

STATEMENT I

**Measure C
Revenue and Expense Report Summary
9/30/24**

	2024-2025 Adjusted Budget	Actual	Variance Over / (Under)
	<u> </u>	<u> </u>	<u> </u>
Beginning Fund Balance 7/1/24	\$ 9,203,309	\$ 9,203,309	\$ -
Revenue			
General Sales and Use Tax	-	32,930	32,930
Investment Earnings	136,050	58,054	(77,996)
Intergovernmental	-	3,444	3,444
Total Revenue	<u>136,050</u>	<u>94,428</u>	<u>(41,622)</u>
Expenditures			
Materials, Supplies and Services	340,662	16,303	(324,359)
Acquisitions	3,802,741	20,100	(3,782,641)
Administration Reimbursement	2,325	579	(1,746)
Capital Projects	2,765,328	-	(2,765,328)
Transfer Out-Street Maint/Light Fund	145,000	145,000	-
Transfer Out-Support Service	34,792	-	(34,792)
Total Expenditures	<u>7,090,848</u>	<u>181,982</u>	<u>(6,908,866)</u>
Ending Fund Balance	<u>\$ 2,248,511</u>	<u>9,115,755</u>	<u>\$ 6,867,244</u>
Reconcilement to Cash Balance			
Receivables/Other Assets		117,484	
Liabilities		82,450	
Cash In Bank (Credit)		<u>9,315,689</u>	
Less Outstanding Encumbrances		<u>(2,086,133)</u>	
Cash Available		<u>\$ 7,229,556</u>	

STATEMENT II

**Measure C
Revenue and Expense Report Detail by Department
9/30/24**

	2024-2025				
	Original Budget	Budget Adjustments	Adjusted Budget	Actual	Variance Over / (Under)
Beginning Fund Balance 7/1/24	\$ 9,203,309	\$ -	\$ 9,203,309	\$ 9,203,309	\$ -
Revenue					
General Sales and Use Tax	-	-	-	32,930	32,930
Investment Earnings	136,050	-	136,050	58,054	(77,996)
Intergovernmental	-	-	-	3,444	3,444
Total Revenue	136,050	-	136,050	94,428	(41,622)
Expenditures					
Fire					
Materials, Supplies and Services	-	237,833	237,833	8,131	(229,702)
Acquisitions	235,000	2,097,363	2,332,363	7,233	(2,325,130)
Transfer Out-Support Service	13,424	-	13,424	-	(13,424)
Total Fire	248,424	2,335,196	2,583,620	15,364	(2,568,256)
Police					
Materials, Supplies and Services	-	102,826	102,826	8,169	(94,657)
Acquisitions	1,435,069	35,309	1,470,378	12,867	(1,457,511)
Transfer Out-Support Service	21,332	-	21,332	-	(21,332)
Total Police	1,456,401	138,135	1,594,536	21,036	(1,573,500)
Public Works					
Materials, Supplies and Services	3	-	3	3	-
Administration Reimbursement	2,325	-	2,325	579	(1,746)
Capital Projects	2,758,192	7,136	2,765,328	-	(2,765,328)
Transfer Out-Support Service	36	-	36	-	(36)
Transfer Out-Street Maint/Light Fund	145,000	-	145,000	145,000	-
Total Public Works	2,905,556	7,136	2,912,692	145,582	(2,767,110)
Total Expenditures	4,610,381	2,480,467 (c)	7,090,848	181,982	(6,908,866)
Ending Fund Balance	<u>\$ 4,728,978</u>	<u>\$(2,480,467)</u>	<u>\$ 2,248,511</u>	<u>9,115,755</u>	<u>\$ 6,867,244</u>
Reconcilement to Cash Balance					
Receivables/Other Assets				117,484	
Liabilities				82,450	
Cash In Bank (Credit)				9,315,689	
Less Outstanding Encumbrances				(2,086,133)	
Cash Available				<u>\$ 7,229,556</u>	

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

STATEMENT III

**Measure C
Comparative Quarters Ending 9/30/24 and 9/30/23**

	2024-2025				2023-2024			
	Adjusted Budget	Actual	Encumbrance	Variance Over / (Under)	Adjusted Budget	Actual	Encumbrance	Variance Over / (Under)
Beginning Fund Balance 7/1	\$ 9,203,309	\$ 9,203,309	\$ -	\$ -	\$ 7,756,311	\$ 7,756,311	\$ -	\$ -
Revenue								
General Sales and Use Tax	-	32,930	-	32,930	8,800,000	656,526	-	(8,143,474)
Investment Earnings	136,050	58,054	-	(77,996)	89,860	20,370	-	(69,490)
Intergovernmental	-	3,444	-	3,444	50,000	-	-	(50,000)
Unclassified	-	-	-	-	-	33	-	33
Administration Reimbursement	-	-	-	-	123,931	30,979	-	(92,952)
Total Revenue	136,050	94,428	-	(41,622)	9,063,791	707,908	-	(8,355,883)
Expenditures								
Salaries & Benefits	-	-	-	-	5,781,475	1,656,617	-	(4,124,858)
Materials, Supplies, and Services	340,662	16,303	324,268	(91)	987,512	96,814	174,434	(716,264)
Acquisitions	3,802,741	20,100	690,254	(3,092,387)	651,316	-	461,448	(189,868)
Administration Reimbursement	2,325	579	-	(1,746)	590,955	147,750	-	(443,205)
Capital Projects	2,765,328	-	1,071,611	(1,693,717)	3,015,057	3,087	6,661	(3,005,309)
Transfer Out - Street Maint/Light Fund	145,000	145,000	-	-	145,000	-	-	(145,000)
Transfer Out - Facilities Maint Fund	-	-	-	-	538	-	-	(538)
Transfer Out - Support Service	34,792	-	-	(34,792)	56,933	-	-	(56,933)
Total Expenditures	7,090,848	181,982	2,086,133	(4,822,733)	11,228,786	1,904,268	642,543	(8,681,975)
Ending Fund Balance	\$ 2,248,511	9,115,755	\$ 2,086,133	\$ 4,781,111	\$ 5,591,316	6,559,951	\$ 642,543	\$ 326,092
Reconcilement to Cash Balance								
Receivables/Other Assets		117,484				279,889		
Liabilities		82,450				1,989		
Cash In Bank (Credit)		9,315,689				6,841,829		
Less Outstanding Encumbrances		(2,086,133)				(642,543)		
Cash Available		\$ 7,229,556				\$ 6,199,286		

STATEMENT I

**Measure C Public Safety
Revenue and Expense Report Summary
9/30/24**

	2024-2025 Adjusted Budget	Actual	Variance Over / (Under)
	<u>\$ 7,324</u>	<u>\$ 7,324</u>	<u>\$ -</u>
Beginning Fund Balance 7/1/24			
Revenue			
General Sales and Use Tax	8,645,000	550,289	(8,094,711)
Intergovernmental	25,000	-	(25,000)
Administration Reimbursement	106,035	26,511	(79,524)
Total Revenue	<u>8,776,035</u>	<u>576,800</u>	<u>(8,199,235)</u>
Expenditures			
Salaries & Benefits	5,984,138	1,814,204	(4,169,934)
Materials, Supplies and Services	736,594	90,270	(646,324)
Acquisitions	72,131	8,500	(63,631)
Administration Reimbursement	606,153	151,536	(454,617)
Transfer Out-Facilities Maint Fund	557	279	(278)
Total Expenditures	<u>7,399,573</u>	<u>2,064,789</u>	<u>(5,334,784)</u>
Ending Fund Balance	<u>\$ 1,383,786</u>	<u>(1,480,665)</u>	<u>\$ (2,864,451)</u>
Reconciliation to Cash Balance			
Receivables/Other Assets		-	
Liabilities		(81,535)	
Cash In Bank (Credit)		<u>(1,562,200)</u>	
Less Outstanding Encumbrances		<u>(85,643)</u>	
Cash Available		<u>\$ (1,647,843)</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	8.99	3.50
Police Clerk I/II	1.00	1.00	-
Police Sergeant	2.00	2.00	-
Total Police	<u>17.49</u>	<u>13.99</u>	<u>3.50</u>
Fire Captain	3.80	3.80	-
Fire Fighter/Engineer	6.50	6.50	-
Total Fire	<u>10.30</u>	<u>10.30</u>	<u>-</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
9/30/24**

	2024-2025				
	Original Budget	Budget Adjustments	Adjusted Budget	Actual	Variance Over / (Under)
Beginning Fund Balance 7/1/24	\$ 7,324	\$ -	\$ 7,324	\$ 7,324	\$ -
Revenue					
General Sales and Use Tax	8,645,000	-	8,645,000	550,289	(8,094,711)
Intergovernmental	25,000	-	25,000	-	(25,000)
Administration Reimbursement	106,035	-	106,035	26,511	(79,524)
Total Revenue	8,776,035	-	8,776,035	576,800	(8,199,235)
Expenditures					
Fire					
Salaries & Benefits	2,252,615	-	2,252,615	760,942	(1,491,673)
Materials, Supplies and Services	474,600	(30,000)	444,600	29,047	(415,553)
Acquisitions	12,627	30,000	42,627	8,500	(34,127)
Administration Reimbursement	444,520	-	444,520	111,133	(333,387)
Transfer Out-Facilities Maint Fund	557	-	557	279	(278)
Total Fire	3,184,919	-	3,184,919	909,901	(2,275,018)
Police					
Salaries & Benefits	3,731,523	-	3,731,523	1,053,262	(2,678,261)
Materials, Supplies and Services	321,498	(29,504)	291,994	61,223	(230,771)
Acquisitions	-	29,504	29,504	-	(29,504)
Administration Reimbursement	161,633	-	161,633	40,403	(121,230)
Total Police	4,214,654	-	4,214,654	1,154,888	(3,059,766)
Total Expenditures	7,399,573	-	7,399,573	2,064,789	(5,334,784)
Ending Fund Balance	<u>\$ 1,383,786</u>	<u>\$ -</u>	<u>\$ 1,383,786</u>	<u>(1,480,665)</u>	<u>\$ (2,864,451)</u>
Reconciliation to Cash Balance					
Receivables/Other Assets				-	
Liabilities				(81,535)	
Cash In Bank (Credit)				(1,562,200)	
Less Outstanding Encumbrances				(85,643)	
Cash Available				<u>\$ (1,647,843)</u>	

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

STATEMENT III

**Measure C Public Safety
Comparative Quarters Ending 9/30/24 and 9/30/23**

	2024-2025				2023-2024			
	Adjusted Budget	Actual	Encumbrance	Variance Over / (Under)	Adjusted Budget	Actual	Encumbrance	Variance Over / (Under)
Beginning Fund Balance 7/1	\$ 7,324	\$ 7,324	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue								
General Sales and Use Tax	8,645,000	550,289	-	(8,094,711)	-	-	-	-
Intergovernmental	25,000	-	-	(25,000)	-	-	-	-
Administration Reimbursement	106,035	26,511	-	(79,524)	-	-	-	-
Total Revenue	8,776,035	576,800	-	(8,199,235)	-	-	-	-
Expenditures								
Salaries & Benefits	5,984,138	1,814,204	-	(4,169,934)	-	-	-	-
Materials, Supplies, and Services	736,594	90,270	32,541	(613,783)	-	-	-	-
Acquisitions	72,131	8,500	53,102	(10,529)	-	-	-	-
Administration Reimbursement	606,153	151,536	-	(454,617)	-	-	-	-
Transfer Out - Facilities Maint Fund	557	279	-	(278)	-	-	-	-
Total Expenditures	7,399,573	2,064,789	85,643	(5,249,141)	-	-	-	-
Ending Fund Balance	\$ 1,383,786	(1,480,665)	\$ 85,643	\$ (2,950,094)	\$ -	-	\$ -	\$ -
Reconcilement to Cash Balance								
Receivables/Other Assets		-				-		
Liabilities		(81,535)				-		
Cash In Bank (Credit)		(1,562,200)				-		
Less Outstanding Encumbrances		(85,643)				-		
Cash Available		\$ (1,647,843)				\$ -		

STATEMENT I

**Measure C Roads
Revenue and Expense Report Summary
9/30/24**

	2024-2025 Adjusted Budget	Actual	Variance Over / (Under)
	<u> </u>	<u> </u>	<u> </u>
Beginning Fund Balance 7/1/24	\$ 385	\$ 385	\$ -
Revenue			
General Sales and Use Tax	455,000	28,963	(426,037)
Investment Earnings	-	20	20
Total Revenue	<u>455,000</u>	<u>28,983</u>	<u>(426,017)</u>
Expenditures			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>\$ 455,385</u>	<u>29,368</u>	<u>\$ (426,017)</u>
Reconcilement to Cash Balance			
Receivables/Other Assets		-	
Liabilities		-	
Cash In Bank (Credit)		<u>29,368</u>	
Less Outstanding Encumbrances		-	
Cash Available		<u>\$ 29,368</u>	

STATEMENT II

**Measure C Roads
Revenue and Expense Report Detail by Department
9/30/24**

	2024-2025				
	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Variance Over / (Under)</u>
Beginning Fund Balance 7/1/24	\$ 385	\$ -	\$ 385	\$ 385	\$ -
Revenue					
General Sales and Use Tax	455,000	-	455,000	28,963	(426,037)
Investment Earnings	-	-	-	20	20
Total Revenue	<u>455,000</u>	<u>-</u>	<u>455,000</u>	<u>28,983</u>	<u>(426,017)</u>
Expenditures					
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u> (c)	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>\$ 455,385</u>	<u>\$ -</u>	<u>\$ 455,385</u>	<u>29,368</u>	<u>\$ (426,017)</u>
Reconcilement to Cash Balance					
Receivables/Other Assets				-	
Liabilities				-	
Cash In Bank (Credit)				<u>29,368</u>	
Less Outstanding Encumbrances				-	
Cash Available				<u>\$ 29,368</u>	

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

STATEMENT III

**Measure C Roads
Comparative Quarters Ending 9/30/24 and 9/30/23**

	2024-2025				2023-2024			
	Adjusted Budget	Actual	Encumbrance	Variance Over / (Under)	Adjusted Budget	Actual	Encumbrance	Variance Over / (Under)
Beginning Fund Balance 7/1	\$ 385	\$ 385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue								
General Sales and Use Tax	455,000	28,963	-	(426,037)	-	-	-	-
Investment Earnings	-	20	-	20	-	-	-	-
Total Revenue	455,000	28,983	-	(426,017)	-	-	-	-
Expenditures								
Total Expenditures	-	-	-	-	-	-	-	-
Ending Fund Balance	<u>\$ 455,385</u>	<u>29,368</u>	<u>\$ -</u>	<u>\$ (426,017)</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Reconcilement to Cash Balance								
Receivables/Other Assets		-				-		
Liabilities		-				-		
Cash In Bank (Credit)		<u>29,368</u>				<u>-</u>		
Less Outstanding Encumbrances		-				-		
Cash Available		<u>\$ 29,368</u>				<u>\$ -</u>		