



CITY OF CRESCENT CITY

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

WEDNESDAY

APRIL 8, 2026

5:00 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 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 March 10, 2026 Measure S Oversight Committee meeting minutes.*

NEW BUSINESS

2. Measure S FY 2025-2026 Capital Improvement Allocation and FY 2026-2027 Budget Recommendation

- *Recommendation: Hear staff presentation*
- *Technical questions from the Committee*
- *Receive public comment*
- *Further Committee discussion*
- *Recommend allocating \$15,000 in unspent CIP funds from the pool roof project to the pool window tinting project in FY 2025-2026*
- *Approve and adopt Resolution MS2026-03, A RESOLUTION OF THE CRESCENT CITY MEASURE S OVERSIGHT COMMITTEE RECOMMENDING EXPENDITURES OF MEASURE S FUNDS FOR FY 2026-2027*

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:

April 2, 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

MARCH 10, 2026

5:30 P.M.

OPEN SESSION

Call to order Chairman Reno called the meeting to order at 5:34 p.m.

Roll call Committee Members present: Committee Member PJ Estlund, Committee Member Debra Holloway, Vice-Chair Ernie Perry and Chairman Dana Reno
Committee Member absent: Committee Member Shawna Hyatt
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, Finance Analyst Chrissy Rawlings, IT/GIS Technician Taylor Patch and Interim Fire Chief Bill Gillespie

Pledge of Allegiance led by Chairman Reno

PUBLIC COMMENT PERIOD

There were no comments from the public.

CONSENT CALENDAR

1. Meeting Minutes

- *Recommendation: Consider and approve the February 10, 2026 Measure S Oversight Committee meeting minutes.*

On a motion by Vice Chair Perry, seconded by Committee Member Estlund, and carried on a 4-0 polled vote, with Committee Member Hyatt being absent, the Crescent City Measure S Oversight Committee approved 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 resolution for the Committee's recommendations for the FY 2026-2027 Measure S budget; take action as necessary and appropriate*

City Manager Wier gave an overview of the history of Measure S. He gave a detailed overview of the balance of Measure S funds. After going over the balance of the Fire Department's apparatus balance of \$385k, Vice Chair Perry asked what a new fire truck would cost. City Manager Wier said it would be \$1.5m and Fire Chief Gillespie stated if it were a ladder truck, it would be over \$2m.

City Manager Wier went over the 5-year plan for Measure S Funds in detail via PowerPoint Presentation. He also went over the revenues and expenditures in years past. Regarding the Fire Department, the costs are shared with the Fire District. City Manager Wier went over the budget for the Fire Department in detail. Fire Chief Gillespie went over the Firefighter Intern program and why it is a necessary piece to someone becoming a firefighter. Each item that has shared cost between the City and the District were explained in detail for their need and use. City Manager Wier went over the City only costs in detail. Vice Chair Perry asked what a Lucas Device was; Fire Chief Gillespie explained that it is an automatic chest compression device for CPR. City Manager Wier went over the needs of the Police Department and detailed each item explaining its need and use for the Department. City Manager Wier explained the budget for streets and the successful completion of several street projects as a result of Measure S funds. Committee Member Holloway stated that where he has travelled in the past, potholes have white paint circled around them to make them more visible; wanted to know if that was an option for our streets. City Manager Wier stated it was a good suggestion; staff typically pours cold mix in the potholes when they are discovered to get them filled quickly. Committee Member Estlund asked what "street preservation" meant; Finance Director Leaver explained that there was a company that evaluated the condition of our streets; the idea for the most effective use of money is to preserve the best streets first. Director Yeager explained the condition of some of the worse roads and how the City planned on making sure to get the best plan laid out for street preservation.

City Manager Wier detailed the needs of the Fred Endert Municipal Pool and what was outlined in the budget. The biggest impact to the Pool budget has been the change in minimum wage as most of our employees are part-time lifeguards are at minimum wage which has been historically getting higher every year. City Manager Wier explained there is \$15k budgeted for window tint. During the Summer months, there is a temperature differential that is causing the roof to sweat. To bring down the temperature within the pool, installing window tint will help keep the pool at the appropriate temperature. Director Feola stated that having the window tinting will also be good for the lifeguards and will reduce the overall temperature inside. Committee Member Holloway asked for the lifespan of the tinting; Director Feola stated it would be between 10-12 years.

City Manager Wier stated the Finance portion of the Measure S Budget is for expenses for the independent audit and the sales tax consultant. Finance Director Leaver stated that if the total is not spent, it stays in the budget. Chairman Reno asked if the tinting can be placed into FY 26 budget since there is \$30k left; Director Leaver explained that Director Yeager would be making a request to use the \$30k for the condensation problem with the pool roof. Director Yeager explained the need behind his request. The plan is to have a solution in place that can be brought back to the Measure S Oversight Committee. Chairman Reno stated that by having the tinting it would assist in the problem with the condensation. City Manager Wier explained that this would not solve the overall problem. Vice Chair Perry asked what the costs were; Director Yeager explained that we haven't had the study performed yet to have any numbers to report. City Manager Wier stated it is estimated it would be close to \$30k. Vice Chair Perry asked how much the tinting would cost; Director Feola stated the quote she received was \$15k. Vice Chair Perry stated that of the \$30k, \$15k go towards the tinting and the other \$15k go towards the study and since there is some carryover, that can fill the difference in how much the study will ultimately cost.

Vice Chair Perry asked for staff to address the tinting and for the report on the roof for the next Measure S meeting for the resolution. City Manager Wier stated that within the next meeting agenda would be the change to have the tinting in FY 26.

City Manager Wier explained that the completion of Front Street will not be done with Measure S funds, but two separate grants. Vice Chair Perry stated that if it ends up that Measure S funds are needed to get it complete, asked staff to approach the Committee to discuss using Measure S funds to ensure Front Street gets fully completed, the Committee was in consensus.

MEASURE S OVERSIGHT COMMITTEE ITEMS

- **City Manager Report** - None

ADJOURNMENT

City Manager Wier asked the Committee which date would work for the next meeting, the Committee agreed that March 31st would work best.

There being no further business to come before the Committee, Chairman Reno adjourned the meeting at 7:10 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 RENO AND MEMBERS OF THE MEASURE S OVERSIGHT COMMITTEE

FROM: ERIC WIER, CITY MANAGER

BY: LINDA LEAVER, FINANCE DIRECTOR

DATE: APRIL 8, 2026

SUBJECT: MEASURE S FY 2025-2026 CAPITAL IMPROVEMENT ALLOCATION AND FY 2026-2027 BUDGET RECOMMENDATION

RECOMMENDATION

- Hear staff presentation
- Technical questions from the Committee
- Receive public comment
- Further Committee discussion
- Recommend allocating \$15,000 in unspent CIP funds from the pool roof project to the pool window tinting project in FY 2025-2026
- Approve and adopt Resolution MS2026-03, A RESOLUTION OF THE CRESCENT CITY MEASURE S OVERSIGHT COMMITTEE RECOMMENDING EXPENDITURES OF MEASURE S FUNDS FOR FY 2026-2027

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.

ITEM ANALYSIS

On March 10, 2026, the Measure S Oversight Committee met to review the five-year plan for Measure S revenues and to hear about funding needs and department requests for the FY 2026-2027 budget. The attached Resolution No. MS2026-03 outlines 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.

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 includes 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. Staff has indicated that a portion of the current year's budget in the Fire Department will not be spent, which would leave an ending fund balance as of 6/30/26 of \$207,965 if all other budget lines are fully spent. Actual results for FY 2025-2026 will not be known until the year has been closed out.

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 when 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.

Update of 5-year plan

Based on the most recent projection from our sales tax consultant (as of January 2026), 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) 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. An estimate of the proposed increase is included in the

budget recommendation, although the exact amounts will need to be refined when the City and Fire District finalize the updated agreement.

- 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 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 a portion 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 streetlights.
 - 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.
- At the Oversight Committee's request, the CIP request for \$15,000 in FY 2026-2027 for window tinting at the pool was removed and instead will be funded in FY 2025-2026 using some of the unspent funds from the pool roof project.
- There was also discussion at the March 10 meeting regarding the need for modifications to the pool roof and potentially including Measure S funding in FY 2025-2026 and/or in FY 2026-2027 for the design of the project. City staff is still working on getting quotes for the design work, so this item is not included in the recommendations presented tonight. When staff has more information, a possible budget amendment will be brought to the Oversight Committee.
- Total requested FY 2026-2027 funding is \$395,000.
- 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.

If the Oversight Committee approves the attached resolution, these items will be presented to the City Council as part of the City's FY 2026-2027 budget workshop for inclusion in the City's budget. Some of the line item amounts may change, especially for staffing and benefits as more information becomes available.

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 \$207,965 (not including amounts transferred to capital improvement funds for future purchases). The budget recommendations presented tonight would result in a fund balance (if all FY 2026-2027 budgets were fully spent) of \$144,781 at the end of FY 2026-2027.

ATTACHMENTS

- Resolution MS2026-03 (budget recommendations for FY 2026-2027)
- Updated five-year Measure S spending plan

RESOLUTION NO. MS2026-03

**A RESOLUTION OF THE CRESCENT CITY MEASURE S OVERSIGHT COMMITTEE
RECOMMENDING EXPENDITURES OF MEASURE S FUNDS FOR FY 2026-2027**

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 March 10, 2026 to receive a presentation from the City Manager and City staff and has updated the five-year expenditure plan; 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 2026-2027 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 8th day of April 2026, by the following polled vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

Dana Reno, Chair

ATTEST:

Robin Altman, City Clerk

Measure S Oversight Committee

Fiscal Year 2026-2027

Expenditure Recommendations

Resolution No. MS 2026-03

Exhibit A

Fire Department (\$509,728 net)

Costs shared with Fire District	
Volunteer stipends	100,000
Station staffing	33,000
Firefighter intern program	50,000
Full-time Captain positions (3)	535,000
Training	15,000
Command department training system	3,125
I am Responding / EO operating system	5,000
Volunteer recruitment and retention	5,000
Equipment and tools	10,000
Radios (for apparatus)	12,000
Pagers (for volunteers, 10 per year)	4,000
Starlink satellite (for 5111 and 3 command vehicles)	4,500
Ipad tablets	5,500
Turnouts and helmets	50,000
Transfer to Veh/Equip Fund (future turnouts)	25,000
City-only costs	
Transfer to apparatus replacement fund	98,000
Transfer to CIP Fund (station alert system at City station)	5,000
Transfer to Veh/Equip Fund (future SCBA)	32,500
Total Fire expenditures	992,625
Fire District reimbursement (estimated)	482,897
Net Fire expenditures	509,728

Police Department (\$645,164)

3 additional officers	448,000
Detective assignment (premium pay)	5,600
Body cameras and tasers	47,250
Dash cameras	40,814
Cell phone analyzer (partial cost for annual subscription, data storage, and/or training)	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 Vehicle Replacement Fund	80,000
Total Police expenditures	645,164

Street Maintenance / Improvements (\$835,000)

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)	500,000
Transfer to CIP fund for future equipment (backhoe)	40,000
Total Street expenditures	835,000

Fred Endert Swimming Pool (\$395,000)

Operations (staffing, utilities, supplies, etc.)	345,000
Equipment, parts, repairs	50,000
Total Pool expenditures	395,000

Financial Oversight (\$8,291)

Independent audit	3,291
Sales tax consultant (projections & business audits)	5,000
Total Finance expenditures	8,291

Measure S Oversight Committee
Resolution No. MS 2026-03, Exhibit A

Total Recommended FY 2026-2027 Measure S Expenditures \$2,393,183*

*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.

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	FY 2026-27	Forecast 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		395,000	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		2,876,080	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		2,876,080	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		144,781	24,371	(118,174)	(176,836)

													Total Projected (inception through FY 29-30)		
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		395,000	395,000	395,000	395,000		4,602,179	21.4%
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		2,393,183	2,450,411	2,472,545	2,388,662		21,490,288	
Measure S balance	332,467	405,485	1,141,510	1,063,093	424,525	202,039	207,965		144,781	24,371	(118,174)	(176,836)		(176,836)	
Budget to actual variance (2.5%)							63,664		59,830	61,260	61,814	59,717			
Estimated Measure S balance with 2.5% budget to actual variance							271,629		268,275	209,125	128,394	129,448			

**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 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
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 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
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	45,000					
Transfer to CIP Fund (audio system)							20,000					
Transfer to CIP Fund (scoreboard installation)							20,000					
Transfer to CIP Fund (roof design)												
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		395,000	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