



# Measure K Annual Report

2024/25



## **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.

<b>Yuba County Contribution (General Fund) to Safety</b>				
	<b>Sheriff</b>	<b>Probation</b>	<b>Juvenile Hall</b>	<b>District Attorney</b>
<b>2018-19</b>	\$16,577,833	\$2,388,454	\$2,169,224	\$1,979,316
<b>2019-20</b>	\$18,128,193	\$2,640,800	\$2,304,944	\$2,145,983
<b>2020-21</b>	\$20,397,820	\$2,707,899	\$2,573,026	\$2,254,773
<b>*2021-22</b>	\$20,567,561	\$2,654,484	\$2,801,226	\$2,531,425
<b>2022-23</b>	\$20,909,956	\$3,826,643	\$3,329,297	\$2,621,151
<b>2023-24</b>	\$25,642,700	\$3,263,292	\$3,062,277	\$2,427,957
<b>2024-25</b>	\$29,245,405	\$4,075,081	\$3,446,246	\$3,064,250
<b>2025-26</b>	\$32,721,063	\$4,349,847	\$3,578,506	\$3,104,129
<b>Gen Fund Increase 18/19 to 25/26</b>	97%	82%	65%	57%
*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.

# **MEASURE K REPORT**

**FISCAL YEAR**

**2024-2025**

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

On behalf of the Measure K Oversight Committee, in accordance with 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 2024-2025 CITIZENS’ OVERSIGHT COMMITTEE MEMBERS**

<b>Position</b>	<b>Member</b>
Chairperson	Frederick Morawcznski
Vice-Chairperson	Richard Webb
Secretary	Lori Wojdan
Member	Randy Mitchell
Member	Vacant

**Measure K Summary Revenue and Expenditure Summary Report**  
**Fiscal Year 2024-2025**  
**Unincorporated Fire Districts and Yuba County**

<b>Revenue Categories</b>		<b>20%</b>	<b>80%</b>
<b>Collection Period</b>	<b>Grand Total Collected</b>	<b>Unincorporated Fire Districts</b>	<b>Yuba County</b>
Carry Forward	\$4,456,066	\$0	\$4,456,066
7/1/24-6/30/25	\$10,885,164	\$2,177,033	\$8,708,132
<b>Total Revenue Received</b>	<b>\$15,341,231</b>	<b>\$2,177,033</b>	<b>\$13,164,198</b>

<b>Expenditure Categories</b>		<b>20%</b>	<b>80%</b>
<b>Disbursement Period</b>	<b>Grand Total Expended</b>	<b>Unincorporated Fire Districts</b>	<b>Yuba County</b>
7/1/24-6/30/25	\$10,579,678	\$2,177,033	\$8,402,645
<b>Total Expended/Disbursed</b>	<b>\$10,579,678</b>	<b>\$2,177,033</b>	<b>\$8,402,645</b>

<b>Year End Balance</b>			
<b>Grand Total Remaining</b>	<b>Unincorporated Fire Districts</b>	<b>Yuba County</b>	
<b>Total Remaining Balance</b>	<b>\$4,761,553</b>	<b>\$0</b>	<b>\$4,761,553</b>

## Fiscal Year 2024-2025 Yuba County Expenditure Detail

Department Name	Budget#	Amount	% Expended
Administrative Services	1350000	\$120,848	1.4%
Animal Care Services	1702000	\$104,908	1.2%
Board Special/General Government	1020000	\$29,127	0.3%
Building and Grounds – <i>Facility Improvements</i>	1351000	\$872,155	10.4%
Building Inspection/Code Enforcement	1502000	\$775,500	9.2%
County Counsel	1300000	\$214,000	2.5%
District Attorney	1800000	\$634,723	7.6%
Human Resources	1550000	\$291,933	3.5%
Information Technology	1352000	\$123,368	1.5%
Office of Emergency Services	1053000	\$111,609	1.3%
Probation-Juvenile Hall	1751000	\$183,310	2.2%
Probation-Operations	1750000	\$662,445	7.9%
Public Works	2050000	\$35,639	0.4%
Sheriff-Auto Services Fund	4101000	\$37,915	0.5%
Sheriff-Jail	1704000	\$971,206	11.6%
Sheriff-Operation	1700000	\$3,233,959	38.5%
<b>Total Expenditures Distribution</b>		<b>\$8,402,645</b>	<b>100.0%</b>

**Note:**

*Building and Grounds - improvements and upgrades to the Animal Care Shelter which include the roof, kennels, gate/fence, and HVAC unit. There were improvements and upgrades to the jail as well, which included air handling units, hot water pumps, and booster pumps.*

*Public Works - purchased a new masticator attachment to aid in vegetation clearing.*

*Probation - started a K-9 program which included a new K-9, training, and vehicle outfitting.*

*Sheriff - implemented the new Sheriff App which is an external app that allows the public to see a variety of statistics and connect them to services.*

*Salary and Benefits (S&B) - there are 11 departments that have S&B tied to Measure K which include: Administrative Services, Information Technology, Code Enforcement, County Counsel, District Attorney, Human Resources, Probation, Juvenile Hall, Animal Care, Jail, and Sheriff Operations.*

**Fiscal Year 2024-2025**

**Yuba County Unincorporated Fire District**

**Distribution Detail**

<b>Fire District Name</b>	<b>% Split of 20%</b>	<b>FY 23/24 Rollover Funds</b>	<b>FY 24/25 Revenue Received</b>	<b>FY 24/25 Spent</b>	<b>FY 24/25 Remaining</b>	<b>Future Anticipated Expenditures</b>	<b>Remaining Revenue</b>
Camptonville Fire	5.78%	\$160,265.95	\$125,930.45	<b>\$191,583.47</b>	\$94,612.93	\$0.00	\$94,612.93
District 10/Hallwood Fire	7.09%	\$513,637.78	\$154,340.75	<b>\$60,022.38</b>	\$607,956.15	\$0.00	\$607,956.15
Dobbins/Oregon House Fire	7.39%	\$465,876.63	\$160,969.80	<b>\$156,467.81</b>	\$470,378.62	\$411,242.00	\$59,136.62
Foothill Fire	7.52%	\$55,504.40	\$163,734.65	<b>\$3,900.00</b>	\$215,339.05	\$749,000.00	<b>(\$533,660.95)</b>
Linda Fire	35.00%	\$1,046,614.60	\$761,961.50	<b>\$1,630,866.54</b>	\$177,709.56	\$0.00	\$177,709.56
Loma Rica /Browns Valley Fire	8.89%	\$101,772.41	\$193,494.68	<b>\$200,950.77</b>	\$94,316.32	\$500,000.00	<b>(\$405,683.68)</b>
Olivehurst Public Utility District (OPUD) Fire	15.00%	\$20,278.45	\$326,554.93	<b>\$225,106.67</b>	\$121,726.71	\$188,844.61	<b>(\$67,117.90)</b>
Plumas Brophy Fire	7.32%	\$263,236.98	\$159,315.28	<b>\$162,025.33</b>	\$260,562.93	\$169,000.00	\$91,526.93
Smartsville Fire	6.01%	\$43,172.52	130,730.81	<b>\$140,362.58</b>	\$33,540.75	\$0.00	\$33,540.75
<b>Total Expenditures Distribution</b>	<b>100.00%</b>	<b>\$2,670,359.72</b>	<b>\$2,177,032.85</b>	<b>\$2,771,285.55</b>	<b>\$2,076,107.02</b>	<b>\$2,018,086.61</b>	<b>\$58,020.41</b>

Notes:

District 10/Hallwood Fire purchased a new drone, fitness equipment, and replaced the parking lot rock for the district in FY 24/25.

Dobbins-Oregon House Fire was able to put a down payment on a skid unit for one of their engines. They also anticipate a future purchase of a type-3 engine, which is a custom design for off road or rugged terrain.

Foothill Fire plans on purchasing a new fire engine in FY 26/27.

Linda Fire purchased a new “structure firefighting apparatus” which is a specialized truck that combats fires in buildings or other structures.

Loma Rica Fire made the final payment on their BME fire truck, which is a type-3 engine designed for off road or rugged terrain. They have also earmarked \$500K for a new water truck which is anticipated to be purchased in FY 26/27.

Plumas Brophy Fire continues to invest in their building remodel of station 3 as well as improvements to station 2.

**AMENDED MEASURE K REPORT**

**FISCAL YEAR**

**2023-2024**

**APPROVED SEPTEMBER 8, 2025**

**Fiscal Year 2023-2024 Amended PE 13**  
**Yuba County Fire Districts and**  
**Yuba County General and Specific Essential Services**

Revenue Categories		20%	80%	Yuba County Split*	
Collection Period	Grand Total Collected	Unincorporated Fire Districts	Yuba County	General Essential Services	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
<b>Total Revenue Received</b>	<b>\$14,323,465</b>	<b>\$1,569,575</b>	<b>\$12,753,890</b>	<b>\$6,125,447</b>	<b>\$6,628,442</b>
**Revenue Collected after annual report	\$2,098,016	\$419,603	\$1,678,413	\$419,603	\$1,258,810
<b>Grand Total Revenue FY 23/24</b>	<b>\$16,421,481</b>	<b>\$1,989,178</b>	<b>\$14,432,303</b>	<b>\$6,545,050</b>	<b>\$7,887,252</b>

Expenditure Categories		20%	80%	Yuba County Split*	
Disbursement Period	Grand Total Expended	Unincorporated Fire Districts	Yuba County	General Essential Services	Specific Essential Services
7/1/23-6/30/24	\$11,547,089	\$1,569,575	\$9,977,514	\$1,973,920	\$8,003,593
***Expenditures PE 13/Disbursements	\$418,326	\$419,603	-\$1,277	-\$1,277	\$0
<b>Grand Total Expended/Disbursed FY 23/24</b>	<b>\$11,965,415</b>	<b>\$1,989,178</b>	<b>\$9,976,237</b>	<b>\$1,972,643</b>	<b>\$8,003,593</b>

Year End Balance				Yuba County Split*	
	Grand Total Remaining	Unincorporated Fire Districts	Yuba County	General Essential Services	Specific Essential Services
<b>Total Remaining Balance 6/30/24 Period 12</b>	<b>\$2,776,376</b>	<b>\$0</b>	<b>\$2,776,376</b>	<b>\$4,151,527</b>	<b>-\$1,375,151</b>
<b>Grand Total Remaining FY 23/24</b>	<b>\$4,456,066</b>	<b>\$0</b>	<b>\$4,456,066</b>	<b>\$4,572,407</b>	<b>-\$116,341</b>

*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 2024 \$893,250 and 2nd Quarter 2024 \$1,204,766)

\*\*\*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 2023-2024 County Expenditure Detail Amended

### General Essential Services

Department Name	Budget#	Amount	PE 13
*Office of Emergency Services	101-4200	\$115,265	-\$1,277
Building Inspection/Code Enforcement	101-3500	\$581,000	\$0
Board Special/General Government	101-0101	\$33,329	\$0
County Counsel	101-0700	\$181,958	\$0
Human Resources	101-0300	\$218,863	\$0
Building and Grounds	101-0900	\$96,956	\$0
Administrative Services	101-1800	\$95,921	\$0
Information Technology	101-1900	\$252,565	\$0
Public Works	102-9100	\$170,724	\$0
Animal Care Services	101-4400	\$227,339	\$0
<b>Total Expenditures Distribution</b>		<b>\$1,973,920</b>	<b>-\$1,277</b>

### Specific Essential Services

Department Name	Budget#	Amount	PE 13
<b>Sheriff's Department (and divisions):</b>			
Sheriff-Operation	108-2700	\$4,992,550	\$0
Sheriff-Jail	108-2900	\$902,277	\$0
Sheriff-Auto Services Fund	151-9400	\$670,383	\$0
<b>District Attorney:</b>			
District Attorney	108-2500	\$789,691	\$0
<b>Probation Department (and divisions):</b>			
Probation-Operations	101-3100	\$469,601	\$0
Probation-Juvenile Hall	108-3000	\$179,091	\$0
<b>Total Expenditures Distribution</b>		<b>\$8,003,593</b>	<b>\$0</b>

*Note:*

*\* OES was credited \$1,277 for an overpayment to CalOES for Consolidated Dispatch services*

**Amended Fiscal Year 2023-2024  
Yuba County Unincorporated Fire District  
Distribution Detail Amended**

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%	\$264,330.09	\$115,064.02	<b>\$219,128.16</b>	\$160,265.95	\$60,000.00	\$100,265.95
District 10/Hallwood Fire*	7.09%	\$498,433.93	\$141,022.79	<b>\$125,818.94</b>	\$513,637.78	\$269,500.00	\$244,137.78
Dobbins/Oregon House Fire*	7.39%	\$406,979.17	\$147,079.85	<b>\$88,182.39</b>	\$465,876.63	\$413,262.54	\$52,614.09
Foothill Fire*	7.52%	\$112,659.95	\$149,606.09	<b>\$206,761.64</b>	\$55,504.40	\$0.00	\$55,504.40
Linda Fire	35.00%	\$1,295,356.72	\$696,212.39	<b>\$944,954.51</b>	\$1,046,614.60	\$851,980.13	\$194,634.47
Loma Rica /Browns Valley Fire*	8.89%	\$345,087.00	\$176,798.16	<b>\$420,112.75</b>	\$101,772.41	\$0.00	\$101,772.41
Olivehurst Public Utility District (OPUD) Fire*	15.00%	\$482,140.66	\$298,376.75	<b>\$760,238.96</b>	\$20,278.45	\$86,863.67	<b>(\$66,585.22)</b>
Plumas Brophy Fire*	7.32%	\$185,985.45	\$145,568.05	<b>\$68,316.52</b>	\$263,236.98	\$149,886.59	\$113,350.39
Smartsville Fire*	6.01%	\$55,131.73	\$119,450.16	<b>\$131,409.37</b>	\$43,172.52	\$0.00	\$43,172.52
<b>Total Expenditures Distribution</b>	<b>100.00%</b>	<b>\$3,646,104.70</b>	<b>\$1,989,178.26</b>	<b>\$2,964,923.24</b>	<b>\$2,670,359.72</b>	<b>\$1,831,492.93</b>	<b>\$838,866.79</b>

\*Camptonville expenditure report in FY 22/23 required a correction as an expense that was originally stated to cost \$800, was actually \$8,000 resulting in a correction to FY 22/23 rollover funds. Camptonville had additional corrections to the FY 22/23 rollover funds due to a down payment of a Water Tender Truck. This Water Tender Truck was later returned, and due to the timing of the return, added credit to the FY 23/24 spent line. There were two charges in the FY 23/24 spent line that are for expenses in FY 24/25, which have been adjusted.

\*District 10/Hallwood FY 23/24 spent line updated as they purchased a new utility truck, commercial vehicle lift, and emergency response kits.

\*Dobbins-Oregon House 23/24 spent line updated due to an expense that was shifted from Measure K to a general fund, and an expense in 23/24 for training material that was originally not included.

\*Foothill Fire 22/23 rollover updated due to an expense for a Brush Truck was not included in the original report.

\*Olivehurst Public Utility District Fire 23/24 spent line updated due to an expense for a Fire Apparatus Type 3 that was not included in the original report.

\*Loma Rica/ Browns Valley rollover funds FY 22/23 updated due to expenses in 22/23 for Jaws of Life Extrication tools, hoses, fans, and batteries that were not included in the original report.

\*Plumas Brophy Fire rollover funds FY 22/23 updated due to double reported expenses in FY 21/22 and FY 22/23 which resulted in a credit.

\*Smartsville Fire 22/23 rollover funds updated, as an expense for GPS Mapping Subscription was cancelled due to a change in vendor. Updated 23/24 spent line for ArcGIS Program expense which was not included in the original report.