

**MEASURE N
EFFECTIVENESS
REVIEW**

FEBRUARY 20, 2025



CITY OF VISALIA

WHAT IS MEASURE N?

- ▶ The Measure is a 1/2 cent Sales Tax for essential City services such as Police, Fire, Recreation, as well as maintenance of parks, roads, and City facilities.
- ▶ The Measure uses a detailed 10-year plan.
- ▶ Measure N was approved by the voters November 2016 and became effective April 1, 2017.

MEASURE N REQUIREMENTS

Revenues:

- 10% of budgeted revenues must be maintained in Uncertainty Fund for a fiscal emergency;
- 10% of budgeted revenues must be split into the following categories:
 - 2% Youth Programs
 - 8% Maintenance and Emerging Needs

Expenditures:

- Money shall not be used for debt service payments;
- Expenditure plan and amendments must be approved as outlined in the plan.

MEASURE N REQUIREMENTS CONT.

- **Sales Tax Oversight Board**
 - Board consists of 11 members that are appointed as specified in the plan.
 - Reviews Measure N budgets and amendments prior to adoption.
 - Reviews Independent Accountants' Report on Applying Agreed-Upon Procedures
- **Independent Accountants' Report on Applying Agreed-Upon Procedures**
 - An Independent Auditor will annually review tax revenues received and expenditures from the Measure, to ensure compliance with the Ballot Measure, Program Guidelines and Expenditure Plan.
- **Effectiveness Review**
 - Review the progress of the Measure N Plan and the continuing need for the sales tax measure at a City Council meeting before April 1, 2025, and every 8 years thereafter.

PLAN ELEMENTS IMPLEMENTED OVER LAST 7 YRS

Essential Services

Police:

- Hired Personnel and purchased required equipment & vehicles:
 - 25 Police Officers
 - 4 Community Service Operators
 - 8 Professional Staff
- Implemented and continue to fund the body worn camera program

Streets:

- Completed street maintenance totaling \$27.5 million
- Completed Downtown Street Light Replacement Project - \$9.2 million

PLAN ELEMENTS IMPLEMENTED- CONT.

Fire:

- Implemented Paramedic Squad Program (hiring Personnel & purchasing equipment & vehicles):
 - 6 Paramedics
 - 1 EMS Coordinate
- Funding 1 Administrative Captain and 1 Deputy Chief
- Purchased Ladder Truck
- Purchased Mobile Aire Truck
- Built Fire Station 56 (Lovers Lane)

PLAN ELEMENTS IMPLEMENTED - CONT.

Parks and Recreation:

- Hired Personnel and purchased essential equipment & vehicles:
 - 1 Landscape Inspector
 - 1 Park Maintenance Technician
 - 1 Park Maintenance Worker
 - 1 Recreation Coordinator
- Funded additional maintenance (7 year total)
 - Trailway maintenance total \$187,820
 - Tree maintenance total \$342,639
 - Building maintenance total \$238,006
 - Parks maintenance total \$348,679

PLAN ELEMENTS IMPLEMENTED - CONT

Maintenance & Emerging Needs (8%)

- Building Maintenance - total \$1.8 million

Youth Programs (2%)

- Manual Hernandez Clubhouse - total \$561,653
- Funded grants for youth programs - total \$256,237
- Funding for the PAL League Activities - \$96,610

Uncertainty Fund Balance

- Maintained at 10% of budgeted revenues - \$1,966,950 at June 30, 2024
- New policy adopted with 2 year budget = 30% of operating expenditures

MEASURE N REVENUES & EXPENSES (YEARS 1-7)

	Plan Years 1-7 Actuals	24/25 Annual Budget
Revenues		
Sales Tax	\$ 117,792,715	\$ 18,123,700
Misc Revenue	\$ 2,918,299	\$ 380,000
Total Revenues	\$ 120,711,014	\$ 18,503,700
Expenditures		
Salaries/Operating Exp	\$ 42,960,263	\$ 10,620,600
Capital	\$ 42,655,612	\$ 5,184,900
Total Expenditures	\$ 85,615,875	\$ 15,805,500
Surplus/(Shortfall)	\$ 35,095,139	\$ 2,698,200

Note: The total surplus includes the Economic Uncertainty Fund of \$2 million.

PRIOR YEAR PROJECTS ROLLED INTO FY 24/25

Project's Rolled from FY 23/24	Roll Amount
Cape Seal	150,000
Reclamite Streets - MS N	750,000
Shirk Widening over Mill Creek	339,004
Downtown Street Lights	1,223,860
Fire Station 56 Relocation	1,245,718
Station 51 Facility	4,343,852
County Center Road Rehabilitation	605,969
Caldwell Improvement Project - Akers to Shady	8,696
Purchase Marked Patrol Vehicle	95,000
Purchase Media & Community Coordinator Vehicle	35,000
Purchase 3 Police Patrol Vehicle	305,000
Squad Vehicle uplift, decals, and radio	33,004
Measure N Building Maintenance	1,556,474
Total CIP in Progress	10,691,577

*Note: Highlighted green are projects completed this fiscal year (24/25)

PLAN ELEMENTS STILL NEEDED COMPLETED

- Finish Design & Construct Station 51 (Additional funding needed of approx. \$18m)
- Staff to be hired:
 - 4 Police Officers (1- FY 24/25, 1 - FY 25/26, 2 - FY 26/27)
 - 3 Police Professional Staff (1- FY 24/25, 1 - FY 25/26, 1 - FY 26/27)
- Continue with Plan Elements (3 yrs remaining of 10 yr plan)
 - Annual Street Maintenance - \$4 million
 - Annual Trail/Parks/Building/Bike Path Maintenance - \$228k - \$240k per year
 - Annual 2% Youth Programs - \$282,400
 - Annual 8% Maintenance and Emerging Needs - \$1.2 million

S U M M A R Y / R E C O M M E N D A T I O N

Over the last seven years Measure N has been able to enhance the City by adding and equipping 50 essential positions, growing youth services, and improving streets, parks, trails, and buildings.

Recommendation:

Staff recommends continuing the Measure N District Tax for another 8 years which will require another effectiveness review in April 2033.

QUESTIONS

