



# City of Stockton

## Meeting Agenda - Final

### Measure A Citizens' Advisory Committee

*Ned Leiba, Chair (District 2)*  
*Daniel Offield, Vice Chair (District 1)*  
*Duwayne Chavez, Member (At Large)*  
*Susan Lenz, Member (District 3)*  
*Julie Dunning, Member (District 4)*  
*Destiny Rivas, Member (District 5)*  
*Tamica Small, Member (District 6)*

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Monday, June 1, 2026

3:00 PM

Council Chamber - City Hall, 425 N. El Dorado Street, Stockton CA

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1. CALL TO ORDER/ROLL CALL

2. CITIZENS COMMENTS\*

3. ADOPTION OF COMMITTEE MINUTES

4. ITEMS FOR DISCUSSION

4.1 [26-0617](#) NOMINATION AND SELECTION OF COMMITTEE CHAIR AND COMMITTEE VICE CHAIR

**Recommended Action:** RECOMMENDATION

It is recommended that the Measure A Citizens' Advisory Committee elect, by motion, a Committee Chair and the Committee Vice Chair from among its membership in accordance with Rule No. 5 of the City of Stockton Measure A Advisory Committee By-Laws (Attachment A).

**Department:** Administrative Services

**Attachments:** [Attachment A - Measure A Advisory Committee By-Laws](#)

4.2 [26-0615](#) NOMINATION OF SUBCOMMITTEE FOR DEVELOPMENT OF THE MEASURE A ANNUAL REPORT

**Recommended Action:** RECOMMENDATION

It is recommended that the Committee, by motion, appoint a subcommittee for the development of the Measure A Annual Report.

**Department:** Administrative Services

**Attachments:** [Attachment A - Resolution 2013-10-08-1505](#)

4.3 [26-0616](#) NOMINATION OF SUBCOMMITTEE FOR DEVELOPMENT OF THE MEASURE A BUDGET REPORT

**Recommended Action:** RECOMMENDATION

It is recommended that the Committee, by motion, appoint a subcommittee for the development of the Measure A Budget Report.

**Department:** Administrative Services

**4.4     [26-0609](#)     REVIEW FISCAL YEAR 2024-25 SECOND AND THIRD QUARTER MEASURES A AND B REVENUES AND EXPENDITURES**

**Recommended Action:** RECOMMENDATION

Information item only. No action required.

**Department:** Administrative Services

**Attachments:** [Attachment A - Measure A and B FY2024-25 2nd Quarter Report](#)  
[Attachment B - Measure A and B FY2024-25 3rd Quarter Report](#)  
[Attachment C - Measure A CDFTA Quarterly Taxes FY2024-25](#)  
[PPT - 2nd and 3rd Quarter Revenues and Expenditures](#)

**4.5     [26-0610](#)     REVIEW FISCAL YEAR 2024-25 FOURTH QUARTER MEASURES A AND B REVENUES AND EXPENDITURES**

**Recommended Action:** RECOMMENDATION

Information item only. No action required.

**Department:** Administrative Services

**Attachments:** [Attachment A - Q4 Report](#)  
[Attachment B - Measure A CDTFA Quarterly Taxes FY24-25](#)  
[PPT - Q4 Report Revs and Exps](#)

**4.6     [26-0611](#)     REVIEW FISCAL YEAR 2025-26 FIRST AND SECOND QUARTER MEASURES A AND B REVENUES AND EXPENDITURES**

**Recommended Action:** RECOMMENDATION

Information item only. No action required.

**Department:** Administrative Services

**Attachments:** [Attachment A - Q2 Report](#)  
[Attachment B - Measure A CDTFA Quarterly Taxes FY25-26](#)  
[PPT Q2 Report Revs and Exps](#)

**4.7     [26-0614](#)     REVIEW AND DISCUSS MEASURE A PROPOSED BUDGET FOR FISCAL YEAR 2026-27**

**Recommended Action:** RECOMMENDATION

Review and discuss the City Manager's Proposed Fiscal Year (FY) 2026-27 Annual Budget for the use of Measure A proceeds.

**Department:** Administrative Services

**Attachments:** [Attachment A - Measures A and B FY 2026-27 Proposed Annual Budget](#)  
[Attachment B - FY 2026-27 Proposed Annual Budget - Budget Message](#)

5. DISCUSSION OF ITEMS FOR THE NEXT AGENDA
6. BOARD/COMMISSION COMMUNICATIONS, COMMENTS
7. ADJOURNMENT

**CERTIFICATE OF POSTING**

I declare, under penalty of perjury, that I am employed by the City of Stockton and that I caused this agenda to be posted in the City Hall notice case on May 28, 2026 in compliance with the Brown Act.

Katherine Roland, CMC, CPMC  
City Clerk

By: \_\_\_\_\_  
Deputy

Agendas, staff reports and minutes can be viewed on the City of Stockton web site  
<http://www.stocktongov.com/government/oMeetings/boardComMeetings.html>

**PUBLIC COMMENT**

Citizens may comment on any subject within the jurisdiction of this governing body, including items on the Agenda. Anyone wishing to speak on a consent item or public hearing item, please complete a "Request to Speak Card" and submit it to the Recording Secretary prior to the meeting. No speaker cards will be received after the close of the Citizen's Comments portion of the meeting. The time limit for public comment is at the discretion of the presiding officer and shall be set at the start of the meeting. Speakers must be prepared to speak when called. Speakers should hold comments on items listed as a Public Hearing until the Hearing is opened.

The City of Stockton invites public comments in multiple forms. You provide your comments by using one of these methods:

1. Email - you may email your comments to [publiccomment@stocktonca.gov](mailto:publiccomment@stocktonca.gov)
  2. Voicemail - you can leave a voice message by dialing (209) 937-8459.
  3. In-Person Comments - a) Speakers must submit "request to speak cards" to the Clerk prior to the Public Comment portion of the agenda. No speaker cards will be accepted after the close of Public Comment. b) Address only issues over which the meeting body has jurisdiction. c) The time limit for public comment is at the discretion of the presiding officer and shall be set at the start of the meeting. Donating time is not authorized. d) Your time will be displayed on the speaker podium for convenience.
- \*All written and voicemail public comments received by the Clerk's Office 90 minutes prior to the meeting start time will be forwarded to the meeting body members as correspondence and attached the minutes. All comments received after that time will be forwarded as correspondence the following business day. Written and voicemail comments will not be read into the record.

NOTE: All proceedings are conducted in English. The City of Stockton does not furnish language interpreters and, if one is needed, it shall be the responsibility of the person(s) needing one.

In accordance with the Americans With Disabilities Act and California Law, it is the policy of the City of Stockton to offer its public programs, services and meetings in a manner that is readily accessible to everyone, including those with disabilities. If you are a person with a disability and require a copy of a public hearing notice, or an agenda and/or agenda packet in an appropriate alternative format; or if you require other accommodation, please contact the Office of the City Clerk located at 425 North El Dorado Street, Stockton, California 95202 during normal business hours or by calling (209) 937-8458, at least 5 days in advance of the hearing/meeting. Advance notification within this guideline will enable the City/Agency to make reasonable arrangements to ensure accessibility.

Materials related to an item on this agenda submitted to City Council after distribution of the agenda packet are available for public inspection in the City Clerk's Office at 425 North El Dorado Street, Stockton, California 95202, during normal business hours. Such documents are also available on the City's website at [www.stocktongov.com](http://www.stocktongov.com) subject to staff's ability to post the documents before the meeting.

AGENDA ITEMS: Information concerning the agenda items have been forwarded to this governing body prior to the meeting. Unless a governing body member or member of the audience has questions concerning a particular item and asks that it be removed from the Consent Calendar, the items are approved at one time by a roll call vote.

\* For any person wishing to address this governing body on any matter not on the printed agenda. The Chairperson may set a time limit for individual speakers/groups.



# City of Stockton

## Legislation Text

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**File #:** 26-0617, **Version:** 1

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### **NOMINATION AND SELECTION OF COMMITTEE CHAIR AND COMMITTEE VICE CHAIR**

#### RECOMMENDATION

It is recommended that the Measure A Citizens' Advisory Committee elect, by motion, a Committee Chair and the Committee Vice Chair from among its membership in accordance with Rule No. 5 of the City of Stockton Measure A Advisory Committee By-Laws (Attachment A).

#### Summary

In accordance with Rule No. 5 of the City of Stockton Measure Advisory Committee By-Laws, the Advisory Committee shall annually elect a Chair and a Vice Chair, who shall act as Chair only in the absence of the Chair. The Committee is now being asked to nominate and elect a Chair and Vice Chair to fill the recently vacated position.

Attachment A - Measure A Advisory Committee By-Laws

CITY OF STOCKTON, CALIFORNIA  
MEASURE A ADVISORY COMMITTEE  
BY-LAWS

October 23, 2014

BACKGROUND:

On November 5, 2013, the citizens of Stockton approved Measure A, a ¾-cent general sales tax measure, effective April 1, 2014. The citizens of Stockton also approved Measure B, an advisory measure. Measure A as approved by the citizens of Stockton and the accompanying advisory Measure B as approved by the citizens and supported by City Council action February 25, 2014, are recorded in the General Fund of the City as appropriate of a general sales tax measure. All associated revenue and expenditures are maintained in the City of Stockton General Fund although not necessarily in distinctive accounts or separate departments or divisions.

Included in the Ordinance for this measure is a seven-member Citizens' Advisory Committee, hereafter referred to as the 'Committee', appointed by the City Council, which shall meet at least annually for the general oversight of expenditures and revenues generated by the tax imposed by this Ordinance and to make recommendations to the City Council regarding those expenditures.

In addition, the City Council approved a Charter for the general objectives and duties of the Committee. The Committee shall serve as the single statutory oversight committee for Measures A and B.

MISSION AND PURPOSE

These By-Laws establish the responsibilities and processes to be used by the Committee in compliance with Ordinance 2013-07-09-16-1, hereafter referred to as 'Ordinance' and the City of Stockton Transaction and Use Tax Ordinance Citizens' Oversight Committee Charter, hereafter referred to as 'Charter'.

The mission of a strong and independent Committee is to oversee the expenditure of revenues generated by Measure A and to make recommendations to the City Council regarding those expenditures as set forth in Measure B.

The intent of the voters was established in the Measure B ballot language: "(i) 65% of (the proceeds of the Measure A tax) be used only to pay for law enforcement and crime prevention services in the City such as those described in the City's Marshall Plan on Crime and (ii) 35% of its proceeds be used only to pay for the City's efforts to end the bankruptcy and for services to residents, businesses and property owners." The

Marshall Plan on Crime includes the City's stated objective of hiring 120 additional sworn police officers by June 30, 2017.

### APPLICABLE RULES

The Committee will have seven qualified members and a prescribed term of office, will meet at least quarterly to review the expenditure and revenues generated by this Transaction and Use Tax (general sales tax), will be given pertinent information to review the revenues and expenditures, will report their recommendations and findings to the City Council as required by ordinance, will inform the public as appropriate, and will operate using Rosenberg's Rules of Order and standards of ethics.

The following provides more details.

#### 1) Appointments

The City Council shall make appointments to the Committee by resolution. The Committee shall be composed of seven members.

#### 2) Qualification Standards

To be qualified a person must be at least 18 years of age and reside within the City's geographic boundary. The Committee may not include any employee or official of the City, or any vendor, contractor or consultant doing business with the City.

#### 3) Conflicts of Interest

By accepting appointment to the Committee, each member agrees to comply with Articles 4 (commencing with Section 1090) and 4.7 (commencing with Section 1125) of Division 4 of Title 1 of the Government Code and the Political Reform Act (Gov. Code §§ 81000 et seq.), and to complete the Form 700 as required by all "designated employees" of the City. Additionally, each member shall comply with the Committee Ethics Policy which is presented in paragraph 13, below.

#### 4) Term

Each Committee member shall serve for a term of service concurrent with the City Council member making the nomination.

#### 5) Chair

The Committee shall annually elect a chair and a vice-chair who shall act as chair only when the chair is absent, and whose duties shall be consistent with Rosenberg's Rules of Order. Any item supported by two members is sufficient to insure it is on the next agenda.

Duties of the chair include:

- Scheduling meetings well in advance
- Seeking information from City staff when necessary
- Scheduling reporting deadlines
- Developing agendas
- Distributing materials in a timely manner, and
- Following up with requests made to City staff.

6) Compensation

Committee members shall not be compensated for their services.

7) Informational Materials

At least quarterly, financial reports – including proposed Budgets and Actuals with detailed supporting schedules will be sent to each Committee member. The reports will show revenue generated by Measure A, detailed line-item expenditures as presented in the annual budget relative to Measure B (public safety), and all other uses of remaining Measure A funds and State Board of Equalization reports. Because Measure A was approved by the citizens of Stockton as a general sales tax, all revenues and expenditures will be included in the General Fund of the City, meaning that these proceeds will support certain general operations of the City as identified in the Ordinance and not necessarily in distinctive accounts or separate departments or divisions.

8) Meetings

- a) The Committee shall conduct an annual meeting with the City/independent auditor and City staff, each year within 60 days following the audit of the prior fiscal year's books. The purpose of the annual meetings is for Committee members to review the expenditures of Measure A proceeds and the audits, as attested by the City/independent financial auditor, to ensure that tax proceeds are expended for the purposes set forth in the applicable Measure A and B ballot language. The annual meeting will also include the task of adopting an annual report of their findings for presentation to the City Council.
- b) In accordance with the Charter, the Committee will meet at least one additional time to review budgets for Measure A revenues and Measure B (public safety) expenditures before the City Council's public sessions on the upcoming annual budget.
- c) Special meetings may be called by the City and/or Committee when additional information relative to Measures A and B is available. Special meetings may

also be called by Committee members if a majority of the members petition the chair for a special meeting.

- d) All meetings shall be held in the Stockton City Council Chambers or another room having space for the public to attend.
- e) All meetings shall be open to the public in accordance with the Ralph M. Brown Act, Government Code Section 54950 et seq. Each member of the Committee will be given a current copy of the Ralph M. Brown Act.
- f) A majority of the Committee members shall constitute a quorum for the transaction of any business.
- g) Except as otherwise provided by adopted Committee policies, City Council Policy, or applicable law, meetings shall be conducted in accordance with Rosenberg's Rules of Order,

The minutes of the Committee meetings shall be provided to the City Council and placed on the next available regular Council meeting agenda thereafter.

#### 9) Authorized Activities

- a) Review copies of financial reports that provide revenue and expenditures of Measures A and B.
- b) Receive and review copies of the City's annual independent audit which is required by the Ordinance.
- c) Observe Public Safety Marshall Plan activities for which tax proceeds have been or will be expended, in accordance with access procedures established by the City Manager.
- d) The Committee will review the sunset provisions, its applicability and whether the City has supporting evidence and appropriate findings as outlined by the Ordinance. The Committee may make recommendations regarding the sunset provisions to the City Council in a public session before the action is taken to sunset or extend the tax.
- e) Committee members shall not have the authority to direct staff of the City.
- f) Individual members of the Committee retain the right to address the City Council, either on behalf of the Committee or as an individual.

Annually the Committee will submit a report to the City Council, in public session, with the results of their work including the elements listed below. The report will also be made available to the public.

A statement indicating whether the City is in compliance with the purposes set forth in the applicable ballot measures with respect to the tax proceeds;

A review of Measure A tax revenues and related uses of funds to verify that amounts collected were expended for the purposes set forth in the applicable ballot measure and City Council direction;

A review of the City's progress in implementing the goals and objectives of the Marshall Plan on Crime, including the hiring of 120 additional sworn police officers and public safety support staff by June 30, 2017; and

A written summary of the Committee's proceedings, activities, recommendations to the Council and responses by the Council for the preceding year.

The City will propose a budget for the Measure A sales tax revenues and related uses of funds for the upcoming fiscal year which will be presented to the Committee members before City Council consideration and approval of the City's annual budget. The Committee will consider the proposed budget in accordance with all City rules, regulations and policies and may make recommendations regarding the proposed budget for Measures A and B to the City Council in a public session.

10) Vacancies and Removal

- a) The City Council shall fill any vacancies on the Committee.
- b) The City Council may remove any Advisory Committee member for any reason, including failure to attend two consecutive Committee meetings without reasonable excuse or for failure to comply with the Committee Ethics Policy. Upon a member's removal, his or her seat shall be declared vacant.

11) The City shall provide to the Committee necessary technical and administrative assistance as follows:

- a) Preparation of and posting of public notices as required by the Brown Act ;
- b) Ensuring that all notices to the public are provided in the same manner as notices regarding meetings of the City Council;
- c) Providing of a meeting room, including any necessary audio/visual equipment;
- d) Preparing and copying documentary meeting materials, such as agendas and reports;
- e) Retaining all Committee records, and providing public access to such records on an Internet website maintained by the City; and

- f) Providing appropriate staff to all Committee proceedings and answering questions relative to Measures A and B.

## 12) Termination

The Committee shall automatically disband if the enabling ordinance is revoked.

## 13) Citizens' Advisory Committee Ethics Policy Statement

This Ethics Policy Statement provides general guidelines for Committee members to following carrying out their roles. Not all ethical issues that Committee members face are covered in this Statement. However, this Statement captures some of the critical areas that help define ethical and professional conduct for Committee members. The provisions of this Statement were developed from existing laws, rules, policies and procedures as well as from concepts that define generally accepted good business practices. Committee members are expected to strictly adhere to the provisions of this Ethics Policy.

- a) Conflict of Interest. A Committee member shall not make or influence a City decision related to any City purchase or contract which will benefit the committee member's outside employment, business, or a personal finance or benefit an immediate family member, such as a spouse, child or parent.
- b) Outside Employment. A Committee member shall not use his or her influence over a Committee matter to negotiate future employment with any person or organization that relates to a City purchase or contract. For a period of two (2) years after leaving the Committee, a former Committee member may not represent any person or organization for compensation in connection with any matter pending before the City that, as a Committee member, he or she participated in personally and substantially.
- c) Commitment to Uphold Law. A Committee member shall uphold the federal and California Constitutions, the laws and regulations of the United States and the State of California and all other applicable government entities, and the charter, policies, procedures, rules and regulations of the City.

Adopted October 23, 2014



# City of Stockton

## Legislation Text

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**File #:** 26-0615, **Version:** 1

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### **NOMINATION OF SUBCOMMITTEE FOR DEVELOPMENT OF THE MEASURE A ANNUAL REPORT**

#### RECOMMENDATION

It is recommended that the Committee, by motion, appoint a subcommittee for the development of the Measure A Annual Report.

#### Summary

The Committee Charter (adopted by Council Resolution No. 2013-10-08-1505 and included as Attachment A) and the Committee Bylaws provide that the Committee shall prepare an annual written report for presentation to the City Council, including the items identified in Section 2.2.3(a)-(d) of the Charter.

It is recommended that the Committee establish an ad hoc subcommittee consisting of no more than three (3) members for the purpose of developing draft versions of the past-due and current annual reports for presentation to the full Committee.

Attachment A - Resolution 2013-10-08-1505

Resolution No. 2013-10-08-1505

STOCKTON CITY COUNCIL

RESOLUTION ADOPTING THE CITY OF STOCKTON TRANSACTION AND USE TAX ORDINANCE CITIZEN'S OVERSIGHT COMMITTEE CHARTER

On July 9, 2013, the Stockton City Council adopted Resolution 2013-07-09-1601 calling for a special election and Ordinance 2013-07-09-1601 establishing the 3/4 cent sales tax contingent upon voter consideration and approval at the November 5, 2013 election; and

The City of Stockton desires to clarify the intent of authorizing the formation of a Citizens' Oversight Committee through Ordinance 2013-07-09-1601 contingent upon voter consideration and approval at the November 5, 2013 election; and

The City of Stockton is responding to community inquiries as to how the Citizens' Oversight Committee will foster accountability and transparency so that members of the public can see that the tax proceeds are being spent consistent with the goals of the tax measure; and

The City of Stockton has developed a Charter detailing the role and duties of the Citizens' Oversight Committee in preparation for implementation of Ordinance 2013-07-09-1601 contingent upon voter consideration and approval at the November 5, 2013 election; now, therefore,

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF STOCKTON, AS FOLLOWS:

1. The City of Stockton Transaction and Use Tax Ordinance Citizens' Oversight Committee Charter, attached as Exhibit 1 and incorporated herein, is hereby approved and adopted.

2. The City Manager is authorized to take whatever action is necessary to carry out the purpose and intent of this resolution.

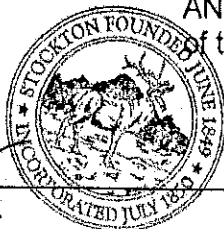
PASSED, APPROVED, and ADOPTED October 8, 2013

*[Handwritten signature of Anthony Silva]*

ANTHONY SILVA, Mayor  
of the City of Stockton

ATTEST:

*[Handwritten signature of Bonnie Paige]*  
BONNIE PAIGE, City Clerk  
of the City of Stockton



**CITY OF STOCKTON TRANSACTIONS AND USE TAX ORDINANCE  
CITIZENS' OVERSIGHT COMMITTEE CHARTER**

**1. Committee Established**

A Citizens' Oversight Committee ("Committee") is hereby established as required by the City of Stockton Transactions and Use Tax Ordinance ("Ordinance"). The Committee shall have the duties and rights set forth in this Charter.

**2. The Mission and Purpose of the Committee**

2.1. The mission of a strong and independent Citizens' Oversight Committee is to oversee the expenditure of revenues generated by the tax imposed by the Ordinance and to make recommendations to the City Council regarding those expenditures in accordance with the voter's intent as set forth in Measure B.

2.2. The purpose of the Committee as stated in the Ordinance shall be to meet at least semi-annually to review the expenditure of revenues generated by the tax imposed by this Ordinance and to make recommendations to the City Council regarding those expenditures. To carry out its stated purposes, the Committee shall perform the following duties:

- 2.2.1 Review Expenditures. The Committee will review at the close of each fiscal year the actual expenditures for Measure A proceeds, as attested by the City's independent financial auditor in the Comprehensive Annual Financial Report, to ensure that tax proceeds are expended for the purposes set forth in the applicable ballot measure.
- 2.2.2 Inform the Public. The Committee shall inform the public concerning the City's expenditures of the tax proceeds.
  - (a) Minutes of Committee meetings shall be provided to the City Council and placed on the next available regular Council meeting agenda thereafter.
  - (b) The Committee will have the responsibility to report to the public any information that funds are being spent illegally or imprudently or in a manner inconsistent with the intent of the voters as expressed in Measures A and B.

- 2.2.3 Annual Reports. The Committee shall present to the City Council, in public session, an annual written report, which shall include the following:
- (a) A statement indicating whether the City is in compliance with the purposes set forth in the applicable ballot measures with respect to the tax proceeds;
  - (b) A review of tax expenditures to verify that amounts collected were expended for the purposes set forth in the applicable ballot measure with respect to the tax proceeds;
  - (c) A review of the City's progress in implementing the recommendation of the Marshall Plan on Crime, including the hiring of 120 more police officers and other investments; and
  - (d) A summary of the Committee's proceedings and activities for the preceding year.
- 2.2.4 Budget Recommendation. The City will propose a budget for the use of Measure A proceeds to the Committee with sufficient time for it to formulate a recommendation to the City Council before it deliberates on that same budget in the annual budget adoption process.
- (a) The Committee shall present to the City Council, in public session, their recommendation on the proposed budget.
- 2.2.5 Review Sunset Provisions. Before City Council authorization of the sunset or extension of the sunset of the tax, the Committee will review its applicability and whether the City has supporting evidence and appropriate findings as outlined in the Ordinance.

### **3. Committee Membership**

3.1 The Committee shall consist of at least seven (7) members as required by the Ordinance. The City Council shall appoint all the members of the Committee as set forth herein.

3.2 Each member of the City Council, including the Mayor, shall nominate one member to the Committee. The City Council shall approve by majority vote all the nominations to the Committee.

3.3 In evaluating individuals to nominate as members of the Committee, the City Council shall take into consideration such factors and criteria as it deems appropriate in evaluating a nominee, including his or her knowledge, expertise, skills, integrity, diversity, judgment, business or other related

experience, reputation in the business community, the interplay of the nominee's experience with the experience of other Committee members, and the extent to which the nominee would be a desirable addition to the Committee.

3.4. To be a qualified person to serve on the Committee, he or she must be at least 18 years of age.

3.5. The Committee may not include any employee or official of the City or any vendor, contractor or consultant of the City. Nor can the City Council appoint persons who hold an office incompatible with service on the Committee.

#### **4. Committee Governance**

4.1. All Committee proceedings shall be open to the public except as necessary to consider legally privileged matters consistent with state law. Notice to the public shall be provided in the same manner as the proceedings of the City Council. The Committee will have the ability to appoint a Chair from among its voting members and establish other bylaws that are not in conflict with the provisions of the Ordinance or this Charter. The Committee shall serve as the single statutory Oversight Committee for Measures A and B.

#### **5. City Commitment to the Committee**

5.1. The City acknowledges that effective oversight by the Committee is not only required by law but is essential to the City's ability to accomplish the intent of the voters as expressed in Measures A and B. Therefore, the City commits to support the oversight process through cooperation with the Committee, by providing the Committee with access to information and with sufficient logistical support so that the Committee may effectively perform its oversight function. Further, the City will insure that with regard to the Committee, all City Staff are committed to open communication, the timely sharing of information and teamwork.

5.2. The City agrees to provide the Committee with the necessary information to engage in effective oversight. Receipt of timely and complete information is essential in order for the Committee to perform its duties. All expenditures by the City of funds obtained through revenues generated by the tax imposed by the Ordinance shall be subject to the review and oversight of the Committee. The Committee will be entitled to access all information concerning expenditures not subject to legal privilege.

5.3. The City Manager will facilitate communication between the Committee and the City Council by scheduling specific time on City Council Agendas for the Committee to report on its business to the City.

5.4. Committee reports will be available to the public on a website to be provided for the Committee by the City.

5.5. The City and the Committee agree that to insure oversight by the Committee continues to be as effective as possible, the efficacy of this Charter will be evaluated on a periodic basis and a formal review will be jointly conducted by the City and the Committee within five (5) years of the adoption of this Charter to determine if any amendments should be made.



# City of Stockton

## Legislation Text

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**File #:** 26-0616, **Version:** 1

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### **NOMINATION OF SUBCOMMITTEE FOR DEVELOPMENT OF THE MEASURE A BUDGET REPORT**

#### RECOMMENDATION

It is recommended that the Committee, by motion, appoint a subcommittee for the development of the Measure A Budget Report.

#### Summary

At the April 30, 2025, meeting, the Measure A Citizens' Advisory Committee approved Motion No. 2025-04-30-0403-05 establishing a subcommittee to prepare the Fiscal Year Ending Measure A budget observations and recommendations for presentation to the City Council.



# City of Stockton

## Legislation Text

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**File #:** 26-0609, **Version:** 1

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### **REVIEW FISCAL YEAR 2024-25 SECOND AND THIRD QUARTER MEASURES A AND B REVENUES AND EXPENDITURES**

#### RECOMMENDATION

Information item only. No action required.

#### Summary

City Ordinance 2013-07-09-1601, Section 19-Citizen Oversight stipulates the Measure A Citizens' Advisory Committee: "Shall meet at least annually to review the expenditure of revenues generated by the tax imposed by this Ordinance and make recommendations to the City Council regarding those expenditures."

Section 7 of the Committee's bylaws (Informational Materials) also states: "At least quarterly, financial reports including proposed Budgets and Actuals with detailed supporting schedules will be sent to each Committee member. The reports will show revenue generated by Measure A, detailed line-item expenditures as presented in the annual budget relative to Measure B (public safety), and all other uses of remaining Measure A funds and State Board of Equalization reports."

Attached for review by the Measure A Citizens' Advisory Committee are the Second and Third quarter financial reports for Fiscal Year (FY) 2024-25.

The FY 2024-25 Amended Budget, as shown on Attachments A and B, includes encumbrance rollovers from FY 2023-24 and Council-approved budget amendments. Measure A funded Police Department and Office of Violence Prevention (OVP) expenditures in the Amended Budget totaled approximately \$38.7 million.

Budgeted revenues are \$47.1 million. Measure A transaction and use tax revenues received as of March 31, 2025, totaled \$27,671,417, reflecting nine (9) monthly payments for sales transactions occurring between July 2024 and March 2025. Also attached is the California Department of Tax and Fee Administration Sales Tax Revenues Report that indicates gross receipts of \$11,516,768, \$12,720,639, and \$10,870,324 for the quarters ended September 30, 2024, December 31, 2024, and March 31, 2025, respectively (Attachment C), for a total of \$35,107,731. The variance is due to the lag time in receiving the remittances from the State. Full gross amounts for the year will post at the close of the fiscal year.

Expenditures through the third quarter totaled \$32.1 million, or 83% of the Amended Budget. The Police Department expended approximately \$31 million, and the Office of Violence Prevention expended \$1.01 million through the third quarter of the fiscal year. Quarterly expenditures include \$142,380 in annual tax collection and audit recovery expenses payable to CDTFA related to Measure A revenues.

At the third quarter, 75% is the target budget utilization. Combined salary and benefit costs for Police sworn and non-sworn positions were at 87% of the budget, including the budgeted vacancy savings. Most Police Department expenditure categories were under 75% of the budget in the third quarter. Other supplies utilize 42% of the budget, indicating possible expenses at the end of the year.

Office of Violence Prevention expenditures through the third quarter totaled \$1.01 million, which represents 62% of its Measure A-funded budget. Salary and benefit expenditures are 65% of the budget.

Measure A expenditures exceed revenues in the first quarter of fiscal year 2024-25, resulting in a \$4.5 million cash flow gap. Any shortfall will be addressed using General Fund reserves at the end of the year. Consistent with the Adopted Budget, revenues are projected to meet expenses by year-end.

Attachment A - Measure A and B FY 2024-25 2nd Quarter Report

Attachment B - Measure A and B FY 2024-25 3rd Quarter Report

Attachment C - Measure A CFDTA Quarterly Revenue Report

**General Fund**  
**Measures A and B Summary**  
**FY 2024-25 3rd Quarterly Report (Budgetary Basis\*)**

**ATTACHMENT A**

	<b>FY 2023-24 Actual</b>	<b>FY 24-25 Adopted Budget</b>	<b>FY 24-25 Amended Budget</b>	<b>2nd Quarter Actual</b>	<b>% of Budget</b>
<b>Revenue</b>					
Measure A Tax	46,214,556	47,058,000	47,058,000	15,371,526	33%
<b>Total Revenue</b>	<b>46,214,556</b>	<b>47,058,000</b>	<b>47,058,000</b>	<b>15,371,526</b>	
<b>Expenditures</b>					
<b>Police</b>					
Salary & Benefits					
Sworn	22,965,412	14,242,486	14,245,247	6,535,696	46%
Non-Sworn	3,478,123	4,825,845	4,825,845	1,906,158	39%
Vacancy Savings	-	(1,531,305)	(1,531,305)	-	0%
Recruitment, Retention, and Wellness	3,988,998	12,295,709	12,295,709	8,092,376	66%
Other Services	4,678,504	4,590,249	4,724,474	2,269,545	48%
Materials & Supplies					
Fuel	421,178	378,960	378,960	184,226	49%
Other Supplies	822,536	755,825	1,550,297	347,366	22%
Equipment					
Radios	29,533	-	-	-	-
Technology Upgrades	45,378	-	-	-	-
Other Expenses	767,125	601,809	610,809	313,640	51%
Capital Outlay	-	-	-	-	-
	<b>37,196,788</b>	<b>36,159,578</b>	<b>37,100,036</b>	<b>19,649,008</b>	<b>53%</b>
<b>Office of Violence Prevention</b>					
Salary & Benefits					
Non-Sworn	973,097	1,220,264	1,220,264	548,346	45%
Other Services	320,576	328,934	330,245	192,612	58%
Materials & Supplies					
Fuel	13,026	33,418	33,418	5,976	18%
Other Supplies	44,514	45,000	45,188	30,847	68%
Equipment					
Office Equipment	3,361	3,379	3,379	578	17%
Other Expenses	20,489	53,500	53,500	2,972	6%
	<b>1,375,062</b>	<b>1,684,495</b>	<b>1,685,994</b>	<b>781,331</b>	<b>46%</b>
<b>Total Measure B Expenditures</b>	<b>38,571,850</b>	<b>37,844,073</b>	<b>38,786,030</b>	<b>20,430,339</b>	<b>53%</b>
Measure B expenditures as a % of year-to-date Measure A revenues	83%	80%	82%	133%	
<b>Other City Services</b>					
Administration Overhead					
CDTFA Admin Cost	216,490	300,000	300,000	94,920	32%
Audit Recovery Services (HdL)	3,607	10,000	10,000	-	0%
General Fund Services & Reserves	7,422,608	8,903,927	7,961,970	(5,153,733)	-65%
	<b>7,642,705</b>	<b>9,213,927</b>	<b>8,271,970</b>	<b>(5,058,813)</b>	<b>-61%</b>
<b>Total Expenditures/Uses</b>	<b>46,214,556</b>	<b>47,058,000</b>	<b>47,058,000</b>	<b>15,371,526</b>	<b>33%</b>

\*Includes funds encumbered for purchases authorized prior to current fiscal year

**General Fund**  
**Measures A and B Summary**  
**FY 2024-25 3rd Quarterly Report (Budgetary Basis\*)**

**ATTACHMENT B**

	<b>FY 2023-24 Actual</b>	<b>FY 24-25 Adopted Budget</b>	<b>FY 24-25 Amended Budget</b>	<b>3rd Quarter Actual</b>	<b>% of Budget</b>
<b>Revenue</b>					
Measure A Tax	46,214,556	47,058,000	47,058,000	27,671,417	59%
<b>Total Revenue</b>	<b>46,214,556</b>	<b>47,058,000</b>	<b>47,058,000</b>	<b>27,671,417</b>	
<b>Expenditures</b>					
<b>Police</b>					
Salary & Benefits					
Sworn	22,965,412	14,242,486	14,245,247	10,163,380	71%
Non-Sworn	3,478,123	4,825,845	4,825,845	2,946,281	61%
Vacancy Savings	-	(1,531,305)	(1,531,305)	-	-
Recruitment, Retention, and Wellness	3,988,998	12,295,709	12,295,709	12,994,259	106%
Other Services	4,678,504	4,590,249	4,724,474	3,476,698	74%
Materials & Supplies					
Fuel	421,178	378,960	378,960	244,789	65%
Other Supplies	822,536	755,825	1,550,297	651,637	42%
Equipment					
Radios	29,533	-	-	-	-
Technology Upgrades	45,378	-	-	-	-
Other Expenses	767,125	601,809	610,809	527,405	86%
Capital Outlay	-	-	-	-	-
	<b>37,196,788</b>	<b>36,159,578</b>	<b>37,100,036</b>	<b>31,004,449</b>	<b>84%</b>
<b>Office of Violence Prevention</b>					
Salary & Benefits					
Non-Sworn	973,097	1,220,264	1,220,264	797,533	65%
Other Services	320,576	328,934	330,245	204,720	62%
Materials & Supplies					
Fuel	13,026	33,418	33,418	7,066	21%
Other Supplies	44,514	45,000	45,188	31,332	69%
Equipment					
Office Equipment	3,361	3,379	3,379	578	17%
Other Expenses	20,489	53,500	53,500	4,756	9%
	<b>1,375,062</b>	<b>1,684,495</b>	<b>1,685,994</b>	<b>1,045,984</b>	<b>62%</b>
<b>Total Measure B Expenditures</b>	<b>38,571,850</b>	<b>37,844,073</b>	<b>38,786,030</b>	<b>32,050,433</b>	<b>83%</b>
Measure B expenditures as a % of year-to-date Measure A revenues	83%	80%	82%	116%	
<b>Other City Services</b>					
Administration Overhead					
CDTFA Admin Cost	216,490	300,000	300,000	142,380	47%
Audit Recovery Services (HdL)	3,607	10,000	10,000	-	0%
General Fund Services & Reserves	7,422,608	8,903,927	7,961,970	(4,521,396)	-57%
	<b>7,642,705</b>	<b>9,213,927</b>	<b>8,271,970</b>	<b>(4,379,016)</b>	<b>-53%</b>
<b>Total Expenditures/Uses</b>	<b>46,214,556</b>	<b>47,058,000</b>	<b>47,058,000</b>	<b>27,671,417</b>	<b>59%</b>

\*Includes funds encumbered for purchases authorized prior to current fiscal year

# Quarterly Distribution of District Tax (From 2018 to Present)

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<u>Calendar Year</u> ↓ 1	<u>Quarter</u> ↓ 2	<u>Jurisdiction Id</u> ↑ 3	<u>Jurisdiction</u>	<u>Gross</u>	<u>Prior Advance</u>	<u>Administrative Cost</u>	<u>Net Amount</u>
2025	2	361	City of Stockton Transactions and	\$12,120,358.17	\$7,676,500.28	\$66,110.00	\$4,377,747.89
2025	1 <sup>Q3</sup> FY24/25	361	City of Stockton Transactions and	\$10,870,324.22	\$6,455,539.35	\$40,340.00	\$4,374,444.87
2024	4 <sup>Q2</sup> FY24/25	361	City of Stockton Transactions and	\$12,720,639.53	\$7,205,183.60	\$47,460.00	\$5,467,995.93
2024	3 <sup>Q1</sup> FY24/25	361	City of Stockton Transactions and	\$11,516,768.96	\$7,002,034.51	\$47,460.00	\$4,467,274.45 <sub>23</sub>

# Fiscal Year 2024-25 Second and Third Quarter Measures A and B Revenues and Expenditures

Measure A Citizens' Advisory Committee  
June 1, 2026



# Fiscal Year 2024-25

## Second and Third Quarter

### Revenue and Expenditures

	<u>Amended Budget</u>	<u>2nd Quarter Actual</u>	<u>% of Budget</u>	<u>3rd Quarter Actual</u>	<u>% of Budget</u>
Revenues	47,058,000	15,371,526	33%	27,671,417	59%
Expenditures					
Police	37,100,036	19,649,008	53%	31,004,449	84%
Office of Violence Prevention	1,685,994	781,331	46%	1,045,984	62%
Subtotal	38,786,030	20,430,339	53%	32,050,433	83%
Encumbrances					
Other City Services	8,271,970	(5,058,813)	-61%	(4,379,016)	-53%
Total Expenditures/Uses	47,058,000	15,371,526	33%	27,671,417	59%



# City of Stockton

## Legislation Text

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**File #:** 26-0610, **Version:** 1

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### **REVIEW FISCAL YEAR 2024-25 FOURTH QUARTER MEASURES A AND B REVENUES AND EXPENDITURES**

#### RECOMMENDATION

Information item only. No action required.

#### Summary

City Ordinance 2013-07-09-1601, Section 19-Citizen Oversight stipulates the Measure A Citizens' Advisory Committee: "Shall meet at least annually to review the expenditure of revenues generated by the tax imposed by this Ordinance and make recommendations to the City Council regarding those expenditures."

Section 7 of the Committee's bylaws (Informational Materials) also states: "At least quarterly, financial reports including proposed Budgets and Actuals with detailed supporting schedules will be sent to each Committee member. The reports will show revenue generated by Measure A, detailed line-item expenditures as presented in the annual budget relative to Measure B (public safety), and all other uses of remaining Measure A funds and State Board of Equalization reports."

Attached for review by the Measure A Citizens' Advisory Committee is the fourth quarter financial report for Fiscal Year (FY) 2024-25.

The FY 2024-25 Amended Budget, as shown on Attachments A and B, includes encumbrance rollovers from FY 2023-24 and Council-approved budget amendments. Measure A funded Police Department and Office of Violence Prevention (OVP) expenditures in the Amended Budget totaled approximately \$38.8 million.

Budgeted revenues are \$47.1 million. Measure A transaction and use tax revenues received as of June 30, 2025, totaled \$47,228,091, reflecting twelve (12) monthly payments for sales transactions occurring between July 2024 and June 2025. Also attached is the California Department of Tax and Fee Administration (CDTFA) Sales Tax Revenues Report that indicates gross receipts of \$11,516,768, \$12,720,639, \$10,870,324, and \$12,120,358 for the quarters ended September 30, 2024, December 31, 2024, March 31, 2025, and June 30, 2025 respectively, for a total of \$47,228,089

Expenditures through the fourth quarter totaled \$44.1 million, or 114% of the Amended Budget. The Police Department expended approximately \$43 million, and the Office of Violence Prevention expended \$1.1 million through the fourth quarter of the fiscal year. Quarterly expenditures include \$142,380 in annual tax collection and \$1,870 audit recovery expenses payable to CDTFA related to Measure A revenues.

At the fourth quarter, 100% is the target budget utilization. Combined salary and benefit costs for Police sworn and non-sworn positions were at 101% of the budget, including the budgeted vacancy savings which was higher than FY23/24. Most Police Department expenditure categories were under 100% of the budget in the fourth quarter. Other services utilized 100% of the budget, fuel utilized 74% of the budget and other supplies utilized 38% of the budget. The other expenses line item was over budget mainly due to training and updates to GASB 96 made at the end of the year. The Recruitment, Retention, and Wellness line item was over budget due to increased costs associated with the Measure A side letter, including health benefits and other add pays.

Office of Violence Prevention expenditures through the fourth quarter totaled \$1.1 million, which represents 66% of its Measure A-funded budget. Salary and benefit expenditures are 59% of the budget. Other categories remained largely under budget.

Attachment A - Q4 Report

Attachment B - Measure A CDTFA Quarterly Taxes FY24-25

**General Fund**  
**Measures A and B Summary**  
**FY 2024-25 4th Quarter Report (Budgetary Basis\*)**

	FY 2023-24 Actual	FY 2024-25 Amended Budget	FY 2024-25 4th Quarter Actual	% of Budget
<b>Revenue</b>				
Measure A Tax	46,214,556	47,058,000	47,228,091	100%
<b>Total Revenue</b>	<b>46,214,556</b>	<b>47,058,000</b>	<b>47,228,091</b>	
<b>Expenditures</b>				
<b>Police</b>				
Salary & Benefits				
Sworn	22,965,412	14,245,247	13,764,968	97%
Non-Sworn	3,478,123	4,825,845	3,973,662	82%
Vacancy Savings	-	(1,531,305)	-	0%
Recruitment, Retention, and Wellness	3,988,998	12,295,709	18,241,993	148%
Other Services	4,678,504	4,724,474	4,737,537	100%
Materials & Supplies				
Fuel	421,178	378,960	279,464	74%
Other Supplies	822,536	1,550,297	593,028	38%
Equipment				
Radios	29,533	-	4,358	
Technology Upgrades	45,378	-	-	
Other Expenses	767,125	610,809	1,316,023	215%
Capital Outlay	-	-	69,077	
	<b>37,196,788</b>	<b>37,100,036</b>	<b>42,980,110</b>	116%
<b>Office of Violence Prevention</b>				
Salary & Benefits				
Non-Sworn	973,097	1,220,264	721,799	59%
Other Services	320,576	330,245	302,801	92%
Materials & Supplies				
Fuel	13,026	33,418	8,774	26%
Other Supplies	44,514	45,188	41,852	93%
Equipment				
Office Equipment	3,361	3,379	2,634	78%
Radios	-	-	-	
Vehicles	-	-	-	
Other Expenses	20,489	53,500	32,464	61%
	<b>1,375,062</b>	<b>1,685,994</b>	<b>1,110,324</b>	66%
<b>Total Measure B Expenditures</b>	<b>38,571,850</b>	<b>38,786,030</b>	<b>44,090,434</b>	114%
Measure B expenditures as a % of year-to-date Measure A revenues	83%	82%	93%	
<b>Other City Services</b>				
Administration Overhead				
CDTFA Admin Cost	216,490	300,000	142,380	47%
Audit Recovery Services (HdL)	3,607	10,000	1,870	19%
General Fund Services & Reserves	7,422,608	7,961,970	2,993,407	38%
	<b>7,642,705</b>	<b>8,271,970</b>	<b>3,137,656</b>	38%
<b>Total Expenditures/Uses</b>	<b>46,214,556</b>	<b>47,058,000</b>	<b>47,228,091</b>	100%

\*Includes funds encumbered for purchases authorized prior to current fiscal year

# Quarterly Distribution of District Tax (From 2018 to Present)

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Calendar Year ↓ 1	Quarter ↓ 2	Jurisdiction Id ↑ 3	Jurisdiction	Gross	Prior Advance	Administrative Cost	Net Amount
2025	4	361	City of Stockton Transactions and	\$12,725,677.91	\$7,716,621.78	\$66,110.00	\$4,942,946.13
2025	3	361	City of Stockton Transactions and	\$11,659,605.88	\$7,568,074.41	\$66,110.00	\$4,025,421.47
2025	2	361 <sup>Q4</sup> FY24-25	City of Stockton Transactions and	\$12,120,358.17	\$7,676,500.28	\$66,110.00	\$4,377,747.89
2025	1	361 <sup>Q3</sup> FY24-25	City of Stockton Transactions and	\$10,870,324.22	\$6,455,539.35	\$40,340.00	\$4,374,444.87
2024	4	361 <sup>Q2</sup> FY24-25	City of Stockton Transactions and	\$12,720,639.53	\$7,205,183.60	\$47,460.00	\$5,467,995.93
2024	3	361 <sup>Q1</sup> FY24-25	City of Stockton Transactions and	\$11,516,768.96	\$7,002,034.51	\$47,460.00	\$4,467,274.45

# Fiscal Year 2024-25 Fourth Quarter Measures A and B Revenues and Expenditures

Brandon Sepulveda  
Senior Budget Analyst



# Fiscal Year 2024-25

## Fourth Quarter

### Revenue and Expenditures

	<u>Amended Budget</u>	<u>4th Quarter Actual</u>	<u>% of Budget</u>
Revenues	47,058,000	47,228,091	100%
Expenditures			
Police	37,100,036	42,980,110	116%
Office of Violence Prevention	1,685,994	1,110,324	66%
Subtotal	<u>38,786,030</u>	<u>44,090,434</u>	<u>114%</u>
Encumbrances			
Other City Services	<u>8,271,970</u>	<u>3,137,656</u>	<u>38%</u>
Total Expenditures/Uses	47,058,000	47,228,091	100%



# City of Stockton

## Legislation Text

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**File #:** 26-0611, **Version:** 1

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### **REVIEW FISCAL YEAR 2025-26 FIRST AND SECOND QUARTER MEASURES A AND B REVENUES AND EXPENDITURES**

#### RECOMMENDATION

Information item only. No action required.

#### Summary

City Ordinance 2013-07-09-1601, Section 19-Citizen Oversight stipulates the Measure A Citizens' Advisory Committee: "Shall meet at least annually to review the expenditure of revenues generated by the tax imposed by this Ordinance and make recommendations to the City Council regarding those expenditures."

Section 7 of the Committee's bylaws (Informational Materials) also states: "At least quarterly, financial reports including proposed Budgets and Actuals with detailed supporting schedules will be sent to each Committee member. The reports will show revenue generated by Measure A, detailed line-item expenditures as presented in the annual budget relative to Measure B (public safety), and all other uses of remaining Measure A funds and State Board of Equalization reports."

Attached for review by the Measure A Citizens' Advisory Committee are the First and Second quarter financial reports for Fiscal Year (FY) 2025-26.

The FY 2025-26 Amended Budget, as shown on Attachment A, includes encumbrance rollovers from FY 2024-25 and Council-approved budget amendments. Measure A funded Police Department and Office of Violence Prevention (OVP) expenditures in the Amended Budget totaled approximately \$38.2 million.

Budgeted revenues are \$45.8 million. Measure A transaction and use tax revenues received as of December 31, 2025, totaled \$15,658,867, reflecting six (6) monthly payments for sales transactions occurring between July 2025 and December 2025. Also attached is the California Department of Tax and Fee Administration Sales Tax Revenues Report that indicates gross receipts of \$11,659,605 and \$12,725,677 for the quarters ended September 30, 2025, and December 31, 2025, respectively (Attachment C), for a total of \$24,385,282. The variance is due to the lag time in receiving the remittances from the State. Full gross amounts for the year will post at the close of the fiscal year.

Expenditures through the second quarter totaled \$19.5 million, or 51% of the Amended Budget. The Police Department expended approximately \$18.5 million, and the Office of Violence Prevention expended \$0.9 million through the second quarter of the fiscal year. Quarterly expenditures include \$66,110 in annual tax collection and audit recovery expenses payable to CDTFA related to Measure A revenues.

At the second quarter, 50% is the target budget utilization. Combined salary and benefit costs for Police sworn and non-sworn positions were at 44% of the budget, including the budgeted vacancy savings. Most Police Department expenditure categories were under 50% of the budget in the third quarter, the Police Department's expenses tend to be cyclical with some major expenses occurring towards the end of the fiscal year. The Recruitment, Retention, and Wellness line is trending higher due to costs associated with Measure A side-letter. Radios and Technology upgrades are expenses tied to one-time purchases.

Office of Violence Prevention expenditures through the third quarter totaled \$0.9 million, which represents 46% of its Measure A-funded budget. Salary and benefit expenditures are 48% of the budget.

Measure A expenditures exceed revenues in the second quarter of fiscal year 2025-26, resulting in a \$3.8 million cash flow gap. Any shortfall will be addressed using General Fund fund balance. Consistent with the Adopted Budget, revenues are projected to meet expenses by year-end.

Attachment A - Q2 Report

Attachment B - Measure A CDTFA Quarterly Taxes FY25-26

**General Fund**  
**Measures A and B Summary**  
**FY 2025-26 2nd Quarter Report (Budgetary Basis\*)**

	FY 2025-26 Amended Budget	1st Quarter Actual	2nd Quarter Actual	% of Budget 2nd QTR
<b>Revenue</b>				
Measure A Tax	45,855,164	3,865,683	15,658,867	34%
<b>Total Revenue</b>	<b>45,855,164</b>	<b>3,865,683</b>	<b>15,658,867</b>	
<b>Expenditures</b>				
<b>Police</b>				
Salary & Benefits				
Sworn	14,455,066	2,913,133	5,493,377	38%
Non-Sworn	5,039,948	968,626	2,010,896	40%
Vacancy Savings	(2,473,036)	-	-	0%
Recruitment, Retention, and Wellness	11,943,895	3,889,291	8,565,523	72%
Other Services	4,963,529	805,261	1,954,261	39%
Materials & Supplies	-	-	-	
Fuel	354,060	7,484	26,658	8%
Other Supplies	1,161,762	428,792	204,131	18%
Equipment	-	-	-	
Radios	6,927	-	6,927	100%
Technology Upgrades	45,000	-	45,000	100%
Other Expenses	595,000	24,927	243,024	41%
Capital Outlay	-	163	-	
	<b>36,223,496</b>	<b>9,037,677</b>	<b>18,549,795</b>	52%
<b>Office of Violence Prevention</b>				
Salary & Benefits				
Non-Sworn	1,413,498	319,376	628,334	44%
Other Services	440,302	75,862	208,231	47%
Materials & Supplies	-	-	-	
Fuel	12,402	57	2,275	18%
Other Supplies	45,118	41,107	31,869	71%
Equipment	-	-	-	
Office Equipment	3,379	-	-	0%
Radios	-	-	-	
Vehicles	-	-	-	
Other Expenses	47,000	4,339	30,325	65%
	<b>1,961,699</b>	<b>440,741</b>	<b>901,034</b>	46%
<b>Total Measure B Expenditures</b>	<b>38,185,195</b>	<b>9,478,418</b>	<b>19,450,829</b>	51%
Measure B expenditures as a % of year-to-date Measure A revenues	83%	245%	124%	150%
<b>Other City Services</b>				
Administration Overhead				
CDTFA Admin Cost	315,000	-	66,110	21%
Audit Recovery Services (HdL)	10,500	-	-	0%
General Fund Services & Reserves	7,344,469	(5,612,735)	(3,858,072)	-53%
	<b>7,669,969</b>	<b>(5,612,735)</b>	<b>(3,791,962)</b>	-49%
<b>Total Expenditures/Uses</b>	<b>45,855,164</b>	<b>3,865,683</b>	<b>15,658,867</b>	34%

# Quarterly Distribution of District Tax (From 2018 to Present)

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Calendar Year ↓ 1	Quarter ↓ 2	Jurisdiction Id ↑ 3	Jurisdiction	Gross	Prior Advance	Administrative Cost	Net Amount
2025	4	361 <sup>Q2</sup> <sub>FY25-26</sub>	City of Stockton Transactions and	\$12,725,677.91	\$7,716,621.78	\$66,110.00	\$4,942,946.13
2025	3	361 <sup>Q1</sup> <sub>FY25-26</sub>	City of Stockton Transactions and	\$11,659,605.88	\$7,568,074.41	\$66,110.00	\$4,025,421.47
2025	2	361	City of Stockton Transactions and	\$12,120,358.17	\$7,676,500.28	\$66,110.00	\$4,377,747.89
2025	1	361	City of Stockton Transactions and	\$10,870,324.22	\$6,455,539.35	\$40,340.00	\$4,374,444.87
2024	4	361	City of Stockton Transactions and	\$12,720,639.53	\$7,205,183.60	\$47,460.00	\$5,467,995.93
2024	3	361	City of Stockton Transactions and	\$11,516,768.96	\$7,002,034.51	\$47,460.00	\$4,467,274.45

# Fiscal Year 2025-26 First and Second Quarter Measures A and B Revenues and Expenditures

Brandon Sepulveda  
Senior Budget Analyst



# Fiscal Year 2025-26

## First and Second Quarter

### Revenue and Expenditures

	<u>Amended Budget</u>	<u>1st Quarter Actual</u>	<u>% of Budget</u>	<u>2nd Quarter Actual</u>	<u>% of Budget</u>
Revenues	45,855,164	3,865,683	8%	15,658,867	34%
Expenditures					
Police	36,223,496	9,037,677	25%	18,549,795	51%
Office of Violence Prevention	1,961,699	440,741	22%	901,034	46%
Subtotal	<u>38,185,195</u>	<u>9,478,418</u>	25%	<u>19,450,829</u>	51%
Encumbrances					
Other City Services	<u>7,669,969</u>	<u>(5,612,735)</u>	-73%	<u>(3,791,962)</u>	-49%
Total Expenditures/Uses	<u>47,058,000</u>	<u>3,865,683</u>	8%	<u>15,658,867</u>	33%



# City of Stockton

## Legislation Text

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**File #:** 26-0614, **Version:** 1

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### **REVIEW AND DISCUSS MEASURE A PROPOSED BUDGET FOR FISCAL YEAR 2026-27**

#### RECOMMENDATION

Review and discuss the City Manager's Proposed Fiscal Year (FY) 2026-27 Annual Budget for the use of Measure A proceeds.

#### Summary

The proposed Budget projects sales tax revenues will come in slightly under budget at the end of fiscal year 2025-26 and increase slightly in fiscal year 2026-27. The fiscal year 2026-27 Annual Budget estimates \$46.1 million in Measure A revenues. The proposed Budget includes \$35.8 million for Police Department expenditures and \$1.8 million for Office of Violence Prevention expenditures. The Police Department and Office of Violence Prevention (OVP) expenditures are projected to be in line with the fiscal year 2025-26 Adopted Budget.

#### Background

Measure A is a voter-approved  $\frac{3}{4}$  cent general sales tax that supports law enforcement, crime prevention, essential city services, and fiscal recovery from bankruptcy. Measure B is a non-binding advisory measure that allowed voters to express a desire for Measure A proceeds to be spent 65% towards law enforcement and crime prevention services and 35% towards services to residents, businesses, property owners and efforts to end bankruptcy. The Measure A Citizens' Advisory Committee may make recommendations to City Council regarding the Proposed Budget for Measures A and B before adoption pursuant to the Measure A Ordinance, and the Committee's Charter and Bylaws.

#### **Measure A Advisory Committee By-Laws**

Section 8b (meetings): "the Committee will meet to review budgets for Measure A revenues and Measure B (public safety) expenditures before the City Council's public sessions on the upcoming annual budget."

Section 9 (Authorized Activities): "The City will propose a budget for the Measure A sales tax revenues and related uses of funds for the upcoming fiscal year which will be presented to the Committee members before City Council consideration and approval of the City's Annual Budget. The Committee will consider the Proposed Budget in accordance with all City rules, regulations and policies and may make recommendations regarding the Proposed Budget for Measures A and B to the City Council in a public session."

Present Situation

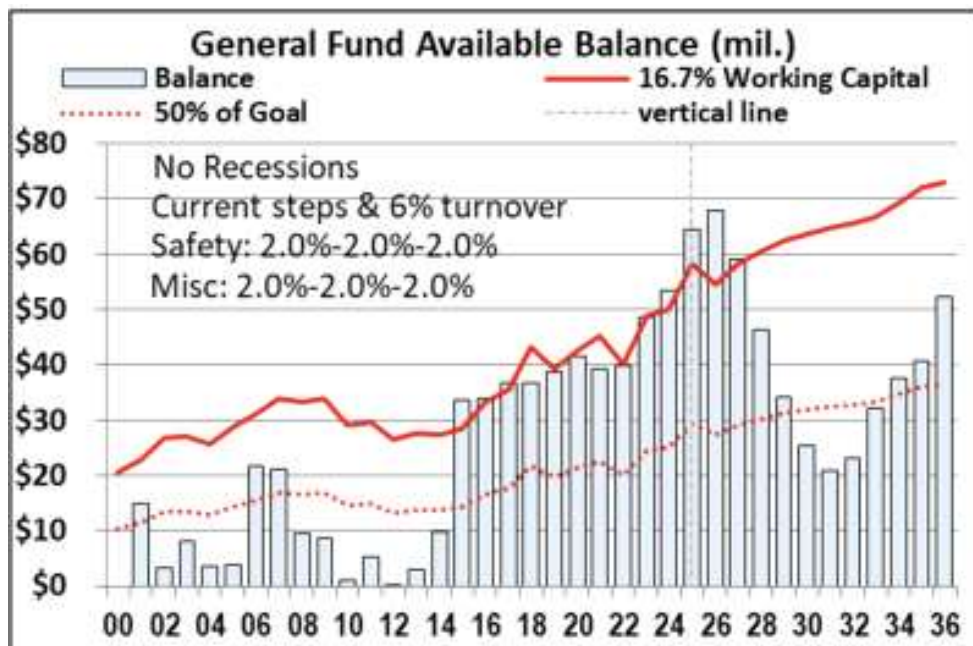
The City Manager released the fiscal year 2026-27 Proposed Annual Budget to City Council and the public on May 15, 2026. The City Council is scheduled to conduct two public budget study session meetings on June 2 and 3, 2026.

Measure A funds 60 sworn and 36 non-sworn Police Department positions, and 9 Office of Violence Prevention positions. In 2024, the number of sworn positions was reduced by 60 FTE to fund significant benefits incentives to improve retention and recruitment for Police Officers. Recruiting and retaining 120 additional officers has proven over the years to be a considerable challenge, despite aggressive campaigns and initiatives made by the Police Department management.

The current year 2025-26 estimated revenues were budgeted at \$45.9 million. Measure A 2025-26 year-end projected revenues are \$45.6 million, which is 0.6% less than budgeted.

Measure A revenues for fiscal year 2026-27 are projected to be \$46.1 million. In the fiscal year 2026-27 Proposed Annual Budget, law enforcement and crime prevention appropriation of \$37.6 million is 82% of the projected annual Measure A revenues. Measure A will fund \$35.8 million for Police Department expenditures and \$1.8 million for the Office of Violence Prevention expenditures.

In light of the picture conveyed by the City's Long-Range Financial Plan (L-RFP), the City has limited the expansion of new ongoing services, particularly those funded by the General Fund, to strategic areas. The chart below, increasing costs, particularly from the CalPERS retirement system, will begin to exceed General Fund revenues, including Measure A. The L-RFP model predicts the City's General Fund balance to start decreasing in fiscal year 2027-28 and will reach close to the minimum 5% reserve level in fiscal year 2031-32. The 5% reserve level is the minimum acceptable level and a warning that cost-cutting measures may be necessary.



Measure A revenues have contributed to the City's accumulation of General Fund reserves. The General Fund is projected to end fiscal year 2025-26 with a total fund balance of \$51.95 million. The City will attempt to maintain its reserves to ensure long-term financial sustainability. These reserves will enable the City to maintain services through a recessionary period and through the projected CalPERS cost increases, which are all assumed in the City's L-RFP.

The full fiscal year 2026-27 Proposed Annual Budget can be found on the City's website at [www.stocktonca.gov/budget](http://www.stocktonca.gov/budget) <<http://www.stocktonca.gov/budget>>

The document includes the Measures A and B budget on page C-7 and more information on the Long-Range Financial Plan starting on page C-9.

Attachment A - Measures A and B FY 2026-27 Proposed Annual Budget  
Attachment B - FY 2026-27 Proposed Annual Budget - Budget Message

**General Fund - 100**  
**Measures A and B**  
**FY 2026-27 Annual Budget**

	FY 2023-24	2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	Actual	Actual	Adopted Budget	Projected	Budget
<b>Revenues</b>					
<b>Police</b>					
Measure A Transaction and Use Tax	\$ 46,214,556	\$ 47,228,091	\$ 45,855,164	\$ 45,576,870	\$ 46,106,917
<b>Total Revenues</b>	<b>46,214,556</b>	<b>47,228,091</b>	<b>45,855,164</b>	<b>45,576,870</b>	<b>46,106,917</b>
<b>Expenditures (Public Safety Measure B)</b>					
<b>Police</b>					
Salary & Benefits					
Sworn & Non-Sworn	26,443,535	17,738,630	19,469,912	15,521,930	19,365,912
Vacancy Savings	-	-	(2,473,036)	-	(2,041,720)
Recruitment, Retention, & Wellness	3,988,998	18,241,993	11,943,895	14,540,050	12,273,683
Other Services	4,678,504	4,737,537	4,463,185	3,952,468	4,688,916
Materials & Supplies					
Fuel	421,178	279,464	354,060	350,251	281,256
Other Supplies	822,536	593,028	805,825	877,181	605,825
Equipment					
Office Equipment	-	-	-	-	-
Radios	29,533	4,358	-	6,927	6,927
Vehicles	-	-	-	-	-
Other Expenses					
Technology Upgrades	45,378	-	-	45,000	-
Training	767,125	1,316,023	601,809	495,307	601,809
Capital Outlay	-	69,077	-	-	-
	37,196,787	42,980,110	35,165,650	35,789,114	35,782,608
<b>Office of Violence Prevention</b>					
Salary & Benefits					
Non-Sworn	973,097	721,799	1,413,498	1,395,140	1,316,329
Other Services	320,576	302,801	607,471	411,318	433,891
Materials & Supplies					
Fuel	13,026	8,774	12,402	10,000	26,099
Other Supplies	44,514	41,852	45,000	45,188	45,000
Equipment					
Office Equipment	3,361	2,634	3,379	-	3,379
Other Expenses	20,489	32,464	22,000	45,500	20,000
	1,375,063	1,110,324	2,103,750	1,907,146	1,844,698
<b>Total Expenditures (Measure B)</b>	<b>\$ 38,571,850</b>	<b>\$ 44,090,434</b>	<b>\$ 37,269,400</b>	<b>\$ 37,696,260</b>	<b>\$ 37,627,306</b>
Measure B expenditures as a % of annual Measure A revenues	83%	93%	81%	83%	82%



## CITY OF STOCKTON

May 15, 2026

Honorable Mayor and Council:

### **BUDGET MESSAGE**

It is my privilege to transmit the Proposed Budget for Fiscal Year 2026-27. The Budget is a policy document that communicates the priorities of this community. At the Workshop held on February 19, 2026 the City Council identified three top priorities for the FY 2026-2027 Budget.

- **PUBLIC SAFETY**
- **ECONOMIC DEVELOPMENT**
- **INFRASTRUCTURE**

Council also identified three areas of focus that are inter-connected with the Budget priorities: expand opportunities for youth, address homelessness, and affordable housing. These priorities guided the decision-making process during budget development.

The City of Stockton faces the same budget challenges confronting other large California cities, such as, a slow-down in revenue growth and high inflation. Inflation, not increased services, drives much of the City's budget growth. The City is paying more for fuel, utilities, employee healthcare, security services, and infrastructure maintenance.

The City has been measured in its approach to expanding services, which has provided fiscal stability and sustainability. And, the City has been able to build up its reserves over the past decade, in large part, because City employees are typically paid less than other cities pay for comparable work. Having a workforce that is paid below-market wages is not sustainable.

The City has a difficult time recruiting and retaining people in critical jobs. It is unable to provide certain services at the expected level, because many positions remain vacant. If this trend continues, the City may be unable to provide essential services. While the Proposed Budget is structurally balanced, meaning ongoing revenues can pay for ongoing expenses, it does not include money for employee raises. I am proposing the use of reserves to help bring our employee compensation closer to market. I will work with Council to develop economic opportunities, and to prioritize services, to re-establish a structurally balanced budget.

In order to advance the Council priority of economic development, I have established the position of Economic Development Director within my Office. The current Economic Development Department combines the responsibilities of housing and economic development. This

## CITY OF STOCKTON

reorganization will allow staff to focus on their respective areas of responsibility, which will improve productivity and the development of specialized professional expertise.

This budget reflects our shared commitment to make Stockton a safe, economically vibrant city that provides a high quality of life to the people who call Stockton home. I am honored and humbled by the trust that the City Council and Stockton's residents have placed in me as I present my first budget as Stockton's City Manager. I want to thank City staff for their commitment to providing high quality essential services. I look forward to working with Council, staff and the community to build a healthy, vibrant Stockton.

Respectfully Submitted,



Johnny Ford,  
City Manager