



MEASURE S CITIZENS' OVERSIGHT COMMITTEE

Janel McDougall, Chair
Thomas Cello, Vice Chair
Ami Chilton, Secretary
Russell Crawford
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Date: February 17, 2026

To: The Honorable Board of Supervisors

From: Debbie McIntyre, Secretary, Citizens' Oversight Committee

Subject: Measure S Annual Report to the Board for Fiscal Year 2024/25

As documented in Resolution 024-2023, Section 1. C., the Measure S Citizens' Oversight Committee is required to prepare a written report to the El Dorado County Board of Supervisors related to the revenue and expenditure of Measure S tax funds.

During the 2024/2025 fiscal year, four (4) committee meetings have been held in conjunction with the Department of Transportation. Meeting dates, agendas, and minutes can be accessed on the [Transient Occupancy Tax - Measure S](#) webpage.

Revenue and expenditure data provided by county staff indicates:

Measure S tax revenue collected from July 1, 2024, to June 30, 2025, totaled \$2,242,003 and allocated interest totaled \$140,005. Measure S expenditures in FY 2024/25 were \$224,283 for the surface treatment on Barbara, Martin, Elks Club and Black Bart.

As had been reported in the previous fiscal years report, two snowblowers had been approved for purchase by the Committee. Due to significant lead time, the funds for these equipment purchases were encumbered and carried forward.

- One rotary snowblower budgeted and ordered in December, 2023, approximate cost \$826,000 (received July, 2025)
- One rotary snowblower approved and budgeted in July, 2024, approximate cost \$865,000 (received February, 2026)

At its June 3, 2025 meeting, the Committee agreed with staff's recommendation to purchase two graders at an approximate cost of \$600,000 each with an additional \$1m in grind and pave work to be completed in Spring, 2026. Due to significant lead time for equipment, funds were encumbered for payment upon receipt in a future fiscal year.

The The Committee determined that approximately one-year of Measure S funding should be accumulated to provide assurance that expenditures the Committee might approve will be fully funded.

At each meeting the Department of Transportation staff provide information on use of other funding sources (i.e., SB1, General Fund and other funds) demonstrating that the county continues to fund its operations at the same level it has in the past, thus ensuring Measure S funds augment, but do not replace, the county's historic funding allocations.

The next Measure S Annual Report for Fiscal Year 2025/26 activity, will be brought to the Board of Supervisors after the preliminary financial statements are available in September, 2026 and the fall bi-annual Measure S Citizens' Oversight Committee is held in October, 2026.