



The Committee will review and take action on the proposed report. The finalized version will then be forwarded and presented to the Town Council at a future Town Council Meeting.

### 3.A. Proposed Annual Report

B. REVIEW OF THE PROPOSED BUDGET AND REVENUE AND EXPENDITURE SUMMARY FOR THE FISCAL YEAR 2021-2022 SALES TAX OVERRIDE FUND

The Committee will review the proposed budget and revenue and expenditure summary and ask any additional questions of staff.

*(No action will be taken on this item. This is informational only)*

### 3.B. Proposed Budget

C. APPROVAL OF MINUTES OF THE APRIL 5, 2021 MEETING

The committee will review and take action on the draft minutes.

### 3.C. 04.05.2021 Draft Meeting Minutes

## 4. DISCUSS NEXT MEETING DATE AND ADJOURN

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Town Deputy Clerk at 415-927-5086. For auxiliary aids or services or other reasonable accommodations to be provided by the Town at or before the meeting please notify the Town Clerk at least 3 business days in advance of the meeting date. If the town does not receive timely notification of your reasonable request, the town may not be able to make the necessary arrangements by the time of the meeting.

## SALES TAX CITIZENS' OVERSIGHT COMMITTEE

## 2019-2020 ANNUAL REPORT

May 18, 2021

The Sales Tax Citizens' Oversight Committee has reviewed the revenues and expenditures of the Transactions and Use Tax and found them to be consistent with the provisions and purpose of the tax.

Corte Madera voters approved a .5% local sales tax (Measure B) which became effective in April 2014. The purpose of the sales tax was to build Town reserves, to provide funding for fire prevention measures, and for capital and infrastructure improvements such as road improvements, flood control and pedestrian crossings. Measure B was approved as a general purpose tax which can be used for any purpose related to Town operations. The Town Council made the decision to prioritize the following Town services with respect to the Measure B tax expenditures:

- Flood Control
- Streets and Potholes
- Safe Routes to School/Multi Modal Transportation
- Senior and Youth Programs
- Fire Prevention
- Disaster Preparedness
- Town Infrastructure

In 2018, Corte Madera voters approved Measure F, which increased the local sales tax to .75% and eliminated the special drainage property tax of \$98 per residential unit or per 1,000 commercial square feet. Measure F was approved for unrestricted general revenue purposes subject to annual audits and a citizens' oversight committee. The Town's infrastructure priorities are listed above. Measure F became effective in October 2018.

For the 2019-2020 fiscal year, July 1 – June 30, the Town received \$3,254,017 Measure F revenue. For this same period, the Town expended \$3,083,722 from this fund as follows:

**Flood Control** **\$ 302,504**

- High Canal \$292,202
- Corrugated Pipe Replacement \$9,696
- Miscellaneous Repairs and Services \$606

**Streets, Potholes/Multi Modal Transportation** **\$1,485,193**

- Casa Buena Street Improvement \$19,722
- Paradise Dr. Multi Use Pathway \$28,849
- Tamalpais/Sanford Traffic Improvement \$510,780

- Slide Repair \$412,556
- Tamal Vista Bike and Pedestrian Project (\$75,672) reimbursement for prior year expenditures
- 2017-208 Street Pavement Project (\$112,492) reimbursement for prior year expenditures
- Warnum/Tamal Bike Project \$4,988
- Complete Streets Tamal Vista \$100,883
- 2019 Pavement Rehabilitation \$351,216
- Central Marin Regional Pathway Gap Closure Project \$107,350
- Tamal Vista/Madera Roundabout \$57,026
- 2020 Accessibility Program \$79,987

**Senior and Youth Programs** **\$ 51,238**

- Painting \$8,392
- Flooring \$2,850
- Staff Time \$39,996

**Disaster Preparedness** **\$ 760,532**

- Vegetation Management/Weed Abatement \$564,896
- Neighborhood Response Group \$28,357
- Disaster Supplies and Training \$21,145
- Code Enforcement Services \$95,792
- Legal Counsel – Abatements \$50,342

**Other Town Infrastructure** **\$484,255**

- Dog Park \$24,954
- Town Hall Addition Capital Planning \$266,429
- Temporary Offices \$65,867
- Electric Vehicle Infrastructure \$14,635
- Battery Backup System \$58,400
- LED Pedestrian Signals \$44,970
- Sewer expense during power shut off \$9,000

**Transfers to Other Funds**

- \$200,000 Transfer to Assistance to Local Businesses Grant Fund
- \$182,018 Transfer to General Fund to reimburse for Project Manager and Community Resilience Coordinator position
- \$175,000 to Capital improvement Fund for Climate Adaptation Plan

Although this is a general purpose tax, a separate fund has been established in the Town's accounting records for purposes of tracking. As of June 30, 2020, the balance in this fund was \$9,202,797. As recommended by the Sales Tax Oversight Committee, \$2.5 million of this has been designated as an Emergency Reserve. The available ending fund balance as of June 30, 2020 was \$6,702,797.

3.B. Proposed Budget

TOWN OF CORTE MADERA CORTE MADERA SALES TAX OVERRIDE FUND FISCAL YEAR 2021-2022				
Description	2019-2020	2020-2021		2021-2022
	Actual	Rev Budget	Est. Actual	Budget
BEGINNING BALANCE	9,589,519	9,211,196	9,211,196	7,342,460
REVENUE				
Revenue & Transfers In	3,254,017	2,800,000	3,100,000	3,585,976
<b>TOTAL REVENUE AND TRANSFERS IN</b>	<b>3,254,017</b>	<b>2,800,000</b>	<b>3,100,000</b>	<b>3,585,976</b>
<b>TOTAL RESOURCES</b>	<b>12,843,536</b>	<b>12,011,196</b>	<b>12,311,196</b>	<b>10,928,436</b>
EXPENDITURES				
Debt Service				451,882
Disaster Preparedness	760,532	860,000	725,000	500,000
Flood Control	302,504	750,000	250,000	350,000
Senior and Youth Programs	51,238	90,000	90,000	100,000
Infrastructure / Parks / Planning/ Environmental / Multi Modal Transportation	1,961,048	4,709,751	3,482,786	5,116,500
Transfers to Other Funds	557,018	420,950	420,950	279,685
<b>TOTAL EXPENDITURES AND TRANSFER</b>	<b>3,632,340</b>	<b>6,830,701</b>	<b>4,968,736</b>	<b>6,798,067</b>
Net Increase/(Decrease)	(378,323)	(4,030,701)	(1,868,736)	(3,212,091)
ENDING BALANCE	9,211,196	5,180,495	7,342,460	4,130,369
<b>TOTAL BUDGET</b>	<b>3,632,340</b>	<b>6,830,701</b>	<b>4,968,736</b>	<b>6,798,067</b>

TOWN OF CORTE MADERA  
CORTE MADERA SALES TAX OVERRIDE FUND  
REVENUE AND EXPENDITURE SUMMARY  
FISCAL YEAR 2021-2022

Description	2019-2020	2020-2021		2021-2022
	Actual	Rev Budget	Est. Actual	Budget
<b>REVENUE</b>				
Measure F Sales Tax	3,254,017	2,800,000	3,100,000	3,585,976
<b>TOTAL REVENUE</b>	<b>3,254,017</b>	<b>2,800,000</b>	<b>3,100,000</b>	<b>3,585,976</b>
<b>EXPENDITURES</b>				
<b>Debt Service Payments</b>				
Certificates of Participation Debt Service				451,882
<b>Total Debt Service:</b>				<b>451,882</b>
<b>Disaster Preparedness:</b>				
Legal Counsel- Abatements	50,342			
Code Enforcement	97,452	150,000	150,000	75,000
Vegetation Management	564,897	585,000	500,000	415,000
Other Disaster Preparedness	47,842	125,000	75,000	10,000
<b>Total Disaster Preparedness</b>	<b>760,532</b>	<b>860,000</b>	<b>725,000</b>	<b>500,000</b>
<b>Flood Control:</b>				
Construction : High Canal	292,808			
Corrugated Metal Pipe Replacement	9,696	125,000	100,000	
Pump Station and Storm Drain Repair		300,000	150,000	
San Clemente Pipeline Repair				150,000
Storm Drain Master Plan Update		325,000		200,000
<b>Total Flood Control</b>	<b>302,504</b>	<b>750,000</b>	<b>250,000</b>	<b>350,000</b>
<b>Senior and Youth Projects:</b>				
Hourly Salaries	39,996	90,000	90,000	100,000
Painting	8,392			
Flooring	2,850			
<b>Total Senior and Youth Projects</b>	<b>51,238</b>	<b>90,000</b>	<b>90,000</b>	<b>100,000</b>
<b>Infrastructure/Multi Modal Transportation/Planning/Parks/Environmental</b>				
2017-18 Street Pavement	(112,492)			
2019 Pavement Rehabilitation	351,216	249,152	103,702	
2020 Accessibility Program	79,987	883,500	597,297	
2020 Road Resurfacing (Granada Park)				100,000
2021 Pavement Rehabilitation		75,000	50,000	864,000
Battery Back Up System	50,000		25,000	25,000
Cal Trans PSPS Signal Improvement		40,000		25,000
CAP Analysis				300,000
Casa Buena Street Improvement	19,722			477,000
Central Marin Regional	107,350	233,857	233,857	
Climate Adaptation Plan		125,000	125,000	
Dog Park	24,954			
Echo to San Clemente Class I Bike Path				60,000
Electric Vehicle Infrastructure	14,635	10,000	10,000	
Endeavor Slide Repair	412,556			
Highway 101 Overcross Striping		25,000		
Housing Element				150,000

HSPI Traffic Signal Improvement		25,000		10,000
LED Pedestrian Signals	44,970			
LED Street Light Conversion		150,000	60,000	250,000
Miscellaneous Professional Services			50,000	250,000
Miscellaneous Small Projects			50,000	250,000
Other Building and Grounds Maintenance		70,000	40,000	
Paradise Dr Multi Use Pathway	28,849			
Paradise Dr MUP San				
Celemente to Seawolf			25,000	800,000
Paradise Drive : Westward to				
Town Limit				225,000
Preventive Maintenance 2020		819,704	500,000	380,000
Redwood Highway Pathway		1,144,614	903,006	
Safe Routes to School		100,000		
Street and Sidewalk Repairs/Sidewalk Program		200,000	150,000	250,000
Tainter Steps				25,000
Tamal Vista Bike and Pedestrian	(75,672)			
Tamal Vista Complete Streets	100,883	397,924	397,924	
Tamal Vista/Madera Roundabout	57,026			
Tamalpais / Sanford	510,780			
DPW Temporary Offices	65,867	36,000	37,000	40,500
Other Temporary Offices				295,000
Town Hall Addition (Design Only)	266,430	50,000	75,000	325,000
Town Hall Addition (Construction)				
Traffic Signals	9,000	75,000	50,000	15,000
Warnum/ Tamal Bike Transportation	4,988			
<b>Total Multi Modal/ Transportation/ Streets/Infrastructure</b>	<b>1,961,048</b>	<b>4,709,751</b>	<b>3,482,786</b>	<b>5,116,500</b>
<b>Transfers to Other Funds:</b>				
Assistance to Businesses	200,000	32,500	32,500	
Rental and Mortgage Assistance		58,765	58,765	
Capital Improvement Fund	175,000	50,000	50,000	
General Fund	182,018	279,685	279,685	279,685
<b>Total Transfers to Other</b>	<b>557,018</b>	<b>420,950</b>	<b>420,950</b>	<b>279,685</b>
<b>TOTAL EXPENDITURES</b>	<b>3,632,340</b>	<b>6,830,701</b>	<b>4,968,736</b>	<b>6,798,067</b>

1  
2 MINUTES OF APRIL 5, 2021

3  
4 MEETING OF THE  
5 SALES TAX CITIZENS OVERSIGHT COMMITTEE  
6

7 Chair Gerbosi called the Regular Meeting to order at Town Hall Council Chambers, 300  
8 Tamalpais Drive, Corte Madera, CA on April 5, 2021 at 3:01 p.m.  
9

10 **1. CALL TO ORDER, ROLL CALL AND SALUTE TO THE FLAG:**

11 Chair Gerbosi led in the Pledge of Allegiance.  
12

13 Committee Members Present Via Videoconference:

14 Committee Members Jean Greenbaum, Karl Spurzem and Chair Karen Gerbosi  
15

16 Staff Present:

17 Town Manager Todd Cusimano  
18 Finance Director Daria Carrillo  
19 Administrative Analyst Lorena Barrera  
20

21 **2. OPEN TIME FOR PUBLIC COMMENT REGARDING NON-AGENDA ITEMS**

22 No member of the public addressed the Committee.  
23  
24

25 **3. GENERAL BUSINESS**

26  
27 **A. SUMMARY OF FY 2019-2020 SALES TAX OVERRIDE FUND AND PREPARATION OF**  
28 **ANNUAL REPORT**

29 Chair Karen Gerbosi called for the first item on the agenda and Finance Director Daria  
30 Carrillo introduced the item. She went over the summary of the fiscal year 2019-2020 Sales  
31 Tax Override Fund noting that the beginning balance of the Corte Madera Sales  
32 Tax Fund was \$9,589,519 as of July 1, 2019 and the ending balance as of June 30, 2020 was  
33 \$9,202,797.  
34

35 Chair Gerbosi asked the Committee Members if there were any questions or comments.  
36

37 Committee Member Greenbaum asked about the "Undesignated" category and the transfers  
38 involved. Finance Director Daria Carrillo noted that the transfers involved in the  
39 "Undesignated" category included \$200,000 to assist local businesses through the COVID  
40 grant fund, \$182,018 for reimbursement for the Project Manager and Community Resilience  
41 Coordinator positions and \$175,000 for the Capital Improvement Fund for the Climate  
42 Adaptation Plan.  
43

44 Committee Member Greenbaum asked about the Project Manager position and Town  
45 Manager Cusimano explained this was a position created in order to assist with delivering  
46 Capital Improvement Projects (CIPs). Cusimano added that in the past, there were many



1 instances when the Town had to hire a consultant for construction management and that  
2 led to high costs for CIPs which was why an internal position was created.

3  
4 Greenbaum recalled the previous discussion about the creation of this position and had no  
5 further questions.

6  
7 Chair Gerbosi asked about the Community Resilience Coordinator position and Finance  
8 Director Daria Carrillo explained this was a contract position that was temporary held by  
9 Marla Orth. Town Manager Cusimano added that with the passing of Measure C, the position  
10 was no longer needed and the fire mitigation and weed abatement efforts needed in Town  
11 would be paid from Measure C funds.

12  
13 Committee Member Spurzem asked why it is taking so much time to spend the funds.  
14 Carrillo explained that many projects are in the design or engineering phase and therefore,  
15 the construction costs have not been used which is why the balance of the funds seems to  
16 be large.

17  
18 Chair Gerbosi then proceeded to ask about the difference between the “Period Activity” and  
19 “Fiscal Activity” columns in the attached budget reports. Finance Director Daria Carrillo  
20 explained that the “Period Activity” simply reflects information from the time period she  
21 enters into the system in order to retrieve the activity information. She explained that in  
22 this report, the analysis of the fiscal information is for fiscal year 2019-2020, therefore the  
23 system requires a date to be entered and for this case, she used the last day of the fiscal year,  
24 June 30, 2020.

25  
26 Committee Member Greenbaum asked whether an explanation of the transfers listed in the  
27 Sales Tax Summary could be included with the report that will be presented to the Council  
28 so that the community and the Council is aware of what the transfers are. Finance Director  
29 Carrillo agreed to include an explanation regarding the transfers for the final draft of the  
30 report. Greenbaum also suggested an explanation regarding the use of funds due to the  
31 pandemic, be included in the report.

32  
33 Seeing there were no further questions, Chair Gerbosi asked whether there were public  
34 comments on this item. No public comments were received from attendees or via email on  
35 this item.

36  
37 Chair Gerbosi closed public comment and asked about the next steps regarding this report.  
38 Administrative Analyst Lorena Barrera explained that this was a draft of the report and the  
39 intention was for the Committee to provide feedback on the information and the final version  
40 of the report would be brought back for a vote at the next meeting. Once that report is  
41 approved, the Committee would then forward that to the Town Council.

42  
43 **B. REVENUE SOURCES FOR CAPITAL IMPROVEMENT PROJECTS**

44  
45 Finance Director Daria Carrillo introduced the item. She noted that the purpose of the chart  
46 was so that the Committee could see the various revenue sources for capital projects for the

1 Town. She also explained that the first column under 2020-21, "Estimated Ending Balance"  
2 showed the balances she predicts will be available in each of the funds at the end of June 30,  
3 2021. Furthermore, she explained that when reviewing the chart, all of the columns reflect a  
4 conservative estimation of each of the revenues and after about 15 years, there will be about  
5 153 million dollars in total, including the Sanitary District. Furthermore, she noted that she  
6 wanted to provide this information for the committee to see that there are other existing  
7 revenue funds that could be used for capital improvement projects. She did clarify that this  
8 does not include any grants because we do not know what grants might be available in the  
9 future.

10  
11 Town Manager Cusimano added that it is important for the committee to see this information  
12 so that they, along with the Finance and Audit Ad Hoc, can keep in mind the various funds  
13 when making recommendations to the Council regarding big projects. He also noted that this  
14 is a living document that can be updated if the projects are off or if there are surpluses or any  
15 changes regarding monies that might be designated. Additionally, he noted that Sanitary  
16 District funds have been separated and that vegetation management and weed abatement  
17 funds will be coming out of the Measure C funds moving forward.

18  
19 Committee Member Greenbaum asked whether the amounts listed under sales tax are what  
20 the Town is going to be receiving or whether these amounts are predictions. Finance  
21 Director Carrillo stated those are amounts the consultant HDL is predicting the Town will be  
22 receiving as yearly revenue.

23  
24 Committee Member Spurzem asked why the gas tax goes from \$80,100 to \$224,000. Finance  
25 Director Carrillo explained that she is estimating that the ending balance for this year will be  
26 \$80,100 and thereafter, the Town should be receiving \$224,000.

27  
28 Seeing there were no further questions or discussion, Chair Gerbosi asked whether there  
29 were public comments on this item. No public comments were received from attendees or  
30 via email on this item.

31  
32 Chair Gerbosi closed public comment and asked whether any action was needed.  
33 Administrative Analyst Barrera clarified this was informational only and Chair Gerbosi  
34 proceeded to the next agenda item.

35  
36  
37 C. SUMMARY OF FISCAL YEAR 2020-2021 SALES TAX OVERRIDE FUND

38  
39 Finance Director Daria Carrillo introduced the item and noted it was for information only.  
40 The item reflected the current sales tax collected through March 16, 2021. She noted that the  
41 books have not closed and the numbers were not final. She went over the sales tax summary  
42 and briefly went over some of the transfers and expenditures.

43  
44 Committee Member Spurzem asked about the budget after COVID. Finance Director Carrillo  
45 stated that the Town had received about 3.2 million dollars and that the Town was only about  
46 \$20,000 under budget.

1  
2 Chair Gerbosi asked about the sentence in the second paragraph of the staff report stating  
3 “The Town has received 60% of the revenue that is budgeted for this year” and whether that  
4 is normal. Finance Director Carrillo stated that she had adjusted the budget and the State  
5 was behind in sending payments. She also clarified that the revenue she referred to in that  
6 sentence was regarding the Measure F sales tax for Corte Madera.

7  
8 Committee Member Greenbaum asked about the \$150,000 listed as a transfer to Central  
9 Marin Fire Authority. Finance Director Carrillo noted that those funds were for disaster  
10 preparedness. Town Manager Cusimano stated that is was funding that was transferred to  
11 cover vegetation management for projects within Corte Madera that were outside of the  
12 budget for Central Marin Fire and had to be addressed by Central Marin Fire due to the  
13 Resilience Coordinator not being able to finish the work.

14  
15 Chair Gerbosi clarified that no actions needed to be taken and that the information was being  
16 reviewed simply to have an understanding of where the Town was in the moment in regards  
17 to sales tax funds and Finance Director Carrillo confirmed.

18  
19 Committee Member Greenbaum asked about preventative maintenance and what that  
20 involved. Administrative Analyst Barrera referred the Committee Members to the  
21 [Preventative Maintenance Project webpage](#) on the Town’s website which provided details  
22 on the breakdown of this specific project and how it is related to the “Slurry Seal” project.

23  
24 Committee Member Spurzem asked for clarity on the road rehabilitation project and Finance  
25 Director Daria Carrillo noted that the projects are different and the line items for road  
26 rehabilitation are for different types of projects.

27  
28 Chair Gerbosi asked about items that are undesignated and whether there may be a change  
29 in status to being designated. Finance Director Carrillo stated that there are times when  
30 something is undesignated and then changes status but most of the time, something that  
31 starts as undesignated remains in that status.

32  
33 Seeing there were no further questions or discussion, Chair Gerbosi asked whether there  
34 were public comments on this item. No public comments were received from attendees or  
35 via email on this item.

36  
37 Chair Gerbosi closed public comment and confirmed no action was needed.

38  
39 D. APPROVAL OF MINUTES OF THE JUNE 2, 2020 MEETING

40  
41 Chair Gerbosi called for the review and approval of the minutes for the June 2, 2020 meeting.  
42 There were no changes from any Committee Members.

43  
44 Chair Gerbosi asked whether there were public comments on this item. No public comments  
45 were received from attendees or via email on this item.

46

1 Chair Gerbosi closed public comment and called for a motion.  
2

3 MOTION: Moved by Spurzem, seconded by Greenbaum, and approved unanimously  
4 by the following vote: 3-0-0 (Ayes: Gerbosi, Greenbaum and Spurzem Noes:  
5 None; Absent: None)  
6

7 To approve General Business Item 3.D.  
8

9 E. DISCUSSION OF DRAFT AGENDA FOR NEXT COMMITTEE MEETING, DATE TO BE  
10 DETERMINED  
11

12 Town Manager Cusimano stated the Town will be working on a one year budget and there  
13 will be some projects the Town will be working on completing. Cusimano suggested a follow  
14 up meeting to approve the final report be scheduled in the next couple of weeks and after  
15 Finance Director Carrillo finalizes the 2021-2022 budget.  
16

17  
18 **4. DISCUSSION OF NEXT MEETING AND ADJOURNMENT**  
19

20 The meeting was adjourned at 3:41 p.m. to the next Sales Tax Citizens Oversight Committee  
21 meeting tentatively scheduled for a date to be determined.  
22