

CITY OF
ANTIOCH
CALIFORNIA

STAFF REPORT TO THE CITY COUNCIL

DATE: Regular Meeting of March 24, 2026

TO: Honorable Mayor and Members of the City Council

SUBMITTED BY: Dawn Merchant, Finance Director *DM*

SUBJECT: Sales Tax Citizens' Oversight Committee Fiscal Year 2024-25 Annual Report on Measure W (1% Sales Tax)

RECOMMENDED ACTION

It is recommended that the City Council receive and file the Sales Tax Citizens' Oversight Committee Fiscal Year 2024-25 Annual Report on Measure W (1% Sales Tax).

FISCAL IMPACT

There is no fiscal impact as a result of receiving the report.

DISCUSSION

The Sales Tax Citizens' Oversight Committee ("Committee") is tasked with reviewing the receipt and expenditures of Measure W (1% Sales Tax) and reporting publicly to the City Council, either in writing or orally, by April 1st of each year. The report must include information about how the funds are being used to address the City Council's stated priorities for the tax.

The Committee has prepared a written report to City Council (Attachment A) in accordance with this mandate and members are here to answer any questions if there are any.

ATTACHMENTS

- A.** Sales Tax Citizens' Oversight Committee Fiscal Year 2024-25 Annual Report on Measure W (1% Sales Tax)

ATTACHMENT A
CITY OF ANTIOCH
SALES TAX CITIZENS' OVERSIGHT COMMITTEE

Fiscal Year 2024–25 Annual Report to City Council

March 24, 2026

Honorable Mayor and Members of the City Council
City of Antioch
200 H Street
Antioch, California 94531

Subject: Sales Tax Citizens' Oversight Committee – Fiscal Year 2024–25 (FY25) Annual Report on Measure W (1% Sales Tax) Expenditures

Dear Mayor and Council Members:

Pursuant to the Sales Tax Citizens' Oversight Committee's mandate, I am pleased to submit the Committee's annual report on the expenditure of Measure W (1% sales tax) revenues for the fiscal year ending June 30, 2025. This report is presented for City Council consideration at a public meeting before April 1, 2026, in accordance with the Committee's charter.

The Committee's role is to review expenditures and report publicly on how Measure W funds are being used to address the City Council's stated priorities: maintaining Antioch's fiscal stability; funding police patrols and 911 emergency response; supporting youth violence prevention programs; ensuring water quality and safety; repairing streets; cleaning up parks and illegal dumping; restoring youth afterschool and summer programs; and providing other essential services. The Committee was provided copies of sales tax remittance advices from the State of California, as well as general ledger detail of expenditures provided the City's Finance Director to conduct our review.

1. Measure W Revenue Overview

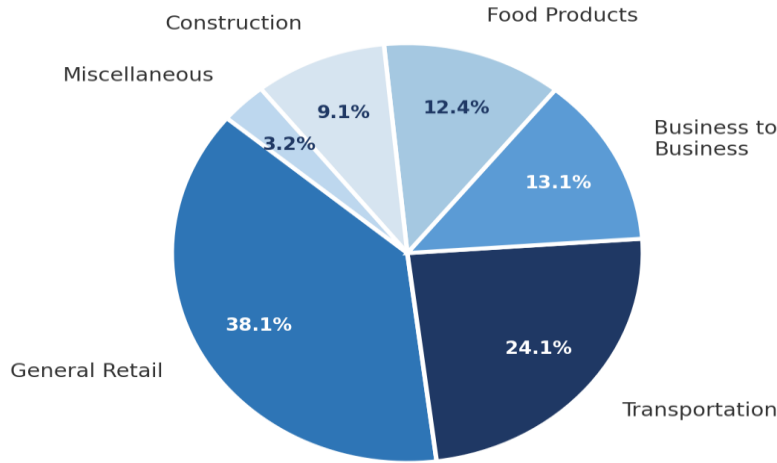
The City's 1% sales tax (Measure W) became effective April 1, 2019. For the fiscal year ended June 30, 2025, Measure W revenues totaled \$19,994,055 across all funded departments. This reflects a slight decrease from the prior year's \$20,160,685 in FY24.

The City's top 25 sales tax generators account for approximately 43% of all 1% sales tax revenue. These generators span multiple economic sectors, with General Retail comprising the largest share at approximately 38%, followed by Transportation (24%), Business to Business (13%), Food Products (12%), and Construction (9%).

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**Antioch 1% Sales Tax Revenue by Economic Category
FY 2024-25**



2. FY25 Measure W Expenditure Allocation

The following table summarizes how Measure W funds were allocated and expended across City departments and programs in FY25:

Department/Program	Measure W Allocation	Total Dept. Expenditures	% Funded by Measure W	% of Total Measure W
Police	\$13,077,475	\$53,413,941	24.5%	65.4%
Code Enforcement	\$1,714,021	\$2,100,113	81.6%	8.6%
Recreation	\$3,078,998	\$6,600,112	46.7%	15.4%
Youth Network Services	\$919,813	\$919,813	100.0%	4.6%
Quality of Life – PSCR*	\$878,748	\$878,748	100.0%	4.4%
Landscape Enhancements	\$325,000	\$325,000	100.0%	1.6%
Total	\$19,994,055	—		100.0%

*Public Safety and Community Resources Department

3. Alignment with City Council Stated Priorities

Police Patrols and 911 Emergency Response

The largest share of Measure W funds—65.4%, or \$13,077,475—was directed to the Antioch Police Department. These funds supported a portion of police personnel costs (\$40,376,709 in total department personnel expenditures) and services and supplies (\$11,436,353). Measure W revenue represents approximately 24.5% of the Police Department’s total FY25 expenditures of

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\$53,413,941, sustaining patrol operations, 911 response capacity, and related public safety services.

Youth Violence Prevention and Community Safety

The Public Safety and Community Resources (PSCR) Department received \$878,748 (100% Measure W funded) for Quality of Life programs. Within the department's broader operation, the Violence Intervention and Prevention unit had a budget of \$281,094 with \$137,814 expended, during the fiscal year while the Housing and Homelessness unit budgeted \$351,575 and expended \$207,645. Community Engagement budgeted \$27,697 with \$27,629 expended. These programs directly address community safety, violence intervention, and quality of life for Antioch residents.

Youth Afterschool and Summer Programs

A combined total of \$3,998,811 in Measure W funds supported youth-focused programs. Youth Network Services received \$919,813 (100% Measure W funded) for personnel (\$477,538) and services and supplies (\$442,275). Recreation received \$3,078,998, representing 46.7% of the department's total expenditures. Recreation's programs include youth afterschool activities, summer programming, and community recreation services.

Code Enforcement and Community Cleanup

Code Enforcement received \$1,714,021 in Measure W funds, constituting 81.6% of the division's total expenditures. The division's work addresses illegal dumping, nuisance abatement, and property maintenance standards—directly supporting the Council's priorities of cleaning up parks and combating blight. Personnel costs totaled \$1,785,197, with services and supplies at \$314,916.

Landscape Enhancements

A total of \$325,000 (100% Measure W funded) was transferred to the Lighting and Landscape Districts for maintenance and enhancements across the city's public landscaped areas, contributing to park and neighborhood beautification.

4. Year-Over-Year Comparison

In FY24, the City received \$20,160,685 in Measure W revenue and allocated funds at 60% Police, 20% Quality of Life, and 20% Youth. The FY25 total of approximately \$19,994,055 represents a modest decrease of approximately \$166,630 (0.8%) from the prior year. The Committee notes that the allocation framework continues to prioritize police and public safety while sustaining investments in quality of life and youth services.

5. Committee Observations

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- Measure W revenues represent a critical funding source for Antioch's essential services. Multiple programs—Youth Network Services, Quality of Life (PSCR), and Landscape Enhancements—are 100% dependent on Measure W funding.
- The City's top 25 sales tax generators account for 43% of revenue, indicating moderate concentration. The Committee encourages ongoing economic development efforts to diversify and expand the City's sales tax base.
- The slight year-over-year revenue decline (\$166,630, or 0.8%) merits continued monitoring.
- Expenditures across all funded departments were within budgeted amounts for FY25, demonstrating sound fiscal management of Measure W resources.
- The Committee reaffirms the importance of the annual independent audit
- Police received 5% in additional funding due to PSCR underspending and Code Enforcement receiving other revenue sources that reduced their need for measure W.

6. Conclusion

Based on its review of the financial data provided by City staff, the Sales Tax Citizens' Oversight Committee finds that Measure W revenues for FY25 were expended in a manner consistent with the City Council's stated priorities. The Committee appreciates the transparency and cooperation of City finance staff in providing the documentation necessary for this review.

This report is submitted as a public record for the City Council's consideration.

The Committee thanks the City Council for its continued commitment to transparency and fiscal accountability on behalf of Antioch's residents.

Respectfully submitted,

Sales Tax Citizens' Oversight Committee
City of Antioch

The image shows five handwritten signatures in blue ink, arranged in two columns. The signatures are stylized and difficult to read, but they appear to be the names of the committee members. The first column has three signatures, and the second column has two.

Attachments: Top 25 Business funding Measure W in Alpha order.

*New Top 25 funder of Measure W: Drill Tech Drilling & Shoring, Inc.

TOP 25 BUSINESS FUNDING MEASURE W

*in alphabetical order

- 7-ELEVEN FOOD STORES
- AMAZON.COM
- AMAZON.COM SERVICES
- ANTIOCH
- CHRYSLER-JEEP-DODGE
- ANTIOCH TOYOTA
- ARCO AM/PM MINI MARTS
- BEST BUY STORES
- CARDINAL HEALTH
- CHEVRON SERVICE STATIONS
- CONSOLIDATED ELECTRICAL DISTRIBUTORS
- COSTCO WHOLESALE
- DELTA DISPENSARY - MMD
- DEPT OF MOTOR VEHICLES
- ALLOCATION ACCOUNT FOR BOE
- **DRILL TECH DRILLING & SHORING**
- ENTERPRISE RENT-A-CAR
- LOWE'S HOME CENTERS
- MCDONALD'S RESTAURANTS
- ONESOURCE SUPPLY SOLUTIONS
- SAFEWAY SERVICE STATIONS
- SHELL SERVICE STATIONS
- TARGET STORES
- TESLA
- THREE HABITAT CONSULTING
- ANTIOCH - MMD
- WAL MART STORES
- WINTER HONDA