



Measure N – Your Essential Services

What is Measure N?

The City Council has placed a revenue measure, Measure N, on the ballot to address service concerns the City and the community have discussed. If enacted by Visalia voters, Measure N will implement a 1/2 cent sales tax to maintain public safety services, address homelessness and repair streets and roads.

What is the City Council concerned about?

Police staffing levels have remained stagnant since 2008 when there were 112,000 calls for service. Last year there were 150,000 calls for service.

Average **street condition** has worsened as streets have aged and maintenance funding has remained insufficient, **but pavement repair now costs \$0.20 a square foot compared to \$4-5 a square foot later. Visalia's roads are 100 million sq. ft.**

By **maintaining Fire readiness**, adequate equipment and staffing, all of Visalia is safer and **saves** on insurance (over \$7 million a year).

The **park and trail** system has grown but is an ongoing **maintenance challenge**.

Who looked at what the City should do?

The Citizens Advisory Committee & Ballot Measure Advisory Committee, two committees.

- 30 citizens met from August '15 through January '16.
- Studied service needs & citizen desires and reviewed Community Survey.
- Recommended ½ Cent Sales Tax: \$0.50 per \$100 or \$2.50 is someone bought a \$500 TV.
- Recommended a general measure – 50% + 1 voter approval.
- 40% of tax paid by non-Visalians when they shop, dine or visit Visalia.

What would the City do with the money?

The City Council adopted an initial plan providing a 10 year plan for how the \$10.8 million annually would be used. (See back of sheet)

Why is it called an “Initial Plan”?

Because the proposed ballot measure is for a general tax requiring a simple majority vote (50%-plus-one), there can be no binding plan for how to spend the proceeds. The City Council has set forth an Initial Plan in order to be transparent, but must be able to change the elements of that plan in the future in order for the proposed measure to be treated as a general tax. Some are concerned that such flexibility might cause future Council's to not use the money for what was expressed in the initial plan. On the other hand, by allowing the plan to be changed by Council, the City can adjust the plan to meet emerging needs. For example, body cameras for police officers were not considered important 10 years ago. Today they are. If such an item is not in a fixed plan, then the money could not be used for such a purpose. In any case, the plan as proposed can be changed.

If the plan can be changed, what safeguards are there in place to make sure the public knows what the money is being used for?

The City Council has adopted an accountability ordinance that requires the following:

- Annual spending plans submitted to Council.
- Citizens' Oversight Committee.
- Annual reviewing of City expenditures by Oversight Committee.
- Annual independent financial audits.
- No funds to be used for debt service.
- Eight year Council Continuation Reviews.
- A City Council ability to suspend the tax.

How can I learn more?

Visit www.visalia.city/MeasureN, or contact Eric Frost, Deputy City Manager at (559) 713-4474.



Measure N – Your Essential Services

Initial Plan							
All Amounts in Thousands							
Ten Year Horizon							
Police				43,034		Fire	17,330
30	Police Officers		36%			2 Squad Vehicles	15%
30	Police Cars and Equipment - exp					2 Squad Vehicle Staffing - 10 hrs = 8 FTE	
12	Professional Staff					Refurbish Station 51 - \$4.4MM	
						Refurbish Lovers Lane Station - \$3.0MM	
						Air Truck	
						Ladder Truck	
Roads				39,200			
	Road Rehabilitation	14,000	33%				
	Cape Seal	10,700					
	Reclamite Streets	12,500					
	Crack Seal	2,000				Economic Uncertainty Fund	1,291
		39,200				@ 10% of annual revenues	1%
						(Available during economic downturns)	
Parks and Rec				5,475		Maintenance and Emerging Community Needs	11,826
	2 park maint. Emp.		5%				10%
	Urban Forest Emp.					To Be Determined	6,111
	Trailway Maintenance					2% for Youth Programs	2,365
	Tree Maintenance					Building Maint.	3,350
	Building Maintenance					Total	118,156
	New Park Maintenance						
	Recreation Coordinator						

City Attorney - Impartial Analysis

Measure N would institute a .5% (half cent) increase to the Transactions and Use Tax (commonly known as sales tax) levied on transactions within the City of Visalia. The proceeds of this tax would be controlled directly by the City of Visalia and not subject to control by the State of California.

The uses of the funds generated by the Measure are not specified, and it is therefore a general tax, subject to approval by a simple majority of the voters, with the proceeds available to pay for general city services such as police, fire protection, street maintenance, economic development and others. However, this Measure would make the expenditures of funds generated by it subject to the provisions of the Sales Tax Accountability Ordinance, a chapter of the Visalia Municipal Code which, among other things:

- Requires that an initial plan for expenditures of the proceeds of the Measure must be approved by the City Council.
- Requires that an update to the initial plan must be considered and adopted after the first year and annually thereafter by the City Council.

- Requires the City Council to hold two hearings on the initial and annual plans prior to adoption.
- Requires that the plans provide for the maintenance of a 10% economic uncertainty reserve, and dedicate 10% of plan expenditures to emerging community needs, as identified by the City Council and constituents.
- Provides for a Sales Tax Oversight Board to review the collection and expenditure of tax funds collected under the Measure, to be made up of City Council appointees, representatives from the existing Citizens Advisory Committee, and representatives of identified community organizations.
- Requires annual audits of the collection and expenditure of funds by an independent auditor.
- Specifies that none of the funds generated by the Measure may be used to pay for debt service costs.

The accountability measures, and the expenditure plans that are required to be adopted, may be changed by a vote of the City Council, following publicly noticed hearings, without requiring re-approval of the tax imposed by Measure N by voters.

Measure N does not have a termination date, and there is no "sunset" clause. However, it provides that the tax shall be reviewed every eight years, at which time the Council may suspend it upon a 4/5 vote and thereafter reinstate it, also on a 4/5 vote, without a vote of the electorate. If no action is taken at the eight-year review, the tax will continue to be implemented unless specifically ended by the electorate through the voter initiative process. The half-cent sales tax implemented by this measure is additive to any other sales tax previously duly adopted by the City of Visalia.

To schedule an educational presentation on Measure N, contact
Eric Frost, Deputy City Manager at (559) 713-4474 or eric.frost@visalia.city.