

**Police and Fire Departments
Measure W - 081(a)
FY 2018-19 Annual Budget**

	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
Beginning Available Balance	\$ 3,049,867	\$ 3,404,851	\$ 2,896,657	\$ 3,046,407
Revenues				
Police				
Measure W Sales Tax	4,905,605	4,991,839	5,198,000	5,279,000
Investment Proceeds	13,429	(2,685)	4,392	5,000
	<u>4,919,034</u>	<u>4,989,154</u>	<u>5,202,392</u>	<u>5,284,000</u>
Fire				
Measure W Sales Tax	4,905,605	4,991,839	5,198,000	5,279,000
Investment Proceeds	17,753	(3,429)	5,608	5,000
	<u>4,923,358</u>	<u>4,988,410</u>	<u>5,203,608</u>	<u>5,284,000</u>
	<u>9,842,392</u>	<u>9,977,564</u>	<u>10,406,000</u>	<u>10,568,000</u>
Expenditures				
Police				
Salary & Benefits	4,110,723	4,519,795	4,410,013	4,444,984
Services & Supplies	389,171	392,962	387,295	423,224
Administration	223,854	231,377	231,555	232,360
	<u>4,723,748</u>	<u>5,144,134</u>	<u>5,028,863</u>	<u>5,100,568</u>
Fire				
Salary & Benefits	4,258,743	4,624,766	4,496,506	4,730,640
Services & Supplies	113,453	147,716	243,535	297,820
Administration	222,976	232,166	235,329	237,747
Capital Outlay	168,488	336,976	252,017	210,000
	<u>4,763,660</u>	<u>5,341,624</u>	<u>5,227,387</u>	<u>5,476,207</u>
	<u>9,487,408</u>	<u>10,485,758</u>	<u>10,256,250</u>	<u>10,576,775</u>
Transfers				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Annual Activity				
Police	195,286	(154,980)	173,529	183,432
Fire	159,698	(353,214)	(23,779)	(192,207)
	<u>354,984</u>	<u>(508,194)</u>	<u>149,750</u>	<u>(8,775)</u>
Ending Available Balance	<u>\$ 3,404,851</u>	<u>\$ 2,896,657</u>	<u>\$ 3,046,407</u>	<u>\$ 3,037,632</u>
Available Balance Calculation				
Current assets		\$ 3,288,124		
Current liabilities		(209)		
Program Commitments		(391,258)		
Ending Available Balance		<u>\$ 2,896,657</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)

PROGRAM DESCRIPTION

Stockton voters approved Measure W in November 2004, which authorized a one-quarter percent Transaction and Use Tax to provide public safety services with the proceeds being split equally between the Police and Fire Departments. The program guidelines include an Economic Uncertainty fund provision to be funded at 25% of annually-budgeted revenues. This reserve is currently fully funded.

The Police Department uses 50% of the Measure W tax proceeds. These funds primarily pay for Police Officer salaries and benefits. Some Measure W dollars have also been used to purchase equipment, vehicles, and radios for Measure W-funded Police Officers.

KEY CONSIDERATIONS

- Measure W will continue to pay for salaries, benefits, and equipment for 24 Police Officer positions in FY 2018-19 assigned to Field Operations Division for street patrol.
- Measure W proceeds are anticipated to increase 2% from prior year projections.
- The State of California charges a quarterly administration fee for services associated with the 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.
- Revenues continue to be monitored closely to ensure they are sufficient to cover expenditures and maintain an adequate fund balance.
- In FY 2018-19 the recommended Economic Uncertainty reserve would be approximately \$1,320,000. The overall budget projection indicate that the balance in the Measure W Economic Uncertainty Fund will meet or exceed the program guidelines.

FIRE DEPARTMENT

MEASURE W FUND (081)

PROGRAM DESCRIPTION

Stockton's voters approved Measure W in November 2004, which authorized a one-quarter percent Transaction and Use Tax to provide public safety services with the proceeds being split equally between the Police and Fire Departments. The program guidelines include an Economic Uncertainty fund provision to be funded at 25% of annually-budgeted revenues. This reserve is currently fully funded.

The Fire Department uses the funds primarily to pay for a portion of Fire Suppression personnel salary and benefits assigned to Fire Company No. 3 (southeast Stockton), Fire Company No. 4 (central Stockton) and Fire Company No. 13 (northeast Stockton). Proceeds have also been used for one-time purchases of fire engines, radios, and fire station equipment. For the past five years, Measure W proceeds have consistently funded the salary and benefits of 25 firefighting positions that provide fire protection and other emergency services.

KEY CONSIDERATIONS

In FY 2018-19, Measure W revenues will continue to pay for 25 firefighting positions and will also pay for one-time funding for defibrillators and remaining equipment needed to completely equip and outfit new fire apparatus. Measure W revenues are projected to increase by approximately 2% from prior year projections. The program guidelines recommend a reserve in the event revenues fall short of estimates. This reserve is now fully funded and will continue to be in the coming fiscal year.