



Oversight Committee Review of Expenditures

The Measure W program has completed its third fiscal year. The report by the Citizens Oversight Committee covers July 1, 2006 through June 30, 2007. Measure W provides funding for Public Safety using a one quarter cent sales tax.

Most of the Measure W expenditures (80%) were for staff being trained for or performing Measure W tasks. Training, equipment, and supplies cost 20% of the money spent. Finally, \$1,548,700 from the remaining revenues was set aside into a reserve for years when revenue might drop.

After reviewing the audited financial reports and discussing the expenditures with the responsible staff the Committee has determined that the expenses from the Measure W fund were for the purposes of enhancing public safety and were consistent with the purposes set forth in Measure W.

Measure W Citizens Oversight Committee

<i>Chair Tony Washington</i>	<i>Vice-Chair Bob Wingo</i>
<i>David Jimenez</i>	<i>Ed Rishwain</i>
<i>Joe Curtis</i>	<i>Carole Murphy</i>
<i>Rod Mendoza</i>	

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Questions and Answers About Measure W

Q: What is Measure W?

A: Measure W is a City ordinance passed by voters in November 2004 that added 1/4 cent to sales tax and dedicated the money received for public safety.

Q: How much money does the extra 1/4 cent sales tax bring in?

A: During the last fiscal year, the sales tax approved by Measure W brought in \$9,248,613.

Q: Is the City using the money in the way that Measure W intended?

A: Yes. The money is supposed to be used for Police and Fire services and it has been since the Measure was adopted by voters.

Q: How can voters know that the money is being used as intended?

A: An annual audit is performed on Measure W revenues and expenditures. The audit report along with detailed expense reports from the City are reviewed by the Measure W Citizens Oversight Committee.

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Citizens Comments

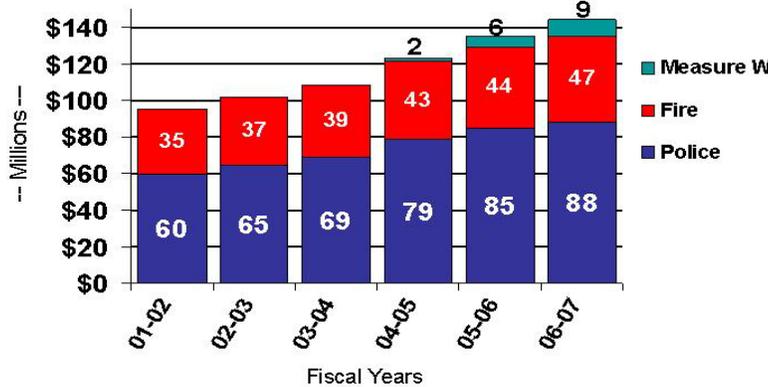
To find out more about
Measure W:

Police 937-8217
email: police@ci.stockton.ca.us

Fire 937-8801
email: fire@ci.stockton.ca.us

Public Safety Spending

Investment in Police and Fire protection continues to grow. Taxes received from Measure W have added to what the City was able to devote from its existing taxes and fees. The Measure W funding has not been used to offset what the City has been spending on public safety.



Measure W Fund Balance

The Measure W Fund (081) began July 2006 with \$2,677,421. During 2006-07 revenues and expenses caused the balance to grow to \$2,803,365. From that amount monies have been set aside for several things, yielding a usable balance for 2007-08 of \$217,423. The set aside amounts are listed below.

Auditors calculated balance at the end of 2006-07	\$2,803,365	
Set aside for vehicles and radios to be ordered:	382,480	
Amount designated as Reserve for Economic Uncertainty	1,548,700	* Click here to see Financial Statement showing the reserve
Fair value of investments (not available for expenditure)	16,832	
<u>Designated for 2007-08 expenditures</u>	<u>637,930</u>	
Balance available for 2007-08 unplanned expenditures	\$ 217,423	

Auditor's Comments

The Independent Auditor Report on Internal Control over Financial Reporting and on Compliance and Other Matters section of the auditor's report reached two conclusions: "We note no matters involving the internal controls over financial reporting and its operations that we consider to be material weaknesses." And, "The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under Government Auditing Standards." See detailed audit financial summary on page 4.

Questions and Answers About Measure W (continued)

- Q: What kinds of things is the money from Measure W used for?
 A: The staffing for a fire station in Northeast Stockton; 39 added Police Officers for patrol; and staffing for an added Fire rescue truck for North Stockton.
- Q: What would happen if the 1/4 cent tax income were to drop off for a year?
 A: Measure W established a reserve so a portion of taxes received are sent aside. The purpose of the reserve is to maintain staffing during lean years.

Fire Department Uses Measure W Funds to Save Lives



Measure W funding made it possible to improve staffing and response times in north Stockton, improve firefighter staffing in south Stockton, and improve training for all fire personnel who drive the fire engines.

Northeast Stockton was experiencing emergency response times greater than the Stockton Fire Department's policy of 4 minutes travel time from the firehouse. Some calls were taking over 9 minutes before emergency responders could perform their emergency medical or firefighting duties. With the opening of the new firehouse in 2005, there is once again equity of life safety response times throughout the City. In the 2006-07 fiscal year, Engine 13 responded to 1,171 calls for service, which included 216 fires, 812 medical calls, 70 vehicle accidents and an assortment of other types of emergencies.

Most people do not know the difference between a fire truck and a fire engine. Fire engines are staffed with two paramedics for providing emergency medical care as well as two other staff with firefighting and scene management roles. When responding to fires, staff from engines are responsible for placing hose lines and getting water between the fire and the victims so that the truck crew can find victims and move them to safety. Truck crews cut holes in the roofs, when necessary, to let out the noxious gases and heat. The venting allows the engine crew to enter the building and shut off the gas and electricity and extinguish the fire. Truck companies also respond to medical emergencies when engine crews are busy handling other emergencies.

Measure W allowed the Fire Department to staff a new truck in the north Stockton area. In the 2006-07 fiscal year, Truck 7 responded to 874 emergency calls for service, which included 180 fires, 423 medical calls, 82 vehicle accidents, and an assortment of other types of emergencies.

In the 2006-07 fiscal year, Measure W funding made it possible for the fire department to staff an added position in the Division of Training. This position's main responsibility is to provide all Fire Department Engineers with basic driver training, code 3 emergency drivers training, and fire apparatus maintenance training. Other duties include training new recruits, Officer training, and quarterly fire fighting training for the entire department. Measure W will be funding one added firefighter in the Division of Training in the 2007-08 fiscal year.

Measure W continues to improve fire and life safety to the citizens of Stockton.

Ron Hittle, Fire Chief

Police Department



Employing enhanced recruitment efforts, the City of Stockton nearly completed the hiring of authorized Measure W Police Officer positions by June 2007. At the end of fiscal year 2006-07 (June 30, 2007), there were only four positions remaining to be filled. Additionally, other City Departments helped provide support toward this effort

by assisting with the purchase and deployment of Police patrol vehicles, portable radios, mobile data computers, body armor, training, and securing other safety items required to put each Officer in a "field-ready" status.

At the end of fiscal year 2006-07, four new Officers were enrolled in the Police Academy and 32 Measure W personnel were assigned to the following Community Policing Districts:

- Bear Creek District 5
- Civic Center District 6
- Lakeview District 4
- Park District 6
- Seaport District 4
- Valley Oak District 7

Officers also participate in enforcement teams such as the Kentfield Action Team, Special Weapons and Tactics (SWAT), and Mobile Field Force; and are assigned to the Equestrian and Field Training Officer Programs. One Officer was recently assigned as a Motorcycle Officer in the Traffic Section.

As of September 2007, all of the Measure W positions were filled. There are now 36 Police Officers, 2 Sergeants, and 2 Lieutenants permanently funded. Measure W has created an increase in Police presence throughout Stockton, and this has influenced the reduction in crime over the past two years helping to provide a safer community for all.

Wayne Hose, Police Chief

External Audit Report 2006-07

Measure W requires that an independent financial audit be performed on Measure W expenditures. For 2006-07 the City again retained the firm of Macias Gini & Company, LLP to perform the audit. The *Schedule of Revenues, Expenditures and Changes in Fund Balance-Measure W Public Safety Tax Fund for the year ended June 30, 2007* is presented below:

	Police	Fire	Other	Total
Revenues:				
Sales and Use Tax - Measure W	\$ 4,624,306	\$ 4,624,306	\$ -	\$ 9,248,613
Interest income	-	-	67,333	67,333
Net increase in fair value of investments	-	-	16,832	16,832
Refunds and reimbursements	-	-	5,798	5,798
Total revenues	4,624,306	4,624,306	89,963	9,338,576
Expenditures - Public Safety:				
Payroll:				
Salaries	2,430,593	3,307,018	-	5,737,611
Benefits	680,271	950,114	-	1,630,385
	3,110,864	4,257,132	-	7,367,996
Products and Services Purchased:				
Tax collection administration fee	87,150	87,150	-	174,300
Sales tax review services	34,706	34,707	-	69,413
Liability insurance	53,439	73,546	-	126,985
Patrol fleet changes	393,851	118,534	-	512,385
Lie detector tests	11,005	-	-	11,005
Psychological tests	16,550	-	-	16,550
Physical examinations	16,160	3,120	-	19,280
Recruiting Publication and service	1,000	-	-	1,000
Tabletop recruiting display	2,018	-	-	2,018
Impact Baton and ammunition	4,982	-	-	4,982
Academy uniforms	7,653	-	-	7,653
Radar unit	4,892	-	-	4,892
Radio equipment rental	12,508	-	-	12,508
Body armor	11,229	-	-	11,229
Restraints	12,024	-	-	12,024
Ammunition	15,524	-	-	15,524
Duty weapons, accessories helmets, and handcuffs	22,056	-	-	22,056
Reimburse officer for training cost	77,340	-	-	77,340
Academy tuition	42,485	-	-	42,485
Housing/food for academy	163,018	-	-	163,018
	989,590	317,057	-	1,306,647
Total expenditures	4,100,454	4,574,189	-	8,674,643
Excess of revenues over expenditures	523,852	50,117	89,963	663,933
Other Financing Uses:				
Transfer Out - City Central Garage Internal Service Fund	(321,455)	-	-	(321,455)
Transfer Out - City Radio Equipment Internal Service Fund	(216,534)	-	-	(216,534)
Total transfers out	(537,989)	-	-	(537,989)
Net Change in Fund Balance	(14,137)	50,117	89,963	125,944
Fund Balance, Beginning of the Year	2,330,137	250,717	96,567	2,677,421
Fund Balance, End of the Year	\$ 2,316,000	\$ 300,834	\$ 186,530	\$ 2,803,365