



TO: THE HONORABLE MAYOR AND CITY COUNCIL  
AGENDA: City Council Regular Meeting  
DATE: December 19, 2023  
ITEM #: G.14  
SUBJECT: Measure F Annual Report for the Fiscal Year Ending June 30, 2023

**Recommendation for Action:** Staff recommends that the City Council approve the Measure F Annual Report for Fiscal Year ending June 30, 2023, and direct staff to publish the required excerpts from the report in the Daily Democrat and on the City's website.

**Staff Contact:**

Kim McKinney, Administrative Services Director, (530) 661-5849, kim.mckinney@cityofwoodland.org

**Fiscal Impact:**

This is an informational report, and therefore does not result in any fiscal impact. However, the report provides an accounting of Measure F (1/2 cent sales tax) receipts and expenses for the fiscal year ending June 30, 2023. The Measure F spending plan, which allocates resources to the various categories and projects within Measure F, is reviewed by the City Council annually, in connection with the development of the City's annual budget.

**Background:-**

In November 2016, the Woodland voters approved Measure F (MSF), which extended the 1/2 cent supplemental sales tax collected within the boundaries of and for the benefit of the City of Woodland. The 12-year approval of MSF, a general tax, includes funding for general city services such as street maintenance, parks and facility projects, public safety and economic development.

MSF revenue is anticipated to be spent on various categories based on overall community needs. The City Council has identified Parks, Roads, Public Safety, and Economic Development as the primary general categories for funding.

The initial spending plan was approved by the City Council within the FY2018/19 annual budget on June 19, 2018, which provided an allocation of anticipated MSF revenues in a manner consistent with Council policy direction. The City Council will approve a revised spending plan which is then incorporated into the next fiscal year's annual budget. The City Council adopted a revised MSF spending plan at the May 16, 2023, meeting for incorporation into the FY2023/24 annual budget.

Similar to the process that was followed for Measure E, staff will prepare an annual financial report in December each year, illustrating the actual revenues received and use of the funds, and an updated annual spending plan will be prepared during the spring to be incorporated into the annual budget.

**Discussion:**

The following table includes (1) a summary of approved uses of MSF, as adopted with the FY2022/23 annual budget, and consistent with the annual spending plan, (2) prior years' expenditures, (3) FY2022/23 expenditures, and (4) the life to date expenditures for each identified category. Final revenues from MSF sales tax for FY2022/23 were \$8.6 million, which is 109% of the amended budget.

Project/Program Description	Approved			
	Spending Plan Total Budget	Prior Year Expenditures	FY2022/23 Expenditures	Life to Date Expenditures
Parks/Pool	\$ 14,392,101	\$ 1,042,291	\$ 236,111	\$ 1,278,402
Roads	\$ 30,941,235	\$ 6,332,306	\$ 3,058,646	\$ 9,390,952
Public Safety	\$ 25,009,959	\$ 4,625,662	\$ 1,534,684	\$ 6,160,346
Economic Development	\$ 3,813,713	\$ 821,577	\$ 325,770	\$ 1,147,347
Overhead	\$ 1,628,295	\$ 467,789	\$ 103,739	\$ 571,529
<b>TOTAL</b>	<b>\$ 75,785,303</b>	<b>\$ 13,289,626</b>	<b>\$ 5,258,950</b>	<b>\$ 18,548,577</b>

Attachment A to this report provides a historical account of annual revenues received and detailed project expenditures, as well as the planned use of MSF resources over the life of the measure. These revenues and expenditures are forecasted during the development of the annual spending plan, which is revisited and updated each year during the budget development process.

The fund balance for Measure F at the end of FY2022/23 includes amounts previously reserved by the Council for future work at the Sports Park, Parking Lot Rehabilitation Set-Aside, and a Park Projects Reserve. The spending plan for Measure F sets aside money each year to assist the Park Development Fund with payment of annual debt service. In the event that development activity for any fiscal year generates more revenue than expected, reliance on Measure F funds for assistance is decreased and the amounts that had been set aside for debt service assistance will be used for other park related projects within the City. In FY2022/23, development activity generated sufficient revenues to cover all the annual debt service and the Park Development Fund borrowed no money from Measure F; this leaves \$1,182,939 available for allocation to other park maintenance projects. In addition, the Park Development fund generated revenues in excess of the annual debt service requirement, and consistent with the terms of the internal loan approved by Council, the excess of \$636,398 was paid back to Measure E for allocation in future spending plans. Staff will return to Council at a later date to request appropriations for specific projects.

Note: FY2022/23 revenue and expenses reflect unaudited figures. The numbers are subject to change pending final audited results.

**Conclusion:**

Staff recommends that the City Council approve the Measure F Annual Report for Fiscal Year ending June 30, 2023, and direct staff to publish the required excerpts from the report in the Daily Democrat and on the City's website.

Prepared by: Kim McKinney, Administrative Services Director



Ken Hiatt  
City Manager

**Attachments:**

1. Attachment A - MSF Detailed Expenses

MEASURE F SPENDING PLAN

	FY2018/19	FY2019/20	FY2020/21	FY2021/22	FY2022/23	FY2023/24	FY2024/25	FY2025/26	FY2026/27	FY2027/28	FY2028/29	FY2029/30	FY2030/31	Total
	Actual	Actual	Actual	Actual	Actual	Amended	Planned							Over 12 Years
<b>Revenues</b>														
MSF Annual Revenue Projection	4,053,546	5,957,637	6,846,066	7,820,557	8,619,040	7,668,515	7,632,500	7,894,200	8,138,400	8,365,700	8,545,320	8,783,985	2,420,809	92,746,275
Other Revenue			89,246	96,733	100,000									285,979
<b>Expenditures</b>														
<b>Parks/Pool</b>														
Park Debt Service	-	-	24,184	151,529		1,174,096	1,169,541	1,164,895						3,684,245
Clark Field Maintenance	15,000	15,000	15,000	15,000		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	180,000
Sports Park Turf Replacement (19-19)	-	-	149,966	11,516										161,481
Southeast Area Pool Project (19-18)						2,500,000								2,500,000
Other Park Projects	-	-	-	645,097	236,111	1,612,103	65,459	70,105	1,235,000	1,235,000	1,235,000	1,235,000	297,500	7,866,375
<i>Parks Subtotal</i>	15,000	15,000	189,150	823,141	236,111	5,301,199	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	312,500	14,392,101
<b>Roads</b>														
Measure F - Planning Management (06-06)	19,142	22,351	20,990	50,204	149,791	50,000	50,000	50,000	50,000	50,000	50,000	50,000	12,500	624,979
Curb Gutter Sidewalk				-	50,000									50,000
Annual In-House Road Program Support (06-14)	583,695	536,359	657,872	626,250	1,135,620	1,015,851	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	250,000	10,805,647
West Woodland Safe Routes to School (17-09)	-	-	-	107,000										107,000
West Main St Bicycle/Ped Mobility & Safety Improvements (17-16)	-	1,300,459	709,964	2,140	142									2,012,705
Gibson Road (West to East Streets; 20-01)	-	-	112,617	38,835	538,958	1,069,590								1,760,000
Gibson Road - West to CR98 (20-08)				5,965	193,559	560,476								760,000
Local Roadway Safety Plan Project (21-13)			365	9,597	7,253									17,216
Matmor Rd & E. Gum Rehab (19-05)						500,000	1,100,000							1,600,000
Main Street Feasibility Project (22-13)				3,284	9,410	37,306								50,000
East and Main Street Signal Project (22-14)						178,450								178,450
2022 ADA Improvements (22-01)						10,000								10,000
East Main St. Improvement Project (13-05)						75,800								75,800
Grant Planning and Application						25,000	25,000	25,000	25,000					100,000
Annual Pavement Maintenance - Summer 2021 (20-02)				1,464,153										1,464,153
Annual Pavement Maintenance - Summer 2022 (22-06)				60,778	924,758	14,463								1,000,000
Annual Pavement Maintenance - Summer 2023 (23-01)					49,153	1,050,847								1,100,000
Annual Pavement Maintenance - Summer 2024 (24-01)							400,000	600,000						1,000,000
Annual Pavement Maintenance - Summer 2025 (25-02)								1,200,000						1,200,000
Annual Pavement Maintenance - Summer 2026 (26-01)									1,500,000					1,500,000
Other Road Projects	285									1,700,000	1,700,000	1,700,000	425,000	5,525,285
<i>Roads Subtotal</i>	603,122	1,859,169	1,501,809	2,368,207	3,058,646	4,587,783	2,575,000	2,875,000	2,575,000	2,750,000	2,750,000	2,750,000	687,500	30,941,235
<b>Public Safety</b>														
Fire Staffing	437,748	515,788	611,338	594,533	614,777	824,197	783,842	821,467	851,861	894,454	939,177	986,136	1,035,443	9,910,762
Police Staffing	224,048	577,395	842,656	822,155	919,907	1,256,915	1,298,393	1,360,716	1,411,063	1,481,616	1,555,696	1,633,481	1,715,155	15,099,197
<i>Public Safety Subtotal</i>	661,796	1,093,184	1,453,994	1,416,688	1,534,684	2,081,112	2,082,236	2,182,183	2,262,924	2,376,070	2,494,873	2,619,617	2,750,598	25,009,959
<b>Economic Development</b>														
Economic Development Staffing	235,687	223,060	185,766	177,064	325,770	355,480	327,210	342,917	355,604	373,385	392,054	411,657	108,060	3,813,713
Overhead	20,947	51,465	84,473	310,904	103,739	200,428	106,336	111,440	115,564	121,342	127,409	133,779	140,468	1,628,295
<b>Total Expenditures</b>	<b>1,536,552</b>	<b>3,241,877</b>	<b>3,415,192</b>	<b>5,096,005</b>	<b>5,258,950</b>	<b>12,526,001</b>	<b>6,340,782</b>	<b>6,761,540</b>	<b>6,559,092</b>	<b>6,870,796</b>	<b>7,014,336</b>	<b>7,165,053</b>	<b>3,999,126</b>	<b>75,785,303</b>
<b>Net Revenues/Expenditures</b>	<b>2,516,994</b>	<b>2,715,760</b>	<b>3,430,874</b>	<b>2,724,552</b>	<b>3,460,089</b>	<b>(4,857,487)</b>	<b>1,291,718</b>	<b>1,132,660</b>	<b>1,579,308</b>	<b>1,494,904</b>	<b>1,530,984</b>	<b>1,618,932</b>	<b>(1,578,317)</b>	<b>17,060,972</b>
Reserve Set Aside	125,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,325,000
Parks Projects Reserve		1,191,439	1,013,082	374,798	(92,061)									-
Parking Lot Rehabilitation Set-Aside (Hotel Woodland)				575,000										575,000
Sports Park Reserve		500,000												500,000
Fund Balance	2,391,994	3,316,315	5,634,108	7,308,862	10,761,012	5,803,525	6,995,243	8,027,903	9,507,212	10,902,115	12,333,099	13,852,031	12,173,715	12,173,715