

STATEMENT I

Measure C Revenue and Expense Report Summary 12/31/23

	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	2,965,014	(5,834,986)
Investment Earnings	89,860	52,001	(37,859)
Intergovernmental	50,000	1,492	(48,508)
Charges for Services	-	67,151	67,151
Unclassified	-	33	33
Administration Reimbursement	123,931	61,963	(61,968)
Total Revenue	9,063,791	3,147,654	(5,916,137)
Expenditures			
Salaries & Benefits	5,781,475	2,907,627	(2,873,848)
Materials, Supplies and Services	982,147	402,574	(579,573)
Acquisitions	868,785	269,336	(599,449)
Administration Reimbursement	590,955	295,485	(295,470)
Capital Projects	2,980,873	3,173	(2,977,700)
Transfer Out-Street Maint/Light Fund	145,000	145,000	-
Transfer Out-Facilities Maint Fund	538	-	(538)
Transfer Out-Support Service	56,933	-	(56,933)
Transfer Out-PC Maint & Repair	6,168	-	(6,168)
Total Expenditures	11,412,874	4,023,195	(7,389,679)
Ending Fund Balance	\$ 5,407,228	6,880,770	\$ 1,473,542
Reconcilement to Cash Balance			
Receivables/Other Assets		223,549	
Liabilities		58,072	
Cash In Bank (Credit)		7,162,391	
Less Outstanding Encumbrances		(559,537)	
Cash Available		\$ 6,602,854	

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	9.99	2.50
Police Clerk I/II	1.00	1.00	-
Police Sergeant	2.00	2.00	-
Total Police	17.49	14.99	2.50
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	24.29	3.50

STATEMENT II

**Measure C
Revenue and Expense Report Detail by Department
12/31/23**

	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	2,965,014	(5,834,986)
Investment Earnings	89,860	-	89,860	52,001	(37,859)
Intergovernmental	50,000	-	50,000	1,492	(48,508)
Charges for Services	-	-	-	67,151	67,151
Unclassified	-	-	-	33	33
Administration Reimbursement	123,931	-	123,931	61,963	(61,968)
Total Revenue	9,063,791	-	9,063,791	3,147,654	(5,916,137)
Expenditures					
Fire					
Salaries & Benefits	2,163,643	-	2,163,643	1,198,266	(965,377)
Materials, Supplies and Services	465,405	36,188	501,593	221,405	(280,188)
Acquisitions	100,000	(7,000)	93,000	-	(93,000)
Administration Reimbursement	431,845	-	431,845	215,929	(215,916)
Transfer Out-Support Service	21,967	-	21,967	-	(21,967)
Transfer Out-Facilities Maint Fund	538	-	538	-	(538)
Total Fire	3,183,398	29,188	3,212,586	1,635,600	(1,576,986)
Police					
Salaries & Benefits	3,617,832	-	3,617,832	1,709,361	(1,908,471)
Materials, Supplies and Services	286,917	193,634	480,551	181,166	(299,385)
Acquisitions	251,805	523,980	775,785	269,336	(506,449)
Administration Reimbursement	156,915	-	156,915	78,459	(78,456)
Transfer Out-Support Service	34,907	-	34,907	-	(34,907)
Total Police	4,348,376	717,614	5,065,990	2,238,322	(2,827,668)
Public Works					
Materials, Supplies and Services	3	-	3	3	-
Administration Reimbursement	2,195	-	2,195	1,097	(1,098)
Capital Projects	3,008,240	(27,367)	2,980,873	3,173	(2,977,700)
Transfer Out-Support Service	59	-	59	-	(59)
Transfer Out-Street Maint/Light Fund	145,000	-	145,000	145,000	-
Transfer Out-Street Maint/Light Fund	-	6,168	6,168	-	(6,168)
Total Public Works	3,155,497	(21,199)	3,134,298	149,273	(2,978,857)
Total Expenditures	10,687,271	725,603 (c)	11,412,874	4,023,195	(7,383,511)
Ending Fund Balance	\$ 6,132,831	\$ (725,603)	\$ 5,407,228	6,880,770	\$ 1,467,374
Reconcilement to Cash Balance					
Receivables/Other Assets				223,549	
Liabilities				58,072	
Cash In Bank (Credit)				7,162,391	
Less Outstanding Encumbrances				(559,537)	
Cash Available				\$ 6,602,854	

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

STATEMENT III

Measure C Comparative Quarters Ending 12/31/23 and 12/31/22

	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	2,965,014	-	(5,834,986)	7,674,827	3,001,377	-	(4,673,450)
Investment Earnings	89,860	52,001	-	(37,859)	56,410	37,612	-	(18,798)
Intergovernmental	50,000	1,492	-	(48,508)	35,000	5,966	-	(29,034)
Charges for Services	-	67,151	-	67,151	31,122	60,154	-	29,032
Unclassified	-	33	-	33	-	73	-	73
Administration Reimbursement	123,931	61,963	-	(61,968)	79,459	39,727	-	(39,732)
Total Revenue	9,063,791	3,147,654	-	(5,916,137)	7,876,818	3,144,909	-	(4,731,909)
Expenditures								
Salaries & Benefits	5,781,475	2,907,627	-	(2,873,848)	5,636,062	2,862,462		(2,773,600)
Materials, Supplies, and Services	982,147	402,574	137,304	(442,269)	1,032,610	374,125	256,548	(401,937)
Acquisitions	868,785	269,336	415,659	(183,790)	1,729,817	927,801	527,281	(274,735)
Administration Reimbursement	590,955	295,485	-	(295,470)	568,796	284,390	-	(284,406)
Capital Projects	2,980,873	3,173	6,574	(2,971,126)	1,948,180	125,884	24,055	(1,798,241)
Transfer Out - Street Maint/Light Fund	145,000	145,000	-	-	125,000	125,000	-	-
Transfer Out - Facilities Maint Fund	538	-	-	(538)	519	260	-	(259)
Transfer Out - Support Service	56,933	-	-	(56,933)	56,933	-	-	(56,933)
Transfer Out - PC Maint & Repair	6,168	-	-	(6,168)	-	-	-	-
Total Expenditures	11,412,874	4,023,195	559,537	(6,830,142)	11,097,917	4,699,922	807,884	(5,590,111)
Ending Fund Balance	<u>\$ 5,407,228</u>	<u>6,880,770</u>	<u>\$ 559,537</u>	<u>\$ 914,005</u>	<u>\$ 3,416,783</u>	<u>5,082,869</u>	<u>\$ 807,884</u>	<u>\$ 858,202</u>
Reconcilement to Cash Balance								
Receivables/Other Assets		223,549				183,872		
Liabilities		58,072				-		
Cash In Bank (Credit)		<u>7,162,391</u>				<u>5,266,741</u>		
Less Outstanding Encumbrances		<u>(559,537)</u>				<u>(807,884)</u>		
Cash Available		<u>\$ 6,602,854</u>				<u>\$ 4,458,857</u>		