



Measure W Public Safety Sales Tax Five Year Review

October 2014

Volume 10, Special Issue

Measure W Public Safety Sales Tax Five Year Summaries

	FY 2004-05 thru FY 2008-09		FY 2009-10 thru FY 2013-14	
	Amount	% of Total	Amount	% of Total
Revenue				
Sales Tax Revenue	\$ 37,567,710		\$ 42,150,873	
Other Revenue	440,262		304,549	
Total Revenues	38,007,972		42,455,422	
Expenditure - Police				
Police Officers	14,608,437	38.7%	16,412,910	41.4%
Academy Training	517,716	1.4%	-	0.0%
Vehicles	767,136	2.0%	-	0.0%
Radios	30,372	0.1%	-	0.0%
Equipment & Supplies	758,953	2.0%	826,623	2.1%
Maintenance	1,626,821	4.3%	1,991,971	5.0%
Expenditure - Fire				
Fire Staffing	17,544,721	46.4%	18,427,069	46.4%
Vehicles	381,592	1.0%	62,673	0.2%
Equipment & Supplies	46,792	0.1%	38,707	0.1%
Maintenance	298,775	0.8%	288,303	0.7%
Administrative Costs	1,201,228	3.2%	1,641,387	4.1%
Total Expenditures	\$ 37,782,543		\$ 39,689,643	
Ending Balance	\$ 225,429	3%	\$ 2,991,208	33%

Overview

On November 2, 2004 the voters of Stockton passed *The Stockton Safe Neighborhood Gang and Drug Prevention, Police/Fire Response Measure*, also known as Measure W. Approval of the measure enabled the collection of a one-quarter percent sales tax to fund Public Safety services.

The Measure W Program Guidelines, as approved by the City Council, require a review of the Measure W program every five years. The first review and report was completed in October 2009.

This Five Year Review covers the period beginning in fiscal year 2009-10 and ending in fiscal year 2013-14.

The schedule presented reflects unaudited actual revenues and expenditures for the prior 5 year period and the current 5 year period for comparison purposes.

Measure W: Fiscal Accountability

The Measure W Program Guidelines call for specific actions to be taken to make certain the funds are spent according to the voter's direction and to ensure the public is well-informed. The City has been diligent in complying with these guidelines.

Revenue and expenses for the Measure are tracked through the financial system and audited annually by an Independent Auditor. A Citizen's Oversight Committee, formed in April 2005, meets regularly and reviews revenues and expenditures related to the Measure. The committee also reviews the findings of the annual audit reports and discusses the progress of Measure W with the Police Chief, Fire Chief and City Finance staff. Based on their findings each year, the Committee submits an annual report to the City Council.

The Measure currently recommends an Economic Uncertainty fund at 25% of the annual budgeted revenues. This fund balance as of 6/30/14 is estimated at 33% of the annual revenues due to an accumulation of salary savings. A portion of this balance has been allocated for the purchase of a much needed fire truck in FY 2014-15 Budget.

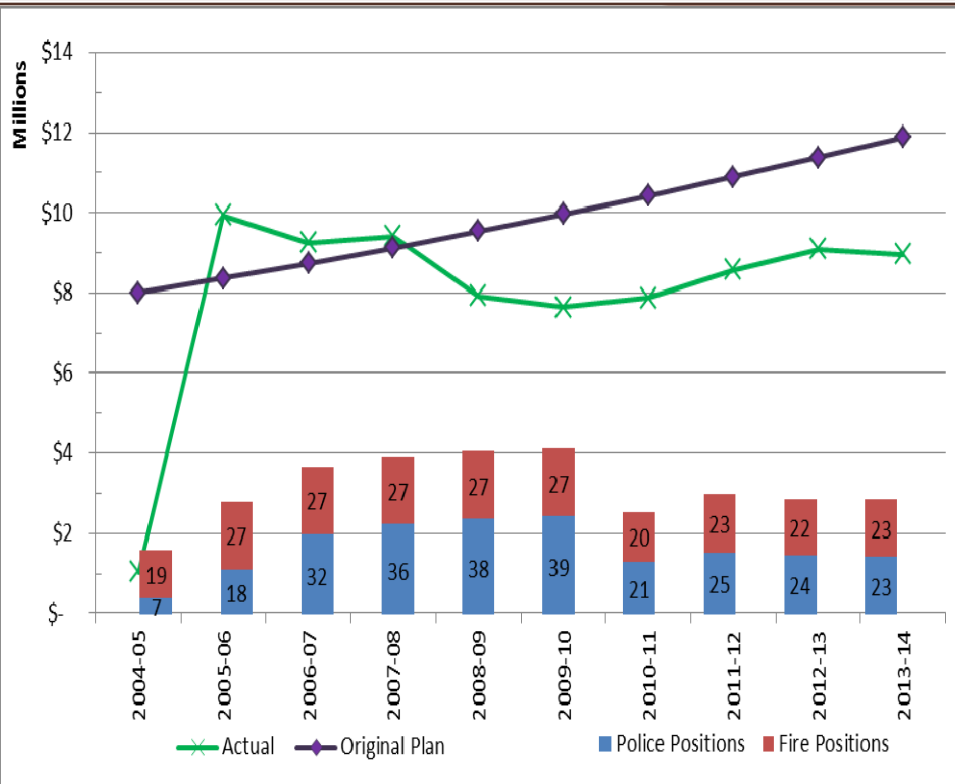
In this issue:

Five Years of Measure W

Measure W Five Year Summaries	1
Overview	1
Fiscal Accountability	1
Revenue & Positions Supported	2
Revenue Vs. Expenditures	2

Measure W Public Safety Sales Tax Five Year Review

Measure W Sales Tax Revenue & Positions Supported—FY 2004-05 to FY 2013-14

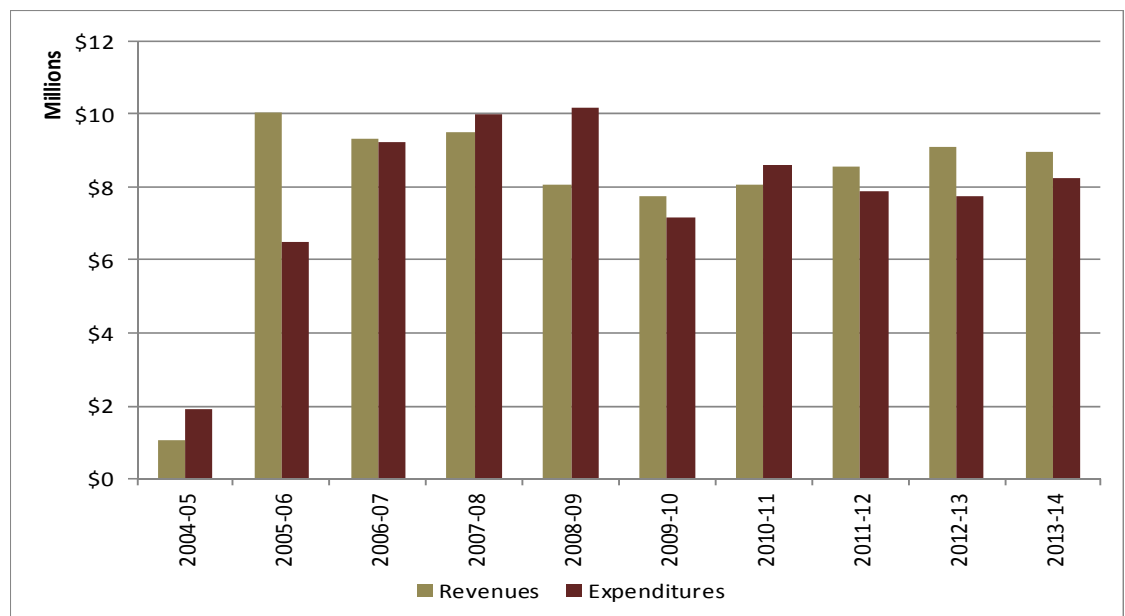


The chart presented of Measure W Sales Tax Revenue and Positions Supported shows the initial revenue projections as compared with the actual revenues for the first ten years of Measure W. In addition, the number of positions supported by this funding are shown for Police and Fire Departments over the same span of time.

The initial Measure W revenue projections relied upon a 4.5% growth assumption which has not materialized. The use of Measure W revenues has been primarily additional safety positions. Up to 79% of funding has gone directly to safety salaries and benefits. As the revenues have been reduced due to economic conditions, so have the number of safety personnel funded through Measure W. As revenues increase, so too will the budgets for safety positions in both Departments.

Revenues Vs. Expenditures—FY 2004-05 to FY 2013-14

The chart below shows Measure W Revenues versus Expenditures for ten years. The last five years, FY 2009-10 through FY 2013-14, reflect the sharp expenditure reductions as a result of declining revenues from the economic recession. After the revenue reductions, the City realigned Measure W staff, implemented operating cuts consistent with City cuts, and reduced expenditure budgets to ensure program sustainability. Slowly these staffing levels have been and will continue to be increased as revenue allows, although the initial goal of 40 positions in each department remains unrealistic in the near term. Other Measure W expenditures include training, equipment, supplies and costs to maintain and administer the programs. These costs currently use 13% of Measure W revenues and have remained stable over time. Finally, efforts have been made to build the available reserve for economic uncertainty which is now above the guideline recommendation of at least 25% of annual revenues.



Citizen Comments

Learn more about

Measure W:

General Information:
(209) 937-7177

Police: (209) 937-8377

Fire: (209) 937-8801