



Measure AA Annual Report

Fiscal Year 2020-2021

February 24th, 2022

Oversight Advisory Committee

Steve Regalado, Chair

Shelley Hitchcock, Vice Chair

C. Kenneth Herrera, Committee Member

Kathleen Kovich, Committee Member

Sheila Urlaub, Committee Member

Measure AA FY 2020-2021 Annual Committee Report

Report from the Committee

On November 6, 2018, Wildomar residents voted on a 1-cent sales tax (Measure AA) to fund the enhancement of services from police, fire, homelessness programs, and the maintenance and improvement of city roads. The election results were certified by the Riverside County Register of Voters and the Measure was approved by 58.67% of the Wildomar residents who voted.

On February 13, 2019 City Council meeting, the Council adopted Resolution 2019-12 which established the organization, objectives and responsibilities of the committee per the requirements of Ordinance No. 161, which was the ordinance enacting the voter approved Transaction and Use Tax referred to as Measure AA.

The inaugural Measure AA committee members were appointed by the City Council at their June 10, 2019 meeting, and began their bi-annual review meetings on August 22, 2019. The committee met three times in the 2019-2020 fiscal year. At the June 11, 2020 meeting, the committee voted to meet on a quarterly basis.

The current members of the committee are:

Steve Regalado, Chair
Shelley Hitchcock, Vice Chair
Charles Herrera, Committee Member
Kathleen Kovich, Committee Member
Sheila Urlaub, Committee Member

The committee has reviewed the budgetary and financial information provided to them by staff, asked questions of the information for clarity and understanding, and accepted the staff's reports. The enclosed audited financial statements were completed by the firm of Teaman, Ramirez & Smith, Inc., Certified Public Accountants of Riverside, CA. Their opinion is as follows:

"In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Measure AA Fund, as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America."

The following pages cover the enhanced services from the Police Department, Fire Department, the Homelessness Program, and the Public Works Road Engineering and Maintenance program.

Measure AA FY 2020-2021 Annual Committee Report

Financial Summary

The original fiscal year 2020-2021 revenue and expenditure budgets for Measure AA were approved by the City Council on June 26, 2019 as part of the City's FY2019/2020 & FY2020/21 Biennial Budget. The originally approved budgets consisted of \$4,843,200 in estimated revenues, \$2,471,600 in estimated expenditures. On June 24th, 2020, the Council approved the FY2020/21 Amended Budget which estimated \$2,100,000 in Sales & Use Tax revenue in response to the Covid-19 pandemic and \$2,716,900 in expenditures. During FY2020/21 the City Council approved several adjustments to the budgeted amounts. The final 4th Quarter Adjusted Budget Report proposed an estimated revenue amount of \$3,600,000 and a total expenditure amount of \$3,259,400. With the approved changes the estimated ending fund balance was \$2,252,178.

On July 1, 2020 the Measure AA Fund had a positive Fund Balance of \$1,911,578. During the fiscal year, actual sales and use tax revenues collected were \$4,299,827, or \$699,827 above the estimated revenues budgeted. An additional \$2,761 was earned in interest revenue, for a total of \$4,302,589 in revenue. Combined with the July 1, 2020 Fund Balance, Measure AA had \$6,214,166 in available resources.

Actual expenditures were \$2,938,726, or \$320,674 below the estimated final expenditures budgeted. The year-end fund balance was \$3,275,440 or \$1,023,262 above the budgetary estimate. The following summarizes the fiscal data included in the *FY 2020-2021 Audited Annual Financial Report for Measure AA*.

Revenues

The actual sales tax revenues of \$4,299,827 exceeded the final budget of \$3,600,000. This provided a favorable variance of \$699,827 for the year.

During the fiscal year a total of \$2,761 in interest earnings was added to Measure AA.

Sales and Use Tax Revenues for FY 2020-2021

July - Sept. Sales and Use Tax Revenues	\$1,007,451
Oct. - Dec. Sales and Use Tax Revenues	\$1,006,362
Jan. - March Sales and Use Tax Revenues	\$ 989,320
April - June Sales and Use Tax Revenues	\$1,296,694

Police Department Enhanced Services

Original Budget \$644,600
Adjusted Budget \$714,100
Actual Expenses \$643,936

The enhanced police services began on July 1, 2019 and included the addition of traffic enforcement patrols, which required a specialized motorcycle. The motorcycle was purchased using AA funds. In FY2020/21 the City also added a Community Services Officer and Community Patrol Officer.

The actual expenditures are categorized as follows:

Enhanced Police Services	\$632,405
PD Motorcycle fuel, maintenance, equipment and supplies	\$ 11,531

A favorable budget variance of \$107,050 occurred at year-end from the Police Department enhanced services. The favorable variance occurred due to decreased activity during the Covid-19 pandemic and the use of the more targeted services to fulfill the City's law enforcement needs.

Motor Traffic Officer Citations Written in FY 2020-21	1,975
Motor Traffic Officer DUI's cited in FY 2020-21	94
Motor Traffic Officer Collision responses in FY 2020-21	247
Community Service Officer Addressed Parking Violations Throughout the City	
Community Patrol Officer Attended to Various Quality of Life Issues Throughout the City	

Fire Department Enhanced Services

Original Budget	\$1,243,900
Adjusted Budget	\$1,673,100
Actual Expenses	\$1,594,588

The enhanced fire department services began on January 6, 2020 included the addition of a medic squad truck. The truck was purchased during the fiscal year, but was not received until October 2020.

The actual expenditures are categorized as follows:

Enhanced Fire Department Services	\$1,436,705
Medic Squad Related Furniture and Equipment	\$ 157,883

A favorable budget variance of \$78,969 was achieved at year-end from the Fire Department activities. The favorable variance was due to the use of more targeted services and less improvements being done to the fire facilities.

Medic Squad In-City responses in FY 2020-21	2,199
Weed Abatement Inspections in FY 2020-21	1,152

Community Services Homelessness Program

Original Budget	\$233,400
Adjusted Budget	\$252,700
Actual Expenses	\$199,837

The enhanced Homelessness Program services began on April 1, 2020. During the fiscal year the City and its contract partners strived to provide services to our homeless population, and to clean up areas within the city limits that have had homeless encampments located on them.

The actual expenditures are categorized as follows:

Homelessness Coordination/Administration	\$ 16,167
Social Work Action Group Consulting (SWAG)	\$ 104,080
Homeless Encampment Code Enforcement	\$ 67,139
Homeless Encampment Cleanup	\$ 12,451

A favorable budget variance of \$52,863 when compared to the adjusted budget was achieved at year-end from the Community Services - Homelessness Program activities. The favorable variance is due to the timing of the homeless encampment clean-ups.

SWAG Contacts Made in FY 2020-21	519
Encampment Clean-ups in FY 2020-21	12

Public Works Road Engineering and Maintenance Enhanced Services

Original Budget	\$590,000
Adjusted Budget	\$574,500
Actual Expenses	\$495,104

The enhanced Public Works - Road Maintenance services began on July 1, 2019. The City has been able to add an additional maintenance crew that allows for concentration on road maintenance work. The City is also authorized to charge some capital activity to Measure AA for road and street capital projects.

The actual expenditures are categorized as follows:

Enhanced Street Maintenance Engineering and Repair	\$297,775
Bundy Canyon Widening CIP026	\$197,329

A favorable budget variance of \$79,396 was achieved at year-end from the Public Works Road Engineering and Maintenance enhanced services. The savings was achieved due to lower than anticipated expenditures for road maintenance during the pandemic

Potholes Repaired FY 2020-21 (ft²)	17,396
Signs Installed FY 2020-21	216
Trees Trimmed FY 2020-21	279
Posts Installed	59

Financial Audit and Measure AA Committee Expenditures attributed directly to Measure AA

Original Budget	\$ 5,000
Adjusted Budget	\$ 5,000
Actual Expenses	\$ 5,261

Each year certain expenditures will not be tied to any of the enhanced programs as they are administrative in nature and directly tied to the Measure AA Fund. The City works to insure that those expenditures are directly tied to the Measure AA activities prior to payment.

The actual expenditures are categorized as follows:

Auditor Services for the FY 2019/20 Measure AA Report	\$ 2,500
Banking/Admin Fees for FY 2020/2021	\$ 2,761

An unfavorable budget variance of \$261 occurred during the fiscal year due to higher banking/admin costs for this fiscal year.

Measure AA FY 2020-2021 Annual Committee Report

Conclusion

The Measure AA Advisory and Oversight Committee submits this report to the City Council, and finds the actual use of funds consistent with the City Council's approved budget for enhanced public services.

**Wildomar Measure AA Fund
Budgetary Comparison Schedule
Year Ended June 30, 2021**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
	Original	Final	
Budgetary Fund Balance, July 1	\$ 1,911,578	\$ 1,911,578	\$ -
Resources (Inflows):			
Taxes	2,100,000	3,600,000	699,827
Use of Money and Property	-	-	2,761
Amounts Available for Appropriations	4,011,578	5,511,578	702,588
Charges to Appropriations (Outflow):			
General Government	5,000	5,000	(261)
Public Safety	1,888,500	2,215,200	144,645
Culture and Recreation	233,400	252,700	52,863
Public Works	590,000	574,500	79,396
Capital Outlay	0	212,000	44,031
Total Charges to Appropriations	2,716,900	3,259,400	320,674
Budgetary Fund Balance, June 30	<u>\$ 1,294,678</u>	<u>\$ 2,252,178</u>	<u>\$ 3,275,440</u>
			<u>\$ 1,023,262</u>

Measure AA FY 2020-2021 Annual Committee Report

Fiscal Year 2020-2021
Audited Financial Statement

**WILDOMAR MEASURE AA FUND
CITY OF WILDOMAR, CALIFORNIA**

FUND FINANCIAL STATEMENTS

For the Year Ended June 30, 2021

Prepared By:

**The City of Wildomar
Finance Department**

**Wildomar Measure AA Fund
Fund Financial Statements
Year Ended June 30, 2021**

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INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Members
of the City Council
City of Wildomar, California

Report on Financial Statements

We have audited the accompanying financial statements of the Measure AA Fund, a special revenue fund of the City of Wildomar, California, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Measure AA Fund's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to an express opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Measure AA Fund, a special revenue fund of the City of Wildomar, California as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements present only the Measure AA Special Revenue Fund, do not purport to, and do not present the financial position of the City of Wildomar, California, as of June 30, 2021, or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedule, as listed in the table of contents, be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who consider it to be an essential part of the financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 28, 2022, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Teaman Ramirez & Smith, Inc.

Riverside, California
January 28, 2022

BASIC FINANCIAL STATEMENTS

Wildomar Measure AA Fund
Balance Sheet
Governmental Fund
June 30, 2021

ASSETS

Due from Other Governments	\$ 977,603
Due from Other City Funds	<u>2,837,459</u>
 Total Assets	 <u>\$ 3,815,062</u>

LIABILITIES

Accounts Payable	\$ 539,622
 Total Liabilities	 <u>539,622</u>

FUND BALANCES

Committed for:	
Public Safety, Street Maintenance and Homelessness Solutions	<u>3,275,440</u>
 Total Fund Balances	 <u>3,275,440</u>
 Total Liabilities and Fund Balances	 <u>\$ 3,815,062</u>

Wildomar Measure AA Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Fund
For the Year Ended June 30, 2021

REVENUES

Taxes	\$ 4,299,827
Use of Money and Property	<u>2,761</u>
	<u>4,302,588</u>

EXPENDITURES

Current:	
General Government	5,261
Public Safety	2,070,555
Culture and Recreation	199,837
Public Works	495,104
Capital Outlay	<u>167,969</u>
	<u>2,938,726</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,363,862
Fund Balances - Beginning of Year	<u>1,911,578</u>
Fund Balances - End of Year	<u>\$ 3,275,440</u>

**Wildomar Measure AA Fund
Notes to Financial Statements
June 30, 2021**

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Description of the Reporting Entity

The Wildomar Measure AA Fund was established on November 6, 2018 (Ordinance No. 161), pursuant to voter-approved local transactions (sales) and use tax that are intended to be used for the enhancement of police and fire services, road maintenance and homelessness solutions within the City of Wildomar (the City).

The Measure AA Fund is included as a special revenue fund of the City and, accordingly, the accompanying fund financial statements are included as a special revenue fund of the basic financial statements prepared by the City. The accompanying financial statements are intended to reflect the financial position of operations for the Measure AA Fund only and do not purport to, and do not, present the financial position of the City of Wildomar, California. Separate financial statements are prepared for the City of Wildomar, and may be obtained from the City.

b. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

When both restricted and unrestricted resources are available for use, it is the Fund's policy to use restricted resources first, and then unrestricted resources as they are needed.

c. Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position or Equity

Cash and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. For financial statement presentation purposes, cash and investments are shown as both restricted and unrestricted cash and investments in the governmental funds.

Investments are reported at fair value. The City's policy is to hold investments until maturity or until market values equal or exceed cost. The State Treasurer's Investment Pool operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares. Currently, there are no cash and investments as of June 30, 2021.

**Wildomar Measure AA Fund
Notes to Financial Statements
June 30, 2021**

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

c. Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position or Equity - Continued

Deferred Outflows/Inflows of Resources

In addition to assets, the balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of fund balance that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. Currently, the Fund does not report any deferred outflows.

In addition to liabilities, the balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of fund balance that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. Currently, the Fund does not report any deferred inflows.

Fund Equity

In the fund financial statements, government funds report the following fund balance classification:

Nonspendable include amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted include amounts that are constrained on the use of resources by either, (a) external creditors, grantors, contributions, or laws or regulations of other governments or (b) by law through constitutional provisions or enabling legislation.

Committed include amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest authority, the City Council. The formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution or ordinance.

Assigned include amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The City Manager is authorized to assign amounts to a specific purpose, which was established by the governing body in Resolution No. 2011-32 approved on June 21, 2011.

Unassigned include the residual amounts that have not been restricted, committed, or assigned to specific purposes.

Wildomar Measure AA Fund
Notes to Financial Statements
June 30, 2021

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -Continued

c. Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position or Equity - Continued

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and deferred outflows/inflows of resources, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reported period. Actual results could differ from those estimates.

Functional Classifications

Expenditures of the governmental funds are classified by function. Functional classifications are defined as follows:

- General Government includes legislative activities, City Clerk, City Attorney, City Manager as well as management or supportive services across more than one functional area.
- Public Safety includes those activities which involve police protection, fire protection and animal control services.
- Community Development includes those activities which involve planning, building and safety and code enforcement.
- Public Works includes all maintenance, engineering and capital improvements which relate to streets and other public facilities.

Encumbrances

Encumbrances are estimations of costs related to unperformed contracts for goods and services. These commitments are recorded for budgetary control purposes in the fund. Encumbrances represent the estimated amount of the expenditure ultimately to result if unperformed contracts in process at year-end are completed. They do not constitute expenditures or estimated liabilities.

Budget Basis of Accounting

Budgets for governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

Wildomar Measure AA Fund
Notes to Financial Statements
June 30, 2021

2) CASH AND INVESTMENTS

As of June 30, 2021, cash and investments were reported in the accompanying financial statements as follows:

Governmental Fund	\$	0
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The Measure AA Fund is pooled with the City of Wildomar's cash and investments in order to generate optimum interest earnings. The information required by GASB Statement No. 40 related to authorized investments, credit risk, etc. is available in the comprehensive annual financial report of the City. Currently, there are no cash and investments as of June 30, 2021.

3) FAIR VALUE MEASUREMENTS

Governmental Accounting Standards Board (GASB) Statement No. 72, Fair Value Measurements and Application, provides the framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value with Level 1 given the highest priority and Level 3 the lowest priority. The three levels of the fair value hierarchy are as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the organization has the ability to access at the measurement date.

Level 2 inputs are inputs other than quoted prices included within *Level 1* that are observable for the asset or liability, either directly or indirectly. *Level 2* inputs include the following:

- a. Quoted prices for similar assets or liabilities in active markets.
- b. Quoted prices for identical or similar assets or liabilities in markets that are not active.
- a. Inputs other than quoted prices that are observable for the asset or liability (for example, interest rates and yield curves observable at commonly quoted intervals, volatilities, prepayment speeds, loss severities, credit risks, and default rates).
- b. Inputs that are derived principally from or corroborated by observable market data by correlation or other means (market-corroborated inputs).

Level 3 inputs are unobservable inputs for the asset or liability.

As explained in Note 2, the Measure AA Fund has its investments pooled with the City. The cash and investments reflected is a portion of the City's overall cash and investments. Refer to the City's financial statements for additional information relating to categorization of investment types.

**Wildomar Measure AA Fund
Notes to Financial Statements
June 30, 2021**

4) COMMITMENTS AND CONTINGENCIES

As of June 30, 2021, in the opinion of the City's Administration, there are no outstanding matters which would have a significant affect on the financial condition of the Measure AA Fund.

COVID-19

On March 11, 2020, the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. The pandemic continued subsequent to year end with certain restrictions required by the Governor of California, as well as local governments, which may affect revenue sources and also caused subsequent stock market volatility. The duration of the pandemic and the impact of COVID-19 on the City's operational and financial performance is uncertain at this time.

REQUIRED SUPPLEMENTARY INFORMATION

Wildomar Measure AA Fund
Notes to Required Supplementary Information
June 30, 2021

Budgetary Comparison Information

General Budget Policies

The City Council approves each year's budget prior to the beginning of the new fiscal year. Public hearings are conducted prior to its adoption by the Council. Supplemental appropriations, where required during the period, are also approved by the Council. In most cases, expenditures may not exceed appropriations at the function level. At fiscal year-end, all operating budget appropriations lapse.

Encumbrances

Encumbrances are estimations of costs related to unperformed contracts for goods and services. These commitments are recorded for budgetary control purposes in the fund. Encumbrances represent the estimated amount of the expenditure ultimately to result if unperformed contracts in process at year-end are completed. They do not constitute expenditures or estimated liabilities.

Budget Basis of Accounting

Budgets for governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

Wildomar Measure AA Fund
Budgetary Comparison Schedule
Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Budgetary Fund Balance, July 1	\$ 1,911,578	\$ 1,911,578	\$ 1,911,578	\$ -
Resources (Inflows):				
Taxes	2,100,000	3,600,000	4,299,827	699,827
Use of Money and Property	-	-	2,761	2,761
Amounts Available for Appropriations	<u>4,011,578</u>	<u>5,511,578</u>	<u>6,214,166</u>	<u>702,588</u>
Charges to Appropriations (Outflow):				
General Government	5,000	5,000	5,261	(261)
Public Safety	1,888,500	2,215,200	2,070,555	144,645
Culture and Recreation	233,400	252,700	199,837	52,863
Public Works	590,000	574,500	495,104	79,396
Capital Outlay	0	212,000	167,969	44,031
Total Charges to Appropriations	<u>2,716,900</u>	<u>3,259,400</u>	<u>2,938,726</u>	<u>320,674</u>
Budgetary Fund Balance, June 30	<u><u>\$ 1,294,678</u></u>	<u><u>\$ 2,252,178</u></u>	<u><u>\$ 3,275,440</u></u>	<u><u>\$ 1,023,262</u></u>

Measure AA FY 2020-2021 Annual Committee Report

Fiscal Year 2020-2021
Committee Member Assessments

City of Wildomar

Measure AA Oversight Advisory Committee



Annual Committee Member Questionnaire

2020/2021

February 10, 2022

Dear Measure AA Committee Member,

With the passage of Measure AA in November 2018 a citizens' oversight committee has been established to independently review and advise upon the City's expenditure of proceeds generated by the transactions and use tax. The committee meets at least twice each calendar year and more frequently if necessary, to discharge the responsibilities of the committee. All meetings of the committee shall be held in accordance with provisions of the Ralph M. Brown Act (Cal. [Gov. Code](#) Section 54950 et seq.).

The committee shall consist of five members, who are residents of the City of Wildomar. The citizens' oversight committee shall annually review and report on: (1) the City's proposed and actual expenditure of proceeds generated by the transaction and use tax; and (2) the independent annual audit required under this chapter. The committee's report shall be submitted to the City Council for review and discussion at a public meeting of the City Council.

The questionnaire included in this packet covers the 2020-2021 fiscal year. We respectfully request that you complete all the questions with as much detail as you believe is needed. The questionnaires from each member will be included in the final report that will be submitted to the City Council for their review and acceptance.

The deadline for the completion of the questionnaire is **Wednesday, February 16th**, as we need to include the questionnaires and the rest of the draft report on the February 24th Measure AA Committee Meeting. It is anticipated that, if the approval of the draft report by the Committee occurs at the February 24th meeting, the final report would be presented to the City Council at their March meeting.

We appreciate your involvement in this very important process. Please let us know if you have any questions or concerns on the questionnaire.

Cordially,

Robert Howell

Robert Howell
Administrative Services Director

Members - Please complete the following questionnaire:

Have you received all the information regarding Measure AA that you have requested or needed to make informed decisions?

Have gotten all information provided by the City of Wildomar prior to the Measure Committee meetings. Usually it comes only a day or so prior so not a lot of time to go over the information.

Many times I have voiced my concern that we are not what i would call an "Oversight" Committee. We get the information after the money has been spent. This is like the old saying, "Close the barn door after the horses have run off." This is the largest revenue stream for the City and I believe it needs more than after the fact review. There is no way to change how the money was spent. Perhaps we need a Commission rather than an Oversight Committee.

Has staff explained to your satisfaction the information provided in the meetings?

Yes, Staff is very professional.

Has staff explained to your satisfaction the information provided in your requests?

Yes

How can staff enhance the information provided to the committee?

Try to provide the information sooner.

In your opinion has the City spent the Measure AA funds as approved by the City Council?

I can only assume the City Council is who decides how the monies are spent. We never get asked for our input on those decisions.

Are there any other items, related to Measure AA, that you would like to bring to the City's attention?

No, Just read above comments.

C. Kenneth Herrera

Measure AA Committee Member

KATHLEEN KOVICH

Committee Member, Measure AA Committee

City of Wildomar

Measure AA Oversight Advisory Committee



Annual Committee Member Questionnaire

2020/2021

KATHLEEN KOVICH

Committee Member, Measure AA Committee

February 10, 2022

Dear Measure AA Committee Member,

With the passage of Measure AA in November 2018 a citizens' oversight committee has been established to independently review and advise upon the City's expenditure of proceeds generated by the transactions and use tax. The committee meets at least twice each calendar year and more frequently if necessary, to discharge the responsibilities of the committee. All meetings of the committee shall be held in accordance with provisions of the Ralph M. Brown Act (Cal. [Gov. Code](#) Section 54950 et seq.).

The committee shall consist of five members, who are residents of the City of Wildomar. The citizens' oversight committee shall annually review and report on: (1) the City's proposed and actual expenditure of proceeds generated by the transaction and use tax; and (2) the independent annual audit required under this chapter. The committee's report shall be submitted to the City Council for review and discussion at a public meeting of the City Council.

The questionnaire included in this packet covers the 2020-2021 fiscal year. We respectfully request that you complete all the questions with as much detail as you believe is needed. The questionnaires from each member will be included in the final report that will be submitted to the City Council for their review and acceptance.

The deadline for the completion of the questionnaire is **Wednesday, February 16th**, as we need to include the questionnaires and the rest of the draft report on the February 24th Measure AA Committee Meeting. It is anticipated that, if the approval of the draft report by the Committee occurs at the February 24th meeting, the final report would be presented to the City Council at their March meeting.

We appreciate your involvement in this very important process. Please let us know if you have any questions or concerns on the questionnaire.

Cordially,

Robert Howell

Robert Howell
Administrative Services Director

KATHLEEN KOVICH

Committee Member, Measure AA Committee

Members - Please complete the following questionnaire:

Have you received all the information regarding Measure AA that you have requested or needed to make informed decisions?

yes

Has staff explained to your satisfaction the information provided in the meetings?

yes

KATHLEEN KOVICH

Committee Member, Measure AA Committee

Has staff explained to your satisfaction the information provided in your requests?

yes

How can staff enhance the information provided to the committee?

no questions as of now. Information well presented to Committee with any questions answered.

KATHLEEN KOVICH

Committee Member, Measure AA Committee

In your opinion has the City spent the Measure AA funds as approved by the City Council?

yes

Are there any other items, related to Measure AA, that you would like to bring to the City's attention?

no

Kathleen Kovich

Measure AA Committee Member

