



CITY OF CRESCENT CITY

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

TUESDAY

MARCH 10, 2026

5:30 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 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

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 February 10, 2026 Measure S Oversight Committee meeting minutes.*

NEW BUSINESS

2. Measure S FY 2026-2027 Budget Discussion

- *Recommendation: Hear staff presentation*
- *Technical questions from the Committee*
- *Receive public comment*
- *Further Committee discussion*
- *Direct staff to prepare a reresolution for the Committee's recommendations for the FY 2026-2027 Measure S budget; take action as necessary and appropriate*

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:

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

TUESDAY

FEBRUARY 10, 2026

6:00 P.M.

OPEN SESSION

Call to order Vice-Chair Reno called the meeting to order at 6:01 p.m.

Roll call Committee Members present: Committee Member PJ Estlund, Committee Member Deborah Holloway, Committee Member Shawna Hyatt, Committee Member Ernie Perry, and Vice Chair Dana Reno
Staff members present: City Manager Eric Wier, City Attorney Martha Rice, City Clerk/Administrative Analyst Robin Altman, Finance Director Linda Leaver, Public Works Director Dave Yeager, Recreation Director and Events Coordinator Kelly Feola, Interim Fire Chief Bill Gillespie, and Police Chief Richard Griffin

Pledge of Allegiance led by Vice Chair Reno

PUBLIC COMMENT PERIOD

There were no comments from the public.

CONSENT CALENDAR

1. Meeting Minutes

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

On a motion by Committee Member Estlund, seconded by Committee Member Perry, and carried on a 5-0 polled vote, the Crescent City Measure S Oversight Committee approved 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*

City Manager Wier explained the nomination process for Chair and Vice Chair. Committee Member Estlund nominated Vice Chair Reno for Chair, Vice Chair Reno accepted the nomination.

On a motion by Committee Member Estlund, seconded by Committee Member Perry, and carried on a 5-0 polled vote, the Crescent City Measure S Oversight Committee selected Vice Chair Reno to serve as Chair for the next year.

Chair Reno nominated Committee Member Perry to serve as Vice Chair, Committee Member Perry accepted the nomination.

On a motion by Chair Reno, seconded by Committee Member Estlund, and carried unanimously on a 5-0 polled vote, the Crescent City Measure S Oversight Committee selected Committee Member Perry to serve as Vice Chair 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*

City Manager Wier gave a PowerPoint presentation on the Annual Report starting with the history of the report. He further reported on the audit of FY 24/25 Measure S Funds and stated that the auditor reported a clean audit. He detailed each fund being financed by Measure S and what the expenditures were for each one.

There were no comments from the public.

On a motion by Vice Chair Perry, seconded by Committee Member Hyatt, and carried unanimously on a 5-0 polled vote, the Crescent City Measure S Oversight Committee approved and adopted 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*

City Manager Wier stated that there are some needs to add to the budget. Interim Fire Chief Gillespie reported to the Committee the need for a repair to the ladder truck's swivel due to a leak and it cannot be certified until it is repaired. City Manager Wier stated that there are additional equipment needs for the Fire Chief's response vehicle; the Ladder Truck ladder swivel and outfitting the Chief Command Vehicle with a Command Cabinet System. He advised the Committee that they could have the funds come from the equipment fund. Vice Chair Perry asked if it was a compact box; Chief Gillespie answered in the affirmative and that it also is bolted onto

the truck. Regarding the Pool, City Manager Wier reported that the Healthcare District donated \$65k to be able to have a scoreboard and timer to be installed at the pool for the Swim Team. Recreation Director and Events Coordinator Feola went over the details on the scoreboard and that it could be used to also show movies. City Manager Wier suggested the approval of \$6500 to be set aside for maintenance. Chairman Reno asked if it comes with an audio system for movie nights? City Manager Wier stated that there is an audio system from 2008 that hasn't been working well and what is being used now is a portable speaker. Director Feola stated it is her intention to get a new system installed. City Manager Wier stated that for the Pool roof project came \$70k under budget. The Committee could use \$40k of those funds, Measure S funds would not need to be used. Committee Member Holloway asked about the dehumidification system and if the electrical system can handle the load of the LED scoreboard; City Manager Wier stated that the system will be able to handle it. Vice Chair Perry asked if the School District will bear any cost for the activities; City Manager Wier stated that yes, they will be renting the pool. Chairman Reno asked about the sound system's life expectancy with the humidity in the pool; City Manager Wier stated you have about 10-12 years of life. City Manager Wier stated that there is a staffing adjustment as far as pay on the Fire and Police Department staffing. These costs are a little higher than what we budgeted – it is about \$10k each.

Chairman Reno stated for the pool, taking the \$40k out of the \$70k is something he supports; the ladder truck should be repaired by using the Equipment Fund that has already been established; agrees with the personnel funding.

There were no comments from the public.

On a motion by Vice Chair Perry, seconded by Committee Member Holloway, and carried unanimously on a 5-0 polled vote, the Crescent City Measure S Oversight Committee approved and adopted 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.

Vice Chair Perry stated that he truly appreciated all of the work being done to the streets.

MEASURE S OVERSIGHT COMMITTEE ITEMS

➤ **City Manager Report - None**

ADJOURNMENT

There being no further business to come before the Committee, Chair Reno adjourned the meeting at 7:18 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:

Robin Altman
City Clerk/Administrative Analyst



MEASURE S OVERSIGHT COMMITTEE AGENDA REPORT

TO: CHAIR AND MEMBERS OF THE MEASURE S OVERSIGHT COMMITTEE

FROM: ERIC WIER, CITY MANAGER

BY: LINDA LEAVER, FINANCE DIRECTOR

DATE: MARCH 10, 2026

SUBJECT: MEASURE S FY 2026-2027 BUDGET DISCUSSION

RECOMMENDATION

- Hear staff presentation
- Technical questions from the Committee
- Receive public comment
- Further Committee discussion
- Direct staff to prepare a resolution for the Committee's recommendations for the FY 2026-2027 Measure S budget; take action as necessary and appropriate

BACKGROUND

Measure S is a local 1% transactions and use tax (commonly referred to as a sales tax) approved by City voters in 2020. The funds are intended to support essential services provided by the City's General Fund, including Police, Fire, streets, and the swimming pool.

The Measure S Oversight Committee is responsible for reporting annually on the revenues and expenditures of Measure S funds and for providing recommendations to the City Council for budgeting Measure S funds. In order to make these recommendations, the Measure S Oversight Committee has prepared and periodically updates a five-year spending plan for the Measure S funds.

ITEM ANALYSIS

Measure S fund balance

The most recent completed audit was for the fiscal year ending June 30, 2025. The audit report confirms the Measure S fund balance on that date was \$424,525. This amount

represents Measure S revenues that (as of June 30, 2025) were remaining within the General Fund and had not been spent or transferred to capital project funds.

The current FY 2025-2026 budget estimates receiving \$2,330,000 in tax revenues and \$565,280 in reimbursements from the Fire District and spending a total of \$3,117,766, which would leave an ending fund balance of \$202,039.

Budgets are estimates at a given point in time, and actual results of operations will always vary from the budget for a variety of reasons. The amounts not spent from any Measure S budget line will remain in the Measure S fund balance, to be used for future Measure S priorities.

Some of the Measure S expenses are transfers. These are funds that are dedicated to a longer term capital improvement project or purchase. The Measure S budgeted expense is to transfer the funds, and the expense is recognized once the funds are transferred to the capital project. The capital project itself may not be completed in the same year, although it is tracked until completed. A complete list of all Measure S transfers to date, amounts spent, and amounts remaining is attached to this report.

Update of 5-year plan

Based on the most recent projection from our sales tax consultant, the projected Measure S revenues for next year are budgeted to remain the same as the current year.

Each department (Fire, Police, Streets, and Pool) has reviewed the 5-year Measure S plan and made recommendations for the Committee to consider.

- Fire Department
 - Continue funding a portion of the volunteer firefighter stipends and projected increase in stipends. The City and Fire District, which share these costs, will be discussing a potential increase in the stipends authorized for volunteers. The stipends had not been increased since 2022. If approved, a portion of the total stipends is paid from Measure S. The City's General Fund and the Fire District also pay portions.
 - Continue funding the overnight station staffing program, which is funded by Measure S and the Fire District.
 - Continue funding the three full-time Fire Captains, with an estimated increase for wages and benefit costs.
 - Continue funding training, volunteer recruitment, small equipment purchases, software, turnouts and helmets.
 - Continue funding transfers (set-aside) for future turnout replacements, SCBA replacements, and apparatus replacement.
 - New funding requests in FY 2026-2027 include:
 - Start an internship program with College of the Redwoods.
 - Second radios for fire apparatus.

- Pagers for volunteers.
 - Starlink satellite connectivity in 4 fire vehicles.
 - Ipad tablets for fire vehicles.
 - Transfer to the capital improvement fund for a station alerting system at the City fire station.
 - Total requested FY 2026-2027 funding is \$992,625 with an estimated reimbursement from the Fire District of \$482,897 for a net Measure S cost of \$509,728.
- Police Department
 - Continue funding three patrol officers and the special pay (5%) for an officer to be assigned to detective duty. These costs include an anticipated increase for wages and benefit costs.
 - Continue funding the body cameras, tasers, and vehicle dash cameras.
 - Continue funding for the cell phone analyzer (to be used for part of the annual subscription cost, data storage, and/or training).
 - Continue funding annual replacement of medical supplies for each patrol vehicle.
 - Continue funding part of the costs of two K9s
 - Transfer to the vehicle replacement capital fund for a new vehicle purchase.
 - Total requested FY 2026-2027 funding is \$645,164.
- Streets
 - Continue same funding levels for pothole and minor street repairs, sidewalks, striping, and street lights.
 - Transfer funds to the capital improvement fund for a future street repair project.
 - Transfer to a vehicle replacement fund toward the future backhoe purchase.
 - Total requested FY 2026-2027 funding is \$835,000.
- Swimming pool
 - Continue funding staffing (full-time supervisors), utilities, supplies, and online reservation system.
 - Funding for parts and repairs.
 - Transfer to the capital improvement fund for window tinting.
 - Total requested FY 2026-2027 funding is \$410,000.
- Finance
 - Continue funding the independent audit for Measure S funds.
 - Continue funding the sales tax consultant to provide revenue projections and business audits.
 - Total requested FY 2026-2027 funding is \$8,291.

The updated draft of the five-year plan is attached to this report and will be discussed for the Committee to provide direction to staff. Department Heads will also be presenting their projects and specific requests.

Also attached to this report is a comparison of General Fund and Measure S net expenses for Fire, Police, Streets, and Pool. The chart shows the net General Fund expenditures on these services for the three years prior to Measure S and every year since Measure S began. Although General Fund expenditures fluctuate from year to year, the trend has been for the General Fund to increase expenditures on these services, even beyond what is being funded by Measure S. This shows that Measure S is providing funding for improved services beyond what the General Fund was able to budget prior to Measure S.

FISCAL IMPACT

The audited Measure S balance as of June 30, 2025 was \$424,525, and the FY 2025-2026 budget projects an ending balance of \$202,039 (not including amounts transferred to capital improvement funds for future purchases). The draft plan provided tonight would result in a fund balance (if all lines were fully spent) of \$129,781 at the end of FY 2026-2027.

NEXT STEPS

- Committee and staff discussion and questions
- Public comments
- Further discussion
- Committee recommendations to update five-year plan
- Staff to draft a resolution for the next Measure S Oversight Committee meeting to make recommendations for the City's FY 2026-2027 budget

ATTACHMENTS

- Draft five-year Measure S spending plan
- Measure S transfers and capital improvement fund balances
- Summary of Measure S and General Fund net expenses by department

Measure S Oversight Committee
Revenue and Expenditure Summary

	Prior Years					Current Year			Future Years			
	FY 2020-21	FY 2021-22	Actual FY 2022-23	FY 2023-24	FY 2024-25	Budget FY 2025-26	Projected FY 2025-26	Comments FY 2025-26	Forecast			
									FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
Revenues												
Measure S tax revenue	452,930	2,248,200	2,319,969	2,345,019	2,297,334	2,330,000	2,330,000	per HDL	2,330,000	2,330,000	2,330,000	2,330,000
Fire District reimbursement	-	35,584	81,967	347,958	226,416	565,280	556,006	incl prior year reimb	482,897	470,813	450,804	446,177
Total revenues	452,930	2,283,784	2,401,936	2,692,977	2,523,750	2,895,280	2,886,006		2,812,897	2,800,813	2,780,804	2,776,177
Expenditures												
Fire	-	221,380	182,101	920,879	1,171,787	1,067,107	1,051,907		992,625	970,625	932,625	923,975
Police	-	223,293	609,322	463,279	463,223	652,493	652,493		645,164	737,164	777,164	697,164
Streets	-	929,419	376,708	836,453	942,481	935,000	935,000		835,000	810,000	810,000	810,000
Pool	120,463	832,375	490,280	545,466	578,595	455,000	455,000		410,000	395,000	395,000	395,000
Finance	-	4,300	7,500	5,317	6,232	8,166	8,166		8,291	8,435	8,560	8,700
Total expenditures	120,463	2,210,766	1,665,911	2,771,394	3,162,318	3,117,766	3,102,566		2,891,080	2,921,224	2,923,349	2,834,839
Total												
Total revenues	452,930	2,283,784	2,401,936	2,692,977	2,523,750	2,895,280	2,886,006		2,812,897	2,800,813	2,780,804	2,776,177
Total expenditures	120,463	2,210,766	1,665,911	2,771,394	3,162,318	3,117,766	3,102,566		2,891,080	2,921,224	2,923,349	2,834,839
Remaining balance	332,467	405,485	1,141,510	1,063,093	424,525	202,039	207,965		129,781	9,371	(133,174)	(191,836)

Note: amounts above for Fire Department show total expense and reimbursement revenue separately, the way it will appear on the audit. For planning purposes, the net amount (expenses less reimbursement) is shown below.

Measure S tax revenue	452,930	2,248,200	2,319,969	2,345,019	2,297,334	2,330,000	2,330,000		2,330,000	2,330,000	2,330,000	2,330,000	21,313,452	
Expenditures														
Fire (net cost)	-	185,796	100,134	572,921	945,371	501,827	495,901		509,728	499,812	481,821	477,798	4,269,282	19.9%
Police	-	223,293	609,322	463,279	463,223	652,493	652,493		645,164	737,164	777,164	697,164	5,268,266	24.5%
Streets	-	929,419	376,708	836,453	942,481	935,000	935,000		835,000	810,000	810,000	810,000	7,285,060	33.9%
Pool	120,463	832,375	490,280	545,466	578,595	455,000	455,000		410,000	395,000	395,000	395,000	4,617,179	21.5%
Finance	-	4,300	7,500	5,317	6,232	8,166	8,166		8,291	8,435	8,560	8,700	65,501	0.3%
Total expenditures	120,463	2,175,182	1,583,944	2,423,436	2,935,902	2,552,486	2,546,560		2,408,183	2,450,411	2,472,545	2,388,662	21,505,288	
Measure S balance	332,467	405,485	1,141,510	1,063,093	424,525	202,039	207,965		129,781	9,371	(133,174)	(191,836)	(191,836)	
Budget to actual variance (2.5%)							63,664		60,205	61,260	61,814	59,717		
Estimated Measure S balance with 2.5% budget to actual variance							271,629		253,650	194,500	113,769	114,823		

**Measure S Oversight Committee
Fire Department**

	Prior Years				Current Year			Future Years				
	FY 2020-21	FY 2021-22	Actual FY 2022-23	FY 2023-24	FY 2024-25	Budget FY 2025-26	Projected FY 2025-26	Comments FY 2025-26	Forecast		FY 2029-30	
	FY 2026-27	FY 2027-28	FY 2028-29									
Costs shared with Fire District												
Volunteer stipends		27,166	48,971	80,137	66,858	75,000	75,000		100,000	100,000	100,000	100,000
Station staffing		4,689	10,112	22,238	27,068	32,073	32,073		33,000	33,000	35,000	35,000
Firefighter intern program (3 to 6 interns)									50,000	50,000	50,000	50,000
Full-time Captain positions (3)			16,551	366,813	413,151	503,909	503,909		535,000	535,000	535,000	535,000
Training		11,992	8,336	511	8,414	15,000	15,000		15,000	15,000	15,000	15,000
Command Department Training System					14,775	3,125	3,125		3,125	3,125	3,125	3,125
I Am Responding / EO operating system						17,500	2,300		5,000	5,000	5,000	5,000
Volunteer recruitment and retention					3,921	5,000	5,000		5,000	5,000	5,000	5,000
Equipment and tools		39,533	26,047	8,771	19,616	10,000	10,000		10,000	10,000	10,000	10,000
Thermal imagers						20,000	20,000					
Rope rescue equipment					10,099					2,600	2,600	2,600
SCBA			24,085									
Radios (handheld)				75,366								
Radios (apparatus)					7,740				12,000			
Pagers - 10 per year									4,000	4,000	4,000	4,000
Zello/JPS RSP-Z2 communication device											10,000	1,350
Starlink satellite connectivity (3 command & 5111)									4,500	2,400	2,400	2,400
Ipad tablets									5,500			
Mobile repeater (5111)												
Tablet command software												
GoPro cameras (command vehicles and 5111)												
Turnouts and helmets				48,469	64,962	50,000	50,000		50,000	50,000		
Transfer to Veh/Equip Fund (future turnouts)				25,000	25,000	25,000	25,000		25,000	25,000	25,000	25,000
City-only costs												
Transfer to apparatus replacement fund		98,000	38,000	98,000	98,000	98,000	98,000		98,000	98,000	98,000	98,000
Transfer to CIP Fund (facility improvements and drainage)		40,000	10,000									
Transfer to CIP Fund (exhaust system for City fire station)						50,000	50,000					
Transfer to CIP Fund (window repair, heat pump)						25,000	25,000					
Transfer to CIP Fund (station alert system)									5,000			
SCBA compressor (City station)				61,231								
Skid-mounted pump				11,843		45,000	45,000					
UTV equipment						5,000	5,000					
Combi tool						20,000	20,000					
Lucas device						20,000	20,000					
Transfer to Veh/Equip Fund (quick response vehicle)				90,000	90,000							
Transfer to Veh/Equip Fund (Chief command vehicle)					90,000							
SCBA for City					199,682	15,000	15,000					
Transfer to Veh/Equip Fund (future SCBA)				32,500	32,500	32,500	32,500		32,500	32,500	32,500	32,500
Total Fire Expenditures	-	221,380	182,101	920,879	1,171,787	1,067,107	1,051,907		992,625	970,625	932,625	923,975
Fire District Reimbursement	-	35,584	81,967	347,958	226,416	423,227	413,953		482,897	470,813	450,804	446,177
Net Fire Expenditures by Fiscal Year	-	185,796	100,134	572,921	945,371	643,880	637,954		509,728	499,812	481,821	477,798

**Measure S Oversight Committee
Police Department**

	Prior Years				Current Year			Future Years				
	FY 2020-21	FY 2021-22	Actual FY 2022-23	FY 2023-24	FY 2024-25	Budget FY 2025-26	Projected FY 2025-26	Comments FY 2025-26	Forecast		FY 2029-30	
									FY 2026-27	FY 2027-28	FY 2028-29	
2 additional officers / recruits			130,259	180,647	221,596							
3 additional officers / recruits						387,682	387,682		448,000	448,000	448,000	448,000
Academy costs for recruits			17,142	(155)								
Lieutenant assignment		11,043										
Detective assignment				2,818	5,614	5,247	5,247		5,600	5,600	5,600	5,600
Body cameras and tasers		47,250	46,970	46,970		63,250	63,250		47,250	47,250	47,250	47,250
Dash cameras (initial cost)			23,380	5,641								
Dash cameras (annual cost)				30,996	30,996	40,814	40,814		40,814	40,814	40,814	40,814
Lockers			16,660									
Firearms and PPE			38,764									
Forensic cell phone analyzer			16,532									
Cell phone analyzer (subscription, data storage, and/or training)					7,730	6,000	6,000		6,000	6,000	6,000	6,000
Non-contact substance analyzer			38,974							40,000		
Radios (grant match for EMPG)				16,049								
Medical supplies				2,876	4,996	1,500	1,500		1,500	1,500	1,500	1,500
Red man - dtac training				2,144								
City incident command setup				3,592								
Car storage trunks				10,700								
Enclosed trailer for UTV					9,876							
Other parts and supplies			333									
K9 (initial costs)			4,012	14,870								
K9 (ongoing costs - vet, food, training)			6,296	6,133	12,415	16,000	16,000		16,000	16,000	16,000	16,000
Transfer to vehicle replacement fund		115,000	190,000	80,000	80,000				80,000		80,000	
Transfer to CIP fund (facility improvements)		50,000	80,000	60,000	90,000							
Transfer to debt service fund (facility improvements)						132,000	132,000			132,000	132,000	132,000
Total Police Expenditures	-	223,293	609,322	463,279	463,223	652,493	652,493		645,164	737,164	777,164	697,164

**Measure S Oversight Committee
Streets**

	Prior Years					Current Year			Future Years			
	FY 2020-21	FY 2021-22	Actual		FY 2024-25	Budget FY 2025-26	Projected FY 2025-26	Comments FY 2025-26	Forecast			
			FY 2022-23	FY 2023-24					FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
Pot hole, crack seal, minor repairs		50,953	24,056	112,539	292,492	100,000	100,000		100,000	100,000	100,000	100,000
Sidewalk repair or install		48,996	10,616	23,245	14,979	100,000	100,000		100,000	75,000	75,000	75,000
Striping		24,607	21,655	67,286	52,182	50,000	50,000		50,000	50,000	50,000	50,000
Engineering, design		18,629										
Pavement management			22,321									
Street lights		20,000	39,511	27,571	32,828	45,000	45,000		45,000	45,000	45,000	45,000
Mini-excavator (Streets portion of cost)			8,549									
Crack seal machine												
Striping machine				5,812								
Front Street (transfer to CIP fund)		516,233		75,000	(75,000)							
Grant match for HSIP sidewalk project (transfer to CIP fund)					25,000							
Street preservation project (transfer to CIP fund)		250,000	250,000	525,000	600,000	600,000	600,000		500,000	500,000	500,000	500,000
Transfer to CIP fund for future equipment						40,000	40,000		40,000	40,000	40,000	40,000
Total Street Expenditures	-	929,419	376,708	836,453	942,481	935,000	935,000		835,000	810,000	810,000	810,000

Measure S Oversight Committee
Swimming Pool

	Prior Years					Current Year			Future Years			
	FY 2020-21	FY 2021-22	Actual FY 2022-23	FY 2023-24	FY 2024-25	Budget FY 2025-26	Projected FY 2025-26	Comments FY 2025-26	FY 2026-27	Forecast		FY 2029-30
										FY 2027-28	FY 2028-29	
Operations (staffing, utilities, supplies, etc.)	107,191	248,333	317,978	303,274	314,543	345,000	345,000		345,000	345,000	345,000	345,000
Equipment, parts, repairs	13,272	67,809	42,303	22,192	114,052	10,000	10,000		50,000	50,000	50,000	50,000
Transfer to CIP Fund (HVAC / dehumidification project)		516,233		30,000	140,000							
Transfer to CIP Fund (locker room floor)			130,000	20,000	5,500							
Transfer to CIP Fund (pool deck)				170,000	4,500							
Transfer to CIP Fund (roof)						100,000	30,000					
Transfer to CIP Fund (audio system)							20,000					
Transfer to CIP Fund (scoreboard installation)							20,000					
Transfer to CIP Fund (roof design)							30,000					
Transfer to CIP Fund (window tint)									15,000			
Total Pool Expenditures	120,463	832,375	490,280	545,466	578,595	455,000	455,000		410,000	395,000	395,000	395,000
<u>Included in equipment, parts, repair budget above</u>												
<i>Boiler repairs (pool and heating)</i>									3,270			
<i>Exhaust fans in showers</i>									650			
<i>Deck bench</i>									750			
<i>Rescue mannequin</i>									2,000			
<i>Pressure washer</i>									500			
<i>Water polo equipment</i>									1,200			
<i>Lane lines</i>									3,750			
<i>Roll cable for lane line repairs</i>									400			
<i>Sauna heater</i>									2,000			
<i>Spa heater</i>									1,100			
<i>Spa filter</i>									2,000			
<i>Pest control</i>									1,100			
<i>O2 tank cabinet</i>									750			
<i>Office printer</i>									500			
<i>Internal exhaust / dehumidification locker rooms and lobby</i>									9,000			
<i>Scissor lift (to clean upper windows & air handlers)</i>									1,000			
<i>Mechanical doors</i>									2,000			
<i>Air handling units - maintenance</i>									1,500			
<i>Alarm monitoring</i>									900			
<i>Misc parts and supplies</i>									<u>15,000</u>			
									49,370			

Measure S Oversight Committee
Finance

	Prior Years					Current Year			Future Years			
	Actual FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Budget FY 2025-26	Projected FY 2025-26	Comments FY 2025-26	Forecast			
									FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
Independent audit		2,500	2,500	2,500	2,991	3,166	3,166		3,291	3,435	3,560	3,700
Sales tax consultant (projections & business audits)		1,800	5,000	2,817	3,241	5,000	5,000		5,000	5,000	5,000	5,000
Total Finance Expenditures	-	4,300	7,500	5,317	6,232	8,166	8,166		8,291	8,435	8,560	8,700

Measure S - Transfers

	FY22	FY22	FY22	FY23	FY23	FY23	FY24	FY24	FY24	FY25	FY25	FY25	FY26	FY26	FY26
	Transfer	Exp	Balance	Transfer	Exp	Balance	Transfer	Exp	Balance	Transfer	Exp	Balance	Transfer	Exp (Projected)	Balance (Projected)
CIP Fund (901)															
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		(57,580)	-
Fire - Fire Hall improvements	40,000	(3,523)	36,477	10,000		46,477		(12,038)	34,439			34,439	75,000	(109,439)	-
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	508,974	(510,000)	1,106,782
Streets - Front Street	516,233	(12,023)	504,210		(359,019)	145,191	75,000	(122,318)	97,873	(75,000)	(22,593)	280			280
Streets - sidewalk project (HSIP)			-			-			-	25,000	(31)	24,969	91,026	(115,995)	-
Pool - HVAC	516,233		516,233		(67,451)	448,782	65,162	(70,385)	443,559	150,000	(592,453)	1,106	2,042	(3,148)	(0)
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	(2,042)		2,655
Pool - roof			-			-			-			-	30,000	(27,372)	2,628
Pool - audio system			-			-			-			-	20,000	(20,000)	-
Pool - scoreboard			-			-			-			-	20,000	(20,000)	-
Pool - roof design			-			-			-			-	30,000		30,000
Pool - window tint			-			-			-			-			-
			-			-			-			-			-
Fire Vehicle / Equip Fund (930)															
Apparatus replacement	98,000		98,000	38,000		136,000	98,000		234,000	98,000		332,000	53,000		385,000
SCBA replacement			-			-	32,500		32,500	32,500		65,000	32,500		97,500
Turnout replacement			-			-	25,000		25,000	25,000		50,000	25,000		75,000
Quick response vehicle			-			-	90,000		90,000	90,000	(167,892)	12,108		(12,108)	-
Command vehicle			-			-			-	90,000		90,000	7,500	(97,500)	-
Ladder truck repair			-			-			-			-	37,500	(37,500)	-
Police Vehicle Fund (940)															
	115,000	(58,781)	56,219	190,000	(225,153)	21,066	80,000	(98,831)	2,235	80,000	(78,485)	3,750			3,750
Equipment Fund															
			-			-			-			-	40,000		40,000
Debt Service Fund															
			-			-			-			-	132,000		132,000
Total	1,585,466	(74,327)	1,511,139	698,000	(1,157,422)	1,051,717	1,205,500	(367,576)	1,889,640	1,205,500	(1,311,404)	1,783,736	1,102,500	(1,010,641)	1,875,595

City of Crescent City

General Fund net expenditures (not including Measure S)

Department	3-Year Average Prior to Measure S	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 (Budget)
Fire Dept (Gen Fund only)	240,562	471,739	385,609	305,719	538,199	314,595
Police Dept (Gen Fund only)	1,814,651	1,987,730	2,066,073	2,439,998	2,496,333	2,865,732
Streets (Gen Fund only)	210,808	314,519	1,142,251	299,254	368,155	569,353
Pool (Gen Fund only)	295,503	183,527	248,573	358,578	289,157	574,526

