



**A G E N D A**  
**REGULAR MEETING OF THE**  
**GENERAL TAX OVERSIGHT COMMITTEE**  
**(MEASURE S)**  
**WEDNESDAY, MAY 29, 2024**  
**3:30 PM**

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

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*MEETINGS ARE HELD IN-PERSON - PUBLIC PARTICIPATION IS ALSO AVAILABLE VIA ZOOM*

*ZOOM MEETING INFORMATION:*

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

*MEETING ID: 865 3066 7179*

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

*REMOTE PUBLIC COMMENT IS AVAILABLE FOR THE CITY COUNCIL MEETING BY EMAILING  
CLERK@SUISUN.COM (PRIOR TO 1:00 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 - (Prebula: [bprebula@suisun.com](mailto:bprebula@suisun.com)).

**GENERAL BUSINESS**

2. Approval of Minutes of the General Transactions and Use Tax Oversight Committee Meeting held on January 25, 2024 - (Pock: [dpock@suisun.com](mailto:dpock@suisun.com)).
3. Review and Accept the Measure S General Transaction and Use Tax Audit for the Year Ended June 30, 2023– (Deol: [Ideol@suisun.com](mailto:Ideol@suisun.com)).
4. Review and acceptance of the FY 2024-25 Proposed Budget – (Deol: [Ideol@suisun.com](mailto:Ideol@suisun.com)).

5. Discussion of Future Agenda Items, Meeting Dates, and Similar Administrative Matters - (Deol: ldeol@suisun.com).

**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: <https://www.suisun.com/Government/City-Council/Agendas>

The City Council/Agency/Authority/Commission/Committee 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 agendized 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 for regular and special meetings are posted in accordance with the Brown Act 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;
- 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.



**MINUTES**  
**REGULAR MEETING OF THE**  
**GENERAL TAX OVERSIGHT COMMITTEE**  
**(MEASURE S)**  
**THURSDAY, JANUARY 25, 2024**  
**2:00 PM**

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

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*GENERAL TAX OVERSIGHT COMMITTEE (MEASURE S) MEETINGS ARE HELD IN-PERSON PUBLIC PARTICIPATION IS ALSO AVAILABLE VIA ZOOM*

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**ROLL CALL**

Chairperson Forney called the meeting to order at 2:04 PM with the following Committee Members present:

PRESENT: Colden, Peters, Pisching, Forney

ABSENT: Olmos

**PUBLIC COMMENT No Public Comment**

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

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

1. City Manager Update - (Roth: [aroth@suisun.com](mailto:aroth@suisun.com)).  
Interim City Manager Roth provided an update on the City Manager recruitment.

## **GENERAL BUSINESS**

2. Approval of Minutes of the General Transactions and Use Tax Oversight Committee Meeting held on May 18, 2023 - (Vasquez: [bvasquez@suisun.com](mailto:bvasquez@suisun.com)).

Committee Member Pisching motioned for approval of minutes and seconded by Chairperson Forney. Motion passed by the following vote:

AYES: Peters, Pisching, Forney

ABSTAIN: Colden

3. Review and acceptance of the Fiscal Year 2023-24 Mid Year Budget Review - (Deol: [Ideol@suisun.com](mailto:Ideol@suisun.com)).

Finance Director Deol gave a presentation of Fiscal Year 2023 Measure S Financial Overview, and Fiscal Year 2023-2024 Financial Overview, year to date. Following discussion of the presentation, Finance Director Deol responded to clarifying questions from Committee Members.

4. Discussion of Future Agenda Items, Meeting Dates, and Similar Administrative Matters - (Deol: [Ideol@suisun.com](mailto:Ideol@suisun.com)).

Next meeting will be scheduled in April or May, prior to presentation of the budget to City Council.

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

There being no further business the meeting was adjourned at 2:40 PM

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Donna Pock, CMC  
Deputy City Clerk

**AGENDA TRANSMITTAL**

**MEETING DATE:** May 29, 2024

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**AGENDA ITEM:** Review and Accept the Measure S General Transaction and Use Tax Audit for the Year Ended June 30, 2023– (Deol: Ideol@suisun.com).

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

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**STRATEGIC PLAN:** Provide Good Governance, Section 4.1 – Review and update required planning and financial documents as needed. Ensure Fiscal Solvency.

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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 2022-23 Budget expected \$3,773,433 in ongoing Measure S revenues. Actual receipts were \$3,815,759, or \$42,326 more than expected. The total resources included a beginning balance of \$682,843. The total available budgeted resources were \$4,461,276.

The Fiscal Year 2022-23 Budget anticipated \$4,461,276 in expenditures and the actual expenditures were \$3,460,701. The actual expenditures were less than budgeted amount due to few capital projects that were not initiated or completed.

SR12 Hwy 12 Clean CA Grant and Fire Bathroom remodeling projects were not completed during the fiscal year. These projects are in initial stages and budget is being rolled forward to next fiscal year’s budget. The Business Management Phase I projects came out under budget because some services under this agreement were not implemented. Overall, the FY 2022-23 Measure S ending balance is \$1,058,061.

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**STAFF RECOMMENDATION:** The staff recommends that the Committee accept the Measure S General Transaction and Use Tax Audit for the Year Ended June 30, 2023.

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**DOCUMENTS ATTACHED:** 1. FY 2022-23 Measure S General Transaction and Use Tax Audit Report (will be provided on Tuesday via e-mail)

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**PREPARED BY:**  
**REVIEWED BY:**  
**APPROVED BY:**

Lakhwinder Deol, Finance Director  
Bret Prebula, City Manager  
Bret Prebula, City Manager

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**ATTACHMENTS:**

NONE

**AGENDA TRANSMITTAL**

**MEETING DATE:** May 29, 2024

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**AGENDA ITEM:** Review and acceptance of the FY 2024-25 Proposed Budget – (Deol: ldeol@suisun.com).

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**FISCAL IMPACT:** Review and acceptance of the FY 2024-25 Proposed Budget will not have any fiscal impact. It is an informational item.

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**STRATEGIC PLAN:**

Provide Good Governance, Section 4.1 – Review and update required planning and financial documents as needed. Ensure Fiscal Solvency.

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**BACKGROUND:**

Measure S is a 1% general transactions and use tax levied on gross receipts within the city of Suisun City, online, and on vehicles purchased anywhere in the state. Measure S was approved by the voters of Suisun City in 2016 and has a 10-year term. The Measure S Oversight Committee has the responsibility to review financial reports to ensure compliance with the legal use of the revenues. The FY 2024- 25 Annual Budget will be presented to the City Council at the Budget Hearing on June 18, 2024.

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**STAFF REPORT:**

The Proposed Budget has \$3,891,000 in total revenues and \$3,891,000 in total expenditures. The Measure S Fund is transferring out \$3,186,000 to the General Fund, \$ 330,000 to Dispatch Support Services fund, and \$130,000 to Information Technology Fund, to cover 18 positions totaling about \$3,646,000. It is also funding \$225,000 for software agreement payments for the RIMS software used by the Police Department.

The following positions are funded through Measure S:

Police Officer (5) positions

Public Safety Dispatcher (3) positions

Code Enforcement Officer position

Fire Marshal position

Fire Division Chief position

Fire Captain (3) positions

Fire Engineer (3) positions

Computer Technician position

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**STAFF RECOMMENDATION:** It is recommended that the Measure S committee review and accept the FY2024-25 Proposed Budget presented by the staff.

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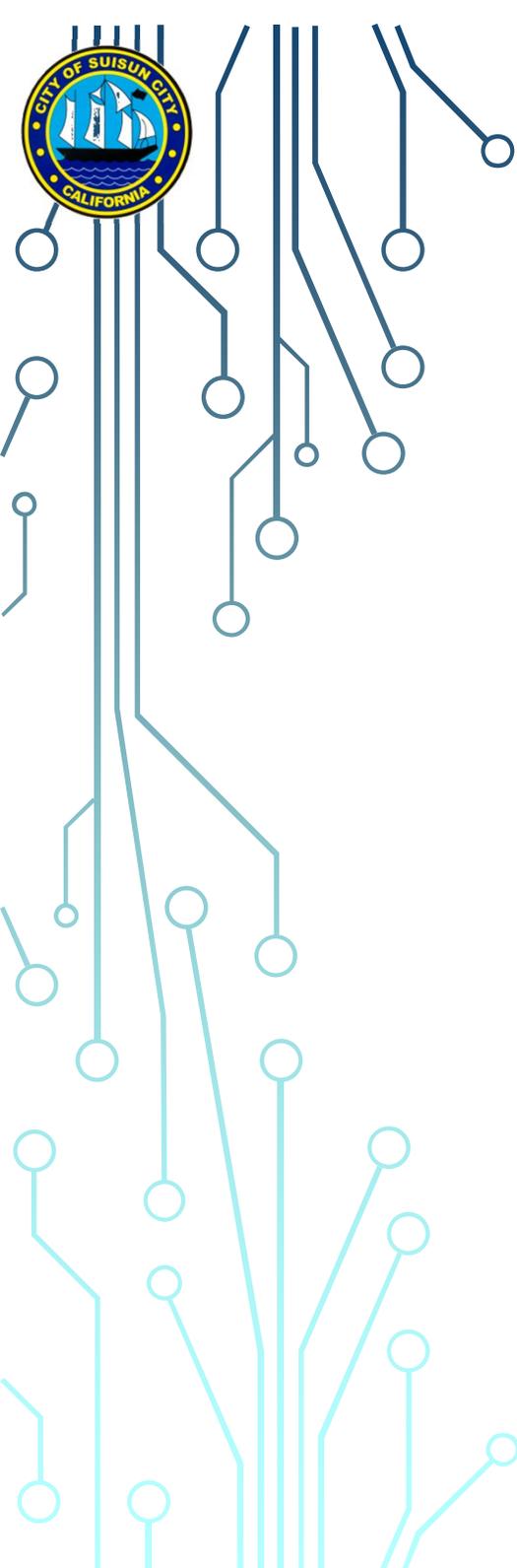
**DOCUMENTS ATTACHED:** 1. Power Point Presentation  
2. FY 2024-25 Proposed Budget and Fiscal Analysis

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<b>PREPARED BY:</b>	Lakhwinder Deol, Finance Director
<b>REVIEWED BY:</b>	Bret Prebula, City Manager
<b>APPROVED BY:</b>	Bret Prebula, City Manager

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**ATTACHMENTS:**  
[FY 2025 Proposed Budget Presentation](#)  
[FY 2024-25 Proposed Budget & Fiscal Analysis 05.29.24.pdf](#)



# MEASURE S COMMITTEE MEETING

MAY 29, 2024



FY24 MEASURE S  
FINANCIAL STATUS

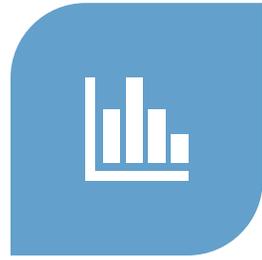


2024-2025  
PROPOSED BUDGET

# AGENDA



NEXT MEETING  
DATES/FUTURE  
AGENDA ITEMS



QUESTIONS/  
COMMENTS



# Measure S Sales & Use Transaction/Use Tax

## Financial Analysis



	FY 2023-24 Adopted Budget	FY 2023-24 Actuals (YTD)	FY 2024-25 Proposed Budget	Difference Proposed vs. Adopted
Beginning Fund Balance	-	1,058,061	-	-
Sales Tax Revenue	3,749,500	2,424,653	3,886,000	136,500
Interest Earnings	5,000	-	5,000	-
<b>Total Resources</b>	<b>3,754,500</b>	<b>3,482,714</b>	<b>3,891,000</b>	<b>136,500</b>
<b>Expenditures</b>				
<b>Ongoing Expenditures</b>				
Police Department	184,260	-	442,500	258,241
Police Officer position (4)+(1)	596,685	288,500	1,057,500	460,815
Dispatch position (3)	327,443	188,500	330,000	2,557
Code Enforcement position (1)	116,249	96,125	116,249	-
Fire Department	184,260	-	34,429	(149,831)
Fire Marshal position (1)	195,291	128,582	195,291	-
Fire Division Chief position (1)	245,860	198,588	245,860	-
Fire Captain positions (3)	495,480	388,248	495,480	-
Fire Engineer positions (3)	433,400	298,000	433,400	-
Computer Technician position (1)	125,573	62,787	130,000	4,427
Non-Departmental (General Support)			165,291	165,291
Sub-total	2,904,500	1,649,330	3,646,000	741,500
<b>One-time Expenditures</b>				
Police Patrol Vehicle				-
2610 Fire Type - 5 Vehicle	-			-
6005 PW Street Equipment	330,000	322,376	-	(322,376)
Sub-total	330,000	322,376	-	(322,376)
<b>Capital Projects</b>				
2610 Fire Bathroom Remodel	-		-	-
9906 Street Repair Program (Fund 115)	-		-	-
9906 Sidewalk/ADA Repair (Fund 115)	10,000			(10,000)
9992 Public Safety Com. Sys.	225,000	-	225,000	-
9991 Business Mgmt-Phase 1	70,000	-	20,000	(50,000)
9900 SR12 Clean CA Grant (Fund 115)	215,000			(215,000)
Sub-total	520,000	-	245,000	(275,000)
<b>Total Expenditures</b>	<b>3,754,500</b>	<b>1,971,705</b>	<b>3,891,000</b>	<b>144,124</b>
<b>Ending Balance</b>	<b>-</b>	<b>1,511,009</b>	<b>-</b>	



# NEXT MEETING DATES/FUTURE AGENDA ITEMS

Two times a year

Future discussion items

April/May - Fiscal Year Budget Prep

December/January - Mid-Year Update



QUESTIONS/COMMENTS:

**Thank you!**

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

	FY 2022-23 Amended Budget	FY 2022-23 Actuals	FY 2023-24 Adopted Budget	FY 2023-24 Actuals (YTD)	FY 2024-25 Proposed Budget	Difference Proposed vs. Adopted
Beginning Fund Balance	682,843	682,844	-	1,058,061	-	-
Sales Tax Revenue	3,773,433	3,815,759	3,749,500	2,424,653	3,886,000	136,500
Interest Earnings	5,000	20,160	5,000	-	5,000	-
<b>Total Resources</b>	<b>4,461,276</b>	<b>4,518,763</b>	<b>3,754,500</b>	<b>3,482,714</b>	<b>3,891,000</b>	<b>136,500</b>
<b>Expenditures</b>						
<b>Ongoing Expenditures</b>						
Police Department	255,648	422,960	184,260	-	442,500	258,241
Police Officer position (4)+(1)	596,685	596,685	596,685	288,500	1,057,500	460,815
Dispatch position (3)	327,443	327,443	327,443	188,500	330,000	2,557
Code Enforcement position (1)	116,249	116,249	116,249	96,125	116,249	-
Fire Department	255,648	88,335	184,260	-	34,429	(149,831)
Fire Marshal position (1)	195,291	195,291	195,291	128,582	195,291	-
Fire Division Chief position (1)	245,860	245,860	245,860	198,588	245,860	-
Fire Captain positions (3)	495,480	495,480	495,480	388,248	495,480	-
Fire Engineer positions (3)	433,400	433,400	433,400	298,000	433,400	-
Computer Technician position (1)	125,573	125,573	125,573	62,787	130,000	4,427
Non-Departmental (General Support)					165,291	165,291
Sub-total	3,047,276	3,047,276	2,904,500	1,649,330	3,646,000	741,500
<b>One-time Expenditures</b>						
Police Patrol Vehicle						
2610 Fire Type - 5 Vehicle	123,000	25,613	-			-
6005 PW Street Equipment			330,000	322,376	-	(322,376)
Sub-total	123,000	25,613	330,000	322,376	-	(322,376)
<b>Capital Projects</b>						
2610 Fire Bathroom Remodel	165,000	-	-		-	-
9906 Street Repair Program (Fund 115)	616,000	129,423	-		-	-
9906 Sidewalk/ADA Repair (Fund 115)			10,000			(10,000)
9992 Public Safety Com. Sys.	225,000	225,000	225,000	-	225,000	-
9991 Business Mgmt-Phase 1	70,000	33,389	70,000	-	20,000	(50,000)
9900 SR12 Clean CA Grant (Fund 115)	215,000	-	215,000			(215,000)
Sub-total	1,291,000	387,812	520,000	-	245,000	(275,000)
<b>Total Expenditures</b>	<b>4,461,276</b>	<b>3,460,701</b>	<b>3,754,500</b>	<b>1,971,705</b>	<b>3,891,000</b>	<b>144,124</b>
<b>Ending Balance</b>	<b>0</b>	<b>1,058,061</b>	<b>-</b>	<b>1,511,009</b>	<b>-</b>	