



# City of Stockton Measure W Police & Fire Protection Services

## MEASURE W PUBLIC SAFETY

### Citizens' Oversight Committee Annual Report Fiscal Year 2023-24



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## What is Measure W?

A 1/4 cent sales and transaction tax approved by Stockton citizens in November 2004 to fund public safety services.

The Measure W Ordinance called for a Citizens' Oversight Committee to ensure the use of measure W tax proceeds are consistent with the intent of voters.

## Committee Members

Stefanie M Alfaro  
Lanphuong Nguyen  
Rena M Rodgers  
Matthew N Amen  
Gregory E Bahr  
Margarita A. Reyes

## MESSAGE FROM THE COMMITTEE

The Measure W Citizens' Oversight Committee is pleased to present the annual report for Fiscal Year (FY) 2023-24. The Committee has reviewed the revenue and expenditure reports to ensure that the use of these revenues complies with the objectives originally approved by voters in 2004, and confirms the stewardship over the tax proceeds is in accordance with the ordinance and guidelines.

The Measure W program guidelines approved by City Council also call for an independent audit by a Certified Public Accounting firm. A "clean report" was issued for the fiscal year ending June 30, 2024, stating that the financial schedules for Measure W present fairly the revenues and expenditures. Measure W provides funding for public safety positions and related operating costs over and above what could be afforded by the City's normal tax funding sources. These additional sales tax dollars are split evenly between the Police and Fire Departments. Both the Police and Fire Departments have reported to the Committee that the need for Measure W revenues is critical and the services are extremely valuable to the public.

The Committee reports that the Fund has accumulated the reserve recommended in the guidelines which will insulate the services should revenues falter for a short period of time. Even though revenues exceeded budget, the importance of having a strong reserve cannot be overemphasized.

At the end of this 20th year for Measure W, the committee is pleased with the results and would like to extend our appreciation to all stakeholders for their extraordinary support.



## MESSAGE FROM THE FIRE DEPARTMENT

Measure W tax proceeds in FY2023-24 provided staffing for Fire Co. 3, Fire Co. 4 and Fire Co. 13. Funds paid for salaries and benefits of two additional firefighters in FY 2023-24 for a total of 27 firefighters funded by Measure W. Tax proceeds also funded the annual maintenance and replacement costs of two fire engines, twenty portable radios, four mobile radios, paramedic supplies, paramedic equipment license and maintenance, and personnel training for water rescue operations. The firefighter positions provided fire and other emergency services in Northeast, Southeast and West Central Stockton. These resources responded to various incidents in these service areas, with Engine 13 responding to 1,838; Truck 3 and Engine 3 responding to 5,021; and Truck 4 and Engine 4 responding to 5,848 for a total of 12,707 incident responses.

Measure W also provided one-time funds of approximately \$358,000 for the replacement of 28 end-of-life self-contained breathing apparatus (SCBA); and the replacement of 35 sets of turnout gear that were over 10 years old.

## FY 2023-24 Incident Responses

Apparatus	Fires	Medical & Rescue	Hazmat	Others	Total
Fire Co. 13	443	1323	33	39	1838
Fire Co. 3	1726	2960	141	194	5021
Fire Co. 4	1393	4116	140	199	5848



## MESSAGE FROM THE POLICE DEPARTMENT

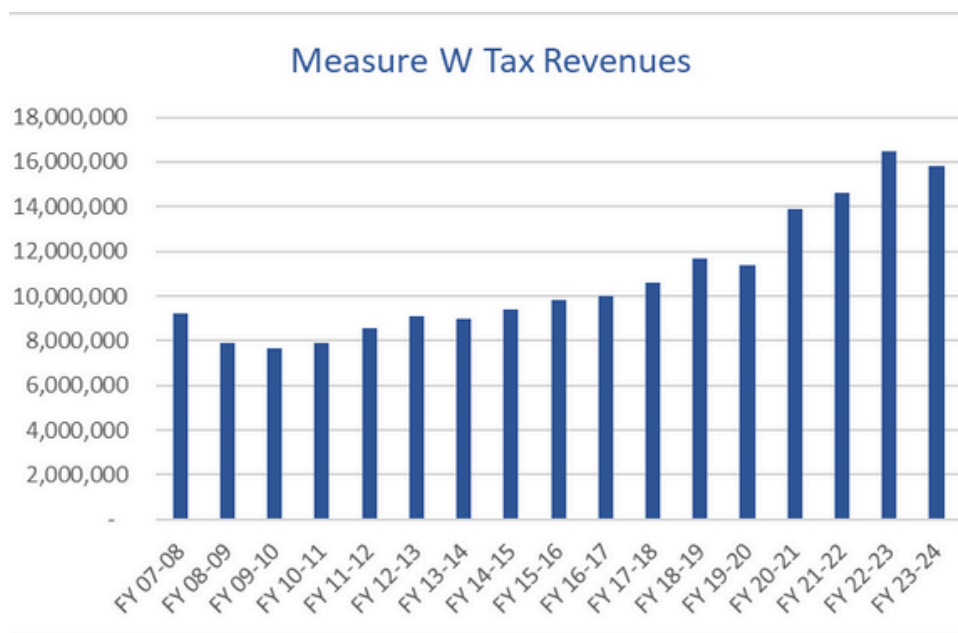
In FY 2023-24, Measure W funding paid for 24 Police Officers to respond to approximately 53,423 calls for service, an average of 2,226 per officer during the year. Measure W Proceeds continue to be an important part of the police department's annual operating budget. It pays not only for salary and benefits for those officers, but also for their vehicles, fuel, radios, and other safety equipment necessary to work in the field. The amount of tax revenue available and the cost of the positions determine the exact number of funded Police Officers year to year. All Measure W positions are assigned to the Field Service Division, the primary function of which is to handle dispatched calls for service on a 24/7 basis. In FY 2023-24, the Police Department handled 331,668 calls for service, a 8.3% decrease from FY 2022-23.





## PROGRAM INFORMATION

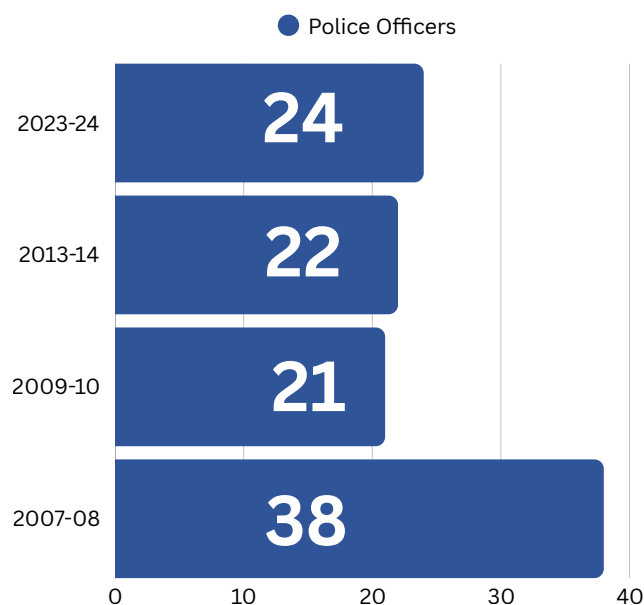
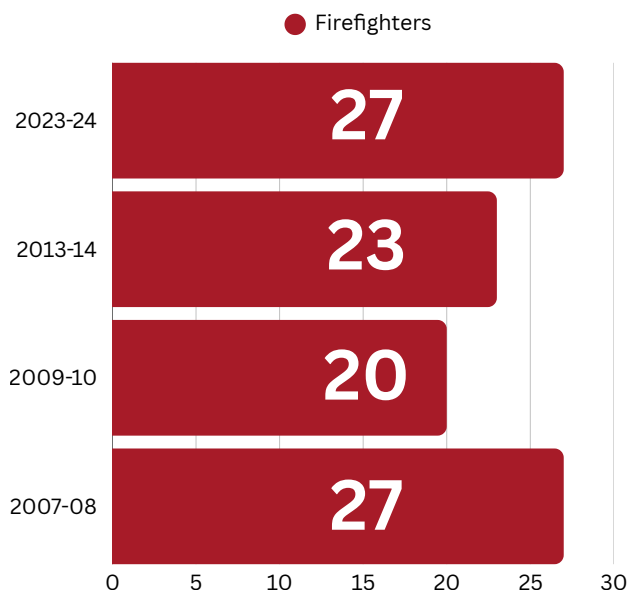
### Revenues



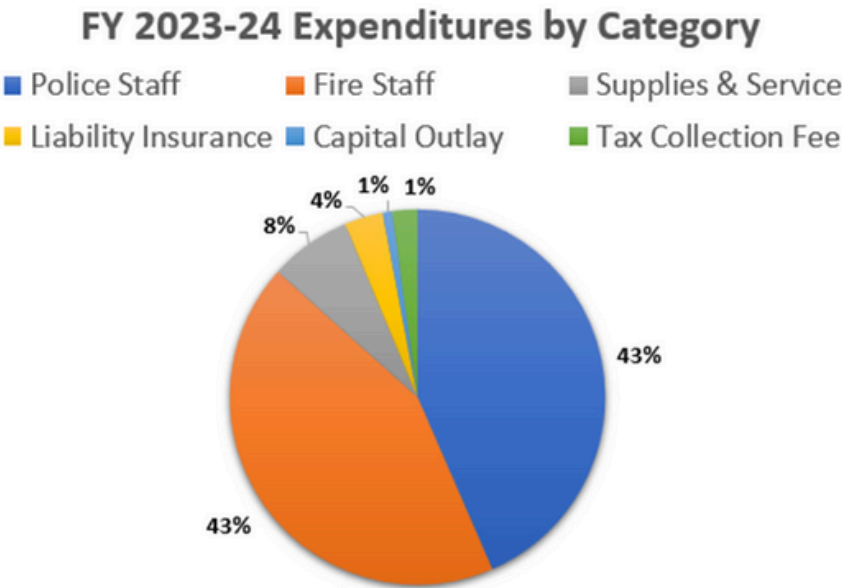
Revenue from taxes and investment income in FY 2023-24 totaled \$15,804,419, which is 3% higher than what was estimated in the adopted budget. This is 698,291 less than the prior year, a decrease of 4%.

### Staffing Trends

Measure W funded 24 police officers and 27 firefighters in FY 2023-24. The decline in sales tax revenues during the last recession necessitated a reduction in positions funded by Measure W. Staffing levels have been steady for the last nine years after rebounding from 22 police officers and 23 firefighters in FY 2013-14.



EXPENDITURES



- The Measure W expenditure budget for FY 2023-24 was \$15,734,367.
- Of this total allocation, \$15,476,649 was expended during the year.
- Police and Fire salaries and benefits comprised just above 85% of the Measure W spending.
- Radio, materials, and automotive services accounted for 8%, purchase of capital equipment was 1%, liability insurance was 4% and tax collection/audit expenses were 1%.

FUND BALANCE/RESERVE

The Program Guidelines for Measure W established the Economic Uncertainty Fund; a fiscal management tool to set aside 25% of budgeted revenues to allow time for planning and decision making if revenues fall below projections as might happen in a recession. The Measure W fund balance as of June 30, 2024, is \$13,241,813, which is 83% of FY 2024-25 budgeted tax revenues of \$16,046,000.





## INDEPENDENT AUDIT

The annual independent audit was conducted by The Pun Group, LLP, who issued their report dated September 17, 2025. The Measure W Public Safety Tax Funds Schedules of Revenues, Expenditures and Change in Fund Balance for the year ended June 30, 2024, is presented below.

### City of Stockton Measure W Public Safety Tax Fund Schedules of Revenues, Expenditures, and Change in Fund Balance For the Years Ended June 30, 2024 and 2023

	2024			2023		
	Police	Fire	Total	Police	Fire	Total
<b>REVENUES:</b>						
Taxes:						
Sales - levied by City	\$ 7,703,437	\$ 7,703,437	\$ 15,406,874	\$ 8,289,088	\$ 8,289,088	\$ 16,578,176
Investment income (loss)	210,341	187,204	397,545	(39,929)	(35,537)	(75,466)
Total revenues	7,913,778	7,890,641	15,804,419	8,249,159	8,253,551	16,502,710
<b>EXPENDITURES - PUBLIC SAFETY:</b>						
Payroll:						
Salaries	3,401,027	3,231,302	6,632,329	2,964,944	2,901,296	5,866,240
Benefits	3,192,267	3,380,819	6,573,086	2,932,215	2,953,595	5,885,810
Total payroll	6,593,294	6,612,121	13,205,415	5,897,159	5,854,891	11,752,050
Equipment, services and supplies:						
Tax collection fee	107,729	107,729	215,458	145,833	145,833	291,666
Liability insurance	264,249	309,189	573,438	223,043	226,697	449,740
Vehicle rental charges	404,568	248,663	653,231	405,671	182,776	588,447
Radio rental charges	35,368	38,410	73,778	36,305	28,566	64,871
Materials and services	220,972	184,909	405,881	128,240	4,169	132,409
Fuel charges	124,452	24,226	148,678	138,854	31,552	170,406
Capital outlay/equipment	10,462	308,491	318,953	10,462	102,294	112,756
Total equipment, services and supplies	1,167,800	1,221,617	2,389,417	1,088,408	721,887	1,810,295
Total expenditures	7,761,094	7,833,738	15,594,832	6,985,567	6,576,778	13,562,345
<b>OTHER FINANCING SOURCES:</b>						
Transfers in	-	118,182	118,182	-	-	-
Total other financing sources	-	118,182	118,182	-	-	-
<b>NET CHANGE IN FUND BALANCES</b>	152,684	175,085	327,769	1,263,592	1,676,773	2,940,365
<b>FUND BALANCES, BEGINNING OF YEAR</b>	6,774,172	6,139,871	12,914,043	5,510,580	4,463,098	9,973,678
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 6,926,856</u>	<u>\$ 6,314,956</u>	<u>\$ 13,241,812</u>	<u>\$ 6,774,172</u>	<u>\$ 6,139,871</u>	<u>\$ 12,914,043</u>