

City of Ridgecrest Measure L Citizen's Oversight Committee  
Annual Report for Fiscal Year 2015 – 2016

May 17, 2017

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# **City of Ridgecrest Measure L Citizen's Oversight Committee**

## **Annual Report for Fiscal Year 2015-2016**

**April 18, 2017**

### **Executive Summary 2015-2016**

Measure L was initiated when Ridgecrest City Council declared fiscal emergency on January 11, 2012 when "like many other California cities, Ridgecrest is in a serious financial position as Sacramento continues to seize our local funds, to fix their (California) budget mess." Ridgecrest had lost more than \$3 million tax revenue between the Fiscal Years 2010-2011 and Fiscal Year 2011-2012. Measure L was approved for a ¾ cent sales tax by the voters to focus on safety (Police) and repairing and maintaining city streets. It was approved on the June 5, 2012 ballot and will sunset on March 31, 2017 (Measure V revenue collection will begin as of April 1, 2017).

The Fiscal Year 2015-2016 report is the fourth annual report prepared by the Measure L Citizens' Oversight Committee (MLCOC). A MLCOC report is required to be generated annually to provide the findings of the Committee regarding the use of the proceeds from the preceding fiscal year and the budgeted use for the current year. The requirement is defined by the City of Ridgecrest Code of Ordinance 12-02 Chapter 3 Article 2 (City of Ridgecrest, 2012).

Measure L generated \$2,691,289 during this reporting period, which ended June 30, 2016. With a carryover of \$1,100,921 from the previous fiscal year, expenditures of \$3,129,726 were spent on Public Safety (57%) and streets (43%). This left \$662,484 to be carried over into the new reporting period. Encumbrances are only provided for the current reporting year. Encumbrances for previous years is reflected in the expenditures for the following year.

Eighteen point five (18.5) Public Safety personnel were paid for each month by Measure L this reporting period. The personnel consisted of police officers, dispatcher, record clerks and a code enforcement officer. Investigations, K-9 Deployments, and Traffic Stops came down and Call for Service and Arrests increased. The increase is directly associated with the new laws adopted throughout the state in an effort to reduce the overcrowded prison population issues. The Police Department has adapted to the new laws and shifted their priorities in an effort to maintain the safety of the Ridgecrest Citizens. Measure L allowed a sufficient number of officers to be deployed to protect the citizens at a cost of \$1,781,495.

For Fiscal Year 2015-2016 Measure L funds in the amount of \$1,348,231 have been used as intended to bring the streets to better standards. Also, during Fiscal Year 2015-2016, all the major artery streets have had maintenance work completed on them.

The MLCOC has reviewed the revenue and expenditures of Measure L and found them to be consistent with the provisions and purpose of the tax.

#### **Summary Findings:**

Measure L funds were allocated entirely to Public Safety and Public Works for the Fiscal Year 2015-2016 consistent with the Ordinance No. 12-02.

Measure L is a stable and predictable funding source that has supported continuing city operations. The local sales tax has been particularly beneficial, mitigating the impact on other city operations revenue when the state of California withdrew other General Fund Revenue to include Redevelopment Agency resources.

Street repair for the main arteries of Ridgecrest were completed during this reporting period. Prior to Measure L funding, street repair was predominantly pothole repairs. Annual spending on streets maintenance (\$1,348,231 for this reporting period) is less than \$1.5M over 15 years recommended to achieve overall improvement of the street network, reference Public Works' Pavement Management System study dated June 1, 2011 by Willdan Engineering page 5 [5].

TAB funding for street work has been exhausted. Measure L funding, in the near term, is a major source for any street services, including Measure L matching funding qualifications. A decision to not extend the local sales tax measure would have resulted in a significant impact of police services and street maintenance capability. Without an extended local sales tax approval by the voters, the city police force would not be able to retain the current size of police force and the rate of street repairs would dramatically curtail.

**Recommendations:**

It is recommended that the \$662,484 of carryover be used solely on street maintenance and repair and that Measure L Funds be used to maintain the current level of Police Department staffing/services. Budgeting the carryover to streets could close the gap on the recommendation made in the Public Works' Pavement Management System study dated June 1, 2011 by Willdan Engineering page 5 [5].

The Engineering Division has been applying for Federal and State funding. It is recommended that a budget is set aside from Measure L to ensure that matching funds, which are required to ensure community projects can be completed with any grants received by the City.

# City of Ridgecrest Measure L Citizen's Oversight Committee

## Introduction

### 1.1 What is Measure L?

The Measure L is a local sales tax measure voted on June 5, 2012 for the City of Ridgecrest, CA to adopt a 0.75% general sales [1].

Measure L was initiated when Ridgecrest City Council declared fiscal emergency on January 11, 2012 when "like many other California cities, Ridgecrest is in a serious financial position as Sacramento continues to seize our local funds, to fix their (California) budget mess." Ridgecrest had lost more than \$3 million tax revenue between the Fiscal Years 2010-2011 and Fiscal Year 2011-2012.

The voter information on the Ridgecrest Measure L information flyer and City Council Resolution 12-10 for a June 5, 2012 election reflected maintaining priority for police and street services.

**Measure L ballot to be voted on June 5, 2012. Measure L will "established a locally-controlled source of revenue for community's services".**

Service priorities to be maintained by Measure L:

- Police officers & neighborhood police patrols
- City streets & pothole repair
- 9-1-1 emergency response times
- Anti-gang programs that keep youth off the streets
- Crime prevention & investigation

Table 1. Measure L information flyer [2] 2012 door hangers and the Ridgecrest City Manager Measure L information flyer, and Resolution 12-10 for a June 5, 2012 election

The citizens of Ridgecrest voted in favor of Measure L ballot which was adopted as Ordinance 12-02, which added Chapter 3, Article 2, to the Ridgecrest Municipal Code.

The ballot question is shown below [3].

#### **The question on the ballot:**

**Measure L:** Ridgecrest Public Safety/Essential City Services Measure. To help prevent additional cuts and maintain City of Ridgecrest services, including: city streets and pothole repair; police officers and neighborhood police patrols; 9-1-1 emergency response times; and crime prevention and investigation; and other city services, shall the City of Ridgecrest enact a 3/4 cent sales tax, for five (5) years, requiring a citizen's oversight committee, annual independent audits, with all funds for City of Ridgecrest services only, no funds for Sacramento?

—Balletpedia.org Website

Measure L created a General Fund tax. General Fund tax has no legal obligation to be allocated to any specific department. However, Measure L was approved based on retaining cities services for police and streets.

Measure L tax has a performance period of 5 years. Measure L sales tax expires on Sept 30, 2017.

## **1.2 Measure L Citizen's Oversight Committee**

The Measure L Citizen's Oversight Committee (Committee) was established by Municipal Code Chapter 3 Section 2.113.

The three duties of the Committee are listed in Chapter 3 Section 2.117 of the Ridgecrest Municipal Code. The Committee is charged with overseeing the use of Measure L funds and providing an annual report of its findings to the public.

(a) The committee is charged with the following responsibilities:

(1) Reviewing all appropriations of revenues received by the City from the sales and use taxes imposed pursuant to the provisions of this chapter to determine whether such funds are to be used as provided for in this chapter and the voter-approved measure that adopted this chapter;

(2) Reviewing the audit prepared by an independent auditor retained by the City to perform the City's Comprehensive Annual Financial Report to determine whether such funds have been spent as provided for in this chapter and the voter approved measure; and

(3) Prepare and issue the committee's own annual report setting forth their findings in regard to the foregoing

.—Ridgecrest Municipal Code Chapter 3 Section 2.117

## **1.3 Tracking Measure L Funds**

As a General Fund Tax, all Measure L funds are initially deposited in the General Fund. Measure L funds are tracked to provide visibility within the financial system. Public Safety (Police) and Public Works (street maintenance) expenditures from Measure L funding have unique tracking accounts. Public Safety has included expenditures for equipment and labor. Public Works expenditures include labor, material, and contract services.

For the Public Works Department Measure L funds have provided matching funds for Federal and State Capital Improvement projects.

## **1.4 Source of Report Data**

The financial data was directly from the City of Ridgecrest Comprehensive Annual Financial Report (CAFR) or the City of Ridgecrest Finance Department. The CAFR for a given Fiscal Year is release approximately January after the end of the city fiscal year ending June 30. The CAFR report includes the results of the independent audit [4].

The CAFR continues to recognize the Measure L funding has a significant and positive impact on the operation of the city.

## 1.5 Revenue Funding

The tax revenue for the years prior to Measure L peaked at \$15.72M in Fiscal Year 2008-2009. During the year prior to any Measure L funding, Fiscal Year 2011-2012, the total tax revenue was \$12.06M. Additional tax revenue funding reduction was forewarned for the next year.

During Fiscal Year 2012-2013, there was Measure L funding. The Measure L funding did not offset further decreases of total tax revenue. The Redevelopment Agency (RDA) was dissolved by the state government as of Feb 1, 2012,. The dissolution of RDA was a known reality prior to the decision for a Measure L ballot. Fiscal Year 2012-2013 tax revenue was \$10.28M, \$1.78M less or 82.2% of the previous year.

Between Fiscal Years 2009-2010 and 2012-13, there was a loss of nearly \$7M or 53.5% of other tax revenue.

The Total Tax Revenue is provided in Figure 1. Tax Revenue Fiscal Years 2008-2013. CAFR report Schedule 5 Government Activities Tax Revenue [4].

Fiscal Year	Total Tax Revenue	Sales Tax	Other Tax Revenue
2008-2009	\$ 15.72	\$ 4.44	\$ 5.84
2009-2010	\$ 15.42	\$ 2.84	\$ 12.56
2010-2011	\$ 15.11	\$ 3.02	\$ 12.09
2011-2012	\$ 12.06	\$ 3.17	\$ 8.89
2012-2013	\$ 10.28	\$ 4.44	\$ 5.84

Figure 1. Tax Revenue Fiscal Years 2008-2013.

The passage of Measure L had a positive partial impact to mitigate the loss of other tax revenue reduction of funding. The total tax revenue reduction between Fiscal Year 2008-2009 and the first year of Measure L funding was \$5.42M (\$15.72-10.28M) or a 34.6% loss of funding.

During Fiscal Year 2015-2016, Measure L revenue contributed \$2.69M to the General Fund. For the past year, CAFR Schedule 5 reported fund Tax revenue is 24.6% is Measure L funded. The local sales tax has been particularly beneficial and mitigated the impact of loss of city operations when the state of California withdrew other General Fund Revenue to include Redevelopment Agency.

Fiscal Year	Measure L	General Fund Tax Revenue	% Measure L to Tax Revenue
2015-2016	\$2.69M	\$10.95M	24.6%
2014-2015	\$2.61M	\$10.11M	25.8%
2013-2014	\$2.51M	\$10.26M	24.5%
2012-2013	\$1.5M	\$10.28M	14.6%

## 1.6 Fiscal Year vs. Paving Season

The City of Ridgecrest Fiscal Year begins July 1<sup>st</sup> and ends June 30<sup>th</sup>. The paving year, however, runs approximately from April through October. Consequently, paving contracts often overlap fiscal years and final expenditures are subject to adjustment in the subsequent year CAFR

## **1.7 Previous Reports**

There are three previous MLCOC annual reports containing specific summaries of the Measure L revenues and expenditures [5, 6, and 7].

The Committee's first annual report [5] contains additional detail regarding the financial history of the City of Ridgecrest from Fiscal Year 2001-2002 through Fiscal Year 2012-2013

Section 2: SUMMARY OF REVENUE AND USAGE OF MEASURE L FUNDS

For the 2015-2016 year, there is an unencumbered carryover of \$404,350. Future expenditures and their funding sources will be verified through the "Project Budget Worksheet" that specifies the funding source and accounts of each project before approval and entry into the financial system. This worksheet will be completed by the departments, submitted to Finance with supporting documentation, and verified and approved by Finance.

The Measure L Funds Carryover to Fiscal Year 2017 shows a balance of \$662,484 of which \$258,134 is currently encumbered, or spoken for, leaving the \$404,350 to be used for Street Construction and/or Street Maintenance. The bottom line is that funding shall be used for its' intended purposes in the Streets category.

Spending percentage:

Police Department	\$1,781,495	57%
Engineering/Streets Maintenance/Construction	\$1,348,231	43%

It is noted that from the percentages, the difference has decreased with more funding being executed on Streets, which is expected to continue with Measure V.

For this summary's purpose, the Committee referenced the Comprehensive Annual Financial Report (CAFR), specifically pages 32 and 76, recently given to the City Council in reference to this Measure L Report. Page 76 details the Measure L contributions made to the Capital Improvement Fund (\$87,673) for local match on 3 grant funded street projects and contributions to the Gas Tax Fund (\$1,138,597) for street maintenance. Page 32 shows the cash balance of the General Fund (\$3,298,438) which includes the all-inclusive \$662,484 of Measure L Carryover.

Encumbrances are only provided for the current reporting year. Encumbrances for previous years is reflected in the expenditures for the following year.

Measure L revenues are a general tax designated only for use on street maintenance and police services. Unencumbered Measure L carryover represents Measure L designated funds housed within the General Fund, due to being a general tax, but accounted for in separate accounts solely to be used for street and police services.

1ST YEAR	FINAL BUDGET	FY 2012-2013 ACTUALS
SALES TAX - MEASURE L	\$ 1,135,000	\$ 1,499,560
EXPENDITURES:		
POLICE DEPARTMENT	885,981	809,424
BOE IMPLEMENTATION 1-TIME COST	15,384	15,384
STREETS CONSTRUCTION	-	-
STREETS MAINTENANCE	233,635	357,994
TOTAL EXPENDITURES	1,135,000	1,182,802
REVENUE OVER EXPENDITURE	\$ -	\$ 316,758
AMOUNT TO CARRY OVER TO FY 2014		\$ 316,758
2ND YEAR	FINAL BUDGET	FY 2013-2014 ACTUALS
PRIOR YEAR CARRY OVER		\$ 316,758
SALES TAX - MEASURE L	\$ 2,400,000	\$ 2,510,692
EXPENDITURES:		
POLICE DEPARTMENT	1,025,829	1,347,490
ENGINEERING	92,381	-
STREETS CONSTRUCTION	413,289	413,289
STREETS MAINTENANCE	894,330	666,358
TOTAL EXPENDITURES	2,425,829	2,427,137
REVENUE OVER EXPENDITURE	\$ (25,829)	\$ 83,555
AMOUNT TO CARRY OVER TO FY 2015		\$ 400,313
3RD YEAR	FINAL BUDGET	FY 2014-2015 ACTUALS
PRIOR YEAR CARRY OVER		\$ 400,313
SALES TAX - MEASURE L	\$ 2,500,000	\$ 2,613,889
EXPENDITURES:		
POLICE DEPARTMENT	1,276,752	1,404,207
ENGINEERING	230,000	78,178
STREETS CONSTRUCTION	202,637	
STREETS MAINTENANCE	1,107,725	430,896
TOTAL EXPENDITURES	2,817,114	1,913,281
REVENUE OVER EXPENDITURE	\$ (317,114)	\$ 700,608
AMOUNT TO CARRY OVER TO FY 2016		\$ 1,100,921
4TH YEAR	FINAL BUDGET	FY 2015-2016 ACTUALS
PRIOR YEAR CARRY OVER		\$ 1,100,921
SALES TAX - MEASURE L	\$ 2,609,946	\$ 2,691,289
EXPENDITURES:		
POLICE DEPARTMENT	1,524,061	1,781,495
ENGINEERING	201,615	121,962
STREETS MAINTENANCE/CONSTRUCTION	1,676,821	1,226,269
TOTAL EXPENDITURES	3,402,497	3,129,726
REVENUE OVER EXPENDITURE	\$ (792,551)	\$ (438,437)
AMOUNT TO CARRY OVER TO FY 2017		\$ 662,484
LESS ENCUMBRANCES FOR STREET EXP IN FY2017		(244,482)
LESS ENCUMBRANCES FOR PW EXP IN FY2017		(13,652)
UNENCUMBERED CARRYOVER		404,350
5TH YEAR	FINAL BUDGET	FY 2016-2017 BUDGET
PRIOR YEAR CARRY OVER		\$ 662,484
SALES TAX - MEASURE L		\$ 2,625,000
EXPENDITURES:		
POLICE DEPARTMENT		1,981,825
ENGINEERING		164,687
STREETS MAINTENANCE/CONSTRUCTION		796,622
TOTAL EXPENDITURES		2,943,134
REVENUE OVER EXPENDITURE		\$ (318,134)
ESTIMATED AMOUNT TO CARRY OVER TO FY 2018		\$ 344,350

### Section 3. PUBLIC SAFETY SECTION

Measure L was enacted in 2012 to response to a fiscal emergency. The City of Ridgecrest was forced to cut \$3.05 million in spending and reduce the city's workforce by 17% because the State of California required additional revenue. As a community, five priorities were voted in with Measure L. Four of those priorities centered on safety and include Police Officers, 9-1-1 emergency response times, Anti-gang programs that keep youth off the streets, and crime prevention and investigation.

One Million Seven Hundred Eighty-One Thousand Four Hundred and Ninety-Five Dollars (\$1,781,495.00) funded this year which paid for labor (\$1,776,585) for officers, dispatcher, record clerks and a code enforcement officer. Eighteen point five (18.5) employees were paid for by Measure L.

During this reporting period, the Police Department experienced an increase in calls for service. The increase is directly associated with the new laws adopted throughout the state in an effort to reduce the overcrowded prison population issues. The Police Department has adapted to the new laws and shifted their priorities in an effort to maintain the safety of the Ridgecrest Citizens. Measure L has allowed the Police Department to maintain a sufficient number of officers to patrol neighborhoods, respond quickly to 9-1-1 calls, and continue crime prevention programs.

#### Ridgecrest Crime Statistics (Calendar Year)

	2015	2016
Officers Authorized	32	32
Violent Crimes		
Homicide	1	0
Robbery	19	21
Rape	15	24
Assault	332	372
Property Crimes		
Burglary	160	176
Theft	372	317
Auto Theft	51	72
Arson	8	10
Total Crime	962	992
Difference by %		3%

## Section 4: Public Works Department

The City of Ridgecrest contains 126 miles of paved streets. The estimated replacement value to bring the streets to a minimum standard is 60 Million dollars. The estimated replacement value to bring the streets to a maximum standard is 120 million dollars.

In Fiscal Year 2015-2016 Measure L Funds in the amount of One Million Two Hundred Twenty-Six Thousand Two Hundred Sixty-Nine Dollars (\$ 1,226,269) have been spent towards the objective of bringing the City of Ridgecrest streets to better standards.

### Measure L Funds for Street Maintenance 2015-2016

Fall 2015

Funds paid for labor that was used to cap, prepare & rehabilitate streets which were completed during 2015 and 2016.

Projects: Cold Mix Cap

a. Drummond Avenue: Downs Street to Inyo Street

b. Upjohn Avenue:

Sunland to Forest Knoll (north side)

Silverridge to Holly Canyon (south side)

The cold mix cap is asphalt oils mixed together with sand and gravel. Cold mix cap is spread, leveled and compacted on street surface to provide a new smoother driving surface.



Gold Canyon - to Pierce School: Large potholes and alligator cracking (example FY 14-15)

Prepared Street Surfaces:

a. Richmond Road: Fairgrounds to E. Ridgecrest Boulevard

b. Bowman Avenue: Downs Street to South China Lake Boulevard

c. Radar Avenue: Nevada Street to Downs Street

Preparation of street surfaces includes crack filling all cracks on street, patching any areas that need a full depth patch, and street sweeping. This process is done to prepare the street for pavement rehabilitation. On the next page you will see the process done for the Types of Pavement Rehabilitation Used for Street Repair.

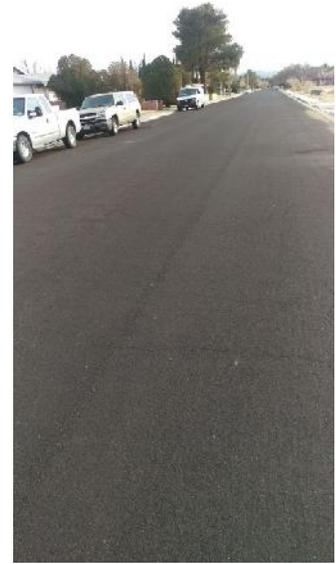
Chip Seal with a Fog Seal

Pavement Rehabilitation includes applying a chip seal with a type 2 slurry seal

Double Fiber seal Pavement Rehabilitation includes a Type 3 Slurry (larger rock/material) and a Type 2 Slurry Seal



Double Fiber: Inyo Street from Hermosa Avenue to Ward Avenue



Alvord Street with Chip Seal and single fiber



Double E-Flex on Perdew Avenue



Double Fiber: Mamie Street from Randall to West of Sherri

# Spring 2016 Projects

## Pavement Rehabilitation:

### Week of May 9<sup>th</sup>: Streets below were chip sealed and slurry sealed

- a. Inyo Street from Ward Avenue to Alene Avenue
- b. Kinnett Avenue from Inyo Street to Downs Avenue
- c. Bryann Circle from Mamie Avenue to Cul-de-sac
- d. Fendrick Circle from Mamie Avenue to Cul-de-sac
- e. Scott Circle from Mamie Avenue to Cul-de-sac
- f. Lorene Court from Mary Street to Cul-de-sac
- g. Marlene Court from Mary Street to Cul-de-sac
- h. Gateway Boulevard from Upjohn Avenue to Church Avenue
- i. Sunland Street from Ridgecrest Boulevard to Richard Court
- j. Alvord Street from Upjohn Avenue to Mariposa Avenue

### Week of May 16<sup>th</sup>: Streets below were paved with Double Fiber and slurry sealed

- a. Inyo Street from Hermosa Avenue to Ward Avenue
- b. Mamie Street from Randall Street to West of Sherri
- c. Benson Avenue from Gemstone Avenue to Silver Ridge Street
- d. Hayden Avenue from Gemstone Avenue to Silver Ridge Street

### Week of June 1st: Streets below were paved with a Double E-flex (fiber is mixed in with the oil)

- a. Inyo Street from Alene Avenue to Inyokern Road
- b. Perdew Street from Norma Avenue to Cul-de-Sac

- Pavement Rehabilitation includes applying a chip seal, type 2 slurry, type 3 slurry and a fog seal top coat.
- Fiber seal pavement rehabilitation includes applying a chip seal, type 2 slurry, type 3 slurry and a fog seal top coat with oils that include fiber to give added strength to mixture.

On the next page you will see streets that were done in the Spring of 2016 with the different methods outlined above.

# Process of Pavement Rehabilitation



Measure L Funding for the Street Department 2015-2016:

One Hundred Twenty-One Thousand Nine Hundred Sixty-Two dollars (\$121,962) was spent by the City of Ridgecrest on engineering for street improvements. This included funding one half of the city Engineer I salary and engineering conducted by Architect & Engineering firms.

Specific Items Funded

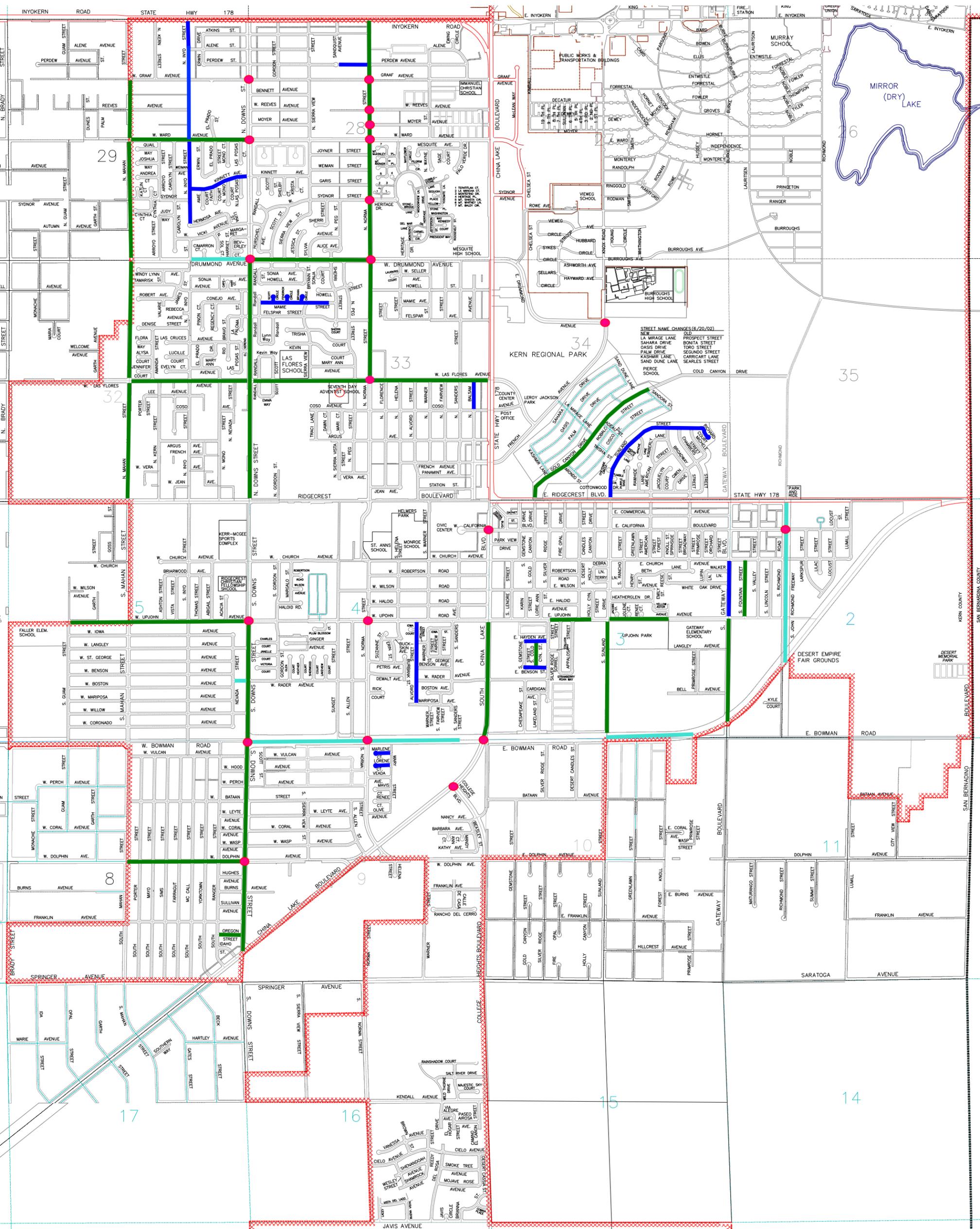
- Burroughs High School Traffic Study
- Environmental Approvals
- Measure V study
- New image plotter Additional items
- Re-construction of an ADA ramp in the City of Ridgecrest
- Update to the pavement management study.

One Million Two Hundred Twenty-Six Thousand Two Hundred Sixty-Nine Dollars (\$1,226,269.00) was spent by the City of Ridgecrest for three of the City of Ridgecrest Street Maintenance employee salaries. This also included additional engineering by architect & engineering firms, materials for micro paving and a sweeper rental.

Specific Items Funded:

- Grant application costs for the re-construction of the intersection at Downs & Bowman gained \$162,800 of outside funding for the City of Ridgecrest for the project.
- Grant application costs for providing new controlled crosswalks gained \$36,000 of outside funds for the City of Ridgecrest for this project.

# RIDGECREST STREET IMPROVEMENTS



INTERSECTION IMPROVEMENTS

PREPPED STREETS

PAVED STREETS

## **REFERENCES**

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  - [2] 2012 door hangers and the Ridgecrest City Manager Measure L information flyer, and Resolution 12-10 for a June 5, 2012 election
  - [3] Balletpedia, "City of Ridgecrest Sales Tax, Measure L (June 2012)," 5 June 2012. [Online]. Available:[http://ballotpedia.org/City\\_of\\_Ridgecrest\\_Sales\\_Tax,\\_Measure\\_L\\_\(June\\_2012\)](http://ballotpedia.org/City_of_Ridgecrest_Sales_Tax,_Measure_L_(June_2012)). [Accessed 10 April 2017].
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