

## SALES TAX CITIZENS' OVERSIGHT COMMITTEE

### 2019-2020 ANNUAL REPORT

July 15, 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, 2019 – June 30, 2020, 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
- 2017-2018 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 – Community Center
- Flooring \$2,850 – Community Center
- Staff Time \$39,996 – Recreation Programs

**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 PG&E power shut off in October 2019 \$9,000

**Transfers to Other Funds**

- \$200,000 Transfer to Assistance to Local Businesses Grant Fund due to COVID-19
- \$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 these funds have been designated as an Emergency Reserve. The available ending fund balance as of June 30, 2020 was \$6,702,797.

  
 Karen Gerbosi, Committee Chair