



**VOTER-APPROVED TAX OVERSIGHT COMMITTEE
SEPTEMBER 7, 2023 AT 5:30PM**

**REGULAR MEETING
COMMUNITY DEVELOPMENT LARGE CONFERENCE ROOM
CITY HALL 3RD FLOOR
1400 FIFTH AVENUE SAN RAFAEL, CALIFORNIA**

**PARTICIPATE VIRTUALLY: <https://cityofsanrafael-org.zoom.us/j/8733635857>
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ID: 873 363 5857**

MEETING MINUTES

CALL TO ORDER AND ROLL CALL – 5:34

Members Present: Broadman, Friede, McWaters

Members Absent: Roth

Staff Present: Paul Navazio, Finance Director; Shawn Plate, Finance Manager; Claire Coleman, Senior Management Analyst; Catherine Quffa, Library and Recreation Director; Jill Tokutomi, Assistant Library and Recreation Director/City Librarian; Fabiola Guillen-Urfer, Facilities Project Manager

MINUTES

1. Approve regular meeting minutes from last meeting

Member Broadman moved, Member McWaters seconded, to approve the minutes of the September 7, 2023, meeting.

AYES:	Members:	Broadman, McWaters, Friede
NOES:	Members:	none
ABSENT:	Members:	Roth

Motion passed.

MEETING OPEN TO THE PUBLIC

2. Introductions / Awards / Recognitions / Presentations
None
3. Public Comment from the audience regarding items not listed on the agenda.
No members of the public provided public comment.

MATTERS BEFORE THE COMMISSION

If necessary to assure completion of the following items, the Chairperson may establish time limits for the presentations by individual speakers.

4. Presentation of Unaudited Financials from FY 2022-23 and Budget for FY 23-24

Director Navazio made brief remarks about staff's interest in supporting the Committee and identifying best ways to present information for the Committee's review.

Staff provided an overview of each of the four voter-approved tax measures under the Committee's oversight.

- General Questions
 - McWaters asked about audit process and expected variance from the current unaudited and expected audited results.
 - Friede requested to see variances between audited and unaudited financials presented at the next meeting.
 - Navazio noted that the Paramedic Tax is not included in the current VATOC oversight. Committee members expressed interest in adding it to the Committee's purview.
- Measure D – Library Parcel Tax
 - McWaters requested to see more personnel detail and information about which staff are paid for using Measure D funds
 - Friede asked about the use of \$390,000 for the Library in the Equipment line for the FY 23-24 budget. Staff noted several of the technology and supplies purchases planned and underway, including an automated materials handling system and mobile shelving units. Staff noted that the improvements would improve efficiency and increase staff's ability to focus on other programming and department needs.
 - Committee requested a reorganization of the detail exhibit to separate Measure C and Measure D funds, organize by object code, and clarify expense descriptions.
- Measure G – Cannabis Business Tax
 - McWaters asked about the SAFE team budget. Staff noted that the program uses the most restricted funds first, including grants and opioid settlement funds, before using Cannabis Tax funds. Staff noted the intention to use the full fund balance of the Measure G funds for the SAFE team program.
 - Friede and Broadman asked about the types and number of cannabis businesses in the City.
- Measure E – General Purpose and Essential Facilities Transactions and Use (Sales) Tax
 - Friede requested additional clarification of Measure E revenues, including total receipts and transfers from the General Fund to the Measure E fund. Friede also requested lifetime detail of Measure E.
 - Staff provided additional information and context for the different phases of Measure E, including construction of the Public Safety Center and construction and rehabilitation of fire stations. Staff noted current efforts to update the Facilities Master Plan for the second half of the term of the tax measure.
- Measure R – General Purpose Transactions and Use (Sales) Tax
 - Committee members had no comments or questions on Measure R.

McWaters moved to accept the report, and Broadman seconded. Motion passed 3-0.

STAFF COMMENTS

5. Schedule of upcoming meetings and events of interest

Staff discussed the timeline for the next meeting. Committee indicated interest in meeting in November to write annual report and review audited financials. Navazio noted upcoming interviews for the vacant Committee chair.

Staff also noted some changes in staffing for the Finance Department.

ADJOURNMENT – 6:38pm

NEXT MEETING

- Committee Meeting to Review Audited Financials for FY 2022-23 and Approve Annual Committee Report