

AGENDA
ITEM

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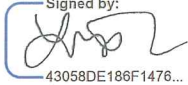


CALEXICO *California*

WHERE CALIFORNIA AND MEXICO MEET

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CITY COUNCIL AGENDA STAFF REPORT

DATE: January 21, 2026
TO: Mayor and City Council
APPROVED BY: Benjamin Martinez, City Manager
PREPARED BY: Councilmember Lisa Tylenda 
SUBJECT: Special Public Safety Sales Tax – Detailed Expenditure Plan and Council Action Request.

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Recommendation:

It is respectfully recommended that the City Council take the following actions:

1. Approve the concept of a Public Safety Special Sales Tax restricted for Police and Fire services.
2. Direct staff to commence all necessary steps required to place the measure on the November 2026 ballot, including:
 - Legal analysis and ordinance preparation
 - Fiscal impact and revenue projections
 - Public outreach and education planning
 - Coordination with the County Registrar of Voters
 - Preparation of ballot language and impartial analysis
3. Direct staff to report back to Council with a final ordinance, ballot question, and expenditure plan for adoption within statutory deadlines.

Background:

Background & Purpose

The City of Calexico faces ongoing funding gaps in Police and Fire operations, including staffing, capital equipment, fleet replacement, emergency communications, facility upgrades, and training. A Special Public Safety Transactions and Use Tax (special sales tax) restricted for Police and Fire services is proposed for placement on the November 2026 ballot for a term of twenty (20) years.

Proposed Special Tax Framework

- Type: Special Transactions and Use Tax (Sales Tax)
- Rate: Up to 0.50% (½ cent) – final rate subject to Council direction
- Term: 20 years
- Legal Restriction: Funds restricted to Police and Fire only
- Voter Threshold: 2/3 voter approval required
- Administration: California Department of Tax and Fee Administration (CDTFA)

Detailed Expenditure Plan (20-Year Program)

The expenditure plan is structured to ensure predictable public safety funding, fleet and equipment replacement, facility modernization, and enhanced service delivery. Projected allocations are expressed as percentage ranges to accommodate annual adjustments based on operational needs and Council priorities.

Category	Estimated Annual Allocation	Eligible Uses
Police Staffing & Operations	30–40%	Hiring/retention, patrol, investigations, community policing, overtime reduction
Fire Staffing & EMS Operations	30–40%	Hiring/retention of firefighters/paramedics, EMS response, overtime reduction
Fleet & Apparatus Replacement	10–15%	Fire engines, ladder trucks, ambulances, patrol vehicles, specialty units
Facility Improvements	5–10%	Stations, dispatch, training facilities, security/ADA upgrades, HVAC, roof replacements
Technology & Communications	5–10%	CAD/RMS, radios, body-cams, dispatch systems, mobile data terminals, cybersecurity
Training, Certifications & PPE	3–5%	Firefighter PPE, police safety gear, licenses, certifications, ICS, EMT training
Contingency & Inflation Reserve	2–3%	Emergency needs, fuel spikes, inflationary adjustments, supply chain impacts

Note: Actual allocations will be incorporated into the annual budget process and can be adjusted by Council resolution within authorized categories.

Accountability Measures

- Independent annual audit
- Annual public report
- Public Safety Citizen Oversight Committee
- Funds legally restricted for Police and Fire only
- No diversion to non-public-safety purposes

Timeline to November 2026 Election

- Jan–Mar 2026: Council workshops, fiscal analysis, outreach planning
- Apr–Jun 2026: Draft ordinance, ballot language, legal review
- July 2026: Council adoption of ordinance calling election
- Aug 2026: Final ballot materials submitted to Registrar
- Nov 3, 2026: General Election

Conclusion

Approval of this expenditure plan and Council direction will allow staff to proceed with all required steps to prepare a public safety special sales tax measure for the November 2026 ballot, ensuring long-term, dedicated funding for Police and Fire services.

Fiscal Impact:

None

Coordinated With:

None

Attachment(s):

1. None