



**CITY COUNCIL  
OF THE  
CITY OF ATWATER**

**RESOLUTION NO. 3100-19**

**A RESOLUTION OF THE CITY COUNCIL OF THE  
CITY OF ATWATER ADOPTING CITY OF  
ATWATER PUBLIC SAFETY TRANSACTIONS  
AND USE TAX PROGRAM GUIDELINES AND  
EXPENDITURE PLAN**

**WHEREAS**, on March 5, 2013, the City's voters approved a Public Safety Transactions and Use Tax (also known and referred to as "Measure H") imposing a one-half (½) cent sales tax upon all retailers within the City limits to supplement public safety funding; and

**WHEREAS**, the City Council of the City of Atwater finds that adequate Public Safety Services is vital to the economic health and safety of the community; and

**WHEREAS**, as part of the voter-approved ballot measure and pursuant to Chapter 3.45.150, "Use of Tax Proceeds and Expenditure Plan," of the Atwater Municipal Code ("AMC"), staff is required to prepare and establish Program Guidelines and Public Safety Expenditure Plan to document where the tax proceeds are being spent; and

**WHEREAS**, the City Council of the City of Atwater has reviewed the proposed Public Safety Transactions Use Tax ("Measure H") Program Guidelines and Public Safety Expenditure Plan presented by staff at the September 23, 2019 City Council Meeting, and has determined that it promotes and furthers the intent of Measure H.

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Atwater does hereby approve the Public Safety Transactions Use Tax Program Guidelines and Public Safety Expenditure Plan, attached hereto as Attachment 1.

The foregoing resolution is hereby adopted this 23<sup>rd</sup> day of September 2019.

**AYES:** Raymond, Cale, Ambriz, Creighton  
**NOES:** None  
**ABSENT:** Vierra

APPROVED:

  
\_\_\_\_\_  
PAUL CREIGHTON, MAYOR

ATTEST:

  
\_\_\_\_\_  
LUCY ARMSTRONG, CITY CLERK

2012-  
2023

# City of Atwater Public Safety Transactions and Use Tax Program Guidelines and Expenditure Plan



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City of Atwater  
2012-2023

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# City of Atwater Public Safety Transactions and Use Tax Program Guidelines and Expenditure Plan

## Introduction

On March 5, 2013, the voters of the City of Atwater ("City") approved a one-half cent sales tax to supplement funding for public safety services in the City. The tax is codified as Atwater Municipal Code ("AMC") Chapter 3.45, titled "Atwater Public Safety Transaction and Use Tax" ("Public Safety Tax" or "Measure H"). As part of the voter-approved ballot measure, and pursuant to AMC section 3.45.150, "Use of Tax Proceeds and Expenditure Plan," the City is required to prepare and establish Program Guidelines and Public Safety Expenditure Plan for the expenditure of tax proceeds.

This Program Guidelines and Public Safety Expenditure Plan ("Expenditure Plan") provides a background on the Public Safety Tax and guidance for the spending of tax proceeds as authorized by the voters. This Expenditure Plan continues to follow and advance the purpose for Measure H by only funding expenditures related to public safety services.

## Background

On March 5, 2013, the voters of the City approved the Public Safety Tax as a special tax of the City. The ballot measure was approved by more than two-thirds of City voters. The Public Safety Tax imposed a one-half sales tax upon all retailers in the City for the sale of all tangible personal property sold at retail in the City. This tax was designed to supplement public safety funding. The Public Safety tax will expire on June 30, 2023.

## Administration, Oversight, and Implementation

### Term of Plan

This Expenditure Plan and Public Safety Tax levied within the City will be in effect for ten years, starting on April 2013, and continuing through June 30, 2023. It may only be extended by the voters within the City prior to expiration.

### Restrictions on Use of Funds

Pursuant to AMC section 3.45.150, all proceeds of the Public Safety Tax shall be accounted for and paid into a special fund or account designated for use by the City only for the public safety services set forth in this Expenditure Plan. This Expenditure Plan may be amended from time to time by a majority vote of the City Council, so long as the funds are utilized for public safety, police, and fire protection services.

For the purposes of this part, "public safety services" means:

- A. Obtaining, furnishing, operating, and/or maintaining police protection equipment or apparatus, paying the salaries and benefits of police protection personnel, and such other police protection service expenses as are deemed necessary by the City Council for the benefit of the residents of the City; and
- B. Obtaining, furnishing, operating, and/or maintaining fire protection equipment or apparatus, paying the salaries and benefits of fire protection personnel, and such other fire protection service expenses, including capital expenses, as are deemed necessary by the City Council for the benefit of the residents of the City.

Tax proceeds may be used to pay for the costs of placing a renewal measure on the ballot, including election costs. Renewal of the measure would further the purpose of Measure H, which was to ensure the availability of additional revenue to support public safety services.

No revenues collected pursuant to the Public Safety Tax may be spent on department administrators' salaries general fund operating expenses in effect at the time that the Public Safety Tax becomes effective, or projects not a part of the public safety measure police and fire expenditure plan. It is the intent of the voters that revenues collected under the Public Safety Tax supplement, rather than supplant, existing City expenditures for public safety.

### Citizens' Oversight

AMC section 3.45.160 established a Citizens' Oversight Committee to monitor the expenditures of revenue collected pursuant to the Public Safety Tax and report to the people and the City Council. Members of the Citizens' Oversight Committee are to be appointed by the City Manager. The Committee consists of seven members. The initial Committee shall consist of those members listed in the Citizens' Oversight Committee Member List, incorporated by reference in AMC Chapter 3.45. The Citizens' Oversight Committee members cannot be current City employees, officials, contractors, or vendors of the City. Past employees, officials, or vendors shall be eligible to serve on the Committee, if there are no conflicts of interest as determined by the City Attorney. The Citizens' Oversight Committee is charged with reviewing expenditures of revenue collected pursuant to the Public Safety Tax only to determine whether such funds are expended for the purposes specified in this Expenditure Plan and issuing reports on their findings to the City Council and the public at least annually. Committee members may also review the annual financial or performance audits performed by an independent auditor.

In order to preserve the integrity and independence of the oversight process, Committee members will not play a formal role in contracting, project management, or any other aspect of the public safety measure funding.

The Committee is not charged with decision-making on spending priorities, schedules, project details, funding source decisions (e.g., leveraged funds, developer fees, etc.), financing plans, or tax rate assumptions. The Committee shall serve in an advisory-only role to the City Manager.

## Fiscal Accountability

The amount generated by the Public Safety Tax and how it is used shall be included in the annual audit of the City's financial operations by an independent certified public accountant.

## Amendment of the Expenditure Plan

This Expenditure Plan may be amended from time to time by a majority vote of the City Council, so long as the funds are utilized for public safety services.

## Spending Priorities/Proposed Use of Funds

A summary of Fire expenditures for fiscal years 2012/13 through 2018/19, include but are not limited to labor expenses (CAL FIRE Contract), lease of a Ladder Truck, and the purchase of a Command Vehicle. Detailed expenditures for prior fiscal years 2012/13 through 2018/19, are located in each fiscal year's Operating Budget, and are on file and may be obtained from the City Clerk's Department.

The following are the spending priorities over the remaining years of the Tax term:

Description	Fiscal Year			
	2019/20	2020/21	2021/22	2022/23
<b>Public Safety Use Tax (0004) (Measure "H")</b>				
1 Police Sergeant (Detective)	\$ 92,645	\$ 92,914	\$ 93,183	\$ 93,453
1 Police Sergeant	\$ 97,057	\$ 97,338	\$ 97,621	\$ 97,904
5 Police Officers	\$ 342,854	\$ 343,848	\$ 344,845	\$ 345,845
1 Police Clerk	\$ 41,494	\$ 41,614	\$ 41,735	\$ 41,856
4 Reserves Police Officers	\$ 10,000	\$ 10,029	\$ 10,058	\$ 10,087
3 Part time Dispatchers	\$ 54,567	\$ 54,725	\$ 54,884	\$ 55,043
Overtime for Police Personnel	\$ 65,000	\$ 65,189	\$ 65,378	\$ 65,567
Police Personnel Benefits	\$ 843,297	\$ 845,743	\$ 848,195	\$ 850,655
Body Camera Grant Match	\$ 10,000			
Machinery and Equipment	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Police Fleet Replacement Lease	\$ 100,000	\$ 100,000	\$ 100,000	\$ 80,000
Training	\$ 20,000			
Hybrid Electric Vehicle Grant Match	\$ 40,000			
	<b>\$ 1,741,914</b>	<b>\$ 1,486,148</b>	<b>\$ 1,490,095</b>	<b>\$ 1,474,054</b>
Reserve Firefighter Salaries	\$ 20,000	\$ 20,058	\$ 20,116	\$ 20,175
Reserve Fire Fighter Benefits	\$ 2,994	\$ 3,003	\$ 3,011	\$ 3,020
Cal Fire Contract increase	\$ 168,000	\$ 176,400	\$ 185,220	\$ 230,542
1 Fire Marshal BC Position, OT & Benefi	\$ 235,000	\$ 246,750	\$ 259,088	\$ 272,042
Reserve Firefighter Training Program	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Communications	\$ 1,500			
Fire Truck Lease Purchases	\$ 87,916	\$ 87,916	\$ 87,916	\$ 87,916
New Engine	\$ 400,000	\$ 200,000	\$ 200,000	\$ 200,000
	<b>\$ 920,410</b>	<b>\$ 739,127</b>	<b>\$ 760,351</b>	<b>\$ 818,695</b>
Risk Management Charges	\$ 1,026			
Special Election Expenses	\$ 25,000			
Communications	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
	<b>\$ 28,226</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,690,550</b>	<b>\$ 2,227,475</b>	<b>\$ 2,252,646</b>	<b>\$ 2,294,949</b>
Public Safety 1/2% Sales & Use Tax Forecast	\$ 2,035,278	\$ 2,091,626	\$ 2,150,338	\$ 2,209,049
Starting Fund Balance \$979,328	\$ 324,056	\$ 188,207	\$ 85,899	\$ (0)