**STATEMENT I**

**Measure C**
**Revenue and Expense Report Summary**
**3/31/24**

| | 2023-2024 Adjusted Budget | Actual | Variance Over / (Under) |
|---|---|---|---|
| Beginning Fund Balance 7/1/23 | $ 7,756,311 | $ 7,756,311 | $ - |
| Revenue | | | |
| General Sales and Use Tax | 8,800,000 | 5,333,767 | (3,466,233) |
| Investment Earnings | 89,860 | 62,611 | (27,249) |
| Intergovernmental | 28,756 | 1,492 | (27,264) |
| Charges for Services | 67,151 | 67,151 | - |
| Unclassified | - | 33 | 33 |
| Administration Reimbursement | 123,931 | 92,947 | (30,984) |
| Total Revenue | 9,109,698 | 5,558,001 | (3,551,697) |
| Expenditures | | | |
| Salaries & Benefits | 5,828,055 | 3,935,836 | (1,892,219) |
| Materials, Supplies and Services | 998,231 | 549,038 | (449,193) |
| Acquisitions | 1,318,785 | 452,925 | (865,860) |
| Administration Reimbursement | 590,955 | 443,220 | (147,735) |
| Capital Projects | 2,977,943 | 3,290 | (2,974,653) |
| Transfer Out-Street Maint/Light Fund | 197,162 | 197,162 | - |
| Transfer Out-Facilities Maint Fund | 538 | 538 | - |
| Transfer Out-Support Service | 56,933 | - | (56,933) |
| Op Trsf-PC Maintenance & Repai | 6,168 | 6,168 | - |
| Total Expenditures | 11,974,770 | 5,588,177 | (6,386,593) |
| Ending Fund Balance | $ 4,891,239 | 7,726,135 | $ 2,834,896 |
| Reconcilement to Cash Balance | | | |
| Receivables/Other Assets | | 320,060 | |
| Liabilities | | 4,131 | |
| Cash In Bank (Credit) | | 8,050,326 | |
| Less Outstanding Encumbrances | | (673,294) | |
| Cash Available | | $ 7,377,032 | |

## Measure C Funded Positions

| Position | Positions Authorized Adjusted Budget | Positions Filled | Positions Unfilled |
|---|---|---|---|
| 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 | 17.49 | 13.99 | 3.50 |
| Fire Division Chief | - | - | - |
| Fire Captain | 3.80 | 3.80 | - |
| Fire Fighter/Engineer | 6.50 | 5.50 | 1.00 |
| Total Fire | 10.30 | 9.30 | 1.00 |
| Grand Total | 27.79 | 23.29 | 4.50 |

## STATEMENT II

### Measure C
### Revenue and Expense Report Detail by Department
### 3/31/24

| | 2023-2024 | | | | |
|---|---|---|---|---|---|
| | Original Budget | Budget Adjustments | Adjusted Budget | Actual | Variance Over / (Under) |
| Beginning Fund Balance 7/1/23 | $ 7,756,311 | $ - | $ 7,756,311 | $ 7,756,311 | $ - |
| Revenue | | | | | |
| General Sales and Use Tax | 8,800,000 | - | 8,800,000 | 5,333,767 | (3,466,233) |
| Investment Earnings | 89,860 | - | 89,860 | 62,611 | (27,249) |
| Intergovernmental | 50,000 | (21,244) | 28,756 | 1,492 | (27,264) |
| Charges for Services | - | 67,151 | 67,151 | 67,151 | - |
| Unclassified | - | - | - | 33 | 33 |
| Administration Reimbursement | 123,931 | - | 123,931 | 92,947 | (30,984) |
| Total Revenue | 9,063,791 | 45,907 | 9,109,698 | 5,558,001 | (3,551,697) |
| Expenditures | | | | | |
| **Fire** | | | | | |
| Salaries & Benefits | 2,163,643 | 46,580 | 2,210,223 | 1,599,166 | (611,057) |
| Materials, Supplies and Services | 465,405 | 56,759 | 522,164 | 298,445 | (223,719) |
| Acquisitions | 100,000 | 453,000 | 553,000 | 28,606 | (524,394) |
| Administration Reimbursement | 431,845 | - | 431,845 | 323,887 | (107,958) |
| Transfer Out-Support Service | 21,967 | - | 21,967 | - | (21,967) |
| Transfer Out-Facilities Maint Fund | 538 | - | 538 | 538 | - |
| Total Fire | 3,183,398 | 556,339 | 3,739,737 | 2,250,642 | (1,489,095) |
| **Police** | | | | | |
| Salaries & Benefits | 3,617,832 | - | 3,617,832 | 2,336,670 | (1,281,162) |
| Materials, Supplies and Services | 286,917 | 189,147 | 476,064 | 250,590 | (225,474) |
| Acquisitions | 251,805 | 513,980 | 765,785 | 424,319 | (341,466) |
| Administration Reimbursement | 156,915 | - | 156,915 | 117,687 | (39,228) |
| Transfer Out-Support Service | 34,907 | - | 34,907 | - | (34,907) |
| Total Police | 4,348,376 | 703,127 | 5,051,503 | 3,129,266 | (1,922,237) |
| **Public Works** | | | | | |
| Materials, Supplies and Services | 3 | - | 3 | 3 | - |
| Administration Reimbursement | 2,195 | - | 2,195 | 1,646 | (549) |
| Capital Projects | 3,008,240 | (30,297) | 2,977,943 | 3,290 | (2,974,653) |
| Transfer Out-Support Service | 59 | - | 59 | - | (59) |
| Transfer Out-Street Maint/Light Fund | 145,000 | 52,162 | 197,162 | 197,162 | - |
| Op Trsf-PC Maintenance & Repai | - | 6,168 | 6,168 | 6,168 | - |
| Total Public Works | 3,155,497 | 28,033 | 3,183,530 | 208,269 | (2,975,261) |
| Total Expenditures | 10,687,271 | 1,287,499 (c) | 11,974,770 | 5,588,177 | (6,386,593) |
| Ending Fund Balance | $ 6,132,831 | $(1,241,592) | $ 4,891,239 | 7,726,135 | $ 2,834,896 |
| Reconcilement to Cash Balance | | | | | |
| Receivables/Other Assets | | | | 320,060 | |
| Liabilities | | | | 4,131 | |
| Cash In Bank (Credit) | | | | 8,050,326 | |
| Less Outstanding Encumbrances | | | | (673,294) | |
| Cash Available | | | | $ 7,377,032 | |

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

## STATEMENT III

### Measure C
### Comparative Quarters Ending 3/31/24 and 3/31/23

| | 2023-2024 | | | | 2022-2023 | | | |
|---|---|---|---|---|---|---|---|---|
| | Adjusted Budget | Actual | Encumbrance | Variance Over / (Under) | Adjusted Budget | Actual | Encumbrance | Variance Over / (Under) |
| Beginning Fund Balance 7/1 | $ 7,756,311 | $ 7,756,311 | $ - | $ - | $ 6,637,882 | $ 6,637,882 | $ - | $ - |
| Revenue | | | | | | | | |
| General Sales and Use Tax | 8,800,000 | 5,333,767 | - | (3,466,233) | 7,674,827 | 5,289,181 | - | (2,385,646) |
| Investment Earnings | 89,860 | 62,611 | - | (27,249) | 56,410 | 42,522 | - | (13,888) |
| Intergovernmental | 28,756 | 1,492 | - | (27,264) | 30,663 | 6,961 | - | (23,702) |
| Charges for Services | 67,151 | 67,151 | - | - | 60,126 | 75,092 | - | 14,966 |
| Unclassified | - | 33 | - | 33 | - | 73 | - | 73 |
| Administration Reimbursement | 123,931 | 92,947 | - | (30,984) | 79,459 | 59,593 | - | (19,866) |
| Total Revenue | 9,109,698 | 5,558,001 | - | (3,551,697) | 7,901,485 | 5,473,422 | - | (2,428,063) |
| Expenditures | | | | | | | | |
| Salaries & Benefits | 5,828,055 | 3,935,836 | - | (1,892,219) | 5,673,941 | 3,937,125 | | (1,736,816) |
| Materials, Supplies, and Services | 998,231 | 549,038 | 152,774 | (296,419) | 1,013,483 | 498,715 | 246,032 | (268,736) |
| Acquisitions | 1,318,785 | 452,925 | 304,062 | (561,798) | 1,729,817 | 978,801 | 519,280 | (231,736) |
| Administration Reimbursement | 590,955 | 443,220 | - | (147,735) | 568,796 | 426,593 | - | (142,203) |
| Capital Projects | 2,977,943 | 3,290 | 216,458 | (2,758,195) | 2,170,867 | 142,080 | 44,976 | (1,983,811) |
| Transfer Out - Street Maint/Light Fund | 197,162 | 197,162 | - | - | 125,000 | 125,000 | - | - |
| Transfer Out - Facilities Maint Fund | 538 | 538 | - | - | 519 | 519 | - | - |
| Transfer Out - Support Service | 56,933 | - | - | (56,933) | 56,933 | - | - | (56,933) |
| Transfer Out - PC Maint & Repair | 6,168 | 6,168 | - | - | - | - | - | - |
| Total Expenditures | 11,974,770 | 5,588,177 | 673,294 | (5,713,299) | 11,339,356 | 6,108,833 | 810,288 | (4,420,235) |
| Ending Fund Balance | $ 4,891,239 | 7,726,135 | $ 673,294 | $ 2,161,602 | $ 3,200,011 | 6,002,471 | $ 810,288 | $ 1,992,172 |
| Reconcilement to Cash Balance | | | | | | | | |
| Receivables/Other Assets | | 320,060 | | | | 212,049 | | |
| Liabilities | | 4,131 | | | | 46,500 | | |
| Cash In Bank (Credit) | | 8,050,326 | | | | 6,261,020 | | |
| Less Outstanding Encumbrances | | (673,294) | | | | (810,288) | | |
| Cash Available | | $ 7,377,032 | | | | $ 5,450,732 | | |