

**STATEMENT I**

**Measure C  
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	\$ 5,751,960	\$ 5,751,960	\$ -
Revenue			
General Sales and Use Tax	-	10,544	10,544
Investment Earnings	214,840	103,970	(110,870)
Intergovernmental	288	288	-
Cost Recover	-	16,773	16,773
Unclassified	-	241	241
Total Revenue	<u>215,128</u>	<u>131,816</u>	<u>(83,312)</u>
Expenditures			
Salaries & Benefits	986,609	29,785	(956,824)
Materials, Supplies and Services	287,580	59,249	(228,331)
Acquisitions	938,015	337,008	(601,007)
Capital Projects	2,175,807	11,976	(2,163,831)
Transfer Out-Street Maint/Light Fund	145,000	145,000	-
Transfer Out-Support Service	12,651	-	(12,651)
Total Expenditures	<u>4,545,662</u>	<u>583,018</u>	<u>(3,962,644)</u>
Ending Fund Balance	<u>\$ 1,421,426</u>	<u>5,300,758</u>	<u>\$ 3,879,332</u>
Reconcilement to Cash Balance			
Receivables/Other Assets		(88,408)	
Liabilities		5,543	
Cash In Bank (Credit)		<u>5,217,893</u>	
Less Outstanding Encumbrances		<u>(1,117,925)</u>	
Cash Available		<u>\$ 4,099,968</u>	

Position	Positions Authorized Adjusted Budget	Positions Filled	Positions Unfilled
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Police Officer/Senior/Trainee	4.00	-	4.00
Dispatcher I/II	1.00	-	1.00
Lead Dispatcher	1.00	1.00	-
Total Police	<u>6.00</u>	<u>1.00</u>	<u>5.00</u>
Fire Fighter/Engineer	1.00	-	1.00
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  
12/31/25**

	<b>2025-2026</b>				
	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	179,184	-	179,184	179,184	-
Adjusted Beginning Balance	5,751,960	-	5,751,960	5,751,960	-
<b>Revenue</b>					
General Sales and Use Tax	-	-	-	10,544	10,544
Investment Earnings	214,840	-	214,840	103,970	(110,870)
Intergovernmental	-	288	288	288	-
Cost Recovery	-	-	-	16,773	16,773
Unclassified	-	-	-	241	241
<b>Total Revenue</b>	<b>214,840</b>	<b>288</b>	<b>215,128</b>	<b>131,816</b>	<b>(83,312)</b>
<b>Expenditures</b>					
<b>Fire</b>					
Salaries & Benefits	143,140	-	143,140	-	(143,140)
Materials, Supplies and Services	-	199,837	199,837	-	(199,837)
Acquisitions	435,000	168,844	603,844	14,400	(589,444)
Transfer Out-Support Service	4,881	-	4,881	-	(4,881)
<b>Total Fire</b>	<b>583,021</b>	<b>368,681</b>	<b>951,702</b>	<b>14,400</b>	<b>(937,302)</b>
<b>Police</b>					
Salaries & Benefits	843,469	-	843,469	29,785	(813,684)
Materials, Supplies and Services	-	87,743	87,743	59,249	(28,494)
Acquisitions	-	334,171	334,171	322,608	(11,563)
Transfer Out-Support Service	7,757	-	7,757	-	(7,757)
<b>Total Police</b>	<b>851,226</b>	<b>421,914</b>	<b>1,273,140</b>	<b>411,642</b>	<b>(861,498)</b>
<b>Public Works</b>					
Capital Projects	1,577,386	598,421	2,175,807	11,976	(2,163,831)
Transfer Out-Support Service	13	-	13	-	(13)
Transfer Out-Street Maint/Light Func	145,000	-	145,000	145,000	-
<b>Total Public Works</b>	<b>1,722,399</b>	<b>598,421</b>	<b>2,320,820</b>	<b>156,976</b>	<b>(2,163,844)</b>
<b>Total Expenditures</b>	<b>3,156,646</b>	<b>1,389,016 (c)</b>	<b>4,545,662</b>	<b>583,018</b>	<b>(3,962,644)</b>
<b>Ending Fund Balance</b>	<b>\$2,810,154</b>	<b>\$(1,388,728)</b>	<b>\$1,421,426</b>	<b>5,300,758</b>	<b>\$ 3,879,332</b>
<b>Reconciliation to Cash Balance</b>					
Receivables/Other Assets				(88,408)	
Liabilities				5,543	
Cash In Bank (Credit)				5,217,893	
Less Outstanding Encumbrances				(1,117,925)	
<b>Cash Available</b>				<b>\$4,099,968</b>	

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

**STATEMENT III**

**Measure C  
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	\$ 5,751,960	\$ 5,751,960	\$ -	\$ -	\$ 9,203,309	\$ 9,203,309	\$ -	\$ -
Revenue								
General Sales and Use Tax	-	10,544	-	10,544	-	93,709	-	93,709
Investment Earnings	214,840	103,970	-	(110,870)	136,050	131,903	-	(4,147)
Intergovernmental	288	288	-	-	15,441	3,444	-	(11,997)
Cost Recovery	-	16,773	-	16,773	-	-	-	-
Unclassified	-	241	-	241	-	-	-	-
Total Revenue	215,128	131,816	-	(83,312)	151,491	229,056	-	77,565
Expenditures								
Salaries & Benefits	986,609	29,785	-	(956,824)	-	-	-	-
Materials, Supplies, and Services	287,580	59,249	228,477	146	455,763	36,052	384,703	(35,008)
Acquisitions	938,015	337,008	187,040	(413,967)	3,802,741	433,150	2,063,455	(1,306,136)
Administration Reimbursement	-	-	-	-	2,325	1,161	-	(1,164)
Capital Projects	2,175,807	11,976	702,408	(1,461,423)	2,674,251	34,233	1,054,130	(1,585,888)
Transfer Out - Street Maint/Light Fun	145,000	145,000	-	-	145,000	145,000	-	-
Transfer Out - Support Service	12,651	-	-	(12,651)	34,792	-	-	(34,792)
Total Expenditures	4,545,662	583,018	1,117,925	(2,844,719)	7,114,872	649,596	3,502,288	(2,962,988)
Ending Fund Balance	<u>\$ 1,421,426</u>	<u>5,300,758</u>	<u>\$ 1,117,925</u>	<u>\$ 2,761,407</u>	<u>\$ 2,239,928</u>	<u>8,782,769</u>	<u>\$ 3,502,288</u>	<u>\$ 3,040,553</u>
Reconcilement to Cash Balance								
Receivables/Other Assets		(88,408)				129,695		
Liabilities		5,543				118,257		
Cash In Bank (Credit)		5,217,893				9,030,721		
Less Outstanding Encumbrances		(1,117,925)				(3,502,288)		
Cash Available		<u>\$ 4,099,968</u>				<u>\$ 5,528,433</u>		