

STATEMENT I

**Measure C
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 | \$ 5,572,776 | \$ 5,572,776 | \$ - |
| Revenue | | | |
| Investment Earnings | 214,840 | 49,299 | (165,541) |
| Total Revenue | <u>214,840</u> | <u>49,299</u> | <u>(165,541)</u> |
| Expenditures | | | |
| Salaries & Benefits | 986,609 | - | (986,609) |
| Materials, Supplies and Services | 287,577 | 10,731 | (276,846) |
| Acquisitions | 959,048 | 284,070 | (674,978) |
| Capital Projects | 2,253,129 | - | (2,253,129) |
| Transfer Out-Street Maint/Light Fund | 145,000 | 145,000 | - |
| Transfer Out-Support Service | 12,651 | - | (12,651) |
| Total Expenditures | <u>4,644,014</u> | <u>439,801</u> | <u>(4,204,213)</u> |
| Ending Fund Balance | <u>\$ 1,143,602</u> | <u>5,182,274</u> | <u>\$ 4,038,672</u> |
| Reconcilement to Cash Balance | | | |
| Receivables/Other Assets | | 85,257 | |
| Liabilities | | 26,250 | |
| Cash In Bank (Credit) | | <u>5,293,781</u> | |
| Less Outstanding Encumbrances | | <u>(1,223,897)</u> | |
| Cash Available | | <u>\$ 4,069,884</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
9/30/25**

| | 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 | \$ - |
| Revenue | | | | | |
| Investment Earnings | 214,840 | - | 214,840 | 49,299 | (165,541) |
| Total Revenue | 214,840 | - | 214,840 | 49,299 | (165,541) |
| Expenditures | | | | | |
| Fire | | | | | |
| Salaries & Benefits | 143,140 | - | 143,140 | - | (143,140) |
| Materials, Supplies and Services | - | 199,835 | 199,835 | - | (199,835) |
| Acquisitions | 435,000 | 189,877 | 624,877 | 14,400 | (610,477) |
| Transfer Out-Support Service | 4,881 | - | 4,881 | - | (4,881) |
| Total Fire | 583,021 | 389,712 | 972,733 | 14,400 | (958,333) |
| Police | | | | | |
| Salaries & Benefits | 843,469 | - | 843,469 | - | (843,469) |
| Materials, Supplies and Services | - | 87,742 | 87,742 | 10,731 | (77,011) |
| Acquisitions | - | 334,171 | 334,171 | 269,670 | (64,501) |
| Transfer Out-Support Service | 7,757 | - | 7,757 | - | (7,757) |
| Op Trsf-Worker's Comp | - | - | - | - | - |
| Total Police | 851,226 | 421,913 | 1,273,139 | 280,401 | (992,738) |
| Public Works | | | | | |
| Capital Projects | 1,577,386 | 675,743 | 2,253,129 | - | (2,253,129) |
| Transfer Out-Support Service | 13 | - | 13 | - | (13) |
| Transfer Out-Street Maint/Light Funct | 145,000 | - | 145,000 | 145,000 | - |
| Total Public Works | 1,722,399 | 675,743 | 2,398,142 | 145,000 | (2,253,142) |
| Total Expenditures | 3,156,646 | 1,487,368 (c) | 4,644,014 | 439,801 | (4,204,213) |
| Ending Fund Balance | <u>\$2,630,970</u> | <u>#####</u> | <u>\$1,143,602</u> | <u>5,182,274</u> | <u>\$ 4,038,672</u> |
| Reconcilement to Cash Balance | | | | | |
| Receivables/Other Assets | | | | 85,257 | |
| Liabilities | | | | 26,250 | |
| Cash In Bank (Credit) | | | | 5,293,781 | |
| Less Outstanding Encumbrances | | | | (1,223,897) | |
| Cash Available | | | | <u>\$4,069,884</u> | |

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

STATEMENT III

**Measure C
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 | \$ 5,572,776 | \$ 5,572,776 | \$ - | \$ - | \$ 9,203,309 | \$ 9,203,309 | \$ - | \$ - |
| Revenue | | | | | | | | |
| General Sales and Use Tax | - | - | - | - | - | 32,930 | - | 32,930 |
| Investment Earnings | 214,840 | 49,299 | - | (165,541) | 136,050 | 58,054 | - | (77,996) |
| Intergovernmental | - | - | - | - | - | 3,444 | - | 3,444 |
| Total Revenue | 214,840 | 49,299 | - | (165,541) | 136,050 | 94,428 | - | (41,622) |
| Expenditures | | | | | | | | |
| Salaries & Benefits | 986,609 | - | - | (986,609) | - | - | - | - |
| Materials, Supplies, and Services | 287,577 | 10,731 | 276,846 | - | 340,662 | 16,303 | 324,268 | (91) |
| Acquisitions | 959,048 | 284,070 | 239,977 | (435,001) | 3,802,741 | 20,100 | 690,254 | (3,092,387) |
| Administration Reimbursement | - | - | - | - | 2,325 | 579 | - | (1,746) |
| Capital Projects | 2,253,129 | - | 707,074 | (1,546,055) | 2,765,328 | - | 1,071,611 | (1,693,717) |
| 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 | 4,644,014 | 439,801 | 1,223,897 | (2,980,316) | 7,090,848 | 181,982 | 2,086,133 | (4,822,733) |
| Ending Fund Balance | <u>\$ 1,143,602</u> | <u>5,182,274</u> | <u>\$ 1,223,897</u> | <u>\$ 2,814,775</u> | <u>\$ 2,248,511</u> | <u>9,115,755</u> | <u>\$ 2,086,133</u> | <u>\$ 4,781,111</u> |
| Reconciliation to Cash Balance | | | | | | | | |
| Receivables/Other Assets | | 85,257 | | | | 117,484 | | |
| Liabilities | | 26,250 | | | | 82,450 | | |
| Cash In Bank (Credit) | | 5,293,781 | | | | 9,315,689 | | |
| Less Outstanding Encumbrances | | (1,223,897) | | | | (2,086,133) | | |
| Cash Available | | <u>\$ 4,069,884</u> | | | | <u>\$ 7,229,556</u> | | |