



## Measure T Citizens' Oversight Committee FY 2024 Annual Report

March 3, 2025

### *Summary & Background*

The Measure T Citizens' Oversight Committee provides stewardship of Measure T sales tax revenue. This Annual Measure T Report covers Fiscal Year (FY) 2024, beginning July 1, 2023 through June 30, 2024.

Measure T is a one-cent sales tax, approved by the voters of the City of Redlands, that became effective April 1, 2021. The stated purpose of the tax was to provide funding for safety services, fire protection, paramedics, 911 emergency response, addressing homelessness, police patrols and crime prevention, maintaining library services, parks, sidewalks, and roads, keeping public areas well-maintained and other general services. The measure included a provision for the formation of a Citizens' Oversight Committee, further described in Chapter 2.72 in the Redlands Municipal Code.

The Oversight Committee was established to serve as an advisory body to the City Council and to periodically review the revenues and expenditures of Measure T monies. The seven-member committee is comprised of five (5) citizen members from each Council district and two (2) members representing the City's employee bargaining units. The committee shall advise the Council regarding the use of Measure T revenue, according to the priorities set forth in each fiscal year adopted budget. This includes an annual written report to the Council that summarizes the committee's proceedings and activities during the most recent review period.

For FY 2024, the City Council made the decision to prioritize the following expenditures in the Adopted Budget.

- Continue funding for public safety staffing, public works staffing and staffing for other critical services
- Restoring vehicle purchases, IT support and equipment purchases for Fire & Police
- Addressing deferred maintenance for various buildings & facilities
- Capital leases for vehicles and equipment for public safety, public works and Recreation & Senior Services
- Support for additional programs for Recreation & Senior Services

- Restoring contract services for the maintenance of parks, streets, and City facilities
- Addition of Capital Projects -
  - Upgrade and Enhance Community and Senior Center facilities
  - Upgrade and Replace various park facilities
  - Specialized Police and Fire Department equipment
  - Emergency Operations Center Remodel
  - Alley, Roadway & Traffic Improvement Projects
  - Sidewalk/ADA Ramp Replacement Projects
  - Capital improvements for the A. K. Smiley Public Library
- Tree Trimming 25% of City Trees
- Funding the annual contribution for Project Homekey Homlessness Solutions grant
- Traffic and parking improvements
- The development of a Parks Master Plan
- Funding for the Safety Hall facility construction principal contractor

During FY 2024, the City received a total of \$20,194,305 in Measure T sales tax. This was roughly \$241,305 higher than the budget estimate provided at mid-biennium (November 2023). Sales tax is one of the City's most economically sensitive revenue sources and also one of its largest. The City typically takes a conservative approach to budgeting revenue, so this overperformance of a little more than 1% indicates a stable local economy. In FY 2023, sales tax exceeded budgeted figures by over 10%. Moving forward, future budgets are more likely to reflect conservative estimates for sales tax revenues as the City remains braced for economic uncertainty.

#### *Committee Proceedings*

The Committee met on June 3, 2024 to receive a presentation on the City Manager's Proposed Budget for fiscal years 2025 and 2026, including a discussion of Measure T priorities and plans to address them. In discussing the overall budget, the committee received information regarding efforts to address homelessness in the community, including major grant awards, hiring of key staff, and the opening of Project Homekey. As well, staff provided a summary of revenue forecasts, noting that economic conditions appear to be moderating from a period of faster than normal growth and that a return to flatter trends in growth, particularly for sales and property tax were likely on the horizon. Next, the overview of the Council's budget priorities as well as enhancements to staffing were reviewed, and a dialog ensued regarding which are in keeping with the intent of Measure T funds. Lastly, the discussion was opened for questions and the committee members each had a chance to request additional information on projects that were or were not included in the City Manager's Proposed Budget for FY 2025 & 2026.

Next, the Committee met on March 3, 2025 and welcomed two (2) new members: Don Young, representing the group of Non-Public Safety bargaining units; and Deputy Police Chief Stephen Crane, representing the group of Public Safety bargaining units. After introducing the new members, staff reviewed the duties and responsibilities of the committee members, according to the Redlands Municipal Code. The main topic for discussion was to review a draft of this document, the Annual Report on Measure T Spending for FY 2024. The Committee was provided an overview of the major areas for spending of Measure T funds, including ongoing costs of additional staffing for public safety and other areas, ongoing costs from service level enhancements, restoration of contractual services, capital improvements, and contributions towards homelessness solutions efforts. The Committee then discussed [...]

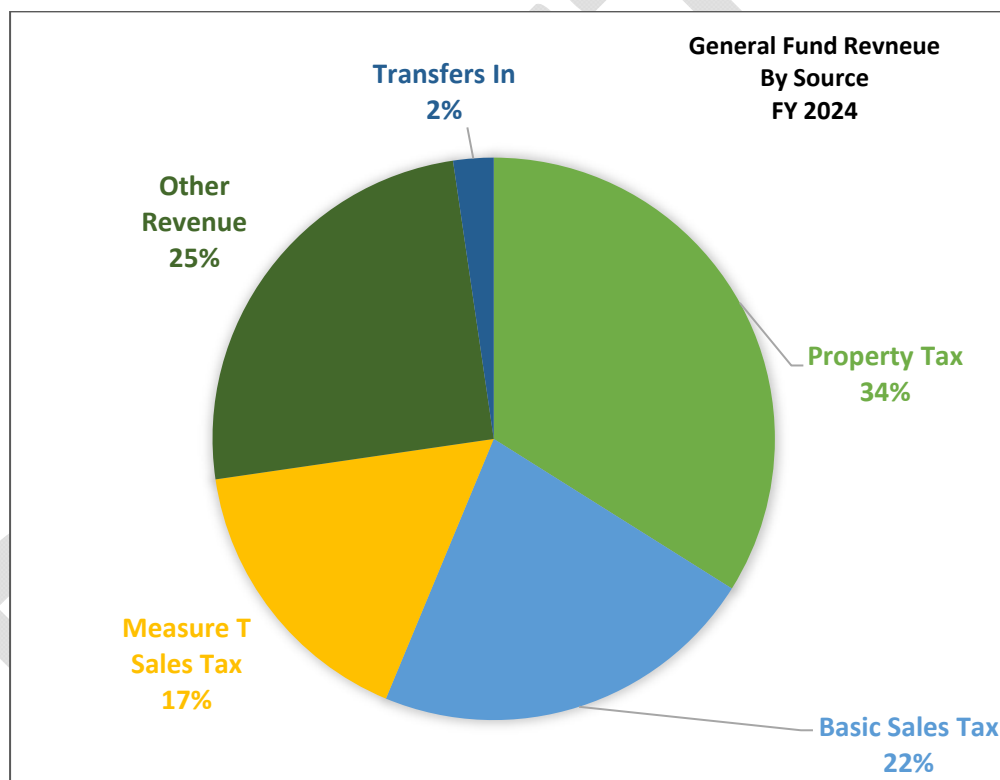
Following this discussion, the election of officers was conducted and committee members were appointed to the positions of Chair, Vicechair and Secretary.

The Committee met again on March XX, 2025, to review the revised draft Annual Report on Measure T Spending for FY 2024. [...]

*Financial Summary Information*

The total General Fund Revenue for fiscal year (FY) 2024 was approximately \$122.9 million. Measure T sales tax revenue represents 17% of these funds, or \$20.2 million. These revenues were collected between July 1, 2023 and June 30, 2024. See Figure 1.

Figure 1.



Below are a few key takeaways related to the collection of Measure T:

- Year-over-year, Measure T sales tax revenue is roughly \$221,600 (1.1%) less than FY 2023
- Taken together, both Basic Sales tax and Measure T sales tax comprise 39% of General Fund revenue, with Property Tax as the next largest category at 34%
- Overall, Measure T revenues have been higher than original budget estimates projected. That trend may reverse as we enter more economically uncertain times.

Figure 2 below describes the spending categories, the original amount budgeted for each, and actual spending before June 30, 2024. The original budgeted amount as well as the actual amount for Measure T Sales Tax revenue is also included at the bottom of the figure. Since actual Measure T revenues exceeded budget, certain

projects were incorporated into the Measure T spending plan as long as they were appropriate in nature given the original Measure T budget goals. The Committee notes that because Measure T revenue is a general sales tax comingled with other General Fund revenue and pooled for General Fund expenditures, it is not possible to trace all specific expenditures back to Measure T revenue.

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Figure 2.

Spending Categories from the FY 2024 Adopted Budget	Adopted Budget FY 2024	Actual FY 2024	Difference
<b>Public Safety</b>			
Police Staffing (previously restored/enhanced)	\$ 2,730,306	\$ 3,934,473	1,204,167
IT infrastructure and services for PD	\$ 425,000	575,000	150,000
Restoration of Fire personnel, including Community Risk Reduction	2,796,909	1,571,025	(1,225,883)
Enhanced custody transport services	200,000	294,535	94,535
Police Vehicles & Outfitting	480,520	827,059	346,539
Fire Light Duty Vehicles	180,000	39,157	(140,843)
Police Radio Replacements	925,000	-	(925,000)
Fire Radio Replacements	825,000	-	(825,000)
PD Specialized Tools, Software	134,095	73,275	(60,820)
Fire Department Specialized Tools	-	42,958	42,958
Renovation of Emergency Operations Center	150,000	117,099	(32,901)
Fire Station Renovations (HVAC, apparatus bay doors, exterior painting)	615,000	106,000	(509,000)
Increase in Paramedics cost	621,977	625,500	3,523
Fire Station 262 Building Standards Remodel	548,000	2,042,477	1,494,477
subtotal	10,631,807	10,248,558	(383,248)
<b>Public Infrastructure</b>			
Tree trimming for 25% of City trees	1,000,000	1,000,000	-
Replace tile in Library Conservatory & Heritage Room	100,000	-	(100,000)
Prime Contractor Services for Safety Hall	2,000,000	257,547	(1,742,453)
Library Boiler Replacement	-	202,340	202,340
Sidewalk, ADA Ramp & Curb construction	500,000	1,361,494	861,494
Alley Improvement / Repaving Project	800,000	839,792	39,792
Traffic Signal and Cabinet Maintenance & Replacement	-	151,911	151,911
Zanja Channel Improvements	-	380,999	380,999
Library - Cash Match for CA State Infrastructure Grant	200,613	36,926	(163,687)
Traffic & Crosswalk Improvements	105,000	175,359	70,359
Restored service contracts (enhanced maintenance)	343,053	833,500	490,447
Capital /vehicle leases - Replacement of 11 trucks, passenger vehicles	196,097	302,022	105,925
subtotal	5,244,763	5,541,890	297,127
<b>Quality of Life</b>			
Library/FCS/Recreation/IT staffing	993,926	2,013,394	1,019,467
Animal Shelter Facility Improvements	-	38,035	38,035
Parks Master Plan	250,000	69,275	(180,725)
Park Infrastructure Improvements	1,226,197	1,463,089	236,892
Recreational & Senior Services vehicle leases	31,000	20,300	(10,700)
Recreational & Senior Center Programs	228,600	157,849	(70,751)
Upgrades/Enhancements to Community & Senior Centers	647,500	28,369	(619,131)
Project Homekey grant match and homeless services	700,000	701,752	1,752
subtotal	4,077,223	4,492,063	414,840
<b>FY 2024 EXPENDITURES TOTAL</b>	<b>19,953,793</b>	<b>20,282,511</b>	<b>328,718</b>
<b>FY 2024 REVENUES TOTAL</b>	<b>19,953,000</b>	<b>20,194,305</b>	<b>241,305</b>
Actual Difference Revenues (Under)/Over Expenditures		(88,206)	

You will note there are several differences between the Adopted Budget and the Actual Amounts for FY 2024. There are several reasons for variances between fiscal years and between planned versus actual expenses.

- Staffing – staffing levels and compensation levels changes from year to year; planned additions for staffing in the Fire Department is contingent on the opening of a new fire station. In the Police Department, overtime levels and hiring of lateral officers cause budgeted amounts to increase.
- Delivery date – the City’s accounting practices specify that if a good is delivered before June 30th of a fiscal year’s end, its expense must be recorded in that same fiscal year. For example, Police and Fire radios (a planned expense of \$1.75 million altogether) was recorded in FY 2023 and reported last year because that is when the equipment was received.
- Construction activities: Large construction projects don’t always follow the same timeline as the City’s annual budget. If a project was approved and budgeted in one fiscal year but didn’t start in earnest until a later year due to bidding, permitting, or other delays, the spending may carry over into the following fiscal year. This makes it look like there is a variance when, in reality, the funds are just being spent later than expected.

Looking over Figure 2 provided on the preceding page (page 5), public safety needs received a total of approximately \$10.3 million in Measure T funds, up from \$8.8 million in the prior year (2023). The Police Department received funding for roughly 30 positions within the department, including 9 sworn positions (officers or higher). In addition to this, 30 new vehicles were received and outfitting, with 16 of these dedicated to replacing aging patrol vehicles. Also, the outfitting and gear needed to commission these new vehicles was also funded through Measure T. The Police Department also received funding for investment in technology to enhance crime prevention and investigations. They include surveillance cameras to improve citywide security, digital forensics tools for extracting and analyzing evidence from mobile devices, software to assist with financial investigations and asset tracking, and updated legal resources to streamline warrant processing. These tools ensure officers have the necessary resources to investigate crimes effectively and protect the community.



Officers with new vehicles



For the Fire Department, the largest upcoming project for which Measure T have been dedicated is the remodel of Fire Station 262 to address updates needed to maintain compliance with building standards for fire station facilities. The groundbreaking ceremony took place in Spring of 2024 and substantial work has been completed as of the close of FY 2024. In addition to this project, there are other efforts underway to upgrade and replace the Fire Department's light duty fleet with new vehicle leases. There have also been several projects involving fire station facility upkeep. Replacement of the heating, ventilation and air conditioning system (HVAC) was completed for Station 264.



Fire Station 262 Groundbreaking



Rendering of Final Design for Station 262

Fire Stations 261 and 263 received a long-overdue facelift with new exterior paint throughout, including stripping and repainting the hose towers.



The City's Emergency Operation Center also received an update with a complete office reconfiguration. The new design provides a cost-effective solution for a more functional workspace, provides the necessary amount of workstations as well as much needed storage throughout the perimeter of the multi-purpose room.

In terms of public infrastructure, there are several areas in which Measure T has been invested: tree trimming, ADA ramp and sidewalk replacement, park playground improvements, increased replacement of traffic signals and



cabinets, proactive servicing of streetlights, replacement of aged and outdated equipment, and public alley repaving.

- 6,431 trees were trimmed, including park and street trees. This is about six times more than the “pre-Measure T” annual average trimming level. Also, 190 dead trees were removed. Lastly, a total of 143 new trees were planted, including 75 new California Palms along Industrial Park Avenue (I-10 East frontage road near the Alabama Street exit).
- Five (5) miles of lifted and broken sidewalk blocks and 47 ADA ramps were removed and replaced throughout the City.
- Contract services for facilities and ground maintenance and repairs were higher than originally budgeted due to a variety of factors, including Redlands Bowl electrical engineering work; enhanced service levels for parks maintenance, landscaping, fence repair, sports field striping; nightly park lock-ups; storm drain improvements; the Cypress Circle lighting upgrade project; engineering work related to guardrail replacements; and other projects related to deferred maintenance.
- Roughly fourteen public alleys were resurfaced and new drainage facilities were installed. The Project also replaced driveways and sidewalks where necessary.



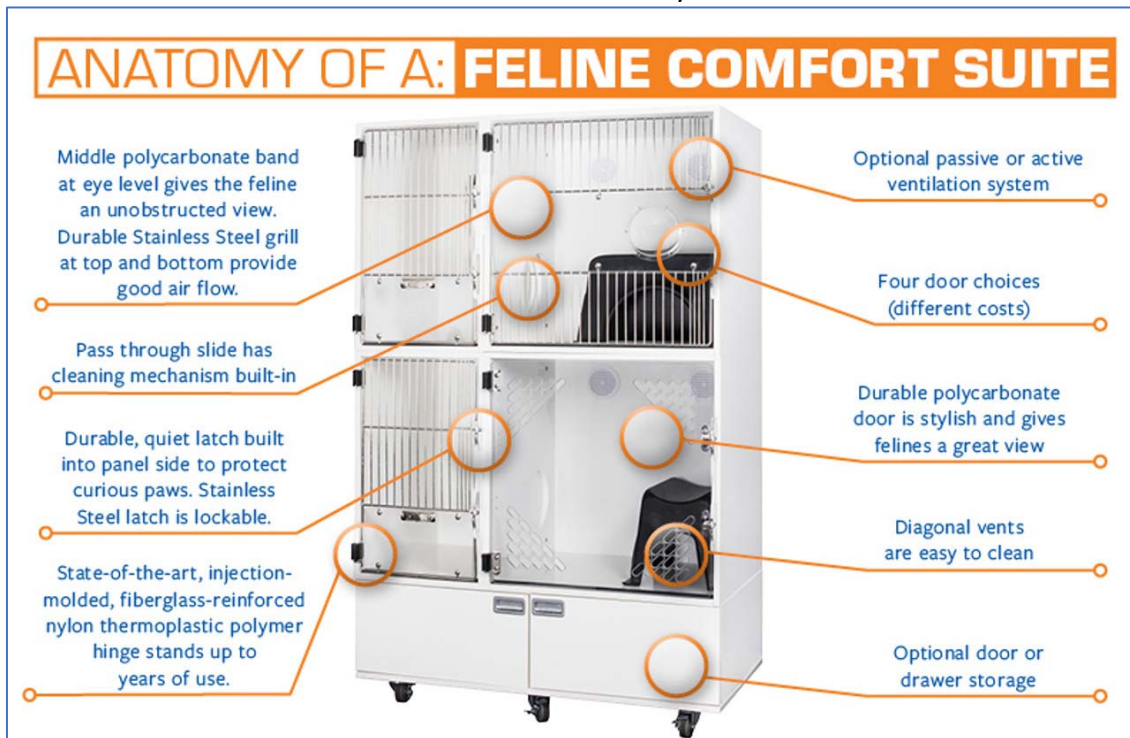
Grading, setting forms, and placing concrete on Raemee Avenue



New ADA Ramp at Lakeside Avenue

Lastly, Measure T enabled investment into enhancing and restoring certain ‘quality of life’ amenities and services for the community. Some examples of this include:

- Animal Shelter improvements –
  - New Shor-Line Feline Comfort Suite kennel assembly



- The Parks Master Plan is intended to provide the City with a roadmap for renovations, improvements, expansion and new development of parks throughout the City for the next 7-10 years. The City currently has approximately 253.4 acres of parkland consisting of 18 established parks that will be incorporated and assessed within the Plan. The development of the Parks Master Plan will be a 12-18 month process, and involve community engagement, asset analysis, needs assessment, priority development, CIP planning, and more.
- Homelessness Solutions Highlights – these programs are funded through grants and receive a subsidy of roughly \$700,000 from the General Fund.
  - Operation of Step Up on Second (the Good Nite Inn facility) with 98 supportive housing units, housing 120 local homeless individuals.
  - Interagency collaboration between County departments, Sheriff’s HOPE team and the Department of Behavioral Health
  - Outreach teams have placed more than 70 persons in hotels and shelter using the United Way Housing Program



- The Library was able to expand literacy programs, including the Summer Library Reading Program (with up to 500 in attendance on certain days)



- Park Infrastructure Improvements –
  - Playground shade sails were replaced at seven City Parks (Sylvan, Crafton, Martinez, Texonia, Jennie Davis, Brookside and Israel Beal).
  - Approximately 3,327 square feet of walkways and sidewalks were removed and replaced at Marinez Park.
  - Redlands Bowl electrical improvements
  - Design and construction drawings for the Texonia Park renovation and rehabilitation project
  - Ford Park Pond restoration (materials and heavy equipment)
  - Addition of sports field lighting for Martinez Park for three (3) additional fields
- Additional improvements to the Joslyn Senior Center include new flooring funded by Measure T, along with a list of various other grant-funded improvements.
- Recreational and downtown programs –
  - Movies in the park expanded to include 2 locations this year
  - Adult sports leagues reintroduced
  - Introductory sports for youth reintroduced
  - Other special events and transportation vouchers continued

### *Conclusions*

The Measure T Citizens' Oversight Committee has reviewed the revenues and expenditures of the Measure T sales tax and confirmed that funds were collected and spent in line with the City's budget plan and the original intent of Measure T. The City's FY 2024 General Fund Adopted Budget supported core services, including public safety.

Measure T remains essential for funding city services and infrastructure projects. The City is also working to grow and diversify its tax base through economic development to improve long-term financial stability. Local revenue from Measure T, combined with economic growth, helps maintain the services and infrastructure that Redlands residents rely on.

The Committee recognizes that Measure T reflects a commitment from Redlands residents and believes the funds are being used as intended. Throughout the review period, City staff have provided transparent and accurate

information. We appreciate taxpayers' support in ensuring a stable source of local funding for essential services and improvements.

The Committee looks forward to continued progress in public safety, infrastructure, and overall quality of life through Measure T funding in future budget cycles.

Sincerely,

Toni Momberger, Chairwoman, District 4

Scott Welsh, Vicechair, District 5

Ruth Cook, Secretary, District 1

Edward Ico, District 2

Ed Millican, District 3

Don Young, Non-Public Safety Bargaining Unit

Stephen Crane, Public Safety Bargaining Unit

MEASURE T CITIZENS' OVERSIGHT COMMITTEE

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