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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 – 4<sup>th</sup> Quarter

**DATE:** October 26, 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 • 4th Quarter (April 1, 2023 – June 30, 2023)**

<b>TOTAL REVENUES:</b>	<b>\$2,499,030.43</b>
<b>TOTAL EXPENDITURES:</b>	<b><u>(\$- 4,835,596.12)</u></b>
<b>EXCESS OF REVENUES OVER EXPENDITURES:</b>	<b><u>(\$-2,336,565.69)</u></b>

See EXHIBIT A for a breakdown of revenues and expenditures

  
\_\_\_\_\_  
Peggi Fries, Vice- Chairperson

10/26/2023  
Date

  
\_\_\_\_\_  
Heidi Riley, Administrative Services Manager

10/30/23  
Date

**General Fund Sub Fund -Measure Q  
Revenues and Expenditure Summary  
April 1, 2023 - June 30, 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	782,758.31
08/01/22	\$	722,280.66	11/1/2022 \$ 629,566.82	02/01/23 \$ 565,974.57	5/1/2023	757,869.03
09/01/22	\$	1,221,351.08	12/1/2022 \$ 1,250,369.41	03/01/23 \$ 1,083,359.78	6/1/2023	958,403.09
<b>TOTAL REVENUE</b>	<b>\$</b>	<b>2,721,760.22</b>	<b>\$ 2,614,654.63</b>	<b>\$ 2,376,663.29</b>	<b>2,499,030.43</b>	<b>\$ 10,212,108.57</b>

  

Expenditures		Q1	Q2	Q3	Q4	Year-to-Date	Description
<b>General Government - Transfers &amp; Other</b>		<b>Appropriation</b>	<b>Expenditures</b>	<b>Expenditures</b>	<b>Expenditures</b>	<b>Expenditures</b>	
Benefits	\$	12,450.00	\$ 12,449.91	\$ -	\$ -	\$ -	\$ 12,449.91 Pension Unfunded Liability
Cost Allocation	\$	527,093.00	\$ 126,999.99	\$ 132,086.76	\$ 126,999.99	\$ 140,972.77	\$ 527,059.51 Annual Cost Allocation \$500K to General Fund
<b>Total</b>	<b>\$</b>	<b>539,543.00</b>	<b>\$ 139,449.90</b>	<b>\$ 132,086.76</b>	<b>\$ 126,999.99</b>	<b>\$ 140,972.77</b>	<b>\$ 539,509.42</b>
<b>City Manager Division</b>							
Audit Expenses/Services	\$	15,500.00	\$ 2,065.22	\$ 6,713.41	\$ 368.00	\$ 640.99	\$ 9,787.62 HDL Measure Q Audit
<b>Total</b>	<b>\$</b>	<b>15,500.00</b>	<b>\$ 2,065.22</b>	<b>\$ 6,713.41</b>	<b>\$ 368.00</b>	<b>\$ 640.99</b>	<b>\$ 9,787.62</b>
<b>General Government - IT Division</b>							
Salaries	\$	54,041.00	\$ 9,357.08	\$ 15,674.19	\$ 11,197.97	\$ 14,605.96	\$ 50,835.20 1 IT Coordinator (Shared Position)
Benefits	\$	6,020.00	\$ 881.98	\$ 1,295.36	\$ 910.00	\$ 1,101.87	\$ 4,189.21
Operations	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$</b>	<b>60,061.00</b>	<b>\$ 10,239.06</b>	<b>\$ 16,969.55</b>	<b>\$ 12,107.97</b>	<b>\$ 15,707.83</b>	<b>\$ 55,024.41</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>\$</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	\$	1,505,183.00	\$ 408,029.68	\$ 505,283.68	\$ 240,841.24	\$ 311,762.96	\$ 1,465,917.56 1 Police Officer Trainee 7 Police Officers
Benefits	\$	344,743.00	\$ 40,657.16	\$ 183,916.90	\$ 34,869.59	\$ 44,048.04	\$ 303,491.69
Operations	\$	465,423.00	\$ 81,465.17	\$ 106,924.87	\$ 64,886.26	\$ 127,150.12	\$ 380,426.42
Capital & Equipment	\$	290,729.00	\$ -	\$ 114,304.80	\$ 42,636.23	\$ 45,694.27	\$ 202,635.30 Handguns and Tasers
<b>Total</b>	<b>\$</b>	<b>2,606,078.00</b>	<b>\$ 530,152.01</b>	<b>\$ 910,430.25</b>	<b>\$ 383,233.32</b>	<b>\$ 528,655.39</b>	<b>\$ 2,352,470.97</b>
<b>Police Dispatch Division</b>							
Salaries	\$	381,780.00	\$ 97,167.03	\$ 127,141.91	\$ 74,829.65	\$ 79,142.19	\$ 378,280.78 3 Dispatchers
Benefits	\$	42,254.00	\$ 9,096.30	\$ 12,638.49	\$ 6,363.80	\$ 12,784.12	\$ 40,882.71
Operations	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$</b>	<b>424,034.00</b>	<b>\$ 106,263.33</b>	<b>\$ 139,780.40</b>	<b>\$ 81,193.45</b>	<b>\$ 91,926.31</b>	<b>\$ 419,163.49</b>
<b>Police Administration Division</b>							
Salaries	\$	49,636.00	\$ 8,106.70	\$ 8,094.48	\$ 13,795.79	\$ 19,210.00	\$ 49,206.97 1 Police Services Assistant
Benefits	\$	8,390.00	\$ 1,693.02	\$ 2,059.42	\$ 1,459.90	\$ 2,503.60	\$ 7,715.94
<b>Total</b>	<b>\$</b>	<b>58,026.00</b>	<b>\$ 9,799.72</b>	<b>\$ 10,153.90</b>	<b>\$ 15,255.69</b>	<b>\$ 21,713.60</b>	<b>\$ 56,922.91</b>

**General Fund Sub Fund -Measure Q  
Revenues and Expenditure Summary  
April 1, 2023 - June 30, 2023**

Expenditures	Appropriation	Q1	Q2	Q3	Q4	Year-to-Date	Description
		Expenditures	Expenditures	Expenditures	Expenditures	Description	
<b>Public Works - Streets Maintenance</b>							
Salaries	\$ 138,108.00	\$ 26,973.33	\$ 42,855.59	\$ 28,345.15	\$ 35,119.49	\$ 133,293.56	2 Public Services Assistant I
Benefits	\$ 19,730.00	\$ 5,713.76	\$ 4,226.95	\$ 2,331.58	\$ 6,655.93	\$ 18,928.22	
Operations	\$ 160,000.00	\$ -	\$ 94,494.01	\$ (815.27)	\$ 55,742.53	\$ 149,421.27	
IT Cost	\$ 12,500.00	\$ 2,016.96	\$ 3,025.44	\$ 3,026.68	\$ 3,802.88	\$ 11,871.96	
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>\$ 101,320.83</b>	<b>\$ 313,515.01</b>	
<b>Public Works</b>							
Park Improvements	\$ 577,100.00	\$ -	\$ 94,860.90	\$ 10,652.43	\$ 470,682.92	\$ 576,196.25	Cost to repair field lights at the Sports Park.
	\$ 577,100.00	\$ -	\$ 94,860.90	\$ 10,652.43	\$ 470,682.92	\$ 576,196.25	
<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	\$ 89,289.00	\$ 17,020.90	\$ 26,413.59	\$ 18,517.94	\$ 26,325.29	\$ 88,277.72	1 Mechanic
Benefits	\$ 12,421.00	\$ 649.63	\$ 2,765.16	\$ 1,597.96	\$ 2,921.03	\$ 7,933.78	
Operations	\$ 12,712.00	\$ 1,192.51	\$ 1,735.77	\$ 3,863.20	\$ 4,350.78	\$ 11,142.26	Expenses in this line are for fuel for the crack sealer unit.
<b>Total</b>	<b>\$ 114,422.00</b>	<b>\$ 18,863.04</b>	<b>\$ 30,914.52</b>	<b>\$ 23,979.10</b>	<b>\$ 33,597.10</b>	<b>\$ 107,353.76</b>	
<b>Community Development - Community Promotional Fund</b>							
Planned Community Promotions	\$ 82,200.00	\$ 109,868.13	\$ (103,032.80)	\$ 11,587.44	\$ 5,896.93	\$ 24,319.70	BNSF sponsored the 75th celebration for the amount of \$125,000.00. All expenditures were moved to the
Downtown Xmas Lights	\$ 4,750.00	\$ -	\$ 3,653.57	\$ 1,020.86	\$ -	\$ 4,674.43	
Mural Program	\$ 35,000.00	\$ -	\$ 8,750.00	\$ 8,750.00	\$ 17,500.00	\$ 35,000.00	
4th of July Community Event	\$ 58,437.00	\$ 57,061.79	\$ -	\$ -	\$ 1,276.47	\$ 58,338.26	
Military Banners	\$ 3,500.00	\$ -	\$ -	\$ -	\$ 130.50	\$ 130.50	
Community Promotional Fund (Unplanned)	\$ 1,800.00	\$ -	\$ -	\$ -	\$ 226.58	\$ 226.58	
Youth Funds	\$ 76,719.00	\$ 7,837.50	\$ 10,606.40	\$ 11,513.69	\$ 46,740.75	\$ 76,698.34	
Senior Funds	\$ 12,500.00	\$ -	\$ 600.00	\$ 8,540.77	\$ 905.00	\$ 10,045.77	
<b>Total</b>	<b>\$ 274,906.00</b>	<b>\$ 174,767.42</b>	<b>\$ (79,422.83)</b>	<b>\$ 41,412.76</b>	<b>\$ 72,676.23</b>	<b>\$ 209,433.58</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	\$ -	\$ -	\$ 48,008.67	\$ 58,008.67	
<b>Total</b>	<b>\$ 67,292.00</b>	<b>\$ 10,000.00</b>	<b>\$ 1,500.00</b>	<b>\$ -</b>	<b>\$ 48,008.67</b>	<b>\$ 59,508.67</b>	
<b>Parks - Henderson Pool</b>							
IT Services	\$ 11,000.00	\$ 2,412.48	\$ 2,412.48	\$ 2,413.98	\$ 2,227.74	\$ 9,466.68	
<b>Total</b>	<b>\$ 11,000.00</b>	<b>\$ 2,412.48</b>	<b>\$ 2,412.48</b>	<b>\$ 2,413.98</b>	<b>\$ 2,227.74</b>	<b>\$ 9,466.68</b>	

**General Fund Sub Fund -Measure Q  
Revenues and Expenditure Summary  
April 1, 2023 - June 30, 2023**

Expenditures	Appropriation	Q1	Q2	Q3	Q4	Year-to-Date	Description
		Expenditures	Expenditures	Expenditures	Expenditures	Description	
<b>Recreation - Sports park</b>							
IT Services	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total</b>	<b>\$ 2,500.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Barstow Fire Protection District - MQ Fund 102</b>							
Operations	\$ 167,203.00	\$ -	\$ 83,601.48	\$ -	\$ 83,601.48	\$ 167,202.96	Holman Capital Lease Payment • New Fire Engine • KME Fire Engine Refurbishment • Hydraulic Lift for Servicing Fire Apparatus
Transfer to Measure Q Fund 103	\$ 4,559,193.00	\$ 1,404,032.53	\$ 1,283,827.78	\$ 361,687.75	\$ 1,582,630.25	\$ 4,632,178.31	
<b>Total</b>	<b>\$ 4,726,396.00</b>	<b>\$ 1,404,032.53</b>	<b>\$ 1,367,429.26</b>	<b>\$ 361,687.75</b>	<b>\$ 1,666,231.73</b>	<b>\$ 4,799,381.27</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	\$ 29,301.88	\$ 103,844.35	
<b>Total</b>	<b>\$ 105,886.00</b>	<b>\$ 20,927.00</b>	<b>\$ 32,632.19</b>	<b>\$ 20,983.28</b>	<b>\$ 29,301.88</b>	<b>\$ 103,844.35</b>	
<b>TOTAL FUND 102</b>	<b>\$ 10,178,652.00</b>	<b>\$ 2,576,890.76</b>	<b>\$ 2,811,062.78</b>	<b>\$ 1,113,175.86</b>	<b>\$ 3,223,663.99</b>	<b>\$ 9,724,793.39</b>	
<b>Barstow Fire Protection District - MQ Fund 103</b>							
Salaries	\$ 1,502,002.00	\$ 437,294.67	\$ 461,433.03	\$ 215,766.12	\$ 373,272.55	\$ 1,487,766.37	3 Battalion Chiefs, 6 FF/Paramedic
Benefits	\$ 553,842.00	\$ 112,746.01	\$ 148,309.82	\$ 94,487.25	\$ 115,582.11	\$ 471,125.19	
Operations	\$ 340,161.00	\$ 115,804.40	\$ 60,003.20	\$ 51,434.38	\$ 92,350.59	\$ 319,592.57	
Transfer - 225 to 101 Fire Loan	\$ 500,000.00	\$ -	\$ 500,000.00	\$ -	\$ -	\$ -	
Transfer - Fire District	\$ 1,000,000.00	\$ -	\$ -	\$ -	\$ 1,000,000.00	\$ -	
Transfer-Debt Service	\$ 852,270.00	\$ 738,187.45	\$ 114,081.73	\$ -	\$ 1,425.00	\$ 853,694.18	
<b>Total</b>	<b>\$ 4,748,275.00</b>	<b>\$ 1,404,032.53</b>	<b>\$ 1,283,827.78</b>	<b>\$ 361,687.75</b>	<b>\$ 1,582,630.25</b>	<b>\$ 4,632,178.31</b>	
<b>Barstow Fire Protection District Admin - MQ Fund 103</b>							
Salaries	\$ 92,209.00	\$ 17,774.84	\$ 28,653.98	\$ 19,290.39	\$ 25,555.05	\$ 91,274.26	1 Fire Inspector/Arson Investigator
Benefits	\$ 12,809.00	\$ 3,152.16	\$ 3,766.26	\$ 1,692.89	\$ 3,164.63	\$ 11,775.94	
Debt Services	\$ 868.00	\$ -	\$ 211.95	\$ -	\$ 582.20	\$ 794.15	
<b>Total</b>	<b>\$ 105,886.00</b>	<b>\$ 20,927.00</b>	<b>\$ 32,632.19</b>	<b>\$ 20,983.28</b>	<b>\$ 29,301.88</b>	<b>\$ 103,844.35</b>	
<b>TOTAL FUND 103</b>	<b>\$ 4,854,161.00</b>	<b>\$ 1,424,959.53</b>	<b>\$ 1,316,459.97</b>	<b>\$ 382,671.03</b>	<b>\$ 1,611,932.13</b>	<b>\$ 4,736,022.66</b>	
<b>GRAND TOTAL</b>	<b>\$ 15,032,813.00</b>	<b>\$ 4,001,850.29</b>	<b>\$ 4,127,522.75</b>	<b>\$ 1,495,846.89</b>	<b>\$ 4,835,596.12</b>	<b>\$ 14,460,816.05</b>	