

**\$864,688 (Work Element: 1500200 – Independent Taxpayer Oversight Committee  
Project Manager: Saba Fadhil**

### Project Expenses

Expense	FY 2025 Estimated Actual	FY 2026 Budget	FY 2027 Budget
SANDAG Salaries, Benefits, Indirect <sup>1</sup>	\$210,188	\$279,155	\$352,617
Annual Fiscal Audits	\$125,450	\$122,485	\$122,485
Triennial Performance Audit	\$0	\$0	\$340,423
Other Direct Costs <sup>2</sup>	\$833	\$4,685	\$4,700
Advertisement	\$2,346	\$5,000	\$5,500
Postage/Delivery	\$0	\$249	\$200
Meeting Interpretation Services	\$6,375	\$11,155	\$11,200
Reserve for Outside Consulting Services <sup>3</sup>	\$0	\$27,563	\$27,563
<b>Total</b>	<b>\$345,192</b>	<b>\$450,292</b>	<b>\$864,688</b>

### Project Funding

Funding	FY 2025 Funding	FY 2026 Funding	FY 2027 Funding
L-TransNet - ITOC Program Allocation <sup>4</sup>	\$514,517	\$545,523	\$562,426
Budgeted Carryover Balance	\$0	\$0	\$302,262
<b>Total</b>	<b>\$514,517</b>	<b>\$545,523</b>	<b>\$864,688</b>
Net Difference Between Project Expenses and ITOC Program Allocation	(\$169,325)	(\$95,231)	\$0
Unbudgeted Carryover Balance <sup>5</sup>	\$543,335	\$664,484	\$388,943

### Objective

The objective of this work element is to meet the requirements of the TransNet Extension Ordinance by supporting the Independent Taxpayer Oversight Committee (ITOC) in its role of providing independent oversight of the TransNet Program. Key activities for FY 2027 include facilitating ITOC meetings, conducting annual TransNet fiscal and compliance audits and the 2027 Triennial Performance Audit, producing the annual ITOC report, and improving committee membership processes.

### Previous Accomplishments

Previous accomplishments include overseeing the annual fiscal and compliance audits, reviewing TransNet Program updates, and completing annual reports to communicate progress and outcomes from the TransNet Program. Staff has also successfully managed the day-to-day coordination of ITOC meetings, including solicitations for new members, onboarding, and meeting preparation. Coordination of the biannual selection committee and efforts to ensure consistent quorums have further supported the committee's effectiveness.

### Justification

The ITOC Program fulfills a voter mandate in the TransNet Extension Ordinance.

<sup>1</sup> Salaries, benefits, and indirect costs for SANDAG staff supporting the ITOC.

<sup>2</sup> Mileage and parking reimbursement for ITOC members.

<sup>3</sup> Reserve started at \$20,000 in FY 2013 with CPI adjustment each subsequent year.

<sup>4</sup> Annual revenue is \$250,000 (\$2000) escalated annually by the most current Consumer Price Index (CPI).

<sup>5</sup> Includes prior year Carryover Balance, net difference between ITOC Program Allocation and expenses, and interest earned.

## Product, Tasks, and Schedule for FY 2027

Task No.	Total	Task Description	Task Product	Completion Date
1.	\$464,265	Staff support for ongoing ITOC meetings; development of the ITOC work program; preparation of the ITOC annual report in accordance with the TransNet Extension Ordinance; oversight of annual TransNet fiscal audit and presentation of recommendations and findings, if any, to the ITOC, Transportation Committee, and SANDAG Board of Directors.	Monthly ITOC meeting agendas and reports; 2026 ITOC Annual Report and Board of Directors agenda and presentation; FY 2026 TransNet Fiscal and Compliance Audit Report and meeting agendas and presentations for ITOC, Transportation Committee, and Board of Directors	6/30/2027
2	\$400,423	Oversee the 2027 Triennial Performance Audit and present recommendations and findings, if any, to the ITOC, Transportation Committee, and SANDAG Board of Directors	FY 2027 Triennial Performance Audit	06/30/2027

### Future Activities

Future activities include continued support for ITOC meetings, production of the FY 2027 ITOC Annual Report, and oversight of implementation of recommendations from the 2027 Triennial Performance Audit and the FY 2027 annual fiscal and compliance audit.