CITY OF CRESCENT CITY

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

TUESDAY NOVEMBER 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@crescentcity.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 April 14, 2026 Measure S Oversight Committee meeting minutes.*

REPORTS/PRESENTATIONS

2. FY26 Budget-to-Actual Presentation

NEW BUSINESS

3. Measure S Oversight Committee FY 2026-2027 Expenditure Recommendation Amendment

- *Recommendation: Hear staff presentation*
- *Technical questions from the Committee*
- *Receive public comment*
- *Further Committee discussion*
- *Approve and adopt Resolution MS2026-04, A RESOLUTION OF THE CRESCENT CITY MEASURE S OVERSIGHT COMMITTEE AMENDING THE RECOMMENDED EXPENDITURES OF MEASURE S FUNDS FOR FY 2026-2027*

MEASURE S OVERSIGHT COMMITTEE ITEMS

- **City Manager Report –** The City Manager will give a report on current and ongoing activities and projects of the City of Crescent City.

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:
November 6, 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 **APRIL 14, 2026** **5:00 P.M.**

OPEN SESSION

Call to order Chairman Reno called the meeting to order at 5:00 p.m.

Roll call Committee Members present: Committee Member PJ Estlund, Committee Member Deborah Holloway, and Chairman Dana Reno
Committee Members absent: Committee Member Shawna Hyatt and Vice Chair Ernie Perry
Staff members present: City Manager Eric Wier, City Attorney Martha Rice, City Clerk/Administrative Analyst Robin Altman, Finance Director Linda Leaver, IT/GIS Technician Taylor Patch, 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 Chairman Reno

PUBLIC COMMENT PERIOD

There were no comments from the public.

CONSENT CALENDAR

1. **Meeting Minutes**
   - *Recommendation: Consider and approve the March 10, 2026 Measure S Oversight Committee meeting minutes.*

On a motion by Committee Member Estlund, seconded by Committee Member Holloway, and carried on a 3-0 polled vote with Committee Member Hyatt and Vice Chair Perry being absent, the Measure S Oversight Committee adopted 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*

City Manager Wier went over what recommendations were received by the Committee at the last Measure S meeting. Before the Committee tonight are those recommendations in resolution form. City Manager Wier went over the resolution and the attachment which showed what is in the budget from the recommendations of the Measure S Oversight Committee for Pool, Fire, Police, Financial Oversight and Street funds. Chairman Reno asked for clarification on the company that will be handling the project at the pool; City Manager Wier stated that since it's a building envelope problem, a different division of AECOM will be able to handle this project.

There were no members of the public present to give public comment, nor were any public comments submitted via email.

On a motion by Chairman Reno, seconded by Committee Member Holloway, and carried on a 3-0 polled vote with Committee Member Hyatt and Vice Chair Perry being absent, the Measure S Oversight Committee recommended allocating $15,000 in unspent CIP funds from the pool roof project to the pool window tinting project in FY 2025-26 and approved and adopted Resolution No. 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 -** City Manager Wier reported that the bid has gone out for the Beachfront Park Phase 1B; Front Street work will continue this fall in the Park as well as streets. Director Feola outlined the events for Kamome Week which started this weekend.

ADJOURNMENT

There being no further business to come before the Committee, Chairman Reno adjourned the meeting at 5:29 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

FY26 BUDGET-TO-ACTUAL PRESENTATION

MEASURE S OVERSIGHT COMMITTEE
AGENDA REPORT

TO: **MEASURE S OVERSIGHT COMMITTEE**

FROM: **ERIC WIER, CITY MANAGER**

BY: **LINDA LEAVER, FINANCE DIRECTOR**

DATE: **NOVEMBER 10, 2026**

SUBJECT: **MEASURE S OVERSIGHT COMMITTEE FY 2026 - 2027 EXPENDITURE RECOMMENDATION AMENDMENT**

RECOMMENDATION

- Hear staff report
- Technical questions from the Committee
- Receive public comment
- Further Committee discussion
- Approve and adopt Resolution No. MS2026-04, A RESOLUTION OF THE CRESCENT CITY MEASURE S OVERSIGHT COMMITTEE AMENDING THE RECOMMENDED 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.

The Committee met on March 10, 2026 to discuss the FY 26-27 budget and met again on April 14, 2026 to discuss the budget and adopt Resolution No. MS2026-03 recommending Measure S expenditures.

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.

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 for other Measure S priorities.

In another agenda item tonight, the Committee received a report on the unaudited results of FY 2025-2026. The discussion to follow for the FY 2026-2027 budget uses those results as the beginning balance of Measure S funds, updates the 5-year spending plan, and outlines some changes recommended by department heads.

ITEM ANALYSIS

The City's auditor and staff are currently working to close FY 2025-2026, so the Measure S results for the last fiscal year are not yet confirmed. It is possible some of the numbers will change as the audit is finalized, although staff do not expect any large changes at this point. The audit is scheduled to be completed in the next few months, and the final Measure S report will be brought to the Committee early next year.

The unaudited Measure S fund balance as of June 30, 2026 is $501,533, which is set aside within the General Fund. This does not include funds that have been transferred to various capital improvement and equipment funds for future projects and purchases.

The current FY 2026-2027 Measure S budget recommended by the Committee and adopted by the City Council includes revenues of $2,803,770 ($2,330,000 in Measure S tax revenue and $473,770 in reimbursements from the Fire District) and expenditures of $2,866,853. This would leave a budgeted ending balance of $438,450.

After reviewing the expenditure trends and discussing planned projects, staff is requesting changes to the FY 2026-2027 Measure S budget in three departments, as well as planning for future changes in the 5-year plan.

FY 2026-2027 Recommendations

- Fire – no changes are requested for the Fire budget this year.
- Police – a reduction of $25,000 is recommended. The current budget authorizes $80,000 to purchase a police vehicle. The Chief has been able to source good-quality used patrol vehicles for a lower cost (estimated $55,000 including taxes and equipment).
- Streets – a reduction of $145,000 is recommended.
    - Reduce the sidewalk budget by $25,000. The annual budget has been $100,000. Analyzing the past five years, the average spend

has been $42,190 per year (including $93,112 used as match for the HSIP grant). Some sidewalk work has been completed outside of the Measure S budget due to other grants the City has received. Staff believe that reducing the annual budget to $75,000 is sufficient to continue improving sidewalks even without future grants.
    - Reduce the striping budget by $10,000. The annual budget has been $50,000, and the average annual spend has been $40,923 over the last five years.
    - Reduce the streetlight budget by $10,000. The annual budget has been $45,000, and the annual spend has averaged $28,350.
    - Reduce the CIP transfer by $100,000. This year's budget includes a transfer of $500,000 to the CIP fund for street improvement projects. Over the last few years, the City has received several grants for street projects, and the Measure S funds have not been fully spent. The current balance in the CIP Fund for Measure S street projects is $1,129,934. If we transfer $400,000 this year, we will be able to complete our goal of a $500,000 project each year (see the section below for future plans).
- Pool – an increase of $150,000 is requested. The interior ceiling of the pool building is in need of repair and is causing condensation to drip into the building. The $150,000 would be transferred this year to begin the project, and an additional $250,000 would be requested next year to complete it.
- No changes are requested in the Financial Oversight budget.

The total change to the FY 2026-2027 budget if these recommendations are approved is a decrease of $20,000 in expenditures. The ending balance would be $458,450.

Future Projects

Police facility improvements

The City has been working on a project to rehabilitate the police department facility for several years. Measure S contributed $280,000 between FY 2021-2022 and FY 2024-2025 for the design of the project as well as minor improvements that have been made in the meantime. City staff have been working with USDA throughout, with the intention of using a low-interest USDA loan for the large project.

The original cost estimate for the project was approximately $2,000,000 with an assumed loan payment of approximately $100,000. As the project progressed and construction costs increased, that estimate was increased to a $2.4 million project with a payment of $132,000. The cost estimate also included work that was completed already with Measure S funds, so the anticipated loan amount was $2.2 million. Based on conversations with USDA, we were assuming a 40-year loan with 3.5% - 4% interest.

City staff submitted pre-application documents to USDA in 2024 and 2025. The project

was on hold on USDA's side until September 2026, at which point we were informed USDA is ready to proceed with the application, but the term would be a maximum of 35 years, and the current interest rate is 4.75% (but could be adjusted based on market conditions until the final agreement is executed, with no maximum).

Since there had been such a long delay, City staff reviewed the cost estimate to see how much it had changed. The new estimate, including contingency and financing costs, is now $2.6 - $2.8 million (above the amounts already spent on minor improvements). With the increased cost, shorter loan term, and higher interest rate, staff have been researching other options, including reducing the project scope. We believe we can accomplish the main goals of the project (new locker rooms, ADA accessible restroom, ADA entry, and conference / training room) by reconfiguring the upgrades in the existing building and purchasing a 1,400 square foot modular building. The modular building costs are roughly 1/3 the costs of a new commercial construction. The estimated cost for this reduced project is $1.1 million.

Rather than take out a long-term loan, staff have developed a plan for this project to be cash-funded. Last year, Measure S authorized a transfer of $132,000 into a debt service reserve fund, intended for the first loan payment to USDA. Staff are recommending moving that into the CIP Fund instead, along with $450,000 in FY 2027-2028 and $450,000 in FY 2028-2029. If the funding is approved, the project will be completed in two phases. The first phase in FY 2027-2028 will be the installation of the modular building and providing the locker room amenities, then in FY 2028-2029 the final remodel of the existing PD building will occur (ADA accessible restroom, ADA entry, and conference / training room).

Police vehicle replacement plan

The police vehicle replacement plan has been updated with current vehicle data. The plan includes the following goals:

- 10 total vehicles
- 4 patrol vehicles (under 100k miles and 10 years) – 3 on shift and 1 SRO or spare
- 3 K9 vehicles (under 120k miles and 10 years) – 2 K9s and a spare
- 2 admin vehicles (under 120k miles and 15 years) – Chief and Detective
- 1 reserve vehicle (under 130k miles and 15 years)

Because several additional vehicles were able to be purchased in FY 2022-2023, the new plan allows for one vehicle purchase this year (as already planned), and then the next vehicle should not be needed until FY 2030-2031.

Police non-contact substance analyzer

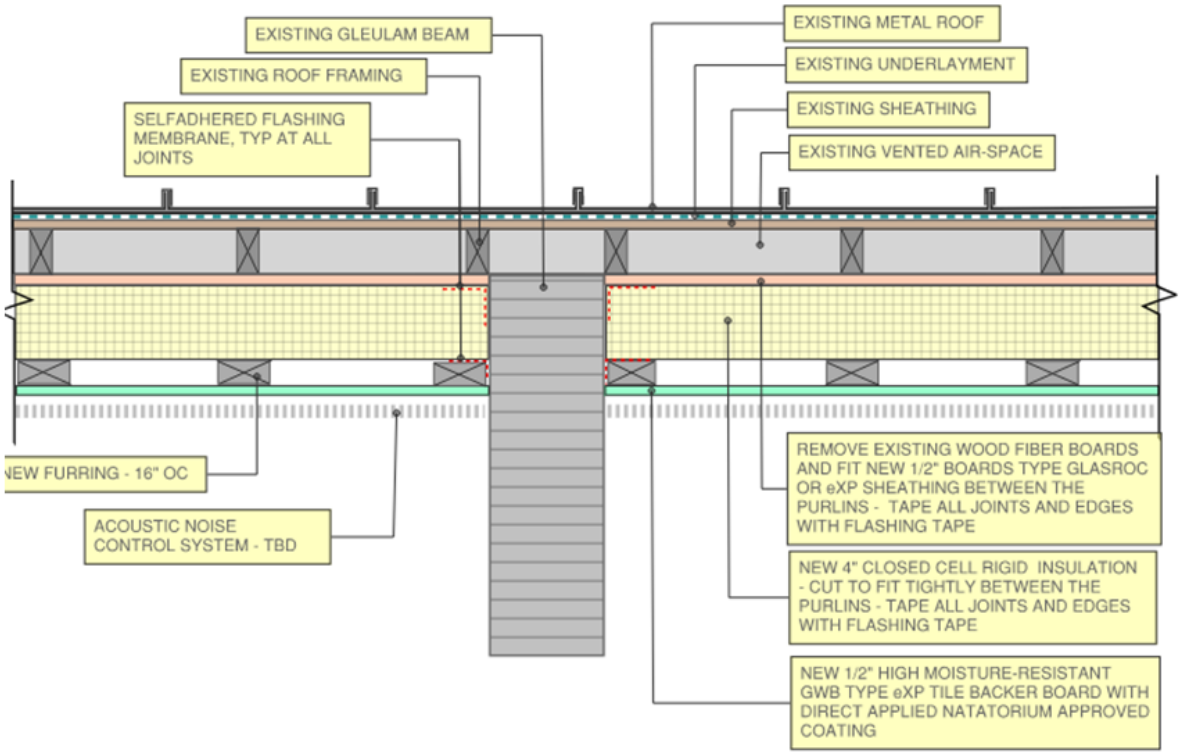
The previous version of the Measure S 5-year plan included an estimated $40,000 in FY 2027-2028 to replace the Police Department's non-contact substance analyzer. That has

been removed from this version, as the Chief believes he can access other funding for the equipment.

Pool ceiling repair

The pool roof was replaced last year using General Fund and Measure S funds. The next capital project that needs to be addressed is the interior ceiling. After evaluation and consultation with a building envelope expert, it is now understood that the interior temperature of the pool is causing the existing roof to condensate when exterior temperatures drop. This condensation creates moisture which then saturates the plywood roof sheathing and drips onto the pool deck. Staff now believe this was the cause of the previous roof sheathing rotting, leading to failure of the previous roof.

The solution to this condensation as recommended by our building envelope consultant is to insulate and tightly seal the ceiling to create an insulated barrier between the warm interior conditions and cold exterior conditions. They have created a condensation model of our building and recommended the work shown below to eliminate the condensation.



As discussed at the last Measure S meeting, approximately $75,000 was remaining in the pool CIP funds after the roof was completed. Those funds were allocated to several smaller projects: audio system, scoreboard, window tint, and design for the ceiling repair. The initial evaluation has been completed, and the cost estimate for the new ceiling is $400,000. If we reuse the existing acoustic panels, we could possibly reduce the

estimated cost by $100,000. However, the existing panels are over 60 years old and would need to be replaced eventually. A large portion of the project cost (estimated $80,000) is for the scaffolding required to access the ceiling. If we do not replace the acoustic panels now, we would need to pay for scaffolding again when they are replaced. To save overall cost, now is the time to complete all work that is ceiling related. Staff requests $150,000 this year and $250,000 next year to complete this project. If the funding is allocated, the work is expected to have a duration of approximately 2 to 3 months and would take place between June 2027 and September 2027. Unfortunately, the pool will need to be closed to facilitate the needed construction. Although a closure is never ideal, the Summer months are typically our slowest use months, and there are other regional options for swimming during that time.

Street CIP projects

Since FY 2021-2022, Measure S has contributed funds to the CIP Fund for street preservation projects. These funds have been used for multiple street repairs, including but not limited to H Street, 8th Street, Wendell, 6th Street, 2nd Street, and A Street, as well as contributing funds toward the HSIP sidewalk improvement project and Front Street reconstruction. The City has also been successful in obtaining grants over the last several years, for both street and non-street projects. Due to the grant projects as well as staff and contractor capacity, some of the Measure S CIP funds have not yet been spent. The current balance is $1,129,934. Staff have plans for a project in Spring 2026 for approximately $500,000, and some funds may also be utilized for the completion of Front Street. It is recommended to transfer $400,000 into CIP this year, leaving an estimated ending balance of approximately $1,000,000 after this year's projects. Next year, there would not be a need for an additional transfer, and a project of $500,000 would be planned, leaving a balance of $500,000. To have adequate cashflow for the other Measure S needs discussed above in FY 2028-2029, $450,000 would be transferred into CIP and From FY 2029-2030 forward, the plan would include a transfer of $500,000 and a project of $500,000 each year, leaving a carryover balance of approximately $450,000 each year for any additional needs.

	6/30/26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Transfer to CIP		400,000		450,000	500,000
Project cost		529,934	500,000	500,000	500,000
CIP balance	1,129,934	1,000,000	500,000	450,000	450,000

Deputy Fire Chief

The Fire Department currently operates with a full-time Fire Chief, 3 Fire Captains, a full-time administrative specialist, and many volunteers. Measure S pays for the Fire Captains and part of the volunteer stipends, with partial reimbursement from the Fire District.

Each 12-hour shift is led by either the Fire Chief or a volunteer Battalion Chief. The Fire Captains work on a 48/96 schedule (48 hours on duty followed by 96 hours off), so there is always one Captain on duty. Below is a sample of a 48/96 schedule for a month:

Week 1	Sun	Mon	Tue	Wed	Thu	Fri	Sat
Cpt A							
Cpt B							
Cpt C							
Week 2							
Cpt A							
Cpt B							
Cpt C							
Week 3							
Cpt A							
Cpt B							
Cpt C							
Week 4							
Cpt A							
Cpt B							
Cpt C							

The Captain on duty is the first responder to any calls, with support from volunteers. The Fire Chief or Battalion Chief on duty provides oversight and support and responds to any secondary calls while the Captain is out, as well as all multi-unit responses such as fires, rescues and extrications to provide incident command.

For the long-term sustainability of the department, the Chief is recommending adding another paid position (Deputy Fire Chief). The proposed 5-year plan includes a placeholder for this future position with an estimate of $195,000 per year (half to be reimbursed by the Fire District). This is only a rough estimate, as many details still need to be evaluated. For now, staff is requesting only a placeholder in the 5-year plan (to begin FY 2029-2030) for discussions to continue.

Community Services Officer

The Police Chief has requested a part-time Community Services Officer (CSO) for the department. This position would provide entry-level experience for someone interested in a law enforcement career and would perform duties such as traffic control, parking citations, and code enforcement. This position is also under discussion and is not currently in the Measure S 5-year plan. A rough budget estimate would be in the range of $30,000 per year. For now, this is a discussion for a possible future request.

FISCAL IMPACT

The attached resolution reflects the expenditure recommendation amendments stated above for FY 2026-2027. If adopted by the Committee, this recommendation will be submitted to the City Council for consideration.

ATTACHMENTS

1. Draft Resolution No. MS2026-04
2. Measure S 5-Year Plan

RESOLUTION NO. MS2026-04

A RESOLUTION OF THE CRESCENT CITY MEASURE S OVERSIGHT COMMITTEE AMENDING THE RECOMMENDED 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 updated the five-year expenditure plan; and

WHEREAS, the Measure S Oversight Committee met on April 14, 2026 and adopted Resolution No. MS2026-03 recommending fiscal year 2026-2027 expenditures of Measure S funds; and

WHEREAS, on November 10, 2026 the Measure S Oversight Committee considered requests from staff to amend the FY 2026-2027 recommended expenditures; 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 10th day of November 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 2026-04
Exhibit A

Fire Department ($509,628 net)

Costs shared with Fire District	
Volunteer stipends	86,126
Station staffing	37,100
Firefighter intern program	50,000
Full-time Captain positions (3)	535,547
Training	15,000
Command department training system	3,125
I am Responsing / 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	983,398
Fire District reimbursement (estimated)	473,770
Net Fire expenditures	509,628

Police Department ($620,164)

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	55,000
Total Police expenditures	620,164

Street Maintenance / Improvements ($690,000)

Pot hole, crack seal, minor repairs	100,000
Sidewalk repair or install	75,000
Striping	40,000
Street lights	35,000
Street preservation project (transfer to CIP fund)	400,000
Transfer to CIP fund for future equipment (backhoe)	40,000
Total Street expenditures	690,000

Fred Endert Swimming Pool ($495,000)

Operations (staffing, utilities, supplies, etc.)	345,000
Equipment, parts, repairs	50,000
Transfer to CIP fund (pool ceiling)	150,000
Total Pool expenditures	545,000

Financial Oversight ($8,291)

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

Total Recommended FY 2026-2027 Measure S Expenditures $2,373,083*

*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			
			Audited			Unaudited	Budget	Add'l Req	Total	Forecast			
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2026-27	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
Revenues													
Measure S tax revenue	452,930	2,248,200	2,319,969	2,345,019	2,297,334	2,349,927	2,330,000		2,330,000	2,330,000	2,330,000	2,330,000	2,330,000
Fire District reimbursement	-	35,584	81,967	347,958	226,416	488,781	473,770	-	473,770	473,660	453,693	553,391	549,244
Total revenues	452,930	2,283,784	2,401,936	2,692,977	2,523,750	2,838,708	2,803,770	-	2,803,770	2,803,660	2,783,693	2,883,391	2,879,244
Expenditures													
Fire	-	221,380	182,101	920,879	1,171,787	939,875	983,398	-	983,398	970,625	932,625	1,118,975	1,111,225
Police	-	223,293	609,322	463,279	463,223	541,626	645,164	(25,000)	620,164	1,015,164	1,015,164	565,164	645,164
Streets	-	929,419	376,708	836,453	942,481	850,154	835,000	(145,000)	690,000	290,000	740,000	790,000	790,000
Pool	120,463	832,375	490,280	545,466	578,595	424,421	395,000	150,000	545,000	645,000	395,000	395,000	395,000
Finance	-	4,300	7,500	5,317	6,232	5,623	8,291	-	8,291	8,435	8,560	8,700	8,700
Total expenditures	120,463	2,210,766	1,665,911	2,771,394	3,162,318	2,761,700	2,866,853	(20,000)	2,846,853	2,929,224	3,091,349	2,877,839	2,950,089
Total													
Total revenues	452,930	2,283,784	2,401,936	2,692,977	2,523,750	2,838,708	2,803,770	-	2,803,770	2,803,660	2,783,693	2,883,391	2,879,244
Total expenditures	120,463	2,210,766	1,665,911	2,771,394	3,162,318	2,761,700	2,866,853	(20,000)	2,846,853	2,929,224	3,091,349	2,877,839	2,950,089
Net	332,467	73,018	736,025	(78,417)	(638,568)	77,008	(63,083)	20,000	(43,083)	(125,564)	(307,656)	5,552	(70,845)
Measure S balance	332,467	405,485	1,141,510	1,063,093	424,525	501,533	438,450		458,450	332,885	25,230	30,781	(40,063)

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	2,349,927	2,330,000	-	2,330,000	2,330,000	2,330,000	2,330,000	2,330,000
Expenditures													
Fire (net cost)	-	185,796	100,134	572,921	945,371	451,094	509,628	-	509,628	496,965	478,932	565,584	561,981
Police	-	223,293	609,322	463,279	463,223	541,626	645,164	(25,000)	620,164	1,015,164	1,015,164	565,164	645,164
Streets	-	929,419	376,708	836,453	942,481	850,154	835,000	(145,000)	690,000	290,000	740,000	790,000	790,000
Pool	120,463	832,375	490,280	545,466	578,595	424,421	395,000	150,000	545,000	645,000	395,000	395,000	395,000
Finance	-	4,300	7,500	5,317	6,232	5,623	8,291	-	8,291	8,435	8,560	8,700	8,700
Total expenditures	120,463	2,175,182	1,583,944	2,423,436	2,935,902	2,272,919	2,393,083	(20,000)	2,373,083	2,455,564	2,637,656	2,324,448	2,400,845
Net	332,467	73,018	736,025	(78,417)	(638,568)	77,008	(63,083)	20,000	(43,083)	(125,564)	(307,656)	5,552	(70,845)
Measure S balance	332,467	405,485	1,141,510	1,063,093	424,525	501,533	438,450		458,450	332,885	25,230	30,781	(40,063)
Budget to actual variance (2.5%)							59,827		59,327	61,389	65,941	58,111	60,021
Estimated Measure S balance with 2.5% budget to actual variance							498,277		517,777	453,602	211,887	275,550	264,727

Measure S Oversight Committee
Fire Department

	Prior Years						Current Year			Future Years			
			Audited			Unaudited	Budget	Add'l Req	Total		Forecast		
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2026-27	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
Costs shared with Fire District													
Volunteer stipends		27,166	48,971	80,137	66,858	70,315	86,126		86,126	93,000	95,000	95,000	95,000
Station staffing		4,689	10,112	22,238	27,068	31,509	37,100		37,100	40,000	40,000	40,000	40,000
Full-time Captain positions (3)			16,551	366,813	413,151	446,806	535,547		535,547	535,000	535,000	535,000	535,000
Deputy Chief									-			195,000	195,000
Firefighter intern program (3 to 6 interns)							50,000		50,000	50,000	50,000	50,000	50,000
Training		11,992	8,336	511	8,414	5,907	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						6,475	5,000		5,000	5,000	5,000	5,000	5,000
Volunteer recruitment and retention					3,921	955	5,000		5,000	5,000	5,000	5,000	5,000
Equipment and tools		39,533	26,047	8,771	19,616	7,939	10,000		10,000	10,000	10,000	10,000	10,000
Thermal imagers						19,783			-				
Rope rescue equipment					10,099				-	2,600	2,600	2,600	2,600
SCBA			24,085						-				
Radios (handheld)				75,366					-				
Radios (apparatus)					7,740		12,000		12,000				
Pagers - 10 per year							4,000		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		4,500	2,400	2,400	2,400	
Ipad tablets							5,500		5,500				
Mobile repeater (5111)									-				
Tablet command software									-				
GoPro cameras (command vehicles and 5111)									-				
Turnouts and helmets				48,469	64,962	32,129	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	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	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			-				
Transfer to CIP Fund (window repair, heat pump)						25,000			-				
Transfer to CIP Fund (station alert system)							5,000		5,000				
SCBA compressor (City station)				61,231					-				
Skid-mounted pump				11,843		40,404			-				
UTV equipment						4,851			-				
Combi tool						18,977			-				
Gym equipment for Washington station									-				
Lucas device						20,080			-				
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	3,246			-				
Transfer to Veh/Equip Fund (future SCBA)				32,500	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	939,875	983,398	-	983,398	970,625	932,625	1,118,975	1,111,225
Fire District Reimbursement	-	35,584	81,967	347,958	226,416	488,781	473,770	-	473,770	473,660	453,693	553,391	549,244
Net Fire Expenditures by Fiscal Year	-	185,796	100,134	572,921	945,371	451,094	509,628	-	509,628	496,965	478,932	565,584	561,981

Measure S Oversight Committee

Police Department

	Prior Years						Current Year			Future Years			
			Audited			Unaudited	Budget	Add'l Req	Total		Forecast		
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2026-27	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
2 additional officers / recruits			130,259	180,647	221,596								
3 additional officers / recruits						286,457	448,000		448,000	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	6,108	5,600		5,600	5,600	5,600	5,600	5,600
CSO													
									-				
Body cameras and tasers		47,250	46,970	46,970		45,444	47,250		47,250	47,250	47,250	47,250	47,250
Dash cameras (initial cost)			23,380	5,641					-				
Dash cameras (annual cost)				30,996	30,996	54,023	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	4,556	6,000		6,000	6,000	6,000	6,000	6,000
Non-contact substance analyzer			38,974						-				
Radios (grant match for EMPG)				16,049					-				
Medical supplies				2,876	4,996	1,470	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				-				
Protective seat covers for patrol vehicles									-				
Other parts and supplies			333						-				
									-				
K9 (initial costs)			4,012	14,870					-				
K9 (ongoing costs - vet, food, training)			6,296	6,133	12,415	11,568	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	(25,000)	55,000				80,000
Transfer to CIP fund (facility improvements)		50,000	80,000	60,000	90,000				-	450,000	450,000		
Transfer to debt service fund (facility improvements)						132,000			-				
									-				
Total Police Expenditures	-	223,293	609,322	463,279	463,223	541,626	645,164	(25,000)	620,164	1,015,164	1,015,164	565,164	645,164

Measure S Oversight Committee

Streets

	Prior Years						Current Year			Future Years			
			Audited			Unaudited	Budget	Add'l Req	Total		Forecast		
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2026-27	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
Pot hole, crack seal, minor repairs		50,953	24,056	112,539	292,492	108,480	100,000		100,000	100,000	100,000	100,000	100,000
Sidewalks		48,996	10,616	23,245	14,979	20,000	100,000	(25,000)	75,000	75,000	75,000	75,000	75,000
Striping		24,607	21,655	67,286	52,182	38,885	50,000	(10,000)	40,000	40,000	40,000	40,000	40,000
Engineering, design, permits, etc.		18,629				14,161			-				
Parts, street signs, etc.						6,786			-				
Pavement management			22,321						-				
Street lights		20,000	39,511	27,571	32,828	21,842	45,000	(10,000)	35,000	35,000	35,000	35,000	35,000
Mini-excavator (Streets portion of cost)			8,549						-				
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	68,112			-				
Street preservation project (transfer to CIP fund)		250,000	250,000	525,000	600,000	531,888	500,000	(100,000)	400,000		450,000	500,000	500,000
Transfer to CIP fund for future equipment						40,000	40,000		40,000	40,000	40,000	40,000	40,000
									-				
Total Street Expenditures	-	929,419	376,708	836,453	942,481	850,154	835,000	(145,000)	690,000	290,000	740,000	790,000	790,000

Measure S Oversight Committee

Swimming Pool

	Prior Years						Current Year			Future Years			
			Audited			Unaudted	Budget	Add'l Req	Total		Forecast		
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2026-27	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
Operations (staffing, utilities, supplies, etc.)	107,191	248,333	317,978	303,274	314,543	314,386	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	10,035	50,000		50,000	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)						27,372			-				
Transfer to CIP Fund (audio system)						20,000			-				
Transfer to CIP Fund (scoreboard installation)						20,000			-				
Transfer to CIP Fund (ceiling)						17,628		150,000	150,000	250,000			
Transfer to CIP Fund (window tint)						15,000			-				
									-				
									-				
Total Pool Expenditures	120,463	832,375	490,280	545,466	578,595	424,421	395,000	150,000	545,000	645,000	395,000	395,000	395,000

Included in equipment, parts, repair budget above	
Boiler repairs (pool and heating)	*3,270*
Exhaust fans in showers	*650*
Deck bench	*750*
Rescue mannequin	*2,000*
Pressure washer	*500*
Water polo equipment	*1,200*
Lane lines	*3,750*
Roll cable for lane line repairs	*400*
Sauna heater	*2,000*
Spa heater	*1,100*
Spa filter	*2,000*
Pest control	*1,100*
O2 tank cabinet	*750*
Office printer	*500*
Internal exhaust / dehumidification locker rooms and lobby	*9,000*
Scissor lift (to clean upper windows & air handlers)	*1,000*
Mechanical doors	*2,000*
Air handling units - maintenance	*1,500*
Alarm monitoring	*900*
Misc parts and supplies	*15,000*
	49,370

Measure S Oversight Committee

Finance

	Prior Years						Current Year			Future Years			
			Audited			Unaudited	Budget	Add'l Req	Total		Forecast		
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2026-27	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
Independent financial audit		2,500	2,500	2,500	2,991	3,166	3,291		3,291	3,435	3,560	3,700	3,700
Sales tax consultant (projections & business audits)		1,800	5,000	2,817	3,241	2,457	5,000		5,000	5,000	5,000	5,000	5,000
									-				
									-				
Total Finance Expenditures	-	4,300	7,500	5,317	6,232	5,623	8,291	-	8,291	8,435	8,560	8,700	8,700

Measure S - Transfers

	FY25 Balance		FY26 Transfer	FY26 Exp	FY26 Balance		FY27 Transfer	FY27 Exp (Projected)	FY27 Balance (Projected)	Status
CIP Fund (901)										
Police - PD facility	57,580			(10,793)	46,787		132,000	(46,787)	132,000	Transfer from debt service to CIP
Fire - Fire Hall improvements	34,439		75,000	(620)	108,819		5,000	(113,819)	-	
Streets - street preservation project	1,107,808		532,168	(510,042)	1,129,934		400,000	(529,934)	1,000,000	
Streets - Front Street	280		(280)		(0)				(0)	
Streets - sidewalk project (HSIP)	24,969		68,112	(93,081)	-				-	
Pool - HVAC	1,106		2,042	(3,148)	(0)				(0)	
Pool - locker room flooring	-				-				-	
Pool - pool deck	4,697		(4,697)		0				0	
Pool - roof	-		27,372	(27,372)	0				0	
Pool - audio system	-		20,000	(10,000)	10,000			(10,000)	-	
Pool - scoreboard	-		20,000		20,000			(20,000)	-	
Pool - ceiling	-		20,283	(10,774)	9,509		150,000	(159,509)	-	
Pool - window tint	-		15,000		15,000			(15,000)	-	
Fire Vehicle / Equip Fund (930)										
Apparatus replacement	332,000		52,658		384,658		98,000		482,658	Future replacement Engine #10 or ladder truck
SCBA replacement	65,000		32,500		97,500		32,500		130,000	10-year replacement plan (purchase in FY33)
Turnout replacement	50,000		25,000		75,000		25,000		100,000	10-year replacement plan (purchase in FY33)
Quick response vehicle	12,108		(2,622)	(9,486)	0				0	
Command vehicle	90,000		8,064	(98,064)	0				0	
Ladder truck repair	-		39,900	(39,900)	0				0	
Police Vehicle Fund (940)	3,750				3,750		55,000	(58,750)	-	
Equipment Fund	-		40,000		40,000		40,000		80,000	For future street equipment
Debt Service Fund	-		132,000		132,000		(132,000)		-	Transfer to CIP
Total	1,783,736		1,102,500	(813,278)	2,072,958		805,500	(953,799)	1,924,658	