



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
				2021-22	2022-23	18/19 to 22/23
Sheriff	\$16,577,833	\$18,128,193	\$20,397,820	\$21,510,507	\$22,223,347	34%
Probation	\$2,388,454	\$2,640,800	\$2,707,899	\$2,654,484	\$3,826,643	60%
Juvenile Hall	\$2,169,224	\$2,304,944	\$2,573,026	\$2,801,226	\$3,329,297	53%
District Attorney	\$1,979,316	\$2,145,983	\$2,254,773	\$2,531,425	\$2,621,151	32%

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

FISCAL YEAR

2021-2022

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 2021-2022 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 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-Sherif 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.