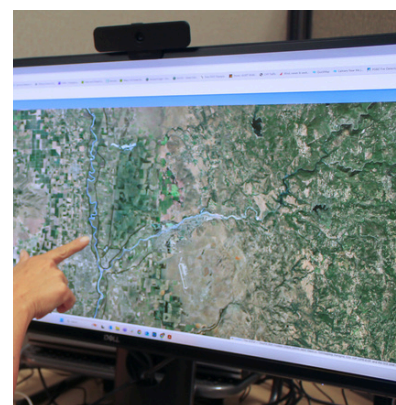
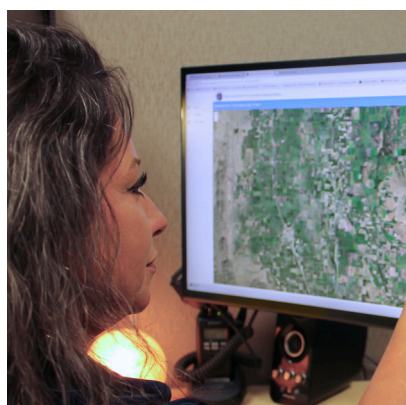


MEASURE K

Citizens' Oversight Committee



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). The CAO recommended 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				
	Sheriff	Probation	Juvenile Hall	District Attorney
2018-19	\$16,577,833	\$2,388,454	\$2,169,224	\$1,979,316
2019-20	\$18,128,193	\$2,640,800	\$2,304,944	\$2,145,983
2020-21	\$20,397,820	\$2,707,899	\$2,573,026	\$2,254,773
*2021-22	\$21,510,507	\$2,654,484	\$2,801,226	\$2,531,425
2022-23	\$22,223,347	\$3,826,643	\$3,329,297	\$2,621,151
2023-24	\$25,344,438	\$3,089,163	\$3,322,025	\$2,503,791
2024-25	\$30,766,548	\$4,100,793	\$3,533,607	\$2,966,977
Gen Fund Increase 18/19 to 24/25	86%	72%	63%	50%
*Measure K was implemented in Fiscal Year 2021-2022				

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.

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 2023-2024 CITIZENS’ OVERSIGHT COMMITTEE MEMBERS

Position	Member
Chairperson	Frederick Morawcznski
Vice-Chairperson	Richard Webb
Secretary	Lori Wojdan
Member	Vacant
Member	Vacant

Measure K Summary Revenue and Expenditure Summary Report
Fiscal Year 2023-2024
Yuba County Fire Districts and
Yuba County General and Specific Essential Services

Revenue Categories	Grand Total Collected	20%		Yuba County Split*	
		Unincorporated Fire Districts	80% Yuba County	20% General Essential Services	80% Specific Essential Services
Carry Forward	\$6,475,590	\$0	\$6,475,590	\$4,555,872	\$1,919,717
7/1/23-6/30/24	\$7,847,875	\$1,569,575	\$6,278,300	\$1,569,575	\$4,708,725
Total Revenue Received	\$14,323,465	\$1,569,575	\$12,753,890	\$6,125,447	\$6,628,442

Expenditure Categories	Grand Total Expended	20%		Yuba County Split*	
		Unincorporated Fire Districts	80% Yuba County	20% General Essential Services	80% Specific Essential Services
7/1/23-6/30/24	\$11,547,089	\$1,569,575	\$9,977,514	\$1,973,920	\$8,003,593
Total Expended/Disbursed	\$11,547,089	\$1,569,575	\$9,977,514	\$1,973,920	\$8,003,593

Year End Balance as of 6/30/2024		Yuba County Split*			
	Grand Total Remaining	Unincorporated Fire Districts	80% Yuba County	20% General Essential Services	80% Specific Essential Services**
Total Remaining Balance	\$2,776,376	\$0	\$2,776,376	\$4,151,527	-\$1,375,151

**Note:*

County Split is at the discretion of the Yuba County Board of Supervisors and can be updated in the future as needed
Yuba County Specific Essential Services - Sheriff, Probation and District Attorney Departments
Yuba County General Essential Services - All other departments

***Balance*

Due to the Sheriff RIMS project implementation in FY 23-24, the remaining balance is negative. However, the \$2M one-time expenditure for this project is expected to be offset with the anticipated revenues to be received in Period 13. Period Ending (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 2023-2024 County Expenditure Detail

20% General Essential Services

Department Name	Budget#	Amount
Office of Emergency Services	101-4200	\$115,265
Building Inspection/Code Enforcement	101-3500	\$581,000
Board Special/General Government	101-0101	\$33,329
County Counsel	101-0700	\$181,958
Human Resources	101-0300	\$218,863
Building and Grounds	101-0900	\$96,956
Administrative Services	101-1800	\$95,921
Information Technology	101-1900	\$252,565
Public Works	102-9100	\$170,724
Animal Care Services	101-4400	\$227,339
Total Expenditures Distribution		\$1,973,920

80% Specific Essential Services

Department Name	Budget#	Amount
Sheriff's Department (and divisions):		
Sheriff-Operation	108-2700	\$4,992,550
Sheriff-Jail	108-2900	\$902,277
Sheriff-Auto Services Fund	151-9400	\$670,383
District Attorney:		
District Attorney	108-2500	\$789,691
Probation Department (and divisions):		
Probation-Operations	101-3100	\$469,601
Probation-Juvenile Hall	108-3000	\$179,091
Total Expenditures Distribution		\$8,003,593

Note:

*Building Ins/Code Enf: abatement activities and enforcement;
 OES: CalFire dispatch services for the foothill fire districts;
 Sheriff Operations: Implementation of County Dispatch Service known as the RIMS Project, YCSO/YCPD Dispatch Feasibility Study, New public facing Sheriff App, Drone Camera;
 Sheriff Jail: Additional Jail cameras and installation, Safety Equipment;
 Sheriff Animal Care: New Shade Structure, improved road access, improved fence and gate, and surgical equipment.*

Fiscal Year 2023-2024

Yuba County Unincorporated Fire District

Distribution Detail

Fire District Name	% Split of 20%	Rollover Funds from FY 22/23	FY 23/24 Revenue Received	FY 23/24 Spent	FY 23/24 Remaining	Future Anticipated Expenditures	Remaining Revenue
Camptonville Fire *	5.78%	\$325,137.35	\$82,896.50	\$297,224.14	\$110,809.71	\$60,000.00	\$50,809.71
District 10/Hallwood Fire	7.09%	\$498,433.93	\$101,598.18	\$0.00	\$600,032.11	\$269,500.00	\$330,532.11
Dobbins/Oregon House Fire	7.39%	\$406,979.17	\$105,961.92	\$86,075.81	\$426,865.28	\$413,262.54	\$13,602.74
Foothill Fire	7.52%	\$290,288.95	\$107,781.92	\$206,761.64	\$191,309.23	\$0.00	\$191,309.23
Linda Fire	35.00%	\$1,295,356.72	\$501,577.92	\$944,954.51	\$851,980.13	\$851,980.13	\$0.00
Loma Rica /Browns Valley Fire	8.89%	\$454,325.22	\$127,372.12	\$420,112.75	\$161,584.59	\$0.00	\$161,584.59
Olivehurst Public Utility District (OPUD) Fire	15.00%	\$482,140.66	\$214,961.97	\$610,238.96	\$86,863.67	\$86,863.67	\$0.00
Plumas Brophy Fire	7.32%	\$137,974.36	\$104,872.77	\$68,316.52	\$174,530.61	\$149,886.59	\$24,644.02
Smartsville Fire	6.01%	\$50,326.23	\$86,056.44	\$131,109.37	\$5,273.30	\$0.00	\$5,273.30
Total Expenditures Distribution	100.00%	\$3,940,962.59	\$1,433,079.74	\$2,764,793.70	\$2,609,248.63	\$1,831,492.93	\$777,755.70

*Rollover Funds from FY 22/23 had a reporting error. An expense originally identified as \$800 should have reflected \$8,000, resulting in an additional \$7,200.

Below is information about the Fire Districts regarding the remaining distribution and/or expenses:

- District 10/Hallwood Fire: due to the complexity of the Fire District, Chief Heggstrom has been working with the Board of Directors to properly allocate funds. The \$269,500 funds identified as "anticipated" have been approved by the Board of Directors.
- OPUD Fire has been able to maintain 3 part-time/seasonal fire fighter positions created with Measure K funds, as well as purchase a ladder truck this fiscal year.
- Foothill Fire was able to put down a deposit for a new fire engine this year. Waitlists for new engines often take years – this was a great step forward.
- Loma Rica Fire made a down payment for a new fire engine in May 2024. Any additional funding (carryover) will be used to equip the two new engines that were purchased in 2021 and 2024.

ATTACHMENT A
FISCAL YEAR 2022-2023
PERIOD ENDING 13 REPORTING

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

Revenue Categories	Grand Total	Yuba County Split*			
		20%	80%	20%	80%
Collection Period	Collected	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
**Revenue Collected after annual report	\$1,600,199	\$320,040	\$1,280,159	\$320,039	\$960,120
Grand Total Revenue FY 22/23	\$18,325,918	\$1,878,045	\$16,447,873	\$5,759,140	\$10,688,733

Expenditure Categories	Grand Total	Yuba County Split*			
		20%	80%	20%	80%
Disbursement Period	Expended	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
***Expenditures PE 13/Disbursements	\$1,290,528	\$320,040	\$970,488	\$99,135	\$871,353
Grand Total Expended/Disbursed FY 22/23	\$11,850,328	\$1,878,045	\$9,972,283	\$1,203,268	\$8,769,015

Year End Balance	Grand Total	Yuba County Split*			
		20%	80%	20%	80%
	Remaining	Unincorporated Fire Districts	Yuba County	General Essential Services	Specific Essential Services
Total Remaining Balance 6/30/23 Period 12	\$6,165,919	\$0	\$6,165,919	\$4,334,968	\$1,830,951
Grand Total Remaining FY 22/23	\$6,475,590	\$0	\$6,475,590	\$4,555,872	\$1,919,718

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 2023 \$840,853.07 and 2nd Quarter 2023 \$759,345.75)

***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 2022-2023 County Expenditure Detail Amended with PE 13

20% General Essential Services

Department Name	Budget#	Amount	Amount Distributed PE 13*	Grand Total
**Office of Emergency Services	101-4200	\$94,274	\$75,195	\$169,469
**Building Inspection/Code Enforcement	101-3500	\$439,110	\$23,940	\$463,050
Board Special/General Government	101-0101	\$37,862		\$37,862
County Counsel	101-0700	\$119,000		\$119,000
Human Resources	101-0300	\$102,210		\$102,210
Public Works Road Fund	102-9100	\$229,839		\$229,839
Administrative Services	101-1800	\$81,838		\$81,838
Total Expenditures Distribution		\$1,104,133	\$99,135	\$1,203,268

80% Specific Essential Services

Department Name	Budget#	Amount	Amount Distributed PE 13*	Grand Total
Sheriff's Department (and divisions):				
***Sheriff-Operation	108-2700	\$4,295,622	\$172,832	\$4,468,454
Sheriff-Jail	108-2900	\$940,760		\$940,760
***Sheriff-Animal Care Services	101-4400	\$254,312	\$351	\$254,663
***Sheriff-Auto Services Fund	151-9400	\$916,009	\$698,170	\$1,614,179
District Attorney:				
District Attorney	108-2500	\$685,946		\$685,946
Probation Department (and divisions):				
Probation-Operations	101-3100	\$635,013		\$635,013
Probation-Juvenile Hall	108-3000	\$170,000		\$170,000
Total Expenditures Distribution		\$7,897,662	\$871,353	\$8,769,015

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; OES: Reimburse for CalFire dispatch services for the foothill fire districts

***PE 13: Reimburse Sheriff Operations: Body Worn Cameras, Taser Upgrade, SAR Equipment, 3rd Quarter Sales Tax, Safety Equipment, Posse Arena Upgrades, and Additional Mileage Charges;
Sheriff Animal Care: 1st Quarter Sales Tax;

Sheriff Auto Services Fund: Bear Cat Sales Tax, Vehicle Maintenance and Equipment, Purchase of 4 Vehicles from Admin Services, Registration, 4th Quarter Sales Tax, and Vehicle Outfitting.