

MEASURE "C" FUND SUMMARY - FUND 2001

RECEIPTS

Revenue:

Return on Use of Money/Property		\$	<u>214,840</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

214,840

EXPENDITURES

Recommended Appropriations:

Acquisitions			200,000
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Transfer Out

Street Maintenance/Lights	\$	145,000	
Support Services		<u>12,652</u>	<u>157,652</u>

TOTAL APPROPRIATIONS AND TRANSFERS

357,652

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(142,812)

Estimated Balance - July 1, 2025

4,070,539

AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS

3,927,727

Capital Projects - New

0

Carryover

<u>1,812,386</u>	<u>1,812,386</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 2,115,341

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	\$	8,678,000	
Intergovernmental		<u>15,000</u>	\$ 8,693,000

Reimbursements:

Administrative Reimbursement			<u>89,898</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>8,782,898</u>
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EXPENDITURES

Recommended Appropriations:

Salaries	6,888,123	
Materials, Supplies, and Services	902,397	
Acquisitions	<u>412,933</u>	8,203,453

Administrative Reimbursement		621,485
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Transfer Out		
Facilities		<u>577</u>

TOTAL APPROPRIATIONS AND TRANSFERS		<u>8,825,515</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(42,617)
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Estimated Balance - July 1, 2025		<u>1,090,852</u>
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		1,048,235
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$	<u><u>1,048,235</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	\$	457,000	
Return on Use of Money/Property		<u>1,070</u>	\$ <u>458,070</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>458,070</u>
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	25,978	
Acquisitions	<u>300,000</u>	325,978
Administrative Reimbursement		<u>6,124</u>

TOTAL APPROPRIATIONS AND TRANSFERS	<u>332,102</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	125,968
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Estimated Balance - July 1, 2025	<u>445,666</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$ <u><u>571,634</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 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				
Classification	Number of Positions			
	Funded in Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom 2025-26	Council Approved 2025-26
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

Measure "C" Fire

	Actual	Actual	Final	Dept. Head	City Mgr.	Council
	2022-23	2023-24	Budget	Request	Recom.	Approval
EXPENSES	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
Personnel Services	2,036,117	2,140,437	2,252,615	2,549,200	2,576,306	0
Supplies and Services	643,202	833,578	919,120	927,984	1,010,597	0
Acquisitions	918,000	255,328	12,627	22,319	222,319	0
Debt Service	9,089	9,543	0	0	0	0
Capital Outlay	0	0	235,000	235,000	235,000	0
Other	22,486	28,673	13,981	5,459	5,459	0
TOTAL	3,628,894	3,267,559	3,433,343	3,739,962	4,049,681	0

	Actual	Actual	Final	City Mgr.
	2022-23	2023-24	Budget	Recom.
FINANCING SOURCES	2022-23	2023-24	2024-25	2025-26
General Sales and Use Tax	3,461,469	3,200,375	3,104,980	3,559,425
State OES Reimbursements	75,092	67,151	0	0
Unclassified	0	33	0	0
Other Revenues	92,333	0	328,363	490,256
TOTAL	3,628,894	3,267,559	3,433,343	4,049,681

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

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approval 2025-26
501001	Regular Salaries	894,192	937,461	994,352	1,054,286	1,054,286	0
501002	Extra Help	0	0	0	0	32,828	0
501003	Regular Overtime	21,005	14,245	9,154	7,876	7,876	0
501004	Overtime Station Staffing	264,122	268,814	300,000	293,874	293,874	0
501006	OES Contingency	47,975	43,268	0	0	0	0
501100	Acting Pay	1,472	886	979	27,156	27,156	0
501107	Education Incentive Pay	24,839	26,431	28,679	40,368	40,368	0
501114	Swat/Bomb/HzdMtls Pay	2,160	2,174	2,160	2,968	2,968	0
501121	Longevity Pay	0	0	0	35,489	35,489	0
501122	Emergency Medical Tech Pay	0	0	0	31,629	31,629	0
501123	Apparatus Operator Pay	0	0	0	11,131	11,131	0
502001	Holiday Pay	50,209	54,047	57,373	84,342	84,342	0
502002	Unused Sick Leave	737	2,242	7,018	6,383	6,383	0
502003	Earned Benefit	870	9,247	6,239	11,521	11,521	0
503001	Clothing Allowance	11,804	10,319	10,814	0	0	0
504001	Social Security-OASDI	77,081	80,093	83,532	95,433	95,433	0
504002	Social Security-Medicare	18,088	18,761	19,536	22,319	22,796	0
504003	PTS Plan FICA Alternative	0	0	0	0	427	0
505001	Retirement PERS Classic	126,207	145,664	125,808	145,880	145,880	0
505003	Retirement PERS New PEPR	45,915	57,035	79,838	85,346	85,346	0
505006	Retrmnt Unfunded Acc Liab Sfty	241,634	242,737	268,599	269,256	268,855	0
505007	Retirement Health Savings	0	288	0	15,091	16,006	0
506101	Core Allowance	176,762	192,339	219,437	224,981	223,113	0
506102	Workers Compensation	31,045	34,386	32,340	77,067	71,795	0
506110	Post Employment Benefits	0	0	6,757	6,804	6,804	0
	Personnel	2,036,117	2,140,437	2,252,615	2,549,200	2,576,306	0
511001	Utilities	38,551	54,337	75,826	68,821	68,821	0
511002	Telephone	4,966	4,241	5,537	7,186	7,186	0
511003	Postage & Mailing	0	258	585	1,068	1,068	0
511004	Printing	0	487	536	0	0	0
511005	Office Supplies	0	64	3,856	2,227	8,987	0
511007	Office Equip & Maintenance	382	1,171	2,158	4,270	17,234	0
511008	Electronic, Tech & Other Equip	313	56	7,675	8,251	33,300	0
511009	Software	0	0	2,646	2,754	11,116	0
511011	Certs,Memberships&Subscription	10,404	13,767	15,967	49,316	49,316	0
511012	Professional Services	2,006	92,109	26,885	29,108	29,108	0
511013	Operating Mats, Svcs&Supplies	26,571	77,214	50,371	54,549	54,549	0
511014	Equipment Ops & Maintenance	8,339	15,828	54,888	51,529	51,529	0
511016	Vehicle Supplies & Maintenance	0	6,130	8,924	4,989	4,989	0
511017	Safety Supplies	15,590	25,256	100,912	73,605	73,605	0
511018	Small Tools & Equipment	407	476	1,435	5,322	5,322	0
511020	Training Expense	1,041	2,544	6,324	10,311	10,311	0
511021	Travel and Meetings	3,903	1,395	3,837	10,440	10,440	0
511041	Chemicals	0	469	367	231	231	0
511301	Non-operating Mats & Supplies	2,675	22,285	11,728	5,872	27,205	0
547001	Dept Share of Insurance	28,512	30,895	41,205	40,718	48,984	0
547004	Vehicle Operations	16,488	7,170	8,489	6,413	6,322	0
547007	Computer Replacement Chrg	21,793	0	0	0	0	0
547009	Support Services	50,938	45,581	44,449	57,598	55,702	0
	Supplies and Services	232,879	401,733	474,600	494,578	575,325	0

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

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approval 2025-26
520500	Adm Exp-City Council	5,874	7,360	7,267	9,425	7,498	0
521000	Adm Exp-City Manager	17,563	18,951	19,765	20,737	22,530	0
521010	Adm Exp-City Clerk	8,000	8,512	8,579	9,153	9,245	0
521500	Adm Exp-City Attorney	10,464	7,958	4,488	11,646	11,752	0
522000	Adm Exp-Finance	50,674	55,131	60,123	62,366	63,602	0
522050	Adm Exp-Purchasing	5,381	6,022	6,433	8,360	7,590	0
523000	Adm Exp-Fire Admin	312,367	327,911	337,865	311,719	313,055	0
	Administrative	410,323	431,845	444,520	433,406	435,272	0
590002	Operating Equip Capital Assets	918,000	28,606	0	0	0	0
590003	Software Capital Assets	0	225,617	0	0	0	0
590004	Software Capital Assets	0	1,105	12,627	22,319	22,319	0
591005	CIP Vehicles	0	0	0	0	200,000	0
	Acquisitions	918,000	255,328	12,627	22,319	222,319	0
630306	Software Interest Expense	286	220	0	0	0	0
630307	Software Principal Expense	8,803	9,323	0	0	0	0
	Debt Service	9,089	9,543	0	0	0	0
591002	CIP Improvement	0	0	235,000	235,000	235,000	0
	Capital Outlay	0	0	235,000	235,000	235,000	0
627007	Op Trsf-Facilities Maintenance	519	538	557	577	577	0
627008	Op Trsf-Support Services	21,967	21,967	13,424	4,882	4,882	0
627009	Op Trsf-PC Maintenance & Repair	0	6,168	0	0	0	0
	Other	22,486	28,673	13,981	5,459	5,459	0
	Measure "C" Fire	3,628,894	3,267,559	3,433,343	3,739,962	4,049,681	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	Dept. Head	City Mgr.	Council
Classification	Budget	Request	Recom	Approved
	2024-25	2025-26	2025-26	2025-26
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

Measure "C" Police

	Actual	Actual	Final	Dept. Head	City Mgr.	Council
EXPENSES	2022-23	2023-24	Budget	Request	Recom.	Approval
			2024-25	2025-26	2025-26	2025-26
Personnel Services	3,188,711	3,109,551	3,731,523	4,308,082	4,311,817	0
Supplies and Services	565,490	503,153	483,131	427,741	513,285	0
Debt Service	118,808	0	0	0	0	0
Acquisitions	139,204	689,667	1,435,069	390,614	390,614	0
Other	34,907	34,907	21,332	7,757	7,757	0
TOTAL	4,047,120	4,337,278	5,671,055	5,134,194	5,223,473	0

	Actual	Actual	Final	City Mgr.
FINANCING SOURCES	2022-23	2023-24	Budget	Recom.
			2024-25	2025-26
BJA-Bulletproof Vest Grnt	8,749	13,314	25,000	15,000
General Sales and Use	3,957,646	4,196,318	5,540,020	5,118,575
Other Federal Grants	1,194	0	0	0
Unclassified	74	0	0	0
Sale of Equipment	0	3,715	0	0
Cost Recovery	0	0	0	0
Admin Reimb-CFD Public Safety	79,459	123,931	106,035	89,898
Other Revenues	-2	0	0	0
TOTAL	4,047,120	4,337,278	5,671,055	5,223,473

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

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approval 2025-26
501001	Regular Salaries	1,517,731	1,349,861	1,652,493	1,971,950	1,994,235	0
501002	Extra Help	51,467	57,430	86,838	97,144	97,144	0
501003	Regular Overtime	228,726	281,570	265,200	331,000	331,000	0
501005	Overtime Court Appearance	9,008	10,257	12,750	14,000	14,000	0
501101	Bilingual Pay Program	409	0	0	0	600	0
501102	Canine Handlers	0	0	0	0	0	0
501103	Crime Scene Resp Team Pay	1,556	1,819	1,640	0	0	0
501104	DART Pay	196	79	0	0	0	0
501105	Defensive Tactics Instructor	0	1,347	1,293	0	0	0
501107	Education Incentive Pay	14,082	11,134	8,736	18,120	18,120	0
501108	Field Training Officer Pay	14,558	9,883	9,123	22,120	22,120	0
501112	MMNTF Pay	0	0	0	0	0	0
501113	Stand By Pay	44,264	59,509	67,000	67,000	67,000	0
501114	Swat/Bomb/HzdMtls Pay	1,681	3,062	4,798	0	0	0
501115	Hostage Negotiator Pay	1,852	864	0	0	0	0
501116	ARCON Pay	2,242	1,986	2,335	0	0	0
501119	Senior Sgt Differential	11,258	6,587	11,675	0	0	0
501121	Longevity Pay	0	0	0	26,323	26,323	0
501124	POST Pay	0	0	0	14,053	20,868	0
502001	Holiday Pay	56,605	50,269	65,247	55,024	55,439	0
502002	Unused Sick Leave	7,933	5,663	8,160	8,160	8,160	0
502003	Earned Benefit	36,417	75,793	75,000	15,000	15,000	0
502004	Cash Back-Bi weekly Allow	1,932	125	0	0	0	0
503001	Clothing Allowance	16,380	14,021	17,313	15,213	15,213	0
504001	Social Security-OASDI	109,080	110,768	132,165	153,651	155,518	0
504002	Social Security-Medicare	26,925	27,289	32,169	37,344	37,780	0
504003	PTS Plan FICA Alternative	685	747	1,129	1,263	1,263	0
505001	Retirement PERS Classic	135,953	102,435	97,672	89,728	89,728	0
505003	Retirement PERS New PEPR	128,864	169,805	228,471	295,688	300,286	0
505005	Retrmnt Unfunded Acc Liab Misc	8,655	8,761	7,850	8,368	8,909	0
505006	Retrmnt Unfunded Acc Liab Sfty	431,759	395,451	427,516	485,903	490,247	0
506001	State Unemployment	0	0	14,070	9,048	8,848	0
506101	Core Allowance	264,886	262,259	372,625	322,698	300,642	0
506102	Workers Compensation	31,997	64,065	101,334	222,224	206,314	0
506110	Post Employment Benefits	31,610	26,712	26,921	27,060	27,060	0
	Personnel Services	3,188,711	3,109,551	3,731,523	4,308,082	4,311,817	0
511009	Software	0	18,096	2,600	0	0	0
511010	Rents & Leases	0	0	0	10,599	10,599	0
511011	Certs,Memberships&Subscription	-3,739	9,155	12,030	12,537	12,537	0
511012	Professional Services	125,866	1,608	4,080	0	0	0
511013	Operating Mats, Svcs&Supplies	3,977	134,703	25,000	15,000	90,900	0
511016	Vehicle Supplies & Maintenance	9,711	6,979	0	0	0	0
511017	Safety Supplies	882	668	1,061	0	0	0
511020	Training Expense	0	0	0	0	0	0
511021	Travel and Meetings	0	0	6,786	0	0	0
511029	Contingency Reserve	0	0	25,000	15,000	15,000	0
511301	Non-operating Mats & Supplies	65,636	307	48,960	0	0	0
547001	Dept Share of Insurance	47,901	55,328	69,691	69,306	83,343	0
547004	Vehicle Operations	7,788	8,299	11,495	12,052	11,880	0
547007	Computer Replacement Chrg	20,437	0	0	0	0	0
547009	Support Services	130,504	111,095	114,795	106,772	102,813	0

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

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approval 2025-26
	Supplies and Services	408,963	346,238	321,498	241,266	327,072	0
520500	Adm Exp-City Council	9,386	11,111	11,012	14,443	11,424	0
521000	Adm Exp-City Manager	28,064	28,612	29,953	31,777	34,327	0
521010	Adm Exp-City Clerk	12,783	12,851	13,001	14,026	14,086	0
521500	Adm Exp-City Attorney	16,721	12,014	6,802	17,847	17,905	0
522000	Adm Exp-Finance	80,974	83,235	91,115	95,571	96,906	0
522050	Adm Exp-Purchasing	8,599	9,092	9,750	12,811	11,565	0
	Administrative	156,527	156,915	161,633	186,475	186,213	0
590002	Operating Equip Capital Assets	66,097	500,734	212,569	81,570	81,570	0
590004	Software Capital Assets	0	0	0	309,044	309,044	0
590005	Vehicles	73,106	180,420	1,222,500	0	0	0
590008	Leased Capital Assets	0	8,513	0	0	0	0
	Acquisitions	139,203	689,667	1,435,069	390,614	390,614	0
630306	Software Interest Expense	3,470	2,443	0	0	0	0
630307	Software Principal Expense	115,338	-2,443	0	0	0	0
	Debt Service	118,808	0	0	0	0	0
627008	Trsf-Support Services	34,907	34,907	21,332	7,757	7,757	0
	Other	34,907	34,907	21,332	7,757	7,757	0
	Measure "C" Police	4,047,119	4,337,278	5,671,055	5,134,194	5,223,473	0

MEASURE "C" FUND-PUBLIC WORKS
FUND NOS. 2001 & 2031
DIVISION NO. 6015

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
	2022-23	2023-24	Budget	Request	Recom.	Approval
EXPENSES			2024-25	2025-26	2025-26	2025-26
Supplies and Services	1,949	2,198	2,328	29,977	32,102	0
Acquisitions	0	0	0	0	300,000	0
Capital Outlay	402,926	303,691	2,758,192	1,582,886	1,577,386	0
Other	125,059	197,221	145,036	145,013	145,013	0
TOTAL	529,934	503,110	2,905,556	1,757,876	2,054,501	0

	Actual	Actual	Final	City Mgr.
	2022-23	2023-24	Budget	Recom.
FINANCING SOURCES			2024-25	2025-26
General Sales and Use	1,742,754	1,675,956	455,000	457,000
Investment Earnings	92,334	140,987	136,050	215,910
Op Trsf-Vehicle Abatement Fund	0	0	0	0
Op Trsf-Amer Rescue Plan Act	0	0	0	0
Other Revenues	-1,305,154	-1,313,833	2,314,506	1,381,591
TOTAL	529,934	503,110	2,905,556	2,054,501

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

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approval 2025-26
547009	Support Services	3	3	3	27,084	25,978	0
	Supplies and Services	3	3	3	27,084	25,978	0
520500	Adm Exp-City Council	117	155	158	224	376	0
521000	Adm Exp-City Manager	349	400	431	493	1,129	0
521010	Adm Exp-City Clerk	159	180	187	218	463	0
521500	Adm Exp-City Attorney	208	168	98	277	589	0
522000	Adm Exp-Finance	1,006	1,165	1,311	1,482	3,187	0
522050	Adm Exp-Purchasing	107	127	140	199	380	0
	Administrative	1,946	2,195	2,325	2,893	6,124	0
590002	Operating Equip Capital Assets	0	0	0	0	300,000	0
	Acquisitions	0	0	0	0	300,000	0
591003	CIP Infrastructure	0	0	0	837,944	837,944	0
591004	CIP Machinery & Equip	0	210,000	0	0	0	0
591006	CIP Improvements-Land	0	868	0	535,000	535,000	0
591101	Construction in Progress	402,926	92,823	2,758,192	209,942	204,442	0
	Capital Outlay	402,926	303,691	2,758,192	1,582,886	1,577,386	0
623001	Op Trsf-Street & Light Maint	125,000	197,162	145,000	145,000	145,000	0
627008	Op Trsf-Support Services	59	59	36	13	13	0
	Other	125,059	197,221	145,036	145,013	145,013	0
	Measure "C" Public Works	529,934	503,110	2,905,556	1,757,876	2,054,501	0