

MEETING AGENDA
TOWN OF CORTE MADERA
SALES TAX CITIZENS' OVERSIGHT COMMITTEE

Thursday, May 17, 2018

4:00 P.M.

Corte Madera Town Hall Council Chambers
300 Tamalpais Drive, Corte Madera, CA 94925

1. CALL TO ORDER, ROLL CALL AND SALUTE TO THE FLAG

- A. Administer Oath of Office to Newly Appointed Committee Member
(Tentative, pending official appointment by the Town Council at the May 15, 2018 Town Council meeting)

2. OPEN TIME FOR PUBLIC REGARDING NON-AGENDA ITEMS

(Anyone wishing to speak on non-agenda items will be recognized at this time. These items can legally have no action as they are not on the agenda. There is a three minute time limit)

3. GENERAL BUSINESS

(Anyone wishing to speak on agenda items will be recognized after the Committee has concluded their initial discussions. There is a three minute time limit for public comment per item)

A. REVIEW AND DISCUSSION OF SALES TAX OVERRIDE FUND PROPOSED TOWN BUDGET AND CAPITAL PROJECTS FOR FY 2018-19

The Committee will review the Town Budget and Capital Projects Budget items that are proposed for Sales Tax Override funds for Fiscal Year 2018-19 and will have an opportunity to ask questions and provide input to staff regarding the proposed expenditures.

Attachment 3A: Town Budget and Capital Projects Budget Items Proposed for Sales Tax Override Funds, FY 2018-19

B. APPROVAL OF MINUTES OF THE FEBRUARY 27, 2018 MEETING

Attachment 3B: Draft Minutes of February 27, 2018 meeting

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 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 (the Thursday before the meeting) 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.

**TOWN OF CORTE MADERA
CORTE MADERA MEASURE B SALES TAX FUND**

2018-2019

Description	2016-2017	2017-2018	2017-2018	2018-2019
	Actual	Revised Budget	Estimated Actuals	Proposed Budget
BEGINNING BALANCE	4,614,897	6,004,123	6,004,123	7,579,847
REVENUE				
Measure B Sales Tax	2,470,862	2,550,000	2,470,000	2,550,000
TOTAL: REVENUE	2,470,862	2,550,000	2,470,000	2,550,000
TOTAL RESOURCES	7,085,759	8,554,123	8,474,123	10,129,847
EXPENDITURES				
Fire Prevention Expenditures	22,677	-	-	350,000
Flood Control Expenditures	155,497	2,235,000	161,150	2,079,000
Streets and Pothole Expenditures	73,898	802,000	312,649	1,100,000
Safe Routes to Schools Expenditures	714,734	2,487,000	347,801	2,500,000
Senior and Youth Program Expenditures	87,413	37,300	72,676	50,000
Disaster Preparedness Expenditures	27,417	20,000	-	63,600
TOTAL: EXPENDITURES	1,081,636	5,581,300	894,276	6,142,600
Net Increase/(Decrease)	1,389,226	(3,031,300)	1,575,724	(3,592,600)
ENDING BALANCE	6,004,123	2,972,823	7,579,847	3,987,247

CORTE MADERA SALES TAX OVERRIDE FUND

REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	2016-2017	2017-2018	2017-2018	2018-2019
	ACTUAL	REVISED BUDGET	ESTIMATED ACTUALS	PROPOSED BUDGET
REVENUE				
Corte Madera Sales Tax	2,470,862	2,550,000	2,470,000	2,550,000
TOTAL REVENUE	2,470,862	2,550,000	2,470,000	2,550,000
EXPENDITURES				
Fire Prevention - pumper	22,677			
Fire Prevention - weed abatement				250,000
Fire Prevention - code enforcement				100,000
Flood control projects		656,000	161,150	700,000
Flood control machinery and equipment	148,772	200,000		
Pump Station Lighting	6,725			
Pump Station Generators:				
Replace 1986 Kohler 50K Gen Port		50,000		50,000
Replace 2000 Utility Crane		85,000		85,000
Replace 1990 Cat Port 200K Gen - MV		100,000		100,000
Replace 1990 Cum 400K Gen-SCP		120,000		120,000
Replace 2002 Volov 200 K Gen Black Kettle		90,000		90,000
Replace 2006 Shore Mar Eng2		40,000		40,000
Gate Replacements		293,000		293,000
Pump Overhaul		601,000		601,000
Streets and potholes	73,898	802,000	312,649	1,100,000
Safe routes to school pedestrian safety at intersection	714,734	2,362,000	321,136	2,500,000
Safe routes to school capital planning		75,000	26,665	
Tamalpais Pedestrian overcross study		50,000		
Senior and youth programs	87,413	37,300	72,676	50,000
Disaster Preparedness	27,417	20,000		63,600
TOTAL EXPENDITURES	1,081,636	5,581,300	894,276	6,142,600
TOTAL EXPENDITURES	1,081,636	5,581,300	894,276	6,142,600

indicates operating / non capital expenditures

DRAFT

MINUTES OF FEBRUARY 27, 2018

MEETING OF THE
SALES TAX CITIZENS OVERSIGHT COMMITTEE

Chair Gerbosi called the Regular Meeting to order at Town Hall Council Chambers, 300 Tamalpais Drive, Corte Madera, CA on February 27, 2018 at 4:01 p.m.

1. CALL TO ORDER, ROLL CALL

The Town Clerk informed the Committee members that Committee Member Deanne Morton has submitted a letter of resignation and that applications will be accepted to fill the vacant seat.

Committee members Present: Chair Gerbosi, Vice Chair Flahive and Committee members Greenbaum and Howard. Town Councilmember liaison James Andrews

Committee members Absent: None

Staff Present: Town Manager Todd Cusimano, Director of Public Works Peter Brown, Town Clerk/Assistant to the Town Manager Rebecca Vaughn

SALUTE TO THE FLAG: Chair Gerbosi led in the Pledge of Allegiance.

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

There was no public comment

3. GENERAL BUSINESS

A. Update Regarding Potential Renewal Of Measure B Sales Tax Override

Town Manager Cusimano stated that the Town has had a series of public meetings dating back to January 16th regarding the potential renewal of the Sales Tax Measure, and following the recent meetings with the Sale Tax Citizens' Oversight Committee, the Town Council on February 6th directly staff to return at the February 20th Town Council meeting with an action item to place the Sales Tax Measure on the June ballot. There is a staff report available for review on the website. He shared that the Town Council unanimously approved placing the item on the ballot. There were four items approved:

1. Place the renewal of Measure B on the June ballot.
2. Increase the Sales Tax override from ½ cent to ¾ cent effective August 1, 20189
3. Include in the renewal a stipulation that the measure will remain in effect until voters repeal the measure

- 1 4. Include as part of measure that upon voter approval of the measure, the \$98 storm
2 drainage special tax will sunset
3

4 Public Works Director Peter Brown explained that the provision of a Citizens Oversight
5 Committee is included in the Ordinance language, and all provisions included in the prior
6 measure would be included in the new measure. General Purpose revenue is the eligible
7 expenditure. It is open to any decision the Council wants to make regarding what to spend the
8 revenue on, but we choose to focus it on certain things. The question came up about the Sales
9 Tax Committee and it was stated that the Oversight Committee would continue if the measure
10 was approved by voters.
11

12 Town Manager Cusimano explained that there was some discussion about how knowing that
13 there is a dedicated revenue stream for an extended period of time affects budgeting and decision
14 making and how we look at fire prevention, senior and youth programs, etc. A number of items
15 were documented in the staff report to note where the Oversight Committee would be asked to
16 provide feedback before budget hearings. There will be discussions about how we fund specific
17 needs and if the sales tax override funds are the correct source.
18

19 Chair Gerbosi asked Town Manager Cusimano for clarification as to whether staff is looking at
20 changing the role of the committee? Town Manager Cusimano replied that, while the group is
21 advisory, the Town Council is interested in your input regarding evaluation of how the funds are
22 spent.
23

24 Committee Member Howard asked if the role of the Oversight Committee would be re-defined in
25 the ballot measure. Town Manager Cusimano replied that role of the Committee won't be re-
26 defined in the ballot measure, but will add the roles of the committee, and the advisory
27 component, to the description of the committee. It will be updated by resolution if the measure
28 is approved by voters. One example provided by Town Manager Cusimano would be a
29 discussion of the various types of funding available in the budget. He envisions discussion
30 funding needs with the Committee, here is what we plan to spend the sales tax measure restricted
31 funds on and does the committee agree with that rationale. Staff would take your feedback and
32 incorporate it into the budget staff report for presentation to the Town Council.
33

34 Committee Member Greenbaum asked if the Committee is representing the citizens, what are our
35 qualifications aside from being members of the community? Will there be more outreach to get
36 input from the public? Town Manager Cusimano explained that when we get to the budget
37 process, the other boards and commissions provide feedback, as well. It is important to have
38 feedback from all parties involved, and Council will ask if budget recommendations have been
39 vetted through the boards and commissions. Input from the Oversight Committee has been
40 missing from this process in the past, and we need to expand that component.
41

42 Upon completion of the discussion, the committee moved on to Item B.
43

- 44 B. Review, Discussion And Possible Direction To Approve The Draft FY 2016-2017
45 Annual Report On The Revenue And Expenditures Of The Transactions And Use Tax
46 And Direction To Forward The Report To The Town Council For Review
47

1 Chair Gerbosi thanked staff for their assistance in preparing the document and asked for any
2 questions from the Committee members.

3
4 Committee Member Howard referred to the second paragraph and stated that the wording
5 suggested that the prioritizations there, those six items, came after the measure was passed, but it
6 was actually part of the measure promotion. He felt that this should be re-worded to indicate that
7 fact. Also, in the second to last paragraph, where it talks about a separate fund, to him that
8 suggests that it is restricted in its use. But in this case, this is misleading about the controls on
9 this fund, since it is general fund money that are just tracked differently. Possibly state that for a
10 separate account was created in the general fund for ease of tracking the expenditures related to
11 the sales tax override funds.

12
13 Public Works Director Brown stated that regarding paragraph two, it can be word-smithed but
14 we want to be careful about what a general purpose sales tax is versus what a specific tax like a
15 transportation improvement tax or special tax would be. We learned that we should err on the
16 side of caution, we don't want to be accused of misleading voters into thinking that while this is
17 a general purpose tax, we're only using it on these things.

18
19 Town Manager Cusimano added that the Town Council made the decision to prioritize but
20 ultimately it was voted on by the public, and we will add this language to the report.

21
22 Regarding the penultimate paragraph, "A separate fund has been established for this tax," this is
23 more of an accounting issues and perhaps this sentence could be stricken. The Committee
24 members agreed.

25
26 Chair Gerbosi asked if the Committee wished to say anything about the ending balance in the
27 fund and if it made sense to stated that these funds would remain available until spent.

28
29 Public Works Director Brown said that it would make sense for the Committee to make a
30 recommendation that encouraged staff to expend the funds. What staff has heard from the
31 Committee and the public is that you would like to see the funds spent on enhancements,
32 projects, infrastructure, flood control, transportation, etc. and your committee has the discretion
33 to put language into your report that states that in the next reporting period, you would like to see
34 the ending balance better expended.

35
36 Committee Member Greenbaum added, "We hope to see an accelerated expenditure for targeted
37 projects". Public Works Director Brown stated that he would work to come up with a statement
38 in line with what the Committee members suggested.

39
40 Chair Gerbosi stated that she likes the format of the report, she understands the numbers, where
41 they came from, has confirmed that it balances and is satisfied with the report.

42 Town Clerk Vaughn stated that the report would be finalized and scheduled for the March 20,
43 2018 Town Council agenda.

44
45 MOTION: Moved by Howard, seconded by Greenbaum, and approved as amended by the
46 following vote:

47 (4-0 Ayes: Flahive, Gerbosi, Greenbaum, Howard; Noes: None; Absent: None)

1
2 To Approve the draft Annual Report, as amended with direction provided to staff.
3
4

5
6 C. Approval of Minutes of January 30, 2018 Meeting
7

8 Chair Gerbosi provided typographical corrections to the Town Clerk.
9

10 MOTION: Moved by Flahive, seconded by Howard, and approved as amended by the
11 following vote:
12 (4-0 Ayes: Flahive, Gerbosi, Greenbaum, Howard; Noes: None; Absent: None)
13

14 To Approve the Minutes of the January 30, 2018 meeting as amended.
15
16

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

19 The next meeting will be scheduled in April or May to coincide with the budget review process.
20

21 The meeting was adjourned at 4:27p.m. to the next Sales Tax Citizens Oversight Committee
22 meeting, to be tentatively held on February 27, 2018 at 4:00pm.
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