



**City of Stockton  
Measure W  
Police & Fire Protection  
Services**

**MEASURE W  
PUBLIC SAFETY**

**Citizens' Oversight  
Committee Annual Report  
Fiscal Year 2022-23**



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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

Anthony Sprague  
Geneva Moorad  
Gregory E Bahr  
Mario Enriquez  
Mary Edith Holloway

## MESSAGE FROM THE COMMITTEE

The Measure W Citizens' Oversight Committee is pleased to present the annual report for Fiscal Year (FY) 2022-23. 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, 2023, 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 FY 2022-23 continued to augment staffing for Ladder Truck No. 3, Ladder Truck No. 4 and Fire Engine No. 13. Funds paid for salaries and benefits of 25 Firefighters including the maintenance of two fire engines, twenty portable radios, four mobile radios, paramedic equipment annual 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 a total of 5,923 incidents in FY 2022-23, a 3% change in the volume of incident response in these service areas from prior fiscal year, with Engine 13 responding to 1,860, Truck 3 responding to 1,721 and Truck 4 responding to 2,342.

Measure W also provided one-time funds of approximately \$110,000 in FY 2022-23 for e-draulic combi equipment, replacement of computer tablets, and washer/extractors for Fire Station Nos. 10 and 11.

### FY 2022-23 Incident Responses

Apparatus	Fires	Medical & Rescue	Hazmat	Others	Total
Engine 13	259	592	28	981	1,860
Truck 3	305	603	89	724	1,721
Truck 4	216	912	79	1,135	2,342



## MESSAGE FROM THE POLICE DEPARTMENT

In FY 2022-23, Measure W funding paid for 24 Police Officers to respond to approximately 53,905 calls for service, an average of 2,246 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.

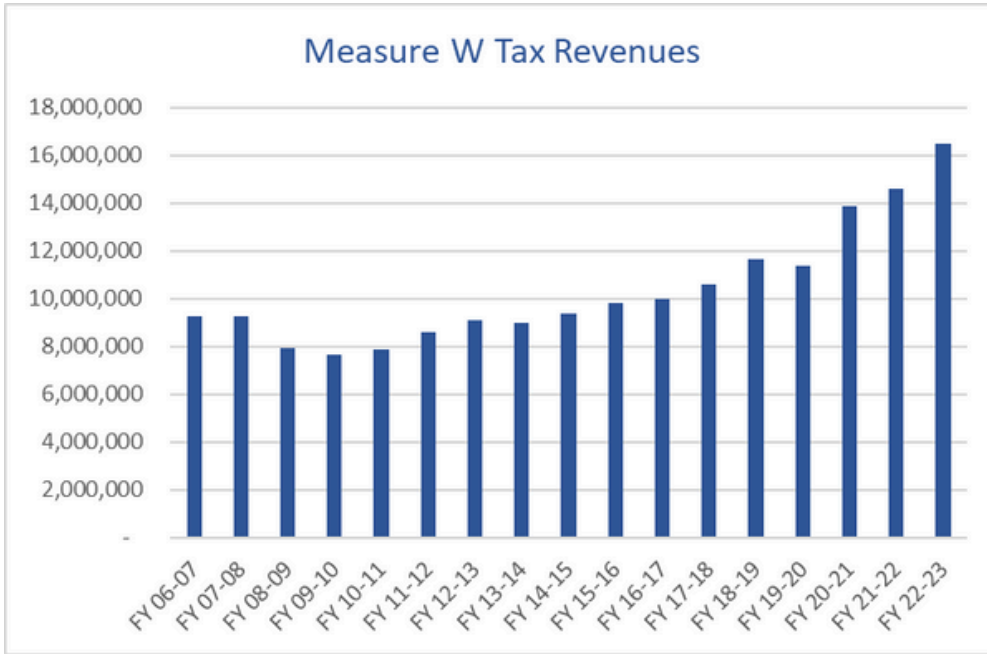
The amount of tax revenue available and the cost of the positions determines the exact number of funded Police Officers year to year. All Measure W funded positions are assigned to the Field Service Division, the primary function of which is to handle dispatched calls for service on a 24/7 basis. In FY 2022-23, the Police Department handled 361,616 calls for service, a 4.16% decrease from FY 2021-22.



## PROGRAM INFORMATION

### Revenues

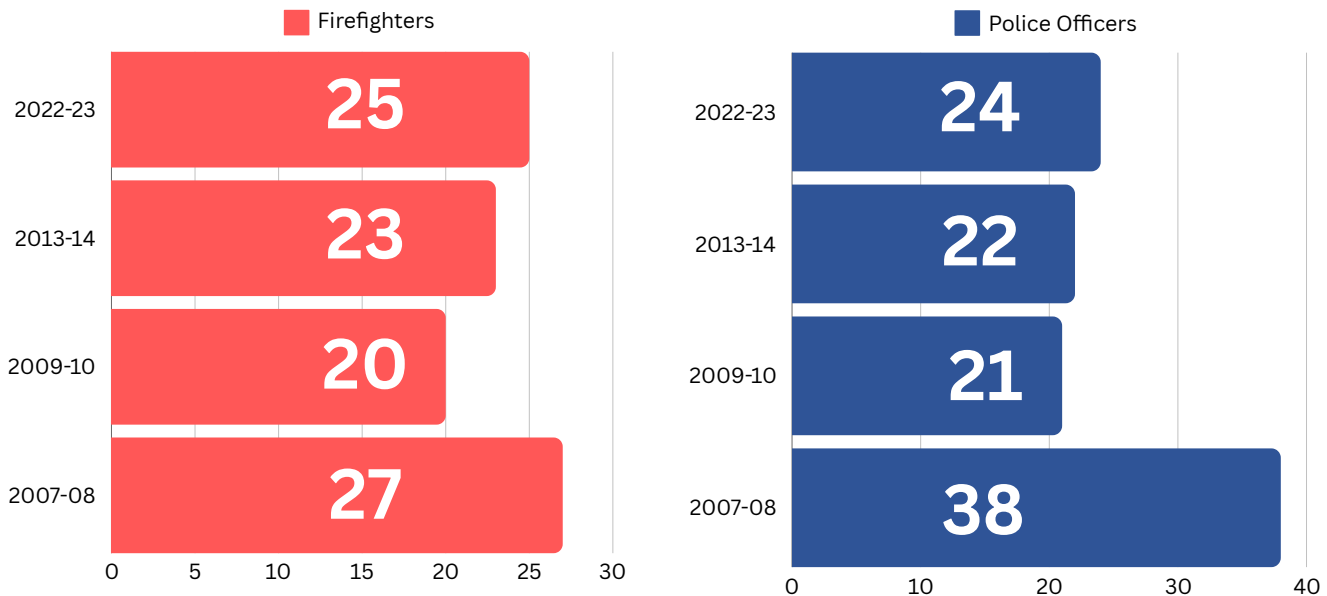
Measure W Tax Revenues



Revenue from taxes and investment income in FY 2022-23 totaled \$16,502,710, which is 18% higher than what was estimated in the adopted budget. This is \$1,900,949 greater than the prior year, an increase of 13%.

### Staffing Trends

Measure W funded 24 police officers and 25 firefighters in FY 2022-23. 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.

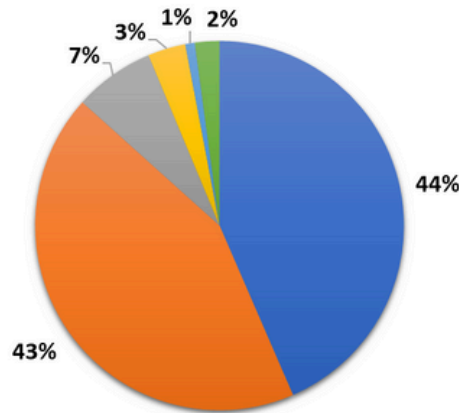




## EXPENDITURES

FY 2022-23 Expenditures by Category

- Police Staff
- Fire Staff
- Supplies & Service
- Liability Insurance
- Capital Outlay
- Tax Collection Fee



- The Measure W expenditure budget for FY 2022-23 was \$12,845,623.
- Of this total allocation, \$13,562,345 was expended during the year.
- Police and Fire salaries and benefits comprised just above 87% of the Measure W spending.
- Radio, materials, and automotive services accounted for 7%, purchase of capital equipment was 1%, liability insurance was 3% and tax collection/audit expenses were 2%.

## 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, 2023, is \$12,914,043, which is 84% of FY 2023-24 budgeted tax revenues of \$15,328,904.





## Independent Audit

The annual independent audit was conducted by The Pun Group, LLP, who issued their report dated March 31, 2024. The Measure W Public Safety Tax Funds Schedules of Revenues, Expenditures and Change in Fund Balance for the year ended June 30, 2023, 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, 2023 and 2022

	2023			2022		
	Police	Fire	Total	Police	Fire	Total
<b>REVENUES:</b>						
Taxes:						
Sales - levied by City	\$ 8,289,088	\$ 8,289,088	\$ 16,578,176	\$ 7,412,488	\$ 7,412,487	\$ 14,824,975
Investment income (loss)	(39,929)	(35,537)	(75,466)	(117,656)	(105,558)	(223,214)
Total revenues	<u>8,249,159</u>	<u>8,253,551</u>	<u>16,502,710</u>	<u>7,294,832</u>	<u>7,306,929</u>	<u>14,601,761</u>
<b>EXPENDITURES - PUBLIC SAFETY:</b>						
Payroll:						
Salaries	2,964,944	2,901,296	5,866,240	2,535,835	2,668,447	5,204,282
Benefits	2,932,215	2,953,595	5,885,810	2,507,590	2,576,580	5,084,170
Total payroll	<u>5,897,159</u>	<u>5,854,891</u>	<u>11,752,050</u>	<u>5,043,425</u>	<u>5,245,027</u>	<u>10,288,452</u>
Equipment, services and supplies:						
Tax collection fee	145,833	145,833	291,666	131,673	131,674	263,347
Liability insurance	223,043	226,697	449,740	187,751	205,684	393,435
Vehicle rental charges	405,671	182,776	588,447	367,539	191,852	559,391
Radio rental charges	36,305	28,566	64,871	31,295	24,623	55,918
Materials and services	128,240	4,169	132,409	206,999	16,783	223,782
Fuel charges	138,854	31,552	170,406	129,590	33,257	162,847
Capital outlay/equipment	10,462	102,294	112,756	-	877,809	877,809
Total equipment, services and supplies	<u>1,088,408</u>	<u>721,887</u>	<u>1,810,295</u>	<u>1,054,847</u>	<u>1,481,682</u>	<u>2,536,529</u>
Total expenditures	<u>6,985,567</u>	<u>6,576,778</u>	<u>13,562,345</u>	<u>6,098,272</u>	<u>6,726,709</u>	<u>12,824,981</u>
<b>NET CHANGE IN FUND BALANCES</b>	1,263,592	1,676,773	2,940,365	1,196,560	580,220	1,776,780
<b>FUND BALANCES, BEGINNING OF YEAR</b>	5,510,580	4,463,098	9,973,678	4,314,020	3,882,878	8,196,898
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 6,774,172</u>	<u>\$ 6,139,871</u>	<u>\$ 12,914,043</u>	<u>\$ 5,510,580</u>	<u>\$ 4,463,098</u>	<u>\$ 9,973,678</u>