



---

---

## MEMORANDUM

---

---

**TO:** Honorable Mayor and City Council

**FROM:** Resident Oversight Commission

**SUBJECT:** Measure Q Fund Financial Report - Fiscal Year 2022-2023 – 3rd Quarter

**DATE:** June 21, 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 • 3<sup>rd</sup> Quarter (Jan, 2023 – Mar, 2023)**

<b>TOTAL REVENUES:</b>	<b>\$ 2,376,663.29</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$ (1,483,065.75)</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES:</b>	<b>\$ 893,597.54</b>

See EXHIBIT A for the breakdown of revenues and expenditures

Peggi Fries, Vice Chairperson

06/21/2023

Date

Heidy Riley, Administrative Service Manager

6/21/2023

Date

**General Fund Sub Fund -Measure Q  
Revenues and Expenditure Summary  
January 1, 2023- Marach 31, 2023**

Revenues	Q1	Q2	Q3	Q4	YTD
07/01/22	\$ 778,128.48	10/1/2022 \$ 734,718.40	01/01/23 \$ 727,328.94	4/1/2023	
08/01/22	\$ 722,280.66	11/1/2022 \$ 629,566.82	02/01/23 \$ 565,974.57	5/1/2023	
09/01/22	\$ 1,221,351.08	12/1/2022 \$ 1,250,369.41	03/01/23 \$ 1,083,359.78	6/1/2023	
<b>TOTAL REVENUE</b>	<b>\$ 2,721,760.22</b>	<b>\$ 2,614,654.63</b>	<b>\$ 2,376,663.29</b>		<b>\$ 7,713,078.14</b>

  

Expenditures	Q1	Q2	Q3	Q4	Year-to-Date	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	\$ 126,999.99	\$ -	\$ 386,086.74 Annual Cost Allocation \$500K to General Fund
<b>Total</b>	<b>\$ 539,543.00</b>	<b>\$ 139,449.90</b>	<b>\$ 132,086.76</b>	<b>\$ 126,999.99</b>	<b>\$ -</b>	<b>\$ 398,536.65</b>
<b>City Manager Division</b>						
Operations	\$ 2,000.00	\$ 2,065.22	\$ 6,713.41	\$ 368.00	\$ -	\$ 9,146.63 HDL Measure Q Audit
<b>Total</b>	<b>\$ 15,500.00</b>	<b>\$ 2,065.22</b>	<b>\$ 6,713.41</b>	<b>\$ 368.00</b>	<b>\$ -</b>	<b>\$ 9,146.63</b>
<b>General Government - IT Division</b>						
Salaries	\$ 54,746.00	\$ 9,357.08	\$ 15,674.19	\$ 11,197.97	\$ -	\$ 36,229.24 1 IT Coordinator (Shared Position)
Benefits	\$ 5,870.00	\$ 881.98	\$ 1,295.36	\$ 910.00	\$ -	\$ 3,087.34
Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 60,616.00</b>	<b>\$ 10,239.06</b>	<b>\$ 16,969.55</b>	<b>\$ 12,107.97</b>	<b>\$ -</b>	<b>\$ 39,316.58</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>\$ -</b>	<b>\$ -</b>	<b>\$ 113,215.00</b>
<b>Police Uniform Division</b>						
Salaries	\$ 1,280,753.00	\$ 408,029.68	\$ 505,283.68	\$ 240,841.24	\$ -	\$ 1,154,154.60 1 Police Officer Trainee 7 Police Officers
Benefits	\$ 204,518.00	\$ 40,657.16	\$ 184,558.46	\$ 32,602.95	\$ -	\$ 257,818.57
Operations	\$ 424,506.00	\$ 81,465.17	\$ 106,957.87	\$ 61,204.26	\$ -	\$ 249,627.30
Capital & Equipment	\$ 290,431.00	\$ -	\$ 112,503.24	\$ 42,636.23	\$ -	\$ 155,139.47 Handguns and Tazers
<b>Total</b>	<b>\$ 2,200,208.00</b>	<b>\$ 530,152.01</b>	<b>\$ 909,303.25</b>	<b>\$ 377,284.68</b>	<b>\$ -</b>	<b>\$ 1,816,739.94</b>
<b>Police Dispatch Division</b>						
Salaries	\$ 354,530.00	\$ 97,167.03	\$ 127,141.91	\$ 74,829.65	\$ -	\$ 299,138.59 3 Dispatchers
Benefits	\$ 36,554.00	\$ 9,096.30	\$ 12,638.49	\$ 6,363.80	\$ -	\$ 28,098.59
Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 391,084.00</b>	<b>\$ 106,263.33</b>	<b>\$ 139,780.40</b>	<b>\$ 81,193.45</b>	<b>\$ -</b>	<b>\$ 327,237.18</b>
<b>Police Administration Division</b>						
Salaries	\$ 58,186.00	\$ 8,106.70	\$ 8,094.48	\$ 13,795.79	\$ -	\$ 29,996.97 1 Police Services Assistant
Benefits	\$ 8,840.00	\$ 1,693.02	\$ 2,059.42	\$ 1,459.90	\$ -	\$ 5,212.34
<b>Total</b>	<b>\$ 67,026.00</b>	<b>\$ 9,799.72</b>	<b>\$ 10,153.90</b>	<b>\$ 15,255.69</b>	<b>\$ -</b>	<b>\$ 35,209.31</b>

**General Fund Sub Fund -Measure Q**  
**Revenues and Expenditure Summary**  
**January 1, 2023- Marach 31, 2023**

		Q1	Q2	Q3	Q4	Year-to-Date	
Expenditures	Appropriation	Expenditures	Expenditures	Expenditures	Expenditures	Description	
<b>Public Works - Streets Maintenance</b>							
Salaries	\$ 142,015.00	\$ 26,973.33	\$ 42,855.59	\$ 28,345.15	\$ -	\$ 98,174.07	2 Public Services Assistant I
Benefits	\$ 15,823.00	\$ 5,713.76	\$ 4,226.95	\$ 2,331.58	\$ -	\$ 12,272.29	
Operations	\$ 160,000.00	\$ -	\$ 94,494.01	\$ (815.27)	\$ -	\$ 93,678.74	
IT Cost	\$ 12,500.00	\$ 2,016.96	\$ 3,025.44	\$ 3,026.68	\$ -	\$ 8,069.08	
Capital & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total</b>	<b>\$ 330,338.00</b>	<b>\$ 34,704.05</b>	<b>\$ 144,601.99</b>	<b>\$ 32,888.14</b>	<b>\$ -</b>	<b>\$ 212,194.18</b>	
<b>Public Works</b>							
Park Improvements	\$ 549,100.00	\$ -	\$ 94,860.90	\$ 10,652.43	\$ -	\$ 105,513.33	Cost to repair field lights at the Sports Park.
	\$ 549,100.00	\$ -	\$ 94,860.90	\$ 10,652.43	\$ -	\$ 105,513.33	
<b>Building Maintenance</b>							
Building Improvements	\$ 64,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Above Ground Fuel Tank	\$ 86,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total</b>	<b>\$ 150,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Public Works - Fleet Maintenance</b>							
Salaries	\$ 88,489.00	\$ 17,020.90	\$ 26,413.59	\$ 18,517.94	\$ -	\$ 61,952.43	1 Mechanic
Benefits	\$ 12,314.00	\$ 649.63	\$ 2,765.16	\$ 1,597.96	\$ -	\$ 5,012.75	
Operations	\$ 10,819.00	\$ 1,192.51	\$ 1,735.77	\$ 3,863.20	\$ -	\$ 6,791.48	Expenses in this line are for fuel for the crack sealer unit.
<b>Total</b>	<b>\$ 111,622.00</b>	<b>\$ 18,863.04</b>	<b>\$ 30,914.52</b>	<b>\$ 23,979.10</b>	<b>\$ -</b>	<b>\$ 73,756.66</b>	
<b>Community Development - Community Promotional Fund</b>							
Planned Community Promotions	\$ 82,200.00	\$ 109,868.13	\$ (103,032.80)	\$ 11,587.44	\$ -	\$ 18,422.77	BNSF sponsored the 75th celebration for the amount of \$125,000.00. All expenditures were moved to the
Downtown Xmas Lights	\$ 5,850.00	\$ -	\$ 3,653.57	\$ 1,020.86	\$ -	\$ 4,674.43	
Mural Program	\$ 35,000.00	\$ -	\$ 8,750.00	\$ 8,750.00	\$ -	\$ 17,500.00	
4th of July Community Event	\$ 57,062.00	\$ 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	\$ 13,221.96	\$ -	\$ 32,265.86	
<b>Total</b>	<b>\$ 274,906.00</b>	<b>\$ 174,767.42</b>	<b>\$ (79,422.83)</b>	<b>\$ 34,580.26</b>	<b>\$ -</b>	<b>\$ 129,924.85</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>\$ -</b>	<b>\$ -</b>	<b>\$ 11,500.00</b>	
<b>Parks - Henderson Pool</b>							
IT Services	\$ 11,000.00	\$ 2,412.48	\$ 2,412.48	\$ 2,413.98	\$ -	\$ 7,238.94	
	\$ 11,000.00	\$ 2,412.48	\$ 2,412.48	\$ 2,413.98	\$ -	\$ 7,238.94	

**General Fund Sub Fund -Measure Q  
Revenues and Expenditure Summary  
January 1, 2023- Marach 31, 2023**

Expenditures	Appropriation	Q1 Expenditures	Q2 Expenditures	Q3 Expenditures	Q4 Expenditures	Year-to-Date Description
<b>Recreation - Sports park</b>						
IT Services	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 2,500.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Barstow Fire Protection District - MQ Fund 102</b>						
Operations	\$ 167,203.00	\$ -	\$ 83,601.48	\$ -	\$ -	\$ 83,601.48
						<ul style="list-style-type: none"> <li>Holman Capital Lease Payment</li> <li>• New Fire Engine</li> <li>• KME Fire Engine Refurbishment</li> <li>• Hydraulic Lift for Servicing Fire Apparatus</li> </ul>
Transfer to Measure Q Fund 103	\$ 4,559,193.00	\$ 1,400,359.49	\$ 1,283,827.78	\$ 361,687.75	\$ -	\$ 3,045,875.02
<b>Total</b>	<b>\$ 4,726,396.00</b>	<b>\$ 1,400,359.49</b>	<b>\$ 1,367,429.26</b>	<b>\$ 361,687.75</b>	<b>\$ -</b>	<b>\$ 3,129,476.50</b>
<b>Barstow Fire Protection District - MQ Fund 102</b>						
Transfer to Measure Q Fund 103	\$ 105,886.00	\$ 20,927.00	\$ 32,632.19	\$ 20,983.28	\$ -	\$ 74,542.47
<b>Total</b>	<b>\$ 105,886.00</b>	<b>\$ 20,927.00</b>	<b>\$ 32,632.19</b>	<b>\$ 20,983.28</b>	<b>\$ -</b>	<b>\$ 74,542.47</b>
<b>TOTAL FUND 102</b>	<b>\$ 9,718,587.00</b>	<b>\$ 2,573,217.72</b>	<b>\$ 2,809,935.78</b>	<b>\$ 1,100,394.72</b>	<b>\$ -</b>	<b>\$ 6,483,548.22</b>
<b>Barstow Fire Protection District - MQ Fund 103</b>						
Salaries	\$ 1,487,744.00	\$ 437,294.67	\$ 461,433.03	\$ 215,766.12	\$ -	\$ 1,114,493.82
						3 Battalion Chiefs, 6 FF/Paramedic
Benefits	\$ 497,750.00	\$ 112,746.01	\$ 148,309.82	\$ 94,487.25	\$ -	\$ 355,543.08
Operations	\$ 335,511.00	\$ 115,804.40	\$ 60,003.20	\$ 51,434.38	\$ -	\$ 227,241.98
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
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total</b>	<b>\$ 4,559,193.00</b>	<b>\$ 1,404,032.53</b>	<b>\$ 1,283,827.78</b>	<b>\$ 361,687.75</b>	<b>\$ -</b>	<b>\$ 3,049,548.06</b>
<b>Barstow Fire Protection District Admin - MQ Fund 103</b>						
Salaries	\$ 92,209.00	\$ 17,774.84	\$ 28,653.98	\$ 19,290.39	\$ -	\$ 65,719.21
						1 Fire Inspector/Arson Investigator
Benefits	\$ 12,809.00	\$ 3,152.16	\$ 3,766.26	\$ 1,692.89	\$ -	\$ 8,611.31
Debt Services	\$ 868.00	\$ -	\$ 211.95	\$ -	\$ -	\$ 211.95
<b>Total</b>	<b>\$ 105,886.00</b>	<b>\$ 20,927.00</b>	<b>\$ 32,632.19</b>	<b>\$ 20,983.28</b>	<b>\$ -</b>	<b>\$ 74,542.47</b>
<b>TOTAL FUND 103</b>	<b>\$ 4,665,079.00</b>	<b>\$ 1,424,959.53</b>	<b>\$ 1,316,459.97</b>	<b>\$ 382,671.03</b>	<b>\$ -</b>	<b>\$ 3,124,090.53</b>
<b>GRAND TOTAL</b>	<b>\$ 14,383,666.00</b>	<b>\$ 3,998,177.25</b>	<b>\$ 4,126,395.75</b>	<b>\$ 1,483,065.75</b>	<b>\$ -</b>	<b>\$ 9,607,638.75</b>