



# CITY OF CRESCENT CITY

AGENDA  
MEASURE S OVERSIGHT COMMITTEE MEETING  
WASTEWATER TREATMENT FACILITY  
210 BATTERY STREET  
CRESCENT CITY, CA 95531

**TUESDAY**

**FEBRUARY 10, 2026**

**6:00 P.M.**

**This meeting will be held in person at the location listed above.** The City will broadcast the meeting on YouTube, however, if there is a technological issue with YouTube, the meeting will continue in person as scheduled. The public may access and participate in the public meeting by (1) attending the meeting in person and making public comment when called for by the Chair or (2) by submitting a written comment via [publiccomment@crecentcity.org](mailto:publiccomment@crecentcity.org) or by filing it with the City Clerk at 377 J Street, Crescent City, California, 95531. All public comments (via email or mail) must be received by the City Clerk prior to 12:00 p.m. the day of the meeting. Please identify the meeting date and agenda item to which your comment pertains in the subject line. Public comments so received will be forwarded to the Measure S Oversight Committee and posted on the website next to the agenda. **Written public comments will not be read aloud during the meeting.**

*Notice regarding Americans with Disabilities Act:* In compliance with the Americans with Disabilities Act, if you need special assistance to participate in the meeting, please contact the City Clerk's office at (707)464-7483, ext. 223. Notification 48 hours before the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting [28 CFR 35.102-35.104 ADA Title II]. For TTYDD use for speech and hearing impaired, please dial 711. A full agenda packet may be reviewed at City Hall, 377 J Street, Crescent City, CA or on our website: [www.crescentcity.org](http://www.crescentcity.org)

## **OPEN SESSION**

Call to order  
Roll call  
Pledge of Allegiance

## **PUBLIC COMMENT PERIOD**

*Any member of the audience is invited to address the Measure S Oversight Committee on any matter that is within the jurisdiction of the City of Crescent City. Comments of public interest or on matters appearing on the agenda are accepted. Note, however, that the Committee is not able to undertake extended discussion or act on non-agendized items. All comments shall be directed toward the entire Committee. Any comments that are not at the microphone are out of order and will not be a part of the public record. After receiving recognition from the Chair, please state your name and city or county residency for the record. Public comment is limited to three (3) minutes. The public is additionally allotted three minutes each in which to speak on any item on the agenda prior to any action taken by the Committee.*

## **CONSENT CALENDAR**

### **1. Meeting Minutes**

- *Recommendation: Consider and approve the April 17, 2025 Measure S Oversight Committee meeting minutes.*

## **NEW BUSINESS**

### **2. Selection of Chair and Vice Chair**

- *Recommendation: Hear staff report*
- *Technical questions from the Committee*
- *Receive public comment*
- *Further Committee discussion*
- *Select a Chair and Vice Chair to serve for the next year*

### **3. Measure S Oversight Committee Annual Report for Fiscal Year 2024-2025**

- *Recommendation: Hear staff report*
- *Technical questions from the Committee*
- *Receive public comment*
- *Further Committee discussion*
- *Approve and adopt Resolution No. MS2026-01, A RESOLUTION OF THE CRESCENT CITY MEASURE S OVERSIGHT COMMITTEE APPROVING A REPORT ON MEASURE S FUNDS FOR FISCAL YEAR 2024-2025*

### **4. Measure S Oversight Committee FY 2025-2026 Expenditure Recommendation Amendment**

- *Recommendation: Hear staff report*
- *Technical questions from the Committee*
- *Receive public comment*
- *Further Committee discussion*
- *Approve and adopt Resolution No. MS2026-02, A RESOLUTION OF THE CRESCENT CITY MEASURE S OVERSIGHT COMMITTEE AMENDING THE RECOMMENDED EXPENDITURES OF MEASURE S FUNDS FOR FY 2025-2026*

## **MEASURE S OVERSIGHT COMMITTEE ITEMS**

### **➤ City Manager Report**

## **ADJOURNMENT**

Adjourn to the next meeting of the Measure S Oversight Committee, date and time to be determined, at the Wastewater Treatment Facility conference room, 210 Battery Street, Crescent City, CA.

## **POSTED:**

February 5, 2026

/s/ Robin Altman

City Clerk/Administrative Analyst

### ***Vision:***

The City of Crescent City will continue to stand the test of time and promote quality of life and community pride for our residents, businesses and visitors through leadership, diversity, and teamwork.

### ***Mission:***

The purpose of our city is to promote a high quality of life, leadership and services to the residents, businesses, and visitors we serve. The City is dedicated to providing the most efficient, innovative and economically sound municipal services building on our diverse history, culture and unique natural resources.

**Values:** Accountability, Honesty & Integrity, Excellent Customer Service, Effective & Active Communication, Teamwork, and Fiscally Responsible



# CITY OF CRESCENT CITY

MINUTES  
CONTINUATION OF THE SPECIAL MEASURE S OVERSIGHT  
COMMITTEE MEETING  
WASTEWATER TREATMENT FACILITY  
210 BATTERY STREET  
CRESCENT CITY, CA 95531

**THURSDAY**

**APRIL 17, 2025**

**6:00 P.M.**

**OPEN SESSION**

**Call to order** Chairman Shamblin called the meeting to order at 6:02 p.m.

**Roll call** Committee Members present: Committee Member Ernie Perry, Vice Chair Dana Reno, Chairman Steve Shamblin, non-voting member Finance Director Linda Leaver, and non-voting member City Manager Eric Wier  
Committee Member absent: Committee Member Shawna Hyatt  
Staff members present: City Clerk/Administrative Analyst Robin Altman, Public Works Director Dave Yeager, City Attorney Martha Rice, Fire Chief Kevin Carey and Police Chief Richard Griffin

**PUBLIC COMMENT PERIOD**

*The following resident addressed the Committee:*

Dara: asked how long the pool will be closed as she does physical therapy there; *City Manager Wier stated the closure will only be for three weeks.*

**CONSENT CALENDAR**

**1. Meeting Minutes**

- *Recommendation: Consider and approve the April 8, 2025 Measure S Oversight Committee meeting minutes.*

*On a motion by Committee Member Perry, seconded by Vice-Chair Reno, and carried on a 3-0 polled vote with Committee Member Hyatt being absent, the Measure S Oversight Committee approved the April 8, 2025 Measure S Oversight Committee meeting minutes with a correction to change FY 24/25 to FY 25/26.*

**NEW BUSINESS**

**2. FY 25-26 Expenditure Recommendations for Measure S Funds**

- *Recommendation: Hear staff report*
- *Technical questions from the Committee*
- *Receive public comment*
- *Further Committee discussion*

- *Approve and adopt Resolution No. MS2025-02, A RESOLUTION OF THE CRESCENT CITY MEASURE S OVERSIGHT COMMITTEE RECOMMENDING EXPENDITURES OF MEASURE S FUNDS FOR FY 2025-2026*

City Manager Wier gave a brief report on the expenditures listed as Attachment A to the resolution before the Committee for adoption. Committee Member Perry asked when the pool roof go to bid; Public Works Director Yeager stated it would go out to bid the second week of May. Finance Director Leaver explained that any money leftover stays in the Measure S budget.

*On a motion by Committee Member Perry, seconded by Vice-Chair Reno, and carried on a 3-0 polled vote with Committee Member Hyatt being absent, the Measure S Oversight Committee approved and adopted Resolution No. MS2025-02, A RESOLUTION OF THE CRESCENT CITY MEASURE S OVERSIGHT COMMITTEE RECOMMENDING EXPENDITURES OF MEASURE S FUNDS FOR FY 2025-2026.*

### **MEASURE S OVERSIGHT COMMITTEE ITEMS**

- **City Manager Report** – City Manager Wier reported to the Committee that the ribbon cutting for Pebble Beach Drive will be tomorrow at 5pm. Chairman Shamblin asked about the bulge at Preston Island; City Manager Wier stated that staff is working with the Coastal Commission for permits.

### **ADJOURNMENT**

*On a motion by Vice-Chair Reno, seconded by Chairman Shamblin, and carried, the Crescent City Measure S Oversight Committee adjourned the meeting at 6:23 p.m. to the next meeting of the Measure S Oversight Committee, date and time to be determined, at the Wastewater Treatment Facility conference room, 210 Battery Street, Crescent City, CA.*

### **ATTEST:**

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Robin Altman  
City Clerk/Administrative Analyst



# MEASURE S OVERSIGHT COMMITTEE AGENDA REPORT

**TO: MEMBERS OF THE MEASURE S OVERSIGHT COMMITTEE**

**FROM: ERIC WIER, CITY MANAGER**

**BY: ROBIN ALTMAN, CITY CLERK/ADMINISTRATIVE ANALYST**

**DATE: FEBRUARY 10, 2026**

**SUBJECT: SELECTION OF CHAIR AND VICE CHAIR**

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## **RECOMMENDATION**

- Hear staff report
- Technical questions from the Committee
- Receive public comment
- Further Committee discussion
- Select a Chair and Vice Chair to serve for the next year

## **BACKGROUND**

Annually, the Measure S Oversight Committee will select a Chair and Vice Chair to serve for that year. The roles of Chair and Vice Chair are outlined within the Bylaws of the Crescent City Measure S Oversight Committee as follows:

### ARTICLE II – OFFICERS

#### Section 1: Officers

The officers of the Committee will consist of a Chairperson and a Vice Chairperson, who will be elected in the manner set forth in this Article II.

#### Section 2: Chairperson

The Chairperson will preside at all meetings of the Committee, and may submit such agenda, recommendations and information at such meetings as are reasonable and proper for the conduct of the business affairs and policies of the Committee. The Chairperson may sign documents necessary to carry out the business of the Committee.

### Section 3: Vice-Chairperson

The Vice Chairperson is to perform the duties of the Chairperson in the absence or incapacity of the Chairperson. In the event of the death, resignation or removal of the Chairperson, the Vice Chairperson will assume the Chairperson's duties until such time as the Committee elects a new Chairperson.

### Section 4: Additional Duties

The officers of the Committee will perform such other duties and functions as may from time to time be required by the Committee, these Bylaws, or other rules and regulations, or which duties and functions are incidental to the office held by such officers.

### Section 5: Election

The Chairperson and Vice Chairperson will initially be elected from among the members of the Committee at the Committee's first meeting. Thereafter, the Chairperson and Vice Chairperson will be elected from among the members of the Committee annually. The regular term of appointment for both officers will be one (1) year. Officers of the Committee hold office until their successors are selected. Any such officer will not be prohibited from succeeding him or herself.

The selection of Chair is traditionally chosen first with the Vice Chair being chosen second. Staff suggest the following nomination / selection procedure:

1. Nominations for Chair: Any member of the Committee may nominate any sitting committee member to serve as Chair. Said nominated committee member shall either accept or decline the nomination. Once all nominations have been made, the then presiding Chair shall announce that nominations are closed and the names of those committee members that have accepted their nomination.
2. Appointment of Chair: Any member of the Committee may then make a motion to appoint any one of the nominees as Chair. Standard motion procedures apply (see below).
3. Nominations for Vice Chair: Any member of the Committee may nominate any sitting committee member to serve as Vice Chair except the member chosen to serve as Mayor. Said nominated committee member shall either accept or decline the nomination. Once all nominations have been made, the then presiding Chair shall announce that nominations are closed and the names of those committee members that have accepted their nomination.
4. Appointment of Vice Chair: Any member of the Committee may then make a motion to appoint any one of the nominees as Vice Chair. Standard motion procedures apply (see below).

- Standard Motion Procedures: Rosenberg Rules of Order state that there can be up to three motions on the floor, simultaneously. The rules of order are as follows: When there are two or three motions on the floor (after motions and seconds) at the same time, the vote should proceed first on the last motion that is made. After discussion and debate, a vote would be taken on the third motion. If this motion passed, no vote would be taken on the first or second motions.



# MEASURE S OVERSIGHT COMMITTEE AGENDA REPORT

**TO: MEASURE S OVERSIGHT COMMITTEE**

**FROM: ERIC WIER, CITY MANAGER**

**BY: LINDA LEAVER, FINANCE DIRECTOR**

**DATE: FEBRUARY 10, 2026**

**SUBJECT: MEASURE S OVERSIGHT COMMITTEE ANNUAL REPORT FOR  
FISCAL YEAR 2024-2025**

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## **RECOMMENDATION**

- Hear staff report
- Technical questions from the Committee
- Receive public comment
- Further Committee discussion
- Approve and adopt Resolution No. MS2026-01, A RESOLUTION OF THE CRESCENT CITY MEASURE S OVERSIGHT COMMITTEE APPROVING A REPORT ON MEASURE S FUNDS FOR FISCAL YEAR 2024-2025

## **BACKGROUND**

Attached are the Measure S financial statements and independent auditor's report for Fiscal Year 2024-2025 prepared by Badawi & Associates. The City's Measure S financial statements are provided to give an accurate financial snapshot at a specific point in time (June 30, 2025). The City Council engages a Certified Public Accountant (CPA) to independently audit these statements to provide users of financial reports with assurance concerning their reliability and that the statements are fairly presented.

The independent auditor reviews and tests the City's records and policies, interviews City staff, and confirms certain details with outside parties (including banks, the State, the County, the City's insurance provider, legal firms, local businesses, and others) in order to provide an opinion on whether the financial statements present fairly, in all material respects, the financial position of the City. Audit work begins after the fiscal year ends (June 30) and continues through several phases, taking approximately six months.

One of the Measure S Oversight Committee's responsibilities is to review and publicly

report on the annual expenditure of Measure S revenues.

**ANALYSIS**

Measure S revenues and expenses occur within the City’s General Fund using a specific set of account codes for tracking. Any remaining balance at the end of a given fiscal year is labeled “Assigned Measure S” and reported as a separate line item on the City’s General Fund financial statements. The Measure S revenues and expenses are audited by the City’s independent auditor as part of the City’s overall financial audit as well as a stand-alone audit report for Measure S. Both the city-wide audit and the Measure S audit reports are posted on the City’s website and can be found at [www.crescentcity.org/departments/Finance/AuditsandBudgets](http://www.crescentcity.org/departments/Finance/AuditsandBudgets).

Measure S had a fund balance of \$1,063,093 when the fiscal year FY 2024-2025 began. The FY 2024-2025 budget recommendation was approved by the Measure S Oversight Committee by Resolution No. MS2024-03 on April 30, 2024, which was incorporated into the City’s FY 2024-2025 budget by the City Council. On October 28, 2024, the Committee adopted Resolution No. MS2024-04 recommending amendments to the budget, which were subsequently adopted by the City Council.

**FY 2024-2025 Revenues**

In FY 2024-2025 total Measure S revenues were budgeted at \$2,694,835 (tax revenue and reimbursement from Crescent Fire Protection District) and actual revenue was \$2,523,750. The largest revenue variance was in reimbursements from the Fire District.

The Fire District and the City have a joint powers agreement to provide combined fire service to both the City and District (referred to as Crescent City Fire & Rescue). The shared operations are administered by the City, which pays the expenses and then bills the District for reimbursement of the District’s share of the costs. Some of the City’s fire department costs are budgeted using Measure S funds, as recommended by the Measure S Oversight Committee and approved by the City Council (such as the full-time fire captains, a portion of the volunteer firefighter stipends, certain equipment, training, etc.). For those expenses, the full expense is budgeted with Measure S funds, and the amount billed to the District (plus an administrative fee) is then returned to the Measure S balance as revenue.

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>
Measure S sales tax	2,300,000	2,300,000	2,297,334	(2,666)
Charges for service (Fire District reimbursement)	390,840	394,835	226,416	(168,419)
<b>Total revenues</b>	<b>2,690,840</b>	<b>2,694,835</b>	<b>2,523,750</b>	<b>(171,085)</b>

The majority of the fire district reimbursement variance is due to the special accounting rules for governmental funds. Only payments that are received within 60 days of the end

of the fiscal year can be counted as revenues of that fiscal year. In this case, the City billed and received reimbursements after that deadline, meaning that revenue will be counted in FY 2025-2026. This amounted to \$150,804.

FY 2024-2025 Expenditures

The table below shows the original and final budgets as approved by the City Council and incorporated into the City’s budget. There may be slight differences from the amounts shown in the Measure S Oversight Committee resolutions due to updates in costs at the time of budget approval (particularly for wages and benefits).

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>
Fire (total expense before reimbursement)	1,208,301	1,215,769	1,171,787	(43,982)
Police	424,221	525,165	463,223	(61,942)
Streets	895,000	1,000,000	942,481	(57,519)
Pool	375,000	602,752	578,595	(24,157)
Finance	7,991	7,991	6,232	(1,759)
<b>Total expenses</b>	<b>2,910,513</b>	<b>3,351,677</b>	<b>3,162,318</b>	<b>(189,359)</b>

The specific items within each department are shown in an attachment to this report.

The items listed as “transfers” represent the Measure S contribution toward a specific capital improvement or capital purchase. Measure S transfers the money into the appropriate capital improvement fund until the project can be completed. Therefore, when calculating the Measure S fund balance (within the General Fund), the transfer is the expense, showing the money has been removed from Measure S and dedicated to the capital project. The remaining CIP funds are not included in the ending fund balance of Measure S, as they have already been transferred to another fund. The exact project may or may not have been completed at the time of the audit. A detailed list of those projects and their remaining balance as of June 30, 2025 is also attached to this report. The CIP funds continue to be tracked to ensure they are spent on Measure S priorities.

FY 2024-2025 Results

<b>Revenues</b>	
Measure S sales tax	2,297,334
Charges for service (Fire District reimbursement)	226,416
<b>Total revenues</b>	<b>2,523,750</b>
<b>Expenditures</b>	
Fire (total before reimbursement)	1,171,787
Police	463,223
Streets	942,481

Pool	578,595
Finance	6,232
Total expenditures	3,162,318
<b>Fund balance</b>	
Beginning balance (6/30/24)	1,063,093
Net results of FY 2024-2025	(638,568)
Ending balance (6/30/25)	424,525

The ending balance of \$424,525 is held in the Measure S fund balance, to be used for Measure S activities. Some of this amount has already been budgeted in the current fiscal year (FY 2025-2026). An update of the current year activities will be in a separate agenda item for this meeting.

After discussion of the audit report, staff recommends the Oversight Committee adopt a resolution approving the Committee’s annual report that will be submitted to the City Council and the public. This report confirms the amount of revenues received, the total expenditures, the balance of Measure S funds as of June 30, 2025, and what departments/projects were funded with Measure S revenues in FY 2024-2025.

**ATTACHMENTS**

1. Measure S Oversight Committee resolutions for FY 2024-2025 budget recommendations (MS 2024-03, MS 2024-04)
2. Analysis of FY 2024-2025 budgeted and actual expenditures
3. Measure S Transfers and Capital Improvement balances
4. Measure S Audit Report Fiscal Year 2024-2025
5. Resolution MS 2026-01, including Measure S Annual Report for FY 2024-2025

**RESOLUTION NO. MS2024-03**

**A RESOLUTION OF THE CRESCENT CITY MEASURE S OVERSIGHT COMMITTEE  
RECOMMENDING EXPENDITURES OF MEASURE S FUNDS FOR FY 24/25**

**WHEREAS**, on November 2, 2020, the voters of the City of Crescent City approved Measure S, an ordinance imposing a local 1.0% Transactions and Use Tax; and

**WHEREAS**, Measure S requires a citizens' oversight committee to review and report on Measure S revenues and expenditures; and

**WHEREAS**, the Measure S Oversight Committee met in 2021 to establish a 5-year plan for funding projects with Measure S funds; and

**WHEREAS**, the Measure S Oversight Committee made expenditure recommendations in FY 21/22, FY 22/23, and FY 23/24 based upon the 5-year plan as well as other needs and projects brought before the Committee; and

**WHEREAS**, the Measure S Oversight Committee has met throughout each fiscal year to receive revenue and expenditure updates as well as to hear requests for additional or different expenditures and has amended its recommendations from time to time; and

**WHEREAS**, the Measure S Oversight Committee met on April 3, 2024 to receive the FY22/23 financial statements and independent auditor's report prepared by the independent Measure S auditor (Badawi & Associates) and adopted Resolution No. MS2024-01, A Resolution of the Crescent City Measure S Oversight Committee approving a report on Measure S Funds for Fiscal Year 2022-2023; and

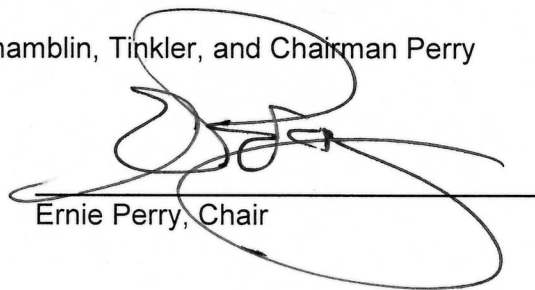
**WHEREAS**, on April 3, 2024 the Measure S Oversight Committee also reviewed the five-year plan for Measure S revenues, and funding needs / department requests for the FY 24/25 budget, and

**WHEREAS**, the Measure S Oversight Committee finds the recommended expenditures to be an appropriate use of Measure S funds, which are intended to support the City's Fire Department, Police Department, streets, and swimming pool.

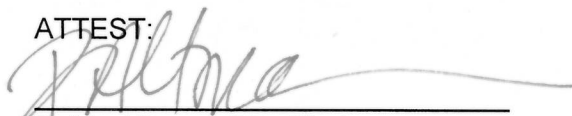
**NOW, THEREFORE, BE IT RESOLVED**, by the Crescent City Measure S Oversight Committee that the FY 24/25 Expenditure Recommendations for Measure S funds as set forth on Exhibit A, attached hereto, are hereby adopted.

**PASSED AND ADOPTED** and made effective the same day by the Crescent City Measure S Oversight Committee on this 30<sup>th</sup> day of April 2024, by the following polled vote:

AYES: Committee Members Reno, Shamblin, Tinkler, and Chairman Perry  
NOES: None  
ABSTAIN: None  
ABSENT: None



Ernie Perry, Chair

ATTEST:  
  
Robin Altman, City Clerk

# Measure S Oversight Committee

Fiscal Year 2024/2025  
Expenditure Recommendations  
Resolution No. MS 2024-03  
Exhibit A

## Fire Department (\$818,991)

	Roll Over FY 2023-24	Recommendation FY 2024-25	Total Budget FY 2024-25
<b>Costs shared with Fire District</b>			
Volunteer stipends		\$ 101,693	\$ 101,693
Station staffing		\$ 30,000	\$ 30,000
Full-time Captain positions		\$ 417,487	\$ 417,487
Training		\$ 15,000	\$ 15,000
Command Department Training System	\$ 15,000		\$ 15,000
Volunteer recruitment and retention		\$ 5,000	\$ 5,000
Equipment and tools	\$ 20,000	\$ 10,000	\$ 30,000
Rope rescue equipment	\$ 10,000		\$ 10,000
Radios (apparatus)	\$ 10,000		\$ 10,000
Turnouts and helmets (\$250,000 total)		\$ 50,000	\$ 50,000
Transfer to Veh/Equip Fund (future turnouts)		\$ 25,000	\$ 25,000
<b>City-only costs</b>			
Transfer to apparatus replacement fund		\$ 98,000	\$ 98,000
Transfer to Veh/Equip Fund (quick response vehicle)		\$ 90,000	\$ 90,000
Transfer to Veh/Equip Fund (Chief command vehicle)		\$ 90,000	\$ 90,000
SCBA for City	\$ 100,000	\$ 100,000	\$ 200,000
Transfer to Veh/Equip Fund (future SCBA)		\$ 32,500	\$ 32,500
<b>Total Fire Expenditures</b>	<b>\$ 155,000</b>	<b>\$ 1,064,680</b>	<b>\$ 1,219,680</b>
<b>Fire District Reimbursement</b>	<b>\$ 29,425</b>	<b>\$ 371,264</b>	<b>\$ 400,689</b>
<b>Net Expenditures</b>	<b>\$ 125,575</b>	<b>\$ 693,416</b>	<b>\$ 818,991</b>

Measure S Oversight Committee  
 Resolution No. MS 2024-02, Exhibit A

**Police Department (\$513,250)**

	Roll Over FY 2023-24	Recommendation FY 2024-25	Total Budget FY 2024-25
1st additional officer		110,101	110,101
2nd additional officer		110,101	110,101
3rd additional officer (Funded by DOJ Grant until FY25/26)			-
Detective assignment		4,684	4,684
Body cameras and tasers		47,250	47,250
Dash cameras (annual cost)		36,614	36,614
Cell phone analyzer annual cost (partial)		3,500	3,500
Medical supplies		5,000	5,000
Enclosed trailer for UTV		10,000	10,000
Second K9 (ongoing costs - vet, food, training)		8,000	8,000
Third K9 (ongoing costs - vet, food, training)		8,000	8,000
Transfer to vehicle replacement fund		80,000	80,000
Debt service		90,000	90,000
<b>Total Expenditures</b>	-	513,250	513,250

**Street Improvements (\$895,000)**

	Roll Over FY 2023-24	Recommended FY 2024-25	Total Budget FY 2024-25
Pot hole, crack seal, minor repairs		100,000	100,000
Sidewalk repair or install		100,000	100,000
Striping		50,000	50,000
Street lights		45,000	45,000
Street preservation project (transfer to CIP fund)		600,000	600,000
<b>Total Expenditures</b>	-	895,000	895,000

**Fred Endert Swimming Pool (\$375,000)**

	Roll Over FY 2023-24	Recommended FY 2024-25	Total Budget FY 2024-25
Operations (staffing, utilities, supplies, etc.)		325,000	325,000
Equipment, parts, repairs		30,000	30,000
Transfer to CIP Fund (HVAC / dehumidification project)		20,000	20,000
Transfer to CIP Fund (locker room floor)			-
Transfer to CIP Fund (pool deck)			-
<b>Total Expenditures</b>	-	375,000	375,000

*Included in equipment, parts, repair budget above*  
 Industrial floor cleaner  
 VGB Main Pool Drain Grates  
 Pool & Spa filters  
 Chemical Sensor Probes, Gel, and Membranes  
 Lane Line Tensioners

Measure S Oversight Committee  
 Resolution No. MS 2024-02, Exhibit A

**Finance Department (\$7,991)**

	Roll Over FY 2023-24	Recommended FY 2024-25	Total Budget FY 2024-25
Independent audit		2,991	2,991
Sales tax consultant (projections & business audits)		5,000	5,000
<b>Total Expenditures</b>	-	7,991	7,991

**Total Recommended FY24/25 Measure S Expenditures \$2,610,232\***

\*Including Crescent Fire Protection District Reimbursement

The Committee recognizes that actual expenditures may vary from the recommended amounts, due to staffing (timing of new hires, actual cost of benefits, experience level of new hires, etc.), actual costs of purchases, and timing of projects. Recommended projects may be carried forward to the next fiscal year if not completed in this year.

## RESOLUTION NO. MS2024-04

### A RESOLUTION OF THE CRESCENT CITY MEASURE S OVERSIGHT COMMITTEE AMENDING THE RECOMMENDED EXPENDITURES OF MEASURE S FUNDS FOR FY 24/25

**WHEREAS**, on November 2, 2020, the voters of the City of Crescent City approved Measure S, an ordinance imposing a local 1.0% Transactions and Use Tax; and

**WHEREAS**, Measure S requires a citizens' oversight committee to review and report on Measure S revenues and expenditures; and

**WHEREAS**, the Measure S Oversight Committee met in 2021 to establish a 5-year plan for funding projects with Measure S funds; and

**WHEREAS**, the Measure S Oversight Committee made expenditure recommendations in FY 21/22, FY 22/23, FY23/24 and FY 24/25 based upon the 5-year plan as well as other needs and projects brought before the Committee; and

**WHEREAS**, the Measure S Oversight Committee has met throughout each fiscal year to receive revenue and expenditure updates as well as to hear requests for additional or different expenditures and has amended its recommendations from time to time; and

**WHEREAS**, the Measure S Oversight Committee met on April 3, 2024 to receive the FY22/23 financial statements and independent auditor's report prepared by the independent Measure S auditor (Badawi & Associates) and adopted Resolution No. MS2024-01, A Resolution of the Crescent City Measure S Oversight Committee approving a report on Measure S Funds for Fiscal Year 2022-2023; and

**WHEREAS**, on April 30, 2024, the Measure S Oversight Committee reviewed the five-year plan for Measure S revenues and funding needs / department requests for the FY 24/25 budget, and adopted Resolution No. MS2024-03 recommending the FY24/25 budget to the City Council; and

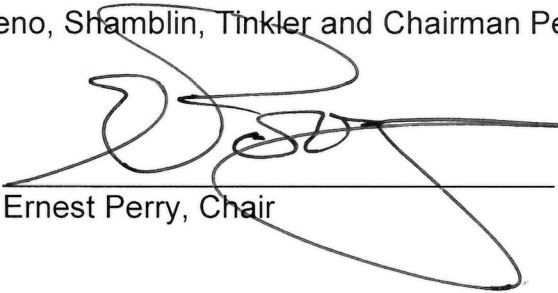
**WHEREAS**, the Measure S Oversight Committee met on October 28, 2024 to receive an update from the City Manager on FY24/25 expenditures and proposed amendments to the FY24/25 budget including the Pool capital improvements, Pool maintenance projects, Fire Turnout Grant matching funds, Police Department facility upgrades, and Street Improvement Projects; and

**WHEREAS**, the Measure S Oversight Committee finds the recommended expenditures to be an appropriate use of Measure S funds, which are intended to support the City's Fire Department, Police Department, streets, and swimming pool.

**NOW, THEREFORE, BE IT RESOLVED**, by the Crescent City Measure S Oversight Committee that the amended FY 24/25 Expenditure Recommendations for Measure S funds as set forth on Exhibit A, attached hereto, are hereby adopted.

**PASSED AND ADOPTED** and made effective the same day by the Crescent City Measure S Oversight Committee on this 28<sup>th</sup> day of October 2024, by the following polled vote:

AYES: Committee Members Hyatt, Reno, Shamblyn, Tinkler and Chairman Perry  
NOES: None  
ABSTAIN: None  
ABSENT: None



Ernest Perry, Chair

ATTEST:  
  
Robin Altman, City Clerk

# Measure S Oversight Committee

Fiscal Year 2024/2025  
Expenditure Recommendations  
Resolution No. MS 2024-04  
Exhibit A

## Fire Department (\$827,461)

	Current Budget	Recommended Budget	Comments
	FY 2024-25	FY 2024-25	FY 2024-25
<b><u>Costs shared with Fire District</u></b>			
Volunteer stipends	88,220	88,220	
Station staffing	29,812	29,812	
Full-time Captain positions (3)	419,769	419,769	
Deputy Chief			
Training	15,000	15,000	
Command Department Training System	15,000	15,000	
Volunteer recruitment and retention	5,000	5,000	
Equipment and tools	30,000	30,000	
Rope rescue equipment	10,000	10,000	
SCBA (\$15-17k each)			
Radios (handheld)			
Radios (apparatus)	10,000	10,000	
Turnouts and helmets (\$250,000 total)	50,000	70,000	Amended for Additional Cal Fire Grant Match
Transfer to Veh/Equip Fund (future turnouts)	25,000	25,000	
Regional training center (\$1,000,000 total)			
<b><u>City-only costs</u></b>			
Transfer to apparatus replacement fund	98,000	98,000	
Transfer to CIP Fund (facility improvements)			
SCBA compressor (City station)			
Skid-mounted pump			
Transfer to Veh/Equip Fund (quick response vehicle)	90,000	90,000	
Transfer to Veh/Equip Fund (Chief command vehicle)	90,000	90,000	
SCBA for City	200,000	200,000	
Transfer to Veh/Equip Fund (future SCBA)	32,500	32,500	
<b>Total Fire Expenditures</b>	<b>1,208,301</b>	<b>1,228,301</b>	
Fire District Reimbursement	390,840	400,840	Amended for Fire District match of Cal Fire Grant
<b>Net Fire Expenditures</b>	<b>817,461</b>	<b>827,461</b>	

Measure S Oversight Committee  
 Resolution No. MS 2024-04, Exhibit A

**Police Department (\$514,221)**

	FY 2024/25		
	Budget	Recommended Budget	Comments
	FY 2024-25	FY 2024-25	FY 2024-25
2 additional officers	221,127	221,127	
3rd additional officer (Funded by DOJ grant until FY25/26)			
Academy (recruits)			
Lieutenant assignment			
Detective assignment	4,730	4,730	
Body cameras and tasers	47,250	47,250	
Dash cameras (initial cost)			
Dash cameras (annual cost)	36,614	36,614	
Cell phone analyzer annual cost (partial)	3,500	3,500	
Medical supplies	5,000	5,000	
Enclosed trailer for UTV	10,000	10,000	
K9 Kostya (ongoing costs - vet, food, training)	8,000	8,000	
K9 Murtaugh (ongoing costs - vet, food, training)	8,000	8,000	
Transfer to vehicle replacement fund	80,000	80,000	
Transfer to CIP fund (facility improvements)		90,000	
Transfer to debt service fund (facility improvements)	90,000		No debt pymt this year
<b>Total Police Expenditures</b>	<b>514,221</b>	<b>514,221</b>	

**Street Improvements (\$1,000,000)**

	Current Year		
	Budget	Projected	Comments
	FY 2024-25	FY 2024-25	FY 2024-25
Pot hole, crack seal, minor repairs	348,374	280,000	Includes \$248,374 from FY24 unspent budget. Reduce by \$68,374 for updated bid received.
Sidewalk repair or install	75,000	75,000	
Striping	50,000	50,000	
Street lights	45,000	45,000	
Grant match for HSIP sidewalk project (transfer to CIP)	25,000	25,000	
Street preservation project (transfer to CIP fund)	600,000	525,000	Front St contingency to be funded with SB1
<b>Total Street Expenditures</b>	<b>1,143,374</b>	<b>1,000,000</b>	

Measure S Oversight Committee  
 Resolution No. MS 2024-04, Exhibit A

**Fred Endert Swimming Pool (\$601,000)**

	Current Year		
	Budget	Projected	Comments
	FY 2024-25	FY 2024-25	FY 2024-25
Operations (staffing, utilities, supplies, etc.)	325,000	325,000	
Equipment, parts, repairs	30,000	136,000	Add \$106,000 for maintenance items during HVAC project shutdown
Transfer to CIP Fund (HVAC / dehumidification project)	20,000	140,000	Add \$120k contingency
<b>Total Pool Expenditures</b>	<b>375,000</b>	<b>601,000</b>	
<i>Included in equipment, parts, repair budget above</i>			
Industrial floor cleaner	3,000		
VGB Main Pool Drain Grates	1,200		
Pool & Spa filters	1,200		
Chemical Sensor Probes, Gel, and Membranes	1,000		
Lane Line Tensioners	1,500		

**Finance Department (\$7,991)**

	Roll Over FY 2023-24	Recommended FY 2024-25	Total Budget FY 2024-25
Independent audit		2,991	2,991
Sales tax consultant (projections & business audits)		5,000	5,000
<b>Total Expenditures</b>	-	<b>7,991</b>	<b>7,991</b>

**Total Recommended FY24/25 Measure S Expenditures \$2,950,673\***

\*Including Crescent Fire Protection District Reimbursement

The Committee recognizes that actual expenditures may vary from the recommended amounts, due to staffing (timing of new hires, actual cost of benefits, experience level of new hires, etc.), actual costs of purchases, and timing of projects. Recommended projects may be carried forward to the next fiscal year if not completed in this year.

Measure S Expenditures FY 24-25

	FY 24-25 Budgeted Expenditure	FY 24-25 Budgeted Reimb	FY 24-25 Budgeted Net	FY 24-25 Actual Expenditure	FY 24-25 Actual Reimb	FY 24-25 Actual Net
Fire						
Volunteer stipends, station overnight staffing program	117,964	82,170	35,794	93,926	65,426	28,500
Full-time Captain positions	422,305	224,390	197,915	413,151	221,036	192,115
Training and volunteer recruitment / retention	15,000	8,025	6,975	12,336	6,600	5,736
Equipment						
SCBA and turnouts	270,000	37,450	232,550	264,644	34,755	229,890
Radios	10,000	5,350	4,650	7,740	4,141	3,599
Small tools and equipment	30,000	16,050	13,950	29,715	15,898	13,818
Command training system	15,000	8,025	6,975	14,775	7,905	6,870
Transfer to apparatus and vehicle replacement fund	278,000	-	278,000	278,000	-	278,000
Transfer to replacement fund (turnouts)	25,000	13,375	11,625	25,000	13,375	11,625
Transfer to replacement fund (SCBA)	32,500	-	32,500	32,500	-	32,500
Adjust for timing / received for prior year			-		8,086	(8,086)
Adjust for timing / received next year			-		(150,804)	150,804
	<u>1,215,769</u>	<u>394,835</u>	<u>820,934</u>	<u>1,171,787</u>	<u>226,416</u>	<u>945,371</u>

Measure S Expenditures FY 24-25

	FY 24-25 Budgeted Expenditure	FY 24-25 Budgeted Reimb	FY 24-25 Budgeted Net	FY 24-25 Actual Expenditure	FY 24-25 Actual Reimb	FY 24-25 Actual Net
Police						
Police officers / recruits	232,031		232,031	221,596		221,596
Detective assignment	4,770		4,770	5,614		5,614
K9 support	16,000		16,000	12,415		12,415
Body cameras and tasers	47,250		47,250	-		-
Dash cameras	36,614		36,614	30,996		30,996
Equipment						
Cell phone analyzer	3,500		3,500	7,730		7,730
Medical supplies	5,000		5,000	4,996		4,996
Trailer for UTV	10,000		10,000	9,876		9,876
Transfer to vehicle replacement fund	80,000		80,000	80,000		80,000
Transfer to CIP fund for facility improvements	90,000		90,000	90,000		90,000
	525,165	-	525,165	463,223	-	463,223

Measure S Expenditures FY 24-25

	FY 24-25 Budgeted Expenditure	FY 24-25 Budgeted Reimb	FY 24-25 Budgeted Net	FY 24-25 Actual Expenditure	FY 24-25 Actual Reimb	FY 24-25 Actual Net
Streets						
Pot hole, crack seal, minor repairs	280,000		280,000	292,492		292,492
Sidewalk repairs	75,000		75,000	14,979		14,979
Striping	50,000		50,000	52,182		52,182
Street lights	45,000		45,000	32,828		32,828
Transfer to CIP fund for large street project	600,000		600,000	600,000		600,000
Transfer to CIP fund for Front Street	(75,000)		(75,000)	(75,000)		(75,000)
Transfer to CIP fund for HSIP grant match	25,000		25,000	25,000		25,000
	<u>1,000,000</u>	-	<u>1,000,000</u>	<u>942,481</u>	-	<u>942,481</u>

Measure S Expenditures FY 24-25

	FY 24-25 Budgeted Expenditure	FY 24-25 Budgeted Reimb	FY 24-25 Budgeted Net	FY 24-25 Actual Expenditure	FY 24-25 Actual Reimb	FY 24-25 Actual Net
Pool						
Operations (personnel, utilities, etc.)	326,752		326,752	314,543		314,543
Parts, supplies, equipment, repairs	136,000		136,000	114,052		114,052
Transfer to CIP fund for HVAC / dehumidification project	140,000		140,000	150,000		150,000
	602,752	-	602,752	578,595	-	578,595

Measure S Expenditures FY 24-25

	FY 24-25 Budgeted Expenditure	FY 24-25 Budgeted Reimb	FY 24-25 Budgeted Net	FY 24-25 Actual Expenditure	FY 24-25 Actual Reimb	FY 24-25 Actual Net
Finance						
Sales tax consultant (auditing and projections)	5,000		5,000	3,241		3,241
Independent annual audit	2,991		2,991	2,991		2,991
	7,991	-	7,991	6,232	-	6,232
<b>Total expenditures</b>	<b>3,351,677</b>	<b>394,835</b>	<b>2,956,842</b>	<b>3,162,318</b>	<b>226,416</b>	<b>2,935,902</b>

Measure S - Transfers

	FY22 Transfer	FY22 Exp	FY22 Balance	FY23 Transfer	FY23 Exp	FY23 Balance	FY24 Transfer	FY24 Exp	FY24 Balance	FY25 Transfer	FY25 Exp	FY25 Balance
<b>CIP Fund (901)</b>												
Police - PD facility	50,000		50,000	80,000	(18,085)	111,915	60,000	(64,004)	107,911	90,000	(140,331)	57,580
Fire - Fire Hall improvements	40,000	(3,523)	36,477	10,000		46,477		(12,038)	34,439			34,439
Streets - street preservation project	250,000		250,000	250,000	(487,714)	12,286	525,000		537,286	600,000	(29,478)	1,107,808
Streets - Front Street	516,233	(12,023)	504,210		(359,019)	145,191	75,000	(122,318)	97,873	(75,000)	(22,593)	280
Streets - sidewalk project (HSIP)			-			-			-	25,000	(31)	24,969
Pool - HVAC	516,233		516,233		(67,451)	448,782	65,162	(70,385)	443,559	150,000	(592,453)	1,106
Pool - locker room flooring			-	130,000		130,000	(64,171)		65,829		(65,829)	-
Pool - pool deck			-			-	219,009		219,009		(214,312)	4,697
Pool - roof			-			-			-			-
<b>Fire Vehicle / Equip Fund (930)</b>												
Apparatus replacement	98,000		98,000	38,000		136,000	98,000		234,000	98,000		332,000
SCBA replacement			-			-	32,500		32,500	32,500		65,000
Turnout replacement			-			-	25,000		25,000	25,000		50,000
Quick response vehicle			-			-	90,000		90,000	90,000	(167,892)	12,108
Command vehicle			-			-			-	90,000		90,000
<b>Police Vehicle Fund (940)</b>	115,000	(58,781)	56,219	190,000	(225,153)	21,066	80,000	(98,831)	2,235	80,000	(78,485)	3,750
<b>Debt Service Fund</b>			-			-			-			-
<b>Total</b>	<b>1,585,466</b>	<b>(74,327)</b>	<b>1,511,139</b>	<b>698,000</b>	<b>(1,157,422)</b>	<b>1,051,717</b>	<b>1,205,500</b>	<b>(367,576)</b>	<b>1,889,640</b>	<b>1,205,500</b>	<b>(1,311,404)</b>	<b>1,783,736</b>

# City of Crescent City

Measure S Sales Tax

Crescent City, California

*Financial Statements and  
Independent Auditor's Reports*

*For the year ended June 30, 2025*



**City of Crescent City**  
**Measure S Sales Tax**  
**Financial Statements**  
**For the year ended June 30, 2025**

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## INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council  
of the City of Crescent City  
Crescent City, California

### *Opinion*

We have audited the accompanying financial statements of the Measure S Sales Tax (Measure S Sales Tax) of the City of Crescent City (City), as of and for the year ended June 30, 2025, and the related notes to the financial statements as listed in the table of contents.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Measure S Sales Tax of the City as of June 30, 2025 and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Emphasis of Matter*

As discussed in Note 1, the financial statements present only the Measure S Sales Tax and do not purport to, and do not, present fairly the financial position of the City as of June 30, 2025, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

*Auditor Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Measure S Sales Tax of the City. The budgetary comparison schedule is presented for purposes of additional analysis and is not a required part of the financial statements.

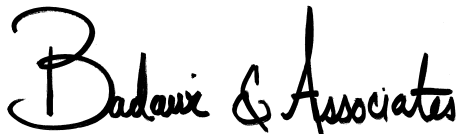
The budgetary comparison schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements

To the Honorable Mayor and Members of the City Council  
of the City of Crescent City  
Crescent City, California  
Page 3

and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison schedule is fairly stated, in all material respects, in relation to the financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2025 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Badawi & Associates". The signature is written in a cursive, flowing style.

Badawi & Associates, CPAs  
Emeryville, California  
December 30, 2025

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**City of Crescent City**  
**Measure S Sales Tax**  
**Balance Sheet**  
**June 30, 2025**

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**ASSETS**

Cash and investments	\$ 135,397
Taxes receivable	298,366
Accounts receivable	228,777
	<hr/>
<b>Total assets</b>	<b>\$ 662,540</b>
	<hr/> <hr/>

**LIABILITIES, DEFERRED INFLOWS OF RESOURCES,  
AND FUND BALANCES**

**Liabilities:**

Accounts payable	\$ 23,037
Accrued salaries and benefits	64,174
	<hr/>
<b>Total liabilities</b>	<b>87,211</b>
	<hr/>

**Deferred inflows of resources:**

Unavailable revenues	150,804
	<hr/>
<b>Total deferred inflows of resources</b>	<b>150,804</b>
	<hr/>

**Fund balance:**

Assigned	424,525
	<hr/>
<b>Total fund balance</b>	<b>424,525</b>
	<hr/>

<b>Total liabilities, deferred inflows of resources, and fund balance</b>	<b>\$ 662,540</b>
	<hr/> <hr/>

See accompanying Notes to Financial Statements.

**City of Crescent City**  
**Measure S Sales Tax**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the year ended June 30, 2025**

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**REVENUES:**

Measure S sales tax	\$ 2,297,334
Charges for services	226,416
<b>Total revenues</b>	<u>2,523,750</u>

**EXPENDITURES:**

Human services and recreation	578,595
Public Safety - Fire	1,171,787
Public Safety - Police	463,223
Public Works	942,481
Other	6,232
<b>Total expenditures</b>	<u>3,162,318</u>

<b>Net change in fund balance</b>	(638,568)
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**FUND BALANCE:**

Beginning of year	<u>1,063,093</u>
End of year	<u>\$ 424,525</u>

See accompanying Notes to Financial Statements.

**City of Crescent City**  
**Measure S Sales Tax**  
**Notes to Financial Statements**  
**For the year ended June 30, 2025**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. *Reporting Entity***

All transactions of the Measure S sales tax (Measure S) are reported in the General Fund (Fund) of the City of Crescent City, California (City). A separate set of accounts have been established by the City, to account for revenues earned and expenditures incurred according to Measure S. The accompanying financial statements are for the Measure S sales tax only and are not intended to fairly present the financial position of the City.

**B. *Basis of Accounting and Measurement Focus***

The accompanying financial statements are prepared on the modified accrual basis of accounting. Revenues are generally recorded when measurable and available (60 days), and expenditures are recorded when the related liabilities are incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus, wherein only current assets and current liabilities generally are included on the balance sheet. Operating statements of governmental funds present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

**C. *Fund Accounting***

The operations of the Measure S sales tax are accounted for as part of the General Fund. Funds are separate accounting entities with a set of self-balancing accounts which comprise their assets, liabilities, fund equity, revenues, and expenditures.

**D. *Use of Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**E. *Revenues and Receivables***

During the course of normal operations, the General fund carries a receivable balance for Measure S sales tax. Revenues are recorded when received in cash, except revenues subject to accrual (generally 60 days after year-end) are recognized when due.

**City of Crescent City**  
**Measure S Sales Tax**  
**Notes to Financial Statements**  
**For the year ended June 30, 2025**

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**2. CASH AND INVESTMENTS**

Measure S monies are pooled with the City's cash, cash equivalents, and investments. The City pools cash resources from all funds to facilitate the management of cash. Cash and cash equivalents are considered amounts on hand, in demand deposits, and short-term investments with a maturity date within three months of the date acquired by the City and are presented as "Cash and Investments". The City invests in one external investment pool, the State of California Local Agency Investment Fund (LAIF).

All pooled cash and investments held by the City are considered cash and cash equivalents because LAIF is used essentially as demand deposits from the standpoint of the City. Information about the City's Cash and Investments is disclosed in the City's Basic Financial Statement.

Measure S cash and investments was \$135,397 as of June 30, 2025.

**3. MEASURE S SALES TAX**

The City placed Measure S (a 1% local tax measure) on the ballot for the November 3, 2020 general election. This transactions and use tax (generally referred to as a sales tax) is intended to support and maintain essential services including the City's police and fire departments, street maintenance and repair, and the operations of the municipal swimming pool. Measure S is a general tax, which requires voter approval of at least 50% +1. The voters of Crescent City approved the measure with 64.57% voting yes.

One of the requirements included with the Measure S ordinance is a citizens' oversight committee. The committee is made up of five voting members (City residents) and two non-voting members (City staff). The committee is charged with reviewing and reporting to the public on the revenues and expenditures of Measure S funds. The committee is also charged with making recommendations on the expenditure of Measure S funds to the City Council. All Measure S oversight committee meetings are open to the public. For the fiscal year ended June 30, 2025, the oversight committee recommended Measure S be spent on public pool operations and projects, additional firefighters and police, specific equipment for the fire and police departments, street repairs, and financial oversight.

**4. RECEIVABLES**

The taxes receivables represent the Measure S sales tax revenues for the fiscal year remitted after June 30, 2025.

Accounts receivables represent charges for services for work performed for other entities.

## **SUPPLEMENTARY INFORMATION**

**City of Crescent City**  
**Supplementary Information**  
**Measure S Sales Tax**  
**For the year ended June 30, 2025**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Measure S sales tax	\$ 2,300,000	\$ 2,300,000	\$ 2,297,334	\$ (2,666)
Charges for services	390,840	394,835	226,416	(168,419)
<b>Total revenues</b>	<b>2,690,840</b>	<b>2,694,835</b>	<b>2,523,750</b>	<b>(171,085)</b>
<b>EXPENDITURES:</b>				
Human services and recreation	375,000	602,752	578,595	24,157
Public Safety - Fire	1,208,301	1,215,769	1,171,787	43,982
Public Safety - Police	424,221	525,165	463,223	61,942
Public Works	895,000	1,000,000	942,481	57,519
Other	7,991	7,991	6,232	1,759
<b>Total expenditures</b>	<b>2,910,513</b>	<b>3,351,677</b>	<b>3,162,318</b>	<b>189,359</b>
<b>REVENUES OVER EXPENDITURES</b>	<b>(219,673)</b>	<b>(656,842)</b>	<b>(638,568)</b>	<b>18,274</b>
<b>Net change in fund balance</b>	<b>\$ (219,673)</b>	<b>\$ (656,842)</b>	<b>(638,568)</b>	<b>\$ 18,274</b>
<b>FUND BALANCE:</b>				
Beginning of year			1,063,093	
End of year			\$ 424,525	

**City of Crescent City**  
**Measure S Sales Tax**  
**Supplementary Information**  
**For the year ended June 30, 2025**

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**1. BUDGETS AND BUDGETARY ACCOUNTING**

The City Council has the responsibility for adoption of the City's budget. Budgets are adopted for governmental and proprietary funds. From the effective date of the budget, the amounts stated as proposed expenditures become appropriations to the various City departments. The City Council may amend the budget by resolution during each fiscal year. The City Manager is authorized to transfer funds from one major expenditure category to another within the same department and fund. Any revisions that alter the total expenditures for any fund must be approved by the City Council.

All appropriations lapse at the end of the fiscal year to the extent that they have not been expended.

Budgetary comparison is provided in the accompanying financial statements for the Measure S sales tax, which is budgeted within the City's General Fund.

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**INDEPENDENT AUDITOR'S REPORT**

To the Honorable Mayor and Members of the City Council  
of the City of Crescent City  
Crescent City, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Measure S Sales Tax as of and for the year ended June 30, 2025, and the related notes to the financial statements, and have issued our report thereon dated December 30, 2025.

***Report on Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City's internal control. Accordingly, we do not express an opinion on the effectiveness of City's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

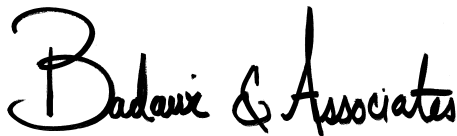
To the Honorable Mayor and Members of the City Council  
of the City of Crescent City  
Crescent City, California  
Page 2

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Measure S Sales Tax financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Badawi & Associates". The signature is written in a cursive, flowing style.

Badawi & Associates, CPAs  
Emeryville, California  
December 30, 2025

**RESOLUTION NO. MS2026-01**

**A RESOLUTION OF THE CRESCENT CITY MEASURE S OVERSIGHT COMMITTEE  
APPROVING A REPORT ON MEASURE S FUNDS FOR FISCAL YEAR 2024-2025**

**WHEREAS**, the voters of the City of Crescent City passed Measure S in November 2020 imposing a 1.0% transactions and use tax (“sales tax”) within the City limits; and

**WHEREAS**, Measure S requires the City to have an oversight committee made up of two-non-voting staff members and five voting city residents, appointed by the Mayor and confirmed by the City Council; and

**WHEREAS**, Measure S also requires that the oversight committee report publicly on an annual basis regarding the expenditure of Measure S revenues; and

**WHEREAS**, the City’s independent auditor, Badawi & Associates, has completed an audit of Measure S funds for FY 2024-2025; and

**WHEREAS**, the auditor’s report has been provided to the Measure S Oversight Committee; and

**WHEREAS**, City staff have also provided the Measure S Oversight Committee with detailed information on the revenues and expenditures of Measure S funds for FY 2024-2025; and

**WHEREAS**, the Measure S Oversight Committee has met in a duly noticed public meeting and considered the information presented thereat.

**NOW, THEREFORE, BE IT RESOLVED** by the Crescent City Measure S Oversight Committee that the attached Measure S Committee Report for FY 2024-2025 is hereby approved.

**APPROVED and ADOPTED** and made effective the same day by the Crescent City Measure S Oversight Committee at a meeting thereof held on this 10th day of February 2026 by the following polled vote:

- AYES:
- NOES:
- ABSENT:
- ABSTAIN:

\_\_\_\_\_  
\_\_\_\_\_, Chairperson

ATTEST:

\_\_\_\_\_  
Robin Altman, City Clerk

# Crescent City Measure S Oversight Committee

## Fiscal Year 2024-2025

### Annual Report

Voting Committee Members:

- Ernest Perry (26-27)
- Dana Reno (26-27)
- Shawna Hyatt (26-27)
- Deborah Holloway (25-26)
- PJ Estlund (25-26)

Non-Voting Committee Members:

- Eric Wier, City Manager
- Linda Leaver, Finance Director

Dear City Council and Residents of Crescent City:

The Crescent City Measure S Oversight Committee makes this report pursuant to Crescent City Municipal Code 3.30.140.

1. PERIOD COVERED

This report covers Fiscal Year 2024-2025 (July 1, 2024 through June 30, 2025).

2. MEASURE S REVENUES

During FY 2024-2025, the City received \$2,297,334 in Measure S tax revenue. The approved budget included a tax revenue estimate of \$2,300,000. Some additional revenue is received as reimbursement from the Fire District when Measure S funds are spent on items that are shared with the District. When the District reimburses the City for its share of those items, the reimbursement revenue is returned to the Measure S balance.

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>
Measure S sales tax	2,300,000	2,300,000	2,297,334	(2,666)
Charges for service (Fire District reimbursement)	390,840	394,835	226,416	(168,419)
<b>Total revenues</b>	<b>2,690,840</b>	<b>2,694,835</b>	<b>2,523,750</b>	<b>(171,085)</b>

3. MEASURE S EXPENDITURES

Measure S funds are intended to fund public safety (Police and Fire), streets, the swimming pool, and financial oversight of the Measure S funds. The committee met several times to develop recommendations for the FY 2024-2025 budget:

- April 3, 2024 (discussion of FY 2024-2025 budget)
- April 13, 2024 (recommendation for FY 2024-2025 budget – Resolution No. MS2024-03)

- October 28, 2024 (update recommendations for FY 2024-2025 budget – Resolution No. MS2024-04)

The committee maintains a multi-year spending plan for Measure S funds, which is updated each time the committee reviews the budget and makes recommendations.

All recommendations of the Measure S committee were approved by the City Council and incorporated into the City budget, with some slight variations due to updated cost calculations (such as benefits).

Final Measure S budgeted expenditures for FY 2024-2025 were \$3,351,677 and the total actual expenditures were \$3,162,318.

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>
Fire (total expense before reimbursement)	1,208,301	1,215,769	1,171,787	(24,157)
Police	424,221	525,165	463,223	(61,942)
Streets	895,000	1,000,000	942,481	(57,519)
Pool	375,000	602,752	578,595	(24,157)
Finance	7,991	7,991	6,232	(1,759)
<b>Total expenses</b>	<b>2,910,513</b>	<b>3,351,677</b>	<b>3,162,318</b>	<b>(189,359)</b>

Expenditures in FY 2024-2025 included:

- Fire Department
  - Volunteer stipends and station overnight staffing program
  - (3) full-time Captain positions
  - Training and volunteer recruitment / retention
  - Radios
  - Turnouts
  - Self-contained breathing apparatus (SCBA)
  - Transfers to vehicle / equipment replacement fund for quick response vehicle, Chief's command vehicle, future apparatus purchase, future SCBA purchase, and future turnouts purchase
- Police Department
  - (2) additional officers / recruits
  - Differential pay for detective position
  - Dash cameras
  - Cell phone analyzer
  - Medical supplies
  - K9 supplies
  - Transfers to capital and vehicle replacement funds for PD facility improvements and vehicle purchase
- Street Department
  - Pot hole, crack seal, and minor repairs
  - Sidewalk repairs
  - Striping
  - Street lights

- Transfers to capital improvement fund for HSIP grant match and street preservation projects
- Swimming Pool Department
  - Operational costs (staffing, utilities, online reservation system, etc.)
  - Equipment, parts, and repairs
  - Transfers to capital improvement fund for HVAC, locker room, and pool deck projects
- Finance Department
  - Measure S independent financial audit
  - Sales tax consultant (business audits and revenue projections)

Some of the Measure S expenditures are transfers to capital improvement funds for long-term projects. The transfer is an expenditure in the Measure S fund (and therefore no longer part of the ending Measure S fund balance), although the specific project or purchase may not be completed in the same year. The ongoing funds are tracked to ensure they are spent on Measure S priorities. In FY 2024-2025, a total of \$1,311,404 of the capital improvement and vehicle replacement funds were spent on the following:

- Police department facility improvements
- Street preservation project
- Front Street
- Pool HVAC, locker room, and pool deck projects
- Fire quick response vehicle
- Police vehicle

The remaining funds in the capital improvement and vehicle / equipment replacement funds total \$1,783,736 and include:

- Fire Vehicle and Equipment Replacements: annual funding set aside for future replacement of fire apparatus, vehicles, SCBA, and other large equipment purchases; balance at June 30, 2025 of \$549,108
- Police Vehicle Replacements: funding set aside for replacement of police vehicles; balance at June 30, 2025 of \$3,750
- Capital improvements
  - Front Street: balance at June 30, 2025 of \$280
  - Street preservation project: balance at June 30, 2025 of \$1,107,808
  - Pool HVAC: balance at June 30, 2025 of \$1,106
  - Pool flooring (locker room): balance at June 30, 2025 of \$4,697
  - Fire Hall improvements: balance at June 30, 2025 of \$34,439
  - Police facility improvements: balance at June 30, 2025 of \$57,580

#### 4. MEASURE S FUNDS REMAINING

The ending fund balance of Measure S (held within the General Fund as Assigned Measure S Fund Balance) at June 30, 2025 is \$424,525. The Committee regularly updates the Measure S spending plan, and all of the projected funds are currently allocated to fund priorities within the police, fire, streets, swimming pool, and financial oversight departments.

5. AUDIT REPORT

The Measure S revenues, expenditures, and fund balance have been audited by an independent auditing firm (Badawi & Associates) for the year ended June 30, 2025. The auditor's report is available on the City's website.

Respectfully,

\_\_\_\_\_, Chairperson  
Measure S Oversight Committee



# MEASURE S OVERSIGHT COMMITTEE AGENDA REPORT

**TO: MEASURE S OVERSIGHT COMMITTEE**

**FROM: ERIC WIER, CITY MANAGER**

**BY: LINDA LEAVER, FINANCE DIRECTOR**

**DATE: FEBRUARY 10, 2026**

**SUBJECT: MEASURE S OVERSIGHT COMMITTEE FY 2025 - 2026 EXPENDITURE  
RECOMMENDATION AMENDMENT**

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## **RECOMMENDATION**

- Hear staff report
- Technical questions from the Committee
- Receive public comment
- Further Committee discussion
- Approve and adopt Resolution No. MS2026-02, A RESOLUTION OF THE CRESCENT CITY MEASURE S OVERSIGHT COMMITTEE AMENDING THE RECOMMENDED EXPENDITURES OF MEASURE S FUNDS FOR FY 2025-2026

## **BACKGROUND**

Since the adoption of Measure S by City voters in 2020, the Measure S Oversight Committee has met several times each fiscal year to receive information and develop recommendations for the expenditure of Measure S funds. Each year, these recommendations have been presented to the City Council for consideration and included in the City's annual budget.

On April 17, 2025, the Measure S Oversight Committee adopted Resolution No. MS2025-02 outlining the recommended expenditures as directed by the Oversight Committee.

The recommended expenditures are for the four departments that were intended to be supported by Measure S: fire, police, streets, and the swimming pool, plus a small budget for financial oversight of the funds. The ongoing annual costs recommended by the Oversight Committee include funding police officers and fire captains, police and fire training, operational and equipment needs, and capital improvements for the four departments.

The following new FY 2025/2026 expenditures were also recommended:

- Fire: thermal imagers, exhaust system for City fire station, heating and window repairs at City fire station, skid-mounted pump, UTV equipment, combi tool, and the final purchases of accessories for the new SCBAs.
- Police: increase amount allocated for debt service to \$132,000 (for improvements to the City police facility). Depending on the timing of actual construction, the first debt service payment may or may not be in this fiscal year. If the debt service payment is not needed in this fiscal year, the funds will remain in Measure S.
- Streets: set aside \$40,000 toward the future purchase of large equipment (backhoe).
- Swimming pool: add \$100,000 toward the roof replacement project.

Some of the Measure S expenditures are transfers into various capital improvement and equipment replacement funds. Those projects and purchases often take multiple years to come to fruition, although the transfer itself is counted as an expenditure of Measure S funds. The balances continue to be tracked in the capital and equipment funds until the project or purchase is completed, and any unspent funds would remain available to be reallocated to other Measure S priorities.

### **ITEM ANALYSIS**

Within the Fire Department recommended expenditures is the funding of an equipment replacement fund in the amount of \$98,000 annually to be set aside for a future apparatus purchase. The current balance of this apparatus replacement fund including the FY 2025/2026 allocation is \$430,000. Staff is recommending utilizing \$45,000 of this funding for the repair of the Ladder Truck ladder swivel (\$37,500) and outfitting the Chief Command Vehicle with a Command Cabinet System (\$7,500).

Within the Pool recommended expenditures is funding of a new metal roof in the amount of \$100,000. This project was paired with an additional \$175,000 from the City's General Fund. The project was completed this Fall and came in under budget, leaving approximately \$70,000 unspent. Staff is recommending utilizing \$20,000 for a new audio system and \$20,000 for a new LED screen / scoreboard. The LED screen is a 6' x 10' screen that can be used for events and sponsor advertisements. The total cost for the equipment and installation is estimated at \$85,000. However, the Crescent City Swim Club has obtained approximately \$65,000 from the Del Norte Health Care District and private donations to be used toward the purchase of the score board system. The City will be responsible for the installation and maintenance of the scoreboard and its uses include: swim meets, possible future high school swim team, advertising, movie nights, etc.

In addition to the reallocation of previously recommended budgets to new priorities, staff is recommending an adjustment to the overall budget for both Fire and Police. The City recently completed a compensation study and has reached tentative agreements with its employee bargaining units, which will result in increased costs for wages and benefits. Measure S funds three Police and three Fire positions which will be impacted by these changes. Also, the projection for volunteer firefighters participating in the overnight station staffing program has increased. The increase to the Measure S budget for Police will be \$10,382 and the net increase for Fire will be \$9,267 after reimbursement for the Fire District's portion.

### **FISCAL IMPACT**

The attached resolution reflects the expenditure recommendation amendments stated above. However, if the recommendation is to use the existing capital funds already allocated, there will not be any fiscal impact. If adopted, this recommendation will be submitted to the City Council for consideration.

### **ATTACHMENTS**

1. Draft Resolution No. MS2026-02

**RESOLUTION NO. MS2026-02**

**A RESOLUTION OF THE CRESCENT CITY MEASURE S OVERSIGHT COMMITTEE  
AMENDING THE RECOMMENDED EXPENDITURES OF MEASURE S FUNDS FOR  
FY 2025-2026**

**WHEREAS**, on November 2, 2020, the voters of the City of Crescent City approved Measure S, an ordinance imposing a local 1.0% Transactions and Use Tax (commonly referred to as a sales tax); and

**WHEREAS**, Measure S requires a citizens' oversight committee to review and report on Measure S revenues and expenditures; and

**WHEREAS**, the Measure S Oversight Committee has established and periodically updates a five-year spending plan for Measure S funds; and

**WHEREAS**, the Measure S Oversight Committee has made recommendations to the City Council based upon the five-year plan as well as other needs and projects brought before the Committee; and

**WHEREAS**, the Measure S Oversight Committee has met multiple times each fiscal year to receive revenue and expenditure updates as well as to hear requests for additional or different expenditures and has amended its recommendations from time to time; and

**WHEREAS**, the Measure S Oversight Committee met on April 17, 2025 adopted Resolution No. MS2025-02 recommending fiscal year 2025-2026 expenditures to be an appropriate use of Measure S funds, which are intended to support the City's Fire Department, Police Department, streets, and swimming pool; and

**WHEREAS**, On February 10, 2026 the Measure S Oversight Committee considered a request from staff to amend the recommended FY 2025/2026 expenditures to utilize previously allocated capital improvement funds for the repair of the City Fire Ladder Truck, additional equipment to the Fire Chief Command Vehicle, Pool Audio Equipment, and Pool LED Screen; and

**NOW, THEREFORE, BE IT RESOLVED**, by the Crescent City Measure S Oversight Committee that the FY 2025-2026 Expenditure Recommendations for Measure S funds as set forth on Exhibit A, attached hereto, are hereby adopted.

**PASSED AND ADOPTED** and made effective the same day by the Crescent City Measure S Oversight Committee on this 10<sup>th</sup> day of February 2026, by the following polled vote:

- AYES:
- NOES:
- ABSTAIN:
- ABSENT:

\_\_\_\_\_  
, Chair

ATTEST:

\_\_\_\_\_  
Robin Altman, City Clerk

**Measure S Oversight Committee**

Fiscal Year 2025-2026  
Expenditure Recommendations  
Resolution No. MS 2026-02  
Exhibit A  
(Amended 2.10.26)

**Fire Department (\$645,022 net)**

<b>Costs shared with Fire District</b>	
Volunteer stipends	75,000
* Station staffing	32,073
* Full-time Captain positions (3)	503,909
Training	15,000
Command Department Training System	3,125
First Due operating system	17,500
Volunteer recruitment and retention	5,000
Equipment and tools	10,000
Thermal imagers	20,000
Turnouts and helmets	50,000
Transfer to Veh/Equip Fund (future turnouts)	25,000
<b>City-only costs</b>	
* Transfer to apparatus replacement fund	98,000
Transfer to CIP Fund (exhaust system for City fire station)	50,000
Transfer to CIP Fund (window repair, heat pump)	25,000
Skid-mounted pump	45,000
UTV equipment	5,000
Combi tool	20,000
Lucas device	20,000
SCBA for City	15,000
Transfer to Veh/Equip Fund (future SCBA)	32,500
<b>Total Fire Expenditures</b>	<b>1,067,107</b>
<b>Fire District Reimbursement (Estimated)</b>	<b>422,085</b>
<b>Net Fire Expenditures</b>	<b>645,022</b>

\* Amended 2.10.26 to recommend utilizing \$45,000 of the \$98,000 apparatus replacement fund to repair the Ladder Truck ladder swivel (\$37,500) and add a Cargo

Measure S Oversight Committee  
Resolution No. MS 2026-02, Exhibit A

Command cabinets (\$7,500) to the City's Fire Chief vehicle as well as projected wage and volunteer increases in the Fire Department.

**Police Department (\$652,493)**

3 additional officers	387,682
Detective assignment	5,247
Body cameras and tasers	63,250
Dash cameras (annual cost)	40,814
Cell phone analyzer annual cost (partial)	6,000
Medical supplies	1,500
K9 Kostya (ongoing costs - vet, food, training)	8,000
K9 Murtaugh (ongoing costs - vet, food, training)	8,000
Transfer to debt service fund (facility improvements)	132,000
Total Police Expenditures	652,493

\* Amended 2.10.26 for increased wages.

**Street Maintenance / Improvements (\$935,000)**

Pot hole, crack seal, minor repairs	100,000
Sidewalk repair or install	100,000
Striping	50,000
Street lights	45,000
Street preservation project (transfer to CIP fund)	600,000
Transfer to CIP fund for future equipment (backhoe)	40,000
Total Street Expenditures	935,000

**Fred Endert Swimming Pool (\$455,000)**

Operations (staffing, utilities, supplies, etc.)	345,000
Equipment, parts, repairs	10,000
Transfer to CIP Fund (roof)	100,000 *
Total Pool Expenditures	455,000

\* Amended 2.10.26 to recommend utilizing \$40,000 of the \$100,000 to replace the Pool Audio System (\$20,000) and in partnership with the Crescent City Swim Club add an LED Screen (\$20,000).

**Financial Oversight (\$8,166)**

Independent audit	3,166
Sales tax consultant (projections & business audits)	5,000
Total Finance Expenditures	8,166

**Total Recommended FY 2025-2026 Measure S Expenditures                    \$2,695,681\***

\*Net with Crescent Fire Protection District Reimbursement

The Committee recognizes that actual expenditures may vary from the recommended amounts, due to staffing (timing of new hires, actual cost of benefits, experience level of new hires, etc.), actual costs of purchases, and timing of projects. Recommended projects may be carried forward to the next fiscal year if not completed in this fiscal year.