



**BOARD OF DIRECTORS 2025**

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# AGENDA

## San Mateo County Transit District

### Measure W Citizens' Oversight Committee Meeting

May 6, 2025, 4:30 pm

Bacciocco Auditorium, 2nd Floor  
1250 San Carlos Avenue  
San Carlos, CA 94070

Members of the public may attend in-person or participate remotely via Zoom at:

<https://us02web.zoom.us/j/89251299467?pwd=3boMbKUra3vG7yEcZq1KjoXWqSewfX.1>

or by entering Webinar ID: **892 5129 9467**, Passcode: **323270** in the Zoom app for audio/visual capability or by calling 1-669-219-2599 (enter webinar ID and press # when prompted for participant ID) for audio only.

***Please Note the following COVID-19 Protocols for in-person attendance:***

1. Visitors experiencing the following symptoms of COVID-19 may not enter the building:

- Cough
- Shortness of Breath
- Fever
- Chills
- Muscle Pain
- Sore Throat
- Loss of Taste or Smell

2. Wearing of masks is recommended but not required.

**Public Comments:** Public comments may be submitted to [publiccomment@samtrans.com](mailto:publiccomment@samtrans.com) prior to the meeting's call to order so that they can be sent to the Board as soon as possible, while those received during or after an agenda item is heard will be included into the Board's weekly correspondence and posted online at: <https://www.samtrans.com/meetings>.

**San Mateo County Transit District Measure W Citizens' Oversight Committee Members 2025:** Rosanne Foust (Chair), John Baker, Adrian Brandt, Rich Hedges, Karen Kuklin, Sandra Lang, Ben Mangiafico, Gus Mattammal, Seema Patel, Mario Rendon, Malcolm Robinson, Gabriel Terry, Michael Wooley-Ousdahl

**Staff Liaisons:** Peter Skinner, Executive Officer, Transportation Authority      COC Secretary: Jean Brook  
Charlsie Chang, Government Affairs Officer

Oral public comments will also be accepted during the meeting in person and through Zoom\* or the teleconference number listed above. Public comments on individual agenda items are limited to one per person PER AGENDA ITEM. Participants using Zoom over the Internet should use the Raise Hand feature to request to speak. For participants calling in, dial \*67 if you do not want your telephone number to appear on the live broadcast. Callers may dial \*9 to use the Raise Hand feature for public comment. Each commenter will be recognized to speak and callers should dial \*6 to unmute themselves when recognized to speak.

Each public comment is limited to three minutes or less. The Board and Committee Chairs have the discretion to manage the Public Comment process in a manner that achieves the purpose of public communication and assures the orderly conduct of the meeting.

The video live stream will be available after the meeting at <https://www.samtrans.com/about-samtrans/video-board-directors-cac-and-measure-w-coc>.

**Measure W Citizens' Oversight Committee:** The Measure W Citizens' Oversight Committee (COC) oversees administration of Measure W funds to ensure tax proceeds have been invested in a way that is consistent with the Measure's Congestion Relief Plan. The Measure W COC has the following responsibilities:

1. Receive the San Mateo County Transit District's annual audit report on receipts and expenditures of Measure W tax proceeds and expenditures under the Congestion Relief Plan during the prior fiscal year.
2. Hold an annual public hearing on the audit report.
3. Issue an annual report on the audit results.

**Tuesday, May 6, 2025**

**4:30 pm**

1. Call to Order / Pledge of Allegiance
2. Roll Call
3. Public Comment for Items Not on the Agenda

*At this time, persons in the audience may speak on any matter within the jurisdiction of the Committee. The Brown Act (the State local agency open meeting law) prohibits the Committee from acting on any matter that is not on the agenda. The Chair may limit speakers to three minutes each.*

4. Approval of Meeting Minutes of February 25, 2025 Motion
5. Consideration and Approval of Annual Committee Report on Use of Measure W Tax Revenues and Expenditures for Fiscal Year Ending June 30, 2024 Motion
6. Update on Measure W Citizens' Oversight Committee Membership - Recruitment for Terms Ending in 2025 Informational
7. Committee Member Comments/Communications Regarding Transportation Matters

8. Date/Time of Next Regular Meeting: To Be Announced

*The meeting will be accessible via Zoom teleconference and/or in person at the San Mateo County Transit District, Bacciocco Auditorium, 2nd Floor, 1250 San Carlos Avenue, San Carlos, CA. Please see the meeting agenda for more information.*

9. Adjournment

## Information for the Public

If you have questions on the agenda, please contact Charlsie Chang, Government Affairs Officer, at [changc@samtrans.com](mailto:changc@samtrans.com). Agendas are available on the SamTrans website at: <https://www.samtrans.com/meetings>. Communications to the Board of Directors can be emailed to [board@samtrans.com](mailto:board@samtrans.com).

*Free translation is available; Para traducción llama al 1.800.660.4287; 如需翻译 请电1.800.660.4287*

### **Date and Time of Board and Citizens Advisory Committee Meetings**

San Mateo County Transit District (SamTrans) Board and Committees: First Wednesday of the month, 2:00 pm; SamTrans Citizens Advisory Committee (CAC): Last Wednesday of the month, 6:30 pm. SamTrans Measure W Citizens' Oversight Committee (COC): Frequency of meetings to be determined. Date, time and location of meetings may be changed as necessary. Meeting schedules for the Board, CAC, and COC are available on the website.

### **Location of Meeting**

This meeting will be held in-person at: San Mateo County Transit District, Bacciocco Auditorium, 2nd Floor, 1250 San Carlos Avenue, San Carlos, CA. Members of the public may attend in-person or participate remotely via Zoom as per the information provided at the top of the agenda.

\*Should Zoom not be operational, please check online at: <https://www.samtrans.com/meetings> for any updates or further instruction.

### **Public Comment**

Members of the public may participate remotely or in person. Public comments may be submitted by comment card in person and given to the District Secretary. Prior to the meeting's call to order, public comments may be submitted to [publiccomment@samtrans.com](mailto:publiccomment@samtrans.com) prior to the meeting's call to order so that they can be sent to the Board as soon as possible, while those received during or after an agenda item is heard will be included into the Board's weekly correspondence and posted online at: <https://www.samtrans.com/meetings>.

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### **Accessible Public Meetings/Translation**

Upon request, SamTrans will provide for written agenda materials in appropriate alternative formats, or disability-related modification or accommodation, including auxiliary aids or services, to enable individuals with disabilities to participate in and provide comments at/related to public meetings. Please submit a request, including your name, phone number and/or email address, and a description of the modification, accommodation, auxiliary aid, service or alternative format requested at least 72 hours in advance of the meeting or hearing. Please direct requests for disability-related modification and/or interpreter services to the Title VI Administrator at San Mateo County Transit District, 1250 San Carlos Avenue, San Carlos, CA 94070; or email [titlevi@samtrans.com](mailto:titlevi@samtrans.com); or request by phone at 650-622-7864 or TTY 650-508-6448.

### **Availability of Public Records**

All public records relating to an open session item on this agenda that are not exempt from disclosure pursuant to the California Public Records Act and that are distributed to a majority of the legislative body will be available for public inspection at 1250 San Carlos Avenue, San Carlos, CA 94070 at the same time that the public records are distributed or made available to the legislative body.

**San Mateo County Transit District  
1250 San Carlos Avenue, San Carlos, California**

**Measure W Citizens' Oversight Committee (COC)  
DRAFT Meeting Minutes**

**February 25, 2025**

**Members Present (In Person):** J. Baker, R. Hedges, K. Kuklin, S. Lang, B. Mangiafico (arrived at 4:28 pm), G. Mattammal (arrived at 4:04 pm), S. Patel, M. Rendon, M. Robinson, M. Wooley-Ousdahl, A. Brandt (Vice Chair), R. Foust (Chair)

**Members Present (Via Teleconference):** G. Terry

**Members Absent:** None

**Staff Present:** J. Brook, J. Cassman, C. Chang, A. Gharaibeh (Eide Bailly LLC), P. Skinner, A. To, S. van Hoften

**1. Call to Order**

Chair Rosanne Foust called the meeting to order at 4:02 pm and led the Pledge of Allegiance.

**2. Roll Call**

COC Secretary Jean Brook called the roll and confirmed that a quorum was present.

The Committee voted to allow Gabriel Terry to participate remotely per Assembly Bill (AB) 2449 due to illness:

Motion/Second: Brandt/Robinson

Ayes: Baker, Brandt, Hedges, Kuklin, Lang, Patel, Rendon, Robinson, Terry, Wooley-Ousdahl, Foust

Noes: None

Absent: Mangiafico, Mattammal

**3. Public Comment for Items Not on the Agenda – There were none.**

**4. Election of Chair and Vice Chair for One-year Terms**

Adrian Brandt nominated Chair Foust to continue as Chair, which she accepted and the Committee approved.

Motion/Second: Brandt/Hedges

Ayes: Baker, Brandt, Hedges, Kuklin, Lang, Mattammal, Patel, Rendon, Robinson, Terry, Wooley-Ousdahl, Foust

Noes: None

Absent: Mangiafico

Chair Foust nominated Mr. Brandt as Vice Chair, which he accepted and the Committee approved.

Motion/Second: Foust/Baker

Ayes: Baker, Brandt, Hedges, Kuklin, Lang, Mattammal, Patel, Rendon, Robinson, Terry, Wooley-Ousdahl, Foust

Noes: None

Absent: Mangiafico

**5. Approval of Meeting Minutes from October 21, 2024**

Motion/Second: Hedges/Lang

Ayes: Baker, Brandt, Hedges, Kuklin, Lang, Mattammal, Rendon, Robinson, Terry, Wooley-Ousdahl, Foust

Noes: None

Abstain: Patel

Absent: Mangiafico

**6. Public Hearing: Annual Audit of Measure W Tax Revenues and Expenditures in Accordance with Congestion Relief Plan for the Fiscal Year Ended June 30, 2024**

Chair Foust announced the public hearing.

**a. Independent Auditor's Presentation**

Annie To, Director, Accounting, stated staff had completed the Measure W audit and introduced the District's independent auditor, Ahmad Gharaibeh, Partner, Eide Bailly LLP. Mr. Gharaibeh provided the presentation, which included the following:

- Outline of audit process
- Confirmation of financial information regarding Measure W, tax receipts, cash out, receivables
- Compliance with ballot language
- Cooperation with District management

**b. Committee Questions**

The Committee had a discussion and staff provided further clarification in response to the Committee comments and questions, which included the following:

- Supplementary information is an optional explanation of financial statements
- Core principles are weighted equally; other factors such as green energy could be considered when projects come under consideration
- Percentages of revenues are misaligned; staff to make adjustments – revenues are correct, but percentages are incorrect
- Request numbers for categories as well as actuals

**c. Public Comment – There were none.**

**d. Close Public Hearing**

Motion/Second: Hedges/Robinson

Ayes: Baker, Brandt, Hedges, Kuklin, Lang, Mangiafico, Mattammal, Patel, Rendon, Robinson, Terry, Wooley-Ousdahl, Foust

Noes: None

Absent: None

**e. Committee Comments**

The Committee had additional discussion and staff provided further clarification in response to the Committee comments and questions, which included the following:

- Purpose of the audit: provides snapshot of how money was spent in FY 2024
- Audit does not reflect District's compliance with 2040 zero-emission mandate for buses

**f. Committee Discussion on Drafting of Committee Report**

The Committee had discussion regarding drafting of the COC committee report and staff provided further clarification in response to the Committee comments and questions, which included the following:

- Ad hoc committee composed of Malcolm Robinson, Gus Mattammal, Vice Chair Brandt, Rich Hedges, and Chair Foust to review audit and draft a Committee report by April
  - Will request input via email from entire COC
  - Requested a draft timeline of when materials would be ready
  - Report to include pie chart graphics and core principles

**7. Update on Measure W Citizens' Oversight Committee Membership - Recruitment for Terms Ending in 2025**

Charlsie Chang, Government Affairs Officer, reviewed the returning and new members and noted the current vacancies:

- People with Disabilities representative
- County Supervisor District 1 representative
- Special application period from March 28 to 31
- Regular recruitment period in October for members whose terms expire December 31, 2025

*Rich Hedges left the meeting at 4:53 pm.*

**8. Committee Member Comments/Communications Regarding Transportation Matters**

- Check with legal counsel regarding any conflict of interest for COC member to participate in Transportation Authority scoring panels for competitive calls for projects
- Caltrain ridership recovery, regional sales tax voter polling results, on-time performance

**9. Next Meeting:** Tuesday, May 6, 2025, at 4:30 pm.

**10. Adjournment** – The meeting adjourned at 5:07 pm.

An audio/video recording of this meeting is available online at <https://www.samtrans.com/about-samtrans/video-board-directors-cac-and-measure-w-coc>. Questions may be referred to the District Secretary's office by phone at 650-551-6108 or by email to [board@samtrans.com](mailto:board@samtrans.com).

DRAFT





San Mateo County Transit District

**Report of the Measure W Citizens' Oversight Committee**

Fiscal Year 2024 (July 2023 – June 2024)

The Measure W Citizens Oversight Committee (COC) is pleased to provide its Fiscal Year 2023-24 (FY 2024) annual report on the expenditure of proceeds from the San Mateo County Transit District's (District) 2018 Measure W.

The principal duties of the COC are to ensure that the proceeds have been expended for the purposes set forth in the Measure W ballot language and to provide a report on the independent audit conducted pursuant to the ballot language and the District Ordinance (Ordinance) which placed Measure W on the ballot.

Measure W tasks the COC with providing information to the taxpayers of San Mateo County in the following ways:

- Receive the District's annual audit report on receipts and expenditures of Measure W tax proceeds and expenditures under the Congestion Relief Plan
- Hold an annual public hearing on the audit report
- Issue an annual report of the COC on the audit results

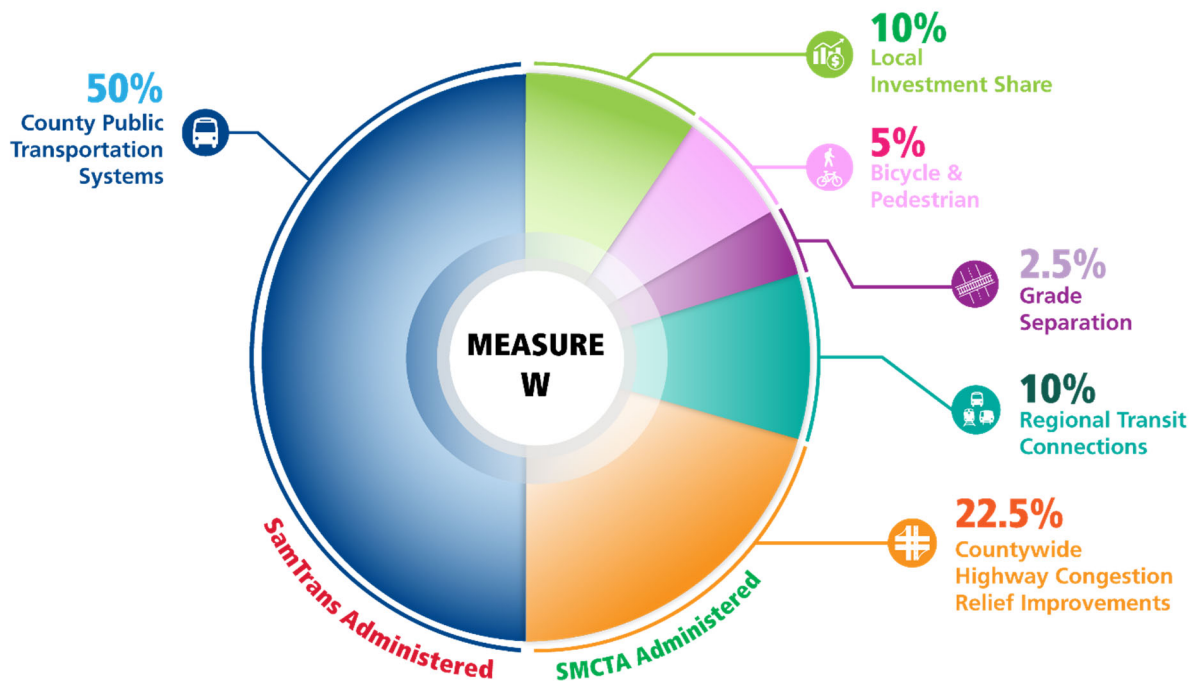
The Board of Directors of the District and the Board of Directors of the San Mateo County Transportation Authority (TA) are responsible for the prioritization and distribution of funds received pursuant to the provisions of Measure W. The independent audit conducted by the District and the COC's report are intended to provide additional accountability with respect to the expenditure of these proceeds by both the District and the TA.

The District's FY 2024 audit report for Measure W tax was conducted by Eide Bailly, LLP, an independent accounting firm with several years of experience in conducting independent audits of the financial results of both the District and the TA. In its audit, Eide Bailly, LLP provided what is known as an unmodified opinion (what is often referred to as a "clean" opinion) on the Measure W financial statements prepared by District staff. The COC held a public hearing on the report on February 4, 2025. A copy of the audit report is attached as Appendix A.

## **~~Section 1~~ Measure W Funding Categories and Principles**

In 2018, San Mateo County voters approved [Measure W](#), a 30-year half cent sales tax beginning July 1, 2019 through June 30, 2049, by a vote of 66.9%. In doing so, they provided the county with additional resources to improve transit and relieve traffic congestion. The District levies the tax and administers investments for 50% of the program under the County Public Transportation Systems category in Measure W's Congestion Relief Plan, and the TA is responsible for administering the other categories, which make up the remaining 50% of the measure.

**Figure 1. Measure W Funding Categories**



*Figure Source: TA Strategic Plan 2020-2024*

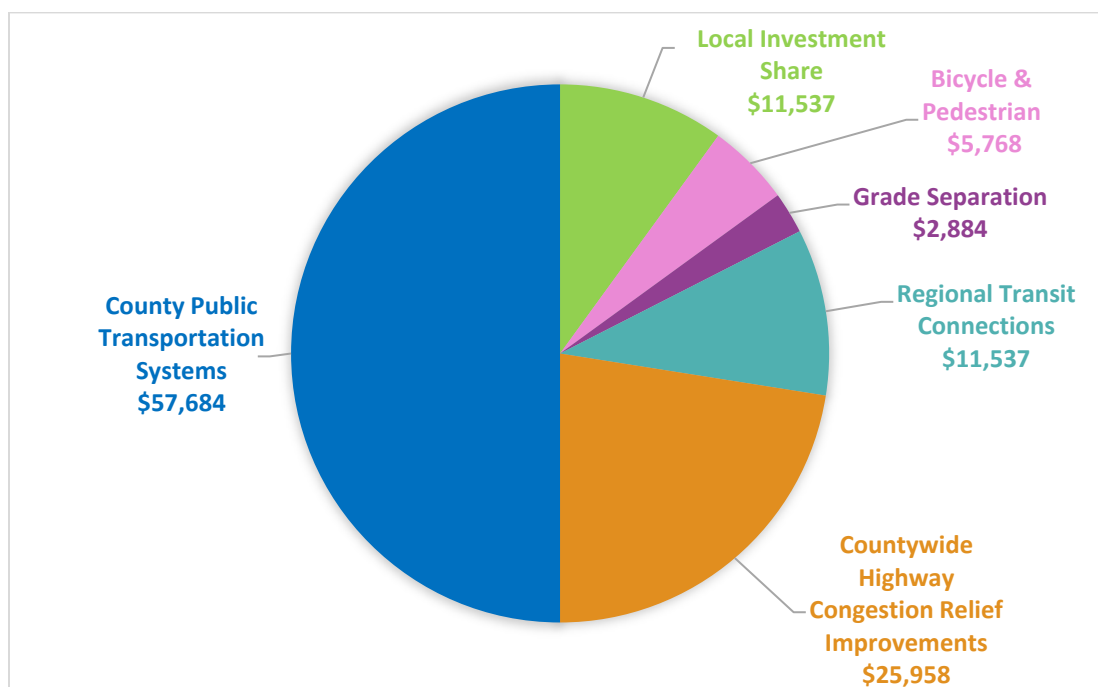
Measure W contains 11 Core Principles to guide program implementation where applicable:

1. Relieve traffic congestion countywide.
2. Invest in a financially sustainable public transportation system that increases ridership, embraces innovation, creates more transportation choices, improves travel experience, and provides quality, affordable transit options for youth, seniors, people with disabilities, and people with lower incomes.
3. Implement environmentally-friendly transportation solutions and projects that incorporate green stormwater infrastructure and plan for climate change.
4. Promote economic vitality, economic development, and the creation of quality jobs
5. Maximize opportunities to leverage investment and services from public and private partners.
6. Enhance safety and public health.
7. Invest in repair and maintenance of existing and future infrastructure.
8. Facilitate the reduction of vehicle miles traveled, travel times and greenhouse gas emissions.
9. Incorporate the inclusion and implementation of complete street policies and other strategies that encourage safe accommodation of all people using the roads, regardless of mode of travel.
10. Incentivize transit, bicycle, pedestrian, carpooling and other shared-ride options over driving alone; and
11. Maximize traffic reduction potential associated with the creation of housing in high-quality transit corridors.

## A. Receipt and Distribution of Measure W Funding

A total of \$115.4 million in Measure W sales tax was realized and received in FY 2024. Per Measure W, the funds are divided equally between the District and TA as shown in Figure 1 above. Figure 2 provides the specific breakdown of funding apportioned between the District and the TA program categories based on the funding received.

**Figure 2. Fiscal Year 2024 Measure W Revenue Distributions (in thousands)**



*Data Source: Fiscal Year 2024 Audit Report*

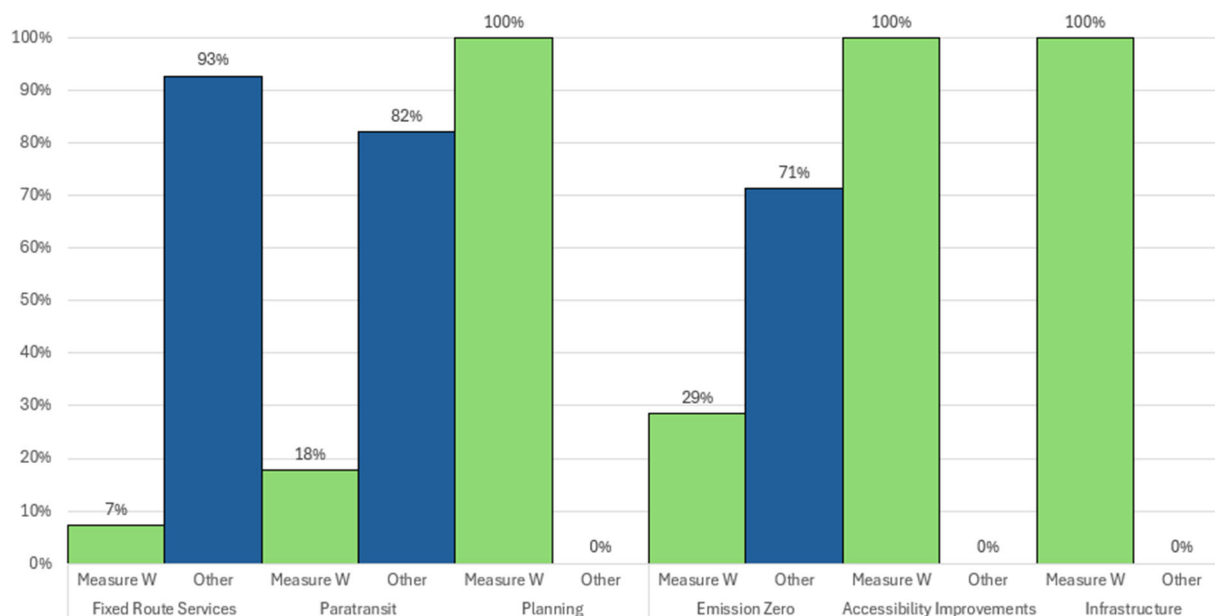
## B. District Expenditures of Measure W in Fiscal Year 2024

District Measure W revenues were spent on supporting SamTrans transit services in several operating and capital projects. Measure W generated \$57.7 million to the District and expenditures totaled \$24.55.4 million in FY 2024. The District will spend the remaining Measure W funding in future years.

In FY 2024, Measure W District funds were spent in the following categories:

- Fixed Route School Oriented Services: \$5.0 million
- Paratransit: \$4.3 million
- Planning: \$4.9 million
- Emission Zero Projects: \$9.7 million
- Infrastructure: \$0.2 million
- Accessibility Improvements \$0.3 million
- Measure W Administration: <\$0.1 million

**Figure 3. Fiscal Year 2024 District Category Expenditures by Funding**



Note: Funding percentages relate specifically to FY 2024 District Measure W projects ([Measure W Audit Report](#), page 12)

## C. TA Expenditures of Measure W in Fiscal Year 2024

In 1988, San Mateo County voters approved [Measure A](#), a 20-year half-cent sales tax to fund and leverage additional funding for transportation projects and programs in San Mateo County. The approval of Measure A created the TA to manage and administer the sales tax revenues generated in conformance with the Transportation Expenditure Plan (TEP). The 1988 sales tax expired on December 31, 2008, and in 2004, the San Mateo County voters [reauthorized the Measure A](#) half-cent sales tax and a new TEP for an additional 25 years (from January 1, 2009 through December 31, 2033). The TEP describes programs and projects, as identified by the cities, local agencies and citizens of San Mateo County, and includes funding for multiple modes to help meet the County's transportation needs.

Unlike the District, which expends Measure W funds on projects and programs directly, the TA serves primarily as a granting agency and provides Measure W funds to cities and other local agencies throughout San Mateo County. The TA's investments in FY 2024 are guided by the TA's [Strategic Plan 2020-2024](#), which was adopted in December 2019 by the TA Board of Directors. The Strategic Plan outlines the principles, vision, goals, and implementation procedures for both Measure A and Measure W funds over a 5-year period. Adoption of a Strategic Plan every 5 years is a requirement of both the TA's [Measure A Transportation Expenditure Plan](#) and the [Measure W Congestion Relief Plan](#). The TA adopted the next iteration of the Strategic Plan, [Strategic Plan 2025-2029](#), at the December 2024 Board of Director's meeting.

With the notable exception of the local investment share (Local Safety, Pothole and Congestion Relief Improvements as identified in the Measure W expenditure plan), which is provided directly to cities and the County by the TA, the remainder of the TA's Measure W funding is programmed and allocated through competitive calls for projects (CFP) for each program category. The TA's CFP's typically occur on biennial cycles for each category. While funds are awarded to projects in each CFP cycle by the TA Board of Directors, the expenditure of those funds is based on actual reimbursements to project sponsors for eligible project expenses.

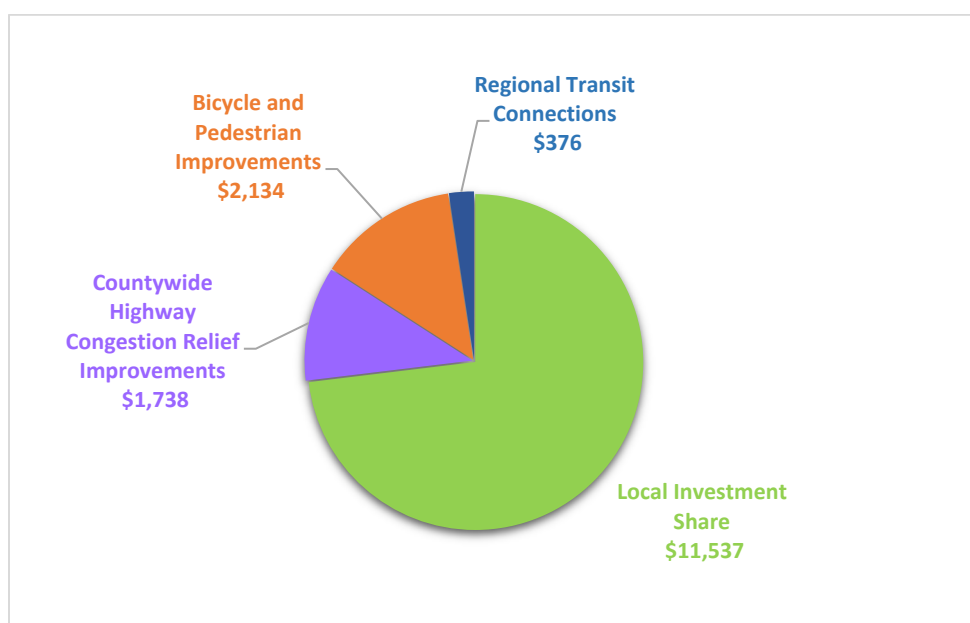
For FY 2024, actual expenses were realized in the Highway, Local Investment Share, Bicycle & Pedestrian, and Regional Transit Connections programs. Highway expenditures also include the Alternative Congestion Relief/Transportation Demand Management (ACR/TDM) program sub-category, which is called out in Figure 4 separately. While there were expenditures in the RTC program, they were associated with annual administrative overhead and development of the RTC plan adopted by the TA Board in October 2024. A call for projects was issued in early April 2025. The only TA Measure program category with no expenses is the Grade Separation program. Program guidelines for the Grade Separation program will be addressed as part of the TA's strategic plan update, which is currently in development. [Since the inception of Measure W, \\$13.2 million has been collected in the Grade Separation category to support future projects.](#)

The expenses in FY 2024 are shown in Figure 4, and correspond to the following efforts and projects:

- Countywide Highway Congestion Improvements including:
  - US 101 / SR 92 Interchange Area Improvements final design work.
  - Moss Beach State Route 1 Congestion and Safety Improvements initial planning; and
  - Town of Colma's El Camino Real Bike & Pedestrian Improvements
  - Alternative congestion relief program expenditures for projects across San Mateo County.

- Local Investment Share (Local Safety, Pothole and Congestion Relief Improvements) for local transportation investments such as roadway rehabilitation, planning and implementing traffic safety projects and promoting alternative modes of transportation.
- Bicycle and Pedestrian Improvements across San Mateo County including:
  - The County Office of Education’s Safe Routes to School program.
  - Planning and Project Development for San Mateo County’s Alpine Road Corridor Improvements
  - Redwood City’s Vision Zero program

**Figure 4. Fiscal Year 2024 TA Measure W Expense Distributions (in thousands)**



*Data Source: Fiscal Year 2024 Audit Report*

#### **TA Funding Allocations and Consistency with Measure W Core Principles**

The Strategic Plan 2020-2024 establishes scoring criteria<sup>1</sup> based on the Measure W Core principles<sup>2</sup>, as well as the Goals of Measure A<sup>3</sup>. These scoring criteria are applied to the competitive CFP’s for the following program categories: Highways, Grade Separations, Pedestrian and Bicycle, and Regional Transit Connections. Projects that compete well in the CFP process are those that score well in accordance with these criteria. In FY 2024, the TA conducted one CFP’s that included Measure W funding, Cycle 5 of the Highway Program.

<sup>1</sup>[Appendices Strategic Plan 2020-2024](#), Appendix E

<sup>2</sup>[Strategic Plan 2020-2024](#), Table 3-2

<sup>3</sup>[Strategic Plan 2020-2024](#), Page 3

The Highway Program CFP was issued in June 2023 and the program awards were adopted in December 2023. A total of twelve applications were received from ten jurisdictions with all projects being selected for a funding award through the evaluation process. In total, these projects were awarded \$135.9 million in funding by the TA Board with \$17.2 million coming from Measure W.

Notable Measure W project awards include: Willow Road pedestrian and bicycle safety improvements in the City of Menlo Park; East Palo Alto's University Avenue Grand Corridor; ~~and~~ El Camino Real Bicycle; ~~and~~ Pedestrian Improvements in the Town of Colma/City of South San Francisco and the Moss Beach Safety and Congestion Improvements on Highway 1.

Additionally, as part of the Pedestrian & Bicycle Program, the TA Strategic Plan 2020-2024 directs 2.5% of Measure W funding to the County's Safe Routes to School (SRTS) program. As noted in the FY 2022 COC annual report, two years of funding for SRTS, ~~\$0.4 million~~ 439,000, was programmed and allocated at the April 7, 2022 TA Board meeting for FYs 2023 and 2024. These funds are directed to the San Mateo County Office of Education which administer the SRTS CFP directly with local schools and school districts.

### **Administrative Overhead**

Administrative overhead is comprised of administrative wages, benefits, and indirect costs necessary to support shared services provided by the District. To promote equitable distribution, the District utilizes an external consulting firm to establish the Indirect Cost Allocation Plan (ICAP) rate. These overhead costs are dependent on positions, salaries, vacancy rates, and the finalized ICAP rate for the fiscal year.

### **Equity Considerations for the Distribution of TA Funding**

As part of the TA Strategic Plan 2020-2024, equity is highlighted as a core evaluation criterion in TA CFP processes. Projects are evaluated holistically in terms of geographic and socioeconomic equity.

#### ***Geographic Equity***

Geographic equity is evaluated by a Call for Projects Scoring Evaluation Committee assembled to review the submitted applications. The Committee assesses whether sales tax revenue is being distributed fairly to all areas in the San Mateo County. Specifically, the Evaluation Committee often looks at whether funds are proposed to be distributed between the Coast side versus the Bayside and amongst the North, Central, and Southern portions of the county. This often includes a review of past funding awards, in particular for smaller jurisdictions that may not often apply for Measure A and Measure W funding. The Evaluation Committee then makes recommendations to the TA Board of Directors for their consideration if there are any deviations proposed from the ranked project list.

#### ***Socioeconomic Equity***

Socioeconomic equity scoring criteria are more directly linked to evaluating locations throughout San Mateo County that may have higher proportions of the historically underserved and/or communities with lower incomes or higher ratios of people of color as compared to other locations. These criteria are generally consistent with the Senate Bill 535 statewide criteria, the Metropolitan Transportation Commission's (MTC) regional criteria, and the newly developed Reimagine SamTrans countywide criteria.

Additionally, applicants are provided with a narrative question that allows them to describe other equity benefits for other vulnerable populations such as children, seniors, people living in high density/



affordable housing, low-income residents, transit-dependent populations, and others that may not be directly captured in the technical equity analysis metrics.

### **Technical Assistance to Jurisdictions**

The Strategic Plan 2020-2024 recommended the TA strive to further its role with technical assistance, as resources permit, to advance project delivery. The following are the four areas of concentration for TA technical assistance:

- Provide technical assistance to sponsors, not limited to the Highway Program.
- Utilize consultant services to offer Complete Streets and other best practice workshops.
- Temporarily offer consultant services to sponsors, on request, to keep projects moving, while minimizing delay.
- Provide consultant services to help sponsors better position themselves to obtain grant funds to better leverage TA funding.

Currently, the Highway Program and the Pedestrian and Bicycle Program both provide technical assistance to develop and lead projects on behalf of sponsors. As part of the Highway Program adopted in December 2023, six of the twelve project awards requested technical assistance from the TA.

### **Regional Transit Connections**

The Regional Transit Connections program category receives ten percent of Measure W revenue. The intent of the category is to invest in infrastructure and services that are designed to improve transit connectivity between San Mateo County and the rest of the nine-county Bay Area region. The Strategic Plan 2020-2024 recommended that a Regional Transit Connections planning study and an accompanying Transit Capital Improvement Program (CIP) be prepared to better inform the competitive selection process. Funding for the development of the [Regional Transit Connections Plan](#) was programmed and allocated on March 2, 2023, and the plan was adopted by the TA Board in October 2024. A call for projects was released in early April 2025.

### **Appendices**

- A. [FY 2024 Measure W Audit Report](#)

### **Additional Information**

1. [District FY 2024 Annual Comprehensive Financial Report](#)
2. [District FY 2024 Popular Annual Financial Report](#)
- ~~2-3.~~ [District FY 2024 Adopted Budget](#)
- ~~3-4.~~ [TA FY 2024 Annual Comprehensive Financial Report](#)
5. [TA FY 2024 Popular Annual Financial Report](#)
- ~~4-6.~~ [TA FY 2024 Adopted Budget](#)
- ~~5-7.~~ [TA Strategic Plan 2020-2024](#)



San Mateo County Transit District

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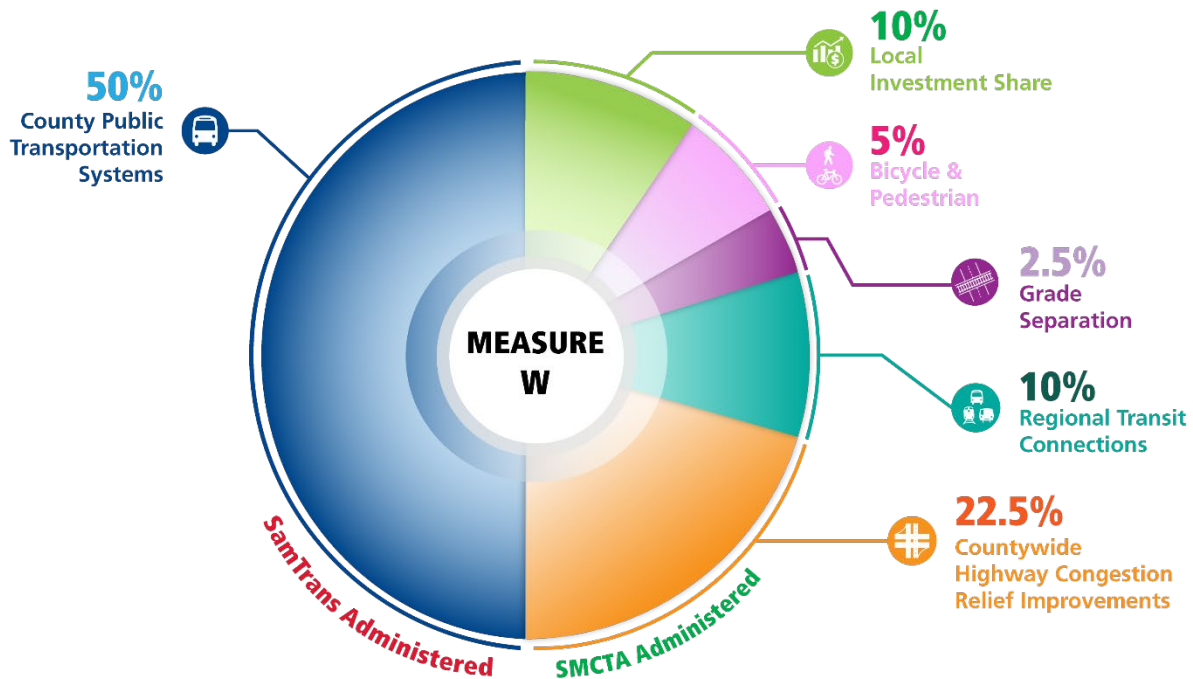
The Board of Directors of the District and the Board of Directors of the San Mateo County Transportation Authority (TA) are responsible for the prioritization and distribution of funds received pursuant to the provisions of Measure W. The independent audit conducted by the District and the COC's report are intended to provide additional accountability with respect to the expenditure of these proceeds by both the District and the TA.

The District's FY 2024 audit report for Measure W tax was conducted by Eide Bailly, LLP, an independent accounting firm with several years of experience in conducting independent audits of the financial results of both the District and the TA. In its audit, Eide Bailly, LLP provided what is known as an unmodified opinion (what is often referred to as a "clean" opinion) on the Measure W financial statements prepared by District staff. The COC held a public hearing on the report on February 4, 2025. A copy of the audit report is attached as Appendix A.

## **Measure W Funding Categories and Principles**

In 2018, San Mateo County voters approved [Measure W](#), a 30-year half cent sales tax beginning July 1, 2019 through June 30, 2049, by a vote of 66.9%. In doing so, they provided the county with additional resources to improve transit and relieve traffic congestion. The District levies the tax and administers investments for 50% of the program under the County Public Transportation Systems category in Measure W's Congestion Relief Plan, and the TA is responsible for administering the other categories, which make up the remaining 50% of the measure.

**Figure 1. Measure W Funding Categories**



*Figure Source: TA Strategic Plan 2020-2024*

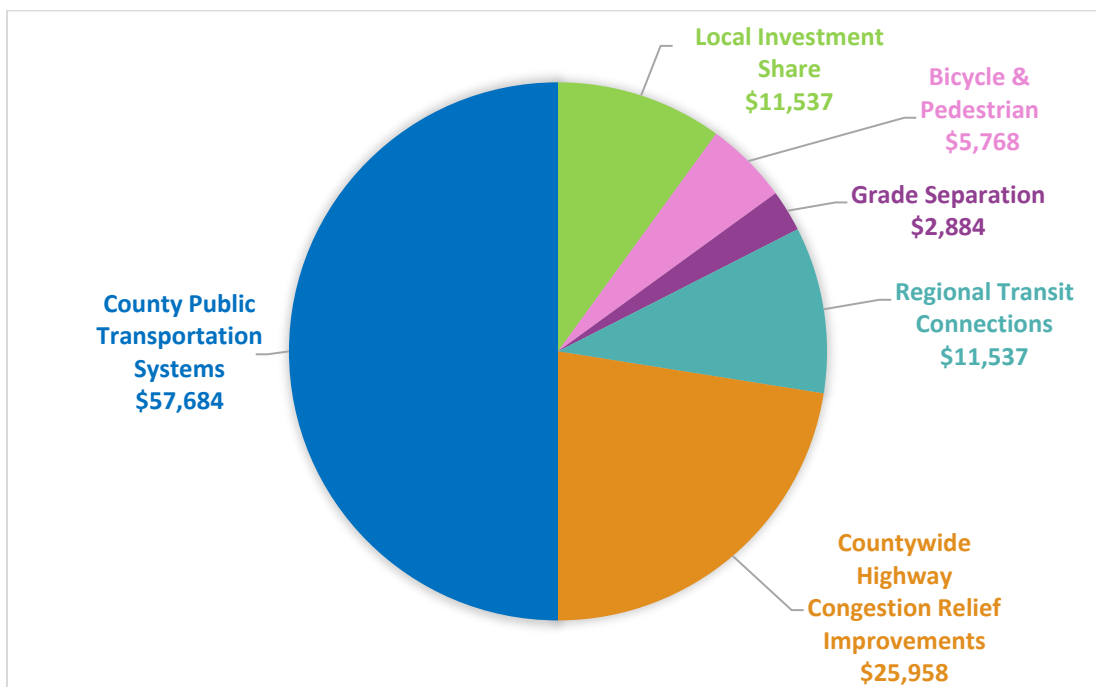
Measure W contains 11 Core Principles to guide program implementation where applicable:

1. Relieve traffic congestion countywide.
2. Invest in a financially sustainable public transportation system that increases ridership, embraces innovation, creates more transportation choices, improves travel experience, and provides quality, affordable transit options for youth, seniors, people with disabilities, and people with lower incomes.
3. Implement environmentally-friendly transportation solutions and projects that incorporate green stormwater infrastructure and plan for climate change.
4. Promote economic vitality, economic development, and the creation of quality jobs
5. Maximize opportunities to leverage investment and services from public and private partners.
6. Enhance safety and public health.
7. Invest in repair and maintenance of existing and future infrastructure.
8. Facilitate the reduction of vehicle miles traveled, travel times and greenhouse gas emissions.
9. Incorporate the inclusion and implementation of complete street policies and other strategies that encourage safe accommodation of all people using the roads, regardless of mode of travel.
10. Incentivize transit, bicycle, pedestrian, carpooling and other shared-ride options over driving alone; and
11. Maximize traffic reduction potential associated with the creation of housing in high-quality transit corridors.

## A. Receipt and Distribution of Measure W Funding

A total of \$115.4 million in Measure W sales tax was realized and received in FY 2024. Per Measure W, the funds are divided equally between the District and TA as shown in Figure 1 above. Figure 2 provides the specific breakdown of funding apportioned between the District and the TA program categories based on the funding received.

**Figure 2. Fiscal Year 2024 Measure W Revenue Distributions (in thousands)**



*Data Source: Fiscal Year 2024 Audit Report*

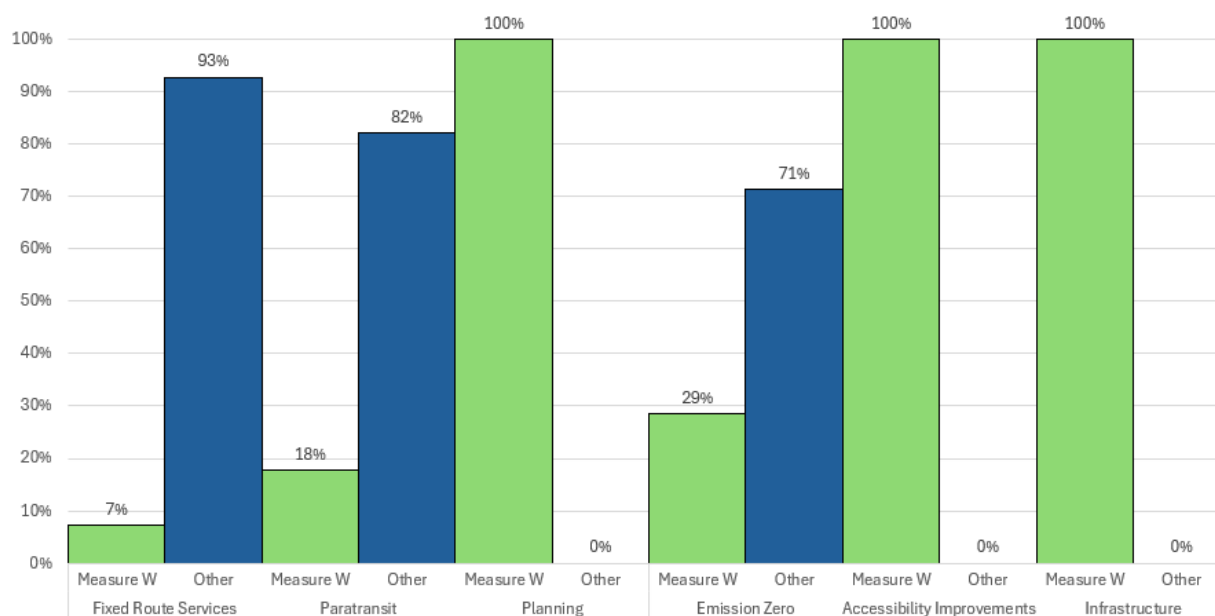
## B. District Expenditures of Measure W in Fiscal Year 2024

District Measure W revenues were spent on supporting SamTrans transit services in several operating and capital projects. Measure W generated \$57.7 million to the District and expenditures totaled \$24.5 million in FY 2024. The District will spend the remaining Measure W funding in future years.

In FY 2024, Measure W District funds were spent in the following categories:

- Fixed Route School Oriented Services: \$5.0 million
- Paratransit: \$4.3 million
- Planning: \$4.9 million
- Emission Zero Projects: \$9.7 million
- Infrastructure: \$0.2 million
- Accessibility Improvements \$0.3 million
- Measure W Administration: <\$0.1 million

**Figure 3. Fiscal Year 2024 District Category Expenditures by Funding**



Note: Funding percentages relate specifically to FY 2024 District Measure W projects ([Measure W Audit Report](#), page 12)

## C. TA Expenditures of Measure W in Fiscal Year 2024

In 1988, San Mateo County voters approved [Measure A](#), a 20-year half-cent sales tax to fund and leverage additional funding for transportation projects and programs in San Mateo County. The approval of Measure A created the TA to manage and administer the sales tax revenues generated in conformance with the Transportation Expenditure Plan (TEP). The 1988 sales tax expired on December 31, 2008, and in 2004, the San Mateo County voters [reauthorized the Measure A](#) half-cent sales tax and a new TEP for an additional 25 years (from January 1, 2009 through December 31, 2033). The TEP describes programs and projects, as identified by the cities, local agencies and citizens of San Mateo County, and includes funding for multiple modes to help meet the County's transportation needs.

Unlike the District, which expends Measure W funds on projects and programs directly, the TA serves primarily as a granting agency and provides Measure W funds to cities and other local agencies throughout San Mateo County. The TA's investments in FY 2024 are guided by the TA's [Strategic Plan 2020-2024](#), which was adopted in December 2019 by the TA Board of Directors. The Strategic Plan outlines the principles, vision, goals, and implementation procedures for both Measure A and Measure W funds over a 5-year period. Adoption of a Strategic Plan every 5 years is a requirement of both the TA's [Measure A Transportation Expenditure Plan](#) and the [Measure W Congestion Relief Plan](#). The TA adopted the next iteration of the Strategic Plan, [Strategic Plan 2025-2029](#), at the December 2024 Board of Director's meeting.

With the notable exception of the local investment share (Local Safety, Pothole and Congestion Relief Improvements as identified in the Measure W expenditure plan), which is provided directly to cities and the County by the TA, the remainder of the TA's Measure W funding is programmed and allocated through competitive calls for projects (CFP) for each program category. The TA's CFP's typically occur on biennial cycles for each category. While funds are awarded to projects in each CFP cycle by the TA Board of Directors, the expenditure of those funds is based on actual reimbursements to project sponsors for eligible project expenses.

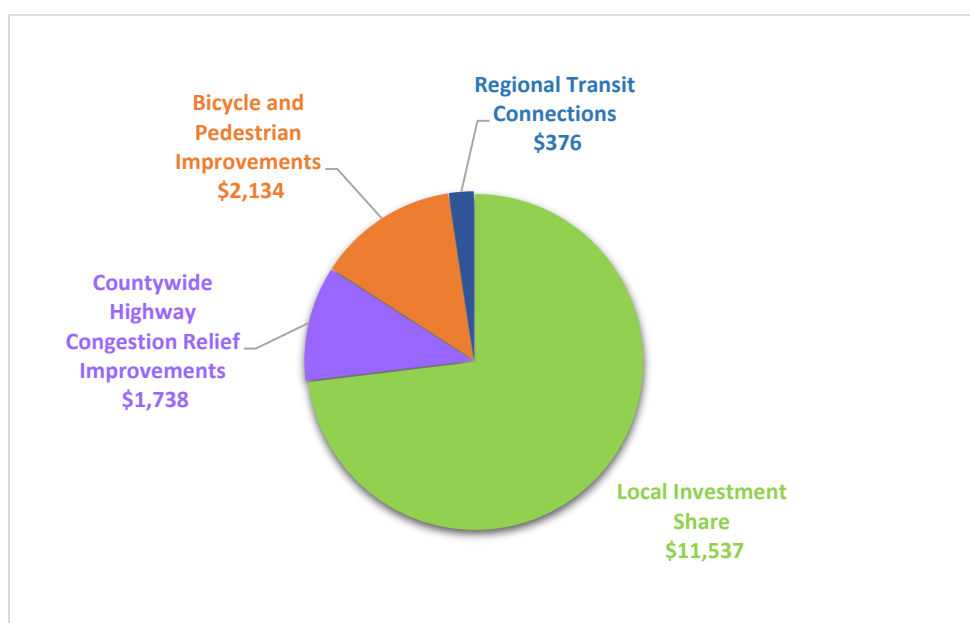
For FY 2024, actual expenses were realized in the Highway, Local Investment Share, Bicycle & Pedestrian, and Regional Transit Connections programs. Highway expenditures also include the Alternative Congestion Relief/Transportation Demand Management (ACR/TDM) program sub-category, which is called out in Figure 4 separately. While there were expenditures in the RTC program, they were associated with annual administrative overhead and development of the RTC plan adopted by the TA Board in October 2024. A call for projects was issued in early April 2025. The only TA Measure program category with no expenses is the Grade Separation program. Program guidelines for the Grade Separation program will be addressed as part of the TA's strategic plan update, which is currently in development. Since the inception of Measure W, \$13.2 million has been collected in the Grade Separation category to support future projects.

The expenses in FY 2024 are shown in Figure 4, and correspond to the following efforts and projects:

- Countywide Highway Congestion Improvements including:
  - US 101 / SR 92 Interchange Area Improvements final design work.
  - Moss Beach State Route 1 Congestion and Safety Improvements initial planning; and
  - Town of Colma's El Camino Real Bike & Pedestrian Improvements
  - Alternative congestion relief program expenditures for projects across San Mateo County.

- Local Investment Share (Local Safety, Pothole and Congestion Relief Improvements) for local transportation investments such as roadway rehabilitation, planning and implementing traffic safety projects and promoting alternative modes of transportation.
- Bicycle and Pedestrian Improvements across San Mateo County including:
  - The County Office of Education’s Safe Routes to School program.
  - Planning and Project Development for San Mateo County’s Alpine Road Corridor Improvements
  - Redwood City’s Vision Zero program

**Figure 4. Fiscal Year 2024 TA Measure W Expense Distributions (in thousands)**



*Data Source: Fiscal Year 2024 Audit Report*

#### **TA Funding Allocations and Consistency with Measure W Core Principles**

The Strategic Plan 2020-2024 establishes scoring criteria<sup>1</sup> based on the Measure W Core principles<sup>2</sup>, as well as the Goals of Measure A<sup>3</sup>. These scoring criteria are applied to the competitive CFP’s for the following program categories: Highways, Grade Separations, Pedestrian and Bicycle, and Regional Transit Connections. Projects that compete well in the CFP process are those that score well in accordance with these criteria. In FY 2024, the TA conducted one CFP’s that included Measure W funding, Cycle 5 of the Highway Program.

<sup>1</sup>[Appendices Strategic Plan 2020-2024](#), Appendix E

<sup>2</sup>[Strategic Plan 2020-2024](#), Table 3-2

<sup>3</sup>[Strategic Plan 2020-2024](#), Page 3



The Highway Program CFP was issued in June 2023 and the program awards were adopted in December 2023. A total of twelve applications were received from ten jurisdictions with all projects being selected for a funding award through the evaluation process. In total, these projects were awarded \$135.9 million in funding by the TA Board with \$17.2 million coming from Measure W.

Notable Measure W project awards include: Willow Road pedestrian and bicycle safety improvements in the City of Menlo Park; East Palo Alto's University Avenue Grand Corridor; El Camino Real Bicycle and Pedestrian Improvements in the Town of Colma/ City of South San Francisco; and the Moss Beach Safety and Congestion Improvements on Highway 1.

Additionally, as part of the Pedestrian & Bicycle Program, the TA Strategic Plan 2020-2024 directs 2.5% of Measure W funding to the County's Safe Routes to School (SRTS) program. As noted in the FY 2022 COC annual report, two years of funding for SRTS, \$0.4 million, was programmed and allocated at the April 7, 2022 TA Board meeting for FYs 2023 and 2024. These funds are directed to the San Mateo County Office of Education which administer the SRTS CFP directly with local schools and school districts.

### **Administrative Overhead**

Administrative overhead is comprised of administrative wages, benefits, and indirect costs necessary to support shared services provided by the District. To promote equitable distribution, the District utilizes an external consulting firm to establish the Indirect Cost Allocation Plan (ICAP) rate. These overhead costs are dependent on positions, salaries, vacancy rates, and the finalized ICAP rate for the fiscal year.

### **Equity Considerations for the Distribution of TA Funding**

As part of the TA Strategic Plan 2020-2024, equity is highlighted as a core evaluation criterion in TA CFP processes. Projects are evaluated holistically in terms of geographic and socioeconomic equity.

#### ***Geographic Equity***

Geographic equity is evaluated by a Call for Projects Scoring Evaluation Committee assembled to review the submitted applications. The Committee assesses whether sales tax revenue is being distributed fairly to all areas in the San Mateo County. Specifically, the Evaluation Committee often looks at whether funds are proposed to be distributed between the Coast side versus the Bayside and amongst the North, Central, and Southern portions of the county. This often includes a review of past funding awards, in particular for smaller jurisdictions that may not often apply for Measure A and Measure W funding. The Evaluation Committee then makes recommendations to the TA Board of Directors for their consideration if there are any deviations proposed from the ranked project list.

#### ***Socioeconomic Equity***

Socioeconomic equity scoring criteria are more directly linked to evaluating locations throughout San Mateo County that may have higher proportions of the historically underserved and/or communities with lower incomes or higher ratios of people of color as compared to other locations. These criteria are generally consistent with the Senate Bill 535 statewide criteria, the Metropolitan Transportation Commission's (MTC) regional criteria, and the newly developed Reimagine SamTrans countywide criteria.

Additionally, applicants are provided with a narrative question that allows them to describe other equity benefits for other vulnerable populations such as children, seniors, people living in high density/

affordable housing, low-income residents, transit-dependent populations, and others that may not be directly captured in the technical equity analysis metrics.

### **Technical Assistance to Jurisdictions**

The Strategic Plan 2020-2024 recommended the TA strive to further its role with technical assistance, as resources permit, to advance project delivery. The following are the four areas of concentration for TA technical assistance:

- Provide technical assistance to sponsors, not limited to the Highway Program.
- Utilize consultant services to offer Complete Streets and other best practice workshops.
- Temporarily offer consultant services to sponsors, on request, to keep projects moving, while minimizing delay.
- Provide consultant services to help sponsors better position themselves to obtain grant funds to better leverage TA funding.

Currently, the Highway Program and the Pedestrian and Bicycle Program both provide technical assistance to develop and lead projects on behalf of sponsors. As part of the Highway Program adopted in December 2023, six of the twelve project awards requested technical assistance from the TA.

### **Regional Transit Connections**

The Regional Transit Connections program category receives ten percent of Measure W revenue. The intent of the category is to invest in infrastructure and services that are designed to improve transit connectivity between San Mateo County and the rest of the nine-county Bay Area region. The Strategic Plan 2020-2024 recommended that a Regional Transit Connections planning study and an accompanying Transit Capital Improvement Program (CIP) be prepared to better inform the competitive selection process. Funding for the development of the [Regional Transit Connections Plan](#) was programmed and allocated on March 2, 2023, and the plan was adopted by the TA Board in October 2024. A call for projects was released in early April 2025.

### **Appendices**

- A. [FY 2024 Measure W Audit Report](#)

### **Additional Information**

1. [District FY 2024 Annual Comprehensive Financial Report](#)
2. [District FY 2024 Popular Annual Financial Report](#)
3. [District FY 2024 Adopted Budget](#)
4. [TA FY 2024 Annual Comprehensive Financial Report](#)
5. [TA FY 2024 Popular Annual Financial Report](#)
6. [TA FY 2024 Adopted Budget](#)
7. [TA Strategic Plan 2020-2024](#)