

MEASURE T

FY 23/24 Annual Recertification & Maintenance of Effort



- **¼ 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	22/23 Budget	23/24 Budget	Budget Increase/ (Decrease)
Fire Operating Expenditures	\$ 16,038,300	\$ 16,487,900	\$ 449,600
Police Operating Expenditures	\$ 39,076,600	\$ 40,248,000	\$ 1,171,400
Total	\$ 55,114,900	\$ 56,735,900	\$ 1,621,000

PLAN ELEMENTS IMPLEMENTED

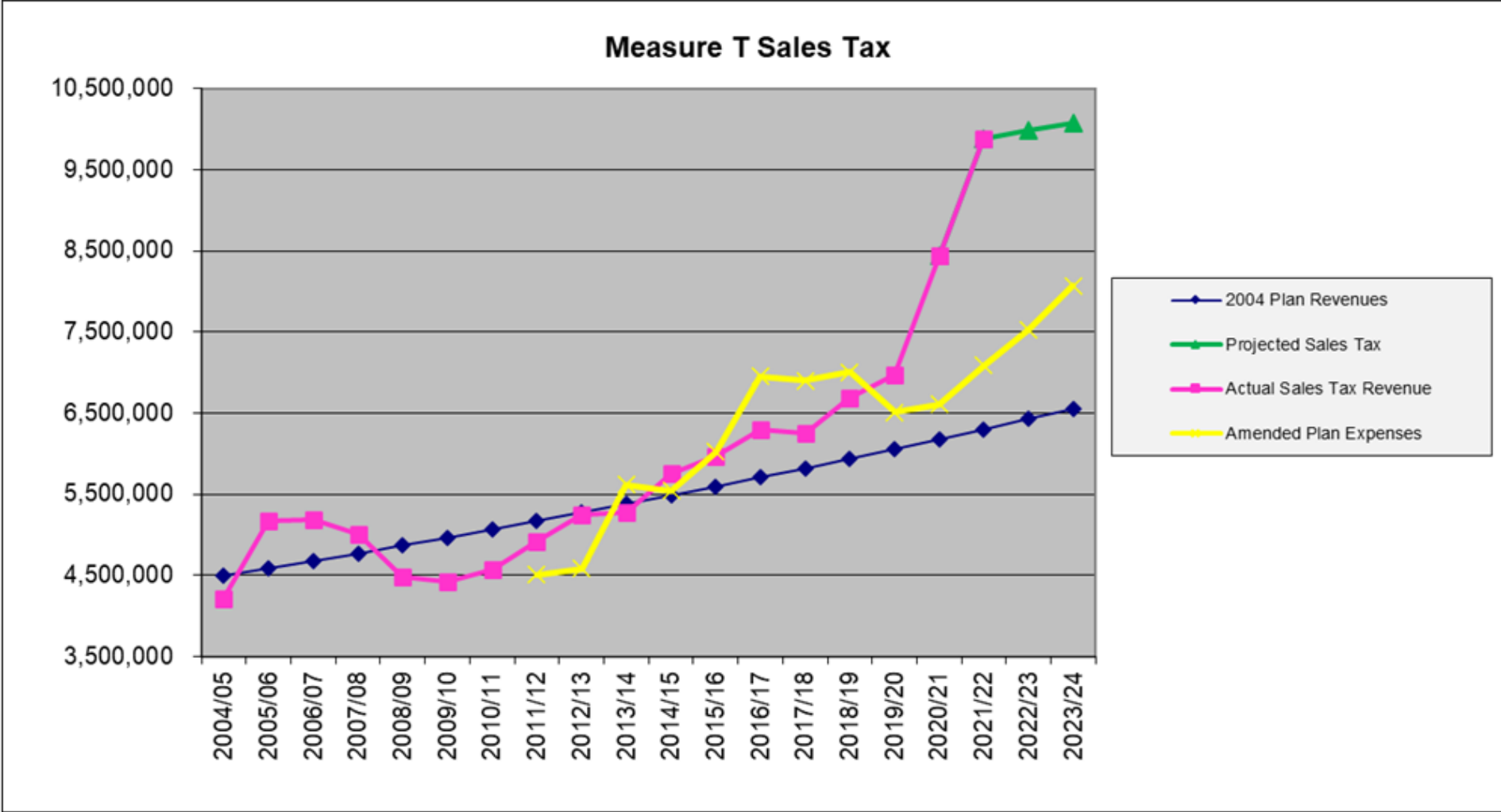
- **Built 2 Police precincts**
- **Hired 23 Police Officers and purchased vehicles**
- **Hired 13 Firefighters**
- **Built Fire Station 53, 55, and Training Facility**
- **Purchased 1 new Fire engine + 1 new Fire Ladder Truck**
- **Contributed towards the VECC**

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

SALES TAX REVENUES



POLICE MEASURE T – 6 YR FORECAST

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

	FY 21/22 Actuals	FY22/23 Projection	FY23/24 Projection	FY24/25	FY25/26	FY26/27	FY27/28
Revenues							
Sales Tax Revenues	5,930,439	5,989,700	6,049,600	6,110,100	6,171,200	6,232,900	6,295,200
Interest & Grant Reimb	(212)	133,700	133,700	135,000	136,400	137,800	139,200
Total Revenues	5,930,227	6,123,400	6,183,300	6,245,100	6,307,600	6,370,700	6,434,400
Expenditures							
Salaries and Benefits	3,273,692	3,466,800	3,948,700	4,106,600	4,270,900	4,441,700	4,619,400
Operating Expenditures	732,374	744,600	752,300	774,900	798,100	822,000	846,700
Debt Payment (VECC)	151,090	150,940	151,010	151,190	151,060	151,060	151,060
Capital	-	-	-	-	-	-	-
Total Expenditures	4,157,156	4,362,340	4,852,010	5,032,690	5,220,060	5,414,760	5,617,160
Surplus/(Shortfall)	1,773,071	1,761,060	1,331,290	1,212,410	1,087,540	955,940	817,240
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Beginning Fund Balance	4,029,624	5,624,745	6,877,531	8,193,841	9,390,801	10,462,721	11,402,881
Operating Surplus/(Deficit)	1,773,071	1,761,060	1,331,290	1,212,410	1,087,540	955,940	817,240
<i>Transfer from/(to Economic Uncertainty Fund)</i>	<i>(177,950)</i>	<i>(508,274)</i>	<i>(14,980)</i>	<i>(15,450)</i>	<i>(15,620)</i>	<i>(15,780)</i>	<i>(15,920)</i>
Ending Fund Balance	5,624,745	6,877,531	8,193,841	9,390,801	10,462,721	11,402,881	12,204,201
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Economic Uncertainty Fund Balance	1,022,576	1,530,850	1,545,830	1,561,280	1,576,900	1,592,680	1,608,600
<i>Required Economic Uncertainty Fund Balance</i>	<i>1,482,560</i>	<i>1,530,850</i>	<i>1,545,830</i>	<i>1,561,280</i>	<i>1,576,900</i>	<i>1,592,680</i>	<i>1,608,600</i>

Assumptions: Sales Tax - 22/23 and thereafter 1%

QUESTIONS

Tonight's Recommended Motion:

- Recertify the Measure T expenditure plan for the new budget year (23/24), including continuing to modify the Measure T plan elements