

# City of Visalia Measure T Audit


***For Fiscal Year Ended  
June 30, 2014***



# Measure T:

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## **Presentations:**

- ▶ January – Annual Audit
  - ▶ February – Comprehensive Annual Financial Report (CAFR)
  - ▶ March – Mid Year Budget Review
  - ▶ June – Annual Recertification
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# Measure T – Requirements

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## **Annual Audit:**

- ▶ An Independent Auditor will annually review and audit expenditures of funds specifically derived from the Public Safety Measure, to ensure compliance with the expenditure plans and with prudent, established accounting regulations and practices.
- ▶ City Council requests that the CAC Committee review prior to City Council taking action.
- ▶ No formal action is required today. Just receive and review report.

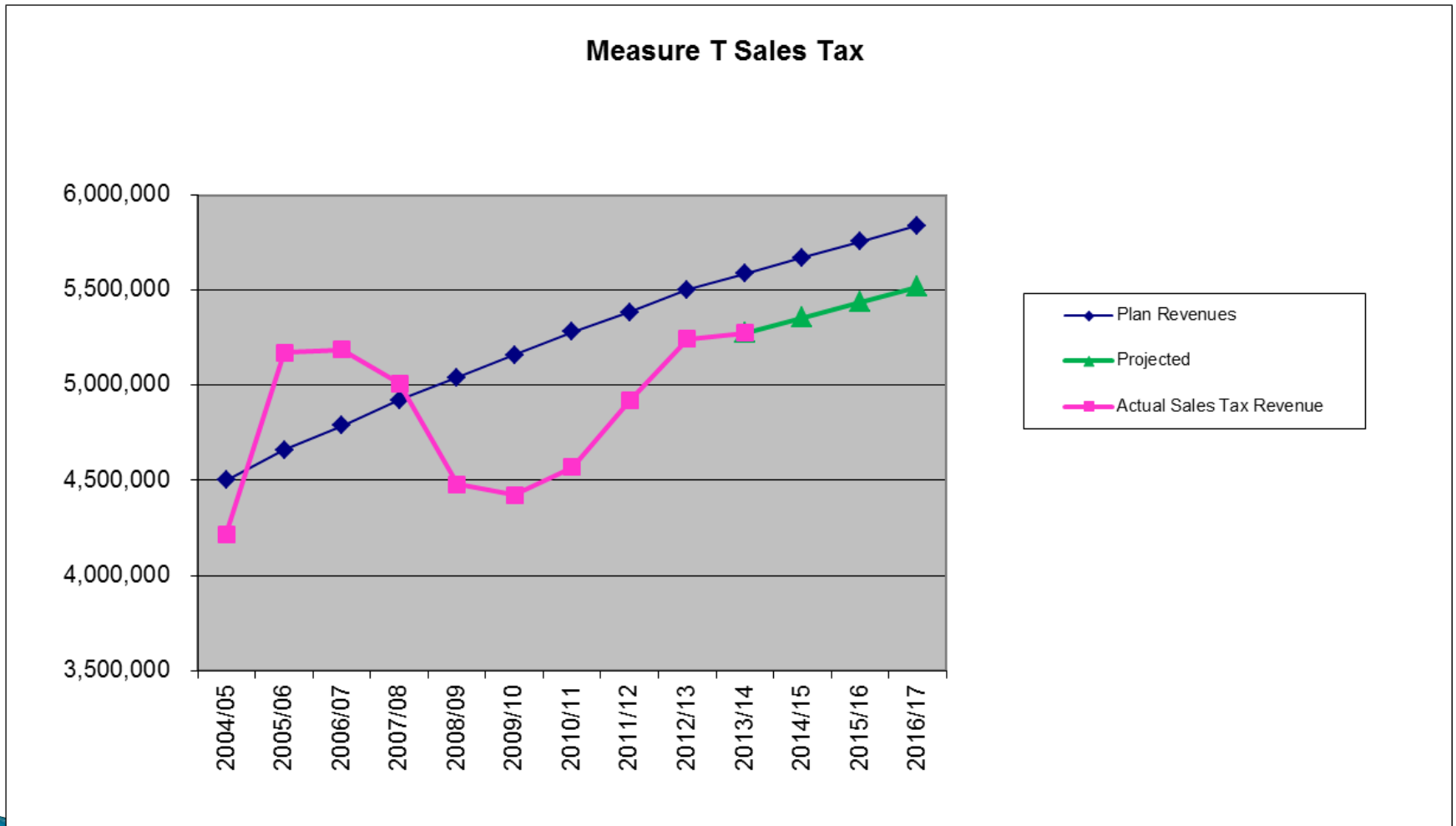
# Measure T:

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- ▶ ¼ cent Sales Tax for enhanced police and fire services.
- ▶ Sales Tax is split – 40% Fire and 60% Police.
- ▶ Measure uses a detailed 20 year plan for:
  - Hiring Personnel;
  - Construction of Facilities; and
  - Equipment Purchases.



# Measure T Sales Tax:



# Measure T Police – Actuals:

## Plan as Amended

Total 23 officers

	FY 12/13 Actuals	FY 13/14 Actuals	FY 14/15 Projection	FY 15/16 Projection
<b>Revenues</b>				
Sales Tax Revenues	3,149,616	3,166,013	3,213,503	3,261,706
Interest & Misc Earnings	88,485	66,810	68,200	69,600
<b>Total Revenues</b>	<b>3,238,100</b>	<b>3,232,823</b>	<b>3,281,703</b>	<b>3,331,306</b>
<b>Expenditures</b>				
Salaries and Benefits	2,604,712	2,770,154	2,973,300	3,054,600
Operating Expenditures	270,115	193,488	197,400	201,300
Debt Payment (VECC)				300,000
Capital	17,013	-	-	-
<b>Total Expenditures</b>	<b>2,891,841</b>	<b>2,963,642</b>	<b>3,170,700</b>	<b>3,555,900</b>
<b>Surplus/(Shortfall)</b>	<b>346,260</b>	<b>269,181</b>	<b>111,003</b>	<b>(224,594)</b>
<b>Beginning Fund Balance</b>	585,364	503,645	370,567	398,490
Operating Surplus/(Deficit)	346,260	269,181	111,003	(224,594)
<i>Transfer from/to Economic Uncertainty Fund</i>	-	(402,260)	(83,080)	(12,400)
<b>Ending Fund Balance</b>	<b>931,624</b>	<b>370,567</b>	<b>398,490</b>	<b>161,496</b>
<b>Economic Uncertainty Fund Balance</b>	<b>332,954</b>	<b>737,350</b>	<b>820,430</b>	<b>832,830</b>
<i>Required Economic Uncertainty Fund Balance</i>	733,825	737,350	820,430	832,830

# Measure T Fire – Actuals:

## Plan as Amended

12/13 - Add 9 new firefighter paramedics, 1 training captain,  
and 1 administrative captain - **Total 15 firefighters in plan**

	FY 12/13 Actuals	FY 13/14 Actuals	FY 14/15 Projections	FY 15/16 Projections
<b><u>Revenues</u></b>				
Sales Tax Revenues	2,094,442	2,110,676	2,142,336	2,174,471
Interest & Misc Earnings	90,000	82,131	83,800	85,500
<b>Total Revenues</b>	<b>2,184,442</b>	<b>2,192,807</b>	<b>2,226,136</b>	<b>2,259,971</b>
<b><u>Expenditures</u></b>				
Salaries and Benefits	1,394,300	2,193,028	2,270,400	2,337,200
Operating Expenditures	140,600	195,773	172,900	173,200
Capital	160,000	268,290	1,579,620	350,000
<b>Total Expenditures</b>	<b>1,694,900</b>	<b>2,657,091</b>	<b>4,022,920</b>	<b>2,860,400</b>
<b>Surplus/(Shortfall)</b>	<b>489,542</b>	<b>(464,284)</b>	<b>(1,796,784)</b>	<b>(600,429)</b>
<b>Beginning Fund Balance</b>	<b>8,622,218</b>	<b>8,640,937</b>	<b>8,176,653</b>	<b>6,379,869</b>
Operating Surplus/(Deficit)	489,542	(464,284)	(1,796,784)	(600,429)
<b>Ending Fund Balance</b>	<b>9,111,761</b>	<b>8,176,653</b>	<b>6,379,869</b>	<b>5,779,439</b>
<b>Economic Uncertainty Fund Balance</b>	<b>615,047</b>	<b>618,990</b>	<b>622,030</b>	<b>625,074</b>
<i>Required Economic Uncertainty Fund Balance</i>	495,125	548,200	556,530	564,993

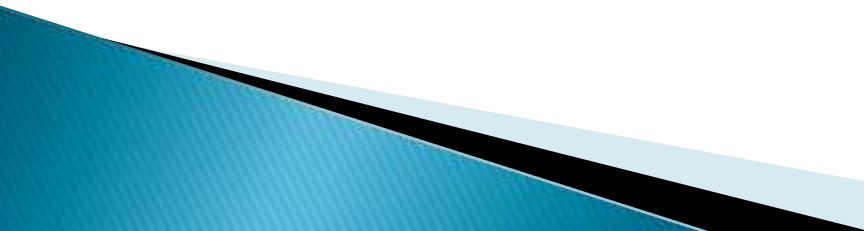
# Plan Elements Implemented

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## Fire Plan Elements Implemented:

- Hired 13 firefighters, 1 Battalion Chief, & 1 Administrative Captain (reduced from 18 due to revenue shortfalls)
- Purchased 1 apparatus & 1 Engine
- Built Station 55 & Training Facility
- Saved money to construct & equip Southwest station

## Police Plan Elements Implemented:


- Hired 23 officers (reduced from 28 officers due to revenue shortfalls)
  - Purchased vehicles
  - Built 2 Police precincts
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# FY 14/15 Plan Elements

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Elements to be implemented in FY 14/15:

- Design and construct a 911 Center (aka: Visalia Emergency Communications Center - VECC)
  - Construct Southwest Fire Station
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# Future Plan Elements

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## Fire Elements to Implement:

- Contribute towards Public Safety Headquarters
- Hire additional firefighters
  - Plan calls for 18 firefighters. Revenues can only support 13 plus 1 Battalion Chief & Admin. Captain
  - Recommend hiring the remaining firefighters as revenues increase to support the positions.

## Police Elements to Implement:

- Construct Public Safety Headquarters
- Hire additional officers
  - Plan calls for 28 officers. Revenues can only support 23 officers.
  - Recommend hiring the remaining officers as revenues increase to support the positions.

# Questions?

