

CITY OF SANTA ROSA  
CITY COUNCIL

TO: MAYOR AND CITY COUNCIL  
FROM: CHUCK MCBRIDE, CHIEF FINANCIAL OFFICER  
FINANCE DEPARTMENT  
SUBJECT: AMENDMENT TO THE MEASURE O IMPLEMENTATION PLAN  
FOR ALL PROGRAMS TO ALIGN WITH FISCAL YEAR 2019-20  
ADOPTED BUDGET

AGENDA ACTION: RESOLUTION

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RECOMMENDATION

It is recommended by the Finance, Police, Fire, Recreation and Parks Departments, the Office of Community Engagement and the Measure O Citizens' Oversight Committee that the Council, by Resolution, amend the Transaction and Use Tax Implementation Plan to adjust for Fiscal Year 2019-20 budget and forecasted budget amounts for all Measure O programs.

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EXECUTIVE SUMMARY

City staff is proposing changes to the Measure O Transaction and Use Tax Implementation Plan (Implementation Plan). Staff proposes to adjust the budget and forecasted budget for all Measure O programs to align with the Fiscal Year 2019-20 budget and budget assumptions. The plan was reviewed and approved by the Measure O Citizen Oversight Committee at the April 25, 2019 meeting.

BACKGROUND

Ordinance 3680 added Chapter 3-26 to the Santa Rosa City Code establishing a special transactions and use tax. The special tax measure, known as Measure O, increased sales tax by a quarter percent to fund specific Police, Fire, and Gang Prevention/Intervention programs, as set forth in the Ordinance.

An Implementation Plan was created on September 21, 2004, by Resolution No. 26069, which outlines the uses and purposes for which the special tax revenues may be used over time. The Implementation Plan has been revised several times since the original plan was adopted in 2004. In order to amend the Implementation Plan, the Ordinance requires six affirmative votes of the Council.

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On November 10, 2015, the City Council approved a new format for the Implementation Plan, consisting of current and forecast budget amounts for all Measure O programs. This new Implementation Plan forecasts Measure O program budgets through Fiscal Year 2024-25.

### PRIOR CITY COUNCIL REVIEW

The Council has amended the Implementation Plan multiple times since the initial plan was adopted in 2004.

### ANALYSIS

The Implementation Plan outlines Measure O program expenditures, including salaries, benefits, operational costs, and specific program line items. These costs are reflective of the Fiscal Year 2019-20 budget and are forecasted through Fiscal Year 2024-25. Because the program costs are tied to the budget, the forecast amounts are fluid depending on the changes in actual costs and assumptions from year to year, the Implementation Plan as a whole will need to be adjusted annually to reflect new budget and forecast amounts. While these changes are routine, they still represent a change to the Implementation Plan, and as such will need to be approved with six affirmative votes of the City Council.

On April 25, 2019, staff presented these changes to the Implementation Plan to the Measure O Citizen Oversight Committee. The Committee has reviewed and approved the proposed changes to the Implementation Plan for all programs and recommended the amended Implementation Plan be forwarded to the City Council for approval with a vote of 5-0-2.

### FISCAL IMPACT

The Implementation Plan has no fiscal impact to the General Fund. All adjustments required to reflect Fiscal Year 2019-20 budget have been included in the proposed Fiscal Year 2019-20 Operations and Maintenance budget, and future year forecasts are for informational purposes.

### ENVIRONMENTAL IMPACT

This action is exempt from the California Environmental Quality Act (CEQA) because it is not a project which has a potential for resulting in either a direct physical change in the environment, or a reasonably foreseeable indirect physical change in the environment, pursuant to CEQA Guideline section 15378.

### BOARD/COMMISSION/COMMITTEE REVIEW AND RECOMMENDATIONS

The proposed changes to the Implementation Plan were reviewed by the Measure O Citizen Oversight Committee on April 25, 2019. The Measure O Citizen Oversight

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Committee recommends the Council by Resolution amend the Implementation Plan.

NOTIFICATION

Not applicable

ATTACHMENTS

- Resolution/Exhibit A – Proposed Amended Implementation Plan

CONTACT

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