

MEASURE K ANNUAL REPORT

2025/26



Yuba
COUNTY

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	\$20,567,561	\$2,654,484	\$2,801,226	\$2,531,425
2022-23	\$20,909,956	\$3,826,643	\$3,329,297	\$2,621,151
2023-24	\$25,642,700	\$3,263,292	\$3,062,277	\$2,427,957
2024-25	\$29,245,405	\$4,075,081	\$3,446,246	\$3,064,250
2025-26	\$33,423,678	\$4,209,065	\$3,927,496	\$3,111,860
2026-27	\$40,630,439	\$4,727,594	\$4,473,591	\$3,091,911
Gen Fund Increase 18/19 to 26/27	145%	98%	106%	56%
*Measure K revenue became available for use in Fiscal Year 2021-2022				

Measure K provides dedicated funding to the nine fire districts serving the unincorporated County. After receiving their allocation from the Board of Supervisors, the districts meet as a group to determine how best to divide the fire portion of the revenue among themselves. Each district then manages its own budget and must report its Measure K spending to the County. Monthly payments began in January 2022 and remain ongoing.

MEASURE K REPORT

FISCAL YEAR

2025-2026

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

On behalf of the Measure K Oversight Committee, and in accordance with Ordinance 1575, Chapter 5.60, the Committee respectfully submits its annual report to the Yuba County Board of Supervisors. The Measure K Oversight Committee is comprised of dedicated citizens who take seriously their responsibility to provide transparency, accountability, and independent oversight on behalf of the residents of Yuba County.

During the fiscal year, the Committee reviewed Measure K revenues and expenditures and confirmed that funds were expended in accordance with the requirements and intended purposes of Measure K. The Measure K Oversight Committee would also like to thank the County Administrator's Office and the Auditor-Controller's Office for providing the financial information, assistance, and staff support necessary for the Committee to effectively carry out its responsibilities.

Lori Wojdan
Chair, Measure K Oversight Committee

FY 2025-2026 CITIZENS' OVERSIGHT COMMITTEE MEMBERS

Position	Member
Chairperson	Lori Wojdan
Vice-Chairperson	Randy Mitchell
Secretary	Michele White
Member	Richard Webb
Member	Patrick McGrath

**Measure K Summary Revenue and Expenditure Summary Report
Fiscal Year 2025-2026**

Unincorporated Fire Districts and Yuba County

Revenue Categories		20%	80%
Collection Period	Grand Total Collected	Unincorporated Fire Districts	Yuba County
Carry Forward	\$4,751,224	\$0	\$4,751,224
7/1/25-6/30/26	\$10,346,871	\$2,069,374	\$8,277,497
Total Revenue Received	\$15,098,095	\$2,069,374	\$13,028,721

Expenditure Categories		20%	80%
Disbursement Period	Grand Total Expended	Unincorporated Fire Districts	Yuba County
7/1/25-6/30/26	\$10,288,121	\$2,069,374	\$8,218,747
Total Expended/Disbursed	\$10,288,121	\$2,069,374	\$8,218,747

Year End Balance			
	Grand Total Remaining	Unincorporated Fire Districts	Yuba County
Total Remaining Balance	\$4,809,974	\$0	\$4,809,974

Fiscal Year 2025-2026 Yuba County Expenditure Detail

Department Name	Budget#	Amount	% Expended
Sheriff-Operation	1700000	\$3,577,623	43.53%
Sheriff-Jail	1704000	\$1,001,480	12.19%
Probation-Operations	1750000	\$897,802	10.92%
District Attorney	1800000	\$831,290	10.11%
Building Inspection/Code Enforcement	1502000	\$815,763	9.93%
Administrative Services	1350000	\$322,674	3.93%
County Counsel	1300000	\$250,000	3.04%
Probation-Juvenile Hall	1751000	\$165,900	2.02%
Human Resources	1550000	\$145,205	1.77%
Information Technology	1352000	\$120,000	1.46%
Animal Care Services	1702000	\$88,937	1.08%
Board Special/General Government	1020000	\$2,072	0.03%
Total Expenditures Distribution		\$8,218,747	100.0%

Note:

Salary and Benefits (S&B) - there are 11 departments that have S&B tied to Measure K which include: Administrative Services (2), Information Technology (1), Code Enforcement (2), County Counsel (pooled), District Attorney (5), Human Resources (1), Probation/Juvenile Hall (6), Animal Care (2), Jail (14), and Sheriff Operations (16).

Probation - Upgraded handheld radios to enhance security and strengthen communication during critical events.

Administrative Services - Implemented the new OpenGov contract platform to broaden county project bids and reach a wider pool of potential vendors.

Fiscal Year 2025-2026
Yuba County Unincorporated Fire District
Distribution Detail

Fire District Name	% Split of 20%	FY 24/25 Rollover Funds	FY 25/26 Revenue Received	FY 25/26 Spent	FY 25/26 Remaining	Future Anticipated Expenditures	Remaining Revenue
Linda Fire	35.00%	\$593,441.00	\$724,280.99	\$569,550.06	\$748,171.93	\$674,224.23	\$73,947.70
Olivehurst Public Utility District (OPUD) Fire	15.00%	\$121,726.71	\$310,406.15	\$316,657.39	\$115,475.47	\$83,783.60	\$31,691.87
Loma Rica /Browns Valley Fire	8.89%	\$94,316.32	\$183,925.99	\$64,383.24	\$213,859.07	\$557,898.85	*(\$344,039.78)
Foothill Fire	7.52%	\$215,339.05	\$155,637.65	\$2,022.34	\$368,954.36	\$749,000.00	*(\$380,045.64)
Dobbins/Oregon House Fire	7.39%	\$463,749.57	\$153,009.54	\$390,418.15	\$226,340.96	\$188,600.00	\$37,740.96
Plumas Brophy Fire	7.32%	\$260,526.93	\$151,436.80	\$185,953.14	\$226,010.59	\$206,608.20	\$19,402.39
District 10/Hallwood Fire	7.09%	\$614,585.20	\$146,708.30	\$39,770.69	\$721,522.81	\$706,544.18	\$14,978.63
Smartsville Fire	6.01%	\$33,540.75	\$124,265.93	\$101,856.39	\$55,950.29	\$0.00	\$55,950.29
Camptonville Fire	5.78%	\$94,612.93	\$119,702.95	\$52,943.86	\$161,372.02	\$28,000.00	\$133,372.02
Total Expenditures Distribution	100.00%	\$2,491,838.46	\$2,069,374.30	\$1,723,555.26	\$2,837,657.50	\$3,194,659.06	*(\$357,001.56)

***Note** - This amount shows negative because funds are reserved for future purchases, not due to an actual deficit.

Camptonville Fire continues to invest in compliance-related vehicle modifications, EMT medical supplies, fire apparatus repairs, self-contained breathing apparatus servicing, breathing trailer equipment, and PPE purchases.

District 10/Hallwood Fire anticipated funds will be directed toward planning a future fire station, with land options and partnership opportunities currently under review.

Dobbins-Oregon House Fire was able to put down a final payment for a custom type-3 engine, which is designed for off road or rugged terrain and the first payment for a new Ford 550 type 3 engine.

Foothill Fire plans on purchasing a new fire engine in FY 26/27 which is currently on order.

Linda Fire made the final payment for a new "structure firefighting apparatus" which is a specialized truck that combats fires in buildings or other structures.

Loma Rica Fire has earmarked \$500K for a new water truck which is anticipated to be purchased in FY 26/27.

OPUD Fire expenses include purchase of a 2024 Ram truck and accessories, radios and programming equipment, safety gear, medical and hazmat supplies, and quarterly wages and benefits for seasonal fire fighters.

Plumas Brophy Fire continues investing in the Station 3 remodel and improvements at Station 2, and has added a portable restroom/shower trailer for use during critical incidents.

Smartsville Fire expenses includes ArcGIS project work, vehicle identification/marketing upgrades, radio installations and programming, EMT and medical supply purchases, safety equipment, turnout gear, lighting and tactical equipment, and water tender payment

AMENDED MEASURE K REPORT

FISCAL YEAR

2024-2025

APPROVED February 4, 2026

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

Revenue Categories

		20%	80%
Collection Period	Grand Total Collected	Unincorporated Fire Districts	Yuba County
Carry Forward	\$4,456,066	\$0	\$4,456,066
7/1/24-6/30/25	\$10,885,164	\$2,177,033	\$8,708,132
Total Revenue Received	\$15,341,230	\$2,177,033	\$13,164,198

Expenditure Categories

		20%	80%
Disbursement Period	Grand Total Expended	Unincorporated Fire Districts	Yuba County
7/1/24-6/30/25	\$10,579,678	\$2,177,033	\$8,402,645
***Expenditures PE 13/Disbursements	\$10,329	\$0	\$10,329
Total Expended/Disbursed	\$10,590,006	\$2,177,033	\$8,412,973

Year End Balance

	Grand Total Remaining	Unincorporated Fire Districts	Yuba County
Total Remaining Balance 6/30/25 PE 12	\$4,761,553	\$0	\$4,761,553
Grand Total Remaining FY 24/25	\$4,751,224	\$0	\$4,751,224

Fiscal Year 2024-2025 Yuba County Expenditure Detail
Amended with PE13

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	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	7.5%
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	\$978,679	11.6%
Sheriff-Operation*	1700000	\$3,236,815	38.5%
Total Expenditures Distribution		\$8,412,973	100.0%

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 pump, 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.

**PE:13 – There were two transactions: one for the jail and one for Sheriff operations. The jail transaction was an invoice for new jail cameras, while the operations transaction was an invoice for RIPPA cellphones.*

Fiscal Year 2024-2025
Yuba County Unincorporated Fire District Distribution Detail
Amended with PE13

Fire District Name	% Split of 20%	FY 23/24 Rollover Funds	FY 24/25 Revenue Received	FY 24/25 Spent	FY 24/25 Remaining	Future Anticipated Expenditures	Remaining Revenue
Camptonville Fire	5.78%	\$160,265.95	\$125,930.45	\$191,583.47	\$94,612.93	\$0.00	\$94,612.93
District 10/Hallwood Fire	7.09%	\$513,637.78	\$160,969.80	\$60,022.38	\$614,585.20	\$0.00	\$614,585.20
Dobbins/Oregon House Fire	7.39%	\$465,876.63	\$154,340.75	\$156,467.81	\$463,749.57	\$411,242.00	\$52,507.57
Foothill Fire	7.52%	\$55,504.40	\$163,734.65	\$3,900.00	\$215,339.05	\$749,000.00	(\$533,660.95)
Linda Fire*	35.00%	\$1,046,614.60	\$761,961.50	\$1,215,135.10	\$593,441.00	\$0.00	\$593,441.00
Loma Rica /Browns Valley Fire	8.89%	\$101,772.41	\$193,494.68	\$200,950.77	\$94,316.32	\$500,000.00	(\$405,683.68)
Olivehurst Public Utility District (OPUD) Fire	15.00%	\$20,278.45	\$326,554.93	\$225,106.67	\$121,726.71	\$188,844.61	(\$67,117.90)
Plumas Brophy Fire	7.32%	\$263,236.98	\$159,315.28	\$162,025.33	\$260,526.93	\$169,000.00	\$91,526.93
Smartsville Fire	6.01%	\$43,172.52	\$130,730.81	\$140,362.58	\$33,540.75	\$0.00	\$33,540.75
Total Expenditures Distribution	100.00%	\$2,670,359.72	\$2,177,032.85	\$2,355,554.11	\$2,491,838.46	\$2,018,086.61	\$473,751.85

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.

*PE:13 Linda Fire recorded a purchase in FY 24/25, but it was paid in FY 25/26. This is for the remaining balance on the structural firefighting apparatus.