

**Jean Josey**  
**TVTC Chair**  
**Councilmember**  
Dublin  
(925) 833-2530

**Newell Arnerich**  
**TVTC Vice Chair**  
**Councilmember**  
Town of Danville  
(510) 366-0716

**David Haubert**  
**Supervisor District 1**  
Alameda County  
(925) 551-6995

**Candace Andersen**  
**Supervisor District 2**  
Contra Costa County  
(925) 957-8860

**Brittni Kiick**  
**Vice Mayor**  
City of Livermore  
(925) 960-4019

**Julie Testa**  
**Councilmember**  
City of Pleasanton  
(925) 931-5001

**Scott Perkins**  
**Councilmember**  
San Ramon  
(925) 973-2544

If you have any questions related to the Tri-Valley Transportation Council meeting agenda. Please contact Sai Midididdi. TVTC Administrative staff at (925)833-6630 or email at [sai.midididdi@dublin.ca.gov](mailto:sai.midididdi@dublin.ca.gov)

## TVTC REGULAR MEETING

**Monday, October 16, 2023**  
**4:00 p.m.**

### In-Person Meeting Locations:

1. City of Dublin, CMO Conference Room, 100 Civic Plaza, Dublin, CA 94568
2. Office of Supervisor Candace Andersen, Contra Costa County, District 2, 309 Diablo Rd. Danville, CA 94526 (via teleconference)
3. Office of Supervisor David Haubert, Alameda County Board of Supervisors, District 1, 4501 Pleasanton Avenue, Pleasanton, CA 94566 (via teleconference)
4. City of Pleasanton, City Council Conference Room, 200 Old Bernal Road, Pleasanton, CA 94566 (via teleconference)

Pursuant to Government Section 54953(b), members of the Board will be participating via teleconference from the above-listed in-person meeting locations. All in-person meeting locations will be open and accessible to the public and members of the public will have the opportunity to directly address the Board from these locations. This agenda will be posted at all locations.

### Remote Meeting Link:

Join Zoom Meeting Link

<https://dublinca.zoom.us/j/82105553600>

Meeting ID: 821 0555 3600

One tap mobile

+16694449171,82105553600# US

+16699009128,82105553600# US (San Jose)

Members of the public who wish to participate in the meeting electronically have the option of giving public comments via Zoom during the Public Comment period (for topics not on the agenda), in addition to each of the items on the agenda.

If you are submitting a public comment via email, please do so **by 12:00 p.m. on Monday, October 16, 2023**, to [sai.middiddi@dublin.ca.gov](mailto:sai.middiddi@dublin.ca.gov). Please include **“Public Comment “10/16/23”** in the subject line. In the body of the email, please include your name and the item you wish to speak on. Public comments submitted will be read during Public Comment and will be subject to the regular three-minute time restriction.

This AGENDA is posted in accordance with Government Code Section 54954.2(a). If requested, pursuant to Government Code Section 54953.2, this agenda shall be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Section 12132) (ADA), and the federal rules and regulations adopted in implementation thereof. To make a request for disability-related modification or accommodation, please contact the Administrator at (925) 833-6650 or by email at [sai.midididdi@dublin.ca.gov](mailto:sai.midididdi@dublin.ca.gov) at least 24 hours in advance of the meeting. Upon receiving a request, the TVTC will swiftly resolve requests for reasonable accommodation for individuals with disabilities, consistent with the federal ADA, and resolve any doubt in favor of accessibility.

Agenda materials that become available within 72 hours in advance of the meeting, and after publishing of the agenda, will be available at Civic Center, 100 Civic Plaza, and will be posted on the TVTC’s website at <https://www.tvtc-jpa.com/Meetings/Upcoming-Meetings.aspx>

Once connected to the Zoom platform using the Zoom link information provided, the public speaker will be added to the Zoom webinar as an attendee and muted. The speaker will be able to observe the meeting from the Zoom platform. The speaker will be unmuted to give public testimony via Zoom.

## **AGENDA**

1. **Call to Order**
2. **Roll Call and Self Introductions**
3. **Public Comment**
4. **Consent Calendar**
  - a. APPROVE April 17, 2023, Minutes
  - b. APPROVE the amendment to Bookkeeping and Accounting Services Contract between TVTC and Maze and Associates to memorialize the assignment and assumption of the Contract to and by Krish & Company – Resolution 2023-09
5. **Old Business**
  - a. Review TVTC’s Draft Technical Procedures Guide and provide feedback.
6. **New Business**
  - a. APPROVE City of Dublin - Request to Allocate Tri-Valley Transportation Development Fee Funds in the amount of \$1,450,000 to the Tassajara Rd Widening in Dublin Project B-8b and associated Funding Agreement– Resolution 2023-10
  - b. Approve TVTC 2024 Meeting Calendar
7. **Administrative Business**
  - a. Accept Year-end Checklist developed by Bookkeeping and Accounting Services Consultant
8. **Informational Items**

January 22, 2024, at 4:00 pm – *Finance Subcommittee Meeting (pending approval of the schedule)*

January 29, 2024, at 4:00 pm – *TVTC Board Meeting (pending approval of the schedule)*
9. **Adjournment**

# Item 4

**Item 4a - DRAFT - MEETING MINUTES**

**TRI-VALLEY TRANSPORTATION COUNCIL REGULARLY SCHEDULED BOARD MEETING**

CMO Conference Room, Dublin City Hall, 100 Civic Plaza, Dublin CA 94568 and  
Zoom Teleconference Call  
Monday, April 17, 2023

**1. CALL TO ORDER**

The Tri-Valley Transportation Council (TVTC) was called to order at 4:02 p.m. by Chair, Jean Josey, City of Dublin.

**2. ROLL CALL, AND SELF-INTRODUCTIONS**

**TVTC Members in Attendance:**

Jean Josey, Chair, Councilmember, Dublin  
Newell Arnerich, Vice-chair, Councilmember, Town of Danville  
David Haubert, Supervisor District 1, Alameda County (absent)  
Candace Andersen, Supervisor District 2, Contra Costa County  
Brittni Kiick, Vice Mayor, City of Livermore (absent)  
Julie Testa, Councilmember, City of Pleasanton  
Scott Perkins, Councilmember, San Ramon

**TVTC Staff in Attendance:**

Andrew Dillard, Danville  
Adam Cleary, Danville  
Joanna Liu, Livermore  
Pratyush Bhatia, Dublin  
Sai Midididdi, Dublin  
Oliver Castillo, Dublin  
Cedric Novenario, Pleasanton  
Kristen Villanueva, Alameda CTC (absent)  
Matt Kelly, CCTA (absent)  
Jack Hall, CCTA  
Chris Weeks, San Ramon  
Robert Sarmiento, Contra Costa County  
Raul Tovar, Charlie Knox, Torina Wilson Martin Engelmann, PlaceWorks

**Others in Attendance**

Lindsay D'Andrea, General Counsel's Office

**3. PUBLIC COMMENT**

None

#### 4. **CONSENT CALENDAR**

- a. APPROVE minutes from January 23<sup>rd</sup> meeting.
- b. REVIEW and ADOPT the Construction Cost Index Annual Adjustment to the Tri-Valley Transportation Development Fee.
- c. Review and Accept AB1600 Report

Motion to Approve Consent Calendar Items by **Arnerich**; Second by **Perkins**  
**Approved (Ayes 5; Noes 0; Abstain 0) Kiick, Haubert - Absent**

#### 5. **OLD BUSINESS**

#### 6. **NEW BUSINESS**

- a. Adopt Resolution 2023-05 Approving Request to Allocate Tri-Valley Transportation Development Fee Funds in the amount of \$3,432,438 to the Innovate 680: Coordinated Adaptive Ramp Metering (CARM) of the Tri-Valley Transportation Council Strategic Expenditure Plan Project C.10.

Motion to Approve Consent Calendar Items by **Arnerich**; Second by **Perkins**  
**Approved (Ayes 5; Noes 0; Abstain 0) Kiick, Haubert - Absent**

- b. Accept Audit Report for FY 2021-2022

Motion to Approve Consent Calendar Items by **Perkins**; Second by **Arnerich**  
**Approved (Ayes 5; Noes 0; Abstain 0) Kiick, Haubert - Absent**

- c. Adopt Resolution 2023-06 Approving the Revised FY 2022-2023 and the Proposed FY 2023- 2024 Administrative Budgets

Motion to Approve Consent Calendar Items by **Perkins**; Second by **Testa**  
**Approved (Ayes 5; Noes 0; Abstain 0) Kiick, Haubert - Absent**

- d. Adopt Resolution 2023-07 Approving the Bookkeeping and Accounting Services Contract between TVTC and Maze and Associates

Motion to Approve Consent Calendar Items by **Perkins**; Second by **Arnerich**  
**Approved (Ayes 5; Noes 0; Abstain 0) Kiick, Haubert - Absent**

- e. Adopt Resolution 2023-08 Approving the Second Amendment to Professional Services Agreement with Meyers Nave, PC for General Counsel Services

Motion to Approve Consent Calendar Items by **Perkins**; Second by **Arnerich**  
**Approved (Ayes 5; Noes 0; Abstain 0) Kiick, Haubert - Absent**

## **7. ADMINISTRATIVE BUSINESS**

## **8. INFORMATIONAL ITEMS**

- a. Conflict of Interest Code approved by FPPC on April 7th, 2023. TVTC Administrator will create a Statement Economic Interests, Form 700 eDisclosure account in the FPPC website for each Board Member. FPPC will send notifications directly to the filers.
- b. July 17, 2023, at 4:00 pm – TVTC Board Meeting
- c. Sai on vacation from June 11 to July 11. Pratyush will be the alternate contact in the meanwhile.

## **8. ADJOURNMENT**

The meeting was adjourned by Chair Josey at 4:25 p.m.

**Item 4b**

**Jean Josey**  
**TVTC Chair**  
**Councilmember**  
Dublin  
(925) 833-2530

**Newell Arnerich**  
**TVTC Vice Chair**  
**Councilmember**  
Town of Danville  
(510) 366-0716

**David Haubert**  
**Supervisor District 1**  
Alameda County  
(925) 551-6995

**Candace Andersen**  
**Supervisor District 2**  
Contra Costa County  
(925) 957-8860

**Brittni Kiick**  
**Vice Mayor**  
City of Livermore  
(925) 960-4019

**Julie Testa**  
**Councilmember**  
City of Pleasanton  
(925) 931-5001

**Scott Perkins**  
**Councilmember**  
San Ramon  
(925) 973-2544

**To:** TVTC Board

**From:** TVTC Finance Subcommittee and Technical Advisory Committee (TAC)

**Date:** October 16, 2023

**Subject:** Approve amendment to Bookkeeping and Accounting Services Contract between TVTC and Maze and Associates memorialize the assignment and assumption of the Contract to and by Krisch and Company

---

**BACKGROUND**

On April 17, 2023, TVTC Board approved a contract for Accounting and Bookkeeping Services with Maze and Associates.

**DISCUSSION**

On May 31, 2023, Maze and Associates announced its plan to separate its tax, accounting services and governmental advisory services practices into an independent and separate firm called Krisch & Company, An Accountancy Corporation, effective June 1, 2023. Below is the additional information provided by Maze and Associates regarding the separation of the firms.

Rationale of the Separation

The separation will allow the two firms, Krisch & Company and Maze & Associates, to pursue individualized strategies and operational initiatives specific to the industries in which they

each serve.

Two Leading Firms

Maze & Associates will remain an established leader in governmental auditing services, serving governmental entities in the Bay Area and beyond under the leadership of Vikki Rodriguez as their new CEO.

Krisch & Company will serve as a successor firm to Maze’s tax, accounting services and governmental advisory services.

Maze & Associates has confirmed that there is no change in the personnel assigned to the TVTC Contract; however, the Accounting and Bookkeeping services will now be



handled under Krisch and Company. To memorialize the change in organizational structure, staff has prepared an amendment to the Maze & Associates Contract to memorialize the assignment of the Contract from Maze & Associates to Krish & Company and to memorialize Krish & Company's assumptions of all rights, obligations, and terms of the Contract.

## **RECOMMENDATION**

TVTC Staff recommends amending the Accounting and Bookkeeping Services contract with Maze and Associates to memorialize the assignment and assumption of the Contract to and by Krisch and Company.

## **ATTACHMENTS**

1. Resolution 2023-09 - A Resolution Approving Amendment to a Professional Agreement for Bookkeeping and Accounting Services between the Tri-Valley Transportation Council and Maze and Associates to Memorialize the Assignment to Krish & Company
2. First Amendment to the Professional Services Agreement between the tri-Valley transportation Council and Maze and Associates

**TRI-VALLEY TRANSPORTATION COUNCIL  
RESOLUTION NO. 2023-09**

**A RESOLUTION APPROVING AMENDMENT TO A PROFESSIONAL SERVICES AGREEMENT FOR BOOKKEEPING AND ACCOUNTING SERVICES BETWEEN THE TRI-VALLEY TRANSPORTATION COUNCIL AND MAZE AND ASSOCIATES TO MEMORIALIZE THE ASSIGNMENT TO KRISH & COMPANY**

**WHEREAS**, on April 17, 2023, TVTC Board awarded a Professional Services Agreement (“Agreement”) contract for Bookkeeping and Accounting Services to Maze and Associates; and,

**WHEREAS**, on May 31, 2023, Maze and Associates announced its plan to separate its tax, accounting services and governmental advisory services practices into an independent and separate firm, as Krisch & Company, an Accountancy Corporation, effective June 1, 2023; and,

**WHEREAS**, Maze & Associates confirmed to TVTC Staff that there is no change in the personnel assigned to the TVTC Contract; however, the Accounting and Bookkeeping services will now be handled under Krisch and Company; and,

**WHEREAS**, TVTC Staff now recommends an amendment to the Professional Services Agreement to memorialize the assignment and assumption of the Agreement to and by Krisch and Company; and,

**NOW THEREFORE BE IT RESOLVED THAT TVTC:**

1. Approves the amendment to the Professional Services Agreement for Bookkeeping and Accounting Services to memorialize the assignment and assumption of the Agreement to and by Krisch and Company; and
2. Authorizes the Chairperson to execute the Amendment on behalf of TVTC, subject to review and approval as to form by the General Counsel.

**PASSED, APPROVED AND ADOPTED** at the meeting of October 16, 2023, by the following votes:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

---

Jean Josey, Chair  
Tri-Valley Transportation Council

**ATTEST:**

---

Sai Midididdi, TVTC Administrative Staff

**FIRST AMENDMENT TO THE PROFESSIONAL SERVICES AGREEMENT  
BETWEEN THE TRI-VALLEY TRANSPORTATION COUNCIL  
AND MAZE AND ASSOCIATES**

THIS FIRST AMENDMENT TO THE PROFESSIONAL SERVICES AGREEMENT is made as \_\_\_\_\_ day of \_\_\_\_\_ 2023 by and between THE TRI-VALLEY TRANSPORTATION COUNCIL (“TVTC”), MAZE AND ASSOCIATES (“Maze”), and Krish & Company (“Krish”) (sometimes referred together as the “Parties”) who agree as follows:

RECITALS

**WHEREAS**, on April 15, 2023, TVTC and Maze entered into that certain Professional Services Agreement (“Agreement”) whereby Maze agreed to provide Accounting and Bookkeeping services for TVTC, as further described in the Scope of Work contained in Exhibit A to the Agreement. A true and correct copy of the Agreement and its exhibits is attached hereto as Exhibit 1 hereto; and

**WHEREAS**, on May 31, 2023, Maze and Associates announced its plan to separate its tax, accounting services and governmental advisory services practices into an independent and separate firm, as Krisch & Company, an Accountancy Corporation, effective June 1, 2023; and

**WHEREAS**, Section 7 of the Agreement states that Maze shall not assign, sublet, transfer, or otherwise substitute its interest in this Agreement, or any of its obligations hereunder, without the prior written consent of the TVTC; and

**WHEREAS**, TVTC desires to consent to the assignment upon Krish’s assumption of all rights, obligations, and terms of the Agreement.

**WHEREAS**, TVTC and Contractor now desire to amend the Agreement to memorialize the assignment of the Agreement and Krish desires to assume all rights, obligations and terms of the Agreement.

**NOW, THEREFORE**, the foregoing recitals are deemed true and correct and made a part of this Amendment and for and in consideration of the promises and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, TVTC, Maze, and Krish do hereby agree to amend the Agreement as follows:

1. Maze & Associates assigns its interest in the Agreement to Krish & Company and Krish & Company accepts the assignment and assumes all rights and obligations of Maze and Associates and agrees to all terms under the Agreement.
2. The title of the Agreement shall be changed to Professional Services Agreement

between Tri-Valley Transportation Council (“TVTC”) and Krisch and Company for Bookkeeping and Accounting Services.

3. All references to “Contractor” in the Agreement shall be deemed to refer to Krish & Company.
4. All other terms which are defined in the Agreement shall have the same meaning when used in this Amendment, unless specifically provided herein to the contrary.
5. All other terms, conditions and provisions in the Agreement remain in full force and effect. If there is a conflict between the terms of this Amendment and the Agreement, the terms of the Agreement will control unless specifically modified by this Amendment.

*[SIGNATURES ON THE FOLLOWING PAGE]*

**IN WITNESS WHEREOF** the Parties have executed this Amendment on the dates indicated below, the latest of which shall be deemed the effective date of this Agreement.

**TRI-VALLEY TRANSPORTATION COUNCIL**

DATED: \_\_\_\_\_

\_\_\_\_\_  
By: Jean Josey, TVTC Chair

**Krisch and Company  
CONTRACTOR**

DATED: \_\_\_\_\_

\_\_\_\_\_  
By: Authorized Executive of Company

**MAZE & ASSOCIATES**

DATED: \_\_\_\_\_

\_\_\_\_\_  
By: Authorized Executive of Company

EXHIBIT 1  
PROFESSIONAL SERVICES AGREEMENT

**PROFESSIONAL SERVICES AGREEMENT BETWEEN THE TRI-VALLEY  
TRANSPORTATION COUNCIL (“TVTC”)**

**AND  
MAZE AND ASSOCIATES  
FOR  
BOOKKEEPING AND ACCOUNTING SERVICES**

The Tri-Valley Transportation Council, a joint powers authority formed under the Joint Exercise of Powers Act (Gov. Code §§ 6500 *et seq.*) (“TVTC”) and Maze and Associates a professional accounting firm, (“CONTRACTOR”), enter into this Professional Services Agreement (“Agreement”) as of this 28th day of April 2023 (“Effective Date”). TVTC and Contractor are individually referred to herein as “Party” and collectively referred to herein as “Parties.” The Parties hereby agree as follows:

1. **Scope of Service.** CONTRACTOR shall provide TVTC with bookkeeping and accounting services (“Work”). An outline of the scope of services for the Work including mandatory timeframes for performance, and the maximum fee for each item under this Agreement is attached hereto as **Exhibit A** and incorporated herein (“Scope of Services”).

CONTRACTOR shall comply with generally-accepted standards and governmental requirements applicable to specific tasks hereunder or as may be necessary to enable CONTRACTOR to competently perform the Work required hereunder.

2. **Modification of Agreement.** TVTC may request changes to this Agreement including to the Scope of Services to be performed by CONTRACTOR. Such requests shall be made in writing exclusively by the TVTC Administrator, and shall describe in detail the proposed additions, deletions, or modifications. Such requests will include tabulation of costs, expenses, and time required to complete the requested additional work. Neither TVTC’s request nor CONTRACTOR’S reply shall constitute a modification of this Agreement. Any modification shall be contained in a written amendment to the Agreement and will be effective only if signed by both parties. Execution of the Amendment by the TVTC shall constitute authorization to proceed with the additional work identified in the request.
3. **Term.** CONTRACTOR’S performance shall begin on Effective Date and shall expire on June 30, 2025, unless extended as provided in Section 4 below (“Initial Term”).

CONTRACTOR may commence work as of the date authorized by the TVTC Technical Advisory Committee (“TAC”) which date may be prior to execution



of this Agreement. However, CONTRACTOR is under no obligation to commence work hereunder prior to execution of this Agreement.

4. **Extension.** TVTC has the option to request two (2) one-year extensions to this Agreement (“Extension Term”). In the event that TVTC requests such an extension or extensions and CONTRACTOR agrees to accept such extension, TVTC shall pay CONTRACTOR for any subsequent services at the extension term rates set forth in Exhibit A, attached hereto and incorporated herein. Such extension must be memorialized in a writing signed by both parties.
5. **Compensation.** TVTC agrees to pay CONTRACTOR an amount not to exceed FIFTY THOUSAND TWO HUNDRED AND SIXTY DOLLARS (\$50,260) under this Agreement for the Initial Term and the Extension Term in accordance with the rates set forth in Exhibit A, and incorporated herein. In accordance with Exhibit A, TVTC shall pay CONTRACTOR an amount not to exceed TWO THOUSAND SIX HUNDRED AND NINETY-SEVEN DOLLARS (\$2,697) for Accounting Transition services and End of the Year Procedures, ELEVEN THOUSAND THIRTY FIVE DOLLARS (**\$11,035**) for FY 2023-2024, ELEVEN THOUSAND FIVE HUNDRED AND EIGHTY SEVEN (\$11,587) for FY 2024-2025 and not to exceed TWELVE THOUSAND ONE HUNDRED AND SIXTY-SIX DOLLARS (\$12,166) for the Year 1 extension and TWELVE THOUSAND SEVEN HUNDRED AND SEVENTY-FOUR DOLLARS (\$12,774) for the Year 2 extension.

Upon completion and acceptance of the deliverables CONTRACTOR shall submit an itemized invoice for the completed work showing applicable rates and charges as agreed to hereunder and the total amount due.

6. **Cooperation of TVTC.** TVTC shall make available to CONTRACTOR all financial records and related information necessary for performance of CONTRACTOR’S work under this Agreement.
7. **Independent Contractor.** CONTRACTOR is an independent CONTRACTOR and shall not for any purpose be deemed to be an employee, agent, or other representative of TVTC. Services called for herein shall be deemed to be unique. CONTRACTOR shall not assign, sublet, transfer, or otherwise substitute its interest in this Agreement, or any of its obligations hereunder, without the prior written consent of the TVTC.
8. **Proprietary or Confidential Information.** CONTRACTOR understands and agrees that, in the performance of the work under this Agreement or in contemplation thereof, CONTRACTOR may have access to private or confidential information owned or controlled by TVTC. Such information may contain proprietary or confidential details, the disclosure of which may be damaging to TVTC or to third parties.

CONTRACTOR agrees that all information disclosed to CONTRACTOR by TVTC shall be held in confidence and used only in performance of this Agreement. CONTRACTOR shall exercise the same standard of care to protect such information, as a reasonably prudent businessperson would use to protect its own proprietary or confidential information.

- 9. Work Product.** The work product of CONTRACTOR in performing this Agreement shall become the property of TVTC. Such work product shall be provided to TVTC as a hard copy and in a searchable electronic format.
- 10. Final Work Product.** Final work products produced by CONTRACTOR in the form of computer files shall be delivered in a searchable electronic format. All hard copy (paper) reports shall be accompanied by associated digital files used to create them. All of CONTRACTOR'S work product under the Agreement shall be the property of the TVTC.
- 11. Financial Records of Contractor.** CONTRACTOR shall maintain accounting records of funds received under this Agreement and full documentation of performance hereunder. CONTRACTOR shall permit TVTC to have access to those records for the purpose of making an audit, examination, or review of financial and performance information relating to this Agreement. CONTRACTOR shall maintain such records for a minimum of four (4) years following payment by TVTC for the last invoice for such services to be provided.
- 12. GAAP.** In performance of the Work hereunder, CONTRACTOR shall follow all generally accepted accounting principles (GAAP) for government entities and shall maintain the general ledger and prepare the financial statements on both the modified accrual and full accrual bases of accounting.
- 13. Conflict of Interest.** No officer, member, or employee of TVTC and no member of their governing bodies shall have any pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof. CONTRACTOR shall not serve on the TVTC Governing Board, committee, or hold any such position which either by rule, practice or action nominates, recommends, supervises CONTRACTOR'S operations, or authorizes funding to CONTRACTOR.
- 14. Nondiscrimination.** CONTRACTOR represents that it does not and agrees that it shall not discriminate against any employee or applicant for employment because of race, color, religion, gender, age, sexual preference, national origin, disability or other condition or status protected by law.
- 15. Indemnification.** To the fullest extent permitted by law, CONTRACTOR shall indemnify, defend, and hold harmless the TVTC, its officers, employees, and agents from and against any and all claims, demands, liability, costs, and

expenses of whatever nature, including court costs and attorney fees, arising out of the performance of this Agreement, including any injury to or death of any person or persons or loss of or physical damage to any property resulting in any manner from the willful misconduct, negligent acts, errors or omissions, of CONTRACTOR, its subcontractors, agents, employee, licensees, or guests in the making or performance of this Agreement.

To the fullest extent permitted by law, CONTRACTOR shall hold TVTC harmless and defend any suit or other proceedings brought by CONTRACTOR'S employees, contractors and/or agents, either against CONTRACTOR and/or TVTC, for compensation and/or other benefits claimed as "common law" or "implied by law" employees of TVTC.

**16. Insurance.** CONTRACTOR shall procure, prior to commencement of service, and keep in force for the term of this Agreement, the following policies of insurance, certificates, or binders as necessary to establish that the coverage described below is in place with companies licensed to do business in California. If requested, CONTRACTOR shall provide TVTC with copies of all insurance policies. The insurance coverage shall include:

A. Commercial General Liability Insurance. Commercial General Liability insurance, including but not limited to, bodily injury, broad form property damage, contractual liability and, if necessary, products and completed operations or owners and CONTRACTOR protective liability. The policy shall contain a severability of interest clause or cross liability clause or the equivalent thereof.

Coverage afforded TVTC shall be primary insurance. Any other insurance available to TVTC under any other policies shall be excess insurance. Limits of liability shall include the following:

- (1) Bodily injury, one million dollars (\$1,000,000)
- (2) Property damage, one million dollars (\$1,000,000) or
- (3) Combined single limit (CSL) for bodily injury and property damage, one million dollars (\$1,000,000) per accident for bodily injury and property damage.

If the policy is a "claims made" policy, the following endorsements shall be included:

- (1) The retroactive shall be the effective date of this Agreement or a prior date.
- (2) The extended reporting or discovery period shall be not less than thirty-six (36) months.

B. Automobile Liability Insurance. Automobile liability insurance, including all owned, non-owned and hired automobiles used by the CONTRACTOR or its agents in the performance of this Agreement shall have a minimum

combined single limit of one million dollars (\$1,000,000) for bodily injury and property damage.

- C. Worker's Compensation Insurance. Worker's Compensation insurance as required by the laws of the State of California including statutory coverage for Employers Liability with limits not less than one million dollars (\$1,000,000).

CONTRACTOR is aware of provisions in the California Labor Code, which require every employer to provide Worker's Compensation coverage, or to self-insure in accordance with provisions of that Code. CONTRACTOR shall comply with those provisions before commencing work hereunder and throughout the term of this Agreement. Likewise, CONTRACTOR shall require all of its subcontractors to comply with those provisions.

- D. Professional Liability Insurance. Professional liability (errors and omissions) insurance is required in the amount of one million dollars (\$1,000,000) per claim and in the aggregate for two (2) years beyond completion of this Agreement.

**17. Additional Insurance Provisions.** The following additional provisions apply to the insurance coverage required as indicated in paragraph 15 above.

- A. Additional Insured. CONTRACTOR shall name TVTC, its Board Members, officers, agents, and employees as additional insureds in the Comprehensive Commercial General Liability and Automobile Liability policies. If CONTRACTOR submits the ACORD Insurance Certificate, the additional insured endorsements must be set forth on CH20 10 11 85 (or more recent) form and/or CA 20 48 form.
- B. Notice of Cancellation. The policies shall provide for thirty (30) days written notice to TVTC prior to cancellation, termination or material change in coverage.
- C. Certificate Holder. The certificate holder shall be the same person and have the address as indicated in Paragraph 19 (Notices) of this Agreement.
- D. Insurance Rating. Insurers shall have current A.M. Best's rating of not less than A:VII, shall be licensed to do business in the State of California, and shall be acceptable to TVTC.
- E. Replacement Coverage. In the event CONTRACTOR breaches any of the insurance provisions of this Agreement, TVTC shall have the option to obtain, at CONTRACTOR'S expense, the coverage required hereunder. The cost of obtaining and maintaining such coverage may be deducted

from any sums otherwise payable to CONTRACTOR for services under this Agreement.

F. Interpretation. All endorsements, certificates, forms, coverage and limits of liability referred to herein shall have the meaning given such terms by the Insurance Services Officer of the State of California as of the effective date of this Agreement.

G. Proof of Insurance. CONTRACTOR will be required to provide proof of insurance coverage required hereunder prior to executing the Agreement. Additionally, if requested by TVTC, CONTRACTOR shall provide certified copies of the insurance policies. Any endorsements must be signed by a person authorized by the insurer to bind coverage on its behalf.

H. If the CONTRACTOR's insurance policy includes a self-insured retention that must be paid by a named insured as a precondition of the insurer's liability, or which has the effect of providing that payments of the self-insured retention by others, including additional insureds or insurers do not serve to satisfy the self-insured retention, such provisions must be modified by special endorsement so as to not apply to the additional insured coverage required by this Agreement so as to not prevent any of the Parties to this agreement from satisfying or paying the self-insured retention required to be paid as a precondition to the insurer's liability.

**18. Termination on Notice.** TVTC may terminate this Agreement immediately for cause, or without cause upon giving thirty (30) calendar days written notice to CONTRACTOR. In the event of termination without cause TVTC shall pay all charges outstanding and approved by TVTC at the time of termination within thirty (30) days following termination.

**19. Suspension of Performance.** For the convenience of TVTC or because of events beyond the control of TVTC, TVTC may give written notice to CONTRACTOR to suspend all work under this Agreement. If CONTRACTOR'S work is suspended for longer than a period of one hundred twenty (120) days, an adjustment to CONTRACTOR'S compensation may be made for increased costs, if any, and this Agreement shall be modified accordingly.

**20. Notices.** If either party shall desire or is required to give notice to the other such notice shall be given in writing, via facsimile and concurrently by prepaid U.S. certified or registered postage, addressed to recipient as follows:

**To TVTC:**

c/o Dublin  
**Attn: Sai Midididdi**  
TVTC Administrative Staff

**To CONTRACTOR:**

Katherine Yuen Krisch, CPA, Partner  
Maze and Associates.  
3478 Buskirk Ave, Ste 215

100 Civic Plaza  
Dublin, CA 94568

Pleasant Hill, CA 94523

Changes to the above information shall be given to the other party in writing ten (10) business days before the change is effective.

**21. Commencement, Completion and Closeout.** Time is of the essence in the performance of this Agreement. Any time extension granted to CONTRACTOR must be in writing and shall not constitute a waiver of right the TVTC may have under the Agreement.

It shall be the responsibility of CONTRACTOR to coordinate and schedule the work to be performed so that commencement and completions take place in accordance with the provisions of the Agreement. Within thirty (30) days of completion CONTRACTOR shall submit to TVTC a final billing to include all costs, charges, and claims in connection with the completed work. TVTC shall not be required to pay for any work or claims not included on the aforementioned final billing.

**22. Governing Law/Venue.** This Agreement shall be governed by the laws of the State of California with venue in either Contra Costa or Alameda County.

**23. Entire Agreement of Parties.** This Agreement supersedes any and all agreements, oral or written, between the parties with respect to the rendering of services by CONTRACTOR to TVTC and contains all of the representations, covenants and agreements between the parties as to the rendering of those services.

**IN WITNESS WHEREOF**, the parties hereto have executed this Agreement as of the day and year first written below.

**TRI-VALLEY TRANSPORTATION COUNCIL**

DATED: 5/1/2023

DocuSigned by:  
*Jean Josey*  
By \_\_\_\_\_  
5CB0FE12F63F448...  
Jean Josey, TVTC Chair

**MAZE AND ASSOCIATES, CONTRACTOR**

DATED: 4/28/2023

DocuSigned by:  
*Katherine Lynn Krusch*  
By \_\_\_\_\_  
603A4FBF786F433...  
Contractor, Maze And Associates  
(Authorized Executive of Company)

**APPROVED AS TO FORM**

DATED: 5/1/2023

DocuSigned by:  
*Steven Mattas*  
By \_\_\_\_\_  
6347862C49394C0...  
Steven Mattas, Legal Counsel  
Meyers Nave

**Exhibit A – Scope of Work and Compensation**

1. **Scope of Services.** CONTRACTOR shall be responsible for providing the TVTC with bookkeeping and accounting services (“Work”), in accordance with all generally accepted accounting principles (GAAP) for government entities, including:
  - a. Maintaining the TVTC’s banking accounts;
  - b. Maintaining monthly bookkeeping;
  - c. Preparing monthly Profit & Loss Statements and Balance Sheets;
  - d. Preparing the annual Financial Report (working with the TVTC Treasurer and Technical Advisory Committee);
  - e. Receiving invoices from contractors (approximately six (6) to twelve (12) per year) and generating checks for proper signature authorization through the TVTC Treasurer;
  - f. Generating checks to designated agencies (approximately one (1) to four (4) per year), and mailing to the TVTC Administrator for signature and disbursement, as outlined in the TVTC financial transaction process.
  - g. Provide accounting transition services between April 2023 and July 2023 and develop a procedure to outline the steps that need to be followed at the end of the year to comply with Audit requirements.

2. **Mandatory Time Frame.** All accounting and bookkeeping work for a given FY must be completed by June 30<sup>th</sup> of that year.

3. **Rates.**

<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Transition Services</b>	<b>Year 1 Extension</b>	<b>Year 2 Extension</b>
\$ 11,035	\$ 11,587	\$ 2,697	\$ 12,166	\$ 12,774



# Item 5

## Item 5a

**Jean Josey**  
**TVTC Chair**  
**Councilmember**  
Dublin  
(925) 833-2530

**To:** Tri-Valley Transportation Council (TVTC)

**From:** TVTC Technical Advisory Committee

**Date:** October 16, 2023

**Newell Arnerich**  
**TVTC Vice Chair**  
**Councilmember**  
Town of Danville  
(510) 366-0716

**Subject:** Review TVTC's Draft Tri-Valley Transportation Development Fee Implementation Guidelines and provide feedback.

**David Haubert**  
**Supervisor District 1**  
Alameda County  
(925) 551-6995

---

### BACKGROUND

The Tri-Valley Transportation Development Fee (TVTDF) Implementation Guidelines were developed to provide a common reference document to member agencies for calculating TVTDF. This guide documents how to calculate TVTDF and past and current practices among the TVTC member agencies.

**Candace Andersen**  
**Supervisor District 2**  
Contra Costa County  
(925) 957-8860

**Brittni Kiick**  
**Vice Mayor**  
City of Livermore  
(925) 960-4019

This guide incorporates (by reference or in practice) the analysis of the Nexus Study, the terms established by the Joint Exercise Powers Agreement between the member agencies, and regional impact fee implementation policies and practices used by other regional and metropolitan planning organization throughout the state.

**Julie Testa**  
**Councilmember**  
City of Pleasanton  
(925) 931-5001

Kimley Horn was hired to assist Staff in preparation of this guide. While developing the guidelines, a comprehensive review of member and regional agencies best practices was conducted. These guidelines are intended to provide consistency among member agencies in the calculation and implementation of TVTDF.

**Scott Perkins**  
**Councilmember**  
San Ramon  
(925) 973-2544

### DESCRIPTION

The Technical Procedures Guide has three sections and four appendices.

#### Section 1 - Introduction and Background

The section provides background information on TVTC, the relevant governing documents, introduces TVTDF and outlines the purpose of the guidelines.

#### Section 2 - Fee Collection Process

This section details the fee calculation methodology, who collects the fees and what portion of the fees are transferred to TVTC.

### Section 3 - Frequently Asked Questions

This section answers ten frequently asked questions and as such provides guidance on historic practices and procedures.

The four appendices cover land use definitions, land uses exempted from TVTDF, a flow chart and work sheet to help with the TVTDF calculations.

Staff seeks feedback from the Board on the guidelines with the intent to incorporate the Board's feedback and bring the guide back for adoption at the next Board meeting in January 2024.

### **RECOMMENDATION**

Provide feedback on the guidelines.

### **ATTACHMENTS**

1. Tri-Valley Transportation Development Fee Implementation Guidelines.

# Tri-Valley Transportation Council (TVTC)

Tri-Valley Transportation Development Fee Implementation Guidelines

October 2023(DRAFT)

# 1. Introduction and Background

---

## Tri-Valley Transportation Council (TVTC)

In 1991, the seven jurisdictions of Alameda County, Contra Costa County, Danville, Dublin, Livermore, Pleasanton, and San Ramon signed a Joint Powers Agreement (JPA) that established the Tri-Valley Transportation Council (TVTC). The purpose of the JPA was for the joint preparation of a Tri-Valley Transportation Plan/Action Plan (TVTP/AP) for Routes of Regional Significance (RRS) and cost sharing of recommended improvements. The TVTP/AP was prepared and presented to all member jurisdictions in April 1995 and updated in 2000. The TVTP/AP created a common understanding and agreement on the Tri-Valley's transportation concerns regarding prioritizing projects for funding and implementation. In addition to the project priorities, the TVTP/AP also recommended the development of a Tri-Valley Transportation Development Fee (Fee or TVTDF) to allocate a fair share of regional infrastructure cost to go towards new development. The first nexus study for the fee program was completed in 1995 and justified allocating the unfunded cost needed to complete all of the 11 projects identified in the TVTP/AP to new development.

In October 2013, TVTC signed a Joint Exercise of Powers Agreement to establish the TVTC as a separate agency that is responsible for planning, coordinating, and receiving disbursement of traffic impact fee revenues from member agencies to help implement transportation improvement projects within the Tri-Valley area. One of the primary duties of the TVTC is the preparation of a TVTP/AP and cost sharing of recommended improvements. As previously noted, the TVTP/AP was originally prepared and presented to all member jurisdictions in April 1995. The TVTP/AP has been subsequently updated in 2004, 2009, 2013, 2017 and 2023.

In addition to updating the TVTP/AP, TVTC has also conducted several subsequent nexus studies and adopted updates to the TVTDF Program and associated project list. The TVTDF Program was most recently updated in 2022.

## Tri-Valley Transportation Development Fee (TVTDF)

The Tri-Valley Transportation Development Fee (TVTDF) allocates a fair share of regional infrastructure costs of new development within seven jurisdictions. This fee goes towards regionally-significant transportation projects identified in TVTC Nexus Study. This section summarizes the existing practices and information publicly accessible.

### Purpose of Fee Implementation Guidelines

The purpose of this document is to be a reference guide for member agencies for calculating TVTDF. This document provides guidance on how to calculate the fee and outlines past and current practices among the TVTC member agencies.

This document incorporates (by reference or in practice) the analysis of the Nexus Study, the terms established by the Joint Power Agreement between the member agencies, and regional impact fee implementation policies and practices used by other regional and metropolitan planning organizations throughout the state.

## 2. Fee Collection Process

---

### Developments subjected to TVTDF

Except for developments listed in **Appendix B**, all developments within the Tri-Valley development area that receive a land use entitlement from any of the member agencies shall be required to pay the TVTDF.

### Fee Calculation Methodology

The fee calculation flowchart is included in **Appendix C**. Example worksheets are include in **Appendix D**.

#### Step 1 – Identify the Land Use Type

Lead agency should identify the land use type (based on land use definition included in **Appendix A**) to be used to calculate the fee.

#### Step 2 – Calculate the Base Fee

The base fee will be calculated based on the land use type determined in **Step 1**.

$$\text{Base Fee} = \text{Land Use Quantity} \times \text{Fee Rate}$$

Multiply the project's land use quantities (e.g. dwelling units for "single family residential" or square feet gross floor area for "office") by corresponding fee rate

**Example – 100,000 SF retail will be redeveloped into a 250-unit multi-family apartment building. The based fee would be equal to:**

$$250 \text{ dwelling units} \times \$3,178.06 \text{ per dwelling unit} = \$794,515$$

#### Step 3 – Calculate Credit

Credits can be given to a development that includes a change in existing development. Credits will be given based on the existing land use. If the property has been vacant for more than two years, no credit will be given.

**Example – 100,000 SF retail will be redeveloped into a 250-unit multi-family apartment building. The credit for the retail use would equal to:**

$$100,000 \times \$3.41 \text{ per square feet gross floor area} = \$341,000$$

#### Step 4 – Calculate TVTDF Amount

The TVTDF Amount would take the difference between the base fee, calculated in **Step 2**, and credit, calculated in **Step 3**.

$$\text{Base Fee} - \text{Credit} = \text{TVTDF}$$

**Example – 100,000 SF retail will be redeveloped into a 250-unit multi-family apartment building. The TVTD Fee amount would be equal to:**

$$\$794,515 - \$341,000 = \$453,515$$

#### Step 5 – Collect Payment of TVTDF

The development project applicant pays the final calculated TVTDF to the local agency. The TVTDF is separate from any development impact fees that the local agency may be collecting as part of their locally-funded impact fee programs.

#### Step 6 – Send to TVTC Treasurer

Per Section 6.e.ii of the JEPA, the lead agency shall transmit to the Treasurer within 30 days of the end of each quarter not less than 80% of all the TVTDF collected by that lead agency during the quarter, and any interest or income generated on such 80% amount, together with notification of the projects that the lead agency intends to fund with any retained portion of revenues.

Member agencies are eligible to spend the remaining 20% funds only on eligible projects and the funds can be spent at any time. Eligible projects are any project included in the adopted TVTC Strategic Expenditure Plan (SEP).

DRAFT

### 3. Frequently Asked Questions

---

This section provides anticipated Frequently Asked Questions.

**1. Which agency collects the TVTDF?**

*The local agency, (City/Town/County) where the development project is located and processed.*

**2. What projects are responsible for TVTDF payment?**

*Except for developments listed in **Appendix A**, all developments within the Tri-Valley development area that receive a land use entitlement from any of the member agencies shall be required to pay the TVTDF.*

**3. How often is the fee rate updated?**

*The fee rate is reviewed and adjusted annually as of July 1 of every year.*

**4. How should the TVTDF be determined on mixed-use development?**

*The fee should be calculated using the rates for each land use category used in the development then tallying up for a total fee. Alternatively, the development can be categorized as “Other,” and a traffic study can be completed to determine net new average AM/PM peak hour trips.*

**5. Can a developer receive credit or reimbursement for public improvements constructed?**

*A developer may be entitled to credit against the TVTDF or request to reimbursement from the TVTDF if the developer constructs all or a portion of one of the eligible transportation improvement projects identified in the Board approved Nexus Study. Credit or reimbursement shall be provided if TVTC Technical Advisory Committee (TAC) has approved the construction by the developer of all or a portion of the project identified in the Nexus Study.*

**6. Are there any fee credits for demolition of existing buildings to make way for new developments?**

*Step 3 of the Fee Calculation Methodology (Chapter 2) outlines how credits can be given for changes to existing developments.*

**7. What if a developer is requesting a permit for a building shell, where the final land use for the development is not known?**

*The development must identify land use for the shell building in the entitlement request, which can be based on environmental analysis conducted for the building. Fees will be assessed based on the entitlement request. The owner may lease to any occupant that is equal or less intense than the maximum use. No reimbursement is given if the finalized uses are less than anticipated.*

**8. How should the TVTDF be determined for developments that require a special study?**

*Developments that require a special study would most likely fall under the “Other” land use category and the TVTDF would be based on the average AM/PM peak hour trips calculated using rates from the most current edition of the ITE Trip Generation Manual or other approved TVTC trip rates.*



*If the special study uses trip rates that are not based on the Institute of Transportation Engineers (ITE) Trip Generation Manual or other approved TVTC trip rate, then these rates must be approved by the TVTC TAC. It is recommended that the following language be included in the permit process:*

"THE TRI-VALLEY TRANSPORTATION DEVELOPMENT FEE (TVTDF) RATE OF \$\_\_\_PER\_\_\_ HAS BEEN CHARGED BASED UPON SPECIAL STUDY TO ALLOW THE DEVELOPMENT TO PROCEED. THIS RATE WILL BE SUBMITTED TO TVTC FOR RATIFICATION AND CONFIRMATION AND MAY RESULT IN AN INCREASE OR DECREASE. THE APPLICANT RECOGNIZES THAT THE OPTION IS TO WAIT FOR PAYMENT OF FEES, AND APPROVALS, UNTIL A TVTDF TRIP RATE IS DETERMINED OR AGREES TO PAY ANY INCREASE AS DETERMINED."

**9. How long can an agency lock in TVTDF for projects with a “vesting tentative map” and Development Agreement?**

*Projects with a vesting tentative map will pay the TVTDF that is in effect at the beginning of the approval year and no longer than two years from the approval date, regardless of when building permits are pulled for construction, unless there is an agreement justifying extension beyond two years. The TVTDF for the development projects with executed development agreements are based on the terms of the agreement with the member agency. Refer to section 6 (C) of JEPA for significant changes associated with development agreements.*

**10. When should the need for TVTC TAC review or Board review be necessary for approval for fees or waivers?**

*TVTC TAC shall be notified if a member agency has justification to charge a different rate for a land use that may typically fall under the “other” category. TVTC TAC shall also be notified if the number of trips is based on information other than the current ITE Trip Generation Manual or approved TVTC trip rates.*

*Board review and approval is necessary if a development is seeking credit or reimbursement (see FAQ #5 for details).*

## Appendix

---

A – Land Use Definition

B – Exempted Land Uses

B – TVTDF Calculation Flow Chart

C – TVTDF Calculation Worksheet

DRAFT

## Appendix A – Land Use Definition

Land Use Category	Definition
Single Family Residential	Buildings or parts of buildings designed and used for occupation as the residence of one family.
Multi-Family Residential	Building or parts of buildings designed and used exclusively as a dwelling unit among other dwelling units, either on the same parcel (e.g. apartments and mobile home parks), or under separate ownership (e.g. condominium, townhomes, duplexes, or duets).
Office	Developments or parts of developments designed for the purpose of housing non-retail, non-manufacturing businesses.
Retail	Developments or parts of developments designed for the purpose of the retail sale of merchandise and services.
Industrial	Developments or parts of developments for the purpose of manufacture or fabrication of products, the processing of material, the warehousing of merchandise for sale of distribution, research and development of industrial products and process, and the wholesaling of merchandise.
Other	Land use not implicitly included within the land use categories of “single-family residential,” “multi-family residential,” “office,” “retail,” or “industrial” and for which alternative trip generation rates can be found in ITE Trip Generation Manual, in a rate schedule that the TVTC has explicitly approved, or as determined by a traffic impact study/analysis.

### “Other” Land Uses

The number of trips used in the fee calculation should be based on the current ITE Trip Generation Manual. If there is limited data within the ITE Trip Generation Manual, the City/Town/County traffic engineer may request the applicant to submit a trip generation study. The fee will be assessed based on the net new average AM/PM trips calculated based on the ITE trip generation rates or as shown in the trip generation study.

It is up to the local agency (City/Town/County) traffic engineer to determine if a development falls under the “other” land use category. *For a land use category that might typically fall under the “other” use, if a member agency has justification to charge a rate different than the “other” rate, TVTC TAC must be notified.*

Per the 2020 Nexus fee study update, Office/service employment includes professional services/offices, public administration, health services, educational services, hotel, etc. “Other” employment includes car washes, repair-maintenance services, personal care services, civic and social organization etc. Industrial includes agriculture, manufacturing, and trading employment-types.

Some examples of land use categories that may need traffic engineers' discretion based on the project description and/or supported by special study to determine if a land use falls under the "other" or a different category include:

- Entertainment/Recreational
  - Conference Centers
  - Dance studios
  - Gyms
  - Sport facilities
  - Theaters
- Residential/Lodging
  - Assisted Living Facilities
- Retail/Service
  - Animal shelter/adoption buildings
  - Drive through coffee
  - Gas Stations with or without mini-mart
  - Veterinary Hospitals
- Miscellaneous
  - Landfill

*If the TVTC TAC requires additional guidance it may seek direction from the TVTC Board.*

DRAFT

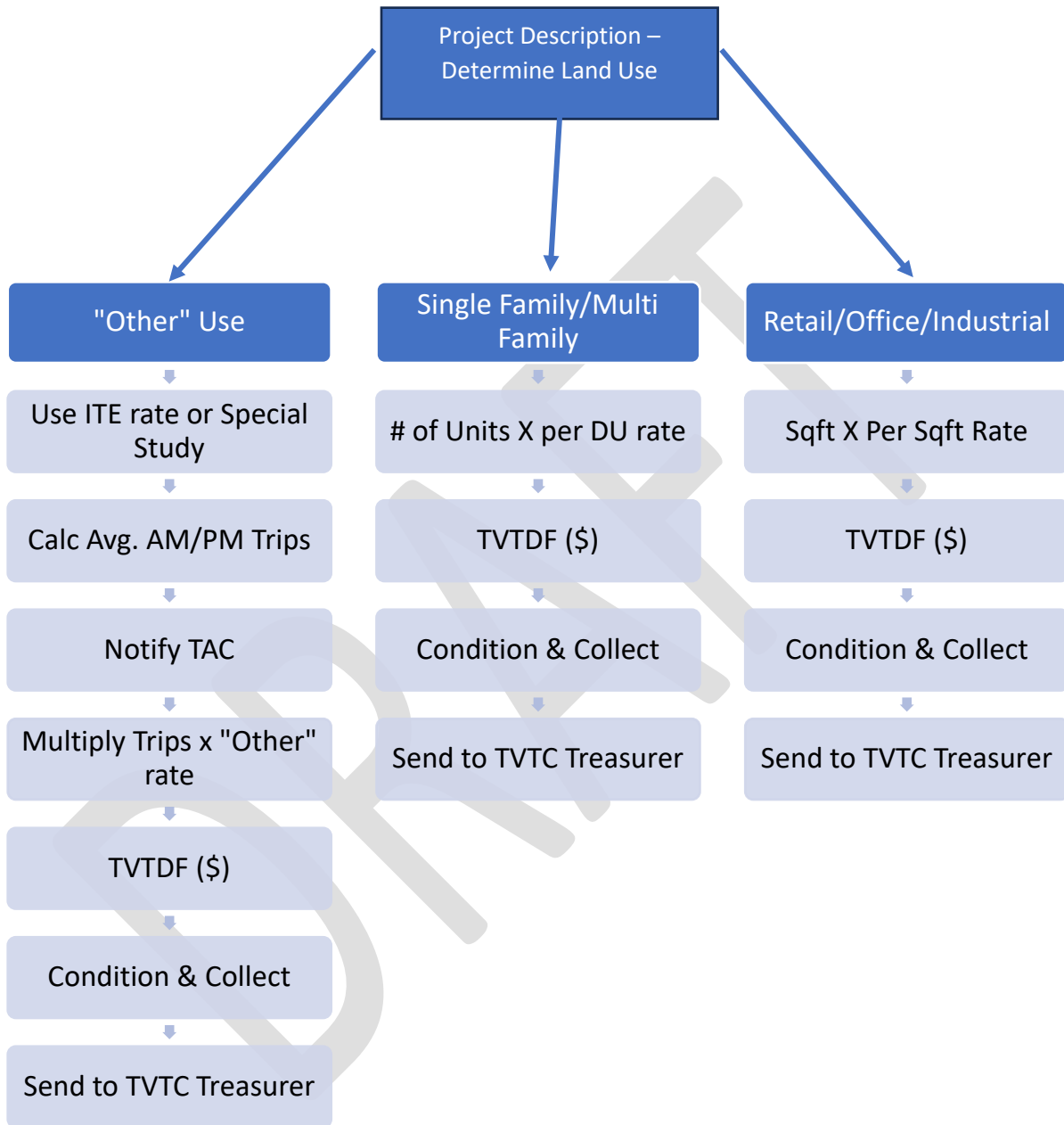
## Appendix B – Exempted Land Uses

---

The following developments are exempt from TVTDF:

- Any alteration or addition to the existing single family residential unit, and/or except to the extent that another unit is added to an existing multifamily residential unit. If the addition or alteration results in an Accessory Dwelling Unit (ADU) or Junior ADU then it is exempt.
- Any replacement or reconstruction of an existing single family residential unit that has been destroyed or demolished; provided that the building permit for reconstruction is obtained within one year after the building was destroyed or demolished. (A reconstruction or replacement that adds another additional dwelling unit or changes the type of use is not exempt).
- Any replacement or reconstruction of an existing nonresidential structure that has been destroyed or demolished; provided, that the building permit for new reconstruction is obtained within one year after the building was destroyed or demolished and the reconstructed building would not increase the destroyed or demolished building's average peak hour trips.
- Public School.
- Affordable and subsidized housing development, as defined as, housing facilities developed by public agencies, limited dividend housing corporation, or nonprofit corporation, and maintained exclusively for persons or families of very low, low, or moderate income, as defined in Section 50093 of the Health and Safety Code.
- Affordable and subsidized housing development built by for profit and maintained exclusively for persons or families of very low, low or moderate income, as defined in Section 50093 of the Health and Safety Code.
- Governmental buildings owned by any public entity unless a development agreement provides for payment of the TVTDF for a governmental building.
- Development projects which are the subject of a current and valid development agreement in effect prior to adoption of the TVTDF, except that the fee shall be applicable to any "significant" changes to any existing development agreement adopted after October 17, 2013. As used herein, "significant" means any of the following:
  - Change in land use type (e.g. office to retail);
  - Intensification of land use types (e.g. increase in square footage of approved offices);
  - Extension of term of the development agreement; and
  - Reduction or removal of project mitigation requirements or conditions of approval
- Religious Institution (except commercial or other uses at religious institution that generate peak hour trips).
- Communication Towers.
- Wind Farms.

## Appendix C – TVTDF Calculation Flow Chart



## Appendix D – TVTDF Calculation Worksheet

Land Use Category	Proposed Land Use Quantity			Fee Rate	=	Base Fee
Single Family Residential		Dwelling units	X		=	
Multi-Family Residential		Dwelling units	X		=	
Office		Square Feet Gross Floor Area	X		=	
Retail		Square Feet Gross Floor Area	X		=	
Industrial		Square Feet Gross Floor Area	X		=	
Other		Average AM/PM Peak Hour Trips	X		=	
<b>Base Total</b>						

Credit for Existing Land Uses?  No  Yes

Land Use Category	Existing Land Use Quantity			Fee Rate	=	Credit
		<input type="checkbox"/> Dwelling Units <input type="checkbox"/> Square Feet Gross Floor <input type="checkbox"/> Trips	X		=	

Total Base Fee	-	Credit	=	Total TVTDF
----------------	---	--------	---	-------------

# Item 6



## Item 6a

**Jean Josey**  
**TVTC Chair**  
**Councilmember**  
Dublin  
(925) 833-2530

**To:** Tri-Valley Transportation Council (TVTC)

**From:** TVTC Technical Advisory Committee

**Date:** October 16, 2023

**Newell Arnerich**  
**TVTC Vice Chair**  
**Councilmember**  
Town of Danville  
(510) 366-0716

**Subject:** APPROVE City of Dublin– Request to Allocate Tri-Valley Transportation Development Fee Funds in the amount of \$1,450,000.00 to the Camino Tassajara/Tassajara Road Widening Project – Quarry Lane School/Wallis Ranch Drive to North Dublin Ranch Drive of the Tri-Valley Transportation Council Strategic Expenditure Plan Project B-8b and associated Funding Agreement

**David Haubert**  
**Supervisor District 1**  
Alameda County  
(925) 551-6995

**Candace Andersen**  
**Supervisor District 2**  
Contra Costa County  
(925) 957-8860

**Brittni Kiick**  
**Vice Mayor**  
City of Livermore  
(925) 960-4019

**Julie Testa**  
**Councilmember**  
City of Pleasanton  
(925) 931-5001

**Scott Perkins**  
**Councilmember**  
San Ramon  
(925) 973-2544

---

### BACKGROUND

Camino Tassajara / Tassajara Road is a major arterial for motorists and bicyclists through central Alameda and Contra Costa Counties. The road passes through the cities of Dublin, San Ramon, Danville, and unincorporated areas of the Counties of Contra Costa. Portions of Tassajara Road within the City of Dublin have been improved by adjacent development projects and this project will complete the street improvements implementing the City's General Plan and the Complete Streets Policy

### DESCRIPTION

This project provides for the design and construction to complete the street improvements on Tassajara Road from North Dublin Ranch Drive to Quarry Lane School. The project will improve safety for motorists, bicyclists, and pedestrians by widening approximately 2500 linear feet of roadway from two to four-lanes with bike lanes, sidewalks, landscaped median, stormwater treatment areas, and other associated street improvements.

Roadway improvements will be consistent with the City of Dublin Bicycle and Pedestrian Master Plan. The ultimate improvements will increase capacity along Tassajara Road to help mitigate the impacts of local and regional growth in housing and employment within the Tri-Valley. Design is in the final phases with utility relocation and right of way acquisitions in progress. Construction is anticipated to begin in 2024.

In August 2021, the Tri-Valley Transportation Council (TVTC) unanimously approved the TVTC Nexus Study update. Subsequently, on April 18, 2022, the TVTC unanimously adopted the 2022 Strategic Expenditure Plan (SEP) Update. The SEP includes Project B-8b Camino Tassajara/Tassajara Road Widening Project – Quarry Lane School/Wallis

Ranch Drive to North Dublin Ranch Drive. The SEP authorizes an appropriation of \$1,450,000 from the Tri-Valley Transportation Development Fund (TVTDF).

The TVTC Technical Advisory Committee (TAC) has determined that there is sufficient funding to allocate the \$1,450,000 in TVTDF this fiscal year 2023-24. Given that the City of Dublin is a member of TVTC and a signatory to the Joint Exercise of Powers Agreement pertaining to the TVTDF for traffic mitigation, Dublin is the Project Sponsor. In this capacity, the \$1,450,000 funds will be transmitted to the City of Dublin.

## **RECOMMENDATION**

TVTC TAC recommends TVTC Board approve Resolution No. 2023-10 approving the allocation of TVTDF to 2022 TVTC SEP Project No. B-8 and approving the Funding Agreement; and

## **ATTACHMENTS**

1. TVTC Resolution No. 2023-10 - A Resolution of the Tri-Valley Transportation Council to Allocate \$1,450,000 in Tri-Valley Transportation Development Fee (TVTDF) Funds to the City of Dublin for Strategic Expenditure Plan Project B-8B Camino Tassajara/Tassajara Road Widening Project – Quarry Lane School/Wallis Ranch Drive to North Dublin Ranch Drive for FY 2023-2024
2. 2022 TVTC SEP Funding Plan
3. 2022 TVTC SEP Project No. B-8 Fact Sheet

**TRI-VALLEY TRANSPORTATION COUNCIL  
RESOLUTION NO. 2023-10**

**A RESOLUTION OF THE TRI-VALLEY TRANSPORTATION COUNCIL  
TO ALLOCATE \$1,450,000 IN TRI-VALLEY TRANSPORTATION  
DEVELOPMENT FEE (TVTDF) FUNDS TO THE CITY OF DUBLIN FOR STRATEGIC  
EXPENDITURE PLAN PROJECT B-8B CAMINO TASSAJARA/TASSAJARA ROAD  
WIDENING PROJECT – QUARRY LANE SCHOOL/WALLIS RANCH DRIVE TO  
NORTH DUBLIN RANCH DRIVE FOR FY 2023-2024**

**WHEREAS**, in 1995, the Tri-Valley Transportation Council (TVTC) adopted the “Tri-Valley Transportation Plan/Action Plan (TVTP/AP) for Routes of Regional Significance; and

**WHEREAS**, in 1998, the TVTC, and the City of Dublin entered into a Joint Exercise Powers of Agreement (JEPA) to provide authority to collect a Tri-Valley Transportation Development Fee (TVTDF) to collect impact fees for the traffic mitigation to be applied to TVTC priority projects; and

**WHEREAS**, on August 16, 2021 TVTC unanimously approved Resolution No. 2021-10 Adopting the Tri-Valley Transportation Council 2020 Nexus Fee Update Study; and

**WHEREAS**, on April 18, 2022, the TVTC unanimously approved Resolution No 2022-07 Adopting the Strategic Expenditure Plan (SEP) Update and SEP Funding Plan, which guides the expenditure of revenue collected from TVTDF; and

**WHEREAS**, the SEP identifies priorities, project sponsors, and funding for TVTDF projects; and

**WHEREAS**, the 2022 Strategic Expenditure Plan Update programmed \$1,450,000 in fiscal year 2023-24 for the Camino Tassajara/Tassajara Road Widening Project – Quarry Lane School/Wallis Ranch Drive to North Dublin Ranch Drive (Project B-8B); and

**WHEREAS**, design of the Project is underway and is anticipated to start construction in 2024; and

**WHEREAS**, the City of Dublin is the project sponsor and has requested project funding allocation.

**NOW THEREFORE, the Tri-Valley Transportation Council resolves** as follows:

1. The TVTC authorizes the TVTC Administrator and Treasurer to transmit \$1,450,000 in funds from the TVTDF account to the City of Dublin, the project sponsor for the Camino Tassajara/Tassajara Road Widening Project – Quarry Lane School/Wallis Ranch Drive to North Dublin Ranch Drive (Project B-8B);
2. The TVTC approves the draft Funding Agreement between TVTC and the City of Dublin substantially in the form attached hereto and incorporated herein as Exhibit A, subject to final review and minor modification by TVTC’s General Counsel, and authorizes the Chair to execute the Funding Agreement;
3. The TVTC authorizes any related activities necessary to further the intent of this resolution.

**PASSED, APPROVED AND ADOPTED** at the meeting of October 16, 2023, by the following votes:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

---

Jean Josey, Chair  
Tri-Valley Transportation Council

**ATTEST:**

---

Sai Midididdi, TVTC Administrative Staff

EXHIBIT A

“Draft Funding Agreement”

**FUNDING AGREEMENT BETWEEN THE TRI-VALLEY TRANSPORTATION COUNCIL AND CITY OF DUBLIN FOR THE ALLOCATION OF TVTDF FUNDS IN THE AMOUNT OF \$1,450,000 FOR THE CAMINO TASSAJARA/TASSAJARA ROAD WIDENING PROJECT – QUARRY LANE SCHOOL/WALLIS RANCH DRIVE TO NORTH DUBLIN RANCH DRIVE  
(PROJECT B.8B)**

This AGREEMENT is made and entered into as of \_\_\_\_\_, 2023 by and between the Tri-Valley Transportation Council and the City of Dublin (DUBLIN), collectively referred to herein as the “Parties.”

RECITALS

- A. **WHEREAS**, DUBLIN, as one of the members of the Tri-Valley Transportation Council (“TVTC”), is a signatory to the Joint Exercise of Powers Agreement pertaining to the Tri-Valley Transportation Development Fee (“TVTDF”); and
- B. **WHEREAS**, the Camino Tassajara/Tassajara Road Widening Project – Quarry Lane School/Wallis Ranch Drive to North Dublin Ranch Drive Project (“Project”) is identified on List C of the TVTC Strategic Expenditure Plan (“SEP”) and is programmed for funding in the SEP Funding Plan; and
- C. **WHEREAS**, DUBLIN is the Project sponsor and requested a TVTDF funding allocation; and
- D. **WHEREAS**, pursuant to Resolution No. 2022-23, TVTC approved the allocation of \$1,450,000.00 of TVTDF funds to DUBLIN for the Project; and
- E. **WHEREAS**, the Parties desire to enter into this Funding Agreement to outline the terms and obligations associated with the allocation of TVTDF funds;

**NOW, THEREFORE, THE PARTIES DO HEREBY AGREE AS FOLLOWS:**

## SECTION I

### TVTC AGREES:

- A. To allocate and transmit to DUBLIN \$1,450,000.00 of TVTDF funds for the Project.

### DUBLIN AGREES:

- A. To utilize the TVTDF funds solely for the Project, in accordance with the SEP.
- B. To keep and maintain accurate documentation consistent with Generally Accepted Accounting Principles (GAAP) related to the expenditure of the TVTDF funds allocated for the Project.
- C. To make any and all documentation related to the Project's use of TVTDF funds available to TVTC or its representatives upon request.
- D. To promptly notify TVTC of any unspent TVTDF funds after Project completion and promptly return said funds to TVTC.

## SECTION II

### IT IS MUTUALLY AGREED:

- A. Any notice given under this Funding Agreement shall be in writing and shall be deemed given if delivered personally or mailed by registered or certified mail or commercial overnight courier, return receipt or confirmation of delivery requested, or by facsimile transmission with voice confirmation of receipt, the parties at the following addresses (or at such other address for a party as shall be specified by like notice):

If to DUBLIN:

Pratyush Bhatia, Transportation and Operations Manager  
City of Dublin  
Transportation Division  
100 Civic Plaza  
Dublin, CA 94568  
**[Pratyush.bhatia@dublin.ca.gov](mailto:Pratyush.bhatia@dublin.ca.gov)**

If to TVTC:

Sai Midididdi, T.E  
Attention: TVTC Administrator  
City of Dublin  
100 Civic Plaza  
Dublin, CA 94568  
**[Sai.midididdi@dublin.ca.gov](mailto:Sai.midididdi@dublin.ca.gov)**

*SIGNATURES ON THE NEXT PAGE*

**CITY OF DUBLIN**  
A Municipal Corporation "DUBLIN"

---

Linda Smith, City Manager

**APPROVED AS TO FORM:**

---

John Bakker, City Attorney

**ATTEST:**

---

Marsha Moore, City Clerk

---

City Council Resolution No.

**TRI-VALLEY TRANSPORTATION  
COUNCIL**

---

Jean Josey, Chair

**APPROVED AS TO FORM:**

---

Steven Mattas, TVTC Counsel

**ATTEST:**

---

Sai Midididdi, TVTC Administrator

Table 8: 2022 TVTDF Funding Plan

ID	Project	July 1st FY Balance (\$)										Total
		\$17,000,000	\$22,469,002	\$13,981,855	\$6,057,276	\$2,042,094	\$5,064,310	\$1,473,440	\$7,628,993	\$8,024,183	\$22,944,751	
		Revenue Forecast (\$)										
		\$14,577,263	\$16,331,555	\$14,584,716	\$13,862,627	\$14,130,377	\$12,945,760	\$15,598,510	\$12,953,043	\$33,769,769	\$13,979,792	\$162,733,410
		Return to Local Source - 20% (\$)										
		\$2,915,453	\$3,266,311	\$2,916,943	\$2,772,525	\$2,826,075	\$2,589,152	\$3,119,702	\$2,590,609	\$6,753,954	\$2,795,958	\$32,546,682
		Admin Fee -0.8% (\$)										
		\$116,618	\$130,652	\$116,678	\$110,901	\$113,043	\$103,566	\$124,788	\$103,624	\$270,158	\$111,838	\$1,301,867
		Revenue for TVTDF Allocation (\$)										
		\$28,545,192	\$35,403,594	\$25,532,950	\$17,036,476	\$13,233,353	\$15,317,352	\$13,827,460	\$17,887,802	\$34,769,840	\$34,016,746	\$128,884,861
Projected Disbursement - 2022 SEP Update												
	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	22-32 Total	
Disbursed	\$6,076,190	\$21,421,738	\$19,475,674	\$14,994,382	\$8,169,043	\$13,843,912	\$6,198,467	\$9,863,619	\$11,825,089	\$10,419,955	\$122,288,069	
Remainder	\$22,469,002	\$13,981,855	\$6,057,276	\$2,042,094	\$5,064,310	\$1,473,440	\$7,628,993	\$8,024,183	\$22,944,751	\$23,596,791	\$23,596,791	
A-2b	SR 84 / I-580 Interchange - Phase 2							\$2,000,000	\$1,500,000	\$1,650,000	\$5,150,000	
A-9a	Crow Canyon Improvements Phase 1		\$1,550,000								\$1,550,000	
A-9b	Crow Canyon Improvements Phase 2			\$1,690,000							\$1,690,000	
A-10a	Vasco Road Safety Improvements Phase 1		\$500,000	\$2,820,000							\$3,320,000	
A-10b	Vasco Road Safety Improvements Phase 2			\$2,580,000							\$2,580,000	
A-11	Express Bus/Bus Rapid Transit (BRT) - Phase 2				\$800,000						\$800,000	
B-4	I-580/Vasco Road Interchange Modification		\$5,139,000	\$3,426,000							\$8,565,000	
B-5	I-580/Greenville Rd Interchange Modification							\$5,160,000	\$3,440,000		\$8,600,000	
B-8a	Camino Tassajara/Tassajara Rd Widening Project (Contra Costa County Segment)			\$4,380,000	\$2,000,000						\$6,380,000	
B-8b	Camino Tassajara/Tassajara Rd Widening Project (Dublin Segment)		\$1,450,000								\$1,450,000	
C-2	Norris Canyon Road Safety Improvement - Segment 1	\$538,561									\$538,561	
C-3	Dublin Boulevard - North Canyons Parkway Extension		\$16,039,300								\$16,039,300	
C-6	Sunol/680 Widening	\$2,650,000									\$2,650,000	
C-7b	I-680 Express Lanes - Hwy 84 to Alcosta (Northbound)			\$3,298,382	\$5,298,382	\$5,298,382	\$7,298,382				\$21,193,529	
C-8	Santa Rita/I-580 Interchange						\$1,033,378				\$1,033,378	
C-10	Innovate 680		\$3,432,438	\$2,288,292							\$5,720,730	
C-11a	Iron Horse Trail Bicycle-Pedestrian Overcrossing – Bollinger Canyon Road	\$2,287,629									\$2,287,629	
C-11c	Iron Horse Trail – Dublin	\$600,000									\$600,000	
C-11d	Iron Horse Trail – Livemore							\$2,698,530			\$2,698,530	
C-11e	Iron Horse Trail to Shadow Cliffs									\$164,866	\$164,866	
C-13	Fallon/El Charo Interchange					\$2,070,661	\$1,380,440				\$3,451,101	
C-14	Valley Link Rail (Phase 1)						\$5,165,089	\$5,165,089	\$5,165,089	\$5,165,089	\$25,825,445	

Note: Only Projects receiving funding within SEP 10-year horizon are shown.



## B-8. CAMINO TASSAJARA/TASSAJARA ROAD WIDENING PROJECT (EAST OF BLACKHAWK DRIVE TO NORTH DUBLIN RANCH DRIVE)



### TVTC PROJECT SPONSOR

Contra Costa County, City of Dublin

### LEAD AGENCY

Contra Costa County, City of Dublin

### PROJECT DESCRIPTION

(UPDATED SUMMER 2021)

Project B-8 is located along Camino Tassajara-Tassajara Road. This project consists of two project phases:

- Safety Improvement Project – Blackhawk Drive in Contra Costa County to Moller Ranch (Palisades Drive) in the City of Dublin
- Roadway Widening Project – Windemere Parkway to County Line (Contra Costa County) and Quarry Lane School/Wallis Ranch Drive to North Dublin Ranch Drive (City of Dublin)

### Safety Improvement Project

The safety improvement project will widen Camino Tassajara from two to four lanes from East of Blackhawk Drive to Moller Ranch (Palisades Drive) in the City of Dublin. The project may also include realignment of various horizontal curves along the roadway. Interim improvements may include roadway widening to meet two-lane rural road standards with sufficient lane width and shoulder width to improve safety and allow for future bike lanes. The project will improve safety for motorists and create bicycle facilities consistent with the Contra Costa Countywide Bicycle and Pedestrian Plan and the City of Dublin Bicycle and Pedestrian Master Plan. The ultimate improvements will increase capacity along Camino Tassajara to help mitigate the impacts of local and regional growth in housing and employment within the Tri-Valley.

### Roadway Widening Project

The roadway widening project consist of two segments:

- Segment A – Windemere Parkway to County line
- Segment B – Quarry Lane School/ Wallis Ranch Drive to North Dublin Ranch Drive

Segment A will widen and realign Camino Tassajara from two to four lanes. The horizontal curves at the Contra Costa/Alameda County Line will be realigned to increase safety along the roadway. Roadway shoulders will be widened to create bicycle facilities consistent with the Contra Costa Countywide Bicycle and Pedestrian Plan. The ultimate improvements will increase capacity along Camino

Tassajara/Tassajara Road to help mitigate the impacts of local and regional growth in housing and employment within the Tri-Valley.

Segment B will widen Tassajara Road from two to four lanes and will improve safety for motorists, bicyclists, and pedestrians, by providing sidewalks, bike lanes, and widening from two to four lanes. Roadway improvements will be consistent with the City of Dublin Bicycle and Pedestrian Master Plan. The ultimate improvements will increase capacity along Tassajara Road to help mitigate the impacts of local and regional growth in housing and employment within the Tri-Valley.

## STATUS

---

### Safety Improvement Project

The PSR for the project has been completed. The City of Dublin and Contra Costa County are coordinating on various aspects of the Camino Tassajara/Tassajara Road safety improvements near the Contra Costa/Alameda County line.

### Roadway Widening Project

The PSR for the project has been completed. The City of Dublin and Contra Costa County are coordinating on various aspects of the Camino Tassajara/Tassajara Road widening phase.

## PHASING AND SCHEDULE

---

### Safety Improvement Project

Contra Costa County and the City of Dublin are beginning design of Phase 1 improvements of the safety project limits from Windermere Parkway to Moller Ranch (Palisades Drive).

### Roadway Widening Project

Contra Costa County and the City of Dublin are conducting initial preliminary engineering for the Segment A and B roadway widening project within their respective jurisdictions.

## COST ESTIMATE AND FUNDING SOURCES

---

### Contra Costa County:

<b>Cost (Millions)</b>	<b>\$38.19</b>
Funding (Millions)	
Contra Costa Traffic Mitigation Fees	\$18.73
TVTDF	\$6.38
<b>Total Funding (Millions)</b>	<b>\$25.11</b>
<b>Total Funding Shortfall (Millions)</b>	<b>\$13.08</b>

**City of Dublin:**

<b>Cost (Millions)</b>	<b>\$49.89</b>
Funding (Millions, 2015)	
Dublin EDTIF	\$2.49
Dublin Transportation Improvement Fee (TIF) Program	\$1.00
Dublin Dougherty Valley Contributions	\$2.13
TVTD (City of Dublin 20% Local Funding)	\$2.80
TVTDF	\$1.45
<b>Total Funding (Millions)</b>	<b>\$9.87</b>
<b>Total Funding Shortfall (Millions)</b>	<b>\$40.02</b>

**Item 6b**

**Jean Josey**  
**TVTC Chair**  
**Councilmember**  
Dublin  
(925) 833-2530

**Newell Arnerich**  
**TVTC Vice Chair**  
**Councilmember**  
Town of Danville  
(510) 366-0716

**David Haubert**  
**Supervisor District 1**  
Alameda County  
(925) 551-6995

**Candace Andersen**  
**Supervisor District 2**  
Contra Costa County  
(925) 957-8860

**Brittni Kiick**  
**Vice Mayor**  
City of Livermore  
(925) 960-4019

**Julie Testa**  
**Councilmember**  
City of Pleasanton  
(925) 931-5001

**Scott Perkins**  
**Councilmember**  
San Ramon  
(925) 973-2544

**To:** Tri-Valley Transportation Council (TVTC)  
**From:** TVTC Technical Advisory Committee (TAC)  
**Date:** October 16, 2023  
**Subject:** TVTC 2024 Board Meeting Schedule

---

TVTC 2024 Meeting Schedule:

**\*\*\*January 22, 2024, at 4:00 pm – Finance Subcommittee Meeting, City of Dublin, CMO Conference Room, 100 Civic Plaza, Dublin, 94568**

**January 29, 2024, at 4:00 pm – City of Dublin, CMO Conference Room, 100 Civic Plaza, Dublin, 94568**

**\*\*\*March 4, 2024, at 4:00 pm – Finance Subcommittee Meeting, City of Dublin, CMO Conference Room, 100 Civic Plaza, Dublin, 94568**

**April 15, 2024, at 4:00 pm – City of Dublin, CMO Conference Room, 100 Civic Plaza, Dublin, 94568**

**July 15, 2024, at 4:00 pm – Danville Town Offices, Community Meeting Room, 500 La Gonda Way, Danville, CA 94526**

**October 21, 2024, at 4:00 pm – Danville Town Offices, Community Meeting Room, 500 La Gonda Way, Danville, CA 94526**

*\*\*\*Finance subcommittee dates included for informational purposes and subject to member availability*

**RECOMMENDATION**

ADOPT the 2024 TVTC Board Meeting Calendar.

# Item 7

## Item 7a

**Jean Josey**  
TVTC Chair  
Councilmember  
Dublin  
(925) 833-2530

**Newell Arnerich**  
TVTC Vice Chair  
Councilmember  
Town of Danville  
(510) 366-0716

**David Haubert**  
Supervisor District 1  
Alameda County  
(925) 551-6995

**Candace Andersen**  
Supervisor District 2  
Contra Costa County  
(925) 957-8860

**Brittni Kiick**  
Vice Mayor  
City of Livermore  
(925) 960-4019

**Julie Testa**  
Councilmember  
City of Pleasanton  
(925) 931-5001

**Scott Perkins**  
Councilmember  
San Ramon  
(925) 973-2544

**To:** Tri-Valley Transportation Council (TVTC)  
**From:** TVTC Technical Advisory Committee (TAC)  
**Date:** October 16, 2023  
**Subject:** Accept Year End Checklist Template

---

### BACKGROUND

TVTC Audit report for FY 2021-2022 identified a material weakness and recommended hiring accounting professionals with knowledge of generally accepted governmental accounting (GAAP) principles to maintain the general ledger and prepare the financial statements on both the modified accrual and full accrual bases of accounting. As such, on April 17, 2023, TVTC Board approved a contract for Accounting and Bookkeeping Services with Maze and Associates (now known as Krisch and Company) to address the deficiencies identified in the Audit.

### DESCRIPTION

TVTC Audit report for FY 2021-2022 determined that the accounting software utilized by TVTC's consultant accountant did not have sufficient capabilities to prepare all government accounting reports in line with best practices and additional steps had to be taken to create those reports. The new accounting firm developed a check list (attachment A) to address these deficiencies. The attached checklist details year-end closing procedures Krisch and Company will follow to bring the financial statements to meet accounting standards in accordance with GAAP. In addition, the accountant will take over, from the auditor, the task of preparing the financial statement draft to demonstrate TVTC's ability to prepare GAAP-based financial statements.

### RECOMMENDATION

None

### ATTACHMENT

1. Year end checklist.

TVTC  
Year-End Closing Checklist

<input type="checkbox"/> Task	Comment	Assigned	Date Completed	Journal Entry
<b>ASSETS</b>				
<b>Cash</b>				
<input type="checkbox"/>	Obtain June General Bank Statement			
<input type="checkbox"/>	Obtain June LAIF Statement			
<b>Perform Bank Reconciliations</b>				
<input type="checkbox"/>	General Bank Recon			
<input type="checkbox"/>	LAIF Bank Recon			
<b>Obtain Subsequent Bank Statements</b>				
<input type="checkbox"/>	July - General Bank Statement			
<input type="checkbox"/>	August - General Bank Statement			
<input type="checkbox"/>	Q1 - LAIF Stmt			
<input type="checkbox"/>				
<b>Accounts Receivable</b>				
<input type="checkbox"/>	Accrue Development Fees Receivable			
<input type="checkbox"/>	Accrue Member Interest Receivables			
<input type="checkbox"/>	Accrue Investment Income Receivable			
<b>Prepaid Expenses</b>				
<input type="checkbox"/>	Prepaid expense worksheet (insurance)			
<input type="checkbox"/>	Expense prepaid portion used through June 30			
<b>LIABILITIES</b>				
<b>Accounts Payable</b>				
<input type="checkbox"/>	Accrue payables for services received by June 30			
<input type="checkbox"/>	Update accounts payable worksheet			
<input type="checkbox"/>	Accrue payments to members			
<b>DEFERRED INFLOWS</b>				
<b>Unavailable Revenues</b>				
<input type="checkbox"/>	Reduce revenues for amounts not available, if governmental fund is used			
<b>Other Year-End Journal Entry</b>				
<input type="checkbox"/>	Expenditure Correction			
<input type="checkbox"/>	Closing Entries (Period 13)			
<input type="checkbox"/>				
<input type="checkbox"/>				
<input type="checkbox"/>				