



**SAN RAFAEL VOTER-APPROVED TAX OVERSIGHT COMMITTEE
STAFF REPORT**

Department: Finance

**Prepared by: Claire Coleman
Senior Management Analyst**

TOPIC: VOTER-APPROVED TAX OVERSIGHT COMMITTEE (VATOC) MEETING STAFF REPORT

SUBJECT: OVERVIEW OF TAX MEASURES

BACKGROUND

The Voter-Approved Tax Oversight Committee was formed in September 2022 to consolidate oversight of the City's voter-approved tax measures into one five-member committee. The committee provides independent oversight of all San Rafael voter-approved tax measures, Measures D, E, G, and R, to ensure the funds have been expended in accordance with the authorized purposes, and to prepare and submit to the City Council an annual report on the expenditures and revenues from each tax measure's revenue from the previous fiscal year.

ANALYSIS

Measure D: Library Parcel Tax

In 2016, San Rafael voters renewed an annual parcel tax to fund opening hours and services for the San Rafael Public Library. As a special-purpose tax, the revenues from Measure D can only be spent for library services in San Rafael to staff, provide, and maintain hours of operation, services, equipment, programs and materials at the San Rafael Public Library. Measure D is scheduled to expire in 2027.

The audited financial statements for FY 2021-22 show Measure D revenues of \$1,110,180, expenditures of \$1,162,494 and an ending fund balance of \$788,903. An overview of the Measure D expenditures can be found in Attachment 2. The accumulation of fund balance is a result of two primary factors over the life of the tax: vacant staff positions funded by the Parcel Tax, and the growth of small amounts being underspent in various line items over the life of the tax.

The final audited capital set-aside fund balance was \$170,745. This capital set-aside was earmarked for new and improved library facilities as directed by the City Council as part of the previous Measure C and was capped at \$500,000. The Measure C funds were utilized in the Albert Park Joint Library and Community Center conceptual design process, as well as surveys and an educational campaign to explore funding options for building a new library.

Measure R: Transactions and Use Tax (0.25%)

Measure R was passed in 2020 by San Rafael voters. Measure R is a general purpose transactions and use tax, often referred to as a local sales tax. Funds from this measure go to the General Fund and support a variety of City operations, including public works, recreation and library, administrative services, and public safety. Measure R is scheduled to expire in 2030. FY 2021-22 was the first full fiscal year of Measure R tax receipts, during which \$4,778,951 of revenues were received.

Measure E: Essential Facilities Transactions and Use Tax (0.75%)

San Rafael voters passed Measure E in 2013. Measure E is a general purpose transactions and use tax that supports essential facilities in San Rafael, including making critical improvements to our public safety facilities in San Rafael. Construction of the Public Safety Center was completed in 2020, and a variety of other facility construction and improvements are underway. Measure E is scheduled to expire in 2034.

During FY 2021-2022, a total of \$14,828,804 of Measure E funds were collected by the City. Per direction from City Council given to staff in early 2014, one-third of Measure E funds are dedicated to supporting essential facility construction and improvements, net of debt service. A total of \$714,885 was assigned to the Public Safety Facilities Fund this fiscal year.

Measure G: Cannabis Business Tax

In 2018, San Rafael voters approved Measure G, a business excise tax on cannabis businesses. Measure G allows for a tax on cannabis businesses operating in the City of up to 8% on gross receipts, and taxes different types of businesses at different rates. Current rates can be found on the [City's website](#). Measure G funds can be used for a variety of purposes, including police and fire services, street repair and improvements, and enhancing community centers. Measure G does not have an expiration date.

During FY 2021-2022, \$557,407 of Measure G business tax proceeds were received and \$151,754 were expended. An overview of those expenditures can be found in Attachment 2. On [January 27, 2023](#), the San Rafael City Council committed the majority of the existing fund balance of \$968,251 to support the pilot Alternative Response Team (ART), beginning in FY 2022-23.

OPTIONS:

The Committee has the following options to consider on this matter:

1. Approve report
2. Approve report with amendments
3. Do not approve report and schedule additional meeting of the Committee

ATTACHMENTS:

1. Voter-Approved Tax Oversight Committee Bylaws
2. Summary Audited Financial Statements for FY 2021-22
3. Draft Annual Report

VOTER APPROVED TAX OVERSIGHT COMMITTEE BYLAWS

ARTICLE I. NAME AND PURPOSE

Section 1.1. Name. The name of this body shall be the City of San Rafael Voter Approved Tax Oversight Committee, hereinafter referred to as the “Committee.”

Section 1.2. Purpose. The Committee’s purpose is to review the collection and expenditure of voter approved tax revenues collected under the authority of voter-approved City tax measures and Resolution 15118 adopted by the San Rafael City Council on September 6, 2022.

Section 1.3. Committee Responsibility. The Committee’s authority is oversight only.

The responsibilities and duties of the Committee shall be limited to:

- 1.2 Review expenditures of Measure tax revenues to ensure the monies have been expended in accordance with the authorized municipal purposes of each Measure. To complete this review, the Committee shall:
 - 1.2.1 Understand allowable expenses of each existing Measure’s tax funds (as identified in the enacting Municipal Ordinance)
 - 1.2.2 Review documentation from City Council and from City Council-appointed advisory committees that pertain to the prioritization of use of each Measure’s tax funds.
 - 1.2.3 Review annual reports prepared by the City’s Finance Department that track the receipt and spending of each Measure’s tax funds.
 - 1.2.4 Prepare and submit to the City Council and the community an annual public report on the expenditures of each Measure’s tax revenues for the previous fiscal year.
 - 1.2.5 Fulfill the final responsibilities of each Measure’s responsibilities at the Measure’s termination, repeal or extension: Before submitting a final report: Review and report on the final expenditures of each Measure during the previous fiscal year, through its termination, to ensure that monies have been expended consistent with the authorized purposes of the Measure.

The Committee shall **not**:

1. Have any budgetary decision authority, shall not allocate financial resources, and shall not make budget or service recommendations to the City Council.
2. Have authority to direct, nor shall it direct, City staff or officials.

ARTICLE II. MEMBERSHIP

Section 2.1. Number of Members. The Voter Approved Tax Oversight Committee shall consist of five (5) voting members.

Section 2.2. Eligibility. Members of the Committee shall be at least 18 years of age and reside within the City limits.

Section 2.3. Appointment of Committee Members. Members shall be appointed by the City Council. Appointments shall be published on the website for the City of San Rafael in accordance with Government Code Section 54973, as amended from time to time.

Section 2.4. Terms of Appointment. Each member shall serve a minimum term of four (4) years. An effort will be made to ensure that the terms are staggered, and not all of the appointments expire in the same year.

Section 2.5. Term Limits. Members shall be limited to two (2) consecutive four-year terms. Additional terms may be served if there is a break between terms.

Section 2.6. Absence and Removal. An unexcused absence from two (2) consecutive Committee meetings without notification to the Staff Liaison will constitute an immediate vacancy and shall be considered a voluntary resignation from the Committee. Previously dismissed Committee members may be eligible for reappointment.

Section 2.7. Compensation. Members shall serve without compensation.

ARTICLE III. MEETINGS

Section 3.1. Time and date of Regular Meeting. Notification of meeting place, date, and time shall be rendered to the public through posting on the City of San Rafael website.

**MEASURE D -LIBRARAY PARCEL TAX
FY 2021-2022**

Library Special Assessment Tax - Measure D

Revenues

Interest Income	7,366
Special Assessment Tax	1,101,914 *
DIA Performance Reimb Grant	900
Total Revenues	1,110,180

Expenditures

Personnel	774,169
Training	3,471
County Admin Fee	25,672
Office Supplies	22,013
Technology Supplies	6,000
Books & Publication	169,395
Library-Periodicals	6,250
Library-Databases	44,886
Measure C-Capital Set Aside expenses	110,637 **
Total Expenditures	1,162,494

Prior Year Proceeds:

Measure D	730,581
Measure C-Reserve (for infrastructure)	281,382

FY2021-2022 Balances:

Measure D	788,903
Measure C-Reserve (for infrastructure)	170,745
Fund Balance	959,649

*FY22 From County Roll:

17,842 parcels

1,210 senior exempts

**See Detail Expenditure Attached

Please refer to pages 70, 119, 125, and 133 of the City of San Rafael
FY 2021-22 Annual Comprehensive Financial Report for more detail

Expenditure Detail Report
 Measure C Set Aside Expenses
 CITY OF SAN RAFAEL
 07/01/2021 through 06/30/2022

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
9270 Contractual Services						
215-51-11001-9270 Contractual Services	0.00	0.00	0.00	0.00	0.00	0.00
9/29/2021 ap_invoice IN 0059389 Line Description: PROFESSIONAL SERVICES RENDERED Document Description : LIB - PROJECT #: 22102.00 Vendor: 33697 NOLL & TAM ARCHITECTS Check # 352137		3,553.75		0.00		
10/27/2021 ap_invoice IN 0059411 Line Description: PROFESSIONAL SERVICES FROM SEP Document Description : LIB - PROJECT #: 22102.00 Vendor: 33697 NOLL & TAM ARCHITECTS Check # 355689		2,798.75				
4/26/2022 ap_invoice IN 0059660 Line Description: PROFESSIONAL SERVICES RENDERED Document Description : LIB - PROJECT #: 22102.00 Vendor: 33697 NOLL & TAM ARCHITECTS Check # 355689		1,642.24		0.00		
4/27/2022 ap_invoice IN 12726 Line Description: SURVEY OF SAN RAFAEL VOTERS Document Description : LIB - PROJECT: 17-2022 Vendor: 23591 GODBE CORPORATION Check # 355621		35,300.00				
6/15/2022 ap_invoice IN inv03852 Line Description: APRIL/MAY SERVICES Document Description : LIB - ABA #: 321 081 669 Vendor: 33671 TERRIS BARNES WALTERS BOIGON Check # 356560		15,000.00		0.00		
6/28/2022 ap_invoice IN 12769 Line Description: SURVEY OF SAN RAFAEL VOTERS Document Description : LIB - PROJECT: 18-2022 SURVEY OF SR VOTE Vendor: 23591 GODBE CORPORATION Check # 356714		24,900.00				
6/30/2022 ap_invoice IN inv03935 Line Description: JUNE SERVICES Document Description : LIB - SAN RAFAEL PUBLIC LIBRARY Vendor: 33671 TERRIS BARNES WALTERS BOIGON Check # 357182		27,442.14		0.00		
215-51-11001-9270 Contractual Services	0.00	110,636.88	110,636.88	0.00	-110,636.88	0.00
Total Contractual Services	0.00	110,636.88	110,636.88	0.00	-110,636.88	0.00

Expenditure Detail Report
Measure C Set Aside Expenses
CITY OF SAN RAFAEL
07/01/2021 through 06/30/2022

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
Grand Total	0.00	110,636.88	110,636.88	0.00	-110,636.88	0.00

Transactions and Use Tax - Measure R

0.25% TUT (sales tax)

Revenues	\$ 4,778,950.55
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Note: This was the first full fiscal year of Measure R transaction and use tax proceeds.

Please refer to page 25 of the City of San Rafael FY 2021-22

Annual Comprehensive Financial Report for more detail

Measure E - Public Safety Facilities / San Rafael Essential Facilities Oversight Committee Annual Reporting

Transactions and Use Tax - Measure E

0.75% TUT (sales tax)

	Essential Facilities Projects
Revenues	
Interest Income	95,586
Sale of Real Property	1,000,000
Total Revenues	1,095,586
Expenditures	
Measure E- Fire Station 54 & 55 Design	30,369
Measure E- Fire Station 54 Construction	2,152,363
Measure E- Fire Station 55 Construction	2,576,011
Repurposing of Former City Hall PD	23,871
Public Safety-Post Construction	115,228
Other	20
Total Expenditures	4,897,862
Operating Deficit	(3,802,276)
Transfers in	
Emergency Service Fund	307,313
Measure E Allocation	714,885
Proceeds from prior years	12,097,390
Total Bond Proceeds	-
Total Transfers in	13,119,588
Use of Transfers	
Measure E Allocation	-
Proceeds from prior years	4,897,862
Reimbursement from County	-
Total Use of Funds	4,897,862
Fund Balance	9,317,312

Please refer to pages 24, 25, 28, 30, 59, 70, and 118 of the City of San Rafael
FY 2021-22 Annual Comprehensive Financial Report for more detail

Project Expense Transaction Detail Report

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CITY OF SAN RAFAEL

7/1/2021 through 6/30/2022

Project # 11358 Measure E- Fire Station 54 & 55 Design

Date	Reference	Description	Account #	Hours	Labor + Benefits + Overhead	Materials	Other	Total
Element #	01	Design \$746,227						
9/30/2021	35369	Original PO 01019 (closed at e	E 420-44-99005-9751				7,218.75	7,218.75
		34187 LOVING CAMPOS ASSOCIATES,	Check: 352109 10/6/2021					
9/30/2021	35421	Original PO 01019 (closed at e	E 420-44-99005-9751				5,650.00	5,650.00
		34187 LOVING CAMPOS ASSOCIATES,	Check: 352109 10/6/2021					
11/15/2021	35463	REBIDDING SERVICES FOR FIRE S	E 420-44-99005-9751				17,500.00	17,500.00
		34187 LOVING CAMPOS ASSOCIATES,	Check: 352871 11/19/2021					
Element Total: 01 Design \$746,227				0.00	0.00	0.00	30,368.75	30,368.75
Project Total: 11358 Measure E- Fire Station 54 & 55 Design				0.00	0.00	0.00	30,368.75	30,368.75

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CITY OF SAN RAFAEL

7/1/2021 through 6/30/2022

Project # 11390 Repurposing of Former City Hall PD

Date	Reference	Description	Account #	Hours	Labor + Benefits + Overhead	Materials	Other	Total
Element #	01	Design						
8/27/2021	35399	new project # ~	E 420-44-99005-9751				2,782.51	2,782.51
		34187 LOVING CAMPOS ASSOCIATES, 2nd Amendment to Loving Campos	Check: 351536 9/1/2021 E 420-44-99005-9751				1,227.49	1,227.49
8/27/2021	35399A	34187 LOVING CAMPOS ASSOCIATES, Reimbursables/ ASR #3- San Raf	Check: 351536 9/1/2021 E 420-44-99005-9751				770.90	770.90
5/13/2022	35696A	34187 LOVING CAMPOS ASSOCIATES, Professional Services~	Check: 351536 9/1/2021 E 420-44-99005-9751				6,250.00	6,250.00
5/13/2022	35751A	34187 LOVING CAMPOS ASSOCIATES, Professional services~	Check: 355899 5/20/2022 E 420-44-99005-9751				1,265.00	1,265.00
5/27/2022	35696B	34187 LOVING CAMPOS ASSOCIATES, 11390-01~	Check: 355899 5/20/2022 E 420-44-99005-9751				5,760.00	5,760.00
6/30/2022	35751B	34187 LOVING CAMPOS ASSOCIATES, 11390-01~	Check: 356163 6/3/2022 E 420-44-99005-9751				835.00	835.00
6/30/2022	35825A	34187 LOVING CAMPOS ASSOCIATES, 11390-01 ~	Check: 357355 8/2/2022 E 420-44-99005-9751				3,600.00	3,600.00
6/30/2022	35825B	34187 LOVING CAMPOS ASSOCIATES, 11390-01~	Check: 357355 8/2/2022 E 420-44-99005-9751				605.00	605.00
6/30/2022	35878A	34187 LOVING CAMPOS ASSOCIATES, 11390-01 ~	Check: 357355 8/2/2022 E 420-44-99005-9751				705.00	705.00
		34187 LOVING CAMPOS ASSOCIATES, Check: 357355 8/2/2022						
Element Total: 01 Design				0.00	0.00	0.00	23,800.90	23,800.90
Element #	07	Non-Personnel (sup. & svc.)						
3/15/2022	02222022DPW	Iman Kayani Wayfair - down pil	E 420-44-99005-9751				69.90	69.90
		26239 U. S. BANK	Check: 354965 3/21/2022					
Element Total: 07 Non-Personnel (sup. & svc.)				0.00	0.00	0.00	69.90	69.90
Project Total: 11390 Repurposing of Former City Hall PD				0.00	0.00	0.00	23,870.80	23,870.80

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CITY OF SAN RAFAEL

7/1/2021 through 6/30/2022

Project # 11394 Measure E- Fire Station 54 Construction

Date	Reference	Description	Account #	Hours	Labor + Benefits + Overhead	Materials	Other	Total
Element #	01	Design						
9/15/2021	8162021FS54	Revised plan review - rebuild	E 420-44-99005-9751				6,441.70	6,441.70
		04472 SAN RAFAEL SANITATION DISTRICT	Check: 351866 9/21/2021					
12/15/2021	2111079	Professional services rendered	E 420-44-99005-9751				2,200.00	2,200.00
		07521 CSW ST2	Check: 353281 12/21/2021					
12/15/2021	35504	Professional Services	E 420-44-99005-9751				4,188.75	4,188.75
		34187 LOVING CAMPOS ASSOCIATES,	Check: 353362 12/21/2021					
12/15/2021	35542	Professional Services	E 420-44-99005-9751				4,762.50	4,762.50
		34187 LOVING CAMPOS ASSOCIATES,	Check: 353362 12/21/2021					
1/28/2022	35573	Constuction administration and	E 420-44-99005-9751				3,918.75	3,918.75
		34187 LOVING CAMPOS ASSOCIATES,	Check: 354151 2/3/2022					
2/15/2022	35613	11394-01 (Measure E)~	E 420-44-99005-9751				9,205.00	9,205.00
		34187 LOVING CAMPOS ASSOCIATES,	Check: 354397 2/23/2022					
2/15/2022	5991	Provide air monitoring and cle	E 420-44-99005-9751				4,492.50	4,492.50
		33102 ADVANTAGE ENVIRONMENTAL	Check: 354258 2/23/2022					
2/28/2022	0097660	11394-01 (Measure E)~	E 420-44-99005-9751				3,223.50	3,223.50
		35282 BSK ASSOCIATES	Check: 354564 3/4/2022					
2/28/2022	5994	Soil sampling - FS 54	E 420-44-99005-9751				7,846.00	7,846.00
		33102 ADVANTAGE ENVIRONMENTAL	Check: 354540 3/4/2022					
3/15/2022	35659	11394-01 (Measure E)~	E 420-44-99005-9751				10,199.75	10,199.75
		34187 LOVING CAMPOS ASSOCIATES,	Check: 354871 3/21/2022					
4/14/2022	0098190	11394-01 (Measure E)~	E 420-44-99005-9751				20,637.25	20,637.25
		35282 BSK ASSOCIATES	Check: 355031 4/6/2022					
4/28/2022	35712	11394-01 (Measure E)~	E 420-44-99005-9751				16,326.35	16,326.35
		34187 LOVING CAMPOS ASSOCIATES,	Check: 355661 5/5/2022					
5/13/2022	0098386	11394-01 (Measure E)~	E 420-44-99005-9751				12,408.50	12,408.50
		35282 BSK ASSOCIATES	Check: 355806 5/20/2022					
5/13/2022	35765	11394-01 (Measure E)~	E 420-44-99005-9751				11,872.07	11,872.07
		34187 LOVING CAMPOS ASSOCIATES,	Check: 355899 5/20/2022					
5/27/2022	0098633	11394-01 (Measure E)~	E 420-44-99005-9751				6,735.50	6,735.50
		35282 BSK ASSOCIATES	Check: 356071 6/3/2022					
6/15/2022	35835	11394-01 (Measure E)~	E 420-44-99005-9751				12,821.65	12,821.65
		34187 LOVING CAMPOS ASSOCIATES,	Check: 356447 6/23/2022					
6/30/2022	0098968	11394-01 (Measure E)~	E 420-44-99005-9751				9,222.50	9,222.50
		35282 BSK ASSOCIATES	Check: 356647 7/8/2022					
6/30/2022	0099396	11394-01 (Measure E)~	E 420-44-99005-9751				11,235.66	11,235.66
		35282 BSK ASSOCIATES	Check: 357269 8/2/2022					

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CITY OF SAN RAFAEL

7/1/2021 through 6/30/2022

Project # 11394 Measure E- Fire Station 54 Construction

Date	Reference	Description	Account #	Hours	Labor + Benefits + Overhead	Materials	Other	Total
6/30/2022	32882	11394-01 (Measure E)~ 34187 LOVING CAMPOS ASSOCIATES,	E 420-44-99005-9751 Check: 356770 7/8/2022				13,505.68	13,505.68
Element Total: 01 Design				0.00	0.00	0.00	171,243.61	171,243.61
Element #	02	Construction Est \$3.4mil						
1/3/2022	212264	Fire Stations 54 and 55 Postca 23977 MSI LITHO	E 420-44-99005-9751 Check: 353667 1/6/2022				2,220.20	2,220.20
1/14/2022	120587238	46 Castro Street, San Rafael~ 00127 PACIFIC GAS & ELECTRIC COMPANY	E 420-44-99005-9751 Check: 353945 1/21/2022				34,925.89	34,925.89
2/15/2022	PAY APP 001	Fire Station 54 reconstruction 36030 WICKMAN DEVELOPMENT	E 420-44-99005-9751 Check: 354530 2/23/2022				352,281.26	352,281.26
2/15/2022	PAY REQ 001	JANUARY 2022 ESCROW FS 54~ 36202 BANNER BANK	E 420-44-99005-9751 Check: 354276 2/23/2022				18,541.00	18,541.00
3/15/2022	PAY APP 002	Fire Station 54 reconstruction 36030 WICKMAN DEVELOPMENT	E 420-44-99005-9751 Check: 354992 3/21/2022				252,664.47	252,664.47
3/15/2022	PAY REQ 002	FEBRUARY 2022 ESCROW FS 54~ 36202 BANNER BANK	E 420-44-99005-9751 Check: 354767 3/21/2022				13,298.13	13,298.13
3/30/2022	J4010A	11394-02~ 36182 4LEAF, INC	E 420-44-99005-9751 Check: 355004 4/6/2022				336.25	336.25
4/14/2022	003 - FS54	Fire Station 54 reconstruction 36030 WICKMAN DEVELOPMENT	E 420-44-99005-9751 Check: 355536 4/22/2022				454,923.27	454,923.27
4/14/2022	PAY REQ 003	MARCH 2022 ESCROW FS 54~ 36202 BANNER BANK	E 420-44-99005-9751 Check: 355312 4/22/2022				23,943.33	23,943.33
4/28/2022	J4010B	11394-02~ 36182 4LEAF, INC	E 420-44-99005-9751 Check: 355550 5/5/2022				3,067.50	3,067.50
5/13/2022	PAY APP 004	Fire Station 54 reconstruction 36030 WICKMAN DEVELOPMENT	E 420-44-99005-9751 Check: 356031 5/20/2022				233,352.55	233,352.55
5/13/2022	PAY REQ 004	APRIL 2022 ESCROW FS 54~ 36202 BANNER BANK	E 420-44-99005-9751 Check: 355797 5/20/2022				12,281.72	12,281.72
6/15/2022	05272022FS54	Design & estimation deposit 00159 MARIN MUNICIPAL WATER DISTRICT	E 420-44-99005-9751 Check: 356461 6/23/2022				3,000.00	3,000.00
6/15/2022	J4010C	11394-02~ 36182 4LEAF, INC	E 420-44-99005-9751 Check: 356291 6/23/2022				1,536.25	1,536.25
6/15/2022	PAY APP 005	Fire Station 54 reconstruction 36030 WICKMAN DEVELOPMENT	E 420-44-99005-9751 Check: 356606 6/23/2022				207,641.00	207,641.00
6/15/2022	PAY REQ 005	MAY 2022 ESCROW FS 54~ 36202 BANNER BANK	E 420-44-99005-9751 Check: 356311 6/23/2022				10,928.47	10,928.47
6/30/2022	05252022FS54	Gas Reloc & Rearrangement	E 420-44-99005-9751				1,467.00	1,467.00

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CITY OF SAN RAFAEL

7/1/2021 through 6/30/2022

Project # 11394 Measure E- Fire Station 54 Construction

Date	Reference	Description	Account #	Hours	Labor + Benefits + Overhead	Materials	Other	Total
		00127 PACIFIC GAS & ELECTRIC COMPANY	Check: 356824 7/8/2022					
6/30/2022	J4010D	11394-02~	E 420-44-99005-9751				1,767.50	1,767.50
		36182 4LEAF, INC	Check: 356622 7/8/2022					
6/30/2022	J4010E	11394-02~	E 420-44-99005-9751				791.25	791.25
		36182 4LEAF, INC	Check: 357245 8/2/2022					
6/30/2022	PAY APP 006	Fire Station 54 reconstruction	E 420-44-99005-9751				333,532.25	333,532.25
		36030 WICKMAN DEVELOPMENT	Check: 357232 7/22/2022					
6/30/2022	Pay Req #006	Escrow payments to Banner Bank	E 420-44-99005-9751				17,554.33	17,554.33
		36202 BANNER BANK	Check: 357261 8/2/2022					
Element Total: 02 Construction Est \$3.4mil				0.00	0.00	0.00	1,980,053.62	1,980,053.62
Element #	07	Non-Personnel (sup. & svc.)						
4/14/2022	04142022DPW	Iman Kayani PODS - fire statio	E 420-44-99005-9751				464.99	464.99
		26239 U. S. BANK	Check: 355499 4/22/2022					
5/13/2022	04222022DPW	Iman Kayani PODS - storage pod	E 420-44-99005-9751				150.26	150.26
		26239 U. S. BANK	Check: 355997 5/20/2022					
6/15/2022	05232022DPW	Iman Kayani PODS - rental for	E 420-44-99005-9751				150.26	150.26
		26239 U. S. BANK	Check: 356572 6/23/2022					
6/30/2022	06222022DPW	Iman Kayani PODS - Monthly Ren	E 420-44-99005-9751				300.52	300.52
		26239 U. S. BANK	Check: 357197 7/22/2022					
Element Total: 07 Non-Personnel (sup. & svc.)				0.00	0.00	0.00	1,066.03	1,066.03
Project Total: 11394 Measure E- Fire Station 54 Construction				0.00	0.00	0.00	2,152,363.26	2,152,363.26

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CITY OF SAN RAFAEL

7/1/2021 through 6/30/2022

Project # 11395 Measure E- Fire Station 55 Construction

Date	Reference	Description	Account #	Hours	Labor + Benefits + Overhead	Materials	Other	Total
9/15/2021	08162021FS55	Revised Plan review -replaceme	E 420-44-99005-9751				9,018.38	9,018.38
		04472 SAN RAFAEL SANITATION DISTRICT	Check: 351866 9/21/2021					
12/15/2021	35504	Professional services	E 420-44-99005-9751				3,998.75	3,998.75
		34187 LOVING CAMPOS ASSOCIATES,	Check: 353362 12/21/2021					
12/15/2021	35542	Professional services	E 420-44-99005-9751				3,778.75	3,778.75
		34187 LOVING CAMPOS ASSOCIATES,	Check: 353362 12/21/2021					
1/28/2022	35573	Constuction administration and	E 420-44-99005-9751				3,688.75	3,688.75
		34187 LOVING CAMPOS ASSOCIATES,	Check: 354151 2/3/2022					
2/15/2022	35613	11395-01 (Measure E)~	E 420-44-99005-9751				8,455.00	8,455.00
		34187 LOVING CAMPOS ASSOCIATES,	Check: 354398 2/23/2022					
2/15/2022	5991	Provide air monitoring and cle	E 420-44-99005-9751				4,492.50	4,492.50
		33102 ADVANTAGE ENVIRONMENTAL	Check: 354258 2/23/2022					
2/28/2022	0097662	11395-01 (Measure E)~	E 420-44-99005-9751				1,580.00	1,580.00
		35282 BSK ASSOCIATES	Check: 354564 3/4/2022					
2/28/2022	5994	Asbestos analysis - FS 55	E 420-44-99005-9751				1,486.50	1,486.50
		33102 ADVANTAGE ENVIRONMENTAL	Check: 354540 3/4/2022					
3/15/2022	35659-A	11395-01 (Measure E)~	E 420-44-99005-9751				9,978.50	9,978.50
		34187 LOVING CAMPOS ASSOCIATES,	Check: 354871 3/21/2022					
4/14/2022	0098191	11395-01 (Measure E)~	E 420-44-99005-9751				14,572.00	14,572.00
		35282 BSK ASSOCIATES	Check: 355031 4/6/2022					
4/28/2022	35712	11395-01 (Measure E)~	E 420-44-99005-9751				16,131.35	16,131.35
		34187 LOVING CAMPOS ASSOCIATES,	Check: 355661 5/5/2022					
5/13/2022	0098393	11395-01 (Measure E)~	E 420-44-99005-9751				17,569.00	17,569.00
		35282 BSK ASSOCIATES	Check: 355806 5/20/2022					
5/13/2022	04-2022	8.25 hours @ \$75/hr ~	E 420-44-99005-9751				577.50	577.50
		34588 OPPENHEIMER, PETER BOAS	Check: 355937 5/20/2022					
5/13/2022	04-2022	Mileage reimbursement for 52 m	E 420-44-99005-9751				29.90	29.90
		34588 OPPENHEIMER, PETER BOAS	Check: 355937 5/20/2022					
5/13/2022	35765	11395-01 (Measure E)~	E 420-44-99005-9751				11,872.07	11,872.07
		34187 LOVING CAMPOS ASSOCIATES,	Check: 355899 5/20/2022					
5/27/2022	0098665	11395-01 (Measure E)~	E 420-44-99005-9751				4,415.50	4,415.50
		35282 BSK ASSOCIATES	Check: 356071 6/3/2022					
5/27/2022	098665R	11395-01 (Measure E)~	E 420-44-99005-9751				5,477.50	5,477.50
		35282 BSK ASSOCIATES	Check: 356071 6/3/2022					
6/15/2022	35835	11395-01 (Measure E)~	E 420-44-99005-9751				9,506.65	9,506.65
		34187 LOVING CAMPOS ASSOCIATES,	Check: 356447 6/23/2022					

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CITY OF SAN RAFAEL

7/1/2021 through 6/30/2022

Project # 11395 Measure E- Fire Station 55 Construction

Date	Reference	Description	Account #	Hours	Labor + Benefits + Overhead	Materials	Other	Total
6/30/2022	0098975	11395-01 (Measure E)~	E 420-44-99005-9751				15,100.00	15,100.00
		35282 BSK ASSOCIATES	Check: 356967 7/22/2022					
6/30/2022	0098975	11395-01 (Measure E) ~	E 420-44-99005-9751				435.83	435.83
		35282 BSK ASSOCIATES	Check: 356967 7/22/2022					
6/30/2022	0099397	11395-01 (Measure E) ~	E 420-44-99005-9751				3,996.23	3,996.23
		35282 BSK ASSOCIATES	Check: 357269 8/2/2022					
6/30/2022	32882	11395-01 (Measure E)~	E 420-44-99005-9751				12,910.68	12,910.68
		34187 LOVING CAMPOS ASSOCIATES,	Check: 356770 7/8/2022					
6/30/2022	6003	Performed soil sampling. Inclu	E 420-44-99005-9751				5,658.00	5,658.00
		33102 ADVANTAGE ENVIRONMENTAL	Check: 357249 8/2/2022					
Element Total: 01 Design				0.00	0.00	0.00	164,729.34	164,729.34
Element #	02	Construction Est \$3.3mil						
7/30/2021	2398	Electrical utilities at Fire S	E 420-44-99005-9751				3,600.00	3,600.00
		27165 MICHAEL PAUL COMPANY INC	Check: 351119 8/2/2021					
8/27/2021	2385	14 Plumbing- 955 Point San Ped	E 420-44-99005-9751				2,975.00	2,975.00
		34481 CLEAR WOOD PLUMBING, LLC	Check: 351466 9/1/2021					
10/15/2021	2501	955 POINT SAN PEDRO SAN RAFAE	E 420-44-99005-9751				180.00	180.00
		34481 CLEAR WOOD PLUMBING, LLC	Check: 352285 10/20/2021					
11/15/2021	2641	TEMP FS 55 - MODULAR PROPANE	E 420-44-99005-9751				180.00	180.00
		34481 CLEAR WOOD PLUMBING, LLC	Check: 352785 11/19/2021					
11/15/2021	430181	Fire Station 55; Temporary ele	E 420-44-99005-9751				16,663.43	16,663.43
		29335 DC ELECTRIC GROUP INC.	Check: 352799 11/19/2021					
12/15/2021	154206	Reinstall split system AC~	E 420-44-99005-9751				4,405.35	4,405.35
		30924 MATRIX HG, INC.	Check: 353376 12/21/2021					
12/21/2021	10523	Provide and install communicat	E 420-44-99005-9751				910.00	910.00
		33398 BECK COMMUNICATIONS	Check: 353245 12/21/2021					
1/3/2022	348499	Forklift, Warehouse 15'6"~	E 420-44-99005-9751				949.50	949.50
		34272 CAL WEST RENTALS, INC.	Check: 353536 1/6/2022					
1/3/2022	41205	Tent Pin & screw foot anchorin	E 420-44-99005-9751				9,204.87	9,204.87
		36097 A & L PRODUCTS, INC.	Check: 353502 1/6/2022					
1/14/2022	12222021DPW	Fabiola Guillen De Urfer PODS	E 420-44-99005-9751				427.30	427.30
		26239 U. S. BANK	Check: 354001 1/21/2022					
1/14/2022	12222021DPW	Iman Kayani A & L Products	E 420-44-99005-9751				9,150.00	9,150.00
		26239 U. S. BANK	Check: 354001 1/21/2022					
1/14/2022	2432	Baserock and asphalt paving at	E 420-44-99005-9751				17,000.00	17,000.00
		27165 MICHAEL PAUL COMPANY INC	Check: 353918 1/21/2022					
1/28/2022	10537	Provide & install communicatio	E 420-44-99005-9751				2,469.00	2,469.00

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CITY OF SAN RAFAEL

7/1/2021 through 6/30/2022

Project # 11395 Measure E- Fire Station 55 Construction

Date	Reference	Description	Account #	Hours	Labor + Benefits + Overhead	Materials	Other	Total
1/28/2022	10541	33398 BECK COMMUNICATIONS Provide and install communicat	E 420-44-99005-9751				480.00	480.00
1/28/2022	2201-283933	33398 BECK COMMUNICATIONS 3/4" Crushed Rock	E 420-44-99005-9751				136.82	136.82
1/28/2022	2201-283999	33209 SHAMROCK MATERIALS 3/4" Class II Recycled Base	E 420-44-99005-9751				260.02	260.02
1/28/2022	349324	33209 SHAMROCK MATERIALS Personnel Lift	E 420-44-99005-9751				504.00	504.00
1/28/2022	349341	34272 CAL WEST RENTALS, INC. Roller Double Drum~	E 420-44-99005-9751				455.00	455.00
1/28/2022	430622	34272 CAL WEST RENTALS, INC. Add 100A panel on temp trailer	E 420-44-99005-9751				3,625.00	3,625.00
1/28/2022	5290723	29335 DC ELECTRIC GROUP INC. Hangar ZMAX~	E 420-44-99005-9751				286.34	286.34
1/28/2022	RICH-14759	00639 GOLDEN STATE LUMBER, INC Fire Stations #54 and #55	E 420-44-99005-9751				875.22	875.22
2/15/2022	01132022DPW	32056 BPXPRESS REPROGRAPHICS Omar Garcia: 0625363 - Temp FS	E 420-44-99005-9751				567.83	567.83
2/15/2022	01242022DPW	18850 HOME DEPOT CREDIT SERVICES Fabiola Guillen De Urfer PODS	E 420-44-99005-9751				1,630.20	1,630.20
2/15/2022	PAY APP 001	26239 U. S. BANK Fire Station 55 reconstruction	E 420-44-99005-9751				213,945.00	213,945.00
2/15/2022	PAY REQ 001	36030 WICKMAN DEVELOPMENT JANUARY 2022 ESCROW FS 55~	E 420-44-99005-9751				11,260.00	11,260.00
2/28/2022	1020442	36202 BANNER BANK Radio shop services - Dec 2021	E 420-44-99005-9751				3,142.50	3,142.50
3/15/2022	23516	13342 COUNTY OF MARIN Onsite move at 955 Point San P	E 420-44-99005-9751				4,892.20	4,892.20
3/15/2022	430922	24887 AHMED'S MOVING EXPRESS, INC. App Bay Lights - Furnished and	E 420-44-99005-9751				17,040.00	17,040.00
3/15/2022	54937	29335 DC ELECTRIC GROUP INC. Fixed fee~	E 420-44-99005-9751				3,500.00	3,500.00
3/15/2022	PAY APP 002	34802 XANTRION, INC. Fire Station 55 reconstruction	E 420-44-99005-9751				230,317.62	230,317.62
3/15/2022	PAY REQ 002	36030 WICKMAN DEVELOPMENT FEBRUARY 2022 ESCROW FS 55~	E 420-44-99005-9751				12,121.98	12,121.98
3/30/2022	J4010A	36202 BANNER BANK 11395-02~	E 420-44-99005-9751				336.25	336.25

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CITY OF SAN RAFAEL

7/1/2021 through 6/30/2022

Project # 11395 Measure E- Fire Station 55 Construction

Date	Reference	Description	Account #	Hours	Labor + Benefits + Overhead	Materials	Other	Total
		36182 4LEAF, INC	Check: 355004 4/6/2022					
3/31/2022	10608	Installed Horn Speaker with ex	E 420-44-99005-9751				585.00	585.00
		33398 BECK COMMUNICATIONS	Check: 355020 4/6/2022					
3/31/2022	8971227	Michael Rieser - S/O SMOOTH FG	E 420-44-99005-9751				1,316.25	1,316.25
		18850 HOME DEPOT CREDIT SERVICES	Check: 355111 4/6/2022					
4/14/2022	003 - FS54	Fire Station 55 reconstruction	E 420-44-99005-9751				461,401.19	461,401.19
		36030 WICKMAN DEVELOPMENT	Check: 355536 4/22/2022					
4/14/2022	PAY REQ 003	MARCH 2022 ESCROW FS 55~	E 420-44-99005-9751				24,284.27	24,284.27
		36202 BANNER BANK	Check: 355312 4/22/2022					
5/13/2022	05122022DPW	Measure E~	E 420-44-99005-9751				3,000.00	3,000.00
		00159 MARIN MUNICIPAL WATER DISTRICT	Check: 355911 5/20/2022					
5/13/2022	PAY APP 004	Fire Station 55 reconstruction	E 420-44-99005-9751				277,340.98	277,340.98
		36030 WICKMAN DEVELOPMENT	Check: 356031 5/20/2022					
5/13/2022	PAY REQ 004	APRIL 2022 ESCROW FS 55~	E 420-44-99005-9751				14,596.89	14,596.89
		36202 BANNER BANK	Check: 355797 5/20/2022					
6/15/2022	J4010C	11395-02~	E 420-44-99005-9751				1,536.25	1,536.25
		36182 4LEAF, INC	Check: 356291 6/23/2022					
6/15/2022	PAY APP 005	Fire Station 55 reconstruction	E 420-44-99005-9751				403,477.45	403,477.45
		36030 WICKMAN DEVELOPMENT	Check: 356606 6/23/2022					
6/15/2022	PAY REQ 005	MAY 2022 ESCROW FS 55~	E 420-44-99005-9751				21,235.66	21,235.66
		36202 BANNER BANK	Check: 356311 6/23/2022					
6/30/2022	J4010D	11395-02~	E 420-44-99005-9751				1,767.50	1,767.50
		36182 4LEAF, INC	Check: 356622 7/8/2022					
6/30/2022	J4010E	11395-02~	E 420-44-99005-9751				791.25	791.25
		36182 4LEAF, INC	Check: 357245 8/2/2022					
6/30/2022	PAY APP 006	Fire Station 55 reconstruction	E 420-44-99005-9751				594,408.46	594,408.46
		36030 WICKMAN DEVELOPMENT	Check: 357232 7/22/2022					
6/30/2022	Pay Req #006	Escrow payments to Banner Bank	E 420-44-99005-9751				31,284.65	31,284.65
		36202 BANNER BANK	Check: 357261 8/2/2022					
Element Total: 02 Construction Est \$3.3mil				0.00	0.00	0.00	2,410,516.23	2,410,516.23

Element #	07	Non-Personnel (sup. & svc.)						
4/14/2022	04142022DPW	Iman Kayani Amazon - Fiskars H	E 420-44-99005-9751				464.99	464.99
		26239 U. S. BANK	Check: 355499 4/22/2022					
5/13/2022	04222022DPW	Iman Kayani PODS - storage pod	E 420-44-99005-9751				150.26	150.26
		26239 U. S. BANK	Check: 355997 5/20/2022					
6/15/2022	05232022DPW	Iman Kayani PODS - rental for	E 420-44-99005-9751				150.26	150.26
		26239 U. S. BANK	Check: 356572 6/23/2022					

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CITY OF SAN RAFAEL

7/1/2021 through 6/30/2022

Project # 11395 Measure E- Fire Station 55 Construction

Date	Reference	Description	Account #	Hours	Labor + Benefits + Overhead	Materials	Other	Total
	Element Total: 07	Non-Personnel (sup. & svc.)		0.00	0.00	0.00	765.51	765.51
	Project Total: 11395	Measure E- Fire Station 55 Construction		0.00	0.00	0.00	2,576,011.08	2,576,011.08

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CITY OF SAN RAFAEL

7/1/2021 through 6/30/2022

Project # 11398 Public Safety-Post Construction

Date	Reference	Description	Account #	Hours	Labor + Benefits + Overhead	Materials	Other	Total
Element #	02	Construction						
5/27/2022	10791	Installation of USG Direct Mou 31000 SAN FRANCISCO INTERIORS, INC	E 420-44-99005-9270 Check: 356248 6/3/2022				31,325.17	31,325.17
Element Total: 02 Construction				0.00	0.00	0.00	31,325.17	31,325.17
Element #	07	Non-Personnel (sup. & svc.)						
7/30/2021	24554	Bring local power to three new	E 420-44-99005-9270 Check: 351087 8/2/2021				2,209.58	2,209.58
8/13/2021	23074	35449 HANNIBAL'S, INC. ELECTRICAL 1125 B St - General cleaning -	E 420-44-99005-9270 Check: 351346 8/23/2021				405.00	405.00
8/13/2021	307996-H	35335 PCS BUILDING MAINTENANCE, INC. June 2021~	E 420-44-99005-9270 Check: 351214 8/23/2021				2,500.00	2,500.00
8/13/2021	417939	35593 BMA INC., BMA MECHANICAL + #11398 Public Safety-Post Cons	E 420-44-99005-9270 Check: 351244 8/23/2021				27,925.00	27,925.00
8/13/2021	MMorris7-26-21	29335 DC ELECTRIC GROUP INC. PSC Post Construction-TV Data	E 420-44-99005-9270 Check: 351329 8/23/2021				420.00	420.00
9/30/2021	32199	35272 MORRIS, MICHAEL DENNIS Balance due for installation o	E 420-44-99005-9270 Check: 352029 10/6/2021				5,567.70	5,567.70
9/30/2021	6022224-IN	09114 DAVIS SIGN COMPANY Materials science technician s	E 420-44-99005-9270 Check: 352210 10/6/2021				1,242.00	1,242.00
10/14/2021	53612	29271 TESTING ENGINEERS, INC PSC purchases	E 420-44-99005-9270 Check: 352477 10/20/2021				26.09	26.09
10/28/2021	78222	34802 XANTRION, INC. Haworth compose frameless glas	E 420-44-99005-9270 Check: 352598 11/5/2021				513.47	513.47
11/30/2021	24689	34913 M.G. WEST COMPANY PA#11398 Public Safety Post Co	E 420-44-99005-9270 Check: 353215 12/3/2021				12,664.70	12,664.70
12/15/2021	11222021DPW	35311 WPCS INTERNATIONAL - Fabiola Guillen De Urfer OJO T	E 420-44-99005-9270 Check: 353453 12/21/2021				185.00	185.00
3/15/2022	55318	26239 U. S. BANK PSC Networking Project / Confi	E 420-44-99005-9270 Check: 354998 3/21/2022				7,500.00	7,500.00
6/30/2022	PAY APP 1	34802 XANTRION, INC. 11398-07~	E 420-44-99005-9270 Check: 356765 7/8/2022				2,250.00	2,250.00
6/30/2022	PAY APP 2	36201 LINX WIRELESS 11398-07~	E 420-44-99005-9270 Check: 356765 7/8/2022				20,494.13	20,494.13
Element Total: 07 Non-Personnel (sup. & svc.)				0.00	0.00	0.00	83,902.67	83,902.67
Project Total: 11398 Public Safety-Post Construction				0.00	0.00	0.00	115,227.84	115,227.84

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CITY OF SAN RAFAEL

7/1/2021

through

6/30/2022

GRAND TOTAL:

0.00

0.00

0.00

4,897,841.73

4,897,841.73 *

*\$20.00 was for overnight delivery service to First American Title Insurance Company

Cannabis Business Tax - Measure G

Revenues

Interest Income	5,009
Cannabis Tax	<u>552,398</u>
Total Revenues	557,407

Expenditures

Personnel	126,754
Non-Personnel (software)	<u>25,000</u>
Total Expenditures	151,754

Prior Year Balance	<u>562,598</u>
Fund Balance	<u>968,251</u>

Please refer to pages 70, 129, and 137 of the City of San Rafael
FY 2021-22 Annual Comprehensive Financial Report for more detail

City of San Rafael
Voter-Approved Tax Oversight Committee (VATOC)
Annual Report
_____, 2023

The City of San Rafael Voter-Approved Tax Oversight Committee met on _____, 2023, and received a detailed report from City of San Rafael staff on the receipt and expenditure of funds during the fiscal year July 1, 2021 to June 30, 2022 pursuant to voter-approved Measure D (Library Parcel Tax), Measure E (Essential Facilities Transactions and Use Tax), Measure R (General Purpose Transactions and Use Tax), and Measure G (Cannabis Business Tax).

Voter-Approved Tax Oversight Committee is required to review the collection, expenditure, and prioritization of the use of these funds, and report to the City Council and the community annually on the expenditures under Guidelines and Policy adopted by the San Rafael City Council.

After review, the Voter-Approved Tax Oversight Committee finds that these funds were properly allocated in accordance with the Measures and approved guidelines.

Sierra Bloyd

Tracey Broadman

Charles 'Chuck' Friede

Caleb McWaters

Stephen Roth