

CITY COUNCIL
Mayor
Alma Hernandez, Mayor Pro-Tem
Jane Day
Michael J. Hudson
Wanda Williams



CITY COUNCIL MEETING
First and Third Tuesday
Every Month

A G E N D A

REGULAR MEETING OF THE GENERAL TAX OVERSIGHT COMMITTEE (MEASURE S)

MONDAY, APRIL 18, 2022

4:30 P.M. VIA ZOOM

SUISUN CITY COUNCIL CHAMBERS -- 701 CIVIC CENTER BOULEVARD -- SUISUN CITY, CALIFORNIA

NOTICE

Pursuant to Government Code Section 54953, subdivision (b), and in accordance with the provisions of SB 361 (2021), the following General Tax and Oversight Committee includes participation via the application ZOOM.

THE CALIFORNIA DEPARTMENT OF PUBLIC HEALTH REQUIRES MASKING FOR ALL INDOOR PUBLIC SETTINGS. MEMBERS OF THE PUBLIC ARE REQUIRED TO WEAR FACE MASKS WHILE IN CITY FACILITIES, IF YOU DO NOT HAVE A FACE MASK, ONE WILL BE PROVIDED FOR YOU.

DUE TO CORONAVIRUS COVID-19, CITY HALL IS CLOSED TO THE PUBLIC IN THE EVENING. RESIDENTS MAY ATTEND THE MEETING VIA THE ZOOM APPLICATION.

ZOOM MEETING INFORMATION:

WEBSITE: <https://zoom.us/join>

MEETING ID: 876 4392 1953

CALL IN PHONE NUMBER: (707) 438-1720

REMOTE PUBLIC COMMENT IS AVAILABLE FOR THE GENERAL TRANSACTIONS AND USE TAX OVERSIGHT COMMITTEE MEETING BY EMAILING CLERK@SUISUN.COM (PRIOR TO 12:00 NOON ON April 19, 2022) OR VIA WEBSITE OR THE ZOOM PHONE APPLICATION.

*(If attending the meeting via phone press *9 to raise your hand and *6 to unmute/mute for public comment.)*

ROLL CALL

Committee Members

PUBLIC COMMENT

(Oral participation from the audience is limited to 3 minutes to each speaker).

REPORTS: (Informational items only.)

1. City Manager Update – (Folsom: gfolson@suisun.com).

DEPARTMENTS: AREA CODE (707)

ADMINISTRATION 421-7300 ■ PLANNING 421-7335 ■ BUILDING 421-7310 ■ FINANCE 421-7320
FIRE 425-9133 ■ RECREATION & COMMUNITY SERVICES 421-7200 ■ POLICE 421-7373 ■ PUBLIC WORKS 421-7340
SUCCESSOR AGENCY 421-7309 FAX 421-7366

GENERAL BUSINESS

2. Approval of Minutes of the General Transactions and Use Tax Oversight Committee Meeting held on February 10, 2021, July 15, 2021, and January 20, 2022.
3. General Tax Oversight (Measure S) Committee Annual Update - (Deol: ldeol@suisun.com).
 - a. Accept the Annual Update of the General Tax Oversight Committee on Fiscal Year (FY) 2020- 21 Measure S Activity: and
 - b. Accept the Measure S General Transaction and Use Tax Audit for the Year Ended June 30, 2021.
4. Update on Measure S Financial Status for FY 2021-22 - (Deol: ldeol@suisun.com).
5. Discuss FY 2022-23 Proposed Budget - (Deol: ldeol@suisun.com).
6. Discussion of Future Agenda Items, Meeting Dates and Similar Administrative Matters – (Folsom: gfolson@suisun.com).

REPORTS: *(Informational items only.)*

ADJOURNMENT

Agenda related writings or documents provided to a majority of the Committee less than 72 hours prior to a committee meeting will be made available for public inspection during normal business hours.

AGENDA TRANSMITTAL

MEETING DATE: April 18, 2022

COMITTEE AGENDA ITEM: General Tax Oversight (Measure S) Committee Annual Update:

- a. Accept the Annual Update of the General Tax Oversight Committee on Fiscal Year (FY) 2020-21 Measure S Activity: and
- b. Accept the Measure S General Transaction and UseTax Audit for the Year Ended June 30, 2021.

FISCAL IMPACT: Acceptance of the audit does not have any fiscal impact.

BACKGROUND: On November 8, 2016, Suisun City voters approved ballot Measure S to enact Ordinance 742 that, among other actions, established a 1% Transactions and Use Tax for general use and created the General Tax Oversight Committee (the “Committee”) to provide transparency on the collection and expenditure of the tax. The City Council subsequently approved Resolution 2017-36 to set the guidelines and compensation for the Committee. City Code requires an annual independent audit of Measure S, and Council resolution tasks the Committee with reviewing the audit report.

STAFF REPORT: The City Code requires an annual independent audit of Measure S funds, and the Committee has to review and accept the audit report before it is adopted by the City Council. The audit report found no material discrepancies in the handling of Measure S funds, nor between the adopted budget intent and actual expenditures. The statement was prepared to present the revenue and expenditures pursuant to Measure S and Ordinance No. 742.

The Fiscal Year 2020-21 Budget expected \$2.8 million in Measure S revenues. Actual receipts were approximately \$3.2 million, or \$358,774 more than expected. The total resources included a beginning balance of \$3.5 million. The total available budgeted resources were \$6.3 million.

The Fiscal Year 2020-21 Budget expected \$5.8 million and the actual expenditures were \$5.0 million. The actual expenditures were less than budgeted amount due to some personnel cost savings and few capital projects were not initiated or completed. Savings accrued in the hiring of staff were principally due to a lag between the anticipated date of hire and the actual date of hire.

Facility Repairs and Storm Channel Rehab projects were not done. The Public Safety Communication System and Business Management Phase I projects came out under budget. Overall, the FY 2020-21 Measure S ending balance of \$1.7 million exceeded the budget estimate by \$1.2 million.

RECOMMENDATION: The staff recommends that the Committee

- a. Accept the Annual Update of the General Tax Oversight Committee on Fiscal Year 2020-21 Measure S Activity: and
- b. Accept the Measure S General Transaction and UseTax Audit for the Year Ended June 30, 2021.

PREPARED BY:
REVIEWED BY/APPROVED BY:

Lakhwinder Deol, Finance Director
Greg Folsom, City Manager

ATTACHMENTS:

1. The Measure S General Transaction and Use Tax Audit Report for the Year Ended June 30, 2021.
2. Measure S Financial Analysis

Measure S Sales & Use Transaction Tax Financial Analysis

Resources	FY 2020-21 Amended	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2021-22 Actual	FY 2022-23 Proposed Budget
Beginning Fund Balance	3,550,718	3,550,719	1,679,887	1,679,887	-
Sales Tax Revenue	2,807,000	3,165,774	3,550,647	1,841,530	3,573,350
Interest Earnings	5,000	-	5,000	-	5,000
Total Resources	6,362,718	6,716,493	5,235,534	3,521,417	3,578,350
Expenditures					
Ongoing Expenditures					
Police Department	685,600	685,600	1,577,171	1,429,689	225,749
Police Officer position (4)			120,116	60,058	596,685
Dispatch position (4)			80,000	40,000	423,443
Community Services Officer position (1)			80,000	40,000	116,249
Fire Department	1,120,400	1,120,400	1,301,447	1,428,891	225,749
Fire Marshal position (1)			85,000	20,000	195,291
Battalion Chief positions (3)			436,000	-	559,131
Fire Captain positions (3)					495,480
Computer Technician position (1)					125,573
City Manager's Office	87,700	87,700	80,000	40,000	-
Development Services	-	-	-	-	-
Building & Public Works	-	-	99,843	49,922	-
Recreation Department	76,400	76,400	76,400	38,200	-
Non-Departmental (General Support)	2,670,700	2,670,700			
Sub-total	4,640,800	4,640,800	3,935,977	3,146,760	2,963,350
One-time Expenditures					
2610 Fire Tablet Command			32,500	32,500	-
2610 Fire Cradle-point			32,400	32,400	-
2610 Fire Type - 5 Vehicle			480,000	356,309	-
2610 Fire Light Rescue Vehicle					-
Sub-total	-	-	544,900	421,209	-
Capital Projects					
2610 Fire Bathroom Remodel			165,000	-	-
9906 Street Repair Program	10,300	10,300	-	-	340,000
9992 Public Safety Com. Sys.	385,000	288,976	324,657	324,657	225,000
7503 Sun Ridge Lease - Police		60,342			-
9924 Storm Drain Repairs	-	-	-	-	-
9991 Business Mgmt-Phase 1	50,000	36,188	50,000	50,000	50,000
6315 Storm Channel Rehab	250,000	-	-	-	-
9900 SR12 Clean CA Grant			215,000	-	-
Contingency	510,200	-	-	-	-
Sub-total	1,205,500	395,806	754,657	374,657	615,000
Total Expenditures	5,846,300	5,036,606	5,235,534	3,521,417	3,578,350
Ending Balance	516,418	1,679,887	0	0	-

**CITY OF SUISUN CITY
CALIFORNIA**

**MEASURE S
GENERAL TRANSACTIONS AND
USE TAX AUDIT
(ORDINANCE NO. 742)**

For the Year Ended June 30, 2021

* * *



Chavan & Associates, LLP
Certified Public Accountants
15105 Concord Circle, Suite 130
Morgan Hill, CA 95037

**CITY OF SUISUN CITY
CALIFORNIA**

MEASURE S GENERAL TRANSACTION AND USE TAX
ORDINANCE No. 742

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the
City Council of the City of Suisun City
City of Suisun City, California

Report on the Financial Statements

We have audited the accompanying Measure S statement of revenues and expenditures of the City of Suisun City's (the "City"), as of and for the year ended June 30, 2021, and the related notes to the financial statement, which comprises the Measure S statement of revenues and expenditures for the City.

Management's Responsibility for the Financial Statements

The City's management is responsible for the preparation and fair presentation of its financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Measure S financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, the Measure S financial statement referred to above presents fairly, in all material respects, the statement of revenues and expenditures of the City of Suisun City's Measure S, as of June 30, 2021, in accordance with accounting principles generally accepted in the United States of America.

Other Information

The accompanying statement was prepared to present the revenues and expenditures pursuant to Measure S and Ordinance No. 742 as described in the Notes and is not intended to be a complete presentation of the City's revenues and expenditures. It does not purport to, and does not, fairly present the financial statements of the City as of June 30, 2021, and its changes in financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2022, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

C & A LLP

March 28, 2022
Morgan Hill, California

**CITY OF SUISUN CITY
CALIFORNIA**

**MEASURE S GENERAL TRANSACTIONS AND USE TAX
ORDINANCE No. 742**

**STATEMENT OF REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive/(Negative)
REVENUES				
Sales & Use Tax	\$ 2,184,878	\$ 2,807,000	\$ 3,178,686	\$ 371,686
Net Investment Income (Loss)	5,000	5,000	(12,912)	(17,912)
Total Revenues	<u>2,189,878</u>	<u>2,812,000</u>	<u>3,165,774</u>	<u>353,774</u>
EXPENDITURES				
Ongoing Expenditures:				
Police Department:				
Police Department Staff	590,900	590,900	590,900	-
Police Patrol Vehicle	14,700	14,700	14,700	-
CAD/RMS Lease (7 Years)	60,000	60,000	60,000	-
Axon Body Worn Camera/Taser Lease	20,000	20,000	20,000	-
Total Ongoing Police Department Expenditures	<u>685,600</u>	<u>685,600</u>	<u>685,600</u>	<u>-</u>
Fire Department:				
Fire Department Staff	1,018,400	1,018,400	1,018,400	-
Fire Training/Structure Fires	80,000	80,000	80,000	-
Fire Turn-Outs (85,000/4 years)	22,000	22,000	22,000	-
Total Ongoing Fire Department Expenditures	<u>1,120,400</u>	<u>1,120,400</u>	<u>1,120,400</u>	<u>-</u>
City Manager's Office:				
City Manager's Office Staff	87,700	87,700	87,700	-
Recreation Department:				
Recreation Department Staff	76,400	76,400	76,400	-
Non-Departmental:				
General Support	2,670,700	2,670,700	2,670,700	-
Total Ongoing Expenditures	<u>4,640,800</u>	<u>4,640,800</u>	<u>4,640,800</u>	<u>-</u>
Capital projects:				
Sun Ridge(RIMS) Lease-Police	-	-	60,342	(60,342)
Storm Channel Rehab	250,000	250,000	-	250,000
Street Repair Program	10,300	10,300	10,300	-
Public Safety Communication System	385,000	385,000	288,976	96,024
Business Mgmt.-Phase 1	50,000	50,000	36,188	13,812
Contingency	510,200	510,200	-	510,200
Total Capital Projects	<u>1,205,500</u>	<u>1,205,500</u>	<u>395,806</u>	<u>809,694</u>
Total Expenditures	<u>5,846,300</u>	<u>5,846,300</u>	<u>5,036,606</u>	<u>809,694</u>
Excess (Deficiency) of Revenues over Expenditures	(3,656,422)	(3,034,300)	(1,870,832)	1,163,468
Measure S Balance Beginning	3,550,719	3,550,719	3,550,719	-
Measure S Balance Ending	<u>\$ (105,703)</u>	<u>\$ 516,419</u>	<u>\$ 1,679,887</u>	<u>\$ 1,163,468</u>

The notes to the financial statement are an integral part of this statement.

**CITY OF SUISUN CITY
CALIFORNIA**

MEASURE S GENERAL TRANSACTIONS AND USE TAX
ORDINANCE No. 742

NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

1. Description of Reporting Entity

The statement represents the revenues and expenditures for the Measure S General Transactions and use tax under Ordinance No. 742 of City of Suisun City (the “City”) for the year ended June 30, 2021. The accompanying statement of revenues and expenditures presents only the activities from the expenditure of Measure S taxes is not intended to present the financial position and result of operation of the City in conformity with accounting principles generally accepted in the United States of America.

2. Description of Measure S

Measure S is a 1% local tax applied to gross receipts of any retailer within the city and collected similarly to sales and use tax. It was passed by a majority of the voters in November of 2016 through City Ordinance No. 742.

3. Statement of Grant Revenues and Expenditures

The statement of revenues and expenditures presents the eligible costs charged to Measure S by the City and the revenues received from general transactions and use tax from the sale of tangible personal property at retail within the City.

4. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the statement. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The City used the modified accrual basis of accounting. Revenues are recognized when collection of the amounts can be reasonably estimated to be received in the near future, typically 60 days after year end. Expenditures are generally recognized in the period in which goods and services are received or a liability is incurred.

5. Budgeting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at fiscal year-end. The City submits requests for appropriations to the City Manager so that a budget may be prepared. The proposed budget is presented to the City Council for review. The Council holds public hearings and adopts a final budget.

The appropriated budget is prepared by fund, function, and department. The City Manager may make transfers of appropriations within a department. Transfers of appropriations between funds require the approval of the City Council. The legal level of budgetary control is the fund level.



**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

To the Honorable Mayor and Members of the
City Council of the City of Suisun City
City of Suisun City, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Measure S statement of revenues and expenditures of the City of Suisun City (the “City”) as of and for the year ended June 30, 2021, and the related notes to the Measure S financial statement, which comprises City’s Measure S statement of revenues and expenditures, and have issued our report thereon dated March 28, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the Measure S financial statement, we considered the City’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the Measure S financial statement, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City’s Measure S financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Measure S financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, including the applicable statutes, rules and regulations of Measure S and City Ordinance No. 742, noncompliance with which could have a direct and material effect on the determination of Measure S financial statement amounts. Unless otherwise noted our separate compliance opinion related to Measure S, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

C & A LLP

March 28, 2022
Morgan Hill, California



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO MEASURE S
GENERAL TRANSACTIONS AND USE TAX
IN ACCORDANCE WITH CITY ORDINANCE NO. 742**

To the Honorable Mayor and Members of the
City Council of the City of Suisun City
City of Suisun City, California

Report in Compliance

We have audited the City of Suisun City's (the City) compliance of the Measure S revenues and expenditures with the types of compliance requirements described in Measure S General Transactions and Use Tax and Ordinance No. 742, as of and for the fiscal year ended June 30, 2021.

Management's Responsibility

Management is responsible for compliance with the requirements of laws and regulations applicable to Measure S.

Auditor's Responsibility

Our responsibility is to express an opinion on the City's compliance with Measure S based on our audit in accordance with the compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on Measure S revenues and expenditures occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on Measure S compliance. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Compliance with Measure S

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Measure S revenues and expenditures for the fiscal year ended June 30, 2021.



Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on Measure S revenues and expenditures to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance and to test and report on internal control over compliance in accordance with Measure S General Transactions and Use Tax and Ordinance No. 742, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report is intended solely for the information and use of City Council and management and is not intended to be and should not be used by anyone other than these specified parties.

C & A LLP

March 28, 2022
Morgan Hill, California



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Agenda

- 2021-2022 Measure S Financial Status
- 2022-2023 Proposed Budget
- Next Meeting Dates/Future Agenda Items
- Questions/ Comments

2

Measure S Sales & Use Transaction Tax Financial Analysis

	FY 2020-21 Amended	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2021-22 Actual	FY 2022-23 Proposed Budget
Resources					
Beginning Fund Balance	3,550,718	3,550,719	1,679,887	1,679,887	-
Sales Tax Revenue	2,807,000	3,165,774	3,550,647	1,841,530	3,573,350
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Total Resources	6,362,718	6,716,493	5,235,534	3,521,417	3,578,350
Expenditures					
Ongoing Expenditures					
Police Department	685,600	685,600	1,577,171	1,429,689	225,749
Police Officer position (4)			120,116	60,058	596,685
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Fire Marshal position (1)			85,000	20,000	195,291
Battalion Chief positions (3)			436,000	-	559,131
Fire Captain positions (3)			-	-	495,480
Computer Technician position (1)			80,000	40,000	125,573
City Manager's Office	87,700	87,700	-	-	-
Development Services	-	-	-	-	-
Building & Public Works	-	-	99,843	49,922	-
Recreation Department	76,400	76,400	76,400	38,200	-
Inter-Departmental (General Support)	2,670,700	2,670,700	-	-	-
Sub-total	4,640,800	4,640,800	3,935,977	3,146,760	2,963,350

Financial Analysis

3

Measure S Sales & Use Transaction Tax Financial Analysis

	FY 2020-21 Amended	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2021-22 Actual	FY 2022-23 Proposed Budget
One-time Expenditures					
2610 Fire Tablet Command			32,500	32,500	-
2610 Fire Cradle-point			32,400	32,400	-
2610 Fire Type - 5 Vehicle			480,000	356,309	-
2610 Fire Light Rescue Vehicle			-	-	-
Sub-total	-	-	544,900	421,209	-
Capital Projects					
2610 Fire Bathroom Remodel			165,000	-	-
9906 Street Repair Program	10,300	10,300	-	-	340,000
9992 Public Safety Com. Sys.	385,000	288,976	324,657	324,657	225,000
7503 Sun Ridge Lease - Police		60,342	-	-	-
9924 Storm Drain Repairs	-	-	-	-	-
9991 Business Mgmt-Phase 1	50,000	36,188	50,000	50,000	50,000
6315 Storm Channel Rehab	250,000	-	-	-	-
9900 SR12 Clean CA Grant			215,000	-	-
Contingency	510,200	-	-	-	-
Sub-total	1,205,500	395,806	754,657	374,657	615,000
Total Expenditures	5,846,300	5,036,606	5,235,534	3,521,417	3,578,350
Ending Balance	516,418	1,679,887	0	0	-

Financial Analysis

4



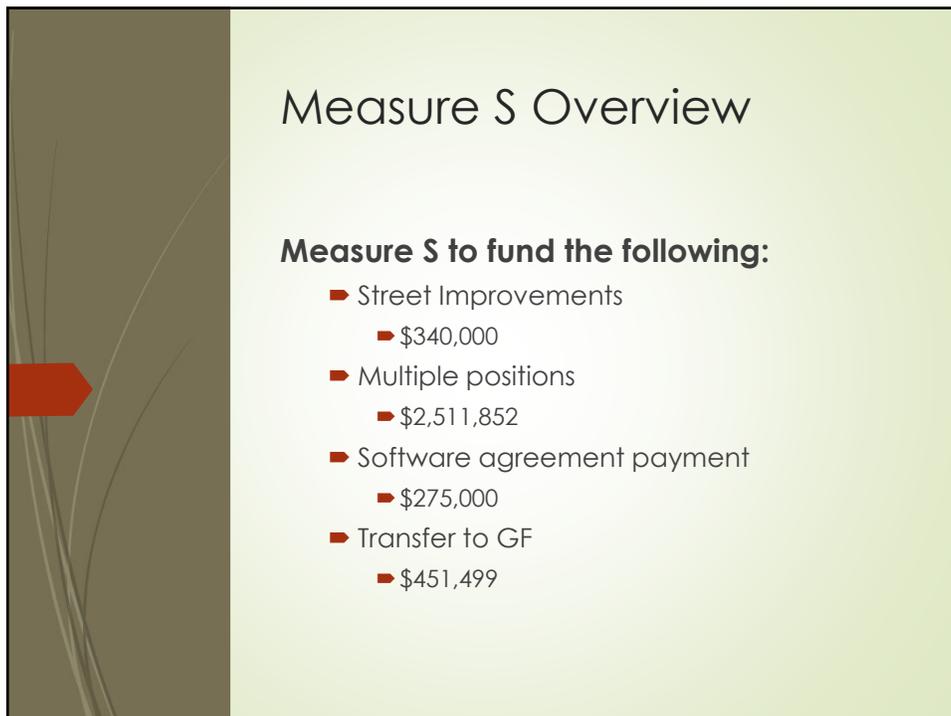
Measure S Significant changes

Revenue increase (Online Shopping)

Street Improvements
New Positions

This slide features a light green background with a decorative orange arrow pointing right on the left side. Two colored boxes are positioned below the title: a green box for 'Revenue increase (Online Shopping)' and a teal box for 'Street Improvements New Positions'.

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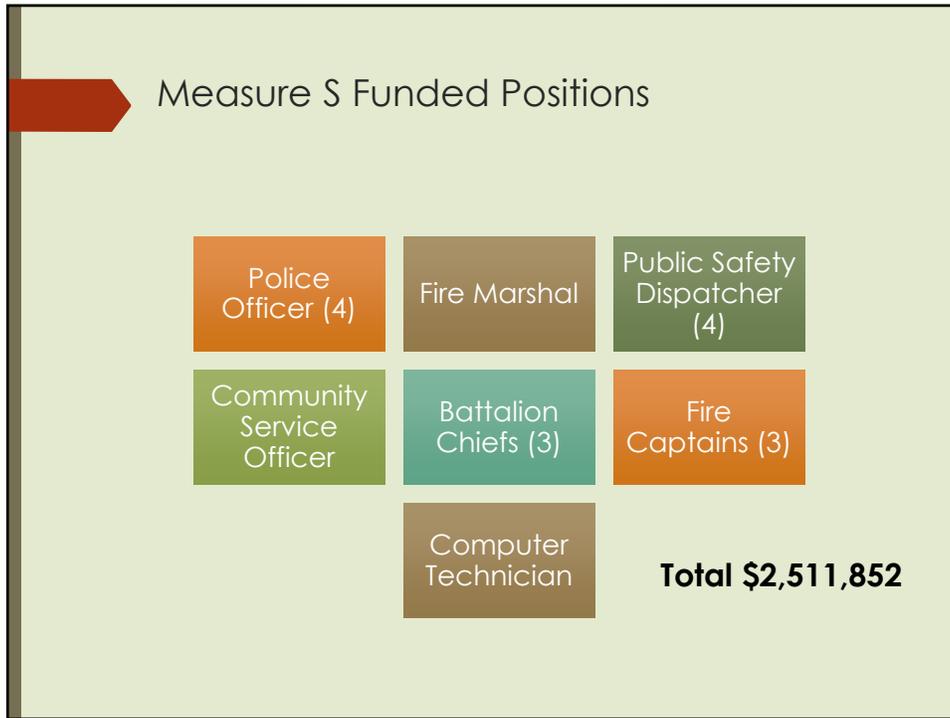
Measure S Overview

Measure S to fund the following:

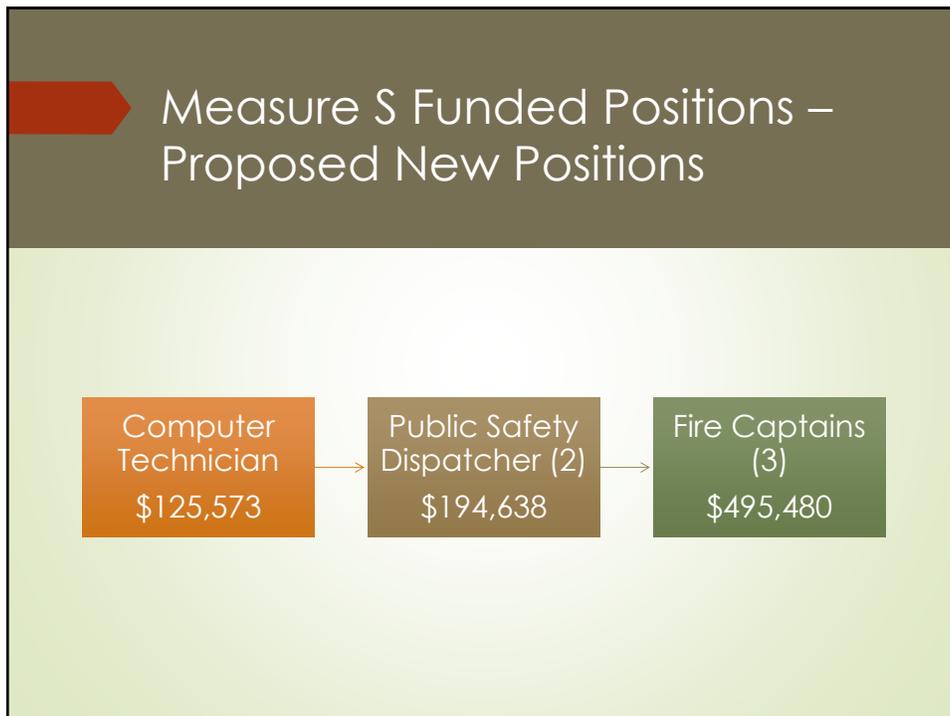
- Street Improvements
 - \$340,000
- Multiple positions
 - \$2,511,852
- Software agreement payment
 - \$275,000
- Transfer to GF
 - \$451,499

This slide has a light green background with a dark green vertical bar on the left side containing a decorative orange arrow pointing right. The text is centered on the right side of the slide.

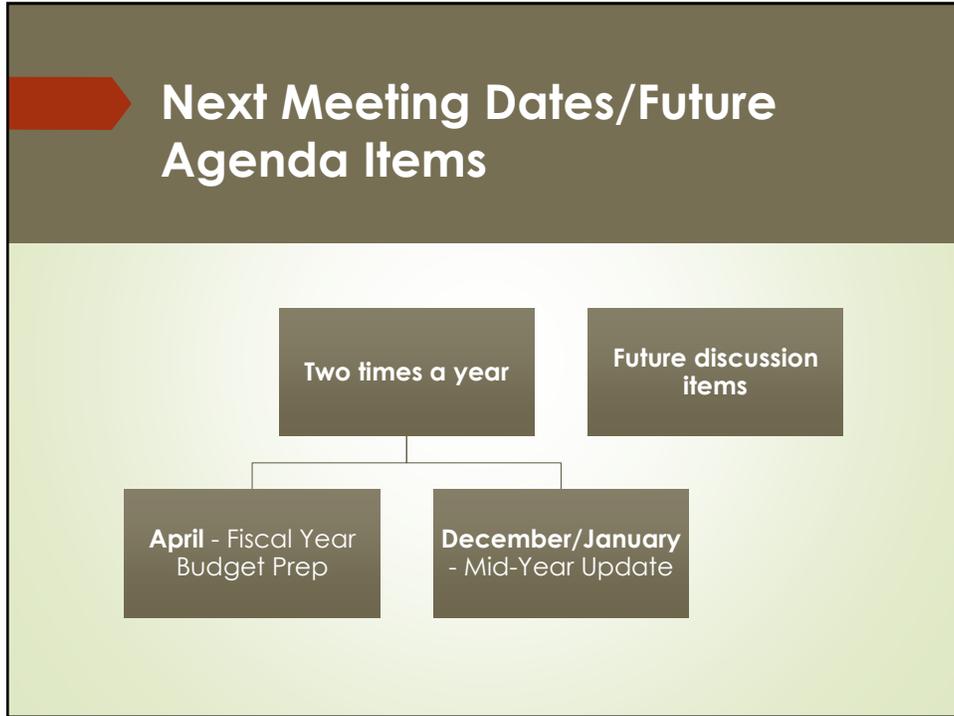
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Questions/Comments:

Thank you!

The slide features a light green background with a decorative graphic of reeds on the left side. It includes the City of Suisun logo in the top left and a 150th anniversary logo in the top right.

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