



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, November 26, 2024

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

MEETING LOCATION

Voting members must attend a physical meeting location to count towards quorum
*Monterey County Farm Bureau
1140 Abbott Street, Suite C, Salinas, California
Conference Room*

Members of the public & non-voting members may join meeting online at:

<https://us02web.zoom.us/j/85846048550?pwd=LYufLjsAXnEfsQv1R8xsdkZaPbSxS9.1>

OR

Via teleconference at +1 669 444 9171

Meeting ID: 858 4604 8550

Passcode: 914591

Please note: If all committee 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 three minutes 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 5:00 pm the Monday 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. **DEVELOP AND PREPARE** a Measure X Citizens Oversight Committee Annual Report format to be presented to the Measure X Citizens Oversight Committee.

- Theresa Wright

The Measure X Citizens Oversight Committee ensures transparency in the use of Measure X funds through audits and annual reports. In response to committee feedback, the Audit Sub-Committee will develop and prepare a format for the Measure X Annual Report to submit to the full committee for consideration.

4. **ANNOUNCEMENTS and/or COMMENTS**

5. **ADJOURN**

ANNOUNCEMENTS

Next Measure X Citizens Oversight Audit Subcommittee meeting:
Tuesday, December 10, 2024, 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: November 26, 2024
Subject: **Measure X Annual Report**

RECOMMENDED ACTION:

DEVELOP AND PREPARE a Measure X Citizens Oversight Committee Annual Report format to be presented to the Measure X Citizens Oversight Committee.

SUMMARY:

The Measure X Citizens Oversight Committee ensures transparency in the use of Measure X funds through audits and annual reports. In response to committee feedback, the Audit Sub-Committee will develop and prepare a format for the Measure X Annual Report to submit to the full committee for consideration.

FINANCIAL IMPACT:

In the past fiscal year, 2022/2023, Measure X generated \$39.6 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 are in the attached PowerPoint PDF. Staff seeks input on the proposed Measure X Annual Report format and outline. The PowerPoint presentation for this item with draft outline and example financial charts and infographics is linked as a web attachment below.

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.

This meeting is to develop and prepare the format of the Measure X Annual Report for the full commitments' consideration at their next meeting on February 18, 2025. Included in this staff report is a revised Draft Measure X Compliance Chart and a sample chart submitted by Committee member Mitchell.

ATTACHMENTS:

None

WEB ATTACHMENTS:

[Transportation Agency for Monterey County - 2023 Annual Report](#)

[2024 Measure X Annual Report - Presentation](#)

[Revised Draft Measure X Audit Compliance Report](#)

[Committee Member Mitchell-Proposed Compliance Chart Measure X Compliance Chart](#)

		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							