

**STATEMENT I**

**Measure C Public Safety  
Revenue and Expense Report Summary  
12/31/25**

	2025-2026 Adjusted Budget	Actual	Variance Over / (Under)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Beginning Fund Balance 7/1/25	\$ 1,535,269	\$ 1,535,269	\$ -
Revenue			
General Sales and Use Tax	8,678,000	3,017,882	(5,660,118)
Investment Earnings	-	43	43
Intergovernmental	23,025	8,024	(15,001)
Cost Recovery	-	32,590	32,590
Administration Reimbursement	89,898	44,946	(44,952)
Total Revenue	<u>8,790,923</u>	<u>3,112,615</u>	<u>(5,678,308)</u>
Expenditures			
Salaries & Benefits	6,888,123	3,401,716	(3,486,407)
Materials, Supplies and Services	1,046,840	524,980	(521,860)
Acquisitions	416,457	406,414	(10,043)
Administration Reimbursement	621,485	310,733	(310,752)
Transfer Out-Facilities Maint Fund	577	289	(288)
Total Expenditures	<u>8,973,482</u>	<u>4,644,132</u>	<u>(4,329,350)</u>
Ending Fund Balance	<u>\$ 1,352,710</u>	<u>3,752</u>	<u>\$ (1,348,958)</u>
Reconciliation to Cash Balance			
Receivables/Other Assets		(3,986)	
Liabilities		1,786	
Cash In Bank (Credit)		1,552	
Less Outstanding Encumbrances		(91,259)	
Cash Available		<u>\$ (89,707)</u>	

**Measure C Funded Positions**

Position	Positions Authorized Adjusted Budget	Positions Filled	Positions Unfilled
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Police Lieutenant	2.00	2.00	-
Police Officer/Senior/Trainee	12.49	10.99	1.50
Police Clerk I/II	1.00	1.00	-
Police Sergeant	2.00	2.00	-
Total Police	<u>17.49</u>	<u>15.99</u>	<u>1.50</u>
Fire Captain	3.80	2.80	1.00
Fire Fighter/Engineer	6.50	5.50	1.00
Total Fire	<u>10.30</u>	<u>8.30</u>	<u>2.00</u>
Grand Total	<u>27.79</u>	<u>24.29</u>	<u>3.50</u>

**STATEMENT II**

**Measure C Public Safety  
Revenue and Expense Report Detail by Department  
12/31/25**

	<b>2025-2026</b>				
	Original Budget	Budget Adjustments	Adjusted Budget	Actual	Variance Over / (Under)
Beginning Fund Balance 7/1/25	\$1,535,269	\$ -	\$1,535,269	\$1,535,269	\$ -
<b>Revenue</b>					
General Sales and Use Tax	8,678,000	-	8,678,000	3,017,882	(5,660,118)
Investment Earnings	-	-	-	43	43
Intergovernmental	15,000	8,025	23,025	8,024	(15,001)
Cost Recovery	-	-	-	32,590	32,590
Charges for Services	-	-	-	7,716	7,716
Unclassified	-	-	-	1,414	1,414
Administration Reimbursement	89,898	-	89,898	44,946	(44,952)
Total Revenue	<u>8,782,898</u>	<u>8,025</u>	<u>8,790,923</u>	<u>3,112,615</u>	<u>(5,678,308)</u>
<b>Expenditures</b>					
<b>Fire</b>					
Salaries & Benefits	2,576,306	-	2,576,306	1,198,938	(1,377,368)
Materials, Supplies and Services	575,325	120,269	695,594	374,994	(320,600)
Acquisitions	22,319	2,133	24,452	15,801	(8,651)
Administration Reimbursement	435,272	-	435,272	217,634	(217,638)
Transfer Out-Facilities Maint Fund	577	-	577	289	(288)
Total Fire	<u>3,609,799</u>	<u>122,402</u>	<u>3,732,201</u>	<u>1,807,656</u>	<u>(1,924,545)</u>
<b>Police</b>					
Salaries & Benefits	4,311,817	-	4,311,817	2,202,778	(2,109,039)
Materials, Supplies and Services	327,072	24,174	351,246	149,986	(201,260)
Acquisitions	390,614	1,391	392,005	390,613	(1,392)
Administration Reimbursement	186,213	-	186,213	93,099	(93,114)
Total Police	<u>5,215,716</u>	<u>25,565</u>	<u>5,241,281</u>	<u>2,836,476</u>	<u>(2,404,805)</u>
Total Expenditures	<u>8,825,515</u>	<u>147,967</u> (c)	<u>8,973,482</u>	<u>4,644,132</u>	<u>(4,329,350)</u>
Ending Fund Balance	<u>\$1,492,652</u>	<u>\$ (139,942)</u>	<u>\$1,352,710</u>	<u>3,752</u>	<u>\$ (1,348,958)</u>
<b>Reconciliation to Cash Balance</b>					
Receivables/Other Assets				(3,986)	
Liabilities				1,786	
Cash In Bank (Credit)				1,552	
Less Outstanding Encumbrances				(91,259)	
Cash Available				<u>\$ (89,707)</u>	

(c) Carryover encumbrances, capital projects, transfers between account lines and City Council actions.

**STATEMENT III**

**Measure C Public Safety  
Comparative Quarters Ending 12/31/25 and 12/31/24**

	2025-2026				2024-2025			
	Adjusted Budget	Actual	Encumbrance	Variance Over / (Under)	Adjusted Budget	Actual	Encumbrance	Variance Over / (Under)
Beginning Fund Balance 7/1	\$ 1,535,269	\$ 1,535,269	\$ -	\$ -	\$ 7,324	\$ 7,324	\$ -	\$ -
Revenue								
General Sales and Use Tax	8,678,000	3,017,882	-	(5,660,118)	8,645,000	2,680,452	-	(5,964,548)
Intergovernmental	23,025	8,024	-	(15,001)	8,025	-	-	(8,025)
Charges for Services	-	7,716	-	7,716	-	-	-	-
Administration Reimbursement	89,898	44,946	-	(44,952)	106,035	53,019	-	(53,016)
Total Revenue	8,790,923	3,112,615	-	(5,678,308)	8,759,060	2,733,471	-	(6,025,589)
Expenditures								
Salaries & Benefits	6,888,123	3,401,716	-	(3,486,407)	6,528,523	3,212,198	-	(3,316,325)
Materials, Supplies, and Services	1,046,840	524,980	89,127	(432,733)	702,643	175,371	37,516	(489,756)
Acquisitions	416,457	406,414	2,132	(7,911)	72,131	59,470	2,132	(10,529)
Administration Reimbursement	621,485	310,733	-	(310,752)	606,153	303,075	-	(303,078)
Transfer Out - Facilities Maint Fund	577	289	-	(288)	557	279	-	(278)
Total Expenditures	8,973,482	4,644,132	91,259	(4,238,091)	7,910,007	3,750,393	39,648	(4,119,966)
Ending Fund Balance	\$ 1,352,710	3,752	\$ 91,259	\$ (1,440,217)	\$ 856,377	(1,009,598)	\$ 39,648	\$ (1,905,623)
Reconciliation to Cash Balance								
Receivables/Other Assets		(3,986)				-		
Liabilities		1,786				(81,535)		
Cash In Bank (Credit)		1,552				(1,091,133)		
Less Outstanding Encumbrances		(91,259)				(39,648)		
Cash Available		\$ (89,707)				\$ (1,130,781)		