

Measure P Oversight Committee

Fiscal Compliance Report
Fiscal Years 2019 and 2020

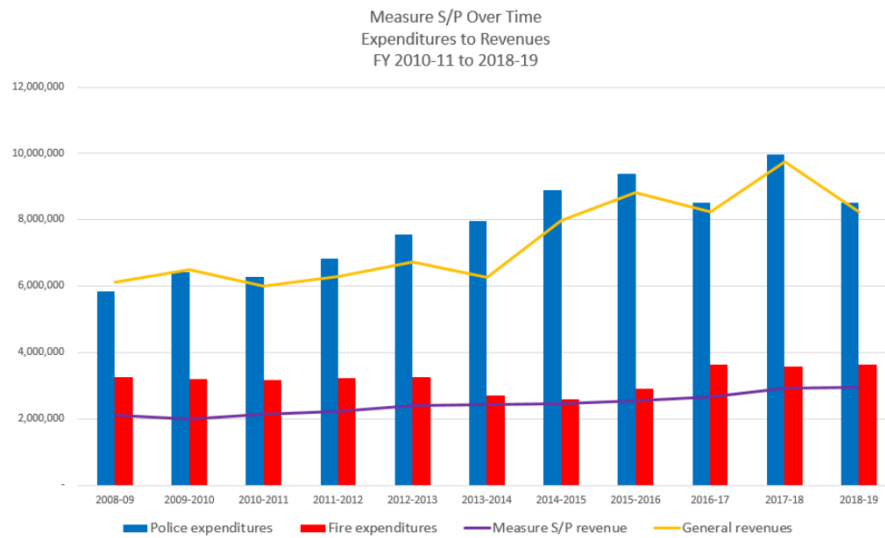


Fiscal Year 2019

Measure P - Fiscal Year 2018-19

Measure P, passed by a simple majority (50 percent plus 1) of Ukiah voters in November of 2014, is a general (unrestricted) transaction and use tax. A general, unrestricted tax is one that can be used to fund any program, function, service, or project at the discretion of the City Council. It is not a special, restricted tax, which would require approval of two-thirds of the voting public. It continued a sun-set transaction and use tax, known as Measure S (2005), accompanied by an advisory Measure T (2005). Measure P, however, was passed with no advisory measure.

The purpose of Measure P is to augment public safety expenditures to provide a higher level of police and fire service to the community. Amounts collected from the tax are to be used in addition to the commitment of the General Fund and not in replacement of. The following graph demonstrates how the past revenue measure (S) and now Measure P have been employed with relation to the General Fund.



Every year, the City Council appropriates resources in the amount of revenue expected from Measure P for projects, programs, and activities that are in the spirit of the measure. The City Council has committed these funds to enhance the General Fund activities in public safety. Below is a schedule of what those were and what resources were allocated to them.

Uses and Sources
Public Safety Activities
 Comparative

Expenditure Uses by Category	Measure P Baseline FY 2014-15	FY 2018-19	Increase (Decrease)
Police:			
Sworn officers	32	34	2
Misc personnel	18	19	1
Personnel	\$ 6,049,608	5,986,885	\$ (62,723)
Operations	2,660,085	2,492,717	(167,368)
Capital	186,594	261,265	74,671
Total police	8,896,287	8,740,867	(155,420)
Fire:			
Firefighters:			
City	11	19	8
UVFD ¹	6	0	(6)
Personnel	1,506,406	2,010,994	504,588
Operations:			
Contractual	516,180	263,765	(252,415)
Other	530,822	1,357,198	826,376
Capital	30,400	5,183	(25,217)
Total fire	2,583,807	3,637,140	1,053,333
Total public safety	11,480,094	12,378,007	897,913
Dedicated Revenue Sources			
Measure P transaction and use tax	2,465,521	2,972,334	506,813
Public safety revenue:			
Police ²	1,001,861	830,514	(171,347)
Fire	37,235	128,898	91,663
Other revenue	-	-	-
Total revenue	3,504,617	3,931,746	427,129
Excess (deficiency) revenues over expenditures	(7,975,477)	(8,235,405)	(259,928)
Other Financing Sources			
General revenues, general fund	7,975,477	8,235,405	259,928
Remaining resources	\$ -	\$ -	\$ -

Notes:

1) UVFD personnel were transferred to the City in 2018 as permanent City employees. UVFD contracts for all fire services through the City.

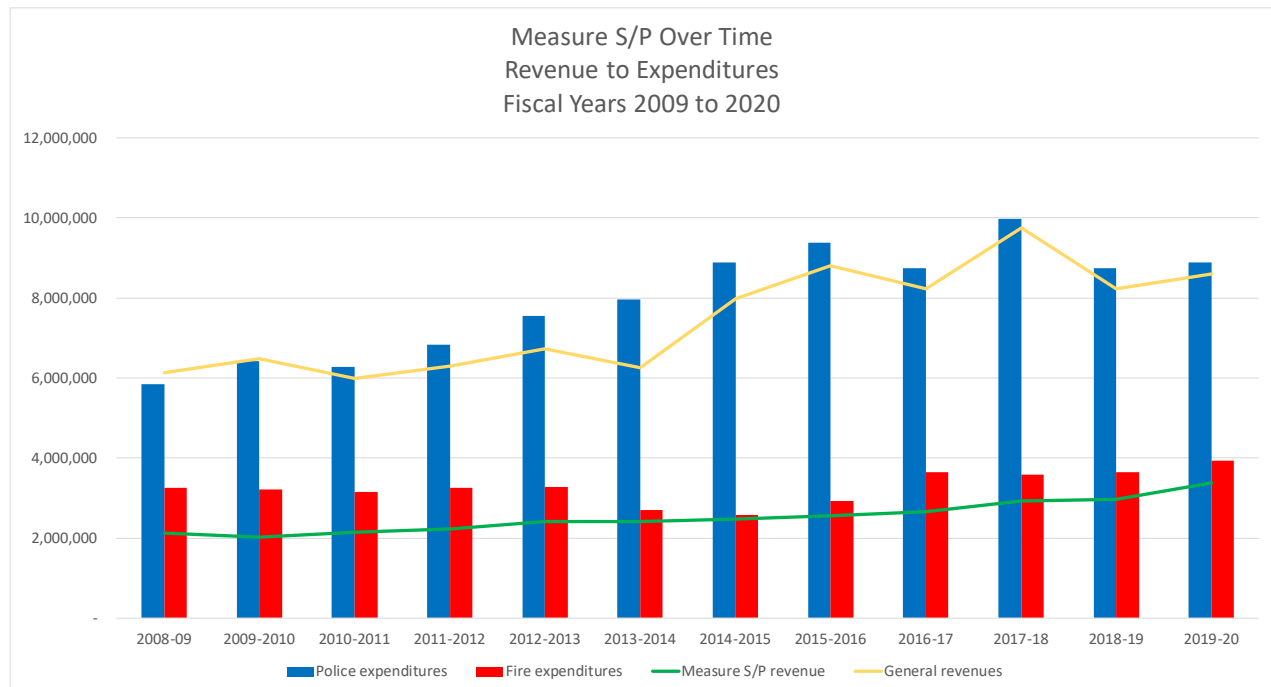
2) Includes external revenue for dispatch services.

3) UVFD personnel were transferred to the City in 2018 as permanent City employees. UVFD contracts for all fire services through the City.

Fiscal Year 2020

Measure P - Fiscal Year 2019-20

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City of Ukiah

Measure P

**Schedule of Revenues, Expenditures, and Changes in Fund Balances – Baseline to Current Actual
For the Year Ended June 30, 2020**

	2014-15 Baseline	2019-20 Actual	Variance with Baseline
REVENUES			
Measure P	\$ 2,465,521	\$ 3,372,183	\$ 906,662
Public safety revenues:			
Police	1,001,861	703,158	(298,703)
Fire	37,235	41,655	4,420
Prop 172	53,471	97,719	44,248
General revenues (general fund)	7,922,006	8,601,652	679,646
Total revenues	11,480,094	12,816,367	1,336,273
EXPENDITURES			
Current:			
Police	8,709,693	8,876,781	(167,088)
Fire	2,553,407	3,643,341	(1,089,934)
Total current	11,263,100	12,520,122	(1,257,022)
Capital outlay:			
Police	186,594	5,131	181,463
Fire	30,400	291,114	(260,714)
Total capital outlay	216,994	296,245	(79,251)
Total expenditures	11,480,094	12,816,367	(1,336,273)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -
PERSONNEL			
Police:			
Sworn	32	34	2
Miscellaneous	18	19	1
Total police	50	53	3
Fire:			
City	11	19	8
UVSD	6	-	(6)
Total fire	17	19	2

Notes:

- 1) Excludes parking enforcement expenditures and associated revenue.
- 2) Excludes dispatch service revenue, except for general fund contributions.
- 3) Includes a temporary reduction in budgeted officers and an increase to the number of CSO positions, an interim measure to meet work demands due to the number of sworn officer vacancies.
- 4) Does not include Emergency Management services, which are included in Public Safety on the Statement of Revenues, Expenditures, and Changes in Fund Balance.