



## AGENDA

Independent Taxpayer Oversight Committee

July 7, 2016 – 2:00 PM

STA Conference Room • 431 I Street, Suite 106 • Sacramento, California 95814

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Voting Members: Joan Borucki, Chair

Russell Davis

Maureen Daly Pascoe

Ex-Officio Members: Kerri Howell, STA Governing Board Chair

Sacramento County Auditor-Controller (or designee)

Norman Hom, STA Principal Administrator

Staff: Tim Jones, STA Accounting Manager

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- Introductions
- ITOC Functional Guidelines Review and Action Plan Development
- ITOC Performance Standards Review
- Anything Else

**JULY 7, 2016**

**AGENDA ITEM # 1**

## **ITOC FUNCTIONAL GUIDELINES REVIEW**

Summary: ITOC Functional Guidelines

From: Tim Jones, STA Accounting Manager

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The ITOC Functional Guidelines (guidelines) were adopted in May 2007 by the STA Governing Board (Board). The guidelines allow for an annual ITOC operating budget of up to \$150,000. However, because of overall operating budget constraints, \$65,000 was proposed by STA staff for fiscal year 2016-17 and subsequently approved by the Board on June 9, 2016. The STA contracted with an independent auditor to conduct its 2015-16 financial and compliance audit at the cost of \$51,400. The audit will be completed in the first two quarters of fiscal year 2016-17. Therefore, \$13,600 is available for STA staff support costs and other appropriate expenditures.

After a review of the guidelines:

- Prioritize the responsibilities identified in the guidelines.
- Develop a timeline to carry out those responsibilities
- Discuss what deliverables are expected from ITOC staff

Attachment: ITOC Functional Guidelines



## FUNCTIONAL GUIDELINES

### INTRODUCTION

The Measure A Ordinance and Expenditure Plan, approved by Sacramento County voters in November 2004, establishes an Independent Taxpayer Oversight Committee (ITOC). The ITOC provides taxpayers with an increased level of accountability for Measure A expenditures, beyond the annual fiscal and compliance audits already performed for the existing Measure A program. The ITOC functions in an independent, open and transparent manner to ensure that voter mandates are implemented as required by the Ordinance and Expenditure Plan and to generate constructive recommendations to enhance the financial integrity and performance of the Measure A program. The ITOC makes recommendations and reports to the STA Governing Board, which has ultimate responsibility for policies related to implementation of Measure A.

### ROLES AND RESPONSIBILITIES

The Measure A Ordinance sets forth the general responsibility of the ITOC *“to supervise fiscal and performance audits regarding the use of all sales tax funds and provide for independent review to ensure that all Measure funds are spent in accordance with provisions of the Expenditure Plan and Ordinance as approved by the voters.”*

Specific ITOC responsibilities include:

- Conduct an annual fiscal and compliance audit of all Measure A-funded activities using the services of an independent fiscal auditing firm to assure compliance with the Ordinance and Expenditure Plan.
- Prepare and present an annual report to the Governing Board on the results of the annual audit process.
- Develop program performance standards related to project delivery, cost control, schedule adherence, and other applicable activities for consideration by the Governing Board.
- Conduct periodic (e.g. triennial) performance audits of STA and recipient Measure A entities relative to adopted performance standards.
- Review and report on the delivery status of Measure A capital projects and on-going programs on a quarterly basis.
- Provide recommendations as part of the required 10-year Expenditure Plan review process. This process affords the STA an opportunity to undertake a comprehensive review of the Measure A program after ten years to make recommendations for improving the program during the subsequent ten years.
- Review proposed debt financings to ensure that the benefits of accelerated project delivery exceed the cost of debt issuance.

The Committee is a functional partner to the STA Governing Board in the ongoing implementation of the Measure A program. The ITOC will conduct sufficient analyses to prepare objective recommendations and to provide the Governing Board and public with pertinent information about the implementation of the Measure A program. ITOC members and their designated auditors shall have complete and timely access to all public documents, records, and data associated with Measure A revenues and expenditures. The ITOC will conduct its affairs in a manner that does not cause unnecessary delays in project and program delivery.

The following narrative provides general guidance for how the ITOC and Governing Board should interact as the ITOC performs its duties:

Advisory Resource – It is intended that the ITOC will function as an independent resource to assist STA in implementing Measure A projects and programs. The Committee’s membership is designed to provide to STA a group of professionals who can collectively offer STA the experience and expertise to advance the timely and efficient implementation of the affected projects and programs. All deliberations will be conducted in an open manner, and the ITOC will provide regular reports to the public and to the Governing Board regarding project delivery and overall program performance.

Productivity & Cost Savings – It is intended that the ITOC will rely upon data and processes available at STA and the recipient Measure A entities, analyses and studies initiated by the ITOC, and other relevant information generated by reliable sources. The STA will continuously strive to improve the reliability and usefulness of its analytical processes. The ITOC will be kept abreast of such efforts, and will be invited to contribute to their development and assessment. It is intended that the ITOC not result in increased costs to deliver the Measure A program. Rather, through a cooperative and complementary working relationship between the ITOC and Governing Board, it is anticipated that a savings in delivery costs will ultimately be realized.

Flexibility – It is intended that the ITOC will assist the STA in monitoring changing situations and technologies, and will make recommendations, as appropriate, for improving the financial integrity and performance of the Measure A program.

## **IMPLEMENTATION PROCEDURES**

Implementation procedures for each of the basic ITOC responsibilities set forth above will be developed by the ITOC and updated from time to time, as necessary. The implementation procedures will provide some detail on how the ITOC will approach each area of responsibility, along with a schedule or general timing for when each activity should be performed and reported. Implementation procedures may not contradict the Ordinance language.

## **MEMBERSHIP**

There shall be three voting members of the ITOC with the characteristics described below. The criteria established for voting ITOC members are intended to provide the breadth of skills and experience needed for the ITOC to perform its duties and to function as a constructive partner in the on-going implementation of the Measure A program. For each of the areas of expertise, an individual representing one of the colleges or universities in the County with a comparable level of academic experience shall be eligible for consideration. Interested persons will be requested to submit applications as part of an open, publicly-noticed solicitation process.

The three voting members are:

- A professional—active or retired—in the field of municipal audit, finance and/or budgeting with a minimum of 5 years in a relevant and senior decision-making position in the public or private sector.
- A licensed civil engineer or trained transportation planner—active or retired—with at least five years of demonstrated experience in the field of transportation in government and/or the private sector.
- A current or retired manager of major public and/or privately financed development or construction projects, who by training and experience would understand the complexity, costs and implementation issues involved in building large-scale infrastructure improvements.

The ITOC also includes three non-voting, ex officio members:

- The current Chair of the STA Governing Board
- The Executive Director of the STA
- The County of Sacramento Auditor-Controller, or his/her designee

## **SELECTION OF MEMBERS**

### Technical Screening Committee

A technical screening committee shall be established to review applications received from interested persons. The screening committee will consist of four high-level professional staff persons recruited by the Executive Director from local, regional, or state transportation or finance agencies that do not receive Measure A funds and/or from the region's colleges or universities. The committee will generate a list of candidates qualified to serve on the ITOC according to the membership eligibility criteria. It will forward up to 3 candidates for each open position for consideration by the ITOC selection committee. The technical screening committee will endeavor to submit its recommendations within 45 days of the noticed closing date for submittal of applications.

### Selection Committee

A selection committee shall be established to select recommended ITOC members from the lists of qualified candidates forwarded by the technical screening committee. The selection committee shall consist of the following members of the STA Governing Board:

- 1 representative of the County Board of Supervisors
- 1 representative of the Sacramento City Council who sits concurrently on the governing board of the Sacramento Regional Transit District
- the representative of the Citrus Heights City Council
- 1 representative of the Elk Grove City Council

- the representative of the Folsom City Council
- the concurrent representative of the city councils of Galt and Isleton
- the representative of the Rancho Cordova City Council

The selection committee will endeavor to select its three preferred candidates within 45 days of receiving the technical committee's candidate lists. Should the selection committee be unable to agree on a preferred candidate(s), it will direct the technical screening committee to submit up to two additional candidates for each applicable position(s). The selection committee's recommendation will be presented to the governing board for confirmation at the next scheduled board meeting.

## **TERMS AND CONDITIONS FOR ITOC MEMBERSHIP**

### Term

Voting members of the ITOC shall serve terms of 4 years. The Governing Board may stagger initial appointments with terms of 2 or 4 years to preclude complete turnover at any one time. A voting member who desires to serve a second 4-year term must submit an application for re-appointment during the open application period for that position, which will begin 90 days prior to the end of the term. No voting member may serve more than two consecutive terms (8 years) on the ITOC. A committee member who has served two terms may re-apply for membership after a 2-year hiatus. The Governing Board may waive this 2-year requirement to fill an unexpected vacancy.

### Removal from Membership / Vacancies

The Governing Board may remove a member for cause including, but not limited to, failure to attend at least 50% of regular ITOC meetings during a 2-year period or failure to comply with conflict of interest provisions. The Executive Director will notify the Governing Board when an ITOC member has failed to satisfy the attendance standard. The Governing Board will consider any appeal or review of extenuating circumstances prior to removing the member.

If a mid-term vacancy occurs, the process for replacement will be that set forth above for selection of members. The selection committee may modify the process to accommodate particular circumstances. The Governing Board will endeavor to fill an ITOC vacancy within 90 days.

### Chair and Vice-Chair

The ITOC will select a Chair and Vice-Chair, both of whom must be voting members. Selection will occur at the first regular ITOC meeting following the beginning of STA's fiscal year. The Chair and Vice Chair will serve 2-year terms.

The Chair will run the ITOC meetings, coordinate with staff on meeting agendas, and serve as the primary ITOC spokesperson before the Governing Board and public. The Vice-Chair assumes the Chair's functions when the Chair is unavailable.

### Conflict of Interest

The three voting ITOC members shall be subject to the STA's conflict of interest policy. Members are prohibited from participating in any commercial activity directly or indirectly involving the STA during their tenure, and they shall have no direct commercial relationship with a public entity that may result in compensation from Measure A funds. ITOC members shall not be employed by a public entity that receives Measure A funds, nor shall they serve in elective office in Sacramento County.

### Compensation

ITOC members shall serve without compensation except for direct expenses incurred in related ITOC activities.

## **ITOC FUNDING AND ADMINISTRATION**

### Annual Funding

Beginning with the effective date of the Measure A sales tax program on April 1, 2009, costs incurred in administering the ITOC, including related fiscal and performance audit costs, shall be derived annually from the 0.75% of Measure A proceeds set aside for STA administration. Funds earmarked specifically for the ITOC shall not exceed \$150,000 per year, adjusted annually for inflation during the 30-year term. Any earmarked ITOC funds not expended for this purpose during a fiscal year will be distributed in a supplemental allocation to the Measure A entities for expenditure on eligible on-going programs.

ITOC expenditures incurred prior to the formal commencement of Measure A will be accommodated within the 1% administrative cap of the current (*old*) Measure A program. Staff will coordinate with the ITOC on key activities that will become ITOC responsibilities after April 1, 2009, and will consult with the ITOC as appropriate during the transition period.

### Budgets / Audits

An annual ITOC operating budget shall be prepared and submitted to the Governing Board as part of the cumulative STA administrative budget. ITOC expenditures shall be audited annually as part of the same fiscal audit process required of all other Measure A expenditures.

### Meetings

The ITOC will meet quarterly during the fiscal year. The Chair may schedule additional meetings or may cancel meetings as needed. The ITOC shall conduct its meetings according to generally accepted parliamentary procedures based on the principles set forth in *Roberts Rules of Order*. A quorum of the ITOC shall consist of two voting members. Actions and recommendations of the ITOC must be approved by at least two voting members.

All ITOC meetings shall be publicly noticed, and conducted in full compliance with the Brown Act open meeting requirements. STA will assist the ITOC in complying with public meeting laws, including posting meeting notices and agendas and recording ITOC actions. The STA will maintain a list of interested persons to whom ITOC meeting agendas and associated

materials will be distributed. An Internet webpage containing ITOC agenda materials, reports, and related information will be developed and maintained as part of the STA website. Staff will strive to distribute agendas and related materials one week prior to scheduled ITOC meetings.

### Consultants

Consultants recommended by the ITOC shall be selected based on an open and competitive solicitation of proposals from the widest possible number of qualified firms. The scope of work for all consultant activities shall be developed by the ITOC prior to any such solicitation. All consultant contracts valued at \$10,000 or more must be approved by the Governing Board.

## **ITOC STAFFING AND SUPPORT**

### General Support

STA shall provide reasonable staff support and technical assistance, and shall arrange adequate, accessible space for regularly scheduled meetings. STA will provide supplies and incidental materials needed for the ITOC to conduct its affairs.

The costs associated with such staffing and administrative support will be charged against the \$150,000 cap on annual funding set aside for ITOC administration. Under no circumstances will ITOC activities result in the hiring of additional administrative staff.

### Independence

The Governing Board and staff will fully cooperate and provide necessary support to the ITOC. STA will limit its direct involvement to the provision of information and assistance requested by the ITOC in order to promote the ITOC's independence as it conducts its fiscal and performance assessments of the Measure A program and develops recommendations for improved implementation.



**JULY 7, 2016**

**AGENDA ITEM # 2**

## **PERFORMANCE STANDARDS REVIEW**

Summary: Measure A Performance Standards

From: Tim Jones, STA Accounting Manager

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The Baseline Performance Standards (standards) for the Measure A Transportation Sales Tax Program were approved by the STA Governing Board in March 2010. The standards have not been updated since that time. Therefore, ITOC should consider any needed revisions.

- Determine if the auditor is testing the revenue and expenditures for compliance with the approved impact fee rates and approved expenditure plans.
- Determine the need for the local transportation funding baseline thresholds found under item #1 in Exhibit A – Maintenance of Effort.
- Determine the reasonableness of item #1 under Exhibit B – Planning and Programming.
- Determine the need for item #1 under Exhibit C – Reporting.

Attachments: Measure A Performance Standards

## 1. Local Transportation Funding

- a. Each year, the County and each city shall commit discretionary local (non-Measure A) funds cumulatively for *street and road construction, maintenance, and operations* in an amount at least equal to the average annual amount that each jurisdiction committed to such purposes during the five years immediately preceding the commencement of the *New* Measure A program:

Citrus Heights -- \$0	Elk Grove -- \$4,060
Folsom -- \$1,640,003	Galt -- \$0
Isleton -- \$__	Rancho Cordova -- \$157,265
Sacramento -- \$1,602,867	County -- \$10,225,152

- b. Each year, the County and each city shall commit discretionary local (non-Measure A) funds specifically for *street and road maintenance* in an amount at least equal to the average annual amount that each jurisdiction committed to such purpose during the five years immediately preceding the commencement of the *New* Measure A program:

Citrus Heights -- \$0	Elk Grove -- \$4,060
Folsom -- \$1,640,003	Galt -- \$0
Isleton -- \$__	Rancho Cordova -- \$29,173
Sacramento -- \$1,334,174	County -- \$6,046,668

*Measurement Protocol* – The County and each city have submitted an accounting of discretionary local (non-Measure A) funds expended on street/road maintenance and cumulatively on street/road construction, maintenance, and operations for each year from FY 2005 to FY 2009. STA used these data to establish the baseline expenditure thresholds for each jurisdiction (above). Within 180 days after the end of each fiscal year—and upon request by STA—each jurisdiction shall submit an annual accounting of its discretionary local (non Measure A) transportation expenditures beginning with FY 2010. STA staff and the Independent Taxpayer Oversight Committee (ITOC) will compare these reports to the baseline expenditure thresholds to determine that each jurisdiction is meeting this maintenance of effort standard.

2. Local Transportation Impact Fee. The County and each city must impose a local (non SCTMFP) transportation impact fee program on new property development. The impact fee rate(s) in each jurisdiction must be at least equal to the impact fee rate imposed by each respective jurisdiction at the commencement of the *New* Measure A program (4-1-2009). The County and each city may not have significantly reduced its transportation impact fee rate(s) during the four-year period immediately preceding the commencement of the *New* Measure A program, unless such action is supported by an impact fee study approved by the respective policy board.

*Measurement Protocol* – The County and each city have submitted reports of the local (non-SCTMFP) transportation impact fee rates imposed in their respective jurisdictions for each

*year from FY 2006 to FY 2009. STA used the FY 2009 reports to establish the baseline local (non-SCTMFP) impact fee rate(s) schedule for each jurisdiction (Attachment A). Upon periodic request by STA, each jurisdiction shall submit a report of its existing transportation impact fee rate schedule. STA staff and the ITOC will compare these reports to the baseline local impact fee thresholds to determine that each jurisdiction is meeting this maintenance of effort standard.*

Measure A Performance Standards  
Exhibit A – Maintenance of Effort

**ATTACHMENT A**  
**Local Transportation Impact Fee Threshold Rates**

**City of Citrus Heights Road & Transit Fee**

Land Use	District 1 <i>W of I-80</i>	District 3 <i>E of I-80</i>
Single-family residential (unit)	790.50	1,434.12
Multi-family residential (unit)	715.02	1,312.74
Commercial (sq ft)	2.44	4.45
Office – bus/prof (sq ft)	2.00	3.64
Church (sq ft)	0.80	1.44
Private School (sq ft)	139.74	253.98
Gas Station (pump)	3,190.56	5,729.34
Child Care Center (sq ft)	0.40	0.72
Care Facility (room)	358.02	656.88
Utility Building (sq ft)	0.07	0.12

**City of Elk Grove Roadway Impact Fee**

Land Use	1-Elk Grove	2-Laguna	3-LagunaWest	4-Lakeside	5-Stonelake
Single-family residential (unit)	9,289	8,198	7,467	6,012	9,137
Multi-family residential (unit)	6,409	5,549	5,152	4,148	6,304
Age Restricted residential (unit)	2,787	2,412	2,240	1,804	2,741
Shopping Center / General Commercial (sq ft)	11.24	9.51	9.34	7.02	11.05
Restaurant w/o drive-thru (sq ft)	25.92	21.92	21.54	16.18	25.47
Restaurant w/ drive-thru (sq ft)	40.13	33.94	33.36	25.05	39.44
Car Sales (sq ft)	16.26	13.75	13.51	10.15	15.98
Gas Station (fueling position)	12,169	10,291	10,115	7,598	11,958
Office (sq ft)	9.85	8.20	8.59	6.15	9.68
Industrial (sq ft)	5.02	4.18	4.15	3.13	4.90
Hotel (room)	5,388	5,257	4,478	3,364	5,295

**City of Folsom Road & Light Rail Transit Fee**

Land Use	Road Fee	Light Rail Fee
Single-family residential (unit)	7,153	634
Multi-family residential (unit)	5,007	436
Mobile Home (unit)	5,007	436
South Lexington Hills (unit)	6,336	
Office (sq ft)	4.67	0.084
Commercial / Retail (sq ft)	10.74	0.202
Hospital (sq ft)	10.74	
Hotel / Motel (sq ft)	10.74	
Industrial (sq ft)	4.67	0.084

**City of Galt Traffic Circulation Fee**

Land Use	Citywide	NE Specific Plan
Single-family residential (unit)	13,984	7,703
Multi-family residential (unit)	9,688	5,753
Retail Store (sq ft)	18.36	7.11
Office (sq ft)	9.76	1.30
Industrial (sq ft)	4.43	2.89
Institutional (trip)	1,462	689

**City of Isleton**

**City of Rancho Cordova Transportation Impact Fee**

Land Use	Area 1	Area 2
Detached Dwelling (unit)	8,899.52	18,915.31
Attached Dwelling (unit)	5,941.40	12,629.18
Mobile Home in park (unit)	4,650.50	9,895.41
Commercial Lodging (unit)	4,681.77	5,896.53
Commercial (sq ft)	8.36	14.04
Office (sq ft)	8.10	10.78
Industrial/Manufacturing (sq ft)	5.49	5.49

**City of Sacramento Transportation Fee Programs**

**North Natomas**

Land Use	Major Street Constr Tax (% of const value)	N. Natomas Public Financing Fee	N. Natomas Transit
Single Family residential (unit)	0.8%	0	3,877
Multi-family residential (unit)	0.8%	0	2,736
Retail (sq ft)	0.8%	11.03	1.36
Office (sq ft)	0.8%	5.69	0.64

**Downtown**

Land Use	Major Street Constr Tax (% of const value)	Richards / Railyards/ Downtown
Single-family residential (unit)	0.8%	810
Multi-family residential (unit)	0.8%	811
Retail (sq ft)	0.8%	1.70
Office (sq ft)	0.8%	1.54

**County of Sacramento Transportation Development Fee**

*See attachment.*

1. **Definition of Eligible Expenditures** -- The STA Governing Board will adopt and periodically review descriptive definitions for each of the project and program categories in the Measure A expenditure plan. The definitions will promote a mutual understanding among the STA, implementing transportation agencies, and the general public as to the types of expenditures permitted within each of the project and program categories.

*Measurement Protocol: The STA Board adopted definitions of eligible expenditures in March 2007 (Attachment A). They took effect when the first New Measure A revenues were realized in July 2009. The STA Board will review the definitions document every 5 years to ensure continued applicability to current circumstances.*

2. **Five-Year Programming**

- a. **Transit Congestion Relief Program** -- The STA Board shall adopt a 5-year program of eligible transit capital, operations, and maintenance expenditures to be funded with Measure A. The 5-year program will be updated every year based on a revised Measure A revenue forecast.

*Measurement Protocol: Upon request from STA, the Sacramento Regional Transit District will submit a draft 5-year program for the expenditure of Measure A funds. The ITOC will review the draft program to confirm that only eligible expenditures are proposed and to ensure consistency with the current Measure A revenue forecast for this program.*

- b. **Local Arterial Program** -- The STA Board shall adopt a 5-year program of eligible expenditures to be funded with Measure A. The 5-year program will be updated every year based on a revised Measure A revenue forecast.

*Measurement Protocol: Upon request from STA, the County, Capital Southeast Connector Authority, and affected cities will each submit a draft 5-year program for the expenditure of Measure A funds on Local Arterial capital projects within their respective jurisdictional purviews. The ITOC will review the draft programs to confirm that only eligible expenditures are proposed and to ensure consistency with current Measure A revenue forecasts for this program. A consolidated 5-year program will be compiled for STA Board consideration.*

- c. **Safety, Streetscaping, Pedestrian & Bicycle Facilities Program and Traffic Control and Safety Program** -- The STA Board shall adopt a 5-year program of eligible expenditures for both the Safety, Streetscaping, Pedestrian & Bicycle Facilities and the Traffic Control & Safety programs. These 5-year programs will be updated every year based on a revised Measure A revenue forecast.

*Measurement Protocol: Upon request from STA, the County and affected cities will each submit a draft 5-year program for the expenditure of Measure A funds within their*

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*respective jurisdictions. The ITOC will review the draft programs to confirm that only eligible expenditures are proposed and to ensure consistency with current Measure A revenue forecasts for these programs. A consolidated 5-year program will be compiled for STA Board consideration.*

- d. Senior & Disabled Transportation Services Program -- The STA Board shall adopt a 5-year program of eligible expenditures for the Senior & Disabled Services program. The 5-year program will be updated every year based on a revised Measure A revenue forecast.

*Measurement Protocol: Upon request by STA, the Consolidated Transportation Services Agency (Paratransit, Inc.) shall submit a draft 5-year program for the expenditure of Measure A funds. The ITOC will review the draft program to confirm that only eligible expenditures are proposed and to ensure consistency with the current Measure A revenue forecast for this program.*

- e. Transportation-Related Air Quality Program -- The STA Board shall adopt a 5-year program of eligible expenditures for the Transportation-Related Air Quality program. The 5-year program will be updated every year based on a revised Measure A revenue forecast.

*Measurement Protocol: Upon request by STA, the Sacramento Metropolitan Air Quality Management District (SMAQMD) shall submit a draft 5-year program for the expenditure of Measure A funds. The ITOC will review the draft program to confirm that only eligible expenditures are proposed and to ensure consistency with the current Measure A revenue forecast for this program.*



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1. **Pavement and Bridge Maintenance Report.** Every two years upon request by STA, the County and each city will submit a pavement and bridge system maintenance report. The report will list all street/road segments and bridges on which maintenance treatments funded wholly or partially with Measure A funds have been applied during the prior two-year reporting period. The biennial report will include the following information for each affected bridge or street/road segment:
    - Functional Classification
    - Construction year
    - Length, width, area, and number of lanes
    - Type(s) of maintenance treatment applied
    - Cost of project and proportional contribution from Measure A
    - Pavement Condition Index (PCI) before and after treatment

This biennial report will also include an updated calculation of the cumulative number of paved, maintained lane miles on the street and road system as recorded in each respective entity's (excluding Galt and Isleton) automated pavement management accounting system.
  
  2. **Quarterly Status Report – Capital Projects.** Each affected Measure A recipient entity shall submit a quarterly status report of its progress delivering Measure A *capital* projects. The report will be submitted to STA within 30 days of each fiscal quarter, and will include the following information for each project:
    - General description of the project
    - Total anticipated project cost and proportional contribution from Measure A
    - Amount of Measure A funds expended on project to date and during the reporting period
    - Amount of unexpended Measure A funds remaining
    - Current project implementation phase
    - Statement of how the project's design & construction will provide for routine accommodation of bicyclists and pedestrians
  
  3. **Quarterly Status Report – On-going Operations & Maintenance Programs.** Each affected Measure A recipient entity shall submit a quarterly status report of its progress delivering the *on-going annual Measure A programs*. The report will be submitted to STA within 30 days of each fiscal quarter, and will include the following information for each affected Measure A program:
    - Amount of Measure A funds received
    - Amount of interest earned
    - Amount of Measure A funds expended
    - Listing of specific expenditures (type of expenditure and location, if applicable)

**JULY 7, 2016**

**AGENDA ITEM # 3**

**OTHER**

Summary: Other

From: Tim Jones, STA Accounting Manager

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- **Unspent City of Sacramento Original Measure A Funds.** In 2012, the City submitted a five-year plan to exhaust all the funds by 2017, but \$20 million remains unspent. On June 9, 2016, the STA Governing Board directed STA staff to investigate this matter.
  - **Acknowledge Russell Davis for his service on the ITOC.**
  - **Quarterly status report template. Identify key elements.**
  - **Identify a new voting member.**