



TO: THE HONORABLE MAYOR AND CITY COUNCIL
AGENDA: City Council Regular Meeting
DATE: December 20, 2022
ITEM #: G.12
SUBJECT: Measure F Annual Report for Fiscal Year Ending June 30, 2022

Recommendation for Action: Staff recommends that the City Council approve the Measure F Report for Fiscal Year ending June 30, 2022 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, evismorales@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, 2022. 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 10, 2022 meeting for incorporation into the FY2021/22 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 FY2021/22 annual budget, and consistent with the annual spending plan, (2) prior years' expenditures, (3) FY2021/22 expenditures, and (4) the life to date expenditures for each identified category. Final revenues from MSF sales tax for FY2021/22 were \$7.8 million, which is 103% of the amended budget.

Project/Program Description	Approved			
	Spending Plan Total Budget	Prior Year Expenditures	FY2021/22 Expenditures	Life to Date Expenditures
Parks/Pool	\$ 14,591,524	\$ 219,150	\$ 823,141	\$ 1,042,291
Roads	\$ 32,224,895	\$ 3,964,099	\$ 2,368,207	\$ 6,332,306
Public Safety	\$ 23,813,160	\$ 3,208,974	\$ 1,416,688	\$ 4,625,662
Economic Development	\$ 4,215,371	\$ 644,513	\$ 177,064	\$ 821,577
Overhead	\$ 1,481,818	\$ 156,885	\$ 310,904	\$ 467,789
TOTAL	\$ 76,326,768	\$ 8,193,621	\$ 5,096,005	\$ 13,289,626

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 FY2021/22 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 FY2021/22, development activity generated sufficient revenues to cover most of the annual debt service and the Park Development Fund borrowed \$151,529 from Measure F; this leaves \$1,031,410 available for allocation to other park maintenance projects. Staff will return to Council at a later date to request appropriations for specific projects.

Note: FY2021/22 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, 2022 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	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	Amended	Planned									Over 12 Years
Revenues															
MSF Annual Revenue Projection	4,053,546	5,957,637	6,935,312	7,656,557	7,625,570	7,649,200	7,976,200	8,283,000	8,570,100	8,835,773	9,109,682	9,392,082	2,420,809	94,465,469	
Expenditures															
Parks/Pool															
Park Debt Service	-	-	24,184	151,529	1,182,939	1,174,096	1,169,541	1,164,895	-	-	-	-	-	4,867,184	
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	11,516	-	-	-	-	-	-	-	-	-	161,481	
Southeast Area Pool Project (19-18)	-	-	-	-	2,500,000	-	-	-	-	-	-	-	-	2,500,000	
Other Park Projects	-	-	-	645,097	788,794	60,904	65,459	70,105	1,235,000	1,235,000	1,235,000	1,235,000	297,500	6,867,859	
<i>Parks Subtotal</i>	15,000	15,000	189,150	823,141	4,486,733	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	312,500	14,591,524	
Roads															
Measure F - Planning Management	19,142	22,351	20,990	50,204	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	12,500	525,188	
Curb Gutter Sidewalk	-	-	-	-	50,000	-	-	-	-	-	-	-	-	50,000	
Annual In-House Road Program Support	583,695	536,359	657,872	626,250	1,014,081	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	250,000	10,668,257	
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	137,437	-	-	-	-	-	-	-	-	2,150,000	
Gibson Road (West to East Streets; 20-01)	-	-	112,617	38,835	1,608,548	-	-	-	-	-	-	-	-	1,760,000	
Gibson Road - West to CR98 (20-08)	-	-	-	5,965	754,035	-	-	-	-	-	-	-	-	760,000	
Local Roadway Safety Plan Project (21-13)	-	-	365	9,597	38	-	-	-	-	-	-	-	-	10,000	
Matmor Rd & E. Gum Rehab	-	-	-	-	-	500,000	1,100,000	-	-	-	-	-	-	1,600,000	
Main Street Feasibility Project (22-13)	-	-	-	3,284	21,716	-	-	-	-	-	-	-	-	25,000	
East and Main Street Signal Project (22-14)	-	-	-	-	30,000	148,450	-	-	-	-	-	-	-	178,450	
2020 Road Rehabilitation (19-05)	-	-	-	-	1,415,715	-	-	-	-	-	-	-	-	1,415,715	
2022 ADA Improvements (22-01)	-	-	-	-	10,000	-	-	-	-	-	-	-	-	10,000	
Annual Pavement Maintenance - Summer 2021 (20-02)	-	-	-	1,464,153	75,847	-	-	-	-	-	-	-	-	1,540,000	
Annual Pavement Maintenance - Summer 2022 (22-06)	-	-	-	60,778	1,039,222	-	-	-	-	-	-	-	-	1,100,000	
Annual Pavement Maintenance (Summer 2023)	-	-	-	-	-	1,000,000	-	-	-	-	-	-	-	1,000,000	
Annual Pavement Maintenance (Summer 2024)	-	-	-	-	-	-	400,000	600,000	-	-	-	-	-	1,000,000	
Annual Pavement Maintenance (Summer 2025)	-	-	-	-	-	-	-	1,100,000	-	-	-	-	-	1,100,000	
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	-	-	-	-	-	-	-	-	100,000	1,700,000	1,700,000	425,000	3,925,285	
<i>Roads Subtotal</i>	603,122	1,859,169	1,501,809	2,368,207	6,206,639	2,698,450	2,550,000	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	687,500	32,224,895	
Public Safety															
Fire Staffing	437,748	515,788	611,338	594,533	739,537	790,565	816,654	855,853	887,520	931,896	978,490	1,027,415	1,078,786	10,266,123	
Police Staffing	224,048	577,395	842,656	822,155	1,010,847	1,080,595	1,116,255	1,169,835	1,213,119	1,273,775	1,337,464	1,404,337	1,474,554	13,547,037	
<i>Public Safety Subtotal</i>	661,796	1,093,184	1,453,994	1,416,688	1,750,384	1,871,160	1,932,909	2,025,688	2,100,639	2,205,671	2,315,954	2,431,752	2,553,340	23,813,160	
Economic Development															
Economic Development Staffing	235,687	223,060	185,766	177,064	343,925	367,656	379,788	398,018	412,745	433,382	455,051	477,804	125,424	4,215,371	
Overhead	20,947	51,465	84,473	310,904	92,505	98,888	102,151	107,054	111,015	116,566	122,394	128,514	134,940	1,481,818	
Total Expenditures	1,536,552	3,241,877	3,415,192	5,096,005	12,880,186	6,286,154	6,214,848	6,530,761	6,624,399	6,755,619	6,893,400	7,038,070	3,813,703	76,326,768	
Net Revenues/Expenditures	2,516,994	2,715,760	3,520,120	2,560,552	(5,254,616)	1,363,046	1,761,352	1,752,239	1,945,701	2,080,154	2,216,282	2,354,012	(1,392,894)	18,138,701	
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	(375,000)	-	-	-	-	-	-	-	-	2,204,318	
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	5,723,353	7,234,108	2,254,492	3,517,538	5,178,889	6,831,128	8,676,829	10,656,983	12,773,265	15,027,277	13,534,383	14,109,383	