

City of Crescent City

Measure S – Sales Tax Measure

Frequently Asked Questions

What is Measure S?

Measure S is a 1% local sales tax that was passed by Crescent City voters on November 3rd of 2020. The tax is intended to support and maintain essential quality of life services, including the Police & Fire Departments, Street & Sidewalk maintenance and repair, and operational & maintenance needs of the Fred Endert Pool. The ordinance was formally adopted by the City Council on December 7, 2020 and became effective immediately. Collection of the tax began on April 1, 2021.

How is Measure S Different from other Taxes?

As a local sales tax, one hundred percent of tax revenue stays local and is spent on local priorities and projects for 4 general fund departments: City Police, City Fire, City roads, and the City pool. While the number of residents in the City limits is only about 6,700 (including the prison population), the number of people that visit, work, shop and play within the City on a daily basis is much larger. These visitors, shoppers and workers utilize City streets and call upon City Police & Fire during times of emergency. A large portion of the tax revenues generated by Measure S are paid for by non-City residents who also benefit from City services.

How are Funds Allocated and Monitored?

One of the requirements included with the Measure S ordinance is a citizens' oversight committee. The committee is made up of five voting members (City residents) and two non-voting members (City staff). The committee is charged with reviewing and reporting to the public on the revenues and expenditures of Measure S funds. The committee is also charged with making recommendations on the expenditure of Measure S funds to the City Council. All Measure S oversight committee meetings are agendaized and open to the public.

What Types of Fiscal Accountability Does Measure S Have?

The City of Crescent City is committed to accountability and transparency with local funds, and Measure S has a clear system of fiscal accountability:

- All funds generated by Measure S are used to directly fund community services in the City of Crescent City
- Measure S funds cannot be taken away or re-directed by the State
- An independent citizens' oversight committee oversees the funds and makes recommendations regarding expenditures, and independent annual audits ensure funds are spent as voters intended
- Essential items, such as groceries and prescription medications, are excluded from Measure S taxation

- It is a sales tax which is paid not just by residents but also those who visit and shop in Crescent City and use the City's services, including tourists visiting our city

What Services Are Funded by Measure S?

Public Safety:

Over the past 5 years, calls for 911 emergency response have risen 35%, with over 63% of those for medical emergencies. Even with 20 active volunteer firefighters and 12 police officers, there are simply not enough police officers, firefighters and EMTs in Crescent City today to meet the current needs. Ensuring that the City has enough police officers, firefighters and EMTs to respond quickly to 911 emergencies is critical to keeping our community a safe place to live, maintaining response times and saving lives.

The City Pool:

The Fred Endert Municipal Swimming Pool provides immense value to the Crescent City community by offering recreational, wellness and fitness, instructional and competitive aquatic opportunities. In addition, each year students in the 4th grade benefit from swimming lessons provided at the pool to help keep them safe and healthy.

Streets and Sidewalks:

Our coast-side City has immense beauty, but local weather patterns greatly impact the over 400 blocks of city streets and sidewalks. The growing need for ongoing maintenance has developed due to decades of hard coast-side weather and requires significant investment for noticeable and sustainable improvements. With minimal funds available from the state or county to help, the current ongoing maintenance is beyond current available resources. Issues that are not addressed in time become more expensive to repair and maintain in the future.

What Projects Has Measure S Funded Since April of 2021?

Between Fiscal Years 2021, 2022 and 2023, Measure S revenues has and is funding the following projects:

Fire Department - \$597,012

- Hiring 3 full time Captains (estimated hire date January 2023) (\$144,632)
 - The Master Plan calls for three full-time Captain positions in addition to the full-time Fire Chief and volunteer Battalion Chiefs in order to provide more efficient and effective response service; the volunteer Battalion Chiefs currently respond to every call while on duty, which is leading to some burnout. With Captains on duty, they will no longer have to respond to each and every call. They can monitor, advise, and respond when necessary.
- Increased volunteer support, training, and resources (\$95,880)
 - The Fire Chief's goal is to get all volunteers certified as Firefighter 1 and EMT 1, at minimum.
- Vehicle / apparatus replacement fund set-aside (\$136,000)

- The cost of a new fire engine is approximately \$500,000-\$700,000; this fund can serve as the source of matching funds for a grant to purchase a replacement for the City's 23-year-old fire engine. (City has a 2016 fire engine also.)
- Fire and rescue equipment (hoses, saws, SCBA) (\$170,500)
 - The department's self-contained breathing apparatus (SCBA) are in need of replacement as more and more are reaching end-of-life each year; the new SCBA will meet current NFPA Life Safety guidelines. This also includes the purchase of a new air compressor to fill the bottles.
- Facility improvements (\$50,000)
 - The City Fire Department was recently rehabilitated in 2016, however minor enhancements are still needed to improve its functionality. Improvements that have been made or are budgeted include increased building ventilation, security system, increased acoustics in meeting room, and site drainage.

Police Department - \$740,318

- Hiring of two additional patrol officers (currently in the Academy); the five-year plan includes a third additional officer to be added in the future (\$180,145)
 - This is in furtherance of the staffing plan to have two patrol officers on every shift; currently, we have two shifts with only one patrol officer.
- Detective position and Lieutenant promotion from Sergeant (detective assignment estimated start date June 2023) (\$19,723)
 - The detective position will be dedicated to investigating crimes; currently patrol officers have to do both, which can result in taking them off of patrol and thus reducing the number of officers on the street.
- Funding for 2nd K9 Officer including ongoing training and supplies (\$9,200) (K9 purchased, enrolled in training Academy)
 - Following the retirement of K9 Django, the PD was down to one K9 officer; the K9 officers are extremely useful -- deterrent, detection, compliance and apprehension.
- Body cameras and tasers (\$94,250)
 - These have replaced older bodycams and tasers; the new models are of higher quality and usefulness; assist in prosecutions and reduce liability.
- Vehicle dash cameras (\$22,000)
 - PD does not currently have dash cams; they can assist in prosecutions and reduce liability
- Firearms, equipment, and PPE (\$70,000)
 - PD will be purchasing new duty weapons that have less recoil, resulting in better accuracy.
- Facility improvements - design (\$110,000)
 - The PD is located in an old attorney's office built in the 1960s, which is in need of upgrades/remodel to make it more conducive to the work of a police department (including safety considerations and proper facilities for male/female employees), as well as general building maintenance.
- Replace patrol vehicles (one purchased, three to be ordered) (\$235,000)
 - The PDs fleet of patrol vehicles is in need of replacement, several vehicles require constant maintenance and two are approaching 200,000 city-driven miles.

Street Improvements – \$1,531,233

- 2 Blocks of Front Street (H to I Street) (\$516,233)
 - Currently purchasing materials, construction estimated Spring 2023
 - Additional funding provided by General Fund, ARPA funds, and LTCO
- Street preservation project (H Street, 9th Street, Harding) (\$500,000)
 - Currently under construction
 - Pot hole, crack seal, minor repairs (\$150,000)
 - Sidewalk repairs (\$150,000)
 - Street light repair and replacement (\$60,000)
 - Street striping (\$75,000)
 - Purchase of street repair equipment (\$10,000)
 - Street repair design (\$70,000)

Fred Endert Municipal Pool - \$1,523,397

- Operations (personnel, electricity, propane, etc.) (\$713,892)
- HVAC rehabilitation (boilers and dehumidification system) (\$516,233)
 - Additional funding provided by ARPA
 - Boilers are in need of replacement as they are beyond their estimated useful life and the dehumidification will make for a more comfortable and less humid environment for employees, patrons, and the facility itself
- Locker room flooring replacement (\$130,000)
 - The flooring currently in the locker room is past its useful life and has several cracks allowing water to penetration underneath the flooring causing potential degradation to the adjacent walls. The current slope of the floor does not adequately drain the standing to the floor drains. This project would address the standing water and install a new water proof slip resistant flooring.
- Parts, supplies, equipment, repairs (\$163,272)

Financial Accountability & Oversight - \$15,000

- Sales tax consultant for receipt auditing and revenue projections (\$10,000)
- Independent annual financial audit of Measure S revenues /expenditures (\$5,000)