

City of Woodland

REPORT TO MAYOR AND CITY COUNCIL

AGENDA ITEM

1.

TO: THE HONORABLE MAYOR
AND CITY COUNCIL

DATE: February 9, 2010

SUBJECT: Consideration of Resolutions for Tax Measures and Advisory
Measures on the June 2010 Ballot

Report in Brief

During the City Council meeting of February 2, the Council considered a resolution that would have placed a quarter-cent sales tax measure and three advisory measures on the June 8, 2010 ballot. Council discussion during the meeting ultimately resulted in the Council taking no action and directing staff to develop other alternatives for consideration in addition to the sales tax measure discussed on February 2. Staff interpreted this direction to include: a) an extension of Measure E by four years and redirection of a quarter-cent of the proceeds from capital projects to operation for the next four years; b) a Utility Users Tax measure; and c) a Transit Occupancy Tax measure.

In order to meet the State election law requirements and the County's deadlines for consideration of actions to consolidate measures for the June 2010 general election, the City Council must act on the selected funding measure(s) by February 9, 2010. Therefore, staff has prepared a brief report to facilitate the Council's consideration of this matter on February 9. Additional information that is pertinent to this matter will be presented through documents provided at the meeting and a verbal presentation by staff.

As discussed on February 2, Council approval to place any general tax measure on the June 2010 ballot does require the approval of a two-thirds Council majority; therefore, placement of the measure(s) on the ballot requires at least four affirmative votes.

Staff recommends that the City Council cease further consideration of a tax measure.

Background

On December 15, the City Council received an update on fiscal issues. This update included the unfortunate news that the City is facing an FY 2010 General Fund deficit of approximately \$2 million and may need to consider total reductions for FY 2011 of up to \$3 million. The December 15 report summarized potential funding mechanisms such as revenue measures that could be

considered by the voters in order to mitigate the revenue loss and further reduction of programs and services.

On January 19, the City Council received a report on the June 2010 election and adopted a resolution calling for an election on June 8, 2010 to fill two vacancies on the City Council. The staff report which facilitated the Council's action included a discussion of possible general tax measures that could help address the City's projected FY 2011 General Fund shortfall of \$3 million. Staff provided the City Council with this information in response to inquiries from Council members and because the deadline to place measures on the June 2010 general election ballot was approaching.

In response to this information, the Council directed staff to return on February 2 with a resolution calling for the placement of a sales tax and companion advisory measures on the June 8, 2010 ballot. Staff is drafted a resolution which would authorize the placement of a quarter-cent sales tax on the June ballot with companion advisory measures. The advisory measures would allocate the resources to public safety, the Woodland Public Library and Parks and Recreation programs. The resolution proposes a four-year term for the sales tax measure unless reauthorized by the voters.

The discussion during the February 2 Council meeting resulted in the Council taking no action. The Council's inaction was based, in part, on the concern that an increase of a quarter or half cent in sales tax would cause Woodland to have the highest sales tax in the region at 9%. Instead, the Council directed staff to develop other alternatives for presentation to Council at a later date. State law requires ballot language to be finalized by county elections offices no later than March 12; however, the Board of Supervisors must approve the ballot language and the Board's meeting schedule requires the Council to act no later than February 9. As a result, staff scheduled a special Council meeting for February 9 and prepared three options for the Council's consideration. These options are summarized in the following section.

Discussion

During the February 2 Council meeting, the Council discussed a general sales tax measure at rates of either a quarter-cent or a half-cent. That information was presented in the February 2 report and will not be repeated herein. The February 2 report is attached for reference.

Three other options were discussed by the Council on February 2. The pertinent information associated with these options is summarized in this section. Additional information, including impacts associated with City finances, will be presented during the meeting.

Extension of Measure E and Redirection of Proceeds to Operating Budget

One option that was discussed on February 2 was to place a measure on the June ballot that would extend Measure E by four years to 2022 and redirect a quarter-cent of the half-cent tax for the next four years (2010-2014) to the City General Fund operating budget. Since Measure E is a general sales tax, the Council is well aware that they already have the authority to redirect all or part of the proceeds to the General Fund operating budget through a four-fifths vote of the entire Council.

However, the Council expressed to staff the need to seek voter approval of such action in order to maintain the integrity of the June 2006 measure. Therefore, staff has provided a resolution that would place such a measure on the ballot with the accompanying advisory measures presented on February 2.

Staff will provide more information regarding the impacts of this measure during the meeting. In summary, staff does not believe this measure would work and would not recommend consideration of this action. This action would redirect approximately \$1.75 million to \$2 million from the capital program to the operating budget at a time when cash flow for the capital program is at a very low point. The cash flow problem is due to the following issues: a) internal borrowing for previous capital projects; b) bond issuance and related annual debt service for capital projects that is currently supported by Measure E; c) reduced development impact fees related to the slump in the housing market; and d) the reduction of Measure E sales tax due to the recessionary economy. If approximately \$1.75 million in Measure E funds was removed from the capital program, the 10-year CIP would immediately go into a deficit of approximately \$500,000 that would range up to \$10.6 million by year 4.

It is possible to mitigate some of this debt by removing or deferring certain capital projects during the next four years. However, there are few discretionary capital projects during that time frame; most of the projects are for water and waste water infrastructure funded by an enterprise fund or bonds issued for that purpose. State law requires that the water and waste water bond funds be available at all times to be applied to the projects for which they were issued. Finally, staff will need to remove or defer some of the capital projects regardless of whether or not Measure E funds are diverted just to keep the current 10-year CIP balanced.

Utility Users Tax

The City may impose a tax on utilities such as gas, electricity, telephone, water and cable television as permitted under Government Code § 37100.5. This tax is actually paid by the utility customer and may be targeted at specific types of utilities or levied on all utilities (i.e., telephone, electricity or both). As with a sales tax, a Utility Users Tax (UUT) may be enacted by a majority vote and may be accompanied by advisory measures which would guide the City Council in its allocation.

In order to generate \$2 million, the UUT would need to be approximately 10%-15% if it were to cover all utilities. Late last year, the League of California Cities distributed a summary of how tax measures, including the UUT fared in local elections throughout the state. Most UUT measures that were seeking reauthorization or being modernized to include updated utilities at existing rates were successful. In contrast, two UUT measures seeking an increase in rates failed. The League did not report on any new UUT measures in the November 2009 election; however, the report did indicate that only 25% of new UUT measures have been successful this decade.

Staff is not optimistic that an election to approve a UUT would be successful in Woodland this year. This tax would be regarded as a new tax and an additional levy on the new water rates that were approved by the City Council last year. Therefore, staff does not recommend consideration of a UUT.

Transit Occupancy Tax

The City may tax a person staying thirty (30) days or less in hotels, motels and similar lodgings, including mobile homes as permitted by the Revenue and Taxation Code § 7280 *et seq.* This tax is referred to as a Transit Occupancy Tax (TOT). Although the tax is collected by the operator, the tax is imposed on the guest. As with the other taxes described herein, a TOT must be enacted by a majority of the voters.

The City's current TOT is at 10% with 2% "passed through" to Yolo County through a previous agreement. This tax generates approximately \$900,000 with \$180,000 of that amount passed through to the County, generating a net return to the City of \$720,000. The amount is less than previous 10-year Plan projections primarily due to the economy. Prior to the economic downturn, Woodland seemed to be a desired location for highway travelers and people looking for a place to stay near Sacramento International Airport. Motel/hotel operators were developing project proposals and at one time three projects were under consideration by staff and the Planning Commission. Consistent with other sectors of the economy, the hospitality industry has slowed down.

Staff believes the highest possible increase to the TOT that could be considered is 2% which, if approved by the voters, would generate approximately \$180,000. At 12%, Woodland's TOT would be at the high end of the region and hotel/motel operators would express concerns about losing business to the Natomas area or other highway commercial areas north and south along Interstate 5. Staff believes that all hotel/motel owners and operators would oppose this measure.

Several local communities considered increases in the TOT in November 2009 and all were approved by the voters. These measures tend to be more accepted by local citizens because visitors pay the tax. Despite this result, staff does not recommend consideration of a TOT this year. The economy remains to fragile to support such a measure and the City would be much better served to allow the new hotel/motel construction to expand TOT revenue as the economy recovers. In addition, staff believes that hotel/motel owners will be unsupportive and even angry that this action is under consideration prior to consulting with them.

As the Council considers the options described herein, it bears repeating that any decision to place a measure on the ballot must be made on February 9. As stated on February 2, the Council could decide to remove an item from the ballot on March 16 as the last day to notify the State of such action is March 17. The Council could take such action following review of the information generated by the **Your City, Your Voice** community engagement initiative or based on feedback from people directly impacted by a tax such as the hotel/motel operators.

Due to the tight deadlines following the February 2 meeting, the resolutions authorizing placement of one or more of the measures described herein are not attached to this report. The resolutions will be presented at the February 9 Council meeting.

Fiscal Impact

The following impacts are estimated for the four optional tax measures under consideration:

Quarter-Cent Sales Tax Measure – Four Years: Estimated revenue generation is \$1.5 million in the first year and \$1.75 to \$2 million in the succeeding years for a total of \$7.5 million.

Redirection of Measure E and Extension of Four Years: Estimated revenue generation for the General Fund is \$1.75 - \$2 million annually and \$8 million for the four-year term. The redirection would generate cash deficits in the 10-year CIP estimated at \$10.6 million. An extension of Measure E for four years would generate an additional \$16 million (not adjusted for inflation) beginning in FY 2019 through FY 2022.

Utility Users Tax: Based on a 15%-20% rate, this tax would generate \$2 million annually.

Transit Occupancy Tax: Based on an increase of 2%, this tax would generate \$180,000 annually

Public Contact

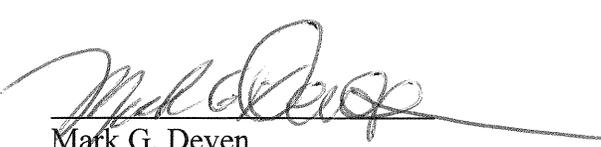
Posting of the City Council agenda.

Alternative Courses of Action

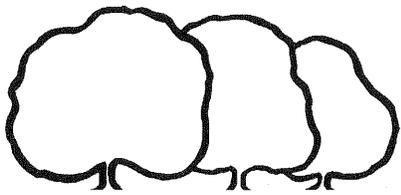
1. Cease further consideration of a tax measure.
2. Consider the resolutions calling an election, directing the consolidation of the election with the statewide primary election and placing the preferred proposition and three advisory measures (if applicable) on the June 8, 2010 ballot.

Recommendation for Action

Staff recommends that the City Council approve Alternative No. 1.


Mark G. Deven
City Manager

Attachment: February 2 Council Report on the Sales Tax Measure



City of Woodland

REPORT TO MAYOR AND CITY COUNCIL

AGENDA ITEM

TO: THE HONORABLE MAYOR
AND CITY COUNCIL

DATE: February 2, 2010

SUBJECT: Resolution to add a Sales Tax Measure and Advisory Measures on
the June 2010 Ballot

Report in Brief

During the City Council meeting of January 19, the Council directed staff to place an item on the February 2 agenda wherein the Council would consider adoption of a resolution to place a sales tax measure and companion advisory measures on the June 2010 ballot. This direction is intended to offer the Woodland community an alternative to budget reductions of approximately \$3 million projected for FY 2011 by generating revenue through a quarter-cent or half-cent sales tax.

Staff has drafted a resolution for the Council's consideration with companion advisory measures focusing on the allocation of resources to public safety, libraries and parks and recreation programs. The attached resolution specifies a quarter-cent sales tax for a period of four years unless reauthorized by the voters. Council discussion during the February 2 meeting could result in changes to the resolution; however, the California Constitution requires the approval of a two-thirds Council majority to place a general tax measure on a general election ballot. Therefore, placement of the measure on the ballot requires at least four affirmative votes.

Staff recommends that the City Council adopt Resolution No. ____ calling an election, directing the consolidation of the election with the statewide primary election and placing a proposition for a quarter-cent sales tax measure and three advisory measures on the June 8, 2010 ballot.

Background

On December 15, the City Council received an update on fiscal issues. This update included the unfortunate news that the City is facing an FY 2010 General Fund deficit of approximately \$2 million and may need to consider total reductions for FY 2011 of up to \$3 million. The December 15 report summarized potential funding mechanisms such as revenue measures that could be considered by the voters in order to mitigate the revenue loss and further reduction of programs and services.

On January 19, the City Council received a report on the June 2010 election and adopted a resolution calling for an election on June 8, 2010 to fill two vacancies on the City Council. The staff report which facilitated the Council's action included a discussion of possible general tax measures that could help address the City's projected FY 2011 General Fund shortfall. Staff provided the City Council with this information in response to inquiries from Council members and because the deadline to place measures on the June 2010 general election ballot was approaching.

In response to this information, the Council directed staff to return on February 2 with a resolution calling for the placement of a sales tax and companion advisory measures on the June 8, 2010 ballot. Staff has drafted the attached resolution which would authorize the placement of a quarter-cent sales tax on the June ballot with companion advisory measures. The advisory measures would allocate the resources to public safety, the Woodland Public Library and Parks and Recreation programs. The resolution proposes a four-year term for the sales tax measure unless reauthorized by the voters.

The provisions of the proposed sales tax measure and companion advisory measures were developed by staff in response to the discussion that occurred during the January 19 meeting. The City Council may wish to change the provisions based on discussion during the February 2 meeting. However, it is important for the City Council to note that sections of the California Constitution enacted by Proposition 218 require the Council to adopt the resolution with a two-thirds majority in order to place the measure on the June 8 ballot. Therefore, the action required to adopt the resolution requires four affirmative votes.

The following section of the report will review the options available to the City Council in association with the sales tax measure and the companion advisory measures.

Discussion

During the January 19 Council meeting, the Council discussed a general sales tax measure at rates of either a quarter-cent or a half-cent. The following information summarizes the impact of the two rates. Please note that revenue generated by either rate in the first year is estimated at 25% lower than the succeeding years to account for the time required by the State Board of Equalization to process and implement the new sales tax rate.

Quarter-Cent Sales Tax

If incorporated into the resolution and approved by the voters, a quarter-cent sales tax measure would generate estimated additional General Fund annual revenue of \$1.5 million in the first year and \$2 million in the succeeding years; a total of \$7.5 million is estimated over the four-year term assuming a flat rate without any growth in sales tax or inflation.

As discussed on December 15, staff estimates that \$3 million in expenditure reductions are necessary to balance the General Fund in FY 2011. This amount may be reduced if the FY 2010 mid-year adjustments under consideration by the City Council on February 2 are "structural", meaning that the reductions will be maintained into the next fiscal year and are not "one-time" strategies. Therefore,

additional revenue of \$1.5 million in the first year would still require expenditure reductions although the level of reductions would not be nearly as severe. The reductions could be further mitigated if staff could develop efficiencies or other strategies that would decrease the City's future liabilities for operating costs and employee compensation.

Half-Cent Sales Tax

If incorporated into the resolution and approved by the voters, a half-cent sales tax measure would generate estimated additional General Fund annual revenue of \$3 million in the first year and \$4 million in the succeeding years; a total of \$15 million would be generated over the four-year term assuming a flat rate without any growth in sales tax or inflation.

The injection of an additional estimated \$3 million in General Fund revenue would stabilize the City to the point that further General Fund expenditure reduction would be minimal or not necessary. Staff would urge the Council to be cautious regarding "adding back" any of the services that were reduced with the FY 2010 budget and the mid-year adjustments until there is some sign that the economy is in a sustained recovery. Also, staff believes that the fiscal issues identified in the December 15 report would need to be addressed before any consideration is provided to restore services. It is important to remember that most economic forecasts suggest that the economy will recover slowly with incremental gains over the next 5-10 years. Adding back services to the level prior to the current recession would not be a fiscally responsible strategy.

Staff has drafted the attached resolution at the quarter-cent rate based on the discussion during the January 19 meeting. The City Council did not provide staff with specific direction as to the exact rate for the proposed measure.

Advisory Measures

Staff has drafted information for three advisory measures that the Council may wish to consider in association with the sales tax measure. These measures would, if the sales tax measure is approved by the voters, help guide the allocation of resources to the Woodland Public Library, Parks & Recreation activities and public safety. The following information summarizes the advisory measures.

Woodland Public Library: Staff proposes to allocate 30% of the resources generated by an approved sales tax measure to the Woodland Public Library to restore library operating hours to 54 hours per week and provide circulation materials, literacy programs, educational activities and other community events that have been provided at the historic facility. This level of allocation would generate an estimated \$450,000 in the first year and \$600,000 in succeeding years with a quarter-cent sales tax measure and \$900,000 in the first year and \$1.2 million in succeeding years with a half-cent measure.

This level of allocation is based on the fact that the Library absorbed over \$200,000 in reductions for the FY 2010 budget; this year, two employees have accepted "Golden Handshakes" which reduces library staffing to five employees. The proposed funding would allow the library to restore services

to the level offered to the community two years ago and provide a dedicated revenue stream through the quarter-cent measure. If the half-cent measure was approved, the library could expand its services over time as the economy improves.

The proposed language for the Woodland Public Library Advisory Measure based on a quarter-cent tax is presented as follows:

Advisory Vote Only. This measure does not increase taxes. Shall any voter approved sales tax in the City of Woodland provide 30% of the sales tax received to the Woodland Public Library to restore educational and literacy programs and maintain library operating hours at 54 hours per week?

Parks & Recreation: Staff proposes to allocate 30% of the resources generated by an approved sales tax measure to Parks & Recreation that would be utilized to maintain parks, recreation facilities, public landscape, equipment and senior programs. This level of allocation would generate an estimated \$450,000 in the first year and \$600,000 in succeeding years with a quarter-cent sales tax measure and \$900,000 in the first year and \$1.2 million in succeeding years with a half-cent measure.

This level of allocation is based on the fact that the Parks & Recreation Department was reduced over \$1.8 million in the FY 2010 budget and lost 17 positions. The mid-year adjustments include the transfer of five Parks Maintenance employees to vacant non-General Fund positions in utilities and transportation in order to address the projected current year shortfall. The proposed funding would stabilize the Parks & Recreation Department based on a quarter-cent measure and maintain certain park maintenance activities and senior center programs. If the half-cent measure was approved, Parks & Recreation would be restored to 67% of the funding allocation that was lost in FY 2010.

The proposed language for the Parks & Recreation Advisory Measure based on a quarter-cent tax is presented as follows:

Advisory Vote Only. This measure does not increase taxes. Shall any voter approved sales tax in the City of Woodland provide 30% of the sales tax received to the Woodland Parks & Recreation Department to maintain current levels of park and public landscape maintenance and senior citizen programs?

Public Safety: Staff proposes to allocate 40% of the resources generated by an approved sales tax measure to public safety services primarily associated with the Woodland Police and Fire Departments. This level of allocation would generate an estimated \$600,000 in the first year and \$800,00 in succeeding years with a quarter-cent sales tax measure and \$1.2 million in the first year and \$1.6 million in succeeding years with a half-cent measure.

The level of allocation is based on the fact that the FY 2010 budget included over \$2 million of expenditure reductions in the Police and Fire Departments. Staffing reductions included five firefighter positions and three police officer positions. Both departments lost staff dedicated to outreach, education and other activities focused on preventing crime and property loss due to fires.

The addition of \$600,000 to \$800,000 through a quarter-cent sales tax measure would allow the current level of sworn police officer and firefighter positions to be maintained. If a half-cent sales tax measure was enacted, staff believes that some outreach and education public safety programs could be restored.

The proposed language for the Public Safety Advisory Measure based on a quarter-cent tax is presented as follows:

Advisory Vote Only. This measure does not increase taxes. Shall any voter approved sales tax in the City of Woodland provide 40% of the sales tax received to Public Safety services within the Woodland Police Department and Woodland Fire Department to maintain the current number of sworn police officers and firefighters?

The Council's approval of the attached resolution will allow the City to submit the ballot language for the sales tax measure and advisory measures prior to the Suggested Last Day to Call Election for Ballot Measures which must be acted on by the Board of Supervisors on February 16. Council action on February 2 will allow County staff to prepare the information for the February 16 Board agenda. As discussed on January 19, information from the *Your City, Your Voice* community engagement initiative will become available in late February or early March. The City Council may wish to consider this information in deciding whether or not to keep the measures on the June ballot. If the information from the *Your City, Your Voice* initiative suggests that a general tax would not be favorably received by the voters, the City Council could consider a resolution to withdraw the measures from the ballot on March 16, 2010 in order to comply with the March 17 deadline as the Last Day to Withdraw Measures from the Ballot. The Board of Supervisors would not need to take formal action to withdraw the measures so the County's agenda preparation timelines would not apply.

Fiscal Impact

If the attached resolution is approved by the City Council, placed on the June 2010 ballot and approved by the voters, the quarter-cent sales tax would generate estimated annual revenue of \$1.5 million in the first year and \$2 million in succeeding years; approximately \$7.5 million would be generated over the four-year term. If the Council modified the resolution to offer a half-cent sales tax, estimated annual revenue of \$3 million in the first year and \$4 million in succeeding years would be generated; approximately \$15 million would be generated over the four-year term. The revenue generated by either sales tax rate would mitigate at least a portion of the projected \$3 million shortfall for FY 2011.

Public Contact

Posting of the City Council agenda.

Alternative Courses of Action

1. Adopt Resolution No. ____ calling an election, directing the consolidation of the election with the statewide primary election and placing a proposition for a quarter-cent sales tax measure and three advisory measures on the June 8, 2010 ballot.
2. Modify the sales tax rate and adopt Resolution No. _____ calling an election, directing the consolidation of the election with the statewide primary election and placing a proposition for a half-cent sales tax measure and three advisory measures on the June 8, 2010 ballot.
3. Cease further consideration of sales tax measure.

Recommendation for Action

Staff recommends that the City Council approve Alternative No. 1.

Mark G. Deven
City Manager

RESOLUTION NO. _____

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WOODLAND CALLING AN ELECTION,
DIRECTING THE CONSOLIDATION OF THE ELECTION WITH THE STATEWIDE PRIMARY
ELECTION, AND PLACING A PROPOSITION AND THREE ADVISORY MEASURES ON THE
JUNE 8, 2010 BALLOT

WHEREAS, on October 6, 1997, Assembly Bill 1472 became law, adding Chapter 2.93 (commencing with Section 7286.52) to Part 1.7 of Division 2 of the Revenue and Taxation Code; and

WHEREAS, Assembly Bill 1472 authorizes the City of Woodland (hereinafter "the City"), subject to approval by a majority vote of the qualified voters of the City voting in an election on the issue, to levy a transactions and use tax pursuant to the Transactions and Use Tax Law at a rate of 0.25%, not to exceed a total of 2.0% in any County, for general revenue purposes; and

WHEREAS, Section 2(b) of Article XIII C of the California Constitution, added by Proposition 218 effective November, 1996, requires that the measure proposing a general tax be submitted to the voters at an election consolidated with a regularly scheduled general election for members of the governing body of the local government; and

WHEREAS, pursuant to California Constitution Article XIII C, Section 2(b) and Elections Code section 10201, the City has determined to submit a proposition to enact an Ordinance establishing a transactions and use tax to the voters at the City's next regular election; and

WHEREAS, the City Council of the City of Woodland, by adoption of Ordinance 1299 on December 16, 1997, established that the City's regular, municipal election would be consolidated with the Statewide primary election; and

WHEREAS, pursuant to Elections Code section 9603, the City has determined to submit to the voters, concurrent with the proposed Ordinance enacting a transactions and use tax in the City, three advisory measures concerning the City services, programs and facilities which could be funded by the transactions and use tax fund, if approved; and

WHEREAS, the City may request the Yolo County Board of Supervisors to direct the County Elections Official to render services to the City relating to the conduct of an election.

NOW, BE IT RESOLVED, that pursuant to Elections Code section 9222, a measure to enact an Ordinance establishing a transactions and use tax, and related advisory measures, shall be submitted to the voters at the City's next regular municipal election on June 8, 2010.

BE IT FURTHER RESOLVED, that the City requests the Yolo County Board of Supervisors to consolidate the election on the proposition and the advisory measures with the Statewide election on June 8, 2010.

BE IT FURTHER RESOLVED, that pursuant to Elections Code section 10002, the City requests and authorizes the Yolo County elections official to provide the services necessary to implement the election and to consolidate the election on the June 8, 2010 Election Ballot for the County of Yolo.

BE IT FURTHER RESOLVED, that pursuant to Elections Code section 9280, the City Elections Official shall transmit a copy of the measure to the City Attorney, who shall prepare an impartial analysis of the measure showing the effect of the measure on existing law and the operation of the measure.

BE IT FURTHER RESOLVED, that the City hereby adopts the provisions of Elections Code sections 9220(a) and 9285(a), regarding the acceptance of rebuttal arguments.

BE IT FURTHER RESOLVED, that pursuant to Elections Code section 10403, the ballot forms shall have printed on them the following words with regard to the measures:

Measure A. Advisory Vote Only. This measure does not increase taxes. Shall any voter approved sales tax in the City of Woodland provide 30% of the sales tax received to the Woodland Public Library to restore educational and literacy programs and maintain library operating hours at 54 hours per week?

Measure B. Advisory Vote Only. This measure does not increase taxes. Shall any voter approved sales tax in the City of Woodland provide 30% of the sales tax received to the Woodland Parks & Recreation Department to maintain current levels of park and public landscape maintenance and senior citizen programs?

Measure C. Advisory Vote Only. This measure does not increase taxes. Shall any voter approved sales tax in the City of Woodland provide 40% of the sales tax received to Public Safety services within the Woodland Police Department and Woodland Fire Department to maintain the current number of sworn police officers and firefighters?

Measure D. Shall the Woodland City Council implement a one-quarter cent sales tax for general CITY SERVICES, PROGRAMS AND FACILITIES, with the following mandatory restrictions?

- The sales tax will expire after four years, unless reauthorized by the voters.
- A detailed spending plan and report will be presented to the public and published in newspapers.

PASSED AND ADOPTED this ____ day of _____, 2010, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Marlin H. Davies, Mayor

ATTEST:

APPROVED AS TO FORM:

Sue Vannucci, City Clerk

Andrew J. Morris, City Attorney