

In-person participation by the public will be permitted. In addition, remote public participation is available in the following ways:

1. Livestream online at www.atwater.org (Please be advised that there is a broadcasting delay. If you would like to participate in public comment, please use the option below).
2. Submit a written public comment prior to the meeting: Public comments submitted to cityclerk@atwater.org by 3:00 p.m. on the day of the meeting will be distributed to the Oversight Committee, and made part of the official minutes but will not be read out loud during the meeting.

Assistance will be provided to those requiring accommodations for disabilities in compliance with the Americans with Disabilities Act of 1990. Persons requesting accommodation should contact the City in advance of the meeting, and as soon as possible, at (209) 357-6300.

CITY OF ATWATER

Citizens' Oversight Committee for Public Safety and Transactions Use Tax

AGENDA

Council Chambers
750 Bellevue Road
Atwater, California

September 15, 2026

REGULAR SESSION: (Council Chambers)

CALL TO ORDER:

5:30 PM

PLEDGE OF ALLEGIANCE TO THE FLAG:

ROLL CALL:

Arden-Waller _____, Kindred-Winzer _____, Santos _____, Williams _____, Ingram _____

SUBSEQUENT NEED ITEMS: (The Recording Secretary shall announce any requests for items requiring immediate action subsequent to the posting of the agenda. Subsequent need items require a two-thirds vote of the members of the Committee present at the meeting.)

APPROVAL OF AGENDA AS POSTED OR AS AMENDED: (This is the time for the Committee to remove items from the agenda or to change the order of the agenda.)

Staff's Recommendation: Motion to approve agenda as posted or as amended.

MINUTES:

1. June 6, 2026 – Special Meeting

Staff's Recommendation: Motion to approve minutes as listed.

REPORTS AND PRESENTATIONS FROM STAFF:

- 2. Verbal Financial report** (City Manager Martin)
- 3. Verbal Police Department update** (Police Chief Novetzke)
- 4. Verbal Fire Department update** (CAL FIRE Battalion Chief Randol)

OTHER ACTIONABLE ITEMS:

5. Committee Expenditure Review Form (City Manager Martin)

Staff's Recommendation: The Citizens' Oversight Committee review the Committee Expenditure Review Form and provide findings to be submitted to the City Council.

CITY MANAGER UPDATE:

6. Update from the City Manager

COMMENTS FROM THE PUBLIC:

NOTICE TO THE PUBLIC

At this time any person may comment on any item which is not on the agenda. You may state your name and address for the record; however, it is not required. Action will not be taken on an item that is not on the agenda. If it requires action, it will be referred to staff and/or placed on a future agenda. Please limit comments to a maximum of three (3) minutes.

COMMITTEE MATTERS:

Committee member comments

ADJOURNMENT:

CERTIFICATION:

I, Gisela Peralta, Oversight Recording Secretary of the City of Atwater, do hereby certify that a copy of the foregoing agenda was posted at City Hall a minimum of 72 hours prior to the meeting.



Gisela Peralta
Oversight Recording Secretary

SB 343 NOTICE

In accordance with California Government Code Section 54957.5, any writing or document that is a public record, relates to an open session agenda item and is distributed less than 72 hours prior to a regular meeting will be made available for public inspection in the office of the City Clerk at City Hall during normal business hours at 750 Bellevue Road.

If, however, the document or writing is not distributed until the regular meeting to which it relates, then the document or writing will be made available to the public at the location of the meeting, as listed on this agenda at 750 Bellevue Road.



In compliance with the federal Americans with Disabilities Act of 1990, upon request, the agenda can be provided in an alternative format to accommodate special needs. If you require special accommodations to participate in a City Council, Commission or Committee meeting due to a disability, please contact the City Administration's office a minimum of three (3) business days in advance of the meeting at (209) 357-6300. You may also send the request by email to cityclerk@atwater.org.



CITY OF ATWATER

CITIZENS' OVERSIGHT COMMITTEE FOR PUBLIC SAFETY TRANSACTIONS AND USE TAX

ACTION MINUTES

June 9, 2026

Council Chambers – 750 Bellevue Road, Atwater, California

CALL TO ORDER

The Citizens' Oversight Committee for Public Safety Transactions and Use Tax special meeting was called to order at 5:30 PM.

PLEDGE OF ALLEGIANCE

Led by Committee Member Williams.

ROLL CALL

Present: Chair Kindred-Winzer, Committee Members Arden-Waller, Ingram, Williams

Absent: Vice Chair Santos

SUBSEQUENT NEED ITEMS: None

ORGANIZATION OF THE CITIZENS' OVERSIGHT COMMITTEE

Nomination and Appointment of Citizens' Oversight Committee for Public Safety Transactions and Use Tax (Measure B) Committee Chairperson

Committee Member Ingram was nominated as Chairperson.

MOTION: Kindred-Winzer

SECOND: Williams

VOTE: Motion passed.

Nomination and Appointment of Citizens' Oversight Committee for Public Safety Transactions and Use Tax (Measure B) Committee Vice Chairperson

Committee Member Williams was nominated as Vice Chairperson.

MOTION: Ingram

SECOND: Kindred-Winzer

VOTE: Motion passed.

Changing the Time for Regular Meetings from 6:00 PM to 5:30 PM

Motion to approve the Citizens' Oversight Committee for Public Safety Transactions and Use Tax change of the regular meeting time from 6:00 PM to 5:30 PM.

MOTION: Kindred-Winzer

SECOND: Williams

VOTE: Motion passed.

APPROVAL OF MINUTES

Motion to approve the minutes for March 10, 2026 Regular Meeting.

MOTION: Ingram

SECOND: Kindred-Winzer

VOTE: Motion passed.

REPORTS AND PRESENTATIONS FROM STAFF

Verbal Financial report

City Manager Hoem provided an update regarding the budget for FY 26/27, CALFire contract, and the completed budget passed at the City Council meeting.

Verbal Police Department update

Police Chief McEachin provided an update regarding vehicle purchases, expenditures, and administration equipment.

Committee discussion followed.

Verbal Fire Department update

CAL FIRE Captain Anderson provided an update regarding call volume at both fire stations, Lucas device success, fireworks, weed abatement, and community involvement.

Committee discussion followed.

OTHER ACTIONABLE ITEMS

Committee Expenditure Review Form

After review of expenditures, the Committee found no concerns and there was no action taken on this item.

CITY MANAGER UPDATE

City Manager Hoem provided an update.

PUBLIC COMMENT

Notice to the public was read and no one came forward.

COMMITTEE MATTERS

Committee Members provided individual updates.

ADJOURNMENT

The meeting adjourned at 6:05 PM.

APPROVED:

Gary Ingram
Chair

ATTEST:

Gisela Peralta
Recording Secretary

General Ledger

Budget Status



City of
Atwater
Community Pride City Wide

750 Bellevue Road, Atwater CA 95301

Account: From 0004-0000-0001 To 0004-9099-Z001

Period: 1 to 15, 2027

Include: Revenue and Expense

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 0004	Public Safety Trans & Use Tax							
Dept 0004-0000								
R01	Taxes							
0004-0000-1031	Sales & Use Tax	5,654,293.00	486,955.05	486,955.05	5,167,337.95	0.00	5,167,337.95	91.39
	R01 Sub Totals:	5,654,293.00	486,955.05	486,955.05	5,167,337.95	0.00	5,167,337.95	91.39
R03	Intergovernmental							
0004-0000-3012	SJVAPCD Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0004-0000-3131	ARPA-Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R03 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R06	Miscellaneous Revenue							
0004-0000-6001	Interest Earned	70,000.00	0.00	0.00	70,000.00	0.00	70,000.00	100.00
0004-0000-6091	Other Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0004-0000-6093	Unrealized Loss/Gain	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R06 Sub Totals:	70,000.00	0.00	0.00	70,000.00	0.00	70,000.00	100.00
	Revenue Sub Totals:	5,724,293.00	486,955.05	486,955.05	5,237,337.95	0.00	5,237,337.95	91.49
	Dept 0000 Sub Totals:	-5,724,293.00	-486,955.05	-486,955.05	-5,237,337.95	0.00		
Dept 0004-1050	Non-departmental							
E30	Services							
0004-1050-3030	Professional Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0004-1050-3042	Hazardous Material Cleanup Svc	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0004-1050-3099	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E40	Expenses							
0004-1050-4089	Employee Benefits Charges	41,259.00	0.00	0.00	41,259.00	0.00	41,259.00	100.00
	E40 Sub Totals:	41,259.00	0.00	0.00	41,259.00	0.00	41,259.00	100.00

Include:

Account Number		Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund	0004	Public Safety Trans & Use Tax							
Dept	0004-0000								
R01		Taxes							
0004-0000-1031		Sales & Use Tax	5,654,293.00	486,955.05	486,955.05	5,167,337.95	0.00	5,167,337.95	91.39
		R01 Sub Totals:	5,654,293.00	486,955.05	486,955.05	5,167,337.95	0.00	5,167,337.95	91.39
R03		Intergovernmental							
0004-0000-3012		SJVAPCD Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0004-0000-3131		ARPA-Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		R03 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R06		Miscellaneous Revenue							
0004-0000-6001		Interest Earned	70,000.00	0.00	0.00	70,000.00	0.00	70,000.00	100.00
0004-0000-6091		Other Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0004-0000-6093		Unrealized Loss/Gain	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		R06 Sub Totals:	70,000.00	0.00	0.00	70,000.00	0.00	70,000.00	100.00
		Revenue Sub Totals:	5,724,293.00	486,955.05	486,955.05	5,237,337.95	0.00	5,237,337.95	91.49
		Dept 0000 Sub Totals:	-5,724,293.00	-486,955.05	-486,955.05	-5,237,337.95	0.00		
Dept	0004-1050	Non-departmental							
E30		Services							
0004-1050-3030		Professional Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0004-1050-3042		Hazardous Material Cleanup Svc	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0004-1050-3099		Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		E30 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E40		Expenses							
0004-1050-4089		Employee Benefits Charges	41,259.00	0.00	0.00	41,259.00	0.00	41,259.00	100.00
		E40 Sub Totals:	41,259.00	0.00	0.00	41,259.00	0.00	41,259.00	100.00

Account Number		Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
		Expense Sub Totals:	41,259.00	0.00	0.00	41,259.00	0.00	41,259.00	100.00
		Dept 1050 Sub Totals:	41,259.00	0.00	0.00	41,259.00	0.00		
Dept	0004-2020								
E10		Salaries							
0004-2020-1001		Salaries & Wages, Regular	121,031.00	22,166.69	22,166.69	98,864.31	0.00	98,864.31	81.69
0004-2020-1003		Leave Accrual Buy-Out	3,491.00	0.00	0.00	3,491.00	0.00	3,491.00	100.00
0004-2020-1004		Overtime	5,000.00	713.86	713.86	4,286.14	0.00	4,286.14	85.72
0004-2020-1005		Holiday Pay	9,776.00	893.80	893.80	8,882.20	0.00	8,882.20	90.86
0004-2020-1006		Stand By Pay	5,200.00	0.00	0.00	5,200.00	0.00	5,200.00	100.00
0004-2020-1008		In-Lieu Of Insurance Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0004-2020-1012		Fica/Medicare	11,054.00	1,551.98	1,551.98	9,502.02	0.00	9,502.02	85.96
0004-2020-1013		Retirement	40,893.00	1,809.74	1,809.74	39,083.26	0.00	39,083.26	95.57
0004-2020-1014		Health Insurance	22,966.00	3,810.80	3,810.80	19,155.20	0.00	19,155.20	83.41
0004-2020-1015		Worker's Compensation	11,064.00	0.00	0.00	11,064.00	0.00	11,064.00	100.00
		E10 Sub Totals:	230,475.00	30,946.87	30,946.87	199,528.13	0.00	199,528.13	86.57
E40		Expenses							
0004-2020-4088		Risk Management Charges	24,412.00	0.00	0.00	24,412.00	0.00	24,412.00	100.00
		E40 Sub Totals:	24,412.00	0.00	0.00	24,412.00	0.00	24,412.00	100.00
E50		Expenses							
0004-2020-6021		Machinery & Equipment	10,000.00	873.30	873.30	9,126.70	0.00	9,126.70	91.27
		E50 Sub Totals:	10,000.00	873.30	873.30	9,126.70	0.00	9,126.70	91.27
		Expense Sub Totals:	264,887.00	31,820.17	31,820.17	233,066.83	0.00	233,066.83	87.99
		Dept 2020 Sub Totals:	264,887.00	31,820.17	31,820.17	233,066.83	0.00		
Dept	0004-2021								
E10		Police Field Services							
		Salaries							
0004-2021-1001		Salaries & Wages, Regular	807,052.00	137,941.52	137,941.52	669,110.48	0.00	669,110.48	82.91
0004-2021-1002		Salaries & Wages, Parttime	50,495.00	6,404.15	6,404.15	44,090.85	0.00	44,090.85	87.32
0004-2021-1003		Leave Accrual Buy-Out	29,762.00	0.00	0.00	29,762.00	0.00	29,762.00	100.00
0004-2021-1004		Overtime	60,000.00	24,936.99	24,936.99	35,063.01	0.00	35,063.01	58.44
0004-2021-1005		Holiday Pay	62,500.00	10,809.58	10,809.58	51,690.42	0.00	51,690.42	82.70
0004-2021-1006		Stand By Pay	4,200.00	0.00	0.00	4,200.00	0.00	4,200.00	100.00
0004-2021-1007		Special Duty	10,685.00	2,226.05	2,226.05	8,458.95	0.00	8,458.95	79.17
0004-2021-1008		In-Lieu Of Insurance Benefit	7,200.00	3,000.00	3,000.00	4,200.00	0.00	4,200.00	58.33
0004-2021-1012		Fica/Medicare	78,940.00	12,169.06	12,169.06	66,770.94	0.00	66,770.94	84.58
0004-2021-1013		Retirement	569,323.00	24,754.75	24,754.75	544,568.25	0.00	544,568.25	95.65
0004-2021-1014		Health Insurance	144,032.00	16,113.25	16,113.25	127,918.75	0.00	127,918.75	88.81

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
0004-2021-1015	Worker's Compensation	79,009.00	0.00	0.00	79,009.00	0.00	79,009.00	100.00
0004-2021-1024	Additional Duty	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	1,903,198.00	238,355.35	238,355.35	1,664,842.65	0.00	1,664,842.65	87.48
E20	Supplies							
0004-2021-2021	Special Departmental Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0004-2021-2024	Uniform & Clothing Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E20 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E30	Services							
0004-2021-3030	Professional Services	124,000.00	39,203.80	39,203.80	84,796.20	0.00	84,796.20	68.38
0004-2021-3031	Communications	4,400.00	0.00	0.00	4,400.00	0.00	4,400.00	100.00
0004-2021-3034	Rents & Leases	190,000.00	4,943.05	4,943.05	185,056.95	0.00	185,056.95	97.40
0004-2021-3038	Training	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	318,400.00	44,146.85	44,146.85	274,253.15	0.00	274,253.15	86.13
E40	Expenses							
0004-2021-4088	Risk Management Charges	201,586.00	0.00	0.00	201,586.00	0.00	201,586.00	100.00
0004-2021-4089	Employee Benefits Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E40 Sub Totals:	201,586.00	0.00	0.00	201,586.00	0.00	201,586.00	100.00
E50	Expenses							
0004-2021-6021	Machinery & Equipment	60,000.00	1,132.72	1,132.72	58,867.28	0.00	58,867.28	98.11
0004-2021-6031	Improvements Other Than Bldg	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E50 Sub Totals:	60,000.00	1,132.72	1,132.72	58,867.28	0.00	58,867.28	98.11
	Expense Sub Totals:	2,483,184.00	283,634.92	283,634.92	2,199,549.08	0.00	2,199,549.08	88.58
	Dept 2021 Sub Totals:	2,483,184.00	283,634.92	283,634.92	2,199,549.08	0.00		
Dept 0004-2030	Fire							
E10	Salaries							
0004-2030-1002	Salaries & Wages, Parttime	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
0004-2030-1012	Fica/Medicare	765.00	0.00	0.00	765.00	0.00	765.00	100.00
0004-2030-1015	Worker's Compensation	773.00	0.00	0.00	773.00	0.00	773.00	100.00
	E10 Sub Totals:	11,538.00	0.00	0.00	11,538.00	0.00	11,538.00	100.00
E20	Supplies							
0004-2030-2021	Special Departmental Expense	8,500.00	1,000.00	1,000.00	7,500.00	0.00	7,500.00	88.24
	E20 Sub Totals:	8,500.00	1,000.00	1,000.00	7,500.00	0.00	7,500.00	88.24
E30	Services							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
0004-2030-3030	Professional Services	2,903,912.00	0.00	0.00	2,903,912.00	0.00	2,903,912.00	100.00
0004-2030-3031	Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0004-2030-3034	Rents & Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0004-2030-3063	Reserve Fire Fighter Program	7,000.00	0.00	0.00	7,000.00	0.00	7,000.00	100.00
	E30 Sub Totals:	2,910,912.00	0.00	0.00	2,910,912.00	0.00	2,910,912.00	100.00
E40	Expenses							
0004-2030-4088	Risk Management Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E40 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E50	Expenses							
0004-2030-6021	Machinery & Equipment	280,000.00	343.37	343.37	279,656.63	0.00	279,656.63	99.88
0004-2030-6031	Improvements Other Than Bldg	30,000.00	0.00	0.00	30,000.00	0.00	30,000.00	100.00
	E50 Sub Totals:	310,000.00	343.37	343.37	309,656.63	0.00	309,656.63	99.89
	Expense Sub Totals:	3,240,950.00	1,343.37	1,343.37	3,239,606.63	0.00	3,239,606.63	99.96
	Dept 2030 Sub Totals:	3,240,950.00	1,343.37	1,343.37	3,239,606.63	0.00		
Dept 0004-9095	Transfers Out							
E50	Expenses							
0004-9095-9050	Trn To General Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0004-9095-9094	Transfer To Police Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E50 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 9095 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
	Fund Revenue Sub Totals:	5,724,293.00	486,955.05	486,955.05	5,237,337.95	0.00	5,237,337.95	91.49
	Fund Expense Sub Totals:	6,030,280.00	316,798.46	316,798.46	5,713,481.54	0.00	5,713,481.54	94.75
	Fund 0004 Sub Totals:	305,987.00	-170,156.59	-170,156.59	476,143.59	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Revenue Totals:	5,724,293.00	486,955.05	486,955.05	5,237,337.95	0.00	5,237,337.95	91.49
	Expense Totals:	6,030,280.00	316,798.46	316,798.46	5,713,481.54	0.00	5,713,481.54	94.75
	Report Totals:	305,987.00	-170,156.59	-170,156.59	476,143.59	0.00		

City of Atwater

Fiscal Year 2026-27 Budget

PUBLIC SAFETY TRANSACTIONS AND USE TAX FUND

Overview

The Public Safety Transactions and Use Tax Fund was established to support the City's ability to monitor and account for the revenue and expenditures of the Public Safety Transactions and Use Tax (Measure B). Measure B was approved by the voters in November 2022 and provides a 1 percent sales tax surcharge with the revenue generated to be used for public safety services. The Public Safety Transactions and Use Tax became effective on July 1, 2023. All Measure B revenues are deposited into this special fund and used exclusively for eligible police and fire protection services in accordance with Atwater Municipal Code 3.45 and the City Council's adopted Public Safety Transactions and Use Tax Program Guidelines. This budget document section constitutes the City's annual Public Safety Expenditure Plan for fiscal year 2026-27.

Objectives

- Fill vacancies and maintain organizational staffing levels for both public safety departments to best serve the community.
- Evaluate and implement modern public safety technology that enhances the ability of police and fire personnel to provide efficient and reliable service.
- Continue scheduled replacement and maintenance of police and fire equipment to ensure readiness and operational reliability.
- Continue to work to decrease gang activity within the City.
- Enhance training and professional development for police and fire personnel to support service quality and operational preparedness.

Revenues:

Account Number	Description	FY 2024-25 Unaudited	FY 2025-26 Amended Budget as of 1/26/26	FY 2026-27 BUDGET	FY 2026-27 Details
0004-0000-1031	Sales & Use Tax	\$ 5,595,919	\$ 5,274,315	\$ 5,654,293	
0004-0000-6001	Interest Earned	\$ 79,957	\$ 15,000	\$ 70,000	
	Total Revenues	\$ 5,675,876	\$ 5,289,315	\$ 5,724,293	

City of Atwater
Fiscal Year 2026-27 Budget

PUBLIC SAFETY TRANSACTIONS AND USE TAX FUND

Expenses:

Account Number	Description	FY 2024-25 Unaudited	FY 2025-26 Amended Budget as of 1/26/26	FY 2026-27 BUDGET	FY 2026-27 Details
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City of Atwater

Fiscal Year 2026-27 Budget

PUBLIC SAFETY TRANSACTIONS AND USE TAX FUND

Expenses (cont.):

0004-1050-4089	Employee Benefits Charges	\$ 26,319	\$ 29,798	\$ 41,259	
0004-2020-1001	Salaries & Wages, Regular	\$ 74,520	\$ 116,054	\$ 121,031	
	Public Safety Dispatcher				\$ 55,772
	Public Safety Records Supervisor				\$ 65,259
0004-2020-1003	Leave Accrual Buy-Out	\$ 4,598	\$ 3,348	\$ 3,491	
0004-2020-1004	Overtime	\$ 2,455	\$ 5,000	\$ 5,000	
0004-2020-1005	Holiday Pay	\$ 3,298	\$ 9,374	\$ 9,776	
0004-2020-1006	Stand By Pay	\$ -	\$ 5,200	\$ 5,200	
0004-2020-1008	In-Lieu Of Insurance Benefit	\$ 6,990	\$ -	\$ -	
0004-2020-1012	Fica/Medicare	\$ 6,883	\$ 10,632	\$ 11,054	
0004-2020-1013	Retirement	\$ 6,126	\$ 38,255	\$ 40,893	
0004-2020-1014	Health Insurance	\$ -	\$ 10,321	\$ 22,966	
0004-2020-1015	Worker's Compensation	\$ 6,755	\$ 10,255	\$ 11,064	
0004-2020-4088	Risk Management Charges	-	\$ 24,219	\$ 24,412	
0004-2020-6021	Machinery & Equipment	\$ 1,124	\$ 10,000	\$ 10,000	
0004-2021-1001	Salaries & Wages, Regular	\$ 643,638	\$ 690,160	\$ 807,052	
	Police Sergeant (Detective)				\$ 133,551
	Police Sergeant				\$ 129,908
	Police Sergeant				\$ 118,519
	Police Officer (Detective)				\$ 96,906
	Police Officer				\$ 83,711
	Police Officer				\$ 87,304
	Police Officer				\$ 81,225
	Police Officer (New 26-27)				\$ 75,928
0004-2021-1002	Salaries & Wages, Parttime	\$ 8,090	\$ 49,660	\$ 50,495	
	P.T. Salaries - Reserves (1)				\$ 7,920
	P.T. Salaries - Community Service Officers (2)				\$ 42,575
0004-2021-1003	Leave Accrual Buy-Out	\$ 22,068	\$ 25,446	\$ 29,762	
0004-2021-1004	Overtime	\$ 108,533	\$ 100,000	\$ 60,000	
0004-2021-1005	Holiday Pay	\$ 50,418	\$ 53,437	\$ 62,500	
0004-2021-1006	Stand By Pay	\$ 665	\$ 4,200	\$ 4,200	
0004-2021-1007	Special Duty	\$ 1,297	\$ 4,524	\$ 10,685	
0004-2021-1008	In-Lieu Of Insurance Benefit	\$ 3,240	\$ 7,200	\$ 7,200	
0004-2021-1012	Fica/Medicare	\$ 61,501	\$ 71,499	\$ 78,940	
0004-2021-1013	Retirement	\$ 436,042	\$ 464,893	\$ 569,323	
0004-2021-1014	Health Insurance	\$ 87,598	\$ 102,619	\$ 144,032	
0004-2021-1015	Worker's Compensation	\$ 59,894	\$ 68,975	\$ 79,009	
0004-2021-1024	Additional Duty	\$ -	\$ -	\$ -	
0004-2021-2024	Uniform & Clothing Expense	\$ 38,195	\$ -	\$ -	
0004-2021-3030	Professional Services	\$ 152,008	\$ 124,000	\$ 124,000	
	LPR				
	DA Citizens Portal				
	VIPER Merced County Agreement				

City of Atwater

Fiscal Year 2026-27 Budget

Account Number	Description	FY 2024-25 Unaudited	FY 2025-26 Amended Budget as of 1/26/26	FY 2026-27 BUDGET	FY 2026-27 Details
0004-2021-3031	Communications	\$ 3,495	\$ 4,400	\$ 4,400	
	Neighborhood Watch				
	Cell Phones				
0004-2021-3034	Rents & Leases	\$ 103,717	\$ 150,000	\$ 190,000	
	Taser Lease				
	Police Vehicle Lease -				
	Radio Lease				
	Fleet Expansion Lease -				
0004-2021-4088	Risk Management Charges	\$ -	\$ 190,863	\$ 201,586	
0004-2021-6021	Machinery & Equipment	\$ 78,854	\$ 60,000	\$ 60,000	
	Vehicle upfitting				
0004-2021-6031	Improvements Other Than Bldg	\$ 20,633	\$ -	\$ -	
0004-2030-1002	Salaries & Wages, Parttime	\$ -	\$ 10,000	\$ 10,000	
	P.T. SALARIES - (4) Reserve Firefighters Special Pay Only				\$ 10,000
0004-2030-1012	Fica/Medicare	\$ -	\$ 765	\$ 765	
0004-2030-1015	Worker's Compensation	\$ -	\$ 741	\$ 773	
0004-2030-2021	Special Departmental Expense	\$ 9,443	\$ 7,500	\$ 8,500	
0004-2030-3030	Professional Services	\$ 2,900,000	\$ 2,789,000	\$ 2,903,912	
	CAL FIRE Agreement (partial)				\$ 2,903,912
0004-2030-3031	Communications	\$ -	\$ -	\$ -	
0004-2030-3034	Rents & Leases	\$ -		\$ -	
0004-2030-3063	Reserve Fire Fighter Program	\$ 837	\$ 7,000	\$ 7,000	
	Training Props and Supplies				
	Annual Recertifications				
0004-2030-4088	Risk Management Charges	\$ -	\$ -		
0004-2030-6021	Machinery & Equipment	\$ 453,970	\$ 46,673	\$ 280,000	
	Portable Radios				\$ 28,000
	Hoses & Nozzles				\$ 25,000
	Type I Outfitting				\$ 227,000
0004-2030-6031	Improvements Other Than Bldg	\$ -	\$ -	\$ 30,000	
	Electric vehicle ff equipment				\$ 30,000
	Total Expenditures	\$ 5,449,004	\$ 5,306,011	\$ 6,030,281	

Oversight Committee for Public Safety Transactions and Use Tax

Members:

Committee Chair Ingram
Committee Vice Chair Williams
Committee Member Arden-Waller
Committee Member Kindred-Winzer
Committee Member Santos



Date of Committee Meeting: _____

Committee Expenditure Review Form

The Citizens' Oversight Committee ("Committee") for the Public Safety Transactions and Use Tax ("Measure B") has reviewed the Measure B expenditure(s) incurred during the following period: _____. Based on this review and pursuant to AMC 3.45.140.C., a majority of the Committee hereby submits this report to the City Council as to whether or not Measure B expenditures were expended, in whole or in part, for the purposes specified in the Expenditure Plan.

Measure B expenditures were expended for the purposes specified in the Expenditure Plan. ☐

Committee Report of Expenditure Findings: (To be completed by City Manager)

Committee Chair Signature: _____ Date: _____