

**SALES TAX CITIZENS' OVERSIGHT COMMITTEE  
2020-2021 ANNUAL REPORT**

July 7, 2022

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 0.5% 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 0.75% 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. The Town is still receiving small payments for Measure B sales tax. The same fund that recorded Measure B revenue and expenditures now records Measure F expenditures.

For the 2020-2021 fiscal year, July 1, 2020 – June 30, 2021, the Town received \$3,400,262 in Measure F revenue. The Town also received \$50,000 in reimbursement from Transportation Authority of Marin (TAM). For this same period, the Town expended \$3,809,319 from this fund, and also transferred \$214,001 to other funds, as follows:

**Streets, Potholes/MultiModal Transportation/Safe Routes to School/Infrastructure - \$3,109,438**

- Redwood Highway Pathway and Landscaping Improvement \$950,239
- 2020 Preventive Maintenance Program / Slurry Seal \$548,008
- 2020 Accessibility Program \$547,297
- Tamal Vista Complete Streets \$378,839
- 2019 Pavement Rehabilitation \$103,702
- Town Hall Addition \$86,571
- Paradise Drive Multi-Use Pathway \$84,168
- Other Projects \$79,301
- LED Streetlight Conversion \$78,156
- Central Marin Regional Pathways Gap Closure \$77,979
- Street Repairs \$68,482
- Sidewalk Repair \$50,000

- Temporary Offices / Engineering Trailer \$33,911
- Climate Adaptation Assessment Project \$22,785

**Fire Prevention / Disaster Preparedness - \$ 446,508**

- Vegetation Management/Weed Abatement \$171,869
- Payment to CMFA to perform Town work \$150,000
- Contribution to Measure C Wildfire Fund / Central Marin Fire Authority (CMFA) \$88,836 – this is the amount the Town of Corte Madera contributed so that its contribution is equal to the City of Larkspur's contribution.
- Other Disaster Preparedness Expenditures \$35,803, including supplies, training and Neighborhood Response Group expenditures.

**Flood Control - \$ 170,713**

- Flood Control Projects and Assessments \$77,760
- Corrugated Pipe Replacement \$56,259
- Pump Station and Storm Drainage Improvements \$21,862
- Flood Hazard Mailer \$6,176
- San Clemente Pipeline Repair \$5,400
- High Canal \$3,256

**Senior Programs - \$ 50,160**

- Staff Time \$50,160 – Recreation Programs

**Community Grants**

- \$32,500 to support local businesses. This will be transferred to the General Fund in the 2021-2022 fiscal year upon the advice of the Sales Tax Oversight Committee. The books for the 2020-2021 fiscal year are closed.

**Transfers to Other Funds**

- \$155,235 to General Fund for Project Management and Code Enforcement salaries.
- \$58,766 to Housing Assistance Fund to assist residents during COVID 19 pandemic. This will be transferred to the General Fund in the 2021-2022 fiscal year upon the advice of the Sales Tax Oversight Committee. The books for the 2020-2021 fiscal year are closed.

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, 2021, the balance in this fund was \$8,629,738. As recommended by the Sales Tax Oversight Committee, \$2.5 million of these funds has been designated as an Emergency Reserve. The available ending fund balance as of June 30, 2021 was \$6,129,738.

  
Karen Gerbosi, Committee Chair