**STATEMENT I**

# Measure C
## Revenue and Expense Report Summary
## 3/31/16

| | 2015-2016 Adjusted Budget | Actual | Variance |
|---|---|---|---|
| Beginning Balance 7/1/15 | $ 1,190,342 | $ 1,190,342 | $ - |
| **Revenue** | | | |
| General Sales and Use Tax | 6,167,000 | 3,246,931 | 2,920,069 |
| Investment Earnings | 2,120 | 297 | 1,823 |
| Transfer In - AB 109 | - | 5,272 | (5,272) |
| Pers-EE Share | 264,160 | 169,775 | 94,385 |
| Intergovernmental | 407,830 | 61,084 | 346,746 |
| Special Fire Dept Service | 58,184 | 116,159 | (57,975) |
| Administration Reimbursement | 88,005 | 65,997 | 22,008 |
| Total Revenue | 6,987,299 | 3,665,515 | 3,321,784 |
| **Expenditures** | | | |
| Salaries & Benefits | 5,216,332 | 3,512,893 | 1,703,439 |
| Materials, Supplies and Services | 692,157 | 349,120 | 343,037 |
| Administration Reimbursement | 440,597 | 330,354 | 110,243 |
| Capital Projects | 364,789 | 64,788 | 300,001 |
| Transfer Out-Street Maint/Light Fund | 374,689 | 107,539 | 267,150 |
| Transfer Out-Facilities Maint Fund | 529 | 529 | - |
| Total Expenditures | 7,089,093 | 4,365,223 | 2,723,870 |
| Ending Balance | $ 1,088,548 | $ 490,634 | $ 597,914 |
| Reconcilement to Cash Balance | | | |
| Receivable/Other Assets | | (251,699) | |
| Cash In Bank (Credit) | | 238,935 | |
| Less Outstanding Encumbrances | | (42,316) | |
| Balance | | $ 196,619 | |

### Measure C Funded Positions

| Position | Positions Authorized Adjusted Budget | Positions Filled | Positions Unfilled |
|---|---|---|---|
| Police Lieutenant | 2.00 | 2.00 | - |
| Police Officer/Senior/Trainee | 16.99 | 12.99 | 4.00 |
| Police Clerk I/II | 2.00 | 2.00 | - |
| Police Sergeant | 2.00 | 2.00 | - |
| Total Police | 22.99 | 18.99 | 4.00 |
| Fire Captain | 2.80 | 2.66 | 0.14 |
| Fire Fighter | 11.00 | 10.00 | 1.00 |
| Total Fire | 13.80 | 12.66 | 1.14 |
| Grand Total | 36.79 | 31.65 | 5.14 |

* Per City Council Action

* The Police Sergeant position was underfilled with a Police Officer position.
changes to the positions authorized was due to MOU changes.

## STATEMENT II

## Measure C
## Revenue and Expense Report Detail by Department
## 3/31/16

| | 2015-2016 | | | | |
|---|---|---|---|---|---|
| | Original Budget | Budget Adjustments | Adjusted Budget | Actual | Variance |
| Beginning Balance 7/1/15 | $ 1,520,512 | $ (330,170) (1) | $ 1,190,342 | $ 1,190,342 | $ - |
| Revenue | | | | | |
| General Sales and Use Tax | 6,167,000 | - | 6,167,000 | 3,246,931 | 2,920,069 |
| Investment Earnings | 2,120 | - | 2,120 | 297 | 1,823 |
| Transfer In - AB 109 | - | - | - | 5,272 | (5,272) |
| Pers-EE Share | 264,160 | - | 264,160 | 169,775 | 94,385 |
| Intergovernmental | 407,830 | - | 407,830 | 61,084 | 346,746 |
| Special Fire Dept Service | 58,184 | - | 58,184 | 116,159 | (57,975) |
| Administration Reimbursement | 88,005 | - | 88,005 | 65,997 | 22,008 |
| Total Revenue | 6,987,299 | - (2) | 6,987,299 | 3,665,515 | 3,321,784 |
| Expenditures | | | | | |
| **Fire** | | | | | |
| Salaries & Benefits | 1,766,861 | - | 1,766,861 | 1,345,316 | 421,545 |
| Materials, Supplies and Services | 216,030 | 56,882 | 272,912 | 132,777 | 140,135 |
| Acquisitions | - | - | - | | - |
| Administration Reimbursement | 320,284 | - | 320,284 | 240,174 | 80,110 |
| Total Fire | 2,303,175 | 56,882 | 2,360,057 | 1,718,267 | 641,790 |
| **Police** | | | | | |
| Salaries & Benefits | 3,449,471 | | 3,449,471 | 2,167,577 | 1,281,894 |
| Materials, Supplies and Services | 396,284 | 2,860 | 399,144 | 199,090 | 200,054 |
| Acquisitions | - | - | - | | - |
| Administration Reimbursement | 115,519 | | 115,519 | 86,607 | 28,912 |
| Total Police | 3,961,274 | 2,860 | 3,964,134 | 2,453,274 | 1,510,860 |
| **Public Works** | | | | | |
| Materials, Supplies and Services | 56 | 20,045 | 20,101 | 17,253 | 2,848 |
| Acquisitions | - | - | - | | - |
| Administration Reimbursement | 4,794 | - | 4,794 | 3,573 | 1,221 |
| Capital Projects | 760,784 | (395,995) | 364,789 | 64,788 | 300,001 |
| Transfer Out-Street Maint/Light Fund | 374,689 | | 374,689 | 107,539 | 267,150 |
| Transfer Out-Facilities Maint Fund | 529 | - | 529 | 529 | - |
| Total Public Works | 1,140,852 | (375,950) | 764,902 | 193,682 | 571,220 |
| Total Expenditures | 7,405,301 | (316,208) (2) | 7,089,093 | 4,365,223 | 2,723,870 |
| Ending Balance | $ 1,102,510 | $ (13,962) | $ 1,088,548 | 490,634 | $ 597,914 |
| Reconcilement to Cash Balance | | | | | |
| Receivable/Other Assets | | | | (251,699) | |
| Cash In Bank (Credit) | | | | 238,935 | |
| Less Outstanding Encumbrances | | | | (42,316) | |
| Balance | | | | $ 196,619 | |

(1) Adjustments to arrive at Final Budget for 2015-16 fiscal year

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

## STATEMENT III

## Measure C
## Comparative Quarters Ending 3/31/16 and 3/31/15 Summary

| | 2015-2016 | | | | 2014-2015 | | | |
|---|---|---|---|---|---|---|---|---|
| | Adjusted Budget | Actual | Encumbrance | Variance | Adjusted Budget | Actual | Encumbrance | Variance |
| Beginning Balance 7/1/15 | $ 1,190,342 | $ 1,190,342 | $ - | $ - | $ 1,544,969 | $ 1,544,969 | $ - | $ - |
| Revenue | | | | | | | | |
| General Sales and Use Tax | 6,167,000 | 3,246,931 | - | 2,920,069 | 5,569,444 | 3,193,540 | - | 2,375,904 |
| Investment Earnings | 2,120 | 297 | - | 1,823 | 2,400 | 89 | - | 2,311 |
| Transfer In - AB 109 | - | 5,272 | - | (5,272) | - | - | - | - |
| Pers-EE Share | 264,160 | 169,775 | - | 94,385 | 258,804 | 175,908 | - | 82,896 |
| Intergovernmental | 407,830 | 61,084 | - | 346,746 | 374,580 | 102,089 | - | 272,491 |
| Special Fire Dept Service | 58,184 | 116,159 | - | (57,975) | 69,458 | 76,538 | - | (7,080) |
| Administration Reimbursement | 88,005 | 65,997 | - | 22,008 | - | - | - | - |
| Total Revenue | 6,987,299 | 3,665,515 | - | 3,321,784 | 6,274,686 | 3,548,164 | - | 2,726,522 |
| Expenditure | | | | | | | | |
| Salaries | 5,216,332 | 3,512,893 | 3,000 | 1,700,439 | 4,901,679 | 3,489,279 | - | 1,412,400 |
| Materials, Supplies, and Services | 692,157 | 349,120 | 39,316 | 303,721 | 684,471 | 385,220 | 86,024 | 213,227 |
| Administration Reimbursement | 440,597 | 330,354 | - | 110,243 | 642,266 | 481,704 | - | 160,562 |
| Capital Projects | 364,789 | 64,788 | - | 300,001 | 473,187 | 12,403 | 460,784 | - |
| Transfer Out-Street Maint/Light Fund | 374,689 | 107,539 | - | 267,150 | - | - | - | - |
| Transfer Out-Facilities Maint Fund | 529 | 529 | - | - | 511 | 511 | - | - |
| Total Expenditures | 7,089,093 | 4,365,223 | 42,316 | 2,681,554 | 6,702,114 | 4,369,117 | 546,808 | 1,786,189 |
| Ending Balance | $ 1,088,548 | 490,634 | $ 42,316 | $ 640,230 | $ 1,117,541 | 724,016 | $ 546,808 | $ 940,333 |
| Reconcilement to Cash Balance | | | | | | | | |
| Receivable/Other Assets | | (251,699) | | | | (185,475) | | |
| Cash In Bank (Credit) | | 238,935 | | | | 538,541 | | |
| Less Outstanding Encumbrances | | (42,316) | | | | (546,808) | | |
| Balance | | $ 196,619 | | | | $ (8,267) | | |

# STATEMENT IV

## Measure C
## Capital Projects Summary
## 3/31/16

| Fiscal Year 2015-2016 Project Information: | | 2015-2016 Adjusted Budget | Actual | Encumbrances | Remaining Budget |
|---|---|---|---|---|---|
| Capital Projects | | | | | |
| Merced Roadway Rehab | 114037 | $ 64,789 | $ 64,788 | $ - | $ 1 |
| Projects to be Determined | 116002 | 300,000 | - | - | 300,000 |
| Total Capital Projects | | $ 364,789 | $ 64,788 | $ - | $ 300,001 |

| Life to Date Project Information: | | Budget | Actual | Encumbrances | Remaining Budget |
|---|---|---|---|---|---|
| Capital Projects | | | | | |
| Merced Roadway Rehab | 114037 | $ 473,188 | $ 473,187 | $ - | $ 1 |
| Projects to be Determined | 116002 | 300,000 | - | - | 300,000 |
| Total Capital Projects | | $ 773,188 | $ 473,187 | $ - | $ 300,001 |