



CITY OF EL PASO DE ROBLES
"The Pass of the Oaks"
Supplemental Sales Tax Oversight Committee
Special Meeting Agenda

Wednesday, February 26, 2025, 5:30 PM
Council Chamber - Library/Conference Center
1000 Spring Street
Paso Robles, CA 93446

Any writing or document pertaining to an open session item on this agenda which is distributed to a majority of the Supplemental Sales Tax Oversight Committee after the posting of this agenda will be available for public inspection at the time the subject writing or document is distributed.

AMERICANS WITH DISABILITIES ACT Any individual, who because of a disability needs special assistance to attend or participate in this meeting, may request assistance by contacting the City Clerk's Office (805) 237-3960. Whenever possible, requests should be made four (4) working days in advance of the meeting.

Pages

A. CALL TO ORDER

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

Committee members: Jason Cox, Bryan Dodds, Jim Fotinakes, Michael Leahy, Sarah Martin, Michael McMahon, James Nunno, Victor Popp, Cheryl Thomas, Karli Twisselman, Patricia Wilmore.

Council Liaisons: Steve Gregory, John Hamon

D. STAFF INTRODUCTIONS

E. GENERAL PUBLIC COMMENTS

This is the time the public may address the Committee on items within the Committee's purview but not scheduled on the agenda. Each individual speaker will be limited to a presentation total of three (3) minutes per item. Those persons wishing to speak on any item scheduled on the agenda will be given an opportunity to do so at the time that item is being considered. State law does not allow the Committee to discuss or take action on issues not on the agenda, except that members of the Committee or staff may briefly respond to statements made or questions posed by persons exercising their public testimony rights (Gov. Code sec. 54954.2).

F. DISCUSSION ITEMS

1. Approval of November 20, 2024 Supplemental Sales Tax Oversight Committee Meeting Minutes

Ryan Cornell, Director of Administrative Services

Recommendation: Approve the meeting minutes from the November 20, 2024, Supplemental Sales Tax Oversight Committee meeting.

3 - 4

2. Financial Review of Supplemental Sales Tax

Ryan Cornell, Director of Administrative Services

Recommendation: Receive and file this report.

G. COMMITTEEMEMBER COMMENTS

H. FINANCE DIRECTOR UPDATES

I. CITY COUNCIL LIASON UPDATE

J. ADJOURNMENT



CITY OF EL PASO DE ROBLES

"The Pass of the Oaks"

Paso Robles Supplemental Sales Tax Oversight Committee Minutes

November 20, 2024, 5:30 PM

City of Paso Robles Emergency Operations Center

900 Park Street

Paso Robles, CA 93446

A. **CALL TO ORDER**

The meeting was called to order at 5:31 PM

B. **PLEDGE OF ALLEGIANCE**

C. **ROLL CALL**

Committee members: Jason Cox, Bryan Dodds (absent at roll call, joined meeting at 5:36 PM), Jim Fotinakes, Michael Leahy, Sarah Martin, Michael McMahon, James Nunno, Victor Popp, Cheryl Thomas, Karli Twisselman, Patricia Wilmore.

Council Liaisons: Steve Gregory, Sharon Roden (absent)

D. **STAFF INTRODUCTIONS**

Staff present: Ryan Cornell, Damian Nord, Jonathan Stornetta, Kevin Wells, Ditas Esperanza, Catherine Piatti

E. **GENERAL PUBLIC COMMENTS**

None.

F. **PRESENTATIONS**

1. **Emergency Services and Police Department Overview**

The Committee received a presentation from Police Chief, Damian Nord, and Fire Chief, Jonathan Stornetta, regarding the status of the Emergency Services and Police Department.

G. **DISCUSSION ITEMS**

1. **Approval of August 21, 2024 Supplemental Sales Tax Oversight Committee Meeting Minutes**

Motioned by Committee member Karli Twisselman, seconded by Committee member Jason Cox, and passed 10-1.

Ayes: Jason Cox, Bryan Dodds, Jim Fotinakes, Michael Leahy, Sarah Martin, Michael McMahon, James Nunno, Victor Popp, Cheryl Thomas, Karli Twisselman

Abstain: Patricia Wilmore

2. Financial Review of Supplemental Sales Tax

Motioned by Committee member Karli Twisselman, seconded by Committee member Michael Leahy, and passed unanimously.

Ayes: Jason Cox, Bryan Dodds, Jim Fotinakes, Michael Leahy, Sarah Martin, Michael McMahon, James Nunno, Victor Popp, Cheryl Thomas, Karli Twisselman, Patricia Wilmore

H. COMMITTEEMEMBER COMMENTS

Committee members were given the opportunity to share relevant comments.

I. FINANCE DIRECTOR UPDATES

Administrative Services Director provided general updates pertaining to the committee.

J. CITY COUNCIL LIASON UPDATE

City Council liaisons were given the opportunity to report on recent happenings within the City and to share any relevant information.

K. ADJOURNMENT

Motioned by Committee member Micheal Leahy, seconded by Committee member Victor Popp, and passed unanimously at 7:05 PM to adjourn to the February 19, 2025, Supplemental Sales Tax Oversight Committee Meeting.

L. OPTIONAL TOUR OF THE PUBLIC SAFETY CENTER

Committee members and staff attended a tour of the Public Safety Center which houses Emergency Services and the Police Department. The tour was led by Fire Chief, Jonathan Stornetta, and Police Chief, Damian Nord.

THESE MINUTES ARE NOT OFFICIAL OR A PERMANENT PART OF THE RECORDS UNTIL APPROVED BY THE CITY COUNCIL AT A FUTURE REGULAR MEETING



Supplemental Sales Tax Oversight Committee Agenda Report

From: Ryan Cornell, Administrative Services Director

Subject: Financial Review of Supplemental Sales Tax

Date: February 26, 2025

Facts

1. In November 2012, the voters of Paso Robles approved Measure E-12 (E-12), a half-cent supplemental sales tax (SST), beginning on April 1, 2013, and ending on March 31, 2025.
2. Although E-12 is a general tax—meaning it can legally be used for a general government purpose—the tax was intended to fund the City’s street repair, maintenance, and rehabilitation projects.
3. Since inception, E-12 has provided funding for over 40 different road maintenance projects totaling over \$51.9 million, with an additional \$41.3 million committed towards uncompleted road maintenance projects.
4. On February 4, 2020, City Council approved the [Updated Six-Year Street Maintenance and Repair Plan](#) which outlines the specific street segments anticipated to be constructed over the remaining years of the E-12 SST.
5. In November 2020, the voters of Paso Robles approved Measure J-20, a one-cent SST, beginning on April 1, 2021, and ending on March 31, 2033. It has the potential to generate approximately \$12 million each year in sales tax revenues.
6. The main priorities for spending the Measure J-20 SST revenue—as approved by City Council in [Resolution 20-118](#)—are for fire and emergency services, police services, and street repair and maintenance.

Analysis and Conclusions

Measure E-12

The purpose of E-12 is to fund the City’s street maintenance and repair program. Attachment No. 1 provides an overview of the financial activity of E-12 since the City started collecting the additional tax in FY 2012-13. The City has received \$62.2 million since the tax has been in place, with 100% of the funds being spent directly on road rehabilitation.

The City has *completed* the following 29 projects, totaling \$42.9 million, or about \$3.9 million on average per year since the inception of Measure E-12, as shown below:

| Project Name | E-12 SST | Other Sources | Total Project Cost |
|---|------------|---------------|--------------------|
| Professional Studies | \$ 141,249 | \$ - | \$ 141,249 |
| 21 st St Green Update | 454,300 | - | 454,300 |
| 13 th St Bridge Improvement | 300,000 | - | 300,000 |
| Spring Street (16 th to 24 th Street) | 1,222,338 | - | 1,222,338 |

| Project Name | E-12 SST | Other Sources | Total Project Cost |
|--|----------------------|---------------------|----------------------|
| Country Club/Rolling Hills/S. River Road/Airport Roads | 1,445,112 | 270,139 | 1,715,251 |
| Walnut Drive/Jackson Dr/Shannon Hill | 802,253 | 24,470 | 826,723 |
| 12 th St (Spring to Fresno) | 1,672,856 | 1,122,389 | 2,795,245 |
| Union Rd/Kleck/Montebello | 285,000 | - | 285,000 |
| Scott St (Creston to Airport) | 1,693,911 | 25,326 | 1,719,237 |
| Creston/Golden Hill/Oak Meadows | 370,425 | - | 370,425 |
| Union Road (Golden Hill/Hwy 46E) | 264,772 | 734,375 | 999,147 |
| Spring Street (1 st to 15 th) | 4,011,841 | 53,068 | 4,064,909 |
| Sherwood/Creston/Linne | 2,390,119 | - | 2,390,119 |
| Vine Street (1 st to 36 th) | 603,617 | - | 603,617 |
| Various Slurry/Chip Seal | 1,893,896 | - | 1,893,896 |
| 13 th Street Pedestrian Improvements | 183,156 | 1,147,635 | 1,330,791 |
| East Side Street Light Rehabilitation | 1,089,444 | - | 1,089,444 |
| Union Road (along BSP) | 1,672,764 | 196,976 | 1,869,740 |
| Ramada Drive/Vendels Circle | 355,385 | - | 355,385 |
| Spring Street (24 th to 36 th) | 2,779,965 | 44,360 | 2,824,325 |
| Park/6 th /9 th /10 th Streets | 652,378 | 786,860 | 1,439,238 |
| Jardine Road | 366,840 | - | 366,840 |
| Olive/16 th /17 th /18 th /19 th /20 th Streets | 980,000 | 641,471 | 1,621,471 |
| Dry Creek Road | 4,312,381 | 193,309 | 4,505,690 |
| Rambouillet/Nicklaus-area | 1,635,000 | 1,007,851 | 2,642,851 |
| Melody Dr/Patricia Ln | 2,027,513 | - | 2,027,513 |
| Country Club-area | 1,022,000 | 377,459 | 1,399,459 |
| Oak Street, 2 nd , 3 rd , 26 th Streets | - | 582,761 | 582,761 |
| Appaloosa Drive | 500,000 | 173,962 | 673,962 |
| Total Completed Projects | \$ 35,128,515 | \$ 7,382,411 | \$ 42,510,926 |

There are 15 projects *currently underway* and budgeted in FY 2024-25, two of which have been added since the last quarterly update. The additional road segments were made available from one-time budget savings from the Measure J-20 tax. New road segments include Creston Road Phase 2 and a variety of west side streets such as 16th, 18th, 30th, 32nd, 36th Streets from Vine Street to Spring Street. A summary of the active projects is listed below:

| Project Name | Total Project Budget | Expended-to-Date | Budget Remaining | Encumbered Contracts |
|---|----------------------|------------------|------------------|----------------------|
| Creston Road Phase 1 | \$ 12,648,551 | \$ 4,975,631 | \$ 7,672,920 | \$ 7,672,920 |
| 24th St Bridge Rehabilitation | 4,059,518 | 1,394,422 | 2,665,096 | 711,923 |
| Rolling Hill Estates | 1,200,000 | 1,111,478 | 88,522 | - |
| 17 th Street (Spring to Chestnut) | 849,706 | 592,353 | 257,353 | - |
| Riverside (17 th to 24 th Street) | 1,200,000 | 48,268 | 1,151,732 | 61,736 |
| Sherwood/Sierra Bonita/Turtle Creek | 7,695,000 | 125,582 | 7,569,418 | 107,894 |
| Sunset/Panorama Neighborhood | 2,600,000 | 28,050 | 2,571,950 | 51,688 |
| Elm Ct/Capitol Hill/Palm Ct | 600,000 | 318,053 | 281,947 | 50,872 |
| Golden Hill (Rolling Hill to Creston) | 3,988,200 | 106,541 | 3,881,659 | 2,344,632 |
| Merry Hill – 15 th St – Terrace Hill | 640,000 | 58,602 | 581,398 | 20,582 |
| Serenade/Holstein-Bahama/St Andrews | 2,583,100 | 137,346 | 2,445,754 | 957,674 |
| Melody Drive (east neighborhood) | 3,094,800 | 45,316 | 3,049,484 | 123,660 |
| 13 th Street/Niblick Bridge Resurface | 310,000 | 2370 | 307,630 | 395,630 |
| Creston Road Phase 2 | 5,000,000 | 538,869 | 4,461,131 | 212,260 |

| <u>Project Name</u> | <u>Total Project Budget</u> | <u>Expended-to-Date</u> | <u>Budget Remaining</u> | <u>Encumbered Contracts</u> |
|--|-----------------------------|-------------------------|-------------------------|-----------------------------|
| 16 th /18 th /30 th /32 nd /36 th Streets | 4,045,000 | 206 | 4,044,794 | 54,400 |
| Total Projects in Progress | \$ 50,513,875 | \$ 9,483,087 | \$ 41,030,788 | \$ 12,765,871 |

And lastly, there are two *upcoming* projects for the remaining year of the E-12 SST as follows:

| <u>Project Name</u> | <u>FY 2025-26</u> |
|--------------------------------|---------------------|
| Arciero Ct/Mesa Rd | 1,425,000 |
| Dallons/Tractor-area | 1,890,000 |
| Total Upcoming Projects | \$ 3,315,000 |

Measure J-20

Attachment No. 2 provides an overview of the financial activity of J-20 since inception. The City has received \$47.5 million in supplemental sales tax with \$28.6 million actually expended with an additional \$20.9 million appropriated for public safety and road maintenance and rehabilitation.

Police Department

The Police Department has expended approximately \$7.9 million of Measure J-20 funds since the tax has been implemented. Of which, \$3.2 million has been expended on police equipment, surveillance camera system upgrade, communication/dispatch replacement, automated license plate readers, etc. (roughly 40%), with the remaining \$4.7 million on a variety of additional police positions including police officers, sergeants and commanders, deputy police chief, dispatchers, dispatch supervisor, records supervisor, and the Chief's administrative assistant. Taken together, Measure J-20 has provided funded for an additional 29 positions within the Police Department.

Recruiting for police officer positions has been very successful over the past three months. Even though more recently it has been challenging and slow, the City has had great success in sponsoring cadets through the police academy as well as attracting lateral officers. Measure J-20 funds 20 police officer positions, of which, nine (9) are currently working; five are currently in the academy, or is anticipated to go into the academy, with graduation expected through the first and second quarter of 2025; and one additional lateral officer working their way through the recruitment process including background checks, psych exams, and the like. Taken together, that leaves five positions remaining (assuming all cadets and candidates mentioned above pass the academy and/or other recruiting items), an increase of two since the last quarterly check-in.

Fire and Emergency Services

The Fire and Emergency Services Department has expended \$15.5 million in Measure J-20 funds since inception, of which, approximately \$5.5 million has been spent on expanding fire and emergency services through the 16 additional positions authorized. The Staffing for Adequate Fire and Emergency Response (SAFER) grant—the grant that assisted the City in initially hiring nine firefighters has ended—so Measure J-20 is fully funding these positions moving forward. And lastly, the Department has expended a little more than \$7.0 million towards Fire Station No. 3.

For the upcoming year, the department added one Training Officer position which will be a specialty assignment for a current Fire Captain. And now that Fire Station No. 3 is fully operational, the staff is working on the design and construction of a training tower adjacent to the new fire station.

Street and Road Maintenance

Measure J-20 provides funding for two street maintenance personnel (in addition to the five positions funded with the General Fund)—and with the recent passage of I-24, Measure E-12’s renewal measure, an additional three street maintenance personnel are authorized and anticipated to be onboard within the next three to six months.

Lastly, given the significant increases in construction pricing, Measure J-20 has allowed for already approved projects to be fully funded, even though most projects exceed engineer’s estimates. That being said, the City has appropriated \$14 million of Measure J-20 funds toward the City’s Road Maintenance Projects (as discussed earlier in the report). Two additional projects have been added to the Council approved schedule since the last check-in. The first is Creston Road Phase 2. This \$5 million project is funded in two parts: the first was a direct allocation from California Senator Lairds office in the amount of \$3 million; and the second was an additional Measure J-20 allocation for \$2 million. The second road project includes a variety of numbered streets on the west side including 16th, 18th, 30th, 32nd, and 36th Streets from Vine Street to Spring Street. These streets were identified because of the road conditions with no need to repair or rehabilitate the underground utilities. This will ensure that funds are expended timely.

Fiscal Impact

None

Recommendation

Receive and file this report.

Attachments

1. Measure E-12 Financial Activity Report
2. Measure J-20 Financial Activity Report
3. Sales Tax Update Quarter 2 2024 (April-June)
4. HdL Companies California Forecast Sales Tax Trends & Economic Drivers September 2024

CITY OF PASO ROBLES
ROAD MAINTENANCE AND REHABILITATION PROGRAM
Financial Activity
Inception-to-Date

| | Actual | | | | | | | | | | | 2024-25 | | | | 2025-26 | Total | |
|--|---------|-----------|-----------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------|-----------|---------|-------|-------------|
| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | Budget | Actual-to-Date | Remaining | | | % Used |
| Measure E-12 Sales Tax Revenue | 578,836 | 4,475,073 | 4,642,539 | 4,526,680 | 4,596,531 | 5,022,128 | 5,122,785 | 4,861,231 | 5,790,874 | 6,926,178 | 6,694,444 | 6,765,568 | 5,046,000 | 2,184,459 | 2,861,541 | 43.3% | - | 65,048,867 |
| Completed Projects | | | | | | | | | | | | | | | | | | |
| Misc Professional Studies | 140,163 | 303 | 783 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 141,249 |
| C0028 - 21st St Green Update | - | 454,300 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 454,300 |
| X0008 - 13th St Bridge Improvement | - | - | 300,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 300,000 |
| C0045 - Spring St (16th to 24th) | - | 691 | 1,165,044 | 56,603 | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,222,338 |
| C0046 - Country Club/Rolling Hills/South Riv | - | 297,396 | 1,417,280 | 575 | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,715,251 |
| Transfer from General Fund | - | (270,139) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | (270,139) |
| Net Project C0046 | - | 27,257 | 1,417,280 | 575 | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,445,112 |
| C0050 - Walnut/Jackson/Shannon Hill | - | 8,360 | 6,239 | 812,124 | - | - | - | - | - | - | - | - | - | - | - | - | - | 826,723 |
| State Grant to Project C0050 | - | - | - | (24,470) | - | - | - | - | - | - | - | - | - | - | - | - | - | (24,470) |
| Net Project C0050 | - | 8,360 | 6,239 | 787,654 | - | - | - | - | - | - | - | - | - | - | - | - | - | 802,253 |
| C0053 - 12th St (Spring to Fresno) | - | 107,232 | 189,928 | 2,364,625 | 122,701 | 7,022 | 3,737 | - | - | - | - | - | - | - | - | - | - | 2,795,245 |
| State Grant to Project C0053 | - | - | - | (1,042,600) | (16,583) | (62,974) | - | - | - | - | - | - | - | - | - | - | - | (1,122,157) |
| Misc Revenue to Project C0053 | - | - | - | (232) | - | - | - | - | - | - | - | - | - | - | - | - | - | (232) |
| Net Project C0053 | - | 107,232 | 189,928 | 1,321,793 | 106,118 | (55,952) | 3,737 | - | - | - | - | - | - | - | - | - | - | 1,672,856 |
| C0054 - Union Rd/Kleck/Montebello | - | 285,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 285,000 |
| C0055 - Scott St Creston/Airport | - | 45,574 | 63,200 | 1,600,873 | 9,590 | - | - | - | - | - | - | - | - | - | - | - | - | 1,719,237 |
| State Grant to Project C0055 | - | - | - | (24,920) | (350) | - | - | - | - | - | - | - | - | - | - | - | - | (25,270) |
| Misc Revenue to Project C0055 | - | - | - | (56) | - | - | - | - | - | - | - | - | - | - | - | - | - | (56) |
| Net Project C0055 | - | 45,574 | 63,200 | 1,575,897 | 9,240 | - | - | - | - | - | - | - | - | - | - | - | - | 1,693,911 |
| C0056 - Creston/Golden Hill/Oak Meadows | - | 73,246 | 4,492 | 13,722 | 278,965 | - | - | - | - | - | - | - | - | - | - | - | - | 370,425 |
| C0057 - Union Rd (Golden Hill/Hwy 46) | - | 35,741 | 1,619 | 62,866 | 898,921 | - | - | - | - | - | - | - | - | - | - | - | - | 999,147 |
| State Grant to Project C0057 | - | - | - | (14,900) | (3,690) | - | - | - | - | - | - | - | - | - | - | - | - | (18,590) |
| Federal Grant to Project C0057 | - | - | - | - | (715,785) | - | - | - | - | - | - | - | - | - | - | - | - | (715,785) |
| Net Project C0057 | - | 35,741 | 1,619 | 47,966 | 179,446 | - | - | - | - | - | - | - | - | - | - | - | - | 264,772 |
| C0058 - Spring St (1st to 15th) | - | 36,912 | 27,813 | 283,809 | 3,406,102 | 298,589 | 11,684 | - | - | - | - | - | - | - | - | - | - | 4,064,909 |
| State Grant to Project C0058 | - | - | - | - | - | (53,009) | - | - | - | - | - | - | - | - | - | - | - | (53,009) |
| Misc Revenue to Project C0058 | - | - | - | - | (59) | - | - | - | - | - | - | - | - | - | - | - | - | (59) |
| Net Project C0058 | - | 36,912 | 27,813 | 283,809 | 3,406,043 | 245,580 | 11,684 | - | - | - | - | - | - | - | - | - | - | 4,011,841 |
| C0060 - Sherwood/Creston/Linne | - | 41,802 | 755 | 4,805 | 89,273 | 523,495 | 1,729,989 | - | - | - | - | - | - | - | - | - | - | 2,390,119 |
| C0062 - Vine St (1st to 36th) | - | 76,435 | 13,550 | - | 49,514 | 96,871 | 367,247 | - | - | - | - | - | - | - | - | - | - | 603,617 |
| C0085 - Annual Slurry Seal/Chip Seal | - | - | - | - | 393,396 | 720,439 | 425,825 | 354,236 | - | - | - | - | - | - | - | - | - | 1,893,896 |
| C0105 - 13th Street Pedestrian Imp. | - | - | - | - | 28,566 | 71,869 | 863,447 | 366,909 | - | - | - | - | - | - | - | - | - | 1,330,791 |
| State Grant to Project C0105 | - | - | - | - | - | (22,818) | (223,864) | (373,753) | - | - | - | - | - | - | - | - | - | (620,435) |
| Transfer from Gas Tax Fund | - | - | - | - | - | - | (250,000) | - | - | - | - | - | - | - | - | - | - | (250,000) |
| Transfer from SB 1 Fund | - | - | - | - | - | - | (277,200) | - | - | - | - | - | - | - | - | - | - | (277,200) |
| Net Project C0105 | - | - | - | - | 28,566 | 49,051 | 112,383 | (6,844) | - | - | - | - | - | - | - | - | - | 183,156 |
| C0106 - East Side Light Rehabilitation | - | - | - | - | 28,739 | 943,307 | 117,398 | - | - | - | - | - | - | - | - | - | - | 1,089,444 |
| C0119 - Union Road along BSP | - | - | - | - | - | 11,779 | 157,409 | 1,340,159 | 360,393 | - | - | - | - | - | - | - | - | 1,869,740 |
| Misc Revenue to Project C0119 | - | - | - | - | - | - | (150,000) | - | (46,976) | - | - | - | - | - | - | - | - | (196,976) |
| Net Project C0119 | - | - | - | - | - | 11,779 | 7,409 | 1,340,159 | 313,417 | - | - | - | - | - | - | - | - | 1,672,764 |
| C0139 - Ramada Drive/Vendels Circle Rd | - | - | - | - | - | - | 355,385 | - | - | - | - | - | - | - | - | - | - | 355,385 |
| C0061 - Spring St (24th to 36th) | - | - | - | - | 24 | 9,389 | 20,385 | 530,851 | 2,257,974 | 5,702 | - | - | - | - | - | - | - | 2,824,325 |
| State Grant to Project C0061 | - | - | - | - | - | - | - | - | - | (44,360) | - | - | - | - | - | - | - | (44,360) |
| Net Project C0061 | - | - | - | - | 24 | 9,389 | 20,385 | 530,851 | 2,257,974 | (38,658) | - | - | - | - | - | - | - | 2,779,965 |
| C0143 - West Side Road Repairs | - | - | - | - | - | - | 47,125 | 52,632 | 1,274,617 | 64,864 | - | - | - | - | - | - | - | 1,439,238 |
| State Grant to Project C0143 | - | - | - | - | - | - | - | - | (37,000) | (1,360) | - | - | - | - | - | - | - | (38,360) |
| Transfer from Gas Tax Fund | - | - | - | - | - | - | - | - | (118,500) | - | - | - | - | - | - | - | - | (118,500) |
| Transfer from SB 1 Fund | - | - | - | - | - | - | - | - | (630,000) | - | - | - | - | - | - | - | - | (630,000) |
| Net Project C0143 | - | - | - | - | - | - | 47,125 | 52,632 | 489,117 | 63,504 | - | - | - | - | - | - | - | 652,378 |
| C0159 - Jardine Road Pavement Repairs | - | - | - | - | - | - | - | - | - | 366,840 | - | - | - | - | - | - | - | 366,840 |
| C0163 - Olive/16th-20th Street Repairs | - | - | - | - | - | - | - | - | 119,249 | 1,486,722 | 15,500 | - | - | - | - | - | - | 1,621,471 |
| Transfer from Measure J-20 Fund | - | - | - | - | - | - | - | - | - | (625,971) | (15,500) | - | - | - | - | - | - | (641,471) |
| Net Project C0163 | - | - | - | - | - | - | - | - | 119,249 | 860,751 | - | - | - | - | - | - | - | 980,000 |
| C0110 - Dry Creek Road Improvements | - | - | - | - | - | 102,494 | 134,414 | 230,387 | 2,940,745 | 1,042,725 | 54,925 | - | - | - | - | - | - | 4,505,690 |

CITY OF PASO ROBLES
ROAD MAINTENANCE AND REHABILITATION PROGRAM
 Financial Activity
 Inception-to-Date

| | Actual | | | | | | | | | | | | 2024-25 | | | | 2025-26 | Total |
|---|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------|-------------|----------------|-------------|----------|----------|-------------------|
| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | Budget | Actual-to-Date | Remaining | % Used | | |
| Misc Revenue to Project C0110 | - | - | - | - | - | - | - | - | (140,169) | (53,140) | - | - | - | - | - | - | - | (193,309) |
| Net Project C0110 | - | - | - | - | - | 102,494 | 134,414 | 230,387 | 2,800,576 | 989,585 | 54,925 | - | - | - | - | - | - | 4,312,381 |
| C0162 - Rambouillet/Nicklaus Area | - | - | - | - | - | - | - | - | 134,353 | 2,508,489 | 9 | - | - | - | - | - | - | 2,642,851 |
| Transfer from SB 1 Fund | - | - | - | - | - | - | - | - | - | (500,000) | - | - | - | - | - | - | - | (500,000) |
| Transfer from Measure J-20 Fund | - | - | - | - | - | - | - | - | - | (507,842) | (9) | - | - | - | - | - | - | (507,851) |
| Net Project C0162 | - | - | - | - | - | - | - | - | 134,353 | 1,500,647 | - | - | - | - | - | - | - | 1,635,000 |
| C0176 - Appaloosa Dr | - | - | - | - | - | - | - | - | - | 21,313 | 652,649 | - | - | - | - | - | - | 673,962 |
| Transfer from Measure J-20 Fund | - | - | - | - | - | - | - | - | - | - | (173,962) | - | - | - | - | - | - | (173,962) |
| Net Project C0176 | - | - | - | - | - | - | - | - | - | 21,313 | 478,687 | - | - | - | - | - | - | 500,000 |
| C0177 - Melody Dr/Patricia Ln | - | - | - | - | - | - | - | - | - | 67,321 | 1,960,192 | - | - | - | - | - | - | 2,027,513 |
| C0197 - Country Club Area | - | - | - | - | - | - | - | - | - | 86,710 | 1,312,749 | - | - | - | - | - | - | 1,399,459 |
| Transfer from Measure J-20 Fund | - | - | - | - | - | - | - | - | - | - | (377,459) | - | - | - | - | - | - | (377,459) |
| Net Project C0197 | - | - | - | - | - | - | - | - | - | 86,710 | 935,290 | - | - | - | - | - | - | 1,022,000 |
| C0216 - West Side Slurry/Chip Seal | - | - | - | - | - | - | - | - | - | - | 39,418 | 543,343 | - | - | - | - | - | 582,761 |
| Transfer from Measure J-20 Fund | - | - | - | - | - | - | - | - | - | - | (39,418) | (543,343) | - | - | - | - | - | (582,761) |
| Net Project West Side Slurry/Chip Seal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Completed Projects | 140,163 | 1,192,853 | 3,190,703 | 4,092,824 | 4,569,324 | 2,646,453 | 3,332,981 | 2,501,421 | 6,114,686 | 3,918,013 | 3,429,094 | - | - | - | - | - | - | 35,128,515 |
| Projects in Progress | | | | | | | | | | | | | | | | | | |
| C0059 - Creston Rd | - | 211,494 | 17,798 | 35,099 | 88,133 | 872,865 | 455,250 | 107,894 | 38,367 | 46,403 | 337,674 | 1,828,356 | 8,609,218 | 936,298 | 7,672,920 | 10.9% | - | 12,648,551 |
| State Grant to Project C0059 | - | - | - | - | (75,510) | (91,103) | (18,388) | - | - | - | - | (405,922) | (378,578) | - | (378,578) | 0.0% | - | (969,501) |
| Transfer from Gas Tax Fund | - | - | - | - | - | - | - | - | - | - | - | - | (500,000) | - | (500,000) | 0.0% | - | (500,000) |
| Transfer from SB 1 Fund | - | - | - | - | - | - | - | - | - | - | - | - | (610,700) | - | (610,700) | 0.0% | - | (610,700) |
| Transfer from Measure J-20 Fund | - | - | - | - | - | - | - | - | - | - | - | - | (1,262,300) | - | (1,262,300) | 0.0% | - | (1,262,300) |
| Net Project C0059 | - | 211,494 | 17,798 | 35,099 | 12,623 | 781,762 | 436,862 | 107,894 | 38,367 | 46,403 | 337,674 | 1,422,434 | 5,857,640 | 936,298 | 4,921,342 | 16.0% | - | 9,306,050 |
| C0084 - 24th St Bridge Rehabilitation | - | - | - | 31 | 128,728 | 186,869 | 120,050 | 206,322 | 83,198 | 140,945 | 420,542 | 89,481 | 2,683,352 | 18,256 | 2,665,096 | 0.7% | - | 4,059,518 |
| Federal Grant to Project C0084 | - | - | - | - | (107,279) | (106,199) | (125,377) | (99,229) | (187,078) | (95,368) | (219,357) | (46,766) | (1,617,061) | (95,477) | (1,521,584) | 5.9% | - | (2,603,714) |
| Transfer from General Fund | - | - | - | - | - | - | - | - | - | - | (125,773) | - | (800,000) | - | (800,000) | 0.0% | - | (925,773) |
| Transfer from TIF Fund | - | - | - | - | - | - | - | - | - | - | - | - | (220,000) | - | (220,000) | 0.0% | - | (220,000) |
| Net Project C0084 | - | - | - | 31 | 21,449 | 80,670 | (5,327) | 107,093 | (103,880) | 45,577 | 75,412 | 42,715 | 46,291 | (77,221) | 123,512 | -166.8% | - | 310,031 |
| C0178 - Rolling Hill Estates | - | - | - | - | - | - | - | - | - | 24,365 | 12,195 | 1,074,918 | 88,522 | - | 88,522 | 0.0% | - | 1,200,000 |
| Transfer from Measure J-20 Fund | - | - | - | - | - | - | - | - | - | - | - | (61,478) | (88,522) | - | (88,522) | 0.0% | - | (150,000) |
| Net Project C0178 | - | - | - | - | - | - | - | - | - | 24,365 | 12,195 | 1,013,440 | - | - | - | n/a | - | 1,050,000 |
| C0205 - 17th Street (Chestnut to Spring) | - | - | - | - | - | - | - | - | - | - | 10,300 | - | 839,406 | 582,053 | 257,353 | 69.3% | - | 849,706 |
| Transfer from Measure J-20 Fund | - | - | - | - | - | - | - | - | - | - | (10,300) | - | (839,406) | (582,053) | (257,353) | 69.3% | - | (849,706) |
| Net Project 17th Street | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | n/a | - | - |
| C0208 - Riverside - 17th to 24th | - | - | - | - | - | - | - | - | - | - | 46,444 | 1,400 | 1,152,156 | 424 | 1,151,732 | 0.0% | - | 1,200,000 |
| C0209 - Sherwood/Sierra Bonita/Turtle Cree | - | - | - | - | - | - | - | - | - | - | 103,246 | 22,173 | 7,569,581 | 163 | 7,569,418 | 0.0% | - | 7,695,000 |
| Transfer from Measure J-20 Fund | - | - | - | - | - | - | - | - | - | - | - | - | (2,565,000) | - | (2,565,000) | 0.0% | - | (2,565,000) |
| Net Project Sherwood/Sierra Bonita/Turtle | - | - | - | - | - | - | - | - | - | - | 103,246 | 22,173 | 5,004,581 | 163 | 5,004,418 | 0.0% | - | 5,130,000 |
| C0215 - Sunset/Panorama Street | - | - | - | - | - | - | - | - | - | - | 17,681 | 3,255 | 2,579,064 | 7,114 | 2,571,950 | 0.3% | - | 2,600,000 |
| Transfer from Measure J-20 Fund | - | - | - | - | - | - | - | - | - | - | (17,681) | (3,255) | (2,579,064) | (7,114) | (2,571,950) | 0.3% | - | (2,600,000) |
| Net Project 17th Street | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | n/a | - | - |
| C0223 - Elm Court, Capitol Hill, Palm Court | - | - | - | - | - | - | - | - | - | - | - | 38,077 | 561,923 | 279,976 | 281,947 | 49.8% | - | 600,000 |
| Transfer from Measure J-20 Fund | - | - | - | - | - | - | - | - | - | - | - | - | (150,000) | - | (150,000) | 0.0% | - | (150,000) |
| Net Project Elm Ct, Capital Hill, Palm Ct | - | - | - | - | - | - | - | - | - | - | - | 38,077 | 411,923 | 279,976 | 131,947 | 68.0% | - | 450,000 |
| C0224 - Golden Hill - Rolling Hills to Creston | - | - | - | - | - | - | - | - | - | - | - | 75,130 | 3,913,070 | 31,411 | 3,881,659 | 0.8% | - | 3,988,200 |
| Transfer from SB 1 Fund | - | - | - | - | - | - | - | - | - | - | - | - | (1,018,900) | - | (1,018,900) | 0.0% | - | (1,018,900) |
| Transfer from Measure J-20 Fund | - | - | - | - | - | - | - | - | - | - | - | - | (250,000) | - | (250,000) | 0.0% | - | (250,000) |
| Net Project Golden Hill | - | - | - | - | - | - | - | - | - | - | - | 75,130 | 2,644,170 | 31,411 | 2,612,759 | 1.2% | - | 2,719,300 |
| C0225 - Merry Hill - 15th Street - Terrace Hill | - | - | - | - | - | - | - | - | - | - | - | 26,439 | 913,561 | 32,163 | 881,398 | 3.5% | - | 940,000 |
| Transfer from Measure J-20 Fund | - | - | - | - | - | - | - | - | - | - | - | - | (150,000) | - | (150,000) | 0.0% | - | (150,000) |
| Net Project Merry Hill | - | - | - | - | - | - | - | - | - | - | - | 26,439 | 763,561 | 32,163 | 731,398 | 4.2% | - | 790,000 |
| C0226 - Serenade/Holstein-Bahama/St Andri | - | - | - | - | - | - | - | - | - | - | - | 72,128 | 2,510,972 | 65,218 | 2,445,754 | 2.6% | - | 2,583,100 |
| Transfer from SB 1 Fund | - | - | - | - | - | - | - | - | - | - | - | - | (1,526,200) | - | (1,526,200) | 0.0% | - | (1,526,200) |
| Net Project Serenade | - | - | - | - | - | - | - | - | - | - | - | 72,128 | 984,772 | 65,218 | 919,554 | 6.6% | - | 1,056,900 |
| C0234 - Melody Drive | - | - | - | - | - | - | - | - | - | - | - | - | 3,094,800 | 45,316 | 3,049,484 | - | - | 3,094,800 |

CITY OF PASO ROBLES

ROAD MAINTENANCE AND REHABILITATION PROGRAM

Financial Activity

Inception-to-Date

| | Actual | | | | | | | | | | | | 2024-25 | | | | 2025-26 | Total |
|--|-----------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|----------------|--------------|--------|-------------|--------------|
| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | Budget | Actual-to-Date | Remaining | % Used | | |
| C0137 - 13th St/Niblick Bridge Deck Resurfac | - | - | - | - | - | - | - | - | - | - | - | - | 310,000 | 2,370 | 307,630 | 0.8% | 3,000,000 | 3,310,000 |
| State Grant to Project C0137 | - | - | - | - | - | - | - | - | - | - | - | - | (240,000) | - | (240,000) | 0.0% | (2,000,000) | (2,240,000) |
| Net Project C0137 | - | - | - | - | - | - | - | - | - | - | - | - | 70,000 | 2,370 | 67,630 | 3.4% | 1,000,000 | 1,070,000 |
| C0231 - Creston Rd Phase 2 | - | - | - | - | - | - | - | - | - | - | - | 320,085 | 4,679,915 | 218,784 | 4,461,131 | 4.7% | - | 5,000,000 |
| State Grant to Project C0231 | - | - | - | - | - | - | - | - | - | - | - | (320,085) | (2,679,915) | (218,784) | (2,461,131) | 8.2% | - | (3,000,000) |
| Transfer from Measure J-20 Fund | - | - | - | - | - | - | - | - | - | - | - | - | (2,000,000) | - | (2,000,000) | 0.0% | - | (2,000,000) |
| Net Project C0231 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | n/a | - | - |
| C0243 - 16th/18th/30th/32nd/36th Vine to S | - | - | - | - | - | - | - | - | - | - | - | - | 4,045,000 | 206 | 4,044,794 | 0.0% | - | 4,045,000 |
| Transfer from Measure J-20 Fund | - | - | - | - | - | - | - | - | - | - | - | - | (4,045,000) | (206) | (4,044,794) | 0.0% | - | (4,045,000) |
| Net Project C0231 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | n/a | - | - |
| Total Projects in Progress | - | 211,494 | 17,798 | 35,130 | 34,072 | 862,432 | 431,535 | 214,987 | (65,513) | 116,345 | 574,971 | 2,713,936 | 20,029,894 | 1,316,118 | 18,713,776 | 6.6% | 1,000,000 | 26,177,081 |
| Upcoming Projects | | | | | | | | | | | | | | | | | | |
| C0221 - Arciero Ct/Mesa Rd | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,425,000 | 1,425,000 |
| Transfer from Measure J-20 Fund | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | (150,000) | (150,000) |
| Net Project Arciero Ct/Mesa Rd | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,275,000 | 1,275,000 |
| C0222 - Dallons/Tractor Area | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,890,000 | 1,890,000 |
| Transfer from SB 1 Fund | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | (842,600) | (842,600) |
| Net Project Dallons/Tractor Area | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,047,400 | 1,047,400 |
| Total Projects Upcoming | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,322,400 | 2,322,400 |
| Total Net Project Costs | 140,163 | 1,404,347 | 3,208,501 | 4,127,954 | 4,603,396 | 3,508,885 | 3,764,516 | 2,716,408 | 6,049,173 | 4,034,358 | 4,004,065 | 2,713,936 | 20,029,894 | 1,316,118 | 18,713,776 | 6.6% | 3,322,400 | 63,627,996 |
| Summary | | | | | | | | | | | | | | | | | | |
| Measure E-12 Supplemental Sales Tax | 578,836 | 4,475,073 | 4,642,539 | 4,526,680 | 4,596,531 | 5,022,128 | 5,122,785 | 4,861,231 | 5,790,874 | 6,926,178 | 6,694,444 | 6,765,568 | 5,046,000 | 2,184,459 | 2,861,541 | 43.3% | - | 65,048,867 |
| Federal Grants | - | - | - | - | 823,064 | 106,199 | 125,377 | 99,229 | 187,078 | 95,368 | 219,357 | 46,766 | 1,617,061 | 95,477 | 1,521,584 | 5.9% | - | 3,319,499 |
| State Grants | - | - | - | 1,106,890 | 96,133 | 229,904 | 242,252 | 373,753 | 37,000 | 45,720 | - | 726,007 | 3,298,493 | 218,784 | 3,079,709 | 6.6% | 2,000,000 | 8,156,152 |
| Transfers from General Fund | - | 270,139 | - | - | - | - | - | - | - | - | 125,773 | - | 800,000 | - | 800,000 | 0.0% | - | 1,195,912 |
| Transfers from Measure J-20 Fund | - | - | - | - | - | - | - | - | - | 1,133,813 | 634,329 | 608,076 | 13,929,292 | 589,373 | 13,339,919 | 4.2% | 150,000 | 16,455,510 |
| Transfers from Gas Tax Fund | - | - | - | - | - | - | 250,000 | - | 118,500 | - | - | - | 500,000 | - | 500,000 | 0.0% | - | 868,500 |
| Transfers from SB 1 Fund | - | - | - | - | - | - | 277,200 | - | 630,000 | 500,000 | - | - | 3,155,800 | - | 3,155,800 | 0.0% | 842,600 | 5,405,600 |
| Transfers from TIF Fund | - | - | - | - | - | - | - | - | - | - | - | - | 220,000 | - | 220,000 | 0.0% | - | 220,000 |
| Misc Revenue | - | - | - | 288 | 59 | - | 150,000 | - | 187,145 | 53,140 | - | - | - | - | - | n/a | - | 390,632 |
| Total Funding Sources | 578,836 | 4,745,212 | 4,642,539 | 5,633,858 | 5,515,787 | 5,358,231 | 6,167,614 | 5,334,213 | 6,950,597 | 8,754,219 | 7,673,903 | 8,146,417 | 28,566,646 | 3,088,093 | 25,478,553 | 10.8% | 2,992,600 | 101,060,672 |
| Project Expense | (140,163) | (1,674,486) | (3,208,501) | (5,235,132) | (5,522,652) | (3,844,988) | (4,809,345) | (3,189,390) | (7,208,896) | (5,862,399) | (4,983,524) | (4,094,785) | (43,550,540) | (2,219,752) | (41,330,788) | 5.1% | (6,315,000) | (99,639,801) |
| Measure E-12 Fund Balance | 438,673 | 3,509,399 | 4,943,437 | 5,342,163 | 5,335,298 | 6,848,541 | 8,206,810 | 10,351,633 | 10,093,334 | 12,985,154 | 15,675,533 | 19,727,165 | 4,743,271 | 20,595,506 | | | 1,420,871 | |

Attachment No. 2

CITY OF PASO ROBLES
MEASURE J-20 SUPPLEMENTAL SALES TAX
 Financial Activity
 Inception-to-Date

| | Actual | | | | 2024-25 | | | |
|--|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| | 2020-21 | 2021-22 | 2022-23 | 2023-24 | Budget | YTD-Actual | Budget Remaining | % Used |
| Measure J-20 Supplemental Sales Tax¹ | 3,080,064 | 13,142,001 | 13,327,879 | 13,509,741 | 13,375,500 | 4,390,578 | 8,984,922 | 32.8% |
| Investment Income/(Loss) | 7,246 | (250,162) | 68,260 | 731,173 | 80,000 | (106,066) | 186,066 | -132.6% |
| Other Miscellaneous Revenue | - | - | - | 4,096 | 16,500 | - | 16,500 | 0.0% |
| Total Revenues | 3,087,310 | 12,891,839 | 13,396,139 | 14,245,010 | 13,472,000 | 4,284,512 | 9,187,488 | 31.8% |
| Police Department | | | | | | | | |
| Public Safety 911 Equipment | 1,216,570 | - | 131,374 | - | - | - | - | n/a |
| Automated License Plate Reader System | 100,455 | - | - | - | - | - | - | n/a |
| Police Officers | - | 159,619 | 642,495 | 1,156,781 | 3,992,600 | 950,145 | 3,042,455 | 23.8% |
| Sergeants | - | - | - | 181,832 | 362,200 | - | 362,200 | 0.0% |
| Commander | - | - | - | 162,514 | 317,100 | 166,640 | 150,460 | 52.6% |
| Deputy Police Chief | - | - | - | - | - | - | - | n/a |
| Dispatchers | - | - | 37,339 | 180,806 | 145,900 | 125,444 | 20,456 | 86.0% |
| Dispatch Supervisor | 57,507 | 174,639 | 175,501 | 60,572 | 169,700 | - | 169,700 | 0.0% |
| Records Supervisor | - | - | - | 90,290 | 118,600 | 59,807 | 58,793 | 50.4% |
| Administrative Assistant ² | - | 23,625 | 77,655 | 111,032 | 126,800 | 64,466 | 62,334 | 50.8% |
| Lateral Hiring Incentive | - | - | - | 30,000 | 270,000 | 10,000 | 260,000 | 3.7% |
| Vehicle & Personnel Protective Equipment | - | 62,404 | 507,101 | 542,717 | 177,000 | 78,841 | 98,159 | 44.5% |
| PSC Camera System Upgrade | - | - | 190,656 | 85,930 | - | - | - | n/a |
| Police Substation/Evidence Storage Design | - | 143,972 | 122,048 | - | 2,324,980 | - | 2,324,980 | 0.0% |
| Standards of Coverage Study | - | - | - | - | 150,000 | - | 150,000 | 0.0% |
| Marketing Recruitment Firm | - | - | - | - | 70,000 | - | 70,000 | 0.0% |
| Operating Expenses | - | - | - | - | 25,000 | 4,550 | 20,450 | 18.2% |
| Total Police Department | 1,374,532 | 564,258 | 1,884,169 | 2,602,474 | 8,249,880 | 1,459,893 | 6,789,987 | 17.7% |
| Fire and Emergency Services | | | | | | | | |
| Firefighters | 95,096 | 598,356 | 1,601,606 | 1,957,257 | 2,114,000 | 1,206,192 | 907,808 | 57.1% |
| Administrative Captain | - | 71,712 | 242,347 | 257,170 | 263,800 | 214,893 | 48,907 | 81.5% |
| Administrative Captain - Training Officer | - | - | - | - | 215,200 | 80,679 | 134,521 | 37.5% |
| Deputy Fire Chief | - | - | 125,417 | 307,772 | 311,400 | 177,068 | 134,332 | 56.9% |
| Fire Prevention Specialist | - | - | - | 135,637 | 164,000 | 82,802 | 81,198 | 50.5% |
| Federal SAFER Grant | (95,138) | (355,890) | (247,308) | (394,030) | - | - | - | n/a |
| Federal COVID Grant | (1,022) | (2,874) | - | - | - | - | - | n/a |
| Vehicle & Personnel Protective Equipment | 7,074 | 43,018 | 160,500 | 2,058,636 | 109,000 | 21,255 | 87,745 | 19.5% |
| Fire Station No. 3 | - | 1,741,151 | 4,484,428 | 517,833 | 239,440 | 375,055 | (135,615) | 156.6% |
| Training Tower | - | - | - | 12,722 | 2,987,278 | 8,635 | 2,978,643 | 0.3% |
| Ambulance and Medical Transport Services | - | - | - | - | 50,000 | - | 50,000 | 0.0% |
| Operating Expenses | - | - | - | - | 82,000 | - | 82,000 | 0.0% |
| Total Fire and Emergency Services | 6,010 | 2,095,473 | 6,366,990 | 4,852,997 | 6,536,118 | 2,166,579 | 4,369,539 | 33.1% |
| Street and Road Maintenance | | | | | | | | |
| Streets Maintenance Personnel | 13,487 | 153,121 | 118,752 | 143,003 | 416,100 | 90,399 | 325,701 | 21.7% |
| Operating Expenses | - | 70 | - | - | - | - | - | n/a |
| Various Traffic Sign/Striping Improvements | - | - | 441,032 | 35,256 | 1,355,285 | 1,231,573 | 123,712 | 90.9% |
| Transfer to Measure E-12 Street Program | - | 1,133,813 | 634,329 | 608,076 | 9,884,292 | 584,594 | 9,299,698 | 5.9% |
| Total Street and Road Maintenance | 13,487 | 1,287,004 | 1,194,113 | 786,335 | 11,655,677 | 1,906,566 | 9,749,111 | 16.4% |
| Total Net Measure J-20 Expenditures | 1,394,029 | 3,946,735 | 9,445,273 | 8,241,806 | 26,441,675 | 5,533,038 | 20,908,637 | 20.9% |
| Measure J-20 Fund Balance | 1,693,281 | 10,638,384 | 14,589,251 | 20,592,455 | 7,622,780 | 19,343,929 | 11,721,149 | |

Notes to the schedule above:

- 1 - The City receives its sales tax allocation two months after the end of the period.
- 2 - In FY 2022-23, the records clerk position was reclassified to the chief's administrative assistant position.

CITY OF PASO ROBLES

SALES TAX UPDATE

3Q 2024 (JULY - SEPTEMBER)



PASO ROBLES

TOTAL: \$ 3,363,274

-7.6%

3Q2024



-5.3%

COUNTY



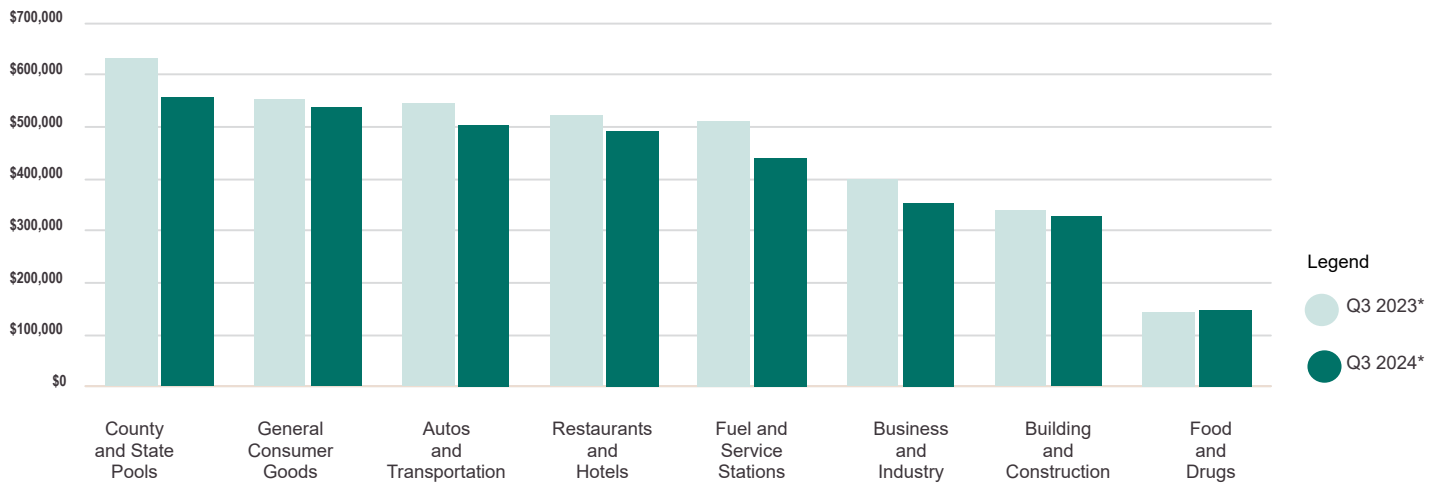
-2.3%

STATE



**Allocation aberrations have been adjusted to reflect sales activity*

SALES TAX BY MAJOR BUSINESS GROUP



Measure E-12
TOTAL: \$1,720,577

↓ -1.9%

Measure J-20
TOTAL: \$3,441,770

↓ -1.9%



CITY OF PASO ROBLES HIGHLIGHTS

Paso Robles' receipts from July through September were 10.5% below the third sales period in 2023. Excluding reporting aberrations, actual sales were down 7.6%.

Consumers continue to be cautious in spending on non-essential products and projects. The Fed's have now begun to slowly reduce the fed rate.

The slow economy pushed all sectors, with the exception of food-drugs, into a negative position. Fuel-service stations were down 13.5%, following the statewide reduction of 14.0%, as fuel and oil pricing dropped during the quarter. Business-industry fell 11.4% as business services and heavy industrial

were down significantly. Autos-transportation fell during the quarter as car buyers continue to be impacted by the high pricing and financing costs for new cars.

Food-drugs posted small gains due in part to new business openings.

Transaction and Use Tax Measures E-12 and J-20 generated 154.0% of the Bradley Burns amount, led by the strongest percentage growth from business-industry.

Net of aberrations, taxable sales for all of San Luis Obispo County declined 5.3% over the comparable time period; the Central Coast region was down 2.8%.



TOP 25 PRODUCERS

- 1 Stop
- ABC Supply Co
- Albertsons
- All State Utility Supply
- Arco AM PM
- Big Creek Lumber
- Borjon Auto Center
- Buick GMC
- Eagle Energy 76
- Firestone Walker Brewery
- Golden Hill Mobil
- JB Dewar
- Kia Of Paso Robles
- Lowe's
- McDonald's

- Mullahey Chrysler
- Dodge Jeep Ram
- Paso Robles Chevrolet
- Paso Robles Ford
- Pellenc America
- Ross
- Sky River RV
- Smart & Final
- Target
- TJ Maxx
- VP Racing Fuels
- Walmart



STATEWIDE RESULTS

California's local one cent sales and use tax receipts during the months of July through September were 2.3% lower than the same quarter one year ago after adjusting for accounting anomalies. The calendar year third quarter traditionally is noted for pleasant weather and statewide tourism; however, taxes fell when compared to a year ago. As such, it also means a weak start of the 2024-25 fiscal year for many California agencies.

Once again, autos-transportation receipts took a hit and declined 4.8%. This period marks the seventh consecutive quarter of downturn for the sector. While used autos returns and leasing activity have improved, revenues from new car sales struggled due to sustained high interest rates, tightened credit standards, and increased cost of auto insurance. As such, inventories for many dealers remain elevated, applying downward pressure on prices and growth into 2025.

The summer season is usually an advantageous time for home repairs and construction work, however, this industry is also struggling with high consumer interest rates and limited access to equity for homeowners. New projects remain sidelined as developers await more favorable investment conditions.

Brick-and-mortar general consumer retailers pulled back 3.8% - worsened by lower gas prices. Consumers appear more interested in lower priced/discounted items vs higher priced/luxury goods, forcing merchants to again consider inventory needs. Additionally, competition from online merchants is as fierce as ever, as shoppers look for greater value. With holiday shopping around the corner, local store expectations remain soft.

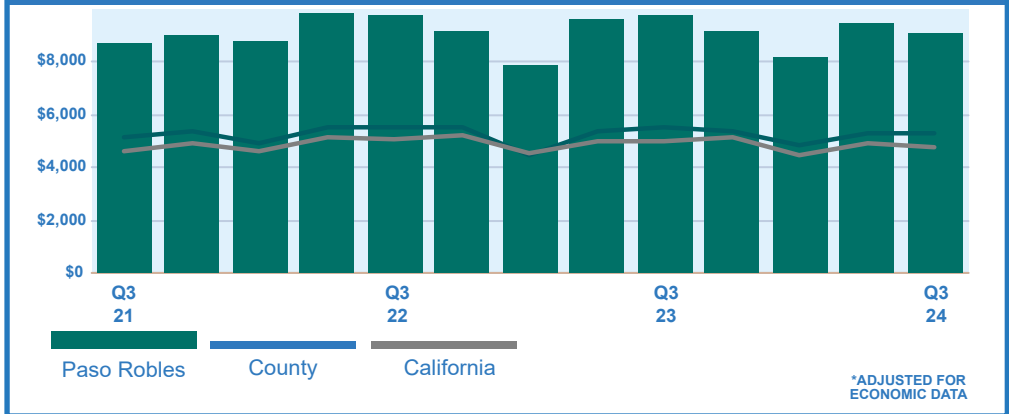
Fuel generating taxpayers had a rough quarter; a combination of consumption declines and falling fuel prices thrust comparisons down by 13%. Further contraction of national drug store locations coupled with the steady fall from cannabis merchants dating back to 2021, caused a decrease of 2.8% in the food-drugs category. Expect similar percentage declines for the upcoming end of 2024 quarter.

Although statewide tourism appears to have improved over 2023, revenue from restaurants experienced only a modest gain of 0.7%, which included a dramatic drop from fine dining establishments - consistent with spending trends in other sectors. State

mandated minimum wage requirements remained a challenge, with higher menu prices reducing patron visits.

These sluggish results solidify 2024 as a down year. Recent reductions to the Fed Funds Rate aren't considered to help until later in 2025. Agencies should expect fiscal year 2024-25 sales taxes to stay flat or decline slightly as sluggish economic conditions leave consumers cautious in their spending patterns, especially for big ticket items and discretionary products.

SALES PER CAPITA*



TOP NON-CONFIDENTIAL BUSINESS TYPES

| Paso Robles Business Type | Q3 '24* | Change | County Change | HdL State Change |
|------------------------------|---------|----------|---------------|------------------|
| Service Stations | 385.1 | -14.1% ↓ | -9.2% ↓ | -12.8% ↓ |
| New Motor Vehicle Dealers | 320.0 | -6.9% ↓ | 3.9% ↑ | -8.0% ↓ |
| Casual Dining | 224.3 | -5.2% ↓ | -2.7% ↓ | 1.1% ↑ |
| Building Materials | 205.6 | -8.0% ↓ | -8.3% ↓ | -4.2% ↓ |
| Quick-Service Restaurants | 136.1 | -6.2% ↓ | -1.6% ↓ | 1.1% ↑ |
| Grocery Stores | 92.3 | 2.5% ↑ | 3.6% ↑ | 1.3% ↑ |
| Family Apparel | 71.3 | 1.2% ↑ | -2.9% ↓ | -0.2% ↓ |
| Garden/Agricultural Supplies | 70.7 | -10.3% ↓ | -7.8% ↓ | -7.8% ↓ |
| Automotive Supply Stores | 66.8 | -3.9% ↓ | -1.7% ↓ | -0.7% ↓ |
| Contractors | 64.7 | 21.3% ↑ | 6.2% ↑ | -1.9% ↓ |

*Allocation aberrations have been adjusted to reflect sales activity

*In thousands of dollars

CALIFORNIA FORECAST

SALES TAX TRENDS & ECONOMIC DRIVERS

DECEMBER 2024



Mt. Baldy, San Bernardino County



Hdl Companies

888.861.0220 | solutions@hdlcompanies.com | hdlcompanies.com



Overview: Sluggish third quarter 2024 tax filings and mixed short-term performance coming from the eight groups noted below combine to reduce sales taxes expectations for fiscal year 2024-25. This negative outlook reflects a second year of statewide revenue declines. Contributing factors in this uncertain economy include higher business operating costs and to what extent Federal Funds interest rates may decline further into 2025. Looking ahead, election results have introduced additional economic uncertainty. Nationally, consumer confidence and sentiment recently soared but future policy decisions could exert upward pressure on prices, resulting in fewer sales transactions.

2024/25 | 2025/26

2024/25 | 2025/26



Autos/Transportation

-0.9% | 3.5%

Affordability concerns have weighed on car sales, but a gradual easing of new vehicle prices, declining interest rates, and a strong labor market are expected to support demand over time. With the average age of vehicles on the road now at a record 12.6 years, significant pent-up demand has positioned the market for recovery. Short-term factors, such as the threat of potential tariffs and year-end incentives to clear excess inventory, could provide a temporary boost. The recovery is likely to be gradual, however, as structural challenges including high insurance costs, limited affordable models, and added complexity posed by the transition to electrification will continue to act as headwinds to the market.



Fuel/Service Stations

-8.3% | 3.7%

The 13% decline in July to September payments revealed a drop in consumption, down 10% over the year ago quarter, as well as reductions in per gallon fuel rates paid by buyers. This sector again is expected to endure significant downward pressure on regular, diesel, and oil barrel prices compared to a year ago. As a result, the overall forecast in fiscal year 2024-25 is lower. Recent legislation and regulations imposed on suppliers of fuel in California are likely to have an upward pressure on fuel prices, which will offset the overall reduction in sales tax toward the second half of 2025. As a result, anticipate a slow recovery beginning in fiscal year 2025-26.



Building/Construction

-1.8% | 2.6%

This quarter's results repeated much of what happened last quarter. Sales at big box home improvement centers extended their slide while lumber and roofing supply sales held steady in the northern and southern ends of the state. Retailers providing rooftop solar materials and installation have yet to find the bottom of that market as sales receded yet again. Asphalt and cement batch plants reported a stable sales volume overall, but any progress came from outside the Central Valley. Optimism for future construction-related gains has been dampened by the Fed's cautious and minimal adjustments to interest rates so far, while the specter of higher tariffs and uncertainty over the future of the home loan industry leave many unanswered questions.



General Consumer Goods

-1.9% | 1.4%

Numerous classifications remained depressed throughout the third quarter, contracting more than anticipated as the group absorbed some of the impact caused by lower gas prices. Despite cost reductions of some core goods, consumers battled stubborn inflation in non-taxable areas, forcing more attention on balancing needs versus wants. Brick-and-mortar storefronts remain in competition with the convenience of and investment in online shopping which has added negative headwinds for overall direct tax allocations across this segment. The outlook is cloudy with expectations for lower receipts throughout fiscal year 2024-25 and a return to mild growth in the following year driven by a bump in the overall costs of goods.



Business/Industry

0.0% | 1.8%

Ecommerce continues to rule as consumers embrace the convenience of shopping online. Related sales jumped and CA-based fulfillment centers filled more "local" orders, contributing 27% of all B&I revenues. While business-to-business edged a little higher, most other categories remained relatively flat or declined as economic variables such as high interest rates stunted growth. The industrial and information technology sectors broke even compared to last year. Medical-/biotech, office supplies/furniture, and garden/agricultural supplies all declined. Solar/energy projects across the State slowed as well. Given the diversity of this group, the outlook is modest. With twenty-one unique tax segments, predictions vary widely based on the size and character of local businesses.



Restaurants/Hotels

1.2% | 3.7%

The restaurant industry is experiencing moderate growth, substantiated by a 1% increase in the recent quarter. However, higher labor and food costs persist as significant challenges, leading to menu prices increasing about 7% on average over the last year. This trend is causing budget-conscious diners to reduce their restaurant visits. Both fine dining and leisure-entertainment categories saw declines in 3rd quarter returns with price sensitivity remaining a big factor. While recent hotel stays have slowed, the outlook for room rates and occupancy in the coming year is positive.



Food/Drugs

-1.8% | 0.4%

Grocery stores' profits grew 1.4% as more customers ate at home because of elevated restaurant menu prices, especially for lower-income patrons. Convenience/liquor markets see shrinkages as consumers pivot and buy more snack foods and alcohol at big box merchants. Cannabis retailers' gross receipts tumbled for the fourth consecutive quarter; yielding an (-11.6%) return over this period. Additionally, national brands' recent announcements accelerating outlet closures could provoke drugstore graveyards while product inventory is scarce in some local communities. As such, until the drugstore category is transformed, anticipate this group to finish lower at the end of June and fiscal year 2025-26 to stay relatively flat.



State and County Pools

3.0% | 3.5%

Large audit corrections tied to county pools over allocations in prior years hurt cash payments in the third quarter of 2024, while economic basis gains of 3% were right in line with estimates for this period. Retail ecommerce holiday season sales growth rose once again, doubling the increase seen at physical retail locations. Perceptive companies looking to enhance sales are making future investments in warehouse automation, artificial intelligence tools, and augmented reality; all with an eye toward directing shoppers to spend more purchasing time on devices to satisfy spending needs. The forecast captures steady year over year improvement, overcoming the (-0.5%) decline that occurred fiscal year 2023-24.



NATIONAL AND STATEWIDE ECONOMIC DRIVERS

2024/25 | 2025/26

2024/25 | 2025/26



U.S. Real GDP Growth

2.6% | 2.5%

As 2024 comes to an end, the U.S. economy continues to exceed expectations. Real GDP growth has averaged 3% over the past nine quarters, and preliminary data for the final quarter of 2024 suggests this momentum remains intact. Beacon Economics expects real GDP growth to continue, driven by the strength of U.S. household finances, which in turn is characterized by falling debt-to-income ratios, a decent savings rate, record high net worth, and rising real incomes. Consumer spending accounts for nearly 70% of U.S. economic output, meaning when consumers are doing well, the broader economy tends to follow suit.



U.S. Unemployment Rate

4.3% | 4.1%

The nation's unemployment rate continues to hover around historically low levels, despite rising slightly to 4.2% in November 2024. This rate represents an improvement over July 2024 and solid wage growth continues to underscore the U.S. economy's strong performance. In October 2024, there were approximately 1.1 job openings for every unemployed person in the nation, indicating a tight labor market despite a decline from 1.44 job openings per person a year earlier. The U.S. job openings rate was 4.6% in October 2024, down from its peak in March 2022, but still at a historically elevated level, a sign of a persistently tight labor market.



CA Unemployment Rate

5.3% | 5.1%

While the U.S. unemployment rate held steady at 4.1% in October, California's labor market is showing clear signs of strain. The state's unemployment rate ticked up from 5.3% in September to 5.4% in October 2024—0.3 percentage points higher than October 2023 and a full percentage point above pre-pandemic levels. In contrast, the national unemployment rate is just 0.5 percentage points above pre-pandemic levels, and without California, the national unemployment rate drops to 3.98%. California's increased unemployment rate is not driven by more people entering the labor force, as the state's labor force participation rate has shrunk by nearly one percentage point since February 2020. In September, California had nearly two unemployed individuals for every job opening; a ratio of 1.9. The U.S. ratio remains significantly lower at 0.9, indicating that California's challenges may stem as much from a shortage of job openings as from a constrained labor force.



CA Residential Building Permits

98,521 | 102,959

Residential permits in California have declined in eight of the last twelve quarters YoY, including a nearly 13% drop in Q3 2024. High interest rates and borrowing costs, which have strained the housing market for two years, continue to hinder progress. The current pace of permitting remains far below what is needed to close the state's substantial housing supply gap. Although recent Federal Reserve rate cuts have lowered short-term borrowing costs and offered relief to developers, the number of permits being issued remains far lower than demand. With further rate cuts expected, modest growth in permits is likely, but without accelerated issuance and more aggressive efforts to increase supply, California's housing shortfall will persist, leaving homeownership out of reach for many residents.



CA Total Nonfarm Employment Growth

1.2% | 1.0%

Total nonfarm employment in California fell to approximately 18.1 million on a seasonally adjusted basis in October, a decline of 5,500 positions. These losses were largely concentrated in the public sector, while the private sector added 2,000 jobs. The state has faced three months of job declines this year, with the first drop in service-sector employment occurring last month. Meanwhile, California's household and payroll surveys continue to diverge: Payroll employment has risen 1.8% over the past two years, while household employment has remained nearly flat. A downward correction in payroll numbers may be on the horizon in March, when the annual revision takes place.



CA Median Existing Home Price

\$719,877 | \$728,425

After several quarters of sluggish activity, California's housing market is beginning to show signs of recovery despite ongoing affordability challenges. Single-family home sales rose nearly 11% year-over-year in November 2024, with the median price up nearly 6%. A drop in mortgage rates to 6.43% has encouraged hesitant sellers to return to the market, but high prices and limited supply keep affordability out of reach for many. Flattening mortgage rates are anticipated in 2025, which will likely spur additional demand and provide stability in the market. With the combined effects of stable mortgage rates and increased market activity, home prices are expected to continue rising, particularly in the latter half of the year, as demand intensifies, and inventory remains tight.

Proposition 172

Total fiscal year 2023-24 Proposition 172 (P-172) statewide revenues ended about 1% lower than the prior year. The December projection anticipates a similar result for the 2024-25 fiscal period with a projected 1.1% decrease. Fiscal year 2025-26 reflects anticipated growth of 2.7%. Current county projections include updated pro-rata factors published by the SCO in September 2024. As the calendar year Bradley-Burns results fluctuate due to taxpayer modifications, statewide audits, economic impacts, etc. – Proposition 172 pro-rata factors and resultant P-172 revenues will vary for many counties.

Watch our webinar
for more info!





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California's allocation data trails actual sales activity by three to six months. HdL compensates for the lack of current information by reviewing the latest reports, statistics and perspectives from fifty or more economists, analysts and trade associations to reach a consensus on probable trends for coming quarters. The forecast is used to help project revenues based on statewide formulas and for reference in tailoring sales tax estimates appropriate to each client's specific demographics, tax base and regional trends.

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Beacon Economics has proven to be one of the most thorough and accurate economic research/analytical forecasting firms in the country. Their evaluation of the key drivers impacting local economies and tax revenues provides additional perspective to HdL's quarterly consensus updates. The collaboration and sharing of information between Beacon and HdL helps both companies enhance the accuracy of the work that they perform for their respective clients.