

STATEMENT I

**Measure C Public Safety
Revenue and Expense Report Summary
9/30/25**

	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	733,290	(7,944,710)
Investment Earnings	-	43	43
Intergovernmental	15,000	-	(15,000)
Cost Recovery	-	31,173	31,173
Administration Reimbursement	89,898	22,470	(67,428)
Total Revenue	<u>8,782,898</u>	<u>786,976</u>	<u>(7,995,922)</u>
Expenditures			
Salaries & Benefits	6,888,123	1,947,035	(4,941,088)
Materials, Supplies and Services	1,048,227	190,155	(858,072)
Acquisitions	415,065	-	(415,065)
Administration Reimbursement	621,485	155,357	(466,128)
Transfer Out-Facilities Maint Fund	577	289	(288)
Total Expenditures	<u>8,973,477</u>	<u>2,292,836</u>	<u>(6,680,641)</u>
Ending Fund Balance	<u>\$ 1,344,690</u>	<u>29,409</u>	<u>\$ (1,315,281)</u>
Reconciliation to Cash Balance			
Receivables/Other Assets		(1,192)	
Liabilities		32,214	
Cash In Bank (Credit)		60,431	
Less Outstanding Encumbrances		(604,833)	
Cash Available		<u>\$ (544,402)</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
9/30/25**

	2025-2026				
	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	\$ -
Revenue					
General Sales and Use Tax	8,678,000	-	8,678,000	733,290	(7,944,710)
Investment Earnings	-	-	-	43	43
Intergovernmental	15,000	-	15,000	-	(15,000)
Cost Recovery	-	-	-	31,173	31,173
Administration Reimbursement	89,898	-	89,898	22,470	(67,428)
Total Revenue	<u>8,782,898</u>	<u>-</u>	<u>8,782,898</u>	<u>786,976</u>	<u>(7,995,922)</u>
Expenditures					
Fire					
Salaries & Benefits	2,576,306	-	2,576,306	720,093	(1,856,213)
Materials, Supplies and Services	575,325	120,266	695,591	106,891	(588,700)
Acquisitions	22,319	2,132	24,451	-	(24,451)
Administration Reimbursement	435,272	-	435,272	108,815	(326,457)
Transfer Out-Facilities Maint Fund	577	-	577	289	(288)
Total Fire	<u>3,609,799</u>	<u>122,398</u>	<u>3,732,197</u>	<u>936,088</u>	<u>(2,796,109)</u>
Police					
Salaries & Benefits	4,311,817	-	4,311,817	1,226,942	(3,084,875)
Materials, Supplies and Services	327,072	25,564	352,636	83,264	(269,372)
Acquisitions	390,614	-	390,614	-	(390,614)
Administration Reimbursement	186,213	-	186,213	46,542	(139,671)
Total Police	<u>5,215,716</u>	<u>25,564</u>	<u>5,241,280</u>	<u>1,356,748</u>	<u>(3,884,532)</u>
Total Expenditures	<u>8,825,515</u>	<u>147,962</u> (c)	<u>8,973,477</u>	<u>2,292,836</u>	<u>(6,680,641)</u>
Ending Fund Balance	<u>\$1,492,652</u>	<u>\$ (147,962)</u>	<u>\$1,344,690</u>	<u>29,409</u>	<u>\$ (1,315,281)</u>
Reconciliation to Cash Balance					
Receivables/Other Assets				(1,192)	
Liabilities				32,214	
Cash In Bank (Credit)				<u>60,431</u>	
Less Outstanding Encumbrances				(604,833)	
Cash Available				<u>\$ (544,402)</u>	

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

STATEMENT III

**Measure C Public Safety
Comparative Quarters Ending 9/30/25 and 9/30/24**

	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	733,290	-	(7,944,710)	8,645,000	550,289	-	(8,094,711)
Intergovernmental	15,000	-	-	(15,000)	25,000	-	-	(25,000)
Charges for Services	-	-	-	-	-	-	-	-
Administration Reimbursement	89,898	22,470	-	(67,428)	106,035	26,511	-	(79,524)
Total Revenue	8,782,898	786,976	-	(7,995,922)	8,776,035	576,800	-	(8,199,235)
Expenditures								
Salaries & Benefits	6,888,123	1,947,035	-	(4,941,088)	5,984,138	1,814,204	-	(4,169,934)
Materials, Supplies, and Services	1,048,227	190,155	212,087	(645,985)	736,594	90,270	32,541	(613,783)
Acquisitions	415,065	-	392,746	(22,319)	72,131	8,500	53,102	(10,529)
Administration Reimbursement	621,485	155,357	-	(466,128)	606,153	151,536	-	(454,617)
Transfer Out - Facilities Maint Fund	577	289	-	(288)	557	279	-	(278)
Total Expenditures	8,973,477	2,292,836	604,833	(6,075,808)	7,399,573	2,064,789	85,643	(5,249,141)
Ending Fund Balance	\$ 1,344,690	29,409	\$ 604,833	\$ (1,920,114)	\$ 1,383,786	(1,480,665)	\$ 85,643	\$ (2,950,094)
Reconciliation to Cash Balance								
Receivables/Other Assets		(1,192)				-		
Liabilities		32,214				(81,535)		
Cash In Bank (Credit)		60,431				(1,562,200)		
Less Outstanding Encumbrances		(604,833)				(85,643)		
Cash Available		\$ (544,402)				\$ (1,647,843)		