

TO: THE HONORABLE MAYOR AND CITY COUNCIL

DATE: December 3, 2013

SUBJECT: Annual Measure E Report for Fiscal Year Ending June 30, 2013

**Recommendation for Action:**

Staff recommends that the City Council:

- 1) Approve the Annual Measure E Report for Fiscal Year Ending June 30, 2013 and
- 2) Direct staff to publish the required excerpts of the report in the Daily Democrat and on the City's website.

**Staff Contact**

Lynn Johnson, Senior Management Analyst – (530) 661-5979,  
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**Council Goal**

This recommendation is consistent with the City's goals for fiscal responsibility and governance. Annual reporting of revenues and expenditures for a voter approved supplemental sales tax provides enhanced accountability and transparency to the community.

**Fiscal Impact**

This is an informational report, and therefore does not result in any fiscal impact; however, the report provides an accounting of the Measure E (1/2 cent sales tax) receipts and expenses for the fiscal year ending June 30, 2013. Per City Council direction, the Measure E spending plan is reviewed by Council annually, in advance of the development of the city's capital budget.

**Background**

On June 6, 2006, the Woodland voters approved Measure E, which extended the ½ cent supplemental sales tax collected within the boundaries of and for the benefit of the City of Woodland. Additionally, the voters approved three advisory measures outlining the types of projects for which proceeds from MSE would be spent:

- Measure B, approved by 66.8% of voters, allocated a minimum of \$30.2 million or 45% of MSE for road rehabilitation;
- Measure C, approved by 69.37% of voters, approved funding for Community and Senior Center Phase II, Sports Park and renovation and improvements of parks, recreation facilities and pools;
- Measure D, approved by 53.4% of voters, approved funding for expansions of the Library, City Hall and the Opera House.

On February 6, 2007, the City Council adopted the initial Measure E spending plan, which provided the allocation of total anticipated Measure E revenues in a manner consistent with legal restrictions, advisory measures, and Council policy direction. Included with the spending plan was a resolution calling for preparation of an annual financial report and an updated bi-annual spending plan. The first annual financial report was provided to Council in September 2007 and subsequently each year with the most recent financial report presented on December 4, 2012. The Council adopted a revised Measure E spending plan at the April 23, 2013 meeting.

### **Discussion**

The following table includes a summary of the budget uses as adopted in the 2013 Measure E spending plan, and the FY 2013 expenditures. Final revenues for Measure E during FY 2013 were \$4,408,254, which is approximately \$320,000 more than anticipated.

<u>Project Description</u>	Approved Spending Plan <u>Total Budget</u>	Life to Date <u>Expenditures</u>	FY 2012/13 <u>Expenditures</u>
<b>Rehabilitation, Renovation &amp; Improvements</b>			
Roads	\$16,913,920	\$ 7,057,608	\$ 439,371
Parks/Ball Fields/Pool	\$ 4,101,020	\$ 2,239,944	\$ 546,604
Library Repair	\$ 273,688	\$ 273,688	\$ 0
<b>Opera House/ State Theater</b>	\$ 852,793	\$ 856,575	\$ 273,783
<b>Construction Projects -</b>			
Community & Senior Ctr.			
Ph. II/Sports Park (see note)	\$ 6,857,089	\$ 2,314,679	\$ 359,032
Literacy Center	\$ 600,000	\$ 0	\$ 0
Civic Center Expansion	\$ 329,455	\$ 329,455	\$ 50,000
<b>Reserve</b>	\$ 2,000,000	\$ 0	\$ 0
Long Term Loan for Debt Service on CSC/Sports Park	\$18,000,000	\$ 8,000,000	\$ 2,000,000
<b>TOTAL</b>	\$49,927,965	\$21,071,949	\$ 3,658,790

Note: Bond proceeds are not included as revenue, nor are the expenditure of those proceeds included in the life to date or FY 2013 expenditure amounts. The expenditure amounts in this table represent the debt service for those bonds, which is the accurate expense of Measure E funds for those projects. The project overhead amounts are included in the amount shown for roads.

## **Conclusion**

Staff recommends that the City Council approve the Annual Measure E Report for Fiscal Year ending June 30, 2013 and direct staff to publish the required excerpts of the report in the Daily Democrat and on the City's website.

Prepared by: Lynn Johnson, Senior Management Analyst

Reviewed by: Kimberly McKinney, Finance Officer

A handwritten signature in blue ink, appearing to read "Paul Navazio", with a long horizontal flourish extending to the right.

Paul Navazio, City Manager