



Measure T Citizens' Oversight Committee FY 2025 Annual Report

February 20, 2026

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) 2025, beginning July 1, 2024 through June 30, 2025.

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 2025, 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 and equipment leases, IT support and contract services 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
- The remodel of Fire Station No. 262
- Upgrade and Enhance the Redlands Bowl and Recreation/ Senior Center facilities
- Upgrade and Replace various park facilities
- Specialized Police Department equipment
- Fire Department Vehicles and Apparatus
- Sidewalk/ADA Ramp Replacement Projects
- Tree Trimming 25% of City Trees
- Funding the annual contribution for Project Homekey Homelessness Solutions grant
- Downtown & Gateway Improvements

During FY 2025, the City received a total of \$20,337,840 in Measure T sales tax. This was roughly \$194,840 higher than the budget estimate provided in the Adopted Budget (\$20,142,000). 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 less than 1% indicates a stable local economy. In FY 2024, sales tax exceeded budgeted figures by roughly 1%. 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 Measure T Citizens' Oversight Committee met on June 2, 2025 to receive a presentation on the City Manager's Proposed Budget for Measure T for fiscal years 2024–2025 and 2025–2026, including a review of committee accomplishments, current-year spending highlights, and detailed plans for the next two years. Staff provided updates on homelessness initiatives, most notably the opening and full occupancy of Project Homekey and a reported reduction in the homeless count, as well as a summary of major budget drivers such as inflation, conservative revenue assumptions, and other factors influencing the City's overall fiscal outlook. The committee also received an overview of Council budget priorities and discussed how proposed expenditures align with Measure T spending parameters, including public safety staffing, infrastructure and ADA improvements, park and recreation enhancements, and investments supporting the Safety Hall project. Committee members asked questions regarding franchise fees, downtown gateway improvements, Project Homekey, and the use of Measure T funds for expanded fire staffing and EMS-related costs, with discussion focused on maintaining fidelity to voter intent while acknowledging the service-level benefits of staffing investments. The committee ultimately voted to recommend City Council adopt the proposed budget without amendment, while noting ongoing concern that rising staffing costs could constrain one-time capital needs, and agreed to reconvene in February 2026 to review audit results and consider adopting a Measure T logo.

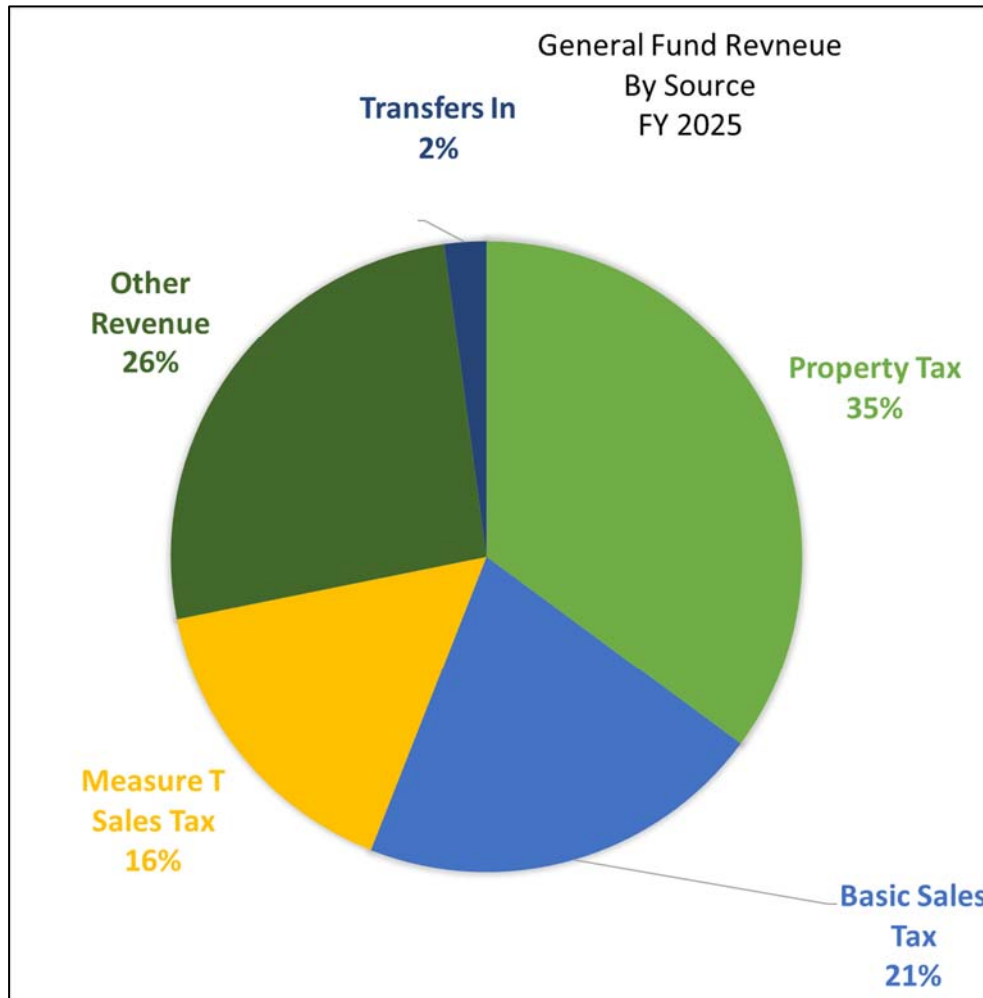
The Committee met again on February 20, 2026, and welcomed two new members: Eli Salazar, representing the Non-Public Safety bargaining units, and Fire Captain Matthew Swenson, representing the Public Safety bargaining units. ***[More details to follow]***

Following the introduction of new members, staff provided an overview of the duties and responsibilities of Committee members, as outlined in the Redlands Municipal Code. The primary agenda item was a review of the draft Annual Report on Measure T Spending for Fiscal Year 2025. ***[More details to follow]***

Financial Summary Information

The total General Fund Revenue for fiscal year (FY) 2025 was approximately \$128.2 million. Measure T sales tax revenue represents 16% of these funds, or \$20.3 million. These revenues were collected between July 1, 2024 and June 30, 2025. 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 \$143,535 (1%) more than FY 2024
- Taken together, both Basic Sales tax and Measure T sales tax comprise 37% of General Fund revenue, with Property Tax as the next largest category at 35%
- Overall, Measure T revenues have been slightly 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, 2025. 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 slightly 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.

[continued on next page]

Figure 2.

Spending Categories from the FY 2025 Adopted Budget	Adopted Budget FY 2025	Actual FY 2025	Difference
Public Safety			
Public Safety Staffing (Police and Fire)	\$ 5,359,532	\$ 4,881,388	\$ (478,144)
IT infrastructure and services for PD	200,000	360,000	160,000
Enhanced custody transport services	135,000	135,000	-
Police Vehicles & Outfitting	1,216,244	1,121,917	(94,327)
Fire Light Duty Vehicle Leases	314,851	314,851	-
Increase in Paramedics cost	220,000	220,000	-
Police Department specialized IT software & hardware, tools	116,690	1,170,031	1,053,341
Specialized Law Enforcement equipment	87,500	216,500	129,000
Fire Department Vehicles, Engines and Apparatus	306,285	-	(306,285)
Fire Station 262 Building Standards Remodel	2,160,000	476,330	(1,683,670)
Fire Station Apparatus Bay Storage	600,000	-	(600,000)
Fire Station Bay Door Replacements	500,000	-	(500,000)
Future Public Safety Facility Reserve Set-Aside	-	4,200,000	4,200,000
			-
subtotal	11,216,102	13,096,017	1,879,915
Public Infrastructure			
Tree trimming for 25% of City trees	1,000,000	855,701	144,299
Alley Improvement / Repaving Project	-	226,776	(226,776)
Sidewalk, ADA Ramp & Curb construction	500,000	487,265	12,735
Traffic Signal Cabinets & Components	325,000	124,967	200,033
Downtown & Gateway Improvements	90,000	-	90,000
Replace aged and outdated maintenance equipment	295,000	203,627	91,373
Upgrade & Enhance Redlands Bowl and Community & Senior Center Facilities	710,193	189,125	521,068
Restored service contracts (enhanced maintenance)	864,795	1,560,874	(696,079)
Address Building & Facilities deferred maintenance	100,000	383,144	(283,144)
Capital /vehicle leases - Replacement of 11 trucks, passenger vehicles	353,105	292,526	60,579
subtotal	4,238,093	4,324,005	85,912
Quality of Life			
Library/FCS/Recreation/IT staffing	1,795,279	1,589,206	(206,073)
Recreational & Senior Center Programs	100,000	110,697	10,697
Replace & Upgrade various park facilities (Master Plan, lighting, playgrounds)	1,792,891	546,362	(1,246,529)
Project Homekey grant match and homeless services	1,000,000	687,852	(312,148)
subtotal	\$ 4,688,170	\$ 2,934,117	\$ (1,754,053)
	BUDGET	ACTUAL	VARIANCE
FY 2025 EXPENDITURES TOTAL	20,142,365	20,354,139	211,774
FY 2025 REVENUES TOTAL	20,142,000	20,337,840	195,840
Actual Revenues Minus (-) Actual Expenditures		(16,299)	

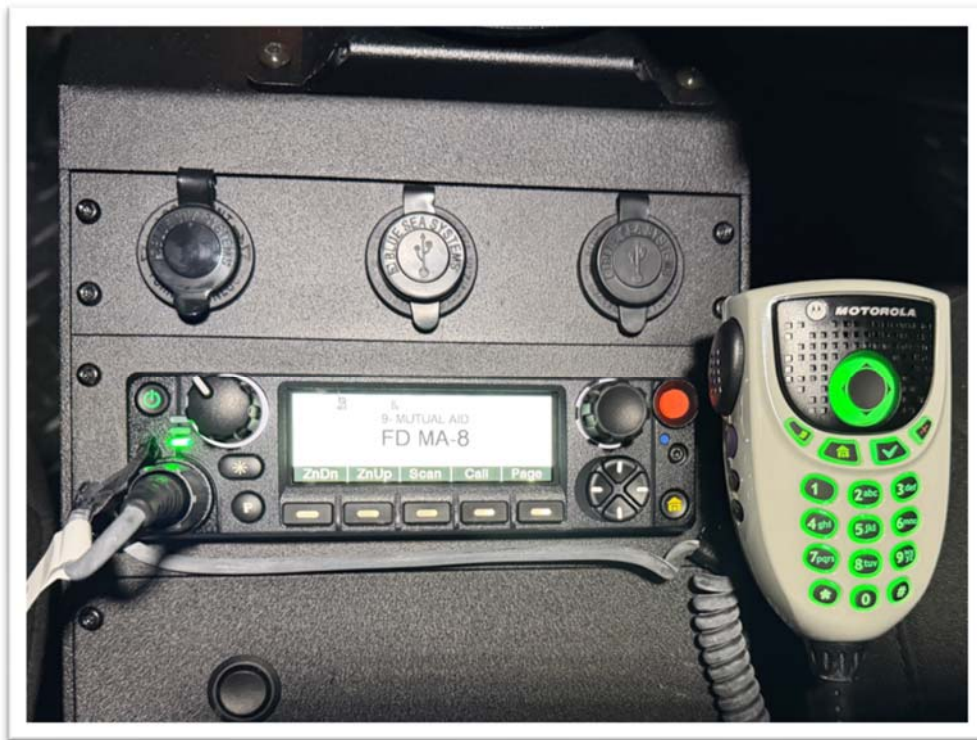
You will note there are several differences between the Adopted Budget and the Actual Amounts for FY 2025. Variances are expected in an annual spending plan, particularly for a capital- and equipment-heavy plan, because final costs and timing depend on staffing, procurement and delivery schedules, and project timelines.

There are several reasons for variances between fiscal years and between planned versus actual expenses.

- Staffing – Staffing levels and compensation can change from year to year due to vacancies, recruitment timelines, turnover, and negotiated salary/benefit adjustments. In addition, some costs may shift between fiscal years based on when positions are filled.
- 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, Fire vehicles (a planned expense of \$306,825 altogether) have not yet been received, although the budget authorization for them occurred in FY 2025. The expense will be recorded in the Fiscal Year in which the equipment is eventually received.
- Construction activities: Large projects rarely align perfectly with a single fiscal year budget cycle. Even when a project is budgeted in one fiscal year, the pace of spending depends on design completion, permitting, bidding, contract execution, material availability, and construction sequencing. When those steps extend beyond the original schedule, expenditures may occur later than planned, resulting in apparent variances that reflect timing differences.
 - Examples include the Fire Station 262 Building Standards Remodel and the Redlands Bowl electrical upgrades, where a larger share of costs were incurred earlier than anticipated, as well as certain park improvement projects where spending is occurring later than planned because design development, environmental/permitting (as applicable), and procurement/bidding must be completed before construction can begin. These timing differences can create variances in a given fiscal year even when the underlying projects and authorized purposes remain unchanged.
- Changing Priorities: From time to time, needs emerge after the budget is adopted, particularly for public safety and asset lifecycle replacements, and this requires adjusting the timing or sequencing of planned purchases. For example, in-car police radio replacements were not specifically anticipated at the time of budget adoption, so the related costs were accommodated through a reprioritization of planned spending. This shift is reflected in the Police Department specialized software, hardware and tools category along with additional funding that was needed to cover costs of enhancing the public safety camera system.

Looking over Figure 2 provided on the preceding page (page 5), the Public Safety spending category received a total of approximately \$13.1 million in Measure T funds, up from \$10.3 million in the prior year (2024). The Police Department received ongoing funding for roughly 37 positions within the department, including 12 sworn positions (officers or higher). Many of these positions were added to restore COVID-related reductions. In addition to this, 44 vehicle leases were funded, with 21 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 ongoing lease payments of the new Taser 10 system, which expands the Department’s response capabilities and represents a significant investment in modernizing critical public safety equipment. Funds were also used to purchase critically necessary hardware replacements, including 77 in-unit radios and 12 new in-unit computers, and to provide partial funding toward replacement of 80 cameras and the rebuilding of the public safety camera network, representing a significant investment in modernizing and maintaining core public safety communications and technology infrastructure. Funds were also used to purchase

a subscription to Crossroads software for the Police Department, supporting enhanced data analysis and information-sharing capabilities to inform investigations and decision making.



New In-Unit Police Radios

For the Fire Department, a major Measure T-funded project was the renovation of Fire Station 262 to maintain compliance with applicable building standards for fire station facilities and modernize the station's operational and living spaces. Construction began in April 2024, and the City of Redlands and Redlands Fire Department celebrated the station's grand re-opening on August 6, 2025, following completion of substantial upgrades—including remodeled restrooms and dormitory areas designed to provide functional facilities for all personnel.

In FY 2025, Measure T also supported station and equipment upkeep, including a backup power generator at Station 262, replacement compressor equipment at Station 263 supporting self-contained breathing apparatus (SCBA) bottles, and ongoing payments for the Department's light-duty fleet.

To cover higher-than-anticipated costs for the Station 262 remodel and these station-support improvements, approximately \$600,000 originally programmed for apparatus bay structure storage was repurposed during the year (generator, apparatus bay interior painting, and compressor equipment). Remaining funds were carried forward into FY 2026 to support Station 263 infrastructure work, including generator replacement and fuel island re-establishment. These adjustments explain the year-end variance in this spending category between budget and actual costs.

In FY 2025, the City also set aside \$4.2 million of Measure T proceeds in the Future Facilities Reserve to strengthen the funding plan for future facility needs and reduce the amount that must be financed. These funds are being held as a dedicated match for upcoming public safety facility projects as they reach final scope, schedule, and financing milestones.



Rendering of Final Design for Station 262



Final Completed Construction

BEFORE



AFTER



Bathroom Renovation

BEFORE



AFTER



Gym/Fitness Area Upgrade

BEFORE



AFTER



Kitchen Transformation

In terms of public infrastructure, there are several areas in which Measure T has been invested: tree trimming, ADA ramp and sidewalk replacement, facility improvements, increased replacement of traffic cabinets and controllers, replacement of aged and outdated equipment, and sidewalk replacement and enhanced levels of service for various public amenities.

- 5,299 trees were trimmed, including park and street trees. This is about five times more than the “pre-Measure T” annual average trimming level. Also, 223 dead trees were removed. Lastly, a total of 222 new trees were planted.
- Contract services for facilities and ground maintenance and repairs were higher than originally budgeted due to a variety of factors, including: expanded use of contract code enforcement; enhanced service levels for parks maintenance, landscaping, fence repair, street lights, sports field striping; nightly park lockups; storm drain improvements; air conditioning replacements at various facilities; and other projects related to deferred maintenance.
- New equipment was purchased for the Parks and Streets divisions, including a new 3500psi 12-volt pressure washer skid and two (2) variable street message boards for warning & advising drivers of critical information or road conditions.
- The A.K. Smiley Public Library received eight (8) new computer & monitor replacements for public use and new furniture was purchased for the Contemporary Club, including 350 new vinyl-backed chairs and 12 new 8-foot folding tables. As well, the kitchen underwent a much-needed renovation of 20-year old cabinetry, flooring and countertops.
- Eight (8) new traffic cabinets that house the equipment that controls traffic signals were purchased and installed to replace old and outdated equipment
- Five (5) traffic signal video detection units (to detect vehicles) were purchased and installed at the following intersections to replace old, outdated systems:
 - Orange Street and Pioneer Avenue
 - Orange Street and Haul Road

- Eureka Street and West Stuart Avenue
- West Colton Avenue and Industrial Park Avenue
- Alabama Street and Barton Road
- Guardrails in four (4) locations that were either irreparably damaged or out of compliance were replaced at the following locations:
 - Industrial Park Drive & Alabama Street
 - Kansas Street & Park Street
 - Grove Street & Sylvan Boulevard
 - Tennessee & the I-10 Freeway
- One and a half (1.5) miles of lifted and broken sidewalks and 14 ADA ramps were removed and replaced throughout the City.
- Four (4) public alleys were resurfaced, and new drainage facilities were installed. The Project also replaced driveways and sidewalks where necessary.



Concrete forms placed at Cambon Court



Newly installed ADA Ramp at Cambon Court



Setting Concrete Forms for the placement of the v-gutter in Alley from Division Street to Chapel Street.



Grinding the existing pavement on Alley from Church Street to Division Street & Chapel Street



Paving work from Division Street to Chapel Street

Lastly, Measure T enabled investment into enhancing and restoring certain “quality of life” amenities and services for the community. In FY 2025, these investments were made in the following areas: homelessness response efforts, park infrastructure improvements, and expanded recreation and senior services programs and activities.

Homelessness Solutions Highlights – The Division advanced several key objectives, including securing over \$9.8 million in new grant funding, expanding housing and outreach capacity, and supporting a reported 65% reduction in Redlands’ homeless population since 2023. Key accomplishments:

- Operation of Step Up in Redlands (the Good Nite Inn facility) with 98 permanent supportive housing units continues to be fully operational following the exit of the original developer
- The division hosted a Regional Homelessness Forum, “Bridging the Gaps,” with over 120 attendees from various government and nonprofit agencies participating
- Outreach teams connected over 170 individuals with services and support resources
- Several dozen encampment cleanups were conducted Citywide



Homeless Encampment Clean Ups



Volunteers Performing Outreach during the Annual Point-In-Time Count

- Park Infrastructure Improvements –
 - Added sports field lighting to 2 sports fields (softball & baseball) at Martinez Park to allow for evening use
 - Redlands Bowl improvements, including -
 - Installation of a new HVAC min-split system for 3 office spaces
 - Removal & replacement of stage area concrete (3,100 square feet)
 - The completion of final electrical improvements related to upgrades to the main electrical feed, breaker room, underground conduit and wiring, replacement of existing audio/ video towers, and the addition of new audio and video towers.

- Installation of a Dedication Garden at Fire Station No. 262 complete with drought-tolerant landscaping, bench, a water feature and uplighting for the station’s flagpole
- Work on the Parks Master Plan continues in FY 2025. The Plan is intended to provide the City with a 7–10 year roadmap for park renovations, improvements, expansion, and new development across the City’s approximately 253.4 acres of parkland and 18 established parks. FY 2025 activities include ongoing community engagement, asset analysis, needs assessment, priority development, and coordination with the City’s Capital Improvement Plan (CIP) planning process.
- Plans and construction documents were developed for the sweeping capital improvement projects planned for Texonia Park, including design of new restrooms, shade structures, lighting fixtures, and various paved areas.
- Flag poles were installed at six City Parks (Sylvan, Crafton, Martinez, Laramie, Brookside and Israel Beal).

New Flag Pole Installations



Israel Beal Park



Brookside Park



Crafton Park



Sylvan Park



Martinez Park



Laramie Park



New Sports Field Lighting at Martinez Park

- Recreational and downtown programs –
 - “Movies in the Park” continues to include 2 locations and Senior Matinee movie showing at the Joslyn Senior Center
 - Senior bus transportation vouchers continued
 - Enhancements for the annual Tree Lighting Holiday Event in Downtown Redlands
 - Other special holiday events enhanced: Halloween on State, Juneteenth Celebrations, Mother’s Day Tea and Fashion Show, ‘Senior’ Prom Dances, and many others.

Community Events



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 2025 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 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,

Ruth Cook, Chair, District 1

Melisa Castro, District 2

Ed Millican, Secretary, District 3

Suzanne Teele, District 4

Scott Welsh, Vicechair, District 5

Eli Salazar, Non-Public Safety Bargaining Unit

Matthew Swenson, Public Safety Bargaining Unit

MEASURE T CITIZENS' OVERSIGHT COMMITTEE