

STATEMENT I

Measure C Revenue and Expense Report Summary 12/31/18

	2018-2019 Adjusted Budget	Actual	Variance Over / (Under)
Beginning Balance 7/1/18	\$ 1,610,131	\$ 1,610,131	\$ (0)
Revenue			
General Sales and Use Tax	6,415,000	2,434,737	(3,980,263)
Investment Earnings	2,500	4,730	2,230
Transfer-Vehicle Abate (080)	-	240	240
Other Grants	-	120	120
Intergovernmental	207,393	61,302	(146,091)
Special Fire Dept Service	-	59,656	59,656
Administration Reimbursement	110,194	55,098	(55,096)
Total Revenue	<u>6,735,087</u> ✓	<u>2,615,883</u> ✓	<u>(4,119,204)</u> ✓
Expenditures			
Salaries & Benefits	5,401,754	2,551,044	(2,850,710)
Materials, Supplies and Services	855,525	218,425	(637,100)
Acquisitions	120,300	1,366	(118,934)
Administration Reimbursement	527,287	263,652	(263,635)
Transfer Out-Street Maint/Light Fund	100,000	100,000	-
Transfer Out-Facilities Maint Fund	588	294	(294)
Trsf-Support Service	69,585	-	(69,585)
Total Expenditures	<u>7,075,039</u> ✓	<u>3,134,781</u> ✓	<u>(3,940,258)</u> ✓
Ending Balance	<u>\$ 1,270,179</u> ✓	<u>\$ 1,091,233</u> ✓	<u>\$ (178,946)</u> ✓
Reconcilement to Cash Balance			
Receivable/Other Assets		(52,325) ✓	
Liabilities		1	
Cash In Bank (Credit)		<u>1,038,909</u> ✓	
Less Outstanding Encumbrances		(91,713) ✓	
Balance		<u>\$ 947,196</u> ✓	

Measure C Funded Positions

Position	Positions Authorized Adjusted Budget	Positions Filled	Positions Unfilled
Police Lieutenant	2.00	2.00	-
Police Officer/Senior/Trainee	14.99	11.26	3.73
Police Clerk I/II	1.00	1.00	-
Police Sergeant	3.00	3.00	-
Total Police	<u>20.99</u>	<u>17.26</u>	<u>3.73</u>
Fire Captain	3.80	3.80	-
Fire Fighter/Engineer	9.00	9.00	-
Total Fire	<u>12.80</u>	<u>12.80</u>	<u>-</u>
Grand Total	<u>33.79</u>	<u>30.06</u>	<u>3.73</u>

STATEMENT II

Measure C

Revenue and Expense Report Detail by Department
12/31/18

	2018-2019				
	Original Budget	Budget Adjustments	Adjusted Budget	Actual	Variance Over / (Under)
Beginning Balance 7/1/18	\$ 1,610,131	\$ - ⁽¹⁾	\$ 1,610,131	\$ 1,610,131	\$ (0)
Adjustment to Beginning Balance	-	-	-	-	-
Adjusted Beginning Balance	1,610,131	-	1,610,131	1,610,131	(0)
Revenue					
General Sales and Use Tax	6,415,000	-	6,415,000	2,434,737	(3,980,263)
Investment Earnings	2,500	-	2,500	4,730	2,230
Transfer-Vehicle Abate (080)	-	-	-	240	240
Other Grants	-	-	-	120	120
Pers-EE Share	284,182	(284,182)	-	-	-
Intergovernmental	199,469	7,924	207,393	61,302	(146,091)
Special Fire Dept Service	-	-	-	59,656	59,656
Administration Reimbursement	110,194	-	110,194	55,098	(55,096)
Total Revenue	7,011,345	(276,258) ⁽²⁾	6,735,087 ✓	2,615,883	(4,119,204) ✓
Expenditures					
Fire					
Salaries & Benefits	2,022,319	(93,303)	1,929,016	1,033,729	(895,287)
Materials, Supplies and Services	428,813	13,888	442,701	51,460	(391,241)
Administration Reimbursement	385,755	-	385,755	192,882	(192,873)
Trsf-Support Service ✓	26,849	-	26,849 ✓	-	(26,849)
Transfer Out-Facilities Maint Fund	588 ✓	-	588 ✓	294	(294)
Total Fire	2,864,324	(79,415)	2,784,909 ✓	1,278,365	(1,506,544) ✓
Police					
Salaries & Benefits	3,787,350	(314,612)	3,472,738	1,517,315	(1,955,423)
Materials, Supplies and Services	216,750	193,336	410,086	166,927	(243,159)
Acquisitions	120,300	-	120,300	1,366	(118,934)
Administration Reimbursement	141,531	-	141,531	70,770	(70,761)
Trsf-Support Service ✓	42,664 ✓	-	42,664 ✓	-	(42,664)
Total Police	4,308,595	(121,276)	4,187,319 ✓	1,756,378	(2,430,941) ✓
Public Works					
Materials, Supplies and Services	26	2,712	2,738	38	(2,700)
Administration Reimbursement	1	-	1	-	(1)
Trsf-Support Service ✓	72 ✓	-	72 ✓	-	(72)
Transfer Out-Street Maint/Light Fund	100,000	-	100,000	100,000	-
Total Public Works	100,099	2,712	102,811 ✓	100,038	(2,773) ✓
Total Expenditures	7,273,018	(197,979) ⁽²⁾	7,075,039 ✓	3,134,781	(3,940,258) ✓
Ending Balance	\$ 1,348,458	\$ (78,279)	\$ 1,270,179 ✓	1,091,233	\$ (178,946) ✓
Reconciliation to Cash Balance					
Receivable/Other Assets				(52,325) ✓	
Liabilities				1	
Cash In Bank (Credit)				1,038,909 ✓	
Less Outstanding Encumbrances				(91,713) ✓	
Balance				\$ 947,196 ✓	

(1) Adjustments to arrive at Final Budget for 2018-19 fiscal year

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

STATEMENT III

Measure C

Comparative Quarters Ending 12/31/18 and 12/31/17 Summary

	2018-2019				2017-2018			
	Adjusted Budget	Actual	Encumbrance	Variance Over / (Under)	Adjusted Budget	Actual	Encumbrance	Variance Over / (Under)
Beginning Balance 7/1/18	\$ 1,610,131✓	\$ 1,610,131	\$ -	\$ (0)✓	\$ 1,316,132	\$ 1,316,132		\$ -
Revenue								
General Sales and Use Tax	6,415,000	2,434,737	-	(3,980,263)	6,290,000	2,013,530	-	(4,276,470)
Investment Earnings	2,500	4,730	-	2,230	1,900	278	-	(1,622)
Transfer In - AB 109	-	-	-	-	15,000	6,608	-	(8,392)
Transfer-Vehicle Abate (080)	-	240	-	240	-	-	-	-
Other Grants	-	120	-	120	-	-	-	-
Pers-EE Share	-	-	-	-	266,557	111,222	-	(155,335)
Intergovernmental	207,393	61,302	-	(146,091)	243,117	39,249	-	(203,868)
Special Fire Dept Service	-	59,656	-	59,656	-	36,517	-	36,517
Reimb Special Dept Expense	-	-	-	-	55,570	-	-	(55,570)
Administration Reimbursement	110,194	55,098	-	(55,096)	97,520	48,762	-	(48,758)
Total Revenue	6,735,087✓	2,615,883✓		(4,119,204)✓	6,969,664	2,256,166		(4,713,498)
Expenditure								
Salaries	5,401,754	2,551,044	1,038	(2,849,672)	5,455,253	2,620,401	4,676	(2,830,176)
Materials, Supplies, and Services	855,525	218,425	90,675	(546,425)	936,093	285,791	107,480	(542,822)
Acquisitions	120,300	1,366	-	(118,934)	62,000	9,910	49,616	(2,474)
Administration Reimbursement	527,287	263,652	-	(263,635)	460,755	230,370	-	(230,385)
Transfer Out - Street Maint/Light Fund	100,000	100,000	-	-	62,000	62,000	-	-
Trsf-Support Service	69,585✓	-	-	(69,585)	-	-	-	-
Transfer Out - Facilities Maint Fund	588	294	-	(294)✓	568	568	-	-
Total Expenditures	7,075,039✓	3,134,781✓	91,713✓	(3,848,545)✓	6,976,669	3,209,040	161,772	(3,605,857)
Ending Balance	\$ 1,270,179✓	1,091,233✓	\$ 91,713✓	\$ (270,660)✓	\$ 1,309,127	363,258	\$ 161,772	\$ (1,107,641)
Reconcilement to Cash Balance								
Receivable/Other Assets		(52,325)✓				(34,643)		
Liabilities		1✓				52		
Cash In Bank (Credit)		1,038,909✓				328,667		
Less Outstanding Encumbrances		(91,713)✓				(161,772)		
Balance		\$ 947,196✓				\$ 166,895		