

City of Stockton

Stockton, California

Independent Accountant's Report on Applying Agreed-Upon Procedures on Measure A and B Transaction and Use Tax

For the Year Ended June 30, 2024





6 Hutton Centre Drive, Suite 1200
Santa Ana, California 92707

www.pungroup.cpa



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES ON MEASURE A AND B TRANSACTION AND USE TAX

To the Honorable Mayor and the Members of the City Council
of the City of Stockton
Stockton, California

We have performed the procedures enumerated below on the Measure A and B Schedule of Sources and Uses of the City of Stockton, California (the "City") for the year ended June 30, 2024. The City's management is responsible for the Measure A and B Schedule of Sources and Uses (the "Schedule").

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating whether Transaction and Use Tax of the City were collected in accordance with Measure A and expenditures were spent in accordance with provisions of Measure B for the year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are described as follows:

1. We obtained understanding of the compliance requirements of Measure A, B, and the Marshall Plan on Crime.

Findings: No exceptions were noted.

2. We obtained the Measure A and B Schedule of Sources and Uses included in the Annual Comprehensive Financial Report of the City for the fiscal year ended June 30, 2024.

Findings: No exceptions were noted.

3. We obtained reports from the California Department of Tax and Fee Administration (CDTFA) and traced the quarterly cash receipts for the fiscal year ended June 30, 2024.

Findings: No exceptions were noted.

4. We selected 40 expenditure transactions spent in Marshall Plan on Crime and determine whether they were spent in accordance with approved Marshall Plan uses.

Findings: No exceptions were noted.



To the Honorable Mayor and the Members of the City Council
of the City of Stockton
Stockton, California
Page 2

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Measure A and B Schedule of Sources and Uses. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the City Council and City management and is not intended to be and should not be used by anyone other than these specified parties.

The PwC Group, LLP

Santa Ana, California
September 17, 2025

City of Stockton
Measure A and B Schedule of Sources and Uses
For the Year Ended June 30, 2024

	Final Budget	Year End Actual	Variance
Revenues			
Measure A Transaction and Use Tax	\$ 46,338,887	\$ 46,214,556	\$ (124,331)
Total Revenues	46,338,887	46,214,556	(124,331)
Uses/Expenditures			
Police			
Salary & Benefits			
Sworn	28,034,533	22,965,412	5,069,121
Non-Sworn	3,826,458	3,478,123	348,335
Vacancy Savings	(2,149,267)	-	(2,149,267)
Recruitment, Retention, and Wellness	-	3,988,998	(3,988,998)
Other Services	5,172,993	4,678,504	494,489
Materials & Supplies			
Fuel	386,396	421,178	(34,782)
Other Supplies	1,712,910	822,536	890,374
Equipment			
Radios	29,534	29,533	1
Technology Upgrades	45,378	45,378	-
Other Expenses			
Training	616,244	767,125	(150,881)
	37,675,179	37,196,787	478,392
Office of Violence Prevention			
Salary & Benefits			
Non-Sworn	972,327	973,097	(770)
Other Services	321,367	320,576	791
Materials & Supplies			
Fuel	30,077	13,026	17,051
Other Supplies	45,304	44,514	790
Equipment			
Office Equipment	3,379	3,361	18
Other Expenses	20,000	20,489	(489)
	1,392,454	1,375,063	17,391
Basic Adjustment			
Encumbrances (included in Final Budget)	-	-	-
Total Measure B Expenditures	39,067,633	38,571,850	495,783
Crime Prevention (Measure B) expenditures as a % of annual Measure A revenues	84%	83%	
Other City Services			
General Fund Available Fund Balance	7,271,254	7,642,706	(371,452)
Total Uses/Expenditures	\$ 46,338,887	\$ 46,214,556	\$ 124,331