

# MEASURE "C" FUND SUMMARY - FUND 2001

## RECEIPTS

### Revenue:

Return on Use of Money/Property	\$	136,050
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## CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

136,050

## EXPENDITURES

### Recommended Appropriations:

Materials, Supplies, and Services

\$ 3

Acquisitions

1,435,069

1,435,072

Administrative Reimbursement

2,325

Transfer Out

Street Maintenance/Lights

145,000

Support Services

34,792

179,792

## TOTAL APPROPRIATIONS AND TRANSFERS

1,617,189

## CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(1,481,139)

Estimated Balance - July 1, 2024

9,989,209

## AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

8,508,070

Capital Projects - New

235,000

Carryover

2,758,192

2,993,192

## RECOMMENDED ENDING BALANCE - June 30, 2025

\$ 5,514,878

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	\$	8,645,000	
From Other Agencies		<u>25,000</u>	\$ 8,670,000

Reimbursements:

Administrative Reimbursement			<u>106,035</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 8,776,035

EXPENDITURES

Recommended Appropriations:

Salaries	5,984,138	
Materials, Supplies, and Services	796,098	
Acquisitions	<u>12,627</u>	6,792,863

Administrative Reimbursement 606,153

Transfer Out  
Facilities 557

TOTAL APPROPRIATIONS AND TRANSFERS 7,399,573

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS 1,376,462

Estimated Balance - July 1, 2024 0

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS 1,376,462

RECOMMENDED ENDING BALANCE - June 30, 2025 \$ 1,376,462

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

\$ 455,000

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

455,000

Estimated Balance - July 1, 2024

0

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

455,000

RECOMMENDED ENDING BALANCE - June 30, 2025

\$ 455,000

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**

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***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

	Actual	Actual	Final	Dept. Head	City Mgr.	Council
	2021-22	2022-23	Budget	Request	Recom.	Approval
EXPENSES	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
Personnel Services	2,228,941	2,036,118	2,163,643	2,321,899	2,252,615	0
Supplies and Services	890,725	652,291	897,250	926,432	919,120	0
Acquisitions	0	918,000	100,000	12,627	12,627	0
Capital Improvement	0	0	0	0	235,000	0
Other	17,738	22,486	22,505	13,981	13,981	0
TOTAL	3,137,404	3,628,895	3,183,398	3,274,939	3,433,343	0

	Actual	Actual	Final	City Mgr.
	2021-22	2022-23	Budget	Recom.
FINANCING SOURCES	2021-22	2022-23	2023-24	2024-25
General Sales and Use Tax	0	3,461,469	3,093,538	3,104,980
State OES Reimbursements	140,177	75,092	0	0
Other Revenue	2,997,227	92,334	89,860	328,363
TOTAL	3,137,404	3,628,895	3,183,398	3,433,343

Measure "C" Fire

PERSONNEL	Number of Positions			
	Funded in Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom 2024-25	Council Approval
Classification				
Fire Captain I/II	3.80	3.80	3.80	
Fire Fighter/Engineer I/II	6.50	6.50	6.50	
	10.30	10.30	10.30	0.00

2001/2031-3000 - Measure "C" Fire

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
501001	Regular Salaries	955,138	894,192	971,981	994,352	994,352	0
501003	Regular Overtime	11,692	21,005	29,203	9,154	9,154	0
501004	Overtime Station Staffing	281,095	264,122	262,989	340,384	300,000	0
501006	OES Contingency	111,563	47,975	0	0	0	0
501100	Acting Pay	486	1,472	841	979	979	0
501107	Education Incentive Pay	27,693	24,839	28,679	28,679	28,679	0
501114	Swat/Bomb/HzdMtls Pay	2,157	2,160	2,160	2,160	2,160	0
502001	Holiday Pay	56,676	50,209	56,083	57,373	57,373	0
502002	Unused Sick Leave	541	737	1,067	7,018	7,018	0
502003	Earned Benefit	6,176	870	9,362	6,239	6,239	0
503001	Clothing Allowance	14,603	11,804	10,814	10,814	10,814	0
504001	Social Security-OASDI	84,915	77,081	81,161	86,036	83,532	0
504002	Social Security-Medicare	20,164	18,088	18,981	20,121	19,536	0
505001	Retirement PERS Classic	121,956	126,207	165,420	125,808	125,808	0
505003	Retirement PERS New PEPR	66,968	45,915	40,209	79,838	79,838	0
505006	Retrmnt Unfunded Acc Liab Sfty	236,094	241,634	242,737	264,938	268,599	0
506101	Core Allowance	190,304	176,762	207,714	239,297	219,437	0
506102	Workers Compensation	40,720	31,045	34,242	41,952	32,340	0
506110	Post Employment Benefits	0	0	0	6,757	6,757	0
	Personnel	2,228,941	2,036,118	2,163,643	2,321,899	2,252,615	0
511001	Utilities	7085.55	38,551	45,175	75,826	75,826	0
511002	Telephone	4209.78	4,966	4,252	5,537	5,537	0
511003	Postage & Mailing	127.67	0	573	585	585	0
511004	Printing	84.27	0	603	536	536	0
511005	Office Supplies	3698.98	0	3,856	3,856	3,856	0
511007	Office Equip & Maintenance	2330.92	382	2,299	2,158	2,158	0
511008	Electronic, Tech & Other Equip	0	313	0	7,675	7,675	0
511009	Software	0	0	0	2,646	2,646	0
511011	Certs,Memberships&Subscription	27834.88	10,404	30,909	15,967	15,967	0
511012	Professional Services	22319.62	2,006	100,236	26,885	26,885	0
511013	Operating Mats, Svcs&Supplies	5162.74	26,571	119,217	50,371	50,371	0
511014	Equipment Ops & Maintenance	27807.91	8,339	37,454	54,888	54,888	0
511016	Vehicle Supplies & Maintenance	0	0	0	8,924	8,924	0
511017	Safety Supplies	20343.39	15,590	24,889	100,912	100,912	0
511018	Small Tools & Equipment	0	407	0	1,435	1,435	0
511020	Training Expense	497.5	1,041	6,200	6,324	6,324	0
511021	Travel and Meetings	1483.34	3,903	3,762	3,837	3,837	0
511041	Chemicals	0	0	0	367	367	0
511301	Non-operating Mats & Supplies	2478.74	2,675	2,334	11,728	11,728	0
547001	Dept Share of Insurance	25128	28,512	30,895	41,205	41,205	0
547004	Vehicle Operations	154452	16,488	7,170	8,489	8,489	0
547005	Vehicle Replacement Fee	105520	0	0	0	0	0
547007	Computer Replacement Chrg	0	21,793	0	0	0	0
547009	Support Services	47920	50,938	45,581	48,908	44,449	0
630306	Software Interest Expense	0	286	0	0	0	0
630307	Software Principal Expense	0	8,803	0	0	0	0
	Supplies and Services	458,487	241,968	465,405	479,059	474,600	0

2001/2031-3000 - Measure "C" Fire

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
520500	Adm Exp-City Council	5,890	5,874	7,360	7,230	7,267	0
521000	Adm Exp-City Manager	18,430	17,563	18,951	20,030	19,765	0
521010	Adm Exp-City Clerk	7,651	8,000	8,512	10,106	8,579	0
521500	Adm Exp-City Attorney	5,579	10,464	7,958	9,771	4,488	0
522000	Adm Exp-Finance	58,349	50,674	55,131	60,554	60,123	0
522050	Adm Exp-Purchasing	5,913	5,381	6,022	6,541	6,433	0
523000	Adm Exp-Fire Admin	330,426	312,367	327,911	333,141	337,865	0
	Administrative	432,238	410,323	431,845	447,373	444,520	0
590002	Operating Equip Capital Assets	0	918,000	100,000	0	0	0
590004	Software Capital Assets	0	0	0	12,627	12,627	0
	Machinery and Equipment	0	918,000	100,000	12,627	12,627	0
591002	CIP Improvement	0	0	0	0	235,000	0
	Capital Outlay	0	0	0	0	235,000	0
627007	Op Trsf-Facilities Maintenance	653	519	538	557	557	0
627008	Op Trsf-Support Services	17,085	21,967	21,967	13,424	13,424	0
	Other	17,738	22,486	22,505	13,981	13,981	0
	Measure "C" Fire	3,137,404	3,628,895	3,183,397	3,274,939	3,433,343	0



## **POLICE**

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

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#### ***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

	Actual	Actual	Final	Dept. Head	City Mgr.	Council
	2021-22	2022-23	Budget	Request	Recom.	Approval
EXPENSES	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
Personnel Services	3,641,410	3,188,712	3,617,832	3,764,267	3,731,523	0
Supplies and Services	477,490	565,491	443,832	507,664	483,131	0
Debt Service	0	118,808	0	0	0	0
Acquisitions	2,315	139,204	251,805	212,569	1,435,069	0
Other	27,150	34,907	34,907	21,332	21,332	0
TOTAL	4,148,365	4,047,122	4,348,376	4,505,832	5,671,055	0

	Actual	Actual	Final	City Mgr.
	2021-22	2022-23	Budget	Recom.
FINANCING SOURCES	2021-22	2022-23	2023-24	2024-25
BJA-Bulletproof Vest Grnt	17,883	8,749	50,000	25,000
General Sales and Use	0	0	0	5,540,020
Other Federal Grants	5,743	1,194	0	0
Unclassified	0	74	0	0
Cost Recovery	18,165	0	0	0
Admin Reimb-CFD Public Safety	92,145	79,459	123,931	106,035
Other Revenue	4,014,429	3,957,646	4,174,445	0
TOTAL	4,148,365	4,047,122	4,348,376	5,671,055

## Measure "C" Police

PERSONNEL		Number of Positions		
	Funded in	Dept. Head	City Mgr.	
	Budget	Request	Recom	Council
Classification	2023-24	2024-25	2024-25	Approval
Police Lieutenant	2.00	2.00	2.00	
Police Sergeant	2.00	2.00	2.00	
Senior/Police Officer/Trnee	12.49	12.49	12.49	
Police Records Clerk I/II	1.00	1.00	1.00	
	17.49	17.49	17.49	0.00

**2001/2030-3510 - Measure "C" Police**

ACCT. NO.	ACCOUNT DESCRIPTION	Actual	Actual	Final	Dept. Head	City Mgr.	Council
		2021-22	2022-23	Budget 2023-24	Request 2024-25	Recom. 2024-25	Approval 2024-25
501001	Regular Salaries	1,631,347	1,517,731	1,679,198	1,652,591	1,652,493	0
501002	Extra Help	59,576	51,467	116,200	86,838	86,838	0
501003	Regular Overtime	276,091	228,726	260,000	265,200	265,200	0
501005	Overtime Court Appearance	10,514	9,008	12,500	12,750	12,750	0
501101	Bilingual Pay Program	393	409	600	0	0	0
501102	Canine Handlers	6,991	0	0	0	0	0
501103	Crime Scene Resp Team Pay	1,572	1,556	1,625	1,625	1,640	0
501104	DART Pay	3,397	196	0	0	0	0
501105	Defensive Tactics Instructor	484	0	0	1,293	1,293	0
501107	Education Incentive Pay	14,352	14,082	16,968	8,736	8,736	0
501108	Field Training Officer Pay	7,449	14,558	16,933	4,316	9,123	0
501112	MMNTF Pay	1,365	0	0	0	0	0
501113	Stand By Pay	33,539	44,264	50,000	67,000	67,000	0
501114	Swat/Bomb/HzdMtls Pay	1,908	1,681	1,751	3,503	4,798	0
501115	Hostage Negotiator Pay	2,195	1,852	1,923	0	0	0
501116	ARCON Pay	1,633	2,242	2,335	2,335	2,335	0
501119	Senior Sgt Differential	8,167	11,258	11,675	11,675	11,675	0
502001	Holiday Pay	63,072	56,605	65,692	65,252	65,247	0
502002	Unused Sick Leave	7,673	7,933	8,000	8,160	8,160	0
502003	Earned Benefit	57,836	36,417	40,000	100,000	75,000	0
502004	Cash Back-Biweekly Allow	0	1,932	1,829	0	0	0
503001	Clothing Allowance	15,125	16,380	17,313	17,313	17,313	0
504001	Social Security-OASDI	119,934	109,080	131,548	133,129	132,165	0
504002	Social Security-Medicare	29,805	26,925	32,450	32,394	32,169	0
504003	PTS Plan FICA Alternative	770	685	1,511	1,129	1,129	0
505001	Retirement PERS Classic	156,178	135,953	165,807	97,672	97,672	0
505002	Retirement PERS Lateral	768	0	0	0	0	0
505003	Retirement PERS New PEPRA	140,496	128,864	172,193	227,335	228,471	0
505005	Retrmnt Unfunded Acc Liab Misc	8,059	8,655	8,761	7,890	7,850	0
505006	Retrmnt Unfunded Acc Liab Sfty	426,717	431,759	395,451	421,716	427,516	0
506001	State Unemployment	11,700	0	0	14,070	14,070	0
506101	Core Allowance	325,350	264,886	319,062	362,977	372,625	0
506102	Workers Compensation	185,118	31,997	59,795	130,447	101,334	0
506110	Post Employment Benefits	31,836	31,610	26,712	26,921	26,921	0
	Personnel Services	3,641,410	3,188,712	3,617,832	3,764,267	3,731,523	0
511009	Software	0	0	0	2,600	2,600	0
511011	Certs,Memberships&Subscription	29,839	-3,739	9,155	12,030	12,030	0
511012	Professional Services	79,695	125,866	4,000	4,080	4,080	0
511013	Operating Mats, Svcs&Supplies	0	3,977	0	25,000	25,000	0
511016	Vehicle Supplies & Maintenance	0	9,711	0	0	0	0
511017	Safety Supplies	0	882	1,040	1,061	1,061	0
511020	Training Expense	-82	0	0	0	0	0
511021	Travel and Meetings	0	0	0	6,786	6,786	0
511029	Contingency Reserve	0	0	50,000	25,000	25,000	0
511301	Non-operating Mats & Supplies	35,220	65,636	48,000	48,960	48,960	0
547001	Dept Share of Insurance	42,299	47,901	55,328	69,691	69,691	0
547004	Vehicle Operations	10,395	7,788	8,299	11,495	11,495	0
547007	Computer Replacement Chrg	5,349	20,437	0	0	0	0
547009	Support Services	117,718	130,504	111,095	128,079	114,795	0
	Supplies and Services	320,433	408,964	286,917	334,782	321,498	0
520500	Adm Exp-City Council	9,086	9,386	11,111	10,942	11,012	0
521000	Adm Exp-City Manager	28,430	28,064	28,612	30,315	29,953	0

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
521010	Adm Exp-City Clerk	11,803	12,783	12,851	15,295	13,001	0
521500	Adm Exp-City Attorney	8,606	16,721	12,014	14,788	6,802	0
522000	Adm Exp-Finance	90,010	80,974	83,235	91,643	91,115	0
522050	Adm Exp-Purchasing	9,122	8,599	9,092	9,899	9,750	0
	Administrative	157,057	156,527	156,915	172,882	161,633	0
590002	Operating Equip Capital Assets	2,315	66,097	251,805	212,569	212,569	0
590005	Vehicles	0	73,106	0	0	1,222,500	0
	Property	2,315	139,204	251,805	212,569	1,435,069	0
630306	Software Interest Expense	0	3,470	0	0	0	0
630307	Software Principal Expense	0	115,338	0	0	0	0
	Debt Service	0	118,808	0	0	0	0
627008	Trsf-Support Services	27,150	34,907	34,907	21,332	21,332	0
	Other	27,150	34,907	34,907	21,332	21,332	0
	Measure "C" Police	4,148,365	4,047,122	4,348,376	4,505,832	5,671,055	0

STREET AND STREETLIGHT MAINTENANCE

**MEASURE “C” FUND-PUBLIC WORKS**  
**FUND NOs. 2001 & 2031**  
**DIVISION NO. 6015**

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***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. Funds 2001 and 2031 are used for the public works related expenditures from the collected tax revenues.

## Measure "C" Public Works

	Actual	Actual	Final	Dept. Head	City Mgr.	Council
	2021-22	2022-23	Budget	Request	Recom.	Approval
EXPENSES	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
Supplies and Services	5,106	1,949	2,198	2,389	2,328	0
Capital Improvements	51,821	402,926	3,008,240	2,758,192	2,758,192	0
Other	125,046	125,059	145,059	145,036	145,036	0
TOTAL	181,973	529,934	3,155,497	2,905,617	2,905,556	0

	Actual	Actual	Final	City Mgr.
	2021-22	2022-23	Budget	Recom.
FINANCING SOURCES	2021-22	2022-23	2023-24	2024-25
General Sales and Use	2,217,569	1,742,754	1,532,017	455,000
Investment Earnings	93,656	92,334	89,860	136,050
Op Trsf-Vehicle Abatement Fund	110	0	0	0
Op Trsf-Amer Rescue Plan Act	3,673	0	0	0
Other Revenue	-2,133,035	-1,305,155	1,533,620	2,314,506
TOTAL	181,973	529,934	3,155,497	2,905,556

2001-6015 & 2031-6015 - Measure "C" Public Works

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
547009	Support Services	7	3	3	3	3	0
	Supplies and Services	7	3	3	3	3	0
520500	Adm Exp-City Council	295	117	155	151	158	0
521000	Adm Exp-City Manager	923	349	400	418	431	0
521010	Adm Exp-City Clerk	383	159	180	211	187	0
521500	Adm Exp-City Attorney	279	208	168	204	98	0
522000	Adm Exp-Finance	2,923	1,006	1,165	1,265	1,311	0
522050	Adm Exp-Purchasing	296	107	127	137	140	0
	Administrative	5,099	1,946	2,195	2,386	2,325	0
591101	Construction in Progress	51,821	402,926	3,008,240	2,758,192	2,758,192	0
	Capital Outlay	51,821	402,926	3,008,240	2,758,192	2,758,192	0
623001	Op Trsf-Street & Light Maint	125,000	125,000	145,000	145,000	145,000	0
627008	Op Trsf-Support Services	46	59	59	36	36	0
	Other	125,046	125,059	145,059	145,036	145,036	0
	Measure "C" Public Works	181,973	529,934	3,155,497	2,905,617	2,905,556	0