



## Measure T Citizens' Oversight Committee FY 2020-21 Annual Report

February 25, 2022

### *Summary & Background*

In November 2020, City of Redlands voters approved a one-cent sales tax (Measure T) that became effective April 1, 2021. The stated purpose of the tax was to provide funding for safety services, fire protection, paramedics, 911 emergency response, addressing homelessness, police patrols and crime prevention, maintaining library services, parks, sidewalks and roads, keeping public areas well-maintained and other general services. The measure included a provision for the formation of a Citizens' Oversight Committee, further described in Chapter 2.72 in the Redlands Municipal Code.

The Oversight Committee was established to serve as an advisory body to the City Council and to periodically review the revenues and expenditures of Measure T monies. The seven-member committee is comprised of five (5) citizen members from each Council district and two (2) members representing the City's employee bargaining units. The committee shall advise the Council regarding the use of Measure T revenue, according to the priorities set forth in each fiscal year adopted budget. This includes an annual written report to the Council that summarizes the committee's proceedings and activities during the most recent review period.

For fiscal year (FY) 2020-21, City Council made the decision to prioritize the following expenditures in in the Adopted Budget.

- Restoring positions critical to public safety staffing levels
- Restoring capital leases for Fire & Police
- Restoring the most critical contract services for general maintenance
- Addition of Capital Projects -
  - Police and Fire Facility Improvements and Equipment
  - Library Facility Repairs & Improvements
  - Animal Shelter Improvements
  - Park Infrastructure Upgrades & Improvements

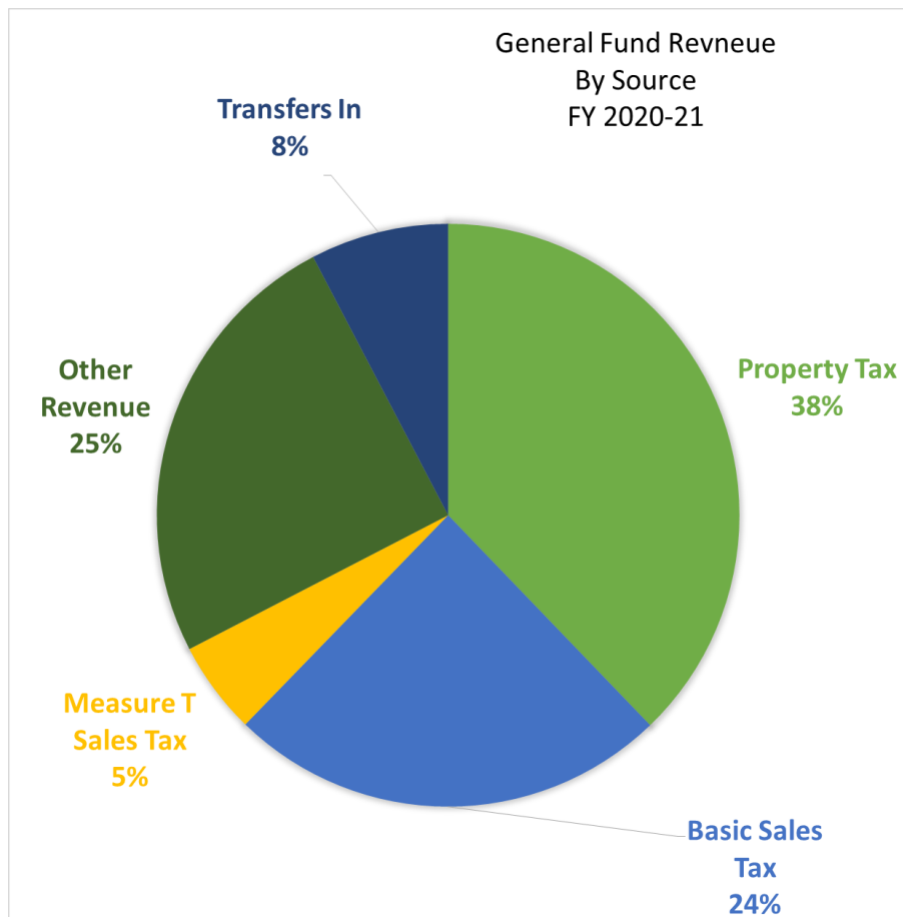
During FY 2020-21, the City received a total of \$4.6 million in Measure T sales tax. This was revenue \$1.6 million over budget estimates. The FY 2020-21 Budget was revised to include approximately \$2,970,400 in Measure T spending. Because of the timing of the budgeting process, the FY 2020-21 Measure T spending was approved with less than 20 working days remaining in the fiscal year to spend the funds. As a result, few expenditures were made before June 30, 2021.

As a result of the increased revenue received over projections, staff is amending this report to include additional Measure T-related projects to reconcile the additional \$1.6 million.

### Financial Summary Information

The total General Fund Revenue for fiscal year (FY) 2020-21 was approximately \$89.7 million. Measure T sales tax revenue represents 5% of these funds, or \$4.6 million. As Measure T was effective April 1, 2021, these revenues were collected between April 1, 2021 and June 30, 2021.

Figure 1.



Due to the timing of the budget process and the effective date of Measure T, the City Council approved additional expenditures of Measure T funds for FY 2020-21 in June 2021. This included additional spending of approximately \$2.9 million on restoration of essential services, including public safety staffing, police and fire

vehicles, essential maintenance services, infrastructure and park repairs, and Library improvements. As a result of the increased revenue received over projections, staff is amending this report to include additional Measure T-related projects to reconcile the additional \$1.6 million. These additions are detailed in Figure 2 below.

Figure 2 below presents the adopted budget items, the amount budgeted, the actual expenditures before June 30, 2021 and the amount carried forward to the subsequent fiscal year 2021-22. Staff have added a section that identifies Measure T –eligible projects to include as a result of the additional revenue received over forecast amounts for FY 2020-21. These amounts have also been carried over.

Figure 2.

Spending from the Approved Budget FY 2020-21	Adopted Budget FY 2020-21	Actual FY 2020-21	Carryover FY 2021-22
<b>Mid-Year Additions -</b>			
Restoration of 2 Police Dept. positons (partial year costs)	\$ 75,000	\$ -	\$ 75,000
Restoration of capital leases for Police vehicles	323,500	-	323,500
Restoration of 4 firefighter/paramedic positons (partial year costs)	151,000	151,000	-
Restoration of capital leases for Fire vehicles	61,000	-	61,000
Restoration of 2 FCS positions (partial year costs)	28,500	-	28,500
Restoration of most critical contract services for general maintenance	210,500	210,500	-
<b>Subsequent Additions -</b>			
Police Department Specialized Vehicle & Facility Improvements	570,000	-	570,000
Park Infrastructure Improvements	390,000	-	390,000
Library Facility Repairs and Capital Improvements	370,000	-	370,000
Animal Shelter Facility Improvements	30,000	-	30,000
Fire Station Mechanical & Security Enhancements	760,900	-	760,900
<b>Original Budget Total</b>	<b>\$ 2,970,400</b>	<b>\$ 361,500</b>	<b>\$ 2,608,900</b>
<b>Additional Spending to Reconcile \$1.6 million in additional revenue</b>			
<b>June 1, 2021 Additions -</b>			
Upgrade Community Center Game room	\$ 168,000	\$ -	\$ 168,000
Repave & Restripe Community center Parking Lot	70,000	-	70,000
Citywide Sidewalk/ADA Replacement Project	500,000	-	500,000
Bridge Preventive Maintenance Program	275,000	-	275,000
Citywide Stormdrain System Improvement Project	500,000	-	500,000
Increase in Paramedics Fund Expenses over prior year	163,315	163,315	-
Subtotal	\$ 1,676,315	\$ -	\$ 1,513,000
<b>Revised Total</b>	<b>\$ 4,646,715</b>	<b>\$ 524,815</b>	<b>\$ 4,121,900</b>

As indicated, the timing of the above appropriations made it difficult to fully expend a significant portion of Measure T funds before the end of FY 2021. Some progress was made however, on services for general maintenance and Fire Department staffing. Other projects remain at various stages of progress. The inclusion

of the additional projects is made in an effort to spend Measure T funds with priority and demonstrate value to the community, as these are the projects that underway and that staff are currently managing.

### *Conclusions*

The Measure T Citizens' Oversight Committee has reviewed the revenues and expenditures of the transactions and use tax and found that they were collected and appropriately spent in accordance with the City's corresponding fiscal year budget plan, to the extent that timing allowed and that the City's FY 2021-22 General Fund Adopted Budget both promoted and maintained the City's core services, including public safety.