

MEASURE "C" FUND SUMMARY - FUND 2001

RECEIPTS

Revenue:

Return on Use of Money/Property \$ 158,500

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

158,500

EXPENDITURES

Recommended Appropriations:

Salaries	\$ 1,182,712	
Materials, Supplies, and Services	<u>105,000</u>	1,287,712

Transfer Out:

Street Maintenance/Lights 145,000

TOTAL APPROPRIATIONS AND TRANSFERS

1,432,712

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(1,274,212)

Estimated Balance - July 1, 2026

3,890,521

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

2,616,309

Capital Projects - New

0

-Carryover

1,670,388

1,670,388

RECOMMENDED ENDING BALANCE - June 30, 2027

\$ 945,921

The Measure "C" Fund is used to account for the 1/2 cent general transaction and use tax passed by the voters in November 2005 and sunsets in 2026.

On March 5, 2024, Measure "C" was placed on the ballot through a citizens initiative process. The Measure supersedes the original Measure "C" as a 1/2 cent Special Tax which sunsets in 2044. The Special Tax requires 95% be dedicated to police and fire services and 5% to road improvements and maintenance. Fund 2030 and 2031 have been created to account for the new Measure C funds beginning July 1, 2024.

MEASURE "C" PUBLIC SAFETY FUND SUMMARY - FUND 2030

RECEIPTS

Revenue:

Taxes	<u>\$ 8,852,100</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>8,852,100</u>
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EXPENDITURES

Recommended Appropriations:

Salaries	\$ 6,951,746	
Materials, Supplies, and Services	1,349,402	
Acquisitions	<u>80,970</u>	8,382,118
Administrative Reimbursement		754,976
Transfer Out:		
Facilities		<u>597</u>

TOTAL APPROPRIATIONS AND TRANSFERS	<u>9,137,691</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(285,591)
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Estimated Balance - July 1, 2026	<u>1,862,885</u>
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS	1,577,294
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RECOMMENDED ENDING BALANCE - June 30, 2027	<u><u>\$ 1,577,294</u></u>
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On March 5, 2024, Measure "C" was placed on the ballot through a citizens initiative process. The Measure supersedes the original Measure "C" as a 1/2 cent Special Tax which sunsets in 2044. The Special Tax requires 95% to be dedicated to police and fire services and 5% to road improvements and maintenance.

Fund 2030 Measure "C" Public Safety is used to account for 95% of the Special Transaction (sales) and Use Tax for police and fire services.

MEASURE "C" ROADS FUND SUMMARY - FUND 2031

RECEIPTS

Revenue:

Taxes	\$ 465,900	
Return on Use of Money/Property	<u>7,420</u>	\$ <u>473,320</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 473,320

EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services 11

Administrative Reimbursement 3,754

Transfer Out:

Fleet Replacement 530,000

TOTAL APPROPRIATIONS AND TRANSFERS 533,765

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS (60,445)

Estimated Balance - July 1, 2026 643,266

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS 582,821

RECOMMENDED ENDING BALANCE - June 30, 2027 \$ 582,821

On March 5, 2024, Measure "C" was placed on the ballot through a citizens initiative process. The Measure supersedes the original Measure "C" as a 1/2 cent Special Tax which sunsets in 2044. The Special Tax requires 95% to be dedicated to police and fire services and 5% to road improvements and maintenance.

Fund 2031 Measure "C" Roads is used to account for 5% of the Special Transaction (sales) and Use Tax for road improvements and maintenance.

**MEASURE "C" FUND-PUBLIC SAFETY, FIRE
FUND NOs. 2001 & 2030
DIVISION NO. 3000**

PROGRAM

Measure "C" Fund accounts for one-half cent new transactions and use taxes effective July 1, 2024. The Measure was approved by area voters. Division 3000 is used for the Fire Department related expenditures from the revenues.

Measure "C" Fire

PERSONNEL	Number of Positions			
	Funded in Budget	Dept. Head Request	City Mgr. Recom	Council Approval
Classification	2025-26	2026-27	2026-27	2026-27
Fire Captain I/II	3.80	3.80	3.80	
Fire Fighter/Engineer I/II	7.50	7.50	7.50	
	11.30	11.30	11.30	0.00

Measure "C" Fire

EXPENSES	Actual 2023-24	Actual 2024-25	Final Budget 2025-26	Dept. Head Request 2026-27	City Mgr. Recom. 2026-27	Council Approval 2026-27
Personnel Services	2,140,437	2,369,814	2,719,446	2,711,040	2,674,935	0
Supplies and Services	833,578	657,837	1,010,597	1,122,791	1,117,651	0
Acquisitions	255,328	1,917,792	222,319	0	0	0
Debt Service	9,543	0	0	0	0	0
Capital Outlay	0	6,634	235,000	213,966	213,966	0
Other	28,673	13,981	5,459	597	597	0
TOTAL	3,267,559	4,966,058	4,192,821	4,048,394	4,007,149	0

FINANCING SOURCES	Actual 2023-24	Actual 2024-25	Final Budget 2025-26	City Mgr. Recom. 2026-27
General Sales and Use Tax	3,200,375	2,666,624	3,137,980	2,219,880
State OES Reimbursements	67,151	81,033	0	0
Unclassified	33	28,206	0	0
Other Revenues	0	2,190,195	1,054,841	1,787,269
TOTAL	3,267,559	4,966,058	4,192,821	4,007,149

Fund Nos. 2001/2030 - Measure "C" Fire
Division No. 3000

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2023-24	Actual 2024-25	Final Budget 2025-26	Dept. Head Request 2026-27	City Mgr. Recom. 2026-27	Council Approval 2026-27
501001	Regular Salaries	937,461	957,718	1,135,579	1,164,549	1,164,549	0
501002	Extra Help	0	0	32,828	36,240	36,240	0
501003	Regular Overtime	14,245	12,803	7,876	19,743	19,743	0
501004	Overtime Station Staffing	268,814	248,010	293,874	209,138	209,138	0
501006	OES Contingency	43,268	75,272	0	0	0	0
501100	Acting Pay	886	10,400	27,156	5,929	5,929	0
501107	Education Incentive Pay	26,431	47,424	41,587	34,198	34,198	0
501114	Swat/Bomb/HzdMtls Pay	2,174	4,190	2,968	0	0	0
501121	Longevity Pay	0	47,266	35,489	27,029	27,029	0
501122	Emergency Medical Tech Pay	0	18,964	34,067	31,576	31,576	0
501123	Apparatus Operator Pay	0	4,545	11,131	7,535	7,535	0
502001	Holiday Pay	54,047	103,720	90,845	86,401	86,401	0
502002	Unused Sick Leave	2,242	1,717	6,383	113	113	0
502003	Earned Benefit	9,247	0	11,521	0	0	0
503001	Clothing Allowance	10,319	0	0	1,050	1,050	0
504001	Social Security-OASDI	80,093	84,848	101,103	94,681	94,681	0
504002	Social Security-Medicare	18,761	20,069	24,122	22,668	22,668	0
504003	PTS Plan FICA Alternative	0	0	427	471	471	0
505001	Retirement PERS Classic	145,664	147,201	145,880	103,986	103,986	0
505003	Retirement PERS New PEPPRA	57,035	71,446	102,237	128,647	128,647	0
505006	Retirement Unfunded Acc Liab Safety	242,737	268,599	268,855	299,371	301,575	0
505007	Retirement Health Savings	288	15,355	16,920	15,871	15,871	0
506001	State Unemployment	0	0	0	0	9,071	0
506101	Core Allowance	192,339	191,170	249,999	280,096	270,360	0
506102	Workers Compensation	34,386	32,340	71,795	134,903	97,259	0
506110	Post Employment Benefits	0	6,757	6,804	6,845	6,845	0
	Personnel	2,140,437	2,369,814	2,719,446	2,711,040	2,674,935	0
511001	Utilities	54,337	530	68,821	88,117	88,117	0
511002	Telephone	4,241	4,620	7,186	5,929	5,929	0
511003	Postage & Mailing	258	0	1,068	1,053	1,053	0
511004	Printing	487	0	0	152	152	0
511005	Office Supplies	64	22	8,987	2,623	2,623	0
511007	Office Equip & Maintenance	1,171	0	17,234	687	687	0
511008	Electronic, Tech & Other Equip	56	10,216	33,300	6,233	6,233	0
511009	Software Subscriptions	0	3,720	11,116	47,781	47,781	0
511011	Certs,Memberships&Subscription	13,767	6,920	49,316	47,165	47,165	0
511012	Professional Services	92,109	17,881	29,108	43,547	43,547	0
511013	Operating Mats, Svcs&Supplies	77,214	47,467	54,549	53,595	53,595	0
511014	Equipment Ops & Maintenance	15,828	8,132	51,529	23,140	23,140	0
511016	Vehicle Supplies & Maintenance	6,130	0	4,989	9,293	9,293	0
511017	Safety Supplies	25,256	1,577	73,605	97,432	97,432	0
511018	Small Tools & Equipment	476	1,475	5,322	5,277	5,277	0
511020	Training Expense	2,544	0	10,311	15,136	15,136	0
511021	Travel and Meetings	1,395	2,398	10,440	7,855	7,855	0
511041	Chemicals	469	443	231	250	250	0
511301	Non-operating Mats & Supplies	22,285	13,773	27,205	31,396	31,396	0
547001	Dept Share of Insurance	30,895	41,205	48,984	54,824	51,145	0
547004	Vehicle Operations	7,170	8,489	6,322	9,289	8,799	0
547009	Support Services	45,581	44,449	55,702	83,457	82,853	0
	Supplies and Services	401,733	213,317	575,325	634,231	629,458	0

Fund Nos. 2001/2030 - Measure "C" Fire
 Division No. 3000

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2023-24	Actual 2024-25	Final Budget 2025-26	Dept. Head Request 2026-27	City Mgr. Recom. 2026-27	Council Approval 2026-27
520500	Adm Exp-City Council	7,360	7,267	7,498	7,962	8,084	0
521000	Adm Exp-City Manager	18,951	19,765	22,530	20,571	20,571	0
521010	Adm Exp-City Clerk	8,512	8,579	9,245	11,862	10,710	0
521500	Adm Exp-City Attorney	7,958	4,488	11,752	14,256	15,683	0
522000	Adm Exp-Finance	55,131	60,123	63,602	58,752	58,992	0
522050	Adm Exp-Purchasing	6,022	6,433	7,590	7,612	7,656	0
523000	Adm Exp-Fire Admin	327,911	337,865	313,055	367,545	366,497	0
	Administrative	431,845	444,520	435,272	488,560	488,193	0
590002	Operating Equip Capital Assets	28,606	18,457	0	0	0	0
590003	Software Capital Assets	225,617	235,461	0	0	0	0
590004	Software Capital Assets	1,105	11,510	22,319	0	0	0
590005	Vehicles	0	1,652,364	0	0	0	0
591005	CIP Vehicles	0	0	200,000	0	0	0
	Acquisitions	255,328	1,917,792	222,319	0	0	0
630306	Software Interest Expense	220	0	0	0	0	0
630307	Software Principal Expense	9,323	0	0	0	0	0
	Debt Service	9,543	0	0	0	0	0
591002	CIP Improvement	0	6,634	235,000	213,966	213,966	0
	Capital Outlay	0	6,634	235,000	213,966	213,966	0
627007	Op Trsf-Facilities Maintenance	538	557	577	597	597	0
627008	Op Trsf-Support Services	21,967	13,424	4,882	0	0	0
627009	Op Trsf-PC Maintenance & Repair	6,168	0	0	0	0	0
	Other	28,673	13,981	5,459	597	597	0
	Measure "C" Fire	3,267,559	4,966,058	4,192,821	4,048,394	4,007,149	0

**MEASURE "C" FUND-PUBLIC SAFETY, POLICE
FUND NOs. 2001 & 2030
DIVISION NO. 3510**

PROGRAM

Measure "C" Fund accounts for one-half cent new transactions and use taxes effective July 1, 2024. The Measure was approved by area voters. Division 3510 is used for the Police Department related expenditures from the revenues. Related expenditures consist of salary, benefits, equipment and supplies to support police officers, sergeants, lieutenants, and clerks.

Measure "C" Police

PERSONNEL	Number of Positions			
	Funded in Budget 2025-26	Dept. Head Request 2026-27	City Mgr. Recom 2026-27	Council Approval 2026-27
Police Lieutenant	2.00	2.00	2.00	
Police Sergeant	2.00	2.00	2.00	
Senior/Police Officer/Trnee	16.49	16.49	16.49	
Lead Dispatcher	1.00	1.00	1.00	
Dispatcher I/II	1.00	1.00	1.00	
Police Records Clerk I/II	1.00	1.00	1.00	
	23.49	23.49	23.49	0.00

Measure "C" Police

	Actual	Actual	Final	Dept. Head	City Mgr.	Council
EXPENSES	2023-24	2024-25	Budget	Request	Recom.	Approval
			2025-26	2026-27	2026-27	2026-27
Personnel Services	3,109,551	3,605,142	5,155,286	5,656,337	5,459,523	0
Supplies and Services	503,153	546,023	513,285	1,036,629	1,091,727	0
Debt Service	0	44	0	0	0	0
Acquisitions	689,667	1,514,766	390,614	80,970	80,970	0
Other	34,907	360,607	7,757	0	0	0
TOTAL	4,337,278	6,026,582	6,066,942	6,773,936	6,632,220	0

	Actual	Actual	Final	City Mgr.
FINANCING SOURCES	2023-24	2024-25	Budget	Recom.
			2025-26	2026-27
BJA-Bulletproof Vest Grnt	13,314	15,154	15,000	0
General Sales and Use	4,196,318	5,904,393	5,540,020	6,632,220
Sale of Equipment	3,715	0	0	0
Cost Recovery	0	1,001	0	0
Admin Reimb-CFD Public Safety	123,931	106,035	89,898	0
Other Revenues	0	-1	422,024	0
TOTAL	4,337,278	6,026,582	6,066,942	6,632,220

Fund Nos. 2001/2030 - Measure "C" Police
Division No. 3510

ACCT. NO.	ACCOUNT DESCRIPTION	Actual	Actual	Final	Dept. Head	City Mgr.	Council
		2023-24	2024-25	Budget 2025-26	Request 2026-27	Recom. 2026-27	Approval 2026-27
501001	Regular Salaries	1,349,861	1,658,614	2,519,894	2,643,792	2,643,792	0
501002	Extra Help	57,430	52,427	97,144	114,145	98,876	0
501003	Regular Overtime	281,570	313,037	331,000	344,240	260,000	0
501005	Overtime Court Appearance	10,257	15,168	14,000	19,448	19,448	0
501101	Bilingual Pay Program	0	572	600	1,769	2,525	0
501103	Crime Scene Resp Team Pay	1,819	183	0	0	0	0
501104	DART Pay	79	0	0	0	0	0
501105	Defensive Tactics Instructor	1,347	265	0	0	0	0
501106	Dispatcher Training Pay	0	0	0	2,011	2,011	0
501107	Education Incentive Pay	11,134	19,290	18,120	19,176	19,176	0
501108	Field Training Officer Pay	9,883	23,687	22,120	21,617	21,617	0
501113	Stand By Pay	59,509	54,669	67,000	69,680	69,680	0
501114	Swat/Bomb/HzdMtls Pay	3,062	472	0	0	0	0
501115	Hostage Negotiator Pay	864	0	0	0	0	0
501116	ARCON Pay	1,986	292	0	0	0	0
501118	Dispatcher Tactical Pay	0	0	0	1,609	1,609	0
501119	Senior Sgt Differential	6,587	0	0	0	0	0
501121	Longevity Pay	0	26,335	26,323	31,671	31,671	0
501124	POST Pay	0	16,462	20,868	30,437	30,437	0
502001	Holiday Pay	50,269	51,521	75,849	79,768	79,768	0
502002	Unused Sick Leave	5,663	3,670	8,160	8,487	8,487	0
502003	Earned Benefit	75,793	13,261	15,000	31,839	31,839	0
502004	Cash Back-Biweekly Allow	125	372	0	0	0	0
503001	Clothing Allowance	14,021	10,965	21,124	21,125	21,125	0
504001	Social Security-OASDI	110,768	124,161	189,744	200,130	194,955	0
504002	Social Security-Medicare	27,289	29,994	45,787	48,489	47,057	0
504003	PTS Plan FICA Alternative	747	678	1,263	1,484	1,285	0
505001	Retirement PERS Classic	102,435	86,419	89,728	90,198	90,198	0
505003	Retirement PERS New PEPR	169,805	246,414	388,221	385,684	385,739	0
505005	Retirement Unfunded Acc Liab Misc	8,761	7,850	8,909	37,738	38,020	0
505006	Retirement Unfunded Acc Liab Safety	395,451	427,516	490,247	629,735	629,467	0
506001	State Unemployment	0	14,070	8,848	7,273	0	0
506101	Core Allowance	262,259	278,523	461,963	557,658	537,849	0
506102	Workers Compensation	64,065	101,334	206,314	228,265	164,023	0
506110	Post Employment Benefits	26,712	26,921	27,060	28,869	28,869	0
	Personnel Services	3,109,551	3,605,142	5,155,286	5,656,337	5,459,523	0
511009	Software Subscriptions	18,096	858	0	321,652	321,652	0
511010	Rents & Leases	0	4,200	10,599	45,088	4,548	0
511011	Certs,Memberships&Subscription	9,155	92,955	12,537	12,537	12,537	0
511012	Professional Services	1,608	46,095	0	0	0	0
511013	Operating Mats, Svcs&Supplies	134,703	30,309	90,900	129,700	234,700	0
511016	Vehicle Supplies & Maintenance	6,979	6,608	0	0	0	0
511017	Safety Supplies	668	49	0	0	0	0
511020	Training Expense	0	6,786	0	0	0	0
511029	Contingency Reserve	0	0	15,000	0	0	0
511301	Non-operating Mats & Supplies	307	549	0	0	0	0
547001	Dept Share of Insurance	55,328	69,691	83,343	113,925	106,276	0
547004	Vehicle Operations	8,299	11,495	11,880	3,611	3,421	0
547009	Support Services	111,095	114,795	102,813	142,433	141,810	0
	Supplies and Services	346,238	384,390	327,072	768,946	824,944	0
520500	Adm Exp-City Council	11,111	11,012	11,424	17,088	17,222	0

**Fund Nos. 2001/2030 - Measure "C" Police
Division No. 3510**

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2023-24	Actual 2024-25	Final Budget 2025-26	Dept. Head Request 2026-27	City Mgr. Recom. 2026-27	Council Approval 2026-27
521000	Adm Exp-City Manager	28,612	29,953	34,327	44,149	43,826	0
521010	Adm Exp-City Clerk	12,851	13,001	14,086	25,458	22,817	0
521500	Adm Exp-City Attorney	12,014	6,802	17,905	30,596	33,413	0
522000	Adm Exp-Finance	83,235	91,115	96,906	126,091	125,682	0
522050	Adm Exp-Purchasing	9,092	9,750	11,565	16,336	16,312	0
523500	Adm Exp-Police Admin	0	0	0	7,965	7,511	0
	Administrative	156,915	161,633	186,213	267,683	266,783	0
590002	Operating Equip Capital Assets	500,734	242,072	81,570	80,970	80,970	0
590004	Software Capital Assets	0	364,681	309,044	0	0	0
590005	Vehicles	180,420	882,473	0	0	0	0
590008	Leased Capital Assets	8,513	25,540	0	0	0	0
	Acquisitions	689,667	1,514,766	390,614	80,970	80,970	0
630306	Software Interest Expense	2,443	44	0	0	0	0
630307	Software Principal Expense	-2,443	0	0	0	0	0
	Debt Service	0	44	0	0	0	0
627002	Op Trsf-Workers Compensation	0	339,275	0	0	0	0
627008	Trsf-Support Services	34,907	21,332	7,757	0	0	0
	Other	34,907	360,607	7,757	0	0	0
	Measure "C" Police	4,337,278	6,026,582	6,066,942	6,773,936	6,632,220	0

MEASURE "C" FUND-PUBLIC WORKS
FUND NO. 2001/2031
ACCOUNT NO. 6015

PROGRAM

Measure "C" Fund accounts for one-half cent new transactions and use taxes effective April 1, 2006. The Measure was approved by area voters. Account 2001-6015 is used for the public works related expenditures from the collected tax revenues.

Measure "C" Public Works

EXPENSES	Actual 2023-24	Actual 2024-25	Final Budget 2025-26	Dept. Head Request 2026-27	City Mgr. Recom. 2026-27	Council Approved 2026-27
Supplies and Services	2,198	2,328	32,102	7,625	3,765	0
Acquisitions	210,000	0	300,000	0	0	0
Capital Outlay	93,691	498,443	1,577,386	1,456,422	1,456,422	0
Other	197,221	145,036	145,013	145,000	675,000	0
TOTAL	503,110	645,807	2,054,501	1,609,047	2,135,187	0

FINANCING SOURCES	Actual 2023-24	Actual 2024-25	Final Budget 2025-26	City Mgr. Recom. 2026-27
General Sales and Use	1,675,956	451,106	457,000	465,900
Investment Earnings	140,987	232,751	215,910	165,920
Other Revenues	-1,313,833	-38,050	1,381,591	1,503,367
TOTAL	503,110	645,807	2,054,501	2,135,187

Fund Nos. 2001/2031 - Measure "C" Public Works
 Division No. 6015

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2023-24	Actual 2024-25	Final Budget 2025-26	Dept. Head Request 2026-27	City Mgr. Recom. 2026-27	Council Approved 2026-27
547009	Support Services	3	3	25,978	463	11	0
	Supplies and Services	3	3	25,978	463	11	0
520500	Adm Exp-City Council	155	158	376	471	249	0
521000	Adm Exp-City Manager	400	431	1,129	1,217	635	0
521010	Adm Exp-City Clerk	180	187	463	702	330	0
521500	Adm Exp-City Attorney	168	98	589	844	484	0
522000	Adm Exp-Finance	1,165	1,311	3,187	3,477	1,820	0
522050	Adm Exp-Purchasing	127	140	380	451	236	0
	Administrative	2,195	2,325	6,124	7,162	3,754	0
590002	Operating Equip Capital Assets	0	0	300,000	0		0
591004	CIP Machinery & Equip	210,000	0	0	0	0	0
	Acquisitions	210,000	0	300,000	0	0	0
591003	CIP Infrastructure	0	479,789	837,944	736,480	736,480	0
591006	CIP Improvements-Land	868	295	535,000	535,000	535,000	0
591101	Construction in Progress	92,823	18,359	204,442	184,942	184,942	0
	Capital Outlay	93,691	498,443	1,577,386	1,456,422	1,456,422	0
623001	Op Trsf-Street & Light Maint	197,162	145,000	145,000	145,000	145,000	0
627006	Op Trsf-Fleet Replacement	0	0	0	0	530,000	
627008	Op Trsf-Support Services	59	36	13	0	0	0
	Other	197,221	145,036	145,013	145,000	675,000	0
	Measure "C" Public Works	503,110	645,807	2,054,501	1,609,047	2,135,187	0