



TO: THE HONORABLE MAYOR AND CITY COUNCIL
AGENDA: City Council Regular Meeting
DATE: December 21, 2021
ITEM #: H.17
SUBJECT: Measure F Annual Report for Fiscal Year Ending June 30, 2021

Recommendation for Action: Staff recommends that the City Council approve the Measure F Report for Fiscal Year ending June 30, 2021 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, Finance Officer, (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, 2021. 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 adopted a revised MSF spending plan at the May 5, 2020 meeting for incorporation into the FY2020/21 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 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 FY2020/21 annual budget, and consistent with the annual spending plan, (2) prior years' expenditures, (3) FY2020/21 expenditures, and (4) the life to date expenditures for each identified category. Final revenues from MSF sales tax for FY2020/21 were \$6.8 million, which is 113% of the projected/amended budget.

Project/Program Description	Approved			
	Spending Plan Total Budget	Prior Year Expenditures	FY2020/21 Expenditures	Life to Date Expenditures
Parks	\$ 12,892,269	\$ 30,000	\$ 164,966	\$ 194,966
Roads	\$ 32,982,238	\$ 2,462,290	\$ 1,501,809	\$ 3,964,099
Public Safety	\$ 22,927,816	\$ 1,754,980	\$ 1,453,994	\$ 3,208,974
Economic Development	\$ 3,205,626	\$ 458,747	\$ 185,766	\$ 644,513
Overhead	\$ 1,273,853	\$ 72,412	\$ 108,657	\$ 181,069
TOTAL	\$ 73,281,802	\$ 4,778,429	\$ 3,415,192	\$ 8,193,621

Attachment A to this report provides a historical account of annual revenues received and detailed project expenditures. 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 FY2020/21 reflects an amount previously reserved by the Council for future work at the Sports Park as well as an additional "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, thereby reducing the need to rely on Measure F funds for assistance, the amounts that had been set aside for debt service assistance will be used for other park related projects within the City. In FY2020/21, development activity generated sufficient revenues to cover most of the annual debt service and the Park Development Fund borrowed \$24,184 from Measure F; this leaves \$1,187,232 available for allocation to other park maintenance projects. Staff will return to Council at a later date to request appropriations for specific projects.

Note: FY2020/21 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, 2021 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, Finance Officer

Reviewed by: Kim McKinney, Administrative Services Director



Ken Hiatt
City Manager

Attachments:

1. MSF Summary - Attachment A

MEASURE F SPENDING PLAN

	FY2018/19 Actual	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Budget	FY2022/23	FY2023/24	FY2024/25	FY2025/26	FY2026/27 Planned	FY2027/28	FY2028/29	FY2029/30	FY2030/31	Total Over 12 Years
Revenues														
MSF Annual Revenue Projection	4,053,546	5,935,626	6,846,066	6,595,400	6,938,500	7,249,000	7,545,100	7,826,700	8,094,000	8,344,914	8,603,606	8,870,318	2,286,324	89,189,102
Expenditures														
Parks														
Park Debt Service	-	-	24,184	1,182,939	1,178,561	1,174,096	1,169,541	1,164,895	-	-	-	-	-	5,894,215
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
Sports Park Turf Replacement (19-19)	-	-	149,966	180,034	-	-	-	-	-	-	-	-	-	330,000
Other Park Projects	-	-	-	1,006,830	56,439	60,904	65,459	70,105	1,235,000	1,235,000	1,235,000	1,235,000	297,500	6,497,237
<i>Parks Subtotal</i>	15,000	15,000	189,150	2,384,803	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	12,916,453
Roads														
Measure F - Planning Management	19,142	22,351	20,990	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	12,500	524,984
Curb Gutter Sidewalk	-	-	-	50,000	-	-	-	-	-	-	-	-	-	50,000
Annual In-House Road Program Support	583,695	536,359	657,872	764,454	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	10,792,380
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	139,578	-	-	-	-	-	-	-	-	-	2,150,000
Gibson Road (West to East Streets; 20-01)	-	-	112,617	1,647,383	-	-	-	-	-	-	-	-	-	1,760,000
Gibson Road (West to CR98)	-	-	-	210,000	550,000	-	-	-	-	-	-	-	-	760,000
Local Roadway Safety Plan Project (21-13)	-	-	365	9,635	-	-	-	-	-	-	-	-	-	10,000
Matmor Rd & E. Gum Rehab	-	-	-	-	-	500,000	1,100,000	-	-	-	-	-	-	1,600,000
2020 Road Rehabilitation	-	-	-	1,415,715	-	-	-	-	-	-	-	-	-	1,415,715
Annual Pavement Maintenance (Summer 2021)	-	-	-	1,540,000	-	-	-	-	-	-	-	-	-	1,540,000
Annual Pavement Maintenance (Summer 2022)	-	-	-	100,000	1,000,000	-	-	-	-	-	-	-	-	1,100,000
Annual Pavement Maintenance (Summer 2023)	-	-	-	-	100,000	1,000,000	-	-	-	-	-	-	-	1,100,000
Annual Pavement Maintenance (Summer 2024)	-	-	-	-	-	100,000	700,000	300,000	-	-	-	-	-	1,100,000
Annual Pavement Maintenance (Summer 2025)	-	-	-	-	-	-	-	1,400,000	-	-	-	-	-	1,400,000
Annual Pavement Maintenance (Summer 2026)	-	-	-	-	-	-	-	-	1,500,000	-	-	-	-	1,500,000
Annual Pavement Maintenance (Summer 2027)	-	-	-	-	-	-	-	-	200,000	1,600,000	-	-	-	1,800,000
Other Road Projects	285	-	-	-	50,000	100,000	-	-	-	100,000	1,700,000	1,700,000	621,875	4,272,160
<i>Roads Subtotal</i>	603,122	1,859,169	1,501,809	6,033,765	2,750,000	2,750,000	2,850,000	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	884,375	32,982,238
Public Safety														
Fire Staffing	437,748	515,788	611,338	639,297	696,102	755,747	822,153	892,211	966,123	1,044,100	1,126,365	1,213,155	326,180	10,046,308
Police Staffing	224,048	577,395	842,656	884,373	960,983	1,031,508	1,105,220	1,186,762	1,272,628	1,363,052	1,458,277	1,558,561	416,044	12,881,507
<i>Public Safety Subtotal</i>	661,796	1,093,184	1,453,994	1,523,670	1,657,084	1,787,255	1,927,373	2,078,973	2,238,751	2,407,152	2,584,643	2,771,716	742,223	22,927,816
Economic Development														
Economic Development Staffing	235,687	223,060	185,766	227,506	237,516	246,779	259,118	272,074	285,678	299,962	314,960	330,708	86,811	3,205,626
Overhead	20,947	51,465	84,473	88,113	91,990	95,578	100,356	105,374	110,643	116,175	121,984	128,083	134,487	1,249,669
Total Expenditures	1,536,552	3,241,877	3,415,192	10,257,856	5,986,591	6,129,612	6,386,848	6,456,422	6,635,072	6,823,289	7,021,586	7,230,507	2,160,396	73,281,802
Net Revenues/Expenditures	2,516,994	2,693,750	3,430,874	(3,662,456)	951,909	1,119,388	1,158,252	1,370,278	1,458,928	1,521,625	1,582,020	1,639,811	125,928	15,907,300
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	-	905,000	(729,982)	988,030	-	-	-	-	-	-	-	-	-	1,163,048
Parking Lot Rehabilitation Set-Aside (Hotel Woodland)	-	-	-	575,000	-	-	-	-	-	-	-	-	-	575,000
Sports Park Reserve	-	500,000	-	-	-	-	-	-	-	-	-	-	-	500,000
Fund Balance	2,391,994	3,580,744	7,641,600	2,316,114	3,168,023	4,187,411	5,245,662	6,515,941	7,874,868	9,296,493	10,778,513	12,318,324	12,344,252	12,919,252