

STATEMENT I

**Measure C
Revenue and Expense Report Summary
3/31/26**

	2025-2026 Adjusted Budget	Actual	Variance Over / (Under)
Beginning Fund Balance 7/1/25	\$ 5,748,881	\$ 5,748,881	\$ -
Revenue			
General Sales and Use Tax	-	30,128	30,128
Investment Earnings	214,840	109,046	(105,794)
Intergovernmental	288	288	-
Cost Recovery	-	16,773	16,773
Unclassified	-	241	241
Total Revenue	<u>215,128</u>	<u>156,476</u>	<u>(58,652)</u>
Expenditures			
Salaries & Benefits	986,609	59,787	(926,822)
Materials, Supplies and Services	287,580	60,492	(227,088)
Acquisitions	937,988	337,008	(600,980)
Capital Projects	2,175,807	531,456	(1,644,351)
Transfer Out-Street Maint/Light Fund	145,000	145,000	-
Transfer Out-Support Service	12,652	-	(12,652)
Total Expenditures	<u>4,545,636</u>	<u>1,133,743</u>	<u>(3,411,893)</u>
Ending Fund Balance	<u>\$ 1,418,373</u>	<u>4,771,614</u>	<u>\$ 3,353,241</u>
Reconcilement to Cash Balance			
Receivables/Other Assets		<u>(46,373)</u>	
Cash In Bank (Credit)		<u>4,725,241</u>	
Less Outstanding Encumbrances		<u>(602,026)</u>	
Cash Available		<u>\$ 4,123,215</u>	

Position	Positions Authorized Adjusted Budget	Positions Filled	Positions Unfilled
Police Officer/Senior/Trainee	4.00	-	4.00
Dispatcher I/II	1.00	-	1.00
Lead Dispatcher	<u>1.00</u>	<u>1.00</u>	<u>-</u>
Total Police	<u>6.00</u>	<u>1.00</u>	<u>5.00</u>
Fire Fighter/Engineer	<u>1.00</u>	<u>-</u>	<u>1.00</u>
Total Fire	<u>1.00</u>	<u>-</u>	<u>1.00</u>
Grand Total	<u>7.00</u>	<u>1.00</u>	<u>6.00</u>

STATEMENT II

**Measure C
Revenue and Expense Report Detail by Department
3/31/26**

	2025-2026				
	Original Budget	Budget Adjustments	Adjusted Budget	Actual	Variance Over / (Under)
Beginning Fund Balance 7/1/25	\$5,572,776	\$ -	\$5,572,776	\$5,572,776	\$ -
Adjustment to Beginning Balance	176,105	-	176,105	176,105	-
Adjusted Beginning Balance	5,748,881	-	5,748,881	5,748,881	-
Revenue					
General Sales and Use Tax	-	-	-	30,128	30,128
Investment Earnings	214,840	-	214,840	109,046	(105,794)
Intergovernmental	-	288	288	288	-
Cost Recovery	-	-	-	16,773	16,773
Unclassified	-	-	-	241	241
Total Revenue	214,840	288	215,128	156,476	(58,652)
Expenditures					
Fire					
Salaries & Benefits	143,140	-	143,140	-	(143,140)
Materials, Supplies and Services	-	199,837	199,837	-	(199,837)
Acquisitions	435,000	168,817	603,817	14,400	(589,417)
Transfer Out-Support Service	4,881	-	4,881	-	(4,881)
Total Fire	583,021	368,654	951,675	14,400	(937,275)
Police					
Salaries & Benefits	843,469	-	843,469	59,787	(783,682)
Materials, Supplies and Services	-	87,743	87,743	60,492	(27,251)
Acquisitions	-	334,171	334,171	322,608	(11,563)
Transfer Out-Support Service	7,758	-	7,758	-	(7,758)
Total Police	851,227	421,914	1,273,141	442,887	(830,254)
Public Works					
Capital Projects	1,577,386	598,421	2,175,807	531,456	(1,644,351)
Transfer Out-Support Service	13	-	13	-	(13)
Transfer Out-Street Maint/Light Func	145,000	-	145,000	145,000	-
Total Public Works	1,722,399	598,421	2,320,820	676,456	(1,644,364)
Total Expenditures	3,156,647	1,388,989 (c)	4,545,636	1,133,743	(3,411,893)
Ending Fund Balance	\$2,807,074	\$(1,388,701)	\$1,418,373	4,771,614	\$ 3,353,241
Reconciliation to Cash Balance					
Receivables/Other Assets				(46,373)	
Cash In Bank (Credit)				4,725,241	
Less Outstanding Encumbrances				(602,026)	
Cash Available				<u>\$4,123,215</u>	

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

STATEMENT III

**Measure C
Comparative Quarters Ending 3/31/26 and 3/31/25**

	2025-2026				2024-2025			
	Adjusted Budget	Actual	Encumbrance	Variance Over / (Under)	Adjusted Budget	Actual	Encumbrance	Variance Over / (Under)
Beginning Fund Balance 7/1	\$ 5,748,881	\$ 5,748,881	\$ -	\$ -	\$ 9,203,309	\$ 9,203,309	\$ -	\$ -
Revenue								
General Sales and Use Tax	-	30,128	-	30,128	-	98,451	-	98,451
Investment Earnings	214,840	109,046	-	(105,794)	136,050	134,675	-	(1,375)
Intergovernmental	288	288	-	-	15,441	8,963	-	(6,478)
Cost Recovery	-	16,773	-	16,773	-	-	-	-
Unclassified	-	241	-	241	-	28,206	-	28,206
Total Revenue	215,128	156,476	-	(58,652)	151,491	270,295	-	118,804
Expenditures								
Salaries & Benefits	986,609	59,787	-	(926,822)	-	-	-	-
Materials, Supplies, and Services	287,580	60,492	227,085	(3)	455,383	60,770	359,698	(34,915)
Acquisitions	937,988	337,008	187,928	(413,052)	3,802,741	2,411,949	856,578	(534,214)
Administration Reimbursement	-	-	-	-	2,325	1,743	-	(582)
Capital Projects	2,175,807	531,456	187,013	(1,457,338)	2,674,251	43,501	1,058,862	(1,571,888)
Transfer Out - Street Maint/Light Fun	145,000	145,000	-	-	145,000	145,000	-	-
Transfer Out - Support Service	12,652	-	-	(12,652)	34,792	-	-	(34,792)
Transfer Out - Work Comp	-	-	-	-	339,275	339,275	-	-
Total Expenditures	4,545,636	1,133,743	602,026	(2,809,867)	7,453,767	3,002,238	2,275,138	(2,176,391)
Ending Fund Balance	\$ 1,418,373	4,771,614	\$ 602,026	\$ 2,751,215	\$ 1,901,033	6,471,366	\$ 2,275,138	\$ 2,295,195
Reconcilement to Cash Balance								
Receivables/Other Assets		(46,373)				173,665		
Liabilities		-				5,573		
Cash In Bank (Credit)		4,725,241				6,650,604		
Less Outstanding Encumbrances		(602,026)				(2,275,138)		
Cash Available		\$ 4,123,215				\$ 4,375,466		