

MEASURE T

F Y 2 4 / 2 5 A N N U A L R E C E R T I F I C A T I O N & M A I N T E N A N C E O F E F F O R T

- $\frac{1}{4}$ cent Sales Tax for enhanced police and fire services.
- Sales Tax is split – 40% Fire and 60% Police.
- Measure uses a detailed 20 year plan for:
 - Hiring Personnel;
 - Construction of Facilities; and
 - Equipment Purchases.

MEASURE T – ANNUAL REQUIREMENTS

Annual Recertification:

- Measure T is required to be recertified annually by City Council.

Annual Maintenance of Effort (MOE) calculation:

- The MOE is to ensure that the GF monies budgeted for Police and Fire operations does not fall below the previous years' service level. In the event of an economic emergency, the City Council may only alter this provision by a supermajority (4/5th) vote.

General Fund	23/24 Budget	24/25 Budget	Budget Increase/ (Decrease)
Fire Operating Expenditures	\$ 16,487,900	\$ 18,359,500	\$ 1,871,600
Police Operating Expenditures	\$ 40,248,000	\$ 42,252,100	\$ 2,004,100
Total	\$ 56,735,900	\$ 60,611,600	\$ 3,875,700

PLAN ELEMENTS IMPLEMENTED

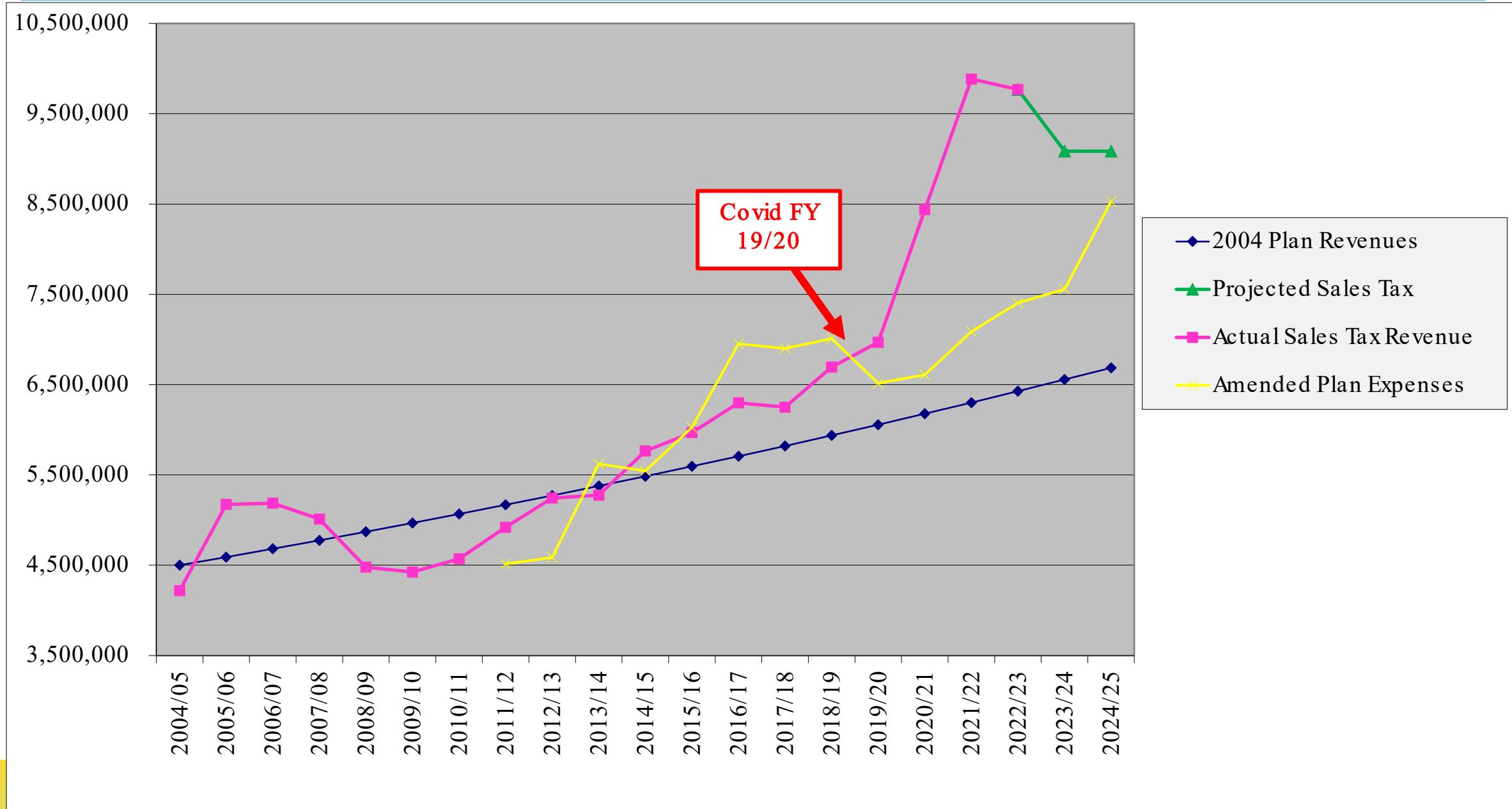
- Built 2 Police precincts
- Hired 23 Police Officers and purchased vehicles
- Hired 13 Fire fighters
- Built Fire Station 53, 55, and Training Facility
- Purchased 1 new Fire engine + 1 new Fire Ladder Truck
- Contributed towards the VECC

CURRENT AMENDED PLAN ELEMENTS

Since June 2011, Council has amended the plan due to revenue shortfalls and higher expenditures.

- Reduced Police Officers allocation by 6 (3 through attrition & 3 transferred to the General Fund). In July 2014, an officer was added back. The current number of officers is 23 reduced from 28.
- Reduced Fire position allocation from 18 to 13. Three positions were never filled and in June 2019, moved the Battalion Chief and Administrative Captain to Measure N bringing the total Fire position allocation to 13.
- Declared a fiscal emergency for fiscal years 09/10, 10/11, 11/12, and 12/13
- Maximum of 1 vacancy is allowed in each fund

MEASURE T SALES TAX REVENUES



POLICE MEASURE T 5 YR FORECAST

Amended Plan (28 to 23, 3 are in GF)

Total 23 officers

	FY22/23 Actuals	FY23/24 Projection	FY24/25 Proposed	FY25/26 Proposed	FY26/27	FY27/28
<u>Revenues</u>						
Sales Tax Revenues	5,861,495	5,451,200	5,451,200	5,505,700	5,560,800	5,672,000
Interest & Grant Reimb	139,377	145,400	101,000	101,000	102,000	103,000
Total Revenues	6,000,872	5,596,600	5,552,200	5,606,700	5,662,800	5,775,000
<u>Expenditures</u>						
Salaries and Benefits	3,327,125	3,413,900	4,074,300	4,239,500	4,366,700	4,497,700
Operating Expenditures	822,211	859,900	892,900	909,900	937,200	965,300
Debt Payment (VECC)	151,107	151,010	151,190	151,060	151,060	151,060
Total Expenditures	4,300,443	4,424,810	5,118,390	5,300,460	5,454,960	5,614,060
Surplus/(Shortfall)	1,700,429	1,171,790	433,810	306,240	207,840	160,940
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Beginning Fund Balance	5,802,537	6,552,279	7,695,019	8,090,189	8,341,809	8,503,299
Operating Surplus/(Deficit)	1,700,429	1,171,790	433,810	306,240	207,840	160,940
Transfer to Vechicle Replacement Fund	(475,000)					
Transfer to Economic Uncertainty Fund	(475,687)	(29,050)	(38,640)	(54,620)	(46,350)	(47,730)
Ending Fund Balance	6,552,279	7,695,019	8,090,189	8,341,809	8,503,299	8,616,509
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Economic Uncertainty Fund Balance	1,467,825	1,496,880	1,535,520	1,590,140	1,636,490	1,684,220

Assumptions: Sales Tax - 24/25 (0%), 25/26 - 26/27 (1%), 27/28 - 29/30 (2%)

Economic Uncertainty Fund calculation change to 30% of operating expenditures starts in 24/25

FIRE MEASURE T 5 YR FORECAST

Amended Plan 19/20 - 13 firefighters - no admin captain or BC

	FY22/23 Actuals	FY23/24 Projection	FY24/25 Proposed	FY25/26 Proposed	FY26/27	FY27/28
Revenues						
Sales Tax Revenues	3,907,664	3,634,100	3,634,100	3,670,400	3,707,100	3,781,200
Interest & Strike Team	199,110	201,300	150,100	150,100	151,600	153,100
Total Revenues	4,106,774	3,835,400	3,784,200	3,820,500	3,858,700	3,934,300
Expenditures						
Salaries and Benefits	2,604,957	2,632,000	2,887,000	3,001,000	3,091,000	3,183,700
Operating Expenditures	493,317	501,500	520,900	529,800	545,700	562,100
Capital	6,517	-	-	-	-	-
Total Expenditures	3,104,791	3,133,500	3,407,900	3,530,800	3,636,700	3,745,800
Surplus/(Shortfall)	1,001,983	701,900	376,300	289,700	222,000	188,500
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Beginning Fund Balance	5,902,328	5,424,311	6,106,836	6,472,541	6,725,371	6,915,601
Operating Surplus/(Deficit)	1,001,983	701,900	376,300	289,700	222,000	188,500
Transfer to Vehicle Replacement Fund	(1,480,000)					
Transfer to Economic Uncertainty Fund	(316,738)	(19,375)	(10,595)	(36,870)	(31,770)	(32,730)
Ending Fund Balance	5,424,311	6,106,836	6,472,541	6,725,371	6,915,601	7,071,371
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Economic Uncertainty Fund Balance	992,400	1,011,775	1,022,370	1,059,240	1,091,010	1,123,740

Assumptions: Sales Tax - 24/25 (0%), 25/26 - 26/27 (1%), 27/28 - 29/30 (2%)

Economic Uncertainty Fund calculation change to 30% of operating expenditures starts in 24/25

ECONOMIC UNCERTAINTY FUND



Current Policy =
25% of budgeted
revenues



Recommended Policy =
30% of operating
expenditures

20 - YEAR PLAN

- FY2024/25 is last year of 20-year plan
- Staff recommends continuing to fund the plan elements outlined in current plan and add staff back, per the original plan, as funding becomes available.
- The plan must be reauthorized every 8 years, next one due in 2029. (last authorization was 2021)



Tonight's Recommended Motion:

Recertify the Measure T expenditure plan for FY2024/25; change the Economic Uncertainty Fund calculation to 30% of operating expenditures; and continue with the amended plan until all staffing levels and projects have been met.