



# Annual Report on **MEASURE G**

Fiscal Year 2018/19  
July 1, 2018- June 30,19

Damien O'Bid - City Manager  
Angela Courter - Director of Administrative Services



# CITY OFFICIALS AND STAFF

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**Wendy Skillman, Vice Mayor**

**John C. Moore**

**Mark Landman**

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## Measure G Oversight Board

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**Michael Parish, Chief of Police**

**Angela Courter, Director of Admin Services**

**Noah Housh, Director of Community Development**

**Craig Scott, Director of Public Works/City Engineer**

**Lauren Berges, City Clerk**

**John Bakker, City Attorney**



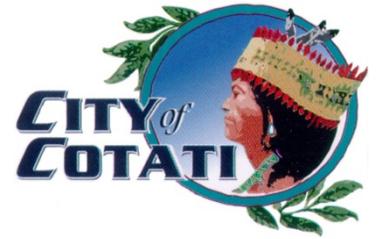
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# City of Cotati

Sonoma County, California



To: Measure G Oversight Committee  
Date: January 15, 2020

**SUBJECT: MEASURE G SUMMARY REPORT FOR FISCAL YEAR 2018/19**

Thanks to the voters of Cotati, Measure G stabilized the budget in Cotati and has enabled the City to continue to fund essential services such as preserving our local Police Department, bringing back Recreation Programs, and improving the level of maintenance at our City parks and City streets. The following summary report of Measure G revenue and expenditures reflects the details of the services and projects funded in part or in whole by Measure G. As this annual report demonstrates, Measure G plays a vital role in both preserving and improving basic services and allowing the City to leverage and bring in grant funds to improve City infrastructure for the benefit of Cotati residents.

In advance of the public budget workshops and budget adoption for Fiscal Year 2018/19, the City Council held a series of public strategic planning workshops. At a high level, the City Council focused on a series of strategic goals for Fiscal Year 2018/19, including:

1. Ensure long-term vitality for the City
2. Provide core services consistent with standard community service levels
3. Pursue opportunities to increase efficiencies of City operations
4. Community Engagement

Within each of the four goals were a series of objectives (the full list is attached to this letter). However, the end goals are to move the City to long term fiscal sustainability, including improved service delivery and infrastructure maintenance while simultaneously promoting an informed and engaged community. These goals and objectives are then implemented “on the ground” with a series of projects or initiatives (over and above the on-going operations), which are then included in the draft budget for further public discussion. In Fiscal Year 2018/19, the City was successful in implementing several priorities with revenue from Measure G, including:

1. Continued operation of a local Police Department, including continuing the traffic officer assignment and adding an additional police officer. Having a local police department has also opened new doors, including taking on Sonoma State University’s public safety dispatch, which is more cost effective, enhances communication and improves public safety for both communities. The additional funding under this arrangement has allowed the City to hire another full-time police officer and a part time dispatcher, further benefiting our community.
2. Continued ability to support core essential services by funding basic repairs, maintenance and utility costs in our parks, streets, and public buildings.

3. Continued higher maintenance levels in parks, streets and public buildings through the support of an additional public works maintenance worker, a civil engineer, and maintenance contracts at a higher level of service.
4. Continued building the Recreation Program with expanded programs and events to serve the community.
5. The City completed the design on the grant-driven East Cotati Avenue road reconstruction project as well as the 2019 streets improvement project, completed the City-wide lighting and 2018 L-Section paving project, as well as continued work towards other high-impact infrastructure improvements.
6. Continued the ongoing vehicle replacement program by replacing a police patrol vehicle.

Without Measure G, none of these service enhancements, key infrastructure projects, or Recreation Programs would be possible. With Measure G, 100% of the revenue stays in Cotati for the direct benefit of the community and can't be taken by the State for other uses.

Looking forward to the Fiscal Year 2019/20, the City has completed the construction on the grant-driven East Cotati Avenue road reconstruction project thanks to required local matching funds from Measure G, and has committed another \$2.5 million to road repaving and repair for the 2019 Streets Paving Project (Benson Lane, remainder of L-Section, East Cotati Avenue, and portions of Old Redwood Highway). Measure G allows the City to continue to invest in vital streets improvement projects in accordance with the 5 year Street Capital Improvement Program, as well as other high-impact infrastructure improvements, expanding Recreation Programs, and continuing the higher levels of maintenance at City parks, streets, and buildings.

Sincerely,

Damien O'Bid

City Manager

DO/do

# A VISION FOR COTATI

## *Quality of Life*

To preserve Cotati's rural heritage and small-town atmosphere while ensuring that new development reinforces both the quality and economic vitality of the community. To maintain Cotati's urban growth boundaries.

## *Economic Development*

To provide a climate that promotes existing businesses and encourages new businesses to locate in our community.

## *Financial Stability*

To become a self-reliant community with a sound economic base. To have a balanced city budget that prudently manages the City's financial resources and provides for appropriate reserves.

## *Community Safety*

To protect the health and well-being of the community by partnering with our citizens to provide a safe and secure environment.

## *Infrastructure*

To provide adequate streets, sidewalks, sewer and water systems, parks, bike paths, and public buildings and ensure that they are maintained at the highest possible level.

## *City Beautification*

To enhance City gateways and remove blighted conditions. To encourage development which reflects the City's commitment to quality design, preservation of trees, and generous use of landscaping.

## *Environmental Concerns*

To work with developers and citizens to incorporate environmentally friendly materials and green building techniques in all new construction as well as renovation projects. To continue to encourage the community to reduce, reuse and recycle.

## *Citizen Participation*

To encourage citizens to become actively involved in the decision-making process and serve on city boards and commissions. To include the participation of volunteers in our community festivals and events.

# GET TO KNOW YOUR MEASURE G

## **WHY DID THE CITY COUNCIL PLACE MEASURE G ON THE BALLOT IN 2014?**

In response to the severe economic recession and the State redistribution of funding through the Redevelopment Dissolution, the City aggressively cut expenses, including a 28% reduction in staffing, elimination of the Recreation Department, voluntary staff salary cut of 14%, cut back or elimination of all contract services, and a general 11% reduction in General Fund expenditures. At that time, the City also was a leader in the state in establishing a new benefit and pension tier for new employees, to reduce future expenses.

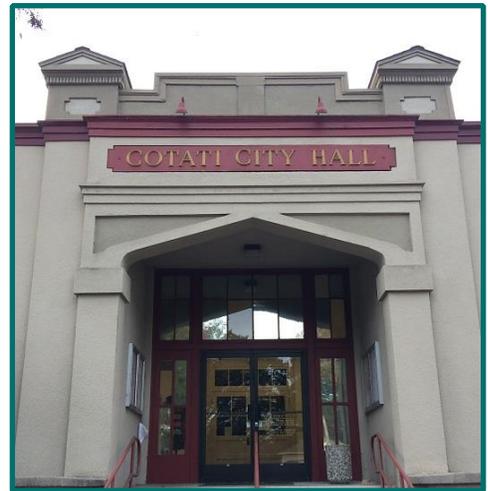


In addition to the cuts in expenses, in 2009 the voters of Cotati also approved Measure A, a ½-cent sales tax for 5 years to maintain basic City services through the recession. Even with the additional revenue from Measure A and the City cuts in expenses, the unexpected loss of funding as a result of the State dissolution of Redevelopment, coupled with a much slower than expected economic recovery,

resulted in the City being able to only maintain basic services with no capacity for non-emergency projects. As Measure A was nearing its expiration, the City was again facing the possibility of losing our locally controlled Police Department, and the very viability to continue as a city separate from Rohnert Park or the County was a deep concern.

In response, the City Council declared a State of Emergency on February 11, 2014, putting Measure G on the ballot. On June 3, 2014, the voters of Cotati passed Measure G, the *Cotati Essential City Services Measure*.

At the time Measure G was placed on the ballot, the State had taken hundreds of thousands of dollars in funds from Cotati's budget, which directly affected the General Fund. The General Fund supports all the basic functions of a city including police services, road maintenance, park maintenance, and other essential city services. Just like most cities in California, the economic downturn and declining property values dramatically reduced sales tax and property tax revenues in Cotati.



## **HOW IS MEASURE G DIFFERENT FROM MEASURE A?**

In 2010, Cotati voters approved Measure A, which was a temporary ½-cent sales tax for five years. Measure G is a temporary 1-cent sales tax for 9 years that superseded Measure A and replaced it. Measure G will expire in 2023.

**HOW MUCH DOES A 1-CENT INCREASE IN THE SALES TAX COST ME?**

A 1-cent increase in the sales tax adds \$1 on a \$100 purchase. Purchases such as food and medicine are exempted from the sales tax. Some of the largest sales tax sources in Cotati such as Lowes, Oliver’s Market and our gas stations, collect a significant portion of their sales taxes from visitors to Cotati, which benefits our residents and the visitors who use the City services and infrastructure. The revenue from Measure G is used to protect the essential services Cotati residents rely on and assist in the implementation of key improvements desired by the community.

**DO FUNDS FROM MEASURE G STAY IN COTATI?**

Yes. Measure G funds stay local and ensure that this local funding source cannot be taken by the State and can only be spent for Cotati and its residents.

**WHAT DOES THIS LOCAL SOURCE OF FUNDING PROVIDE FOR COTATI?**

The City of Cotati uses the funds from Measure G to maintain essential City services for our community. Essential City services include the core services needed to run a City, including improved community services, preserving our local police department, recreational opportunities, and maintenance of public infrastructure, including streets and pothole repair. With the additional public safety funding, it also increases the number of officers on duty and helps maintain crime prevention and investigation services. Measure G can also be used to leverage grant funds and key infrastructure projects such as street maintenance, storm drain maintenance, and improvements to parks and other City facilities.



**Cotati Police Department**

**WHAT OVERSIGHT PROVISIONS ARE IN PLACE?**

The City has established an independent Citizens’ Oversight Committee that meets annually to review expenditures for Measure G and help make sure that every penny supports voter-approved priorities. This committee is an advisory body comprised of five members that are appointed by the City Council in a public process. Their involvement will help ensure that funds will continue to be spent responsibly on services provided by the City for purposes that benefit the citizens of Cotati.

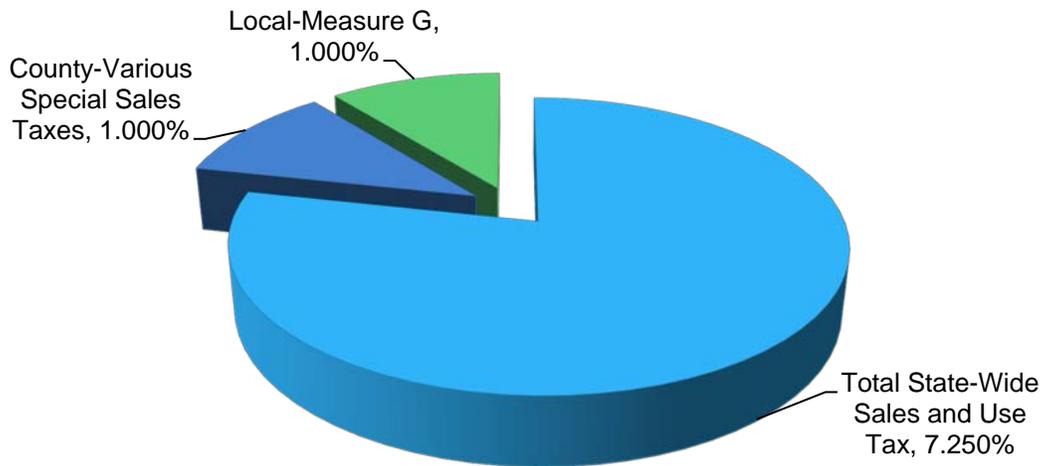
**WHAT MAKES UP THE TOTAL SALES TAX RATE?**

As of June 30, 2019, the total sales tax rate in Cotati was 9.25% and is broken down as follows:

<b>California Sales and Use Tax Rates</b>	
State	6.00%
County Transportation Funds	0.25%
Local-City of Cotati (Bradley Burns)	1.00%
<b>Total State-Wide Sales and Use Tax Rate</b>	<b>7.25%</b>
County (SMART, Open Space, Measure M Streets, Measure M Parks, and Measure Y)*	1.00%
Measure G	1.00%
<b>Total Sales Tax Rate in Cotati</b>	<b>9.25%</b>

\*Sonoma Marin Area Rail Transit [SMART] Measure Q (0.25%), the Agricultural Preservation and Open Space District Measure F (0.25%), Sonoma County Transportation Authority Measure M (0.25%), and Sonoma County Public Library Measure Y (0.125%) and Sonoma County Parks Measure M (0.125%) are countywide measures.

**Breakdown of Cotati Sales Tax Rate**



# MEASURE G CUMULATIVE FUNDING OF PROGRAMS

## Streets, Sidewalk and Stormdrain Program



10%

## Public Safety Program



35%

6%

## Recreation Program



## Park & Landscape Program



7%

8%

## Public Building Program



## Capital Improvement Projects

33%



# FY 2018/19

## SUMMARY OF PUBLIC BENEFIT

Revenue generated by Measure G began coming into the City in October 2014. In 2018-2019 the City received \$2,557,335 in Measure G funding. The passage of Measure G has stabilized the City budget and allowed the City to continue to deliver on the expectation and desires of the community. This includes enhanced services in public safety and infrastructure maintenance, as well as bringing back Recreation Programming, and is the reason the City can make significant investments in streets repaving, lighting, and park improvements.

### **PUBLIC SAFETY**

Without a positive sense of public safety in our community, it can be difficult to bring in new business or families. Measure G has enabled the City to preserve our own Police Department by funding core operations and enabling key improvements to public safety, including hiring a new full-time police officer and adding a traffic officer assignment starting in FY 2014/15. The City also added a Police Services Aide and a full-time dispatcher, as well as continuing to fund ongoing departmental operations. Maintaining the local police department also opened the opportunity to provide emergency dispatch services to Sonoma State University. The revenue from this shared services agreement has also allowed the hiring and continuation of an additional police officer and a part time dispatcher since FY 2017/18.

Other elements of the public safety program are intended to improve community safety. This includes things such as street safety and lighting projects.

The City Council's primary focus during FY 2018/19 was to continue to improve the overall level of public safety services in the City. The following is a summary of Measure G expenditures under the Public Safety Program:

1. The City continued to fund ongoing operations to preserve our local Police Department.
2. Purchase of new replacement police vehicle.
3. Continued investments in traffic safety with the 3-way stop installation at La Plaza and E. Sierra to reduce the speed of traffic bypassing the Old Redwood Highway/East Cotati Avenue traffic signal.



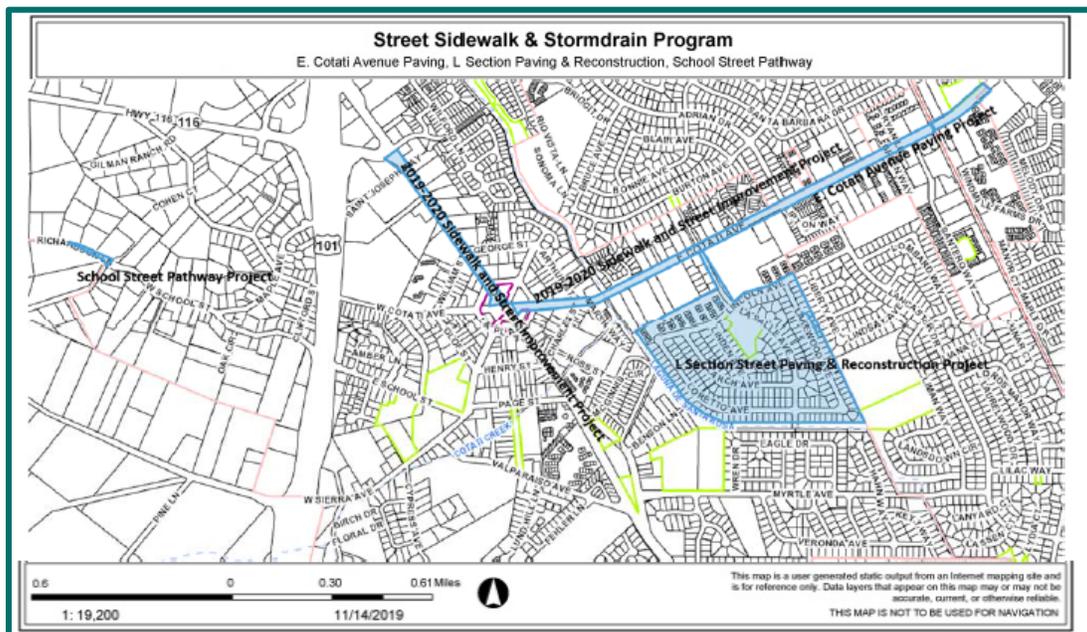
## **STREET, SIDEWALK, AND STORM DRAINAGE**

The community expects and depends on well-maintained city streets, streetlights, traffic signals, sidewalks and storm drains. Well-maintained roadways are safer and improve the visual appeal of our city. It is critical to be able to leverage available grants to bring in additional funds to benefit our community. In addition, to save money in the long run, it is critical to fund road maintenance early to prevent expensive repairs and reconstruction of our streets later.

The City Council's primary focus during FY 2018/19 was to complete outstanding projects while continuing to invest in new improvements, all of which benefit the City with improved levels of maintenance in the streets, sidewalks and storm drain systems. In any given fiscal year, construction projects will often carry across fiscal years, as the June 30 fiscal year end is in the middle of the construction season. Therefore, it is expected that each year the ratio of services and capital projects/equipment will fluctuate with the timing of project construction.

The following is a summary of Measure G expenditures under the Street, Sidewalk, and Storm Drain Program:

1. Continued funding of ongoing and improved services, including the full-time civil engineer and continuing enhanced traffic signal, streetlight and roadway landscape maintenance.
2. Design and preconstruction work was completed for the sidewalk and streets improvement plans for the East Cotati Avenue Paving Project which went into construction in the summer of 2019, shortly after the end of FY 2018/19.
3. Development of a formal five-year capital improvement plan for streets to be incorporated into a Citywide capital improvement plan.
4. Design of the School Street Pathway on Richardson Lane to provide a safe pathway for children to walk to and from school at Thomas Page Academy. Measure G funds allow the City to leverage significant grant funds to partially offset the project costs.
5. Completed construction of the first phase of the L-Section street paving and reconstruction project as well as the design and preconstruction for the second phase which went into construction in the summer of 2019, shortly after the end of FY 2018/19.
6. As required under a new State storm water permit, the City performed an analysis of trash impacts to our storm water system and initiated a trash implementation plan.

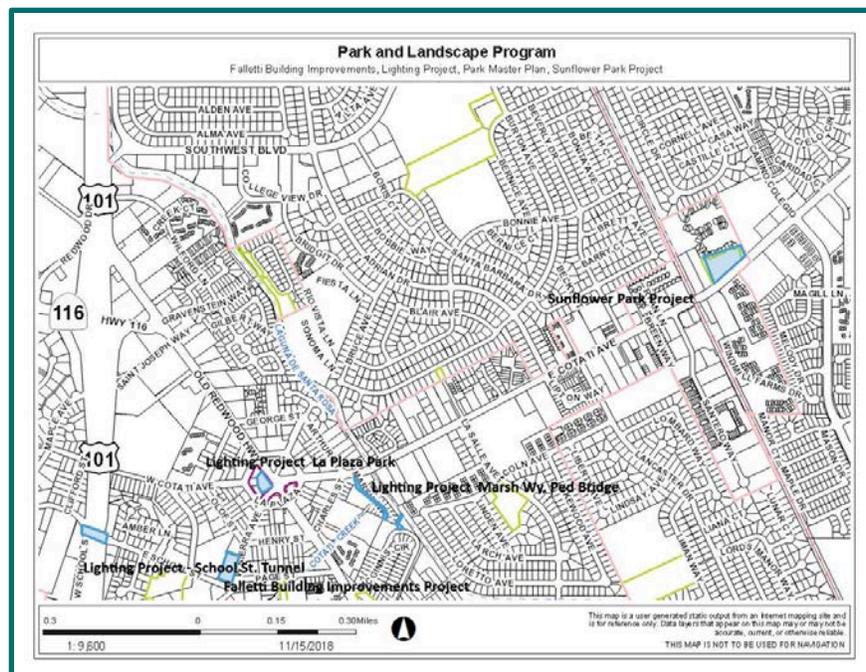
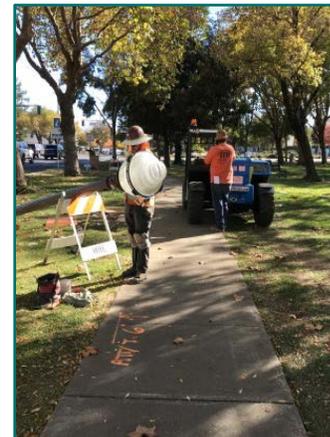


## PARKS AND LANDSCAPING

The City operates and maintains many public parks, including La Plaza Park, Falletti Park, Draper Park, Kotate Park, Sunflower Park, Delano Park, Putnam Park, Mini Park, and the Santero Way Park. Parks provide key recreational opportunities for our residents, are local landmarks, and provide a venue for numerous community events.

The City Council's focus during FY 2018/19 was to continue to improve the overall level of maintenance; improve existing facilities; and add high impact/low-cost safety improvements and amenities. The following is a summary of Measure G expenditures under the Park/Landscape Program:

1. Funded ongoing operations, including the cost of a full-time maintenance worker.
2. Completed construction of the Citywide Lighting Project in order to provide safety lighting to La Plaza Park, as well as key pedestrian connections at the School Street tunnel, Marsh pathway, and McGinnis pathway.
3. Continued public workshops and drafting the Parks Master Plan, which will be incorporated to the Citywide 5-year capital improvement plan.
4. Removal of two diseased and unsafe pine trees at Sunflower Park

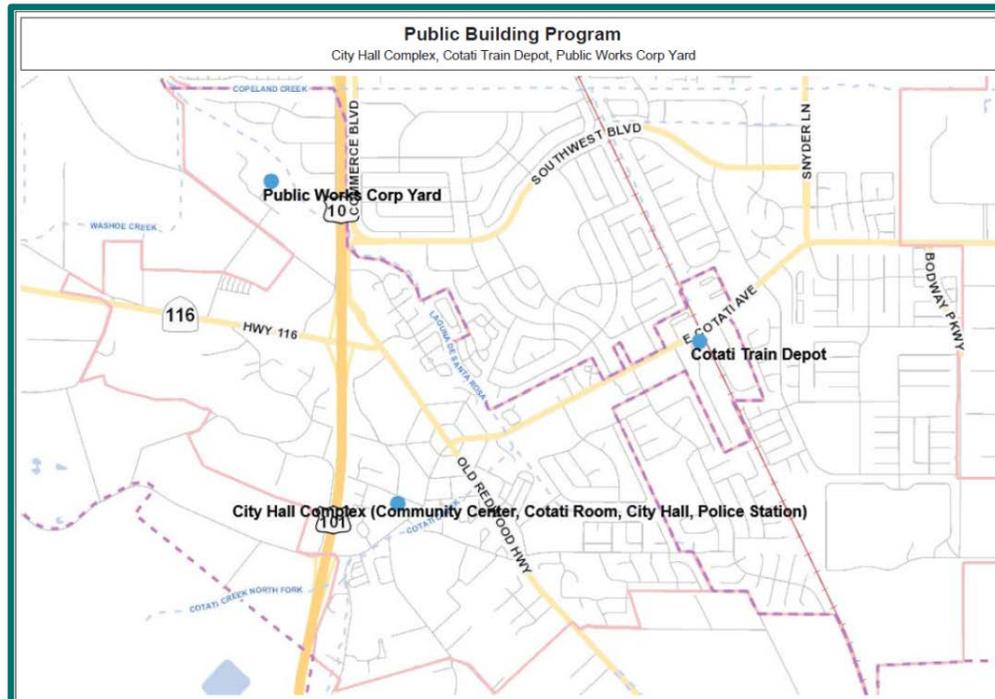


## **PUBLIC BUILDING**

The City operates and maintains several public buildings to conduct public meetings and provide core services to the community, including City Hall, Ray Miller Community Center and Cotati Room, Public Works Corporation Yard, Police Department and the Cotati Train Depot.

The City Council's primary focus during FY 2018/19 was to continue to improve the overall level of maintenance of the City Buildings. The following is a summary of Measure G expenditures under the Public Building Program:

1. Funded ongoing building operational costs.
2. Continued to fund building official inspection services and code enforcement.
3. Funded maintenance and repairs of building equipment.
4. Replaced non-functioning HVAC system for a large part of City Hall.



## RECREATION

During the recession and the ensuing budget cuts, the City's Recreation Programs were eliminated. Since then, it has been a goal of the City Council to bring back the Recreation Department once the City was financially able to support this program. The Recreation Department includes a variety of classes, workshops, camps and events for all ages, as well as management of city facilities and parks for public use. The Recreation Department provides an opportunity to bring the public together for positive, healthy activities and provide a sense of community. The following is a summary of Measure G expenditures under Recreation for FY 2018/19:

1. Funded full-time Recreation Manager, Recreation and Facilities Coordinator as well as seasonal employment for up to six part-time camp staff to assist with special recreation programs and ran a counselor-in-training (CIT) program.
2. Produced a completely redesigned activity guide in for both the Spring/Summer and Fall/Winter
3. Funded all services and supplies needed to support the growing programs. In Fiscal Year 2018/19, the following is a summary of Recreation programming and events:
  - a. Sweethearts Fairytale Dance
  - b. Bunny Brunch & Egg Hunt
  - c. Kids Day Event
  - d. Movie in the Park Nights (June, July, National Night Out, August, & Sept.)
  - e. Summer Camp Cotati
  - f. Staffed Free Children's Summer Lunch Program in La Plaza Park
  - g. City Hall-oween
  - h. Thanksgiving Break Camp
  - i. Holiday Tree Lighting
  - j. Breakfast with Santa
  - k. Winter Break Camp
  - l. Community Yard Sale
  - m. Spring Break Camp
  - n. Trips & Tours
  - o. Seven contracted camps including several Farmster Camp Programs at Falletti Ranch
  - p. Nine contracted recreation classes



**SUMMARY**

In FY 2018/19, the City undertook a total of \$1,611,935 in ongoing and improved services and \$932,730 in capital improvements and equipment. During this fiscal year, the focus was on continued preparation for large capital projects for construction, as well as completion of key projects which started during Fiscal Year 2017/18. The City is proud of the safety improvements made with the Citywide Lighting Project as well as the streets improvements made throughout the 2018 Street Paving Project (paving much of the L-Section). The City looks forward to using Measure G to continue to provide many more critical infrastructure projects as well as improved services delivery to our citizens.

Measure G continues to be critical for funding essential city services and infrastructure projects. Additionally, the City is actively working to promote economic development within Cotati to expand and diversify the tax base to provide more long-term revenue stability. The combination of dedicated local revenue from Measure G and a growing local economy provide the local revenue to deliver the services and infrastructure that the citizens of Cotati desire.

**City Hall-oween**



**Street Improvements**

# INCEPTION TO DATE SUMMARY OF MEASURE G PUBLIC BENEFIT

## PUBLIC SAFETY

### **2014/15**

- The City preserved our local Police Department by funding ongoing operations.
- One new sworn police officer was added to improve our patrol coverage.
- The motorcycle officer position was brought back for traffic enforcement and safer streets.
- The City purchased two police vehicles, including the K-9 vehicle, to replace old vehicles at the end of their service life.
- The City added a full time building official for building inspections and code compliance. (This position cost was moved to the Public Building Program in FY 2015/16).

### **2015/16**

- The City continued to fund ongoing operations to preserve our local Police Department.
- The City replaced emergency power backup systems for the 911 emergency dispatch.

### **2016/17**

- The City continued to fund ongoing operations to preserve our local Police Department.
- Hiring of new Police Service Aide, Police Officer, and Dispatcher.
- City capital improvements to streetlights and traffic safety signs.

### **2017/18**

- The City continued to fund ongoing operations to preserve our local Police Department.
- Purchase of new police vehicle.
- Continued investments in City capital improvements to streetlights and traffic safety signs.

### **2018/19**

- The City continued to fund ongoing operations to preserve our local Police Department.
- Purchase of new replacement police vehicle.
- Continued investments in traffic safety with the 3-way stop installation at La Plaza and E. Sierra to reduce the speed of traffic bypassing the Old Redwood Highway/East Cotati Avenue traffic signal.

## STREET, SIDEWALK, AND STORM DRAINAGE

### **2014/15**

- Funded ongoing and improved services, such as improved traffic signal and roadway landscape maintenance.
- Injected a significant amount of funding into local road repair and maintenance to avoid much higher repair costs in the future.
- Initiated design on re-paving of Old Redwood Highway through the old downtown. This local funding enables the City to leverage a \$250,000 federal grant.
- Completed the design of the downtown Old Redwood Highway project to improve the appearance of the City's primary entrance, including key safety improvements. This local funding enabled the City to leverage a \$1.1M federal grant.
- Repaired and stabilized West Sierra Avenue at Water Road, where Cotati Creek had begun undercutting and compromising the roadway.

## **STREET, SIDEWALK, AND STORM DRAINAGE, continued:**

### **2015/16**

- Funded ongoing and improved services, such as improved traffic signal and roadway landscape maintenance.
- Measure G enabled the City to leverage a \$250,000 federal grant to repave Old Redwood Highway between La Plaza Park and Page Street.
- Began construction of the Downtown Revitalization Project to improve the appearance of the City's primary entrance, including key safety improvements, pedestrian plazas, sidewalk, street trees, lights and street furnishings. This local funding enabled the City to leverage a \$1.1M federal grant.

### **2016/17**

- Continued funding of ongoing and improved services, such as improved traffic signal and roadway landscape maintenance.
- Completed repaving of Old Redwood Highway Project between La Plaza and Page Street.
- Finalized Downtown Revitalization Project at the Northern Gateway.
- Continued sidewalk and streets improvements including leveraging CDBG Grants for ADA improvements.

### **2017/18**

- Continued funding of ongoing and improved services, including the full-time civil engineer and continuing enhanced traffic signal and roadway landscape maintenance.
- Finalized Cator Field sidewalk and streets improvements including leveraging CDBG Grants for ADA improvements.
- Continued work on sidewalk and streets improvement plans for the East Cotati Avenue Paving Project, the School Street Pathway on Richardson Lane; allowing the City to leverage significant grant funds for project costs.
- Completed design plans for the first phase of the L-Section street paving and reconstruction project, which went into construction shortly after the end of this reporting fiscal year.
- Funded the purchase of an all-electric vehicle to be used for City business and help the City continue to reduce greenhouse gas emissions.

### **2018/19**

- Continued funding of ongoing and improved services, including the full-time civil engineer and continuing enhanced traffic signal, streetlight and roadway landscape maintenance.
- Design and preconstruction work was completed for the sidewalk and streets improvement plans for the East Cotati Avenue Paving Project which went into construction in the summer of 2019, shortly after the end of FY 2018/19.
- Development of a formal five-year capital improvement plan for streets to be incorporated into a City-wide capital improvement plan.
- Design of the School Street Pathway on Richardson Lane to provide a safe pathway for children to walk to and from school at Thomas Page Academy. Measure G funds allow the City to leverage significant grant funds to partially offset the project costs.
- Completed construction of the first phase of the L-Section street paving and reconstruction project as well as the design and preconstruction for the second phase which went into construction in the summer of 2019, shortly after the end of FY 2018/19.
- As required under a new State storm water permit, the City performed an analysis on trash impacts to our storm water system and initiated a trash implementation plan

## PARK AND LANDSCAPING

### **2014/15**

- Funded ongoing park & landscape maintenance, including doubling the level of maintenance at our parks.
- Re-surfaced the basketball courts at Cator Field Park..
- Installed new drinking water fountains at La Plaza Park and Putnam Park.
- Replaced bollard lights at Draper Park to improve pathway lighting and safety.

### **2015/16**

- In FY 2014/15, the City Council doubled the level of maintenance at our parks and continued this ongoing park and landscape maintenance at all parks within the city for Fiscal Year 2015/16.
- Hired an additional full-time maintenance worker to support the ongoing maintenance and park improvement efforts.
- Funded design efforts for the improvements at Veronda-Falletti Ranch, allowing the project to go into construction.

### **2016/17**

- Funded ongoing operations including the cost of a full-time maintenance worker.
- Funded ongoing park improvements at Veronda-Falletti Ranch as well as landscaping and access improvements at Cator Field, Myrtle Ave., Sunflower Park tennis courts, and upgraded fencing at the Train Depot.

### **2017/18**

- Funded ongoing operations, including the cost of a full-time maintenance worker.
- Finalized improvements at the Sunflower Park tennis courts.
- Awarded construction of the Citywide Lighting Project.
- Continued Park Master Plan and design plans for the Veronda-Falletti Ranch farmhouse.

### **2018/19**

- Funded ongoing operations, including the cost of a full-time maintenance worker.
- Completed construction of the Citywide Lighting Project in order to provide safety lighting to La Plaza Park, as well as key pedestrian connections at the School Street tunnel, Marsh pathway, and McGinnis pathway.
- Continued public workshops and drafting the Parks Master Plan, which will be incorporated to the Citywide 5-year capital improvement plan.
- Removal of two diseased and unsafe pine trees at Sunflower Park

## PUBLIC BUILDING

### **2014/15**

- Funded ongoing building operational costs.
- Finished construction of the new Cotati Train Depot, creating a new gateway into Cotati with the start of SMART service in 2016. This local funding enabled the City to leverage a \$1.7 million federal grant.

### **2015/16**

- Funded ongoing building operational costs.
- Maintenance and repairs of building equipment.

### **2016/17**

- Funded ongoing building operational costs including the hiring of a full-time civil engineer.
- Maintenance and repairs of building equipment.

### **2017/18**

- Funded ongoing building operational costs.
- Continued to fund building official and inspection services.
- Funded maintenance and repairs of building equipment.
- Partially funded the remodel of the Planning/Engineering departmental offices within City Hall, to improve workflow and provide better customer service.

### **2018/19**

- Funded ongoing building operational costs.
- Continued to fund building official inspection services and code enforcement.
- Funded maintenance and repairs of building equipment.
- Replaced non-functioning HVAC system for a large part of City Hall.

## RECREATION

### **2015/16**

- Hired a full-time Recreation and Facilities Coordinator in December 2015.
- Funded services and supplies needed to start up and rapidly grow the Recreation Program and fund ongoing operations.

### **2016/17**

- Funded full-time Recreation and Facilities Coordinator as well as hired three part-time interns to assist with special recreation programs.
- Funded all services and supplies needed to support the growing programs.

### **2017/18**

- Funded full-time Recreation Manager, added Recreation and Facilities Coordinator to continue to expand programming, as well as hired three part-time camp staff to assist with special recreation programs and ran a counselor-in-training (CIT) program.
- Funded all services and supplies needed to support the growing programs.

### **2018/19**

- Funded full-time Recreation Manager, Recreation and Facilities Coordinator as well as seasonal employment for up to six part-time camp staff to assist with special recreation programs and ran a counselor-in-training (CIT) program.
- Produced a completely redesigned activity guide in for both the Spring/Summer and Fall/Winter
- Funded all services and supplies needed to support the growing programs. In Fiscal Year 2018/19, the following is a summary of Recreation programming and events:
  - Sweethearts Fairytale Dance
  - Bunny Brunch & Egg Hunt
  - Kids Day Event
  - Movie in the Park Nights (June, July, National Night Out, August, & Sept.)
  - Summer Camp Cotati
  - Staffed Free Children's Summer Lunch Program in La Plaza Park
  - City Hall-oween
  - Thanksgiving Break Camp
  - Holiday Tree Lighting
  - Breakfast with Santa
  - Winter Break Camp
  - Community Yard Sale
  - Spring Break Camp
  - Trips & Tours
  - Seven contracted camps including several Farmster Camp Programs at Falletti Ranch
  - Nine contracted recreation classes



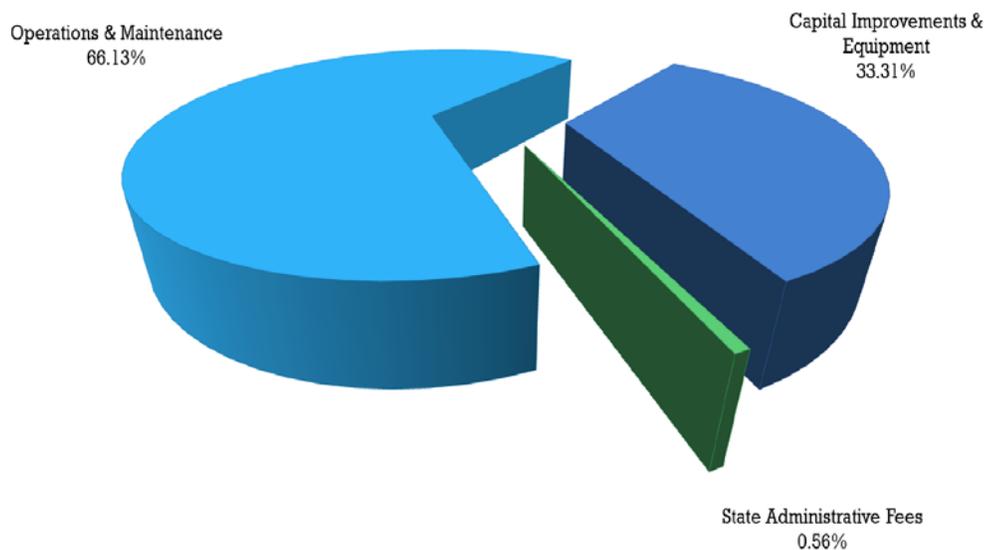
# Measure G Financial Summary



## Inception to Date Essential Services & Improvements Summary

	FY 2014/2015	FY 2015/2016	FY 2016/2017	FY 2017/2018	FY 2018/2019	Combined FY	Cumulative Percentage Usage
<b>GROSS MEASURE G REVENUE</b>	\$ 1,344,594	\$ 1,991,285	\$ 2,120,557	\$ 2,148,886	\$ 2,557,335	\$ 10,162,657	100.00%
Less: State Administration Fees Expense	(4,650)	(12,900)	(14,230)	(12,550)	(12,670)	(57,000)	0.56%
<b>NET TOTAL REVENUES</b>	\$ 1,339,944	\$ 1,978,385	\$ 2,106,327	\$ 2,136,336	\$ 2,544,665	\$ 10,105,657	99.44%
<b>Street, Sidewalk, and Stormdrain Program</b>	\$ 492,860	\$ 855,352	\$ 754,349	\$ 566,980	\$ 834,890	\$ 3,504,431	34.48%
Operations & Maintenance	144,415	121,663	152,067	324,765	262,772	1,005,683	9.90%
Capital Improvements & Equipment	348,445	733,689	602,282	242,215	572,118	2,498,749	24.59%
<b>Public Safety Program</b>	\$ 559,443	\$ 685,633	\$ 729,034	\$ 952,363	\$ 784,420	\$ 3,710,894	36.51%
Operations & Maintenance	518,426	641,610	717,556	896,550	740,094	3,514,236	34.58%
Capital Improvements & Equipment	41,017	44,023	11,478	55,813	44,326	196,657	1.94%
<b>Recreation Program</b>	\$ -	\$ 52,487	\$ 123,773	\$ 187,557	\$ 256,079	\$ 619,896	6.10%
Operations & Maintenance	-	52,487	123,773	187,557	256,079	619,896	6.10%
Capital Improvements & Equipment	-	-	-	-	-	-	0.00%
<b>Park/Landscape Program</b>	\$ 118,283	\$ 161,271	\$ 258,347	\$ 232,637	\$ 438,921	\$ 1,209,458	11.90%
Operations & Maintenance	87,260	164,327	156,526	183,399	161,395	752,907	7.41%
Capital Improvements & Equipment	31,023	6,944	101,821	49,238	277,526	466,552	4.59%
<b>Public Building Program</b>	\$ 169,358	\$ 213,642	\$ 240,824	\$ 196,799	\$ 230,355	\$ 1,050,978	10.34%
Operations & Maintenance	80,998	185,963	222,863	146,481	191,594	827,899	8.15%
Capital Improvements & Equipment	88,360	27,679	17,961	50,318	38,761	223,079	2.20%
<b>TOTAL EXPENSES</b>	\$ 1,344,594	\$ 1,991,285	\$ 2,120,557	\$ 2,148,886	\$ 2,557,335	\$ 10,162,657	100.00%
Operations & Maintenance	831,099	1,166,050	1,372,785	1,738,752	1,611,935	6,720,621	66.13%
Capital Improvements & Equipment	508,845	812,335	733,542	397,584	932,730	3,385,036	33.31%
State Administrative Fees	4,650	12,900	14,230	12,550	12,670	57,000	0.56%

### Measure G - Inception To Date Expenditure Uses



**MEASURE G SALES TAX  
REVENUE AND EXPENSES  
FY 2018/19**

	Measure G	% of Measure G*
<b>NET TOTAL MEASURE G REVENUE</b>	<b>\$ 2,544,665</b>	<b>100.0%</b>
<b>OPERATIONS AND MAINTENANCE EXPENSE DETAIL</b>		
<b>Street, Sidewalk, and Stormdrain Program</b>		
Materials & Supplies	12,767	0.5%
Contract Services	119,245	4.7%
Utilities	49,759	2.0%
Repairs & Maintenance	18,130	0.7%
Salaries and Benefits	62,872	2.5%
<b>Subtotal</b>	<b>\$ 262,772</b>	<b>10.3%</b>
<b>Public Safety Program</b>		
Materials & Supplies	12,221	0.5%
Contract Services	203,035	8.0%
Utilities	37,375	1.5%
Repairs & Maintenance	39,909	1.6%
Salaries and Benefits	447,554	17.6%
<b>Subtotal</b>	<b>\$ 740,094</b>	<b>29.1%</b>
<b>Recreation Program</b>		
Salaries and Benefits	175,904	6.9%
Recreation Programs Expense	80,175	3.2%
<b>Subtotal</b>	<b>\$ 256,079</b>	<b>10.1%</b>
<b>Park/Landscape Program</b>		
Materials & Supplies	6,507	0.3%
Contract Services	39,866	1.6%
Utilities	43,375	1.7%
Repairs & Maintenance	6,318	0.2%
Salaries and Benefits	65,329	2.6%
<b>Subtotal</b>	<b>\$ 161,395</b>	<b>6.3%</b>
<b>Public Building Program</b>		
Materials & Supplies	4,620	0.2%
Contract Services	165,229	6.5%
Utilities	20,120	0.8%
Repairs & Maintenance	1,626	0.1%
Salaries and Benefits	-	0.0%
<b>Subtotal</b>	<b>\$ 191,594</b>	<b>7.5%</b>
<b>Total Operations and Maintenance Expenses</b>	<b>\$ 1,611,935</b>	<b>63.3%</b>

\* Percentages rounded to the nearest .1%.

**MEASURE G SALES TAX  
REVENUE AND EXPENSES  
FY 2018/19**

Measure G	% of Measure G*
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**CAPITAL IMPROVEMENTS AND EQUIPMENT EXPENSE DETAIL**

**Street, Sidewalk, and Stormdrain Improvements**

E. Cotati Avenue Paving Project	73,770	2.9%
Richardson Lane - School Street Pathway	35,625	1.4%
L Section Street Paving and Reconstruction Project	462,722	18.2%
<b>SubTotal</b>	<b>\$ 572,118</b>	<b>22.5%</b>

**Public Safety Improvements**

Equipment, Furniture, Vehicle & Tools	42,939	1.7%
Citywide Traffic Safety - New 3-Way Stop	1,387	0.1%
<b>SubTotal</b>	<b>\$ 44,326</b>	<b>1.7%</b>

**Park/Landscape Improvements**

Park Master Planning	16,297	0.6%
Citywide Lighting Project	261,229	10.3%
<b>SubTotal</b>	<b>\$ 277,526</b>	<b>10.9%</b>

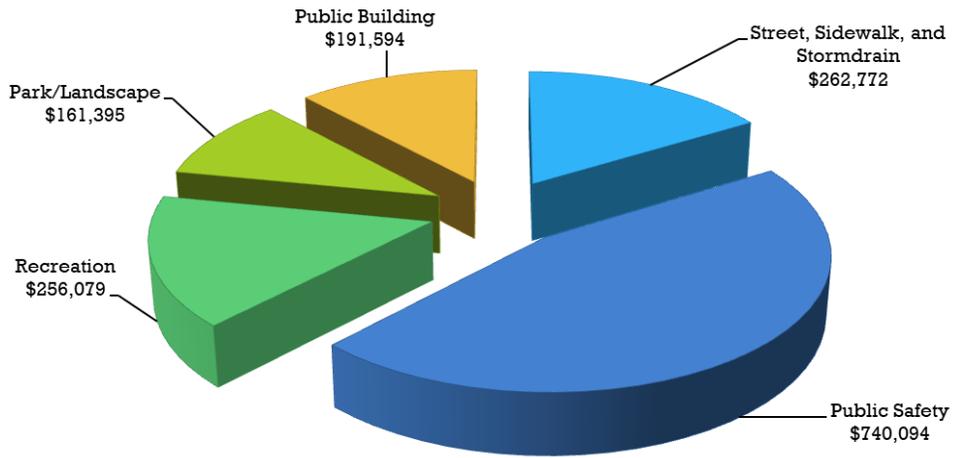
**Public Building Improvements**

Civic Center Misc	10,193	0.4%
City Hall HVAC	28,568	1.1%
<b>SubTotal</b>	<b>\$ 38,761</b>	<b>1.5%</b>

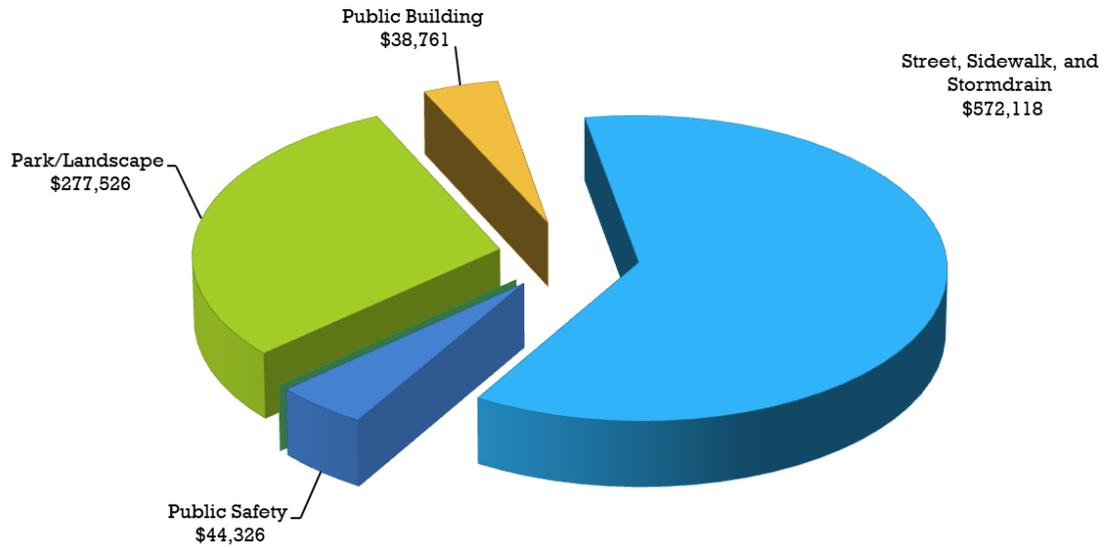
<b>Total CIP and Equipment Expenses</b>	<b>\$ 932,730</b>	<b>36.7%</b>
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*Percentages rounded to the nearest .1%.*

## Operations and Maintenance Expenditure Detail



## Capital Improvement and Equipment Expenditure Detail



STATEMENT OF REVENUE AND USES  
FOR THE FISCAL YEAR ENDING  
JUNE 30, 2019

The following statements are developed for presentation within the audited financial statement for the City of Cotati for the Fiscal year ending June 30, 2019. Audit fieldwork was completed October 18, 2019 and the Comprehensive Annual Financial Report was presented for final approval by the City Council on January 14, 2020.

To the best of our knowledge there are no anticipated audit adjustments or findings as it pertains to the proper presentation of the Statement of Measure G Revenues and Uses.

For more information about the City's historical financial activities, you can view the City's audited basic financial statements at City Hall or online at:

[-http://www.cotaticity.org/city\\_hall/departments/administrative\\_services\\_finance\\_water\\_billing](http://www.cotaticity.org/city_hall/departments/administrative_services_finance_water_billing)

**CITY OF COTATI**  
**Schedule of Measure G Revenue and Uses**  
**Fiscal Year Ended June 30, 2019**

<b>Revenues:</b>	
Measure G revenues	<u>\$ 2,557,335</u>
 Total Measure G revenue	 <u>\$ 2,557,335</u>
 <b>Use:</b>	
Operations and maintenance:	
Street, sidewalk and storm drain program	262,772
Public safety program	740,094
Recreation program	256,079
Park and landscape program	161,395
Public building program	191,594
Capital improvements and equipment	
Street, sidewalk and storm drain program	572,118
Public safety program	44,326
Park and landscape program	277,526
Public building program	38,761
State administrative fees	<u>12,670</u>
 Total Measure G uses	 <u><u>\$ 2,557,335</u></u>

# MEASURE G VOTER PAMPHLET

As Approved June 2014

**VOTER'S PAMPHLET**  
**MEASURES, ANALYSES AND ARGUMENTS**

(whichever is applicable to your ballot)

Arguments in support of, or in opposition to, the proposed laws are the opinions of the authors.

**CITY OF COTATI**  
**MEASURE G**

**G** **Cotati Essential City Services Measure.** To maintain Cotati as a viable, independent, financially stable City, address State takeaways, prevent potential Police Department elimination/permanent service cuts, and maintain law enforcement staffing levels and other City services, including domestic violence response, street paving, and pothole repair, shall the City of Cotati extend its existing Measure A sales tax and set the rate at 1¢ for nine years, with independent citizens' oversight, annual audits, and no money for Sacramento?

**CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE G**

The City Council of the City of Cotati placed Measure G on the ballot to ask the City's voters to approve a temporary one percent (1%) transactions and use tax. The proposed tax would add a penny to the price of an item that costs a dollar. Prior to placing Measure G on the ballot, the City Council unanimously declared the existence of an emergency in the City.

The ordinance proposed by Measure G contains findings that, as a result of factors largely outside of its control—such as the slow recovery from the recession, increased expenses, and the continued taking of City revenues by the State—and despite having taken steps to reduce its operational costs, the City is experiencing an existing and immediate funding crisis. The ordinance further finds that, absent additional General Fund revenue, the City Council will consider reducing police and other essential services, including the possible elimination of the City's Police Department. The ordinance finds that as a result, a fiscal emergency exists within the City.

Because Measure G would not limit the use of tax revenue, it is a "general tax," not a "special tax" that restricts the funds to specific purposes. Therefore, the City may use the funds for any legitimate governmental purpose. Among the examples of general services to be funded by the measure, as described in the ballot question, are maintaining the City's Police Department, including staffing levels, domestic violence response services, street paving, and pothole repair.

The proposed tax would terminate automatically after nine years, unless extended by the voters.

Measure G would require an independent auditor to provide an accounting of the revenue received as a result of the proposed tax and expenditures of the revenue in the City's audited financial statements. The auditor must present a report to the City Council regarding the use of tax proceeds. The report must be a public record.

Technically, the existing "sales tax" is a combination of "sales and use tax" and "transactions and use tax." With some exceptions, both are levied on the sale or use of tangible personal property sold at retail. Retailers collect the tax at the time of sale and remit the funds to the State Board of Equalization, which administers the tax.

In 2010, Cotati voters approved Measure A, increasing the sales tax rate from 8.25% to 8.75% for five years. Measure G would replace the Measure A tax and set the sales tax rate at 9.25% for nine years. If Measure G is not approved, the current rate will continue until July 2015 and then become 8.25%. Revenue from Measure G would go to the City's general fund and be available to support the full range of municipal services.

A "Yes" vote is a vote to approve a one-cent sales tax for nine years, with annual review by independent auditors. A "No" vote is a vote against the tax. Measure G would be approved if it received a simple majority of "Yes" votes.

s/ Robin Donoghue, City Attorney  
City of Cotati

**ARGUMENT IN FAVOR OF MEASURE G**

Vote Yes on G to maintain Cotati's status as a viable, independent City and prevent the elimination of our local Police Department!

Yes on G protects our City from the Sacramento money grabs that have resulted in hundreds of thousands of dollars being taken from Cotati's City budget.

Yes on G maintains guaranteed local funding for the vital public safety and community services you expect and rely on, with money that cannot be taken by Sacramento or Washington.

Yes on G ensures your tax dollars are spent locally to keep Cotati financially stable.

Yes on G is not a new tax. It simply continues existing, voter-approved funding at the one cent sales tax rate—ensuring that out-of-towners who use our local services pay their fair share. A majority of Cotati's sales tax is paid by out-of-town shoppers coming to local destinations like Lowe's.

Measure G is not a property tax or a tax on Cotati homeowners, and it does not apply to food purchased as groceries or prescription medication.

Over the last several years, the City has reduced staffing by 28%, frozen wages for over 6 years, reduced employee benefits, and reduced its overall general fund budget by 11%. Cotati has made every cut possible and we need Measure G to maintain current service levels and prevent more severe and potentially permanent service cuts.

Yes on G includes fiscal accountability provisions. Residents will have access to public expenditure reports, and annual independent audits continue to ensure City officials use voter-approved tax dollars as promised.

Join police officers, local business owners, and community leaders in voting Yes on G to protect and maintain Cotati's public safety and community services. For official information about Measure G, visit [www.cotaticity.org](http://www.cotaticity.org)

COTATI CITY COUNCIL  
s/ John A. Dell'Osso, Mayor

s/ Matthew Stapleton  
Police Officer, Cotati resident

COTATI CHAMBER OF COMMERCE  
s/ Jami Brady, President

s/ Prudence K. Draper  
60-Year Resident and Taxpayer

s/ Moose Jamal  
Local Business Owner

**NO ARGUMENT WAS SUBMITTED AGAINST MEASURE G**



**VOTER'S PAMPHLET**  
**MEASURES, ANALYSES AND ARGUMENTS**

(whichever is applicable to your ballot)

Arguments in support of, or in opposition to, the proposed laws are the opinions of the authors.

**FULL TEXT OF MEASURE G**

**AN ORDINANCE OF THE VOTERS OF THE CITY OF COTATI AMENDING CHAPTER 3.05 OF THE MUNICIPAL CODE TO EXTEND AND INCREASE A TRANSACTIONS AND USE TAX ADMINISTERED BY THE STATE BOARD OF EQUALIZATION**

**BE IT ORDAINED BY THE VOTERS OF THE CITY OF COTATI:**

**SECTION 1. FINDINGS.** The voters of the City of Cotati hereby find and declare as follows:

- a. Cotati voters adopted Measure A in 2010, which imposed a transactions and use ("sales") tax of .05% and which sunsets in 2015.
- b. Measure A has provided the City with a guaranteed source of local funding for local City services that cannot be taken by the state and has helped maintain the financial viability of the City. Since voters enacted Measure A, the City has maintained a full-service Police Department, with the ability to prevent and investigate property, domestic violence and other types of crime.
- c. External costs beyond the City's control have increased faster than the City's revenue sources, including Measure A, and the State has continued to raid the City's coffers, taking \$2.3 million from the City, including \$600,000 from the general fund.
- d. The City is experiencing an existing and immediate funding crisis, which is the result of factors largely outside of its control, including national economic trends, rapid increases in the cost of employee retirement and health insurance benefits, decreases in revenue from existing taxes and fees, increases in charges by the County of Sonoma, and unpredictable State takeaways of local revenue.
- e. The City has taken significant steps to reduce its operational costs. It has reduced staffing by 28%, reduced employee benefits and reduced its overall general fund budget by 11% while inflation has increased 20%.
- f. The City has used its available General Fund balance to bridge the structural budget deficit, meaning it has used all available financial resources and will have none available to maintain services.
- g. Because of changes in State law, particularly the approval of Propositions 62 and 218, the City has very few means available for increasing General Fund revenue.
- h. Absent an extension and enhancement of the funds provided by Measure A, the City Council would have no choice other than to implement severe reductions in City services and potential elimination of the Police Department. Just extending Measure A would be inadequate to address the returned emergency that faced the City in 2010. The Measure must be expanded for nine years at one cent to protect our local, high-quality services and ensure our Police Department has the resources it needs to keep Cotati safe.
- i. Without further action, the revenue measure will expire in 2015, resulting in the loss of over \$900,000 of funding for essential City services.
- j. Unless Measure A funds are enhanced and extended, public facilities and property will not be properly maintained, public safety standards will degrade, crime and violence will increase, the community will not have adequate and safe recreational opportunities, businesses and families will be discouraged from moving to or remaining in Cotati, and the health, safety, and welfare of the residents of Cotati will be endangered.
- k. Because of that threat to the public health, safety, and welfare, The City Council, at its Regular meeting on February 11, 2014 unanimously adopted Resolution No. 2014-04, declaring that an emergency exists in the City, as the term "emergency" is used in Article XIII C, section 2(b) of the California Constitution. The City must immediately address that emergency by ensuring that the City has the resources necessary to preserve the public health, safety, and welfare.

- l. The identified emergency necessitates that the City Council submit a tax measure to the voters of Cotati at the June 3, 2014 election, even though such an election would not be consolidated with a general election for a member of the Council.
- m. Article XIII C, section 2(b) of the California Constitution permits the City, in emergency situations unanimously declared by the Council, to seek voter approval for a general tax at an election that is not consolidated with an election for a member of the Council.

**SECTION 2. AMENDMENT OF CODE.** "Chapter 3.05 Transactions and Use Tax" of the Cotati Municipal Code is hereby amended to read as follows:

Section 3.05.010. TITLE. This ordinance shall be known as the City of Cotati Transactions and Use Tax Ordinance. The City of Cotati hereinafter shall be called "City." This ordinance shall be applicable in the incorporated territory of the City.

Section 3.05.020. OPERATIVE DATE. "Operative Date" means the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance, the date of such adoption being as set forth below. The operative date is anticipated to be October 1, 2014.

Section 3.05.030. PURPOSE. This ordinance is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

- A. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285.9 of Part 1.7 of Division 2 which authorizes the City to adopt this tax ordinance which shall be operative if a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.
- B. To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.
- C. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefore that can be administered and collected by the State Board of Equalization in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the State Board of Equalization in administering and collecting the California State Sales and Use Taxes.
- D. To adopt a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this ordinance:

Section 3.05.040. CONTRACT WITH STATE. Prior to the operative date, the City shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of this transactions and use tax ordinance; provided, that if the City shall not have contracted with the State Board of Equalization prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

Section 3.05.050. TRANSACTIONS TAX RATE. For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated territory of the City at the rate of 1% of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this ordinance.

**CONT. NEXT PAGE**



**VOTER'S PAMPHLET**  
**MEASURES, ANALYSES AND ARGUMENTS**

(whichever is applicable to your ballot)

Arguments in support of, or in opposition to, the proposed laws are the opinions of the authors.

**FULL TEXT OF MEASURE G, CONT.**

Section 3.05.060. PLACE OF SALE. For the purposes of this ordinance, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the State Board of Equalization.

Section 3.05.070. USE TAX RATE. An excise tax is hereby imposed on the storage, use or other consumption in the City of tangible personal property purchased from any retailer on and after the operative date of this ordinance for storage, use or other consumption in said territory at the rate of 1% of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

Section 3.05.080. ADOPTION OF PROVISIONS OF STATE LAW. Except as otherwise provided in this ordinance and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this ordinance as though fully set forth herein.

Section 3.05.090. LIMITATIONS ON ADOPTION OF STATE LAW AND COLLECTION OF USE TAXES. In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

A. Wherever the State of California is named or referred to as the taxing agency, the name of this City shall be substituted therefore. However, the substitution shall not be made when:

1. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Board of Control, State Board of Equalization, State Treasury, or the Constitution of the State of California;

2. The result of that substitution would require action to be taken by or against this City or any agency, officer, or employee thereof rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this Ordinance.

3. In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:

a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;

b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.

4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

B. The word "City" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.

Section 3.05.100. PERMIT NOT REQUIRED. If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this ordinance.

Section 3.05.110. EXEMPTIONS AND EXCLUSIONS.

A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California

or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.

B. There are exempted from the computation of the amount of transactions tax the gross receipts from:

1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.

2. Sales of property to be used outside the City which is shipped to a point outside the City, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the City shall be satisfied:

a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-City address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and

b. With respect to commercial vehicles, by registration to a place of business out-of-City and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.

3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.

4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this ordinance.

5. For the purposes of subparagraphs (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

C. There are exempted from the use tax imposed by this ordinance, the storage, use or other consumption in this City of tangible personal property:

1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.

2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.

3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.

4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this ordinance.

**CONT. NEXT PAGE**



**VOTER'S PAMPHLET**  
**MEASURES, ANALYSES AND ARGUMENTS**

(whichever is applicable to your ballot)  
Arguments in support of, or in opposition to, the proposed laws are the opinions of the authors.

**FULL TEXT OF MEASURE G, CONT.**

5. For the purposes of subparagraphs (3) and (4) of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

6. Except as provided in subparagraph (7), a retailer engaged in business in the City shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the City or participates within the City in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the City or through any representative, agent, canvasser, solicitor, subsidiary, or person in the City under the authority of the retailer.

7. "A retailer engaged in business in the City" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the City.

D. Any person subject to use tax under this ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

Section 3.05.120. **AMENDMENTS.** All amendments subsequent to the effective date of this ordinance to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this ordinance.

The foregoing amendments shall not require voter approval.

The following amendments to this ordinance must be approved by the voters of the City of Cotati: increasing the tax rate or revising the methodology for calculating the tax such that a tax increase would result; imposing the tax on transactions and uses not previously subject to the tax (unless such amendment occurs automatically by operation of the preceding paragraph); or extending the tax beyond the ninth anniversary of the operative date. The City Council may otherwise amend this ordinance without submitting the amendment to the voters for approval.

Section 3.05.130. **ENJOINING COLLECTION FORBIDDEN.** No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or the City, or against any officer of the State or the City, to prevent or enjoin the collection under this ordinance, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

Section 3.05.140. **ANNUAL AUDIT AND PUBLIC REPORT.** Annually the City Council retains an independent auditor to conduct an audit of and provide audited financial statements for all of the City's financial activities. The auditor shall include an accounting of the revenue received from the tax and expenditures thereof in the audited financial statements. The auditor's report shall be presented to the Council and made available to the public. Additionally, the Director of Administrative Services shall annually prepare and present to the Council and the public a report in conjunction with the audit that reviews the status and performance of the programs and services funded wholly or partially with proceeds of the tax.

Section 3.05.150. **TERMINATION DATE.** The authority to levy the tax imposed by this ordinance shall expire on the ninth anniversary of the operative date, unless extended by a majority vote of the voters of the City.

**SECTION 3. SEVERABILITY.** If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

**SECTION 4. EFFECTIVE DATE.** This ordinance relates to the levying and collecting of the City transactions and use taxes and shall take effect immediately.

**SECTION 5. PUBLICATION.** The Clerk of the City of Cotati is hereby directed to cause the following summary of the ordinance to be published by one (1) insertion in The Community Voice, a newspaper of general circulation, circulated in the City of Cotati:

Contingent upon majority voter approval, this ordinance adopts a one cent (1%) transactions and use tax on the sale or consumption of tangible personal property within the City of Cotati. The tax shall terminate automatically upon the ninth anniversary of the State beginning to collect it, unless extended by the voters.



**RESOLUTION OF THE CITY COUNCIL**  
**ESTABLISHING**  
**THE MEASURE G CITIZENS**  
**OVERSIGHT COMMITTEE**

As Adopted September 2015

**RESOLUTION NO. 2015 - 64**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COTATI ESTABLISHING  
THE MEASURE G CITIZEN OVERSIGHT COMMITTEE**

**WHEREAS**, On June 3, 2014, Cotati voters approved Measure G, the Cotati Essential Services Measure, which extended the City's existing Measure A sales tax and set the rate at one cent for nine years, with annual audits and independent citizens' oversight of Measure G revenue and expenses; and

**WHEREAS**, the City Council desires to establish the Measure G Citizens' Oversight Committee ("Committee") and institute the Committee's appointment process and responsibilities so that the appropriate oversight of Measure G revenue and expenditure is provided; and

**WHEREAS**, the City Council desires that the Committee membership is established as follows:

1. Shall be residents of the City of Cotati, and
2. Shall be appointed and shall serve in accordance with the process for Planning Commissioners as outlined in Cotati Municipal Code Sections 2.16.015 (Appointment process) and 2.16.020 (Terms); and
3. Shall not be current City of Cotati employees or vendors of the City; and
4. If past employees or vendors of the City, may be eligible to serve on the Committee, provided that no conflicts of interest exist; and
5. May concurrently serve as Planning Commissioners and/or Design Review Committee members; and
6. Position is a volunteer, non-paid position; and

**WHEREAS**, the City Council further desires that the Committee's responsibilities include:

1. To serve in an advisory-only capacity to the City Council; and
2. To provide oversight of the revenues and expenses pertaining to the portion of the sales tax generated by Measure G in the prior fiscal year; and
3. To review the annual independent financial audit of the City performed by an independent auditor on sections pertaining to the revenue and expenses related to the portion of the sales tax generated by Measure G; and
4. Providing Council with an annual written report, as approved by a majority of the Committee members; and
5. Additional reports to Council may be provided to Council at the Committee's and/or Council's discretion, as approved by a majority of the committee members. All reports must be in provided in writing concurrent with the annual report, pursuant to the

- oversight committee duties, and agendized pursuant to the Brown Act; and
6. Providing input to City staff on community education on fiscal issues and outreach pursuant to the oversight committee duties; and

**WHEREAS**, the City Council further desires that Committee roles and responsibilities shall not include the following:

1. Oversight or review of the Enterprise and other funds generated independent of Measure G; and
2. Decision-making on spending priorities; and

**WHEREAS**, the City Council further desires that the Committee shall meet at Cotati City Hall on an annual basis, no later than two (2) months following the prior fiscal year audit being accepted by the City Council. Additional meetings may be scheduled by the Committee at its discretion. Meetings are subject to, and shall be noticed and conducted in accordance with, the Ralph M. Brown Act, California Government Code Section 54950 et seq.; and

**WHEREAS**, the City Council further desires that the Committee shall continue to meet until the final reporting period following the sunset of Measure G.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Cotati as follows:

Section 1. The above Recitals are true and correct and are incorporated herein by reference.

Section 2. The Committee is hereby established.

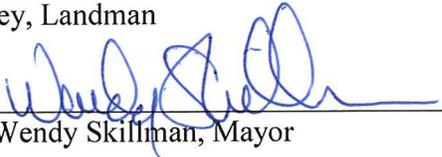
**IT IS HEREBY CERTIFIED** that the foregoing resolution was duly adopted at a regular meeting of the City Council of the City of Cotati held on the 8th day of September, 2015 by the following vote, to wit:

**RESULT:** ADOPTED [UNANIMOUS]

**MOVER:** Mark Landman, Council Member

**SECONDER:** John A. Dell'Osso, Council Member

**AYES:** Skillman, Moore, Dell'Osso, Harvey, Landman

Approved:   
Wendy Skillman, Mayor

Attest:   
Tamara Taylor, CMC  
City Clerk

Approved as to form:  
  
Robin Donoghue, City Attorney



[cotaticity.org](http://cotaticity.org)

**City of Cotati  
201 W. Sierra Ave.  
Cotati, CA 97931**