

Measure S

PUBLIC SAFETY MEASURE

CITY ATTORNEY'S IMPARTIAL ANALYSIS

Measure S seeks voter approval of a temporary one-quarter cent (0.25%) special transactions and use tax (commonly referred to as a "sales tax"). If approved, the one-quarter cent sales tax would be paid in addition to the current sales tax and be collected by the California Board of Equalization at the same time and in the same manner as the existing sales tax.

California Revenue and Taxation Code section 7285.91 authorizes the City Council to impose a special purpose tax at a rate of 0.125 percent or any multiple thereof, provided the tax is approved on a 2/3 vote of all members of the City Council and the tax is approved by 2/3 of the voters at a general election. Special tax revenue is legally restricted to the purposes identified in the ballot measure and cannot be repurposed to other City operations, programs, or service without voter approval.

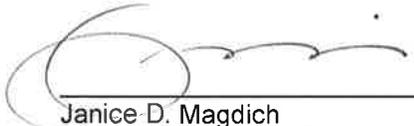
If approved, Measure S will increase the local sales tax in the City of Lodi from the current rate of 8% to 8.25% and be in effect from April 1, 2017 through March 31, 2032. Any extension of the tax beyond March 31, 2032, would require additional approval of 2/3 of the voters at a general election.

Measure S requires that the additional sales tax revenue be spent to increase the number of police officers on staff, fund their safety equipment, hire a part-time youth outreach worker for gang intervention and prevention, return downtown Fire Engine 1 to service, and provide advanced training to public safety personnel, as specified in the expenditure plan incorporated in the Ordinance. No tax revenue collected under Measure S may be spent on the City's General Fund operating expenses or projects, or on public pension (PERS) deficits. In the event of recession or uncontrolled expenses, Measure S tax revenue could be used to supplement police and fire services in excess of those that the General Fund could then support. Measure S tax revenue is limited to supplementing rather than replacing existing City expenditures for public safety as set forth in the City's 2016/2017 fiscal year budget.

The City estimates Measure S will generate \$2,800,000 in revenue annually. The measure calls for the additional tax revenue to be deposited into a special fund and the City's independent auditors to annually audit the collection, management, and expenditure of the tax revenue during their annual audit of City finances.

Measure S also establishes a citizen's oversight committee to oversee expenditures of the additional tax revenue and requires the committee meet annually to review the previous year's expenditure of the increased tax revenue and to provide a report to the City Council stating how the funds were spent.

Measure S is placed on the ballot by action of the City Council of the City of Lodi (Ordinance No. 2016-127).



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City of Lodi