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## MEMORANDUM

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**TO:** Honorable Mayor and City Council

**FROM:** Resident Oversight Commission

**SUBJECT:** Measure Q Fund Financial Report - Fiscal Year 2022-2023 – 2<sup>nd</sup> Quarter

**DATE:** March 29, 2023

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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 • 2<sup>nd</sup> Quarter (October 1, 2022 – December 31, 2022)**

<b>TOTAL REVENUES:</b>	<b>\$2,614,654.63</b>
<b>TOTAL EXPENDITURES:</b>	<b><u>(\$ 3,996,202.78)</u></b>
<b>EXCESS OF REVENUES OVER EXPENDITURES:</b>	<b><u>\$ (1,381,548.15)</u></b>

See EXHIBIT A for breakdown of revenues and expenditures

  
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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		
<b>TOTAL REVENUE</b>	<b>\$</b>	<b>2,721,760.16</b>		<b>\$</b>	<b>2,614,654.63</b>		<b>\$ 5,336,414.79</b>
Expenditures	Q1		Q2		Year-to-Date		
Expenditures	Appropriation		Expenditures	Expenditures	Description		
<b>General Government - Transfers &amp; Other</b>							
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	
	<b>Total</b>	<b>\$ 529,028.00</b>	<b>139,449.90</b>	<b>132,086.76</b>	<b>271,536.66</b>		
<b>City Manager Division</b>							
Operations		2,000.00	2,065.22	6,713.41	8,778.63	HDL Measure Q Audit	
	<b>Total</b>	<b>2,000.00</b>	<b>2,065.22</b>	<b>6,713.41</b>	<b>8,778.63</b>		
<b>General Government - IT Division</b>							
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		-	-	-	-		
	<b>Total</b>	<b>55,016.00</b>	<b>10,239.06</b>	<b>16,969.55</b>	<b>27,208.61</b>		
<b>General Government - Insurance/Risk Mgmt Division</b>							
Operations		115,570.00	113,215.00	-	113,215.00	Annual Liability Insurance Premium	
	<b>Total</b>	<b>115,570.00</b>	<b>113,215.00</b>	<b>-</b>	<b>113,215.00</b>		
<b>Police Uniform Division</b>							
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	
	<b>Total</b>	<b>1,968,286.00</b>	<b>528,756.85</b>	<b>779,110.28</b>	<b>1,307,867.13</b>		
<b>Police Dispatch Division</b>							
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		-	-	-	-		
	<b>Total</b>	<b>364,584.00</b>	<b>106,263.33</b>	<b>139,780.40</b>	<b>246,043.73</b>		
<b>Police Administration Division</b>							
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		
	<b>Total</b>	<b>67,026.00</b>	<b>9,799.72</b>	<b>10,153.90</b>	<b>19,953.62</b>		

**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	
<b>Public Works - Streets Maintenance</b>					
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	-	-	-	-	
<b>Total</b>	<b>306,846.00</b>	<b>34,704.05</b>	<b>144,601.99</b>	<b>179,306.04</b>	
<b>Public Works</b>					
Park Improvements	500,000.00	-	94,860.90	94,860.90	
<b>Total</b>	<b>500,000.00</b>	<b>-</b>	<b>94,860.90</b>	<b>94,860.90</b>	
<b>Building Maintenance</b>					
Building Improvements	64,000.00	-	-	-	New flooring for City Hall and Council Chambers.
Above Ground Fuel Tank	86,000.00	-	-	-	
<b>Total</b>	<b>150,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Public Works - Fleet Maintenance</b>					
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	
<b>Total</b>	<b>99,122.00</b>	<b>18,863.04</b>	<b>30,914.52</b>	<b>49,777.56</b>	
<b>Community Development - Community Promotional Fund</b>					
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	
<b>Total</b>	<b>222,844.00</b>	<b>174,767.42</b>	<b>(79,422.83)</b>	<b>95,344.59</b>	
<b>Parks &amp; Recreation Division</b>					
IT Services	4,500.00	-	1,500.00	1,500.00	
Capital & Equipment	62,792.00	10,000.00	-	10,000.00	
<b>Total</b>	<b>67,292.00</b>	<b>10,000.00</b>	<b>1,500.00</b>	<b>11,500.00</b>	
<b>Parks - Henderson Pool</b>					
IT Services	11,000.00	2,412.48	2,412.48	4,824.96	
<b>Total</b>	<b>11,000.00</b>	<b>2,412.48</b>	<b>2,412.48</b>	<b>4,824.96</b>	
<b>Recreation - Sports park</b>					
IT Services	2,500.00	-	-	-	
<b>Total</b>	<b>2,500.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**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	
<b>Barstow Fire Protection District - MQ Fund 102</b>					
Operations	167,203.00	-	83,601.48	83,601.48	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	
<b>Total</b>	4,535,119.00	1,400,359.49	1,367,429.26	2,767,788.75	
<b>Barstow Fire Protection District - MQ Fund 102</b>					
Transfer to Measure Q Fund 103	96,886.00	20,927.00	32,632.19	53,559.19	
<b>Total</b>	96,886.00	20,927.00	32,632.19	53,559.19	
<b>TOTAL FUND 102</b>	9,093,119.00	2,571,822.56	2,679,742.81	5,251,565.37	
<b>Barstow Fire Protection District - MQ Fund 103</b>					
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	
<b>Total</b>	4,367,916.00	1,400,359.49	1,283,827.78	2,684,187.27	
<b>Barstow Fire Protection District Admin - MQ Fund 103</b>					
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	
<b>Total</b>	96,886.00	20,927.00	32,632.19	53,559.19	
<b>TOTAL FUND 103</b>	4,464,802.00	1,421,286.49	1,316,459.97	2,737,746.46	
<b>GRAND TOTAL</b>	<b>\$ 13,557,921.00</b>	<b>\$ 3,993,109.05</b>	<b>\$ 3,996,202.78</b>	<b>\$ 7,989,311.83</b>	