

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.

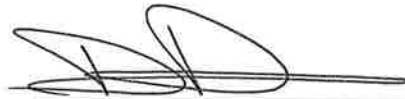
PASSED AND ADOPTED and made effective the same day by the Crescent City Measure S Oversight Committee on this 10th day of February 2026, by the following polled vote:

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

NOES: None

ABSTAIN: None

ABSENT: None



Dana Reno, Chairman

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)

Costs shared with Fire District	
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
City-only costs	
* 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
Total Fire Expenditures	1,067,107
Fire District Reimbursement (Estimated)	422,085
Net Fire Expenditures	645,022

* 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).

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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.