

Statement I  
Measure Y Police Fund  
Revenue and Expense Report Summary  
12/31/2025

	2025-2026 Adjusted Budget	Actual (Year to Date)	Variance
Beginning Fund Balance 7/1/25	\$ 214,817	\$ 214,817	\$ -
Revenue			
Special Tax at 20%	337,300	104,727	(232,573)
Investment Earnings	6,510	3,435	(3,075)
Revenue Total	<u>343,810</u>	<u>108,162</u>	<u>(235,648)</u>
Expenditures			
Personnel Services	172,791	74,706	(98,085)
Supplies & Services	254,377	74,447	(179,930)
Expenditures Total	<u>447,468</u>	<u>149,153</u>	<u>(298,315)</u>
Ending Fund Balance	<u><u>\$ 111,159</u></u>	<u><u>173,826</u></u>	<u><u>\$ 62,667</u></u>
Reconcilement to Cash Balance			
Receivable/Other Assets		(2,387)	
Liabilities		495	
Cash In Bank (Credit)		<u>171,934</u>	
Less Outstanding Encumbrances		<u>(46,142)</u>	
Cash Available		<u><u>\$ 125,792</u></u>	

Statement II  
Measure Y Police Fund  
Revenue and Expense Report Detail  
12/31/2025

	Original Budget	Budget Adjustments	2025-2026 Adjusted Budget	Actual (Year to Date)	Variance
Beginning Fund Balance 7/1/25	\$ 207,884	\$ -	\$ 207,884	\$ 207,884	\$ -
Adjustment to Beginning Balance	-	-	6,933	6,933	-
Adjusted Beginning Balance	207,884	-	214,817	214,817	-
Revenue					
Special Tax at 20%	337,300	-	337,300	104,727	(232,573)
Investment Earnings	6,510	-	6,510	3,435	(3,075)
Revenue Total	343,810	-	343,810	108,162	(235,648)
Expenditures					
Personnel Services	193,091	(20,300)	172,791	74,706	(98,085)
Supplies & Services	247,753	6,624	254,377	74,447	(179,930)
Property	-	20,300	20,300	-	(20,300)
Expenditures Total	440,844	6,624	447,468	149,153	(298,315)
Ending Fund Balance	<u>\$ 110,850</u>	<u>\$ (6,624)</u>	<u>\$ 111,159</u>	<u>173,826</u>	<u>\$ 62,667</u>
Reconcilement to Cash Balance					
Receivable/Other Assets				(2,387)	
Liabilities				495	
Cash In Bank (Credit)				<u>171,934</u>	
Less Outstanding Encumbrances				(46,142)	
Cash Available				<u>\$ 125,792</u>	

Statement III  
Measure Y Police Fund  
Comparative  
12/31/2025

	2025-2026				2024-2025			
	Adjusted Budget	Actual (Year to Date)	Encumbrance	Variance	Adjusted Budget	Actual (Year to Date)	Encumbrance	Variance
Beginning Fund Balance 7/1	\$ 214,817	\$ 214,817	\$ -	\$ -	\$ 340,132	\$ 340,132	\$ -	\$ -
Revenue								
Special Tax at 20% Cost Recovery	337,300	104,727	-	(232,573)	376,000	116,217	-	(259,783)
Investment Earnings	6,510	3,435	-	(3,075)	7,830	3,945	-	(3,885)
Revenue Total	<u>343,810</u>	<u>108,162</u>	<u>-</u>	<u>(235,648)</u>	<u>383,830</u>	<u>124,683</u>	<u>-</u>	<u>(259,147)</u>
Expenditures								
Personnel Services	172,791	74,706	-	(98,085)	194,103	87,703	-	(106,400)
Supplies & Services	254,377	74,447	46,142	(133,788)	221,552	108,982	55,260	(57,310)
Property	20,300	-	-	(20,300)	111,435	61,603	47,718	(2,114)
Expenditures Total	<u>447,468</u>	<u>149,153</u>	<u>46,142</u>	<u>(252,173)</u>	<u>527,090</u>	<u>258,288</u>	<u>102,978</u>	<u>(165,824)</u>
Ending Fund Balance	<u>\$ 111,159</u>	<u>173,826</u>	<u>\$ (46,142)</u>	<u>\$ 16,525</u>	<u>\$ 196,872</u>	<u>206,527</u>	<u>\$ (102,978)</u>	<u>\$ (93,323)</u>
Reconciliation to Cash Balance								
Receivable/Other Assets		(2,387)				4,823		
Liabilities		495				3,398		
Cash In Bank (Credit)		<u>171,934</u>				<u>214,748</u>		
Less Outstanding Encumbrances		<u>(46,142)</u>				<u>(102,978)</u>		
Cash Available		<u>\$ 125,792</u>				<u>\$ 111,770</u>		

Statement I  
Measure Y Fire Fund  
Revenue and Expense Report Summary  
12/31/2025

	2025-2026 Adjusted Budget	Actual (Year to Date)	Variance
Beginning Fund Balance 7/1/25	\$ 651,209	\$ 651,209	\$ -
Revenue			
Special Tax at 20%	337,300	104,727	(232,573)
Investment Earnings	16,220	12,449	(3,771)
Cost Recovery	-	9,074	9,074
Revenue Total	<u>353,520</u>	<u>126,250</u>	<u>(227,270)</u>
Expenditures			
Supplies & Services	201,005	12,086	(188,919)
Property	126,703	-	(126,703)
Capital Imp. Projects	530,669	22,960	(507,709)
Expenditures Total	<u>858,377</u>	<u>35,046</u>	<u>(823,331)</u>
Ending Fund Balance	<u>\$ 146,352</u>	<u>742,413</u>	<u>\$ 596,061</u>
Reconcilement to Cash Balance			
Receivable/Other Assets		(8,781)	
Liabilities		-	
Cash In Bank (Credit)		<u>733,632</u>	
Less Outstanding Encumbrances		<u>(176,063)</u>	
Cash Available		<u>\$ 557,569</u>	

Statement II  
Measure Y Fire Fund  
Revenue and Expense Report Detail  
12/31/2025

	Original Budget	Budget Adjustments	2025-2026 Adjusted Budget	Actual (Year to Date)	Variance
Beginning Fund Balance 7/1/25	\$ 638,436	\$ -	\$ 638,436	\$ 638,436	\$ -
Adjustment to Beginning Balance	-	-	12,773	12,773	-
Adjusted Beginning Balance	638,436	-	651,209	651,209	-
Revenue					
Special Tax at 20%	337,300	-	337,300	104,727	(232,573)
Investment Earnings	16,220	-	16,220	12,449	(3,771)
Cost Recovery	-	-	-	9,074	9,074
Revenue Total	353,520	-	353,520	126,250	(227,270)
Expenditures					
Supplies & Services	189,000	12,005	201,005	12,086	(188,919)
Property	-	126,703	126,703	-	(126,703)
Capital Imp. Projects	509,067	21,602	530,669	22,960	(507,709)
Expenditures Total	698,067	160,310	858,377	35,046	(823,331)
Ending Fund Balance	<u>\$ 293,889</u>	<u>\$ (160,310)</u>	<u>\$ 133,579</u>	<u>742,413</u>	<u>\$ 596,061</u>
Reconcilement to Cash Balance					
Receivable/Other Assets				(8,781)	
Liabilities				-	
Cash In Bank (Credit)				<u>733,632</u>	
Less Outstanding Encumbrances				<u>(176,063)</u>	
Cash Available				<u>\$ 557,569</u>	

Statement III  
Measure Y Fire Fund  
Comparative  
12/31/2025

	2025-2026				2024-2025			
	Adjusted Budget	Actual (Year to Date)	Encumbrance	Variance	Adjusted Budget	Actual (Year to Date)	Encumbrance	Variance
Beginning Fund Balance 7/1	\$ 651,209	\$ 651,209	\$ -	\$ -	\$ 623,627	\$ 623,627	\$ -	\$ -
Revenue								
Special Tax at 20%	337,300	104,727	-	(232,573)	376,000	116,218	-	(259,782)
Investment Earnings	16,220	12,449	-	(3,771)	11,870	9,964	-	(1,906)
Cost Recovery	-	9,074	-	9,074	-	-	-	-
Revenue Total	<u>353,520</u>	<u>126,250</u>	<u>-</u>	<u>(227,270)</u>	<u>387,870</u>	<u>126,182</u>	<u>-</u>	<u>(261,688)</u>
Expenditures								
Supplies & Services	201,005	12,086	13,765	(175,154)	29,652	2,483	26,858	(311)
Property	126,703	-	126,702	(1)	360,513	74,128	179,151	(107,234)
Capital Imp. Projects	530,669	22,960	35,596	(472,113)	411,588	43,223	43,365	(325,000)
Expenditures Total	<u>858,377</u>	<u>35,046</u>	<u>176,063</u>	<u>(647,268)</u>	<u>801,753</u>	<u>119,834</u>	<u>249,374</u>	<u>(432,545)</u>
Ending Fund Balance	<u>\$ 146,352</u>	<u>742,413</u>	<u>\$ (176,063)</u>	<u>\$ 419,998</u>	<u>\$ 209,744</u>	<u>629,975</u>	<u>\$ (249,374)</u>	<u>\$ 170,857</u>
Reconcilement to Cash Balance								
Receivable/Other Assets		(8,781)				8,897		
Liabilities		-				37,513		
Cash In Bank (Credit)		<u>733,632</u>				<u>676,385</u>		
Less Outstanding Encumbrances		<u>(176,063)</u>				<u>(249,374)</u>		
Cash Available		<u>\$ 557,569</u>				<u>\$ 427,011</u>		

Statement I  
Measure Y Parks & Recreation Fund  
Revenue and Expense Report Summary  
12/31/2025

	2025-2026 Adjusted Budget	Actual (Year to Date)	Variance
Beginning Fund Balance 7/1/25	\$ 200,683	\$ 200,683	\$ -
Revenue			
Special Tax at 20%	337,300	93,906	(243,394)
Investment Earnings	440	2,618	2,178
Transfer In-Measure Y Discretionary Fund	467,803	77,300	(390,503)
Cost Recovery	-	44	44
Revenue Total	<u>805,543</u>	<u>173,868</u>	<u>(631,675)</u>
Expenditures			
Personnel Services	45,494	20,662	(24,832)
Supplies & Services	304,724	35,656	(269,068)
Trsf-General Fund	57,120	233	(56,887)
Trsf-Parks & Community Svc	337,300	119,900	(217,400)
Capital Imp. Projects	170,974	58,304	(112,670)
Expenditures Total	<u>915,612</u>	<u>234,755</u>	<u>(680,857)</u>
Ending Fund Balance	<u>\$ 90,614</u>	<u>139,796</u>	<u>\$ 49,182</u>
Reconcilement to Cash Balance			
Receivable/Other Assets		(3,861)	
Liabilities		<u>287</u>	
Cash In Bank (Credit)		<u>136,222</u>	
Less Outstanding Encumbrances		<u>(75,244)</u>	
Cash Available		<u>\$ 60,978</u>	

Statement II  
Measure Y Parks & Recreation Fund  
Revenue and Expense Report Detail  
12/31/2025

	Original Budget	Budget Adjustments	2025-2026 Adjusted Budget	Actual (Year to Date)	Variance
Beginning Fund Balance 7/1/25	\$ 278,312	\$ -	\$ 278,312	\$ 278,312	\$ -
Adjustment to Beginning Balance	-	-	(77,629)	(77,629)	-
Adjusted Beginning Balance	278,312	-	200,683	200,683	-
<b>Revenue</b>					
Special Tax at 20%	337,300	-	337,300	93,906	(243,394)
Investment Earnings	440	-	440	2,618	2,178
Transfer In-Measure Y Discretionary Fund	311,155	156,648	467,803	77,300	(390,503)
Cost Recovery	-	-	-	44	44
Revenue Total	648,895	156,648	805,543	173,868	(631,675)
<b>Expenditures</b>					
<b>Recreation</b>					
Supplies & Services	-	20,183	20,183	-	(20,183)
Trsf-General Fund	48,346	8,774	57,120	233	(56,887)
Trsf-Parks & Community Svc	337,300	-	337,300	119,900	(217,400)
Capital Imp. Projects	-	22,505	22,505	12,907	(9,598)
Recreation Expenditures Total	385,646	51,462	437,108	133,040	(304,068)
<b>Parks</b>					
Personnel Services	45,494	-	45,494	20,662	(24,832)
Supplies & Services	265,478	19,063	284,541	35,656	(248,885)
Capital Imp. Projects	-	148,469	148,469	45,397	(103,072)
Parks Expenditures Total	310,972	167,532	478,504	101,715	(376,789)
Expenditures Total	696,618	218,994	915,612	234,755	(680,857)
Ending Fund Balance	\$ 230,589	\$ (62,346)	\$ 90,614	139,796	\$ 49,182
<b>Reconcilement to Cash Balance</b>					
Receivable/Other Assets				(3,861)	
Liabilities				287	
Cash In Bank (Credit)				136,222	
Less Outstanding Encumbrances				(75,244)	
Cash Available				\$ 60,978	

Statement III  
Measure Y Parks & Recreation Fund  
Comparative  
12/31/2025

	2025-2026				2024-2025			
	Adjusted Budget	Actual (Year to Date)	Encumbrance	Variance	Adjusted Budget	Actual (Year to Date)	Encumbrance	Variance
Beginning Fund Balance 7/1	\$ 200,683	\$ 200,683	\$ -	\$ -	\$ 219,942	\$ 219,942	\$ -	\$ -
Revenue								
Special Tax at 20%	337,300	93,906	-	(243,394)	376,000	116,217	-	(259,783)
Investment Earnings	440	2,618	-	2,178	5,350	850	-	(4,500)
Transfer In-Measure Y Discretionary Fund	467,803	77,300	-	(390,503)	769,727	123,947	-	(645,780)
Other	-	-	-	-	-	7,071	-	7,071
Cost Recovery	-	44	-	44	-	-	-	-
Revenue Total	805,543	173,868	-	(631,675)	1,151,077	248,085	-	(902,992)
Expenditures								
Personnel Services	45,494	20,662	-	(24,832)	54,280	21,792	-	(32,488)
Supplies & Services	304,724	35,656	58,656	(210,412)	198,463	16,999	129,277	(52,187)
Trsf-General Fund	57,120	233	-	(56,887)	68,297	807	-	(67,490)
Trsf-Parks & Community Svc	337,300	119,900	-	(217,400)	376,000	30,000	-	(346,000)
Capital Imp. Projects	170,974	58,304	16,588	(96,082)	604,128	279,560	53,643	(270,925)
Expenditures Total	915,612	234,755	75,244	(605,613)	1,301,168	349,158	182,920	(769,090)
Ending Fund Balance	\$ 90,614	139,796	\$ (75,244)	\$ (26,062)	\$ 69,851	118,869	\$ (182,920)	\$ (133,902)
Reconcilement to Cash Balance								
Receivable/Other Assets		(3,861)				-		
Liabilities		287				61,523		
Cash In Bank (Credit)		136,222				180,392		
Less Outstanding Encumbrances		(75,244)				(182,920)		
Cash Available		\$ 60,978				\$ (2,528)		

Statement I  
Measure Y Discretionary Fund  
Revenue and Expense Report Summary  
12/31/2025

	2025-2026 Adjusted Budget	Actual (Year to Date)	Variance
Beginning Fund Balance 7/1/25	\$ 247,849	\$ 247,849	\$ -
Revenue			
Special Tax at 40%	674,600	220,274	(454,326)
Investment Earnings	12,950	5,273	(7,677)
Revenue Total	687,550	225,547	(462,003)
Expenditures			
Transfer Out - Parks & Comm Svc	337,300	111,469	(225,831)
Transfer Out - Measure Y Parks & Rec	467,803	77,300	(390,503)
Expenditures Total	805,103	188,769	(616,334)
Ending Fund Balance	\$ 130,296	284,627	\$ 154,331
Reconcilement to Cash Balance			
Receivable/Other Assets		(3,332)	
Liabilities		1	
Cash In Bank (Credit)		281,296	
Less Outstanding Encumbrances		-	
Cash Available		\$ 281,296	

Statement II  
Measure Y Discretionary Fund  
Revenue and Expense Report Detail  
12/31/2025

	Budget		2025-2026	Actual (Year to Date)	Variance
	Original Budget	Adjustments	Adjusted Budget		
Beginning Fund Balance 7/1/25	\$ 273,265	\$ -	\$ 273,265	\$ 273,265	\$ -
Adjustment to Beginning Balance	-	-	(25,416)	(25,416)	-
Adjusted Beginning Balance	273,265	-	247,849	247,849	-
Revenue					
Special Tax at 40%	674,600	-	674,600	220,274	(454,326)
Investment Earnings	12,950	-	12,950	5,273	(7,677)
Revenue Total	687,550	-	687,550	225,547	(462,003)
Expenditures					
Transfer Out - Parks & Comm Svc	337,300	-	337,300	111,469	(225,831)
Transfer Out - Measure Y Parks & Rec	311,155	156,648	467,803	77,300	(390,503)
Expenditures Total	648,455	156,648	805,103	188,769	(616,334)
Ending Fund Balance	\$ 312,360	\$ (156,648)	\$ 130,296	284,627	\$ 154,331
Reconcilement to Cash Balance					
Receivable/Other Assets				(3,332)	
Liabilities				1	
Cash In Bank (Credit)				281,296	
Less Outstanding Encumbrances				-	
Cash Available				\$ 281,296	

Statement III  
Measure Y Discretionary Fund  
Comparative  
12/31/2025

	2025-2026				2024-2025			
	Adjusted Budget	Actual (Year to Date)	Encumbrance	Variance	Adjusted Budget	Actual (Year to Date)	Encumbrance	Variance
Beginning Fund Balance 7/1	\$ 247,849	\$ 247,849	\$ -	\$ -	\$ 418,529	\$ 418,529	\$ -	\$ -
Revenue								
Special Tax at 40%	674,600	220,274	-	(454,326)	752,000	233,660	-	(518,340)
Investment Earnings	12,950	5,273	-	(7,677)	25,770	8,766	-	(17,004)
Revenue Total	<u>687,550</u>	<u>225,547</u>	<u>-</u>	<u>(462,003)</u>	<u>777,770</u>	<u>242,426</u>	<u>-</u>	<u>(535,344)</u>
Expenditures								
Transfer Out - Parks & Comm Svc	337,300	111,469	-	(225,831)	376,000	94,000	-	(282,000)
Transfer Out - Measure Y Parks & Rec	467,803	77,300	-	(390,503)	769,727	123,947	-	(645,780)
Expenditures Total	<u>805,103</u>	<u>188,769</u>	<u>-</u>	<u>(616,334)</u>	<u>1,145,727</u>	<u>217,947</u>	<u>-</u>	<u>(927,780)</u>
Ending Fund Balance	<u>\$ 130,296</u>	<u>284,627</u>	<u>\$ -</u>	<u>\$ 154,331</u>	<u>\$ 50,572</u>	<u>443,008</u>	<u>\$ -</u>	<u>\$ 392,436</u>
Reconciliation to Cash Balance								
Receivable/Other Assets		(3,332)				9,233		
Liabilities		<u>1</u>				<u>1,800</u>		
Cash In Bank (Credit)		<u>281,296</u>				<u>454,041</u>		
Less Outstanding Encumbrances		<u>-</u>				<u>-</u>		
Cash Available		<u>\$ 281,296</u>				<u>\$ 454,041</u>		