



TO: THE HONORABLE MAYOR AND CITY COUNCIL  
AGENDA: City Council Regular Meeting  
DATE: December 17, 2024  
ITEM #: H.21  
SUBJECT: Measure F Annual Report for the Fiscal Year Ending June 30, 2024

**Recommendation for Action:** Staff recommends that the City Council approve the Measure F Annual Report for Fiscal Year ending June 30, 2024, and direct staff to publish the required excerpts from the report in the Daily Democrat and on the City's website.

**Staff Contact:**

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**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, 2024. 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 2, 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 FY2023/24 annual budget, and consistent with the annual spending plan, (2) prior years' expenditures, (3) FY2023/24 expenditures, and (4) the life to date expenditures for each identified category. Final revenues from MSF sales tax for FY2023/24 were \$9.5 million, which is 124% of the amended budget.

<u>Project/Program Descriptor</u>	<u>Approved Spending Plan Total Budget</u>	<u>Prior Year Expenditures</u>	<u>FY2023/24 Expenditures</u>	<u>Life to Date Expenditures</u>
Parks/Pool	\$ 11,039,165	\$ 1,278,402	\$ 1,399,892	\$ 2,678,294
Roads	\$ 34,226,298	\$ 9,400,360	\$ 4,367,755	\$ 13,768,115
Public Safety	\$ 25,592,581	\$ 6,252,038	\$ 1,529,524	\$ 7,781,562
Economic Development	\$ 3,236,432	\$ 1,096,243	\$ 230,846	\$ 1,327,088
Overhead	\$ 3,221,066	\$ 622,042	\$ 194,924	\$ 816,966
<b>TOTAL</b>	<b>\$ 77,315,542</b>	<b>\$ 18,649,086</b>	<b>\$ 7,722,941</b>	<b>\$ 26,372,026</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 FY2023/24 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 FY2023/24, development activity generated revenues to cover the majority of the annual debt service payment with the Park Development Fund needing to borrow \$206,160 from Measure F; this left \$967,936 available for allocation to other citywide projects.

**Conclusion:**

Staff recommends that the City Council approve the Measure F Annual Report for Fiscal Year ending June 30, 2024, and direct staff to publish the required excerpts from the report in the Daily Democrat and on the City's website.

Prepared by: Karie Farnham, Financial Services Manager

Reviewed by: Kim McKinney, Administrative Services Director



Ken Hiatt  
City Manager

**Attachments:**

1. Attachment A - MSF Detailed Expenses

MEASURE F SPENDING PLAN

Attachment A

	FY2018/19 Actual	FY2019/20 Actual	FY2020/21 Actual	FY2021/22 Actual	FY2022/23 Actual	FY2023/24 Actual	FY2024/25 Amended Budget	FY2025/26	FY2026/27	FY2027/28 Planned	FY2028/29 Planned	FY2029/30	FY2030/31	Total Over 12 Years
<b>Revenues</b>														
MSF Annual Revenue Projection	4,053,546	5,957,637	6,935,312	7,656,557	8,619,040	7,729,577	8,285,544	8,246,600	8,504,100	8,749,800	8,984,000	9,187,290	2,420,809	95,329,812
Other Revenue					389,747	1,728,200	1,350,000							3,467,947
<b>Expenditures</b>														
<b>Parks/Pool</b>														
Park Debt Service	-	-	24,184	151,529	-	206,160	1,169,541	1,164,895	-	-	-	-	-	2,716,309
Clark Field Maintenance	15,000	15,000	15,000	15,000	-	-	-	15,000	15,000	15,000	15,000	15,000	15,000	150,000
Sports Park Turf Replacement (19-19)	-	-	149,966	11,516	-	-	-	-	-	-	-	-	-	161,481
Southeast Area Pool Project (19-18)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Southeast Area Pool Project (19-18)	-	-	-	-	-	-	2,000,000	-	-	-	-	-	-	-
Cyclical Tree Pruning Addition	-	-	-	-	-	-	660,000	-	-	-	-	-	-	-
Hiddleston Park Phase I/II (25-10)	-	-	-	645,097	236,111	1,193,732	628,830	70,105	1,235,000	1,235,000	1,235,000	1,235,000	297,500	8,011,375
Other Park Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Parks Subtotal</i>	15,000	15,000	189,150	823,141	236,111	1,399,892	4,458,371	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	312,500	11,039,165
<b>Roads</b>														
Measure F - Planning Management (06-06)	19,142	22,351	20,990	50,204	149,927	80,417	50,000	50,000	50,000	50,000	50,000	50,000	12,500	655,533
Curb Gutter Sidewalk	-	-	-	-	50,000	-	75,000	-	-	-	-	-	-	125,000
Annual In-House Road Program Support (06-14)	583,695	536,359	657,872	626,250	1,135,620	1,049,237	1,016,105	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	275,000	11,380,139
Public Works Road Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	546,758	267,144	-	-	-	-	-	-	-	965,354
Gibson Road - West to CR98 (20-08)	-	-	-	5,965	193,902	230,055	-	-	-	-	-	-	-	429,922
Local Roadway Safety Plan Project (21-13)	-	-	365	9,597	7,257	2,853	3,000	-	-	-	-	-	-	23,073
Matmor Rd & E. Gum Rehab (19-05)	-	-	-	-	-	2,034,510	-	-	-	-	-	-	-	2,034,510
Main Street Feasibility Project (22-13)	-	-	-	3,284	9,453	58,543	-	-	-	-	-	-	-	71,279
East and Main Street Signal Project (22-14)	-	-	-	-	-	460	-	-	-	-	-	-	-	460
2020 Road Rehabilitation (19-05)	-	-	-	-	-	-	(400,000)	-	-	-	-	-	-	(400,000)
2022 ADA Improvements (22-01)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
I-5/113 Phase II Project (00-06)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
East Main St. Improvement Project (13-05)	-	-	-	-	-	2,017	-	-	-	-	-	-	-	2,017
Grant Planning and Application	-	-	-	-	-	30,422	25,000	25,000	25,000	25,000	25,000	25,000	-	-
Annual Pavement Maintenance - Summer 2021 (20-02)	-	-	-	1,464,153	-	-	-	-	-	-	-	-	-	1,464,153
Annual Pavement Maintenance - Summer 2022 (22-06)	-	-	-	60,778	924,758	-	-	-	-	-	-	-	-	985,537
Annual Pavement Maintenance - Summer 2023 (23-01)	-	-	-	-	50,236	311,594	-	-	-	-	-	-	-	361,830
Annual Pavement Maintenance - Summer 2024 (24-01)	-	-	-	-	-	292,087	1,007,000	-	-	-	-	-	-	1,299,087
Annual Pavement Maintenance - Summer 2025 (25-02)	-	-	-	-	-	-	1,500,000	1,200,000	-	-	-	-	-	2,700,000
Annual Pavement Maintenance - Summer 2026 (26-01)	-	-	-	-	-	-	-	1,500,000	-	-	-	-	-	1,500,000
Beamer Underpass Erosion Control (25-11)	-	-	-	-	-	-	50,000	-	-	-	-	-	-	-
First St Public Parking Lot Rehabilitation (24-13)	-	-	-	-	-	-	750,000	-	-	-	-	-	-	-
Other Road Projects	285	-	-	-	-	8,415	-	500,000	500,000	2,250,000	2,250,000	2,250,000	750,000	8,508,700
<i>Roads Subtotal</i>	603,122	1,859,169	1,501,809	2,368,207	3,068,054	4,367,755	4,076,105	2,875,000	3,175,000	3,425,000	3,425,000	3,425,000	1,037,500	34,226,298
<b>Public Safety</b>														
Fire Staffing	437,748	515,788	611,338	594,533	610,870	613,646	853,790	896,480	941,304	988,369	1,037,788	1,089,677	1,144,161	10,335,493
Fire AFG Grant Match	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Prevention Occupancy Management Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Admin Relocation (25-09)	-	-	-	-	-	-	250,000	-	-	-	-	-	-	-
Fire Station Construction Set-Aside (16-10)	-	-	-	-	-	-	2,000,000	-	-	-	-	-	-	-
Public Safety Radio Replacement (25-05)	-	-	-	-	-	-	800,000	-	-	-	-	-	-	-
Traffic Signal Emergency Vehicle Preemption Installation (24-11)	-	-	-	-	-	-	200,000	-	-	-	-	-	-	-
Police Staffing	224,048	577,395	842,656	822,155	1,015,506	915,878	1,333,756	1,400,443	1,470,466	1,543,989	1,621,188	1,702,248	1,787,360	15,257,088
<i>Public Safety Subtotal</i>	661,796	1,093,184	1,453,994	1,416,688	1,626,376	1,529,524	5,437,546	2,296,923	2,411,770	2,532,358	2,658,976	2,791,925	2,931,521	25,592,581
<b>Economic Development</b>														
Economic Development Staffing	235,687	223,060	185,766	177,064	274,666	230,846	267,530	280,906	294,952	309,699	325,184	341,443	89,629	3,236,432
Overhead	20,947	51,465	84,473	310,904	154,253	194,924	295,271	310,035	325,536	341,813	358,904	376,849	395,692	3,221,066
<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>5,359,459</b>	<b>7,722,941</b>	<b>14,534,824</b>	<b>7,012,864</b>	<b>7,457,258</b>	<b>7,858,871</b>	<b>8,018,064</b>	<b>8,185,217</b>	<b>4,766,841</b>	<b>84,205,966</b>
Net Revenues/Expenditures	2,516,994	2,715,760	3,520,120	2,560,552	3,649,328	1,734,836	(4,899,280)	1,233,736	1,046,842	890,929	965,936	1,002,073	(2,346,032)	14,591,794
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	(1,275,000)	-	(775,000)	-	-	-	-	-	-	529,318
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	12,058,435	13,693,272	10,043,991	11,177,727	12,124,569	12,915,499	13,781,435	14,683,508	12,237,475	12,237,475