COUNCIL AGENDA REPORT

Meeting Date: December 21, 2010
Item Number:

FROM: Measure R Oversight Committee
Prepared By: Loren Cattolico, Chief of Police LC

SUBJECT: MEASURE R OVERSIGHT COMMITTEE ANNUAL REPORT

RECOMMENDATION

Review and approve the Measure R Oversight Committee annual report as presented.

DISCUSSION

The Measure R Oversight Committee annual report to Council is mandated in section 3.40.160 (c). The ordinance directs in part that "The Citizens Oversight Committee shall issue an annual report on their findings to the City Council and to the People. The Citizens Oversight Committee annual report is subject to review and approval of the City Council. The Committee shall confine its review specifically to revenues generated pursuant to this Ordinance".

On October 27, 2010, the Oversight Committee met for its regular meeting and reviewed the fund 47 (Measure R fund) for the fiscal year 2009/2010. The Committee was provided year end documents (attached) prepared by the finance department. Finance Director, Inez Kiriu, presented the budget documents and provided a detailed explanation. Questions were then solicited from the Committee members and public. The presentation indicated that at the end of fiscal year 2009/2010, fund 47 had a fund balance of $361,510. End of year finance documents also indicated that revenues from all sources totaled $717,173.05, expenditures totaled $404,035.15, and cash on hand totaled 367,587.12.

The documentation showed that there were no transfers of funds into fund 47 from the General fund nor were there transfers of funds out of fund 47 into the General Fund and confirms compliance with section 3.40.150 which states "No revenues collected pursuant to the tax levied hereby may be spent on General Fund operating expenses in effect at the time this ordinance becomes effective, or projects that are not a part of the Police Services Expenditure Plan. Revenues collected hereunder shall supplement, rather than replace, existing City expenditures for police services, as reflected in the FY 2007/8".

The report (attached) was reviewed by an independent accounting corporation, Maze and Associates and no findings related to fund 47 were noted.

City Manager Approval:

TYPE OF ITEM:	COUNCIL ACTION: Approved Denied Revised
___ Consent	Reso No _____ Ord No _____
X Departmental	Moved By:
___ Public Hearing	Seconded By:
___ Redevelopment Agency	Vote:
___ Other	

FINANCIAL IMPACT
None

ATTACHMENTS
2010 trial balance sheet fund 47 as of 6/30/2010

Post Closing

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	ADJUSTED BUDGET	CURRENT MONTH	REVENUE TO DATE	AMOUNT REMAINING	% REMAIN'G
PUBLIC SAFETY MEASURE R							
INVESTMENT EARNINGS							
047-0000-408.36-10	INTEREST INCOME	0	3,000	2,364.48	4,109.14	1,109.14-	37-
*	INVESTMENT EARNINGS	0	3,000	2,364.48	4,109.14	1,109.14-	37-
**	GENERAL REVENUES	0	3,000	2,364.48	4,109.14	1,109.14-	37-
PROGRAM REV-CHGS FOR SRV							
047-0000-422.31-35	SALES TAX - MEASURE R	0	670,000	63,353.19	713,063.91	43,063.91-	6-
*	PROGRAM REV-CHGS FOR SRV	0	670,000	63,353.19	713,063.91	43,063.91-	6-
**	PUBLIC SAFETY	0	670,000	63,353.19	713,063.91	43,063.91-	6-
***	PUBLIC SAFETY MEASURE R	0	673,000	65,717.67	717,173.05	44,173.05-	7-

Post Closing

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	REVISED BUDGET	CURRENT MONTH	CURRENT ENCUMB.	TOTAL TO DATE	AMOUNT AVAILABLE	PERCENT AVAIL.
PUBLIC SAFETY MEASURE R							
FIELD OPERATIONS							
PAYROLL							
047-0515-721.50-10	OVERTIME	1,000	814.36	.00	3,083.74	2,083.74-	208-
047-0515-721.50-11	SALARIES & WAGES	143,600	25,136.38	.00	142,869.88	730.12	1
047-0515-721.50-15	POLICE HOLIDAY PAY	10,991	1,523.95	.00	11,019.87	28.87-	0
047-0515-721.50-18	COMPENSATION INSURANCE	7,129	1,015.64	.00	6,541.25	587.75	8
047-0515-721.50-19	OASDI (EMPLOYER FICA)	9,700	1,674.72	.00	9,615.48	84.52	1
047-0515-721.50-20	EMPLOYEE GROUP INSURANCE	26,055	637.78-	.00	23,419.69	2,635.31	10
047-0515-721.50-21	EMPLOYEE RETIREMENT	45,370	7,791.20	.00	45,164.42	205.58	0
047-0515-721.50-23	GPOA RETIREMENT SAVINGS	2,453	342.01	.00	2,484.43	31.43-	1-
047-0515-721.50-24	MEDICARE (EMPLOYER SHARE)	2,268	391.65	.00	2,248.83	19.17	1
*	PAYROLL	248,566	38,052.13	.00	246,447.59	2,118.41	1
MAINTENANCE & OPERATIONS							
047-0515-721.60-32	FUEL & LUBRICANTS	2,500	622.51	.00	1,919.86	580.14	23
047-0515-721.60-33	UNIFORM ALLOWANCE	4,240	.00	.00	4,239.84	.16	0
047-0515-721.60-42	SUPPLIES & MATERIALS	1,640	.00	.00	1,173.08	466.92	28
047-0515-721.60-54	PROFESSIONAL SERVICES	41,481	1,064.37	.00	43,153.08	1,672.08-	4-
047-0515-721.60-67	VEHICLE REPAIR & MAINT.	300	.00	.00	.00	300.00	100
*	MAINTENANCE & OPERATIONS	50,161	1,686.88	.00	50,485.86	324.86-	1-
CAPITAL							
047-0515-721.80-95	CAPITAL EQUIP - NEW	51,925	.00	.00	64,495.50	12,570.50-	24-
*	CAPITAL	51,925	.00	.00	64,495.50	12,570.50-	24-
**	FIELD OPERATIONS	350,652	39,739.01	.00	361,428.95	10,776.95-	3-
DISPATCH/CSO							
PAYROLL							
047-0517-721.50-10	OVERTIME	2,767	.00	.00	.00	2,767.00	100
047-0517-721.50-11	SALARIES & WAGES	24,001	4,308.92	.00	23,372.04	628.96	3
047-0517-721.50-15	POLICE HOLIDAY PAY	1,587	304.39	.00	1,812.47	225.47-	14-
047-0517-721.50-18	COMPENSATION INSURANCE	1,387	244.50	.00	1,363.79	23.21	2
047-0517-721.50-19	OASDI (EMPLOYER FICA)	1,839	326.98	.00	1,827.57	11.43	1
047-0517-721.50-20	EMPLOYEE GROUP INSURANCE	4,911	600.00	.00	4,884.48	26.52	1
047-0517-721.50-21	EMPLOYEE RETIREMENT	4,790	773.04	.00	4,580.86	209.14	4
047-0517-721.50-23	GPOA RETIREMENT SAVINGS	460	60.64	.00	423.39	36.61	8
047-0517-721.50-24	MEDICARE (EMPLOYER SHARE)	430	76.47	.00	427.43	2.57	1

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	REVISED BUDGET	CURRENT MONTH	CURRENT ENCUMB.	TOTAL TO DATE	AMOUNT AVAILABLE	PERCENT AVAIL.
*	PAYROLL	42,172	6,694.94	.00	38,692.03	3,479.97	8
	MAINTENANCE & OPERATIONS						
047-0517-721.60-33	UNIFORM ALLOWANCE	400	.00	.00	54.17	345.83	86
047-0517-721.60-54	PROFESSIONAL SERVICES	4,200	631.00	.00	3,860.00	340.00	8
*	MAINTENANCE & OPERATIONS	4,600	631.00	.00	3,914.17	685.83	15
**	DISPATCH/CSO	46,772	7,325.94	.00	42,606.20	4,165.80	9
***	PUBLIC SAFETY	397,424	47,064.95	.00	404,035.15	6,611.15-	2-
****	PUBLIC SAFETY MEASURE R	397,424	47,064.95	.00	404,035.15	6,611.15-	2-

FUND 047 PUBLIC SAFETY MEASURE R

ACCOUNT	ACCOUNT DESCRIPTION	DEBIT BALANCE	CREDIT BALANCE
101 10 20	CASH AND INVESTMENTS / POOLED CASH	367,587.12	
115 11 57	RECEIVABLE / INTEREST	1,651.52	
151 15 01	PREPAID / PREPAID EXPENSE	4,702.62	
201 20 10	ACCOUNTS PAYABLE / GENERAL		631.00
211 21 60	ACCRUED LIABILITY / ACCRUED WAGES		11,801.26
301 30 46	FUND BALANCE / RESERVED FOR PREPAIDS		4,702.62
303 30 25	FUND BALANCE / UNDESIGNATED		43,668.48
341 00 00	EQUITY / REVENUES		717,173.05
351 00 00	EQUITY / EXPENDITURES	404,035.15	
	FUND TOTALS	777,976.41	777,976.41
	FUND IS IN BALANCE		