



AGENDA
KINGSBURG PUBLIC SAFETY TAX (MEASURE E) CITIZENS
OVERSIGHT COMMITTEE MEETING

MONDAY, May 19, 2025 at 4:00pm

**Meeting held in the Council Chamber, 1401 Draper Street,
Kingsburg, CA 93631 (559)897-5821**

www.cityofkingsburg-ca.gov

The Council Chamber is accessible to the physically disabled. Requests for additional accommodations for the disabled should be made 48 hours prior to the meeting by contacting the City Clerk at 559-897-6520.

Any document that is a public record and provided to a majority of the Committee regarding an open session item on the agenda will be made available for public inspection at City Hall, in the City Clerk's office, during normal business hours. In addition, such documents may be posted on the City's website.

Unless otherwise required by law to be accepted by the City at or prior to a meeting or hearing, no documents shall be accepted for Committee review unless they are first submitted to the City Clerk by the close of business one day prior to said Committee meeting/hearing at which the Committee will consider the item to which the documents relate.

The meeting will be held in person. Public comment may be made in person or submitted in writing. Members of the public who wish to provide written comments are encouraged to submit their comments to the City Clerk at apalsgaard@cityofkingsburg-ca.gov by the close of business one day prior to the start of the meeting to ensure that the comments will be available to the Committee. Please indicate the agenda item number to which the comment pertains. Written comments that do not specify a particular agenda item will be marked for the general public comment portion of the meeting. A copy of any written comment will be provided to the Committee at the meeting. Please note that written comments received will not be read aloud during the meeting but will be included with the meeting minutes.

Michele Buckner, Chairman

Member Blake Nino
Member John Matic

Member Porfirio Chavez
Member Jerry Avedikian

CALL TO ORDER

APPROVE AGENDA - To better accommodate members of the public or inconvenience in the order of presentation, items on the agenda may not be presented or acted upon in the order listed. Additions to Agenda may be added only pursuant to California Government Code Section 54954.2 (b).

PRESENTATIONS AND INFORMATIONAL REPORTS

None.

PUBLIC COMMENT - Provides an opportunity for members of the public to address the Committee on items of interest to the public within the Committee's jurisdiction and which are not already on the agenda this evening. It is the policy of the Committee not to answer questions impromptu. Speakers should limit their comments to not more than THREE (3) minutes. For items which are on the agenda this evening, members of the public will be provided an opportunity to address the Committee as each item is brought up for discussion.

REGULAR CALENDAR

- 1. Approve minutes from the May 14, 2024 regular meeting as presented by City Clerk Abigail Palsgaard**
Sponsor: City Clerk's Office
Action as deemed necessary.
- 2. Measure E 2024-25 Update and 2025-2026 Budget Planning-** Staff Report by City Manager Alexander Henderson & Presentation by Police Chief Neil Dadian and Fire Chief Rodnie Roberts.
Sponsor: City Manager's Office
Action as deemed necessary.

OTHER BUSINESS

ADJOURN REGULAR KINGSBURG CITY COUNCIL MEETING

Title VI of the Civil Rights Act of 1964 provides that no person in the United States shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.

I hereby certify, under penalty of perjury under the laws of the State of California that the foregoing Agenda was posted at the front entrance of City Hall not less than 72 hours prior to the meeting. Dated this 15th day of May 2025.

Abigail Palsgaard, City Clerk

**Public Safety Tax (Measure E) Citizens Oversight Committee
Regular Meeting Minutes
May 14, 2024**

Council Chamber, 1401 Draper Street, Kingsburg, CA 93631 (559) 897-5821 www.cityofkingsburg-ca.gov

Call to order: At 4:00 pm Chairman Buckner called the Public Safety Tax (Measure E) Citizens Oversight Committee.

Members present: Blake Nino, Porfirio Chavez, John Matic (arrived at 4:01pm), Jerry Avedikian and Michele Buckner.

Members absent: None.

Public Comments: None.

Approval of Minutes

Member Avedikian motioned, seconded by Member Chavez, to approve the minutes from the May 15, 2023 Public Safety Tax Citizens Oversight Committee as prepared by City Clerk Abigail Palsgaard. The motion passed by a unanimous voice vote.

Measure E 2023-24 Update and 2024-2025 Budget Planning

City Manager Alexander Henderson reviewed the history of the sales tax that was approved by 72% voters in 2018. This a district tax of 1% that goes directly to the City.

Police Chief Neil Dadian presented what the funds have been used for in the past, and what the proposed ballot is for the upcoming fiscal year. Member Chavez asked about the cameras. Chief Dadian said we have all the equipment up front; we have everything we need to move forward. The officers are training in it right now, we will roll it out no later than July 1. Member Chavez asked about having officers on campus. Chief Dadian said it is going well. They are building a relationship with kids and are able to respond quickly. The school is happy and the police department is happy. It is a good investment.

Interim Fire Chief John Binaski presented what the funds have been used for in the past, and what the proposed ballot is for the upcoming fiscal year. Member Chavez asked if the ambulance is self-supporting. Chief Binaski said one is. The committee discussed the costs, revenue and the grant through the Kingsburg Tri-County Health Care District. Member Matic asked about training for electric vehicle fires. Chief Binaski said in regards to lithium batteries the strategy is to let it burn out. It takes 20k gallons to put it out, and then it may start on fire again.

Member Chavez motioned, seconded by Member Matic, to accept the Budget Plan in Compliance with Resolution No. 2018-051. The motion passed by a unanimous voice vote.

Other Business: None.

Chairman Buckner adjourned the Public Safety Tax (Measure E) Citizens Oversight Committee regular meeting at 4:35pm.

Submitted by:

Abigail Palsgaard, City Clerk



Meeting Date: 05/19/2025
Agenda Item: 2

**PUBLIC SAFETY TAX CITIZENS OVERSIGHT COMMITTEE
STAFF REPORT**

REPORT TO: Chairman Buckner and Public Safety Tax Citizens Oversight Committee Members
REPORT FROM: Alexander J. Henderson, City Manager; ICMA-CM **REVIEWED BY:** AP
AGENDA ITEM: 1% Public Safety Sales Tax - Measure E Overview
ACTION REQUESTED: Ordinance Resolution Motion Receive/File

EXECUTIVE SUMMARY

As we continue our development of the annual budget, staff is providing an overview of activity related to the voter-approved 1% public safety sales tax (Measure E). Measure E was approved by 72% of voters during the June 5, 2018, election. As such, the City receives monthly installments from the California Department of Tax and Fee Administration (CDTFA).

"Local Tax" is the general term for sales and use taxes imposed under the Bradley-Burns Uniform Sales and Use Tax Law. The basic statewide sales and use tax rate is 7.25% and is divided as follows:

- 6.00% State
- 1.00% Local Jurisdiction (City or county of place of sale or use)
- 0.25% Local Transportation Fund (County of place of sale or use)

"District Taxes" are imposed locally under the Transactions and Use Tax Law. The total tax rate in Kingsburg is 8.975%, which includes the statewide 7.25% plus the following:

- 1.00% Public Safety District Tax (Measure E)
- 0.725% Fresno County

Measure E is considered a transaction and use tax, which are allocated to the jurisdiction where the taxed product is received or registered (as in the case of a motor vehicle purchase). Because of this, Measure E 1% revenue collections are higher than the 1% local jurisdiction place of sale or use. For example, if a consumer purchases a new motor vehicle and registers it in Kingsburg (place of residence), the city receives the 1% sales tax for that vehicle for the purposes of Measure E. The same theory applies with destination-based purchases, which is especially relevant for online activity, which saw a sharp increase during the pandemic.

Initially, conservative estimates forecasted that Measure E would generate ~\$1,000,000 annually. Fortunately, receipts have exceeded those estimates by more than double since the first full year of inception. For FY25, revenues are expected to be ~\$2.6mm. Since inception, the City has received over ~\$14mm in cash receipts. Some important factors have shaped revenues and expenditures during the first few years of Measure E. Examples include:

- After adoption in June 2018, the measure officially took effect in October 2018. The first fiscal "year" consisted of 9 months (Oct. 1, 2018 – June 30, 2019). Initial expenditures included mostly new equipment with limited employee hiring until staff could gauge revenue receipts.

- The first full fiscal year was July 1, 2019 – June 30, 2020. Revenues outpaced initial budget projections by ~30%. Because of the additional revenues, fund balance also increased.
- For FY21, the city conservatively adopted a budget based upon unknowns given the early months of the pandemic and the potential for long-term revenue shortages. Consumers moved heavily to online purchases in the earlier months, buoying Measure E receipts. Federal and State stimulus legislation may have also contributed to additional spending.
- For FY22, collections continued to outpace original budget projections. Actual revenues collected in FY22 were 19% higher than FY21.
- For FY23, declined (-2.9%), and FY24 saw another -1.5% reduction.
- For FY24, returns are trending in line with FY24 receipts, projected at \$2,627,520 which is lower than what was forecasted at this time last year and subsequently budgeted for in FY25.

Both Police and Fire Dept. summary presentations are included in this packet. Police Chief Dadian and Fire Chief Roberts will give overviews and be available for questions.

Measure Renewal Discussion

Measure E went into effect on October 1, 2018 for a period of ten (10) years, as outlined in the original ballot language. Unless it is extended, Measure E will expire on September 30, 2028. The impact Measure E has had on our Police and Fire Departments is significant. Consistent with the Measure’s initial intent, Measure E revenue has been used solely for activities related to public safety. Given the importance of the Measure, the City has started discussing a renewal effort.

The City’s Finance Committee began discussing the renewal efforts for Measure E on February 24, 2025, and recommended continuing this discussion with the Council to establish a team that will assist with the renewal effort. This will allow for establishing a timeline for deliverables, community input and education, as well as establishing a budget that will coincide with the FY2026 budget.

The Finance Committee made the following recommendations:

- Preferred Election date of June 2, 2026
- Directed staff to get quotes for both legal and marketing/education consultants to assist in the effort.
- Asked for input from the existing Measure E Oversight Committee.
- Provided input on the renewal guidelines, including keeping some form of a sunset clause.
- Discussion of impacts to both departments if the Measure is not extended.

Staff sought additional council input during the March 5, 2025 Council Meeting. Council supported a renewal effort for the June 2, 2026 election with mixed feedback on the sunset clause.

Given the important role of the Oversight Committee, the Council requested that staff keep them abreast of renewal efforts and is also seeking their input.

RECOMMENDED ACTION BY PUBLIC SAFETY TAX CITIZENS OVERSIGHT COMMITTEE

1. *Staff recommends the Committee review the information and accept the budget in compliance with Resolution 2018-051.*

POLICY ALTERNATIVE(S)

1. N/A

STRATEGIC INITIATIVE

1. Financial Stability
2. Community Safety

FINANCIAL INFORMATION

FISCAL IMPACT:

- | | |
|------------------------------|-----------------------------|
| 1. Is There A Fiscal Impact? | <u>Yes</u> |
| 2. Is it Currently Budgeted? | <u>Yes</u> |
| 3. If Budgeted, Which Line? | <u>106 – Measure E Fund</u> |

PRIOR ACTION/REVIEW

Measure E was approved by 72% of voters during the June 5, 2018, election.

BACKGROUND INFORMATION

See Executive Summary.

ATTACHED INFORMATION

1. Measure E Fund Balance & Budget Worksheets
2. KPD Measure E Overview
3. KFD Measure E Overview
4. Resolution 2018-051

City of Kingsburg
Summary of Special Revenue-Public Safety Funds

2025-26 Fiscal Year Budget

		Measure E Fund		
		Measure E	Measure E	
		Police	Fire	Total
Actual Fund Balance,	June 30, 2024	\$420,799		420,799
Estimated Fund Balance,	June 30, 2025	\$369,442		369,442
Revenues:				
	Measure E (1% Voter Approved Tax)	\$2,729,500		2,729,500
	Transfers from Other Funds	\$185,753		185,753
	Miscellaneous	\$0		-
	Total Revenue	\$2,915,253		2,915,253
Expenses:				
	Wages & Benefits	1,399,356	1,030,021	2,429,377
	Department Tools & Supplies	30,200	45,000	75,200
	Communications	8,588	45,000	53,588
	Vehicle Maintenance	9,900	-	9,900
	Fuels	30,000	24,000	54,000
	Repairs & Maintenance	1,000	-	1,000
	Insurance	79,381	40,114	119,495
	Professional Services	9,784	64,000	73,784
	Training & Education	40,000	12,000	52,000
	Total Maintenance & Operations	1,608,209	1,260,135	2,868,344
Capital Outlay Projects:				
	Capital Outlay-Engine	25,000	100,000	125,000
	Police Patrol Cars	-	-	-
	Police Department Remodel	-	-	-
	Emergency Operations Plan	-	-	-
	Body Worn Camaras	75,000		75,000
	Radios/Communications	-	-	-
	SCBA Refilling Station	-	-	-
	Protective Clothing	-	-	-
	Facility-Overhead Doors/HVAC	-	-	-
	Admin Vehicle	-	-	-
	Fire Hose	-	-	-
	Roof/Floor Improvement	-	-	-
	Hiring Software	-	-	-
	Total Capital Outlay	100,000	100,000	200,000
	Transfers to Other Funds	54,000	-	54,000
	Total Expenses	1,762,209	1,360,135	3,122,344
	Net Result	(\$207,092)		(207,092)
Projected Fund Balance,	June 30, 2026	\$162,350		162,350

**CITY OF KINGSBURG
SPECIAL REVENUE-PUBLIC SAFETY FUND
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2025-26**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22	FY 22/23	FY 23/24	FY 24/25	As of	FY 24/25	FY 25/26	%
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	5/12/2025	PROJECTED	PROPOSED	Change
MEASURE E - REVENUES									
106-0000-404-0400	MEASURE E TAX	\$ 2,755,717	\$ 2,676,961	\$ 2,637,704	\$ 2,697,000	\$ 1,667,032	\$ 2,628,000	\$ 2,722,000	0.93%
106-0000-451-0101	INTEREST	\$ 5,851	\$ 34,228	\$ 21,285	\$ 30,000	\$ 5,559	\$ 7,500	\$ 7,500	-75.00%
106-0000-432-0110	OES REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,000	\$ -	
106-0000-462-0100	MISCELLANEOUS	\$ 5,366	\$ -	\$ 68,699	\$ 144,694	\$ 161,673	\$ 161,673	\$ -	-100.00%
106-0000-404-0401	TRANSFER FROM UAL/CFD	\$ -	\$ -	\$ -	\$ 160,824	\$ -	\$ 160,825	\$ 185,753	15.50%
106-0000-404-0402	FIRE MARSHAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL MEASURE E REVENUE	\$ 2,766,934	\$ 2,711,189	\$ 2,727,688	\$ 3,032,518	\$ 1,834,264	\$ 3,049,998	\$ 2,915,253	-3.87%
	Revenues	\$ 2,766,934	\$ 2,711,189	\$ 2,727,688	\$ 3,032,518	\$ 1,834,264	\$ 3,049,998	\$ 2,915,253	-3.87%
	Expenses	\$ 2,274,701	\$ 3,479,507	\$ 3,395,745	\$ 3,097,201	\$ 2,120,749	\$ 3,101,356	\$ 3,122,344	0.81%
		\$ 492,233	\$ (768,318)	\$ (668,057)	\$ (64,683)	\$ (286,485)	\$ (51,358)	\$ (207,092)	220.16%

CITY OF KINGSBURG
SPECIAL REVENUE-PUBLIC SAFETY FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2025-26

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22	FY 22/23	FY 23/24	FY 24/25	As of	FY 24/25	FY 25/26	Percent
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	4/4/2025	PROJECTED	PROPOSED	Change
MEASURE E POLICE									
106-3400-549-5101	SALARIES	\$ 489,643	\$ 845,688	\$ 1,041,543	\$ 900,926	\$ 568,835	\$ 758,447	\$ 839,369	-6.83%
106-3400-549-5102	OVERTIME	\$ 46,383	\$ 58,592	\$ 93,893	\$ 60,000	\$ 19,168	\$ 25,557	\$ 55,000	-8.33%
106-3400-549-5106	SPECIAL PROJECT OT	\$ 52,587	\$ 42,554	\$ 18,182	\$ 50,000	\$ 5,469	\$ 20,000	\$ 30,000	-40.00%
106-3400-549-5121	FICA	\$ 40,145	\$ 71,705	\$ 86,963	\$ 77,336	\$ 44,142	\$ 61,506	\$ 70,714	-8.56%
106-3400-549-5122	PERS-UAL	\$ 89,074	\$ 115,312	\$ 73,848	\$ 98,819	\$ 65,879	\$ 98,819	\$ 103,185	4.42%
106-3400-549-5123	PERS-PAYROLL	\$ 58,956	\$ 121,593	\$ 148,352	\$ 148,042	\$ 86,305	\$ 115,073	\$ 139,889	-5.51%
106-3400-549-5125	MEDICAL	\$ 39,461	\$ 77,166	\$ 100,671	\$ 73,491	\$ 42,236	\$ 73,491	\$ 83,588	13.74%
106-3400-549-5127	WORKERS COMP	\$ 21,625	\$ 24,217	\$ 69,863	\$ 71,942	\$ 42,810	\$ 71,942	\$ 66,443	-7.64%
106-3400-549-5129	UNIFORM ALLOWANCE	\$ 2,933	\$ 5,595	\$ 9,890	\$ 8,200	\$ 5,234	\$ 7,000	\$ 10,700	30.49%
106-3400-549-5131	EAP	\$ 52	\$ 121	\$ 156	\$ 140	\$ 93	\$ 140	\$ 147	5.00%
106-3400-549-5133	LIFE INSURANCE	\$ 261	\$ 381	\$ 407	\$ 405	\$ 218	\$ 405	\$ 321	-20.71%
	TOTAL WAGES & BENEFITS	\$ 841,120	\$ 1,362,925	\$ 1,643,769	\$ 1,489,301	\$ 880,389	\$ 1,232,381	\$ 1,399,356	-6.04%
106-3400-549-5201	OFFICE SUPPLIES	\$ 3,134	\$ 4,690	\$ 5,877	\$ 5,400	\$ 504	\$ 5,400	\$ 5,075	-6.02%
106-3400-549-5208	SAFETY EQUIPMENT	\$ 5,914	\$ 9,770	\$ 12,000	\$ 20,600	\$ 11,213	\$ 20,600	\$ 19,750	-4.13%
106-3400-549-5209	SCREENING PERSONNEL	\$ 10,301	\$ 19,992	\$ 4,666	\$ 9,000	\$ 2,598	\$ 9,000	\$ 9,784	8.71%
106-3400-549-5210	DEPT TOOLS	\$ 3,687	\$ 7,213	\$ 7,568	\$ 5,400	\$ 4,193	\$ 5,400	\$ 5,375	-0.46%
106-3400-549-5216	COMMUNICATIONS	\$ 3,867	\$ 16,047	\$ 11,438	\$ 9,000	\$ 11,575	\$ 11,575	\$ 8,588	-4.58%
106-3400-549-5222	VEHICLE MAINTENANCE	\$ 7,188	\$ 3,955	\$ 5,427	\$ 11,000	\$ 1,086	\$ 11,000	\$ 9,900	-10.00%
106-3400-549-5224	FUELS	\$ 22,323	\$ 30,973	\$ 34,970	\$ 35,000	\$ 17,750	\$ 3,500	\$ 30,000	-14.29%
106-3400-549-5226	EQUIPMENT MAINTENANCE	\$ 212	\$ 275	\$ 28	\$ 2,000	\$ -	\$ -	\$ 1,000	-50.00%
106-3400-549-5261	LIABILITY INSURANCE	\$ 6,926	\$ 19,076	\$ 24,768	\$ 36,407	\$ 24,231	\$ 36,407	\$ 43,962	20.75%
106-3400-549-5262	PROPERTY INSURANCE	\$ 2,166	\$ 6,668	\$ 8,823	\$ 16,211	\$ 8,109	\$ 16,211	\$ 14,504	-10.53%
106-3400-549-5263	VEHICLE INSURANCE	\$ 3,182	\$ 3,066	\$ 13,555	\$ 14,834	\$ 8,774	\$ 14,834	\$ 15,773	6.33%
106-3400-549-5264	ERMA	\$ 2,101	\$ 4,699	\$ 3,898	\$ 4,013	\$ 2,352	\$ 4,013	\$ 4,391	9.42%
106-3400-549-5265	RISK MGT/RMA ADMIN FEES	\$ 102	\$ 31	\$ 369	\$ 585	\$ 433	\$ 585	\$ 751	28.38%
106-3400-549-5296	TRAINING & EDUCATION	\$ 15,572	\$ 21,685	\$ 35,871	\$ 50,000	\$ 36,582	\$ 50,000	\$ 40,000	-20.00%
	TOTAL MAINT. & OPERATIONS	\$ 86,675	\$ 148,139	\$ 169,258	\$ 219,450	\$ 129,398	\$ 188,525	\$ 208,853	-4.83%
106-3400-549-5701	CAPITAL OUTLAY	\$ 202,879	\$ -	\$ -	\$ -	\$ (595)	\$ (595)	\$ 25,000	
106-3400-549-5713	PD REMODEL	\$ -	\$ 301,343	\$ 152,997	\$ -	\$ -	\$ -	\$ -	
106-3400-549-5714	EMERGENCY OPERATIONS PLAN	\$ 1,232	\$ 27,952	\$ -	\$ -	\$ -	\$ -	\$ -	
106-3400-549-5715	POLICE PATROL CARS	\$ 5,748	\$ 253,915	\$ 171,189	\$ 48,000	\$ 163,821	\$ 163,821	\$ -	-100.00%
106-3400-549-5716	DUAL BAND RADIO UPGRADES	\$ -	\$ 104,088	\$ 8,148	\$ -	\$ -	\$ -	\$ -	0.00%
106-3400-549-5717	BODY WORN CAMERAS	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ 73,702	\$ 73,702	\$ 75,000	-6.25%
106-3400-549-5753	COMPUTERS-MONITORS/TABLETS	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL CAPITAL OUTLAY	\$ 224,859	\$ 687,297	\$ 412,334	\$ 128,000	\$ 236,928	\$ 236,928	\$ 100,000	-21.88%
106-3400-549-5505	SRO CONTRIBUTION	\$ -	\$ -	\$ -	\$ 51,000	\$ -	\$ 51,000	\$ 54,000	
	TOTAL, POLICE EXP	\$ 1,152,653	\$ 2,198,362	\$ 2,225,361	\$ 1,887,751	\$ 1,246,716	\$ 1,708,834	\$ 1,762,209	-6.65%

**CITY OF KINGSBURG
SPECIAL REVENUE-PUBLIC SAFETY FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2025-26**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22	FY 22/23	FY 23/24	FY 24/25	As of	FY 24/25	FY 25/26	Percent
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	4/4/2025	PROJECTED	PROPOSED	Change
MEASURE E FIRE									
106-6200-549-5101	SALARIES	\$ 291,554	\$ 404,917	\$ 441,060	\$ 452,343	\$ 365,054	\$ 486,739	\$ 520,666	15.10%
106-6200-549-5102	OVERTIME	\$ 56,126	\$ 107,694	\$ 117,021	\$ -	\$ 11,222	\$ 11,222	\$ -	
106-6200-549-5110	OVERTIME MAINTAINING MIN STAFFING	\$ -	\$ -	\$ -	\$ 65,000	\$ 76,233	\$ 90,000	\$ 90,000	38.46%
106-6200-549-5111	OVERTIME OUT OF COUNTY RESPONSE	\$ -	\$ -	\$ -	\$ 10,000	\$ 73,388	\$ 75,000	\$ 5,000	-50.00%
106-6200-549-5112	OVERTIME SPECIAL ASSIGNMENTS	\$ -	\$ -	\$ -	\$ 10,000	\$ 6,330	\$ 10,000	\$ 7,000	-30.00%
106-6200-549-5113	OVERTIME PUB ED	\$ -	\$ -	\$ -	\$ 5,000	\$ 6,160	\$ 7,500	\$ 10,000	100.00%
106-6200-549-5106	PARTTIME RESERVES	\$ 56,955	\$ 32,728	\$ 25,026	\$ 28,000	\$ 16,156	\$ 20,000	\$ 30,000	7.14%
106-6200-549-5121	FICA	\$ 27,277	\$ 40,567	\$ 43,984	\$ 43,631	\$ 40,033	\$ 53,585	\$ 50,694	16.19%
106-6200-549-5122	PERS-UAL	\$ 44,769	\$ 49,154	\$ 32,177	\$ 49,616	\$ 33,077	\$ 49,616	\$ 61,230	23.41%
106-6200-549-5123	PERS-PAYROLL	\$ 36,019	\$ 58,999	\$ 72,419	\$ 87,981	\$ 63,294	\$ 87,981	\$ 102,844	16.89%
106-6200-549-5125	MEDICAL	\$ 71,451	\$ 52,660	\$ 84,773	\$ 69,631	\$ 51,019	\$ 69,631	\$ 89,681	28.79%
106-6200-549-5127	WORKERS COMP	\$ 33,904	\$ 37,968	\$ 31,816	\$ 61,557	\$ 36,480	\$ 61,557	\$ 58,650	-4.72%
106-6200-549-5129	UNIFORM ALLOWANCE	\$ 4,391	\$ 8,657	\$ 3,500	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
106-6200-549-5131	EAP	\$ 62	\$ 70	\$ 85	\$ 87	\$ 56	\$ 87	\$ 88	1.15%
106-6200-549-5133	LIFE INSURANCE	\$ 130	\$ 155	\$ 181	\$ 132	\$ 137	\$ 132	\$ 168	27.25%
TOTAL WAGES & BENEFITS		\$ 622,637	\$ 793,569	\$ 852,041	\$ 886,978	\$ 782,639	\$ 1,027,050	\$ 1,030,021	16.13%
106-6200-549-5210	DEPT TOOLS & SUPPLIES	\$ 37,147	\$ 34,656	\$ 26,969	\$ 45,000	\$ 5,214	\$ 45,000	\$ 45,000	0.00%
106-6200-549-5216	COMMUNICATIONS	\$ -	\$ -	\$ 620	\$ -	\$ 5,631	\$ 45,000	\$ 45,000	
106-6200-549-5224	FUELS	\$ 16,065	\$ 12,717	\$ 23,710	\$ 24,000	\$ 16,998	\$ 24,000	\$ 24,000	0.00%
106-6200-549-5261	LIABILITY INSURANCE	\$ 8,188	\$ 11,038	\$ 13,656	\$ 22,822	\$ 15,189	\$ 22,822	\$ 26,403	15.69%
106-6200-549-5262	PROPERTY INSURANCE	\$ 2,561	\$ 3,858	\$ 4,864	\$ 10,163	\$ 5,083	\$ 10,163	\$ 8,711	-14.29%
106-6200-549-5263	VEHICLE INSURANCE	\$ 3,182	\$ 3,066	\$ 3,128	\$ 1,604	\$ 949	\$ 1,604	\$ 1,912	19.20%
106-6200-549-5264	ERMA	\$ 2,484	\$ 2,719	\$ 2,149	\$ 2,516	\$ 1,475	\$ 2,516	\$ 2,637	4.81%
106-6200-549-5265	RISK MGT/RMA ADMIN FEES	\$ 120	\$ 18	\$ 204	\$ 367	\$ 271	\$ 367	\$ 451	22.89%
106-6200-549-5270	PROFESSIONAL SERVICES	\$ 42,439	\$ 62,661	\$ 57,630	\$ 64,000	\$ 19,781	\$ 64,000	\$ 64,000	0.00%
106-6200-549-5296	TRAINING & EDUCATION	\$ 10,039	\$ 11,964	\$ 7,132	\$ 12,000	\$ 1,674	\$ 10,000	\$ 12,000	0.00%
TOTAL MAINT. & OPERATIONS		\$ 122,226	\$ 142,697	\$ 140,062	\$ 182,472	\$ 72,265	\$ 225,472	\$ 230,114	26.11%
106-6200-549-5701	CAPITAL OUTLAY	\$ 283,126	\$ -	\$ -	\$ 100,000	\$ 1,029	\$ 100,000	\$ 100,000	
106-6200-549-5710	RADIOS/COMMUNICATIONS	\$ 44,773	\$ 43,368	\$ 28,837	\$ -	\$ -	\$ -	\$ -	
106-6200-549-5711	SCBA REFILLING STATION	\$ -	\$ -	\$ 69,129	\$ -	\$ -	\$ -	\$ -	
106-6200-549-5712	PROTECTIVE CLOTHING	\$ 48,055	\$ 43,839	\$ 19,918	\$ 15,000	\$ -	\$ 15,000	\$ -	-100.00%
106-6200-549-5713	ICE MACHINE	\$ -	\$ 9,595	\$ -	\$ -	\$ -	\$ -	\$ -	
106-6200-549-5714	EMERGENCY OPERATIONS PLAN	\$ 1,232	\$ 27,952	\$ 9,800	\$ 20,000	\$ 18,100	\$ 20,000	\$ -	-100.00%
106-6200-549-5715	ADMIN VEHICLE	\$ -	\$ 76,208	\$ -	\$ -	\$ -	\$ -	\$ -	
106-6200-549-5716	FIRE HOSE	\$ -	\$ 44,192	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	
106-6200-549-5717	ROOF & FLOOR IMPROVEMENT	\$ -	\$ 65,975	\$ 3,440	\$ -	\$ -	\$ -	\$ -	
106-6200-549-5718	HIRING SOFTWARE	\$ -	\$ 5,353	\$ -	\$ -	\$ -	\$ -	\$ -	
106-6200-549-5719	FACILITIES MAINTENANCE	\$ -	\$ 28,398	\$ 47,155	\$ -	\$ -	\$ -	\$ -	
TOTAL CAPITAL OUTLAY		\$ 377,185	\$ 344,880	\$ 178,280	\$ 140,000	\$ 19,129	\$ 140,000	\$ 100,000	-28.57%
106-6200-549-5505	TRANSFER TO FIRE ENTERPRISE FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
106-6200-549-5506	TRANSFER TO ENGINE DEPOSIT FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL, FIRE/EMS EXP		\$ 1,122,048	\$ 1,281,145	\$ 1,170,384	\$ 1,209,450	\$ 874,033	\$ 1,392,522	\$ 1,360,135	12.46%

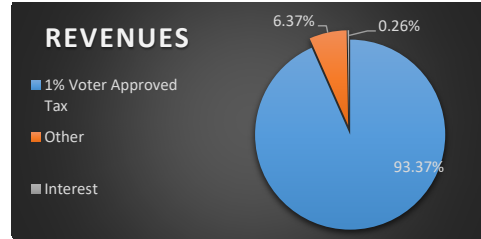
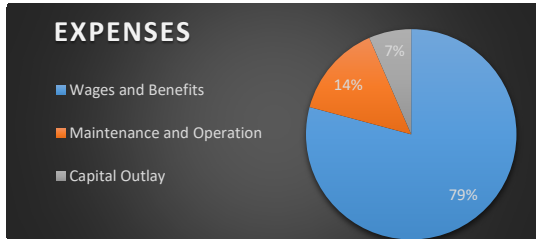
**CITY OF KINGSBURG
SPECIAL REVENUE-PUBLIC SAFETY FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2025-26**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 21/22	FY 22/23	FY 23/24	FY 24/25	As of	FY 24/25	FY 25/26	Percent
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	4/4/2025	PROJECTED	PROPOSED	Change
TOTAL, MEASURE E EXPENSES		\$ 2,274,701	\$ 3,479,507	\$ 3,395,745	\$ 3,097,201	\$ 2,120,749	\$ 3,101,356	\$ 3,122,344	0.81%
	Revenues	\$ 2,766,934	\$ 2,711,189	\$ 2,727,688	\$ 3,032,518	\$ 1,834,264	\$ 3,049,998	\$ 2,915,253	-3.87%
	Expenses	\$ 2,274,701	\$ 3,479,507	\$ 3,395,745	\$ 3,097,201	\$ 2,120,749	\$ 3,101,356	\$ 3,122,344	0.81%
		<u>\$ 492,233</u>	<u>\$ (768,318)</u>	<u>\$ (668,057)</u>	<u>\$ (64,683)</u>	<u>\$ (286,485)</u>	<u>\$ (51,358)</u>	<u>\$ (207,092)</u>	220.16%

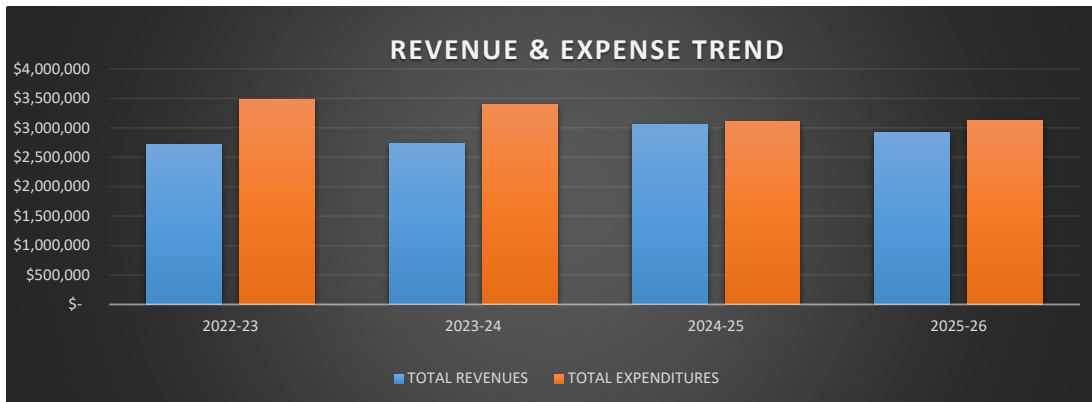
MEASURE E PUBLIC SAFETY TAX

Description: Kingsburg voters approved a 1% sales and use tax on June 5, 2018. Revenues can only be used for the purpose of public safety related activities (police, fire/EMS & related admin).

Budget Highlights: Revenues are based upon forecasts provided by the City's third party sales tax consultant.
 NOTE: The charts below reflect 2025-2026 proposals.



Measure E	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 PROJECTED	2025-26 PROPOSED	% Change
REVENUE							
1% Voter Approved Tax	\$ 2,755,717	\$ 2,676,961	\$ 2,637,704	\$ 2,697,000	\$ 2,628,000	\$ 2,722,000	0.93%
Interest	\$ 5,851	\$ 34,228	\$ 21,285	\$ 30,000	\$ 7,500	\$ 7,500	-75.00%
OES Revenue	\$ -	\$ -	\$ -	\$ -	\$ 92,000	\$ -	-
From Other Funds	\$ 5,366	\$ -	\$ 68,699	\$ 160,824	\$ 160,825	\$ 185,753	15.50%
Miscellaneous	\$ -	\$ -	\$ -	\$ 144,694	\$ 161,673	\$ -	-
TOTAL REVENUES	\$ 2,766,934	\$ 2,711,189	\$ 2,727,688	\$ 3,032,518	\$ 3,049,998	\$ 2,915,253	-3.87%
POLICE EXPENDITURES							
Wages and Benefits	\$ 841,120	\$ 1,362,925	\$ 1,643,769	\$ 1,489,301	\$ 1,232,381	\$ 1,399,356	-6.04%
Maintenance and Operation	\$ 71,103	\$ 126,454	\$ 133,387	\$ 169,450	\$ 138,525	\$ 168,853	-0.35%
Transfer-SRO Contribution	\$ -	\$ -	\$ -	\$ 51,000	\$ 51,000	\$ 54,000	-
Capital Outlay	\$ 224,859	\$ 687,297	\$ 412,334	\$ 128,000	\$ 236,928	\$ 100,000	-21.88%
Training	\$ 15,572	\$ 21,685	\$ 35,871	\$ 50,000	\$ 50,000	\$ 40,000	-20.00%
Total Police	\$ 1,152,653	\$ 2,198,362	\$ 2,225,361	\$ 1,887,751	\$ 1,708,834	\$ 1,762,209	-6.65%
FIRE/EMS EXPENDITURES							
Wages and Benefits	\$ 622,637	\$ 793,569	\$ 852,041	\$ 886,978	\$ 1,027,050	\$ 1,030,021	16.13%
Maintenance and Operation	\$ 112,186	\$ 130,733	\$ 132,930	\$ 170,472	\$ 215,472	\$ 218,114	27.95%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capital Outlay	\$ 377,185	\$ 344,880	\$ 178,280	\$ 140,000	\$ 140,000	\$ 100,000	-28.57%
Training	\$ 10,039	\$ 11,964	\$ 7,132	\$ 12,000	\$ 10,000	\$ 12,000	0.00%
Transfer to Engine Deposit Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Fire/EMS	\$ 1,122,048	\$ 1,281,145	\$ 1,170,384	\$ 1,209,450	\$ 1,392,522	\$ 1,360,135	12.46%
TOTAL EXPENDITURES	\$ 2,274,701	\$ 3,479,507	\$ 3,395,745	\$ 3,097,201	\$ 3,101,356	\$ 3,122,344	0.81%
Net Revenue/(Expenditures)	\$ 492,233	\$ (768,318)	\$ (668,057)	\$ (64,683)	\$ (51,358)	\$ (207,092)	220.16%
Changes in Fund Balance	\$ 395	\$ (397)					
Net Increase/(Decrease) in Fund Balance	\$ 492,628	\$ (768,715)	\$ (668,057)	\$ (64,683)	\$ (51,358)	\$ (207,092)	220.16%
Beginning Fund Balance July 1	\$ 1,364,944	\$ 1,857,572	\$ 1,088,856	\$ 420,799	\$ 420,799	\$ 369,442	-12.20%
Ending Fund Balance June 30	\$ 1,857,572	\$ 1,088,856	\$ 420,799	\$ 356,116	\$ 369,442	\$ 162,350	-54.41%

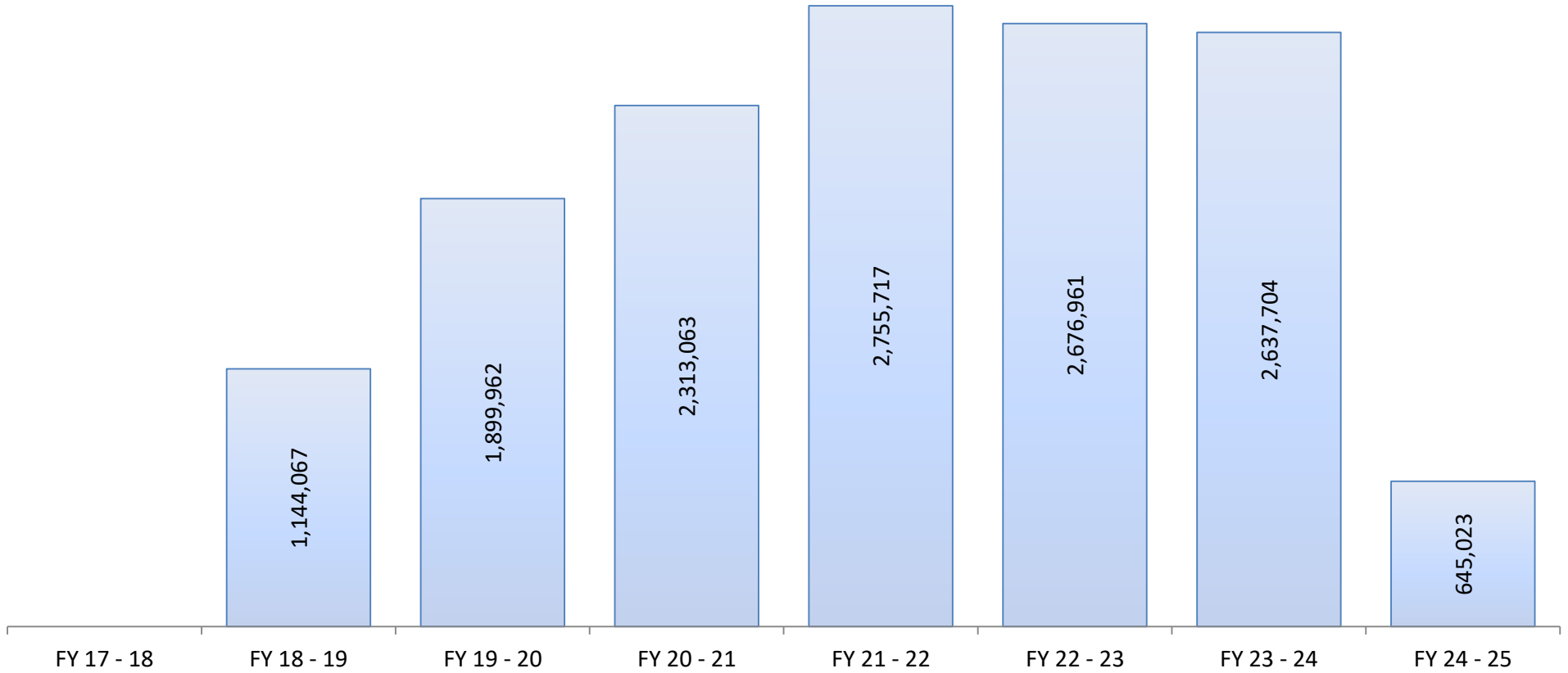


Kingsburg T&UT 1% Sales & Use Tax Forecast Summary

Accrual through August Clean-up

Voter Approved	FY 17 - 18	FY 18 - 19	FY 19 - 20	FY 20 - 21	FY 21 - 22	FY 22 - 23	FY 23 - 24	To Date FY 24 - 25
Cash Receipts	0	1,144,067	1,899,962	2,313,063	2,755,717	2,676,961	2,637,704	645,023
Percent Change	0.0%	100.0%	66.1%	21.7%	19.1%	-2.9%	-1.5%	

Total Cash Receipts To Date	\$ 14,072,497
Ending 2024Q3 (Nov 2024 Payment)	





Kingsburg Police

Measure E Oversight Committee 2025

Measure E Recap FY 24/25

Measure E Spending Plan FY 25/26

Presented by
Neil G. Dadian
Chief of Police

KINGSBURG POLICE DEPARTMENT



Spending Plan FY 24/25

Capital Outlay

Body Worn Cameras/Dash Mounted Cameras (BWC/DMC)

Completed Year 2/5

- \$80,000 (Approximate \$400,000 subscription over 5 years)

Vehicles

Completed

- 3 vehicles – \$180,000 (carryover from 22/23, 23/24)

Safety Equipment

Completed

- \$20,600
 - Equipment Replacement
 - Ballistic vests, ammunition, helmets, restraints, PPE, firearms, etc.
 - Taser Subscription



Spending Plan FY 24/25

Training Plan

Peace Officer Skills & Specialty Training	On-going
Individual Assignment and Investigative Training	On-going
Taser 10 training	Complete
Peacekeeper baton training	Complete
Technical/Investigative Conferences	Complete
Supervisory and Leadership Conferences	Complete
Women's Leadership and Development	Complete
New Laws/Regulation Training	Complete



Spending Plan FY 24/25

Training (Partial list)

Peace Officer Specialty Training

- Tactical Breacher
- Tactical Building Searches
- Arrest and Control Instructor Update
- Gracie Ju Jitsu Instructor
- Digital Evidence Recovery
- Pistol Optics Instructor
- Sig Sauer Armorer
- Surveillance Fundamentals
- Interviewing School Age Children
- Sexual Assault Investigations
- National Association of School Resource Officers (NASRO)



Spending Plan FY 24/25

Training (Partial list)

Peace Officer Specialty Training (Continued)

- Leadership Training (Several different courses/trainings)
- Supervisory Leadership Training
- Central California's Women's Conference
- Women Leaders in Law Enforcement (WLLE)

All training includes sworn and professional staff



Summary FY 24/25

Personnel

During FY 24/25, Measure E provided:

1 Police Services Technician

9.25 Sworn

.25 Police Chief

2 Police Lieutenant

1 Police Sergeant

5 Police Officer

9 Fulltime Measure E funded positions

.25 Partial Measure E funded positions

With General and other Third-Party Funds, KPD staffing is:

4 Professional Staff

26 Sworn

30 Fulltime Employees

KINGSBURG POLICE DEPARTMENT



Spending Plan FY 25/26

KINGSBURG POLICE DEPARTMENT



Spending Plan FY 25/26

Personnel

Measure E Continued Funding

Professional staff

1 Police Services Technician

Sworn staff

.25 Police Chief

2 Police Lieutenant

1 Police Sergeant

4 Police Officer (This reflects a loss of one PO position from 24/25)

8.25 Measure E funded positions



Spending Plan FY 25/26

Personnel

Measure E Funded

8.25 Positions

1 Police Services Technician

.25 Police Chief

2 Police Lieutenant

1 Police Sergeant

4 Police Officer

General and other Third-Party Funds, KPD staffing will be:

4 Professional Staff

25 Sworn

29 Fulltime Employees

KINGSBURG POLICE DEPARTMENT



Spending Plan FY 25/26

Capital Outlay

Body Worn Cameras/Dash Mounted Cameras (BWC/DMC)

- \$75,000 Year 3 of 5-year subscription



Spending Plan FY 25/26

Training Plan

\$40,000

- Peace Officer Specialty Training
- Individual Assignment and Investigative Training
- Technical/Investigative Conferences
- Supervisory and Leadership Conferences
- Women's Leadership and Development
 - Women's Leadership in Law Enforcement (WLLE)
 - 2 scheduled to attend
- New Laws/Regulation Training
 - Liebert Cassidy Whitmore (LCW)
 - Central San Joaquin Valley Risk Management Association (CSJVRMA)



Spending Plan FY 25/26

Measure E Funded Positions

Materials & Services	Budgeted	\$89,472
• Office Supplies	\$5,075	
• Safety Equipment	\$19,750	
• Screening Personnel	\$9,784	
• Department Tools	\$5,375	
• Communications	\$8,588	
• Vehicle Maintenance	\$9,900	
• Fuels	\$30,000	
• Equipment Maintenance	\$1,000	



Spending Plan FY 25/26

Contract Police Officer

High School District School Resource Officer

Materials & Services	Budgeted	\$14,525
• Safety Equipment	\$2,200	
• Department Tools	\$625	
• Communications	\$1,200	
• Vehicle Maintenance	\$3,500	
• Fuels	\$5,000	
• Training & Education	\$2,000	



Spending Plan FY 25/26

Contract Police Officer

Elementary School District School Resource Officer

Materials & Services	Budgeted	\$14,525
• Safety Equipment	\$2,200	
• Department Tools	\$625	
• Communications	\$1,200	
• Vehicle Maintenance	\$3,500	
• Fuels	\$5,000	
• Training & Education	\$2,000	



Summary

2025 Measure E Oversight Committee

**Thank you for your time and attention,
and for your civic participation on the
Measure E Oversight Committee**

**Neil G. Dadian
Chief of Police**



Kingsburg Fire Department Measure E



May 19, 2025

Presented by: Rodnie Roberts, Fire Chief





Measure E - FY 24/25 Expenditures

Personnel

- Implemented the following changes in personnel allocation for fire: *
 - 3 – Fire Captains
 - 1 – Fire Apparatus Engineer
 - 1 – Part-Time Administrative Assistant
- City Finance Personnel
 - 50% of 1 – Account Clerk (split with KPD)
 - 17% of Account Clerk (split between KFD, KPD and PW)

*These changes better reflect actual fire protection costs and improvements.



Measure E - FY 24/25 Expenditures

Maintenance & Operations

- Tools & Supplies \$45,000
- Communications \$45,000
- Fuel \$24,000
- Professional Services \$64,000
- Training & Education \$12,000



Measure E - FY 24/25 Capital Outlay

- \$100,000 for new fire engine (20-year life span). ETA for a new engine is 2-3 years.

Pictured below is the new engine expected to be delivered in August 2025. Ordered 3 years ago.



- \$15,000 – PPE testing as required by OSHA
- \$20,000 – Emergency Operations
- \$5,000 – Hose replacement after testing and end of life.





Measure E - FY 25/26 Proposed Expenditures

Personnel

- Continue with the following personnel allocation for fire:
 - 3 – Fire Captains
 - 1 – Fire Apparatus Engineer
 - 1 – Part-Time Administrative Assistant
- City Finance Personnel
 - 50% of 1 – Account Clerk (split with KPD)
 - 17% of Account Clerk (split between KFD, KPD and PW)

Measure E - FY 25/26 Capital Outlay

- \$100,000 for new fire engine. (20-year life span).



RESOLUTION NO. 2018-051

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KINGSBURG ESTABLISHING A PUBLIC SAFETY TAX CITIZENS OVERSIGHT COMMITTEE

At a regular meeting of the City Council of the City of Kingsburg, duly called and held on August 1, 2018, at 6:00 p.m., it was moved by Council Member North, seconded by Council Member Smith, and duly carried, the following resolutions be adopted.

WHEREAS, on March 7, 2018 the Kingsburg City Council (“**City Council**”) adopted Ordinance No. 2018-002 known as the “City of Kingsburg Public Safety Transactions and Use Tax Ordinance (“**Ordinance**”). The purpose of the Ordinance is to impose a one percent (1%) sales tax on retail transactions (“**Sales Tax**”) within the city limits of the City of Kingsburg (“**City**”).

WHEREAS, on June 5, 2018, the citizens of the City approved imposition of the Sales Tax by approving ballot Measure E on the June 5, 2018 ballot.

WHEREAS, in accordance with the provisions of Section 14 of the Ordinance, the City Council shall appoint a Community Oversight Committee to advise the City Council on the expenditures funded by Sales Tax revenues in order to ensure that said revenues are spent in accordance with City Council public safety objectives.

NOW, THEREFORE, BE IT RESOLVED: The Kingsburg City Council hereby establishes the City of Kingsburg Public Safety Tax Citizens Oversight Committee (“**Oversight Committee**”).

RESOLVED FURTHER: (i) the Oversight Committee shall consist of five (5) members; (ii) the members of the Oversight Committee will be appointed by a majority vote of the City Council (iii) each member of the Oversight Committee shall, on the date of appointment and throughout the member’s term on the Oversight Committee, be a resident of the City of Kingsburg; (iv) the term of each member of the Oversight Committee shall be four (4) years ; (v) vacancies for the unexpired term of a member of the Oversight Committee shall be filled by a majority vote of the City Council; (vi) the absence of a member of the Oversight Committee from two (2) consecutive meetings of the Oversight Committee without providing prior oral notice of such absence to the Chairperson of the Oversight Committee shall give the City Council the right to declare the member’s seat on the Oversight Committee vacant and appoint another person to fill the vacant seat on the Oversight Committee; (vii) the Mayor shall appoint the Chairperson and Vice Chairperson of the Oversight Committee, subject to approval by a majority vote of the City Council; (viii) the meetings of the Oversight Committee will be noticed and conducted in accordance with the applicable provisions of the Brown Act and Robert’s Rules of Order; (ix) the Oversight Committee shall keep a written record of its actions, findings and proceedings; (x) the Oversight Committee shall meet on such dates and at such times in the City Council chambers as may be determined by the Oversight Committee; (x) three (3) members of the Oversight Committee shall constitute a quorum for the transaction of Oversight Committee business; (xi) a number of members of the Oversight Commission less than a quorum may

adjourn a meeting of the Oversight Committee to another date and time; and (xii) the Oversight Committee shall terminate after providing a final annual public report for the year in which the Sales Tax terminates.

RESOLVED FURTHER: City Staff shall provide assistance to the Oversight Committee as needed to carry out the Oversight Committee's purpose and duties. Prior to the City's expenditure of any Sales Tax revenues, the Oversight Committee shall review the City's proposed expenditures and advise the City Council on whether such expenditures meet the City Council's public safety objectives. However, the final determination of whether such expenditures meet the City Council's public safety objectives and the approval of any such expenditures shall be made by City Council. The Oversight Committee shall issue an annual public report of the expenditures and appropriations of the Sales Tax revenues which were approved by the City Council during the applicable fiscal year. The Oversight Committee shall undertake such other and additional duties as the City Council may direct.

I, Abigail Palsgaard, City Clerk of the City of Kingsburg, do hereby certify that the foregoing resolution was duly passed and adopted at a regular meeting of the Kingsburg City Council held on the 1st day of August, 2018, by the following vote:

Ayes:	Councilmembers:	North, Smith, Dix. Blayney and Mayor Roman.
Noes:	Councilmembers:	None.
Absent:	Councilmembers:	None.
Abstain:	Councilmembers:	None.


Abigail Palsgaard, City Clerk
City of Kingsburg