



TO: THE HONORABLE MAYOR AND CITY COUNCIL
AGENDA: City Council Regular Meeting
DATE: December 15, 2020
ITEM #: F.5
SUBJECT: Annual Measure F Report for Fiscal Year Ending June 30, 2020

Recommendation for Action: Staff recommends that the City Council approve the Measure F Report for Fiscal Year ending June 30, 2020 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, 2020. 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 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 April 16, 2019 meeting for incorporation in the FY2019/20 annual budget.

A revised MSF spending plan was also prepared and approved by City Council at the May 5, 2020 meeting and incorporated in 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 a summary of approved uses as adopted with the FY2019/20 annual budget and consistent with the annual spending plan, prior years' expenditures, FY2019/20 expenditures, and the life to date expenditures for each category. Final revenues from MSF sales tax for FY2019/20 were \$5,935,626, which is about 108% of what was anticipated when the annual budget was approved.

Project/Program Description	Approved			
	Spending Plan Total Budget	Prior Year Expenditures	FY2019/20 Expenditures	Life to Date Expenditures
Parks	\$ 13,172,500	\$ 15,000	\$ 15,000	\$ 30,000
Roads	\$ 32,629,714	\$ 603,122	\$ 1,859,169	\$ 2,462,290
Public Safety	\$ 21,962,620	\$ 661,796	\$ 1,093,184	\$ 1,754,980
Economic Development	\$ 3,649,500	\$ 235,687	\$ 223,060	\$ 458,747
Overhead	\$ 812,585	\$ 20,947	\$ 51,465	\$ 72,412
TOTAL	\$ 72,226,919	\$ 1,536,552	\$ 3,241,877	\$ 4,778,429

Attachment A provides a historical account of revenue received and detailed project expenditures. The fund balance for Measure F at the end of FY2019/20 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 expenditures. 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 FY2019/20, development activity generated sufficient revenues to pay the entire annual debt service amount and no money was borrowed from Measure F; this leaves \$905,000 available for allocation to other park maintenance projects. Staff will return to Council at a later date to request appropriations for specific projects.

Note: FY2019/20 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, 2020 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



Ken Hiatt
City Manager

Attachments:

1. MSF SUMMARY - ATTACHMENT A

MEASURE F SPENDING PLAN

	FY2018/19 Actual	FY2019/20 Actual	FY2020/21	FY2021/22	FY2022/23	FY2023/24	FY2024/25	FY2025/26 Planned	FY2026/27	FY2027/28	FY2028/29	FY2029/30	FY2030/31	Total
Revenues														Over 12 Years
MSF Annual Revenue Projection	4,053,546	5,935,626	5,644,380	5,817,006	5,993,058	6,169,111	6,345,163	6,521,215	6,521,215	6,527,736	6,540,792	6,560,414	1,645,024	74,274,287
Expenditures														
Parks														
Park Debt Service	-	-	1,187,232	1,182,939	1,178,561	1,174,096	1,169,541	1,164,895	-	-	-	-	-	7,057,263
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	-	-	330,000	-	-	-	-	-	-	-	-	-	-	330,000
Other Park Projects	-	-	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	5,590,237
<i>Parks Subtotal</i>	15,000	15,000	1,580,000	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	13,172,500
Roads														
Measure F - Planning Management	19,142	22,351	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	12,500	553,994
Annual In-House Road Program Support	583,695	536,359	767,507	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	10,887,560
West Woodland Safe Routes to School	-	-	1,416,000	-	-	-	-	-	-	-	-	-	-	1,416,000
West Main St Bicycle/Ped Mobility & Safety Improvements	-	1,300,459	849,541	-	-	-	-	-	-	-	-	-	-	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	1,859,169	4,783,048	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	32,629,714
Public Safety														
Fire Staffing	437,748	515,788	569,180	560,453	613,316	668,821	730,447	795,461	864,052	936,414	1,012,757	1,093,299	294,568	9,092,304
Police Staffing	224,048	577,395	823,843	891,994	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	12,870,315
<i>Public Safety Subtotal</i>	661,796	1,093,184	1,393,023	1,452,447	1,574,298	1,700,330	1,835,667	1,982,223	2,136,680	2,299,467	2,471,034	2,651,860	710,611	21,962,620
Economic Development														
Economic Development Staffing	235,687	223,060	249,773	261,250	272,745	283,382	297,551	312,429	328,050	344,453	361,675	379,759	99,687	3,649,500
Overhead	20,947	51,465	41,651	60,932	62,760	64,643	66,582	68,580	70,637	72,756	74,939	77,187	79,503	812,585
Total Expenditures	1,536,552	3,241,877	8,047,495	5,524,629	5,909,804	6,048,355	6,199,801	6,363,231	6,535,367	6,716,676	6,907,649	7,108,806	2,086,676	72,226,919
Net Revenues/Expenditures	2,516,994	2,693,750	(2,403,115)	292,377	83,254	120,756	145,362	157,984	(14,152)	(188,939)	(366,857)	(548,392)	(441,652)	2,047,368
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												
Sports Park Reserve		500,000												
Fund Balance	2,391,994	3,580,744	1,077,628	1,270,005	1,253,259	1,274,015	1,319,377	1,377,361	1,263,208	974,269	507,412	(140,980)	(682,632)	