan (SRTP). SMART, Marin Transit, and GGBHTD each have an SRTP that combines data, financial resources, and performance targets to plan for their respective public transit services. The plan guides transit investments into the future and balances projected costs and revenues over the next five years. The Short-Range Transit Plan also provides a 10-year outlook for revenues and needs for each transit operator.

*SMART Strategic Plan 2019*

SMART's Strategic Plan guides the strategic direction of the organization and focuses on four strategic objective areas: Ridership, Pathways, Extensions, and Freight. The Plan is built on the foundation of the Vision and Mission statements adopted by the Board in 2022 and identifies short term actions and direction for the agency.

*GGBHTD Strategic Plan*

In response to ongoing fiscal challenges resulting from the pandemic and recovery period, in April 2024, the District's Board of Directors approved a Draft Strategic Plan to define a path forward regarding the District's future activities and finances. The plan prioritizes financial and operational commitments that would provide resources and services, while ensuring the District's long-term financial sustainability. The plan focuses on four areas: customer service improvements; sustainability and climate responsibility; addressing financial shortfalls; and operational excellence. The plan incorporated hundreds of comments into forty individual strategies, weighing implementation timing and fiscal impacts, and provides a strong basis for expanded study and implementation of measures.

*Marin and Sonoma Coordinated Transit Service (MASCOTS) Study*

The Marin and Sonoma Coordinated Transit Service (MASCOTS) Study is a coordinated effort of transit agencies in the two counties to develop a comprehensive service plan focused on the US 101 corridor. The purpose of the effort is to improve service efficiency, effectiveness, and legibility along the US 101 corridor to better serve existing and future transit customers.

## Regional

*Plan Bay Area 2050 (2021)*

Plan Bay Area (PBA) 2050 is a joint MTC / ABAG long-range regional transportation plan covering four interrelated elements of growth: housing, economy, transportation and the environment. It meets both federal and state statutory requirements, including California's SB375, the Sustainable Communities and Climate Protection Act.

The Current PBA, *Plan Bay Area 2050*, includes 35 strategies, comprising public policies and investment types that can be implemented in the Bay Area at the city, county, regional or state level over the next 30 years. The plan guides regional funding and policy decisions to address regional and local transportation needs.

Among the plan policies, the plan demonstrates the regional approach towards meeting state climate and housing goals, through coordinating housing and transportation planning. To meet the current 19% VMT reduction target, Priority Development Areas (PDAs) and other geographies are identified to guide development of new housing and jobs near public transit, thereby reducing dependency on personal auto usage. The plan and the policy elements guide regional funding and policy decisions.

*Transit-Oriented Communities (TOC) Policy (2022)*

In 2022, MTC developed its TOC Policy to align its previous transit-oriented development policies with PBA 2050. TOCs enable people to access and use transit more often for more types of trips by centering housing, jobs, services, shopping, and gathering spaces around public transit. They are places where people of all ages, abilities, and income levels can live, work and thrive. In Marin County, the TOC Policy applies to locations within a half mile of existing and planned SMART stations and ferry terminals.

Since they are in places with existing transit infrastructure nearby, TOCs make the most of public investments and limit development impacts on established neighborhoods and the environment. TOC policy requirements address the following:

- Minimum residential and commercial office densities for new development;
- Affordable housing production, preservation and protection, and stabilizing businesses to prevent their displacement;
- Parking management; and
- Transit station access.

## State

### *California Transportation Plan 2050 (2021)*

The *California Transportation Plan 2050* (CTP 2050) provides Caltrans' policy direction to align state climate, safety, equity and transportation goals for state transportation across all modes of travel. Despite unprecedented challenges from climate change and the effects of the COVID-19 pandemic on transit, the Plan defines a transportation system that is equitable, safe, sustainable, integrated, and efficient for all. The Plan calls for an integrated, statewide rail and transit network, centered around the existing California State Rail Plan, investing in networks of safe and accessible bicycle and pedestrian infrastructure, adding connected facilities for walking and bicycling, emergency evacuations, first/last-mile connections to transit, and investments in zero-emission vehicle (ZEV) infrastructure. The State Rail Plan includes SMART extending passenger service to a Suisun City Rail hub by 2040. The plan also prioritizes safety through a multidisciplinary approach for speed management, such as road diets, conversion of intersections to roundabouts, and signal coordination to slow speeds.

### *Climate Action Plan for Transportation Infrastructure (CAPTI) (2021)*

Because the transportation sector is the largest contributor to California's GHG, reducing emissions from transportation is central to the state's commitment to aggressively address the climate crisis. CAPTI aligns state transportation investments with state climate, health, and social equity goals identified in the California Transportation Plan 2050. It defines a suite of needed changes to project planning, scoping, programming, and mitigation activities to align with the CAPTI investment Strategy. Investments seeking state funding are expected to demonstrate consistency with CAPTI and state goals.

### *Regional Housing Needs Allocation (RHNA)*

Since 1969, California has required all local governments (cities and counties) to adequately plan to meet the housing needs of everyone in the community. This process starts with the California Department of Housing and Community Development (HCD) determining both the existing and projected housing need at a variety of affordability levels for each region in the state.

In the Bay Area, ABAG develops a methodology to allocate housing supply needs to local jurisdictions. California's local governments then adopt Housing Elements included in local General Plans, to show how the jurisdiction will meet local housing needs. It includes an inventory of sites where housing could be proposed. Current Housing Elements cover an eight-year planning period from January 31, 2023, through January 31, 2031.

The State can impose fines if jurisdictions do not meet their targets. The total number of new units assigned to Marin County, including all cities and towns, is 14,405 units. That represents 3.2% of the region's allocation. It represents a 12.7% increase in the number of housing units in Marin as of 2020, or an average of 1.6% per year. This compares with less than 1% annual growth for the past 20 years. Of the 9 Bay Area counties, Marin holds the lowest rental and homeowner vacancy rates, which further exacerbate the difficulty in accessing housing, and especially affordable housing. In 2024, a household of four earning \$156,650 annually or less in Marin County is considered low-income and would qualify for most affordable housing.

## Federal

### *Infrastructure Investment and Jobs Act (IIJA) (2023)*

In 2021, President Biden signed the Infrastructure Investment and Jobs Act (IIJA), a \$1.2 trillion investment in transportation and other types of infrastructure (including energy, water, and broadband). The foundation of the IIJA is a new five-year authorization of the federal Surface Transportation Program to replace the recently expired Fixing America's Surface Transportation (FAST) Act. Approximately 90 percent of federal-aid highway program funds are apportioned to states by formula through various core programs.

The IIJA authorizes a \$475 billion five-year surface transportation program, an increase of 48 percent above FAST Act baseline spending levels. California will receive a total of \$29.96 billion in apportionments over the life of the bill. The Bay Area will receive about \$4.5 billion in "guaranteed" funding through the highway, bike/pedestrian and transit formula funds that MTC distributes via a mix of competitive programs and dedicated transit funding.

The IIJA largely preserves FAST Act core formula programs with modifications to better address sustainability, resiliency, safety, and equity. In addition, the law authorizes some \$140 billion in over two dozen competitive grants that could help fund transportation priorities.

## Marin Transportation History

Marin County's transportation history has been shaped both by nature and innovation. As the Bay Area began to boom during the 1849 Gold Rush, the bay isolated Marin from the rest of the region. The economy was predominantly agricultural. Early roads skirted the wetlands, and villages formed along creeks, between steep hills that acted as natural borders.

Cities and towns sprouting around the San Francisco Bay pursued mobility solutions that fueled economic opportunity, technological innovation, environmental stewardship, thriving art scenes and potent social justice movements. Today, the region is recognized for its trend-setting problem-solving. This CTP draws from earlier imagination, dedication, and success to chart a future direction that best serves Marin County residents, businesses, and visitors.

## 19th Century

### *Ferries*

Crossing the San Francisco Bay by ferry dates back to 1850 when ferryboats operated between San Francisco and Oakland. In 1868, the Sausalito Land and Ferry Company purchased waterfront land in Sausalito and proceeded to layout streets and subdivide the central waterfront into view lots. They also began to operate ferry service between Sausalito and San Francisco, in part as a promotion for real estate development. In 1875, the North Pacific Coast Railroad purchased the ferries.

### *Rail*

In the late 1870s, rail lines began to link private ferries with Marin's villages, each stop serving or spawning a distinct neighborhood as new tracks were laid. Today's "Hub" in San Anselmo was the confluence for several rail lines until a new crossing through bay lands created a direct link to San Rafael. In 1903, Marin pioneered a national trend when private rail operators converted from diesel to electric propulsion. Rail's major transit role ended in 1941, and another innovative transportation feat, the opening of the Golden Gate Bridge, combined with increasingly affordable auto ownership, decimated ridership.

## 20th Century to Current

### *US-101*

US-101 is a Caltrans-managed federal facility. In 1929, work began on the nation's westernmost federal-aid highway. In Marin, it replaced a more circuitous route by placing the roadway on top of an elevated berm running

through marshlands. In 1931, Redwood Bridge, a redwood-timbered span over Richardson Bay, was the final section to open. Tidal waters sometimes rose on both sides of the roadway, as they do today.

In 1939, the California Legislature passed legislation establishing the freeway model, which led to elevating of US-101 through San Rafael in 1942. Throughout the 1950s, Highway 101 was widened and access restricted by constructing modified cloverleaves in many locations such as the East Blithedale/Tiburon exit.

#### *Richmond-San Rafael Bridge/I-580*

The 4.5-mile Richmond-San Rafael Bridge was originally completed in 1956. The bridge operated with all three lanes in both directions open to traffic after the lower deck was completed in 1957. A water pipeline installed during a drought in 1977 was placed in the third lane. When it was removed, the third lane was restriped as a shoulder. A project implemented by the Bay Area Toll Authority (BATA) reopened a third eastbound lane in 2018 on the lower deck for evening commutes and installed a protected bike and pedestrian path on the upper deck of the bridge in 2019. In May 2024, BATA approved a proposal to remove the protected bike and pedestrian path on the upper deck Mondays through Thursdays, freeing the shoulder to use in emergencies.

#### *State Route 1 (Shoreline Highway)*

SR 1 is owned and managed by Caltrans. It was built piecemeal in various stages, following a large expansion of the state highway system in 1933. Construction was funded through federal and state bonds, Portions of the route had different names and numbers until 1963, when the state legislature approved renumbering the entire route as SR 1 and simultaneously authorized Marin's portion to be referred to as "Shoreline Highway." Most of the Marin County section of SR1 lies away from the coastline, though portions of the roadway at Bolinas Lagoon and along Tomales Bay have been identified as vulnerable to rising seas and increased flooding.

#### *State Route 37*

State Route 37 follows 21 miles along the northern shore of San Pablo Bay linking US 101 in Novato, Marin County with Interstate 80 (I-80) in Vallejo, Solano County. It serves as a vital connection between Marin, Sonoma, Solano and Contra Costa and the Central Valley. It is the northernmost non-mountainous east-west link between US 101 and I-5 (via I-80 and I-505) in the State. SR 37 is protected by a complex system of interconnected levees which makes the corridor vulnerable to Sea Level Rise inundation and flooding now and in the future. In 2015, TAM along with Napa, Solano and Sonoma County Transportation Agencies agreed to form a partnership through a Memorandum of Understanding (MOU) to develop an expedited funding, financing and project implementation strategy for the reconstruction of SR 37 to withstand rising seas and storm surges while improving mobility and safety along the route. This partnership and MOU have since grown to include SMART, MTC, Caltrans as well as state and federal resource agencies.

#### *Ferry Service*

In 1937, soon after the Golden Gate Bridge opened, private ferries ceased service. Over thirty years passed before increasing commute congestion on the bridge motivated the Bridge District to seek authorization allowing their agency to provide ferry services from Marin County. In 1970, Sausalito ferry service began, followed by the opening of the Larkspur Ferry Terminal in 1976. Forty more years passed before the Bridge District expanded ferry services again, commencing weekday commute ferry service between Tiburon and San Francisco.

Ferry service has proven to be a resilient mobility benefit. In 1982, after days of heavy rain, Highway 101 was cut off by landslides for two days. Larkspur Ferry carried a record number of commuters by quickly dispatching charter vessels to help match the need. In 2002, the Bridge District added direct ferry service to the San Francisco Giants baseball stadium. Additional private ferry services operate in Marin County, including Blue-and-Gold ferry, and Angel Island ferry services.

#### *Bus Services*

Marin County Transit District (MCTD) was formed by a vote of the people of Marin County in 1964 to provide local transit service. The agency is now called Marin Transit and still has responsibility for providing local transit service.

Golden Gate Transit was established in 1970 and initially operated feeder shuttle service under a contract with MCTD. Golden Gate Transit initiated transbay bus service in 1972. With the passage of the Countywide Transportation Sales Tax in 2004, MCTD has grown its services and operations, and provides over 13 million annual passenger miles traveled.

### *Rail Services*

In 2008, Marin and Sonoma Voters approved Measure Q providing a ¼-cent sales tax to develop a commuter rail service in the two counties, along with a multi-use path. In 2017, SMART operations began on an initial operating segment between San Rafael and the Sonoma County Airport, followed by the Larkspur and downtown Novato Stations opening in 2019. SMART has successfully secured regional, state and federal funding to advance its capital needs, and extensions are under construction to connect Windsor in the north. Healdsburg extensions are also currently partially funded. Measure Q expires in 2029, and a voter renewal of the measure was unsuccessful in 2020.

### *Active Transportation*

The North-South Greenway (NSGW) (generally following the historic Northwest Pacific Railroad right of way) and Cross Marin Bikeway (CMB) corridors are integral to Marin County's local transportation system, along with routes such as the Bay Trail, and their completion will mark a major milestone in the region's push towards creating an extensive active transportation network. In 2023, TAM developed a status report that illustrates the progress on the two primary bicycle/pedestrian corridors in Marin County running north-south and east-west, respectively. Over the years, TAM and other agencies have contributed significant resources to plan, fund, and deliver infrastructure improvements at various locations throughout these corridors. While major milestones have been celebrated in recent years, such as the completion of the Central Marin Ferry Connector Bridge across Sir Francis Drake Boulevard and the NSGW Project Over Corte Madera Creek, there are still major gaps within the two corridors. The status report was developed in close coordination with local jurisdictions and bike advocacy groups to take a closer look at what efforts are underway to build out these important facilities, and what gaps remain in the network.

The Great Redwood Trail being advanced in Humboldt and Eureka Counties overlaps with portions of the NSGW along the SMART Multi-Use Path, to terminate in Larkspur. This trail network would provide a continuous 300 mile+ active transportation facility connecting Marin to the North Coast of California.

## Existing and Planned Projects and Programs

### Road & Highway Projects

Marin's major roads are organized in a ladder: Highway 1 and US-101 are the north-south spines connected by a series of twisty, east-west, two-lane roadways including Panoramic Highway, Sir Francis Drake Boulevard, Lucas Valley Road, and Novato Boulevard. To the northeast, east, and south, Marin is connected via major regional roadways and bridges that connect travelers to Sonoma, Napa, Solano, and Contra Costa counties (SR 37), Contra Costa and Alameda counties (San Rafael-Richmond Bridge), and San Francisco County (Golden Gate Bridge), respectively.

### *Local Roads Projects*

Local roads are an essential part of our overall transportation system and help connect our neighborhoods, schools, and business districts. Each year TAM distributes local funding to the 11 cities and towns and the County of Marin based on the miles of roadway lanes and population of each jurisdiction. These local funds augment state funding provided directly to cities and towns from SB1 and help advance pavement and local asset maintenance needs. All local projects are required to comply with Complete Streets requirements and consider all modes of travel on local roadways. Under previous funding programs, major road funding for local jurisdictions resulted in the development of significant corridor improvement projects.



## Highway Projects

### State Route 131

Caltrans District 4 (Bay Area) is in the environmental phase of the State Route 131 (SR-131) Capital Preventive Maintenance Project in the town of Tiburon. The purpose of the project is to improve serviceability and ride quality on SR-131 and restore existing drainage systems to reduce the potential for highway flooding and to increase the safety for the public. In addition, the project will support active modes of transportation by bridging a gap in the transportation network and improving bicycle access throughout the area. The location is approximately 1,000 feet west of US-101 interchange to the Tiburon Boulevard/Main Street intersection.

As illustrated in **Figure 1**, TAM is currently advancing four major highway projects:

**Marin-Sonoma Narrows:** The Narrows are a stretch of US Highway 101 between Novato and Petaluma where traffic is reduced from three lanes to two, and there is currently no high occupancy vehicle lane available. The Narrows Gap Closure Project has been a significant, multi-phase decades long effort, and the final segment is nearing completion to add carpool lanes. Previous phases of work included new interchanges and frontage roads to improve safe access from private properties and local roads and ensure that it meets current freeway standards. The project also includes continuous Class I and Class II bikeways between Novato and Petaluma.

**State Route 37:** State Route 37 (SR 37) runs along the northern shore of San Pablo Bay, linking US 101 in Novato with Interstate 80 in Vallejo. This 21-mile corridor connects Solano County cities and some of the most affordable housing in the Bay Area with jobs in Napa, Marin and Sonoma counties. It also serves as a vital connection between Marin, Sonoma, Solano and Contra Costa and the Central Valley.

The low-lying corridor experiences several challenges, including chronic traffic congestion, lack of transit options, vulnerability to flooding that will increase with sea level rise, and potential impacts on highly sensitive wetlands. A coalition of local, regional, state and federal transportation and resource agencies are advancing near term improvements, interim improvements and longer-term projects to address the needs of the corridor.

**US-101 Interchange Improvement Projects:** Highway 101 in Marin is a major source of congestion on local roads, and a barrier to connectivity of communities across Marin. The interchanges vary in age; many of them were built in the 1950s and 1960s and have not been altered in meaningful ways to meet current standards or demands of vehicles, transit, bicyclists, and pedestrians. Three interchanges located in south, central, and north Marin County are being advanced to the Project Initiation Phase for detailed design, environmental clearance, and permitting: SR 131 Tiburon Boulevard/East Blithedale Avenue, Manuel T. Freitas Parkway/Civic Center Drive, and Alameda del Prado/Nave Drive. Additional interchange improvements are also advancing t, and include Tamalpais Drive, and near-term improvements at Manual T Freitas Parkway.

**Northbound US-101 to I-580 Connection:** Currently, drivers who wish to access the Richmond-San Rafael Bridge (I-580) from northbound US 101 in Larkspur must either exit the freeway and travel on East Sir Francis Drake Boulevard, in Larkspur, or exit the freeway at Bellam Boulevard in San Rafael. The objective of the US 101/I-580 Multimodal and Local Access Improvement Project is to improve traffic flow and reduce back-ups on northbound US 101 and Bellam Boulevard ramps by improving Bellam Boulevard and potentially separating regional pass-through traffic from local traffic on a new freeway-to-freeway connector. In a near term improvement, TAM and Caltrans are advancing short term project to improve operations at the Bellam Boulevard intersection.

## Existing Transit & Future Plans

Marin County voters have approved high levels of Measure AA transit funding to support local transit. This funding is used both for regular operations and for capital improvements to bus stops, shelters, fleet upgrades, and operations and maintenance facilities.

As shown in **Figure 2**, there are four public transit services in Marin County:

- **Marin Transit** operates local bus service, including supplemental school routes, rural service to west Marin, and paratransit service.
- **Golden Gate Transit** operates regional service along US-101 between Sonoma, Marin, and San Francisco counties as well as one route on I-580 between San Rafael and El Cerrito del Norte BART station.
- **Golden Gate Ferry** operates service from Larkspur, Sausalito, Tiburon, and Angel Island to San Francisco.
- **SMART** operates train service between Larkspur and the Santa Rosa area with Marin County stops in Novato and San Rafael.

TAM is working with these transit partners on service planning and capital improvements. TAM is also studying part-time transit lanes to US-101 north of I-580 to improve local bus transit operations in northern portions of the County.

Long term plans for SR37 multi-modal planning across the corridor include a potential east-west connection for SMART to Suisun, as noted in the State Rail Plan, and plans for nearer term enhanced transit service on SR-37 are also in development. Finally, unified carpool lane hours for US 101 between Marin and Sonoma Counties are being evaluated as part of ongoing management efforts.

Additional changes to transit services are being assessed as part of the MASCOTs planning effort, and as part of the GGBHTDs Larkspur Ferry Service Expansion and Parking Study.

## Active Transportation

Marin County has long commitments to improving routes for bicyclists and pedestrians with the goal of connecting people and communities with safe, healthy, active, and fun transportation choices.

**Figure 3** highlights Marin's three major regional bikeway visions and the sections that are complete:

- **Cross-Marin Bikeway:** connecting downtown San Rafael to Point Reyes Station, this is a popular recreational route on the weekends.
- **Bay Trail:** part of the vision for a trail ringing the entire San Francisco Bay, Marin's sections skirt the shoreline before shifting inland north of San Rafael.
- **North-South Greenway:** generally following US-101, the greenway would connect the Golden Gate Bridge to the Sonoma County line and use the SMART multi-use path for much of the route north of Larkspur.

In 2024, a draft Master Plan was released for the Great Redwood Trail, a planned 320-mile multi-use trail connecting San Francisco and Humboldt Bays. The Great Redwood Trail is currently identified as the SMART multi-use path in Marin and Sonoma Counties.

## Multimodal Programs

### *Safe Routes to Schools*

Established in 2000, Marin County's Safe Routes to Schools (SR2S) Program is an award-winning program designed to reduce congestion around schools while instilling healthy habits in children and creating a safer and cleaner environment for all. The program consists of education classes, encouragement events, infrastructure improvements, and other strategies that aim to increase the number of active green (walking and rolling programs) and green trips (carpooling, school bus, and transit) to and from schools.

### *Crossing Guards*

TAM's Crossing Guard Program provides trained crossing guards at key intersections to make it safer for more students throughout Marin County to walk or bike to school. TAM's crossing guard program was first implemented in 2006 with 54 crossing guards and has grown to over 100 locally funded crossing guards.

### *Marin Commutes*

The Marin Commutes Program is TAM's comprehensive Transportation Demand Management (TDM) program that aims to reduce traffic congestion, improve air quality, and promote sustainable transportation. The Marin Commutes Program includes public outreach, workplace outreach and evaluation, along with ongoing, seasonal, and targeted campaigns. MarinCommutes.org serves as an information hub, outreach platform, and focal point for commute options, promotions, and localized information for those living and working in Marin County.

### *Alternative Fuels*

Marin County was an early adopter of electric vehicles and Marin EV sales continue to trend well above the state and national average. TAM's Alternative Fuels Program has provided a source of funding to support the transition from fossil-fuel based transportation to more sustainable zero emission vehicles. TAM has supported and conducted extensive outreach to increase awareness and support public agencies with funding and technical assistance to increase community charging opportunities and transition to clean fleets. TAM's public agency rebate program supports public agencies in the transition to EVs and has resulted in approximately 450 rebates for EV chargers and 45 rebates for converting to alternative fuel vehicles.

### *Bike Share Pilot*

TAM and the Sonoma County Transportation Authority (SCTA) have launched a Bike Share Pilot Program 'Redwood Bikeshare' to expand bicycle access and facilitate multimodal transportation in collaboration with transit and other regional bike share operators. Parking hubs for e-bikes are placed at SMART train stations and key sites in each designated city, including Santa Rosa, Rohnert Park, Petaluma, Cotati, Novato, San Rafael and Larkspur. The program, known as Redwood Bikeshare provides 300 e-bikes and 60 parking hubs within the seven Sonoma and Marin County cities.



Figure 2: Transit Projects in Planning Stage

# MARIN COUNTYWIDE TRANSPORTATION PLAN

## Transit Projects & Programs in Planning Stage



**Programs in Planning Stage**

- Operations & Maintenance Facilities
- Bus Stop Improvements
- First/last Mile Station Improvements
- Major Corridor Improvements
- Zero Emission Bus Infrastructure
- Fare Collection : Next Generation Clipper
- Clean Bus / Ferry Vehicles

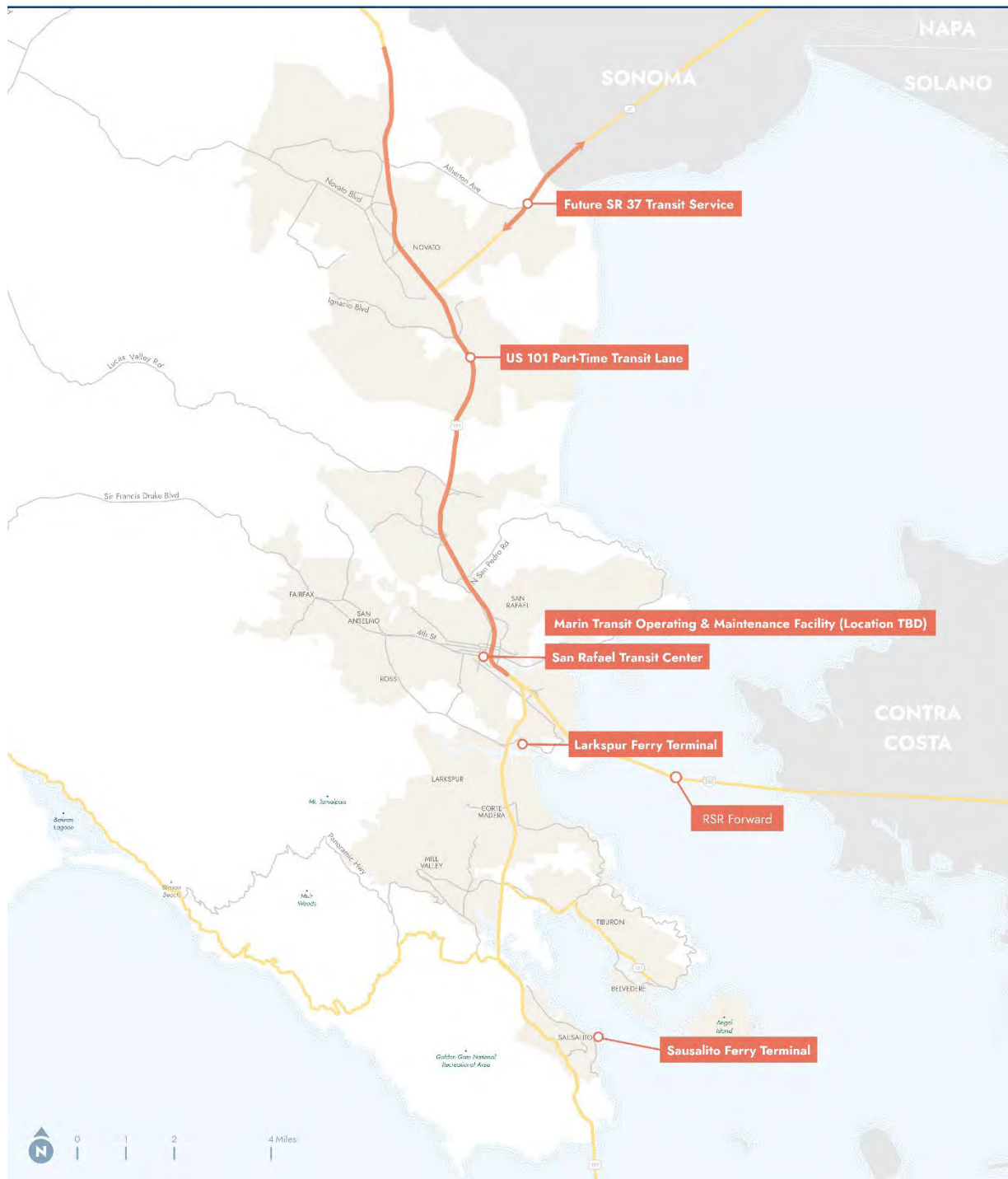


Figure 3: Status of Regional Bikeways

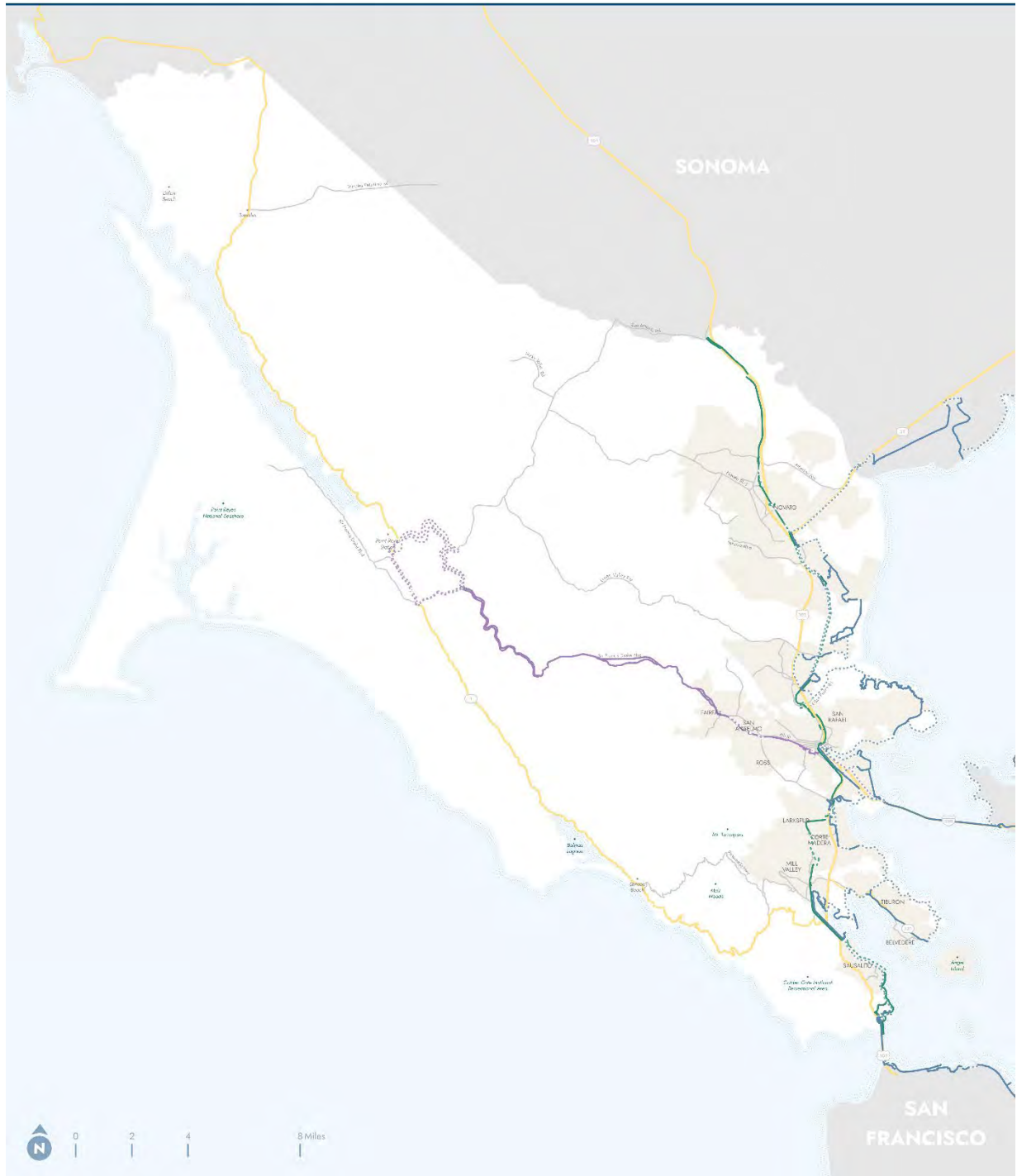
# MARIN COUNTYWIDE TRANSPORTATION PLAN



## Status of Regional Bikeways

### Cross Marin Bikeway, Bay Trail & North-South Greenway / SMART Multi-Use Path

Bikeway Status		
Cross Marin Bikeway	Bay Trail	North-South Greenway / SMART Multi-Use Path
— Complete	— Complete	— Complete
--- Proposed Improvement	--- Proposed Improvement	--- Proposed Improvement



## 4. Emerging Challenges and Opportunities

This chapter documents emerging challenges and opportunities revealed through data analysis and conversations with plan stakeholders.

### Demographics

According to the US Census, the total county population estimate for 2022 is 256,000, down slightly from the 2020 population of 262,000 but higher than the 2010 population of 252,000. By comparison, the nine-county Bay Area population increased from 7.15 million in 2010 to 7.77 million in 2020 but declined to 7.56 million in 2022.

The county's aging population affects transportation patterns by shifting the number of people commuting, the number of children traveling to and from school, and the number of retirees slowly aging out of driving.

### An Aging Population

Marin is the oldest county in the Bay Area and getting older. Over a third of Marin residents (38%) are over 60 as of the last census and according to the California Department of Finance, that percentage is expected to rise to 42% by 2041. In 2041 Marin's average age is projected to peak at 50.3. Based on conversations with members of the Equity Working Group and the focus group participants, many elderly residents in Marin County struggle to get around due to a combination of factors including physical mobility challenges, retirement of their drivers' licenses (both voluntary and involuntary), and visual impairments that make driving uncomfortable. Local discussions highlight that many seniors in Marin County live alone, are aging in place, and live on a fixed income. Lack of reliable access to medical appointments is one of the most concerning issues facing Marin's older adult population, but aging residents, particularly those who cannot drive, are challenged by a whole range of essential and non-essential trips to the point that they forego many trips altogether.

### School Children and School Trips

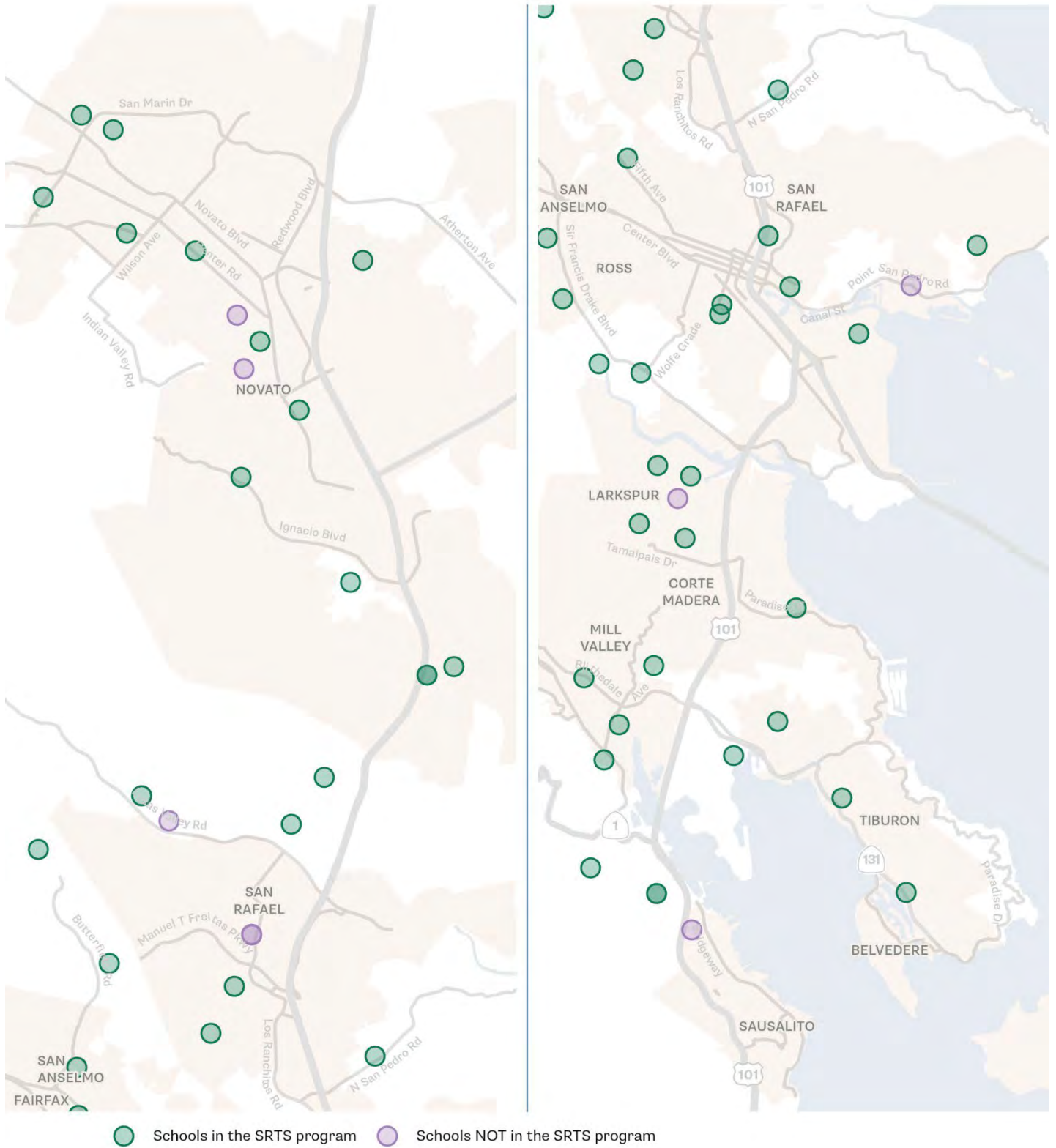
Marin's aging population is part of the reason that Marin's school-age population is shrinking, and enrollment has decreased each of the last five school years according to the California Department of Education for a total decrease of approximately 3,500 students as of the 2023-2024 school year. Enrollment declines may not be equal across all school districts, but some districts will likely explore school closures in the coming years and enrollment decisions that may decrease the ability to walk and bike to schools. Some schools are more difficult for parents and students to access, particularly using "green trip" modes like walking, biking and yellow school bus which are encouraged by TAM's Safe Routes to Schools (SRTS) program. Matching investments (such as crosswalk improvements or yellow school bus routes) with school sites must be managed thoughtfully as student populations shift. **Figure 4** maps county schools and which ones currently participate in the SRTS Program.

Figure 4: School Transportation (Countywide)





Figure 4: School Transportation (Highway 101 corridor)



## Land Use & Development

By 2050, the best estimates suggest the Bay Area's population will grow to just over ten million residents, and that the number of jobs within the nine counties will climb to more than five million. Regional and local agencies are required to plan for where these 2 million new people will live and work.

Between 2010-2020, Bay Area jobs rose by about 20 percent while during the same period, there was a seven percent increase in housing. The ratio of new jobs to new housing permits over the decade was 3.6 to 1. An appropriate balance is commonly thought to be 1.5 jobs for every one housing unit. A better spatial balance between jobs and employed residents can help reduce commute distances, GHG emissions, freeway congestion, and fuel consumption as well as improve air quality. This ongoing imbalance has exacerbated the shortage of housing, particularly affordable housing. Lack of affordable housing is consistently ranked as a major issue for residents and employers.

Local governments have identified locations for accommodating planned growth through their housing element updates. The RHNA Allocation Plan for the San Francisco Bay Area (2023-2031) adopted in November 2022 identifies the total number of housing units, separated into four affordability levels, that every local government in the Bay Area must plan to accommodate for the period from 2023 to 2031. For all Marin County jurisdictions, a total of 14,405 new housing units are allocated through 2031, and approximately 17,747 units are planned.

To effectively serve new housing sites with scarce transportation resources regional agencies prioritize planning and project funding in regional priority growth areas. Some of the new housing sites are in regional priority growth areas: Connected Community Priority Development Areas (PDAs), Transit-Rich PDAs, Priority Sites, or High Resource Areas. Development in these locations proximate to transit can support ridership on transit systems, reduce GHG emissions, and align with local community needs. Grant programs such as MTC's One Bay Area Grant (OBAG) program prioritize funding for transportation infrastructure to address needs for new housing projects located in these designated regional priority growth areas and affordable housing projects. Grant partnerships where multiple agencies collaborate on infrastructure improvements often provide greater opportunities for success.

- **Priority Development Areas**<sup>4</sup> are places near public transit that are planned for new homes, jobs, and community amenities. PDAs are identified and planned by local governments. Cities and counties nominate areas to ABAG for adoption. Through PDA Planning and Technical Assistance Grant programs, cities across the region have adopted plans for roughly 110,000 new homes and 200,000 jobs within walking distance of frequent transit service. Local communities may also seek infrastructure funding for improvements within PDAs through the regional OBAG funding program and other sources.
- In 2022, MTC/ABAG established a **Priority Sites** program to advance public land, aging mall, and office park reuse strategies. Priority Sites are places planned for mixed-income and affordable housing, complemented by on-site or nearby essential services and served by frequent transit.
- **High Resource Areas** are areas with at least basic bus service located in a jurisdiction that has nominated less than 50% of its eligible PDA area.

**Figure 5** shows current PDAs, Priority Sites, new designated housing sites with 100 or more units, and all new housing sites identified in recent Housing Element updates. **Figure 6** shows current transit service overlaid with the new housing sites. **Figure 6** also includes a table in the upper left corner with the number of added housing units (including buffers) identified in recent Housing Element Updates that reflect the RHNA Allocation Plan as well as a blue icon showing MTC priority sites and a green icon showing other projects with 100 units or more.

<sup>4</sup> <https://mtc.maps.arcgis.com/apps/webappviewer/index.html?id=485e374221e84074b7e577ad381f6fce>

## Mobility Hubs

Serving as a community anchor, a mobility hub is a welcoming environment that enables travelers to access multiple transportation options and supportive amenities. This includes public transit, micromobility (bikeshare, scooters, etc.), shared rides (vanpools, carpools, on-demand services, etc.), and technology (electric vehicle chargers, information kiosks, etc.) Caltrans has embraced development of Mobility Hubs concept at its Park-and-Ride facilities on major commute corridors in suburban and urbanized areas. In Marin County, Caltrans has 11 park and ride facilities, and Caltrans has developed plans to support select locations in their conversion to mobility hubs. In 2024, MTC approved a grant to TAM to develop Mobility Hub Plans for Marin's rail and ferry stations.

Figure 5: Priority Development Areas (PDAs) and New Housing Sites (Countywide)

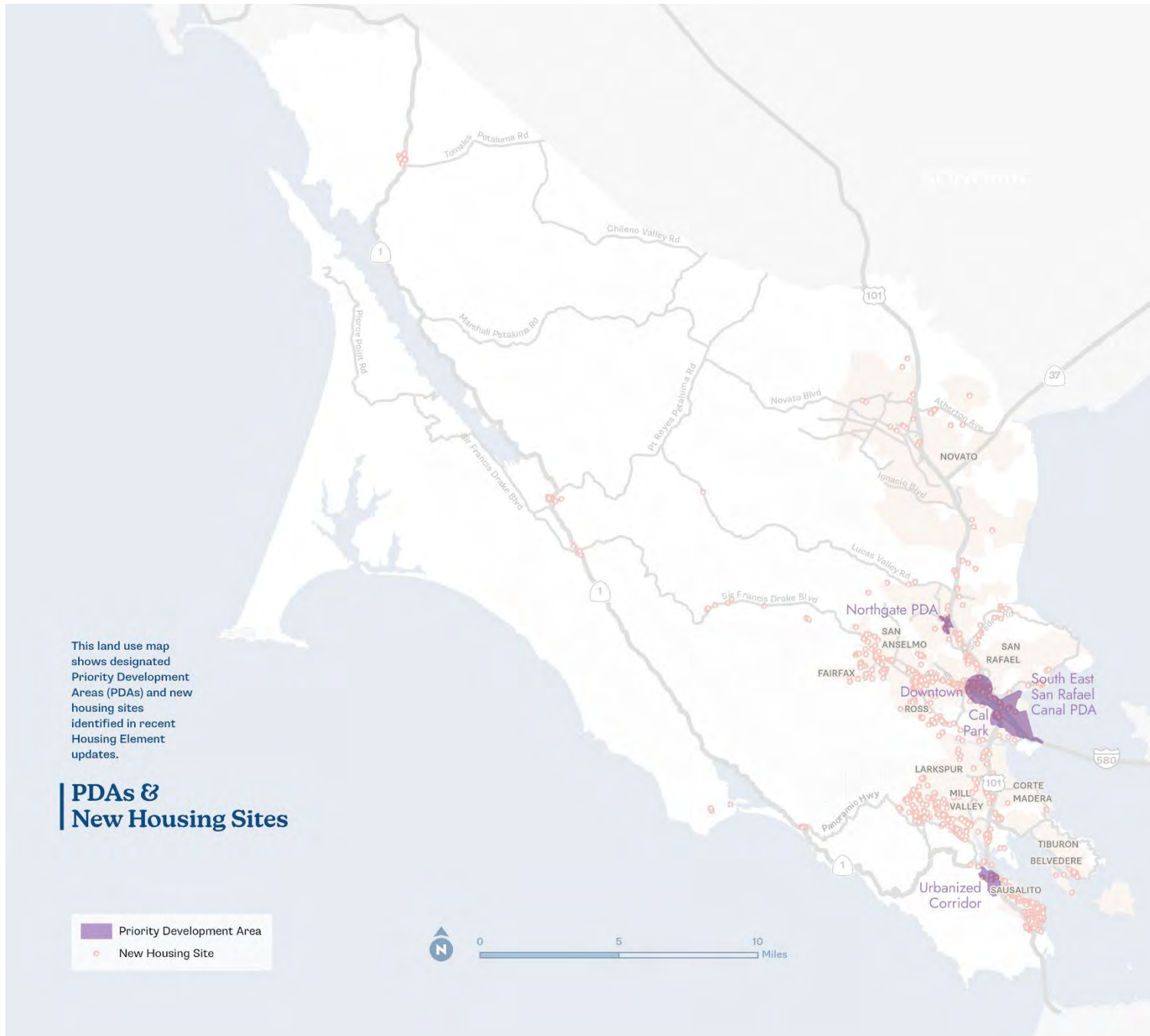


Figure 5: Priority Development Areas (PDAs) and New Housing Sites (Highway 101 corridor)

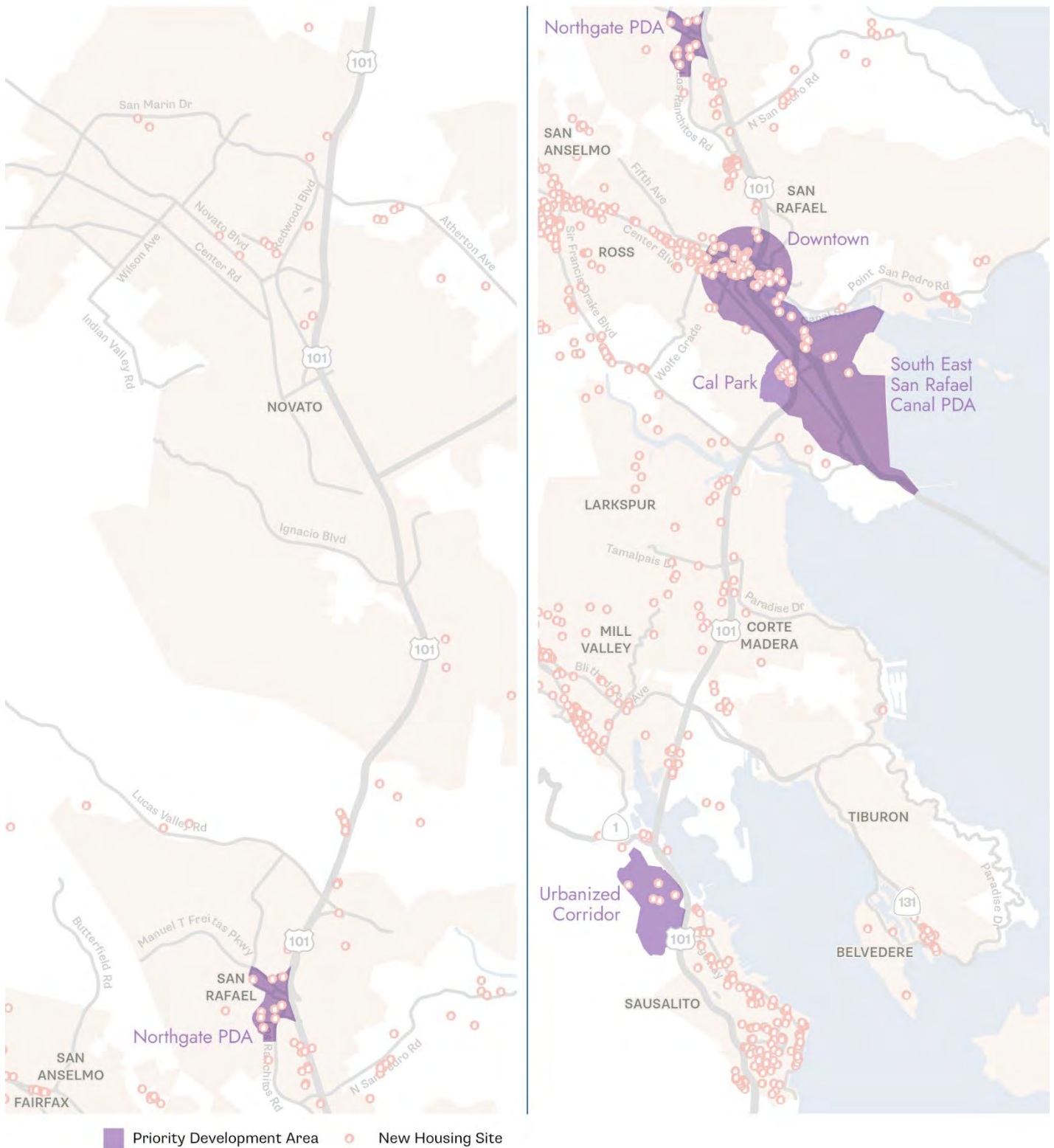


Figure 6: Transit Service and New Housing Sites (Countywide)

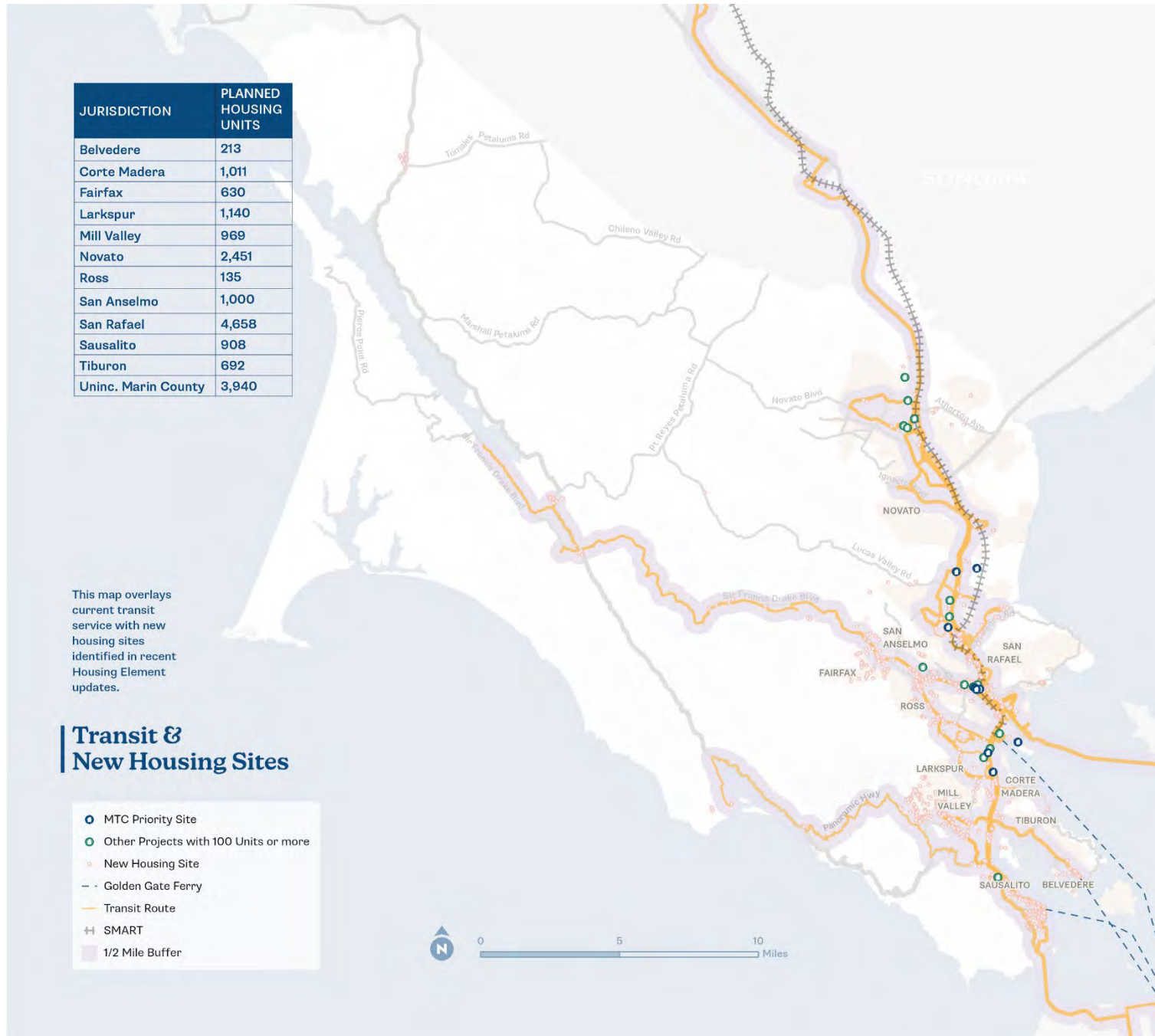
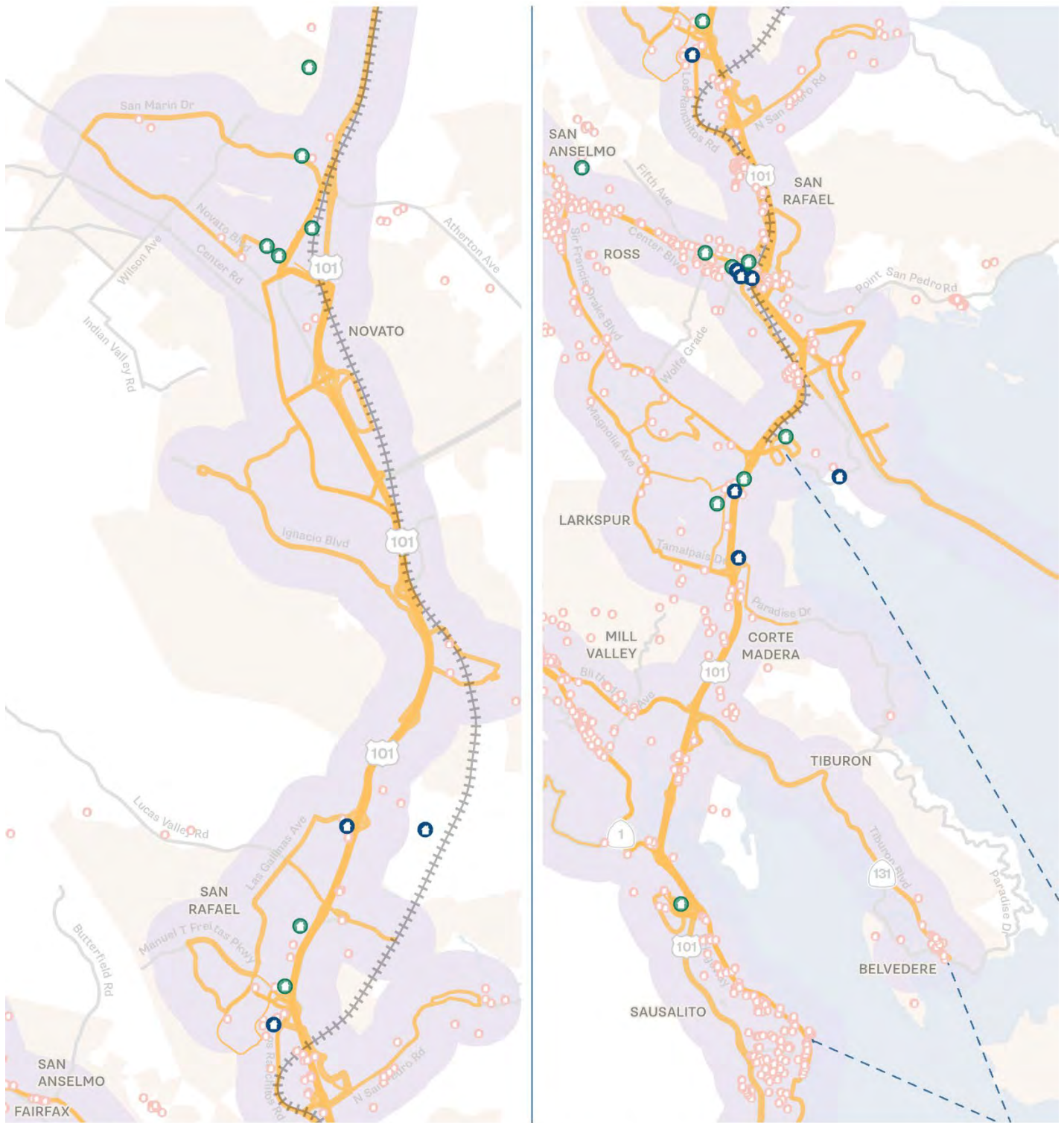


Figure 6: Transit Service and New Housing Sites (Highway 101 corridor)



- MTC Priority Site
- Other Projects with 100 Units or more
- New Housing Site
- - Golden Gate Ferry
- Transit Route
- + SMART
- 1/2 Mile Buffer

## Road Safety

### Collision Trends

The **Marin County Local Road Safety Plan** was adopted in February 2024. The LRSP makes use of reported crash data to identify trends, pinpoint needs, and develop strategies to address road user safety in Marin County. Analyses were conducted using 2017-2021 data from SafeTREC's Transportation Injury Mapping System (TIMS), the most recent full year of data available. Only crashes resulting in an injury or fatality and occurring on non-state route arterials and collectors were included in the analysis: local, residential roads were not considered as they typically have fewer collisions. Crash trends were analyzed at the county level as well as at the level of each individual jurisdiction. **Figure 7** shows fatal and injury crash locations for Marin County for 2019 and 2022. The year 2019 was selected because it represents pre-Covid conditions and the year 2022 is the latest full year of crash data that is available through TIMS.

From 2017-2021, a total of 2,164 crashes resulting in an injury or fatality were reported to occur on Marin County's non-state arterial and collector roadways. This includes 28 fatality crashes (1.3%) and 199 severe injury crashes (9.2%), which are collectively classified as "KSI collisions," indicating collisions in which a victim was Killed or Seriously Injured.

Vulnerable road users made up a disproportionate amount of the severe injuries and fatalities in Marin County. Pedestrians were involved in 14% of countywide collisions but 22% of KSI collisions; bicyclists were involved in 19% of crashes but 34% of KSI crashes; and motorcyclists were involved in 7% of crashes but 13% of KSI crashes. Over one quarter (26%) of crashes were a result of unsafe speeds, while improper turning was responsible for 17% of crashes and automobile right-of-way violations resulted in 13% of crashes.

A High Collision Network (HCN) was developed for Marin County, including intersections and road segments with high crash rates. HCN locations were confirmed through coordination with representatives from each of the jurisdictions and unincorporated Marin County. The County's HCN includes 70 road segments and 90 intersections spread throughout its jurisdictions and unincorporated areas. San Rafael, Novato, and Unincorporated Marin County were the highest-represented jurisdictions in the HCN.



## Safe System Approach



The U.S. DOT recently adopted a Safe System Approach as the guiding paradigm to address roadway safety. The Safe System Approach has been embraced by the transportation community as an effective way to address and mitigate the risks inherent in our enormous and complex transportation system. It works by building and reinforcing multiple layers of protection to both prevent crashes from happening in the first place and minimize the harm caused to those involved when crashes do occur. It is a holistic and comprehensive approach that provides a guiding framework to make places safer for people.

This is a shift from a conventional safety approach because it focuses on both human mistakes AND human vulnerability and designs a system with many redundancies in place to protect everyone. A Safe System Approach prioritizes the elimination of crashes that result in death and serious injuries.

U.S. DOT's National Roadway Safety Strategy and the Department's ongoing safety programs are working towards a future with zero roadway fatalities and serious injuries. In support of this approach, safety programs are focused on infrastructure, human behavior, responsible oversight of the vehicle and transportation industry, and emergency response.

Figure 7: Fatal and Injury Crash Locations for Marin County for 2019 and 2022

# MARIN COUNTYWIDE TRANSPORTATION PLAN

## Killed or Severely Injured (KSI) Collision Locations



● 2019 KSI Collision Location   ● 2022 KSI Collision Location



## Travel Patterns

### Congestion Hot Spots

Congestion levels declined dramatically in the months after the beginning of the COVID-19 Pandemic, with the lowest total number of monthly Vehicle Miles Traveled (VMT) occurring nationally in April of 2020 according to the Federal Highway Administration (FHWA). At a national level, VMT increased steadily over 2021 and returned to pre-pandemic levels by early 2022.

Congestion on highways and major arterials occur at locations throughout the county including northbound US 101 from Richardson Bay to I-580 in the afternoon and southbound US 101 from Rowland Boulevard to Downtown San Rafael in the morning, eastbound SR 37 in the afternoon and westbound SR 37 in the morning, and on the Golden Gate and Richmond-San Rafael bridges (although these backups occur primarily outside of Marin County) has been chronic and recurring. SR 37 and portions of US 101 are susceptible to flooding exacerbated by sea level rise. Major east-west arterials in Marin County such as Sir Francis Drake, 2<sup>nd</sup> and 3<sup>rd</sup> Streets in Downtown San Rafael, Blithedale Avenue, and Tiburon Boulevard are the most congested segments of the local road network. Congestion occurs around weekday commute traffic, school traffic, weekend recreation traffic, incidents, events, and construction/maintenance activities. School traffic causes localized congestion during the morning and mid-afternoon periods on collector and residential streets. These factors influence the location, directionality, and extent of congestion.

Recurring congestion on Highway 101 due to commute traffic tends to occur most frequently on the Marin-Sonoma Narrows in the PM period as well as in the morning on southbound Highway 101 from Rowland Boulevard to downtown San Rafael and in the late afternoon on northbound Highway 101 from Mill Valley to the Highway 101/I-580 junction.

Recurring congestion on the Golden Gate and Richmond-San Rafael bridges due to commute traffic tends to occur most frequently in the morning for inbound traffic to Marin County on the Richmond-San Rafael Bridge and in the evening for inbound traffic to Marin County on the Golden Gate Bridge. Congestion levels on the Golden Gate Bridge due to commute trips have declined since the start of the pandemic due to the significant increase in work from home that has reduced commute traffic to and from jobs in San Francisco.

Congestion due to weekend and holiday recreational traffic tends to be highly directional as residents from San Francisco and the East Bay travel to coastal areas, the wine country, and parks in the North Bay. Recreational travel primarily impacts northbound Highway 101 at the beginning of recreational travel periods and southbound Highway 101 at the end of those periods. East-west arterials that are most affected by recreational travel include State Route 1 through Tam Junction, Sir Francis Drake Boulevard, 2<sup>nd</sup> and 3<sup>rd</sup> Streets through Downtown San Rafael, the Miracle Mile, Lucas Valley Road, and Novato Boulevard. Alexander Avenue and Bridgeway in Sausalito are affected by both bicycle and auto recreational trips.

When US 101 becomes congested due to commute or recreational traffic, or traffic incidents, regional traffic often diverts to the local street network. Marin County has limited north-south parallel routes to US 101, and they often become gridlocked as congestion occurs on the freeway.

### Shifting Commute Patterns

Changes in travel behavior that occurred during the pandemic, primarily changing work trends and home delivery levels, have had a substantial effect on travel. Overall VMT is similar if not higher in many areas to pre-pandemic conditions as office-based commute travel has declined but commute travel for essential workers has remained stable and local travel for school, shopping, and other travel purposes have increased. The pandemic also had substantial effects on transit ridership due to increased work from home, job shifts, and transit reluctance due to health and security concerns. Transit agencies that primarily serve commute trips to San Francisco, such as Golden Gate Transit and Golden Gate Ferry (as well as BART and Caltrain), have seen large declines in ridership

and are currently at about 50 percent of pre-pandemic ridership. Transit agencies that serve primarily local travel markets such as Marin Transit and SMART have seen substantial ridership recovery. Developing and implementing strategies to increase transit ridership levels are important to meeting future climate goals and providing affordable and convenient travel options for the Marin County workforce and low-income residents.

Changing work trends include the effect of increased work from home levels during the pandemic and other employment shifts in the region on future travel demands. According to analysis conducted by the Marin Economic Forum, prior to the pandemic, Marin County was a leading county for people working from home, with the U.S. Census Bureau reporting a rate of 12.4% in 2019. Fast forward to 2022 and the most recent Census Bureau data shows the figure more than more than doubled to 25.9%. Marin has the second highest rate of people working from home in the State (Trinity County is #1) and almost double the average for California, which is 13.6%. The work from home data for Marin County and the State of California is consistent with national office occupancy trends that are highlighted below.

Post-Covid directional commute peaks on many arterials have flattened while overall volumes throughout the day have increased. This is particularly true in the afternoon where traffic from 3-4 pm related to school activities is greater in many areas than the historic evening peak commute from 4-6 pm. Traditional traffic management and transit planning practices need to change in response to these new commute patterns – especially in high-volume corridors.

## Visitor Travel Management

A key need identified by leaders in the West Marin community is for visitor management and related transportation solutions. Overcrowding during peak tourist times poses safety and infrastructure challenges including roads that are used for recreational purposes by cyclists. Trails such as the Mill Valley-Sausalito multi-use path experience high visitor usage. Planning for tourism and visitor travel is a key future need for areas that already experience high volumes of visitors and those that are planning to grow tourism. This includes agritourism in West Marin and the transport of agricultural products.

Visitor travel management strategies identified during a West Marin focus group include implementing reservation systems for parking, transit options like shuttles, incentives for tourists and employees to use efficient and sustainable transportation options, and real-time communication about road conditions and parking availability to enhance visitor experience and safety.

The Muir Woods National Monument has an active visitor travel management program with parking and shuttle reservations system. The Muir Woods Shuttle brings visitors from off-site locations to the park and back. It serves Larkspur Landing on weekends and holidays from April through October.

## Climate Change

Promoting a healthy environment is one of the objectives of the 2017 Strategic Vision Plan. The effects of climate change have caused the state to adopt more aggressive emission reduction targets in recent years. New strategies identified by CARB in December 2022 include reducing VMT by 25 percent below 2019 levels by 2030 and 30 percent by 2045. These VMT reduction levels are significantly higher than the 15 percent reduction adopted by CARB just a few years ago.

Locally, Marin Climate & Energy Partnership (a partnership of TAM, MCE and local jurisdictions) develops Climate Action Plans, that inventory GHG Emissions, develop priorities for reducing emissions, and track progress towards meeting these goals. Transportation emissions are the largest source of local GHG emissions, resulting from land use and built environment decisions. TAM has worked with MCEP to develop a Countywide EV acceleration strategy that local jurisdictions can adopt to further support the transition to zero emission vehicles, focusing on high priority areas of residential and commercial development.

However, local climate actions alone will not change the pace of changing climate conditions. Other challenges exacerbated by climate change include the effects of sea level rise (SLR) and an increased number and intensity of wildfires.

Marin County currently has several sea level rise projects in the works including the Collaboration: Sea-level Marin Adaptation Response Team (C-SMART), the Marin Bay Waterfront Adaptation Vulnerability Evaluation (BayWAVE), Evolving Shorelines Project, Stinson Adaptation and Resilience Collaboration (Stinson ARC), Bolinas Wye Wetlands Resiliency, and Sausalito-Mill Valley multi-use relocation projects. In 2023, TAM initiated a sea level rise adaptation planning effort focused on Marin County's transportation system's vulnerability to sea level rise. The study is identifying vulnerable areas, potential solutions to the threats that sea-level rise poses to Marin's transportation assets, and governance options for implementation of adaptation strategies.

This creates a need to develop and implement strategies by Caltrans to protect transportation infrastructure such as Highway 101, State Route 37, and State Route 1 from sea level rise as well as to develop evacuation plans/routes and implement evacuation strategies for hazards such as flooding, wildfires, and tsunamis.

**Figure 8** shows sea level rise vulnerability zones based on long-term forecasts of sea level rise of 60 inches and the addition of a 100-year storm surge event.

The Marin Wildfire Prevention Authority (MWPA) was established and authorized through approval of Measure C, a special parcel tax with a ten-year horizon, by approximately 71 percent of voters in March 2020. The revenues raised by the tax are used solely to prevent and mitigate wildfires in Marin County. MWPA leads the development of fire adapted communities using sound scientific, financial, programmatic, ecological practices, vegetation management, community education, evacuation and warning systems with the support of its member and partner agencies.

**Figure 9** shows primary and feeder evacuation routes and wildland urban interface boundaries where human development meets or intermingles with undeveloped wildland and vegetative fuels that are both fire-dependent and fire-prone. Fire Safe Marin provides neighborhood-scale evacuation maps for residents of some of Marin's WUI communities<sup>5</sup>. The Marin County Sheriff's Office maintains evacuation routes maps for low-lying coastal areas.

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<sup>5</sup> <https://firesafemarin.org/prepare-yourself/evacuation-guide/evacuation-maps/>

Figure 8: Sea Level Rise Vulnerability Zone (Countywide)

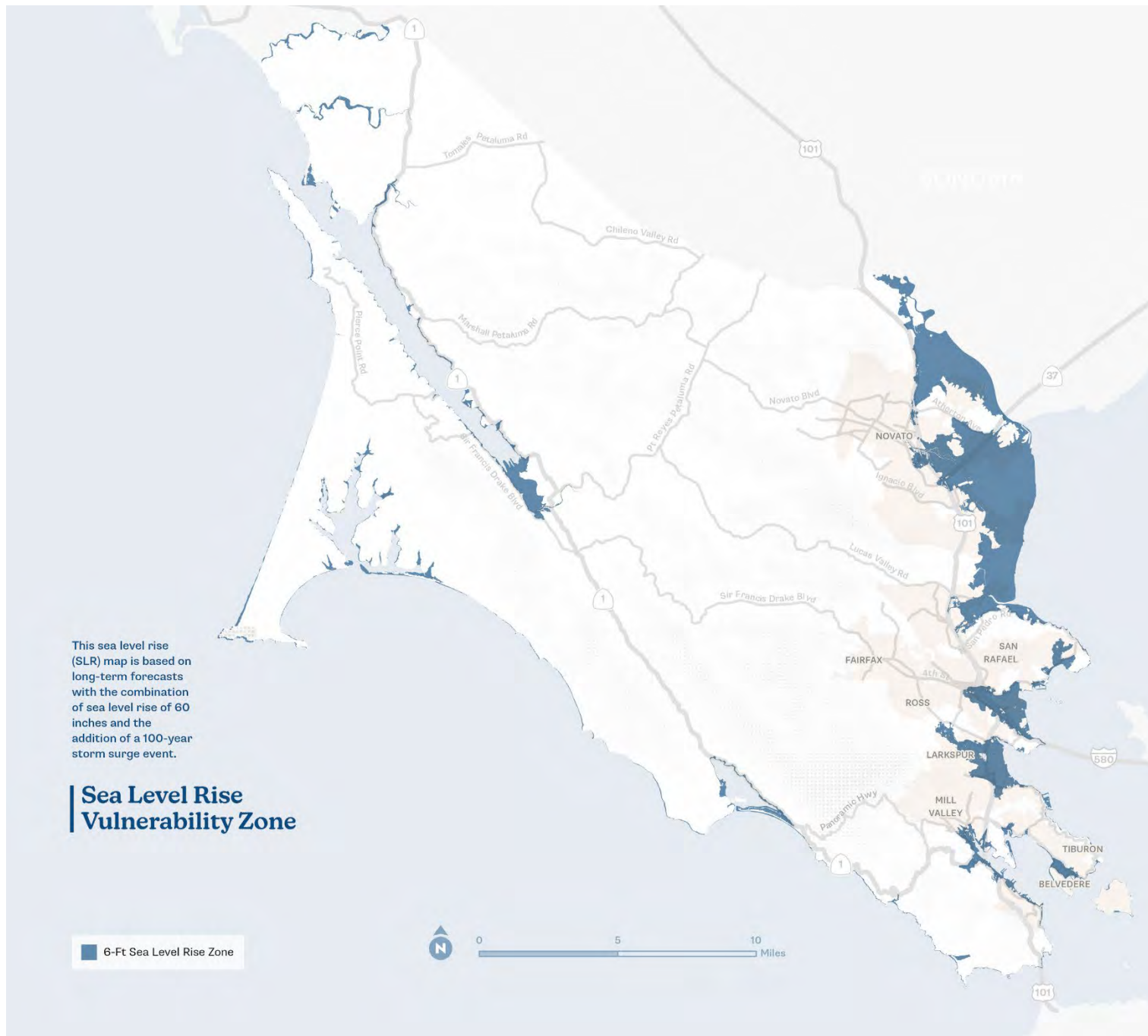


Figure 8: Sea Level Rise Vulnerability Zone (Highway 101 corridor)

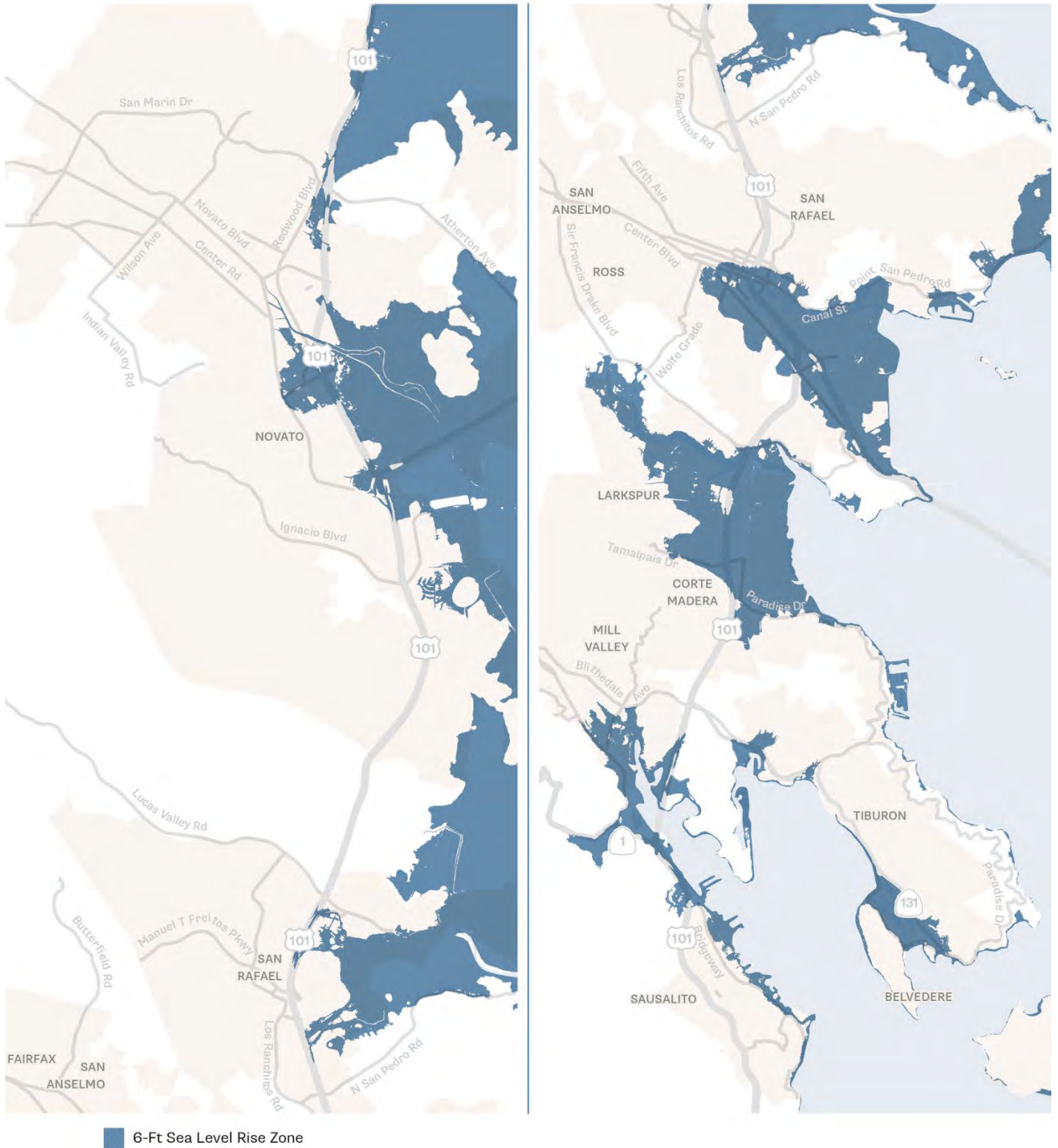


Figure 9: Wildfire Evacuation Routes & Wildland Urban Interface (Countywide)







## Vehicle Technology

### Zero Emission Vehicles

There are over 30,000 plug-in electric vehicles (EV) in the Bay Area and 50 percent of California's EV purchase rebates are used in the Bay Area. Santa Clara, Alameda and Marin County have the highest rates of new ZEV sales, with Marin County approaching 40% of new vehicle sales as ZEVs<sup>6</sup>. Based on data from 2023, Marin County has the highest use of electric vehicles in the Bay Area at 1,942 EV miles driven per 1,000 residents per weekday.<sup>7</sup> Marin County is home to over 1,000 EV chargers as of May 2024<sup>8</sup>. **Figure 10** shows current public EV charging locations.

To accommodate the planned growth in EV charging, Multi Unit Family Charging and equitable access to charging, mainly through building code, rebate and rate payer incentives, will need to be deployed throughout Marin. Grid Capacity is siting by CARB as an obstacle to deployment of EV's, and forecasting demand of electricity and improvements to the grid to accommodate future demand are current challenges that will need to be addressed by CARB, CEC, Air districts and Electrical providers.

Siting and placement principles for EV chargers are described in the *Marin County Electric Vehicle Charging Station Siting Plan*<sup>9</sup> developed by TAM. A substantial challenge facing transit operators and local jurisdictions will be to develop and finance a zero-emission program, including vehicle replacement for their fleets.

There has been a significant rise in e-bike usage in Marin County over the past five years. This provides a new opportunity for people to travel in Marin County as an alternative to cars. It also creates new challenges including how e-bikes share roads and paths. E-bike safety has also become a subject of increasing concern across Marin County, particularly for younger riders. Marin youth ages 10-15 years old are at more than five times higher risk of an e-bike crash requiring EMS response than any other age group<sup>10</sup>. In response to the recent increase in injuries, Superintendent of Schools John Carroll, Health Officer Dr. Matt Willis, and Police Chiefs' Association Chief Rick Navarro issued a letter<sup>11</sup> to Marin parents, outlining local e-bike safety measures and inviting Marin parents to be part of the solution.

### Shared Mobility Options

According to the Shared-Use Mobility Center, shared mobility is defined as transportation services and resources that are shared among users, either concurrently or one after another. The services are grouped into five different shared mobility typologies:

- Bikesharing/Scooter-sharing
- Carsharing
- Ridesharing/Ridehailing
- Public Transit
- Microtransit/Shuttles

<sup>6</sup> <https://www.energy.ca.gov/data-reports/energy-almanac/zero-emission-vehicle-and-infrastructure-statistics-collection/new-zev>

<sup>7</sup> <https://www.axios.com/local/san-francisco/2023/12/04/electric-vehicle-use-statistics>

<sup>8</sup> <https://www.marincounty.gov/departments/cda/sustainability/electrify-marin/electric-transportation/evs#:~:text=10%20fun%20facts%20about%20EVs&text=Fast%20chargers%20can%20charge%20a,types%20for%20almost%20any%20lifestyle.>

<sup>9</sup> <https://www.tam.ca.gov/wp-content/uploads/2019/03/FINAL-Site-Plan-Update-2018.pdf>

<sup>10</sup> <https://www.marincounty.gov/departments/cda/sustainability/electrify-marin/electric-transportation/micromobility/ebike-safety?lang=en#:~:text=Marin%20youth%20age%2010%2D15,on%20campus%20to%20be%20registered.>

<sup>11</sup> <https://resources.finalsite.net/images/v1723232252/marinschoolsorg/v4ax0nfw6259gdbf0pg/ebikesafetyparentsletterV4final.pdf>

Traditional ridesharing includes carpooling, vanpooling, and real-time matching of drivers and passengers through mobile apps in which the passenger pays a share of the trip cost. These services have evolved from traditional taxis and limos services and numerous companies provide these services in Marin County.

Ridehailing providers such as Uber and Lyft use online platforms to connect passengers with drivers who use personal, non-commercial, vehicles. TAM and Marin County has been a leader in shared mobility space operating shared mobility pilots connected to transit. In 2017, TAM partnered with Lyft for shared rides to address first /last mile connections to SMART (sunset in June 2023), and Marin Transit has partnered with app based Micro transit operators. Pre-pandemic these programs merged, and TAM and Marin Transit developed a new pilot program with Uber Transit connections to SMART. In 2024, SMART launched a Microtransit Pilot at the Larkspur SMART station, in partnership with TAM and GGBHTD, providing a connection to the Larkspur Ferry Terminal. Additionally in 2024, TAM/SCTA launched a bikeshare pilot program to provide an additional mobility option at SMART stations. The 300 GPS-enabled electric bikeshare bikes provide SMART riders with an alternative for the “last mile” of their journey beginning in 2024.

The Marin Airporter and Groome Transportation (formerly Sonoma County Airport Express) provide service between Marin County and the San Francisco International and Oakland airports. The Western Eagle Shuttle provides service from Marin County to all major Bay Area airports, Amtrak Emeryville, Oakland train stations, and the Port of San Francisco cruise ships.

## Emerging Technologies

New ZEV charging technology and anticipated modifications to automobile fuel types will support the goal to reduce auto emissions and prepare for the transition to meet state regulations that all new passenger cars, trucks, and SUVs sold in California will be zero-emission vehicles by 2035.

Connected vehicle (CV) technologies are equipment, applications, or systems that use vehicle-to-everything (V2X) communications to address safety, system efficiency, or mobility on the transportation network. The CV concept uses data from short-range communication broadcasts and peer-to-peer exchanges to “sense” what other travelers (vehicles, bicyclists, pedestrians, wheelchairs, motorcycles, buses, trucks, and others) are doing and identify potential hazards.

After receiving approval by the California Public Utilities Commission (CPUC) in August 2023, autonomous or self-driving cars are being operated like taxis full-time in San Francisco by Zoox and Google-owned Waymo. The CPUC action expands the availability and use of driverless vehicles. They will now compete with Uber, Lyft, taxis, and other mobility providers. This includes provide full service into parts of San Mateo County. The approval by the CPUC lays the groundwork for potential deployment of self-driving taxis in other California cities.

Industry developers of air taxis or electric vertical take-off and landing (eVTOL) aircraft are working with the Federal Aviation Administration (FAA) to certify their aircraft<sup>12</sup>. The air taxi developers are backed by companies including Boeing, Delta Air Lines, Toyota, and United Airlines. Air taxis could begin operating between airports and downtown areas between 2025 and 2029, when the FAA anticipates the aircraft will be operating at scale. To support this new technology, local agencies would need to identify locations for and approve new vertiport<sup>13</sup> infrastructure and any needed access improvements to the facilities.

<sup>12</sup> <https://www.smartcitiesdive.com/news/air-taxis-flying-major-us-cities-evtol-joby-archer-vertiport/692749/>

<sup>13</sup> <https://www.smartcitiesdive.com/news/flying-taxis-eVTOL-air-mobility-cities-need-vertiports/648841/>

Figure 10: Public EV Charging Sites (Countywide)



Figure 10: Public EV Charging Sites (Highway 101 corridor)



● EV Charging Sites Level 2    ● EV Charging Sites Level 3

## Funding Strategies

Marin is fortunate to have strong voter support for local transportation funds through local transportation sales taxes, and vehicle registration fees. These funds are critical to support the ongoing operations and maintenance of the transportation system in Marin and provide funding for local streets and roads, local transit systems and safe routes to schools programs along with key highway improvements. As formula funding, these local funds can be aligned with local needs and policy direction and are reviewed on a periodic basis.

Planning funds for transportation improvements are typically competitive, and seek support of regional, state or federal goals. As housing elements have identified new housing locations in the county, there are opportunities to support both local affordable housing development, and advance transportation plans and projects. Local areas can increase their competitiveness for regional state and federal funding by designating PDAs or demonstrating compliance with MTC's Transit Oriented Communities policy.

Marin County's safety data indicates increased opportunity for regional, state, and federal grants to improve local road conditions. Local jurisdictions who advance local road safety policies such as vision zero and adopt the local streets and roads plan may compete more favorably than other jurisdictions for competitive funding.

New funding programs and priorities at the federal, state, and regional levels provide opportunities to obtain funding resources to address transportation equity needs. Marin County is uniquely positioned to pursue grant funding for climate adaptation based on work done on sea level rise adaptation by Marin County and TAM as well as the wildfire evacuation risk assessment conducted by MWPA. Marin County Parks is actively implementing multi-benefit, sea level-rise related projects with nature-based strategies on transportation routes. Success in obtaining grant funding and implementing adaptation strategies will require collaboration among multiple agencies including the County Office of Emergency Management, the County Adaptation Planning team, local Public Works and Planning staff, Parks staff, and Fire Department staff.

Where grant funding may support the development and installation of new facilities to meet countywide transportation needs, ongoing funding is also necessary for the operations and maintenance of these facilities – and support rising costs associated with maintaining current infrastructure. Leveraging opportunities to secure state and federal grant funding is key to the Countywide plan's success.

Revenue levels generated by transportation funding sources have changed over the past decade. At federal and state levels, planning has been under way for years to study a potential transition from a gas tax to a VMT tax structure. Local transportation sales tax revenues have trended upwards while gas tax revenue has been on a steady decline. It should be noted that local transportation sales tax revenues are dedicated to specific programs, over 70 percent specified for ongoing formula funds, through local street and road maintenance or transit services.

## 5. Strategies and Implementation

The purpose of this chapter is to describe the CTP 2050 Strategies and Implementation Plan. The CTP 2050 Strategies can be thought of as topics of focus for TAM's next 25 years and the Implementation Plan is the roadmap for ensuring that these topics are advanced throughout the county.

### Key messages

- The CTP strategies are structured to meet the CTP vision of a safe, equitable, and sustainable transportation system.
- The CTP strategies were identified through an extensive stakeholder process with input received through three Board workshops, three dedicated CTP committees (Board Ad Hoc, Technical Advisory Committee, and Equity Working Group), four focus groups, community pop-ups, an online survey, presentations to TAM standing committees (Citizen's Advisory Committee) and other agencies/organizations.

### Approach to Strategy Development

Since its creation, TAM has embraced a multimodal and multi-faceted approach to transportation system improvements and management. In recent years, however, this approach has been refined to more proactively embrace projects and programs that enhance transit, bicycle, and pedestrian options by shifting drivers out of their personal vehicles. This is illustrated by the following excerpt from the Executive Summary of the TAM Strategic Vision Plan (2017).

*The updated Vision supports...the development of a multimodal transportation system and recognizes that providing incremental but substantial improvements to our transportation system will be more effective than one single project or program to address our challenges in how we get around. Without significant opportunities for substantial increases in roadway capacity, operational enhancements and managing demand through multimodal travel options will be effective in enhancing mobility, both on Highway 101 and on local connector roads.*

Historically, TAM's multimodal partnerships have resulted in the following efforts already in place.

- US 101 carpool lanes that support travel by buses and high occupancy vehicles
- SMART commuter rail
- Golden Gate ferry service
- Local & regional bus service
- Safe Routes to School and resulting student green trips
- Local Complete Streets incorporated in roadway maintenance projects
- Major roadway projects such as Miller Avenue, 2<sup>nd</sup>/3<sup>rd</sup> Streets, and Sir Francis Drake
- School bus transportation services
- Interchange improvements to provide for safe travel by pedestrians and cyclists
- Transportation demand management services to support non-auto travel options
- Bicycle and pedestrian improvements

The CTP 2050 Strategies were developed based on extensive public input, stakeholder and committee input to reflect the wide array of transportation needs in the county. The Strategies are structured to work together to open more travel options to a wider range of travelers, including non-drivers and vulnerable road users such as people walking, using a mobility device, or riding a bicycle. This vision for a more multimodal transportation future was raised in all four focus groups and supported by the Ad Hoc Committee, Equity Working Group, and Technical Advisory Committee.




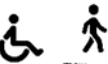








## CTP Strategies

To advance the CTP 2050 Vision, 15 strategies have been identified to guide transportation improvements in Marin County. The strategies support the three CTP goals to create a safe, equitable, and sustainable transportation system.




The Strategies reflect a consensus developed through the CTP on the county transportation needs, and are grouped into the following categories:

- Local Focus Strategies - typically locally planned and implemented
- Regional Focus Strategies - often require multi-jurisdictional coordination
- System Management Strategies - require a high level of partnering and in some cases a high degree of information sharing

**Table 1: CTP 2050 Strategies**

ICON	STRATEGY
	<b>LOCAL</b>
	<b>Fix it First (and Better)</b> – operate and maintain existing streets, transit systems, and the regional pedestrian and bikeway network while making changes over time to keep up with planning and engineering best practices.
	<b>Easy and Safe School Travel</b> – collaborate with schools to establish an ongoing process to coordinate provision of safe school travel programs and projects that fit the needs of each school location and student population.
	<b>Safe Travel for All</b> – implement the new national Safe System Approach encompassing safer road users, safer vehicles, safer speeds, safer roads, and post-crash care to reach the zero deaths vision.
	<b>Accessible &amp; Walkable Communities</b> – a connected, accessible, and high-quality active transportation environment within a half mile of SMART stations, transit hubs, activity centers, and commercial districts.
	<b>Equity Community Investments</b> – champion community-informed investments in transportation accessibility, affordability, and comfort for historically and systemically marginalized and excluded groups.
	<b>REGIONAL</b>
	<b>Regional Connectivity</b> – support a coordinated system of regional freeway, bridge, rail, and ferry connections supporting multiple modes of travel to surrounding counties.
	<b>Complete Active Transportation Network</b> – advance a continuous primary bikeway network of pedestrian and bicycle facilities linking activity centers including public transit stops, stations and hubs.
	<b>Higher Quality Transit</b> – prioritize street space for a coordinated, convenient, reliable, and accessible transit system that is competitive with private automobile travel.
	<b>Connected &amp; Complete Community Corridors</b> – reconnect communities with complete streets and safe crossings that include context-sensitive, community-informed solutions for US-101, major and minor arterials, and major hubs.
	<b>Flexible Ride Programs</b> – coordinate public and private ride services for seniors, people with disabilities, and other non-drivers.
	<b>SYSTEM MANAGEMENT</b>
	<b>Travel Education and Assistance Programs</b> – collaborate with community partners to develop and distribute travel education materials and incentives to expand travel options for all travelers and increase mobility for non-driver populations.
	<b>Zero Emission Vehicles</b> – support GHG emission reductions via a network of charging/fueling stations and agency fleet transitions.



ICON	STRATEGY
	<b>Adaptation to Climate Change</b> – limit environmental damage and address the effects of sea level rise, flooding, wildfires, heat, and other climate change-induced stressors on the transportation system.
	<b>Visitor Travel Management</b> – improve the visitor experience and reduce the negative effects of visitor traffic and parking.
	<b>Transportation Data &amp; System Management</b> – develop a county travel data approach to monitor travel patterns and changes to the network, inform decisions, and support management of new technologies including the introduction of connected and autonomous vehicles.

## Strategy Descriptions

*The strategies are intended to meet the needs of Marin County through 2050. These will require a level of investment and agency staffing above what is available today. The roles, partners, policy topics, and funding sources for each strategy are to be shared between TAM and its key partners. The details of the strategies are subject to refinement as implementation occurs and will require*

Each of the strategies is described in more detail on the following pages.

### Local Strategies

#### Fix It First (and Better)

Operate and maintain existing streets, transit systems, and the regional pedestrian and bikeway network while making changes over time to keep up with planning best practices.

- **TAM's current role:** provide formula funding, support grant applications
- **Key partners:** cities/towns, county, transit agencies
- **New roles needed to advance CTP 2050:** planning coordination for multi-jurisdiction transformational projects, and technical guidance on how to future-proof investments
- **Policy topics to consider:**
  - Design standards that adapt to extreme temperatures, weather events, and sea level rise
  - Incorporating equity, safety and sustainability in prioritization of maintenance projects
  - Alignment of CTP goals with Formula funding reporting requirements such as Local Streets and Roads funding
  - Dedicated funding source for multi-jurisdictional rehabilitation projects
- **Specific near-term actions:**
  - Measure AA Review: Explore options to address safety, equity, and sustainability best practices in formula funds
  - Complete the *Marin and Sonoma Coordinated Transit Service Plan (MASCOTS)* assessing transit service levels in Marin and Sonoma counties
  - Traffic Signal Modernization Study and Implementation
  - Coordination on Developing or Updating Traffic Impact Fee Programs
- **Funding opportunities:**
  - Local streets and roads funds (existing Measure AA and State Funding)
  - Local jurisdiction voter approved measures
  - Local impact fees
  - Identify new discretionary funding program for multi-jurisdiction rehabilitation projects
- **Example projects:**
  - Transit Operations & Maintenance
    - Marin Transit O&M Facility
    - Transit Fleet conversion to Zero Emission Buses
  - Road and Bike/Pedestrian Path Maintenance

- The Hub Improvement Project
- Novato Boulevard Improvement Project
- Bolinas – Fairfax Road Improvement Project
- Sir Francis Drake Rehabilitation in Fairfax
- **Performance measure(s):**
  - Improvement in road pavement and primary bike network pavement conditions (scored using Pavement Condition Index (PCI))

### Easy and Safe School Travel

Collaborate with schools to establish an ongoing process to coordinate provision of safe school travel programs and projects that fit the needs of each school location and student population.

- **TAM's current role:** Manage Safe Routes to School Program and Crossing Guard Program, provide funding for yellow school bus and supplemental school bus services, provide grant funding for safe pathways to schools, and support grant applications
- **Key partners:** Marin County Office of Education, School Districts, Marin Transit, cities/towns, county
- **New roles needed to advance CTP 2050:** Comprehensive coordination of school transportation planning
- **Policy topics to consider:**
  - Demographic shifts of the county and long-term trends in school enrollment
  - Sustainability of long-term operational programs and allocation of capital and operational resources
  - Coordination with school district transportation related policies, e.g. bell schedules or enrollment changes
  - Advancing equity within school programs
- **Specific near-term actions:**
  - Update to Coordinated Countywide School Transportation Study
- **Funding opportunities:**
  - Measure AA
  - Local Streets and Roads
  - SS4A
- **Example projects:**
  - Safe Routes to School (existing)
  - Crossing Guard Program (existing)
  - Safe Pathways (existing)
  - Upgrades to fixed route transit that serves schools
  - Yellow School Bus (existing)
  - Yellow School Bus Facility
- **Performance measure(s):**
  - School transportation coordination process implemented with school districts, MCOE, Marin Transit, and TAM
  - Percent of students making green trips
  - Percent of school transportation funding going to schools in areas meeting federal childhood poverty thresholds

### Safe Travel for All

Implement the new national Safe System Approach encompassing safer road users, safer vehicles, safer speeds, safer roads, and post-crash care to reach the zero deaths vision. **Figure 11** shows the High Collision Network identified in the 2024 Marin County Local Road Safety Plan.

- **TAM's current role:** Managed Marin County Local Road Safety Plan (LRSP)

- **Key partners:** cities/towns, county, transit agencies, Caltrans
- **New roles needed to advance CTP 2050:** Technical guidance and monitoring of best practice inclusion in planning, funding decisions, and project and program delivery
- **Policy topics to consider:**
  - Local jurisdiction policy adoption advancing safe system approaches
  - Proactive safety planning that addresses root causes instead of reacting to individual collisions
  - Advancing projects and funding for proven safety countermeasures and all ages and abilities improvements
  - Investment policy & priorities related to local road operations, high collision network, and local safety projects
- **Specific near-term actions:**
  - Project Planning & Development
- **Funding opportunities:**
  - Competitive Regional, State and Federal funding
- **Example projects:**
  - Local road projects on the high collision network
  - Local Jurisdiction Policy Adoption of LRSP or Vision Zero
  - Safety improvement projects – capital improvements, reduced speed limits, traffic signal and signage improvements
- **Performance measure(s):**
  - Fatal and injury crashes on High Collision Network (HCN) identified in Marin County Local Roadway Safety Plan (LRSP)
  - California Office of Traffic Safety (OTS) countywide rankings

Figure 11: High Collision Network (Countywide)

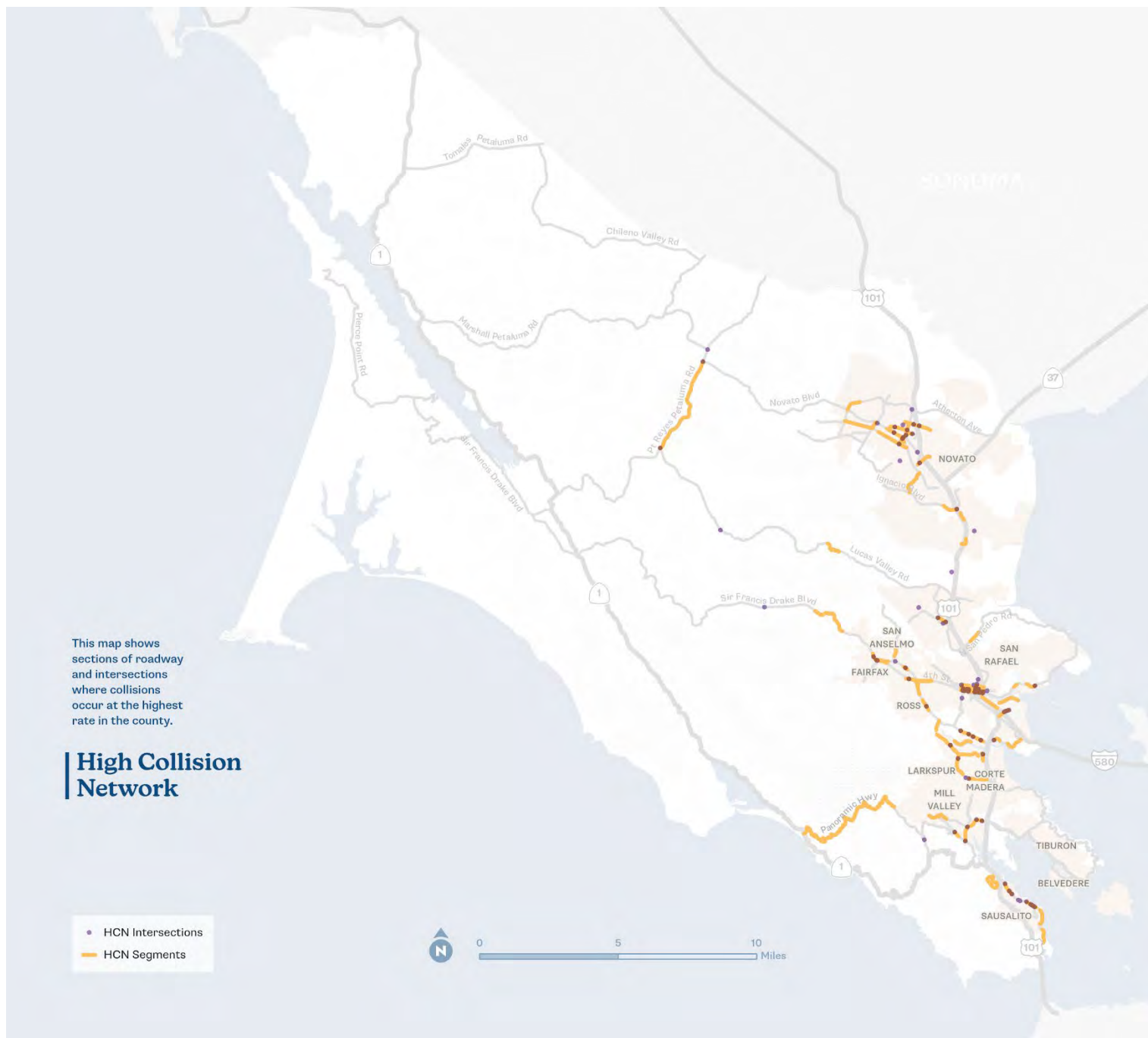


Figure 11: High Collision Network (Highway 101 corridor)



### Accessible and Walkable Communities

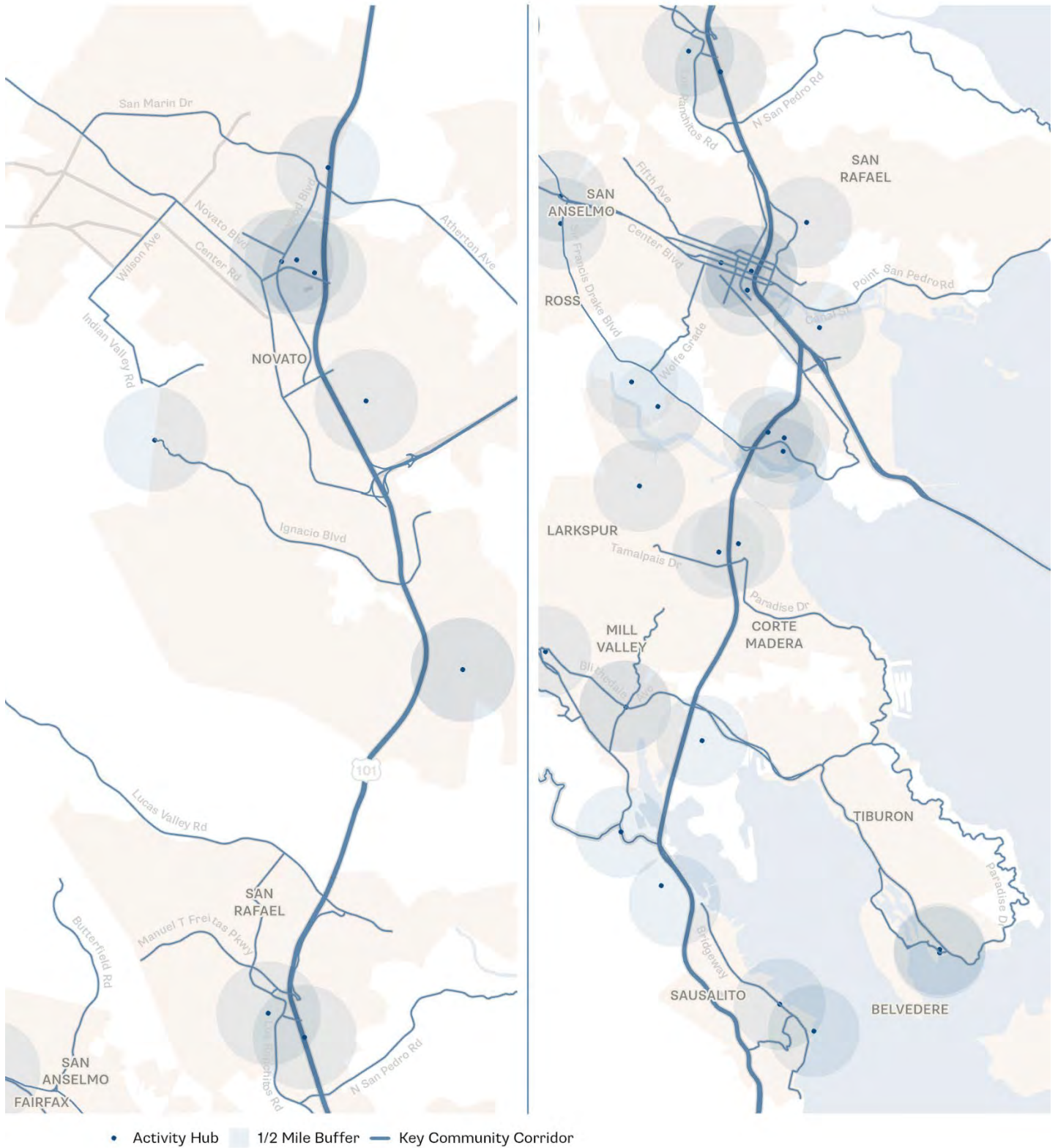
Create a connected, accessible, and high-quality active transportation environment within a half mile of SMART stations, transit hubs, activity centers, and commercial districts. **Figure 12** shows major activity hubs – transit centers, SMART stations, and commercial districts – with a ½ mile buffer.

- **TAM’s current role:** Grant assistance and lead on first/last-mile services
- **Key partners:** cities/towns, downtown BIDs, Caltrans, transit agencies, MTC
- **New roles needed to advance CTP 2050:** Land use and transportation policy support and lead on multi-jurisdictional/discipline planning projects
- **Policy topics to consider for Activity Hubs:**
  - Local Land use decisions including zoning and parking, and relationship to transportation funding
  - Curb management, including parking for bikes/bikeshare and high-quality bus stops
  - Universal design approach to make Activity Hubs a welcoming place for seniors to visit or age-in-place
- **Specific near-term actions** for Activity Hubs:
  - Countywide Active Transportation Plan
  - MTC TOC Policy Compliance
  - Complete Specific Plans to maintain existing PDAs
  - Local Jurisdictions to Adopt/Update Transportation Impact Analysis Guidelines
  - Work with cities to identify new PDAs and support access to regional planning and project funding
  - Conduct ADA Transition Plans and remediate ADA barriers
- **Funding opportunities:**
  - MTC PDA Planning Program
  - Local Formula Funding
  - Competitive Regional, State and Federal Funds
  - Local Transportation Impact Fees
- **Example projects:**
  - Parking management projects
  - Pedestrian and bicycle circulation projects for Activity Hubs
  - Downtown streetscape and wayfinding improvements
  - Mobility hubs and shared services, such as Redwood Bikeshare Pilot Program
  - Increased transit service and capital investments
- **Performance measure(s):**
  - Percent of population within 15-minute walk of high-quality transit service
  - Percent of major transit station areas compliant with each of the four areas of MTC TOC Policy
  - Percent of overall housing units planned and permitted within PDAs or TPAs

Figure 12: Activity Hubs (Countywide)



Figure 12: Activity Hubs (Highway 101 corridor)





## Equity Community Investments

Champion community-informed investments in transportation accessibility, affordability, and comfort for historically and systemically marginalized and excluded groups.

- **TAM's current role:** manage CBTP program; support funding for CBTP Improvements; support grant applications
- **Key partners:** cities/towns, County, transit agencies, Caltrans, community organizations
- **New roles needed to advance CTP 2050:** Broader equity technical guidance and monitoring of best practice inclusion in planning, funding decisions, and project and program delivery
- **Policy topics to consider:**
  - Participatory Budgeting processes for CBTP Implementation
  - Dedicated funding for equity community investments
  - All ages and abilities guidelines for streetscape design projects
- **Specific near-term actions:**
  - Project Planning & Development using the CTP 2050 Equity Definition and Equity Mapbook (Appendix 4)
  - TAM Equity Action Plan
- **Funding opportunities:**
  - Competitive Regional, State and Federal Grants
- **Example projects:**
  - Implement recommendations in the Canal, Marin City, and Novato CBTPs such as:
    - Bike/walk swing bridge connecting 3<sup>rd</sup> Street and Canal Street (Canal, San Rafael)
    - First/Last mile connectivity with Manzanita Park and Ride and Transit Services
  - Projects that remove travel barriers for historically underserved, vulnerable road user, or non-driver populations inside or outside of Equity Priority Communities (EPCs)
- **Performance measure(s):**
  - Progress in implementing Community Based Transportation Plan (CBTP) projects and programs
  - Number of projects that remove travel barriers for historically underserved, vulnerable road user, or non-driver populations

## Regional Strategies

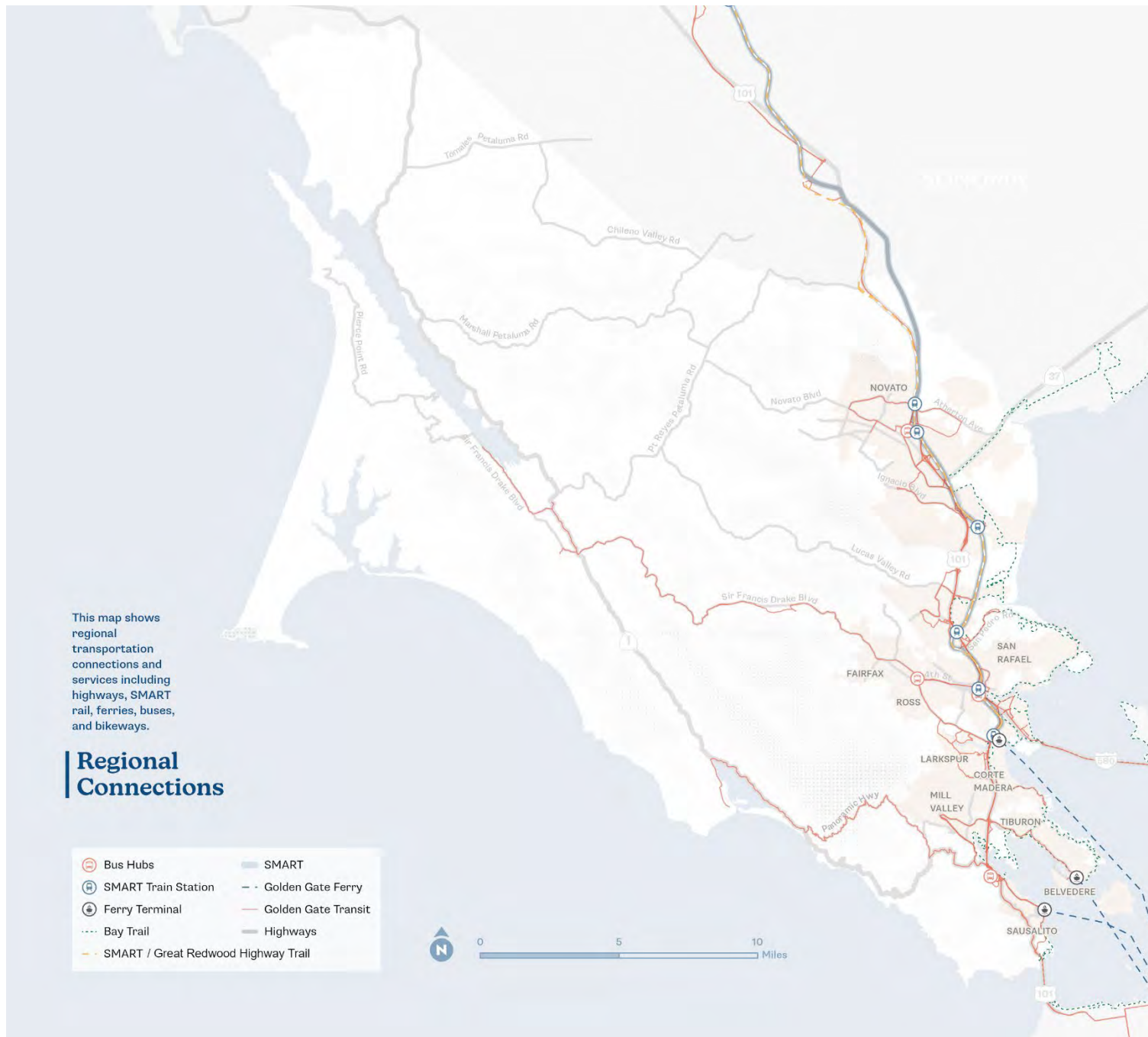
### Regional Connectivity

Support a coordinated system of regional freeway, bridge, rail, and ferry connections supporting multiple modes of travel to surrounding counties and for a range of trip purposes. **Figure 13** shows regional transportation connections and services including highways, SMART rail, ferries, buses, and bikeways.

- **TAM's current role:** project planning, project delivery, and coordination
- **Key partners:** Caltrans, MTC, cities/towns, county, transit agencies
- **New roles needed to advance CTP 2050:** none
- **Policy topics to consider:**
  - Support on regional transit funding measures
  - Role of regional transit connections over vehicle capacity enhancements
  - Improve regional medical care connectivity
- **Specific near-term actions:**
  - Complete the *Marin and Sonoma Coordinated Transit Service Plan (MASCOTS)*, a comprehensive service plan focused on the Highway 101 corridor that is a collaboration of Transit Agencies in Marin and Sonoma Counties
  - Complete Marin-Sonoma Narrows Project and close HOV gap on US-101, including aligning carpool lane policies between Marin and Sonoma Counties

- Coordinate with BATA on Richmond San Rafael Bridge Forward suite of corridor improvements
- **Funding opportunities:**
  - Competitive regional, state and federal funding
  - Local transportation funds
- **Example projects:**
  - SR 37 improvements
  - US 101/I-580 Multimodal Access and local Improvement project
  - Larkspur Ferry Terminal Service Expansion and Parking Project
  - San Rafael Transit Center
  - First/last mile connections to SMART stations, ferry terminals, and transit hubs
  - Close gaps in the Bay Trail (RM3 funding)
- **Performance measure(s):**
  - Transit System Ridership & Service Levels for Regional Routes
  - Reliability of transit and auto travel times on US 101: average hours of delay on US 101 and variation in best and worst average hours of delay

Figure 13: Regional Connections (Countywide)



### Complete Active Transportation Network

Advance a continuous primary bikeway network of pedestrian and bicycle facilities linking activity centers. **Figure 14** shows a primary countywide active transportation network that will provide a core system of connected and continuous active transportation facilities where future investments would be prioritized. The map shows “initial” segments where early investments will be prioritized and “ultimate” segments that may be longer-term projects to enhance and expand the network. The network is based on existing and planned facilities in the county, and on the North-South Greenway and Cross Marin bikeway status report. The Alto Tunnel is part of the ultimate network due to significant project development timelines, and challenges including right of way and funding resources that may limit the viability of the project.

This map only includes routes of countywide significance; cities, towns, and the unincorporated county will designate priorities for local bicycle routes that connect into this countywide network.

- **TAM’s current role:** Project delivery of RM2-funded projects; grant support for regional, state and federal funding
- **Key partners:** cities/towns, county, Marin Transit, SMART, Community Partners
- **New roles needed to advance CTP 2050:** Lead on multi-jurisdiction transformational projects on the CTP 2050 Primary Active Transportation Network
- **Policy topics to consider:**
  - All ages and abilities infrastructure policy
  - Ensure that active transportation projects on priority transit corridors are closely coordinated with transit agency partners to identify opportunities for transit priority and ensure no degradation in transit performance
  - Maintenance funds and responsible parties
  - Planning for e-assist devices (bicycles, scooters, powerchairs)
  - Dedicated funding for Active Transportation Projects
- **Specific near-term actions** for the Primary Active Transportation Network:
  - Launch Redwood Bikeshare Program
  - Countywide Active Transportation Plan
  - Develop coordinated grant application approach
- **Funding opportunities:**
  - ATP Program
  - HSIP
  - Regional Measure 3
  - Measure AA/B
  - SS4A
- **Example projects:**
  - Completion of segments of the CTP Primary Active Transportation Network
  - Maintenance Plan and equipment for CTP Primary Active Transportation Network
  - Separated pedestrian and bicycle facilities to schools
  - First/last mile connections to SMART stations, ferry terminals, and transit hubs
  - Pedestrian-scale amenities: lighting, benches, emergency call buttons
  - Data Collection equipment: in-ground counters/automated detection
  - Mill Valley-Sausalito Multi-Use Path Relocation for Sea Level Rise
  - Alto Tunnel Project Development Studies
- **Performance measure(s):**
  - Percent of countywide CTP primary bike network completed
  - Increase in Class 1 and 4, protected and/or separated multi-use paths

Figure 14: Primary Active Transportation Network (Countywide)

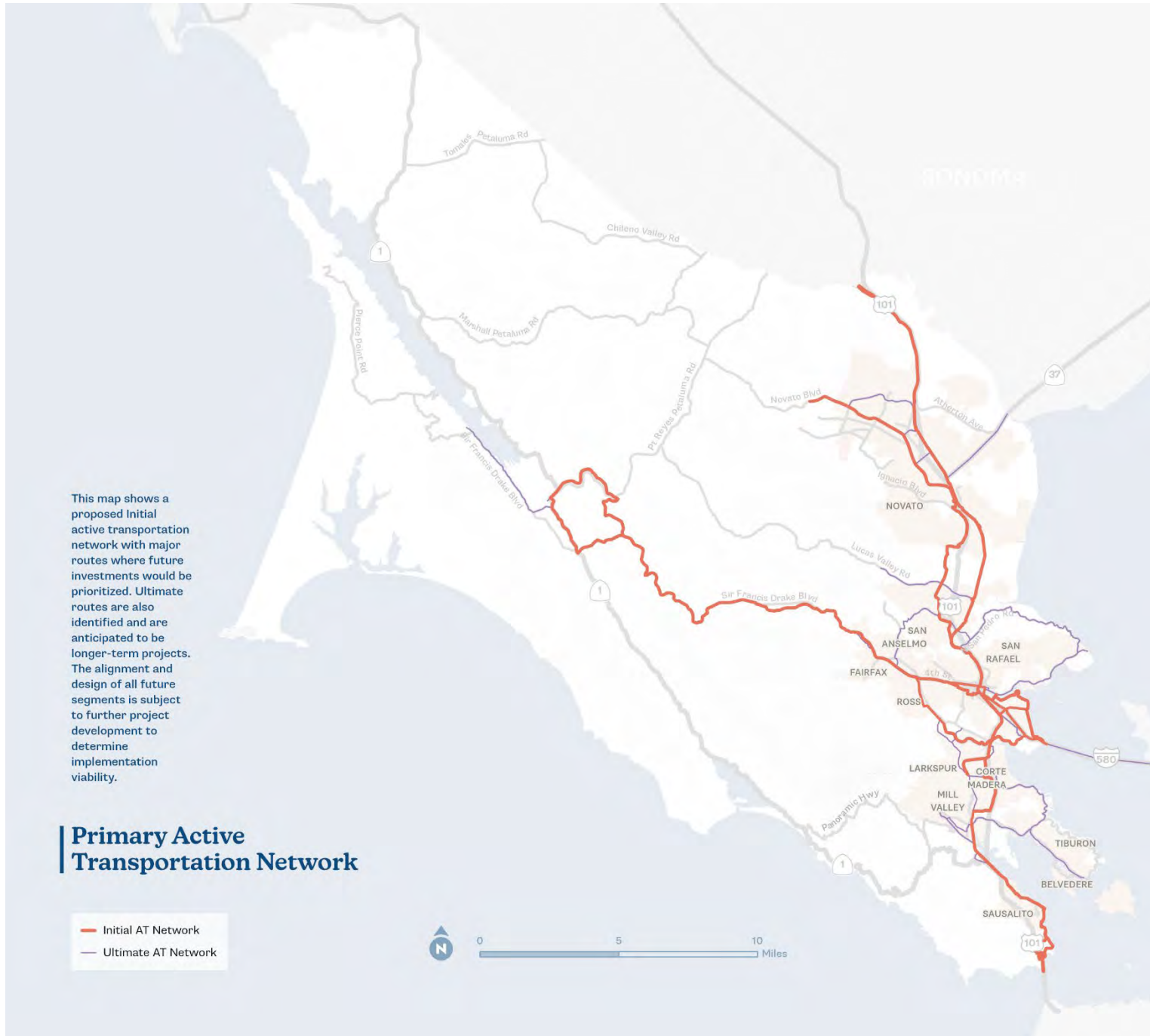
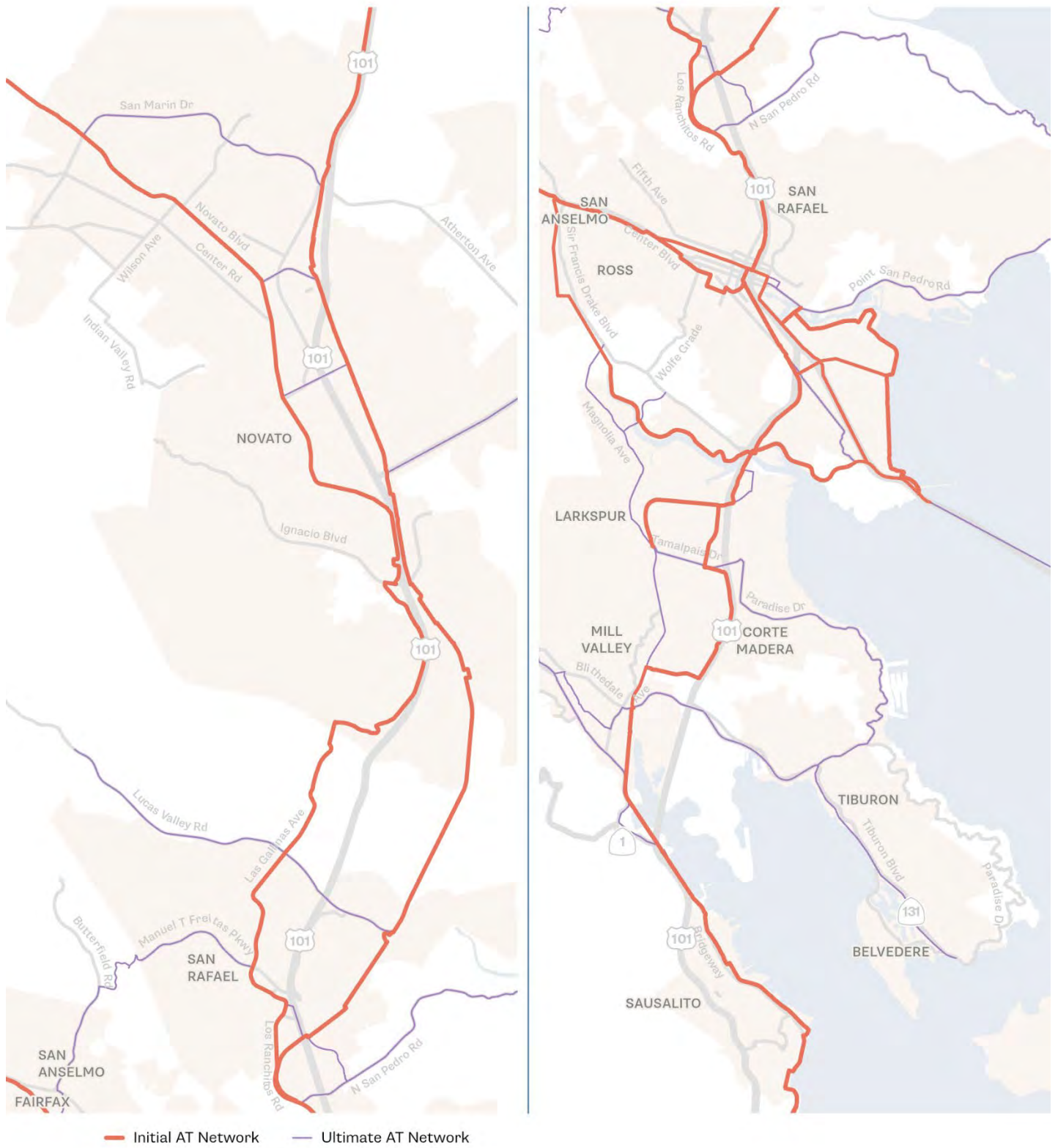


Figure 14: Primary Active Transportation Network (Highway 101 corridor)



## Higher Quality Transit

Prioritize street space for a coordinated, convenient, reliable, and accessible transit system that is competitive with private automobile travel. **Figure 15** shows a network of transit priority corridors (in green) where transit would be prioritized, and treatments implemented to improve transit operations, and/or avoid a deterioration in service that would otherwise occur.

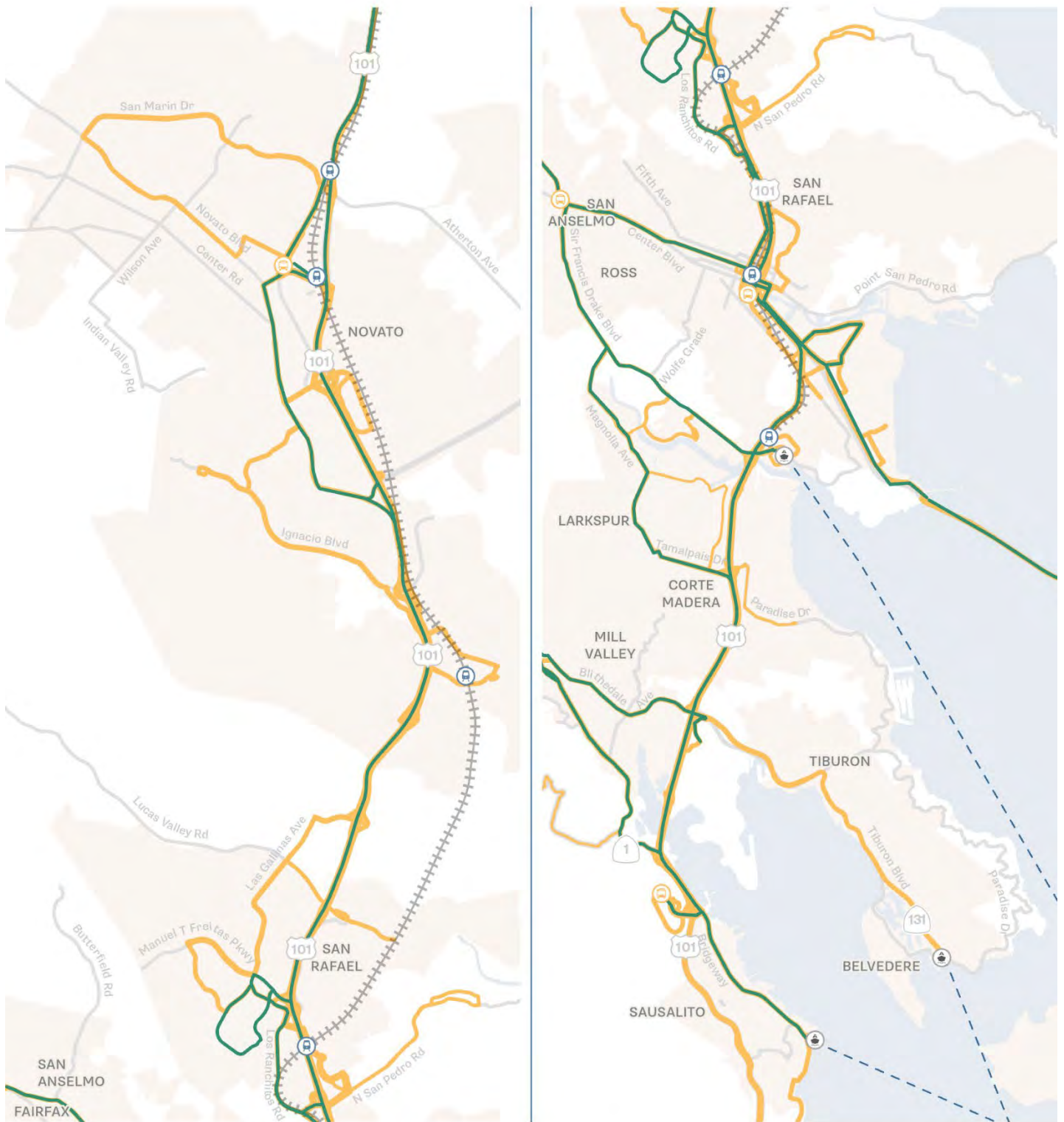
- **TAM's current role:** provide formula funding to Marin Transit; coordination with local and regional partners, lead on major Transit Corridor Studies
- **Key partners:** transit agencies, cities/towns, county, Caltrans, MTC
- **New roles needed to advance CTP 2050:** lead multi-jurisdictional corridor improvement planning efforts and monitor consideration of the CTP 2050 Transit Priority Network in planning and implementation
- **Policy topics to consider:**
  - Transit coordination with local street improvements
  - Collaboration between local jurisdictions and transit agencies to upgrade and maintain bus stops
  - Support of regional, state, and federal transit recovery efforts
  - Coordination on regional and state transit priority policy development for local roads and highways
  - Curb Management and transit priority
  - Transit coordination in local development review process
- **Specific near-term actions:**
  - Transit priority signalization and accessible routes
  - Advancement of Part Time Transit Lanes on Highway 101
  - Development of Marin Transit Operations & Maintenance Facility
  - Local jurisdiction compliance with MTC TOC Policy
  - Advance Mobility Hubs
- **Funding opportunities:**
  - Regional Transit Measures
  - Measure AA transit funds
  - Local Streets and Roads
  - Regional transit priority programs
- **Example projects:**
  - Transit Speed and Reliability Improvements on CTP Transit Priority Route segments
  - San Rafael Transit Center
  - Larkspur & Sausalito Ferry Terminal Access/Mobility Hubs
  - US 101 Part Time Transit Lane
  - Marin Transit Operations & Maintenance Facility
- **Performance measure(s):**
  - Transit speed and reliability on transit priority corridors
  - Transit System Ridership
  - Percent of population within 15-minute walk of high-quality transit service
  - Percent of transit corridors with priority treatment
  - Number of major transit station areas compliant with MTC TOC Policy
  - Percent of overall housing units planned and permitted within Priority Development Areas (PDA) or Transit Priority Areas

Figure 15: Transit Priority Routes (Countywide)





Figure 15: Transit Priority Routes (Highway 101 corridor)



- F Ferry Terminal
 T SMART Train Station
 B Bus Hubs
 — Bus Transit Priority Corridor
 — Bus Service
- Golden Gate Ferry
  SMART

### Connected and Complete Community Corridors

Reconnect communities with complete streets and safe crossings that include context-sensitive, community-informed solutions for US-101, major and minor arterials, and major hubs. See the **Figure 12** Activity Hubs map, which also shows the major corridors that connect communities in Marin County. These roads serve to move people through the community efficiently, but it is also important that they can be safely and comfortably crossed, especially when they intersect with activity hubs.

- **TAM's current role:** Managed US 101 Interchanges Study; previously led major roads projects
- **Key partners:** cities/towns, county, Caltrans, MTC
- **New roles needed to advance CTP 2050:** grant assistance/project management for multi-jurisdiction transformational projects on major roads and highways, especially near CTP 2050 Activity Hubs
- **Policy topics to consider:**
  - Safe System Approach
  - Coordination between active transportation and transit improvements
  - Land use development review process that includes transportation and transit coordination
  - Land use decisions and transportation funding
  - Dedicated funding source for connected and complete community corridors
- **Specific near-term actions:**
  - Traffic Signal Modernization Study and Implementation
  - US 101 Part-Time Transit Lane
- **Funding opportunities:**
  - Competitive Regional, State and Federal Grants
- **Example projects:**
  - First/last mile connections to SMART stations, ferry terminals, and transit hubs
  - TAM 101 Interchange Projects with improved crossings for people walking and biking (including Alameda del Prado, Freitas Parkway, and Tiburon Blvd/East Blithedale interchanges)
  - Caltrans Southern Marin US 101/Highway 1 Improvement Project
  - Caltrans Tamalpais Drive Interchange Improvements
  - Bellam Boulevard Improvements
- **Performance measure(s):**
  - Fatal and injury crashes on High Collision Network in Countywide Local Roadway Safety Plan
  - Number of projects implemented that add connectivity or improve the safety and comfort of existing connections for communities disconnected by major roads and freeways

### System Management Strategies

#### Travel Education and Assistance Programs

Collaborate with community partners to develop and distribute travel education materials and incentives to expand travel options for all travelers and increase mobility for non-driver populations.

##### Including Flexible Ride Programs

Coordinate public and private ride services for seniors, people with disabilities, and other non-drivers. Many residents in Marin County struggle to get around due to a combination of factors including physical mobility and visual impairment challenges, retirement of their drivers' licenses (both voluntary and involuntary), and the cost of owning and maintaining a vehicle. A combination of flexible ride options (public transit, for-profit ride hailing, community-run shuttles, etc.) can help address this challenge if the services are designed to consider the needs of seniors and people with disabilities.

##### Including Commute Alternatives

Support employers in developing and implementing Travel Demand Management programs. Even as commute patterns shift and as county demographics change, work trips continue to place the most strain

on the environment, on infrastructure needs, and on the physical and mental well-being of the individuals making the trip. For these reasons, TAM and its partners must work with employers to expand the range of commute options available and offer education and incentives to encourage regular commuters to switch from driving alone to sharing a ride, taking transit, riding a bicycle, walking, or some combination of these more sustainable modes.

- **TAM's current role:** lead Marin Commutes Program, provide dedicated funding for travel navigators, and support grant applications, coordinate with regional partners
- **Key partners:** Marin Transit, cities/towns, county, community organizations
- **New roles needed to advance CTP 2050:** coordinate, advertise, and provide greater levels of funding to support for flexible ride programs
- **Policy topics to consider:**
  - Countywide wayfinding program
  - Local Land use and VMT policy adoption
  - Supportive regional framework for cross county trips
- **Specific near-term actions:**
  - VMT Toolkit and VMT Policy Adoption
  - Mobility Hubs
- **Funding opportunities:**
  - Measure AA/B
  - Public-Private Partnership
  - VMT Mitigation Banking or Fees
- **Example projects:**
  - Travel Navigators (existing)
  - Marin Commutes (existing)
  - Emergency Ride Home Program (existing)
  - Vanpool Program (existing)
  - Fleet and grant support for community organizations that run flexible ride programs
- **Performance measure(s):**
  - Total riders using flexible ride services (i.e., paratransit and private providers as data is available)
  - Overall participation in Marin Commutes Program

### Zero Emission Vehicles

Support GHG emission reductions via a network of charging/fueling stations and agency fleet transitions.

- **TAM's current role:** Technical guidance and grant assistance, local funding support for EV charging and fleet rebates, meter to vehicle planning.
- **Key partners:** Transit agencies, cities/towns, county, PG&E
- **New roles needed to advance CTP 2050:** Technical lead on electrical grid capacity, forecasting, rate structure and demand management. Electrical grid planner and coordinator.
- **Policy topics to consider:**
  - Transition of program from early adoption support to established market forces
  - Equitable access to EV adoption, including rate payer incentives and rebates
  - Retrofitting of Multi Unit Family, and supportive building codes
  - Rising program support and funding from non-local sources
  - Operations and Maintenance of charging network
  - CARB ZEV mandates and transition to ZEVs
- **Specific near-term actions:**
  - Support funding opportunities for Marin
- **Funding opportunities:**

- Competitive Regional, State and Federal Grants
- MCE & PGE Funding
- **Example projects:**
  - Marin Transit Operations and Maintenance Facility
  - Redwood Bikeshare Pilot Program
  - ZEV Fleet Transition Plan Implementation
  - Yellow School Bus and first responder vehicle Electrification
  - School EV Charging Installations
- **Performance measure(s):**
  - Number of fleets in Marin County that are compliant with CARB ZEV fleet requirements
  - Number of public EV chargers in Marin County

### Adaptation to Climate Change

Limit environmental damage and address the effects of sea level rise, flooding, wildfires, heat, and other climate change-induced stressors on the transportation system.

- **TAM's current role:** Support or lead exploration of system adaptation needed for wildfire, flood, and sea level rise
- **Key partners:** cities/towns, County Public Works and Parks, transit agencies, Caltrans, MWPA, BCDC
- **New roles needed to advance CTP 2050:** Technical guidance and monitoring of best practice inclusion in planning, funding decisions, and project and program delivery
- **Policy topics to consider:**
  - Design standards that adapt to extreme temperatures, weather events, and sea level rise
  - Governance of sea level rise adaptation
  - "Future Proofing" existing O&M funding
  - Funding priority for projects that reduce reliance on GHG and/or make the system more resilient to extreme weather and climate events
  - Advancing pilots and demonstration projects for climate adaptation
- **Specific near-term actions:**
  - Complete Sea Level Rise Study
  - Project Planning & Development
  - Land Use Planning
- **Funding opportunities:**
  - Measure AA
  - Competitive Regional, State and Federal Grants
  - Public-Private Partnership
- **Example projects:**
  - Marin Wildfire Evacuation Projects/Pilots
  - Parking management during red flag wildfire events
  - Bay Trail/Joint Sea Level Rise Adaptation projects
  - Southern Marin US 101/Highway 1 improvement Project addressing SLR
  - Mill Valley-Sausalito multi-use path relocation
  - Cool Street Projects / Green Street Projects
- **Performance measure(s):**
  - Number of projects that mitigate or directly address SLR risk; number of transportation projects that improve wildfire evacuation
  - Number of Green/Cool streets or innovative climate treatments in local streets and roads projects

## Visitor Travel Management

Improve the visitor experience and reduce the negative effects of visitor traffic and parking. **Figure 16** shows the Muir Woods shuttle stops, ferry terminals, recreational roads, and major recreational bike routes including the Bay Trail and routes in West Marin, and National, State, and County parks.

- **TAM's current role:** provide formula funding and grant assistance
- **Key partners:** cities/towns, county, National Parks, County Parks, One TAM, Marin Convention & Visitors Bureau, transit agencies
- **New roles needed to advance CTP 2050:** Facilitate countywide collaborative on visitor travel
- **Policy topics to consider:**
  - Management of vehicle access and parking
  - Advancement of rural funding strategies
  - Increased local shuttle services for busiest visitor parks and hospitality workforce
- **Specific near-term actions:**
  - Facilitate establishment of Marin Visitor Travel Collaborative
- **Funding opportunities:**
  - Competitive Regional, State and Federal Grants
  - Federal Parks funding
  - County Transit Funding
- **Example projects:**
  - West Marin Transit Services
  - Visitor/Traveler information systems with consistent countywide signage and markings to assist with directions
  - Traffic and parking management programs for tourist areas
- **Performance measure(s):**
  - Visitor travel coordination process implemented with Marin Visitor Travel Collaborative

Figure 16: Visitor and Recreation Routes and Services (Countywide)

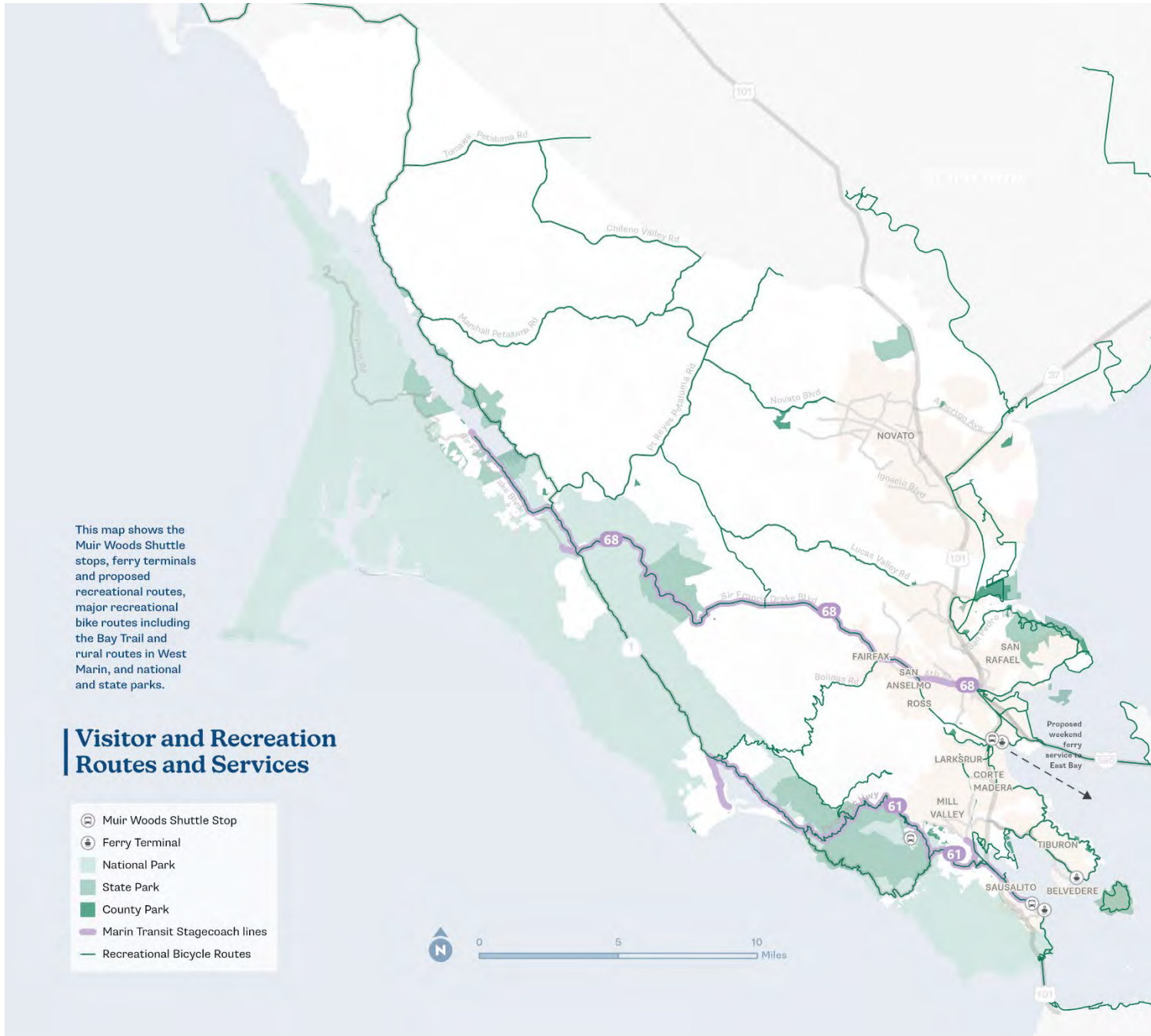


Figure 16: Visitor and Recreation Routes and Services (Highway 101 corridor)



## Transportation Data & System Management

Develop a county travel data approach to monitor travel patterns and changes to the network, inform decisions, and support management of new technologies including the introduction of connected and autonomous vehicles.

- **TAM's role:** lead work and coordination for Data Management Program, maintain TAM Demand Model, manage innovative system management pilots
- **Key partners:** cities/towns, County, MTC, MarinMap, transit agencies
- **New roles needed to advance CTP 2050:** Facilitate countywide collaborative on data and system management
- **Policy topics to consider:**
  - Dedicated ongoing funding for data collection and system management
  - Project reporting requirements and policy tracking
  - Autonomous vehicle and connected vehicle readiness
  - Asset Management roles and responsibilities
- **Specific near-term actions:**
  - Strategic Data Plan
- **Funding opportunities:**
  - Measure AA
  - Local Transportation funds
- **Example projects:**
  - Data collection program for CTP performance measures
  - TAM Demand Model (updates every 4 years coincident with regional MTP/SCS updates)
  - Improved transportation asset management inventory
  - System Monitoring Program
  - Adaptive traffic signals and ramp metering on US 101
- **Performance measure(s):**
  - Percent of agencies reporting that their process for identifying projects and developing maintenance strategies/plans incorporate equity, safety, and sustainability considerations
  - Regular update of the CTP 2050 metrics



## Implementation Plan

Implementing the CTP 2050 Vision, Goals, and Strategies will require new financial and staff resources, and for various county agencies to establish new roles and partnerships. TAM will play multiple roles in the future including convener, facilitator, funding strategist, technical support, project delivery support, and grant funding application support. TAM will focus staff resources on multi-jurisdictional projects and programs that serve multiple communities, and which can leverage regional, state or federal funding programs.

Instrumental to successful implementation of the CTP will be establishment and execution of partnerships with multiple agencies and non-governmental organizations. One way to form these connections would be to formalize Technical and Equity working groups, first convened for the CTP, into groups that meet on a regular basis to discuss progress on the CTP Vision, Goals, and Strategies.

## Implementation Framework

The 15 strategies are each advanced through one of three implementation pathways:

### *Thematic Strategies*

Thematic strategies align with CTP 2050 Goals and TAM's commitment to data-driven planning. These strategies will not be accomplished through one-off programs or projects but instead must be woven and implemented through all TAM programs, projects, planning efforts, and funding.

- Safe Travel for All
- Equity Community Investments
- Adaptation to Climate Change
- Transportation Data & System Management

### *Network Strategies*

Network strategies may include programmatic elements, but they primarily define specific geographic priority networks for a variety of transportation topics throughout the county. Some of the priority networks are defined in the CTP, while others are more locally defined and will continue to be locally prioritized.

- Fix It First (and Better)
- Accessible and Walkable Communities
- Regional Connectivity
- Complete Active Transportation Network
- Higher Quality Transit
- Connected and Complete Community Corridors

### *Programmatic Strategies*

Programmatic strategies may require a combination of information curation and promotion, digital platform and/or tool development, agency coordination, and physical infrastructure investments. All programmatic strategies will be most effective if managed on a countywide scale and will require dedicated staff time at TAM, partner agencies, or a combination of the two.

- Easy and Safe School Travel
- Travel Education and Assistance Programs
  - Including Flexible Ride Programs
  - Including Commute Alternatives
- Zero Emission Vehicles
- Visitor Travel Management

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*Local Corridor Case Study for using the Implementation Framework:*

*The CTP serves as a foundational document for transportation planning in the county. As project sponsors seek to develop projects, the CTP serves as a reference for identifying needs of the system. Project sponsors should review CTP maps and Strategies for applicability to each project, and coordinate project scoping meetings with relevant partner agencies identified in relevant CTP strategies, prior to application of any local, regional, state or federal grants or funding decisions. Once a project concept is developed, stakeholder engagement should continue to address identified needs and implementation actions.*

*As an example, Bridgeway in Sausalito is identified as part of the CTP transit priority network, a segment of the primary active transportation network, a segment of the High Collision Network, a route that serves an equity priority community (i.e., Marin City), a major evacuation route, and located in a sea level rise vulnerability zone. Development of a comprehensive corridor plan for Bridgeway should involve consultation with multiple agencies including TAM, Marin Transit, Golden Gate Bridge Highway and Transit District, Marin Wildfire Prevention Authority, adaptation planners, Caltrans and others. This collaboration and development of a corridor plan that provides co-benefits to address the range of needs and strategies would not only address the CTP vision and goals and thereby future proof the investments, but also make the corridor plan more competitive for federal, state, and regional grant programs.*

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## Funding Approach

While TAM manages important local transportation sales tax funding, including Measure AA and Measure B, and provides significant direction to the region for other funding recommendations, there continues to be the need to tap into federal and state grant programs to ensure that local dollars can be leveraged to implement the important programs and projects that would help address TAM's CTP Strategies.

However, to access some highly competitive grant programs with projects that will address the CTP Vision, it will be important to develop plans, policies and partnerships that support the county's funding opportunities. In most cases, federal and state grant programs also require a level of project readiness that must be also addressed so that when grants become available, a coordinated approach is already developed to advance CTP strategies.

## Partnerships

To be competitive in oversubscribed federal and state grant programs, it may be necessary to look beyond TAM's historical role in the county and assemble project partners that can expand Marin's reach into the federal and state funding programs. These partnerships not only help engender a spirit of cooperation but also help address regional connectivity at a very local level by bringing the needs of the project sponsors together to solve a county or regional need.

For example, several county MPOs and CMAs have been successful in obtaining Transit and Intercity Rail Program (TIRCP) funding by partnering with adjacent counties and transit operators to develop a program of projects that address the goals of TIRCP while meeting their own county transportation needs. Sonoma County Transportation Authority (SCTA) partnered with both their own county's transit providers along with adjacent county transit providers in Marin and Mendocino counties and was awarded \$24 million for a coordinated program of projects to improve local connectivity to the SMART rail service.

As another example, Affordable Housing Sustainable Communities (AHSC) grants have also been utilized to advance affordable housing goals and transit capital projects and can be coordinated with local affordable

housing developers. In such cases, the grant funds can assist the local transit operators expand their local service offerings as well as provide passenger improvements, improved transit facilities and on-street operational improvements. This approach could be used for several priority programs within the CTP with a variety of different partners.

## Planning

While partnerships prove that coordination can be successful, the success was supported by long term planning processes that 1) evaluated potential project elements and their impacts, 2) included estimated project costs and benefits that could be used to support future grant application process, and 3) provided a forum for local agencies to address local issues with a broader lens. Transportation planning funds are often limited, and competitive. Agencies seeking to compete for funding to address local transportation challenges are often viewed through land use, equity, safety or other regional/state goals, and Agencies that can demonstrate support or work towards implementation of these goals are more competitive for limited funds.

### *California Environmental Quality Act (CEQA)*

CEQA Guidelines exempt countywide transportation plans from CEQA (i.e., CEQA Guidelines section 15378(b)(4)), as well as the very next subpart (i.e., 15378(b)(5)). Those sections exempt from the definition of a CEQA “project” the “creation of government funding mechanisms” as well as other “organizational or administrative activities” of governments that “will not result in direct or indirect physical changes in the environment.”

## What Lies Ahead

TAM’s actions over the next 25 years will greatly shape current and future residents’ lives, even as outside forces like climate change, new technologies and political uncertainty impact everyday life. As TAM proceeds, several priorities identified in CTP 2050 can be successfully delivered within TAM’s available and anticipated funding. Other important challenges identified during the Plan’s development can be advanced incrementally with available funds, while emerging programs can be more sharply defined for future consideration.

To achieve the greatest benefit from this CTP, the following actions will be useful:

- Maintain progress on meeting TAM’s commitment to safety, equity, and sustainability in its governance, planning and investments
- Invest in the TAM organization and staff to support evolution into a data-based decision-making agency
- Describe projects that are compatible with CTP goals to synchronize with state and regional mobility, land use, and social equity guidance
- Develop policies to maximize the effectiveness of limited local transportation dollars
- When TAM reviews the Measure AA Expenditure Plan in 2025, ensure funding criteria advance the CTP Vision and Goals.
- Establish permanent technical and equity work groups and more actively collaborate with other public agencies to deliver climate change adaptation, safety best practices, regional trails, and a range of transformative transit programs.

**Table 2** below provides a list of next steps for implementation.

**Table 2: CTP 2050 Next Steps for Implementation**

DRAFT CTP 2050 IMPLEMENTATION ACTIVITY	LEAD	KEY PARTNERS
<b>Early Actions</b>		
TAM Technical Working Group	TAM	Local Jurisdictions & Transit Operators
TAM Equity Working Group	TAM	Community partners, Marin Transit
Evaluation of existing programs & CTP Alignment	TAM	Local Jurisdictions & Transit Operators
Measure AA Review	TAM	Local Jurisdictions & Transit Operators
<b>Advancing Work in Progress (apply key CTP 2050 priorities)</b>		
Transportation Project Planning & Development	TAM, Local Jurisdictions, Transit Operators	MTC, Caltrans
Land Use Planning & Development	Local Jurisdictions	TAM, ABAG, Transit Operators, Parks, CARB
Marin and Sonoma Coordinated Transit Service Plan (MASCOTS)	Transit Operators	TAM, SCTA, MTC
Sea Level Rise Study	TAM	Local Jurisdictions, Parks, BCDC, MTC, Caltrans
MTC TOC Policy Compliance, Specific Plans for existing PDAs	TAM	Local Jurisdictions, MTC
Marin-Sonoma Narrows Project and closure of HOV gap on US-101	TAM	Caltrans, Transit Operators, MTC
Advancement of Part-Time Transit Lanes on US-101	TAM	Caltrans, Transit Operators, MTC
Richmond San Rafael Bridge Forward suite of corridor improvements	BATA	TAM, CCTA, Golden Gate Transit, Caltrans
Redwood Bikeshare Pilot	TAM, SCTA	Local Jurisdictions
Local Road Safety Plan Adoption & Vision Zero Implementation	Local jurisdictions	TAM, Caltrans
TAM Equity Action Plan	TAM	EWG
<b>Initiate New Efforts (organize around CTP 2050 Vision, Goals, and Strategies)</b>		
Traffic Signal Modernization Study and Implementation, including transit signal prioritization on Transit Priority Corridors	TAM	Working groups, Transit Operators
Update to Coordinated Countywide School Transportation Study	TAM, Marin Transit, and MCOE	Working groups, School districts,
Countywide Active Transportation Plan & Coordinated Grant Approach	TAM	Working groups, Marin Transit
Identify new PDAs	Local Jurisdictions	TAM, MTC
Advance Mobility Hubs	TAM, Local Jurisdictions, Transit Operators	Working groups, MTC, Caltrans
VMT Toolkit Development	TAM	Local Jurisdictions, Working groups
VMT Policy Adoption and Transportation Impact Analysis Guidelines	Local Jurisdictions	TAM, Working groups
Explore future of Flexible Transit Services for non-drivers, including seniors and people with disabilities	MTC/MCTD	TAM, Transit Operators
Coordination on Developing or Updating Traffic Impact Fee Programs	TAM, Local Jurisdictions	Working groups, Transit Operators
Support ZEV Funding Opportunities	MCE	TAM, Local Jurisdictions
Conduct ADA Transition Plans	Local Jurisdictions	TAM, Working Groups

DRAFT CTP 2050 IMPLEMENTATION ACTIVITY	LEAD	KEY PARTNERS
<b>Establish New Processes (organize around CTP 2050 Vision, Goals, and Strategies)</b>		
Establish Data Management Program	TAM	Local Jurisdictions & Transit Operators
Establish School Transportation Committee	TBD	TAM, MCTD, MCOE and School Districts
Establish Marin Visitor Travel Collaborative	TBD	TAM, County, Transit Operators, Parks, NPS, Caltrans, Marin Convention & Visitors Bureau

## 6. Measuring Performance

Marin County has a history of innovation and success with data collection and analyses for local efforts including Safe Routes to Schools programs, wildfire evacuation planning, and Travel Model development and update programs. TAM was one of the first county transportation agencies in the San Francisco Bay Area to develop an activity-based travel model, have a system monitoring program that provides a historical data set on system usage, complete a robust origin-destination travel report in 2018, and partner with technology companies (e.g., Uber and Lyft) to gather ridership data through innovative first/last mile programs. TAM supports local agencies with travel data through traditional and big data sets such as Inrix (i.e., speed and travel time data from private data provider) and PeMS (i.e., freeway speed and volume data from Caltrans monitors), and partner with agencies such as the Marin Wildfire Prevention Authority to develop robust evacuation data sets to support decision makers.

The CTP 2050 is a data-driven and performance-based plan, and implementation of the plan will be monitored over time to determine how effective the strategies are in accomplishing the plan Vision and Goals, as well as what changes should be made to adjust to emerging trends and technologies.

**Table 3** below shows the CTP 2050 performance measures and their relationship to the CTP goals.

**Table 3: CTP 2050 Performance Measures**

	Unit	GOAL 1 Equitable, Accessible, & Affordable System	GOAL 2 Safe and Complete Multimodal Network	GOAL 3 Sustainable, Innovative & Resilient Future
<b>CTP 2050 PERFORMANCE MEASURES</b>				
1. Achieving carbon neutrality for the transportation sector in Marin County through implementation of programs supporting clean vehicles and fuels, supporting sustainable development, and meeting VMT reduction goals.	GHG emissions <sup>14</sup>	√	√	√
2. Percent of population within 15-minute walk of high-quality transit service (defined as all rail and ferry stations as well as fixed route bus service with intervals no longer than 15 minutes)	%	√	√	√
3. Transit System Ridership: total riders using fixed route services, total riders using demand response routes, total riders using regional routes, and total riders using flexible ride services (i.e., paratransit and private providers as data is available)	#, Annual Ridership (tracked separately by route type)	√	√	√
4. Percent of CTP Primary Active Transportation Network completed	%	√	√	√

<sup>14</sup> <https://vitalsigns.mtc.ca.gov/indicators/greenhouse-gas-emissions>

CTP 2050 PERFORMANCE MEASURES	Unit	GOAL 1 Equitable, Accessible, & Affordable System	GOAL 2 Safe and Complete Multimodal Network	GOAL 3 Sustainable, Innovative & Resilient Future
5. Percent of Transit Corridors with priority treatments	%	√	√	√
6. Fatal and serious injury crashes on High Collision Network (HCN) identified in Marin County Local Roadway Safety Plan (LRSP)	#, 5-Year Average of Collisions	√	√	√
7. California Office of Traffic Safety (OTS) countywide rankings	Ranking	√	√	√
8. School transportation coordination process implemented with School districts, Marin Transit, and TAM	Yes / No / Partial	√	√	√
9. Percent of students making green trips	%	√	√	√
10. Percent of school funding going to schools in areas meeting federal childhood poverty thresholds	%	√	√	√
11. Progress in implementing Community Based Transportation Plan (CBTP) projects and programs (% of action plans that are complete)	%	√	√	√
12. Increase in Class 1, protected and/or separated multi-use paths	#, Centerline Miles	√	√	√
13. Number of projects that mitigate or directly address SLR risk; number of projects that improve wildfire evacuation	#, Total Projects		√	√
14. Number of Green/Cool streets or innovative climate treatments in local streets and roads projects	#, Total Projects		√	√
15. Percent of public fleets in Marin County that are compliant with CARB ZEV fleet requirements	%			√
16. Number of public EV chargers in Marin County	#			√
17. Improvement in road pavement conditions (scored using Pavement Condition Index (PCI))	#, Average PCI		√	√
18. Percent of agencies with SB 743 VMT reduction policies	%		√	√
19. Transit speed and reliability performance on transit priority corridors	Route speeds, On-time performance	√	√	√
20. Average hours of delay on US 101 and variation in best and worst average hours of delay	#, Daily Time			√
21. Number of projects implemented that add connectivity or improve the safety and comfort of existing connections for communities disconnected by major roads and freeways	#, Total Projects	√	√	
22. Number of projects that remove travel barriers for historically underserved, vulnerable road user, or non-driver populations	#, Total Projects	√	√	
23. Percent of major transit station areas compliant with MTC TOC Policy	%	√	√	√

CTP 2050 PERFORMANCE MEASURES	Unit	GOAL 1 Equitable, Accessible, & Affordable System	GOAL 2 Safe and Complete Multimodal Network	GOAL 3 Sustainable, Innovative & Resilient Future
24. Percent of overall housing units planned and permitted within Priority Development Areas (PDA) or Transit Priority Areas (TPA)	%	√	√	√
25. Visitor travel coordination process implemented with Marin Visitor Travel Collaborative	Yes / No / Partial	√	√	√
26. Overall participation in Marin Commutes Program	#, participating individuals	√	√	√
27. Describe how TAM Board actions would support accomplishing CTP 2050 vision, goals, strategies, in future staff reports. Present an update on CTP 2050 metrics to the TAM Board every year.	Yes / No / Partial	√	√	√
28. Percent of agencies reporting that their process for identifying projects and developing maintenance strategies/plans incorporate equity, safety, and sustainability considerations	%	√	√	√
29. Regular update of the CTP 2050 metrics	Yes / No / Partial	√	√	√

## Development of a Data and System Management Program

TAM measures the impact of existing programs and projects and supports all modes of travel in the county across multiple owners and operators. With the development of the CTP, there is an opportunity to align existing data collection efforts, with the needs and priorities established as part of the CTP. Data and system management has two major areas of focus, data on travel behaviors, and data on investments with partner agencies. Both sets of data will be needed to monitor investment trends and the resulting community benefits, and strong partnerships will be required to develop and monitor investment performance. This program will require dedicated resources and partnerships with agencies and private data providers.

The purpose of a data and system management program is to:

- Develop a county travel data portal to monitor travel patterns and progress of planned changes to the network and travel programs,
- Collect and document data from partner agencies including project/program status and data obtained through real-time monitoring stations,
- Provide information to the public on available travel options,
- Inform the need to refine policies and strategies,
- Inform how to refine future investment priorities, and
- Support management of existing and new technologies such as connected and autonomous vehicles.
- Determine ongoing resources needed to carry out a program.

TAM is preparing a concurrent Strategic Data Plan that is a multi-year plan designed to obtain, manage, and distribute data for multiple goals including:

- Monitoring progress in meeting the vision and goals of the 2050 CTP,
- Implementing 2050 CTP strategies and informing future updates of the 2050 CTP,
- Informing investment decisions by the TAM Board,
- Assisting partner agencies in project development and network management activities,
- Supporting future grant funding applications,
- Updating the countywide travel demand model, and
- Providing travel information to the general public.

The Plan will look at the opportunity for ongoing monitoring through local field monitors and through normal planning, design, and maintenance activities. The Plan will also define appropriate intervals for reporting and data visualization.

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*[Closing Statement: From the development of the 1973 Countywide Plan, multiple generations of creative and determined endeavors in Marin County have set the building blocks for our community and its mobility. This CTP provides a data driven blueprint for how TAM and the community of diverse stakeholders it serves can add to that amazing history by concentrating on what matters most and striving for excellence in the outcomes it delivers.]*

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## Companion Documents/Appendices

1. Glossary of Acronyms
2. Outreach Summary Report
3. Key Transportation Partners
4. Guiding Legislation and Plans
5. Transportation Equity Mapbook

**Appendix A: Glossary of Acronyms**

ABAG	Association of Bay Area Governments	HCD	California Department of Housing and Community Development
ACS	American Community Survey	HCN	High Collision Network
ADA	Americas with Disabilities Act	HOV	High Occupancy Vehicle
ATP	Active Transportation Program	HSIP	Highway Safety Improvement Program (state grant)
AV	Autonomous Vehicle	IJJA	Infrastructure Investment and Jobs Act (2023)
BATA	Bay Area Toll Authority	KSI	Killed or Seriously Injured
BCDC	Bay Conservation & Development Corporation	LSRP	Local Road Safety Plan
CAP	Climate Action Plan	MALT	Marin Agricultural Land Trust
CAPTI	Climate Action Plan for Transportation Infrastructure	MASCOTS	Marin and Sonoma Coordinated Transportation Service study
CARB	California Air Resources Board	MCEP	Marin Climate & Energy Partnership
CBTP	Community Based Transportation Plan	MCTC	Marin County Transit District
CDC	Marin City Community Development	MOU	Memorandum of Understanding
CEQA	California Environmental Quality Act	MTC	Metropolitan Transportation Commission
CMB	Cross Marin Bikeway	MTP/SCS	Metropolitan Transportation Plan/Sustainable Communities Strategy
COC	TAM Citizen's Oversight Committee	MWPA	Marin Wildfire Prevention Authority
CPUC	California Public Utilities Commission	NSGW	North-South Greenway
CTP	Countywide Transportation Plan	OBAG	One Bay Area Grant (MTC grant program)
CV	Connected Vehicle	OTS	California Office of Traffic Safety
EPA	Environmental Protection Agency	O&M	Operations and Maintenance
EPC	MTC Equity Priority Communities areas	PBA	Plan Bay Area (MTC MTP/SCS)
EV	Electric Vehicle	PDA	MTC Priority Development Areas
eVTOL	Electric vertical take-off and landing aircraft	PCI	Pavement Condition Index
EWG	Equity Working Group	PG&E	Pacific Gas & Electric utility
FAA	Federal Aviation Administration	RHNA	Regional Housing Needs Allocation
FAST	Fixing America's Surface Transportation Act (2015)	RM2	Regional Measure 2
FHWA	Federal Highway Administration	RM3	Regional Measure 3
GHG	Greenhouse Gas	SB1	Senate Bill 1
GGBHTD	Golden Gate Bridge, Highway, and Transportation District	SCTA	Sonoma County Transportation Authority
		SLR	Sea Level Rise

SMART Sonoma-Marin Area Rail Transit  
SR2S Safe Routes to Schools Program  
SRTP Short Range Transit Plan  
SS4A Safe Streets for All (federal grant)  
TAC Technical Advisory Committee  
TAM Transportation Authority of Marin  
TDM Transportation Demand Management  
TIRCP Transit & Intercity Rail Program (state grant)  
TNC Transportation Network Company (Uber, Lyft)  
TOC MTC Transit Oriented Communities policy  
TPA Transit Priority Area  
TSP Transit Signal Priority  
VMT Vehicle Miles Traveled  
WUI Wildland Urban Interface  
ZEV Zero Emission Vehicles

From the development of the 1973 Countywide Plan, multiple generations of creative and determined endeavors in Marin County have set the building blocks for our community and its mobility. This CTP provides a **data driven blueprint** for how TAM and the community of diverse stakeholders it serves can add to that amazing history by concentrating on **what matters most** and **striving for excellence** in the outcomes it delivers.

## Acknowledgements

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**DATE:** December 9, 2024

**TO:** Transportation Authority of Marin Board of Commissioners

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

**SUBJECT:** Marin Sonoma Narrows (MSN) Project Update & High Occupancy Vehicle (HOV) Lane Hours of Operation (Discussion), Agenda Item No. 10

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## RECOMMENDATION

This is an informational item to provide a project status update on the completion of the MSN B7 project including the opening of HOV lanes connecting Marin and Sonoma Counties and corresponding HOV hours of operation.

## BACKGROUND

The completion of the HOV lane system along US 101 in Marin and Sonoma counties has been a goal for the past several decades. In Marin County, the US 101 HOV system has advanced in segments including the US 101 HOV Gap Closure Project in the 2004 Measure A Expenditure Plan, and the MSN corridor program. Because of the scale of MSN (17 miles between Novato and Petaluma), the program has been delivered in phases in both counties, with phases completed over time as funding becomes available.

The MSN B7 Project is the final project to add northbound and southbound HOV lanes on the US 101 MSN corridor. The project will also complete the fifty-two mile HOV system along US 101 from the Richardson Bay Bridge in southern Marin County to Windsor in Sonoma County.

Stage 3 of the MSN B7 project is nearing completion, with a traffic shift to the newly constructed northbound lanes scheduled for winter 2024/25, pending weather. In Stage 4, the final construction stage, a new median barrier, final lift of asphalt concrete, and striping and signage will be completed. It is anticipated that the MSN B7 project will be complete and HOV lanes open for use in summer of 2025.

Currently, Marin and Sonoma counties have independent HOV operating hours for the HOV lanes within their respective counties. When B7 is complete and the lanes are connected, there will need to be compatible HOV hours of operation on US 101 in the two counties. TAM Board and local discussions on HOV hours of operation on US 101 occurred prior to the full funding and completion of a continuous carpool lane in Marin and Sonoma counties. With the upcoming completion of the MSN project, staff are updating the Board on potential operations discussions. It should be noted that while local feedback is important, the Bay Area's Managed Lane Committee, comprised of members from Caltrans, the Metropolitan Transportation Commission (MTC) and the California Highway Patrol (CHP), determines HOV hours of operation.

## **DISCUSSION/ANALYSIS**

### **Marin Sonoma Narrows Update**

In 2011, the first MSN project broke ground as one of a series of projects to construct approximately 17 miles of northbound and southbound High Occupancy Vehicle (HOV) lanes in Marin and Sonoma counties. The Marin Sonoma Narrows extends approximately 17 miles from State Route 37 in Marin County to Corona Road in Petaluma. The project was divided into 13 sub-projects to correspond with funding availability. The MSN project will close the gap in the greater HOV lane system along US 101 in both Marin and Sonoma counties. Construction of all of the mainline segments is complete except for the ongoing B7 phase.

The final two MSN projects, MSN B6 and MSN B8, are currently in the design phase. MSN B6 will renovate the San Antonio Bridge. MSN B8 is a utility relocation and road widening project to relocate the remaining overhead utility lines and widen a portion of San Antonio Road to add bike lanes. Neither of these projects are fully funded. In addition, environmental mitigation monitoring for the various MSN projects will continue for another ten years.

### **Consistency of HOV Hours of Operations**

In July 2009, the final EIR/EIS for the Marin Sonoma Narrows was completed, providing guidance on the operations of the HOV lanes.

- “The HOV lanes would be restricted to vehicles carrying two or more people during specific hours, usually during the peak commute periods. Outside of these specified hours, the HOV lanes would be available to all vehicles, regardless of the number of passengers.” (page S-13)
- Bi-directional HOV lanes are assumed, “the analysis assumed that HOV lanes in the US 101 corridor in Marin and Sonoma Counties would operate in both the A.M. and P.M. peak hours for both southbound and northbound directions”. (Page 3.1-79)

The EIR/EIS and traffic operations reports did not provide direct HOV hours for consideration, deferring the decision to best align with traffic conditions near the time of the opening of the lanes. Now that the system will soon be connected, there is a near-term need to identify compatible HOV hours of operation on US 101 upon completion of the MSN project for both corridor and regional consistency.

Currently, the Marin and Sonoma HOV hours are as follows:

Marin:	6:30 A.M. to 8:30 A.M. southbound only 4:30 P.M. to 7:00 P.M. northbound only
Sonoma:	7:00 A.M. to 9:00 A.M. both directions 3:00 P.M. to 6:30 P.M. both directions

In addition, per Caltrans’ High Occupancy Vehicle Guidelines (Caltrans Deputy Directive 43-R), “The California Department of Transportation (Caltrans) uses managed lanes on the State Highway System (SHS) as a sustainable transportation system management strategy. Managed lanes are used to promote carpooling and transit usage, improve travel time reliability, reduce greenhouse gas emissions, and maximize the efficiency of a freeway by increasing person and vehicle throughput while reducing congestion and delay.”

To address the inconsistency of HOV hours between the two counties, a partner agency leadership team was formed to evaluate modifications to the hours of operation for the US 101 HOV lanes. The leadership team is comprised of executive staff from Caltrans, MTC, TAM, Sonoma County Transportation Authority (SCTA), CHP, and transit agencies. A traffic analysis of the corridor is underway to study and recommend hours of operation of the US 101 HOV system.

In addition to Caltrans HOV Directive 43-R1, there is agreement amongst the partner agency leadership to address regional consistency. HOV hours will be operational in both directions during both the morning and afternoon peak periods, or all day, if determined feasible. The study is currently assessing at least two scenarios:

1. 5:00 A.M. to 10:00 A.M., 3:00 P.M. to 7:00 P.M. (consistent with 7 state-owned bridges)
2. 5:00 A.M. to 8:00 P.M. (all day operations – consistent with regional express lanes)
3. To be determined

A possible third scenario will be evaluated at the recommendation of the partner agencies once the results of the first two scenarios are complete. Scenarios are for weekdays only.

Please note that Golden Gate Bridge HOV toll discount hours are 5:00 A.M. to 9:00 A.M. and 4:00 P.M. to 6:00 P.M. in the southbound direction.

### **Hours of Operations Implementation Process**

The approximate timeline to study and implement consistent HOV hours of operation on the corridor is as follows:

May – June 2024	Data collection by Caltrans – complete
July – Nov/Dec 2024	Traffic analysis – ongoing
November 2024 – January 2025	Refine traffic analysis, conduct possible 3rd scenario analysis
February 2025	Managed Lane Committee recommendation
February – March 2025	Report back to TAM and SCTA boards with recommendation
April – June 2025	Implement revised HOV signage along corridor – design and construction
Summer 2025	Open 52 miles of HOV lanes with updated hours of operation

The project team will return in early 2025 to report on the results of the study and the recommendation for the HOV hours of operation.

Once the hours of HOV operation are agreed upon, Caltrans will implement a project to update HOV hours signage along the US 101 corridor. Based on the current MSN B7 construction schedule, both the southbound lane and the northbound lane are anticipated to open by summer 2025. Recommended HOV hours shall be implemented once the carpool lanes are ready to open (i.e., not a phased approach). Like other managed lanes in the state, Caltrans will continue to monitor its performance annually.

### **Public Outreach/Messaging**

Public outreach and messaging will be handled through a collaboration of the partner agency Public Information Officers (PIOs) including Caltrans, MTC, TAM and SCTA. The PIOs are developing an outreach and messaging campaign that will be implemented prior to making any changes to the HOV hours of operation on the US 101 corridor.

### **Previous TAM Board Discussion**

In 2017, prior to the successful passage of Measure AA and Regional Measure 3, which provided local and regional funds for the MSN B7 project, and the securing of other funds for the MSN project, MTC proposed a pilot to modify HOV hours of operations in Marin County. These recommendations were the outcome of its Managed Lane Implementation Program (MLIP) recommendations. The focus of the MTC pilot was to support regional transit operations from Sonoma County operating in the HOV lane.

In response to the proposed pilot, the TAM Board resolved that a more comprehensive approach to changing HOV hours be considered, and not to proceed with a pilot for a standalone HOV hour change. With the opening of the continuous HOV carpool lane, there is no longer the need for a pilot demonstration, but a need to determine HOV hours of operation.

### **FISCAL CONSIDERATION**

Sufficient funding is available between the partner agencies to complete the traffic study. The agency partners are developing a shared cost funding plan to implement the change in HOV hours along the corridor.

### **NEXT STEPS**

The project team will return early next year to report on the results of the study and the recommendation for the HOV hours of operation.

### **ATTACHMENT**

Attachment A – Staff Presentation





# Marin Sonoma Narrows Project Update & HOV Hours of Operation

Transportation Authority of Marin  
Board of Commissioners

December 9, 2024

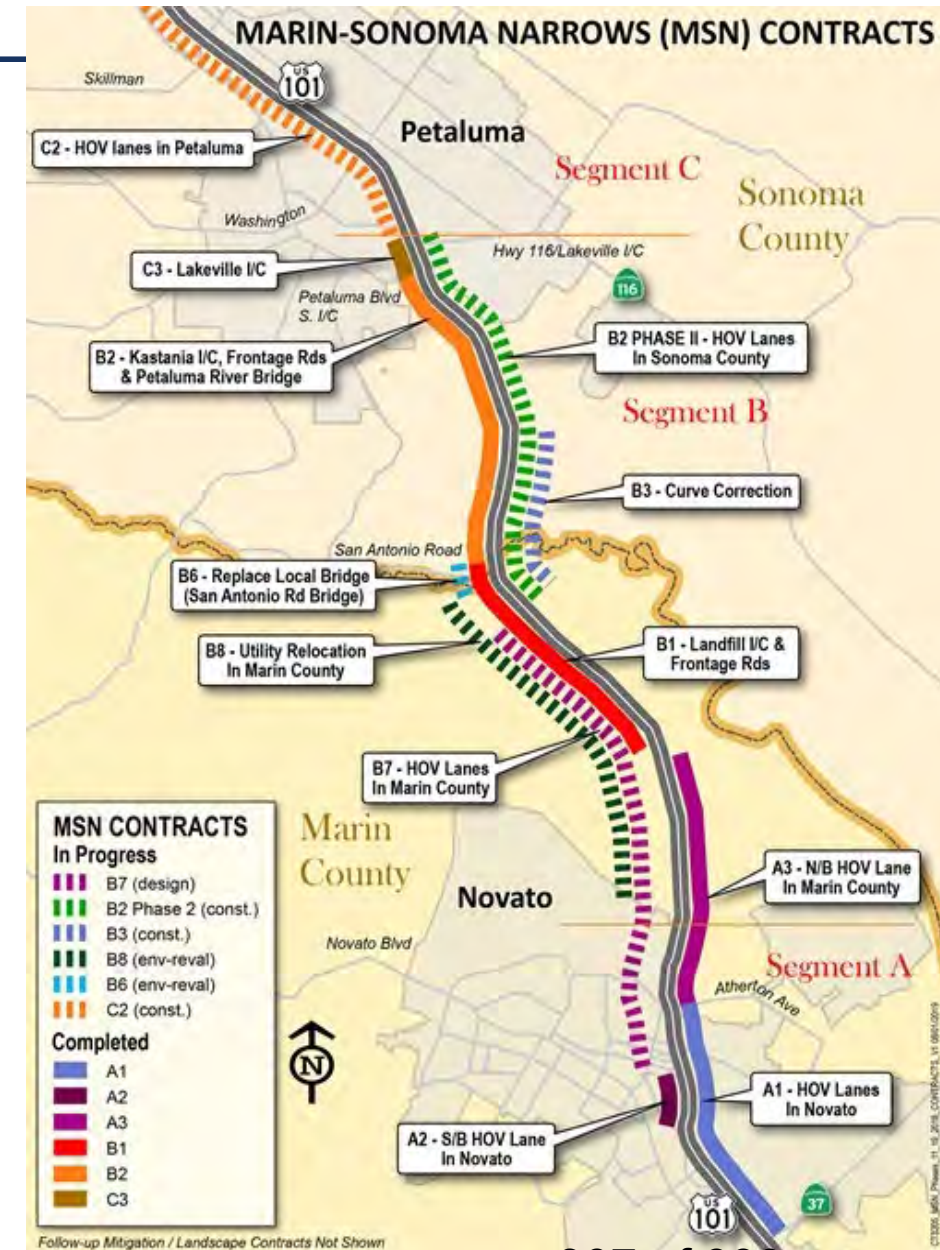
# Agenda



1. MSN B7 Project Update
2. Remaining MSN Projects
3. HOV Hours of Operation
  - Current HOV hours in Marin & Sonoma County
  - HOV Hours Technical Analysis
  - Decision Process & Timeline
  - Public Outreach

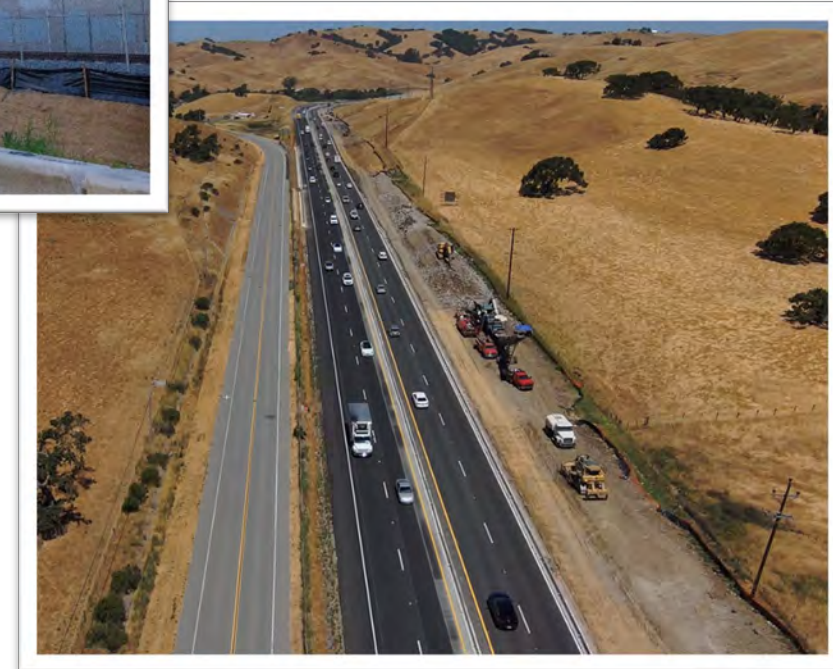
# MSN Projects

- 17-mile corridor from State Route 37 to Corona Road in Petaluma
- 13 Sub-projects
- Completes 52 miles of HOV system from Richardson Bay Bridge in Southern Marin to Windsor in Sonoma
- Construction began in 2011
- Construction of HOV system to be complete in 2025



# MSN B7 Project

- Completion of Stage 3 – NB widening and traffic shift  
Winter 2024/25
- Stage 4
  - ✓ Median Barrier
  - ✓ Final paving
  - ✓ Striping
  - ✓ Signage
- Complete Project and Open  
HOV lanes – Summer 2025 (weather depending)



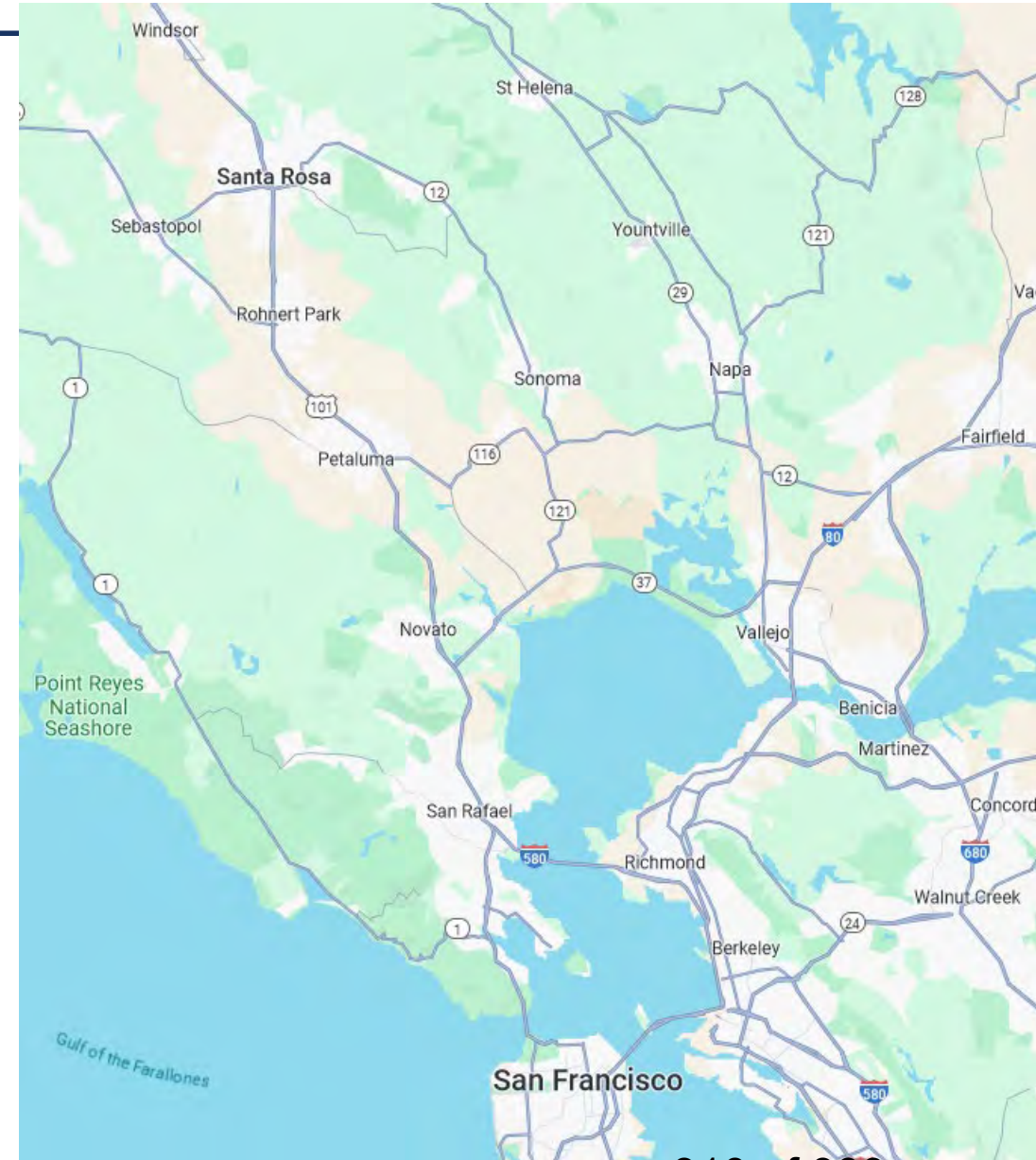
# Remaining MSN Projects

- MSN B6 – San Antonio Bridge Restoration
- MSN B8 – San Antonio Road Widening & Utility Relocation
- Corridor Wide Mitigation & Monitoring



# US 101 HOV Lanes

- MSN Project completes the North Bay US 101 HOV Lane System
- 52 miles from Richardson Bay Bridge in Southern Marin to Windsor in Sonoma



# Previous TAM Discussions on HOV Hours

- 2017 – MTC proposed pilot to modify HOV hours of operation to support transit in the HOV lane
  - MSN B7 not fully funded at the time (prior to passage of Measure AA, RM3, and securing of SB1)
  - Pilot specific to Marin only
- TAM Board resolved:
  - Pilot should not be standalone effort
  - Comprehensive approach to managing traffic is warranted
- With the opening of the HOV lane, there is no longer a need for a pilot program
- FHWA will require ongoing monitoring of HOV lanes operations by Caltrans

# Existing HOV Hours of Operation

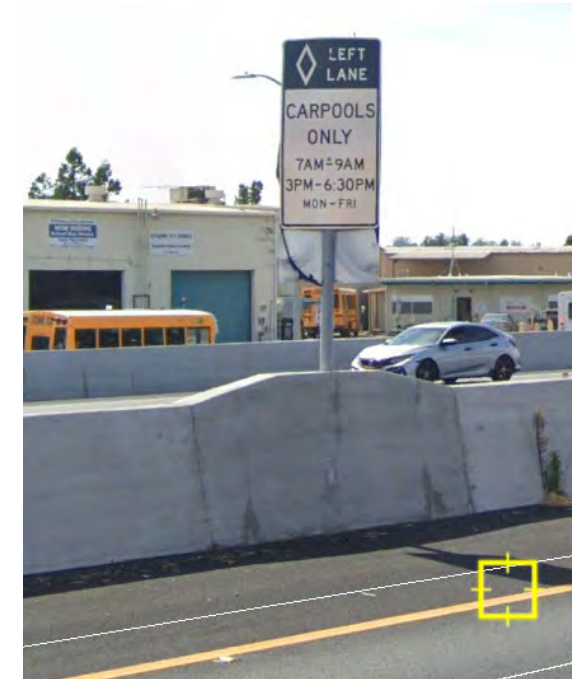
## Existing HOV Hours in Marin:

6:30 A.M. to 8:30 A.M. southbound only  
4:30 P.M. to 7:00 P.M. northbound only



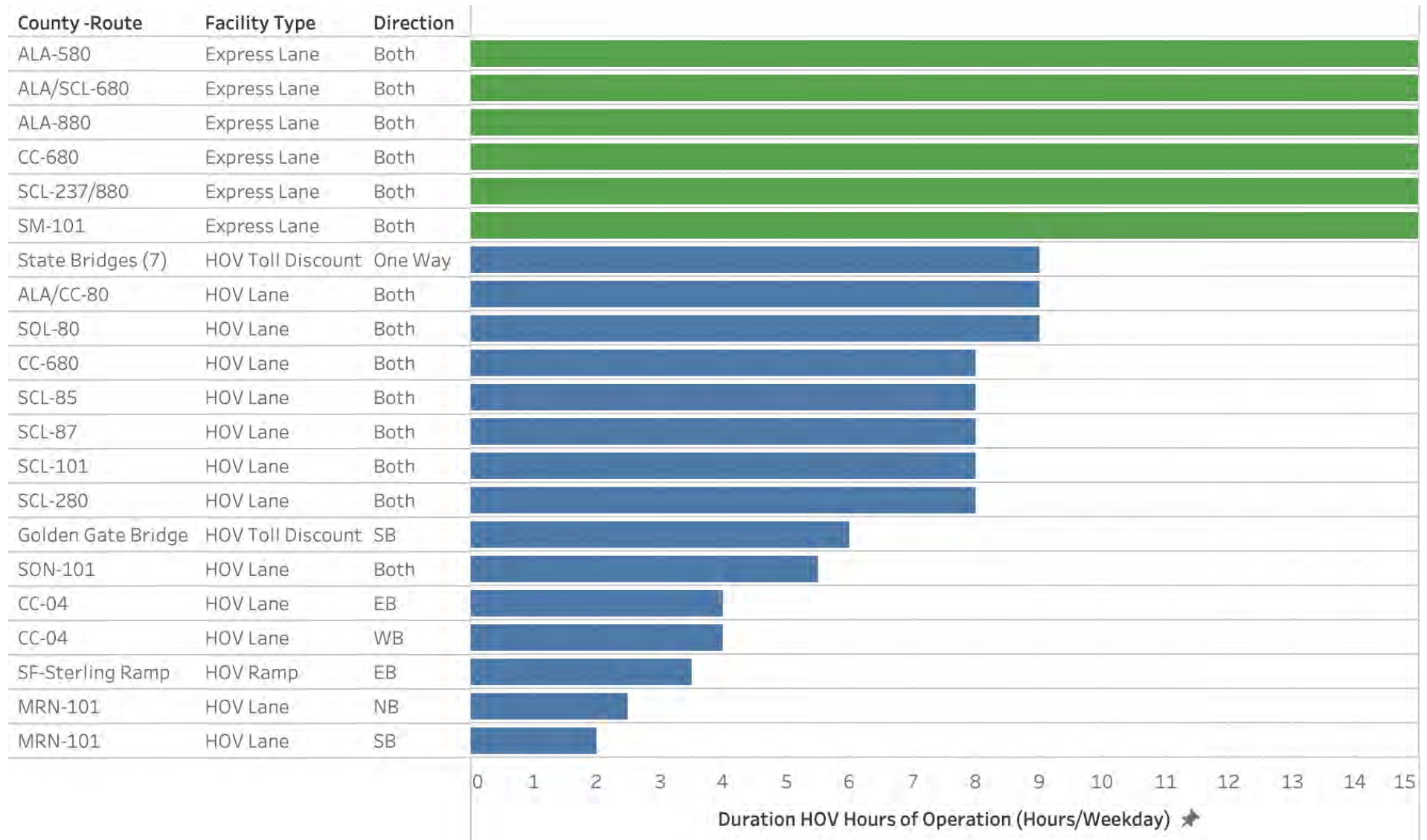
## Existing HOV Hours in Sonoma:

7:00 A.M. to 9:00 A.M. both directions  
3:00 P.M. to 6:30 P.M. both directions





# HOV Hours Around the Bay Area



# Partner Agency Leadership Team



# EIR/EIS & Caltrans Parameters

## Marin Sonoma Narrows EIR/EIS

- “The HOV lanes would be restricted to vehicles carrying two or more people during specific hours, usually during the peak commute periods. Outside of these specified hours, the HOV lanes would be available to all vehicles, regardless of the number of passengers.” (page S-13)
- Bi-Directional HOV lanes, “HOV lanes in the US 101 corridor in Marin and Sonoma Counties would operate in both the A.M. and P.M. peak hours for both southbound and northbound directions.” (Page 3.1-79)

## Caltrans HOV Directive 43-R1

“Managed lanes are used to promote carpooling and transit usage, improve travel time reliability, reduce greenhouse gas emissions, and maximize the efficiency of a freeway by increasing person and vehicle throughput while reducing congestion and delay”.

# HOV Traffic Study – Scenarios

Two initial scenarios (weekday only):

1. **5:00 A.M. to 10:00 A.M., and 3:00 P.M. to 7:00 P.M.**  
(consistent with 7 state-owned bridges)
2. **5:00 A.M. to 8:00 P.M.** (all day operations)

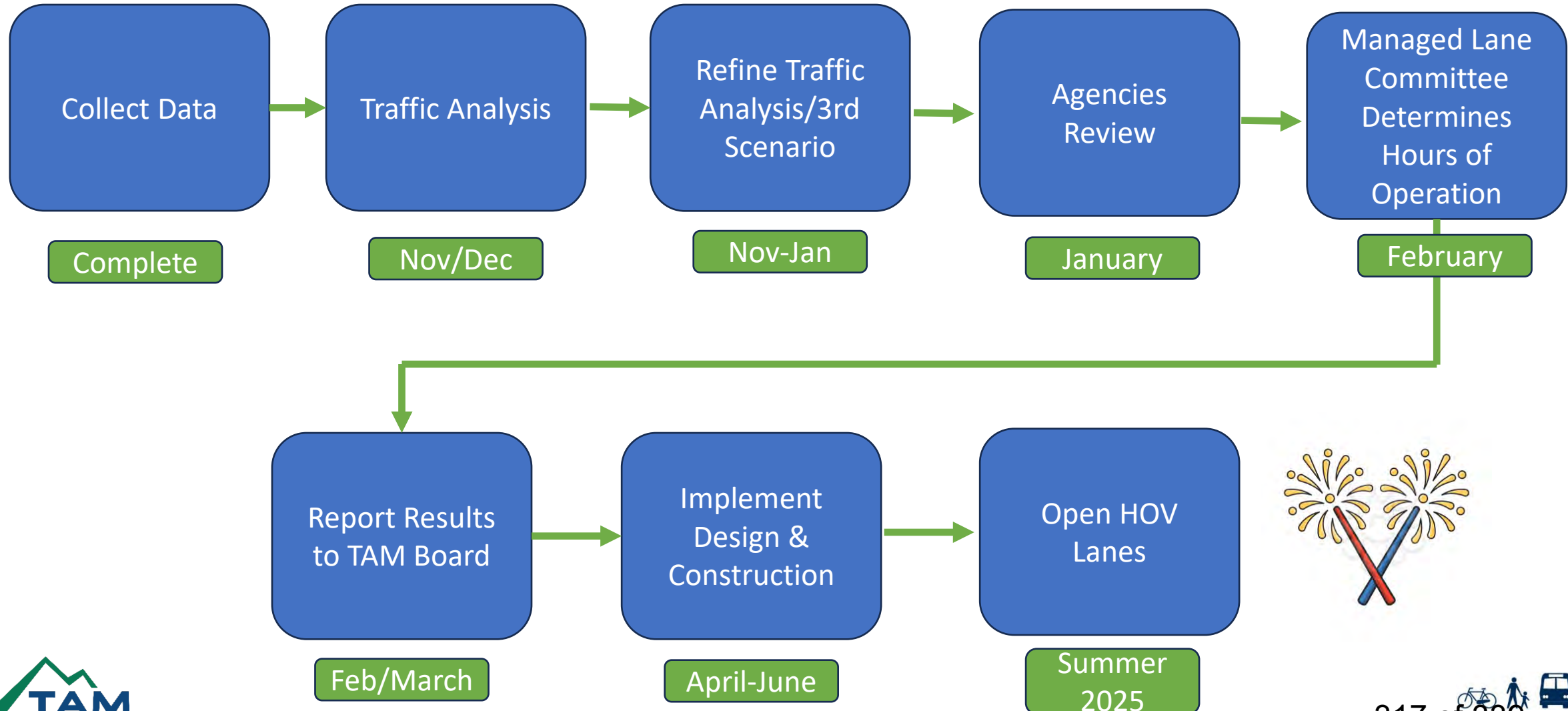
A possible third scenario will be evaluated at the recommendation of the partner agencies once the results of the first two scenarios are complete.

## Advantages of Peak Period vs. Continuous HOV operations

(Caltrans HOV Guidelines, 2020)

Peak Period Operation	Continuous HOV Operation
<p><b>Public perception</b> - avoid the public perception that the HOV lane is underutilized (the “empty lane syndrome”) during off-peak periods, particularly if public sentiment is not totally receptive to the HOV project.</p> <p><b>LOS</b> - Freeway lane densities are lower during off-peak periods, thus providing a higher LOS.</p> <p><b>Construction &amp; maintenance</b> - Lane closures during the off-peak for maintenance creates less congestion due to the availability of the additional lane.</p>	<p><b>Safety</b> - since continuous HOV operation occurs frequently on buffered or barrier-separated facilities, freeway incidents are less likely to affect HOV lane operation.</p> <p><b>Design</b> - continuous HOV operations can be applied on all types of geometric configurations.</p> <p><b>Signing and striping</b> - signing and delineation are simpler.</p> <p><b>Enforcement</b> - there is less motorist confusion concerning operational hours. Violation rates tend to be lower and enforcement is easier.</p> <p><b>Mode share</b> - since the ridesharing concept is encouraged at all times of the day, there could be a greater mode shift to ridesharing.</p>

# HOV Hours – Decision Process (2024-2025)



# Public Outreach/Messaging Plan

## Public Outreach Team



**METROPOLITAN  
TRANSPORTATION  
COMMISSION**

Partner agency PIOs are developing outreach and messaging campaign that will be implemented prior to making any changes to the HOV hours of operation on the US 101 corridor.

# Questions?

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Thank you!

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**DATE:** December 9, 2024

**TO:** Transportation Authority of Marin Board of Commissioners

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

**SUBJECT:** Alternative Fuels Program Update (Discussion), Agenda Item No. 11

---

## RECOMMENDATION

Staff will provide an update on the Measure B Element 3 Alternative Fuels Program.

## BACKGROUND

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

- Public Property EV Charging Infrastructure
- Public Agency EV Fleet Conversion
- Public Outreach/Technical Assistance

Since the September 2023 Alternative Fuels Program update, TAM staff has continued to deliver rebates, outreach and technical assistance initiatives, including the following:

- Finalized the Countywide EV Acceleration Strategy with Marin Climate and Energy Partnership (MCEP) to support local climate action plan implementation (this effort was funded by TAM in the amount of \$54,000)
- Conducted the second annual Clean Fleet Expo in September of 2024
- Supported the Charging and Fueling Infrastructure Grant resubmission by the County of Marin and new submission by the Southern Marin Fire District
- Coordinated closely with the Metropolitan Transportation Commission (MTC) on the development of the Transportation Electrification Program
- Continue to work with local jurisdictions in development of projects submitted through the 2022 Letter of Interest process
- Conducted and supported a School Electrification webinar
- Completed short-term, local jurisdiction led outreach efforts
- Ongoing delivery of the EV Fleet and EV Charging Stations rebates
- Monitor regional, state, and federal funding opportunities for Alternative Fuels and EVs

EV adoption has continued to rise with record sales recorded in Marin and statewide. To date in 2024, over 40% of new vehicle sales in Marin County were EVs according to the California Energy Commission (CEC).

## DISCUSSION/ANALYSIS

### TAM's Alternative Fuels Program

**Rebates:** TAM's Alternative Fuels Program continues to address and advance public agency charging installations and fleet needs. To date, TAM has provided rebates for 354 charge heads installed, with an additional 120 rebates planned for the current fiscal year. TAM's EV Fleet rebate program includes 51 total fleet rebates with 9 in the past fiscal year. Staff will continue to monitor regional, state, and federal rebate programs and make necessary adjustments to TAM's rebate program accordingly.

**Outreach:** TAM continues to support local outreach efforts to advance TAM's rebate program. This includes a coordinated email and video outreach campaign to encourage local partners to explore electrification funding opportunities, including TAM's rebate program. One recent highlight of TAM's outreach was the TAM-hosted Clean Fleet Expo held on September 12 at the Marin County Fairgrounds for local jurisdictions and regional partners on ways to electrify local fleets. Nearly 130 people attended. Attendees participated in an electric school bus ride along, interacted with exhibitors, and engaged in workshops discussing fleet transitioning and charging infrastructure.

**Technical Assistance:** As a part of TAM's technical assistance, TAM staff has worked closely with the Metropolitan Transportation Commission (MTC) on the ongoing development of its Transportation Electrification Program. This includes the development of the Local Fleet Electrification Plan program, which will help local jurisdictions take inventory of their fleet needs and map out a path towards electrification compliance with the California Air Resources Board (CARB) mandates. All local jurisdictions that applied (Corte Madera, Fairfax, Mill Valley, Novato, San Anselmo, San Rafael, Sausalito, Tiburon, and County of Marin) received awards for funding to develop Local Fleet Electrification Plans through this process.

TAM staff also closely coordinated with the Bay Area Air Quality Management District (BAAQMD) and MTC-led EV Coordinating Council to assist in the development of a Funding Navigator Tool to filter through available grant opportunities. The tool helps navigate eligibility, reporting requirements, and more here: [EV Funding Navigator Tool](#).

**Looking Ahead:** TAM's Alternative Fuels Program's work plan identifies the following actions to advance transitions to alternative fuels in Marin County:

- Continue to work with local jurisdictions to explore whether a coordinated grant or a single contractor can be retained to design, seek funding, build, operate and maintain EV charging stations in Marin County.
- Continue to coordinate with local jurisdictions on the implementation of the Local Fleet Transition Plans funded through MTC.
- Coordinate on local jurisdiction implementation of the MCEP Countywide EV Acceleration Strategy.
- Conduct outreach efforts including a live online webinar for CARB compliance and electrification, in-person equity focused events, Earth Day electrification event, and online webinars targeted at low income communities.
- Encourage utilization of TAM's rebate programs and continue to coordinate with local jurisdictions to find ways of streamlining the program.
- Continue to monitor outside funding opportunities and develop/support grant applications.

## Upcoming Opportunities

There are several funding programs anticipated or in process:

- MTC \$60 million grant program for Climate Program Implementation and Transit Oriented Communities: MTC has released additional funding opportunities for transportation electrification, in addition to the Local Fleet Electrification Planning support already received by a number of Marin jurisdictions.
- MCE Charged by Public Power Local Electrification Outreach Plan: Engagement within the City of San Rafael and other disadvantaged communities in MCE's service area. This effort develops a collaborative process with community members to plan for electrification within the community.

For upcoming outreach and technical assistance, TAM is planning to host an electrification transition and funding informational webinar later this fiscal year. There are also various in-person and online events in the fall of 2024 and for Earth Day in the spring.

This item was taken to the Alternative Fuels and Electric Vehicle (AFEV) Ad Hoc Committee on September 9, 2024, the TAM Funding, Programs, and Legislation (FP&L) Executive Committee on October 14, 2024, and the Community Oversight Committee (COC) on November 18, 2024. The following comments were provided:

- Recommended continued coordination with local jurisdictions on rebate programs and a potential joint grant application for coordinated EV charging installation
- Recommended a coordinated approach to charger installation across the County, including review and engagement surrounding Level 2 and Level 3 chargers
- Discussed the need for ongoing data collection related to managing EV charging stations and rebate programs
- Discussed the potential for grant writing and technical support for local jurisdictions
- Recommended continued coordination with MCE, MTC, BAAQMD and other regional partners to help deliver funding and programs for transportation electrification across Marin County
- Discussed elements of the TAM rebate program specific to individual projects and rebate amounts in tandem with regional and federal funding opportunities

## FISCAL IMPACTS

Revenues for this program have been assigned from Measure B Element 3.3 funding and the current budget of \$300,000 included in the FY2024-25 TAM Annual Budget is anticipated to be sufficient to conduct all the work items for the fiscal year.

## NEXT STEPS

Staff will continue to implement the Alternative Fuels program as described above, seek and support new funding opportunities, and return to the TAM Board as needed.

## ATTACHMENTS

Attachment A – Staff Presentation

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Item 11 - Attachment A

# Alternative Fuels & Electric Vehicle Program Update

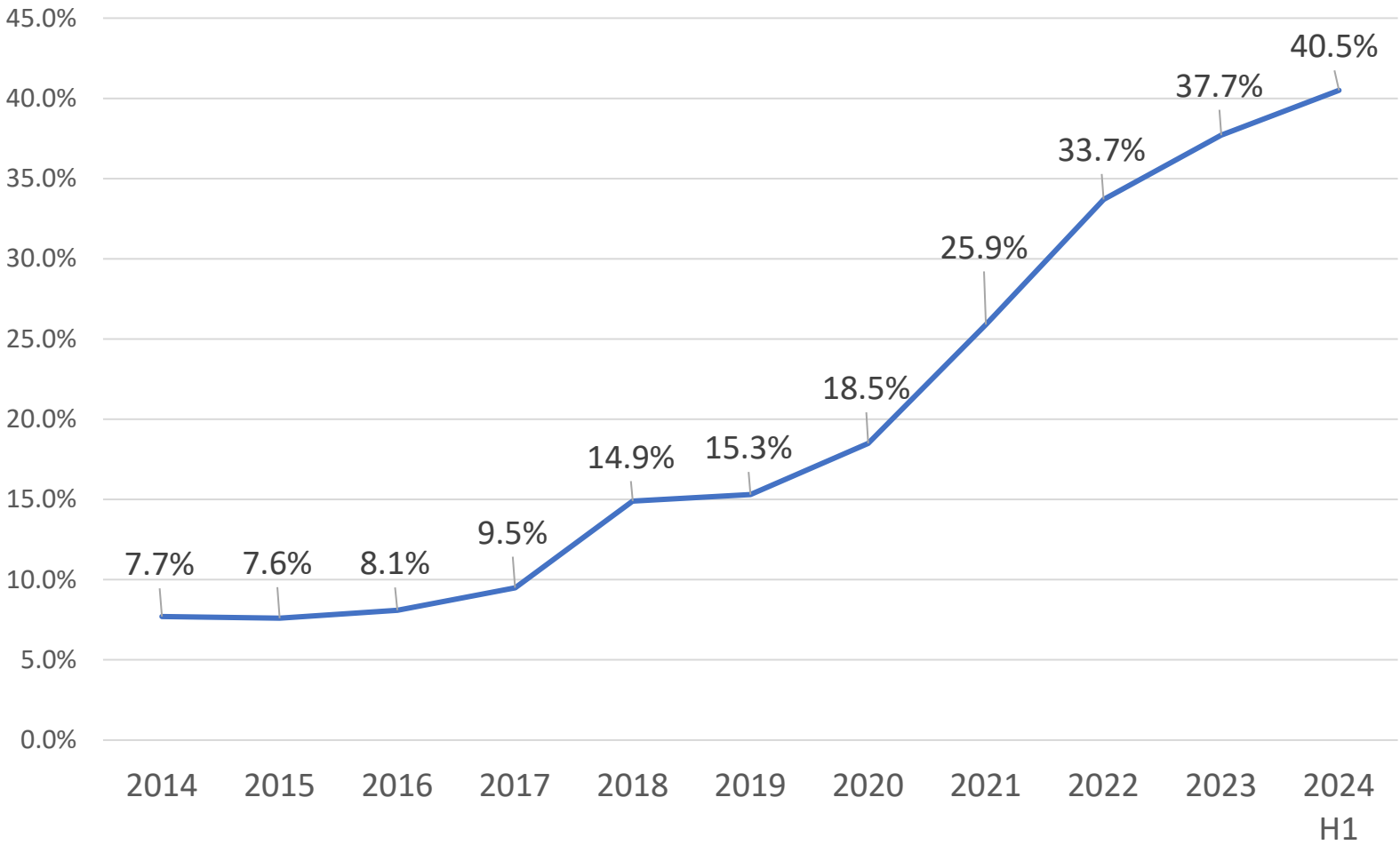
Transportation Authority of Marin

Board of Commissioners

December 9, 2024

# Market Trend in Marin County

Percentage of New Car Sales that are ZEV's  
Source: California Energy Commission



# Summary of Existing Program

- Measure B Element 3.3 – Works alongside Measure AA and Measure B investments to reduce GHG emissions
- EV Charger Rebate
  - Up to \$6,500 per head available from TAM/MCE
- EV Fleet Rebate
  - Expanded to include e-bikes, utility carts, etc.
- Pilot Provision
- Outreach/Technical Assistance
  - Technical assistance to public agencies
  - Support for outreach & events
  - Regional coordination



# FY2023/24 Budget & Expenditures

**FY23/24 Budget \$334,000**

Actual Expenditures ~\$150,000 (Rebates + Outreach)

## Rebate Amounts (\$44,152):

### EV Chargers

- 474 EV charger rebates total
- 8 installed last FY

### EV Fleets

- 55 EV fleet rebates
- 9 added last FY

### EV Outreach & Technical Studies

- Clean Fleet Expo
- Email Campaign for Rebates

TAM EV Charger Cumulative Totals





# Pending EV Charger Projects

## TAM Union School District – Charger Installations

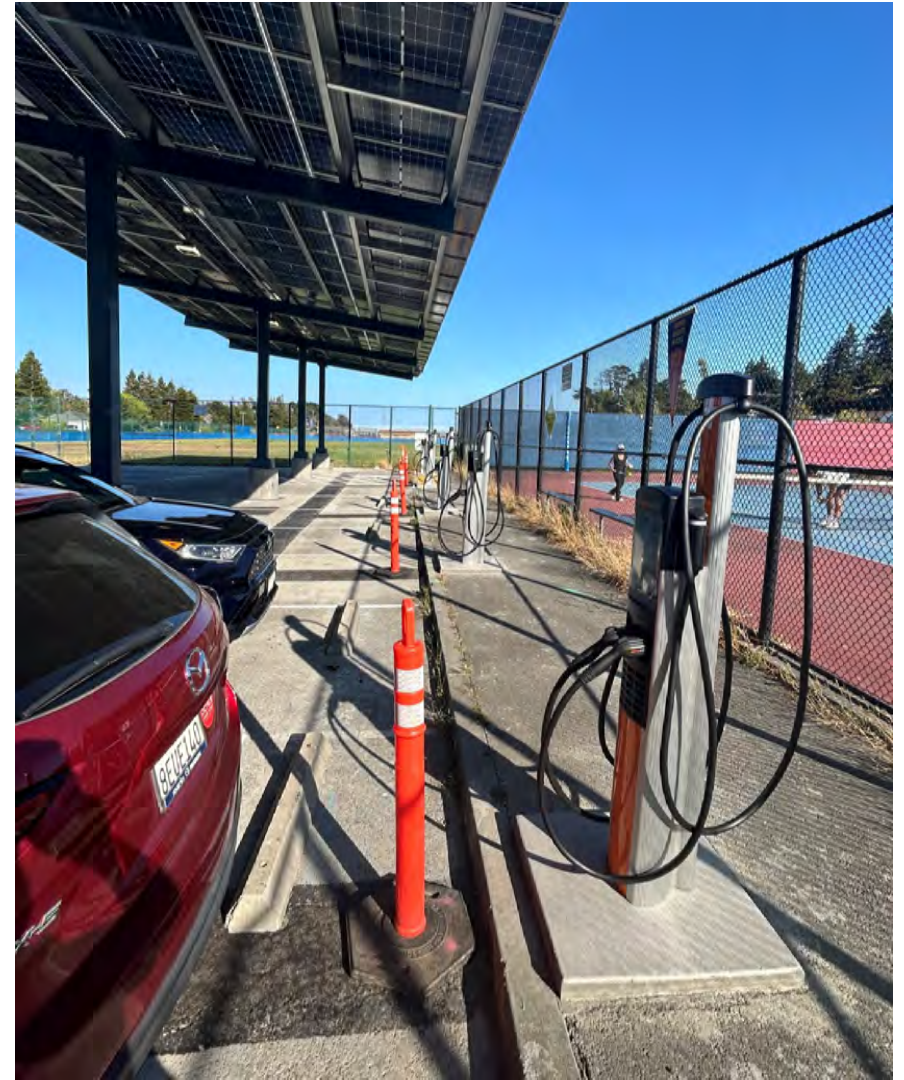
- Redwood High School (26)
- Archie Williams (8)
- TAM High (8)
- Plus, solar panel installation project

## City of Sausalito – Integrative Charging Partnership

- Installations:
  - Dunphy parking lot (6)
  - Muni lot (4)
  - City Hall (4)
- Operation & maintenance agreement in place with City
- Revenue share

## County of Marin – Avenue of the Flags

- 24 chargers installed in parking lot project



# Outreach Updates



## FY23/24 Outreach (\$106,406)

- Coordinated Email Engagement
- TAM Rebate Program Video
- LIME Foundation Partnership
- School Electrification Webinar
- San Anselmo/Fairfax EV & E-bike Event
- Clean Fleet Expo
- Cool the Earth – National Drive Electric Week and Earth Day EV Partnership

# LIME Foundation Partnership

- NextGen Trades Academy
  - TAM helped sponsor for \$5000
- Workforce development sponsorship in Marin County at no cost to students
- 16 students learned trade skills in electrification construction
- Partners MCE, NV5, and others led sessions in electrification & transportation
- Career counseling following completion of program



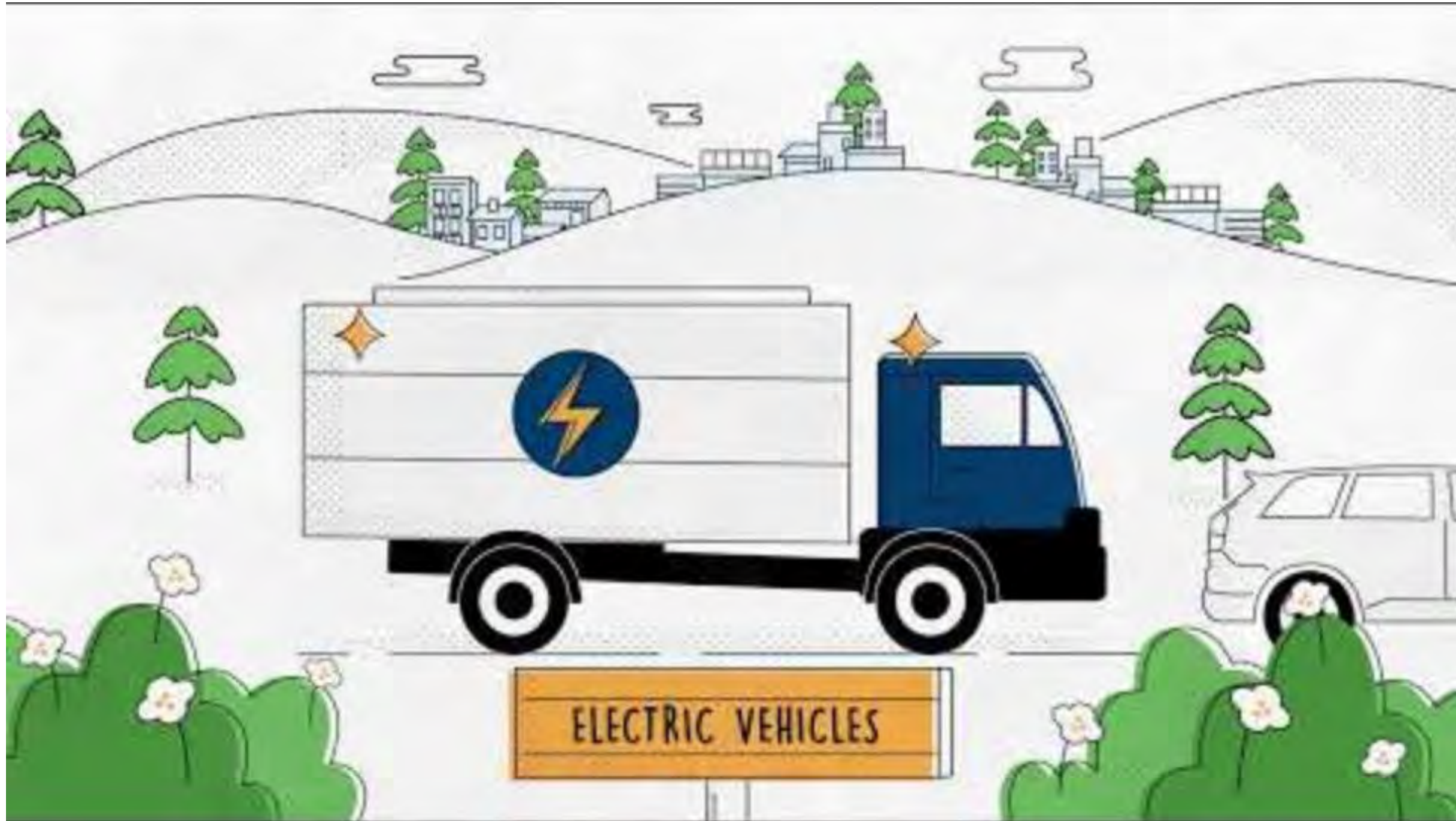
**NOW ACCEPTING APPLICATIONS**  
**IN MARIN COUNTY**  
 November 18 – December 16, 2023  
 (Week of Nov 20-No class)  
 Application Deadline: Nov 10, 2023



- Starter Tools
- Job Referrals
- Earn 20+ Training Hours
- Career Support
- Safety Certifications
- Professional Development



# Video on TAM Alternative Fuels Program



# 2024 Clean Fleet Expo

- Over 120 attendees
- Speakers from U.S. Joint Office of Energy and Transportation, CARB, MTC & more
- Sessions discussing transitioning to electric, funding & policy
- Ride along electric school buses
- Great feedback & people engaging with ride and drives to go electric



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CLEAN  
FLEET  
EXPO

# Technical Assistance Updates

## Coordination

- MTC Transportation Electrification Program
  - Local Fleet Electrification Planning
- EV Funding Navigator Tool
- MCEP engagement and outreach facilitation
- Coordination with local jurisdictions on grants and installation questions
  - Charging & Fueling Infrastructure Grant Program

## MCE & Air District Funding Requirements

- Adding new companies to the list of eligible companies to receive rebate funding

## Public Fleet Electrification Planning Assistance Program

The Public Fleet Electrification Planning Assistance Program will help local public agencies plan their vehicle fleet transition to zero-emission vehicles.



Photo from MTC Transportation Electrification Website

# MCE Program Update



## MCE Transportation Electrification Programs Growing

- USDOE Charged by Public Power Grant

## Monitoring rebate levels to potentially adjust as needed

## Evaluating utilization for the chargers MCE helped fund

- MCE Program Administrator working on a tool to monitor reporting capabilities
- Charger data only collected with MCE or site host permission

# Regional & Federal Funding Updates

## MTC Transportation Electrification Program

- Local Fleet Electrification Plans
  - \$100,000 - \$400,000 awards to plan for fleet transition to meet CARB goals
  - Corte Madera, Fairfax, Mill Valley, Novato, San Anselmo, San Rafael, Sausalito, Tiburon, and County of Marin received awards
- Coordinated Call for Projects: \$60 million, applications due December 20th

## Charging and Fueling Infrastructure Grant Program

- Round 1 very competitive – Air District, Contra Costa County, and BART received awards in Bay Area
- Southern Marin Fire District Application
- County of Marin Resubmission

## IRS Tax Credit

- Elective Pay and Transferability as incentives for transitioning to electric



# Needs Within the County

## **CARB Compliance – 100% Clean Vehicle purchasing by 2027**

- Capacity and vehicle availability constraints
- MTC Local Fleet Transportation Electrification Plans assisting transition to electric

## **Evolving Installation & Project Development Process**

- Collaborative installation, operations and maintenance approach
- Vendor down time and maintenance complications

## **Technical Assistance**

- Assistance with transition from planning to construction of chargers
- Complicated grant processes and requirements

## **High EV Sales Rates & Relationship to Public Outreach**

## **School District needs**

- Long term planning challenges due to staffing, facility needs, short term focus of districts

## **Various States of Adoption Across First Responders**

# Moving Forward – TAM's FY24/25 Program

## TAM's Outreach Program and need for more Technical Assistance

- Support for local jurisdictions in grants, fleet transition & project development
- Less need for public outreach & more focus on local assistance

## Rebate Program & Levels

- Pursue larger scale projects?
- Consider supporting a call for projects process for implementation

## Budget

- FY24/25 Budget \$300,000
- Approximately: Rebates \$175,000; Outreach/Technical Assistance \$125,000

# Questions & Discussion

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Thank you!

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