



TO: THE HONORABLE MAYOR AND CITY COUNCIL
AGENDA: City Council Regular Meeting
DATE: December 17, 2019
ITEM #: J.16.
SUBJECT: SUBJECT: Annual Measure F Report for Fiscal Year Ending June 30, 2019

Recommendation for Action: Staff recommends that the City Council approve the Measure F Report for Fiscal Year ending June 30, 2019 and direct staff to publish the required excerpts of the report in the Daily Democrat and on the City's website.

Staff Contact:

Evis Morales, Financial Services Manager, (530) 661-5923, evis.morales@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, 2019. Per City Council direction, the Measure F spending plan is reviewed by 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 need. City Council has identified Parks, Roads, Public Safety, and Economic Development as general categories for funding.

The initial spending plan was approved by City Council within the FY2018/19 annual budget on June 19, 2018, which provided and allocation of anticipated MSF revenues in a manner consistent with Council policy direction. The City Council adopted a revised MSF spending plan at the April 16, 2019 meeting for incorporation in the FY2019/20 annual budget.

Similar to the process that was followed for Measure E, staff will prepare an annual financial report in December each year, and an updated annual spending plan during the spring. Because MSF became effective on October 1, 2018 (during FY2018/19), the attached report represents the first annual financial report.

Discussion:

The following table includes a summary of approved uses as adopted with the FY2018/19 annual budget, the life to date expenditures for each category, and the FY2018/19 expenditures. Final revenues from MSF sales tax for FY2108/19 were \$4,053,546, which is about 103% of what was anticipated when the annual budget was approved.

<u>Project/Program Description</u>	<u>Approved Spending Plan Total Budget</u>	<u>Prior Year Expenditures</u>	<u>FY2018/19 Expenditures</u>	<u>Life to Date Expenditures</u>
Parks	\$ 15,000	\$ -	\$ 15,000	\$ 15,000
Roads	\$ 2,500,000	\$ -	\$ 603,122	\$ 603,122
Public Safety	\$ 1,040,268	\$ -	\$ 661,796	\$ 661,796
Economic Development	\$ 230,593	\$ -	\$ 235,687	\$ 235,687
Overhead	\$ 15,399	\$ -	\$ 20,947	\$ 20,947
TOTAL	\$ 3,801,260	\$ -	\$ 1,536,552	\$ 1,536,552

Attachment A provides a historical account of revenue received and detailed project expenditures.

Note: FY2108/19 revenue and expenses reflect unaudited figures. The numbers are subject to change pending final audit results.

Conclusion:

Staff recommends that the City Council approve the Measure F Report for Fiscal Year ending June 30, 2019 and direct staff to publish the required excerpts of the report in the Daily Democrat and on the City's website.

Prepared By: Evis Morales, Financial Services Manager

Reviewed By: Kimberly McKinney, Finance Officer



Paul Navazio
City Manager

Attachments:

1. MSF SUMMARY-ATTACHMENT A

MEASURE F SPENDING PLAN

	FY2018/19 Actual	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
		Planned												Over 12 Years
Revenues														
MSF Annual Revenue Projection	4,053,546	5,508,100	5,686,500	5,866,400	6,045,800	6,224,900	6,403,700	6,422,911	6,442,180	6,461,506	6,480,891	6,500,334	1,629,959	73,726,727
Expenditures														
Parks														
Park Debt Service	-	1,191,439	1,187,232	1,182,939	1,178,561	1,174,096	1,169,541	1,164,895	-	-	-	-	-	8,248,702
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	15,000	195,000
Other Park Projects	-	43,561	47,768	52,061	56,439	60,904	65,459	70,105	1,235,000	1,235,000	1,235,000	1,235,000	297,500	5,633,798
<i>Parks Subtotal</i>	15,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	312,500	14,077,500
Roads														
Measure F - Planning Management	19,142	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	12,500	581,642
Annual In-House Road Program Support	583,695	750,000	750,000	750,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	250,000	11,083,695
West Woodland Safe Routes to School	-	1,250,000	-	-	-	-	-	-	-	-	-	-	-	1,250,000
West Main St Bicycle/Ped Mobility & Safety Improvements	-	2,150,000	-	-	-	-	-	-	-	-	-	-	-	2,150,000
Gibson Road (West to East Streets)	-	-	1,700,000	-	-	-	-	-	-	-	-	-	-	1,700,000
2021 Pavement Maintenance	-	-	-	1,550,000	150,000	-	-	-	-	-	-	-	-	1,700,000
2022 Pavement Maintenance	-	-	-	150,000	1,550,000	-	-	-	-	-	-	-	-	1,700,000
Other Road Projects	285	-	-	-	-	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	621,875	12,522,160
<i>Roads Subtotal</i>	603,122	4,200,000	2,500,000	2,500,000	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	884,375	32,687,497
Public Safety														
Fire Staffing	437,748	522,632	571,679	625,103	681,199	740,099	805,644	874,794	947,748	1,024,714	1,105,913	1,191,579	320,489	9,849,342
Police Staffing	224,048	573,291	625,074	681,168	740,066	801,909	866,845	939,361	1,015,866	1,096,579	1,181,731	1,271,566	341,586	10,359,090
<i>Public Safety Subtotal</i>	661,796	1,095,923	1,196,754	1,306,271	1,421,265	1,542,008	1,672,489	1,814,156	1,963,614	2,121,293	2,287,644	2,463,145	662,074	20,208,432
Economic Development														
Economic Development Staffing	235,687	255,645	269,705	281,842	294,243	305,719	321,005	337,055	353,908	371,603	390,183	409,692	107,544	3,933,832
Overhead	20,947	33,621	34,630	35,669	36,739	37,841	38,976	40,145	41,350	42,590	43,868	45,184	46,539	498,097
Total Expenditures	1,536,552	6,835,189	5,251,089	5,373,782	5,752,247	5,885,567	6,032,470	6,191,356	6,358,872	6,535,486	6,721,695	6,918,021	2,013,033	71,405,358
Net Revenues/Expenditures	2,516,994	(1,327,089)	435,411	492,618	293,553	339,333	371,230	231,555	83,308	(73,980)	(240,804)	(417,687)	(383,074)	2,321,369
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
Project Reserve/Sports Park		500,000												
Fund Balance	2,391,994	464,905	800,317	1,192,935	1,386,488	1,625,821	1,897,051	2,028,606	2,011,914	1,837,935	1,497,130	979,443	496,369	