



MEMORANDUM

TO: Honorable Mayor and City Council

FROM: Resident Oversight Commission

SUBJECT: Measure Q Fund Financial Report - Fiscal Year 2022-2023 – 1st Quarter


DATE: March 29, 2023

The Resident Oversight Commission has reviewed all revenues and expenditures in accordance with Barstow Municipal Code Section 2.26.050 and reports the following:

Fiscal Year 2022-2023 • 1st Quarter (July 1, 2022 – September 30, 2022)

TOTAL REVENUES:	\$2,721,760.16
TOTAL EXPENDITURES:	<u>(\$ 3,993,109.05)</u>
EXCESS OF REVENUES OVER EXPENDITURES:	<u>\$ (1,271,348.89)</u>

See EXHIBIT A for breakdown of revenues and expenditures



Kimberly Johnson, Chairperson

29 March 23
Date



Finance Department

3/29/2023
Date

**General Fund Sub Fund -Measure Q
Revenues and Expenditure Summary
October 1, 2022 - December 31, 2022**

Revenues	Q1		Q2		Q4	YTD
07/01/22	\$	778,128.48	10/1/2022	\$	734,718.40	
08/01/22	\$	722,280.60	11/1/2022	\$	629,566.82	
09/01/22	\$	1,221,351.08	12/1/2022	\$	1,250,369.41	
TOTAL REVENUE	\$	2,721,760.16		\$	2,614,654.63	\$ 5,336,414.79
Expenditures	Q1		Q2	Year-to-Date		
	Appropriation	Expenditures	Expenditures	Description		
General Government - Transfers & Other						
Benefits	1,935.00	12,449.91	-	12,449.91	Pension Unfunded Liability	
Cost Allocation	\$ 527,093.00	\$ 126,999.99	\$ 132,086.76	259,086.75	Annual Cost Allocation \$500K to General Fund	
Total	\$ 529,028.00	139,449.90	132,086.76	271,536.66		
City Manager Division						
Operations	2,000.00	2,065.22	6,713.41	8,778.63	HDL Measure Q Audit	
Total	2,000.00	2,065.22	6,713.41	8,778.63		
General Government - IT Division						
Salaries	51,146.00	9,357.08	15,674.19	25,031.27	1 IT Coordinator (Shared Position)	
Benefits	3,870.00	881.98	1,295.36	2,177.34		
Operations	-	-	-	-		
Total	55,016.00	10,239.06	16,969.55	27,208.61		
General Government - Insurance/Risk Mgmt Division						
Operations	115,570.00	113,215.00	-	113,215.00	Annual Liability Insurance Premium	
Total	115,570.00	113,215.00	-	113,215.00		
Police Uniform Division						
Salaries	1,186,453.00	408,029.68	505,283.68	913,313.36	1 Police Officer Trainee 7 Police Officers	
Benefits	174,246.00	39,262.00	52,563.93	91,825.93		
Operations	507,837.00	81,465.17	133,383.43	214,848.60		
Capital & Equipment	99,750.00	-	87,879.24	87,879.24	Handguns and Tazers	
Total	1,968,286.00	528,756.85	779,110.28	1,307,867.13		
Police Dispatch Division						
Salaries	330,030.00	97,167.03	127,141.91	224,308.94	3 Dispatchers	
Benefits	34,554.00	9,096.30	12,638.49	21,734.79		
Operations	-	-	-	-		
Total	364,584.00	106,263.33	139,780.40	246,043.73		
Police Administration Division						
Salaries	58,186.00	8,106.70	8,094.48	16,201.18	1 Police Services Assistant	
Benefits	8,840.00	1,693.02	2,059.42	3,752.44		
Total	67,026.00	9,799.72	10,153.90	19,953.62		

**General Fund Sub Fund -Measure Q
Revenues and Expenditure Summary
October 1, 2022 - December 31, 2022**

Expenditures	Appropriation	Q1	Q2	Year-to-Date	Description
		Expenditures	Expenditures	Description	
Public Works - Streets Maintenance					
Salaries	120,407.00	26,973.33	42,855.59	69,828.92	2 Public Services Assistant I
Benefits	13,939.00	5,713.76	4,226.95	9,940.71	
Operations	160,000.00	-	94,494.01	94,494.01	
IT Cost	12,500.00	2,016.96	3,025.44	5,042.40	
Capital & Equipment	-	-	-	-	
Total	306,846.00	34,704.05	144,601.99	179,306.04	
Public Works					
Park Improvements	500,000.00	-	94,860.90	94,860.90	
Total	500,000.00	-	94,860.90	94,860.90	
Building Maintenance					
Building Improvements	64,000.00	-	-	-	New flooring for City Hall and Council Chambers.
Above Ground Fuel Tank	86,000.00	-	-	-	
Total	150,000.00	-	-	-	
Public Works - Fleet Maintenance					
Salaries	78,058.00	17,020.90	26,413.59	43,434.49	1 Mechanic
Benefits	9,814.00	649.63	2,765.16	3,414.79	
Operations	11,250.00	1,192.51	1,735.77	2,928.28	
Total	99,122.00	18,863.04	30,914.52	49,777.56	
Community Development - Community Promotional Fund					
Planned Community Promotions	82,200.00	109,868.13	(103,032.80)	6,835.33	BNSF sponsored the 75th celebration for the amount of \$125,000.00.
Downtown Xmas Lights	5,850.00	-	3,653.57	3,653.57	
Mural Program	-	-	8,750.00	8,750.00	
4th of July Community Event	40,000.00	57,061.79	-	57,061.79	
Military Banners	3,500.00	-	-	-	
Community Promotional Fund (Unplanned)	2,500.00	-	-	-	
Senior/Youth Funds	88,794.00	7,837.50	11,206.40	19,043.90	
Total	222,844.00	174,767.42	(79,422.83)	95,344.59	
Parks & Recreation Division					
IT Services	4,500.00	-	1,500.00	1,500.00	
Capital & Equipment	62,792.00	10,000.00	-	10,000.00	
Total	67,292.00	10,000.00	1,500.00	11,500.00	
Parks - Henderson Pool					
IT Services	11,000.00	2,412.48	2,412.48	4,824.96	
Total	11,000.00	2,412.48	2,412.48	4,824.96	
Recreation - Sports park					
IT Services	2,500.00	-	-	-	
Total	2,500.00	-	-	-	

**General Fund Sub Fund -Measure Q
Revenues and Expenditure Summary
October 1, 2022 - December 31, 2022**

Expenditures	Appropriation	Q1	Q2	Year-to-Date	Description
		Expenditures	Expenditures	Description	
Barstow Fire Protection District - MQ Fund 102					
Operations	167,203.00	-	83,601.48	83,601.48	<ul style="list-style-type: none"> Holman Capital Lease Payment • New Fire Engine • KME Fire Engine Refurbishment • Hydraulic Lift for Servicing Fire Apparatus
Transfer to Measure Q Fund 103	4,367,916.00	1,400,359.49	1,283,827.78	2,684,187.27	
Total	4,535,119.00	1,400,359.49	1,367,429.26	2,767,788.75	
Barstow Fire Protection District - MQ Fund 102					
Transfer to Measure Q Fund 103	96,886.00	20,927.00	32,632.19	53,559.19	
Total	96,886.00	20,927.00	32,632.19	53,559.19	
TOTAL FUND 102	9,093,119.00	2,571,822.56	2,679,742.81	5,251,565.37	
Barstow Fire Protection District - MQ Fund 103					
Salaries	1,296,467.00	437,294.67	461,433.03	898,727.70	3 Battalion Chiefs, 6 FF/Paramedic
Benefits	497,750.00	109,072.97	148,309.82	257,382.79	
Operations	335,511.00	115,804.40	60,003.20	175,807.60	
Transfer - 225 to 101 Fire Loan	500,000.00	-	500,000.00	-	
Transfer - Fire District	1,000,000.00	-	-	-	
Transfer-Debt Service	738,188.00	738,187.45	114,081.73	852,269.18	
Total	4,367,916.00	1,400,359.49	1,283,827.78	2,684,187.27	
Barstow Fire Protection District Admin - MQ Fund 103					
Salaries	84,209.00	17,774.84	28,653.98	46,428.82	1 Fire Inspector/Arson Investigator
Benefits	11,809.00	3,152.16	3,766.26	6,918.42	
Debt Services	868.00	-	211.95	211.95	
Total	96,886.00	20,927.00	32,632.19	53,559.19	
TOTAL FUND 103	4,464,802.00	1,421,286.49	1,316,459.97	2,737,746.46	
GRAND TOTAL	\$ 13,557,921.00	\$ 3,993,109.05	\$ 3,996,202.78	\$ 7,989,311.83	