



**AGENDA (REVISED)**  
**REGULAR MEETING OF THE**  
**GENERAL TAX OVERSIGHT COMMITTEE**  
**(MEASURE S)**  
**FRIDAY, FEBRUARY 10, 2023**  
**1:00 PM VIA ZOOM**

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**Suisun City Council Chambers - 701 Civic Center Boulevard - Suisun City, California**

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**NOTICE**

*The following General Tax Oversight Committee (Measure S) meeting may include teleconference participation by: Committee Members Ruth Forney, Barbara Pisching, John Pierce, Donald Peters, and Tamara Colden in accordance with subdivisions (b), (e), or (f) of Section 54953 of the Government Code, as applicable.*

*FACE MASKS ARE RECOMMENDED FOR MEMBERS OF THE PUBLIC WHILE IN CITY FACILITIES IF NOT FULLY VACCINATED. IF YOU DO NOT HAVE A FACE MASK, ONE WILL BE PROVIDED FOR YOU.*

*THE CITY COUNCIL HAS RESUMED IN-PERSON MEETINGS IN ADDITION TO ZOOM. A LIMITED NUMBER OF SEATS ARE AVAILABLE, TO RESERVE A SEAT PLEASE CONTACT THE CITY CLERK AT [clerk@suisun.com](mailto:clerk@suisun.com) OR 707 421-7302.*

**ZOOM MEETING INFORMATION:**

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

**MEETING ID: 833 0405 4880**

**CALL IN PHONE NUMBER: (707) 438-1720**

**REMOTE PUBLIC COMMENT IS AVAILABLE FOR THE CITY COUNCIL MEETING BY EMAILING [CLERK@SUISUN.COM](mailto:CLERK@SUISUN.COM) (PRIOR TO 6 PM), VIA WEBSITE, OR ZOOM CALL IN PHONE NUMBER (707) 438-1720**

*(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](mailto:gfolson@suisun.com)).

## **GENERAL BUSINESS**

- 2 Approval of Minutes of the General Transactions and Use Tax Oversight Committee Meeting held on April 18, 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) 2021- 22 Measure S Activity; and
  - b. Accept the Measure S General Transaction and Use Tax Audit for the Year Ended June 30, 2022.
- 4 Update on Measure S Financial Status for FY 2021-22 and FY 2022-23 – (Deol: ldeol@suisun.com).
- 5 Discuss FY 2022-23 Mid-Year Budget Review – (Deol: ldeol@suisun.com).
- 6 Discussion of Future Agenda Items, Meeting Dates, and Similar Administrative Matters.

## **REPORTS: (Informational items only.)**

## **ADJOURNMENT**

**Public Access To Agenda Documents**

A complete packet of information containing staff reports and exhibits related to each item for the open session of this meeting, and provided to the City Council, are available for public review at least 72 hours prior to a Council/Agency/Authority Meeting at Suisun City Hall 701 Civic Center Blvd., Suisun City. Agenda related writings or documents provided to a majority of the Council/Board/Commissioners less than 72 hours prior to a Council/Agency/Authority meeting related to an agenda item for the open session of this meeting will be made available for public inspection during normal business hours. An agenda packet is also located at the entrance to the Council Chambers during the meeting for public review. The city may charge photocopying charges for requested copies of such documents. To the extent feasible, the agenda packet is available for online public viewing on the City's website: [www.suisun.com/government/city-council/city-council](http://www.suisun.com/government/city-council/city-council)

The City Council/Agency/Authority hopes to conclude its public business by 10:00 p.m. No new items will be taken up after 10:00 p.m., unless so moved by a majority of the City Council, and any items remaining will be agendaized for the next meeting. The agendas have been prepared with the hope that all items scheduled will be discussed within the time allowed.

**Accommodations**

If you require an accommodation to participate in this meeting, please contact the City Clerk at (707) 421-7302 or [clerk@suisun.com](mailto:clerk@suisun.com). The City's reasonable accommodation policy is available for review on the City's website at [www.suisun.com/government/city-council/](http://www.suisun.com/government/city-council/), you may request an electronic copy or have a copy mailed to you. Please note that for accommodations that are not readily available, you must make your request as soon as you can prior to the time of the meeting.

**Decorum**

All participants are expected to conduct themselves with mutual respect. Conduct that disrupts meetings will be addressed in accordance with Section 54957.95 of the Government Code.

**Ordinances**

Ordinances are city laws contained in the Suisun City Municipal Code. Enacting a new city law or changing an existing one is a two -step process. Government Code 36934 provides, except when, after reading the title, further reading is waived by regular motion adopted by majority vote all ordinances shall be read in full either at the time of introduction or passage; provided, however, that a reading of the title or ordinance shall not be required if the title is included on the published agenda and a copy of the full ordinance is made available to the public online and in print at the meeting prior to the introduction or passage.

**Certification Of Posting**

Agendas are posted at least 72 hours in advance of regular meetings at Suisun City Hall, 701 Civic Center Boulevard, Suisun City, CA. Agendas may be posted at other Suisun City locations including:

- Suisun City Fire Station, 621 Pintail Drive, Suisun City, CA;
- Suisun City Senior Center, 318 Merganser Drive, Suisun City, CA;
- Joe Nelson Center, 611 Village Drive, Suisun City, CA;
- Harbor Master Office, 800 Kellogg Street, Suisun City, CA.

I, Donna Pock, Deputy City Clerk for the City of Suisun City, declare under penalty of perjury that the above agenda was posted and available for review, in compliance with the Brown Act.

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

CITY COUNCIL MEETING

First and Third Tuesday  
Every Month

## MINUTES

### REGULAR MEETING OF GENERAL TAX OVERSIGHT COMMITTEE

#### (MEASURE S)

MONDAY, APRIL 18, 2022

4:30 P.M. VIA ZOOM

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

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#### 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 FACEMASK, 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](mailto: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**

Chairperson Forney called the meeting to order at 4:33 pm with the following Council Members:

PRESENT: Colden, Pierce, Pisching, Forney

ABSENT: Peters

#### **CONFLICT OF INTEREST NOTIFICATION: NONE**

*(Any items on this agenda that might be a conflict of interest to any Councilmembers/Boardmembers should be identified at this time.)*

**PUBLIC COMMENT: NONE**

*(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](mailto:gfolson@suisun.com)).

Greg Folsom shared a sales tax update by major business groups that was requested at the last meeting.

- Top three producers are fuel, restaurants and Walmart. A new business that is becoming a top producer for the city is Stiizy the dispensary.
- Receipts for last quarter of last year are up 26%. Rising prices at gas pumps led to 45% increase for service stations.
- Per Capita Sales for Suisun are 469. From 2012-2021 Brick & Mortar had a growth of 18.1% and Online with a growth of 551.9%
- An 8-acre property of vacant land along highway 12 was sold to a retail developer who is going through planning on standalone businesses for nation retailers.
- We are working with major industrial developers with 2.1 million square feet of logistic space for East side of town and 1.2 million square feet for West side of town.

**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.

**Motion by Chairperson Forney to approve Items 2, Pisching moves to accept minutes and seconded by Committee Member Colden. Motion passed by the following vote:**

**AYES:** Colden, Pierce, Pisching, Forney

**NOES:** None

**ABSENT:** Peters

**Finance Director Lakhwinder Deol pulled Items 3, 4 and 5 for discussion.**

3. General Tax Oversight (Measure S) Committee Annual Update - (Deol: [ldeol@suisun.com](mailto: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](mailto:ldeol@suisun.com))

Finance Director Lakhwinder Deol went over financial Analysis for Measure S sales and use of transaction tax. Beginning fund balance of \$3.5 million and a sales tax revenue of \$2.8 million. Interest earning was \$5,000. Sales tax revenue over our projection by 26% as mentioned earlier by Mr. Folsom. Projected revenue is \$2.8 million and we received \$3.1 million. A proposed budget of \$225,000 for Police Department operations cost. There are 4 officer positions, 4 dispatch positions and 1 community services officer position available. For the fire department there is 1 fire Marshall position available, 3 battalion chief positions, 3 fire captain positions and 1 computer technician position. All of these positions are covered by Measure S.

**Comments:**

Pisching: Is a code enforcement officer included?

Deol: Yes, included in the community service officer position.

Pisching: People in neighborhood are asking where Measure S money is going because houses are looking shabby, trash outside and vehicles parked for months at a time. What are we doing to enforce this?

Folsom: Historically, two CSO units who have anomaly been in charge with no code enforcement training acting in their own mind where primarily they're writing tickets, enforcing parking laws and towing vehicles if parked too long. They have no training in building code enforcement or development enforcement and will be going to council in May to have a reorganization discussion. There are three positions budgeted and would like to recategorize one of the CSO positions as code enforcement officer in the development services department. They will focus on building code violations and planning code violations. We're now looking at do we need to pay more? There's a recruitment out now but we need to take a harder look at the position.

5. Discuss FY 2022-23 Proposed Budget – (Deol: [Ideol@suisun.com](mailto:Ideol@suisun.com))

- Next year a proposed budget of \$340,000 for street repair, \$225,000 for public safety and \$50,000 for business management. Total capital project is \$615,000, total expenditures is \$3.6 million that will end fiscal year of 2023 with no ending balance.
- Significant changes for Measure S. Revenue has increased due to online shopping.
- City council has approved various IT projects. We need this position so it will be added to next years fiscal year budget.

**Comments:**

Folsom: You mentioned various tech upgrades, we're doing ERP that's been talked about for multiple years. Council approved an agenda software upgrade that's going to help bring efficiencies in bringing agendas together as well as a new website that will be implemented. We have a new building permit software, HR software, resource management software for public works and are replacing servers. That's why it's important to get this position.

The county has issued a new directive that all cities have to implement a new position called Emergency Medical Dispatcher. This will require someone who calls with a medical emergency to stay on call until medical personnel get there which will require 2 people on duty. These are new positions to comply with city and state directives.

Solano county is last county to get into EMS. This is pre-arrival instructions that come from dispatcher to person calling into 911. Dispatcher will walk you through what to do until first responders get there. Will help more positive outcomes for patients.

Chief Roth: Just to clarify when pre-arrival is given the dispatcher can't do anything but that per mandate. That means for us we need 2-3 people on duty. Essentially, the dispatcher becomes unavailable when taking that call at 5, 10, 15 minutes at a time.

Pisching: This is a mandate from state of California or county? If it is, do we get money for that dispatcher?

Chief Roth: Coming from EMS on the county side, mandate coming from county board. We're getting funding for training and software. County will be paying for that first year of training.

Folsom: We originally planned to contract with the county, but they are no longer able to do so due to staffing.

Pierce: On other side of mandate, isn't this meant to save money for dispatch/fire department so that they can triage rather than send them out?

Chief Roth: Incorrect, to triage a patient it needs to be done in person. With a call the medical/fire department is still required to arrive on scene to give that hands-on treatment. Not to save costs because it comes with a lot of liability.

Pierce: I think it could save money and be a resolve of it.

Chief Roth: From an aspect of cost to send an ambulance out doesn't necessarily cost us anything. To dispatch or not is more of a liability for us.

Renucci: To answer those questions; medical ambulance is for Solano County except Vacaville. All Suisun medical dispatchers will still need to contact Solano. What it will do is provide that pre-arrival assistance before medical services arrive. Delay in medical ambulances is extremely high and not going to change due to staffing issues. Can bring that person back faster than what we could do before.

Pisching: Is that going to be a permanent position?

Chief Roth: To do EMD we would need to bring on two dispatchers and they would have to be permanent unless we found another avenue to dispatch for medical or fire.

Pisching: So, you couldn't use the same dispatcher?

Chief Roth: The way our shifts work now we try to double cover all of our shifts but sometimes we fall short of that. We would be adding two overall dispatchers to ensure we have two dispatchers minimally. Sometimes we have up to three people. We would need this coverage to cover the hour lunch break because essentially we wouldn't be able to answer any calls if we had one dispatcher.

Pierce: Do you know the date this is supposed to be in effect?

Renucci: County is shooting for October 1<sup>st</sup> as of latest board meeting. We still have to get budget approved, recruitment and training.

Forney: I'm trying to correlate the Measure S date ending. Would you have that date?

Folsom: 2026



Forney: We're funding these positions but how are we going to sustain these positions?

Folsom: We will reach a point where we have to get it extended or significant cuts. We're working hard to build revenue sources from other areas. Cannabis is giving us significant money. We're trying to work with retailers and project developers. We have a number of projects including the housing project and CFD #2 (community facility district). All these new projects will help to add revenue to different sources.

- Deol mentioned there are 3 fire captain positions: 1 fire captain and 2 engineers. By adding these positions this will allow our fire department to participate in our ALS revenue that will generate new revenue.

### **Comments:**

Renucci: In the process of hiring a fire captain and two engineers 24 hours a day, 7 days a week and 365 days a year. Our call volume is well over 1,000 into the year and on record to be 3,500 calls and that's outrageous for a single station. With that increase we get double or triple hits, simultaneous calls causing delays in our response time. We've had 62 double hits this year and 10 triple since January. It's an enormous amount of calls. By adding 3 fire captains we can add 2 fire engines on the road and two personnel. Standard is three but this is a step where we need to get two fire engines with two EMS on each engine to be able to get down and on scene faster and providing ALS services and get back on PPB funding. This will help with burnout and getting to our community faster.

Ruth: That's very good and understandable.

Deol opened up for any questions.

Pisching: Glad to see grants coming in for Capital Project. Have you used all your ARPA funds for next year?

Deol: We have not but are being discussed in budget workshop tomorrow.

Pisching: How much is being used?

Deol: \$3.5 million, close to \$4 million to be spent but in proposed budget we have allocated all those funds.

Folsom: We have until 2024 to use them.

6. Discussion of Future Agenda Items, Meeting Dates and Similar Administrative Matters – (Folsom: [gfolson@suisun.com](mailto:gfolson@suisun.com)).

Deol explained that per ordinance we are to have two meetings per year, the first being in April for fiscal year budget prep and December/January for mid-year update before it goes to city council for adoption. Concludes presentation and opens up for discussion.

**Comments:**

Colden: Might be good to see what you can offset with the ARPA funds that Measure S funds would have been spent on.

Deol: Measure S is general tax we can use for any general purpose and ARPA funds are restricted so we have to see what category it falls in.

Folsom: A couple examples, we hired a development services director using ARPA funds for a limited duration employment. In process of recruiting two additional cops for gun violence as well. There are a number of projects, positions and software that was purchased through ARPA that really benefits the city.

**Deol: Motion to accept the auditor report. Colden makes a motion to accept the auditor report. Pisching seconds the motion.**

**AYES: Colden, Pierce, Pisching, Forney**

**NOES: None**

**ABSENT: Peters**

**Pisching: Motion to adjourn. Colden seconds the motion to adjourn.**

**AYES: Colden, Pierce, Pisching, Forney**

**NOES: None**

**ABSENT: Peters**

Council entered into Closed Session at 5:45 pm.

**REPORTS: (Informational items only).****ADJOURNMENT**

There were no announcements following Closed Session. There being no further business the meeting was adjourned at 5:45 pm.

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Anita Skinner, City Clerk

## AGENDA TRANSMITTAL

**MEETING DATE:** February 10, 2023

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**CITY 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) 2021-22 Measure S Activity; and
- b. Accept the Measure S General Transaction and Use Tax Audit for the Year Ended June 30, 2022.

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

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**STRATEGIC PLAN:** Provide good governance.

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**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.

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**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 2021-22 Budget expected \$3.6 million in Measure S revenues. Actual receipts were approximately \$3.7 million, or \$174,541 more than expected. The total resources included a beginning balance of \$1.7 million. The total available budgeted resources were \$5.2 million.

The Fiscal Year 2021-22 Budget expected \$5.2 million and the actual expenditures were \$4.7 million. The actual expenditures were less than budgeted amount due to few capital projects that were not initiated or completed.

Fire Station Bathroom remodeling project and SR12 Hwy 12 Beautification project are not completed yet. These projects are in initial stages and budget is being rolled forward to next fiscal year’s budget. The Public Safety Communication System and Business Management Phase I projects came out under budget. Overall, the FY 2021-22 Measure S ending balance is \$682,843.

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**STAFF RECOMMENDATION:** The staff recommends that the Committee:

- a. Accept the Annual Update of the General Tax Oversight Committee on Fiscal Year 2021-22 Measure S Activity; and
- b. Accept the Measure S General Transaction and Use Tax Audit for the Year Ended June 30, 2022.

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**DOCUMENTS ATTACHED:**

1. The Measure S General Transaction and Use Tax Audit Report for the Year Ended June 30, 2022.
2. Measure S Financial Analysis (for items 3, 4, and 5).
3. PowerPoint Attached (for items 3, 4, and 5).

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**PREPARED BY:**

Lakhwinder Deol, Finance Director

**REVIEWED BY:**

Greg Folsom, City Manager

**APPROVED BY:**

Greg Folsom, City Manager

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**ATTACHMENTS:**

[1 Measure S General Transaction and Use Tax Audit Report..pdf](#)

[2 Measure S Fiscal Analysis \(for Items 3, 4, and 5\)..pdf](#)

[3 PowerPoint Attached \(for Items 3, 4, and 5\)..pdf](#)

**CITY OF SUISUN CITY  
CALIFORNIA**

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

For the Year Ended June 30, 2022

\* \* \*



**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, 2022

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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

#### Opinions

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, 2022, and the related notes to the financial statement, which comprises the Measure S statement of revenues and expenditures for the City.

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, 2022, in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### 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, 2022, and its changes in financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.



### **Responsibilities of Management for the Financial Statements**

City management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.





We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 25, 2023, 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

January 25, 2023  
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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive/(Negative)
<b>REVENUES</b>				
Sales & Use Tax	\$ 2,988,100	\$ 3,550,648	\$ 3,725,188	\$ 174,540
Net Investment Income (Loss)	5,000	5,000	(11,169)	(16,169)
<b>Total Revenues</b>	<u>2,993,100</u>	<u>3,555,648</u>	<u>3,714,019</u>	<u>158,371</u>
<b>EXPENDITURES</b>				
Ongoing Expenditures:				
Police Department				
Police General Operation	1,577,171	1,577,171	1,577,171	-
Police Officer	-	120,116	120,116	-
Dispatcher	-	80,000	80,000	-
Community Services Officer	-	80,000	80,000	-
Total Ongoing Police Department Expenditures	<u>1,577,171</u>	<u>1,857,287</u>	<u>1,857,287</u>	<u>-</u>
Fire Department				
Fire General Operation	1,301,447	1,301,447	1,301,447	-
Fire Marshall	-	85,000	85,000	-
Fire Division Chief	-	436,000	436,000	-
Total Ongoing Fire Department Expenditures	<u>1,301,447</u>	<u>1,822,447</u>	<u>1,822,447</u>	<u>-</u>
City Manager's Office				
Admin Assistant	80,000	80,000	80,000	-
Bldg & Public Works				
Maint Worker I/II-I	99,843	99,843	99,843	-
Rec Supervisor				
Rec Supervisor	76,400	76,400	76,400	-
Total Ongoing Expenditures	<u>3,134,861</u>	<u>3,935,977</u>	<u>3,935,977</u>	<u>-</u>
Capital Projects				
Fire Tablet Command	-	32,500	-	32,500
Fire Cradle-point	-	32,401	-	32,401
Fire Type 5- Vehicle	-	480,000	421,191	58,809
Fire Bathroom Remodel	-	165,000	-	165,000
SR12 Clean CA Grant	-	215,000	-	215,000
Public Safety Communication System	324,657	324,657	298,991	25,666
Street Repair Program	-	-	10,300	(10,300)
Business Mgmt-Phase 1	50,000	50,000	44,603	5,397
Total Capital Projects	<u>374,657</u>	<u>1,299,558</u>	<u>775,085</u>	<u>524,473</u>
<b>Total Expenditures</b>	<u>3,509,518</u>	<u>5,235,535</u>	<u>4,711,062</u>	<u>524,473</u>
<b>Excess (Deficiency) of Revenues over Expenditure</b>	<u>(516,418)</u>	<u>(1,679,887)</u>	<u>(997,043)</u>	<u>682,844</u>
<b>Measure S Balance Beginning</b>	<u>516,418</u>	<u>1,679,887</u>	<u>1,679,887</u>	<u>-</u>
<b>Measure S Balance Ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 682,844</u>	<u>\$ 682,844</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, 2022**

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**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, 2022. 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, 2022, 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 January 25, 2023.

**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

January 25, 2023  
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, 2022.

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, 2022.

**Basis for Opinion**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of City of Suisun City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on Measure S compliance. Our audit does not provide a legal determination of City of Suisun City's compliance with the compliance requirements referred to above.

**Management's Responsibility**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Measure S.

### **Auditor's Responsibility**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on ' City of Suisun City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City of Suisun City's compliance with the requirements of Measure S.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City of Suisun City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City of Suisun City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of City of Suisun City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.



*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 of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program 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 of a federal program 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not 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

January 25, 2023  
Morgan Hill, California



**Measure S Sales & Use Transaction/Use Tax**  
Financial Analysis



Attachment 2

	FY 2021-22 Amended Budget	FY 2021-22 Actual	FY 2022-23 Adopted Budget	FY 2022-23 Actual As of 12/31/22	FY 2022-23 Amended Budget	Difference
Beginning Fund Balance	1,679,887	1,679,887	165,000	682,843	682,843	517,843
Sales Tax Revenue	3,550,647	3,725,188	3,573,350	1,208,182	3,773,433	200,083
Interest Earnings	5,000	(11,169)	5,000	1,075	5,000	-
<b>Total Resources</b>	<b>5,235,534</b>	<b>5,393,906</b>	<b>3,743,350</b>	<b>1,892,101</b>	<b>4,461,276</b>	<b>717,926</b>
<b>Expenditures</b>						
<b>Ongoing Expenditures</b>						
Police Department	1,577,171	1,577,171	311,111	300,000	255,648	(55,464)
Police Officer position (4)	120,116	120,116	596,685	398,540	596,685	-
Dispatch position (3)	80,000	80,000	327,443	163,722	327,443	-
Community Services Officer position (1)	80,000	80,000	116,249	50,000	116,249	-
Fire Department	1,301,447	1,301,447	311,111	300,000	255,648	(55,464)
Fire Marshal position (1)	85,000	85,000	195,291	97,646	195,291	-
Fire Division Chief position (1)	436,000	436,000	245,860	122,930	245,860	-
Fire Captain positions (3)			495,480	247,740	495,480	-
Fire Engineer positions (3)			-	-	433,400	433,400
Computer Technician position (1)			125,573	41,524	125,573	-
City Manager's Office	80,000	80,000	-	-	-	-
Development Services	-	-	-	-	-	-
Building & Public Works	99,843	99,843	-	-	-	-
Recreation Department	76,400	76,400	-	-	-	-
Non-Departmental (General Support)						
Sub-total	3,935,977	3,935,977	2,724,803	1,722,101	3,047,276	322,473
<b>One-time Expenditures</b>						
Police Patrol Vehicle						
2610 Fire Tablet Command	32,500	-	-	-	-	-
2610 Fire Cradle-point	32,400	-	-	-	-	-
2610 Fire Type - 5 Vehicle	480,000	421,192	-	-	123,000	123,000
2610 Fire Light Rescue Vehicle			-	-	-	-
Sub-total	544,900	421,192	-	-	123,000	123,000
<b>Capital Projects</b>						
9981 Marina Dredging	-	-	-	-	-	-
6385 Fire Engine Acquisition	-	-	-	-	-	-
2610 Fire Bathroom Remodel	165,000	-	165,000	-	165,000	-
9906 Street Repair Program	-	10,300	578,547	-	616,000	37,453
9992 Public Safety Com. Sys.	324,657	298,991	225,000	150,000	225,000	-
7503 Sun Ridge Lease - Police						-
9924 Storm Drain Repairs	-	-	-	-	-	-
9991 Business Mgmt-Phase 1	50,000	44,603	50,000	20,000	70,000	20,000
9910 Video Surveillance Prog.	-	-	-	-	-	-
2350 Police Officer 50% Overfill	-	-	-	-	-	-
1910 Nixle-Public Outreach	-	-	-	-	-	-
3350 Major Facility Repair-Alarm	-	-	-	-	-	-
6330 City Landscaping	-	-	-	-	-	-
1810 Citywide Strategic Plan-RGS	-	-	-	-	-	-
6315 Storm Channel Rehab	-	-	-	-	-	-
9900 SR12 Clean CA Grant	215,000	-	-	-	215,000	215,000
Contingency	-	-	-	-	-	-
Sub-total	754,657	353,894	1,018,547	170,000	1,291,000	272,453
<b>Total Expenditures</b>	<b>5,235,534</b>	<b>4,711,063</b>	<b>3,743,350</b>	<b>1,892,101</b>	<b>4,461,276</b>	<b>717,926</b>
<b>Ending Balance</b>	<b>0</b>	<b>682,843</b>	<b>-</b>	<b>(0)</b>	<b>0</b>	<b>0</b>

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## Agenda

- FY22 & FY23 Measure S Financial Status
- 2022-2023 Mid-Year Budget Review
- Next Meeting Dates/Future Agenda Items
- Questions/ Comments

2

Measure S Sales & Use Transaction Tax						
Financial Analysis						
	FY 2021-22	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	Attachment 2
	Amended Budget	Actual	Adopted Budget	Actual YTD	Amended Budget	Difference
<b>Resources</b>						
Beginning Fund Balance	1,679,887	1,679,887	165,000	682,843	682,843	517,843
Sales Tax Revenue	3,550,647	3,725,188	3,573,350	1,208,182	3,773,433	200,083
Interest Earnings	5,000	(11,169)	5,000	1,075	5,000	-
<b>Total Resources</b>	<b>5,235,534</b>	<b>5,393,906</b>	<b>3,743,350</b>	<b>1,892,101</b>	<b>4,461,276</b>	<b>717,926</b>
<b>Expenditures</b>						
<b>Ongoing Expenditures</b>						
Police Department	1,577,171	1,577,171	911,111	300,000	255,648	(55,464)
Police Officer position (4)	120,116	120,116	596,685	398,540	596,685	-
Dispatch position (3)	80,000	80,000	327,443	163,722	327,443	-
Community Services Officer position (1)	80,000	80,000	116,249	50,000	116,249	-
Fire Department	1,301,447	1,301,447	311,111	300,000	255,648	(55,464)
Fire Marshal position (1)	85,000	85,000	195,291	97,646	195,291	-
Fire Division Chief position (1)	436,000	436,000	245,860	122,930	245,860	-
Fire Captain positions (3)			495,480	247,740	495,480	-
Fire Engineer positions (3)			-	-	433,400	433,400
Computer Technician position (1)			125,573	41,524	125,573	-
City Manager's Office	80,000	80,000	-	-	-	-
Development Services	-	-	-	-	-	-
Building & Public Works	99,843	99,843	-	-	-	-
Recreation Department	76,400	76,400	-	-	-	-
Non-Departmental (General Support)						
<b>Sub-total</b>	<b>3,935,977</b>	<b>3,935,977</b>	<b>2,724,803</b>	<b>1,722,101</b>	<b>3,047,276</b>	<b>322,473</b>

## Financial Analysis

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Measure S Sales & Use Transaction Tax						
Financial Analysis						
	FY 2021-22	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	Attachment 2
	Amended Budget	Actual	Adopted Budget	Actual YTD	Amended Budget	Difference
<b>One-time Expenditures</b>						
Police Patrol Vehicle						
2610 Fire Tablet Command	32,500	-	-	-	-	-
2610 Fire Cradle-point	32,400	-	-	-	-	-
2610 Fire Type - 5 Vehicle	480,000	421,192	-	-	123,000	123,000
2610 Fire Light Rescue Vehicle			-	-	-	-
<b>Sub-total</b>	<b>544,900</b>	<b>421,192</b>	<b>-</b>	<b>-</b>	<b>123,000</b>	<b>123,000</b>
<b>Capital Projects</b>						
9981 Marina Dredging	-	-	-	-	-	-
6385 Fire Engine Acquisition	-	-	-	-	-	-
2610 Fire Bathroom Remodel	165,000	-	165,000	-	165,000	-
9906 Street Repair Program	-	10,300	578,547	-	616,000	37,453
9992 Public Safety Com. Sys.	324,657	298,991	225,000	150,000	225,000	-
7503 Sun Ridge Lease - Police	-	-	-	-	-	-
9924 Storm Drain Repairs	-	-	-	-	-	-
9991 Business Mgmt-Phase 1	50,000	44,603	50,000	20,000	70,000	20,000
9900 SR12 Clean CA Grant	215,000	-	-	-	215,000	215,000
Contingency	-	-	-	-	-	-
<b>Sub-total</b>	<b>754,657</b>	<b>353,894</b>	<b>1,018,547</b>	<b>170,000</b>	<b>1,291,000</b>	<b>272,453</b>
<b>Total Expenditures</b>	<b>5,235,534</b>	<b>4,711,063</b>	<b>3,743,350</b>	<b>1,892,101</b>	<b>4,461,276</b>	<b>717,926</b>
<b>Ending Balance</b>	<b>0</b>	<b>682,843</b>	<b>-</b>	<b>(0)</b>	<b>0</b>	<b>0</b>

## Financial Analysis

4

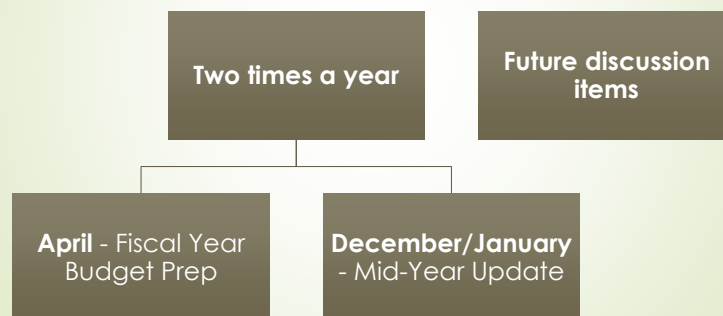
## Measure S Mid-Year Adjustments

### Measure S to fund the following:



- Beginning Balance
  - \$517,843
- Revenue Projections
  - \$200,083
- Fire Engineer positions (3) correction
  - \$433,400
- Budget Roll-forward & adjustments (CIP)
  - \$395,453

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## Next Meeting Dates/Future Agenda Items



6



Questions/Comments:

Thank  
you!