



Regional Transportation Planning Agency - Local Transportation Commission
Monterey County Service Authority for Freeways and Expressways
Monterey County Regional Development Impact Fee Joint Powers Agency
Email: info@tamcmonterey.org

Measure X Citizens Oversight Audit Subcommittee

Tuesday, January 14, 2025

****1:30 PM****

MEETING LOCATION

Voting members must attend a physical meeting location to count towards quorum
Transportation Agency for Monterey County, Conference Room
[55-B Plaza Circle, Salinas, California 93901](#)
Wi-Fi Network: MontereyCty-Guest (no password required)

Members of the public & non-voting members may join meeting online at:
<https://us02web.zoom.us/j/85846048550?pwd=IYufLjsAXnEfsQv1R8xsdkZaPbSxS9.1>

OR

Via teleconference at +1 669 900 6833

Meeting ID: 858 4604 8550

Passcode: 914591

Please note: If all board members are present in person, public participation by Zoom is for convenience only and is not required by law. If the Zoom feed is lost for any reason, the meeting may be paused while a fix is attempted, but the meeting may continue at the discretion of the Chair.

Please see all the special meeting instructions at the end of this agenda

1. QUORUM CHECK - CALL TO ORDER

Call to order and self-introductions. If you are unable to attend, please contact Maria Montiel, Administrative Assistant. Your courtesy to the other members to assure a quorum is appreciated.

2. PUBLIC COMMENTS

Any member of the public may address the Committee on any item not on the agenda but within the jurisdiction of the Committee. Under this item, each member of the public is allowed one minute to address concerns. Comments in items on this agenda may be given when that agenda item is discussed. Persons who wish to address the Committee for public comment or on an item on the agenda are encouraged to submit comments in writing to Maria at maria@tamcmonterey.org by 4:30 pm the Friday before the meeting, and such comments will be distributed to the Committee before the meeting.

Alternative Agenda Format and Auxiliary Aids: If requested, the agenda shall be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 USC Sec. 12132), and the federal rules and regulations adopted in implementation thereof. Individuals requesting a disability-related modification or accommodation, including auxiliary aids or services, may contact Transportation Agency staff at 831-775-0903. Auxiliary aids or services include wheelchair accessible facilities, sign language interpreters, Spanish language interpreters, and printed materials in large print, Braille or on disk. These requests may be made by a person with a disability who requires a modification or accommodation in order to participate in the public meeting and should be made at least 72 hours before the meeting. All reasonable efforts will be made to accommodate the request.

3. **CONSENT AGENDA**

Approve the staff recommendations for items listed below by majority vote with one motion. Any member may pull an item off the Consent Agenda to be moved to the end of the **CONSENT AGENDA** for discussion and action.

3.1. **APPROVE** the Draft Minutes of the December 10, 2024, Meeting.

- Theresa Wright

The draft December 10, 2024, Measure X Citizens Oversight Audit Subcommittee Minutes are attached for approval.

4. **REVIEW** Measure X audit reports for fiscal year 2023/24; and **PREPARE** the Measure X Citizens Oversight Committee Annual Report.

- Theresa Wright

The Measure X Citizens Oversight Committee ensures transparency in the use of Measure X funds through audits and annual reports. The Audit Sub-Committee will meet to review the FY 2023-24 annual audit reports submitted by the jurisdictions and to prepare the Measure X Citizens Oversight Committee's Annual Report.

5. **ANNOUNCEMENTS and/or COMMENTS**

6. **ADJOURN**

ANNOUNCEMENTS

Next Measure X Citizens Oversight Audit Subcommittee meeting:
Tuesday, January 21, 2025, at 1:30 p.m.
PHYSICAL LOCATION -Transportation Agency for Monterey County
Conference Room
55-B Plaza Circle, Salinas CA 93901

A quorum is required to be present to hold this meeting.

There will be a zoom link for hybrid participation by members of the public.

If you have any items for the next agenda, please submit them to:
Theresa Wright

theresa@tamcmonterey.org

Important Meeting Information

Agenda Packet and Documents: Any person who has a question concerning an item on this agenda may call or email the Agency office to make inquiry concerning the nature of the item described on the agenda. Complete agenda packets are on display online at the Transportation Agency for Monterey County website. Documents relating to an item on the open session that are distributed to the Committee less than 72 hours prior to the meeting shall be available for public review at the Agency website. Agency contact information is as follows:

Transportation Agency for Monterey County

www.tamcmonterey.org

55B Plaza Circle, Salinas, CA 93901

TEL: 831-775-0903

EMAIL: info@tamcmonterey.org

Agenda Items: The agenda will be prepared by Agency staff and will close at noon five (5) working days before the regular meeting. Any member of the Board may request in writing an item to appear on the agenda. The request shall be made by the agenda deadline and any support papers must be furnished by that time or be readily available.

Memorandum

To: Citizens Oversight Audit Subcommittee
From: Theresa Wright, Community Outreach Coordinator
Meeting Date: January 14, 2025
Subject: **Draft XTOC Minutes**

RECOMMENDED ACTION:

APPROVE the Draft Minutes of the December 10, 2024, Meeting.

SUMMARY:

The draft December 10, 2024, Measure X Citizens Oversight Audit Subcommittee Minutes are attached for approval.

FINANCIAL IMPACT:**DISCUSSION:****ATTACHMENTS:**

1. Draft X-TOC Audit Subcommittee Minutes - December 2024

WEB ATTACHMENTS:

TRANSPORTATION AGENCY FOR MONTEREY COUNTY (TAMC)
Measure X Citizens Oversight Audit Subcommittee
Meeting held at the Monterey County Farm Bureau
1140 Abott Street, Suite C, Salinas, CA Conference Room
Draft minutes of November 26, 2024

| Voting Members | NOV. 26 2024 | JAN. 14 2025 | | | | | | | |
|--|-----------------|-----------------|--|--|--|--|--|--|--|
| Kevin Dayton, Incoming Chair Salinas Valley Taxpayers Association | P | | | | | | | | |
| Norm Groot, Past Chair Agriculture | P | | | | | | | | |
| John McPherson, Incoming Vice Chair Senior or Disabled Services Agency | P | | | | | | | | |
| TRANSPORTATION AGENCY STAFF | | | | | | | | | |
| Todd Muck, Executive Director | E | | | | | | | | |
| Theresa Wright, Community Outreach Coordinator | P | | | | | | | | |
| Jeff Kise, Director of Finance & Admin | E | | | | | | | | |
| Maria Montiel, Administrative Assistant | E | | | | | | | | |
| Janneke Strause, Transp. Planner | P | | | | | | | | |
| P = present P(A)= present (<i>alternate</i>) (VC)= Zoom Video Conference E = excused absence A = unnoticed absence - = alternate absent V = vacant position | | | | | | | | | |
| OTHERS PRESENT | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

1. QUORUM CHECK – CALL TO ORDER

Norm Groot, Committee Chair, called the meeting to order at 1:41 p.m. A quorum was established.

2. PUBLIC COMMENTS

None.

3. DEVELOP AND PREPARE A FORMAT FOR THE MEASURE X ANNUAL AUDIT REPORT

Norm Groot, Committee Chair, opened the discussion to develop a new format for the Measure X Citizens Oversight Committee’s Annual Audit Report by reviewing how the report is currently presented in the TAMC Annual Report. Members then reviewed and discussed the proposed format changes presented by Committee member Mitchell during the November 14, 2024, Measure X Oversight Committee meeting; followed subsequently with a review and discussion of a revised format proposal submitted by TAMC staff at the November meeting based upon input from the Oversight Committee and a second revised graphic presented for today’s meeting.

The committee noted that the second revised format presented by TAMC staff presented at today’s meeting incorporated more of the format changes proposed by Member Mitchell. Upon further discussion, the Committee agreed to present a 2-page report that would be printed in the TAMC Annual Report and mailed to Monterey County residents. The composition of the 2-page report will include the “wall compliance chart,” the new graphic presented by TAMC staff at the November meeting which incorporates changes suggested by the Committee and the Chair’s narrative. It was noted that this graphic includes some changes requested by Member Mitchell.

The committee then discussed the option of creating a secondary more in-depth report as had been proposed during the November 19, 2024, Oversight Committee meeting. This report will be published online on the Transportation Agency’s website at www.tamcmonterey.org.

At the conclusion of the discussion, the committee agreed that the composition of the 2-page report will include a “5-year period wall compliance chart,” the new graphic presented by TAMC staff at the November Committee meeting and the Chair’s narrative. The motion was made by Member Dayton, seconded by Member McPherson, and passed unanimously.

M/S/C Dayton / McPherson /unanimous

After a clarifying question from staff, the motion was amended to support re-alphabetizing the list of jurisdictions in the “5-year wall chart” and the TAMC staff graphic, with the inclusion of the Chair’s narrative. The motion was amended by Member Dayton, seconded by Member McPherson, and passed unanimously.

M/S/C Dayton / McPherson /unanimous

The committee agreed to present the new proposed format of the Measure X Annual Audit Report to the Measure X Citizens Oversight Committee in February 2025, and to defer any decisions about the in-depth on-line annual report until after receiving input from the February meeting.

The committee determined there was no further need to meet in December.

4. ANNOUNCEMENTS AND/OR COMMENTS

The next Measure X Citizens Oversight Audit Subcommittee Meeting will be on Tuesday, January 14, 2025, at 1:30 –3:00 pm in the TAMC Conference Room. The location is 55-B Plaza Circle, Salinas, CA 93901.

5. ADJOURNMENT

Chair Groot adjourned the meeting at 2:18 p.m.

Memorandum

To: Citizens Oversight Audit Subcommittee
From: Theresa Wright, Community Outreach Coordinator
Meeting Date: January 14, 2025
Subject: **Measure X Citizens Oversight Committee Annual Audit Report**

RECOMMENDED ACTION:

REVIEW Measure X audit reports for fiscal year 2023/24; and **PREPARE** the Measure X Citizens Oversight Committee Annual Report.

SUMMARY:

The Measure X Citizens Oversight Committee ensures transparency in the use of Measure X funds through audits and annual reports. The Audit Sub-Committee will meet to review the FY 2023-24 annual audit reports submitted by the jurisdictions and to prepare the Measure X Citizens Oversight Committee's Annual Report.

FINANCIAL IMPACT:

In the past fiscal year, 2023/2024, Measure X generated \$38.375 million in revenues. Of that amount, after payment of administrative expenses, 60% was distributed to the cities and the County for local street and road projects, while the remaining 40% was programmed to regional safety and mobility projects.

DISCUSSION:

The Measure X Citizens Oversight Committee is charged with ensuring transparency and accountability in the expenditure of Measure X sales tax funds. This responsibility includes conducting independent audits, reviewing project delivery schedules, making recommendations on the Transportation Safety & Investment Plan, and preparing comprehensive annual reports for the public and the Transportation Agency Board of Directors.

The Measure X annual audit report appears as a section within the Transportation Agency for Monterey County Annual Report (linked below) and is a summary compilation of the information provided by the jurisdictions to verify their compliance. After the release of the most recent annual report for fiscal year 2022/23, committee and Transportation Agency Board members provided feedback regarding the presentation and content of the Measure X annual audit report. This feedback included requests to:

- Provide more comprehensive financial information, including detailed figures for revenues, expenses, or allocations.
- Clarify language used in the report, such as "Late compliance," to be more clear about the compliance status of jurisdictions.
- Include information on the 40% of funds allocated for regional projects, along with the 60% of

Measure X funds for local jurisdictions.

To address the feedback received from the committee and TAMC Board, staff presented proposed changes to the annual report template at the August 20, 2024 Citizens Oversight Committee Meeting:

1. Inclusion of Detailed Financial Data: Comprehensive tables showing total Measure X revenues, expenditures, and allocations for each jurisdiction.
2. Clarification of Compliance Status: Revised language for clarity, indicating full compliance or ongoing issues.
3. Expansion of Reporting: Inclusion of information on the 40% of funds allocated to regional projects, ensuring comprehensive oversight.

Feedback on the proposed changes at the August meeting included:

- More information is needed about what it means to be out of compliance
- Include pie charts of spending or other infographics
- Provide the summary financials chart
- Tell the story about why jurisdictions are not spending all the Measure X funds they receive

On November 19, 2024, staff proposed for the Audit Sub-Committee to produce a standalone Measure X Annual Report in order to provide all the information requested by the committee and facilitated discussion with the Committee on a draft outline for how the proposed Measure X Annual Report could be compiled:

1. Executive Summary from the Measure X Oversight Committee Chair
2. Measure X Overview
3. Summary Compliance Chart
4. Funding and Spending Infographic
5. How Funds are Leveraged: Project Spotlight
6. Annual Fiscal Profile - Revenues and Expenditures
7. Carryover Balances and Upcoming Projects

Examples of the compliance chart, infographics, fiscal profile, and annual reports from comparative agencies were included as attachments and links in the staff report. At the conclusion of the presentation, the Measure X Citizens Oversight Committee directed the Audit Sub-Committee to develop, prepare, and submit an annual report format to the full committee for consideration that provides visually-understandable data to the public that would indicate the success or failure of the local jurisdictions to make Measure X expenditures in a timely and compliant manner.

On December 10, 2024, the Measure X Citizens Oversight Audit Subcommittee met to discuss the design of the new annual report format. Their discussion include a review of the proposed Compliance Chart presented by Committee Member Mitchell, the revised Draft Measure X Audit Compliance Report submitted by TAMC staff at the November meeting, and a second revised draft Measure X Audit Compliance Report submitted by TAMC staff during that meeting on December 10, 2024.

At the conclusion of the discussion, the committee voted unanimously that the new format of the Measure X Citizens Oversight Committee Annual Report would be a 2-page report summary that will

include a “5-year wall compliance chart,” the new graphic presented by TAMC staff at the November Committee meeting and the Chair’s narrative. They further agreed that the jurisdictions in the wall compliance chart and the new graphic will be listed in alphabetical order. This 2-page Measure X Citizens Oversight Committee Annual Report will be printed, as customary in the TAMC Annual Report distributed by mail to Monterey County residents.

This meeting is to review the 2023-24 annual audit reports submitted by the jurisdictions and to prepare the Measure X Citizens Oversight Committee's Annual Report featuring the new agreed upon format. The report will be presented to the Measure X Citizens Oversight Committee on February 18, 2025.

This is the link to the final annual audits presented by each jurisdiction in Monterey County is included as a web attachment below.

ATTACHMENTS:

None

WEB ATTACHMENTS:

[FY 23/24 Measure X Reports Received from Jurisdictions](#)

| | | A | B | A-B | |
|---------|------------------|------------------|--------------------------------|-------------------------------------|--------------|
| | City/County | X Funds Received | Funds Spent on Streets & Roads | Funds Reserved for upcoming project | Project Name |
| 1 | N & S Monterey C | \$9,713,922 | \$ | \$ | name |
| 2 | Salinas | \$5,801,761 | \$ | \$ | name |
| 3 | Gonzales | \$332,972 | \$ | \$ | name |
| 4 | Soledad | \$836,280 | \$ | \$ | name |
| 5 | Greenfield | \$673,109 | \$ | \$ | name |
| 6 | King City | \$562,041 | \$ | \$ | name |
| 7 | Marina | \$992,654 | \$ | \$ | name |
| 8 | Seaside | \$1,262,347 | \$ | \$ | name |
| 9 | Del Rey Oaks | \$97,396 | \$ | \$ | name |
| 10 | Monterey | \$1,312,192 | \$ | \$ | name |
| 11 | Sand City | \$38,580 | \$ | \$ | name |
| 12 | Pacific Grove | \$779,615 | \$ | \$ | name |
| 13 | Carmel-By-The-S | \$256,099 | \$ | \$ | name |
| Total = | | \$22,658,968 | | | |

Measure X Compliance Chart

FY22/23

As of June 30, 2024

| Jurisdiction | Report Received by 12/31 Deadline | Measure X Revenues | Funds carried-over from prior years | Interest | Total funds | Measure X Expenditures | Balance (funds reserved for future projects) | Maintenance of Effort Met | In compliance as of June 30, 2024 |
|-------------------|-----------------------------------|----------------------|-------------------------------------|------------|---------------|------------------------|--|---------------------------|-----------------------------------|
| 1 - County | Yes | \$ 9,804,275 | \$ 21,082,275 | \$ 221,749 | \$ 31,108,299 | \$ (19,336,149) | \$ 11,772,150 | Yes | Yes |
| 2 - Gonzales | Yes | \$ 335,667 | \$ 27,617 | \$ - | \$ 363,284 | \$ (338,549) | \$ 24,735 | Yes | Yes |
| 2 - Greenfield | No | \$ 679,627 | \$ 1,696,332 | \$ 16,657 | \$ 2,392,616 | \$ (696,284) | \$ 1,696,332 | Yes | Yes |
| 2 - King City | Yes | \$ 567,199 | \$ 643,016 | \$ 13,117 | \$ 1,223,332 | \$ (472,600) | \$ 750,732 | Yes | Yes |
| 2 - Salinas | No | \$ 5,855,296 | \$ 9,733,392 | \$ 405,718 | \$ 15,994,406 | \$ (3,782,362) | \$ 12,212,044 | Unknown | No |
| 2 - Soledad | Yes | \$ 859,672 | \$ 3,132,336 | \$ 76,818 | \$ 4,068,826 | \$ (90,460) | \$ 3,978,366 | Yes | Yes |
| 3 - Carmel | Yes | \$ 259,005 | \$ 594,428 | \$ 2,793 | \$ 856,226 | \$ - | \$ 856,226 | Yes | Yes |
| 3 - Del Rey Oaks | Yes | \$ 98,188 | \$ 114,539 | \$ - | \$ 212,727 | \$ (98,188) | \$ 114,539 | Yes | Yes |
| 3 - Marina | Yes | \$ 1,001,782 | \$ 931,680 | \$ 4,736 | \$ 1,938,198 | \$ (954,000) | \$ 984,198 | Yes | Yes |
| 3 - Monterey | No | \$ 1,330,512 | \$ 4,218,342 | \$ 95,817 | \$ 5,644,671 | \$ (711,137) | \$ 4,933,534 | Yes | Yes |
| 3 - Pacific Grove | Yes | \$ 786,743 | \$ 955,564 | \$ 7,570 | \$ 1,749,877 | \$ (595,120) | \$ 1,154,757 | Yes | Yes |
| 3 - Sand City | Yes | \$ 39,680 | \$ 107,689 | \$ - | \$ 147,369 | \$ - | \$ 147,369 | No | No |
| 3 - Seaside | Yes | \$ 1,273,993 | \$ 1,871,557 | \$ 29,739 | \$ 3,175,289 | \$ (1,505,988) | \$ 1,669,301 | Yes | Yes |
| Total | | \$ 22,891,639 | | | | | | | |