

**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.

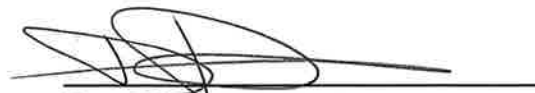
**APPROVED and ADOPTED** and made effective the same day by the Crescent City Measure S Oversight Committee at a meeting thereof held on this 10th day of February 2026 by the following polled vote:

AYES: Committee Members Estlund, Holloway, Hyatt, Perry, and Chairman Reno

NOES: None

ABSENT: None

ABSTAIN: None

  
\_\_\_\_\_  
Dana Reno, Chairman

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)
Total revenues	2,690,840	2,694,835	2,523,750	(171,085)

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,

A handwritten signature in black ink, appearing to be a stylized set of initials or a name, positioned above a horizontal line.

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