



MEASURE K

Citizens' Oversight Committee

ANNUAL REPORT

YUBA COUNTY MEASURE K CITIZENS' OVERSIGHT COMMITTEE

In November of 2018, Yuba County voters approved a 1% sales tax measure along with local ordinance 1575, Chapter 5.60 Transactions and Use Tax: Public Safety/Essential Services Protection Ordinance, now referred to as Measure K. This ordinance became effective on April 1, 2019. However, due to litigation, the funds collected through this ordinance were held in trust until disposition of the lawsuit. In July 2021, the California Third District Court of Appeals ruled in favor of Yuba County, which provided use of the one-time funds held in trust as well as ongoing revenue collected for July 2021 forward until the sales tax measure sunsets in 2028.

Measure K provides a secure, local revenue stream to the County that shall be used entirely to maintain and improve specific and general essential services for the benefit of the unincorporated areas of the County. All proceeds of the tax levied and imposed hereunder shall be accounted for and paid into a Measure K trust fund or account designated by the County for such specified purposes (Ord. No. 1575, Chapter 5.60.160)

The purpose of the Citizens' Oversight Committee is to ensure citizen participation, open discussion, and accountability regarding the use of the revenue generated under the ordinance. Duties of this committee include oversight of revenues received by the County from the transactions and use taxes imposed pursuant to this ordinance, and to ensure that tax revenues are used by the County in a manner consistent with the voter approved measure adopting this ordinance (Ord. No. 1575, Chapter 5.60.170 (1), (2)).

The Citizen's Oversight Committee shall review the revenue collected pursuant to this ordinance and provide an audit report on the use of that revenue to the Board of Supervisors at least annually, no later than 90 days following the conclusion of each fiscal year. The Committee shall confine its oversight specifically to revenues generated under this ordinance (Ord. No. 1575, Chapter 5.60.170 (6)).

OVERVIEW:

Beginning in December 2021, Measure K funds integrated into the County’s annual budget process. The budget process starts with departmental requests and revenue projections followed by discussion and review with the County Administrator’s Office (CAO). After multiple months, the CAO recommend budget is presented to the Board of Supervisors Finance Committee (two Board members) for review and concurrence. Next, the CAO recommended budget is presented to full Board of Supervisors at a regularly scheduled Board meeting in June for consideration and adoption. Full and final approval of the budget lies with the Board of Supervisors and is adopted annually in September. Measure K summaries are included in the County’s budget.

The County still invests in Safety, Measure K is not intended to be a substitute for funding.

Yuba County Contribution (General Fund) to Safety							
Department	2018-19	2019-20	2020-21	<i>Measure K Implemented</i>			Gen Fund Increase 18/19 to 23/24
				2021-22	2022-23	2023-24	
Sheriff	\$16,577,833	\$18,128,193	\$20,397,820	\$21,510,507	\$22,223,347	\$25,344,438	53%
Probation	\$2,388,454	\$2,640,800	\$2,707,899	\$2,654,484	\$3,826,643	\$3,089,163	29%
Juvenile Hall	\$2,169,224	\$2,304,944	\$2,573,026	\$2,801,226	\$3,329,297	\$3,322,025	53%
District Attorney	\$1,979,316	\$2,145,983	\$2,254,773	\$2,531,425	\$2,621,151	\$2,503,791	27%

A portion of Measure K revenue was allocated by the Board of Supervisors to the nine fire districts within the unincorporated County (Camptonville Fire, Dobbins/Oregon House Fire, District 10/Hallwood Fire, Foothill Fire, Linda Fire, Loma-Rica/Browns Valley Fire, Olivehurst Public Utility District (OPUD) Fire, Plumas Brophy Fire and Smartsville Fire). The nine districts collectively determined as a group how to allocate the fire portion of Measure K amongst their jurisdictions. The fire districts individually determine their own budgets and are required to report to the County how each spent their Measure K revenue. Fire Districts began receiving Measure K revenue based on their allocation beginning in January 2022 and monthly thereafter.

MEASURE K REPORT

FISCAL YEAR

2022-2023

The Honorable Board of Supervisors
County of Yuba
918 8th Street, Suite 109
Marysville, CA 95901

On behalf of the Measure K Oversight Committee, in accordance ordinance 1575, Chapter 5.60, the committee respectfully submits the annual report to the Yuba County Board of Supervisors. Our committee is a dedicated group of citizens that carried out their responsibilities to provide transparency, accountability, and oversight for the people of Yuba County. Measure K revenues and expenses for the fiscal year were reviewed and funds were expended according to the mandates associated with Measure K. The Measure K Oversight Committee thanks the County Administrator’s and Auditor Controller’s Offices for providing the necessary financial information and staffing for the Measure K Oversight Committee to perform their duties.

Frederick Morawcznski
Chair, Measure K Oversight Committee

FY 2022-2023 CITIZENS’ OVERSIGHT COMMITTEE MEMBERS

Position	Member
Chairperson	Frederick Morawcznski
Vice-Chairperson	Richard Webb
Secretary	Lori Wojdan
Member	Philolis Goode
Member	Gregory Nelson

Measure K Summary Revenue and Expenditure Summary Report
Fiscal Year 2022-2023
Yuba County Fire Districts and
Yuba County General and Specific Essential Services

Revenue Categories	Grand Total Collected	20%	80%	Yuba County Split*	
				20%	80%
Collection Period		Unincorporated Fire Districts	Yuba County	General Essential Services	Specific Essential Services
Carry Forward	\$8,935,695	\$0	\$8,935,695	\$3,881,096	\$5,054,599
7/1/22-6/30/23	\$7,790,024	\$1,558,005	\$6,232,019	\$1,558,005	\$4,674,014
Total Revenue Received	\$16,725,719	\$1,558,005	\$15,167,714	\$5,439,101	\$9,728,613

Expenditure Categories	Grand Total Expended	20%	80%	Yuba County Split*	
				20%	80%
Disbursement Period		Unincorporated Fire Districts	Yuba County	General Essential Services	Specific Essential Services
7/1/22-6/30/23	\$10,559,800	\$1,558,005	\$9,001,795	\$1,104,133	\$7,897,662
Total Expended/Disbursed	\$10,559,800	\$1,558,005	\$9,001,795	\$1,104,133	\$7,897,662

Year End Balance (as of 6/30/23 Period 12)	Grand Total Remaining	20%	80%	Yuba County Split*	
				20%	80%
		Unincorporated Fire Districts	Yuba County	General Essential Services	Specific Essential Services
Total Remaining Balance	\$6,165,919	\$0	\$6,165,919	\$4,334,968	\$1,830,951

*Note:

Yuba County Specific Essential Services - Sheriff, Probation and District Attorney Departments

Yuba County General Essential Services - All other departments

Fiscal Year 2022-2023 County Expenditure Detail

20% General Essential Services

Description	Budget#	Amount
Office of Emergency Services	101-4200	\$94,274
Code Enforcement	101-3500	\$439,110
Board Special/General Government	101-0101	\$37,862
County Counsel	101-0700	\$119,000
Human Resources	101-0300	\$102,210
Public Works Road Fund	102-9100	\$229,839
Administrative Services	101-1800	\$81,838
Total Expenditures Distribution		\$1,104,133

80% Specific Essential Services

Description	Budget#	Amount
Sheriff's Department (and divisions):		
Sheriff-Operation	108-2700	\$4,295,622
Sheriff-Jail	108-2900	\$940,760
Sheriff-Animal Care Services	101-4400	\$254,312
Sheriff-Auto Services Fund	151-9400	\$916,009
District Attorney:		
District Attorney	108-2500	\$685,946
Probation Department (and divisions):		
Probation-Operations	101-3100	\$635,013
Probation-Juvenile Hall	108-3000	\$170,000
Total Expenditures Distribution		\$7,897,662

Fiscal Year 2022-2023
Yuba County Unincorporated Fire District
Distribution Detail

Fire District Name	% Split of 20%	Carry Forward Funds from FY 21/22 (Including PE13)	FY 22/23 Revenue Received	FY 22/23 Spent	FY 22/23 Remaining	Future Anticipated Expenditures	Remaining Revenue
Camptonville Fire	5.78%	\$291,247.86	\$90,052.66	\$67,461.47	\$313,839.05	\$153,861.87	\$159,977.18
District 10/Hallwood Fire	7.50%	\$364,059.83	\$111,475.25	\$0.00	\$475,535.08	\$400,000.00	\$75,535.08
Dobbins/Oregon House Fire	7.15%	\$378,217.69	\$116,850.37	\$112,091.88	\$382,976.18	\$325,647.00	\$57,329.18
Foothill Fire	7.24%	\$358,497.78	\$112,799.56	\$204,179.27	\$267,118.07	\$0.00	\$267,118.07
Linda Fire	35.00%	\$1,355,979.89	\$545,301.67	\$717,938.75	\$1,183,342.81	\$1,168,205.82	\$15,136.99
Loma Rica /Browns Valley Fire	8.86%	\$448,501.47	\$138,039.23	\$160,571.01	\$425,969.69	\$380,144.64	\$45,825.05
Olivehurst Public Utility District (OPUD) Fire	15.00%	\$758,242.95	\$233,700.70	\$557,808.95	\$434,134.70	\$273,253.00	\$160,881.70
Plumas Brophy Fire	7.42%	\$333,746.09	\$115,526.06	\$335,028.74	\$114,243.41	\$113,536.99	\$706.42
Smartsville Fire	6.05%	\$165,040.58	\$94,259.30	\$228,336.05	\$30,963.83	\$0.00	\$30,963.83
Total Expenditures Distribution	100.00%	\$4,453,534.14	\$1,558,004.80	\$2,383,416.12	\$3,628,122.82	\$2,814,649.32	\$813,473.05

Note:

**Revenue distributed to Fire Districts beginning January 31, 2022 and monthly thereafter*

Below are the statements from Fire Districts regarding the remaining distribution and/or expenses:

- District 10/Hallwood Fire was put on a spending freeze after the loss of the Marysville Fire Chief. Linda Fire Protection District went into contract for administrative services for the City of Marysville in November 2022, and Fire Chief Heggstrom is actively working the D10/Hallwood Board of Directors to develop a plan to enhance services for the area.
- OPUD Fire added 3 part-time/seasonal fire fighter positions created with Measure K funds. Two positions are currently filled, and one is vacant.
- Smartsville Fire purchased the former Rose Bar School Property from Wheatland School District. This property has been leased to the Smartsville Fire department for many years and has been used as a training and event center. With the purchase of the

property, they plan to remodel the old Rose Bar School building to be used as the administration office. The land will serve as storage; used as a training facility; and an LZ landing pad is being placed there as well.

**THE FOLLOWING PAGES ARE
PREVIOUS YEARS' MEASURE K REPORTING**

MEASURE K REPORT

FISCAL YEAR

2021-2022

Approved 9/11/2022

Measure K Summary Revenue and Expenditure Summary Report
Fiscal Year 2021-2022
Yuba County Fire Districts and
Yuba County General and Specific Essential Services

Revenue Categories	Grand Total Collected	Yuba County Split*			
		20%	80%	20%	80%
Collection Period		Unincorporated Fire Districts	Yuba County	General Essential Services	Specific Essential Services
4/1/19-6/30/21	\$14,781,952	\$2,956,390	\$11,825,562	\$2,956,390	\$8,869,171
7/1/21-6/30/22	\$8,563,532	\$1,712,706	\$6,850,825	\$1,712,706	\$5,138,119
Total Revenue Received	\$23,345,484	\$4,669,097	\$18,676,387	\$4,669,097	\$14,007,290

Expenditure Categories	Grand Total Expended	Yuba County Split*			
		20%	80%	20%	80%
Disbursement Period		Unincorporated Fire Districts	Yuba County	General Essential Services	Specific Essential Services
7/1/21-6/30/22	\$15,753,912	\$4,669,097	\$11,084,815	\$1,174,659	\$9,910,156
Total Expended/Disbursed	\$15,753,912	\$4,669,097	\$11,084,815	\$1,174,659	\$9,910,156

Year End Balance (as of 6/30/22 Period 12)**	Grand Total Remaining	Yuba County Split*			
		20%	80%	20%	80%
		Unincorporated Fire Districts	Yuba County	General Essential Services	Specific Essential Services
Total Remaining Balance	\$7,591,572	\$0	\$7,591,572	\$3,494,438	\$4,097,134

*Note:

Yuba County Specific Essential Services - Sheriff, Probation and District Attorney Departments

Yuba County General Essential Services - All other departments

Fiscal Year 2021-2022 County Expenditure Detail

20% General Essential Services

Description	Budget#	Amount
<i>Prior Year Reimb-Code Enforcement</i>	827-0101	\$300,138
Code Enforcement	101-3500	\$377,256
Board Special/General Government	101-0101	\$290,090
County Counsel	101-0700	\$85,285
Human Resources	101-0300	\$94,188
Public Works Road Fund	102-9100	\$27,701
Total Expenditures Distribution		\$1,174,659

80% Specific Essential Services

Description	Budget#	Amount
Sheriff's Department (and divisions):		
<i>Prior Year Reimb-Sheriff Operations</i>	200-0101	\$34,320
<i>Prior Year Reimb-Sheriff Operations</i>	827-0101	\$490,606
<i>Prior Year Reimb-Sheriff Jail</i>	200-0101	\$835,247
<i>Prior Year Reimb-Animal Care Svcs</i>	200-0101	\$50,342
<i>Prior Year Reimb-Auto Services fund</i>	200-0101	\$657,000
Sheriff-Operation	108-2700	\$4,151,523
Sheriff-Jail	108-2900	\$570,660
Sheriff-Animal Care Services	101-4400	\$47,057
Sheriff-Auto Services Fund	151-9400	\$550,797
District Attorney:		
<i>Prior Year Reimb-District Attorney</i>	200-0101	\$207,042
District Attorney	108-2500	\$74,797
Probation Department (and divisions):		
<i>Prior Year Reimb-Probation</i>	200-0101	\$2,096,284
Probation-Operations	101-3100	\$69,480
Probation-Juvenile Hall	108-3000	\$75,000
Total Expenditures Distribution		\$9,910,156

**Fiscal Year 2021-2022
Yuba County Unincorporated Fire District
Distribution Detail**

Fire District Name	% Split of 20%	*FY 21/22 Received	FY 21/22 Spent	FY 21/22 Remaining	FY 22/23 Anticipated Expenditures	FY 22/23 Remaining
Camptonville Fire	5.76%	\$268,939.98	\$0.00	\$268,939.98	\$86,700.00	\$182,239.98
District 10/Hallwood Fire	7.20%	\$336,174.98	\$0.00	\$336,174.98	**	\$336,174.98
Dobbins/Oregon House Fire	7.48%	\$349,248.43	\$0.00	\$349,248.43		\$349,248.43
Foothill Fire	7.09%	\$331,038.95	\$0.00	\$331,038.95		\$331,038.95
Linda Fire	35.00%	\$1,634,183.88	\$413,755.33	\$1,220,428.55	\$962,196.78	\$258,231.77
Loma Rica /Browns Valley Fire	8.87%	\$414,148.89	\$0.00	\$414,148.89		\$414,148.89
Olivehurst Public Utility District (OPUD) Fire	15.00%	\$700,364.52	\$215.00	\$700,149.52	\$336,062.55	\$364,086.97
Plumas Brophy Fire	7.55%	\$352,516.82	\$48,011.09	\$304,505.73	\$88,698.93	\$215,806.80
Smartsville Fire	6.05%	\$282,480.34	\$140,870.78	\$141,609.56		\$141,609.56
Total Expenditures Distribution	100.0%	\$4,669,096.79	\$602,852.20	\$4,066,244.59	\$1,473,658.26	\$2,592,586.33

Note:

**Revenue distributed to Fire Districts beginning January 31, 2022 and monthly thereafter*

***Response regarding anticipated expenditures not received at time of report, still developing their spending plan.*

Below are the statements from Fire Districts regarding the remaining distribution:

- Dobbins/Oregon House Fire – still evaluating department needs.
- Foothill Fire– still evaluating department needs. Started the process for a new Chief’s rig as well as extrication equipment; training for volunteers, more safety equipment and updating vehicles.

- Loma Rica/Browns Valley Fire – still evaluating department needs. In process of ordering new extrication equipment as well as a new engine.
- Olivehurst Public Utility District Fire remaining expenditures are as follows: intermittent seasonal firefighters, mobile and portable radios, pagers, new structure and wildland firefighting gear and new firefighting equipment. These expenditures will overlap into FY 22/23 and possible ongoing years depending on Measure K funding.
- Smartsville Fire remaining funds towards the purchase of additional/updated apparatus for the District.

AMENDED MEASURE K REPORT

FISCAL YEAR

2021-2022

PERIOD ENDING (PE) 13

**Measure K Summary Revenue and Expenditure Summary Report
Fiscal Year 2021-2022 Amended with PE 13
Yuba County Fire Districts and
Yuba County General and Specific Essential Services**

Revenue Categories	Grand Total	20%		Yuba County Split*	
		Unincorporated Fire Districts	Yuba County	20%	80%
Collection Period	Grand Total Collected	Unincorporated Fire Districts	Yuba County	General Essential Services	Specific Essential Services
4/1/19-6/30/21	\$14,781,952	\$2,956,391	\$11,825,562	\$2,956,391	\$8,869,171
7/1/21-6/30/22	\$8,563,532	\$1,712,706	\$6,850,825	\$1,712,706	\$5,138,119
Total Revenue Received	\$23,345,484	\$4,669,097	\$18,676,387	\$4,669,097	\$14,007,290
**Revenue Collected after annual report	\$1,936,448	\$387,290	\$1,549,158	\$387,290	\$1,161,869
Grand Total Revenue FY 21/22	\$25,281,932	\$5,056,387	\$20,225,545	\$5,056,387	\$15,169,159

Expenditure Categories	Grand Total	20%		Yuba County Split*	
		Unincorporated Fire Districts	Yuba County	20%	80%
Disbursement Period	Grand Total Expended	Unincorporated Fire Districts	Yuba County	General Essential Services	Specific Essential Services
7/1/21-6/30/22	\$15,753,912	\$4,669,097	\$11,084,815	\$1,174,659	\$9,910,156
***Expenditures PE 13/Disbursements	\$592,325	\$387,290	\$205,035	\$632	\$204,404
Grand Total Expended/Disbursed FY 21/22	\$16,346,237	\$5,056,387	\$11,289,850	\$1,175,291	\$10,114,560

Year End Balance	Grand Total	20%		Yuba County Split*	
		Unincorporated Fire Districts	Yuba County	General Essential Services	Specific Essential Services
Total Remaining Balance 6/30/22 Period 12	\$7,591,572	\$0	\$7,591,572	\$3,494,438	\$4,097,134
Grand Total Remaining FY 21/22	\$8,935,695	\$0	\$8,935,695	\$3,881,096	\$5,054,599

Note:

*Yuba County Specific Essential Services - Sheriff, Probation and District Attorney Departments

*Yuba County General Essential Services - All other departments

**Measure K revenue received after annual report submission (May 2022 \$824,877.80 and 2nd Quarter 2022 \$1,111,569.90)

***Measure K expenditures PE 13/disbursements posted after annual report submission

PE 13: The 13th accounting period is typically used for entering year-end adjustments and is generally set up as the last day of the fiscal year

Fiscal Year 2021-2022 County Expenditure Detail Amended with PE 13

20% General Essential Services

Department Name	Budget#	Amount	Amount Distributed PE 13*	Grand Total
<i>Prior Year Reimb-Code Enforcement</i>	827-0101	\$300,138		\$300,138
**Building Inspection/Code Enforcement	101-3500	\$377,257	\$632	\$377,889
Board Special/General Government	101-0101	\$290,090		\$290,090
County Counsel	101-0700	\$85,285		\$85,285
Human Resources	101-0300	\$94,188		\$94,188
Public Works Road Fund	102-9100	\$27,701		\$27,701
Total Expenditures Distribution		\$1,174,659	\$632	\$1,175,291

80% Specific Essential Services

Department Name	Budget#	Amount	Amount Distributed PE 13*	Grand Total
Sheriff's Department (and divisions):				
<i>Prior Year Reimb-Sheriff Operations</i>	200-0101	\$34,320		\$34,320
<i>Prior Year Reimb-Sheriff Operations</i>	827-0101	\$490,606		\$490,606
<i>Prior Year Reimb-Sherif Jail</i>	200-0101	\$835,247		\$835,247
<i>Prior Year Reimb-Animal Care Svcs</i>	200-0101	\$50,342		\$50,342
<i>Prior Year Reimb-Auto Services fund</i>	200-0101	\$657,000		\$657,000
***Sheriff-Operation	108-2700	\$4,151,524	\$171,754	\$4,323,278
***Sheriff-Jail	108-2900	\$570,660	\$32,567	\$603,227
***Sheriff-Animal Care Services	101-4400	\$47,057	\$83	\$47,140
Sheriff-Auto Services Fund	151-9400	\$550,797		\$550,797
District Attorney:				
<i>Prior Year Reimb-District Attorney</i>	200-0101	\$207,042		\$207,042
District Attorney	108-2500	\$74,797		\$74,797
Probation Department (and divisions):				
<i>Prior Year Reimb-Probation</i>	200-0101	\$2,096,284		\$2,096,284
Probation-Operations	101-3100	\$69,480		\$69,480
Probation-Juvenile Hall	108-3000	\$75,000		\$75,000
Total Expenditures Distribution		\$9,910,156	\$204,404	\$10,114,560

Note:

*PE 13: The 13th accounting period is typically used for entering year-end adjustments and is generally set up as the last day of the fiscal year

** PE 13 Building Ins/Code Enf: Reimburse for abatement activities

***PE 13 Reimburse Sheriff Operations: Start Up Uniforms; RIPA Cell Phones, Body Worn Cameras, Taser Upgrade, Generator for CNT Trailer; Safety Equipment;

Sheriff Jail: Start Up Uniforms; Jail Suicide Prevention Change Order 1; SWAP Kiosk and Safety Equipment;

Sheriff Animal Care: Start Up Uniforms

**Fiscal Year 2021-2022
Yuba County Unincorporated Fire District
Distribution Detail Amended**

Fire District Name	% Split of 20%	*FY 21/22 Received	***FY 21/22		FY 21/22 Remaining	FY 22/23 Anticipated Expenditures	FY 22/23 Remaining
			Additional Received	FY 21/22 Spent			
Camptonville Fire District	5.76%	\$268,939.98	\$22,307.88	\$0.00	\$291,247.86	\$86,700.00	\$204,547.86
10/Hallwood Fire District	7.20%	\$336,174.98	\$27,884.85	\$0.00	\$364,059.83	**	\$364,059.83
Dobbins/Oregon House Fire	7.48%	\$349,248.43	\$28,969.26	\$0.00	\$378,217.69		\$378,217.69
Foothill Fire	7.09%	\$331,038.95	\$27,458.83	\$0.00	\$358,497.78		\$358,497.78
Linda Fire	35.00%	\$1,634,183.88	\$135,551.34	\$413,755.33	\$1,355,979.89	\$962,196.78	\$393,783.11
Loma Rica /Browns Valley Fire	8.87%	\$414,148.89	\$34,352.58	\$0.00	\$448,501.47		\$448,501.47
Olivehurst Public Utility District (OPUD) Fire	15.00%	\$700,364.52	\$58,093.43	\$215.00	\$758,242.95	\$336,062.55	\$422,180.40
Plumas Brophy Fire	7.55%	\$352,516.82	\$29,240.36	\$48,011.09	\$333,746.09	\$88,698.93	\$245,047.16
Smartsville Fire	6.05%	\$282,480.34	\$23,431.02	\$140,870.78	\$165,040.58		\$165,040.58
Total Expenditures Distribution	100.0%	\$4,669,096.79	\$387,289.55	\$602,852.20	\$4,453,534.14	\$1,473,658.26	\$2,979,875.88

*Revenue distributed to Fire Districts beginning January 31, 2022 and monthly thereafter

**Response regarding anticipated expenditures not received at time of report, still developing their spending plan

***Revenue distributed to Fire Districts after annual report submission