

**Police and Fire Departments
Measure W - 081(a)
FY 2017-18 Proposed Budget**

	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
	Actual	Actual	Projected	Proposed Budget
Beginning Available Balance	\$ 2,991,209	\$ 3,049,867	\$ 3,404,851	\$ 2,858,273
Revenues				
Police				
Measure W Sales Tax	4,698,142	4,905,605	4,994,000	5,144,000
Interest	6,084	13,429	6,893	7,500
	<u>4,704,226</u>	<u>4,919,034</u>	<u>5,000,893</u>	<u>5,151,500</u>
Fire				
Measure W Sales Tax	4,698,142	4,905,605	4,994,000	5,144,000
Interest	7,445	17,753	9,107	7,500
	<u>4,705,587</u>	<u>4,923,358</u>	<u>5,003,107</u>	<u>5,151,500</u>
	<u>9,409,813</u>	<u>9,842,392</u>	<u>10,004,000</u>	<u>10,303,000</u>
Expenditures				
Police				
Salary & Benefits	3,865,830	4,110,723	4,546,368	4,461,868
Services & Supplies	559,624	389,171	398,338	453,349
Administration Overhead	215,787	223,854	243,176	230,127
Capital Outlay	136,556	-	-	-
	<u>4,777,797</u>	<u>4,723,748</u>	<u>5,187,882</u>	<u>5,145,344</u>
Fire				
Salary & Benefits	4,084,454	4,258,743	4,622,435	4,561,723
Services & Supplies	93,087	113,453	148,583	203,086
Administration Overhead	213,147	222,976	244,702	231,142
Capital Outlay	182,670	168,488	346,976	258,180
	<u>4,573,358</u>	<u>4,763,660</u>	<u>5,362,696</u>	<u>5,254,131</u>
	<u>9,351,155</u>	<u>9,487,408</u>	<u>10,550,578</u>	<u>10,399,475</u>
Transfers				
Transfer In	-	-	-	-
Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Annual Activity				
Police	(73,571)	195,286	(186,989)	6,156
Fire	<u>132,229</u>	<u>159,698</u>	<u>(359,589)</u>	<u>(102,631)</u>
	<u>58,658</u>	<u>354,984</u>	<u>(546,578)</u>	<u>(96,475)</u>
Ending Available Balance	<u>\$ 3,049,867</u>	<u>\$ 3,404,851</u>	<u>\$ 2,858,273</u>	<u>\$ 2,761,798</u>
Available Balance Calculation				
Current assets		\$ 3,986,742		
Current liabilities		<u>(581,891)</u>		
Ending Available Balance		<u>\$ 3,404,851</u>		

(a) The portion of Measure W Fund - 081 relating to Fire is also presented in Fire on page E-15.

POLICE DEPARTMENT

MEASURE W FUND (081)

History

- City of Stockton voters approved Measure W in November, 2004 authorizing a one-quarter percent Transaction and Use Tax. (Ordinance No. 038-04 CS, adding Chapter 3.52 to the Stockton Municipal Code).
- This Ordinance provided authorization for the proceeds to be used for police and fire protection services and to contract with the State Board of Equalization to perform all functions necessary for the administration and operation thereof.
- The Police Department uses 50% of the Measure W tax proceeds. These funds primarily pay for Police Officer salaries and benefits, but have also been used to purchase equipment, vehicles, and radios for those Police Officers funded with the proceeds.

FY 2016-17 Events

- Measure W funds pay the salary and benefits for 25 Police Officers.
- Revenues continue to be monitored closely to ensure they are sufficient to cover expenditures and maintain an adequate fund balance.
- The overall budget projection for year-end indicates that the balance in the Measure W Economic Uncertainty Fund will meet or exceed the program guidelines.

FY 2017-18 Budget Changes

- Measure W proceeds are anticipated to increase 3% from prior year projections.
- The State Board of Equalization charges a quarterly administration fee for services associated with collection of the Measure W Public Safety Sales Tax. A sales tax audit contract provides auditing/compliance services to ensure sales tax is properly collected and distributed.
- Measure W will pay for salaries, benefits, and equipment for 24 Police Officer positions in FY 2017-18 assigned to Field Operations Division for street patrol.
- Due to the salary and benefit increases in FY 2017-18, the majority of officer supplies will be funded from other sources to maintain the recommended balance in the Measure W Economic Uncertainty Fund.
- The Program Guidelines include Economic Uncertainty Fund provision to be funded at 25% of annually budgeted revenues. In FY 2017-18 this would be \$1,286,000.

FIRE DEPARTMENT

MEASURE W FUND (081)

History

- Stockton's voters approved Measure W in November, 2004 authorizing an additional ¼ cent sales transactions and use tax.
- Funds collected are used to provide public safety services in the City of Stockton.
- The Fire Department is allocated 50% of the tax proceeds. Funds are currently used to provide staffing at Fire Company No. 3 (southeast Stockton), Fire Company No. 4, (central Stockton), Fire Company No. 13 (northeast Stockton), Alternative Response Program and other fire services.
- Measure W funded salaries and benefits for 25 firefighter positions for the past five years.

FY 2016-17 Events

- The budget projection reflects an ending fund balance of approximately \$1.5 million for the Fire Department, which is within the Measure W guidelines to mitigate economic uncertainties.

FY 2017-18 Budget Changes

- Measure W Tax revenues are projected to increase 3% from the prior year.
- The 25 Measure W firefighter positions will be assigned to Fire Companies 3, 4 and 13.
- Expected vacancies created by separation or retirement of existing Firefighters will likely be filled with new Firefighters with less seniority who receive lower compensation, resulting in a temporary decrease in overall salary and benefit costs.
- One-time funding to equip and outfit one new ladder truck and two fire engines scheduled for completion and delivery in FY 2017-18 is incorporated in the annual budget.