



COUNTY OF SONOMA

575 ADMINISTRATION
DRIVE, ROOM 102A
SANTA ROSA, CA 95403

SUMMARY REPORT

Agenda Date: 9/21/2021

To: Sonoma County Board of Supervisors
Department or Agency Name(s): Regional Parks
Staff Name and Phone Number: Daniel Castillo, 707- 565-6032
Vote Requirement: Majority
Supervisorial District(s): Countywide

Title:

Parks for All Measure M Economic Analysis Agreement

Recommended Action:

Adopt a resolution designating Hinderliter, de Llamas and Associates, the County Administrator, and Regional Parks Director as authorized representatives designated to examine the “Parks for All” Measure M sales and transactions and use tax records from the California Department of Tax and Fee Administration. Further, authorizing the Director of Regional Parks to sign a three-year contract with Hinderliter, de Llamas and Associates for an amount not to exceed \$46,450 over the life of the contract for reporting and economic analysis.

Executive Summary:

The County of Sonoma (County) has contracted with Hinderliter, de Llamas and Associates (HdL) since 1992 to receive sales tax reporting and audit services. HdL also provides quarterly reports discussing amounts received, changes in estimates, and economic forecasts for the Nation, State and specific economic detail on the County. The services being requested in this item from HdL are for the Measure M transactions and use tax, which funds activities undertaken by the Sonoma County Regional Parks Department to implement the voter- approved Expenditure Plan.

Measure M is a separately authorized transaction and use tax and economic analysis services are separate from other County sales taxes, and the California Department of Tax and Fee Administration (CDTFA) requires a separate resolution authorizing review of that confidential information. Regional Parks is requesting a resolution be approved to allow for review of the CDTFA database, and contract approval for economic analysis and forecasts for the Measure M transactions and use tax.

Discussion:

“Parks for All” Measure M passed in November 2018 authorizing a one-eighth cent special use tax countywide for a ten-year period to support county and city parks. The tax is collected from a contract between the County and the California Department of Tax and Fee Administration (CDTFA). 66.7 percent of the proceeds from the Measure M tax are distributed to three county special funds while the remaining 33.3 percent is distributed to the County’s nine cities based on their total population figures as reported by the California Department of Finance.

Measure M funding has provided significant funding throughout the County for parks and recreation services.

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As documented in the first Parks for all Measure M annual report, Regional Parks and the nine cities are making significant improvements using this one-time source of funds. Economic analysis and forecasting services will provide the County and Cities with much needed reporting and resources to plan their Measure M budgets confidently.

The examination will include an analysis of current economic conditions and revenue forecast specifically as it relates to Sonoma County and the Measure M sales and use tax. HdL's scope of services include:

- Developing annual Measure M revenue projections for Sonoma County Regional Parks and the nine cities
- Attending one quarterly Measure M Fiscal Oversight Committee meeting to support revenue projection.
- Providing management support and quarterly meetings with Regional Parks team.
- Distribution of quarterly reports
- Facilitating analysis and distribution of reports from online application, along with access for Regional Parks to export data
- Training on use of the web-based application

Prior Board Actions:

August 7, 2018, Board of Supervisors approved Ordinance No. 6238 providing for a local transactions and use tax; and

January 8, 2019 Board of Supervisors approved Measure M implementation

FISCAL SUMMARY

| Expenditures | FY 21-22 Adopted | FY22-23 Projected | FY 23-24 Projected |
|------------------------------------|-----------------------------|------------------------------|-------------------------------|
| Budgeted Expenses | | \$14,880 | \$15,475 |
| Additional Appropriation Requested | | | |
| Total Expenditures | | \$14,880 | \$15,475 |
| Funding Sources | | | |
| General Fund/WA GF | | | |
| State/Federal | | | |
| Fees/Other | | | |
| Use of Fund Balance | | | |
| Contingencies | | | |
| Total Sources | | \$14,880 | \$15,475 |

Narrative Explanation of Fiscal Impacts:

The budget consists of \$10,200 annually for routine reporting and forecasting service and \$4,680 for additional hourly services as needed, escalating four percent annually. The contract will be paid from Measure M fees and will require a budget appropriation through fiscal year 2023-24 to cover the life of the agreement.

Staffing Impacts:

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| Position Title (Payroll Classification) | Monthly Salary Range (A-I Step) | Additions (Number) | Deletions (Number) |
|--|--|-------------------------------|-------------------------------|
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Narrative Explanation of Staffing Impacts (If Required):

This proposal will not impact the current staffing levels.

Attachments:

Resolution

Related Items "On File" with the Clerk of the Board:

Contract

Scope of Work and Budget

Certificate of Insurance

Ordinance No. 6238