

**MEASURE H OVERSIGHT COMMITTEE  
REGULAR MEETING AGENDA**

**CITY OF CERES, CALIFORNIA**  
**City Council Chambers, 2701 Fourth Street**

**Wednesday, June 6, 2018 at 6:00 p.m.**

Mailing Address: Ceres City Hall, 2720 Second Street, Ceres, CA 95307-3292  
Phone: (209) 538-5700 Fax: (209) 538-5780

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Clerk, (209) 538-5731. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting. (28 CFR 35.102-35.104 ADA Title II)

Members of the public are advised that all pagers, cellular telephones and any other communication devices are to be turned off upon entering the City Council Chambers.

**CALL TO ORDER**

**ROLL CALL**

Committee Members Brandt, Condit, Cool, Valencia and Chairperson Redfern

**CITIZEN COMMUNICATIONS to Committee on matters not included on the Agenda.**

While the Committee welcomes and encourages participation at Committee meetings by the public, matters under the jurisdiction of the Committee, and not on the posted Agenda may be addressed by the general public; however California law prohibits the Committee from taking action on any matter not on the posted Agenda unless it is determined to be an emergency by the Committee.

**CONSENT CALENDAR**

All matters listed on the Consent Calendar are considered routine in nature and will be enacted by a single motion unless otherwise requested by an individual member or public for special consideration. Otherwise the recommendation of staff will be accepted and acted upon by voice vote.

1. Clerks Report of Posting. The agenda of the June 6, 2018 Measure H Oversight Committee was posted on June 1, 2018.
2. Approval of Minutes of the meeting of February 21, 2018.

**NEW BUSINESS**

3. **Resolution No. 2018-01**, approving the annual report of the Committee regarding the Expenditure of Measure H Revenues for Year Ended June 30, 2017. (Dean/Wells)
4. Presentation of the Fiscal Year 2018/19 draft City and Measure H Budget. (Wells)

## REPORTS

5. Verbal Report from Chief Smith.
6. Verbal Report from the Fire Department.

**ADJOURNMENT** The next regularly scheduled Measure H Committee Meeting is scheduled to be held on Wednesday, August 15, 2018 at 6:00 p.m. in the City Council Chambers, located at 2701 Fourth Street.

Any writings or documents provided to a majority of the Measure H Oversight Committee regarding any item on this agenda will be made available for public inspection at the City Clerk's Counter at City Hall located at 2720 Second Street, Ceres, CA during normal business hours.

## AFFIDAVIT OF POSTING

I, Diane N. Perez, City Clerk, for the City of Ceres, declare under penalty of perjury that the foregoing agenda for the June 6, 2018, Measure H Oversight Committee Meeting was posted on June 1, 2018 at 4:30 p.m. at the following location in Ceres:

- Front of Ceres Community Center, 2710 Fourth Street



---

Diane Nayares-Perez  
City Clerk

**MEASURE H OVERSIGHT COMMITTEE  
REGULAR MEETING MINUTES**

**CITY OF CERES, CALIFORNIA**  
City Council Chambers, 2701 Fourth Street

**Wednesday, February 21, 2018 at 6:00 p.m.**

Mailing Address: Ceres City Hall, 2720 Second Street, Ceres, CA 95307-3292  
Phone: (209) 538-5700 Fax: (209) 538-5780

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Clerk, (209) 538-5731. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting. (28 CFR 35.102-35.104 ADA Title II)

Members of the public are advised that all pagers, cellular telephones and any other communication devices are to be turned off upon entering the City Council Chambers.

**CALL TO ORDER**

Chairperson Redfern called the meeting to order at 6:01 p.m.

**ROLL CALL - Present:**

Committee Members Brandt, Condit, Cool, Valencia and Chairperson Redfern

**Absent:** None.

**CITIZEN COMMUNICATIONS** to Committee on matters not included on the Agenda.

None.

**CONSENT CALENDAR**

All matters listed on the Consent Calendar are considered routine in nature and will be enacted by a single motion unless otherwise requested by an individual member or public for special consideration. Otherwise the recommendation of staff will be accepted and acted upon by voice vote.

1. Clerks Report of Posting. The agenda of the February 21, 2018 Measure H Oversight Committee was posted on February 15, 2018.
2. Approval of Minutes of the meeting of November 15, 2017.

**ACTION:** Motion by **Member Condit**, seconded by **Member Cool** approving the consent item as presented. **Motion passes 5/0** by the following roll call vote:

AYES:	5	Members:	Brandt, Condit, Cool, Valencia and Chairperson Redfern
NOES:	0	Members:	None
ABSENT:	0	Members:	None

## NEW BUSINESS

3. Update on status of annual audit of expenditures for the Measure H Expenditures for the year ending June 30, 2017. (Dean/Wells)

City Manager Wells reported on the status of the audit of the expenditures for the year ending June 30, 2017. He stated that it is in final draft form and is nearly complete; however it requires City Council approval before being presented to the Measure H Oversight Committee. The Council is scheduled to consider the audit in March and will be presented to Measure H at the next regularly scheduled meeting.

Informational item only. No action necessary.

4. Acceptance of the Fiscal Year 2017-18 Mid-Year Budget Report. (Dean/Wells)

City Manager Wells gave the report and reviewed the following: FY 2016/17 General Fund Budget Comparison; Fiscal Year 2017/18 Mid-Year Adjustments; Draft Fiscal Year 2017/18 Measure H Budget.

Chairperson Redfern asked for an update regarding Walmart. City Manager Wells provided an update and stated that Walmart has submitted its onsite and offsite civil improvement plans. They will be breaking ground in October of this year and opening in 2019. City Manager Wells also stated that the Service Road interchange EIR is being circulated and completed. They are working on the next process and will be meeting with Caltrans for review of an approved schedule. Chairperson Redfern commented that since there is going to be lots construction at Mitchell Road and they are planning to do overlays and all that, are they going to tear up all the roads. City Manager Wells commented that they are trying not to and are coordinating with Walmart, their contractor and the City's contractors to minimize that from happening.

Chairperson Redfern also inquired about the Fire strike team reimbursements and the time it takes for the City to receive the reimbursements. City Manager Wells detailed the reimbursements received and the timeline for reimbursement. Committee Member Condit asked how much Measure L Funds the City has received. City Manager Wells replied that in January the City received \$1 million dollars.

**ACTION:** Motion by **Member Cool**, seconded by **Member Valencia** Accepting the Fiscal Year 2017-18 Mid-Year Budget Report. **Motion passes 5/0** by the following roll call vote:

AYES:	5	Members:	Brandt, Condit, Cool, Valencia and Chairperson Redfern
NOES:	0	Members:	None
ABSENT:	0	Members:	None

## REPORTS

### 5. Verbal Report from Chief Smith.

Chief Smith reported on the recent technology purchases. He also stated that they had Sergeant testing today, to replace the vacant position left by Sergeant Pat Sullivan who recently retired. They will have a Police Swearing-in and Annual Awards Ceremony on March 1<sup>st</sup>. A fundraiser dinner will be held on April 1<sup>st</sup> by the SWAT team for the purchase of equipment and training. Chairperson Redfern inquired about Coplink. Chief Smith reported on the software and its implementation.

### 6. Verbal Report from the Fire Department

City Manager Wells reported that the Fire Department is moving through the process of ending the SAFER grant and the six employees funded through that grant will be laid off. They are in the process of adjusting staffing levels and will be closing Station 17 (formerly Station 3) which has the lowest call volume station. Staff continues to have conversations with Stanislaus Consolidated and the City of Modesto on long term plans that might work. He sees some real opportunities for working good together.

Chairperson Redfern commented that with the closure of Fire Station 3, her concern is with the marijuana manufacturing facility being about half mile from Station 3 and with all the electrical involved with the facility, she is concerned about the response time. She personally would like to see some of the additional Measure H funding go to staff that station. City Manager Wells replied that that particular station has the lowest call volume, under 500 calls per year. It is probably the lowest priority from an operation standpoint, relative to other needs and operational concerns. There are significant apparatus needs and with resource sharing, Station 10 has a response time to the same area within minutes. As long as resource sharing is in place, the station in Modesto is able to respond to that area.

There was a lengthy discussion amongst the Committee and staff regarding fire resource sharing and consolidation of the fire agencies. Committee Member Brandt asked if the City is not going to staff Station 3, then what are they going to do with the building. Does the City plan to sell it? City Manager Wells stated that that building has an opportunity to be used for training purposes. He commented that it is not likely they will sell it, it will probably be used for other purposes. Committee Member Condit asked about the Measure H Ordinance and if it has an ending date. City Manager Wells replied that there is no sunset clause. Committee Member Condit asked about the 10 year spending plan attached to the Measure H Ordinance. City Manager Wells replied that the spending plan gets updated every year. They are currently in year 9 of the plan. The plan was updated at the last Measure H meeting held in November 2017. Committee Member Condit asked about projecting ahead. City Manager Wells commented that they do that every year at budget time. They have not gone to ten year projections due to the challenges from the last ten year projection and what was projected and what actually came in. Committee Member Condit further commented that he understands they can only spend what they have, but it's more of a dream list that details the needs of Police and Fire over the next ten years. City Manager Wells commented that they do currently do that, but it's on an

annual basis rather than on a ten year basis. There was a lengthy discussion about updating the spending plan every year, versus having a ten year plan. City Manager Wells stated that at the next Measure H meeting Fire and Police will present their needs and wants for the next fiscal year.

**ADJOURNMENT** The next regularly scheduled Measure H Committee Meeting is scheduled to be held on Wednesday, May 23, 2018 at 6:00 p.m. in the City Council Chambers, located at 2701 Fourth Street.

There being no further business, presiding Chairperson Shepherd adjourned the meeting at 6:40 p.m.

\_\_\_\_\_  
Paula Redfern, Chairperson

ATTEST:

\_\_\_\_\_  
Diane Nayares-Perez, City Clerk



## MEASURE H OVERSIGHT COMMITTEE REPORT

### Measure H Oversight Committee

Paula Redfern, Chairperson  
Don Cool                      Rafael Valencia  
Lee Brandt                      Burl Condit

**MEETING DATE:** June 6, 2018

**TO:** Measure H Oversight Committee

**FROM:** Suzanne Dean, Finance Director  
[Suzanne.dean@ci.ceres.ca.us](mailto:Suzanne.dean@ci.ceres.ca.us), 538-5764

**SUBJECT:** **Resolution No. 2018-01**, approving the annual report of the Committee regarding the Expenditure of Measure H Revenues for Year Ended June 30, 2017.

Please find attached the Measure H Fund Financial Statements and Independent Auditors' Report for the year ended June 30, 2017.

As noted in the Auditors' Report, the audit was conducted in accordance with generally accepted auditing standards. The auditors issued an unqualified report on the statements, meaning that the statements present fairly, in all material respects, the financial position of the Measure H Fund as of June 30, 2017, in conformity with generally accepted accounting principles.

#### Financial Highlights:

As of June 30, 2017, Measure H Sales Tax Revenue amounted to \$3,000,932. The following table provides information about the expenditures:

<u>Expenditures</u>	<u>Description</u>	<u>Amount</u>
<b><u>Police</u></b>		
Salaries & Benefits		\$1,062,424
Contract Services	Equip.maint, training, investigations, etc	\$ 162,952
Materials & Supplies	Uniforms, Unit supplies	\$ 65,510
Capital Outlay	Autos, computer equip., tactical equip.	<u>\$ 90,214</u>
		\$1,381,101
<b><u>Fire</u></b>		
Salaries & Benefits		\$1,387,194
Contract Services	Training, investigations, phone	\$ 115,702
Materials & Supplies	Uniforms, Unit Supplies	\$ 6,379
Capital Outlay	Firefighting equip., computer equip.	<u>\$ 0</u>
		\$1,509,275
	<b>TOTAL</b>	<b>\$2,890,376</b>

As of June 30, 2017, the cash reserves of the Fund totaled \$442,835.

Please contact me if you would like additional information about the Measure H financial report.





**RESOLUTION NO. 2018-01**

**RESOLUTION OF THE CERES CITIZENS' OVERSIGHT COMMITTEE  
APPROVING THE ANNUAL REPORT OF THE COMMITTEE REGARDING THE  
EXPENDITURE OF MEASURE H REVENUES FOR THE FISCAL YEAR 2016-17**

**WHEREAS**, Measure H (City Ordinance No. 2007-975) requires, pursuant to Section 3.10.160,C, that the Citizens' Oversight Committee shall review expenditures of revenue collected pursuant to the Ordinance to determine whether such funds are expended for the purposes specified in the current Public Safety Expenditure Plan, and shall issue a report on their findings to the City Council and the public at least annually; and,

**WHEREAS**, Article VI of the By-Laws of the Measure H Citizens' Oversight Committee requires that the Committee hold a mandatory meeting after the completion of the annual fiscal year audit of Ordinance revenues and expenditures performed by an independent auditor selected by the City Council; and,

**WHEREAS**, the independent audit of Measure H revenues and expenditures for the fiscal year ending June 30, 2017, was completed by JJACPA, Inc., Certified Public Accountants and provided to the Committee on June 6, 2018; and,

**WHEREAS**, the Measure H Citizens' Oversight Committee has reviewed the report of the Independent Auditors, and has reviewed such additional financial records and information regarding Measure H revenues and expenditures for the fiscal year ending June 30, 2017, as it deemed necessary to perform its duties.

**NOW THEREFORE BE IT RESOLVED** by the Measure H Citizens' Oversight Committee that it does issue the following report of its finding regarding the expenditure of Measure H revenues for the fiscal year ending June 30, 2017:

1. As of June 30, 2017, Measure H sales tax revenue amounted to \$3,000,932. The following table provides information about the expenditures:

<b>Expenditures</b>	<b>Description</b>	<b>Amount</b>
<i>Police</i>		
Salaries & Benefits		\$ 1,062,424
Contract Services	Equip.maint, training, investigations, phone	\$ 162,952
Materials & Supplies	Uniforms, unit supplies	\$ 65,510
Capital Outlay	Autos, computer equip, tactical equip.	\$ 90,214
<i>Fire</i>		
Salaries & Benefits		\$1,387,194
Contract Services	Training, investigations, phone	\$ 115,702
Materials & Supplies	Uniforms	\$ 6,379
Capital Outlay	Firefighting equip., computer equip.	\$ 0
	<b>TOTAL</b>	<b>\$2,890,376</b>

2. That all expenditures of Measure H revenues for the fiscal year ending June 30, 2017, were expended for the purposes specified in the current Public Safety Expenditure Plan.

**BE IT FURTHER RESOLVED** that a copy of this Resolution shall be placed on the City of Ceres official web site for review by the public, and a copy shall be forwarded to the Ceres City Council for review and approval as provided in Section 3.10.160,C, of Ordinance No. 2007-975.

**PASSED AND ADOPTED** by the Ceres Citizens' Oversight Committee at a regular meeting thereof held on the 6th day of June, 2018, by the following vote:

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
Paula Redfern, Chairperson

ATTEST:

\_\_\_\_\_  
Diane Navares-Perez, Secretary

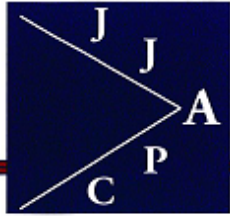
**CITY OF CERES**  
**REPORT ON COMPLIANCE WITH**  
**STANISLAUS COUNTY MEASURE H**  
**FOR FIRE AND POLICE PUBLIC PURPOSES**  
**FOR THE YEAR ENDED JUNE 30, 2017**

**City of Ceres  
Measure H Compliance Report  
For the year ended June 30, 2017**

**Table of Contents**

---

	<u><b>Page</b></u>
Independent Accountant’s Report on Applying Agreed-Upon Procedures.....	1
<b>Financial Statements:</b>	
Balance Sheet.....	4
Statement of Revenues, Expenditures and Changes in Fund Balances.....	5
Notes to Financial Statements .....	6
<b>Supplementary Information:</b>	
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual .....	11
Note to Supplementary Information .....	12



JJACPA, Inc.

A Professional Accounting Services Corp.

*Independent Accountant's Report on Applying Agreed-Upon Procedures*

To the Honorable Mayor and Members of City Council  
of the City of Ceres  
Ceres, California

We have performed the procedures enumerated below, which were agreed to by the management of the City of Ceres (City), solely to assist you with compliance with the reporting requirements of the Stanislaus County Initiative Measure H (Initiative) requirements for the year ended June 30, 2017. The City's management is responsible for the financial information included in this report and the compliance with the Stanislaus County Measure H Funds use of funds. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

- a. Verified the appropriateness of personnel and support costs, including equipment purchases, using the City's policies and procedures as the standard for verification.

*Findings:* No exceptions were noted.

- b. Determined that the Balance Sheet and Schedule of Changes in Fund Balance are an accurate reflection of information contained in the City's records.

*Findings:* No exceptions were noted.

- c. Determined that revenues from the Measure H Funds for the period are included in the Schedule of Changes in Fund Balance even if they were deposited by the City after the end of the period (i.e., treats revenues from Measure H on a modified accrual basis).

*Findings:* No exceptions were noted.

- d. Determined that personnel time charged to the program were expended only for fire and police services.

*Findings:* No exceptions were noted.

- e. Determined that personnel expenses charged to the program are limited to personnel funded by the Initiative for the purposes stated in d above.

*Findings:* No exceptions were noted.

- f. Determined that direct charges to Measure H Funds are not also included in indirect costs (i.e., space charges) also charged to the Fund.

*Findings:* No exceptions were noted.

- g. Determined that equipment purchases made with Measure H Funds are only for items specifically approved by the Initiative in the City's budget.

*Findings:* No exceptions were noted.

- h. Determined that equipment purchased with Measure H Funds is in the custody and use of the personnel funded by Measure H.

*Findings:* No exceptions were noted.

- i. Identified non-compliance with applicable statute, regulation, City policy, or Initiative requirements, and any questionable or disallowed amounts received for the period.

*Findings:* No exceptions were noted.

Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of City management, the City Council, others within the entity, and Stanislaus County or other applicable governmental entities and is not intended to be and should not be used by anyone other than these specified parties.

December 6, 2017

*JJACPA, Inc.*  
**JJACPA, Inc.**  
**Dublin, CA**

## **FINANCIAL STATEMENTS**

**City of Ceres**  
**Measure H Fund**  
**Balance Sheet**  
**June 30, 2017**

<b>ASSETS</b>	<b>2017</b>
<b>Assets:</b>	
Cash	\$ -
Taxes receivable	597,597
<b>Total assets</b>	<b>\$ 597,597</b>
 <b>LIABILITIES AND FUND BALANCE</b>	
<b>Liabilities:</b>	
Accounts payable	\$ 18,810
Due to City of Ceres	135,953
<b>Total liabilities</b>	<b>154,763</b>
<b>Fund Balance:</b>	
Restricted for fire and police public services	442,834
<b>Total fund balance</b>	<b>442,834</b>
<b>Total liabilities and fund balance</b>	<b>\$ 597,597</b>

The accompanying notes are an integral part of these financial statements.



**City of Ceres**  
**Measure H Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the year ended June 30, 2017**

	<u>2017</u>
<b>REVENUES:</b>	
Sales tax	\$ 3,000,932
Use of money and property	<u>-</u>
<b>Total revenues</b>	<u>3,000,932</u>
<b>EXPENDITURES:</b>	
Payroll and related costs	2,449,619
Contractual services	265,019
Materials and supplies	85,524
Capital outlay	<u>90,214</u>
<b>Total expenditures</b>	<u>2,890,376</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>110,556</u>
<b>Net change in fund balances</b>	110,556
<b>FUND BALANCES:</b>	
Beginning of year	332,278
End of year	<u>\$ 442,834</u>

The accompanying notes are an integral part of these financial statements.

**City of Ceres**

**Measure H Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**

**For the year ended June 30, 2017**

---

---

	Original Budget	Actual	Variance Positive (Negative)
<b>REVENUES:</b>			
Sales tax	\$ 2,720,198	\$ 3,000,932	\$ 280,734
Investment income	30	-	(30)
<b>Total revenues</b>	<u>2,720,228</u>	<u>3,000,932</u>	<u>280,704</u>
<b>EXPENDITURES:</b>			
Payroll and related costs	2,541,701	2,449,619	92,082
Contractual services	298,292	265,019	33,273
Materials and supplies	106,055	85,524	20,531
Capital outlay	94,736	90,214	4,522
<b>Total expenditures</b>	<u>3,040,784</u>	<u>2,890,376</u>	<u>150,408</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ (320,556)</u>	110,556	<u>\$ 431,112</u>
<b>FUND BALANCES:</b>			
Beginning of year		<u>332,278</u>	
End of year		<u>\$ 442,834</u>	

**City of Ceres**  
**Measure H Compliance Report**  
**For the year ended June 30, 2017**

**Notes to Financial Statements**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. *Reporting Entity***

All transactions of the Measure H Fund of the City of Ceres (City) are included as a separate special revenue fund in the basic financial statements of the City. The Measure H Fund is used to account for the City's share of revenues earned and expenditures incurred under Measure H. The accompanying financial statements are for the Measure H Fund only and are not intended to fairly present the financial position of the City and the results of its operations.

**B. *Basis of Accounting and Measurement Focus***

The accompanying financial statements are prepared on the modified accrual basis of accounting. Revenues are generally recorded when measurable and available, and expenditures are recorded when the related liabilities are incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus, wherein only current assets and current liabilities generally are included on the balance sheet. Operating statements of governmental funds present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

**C. *Description of Funds***

The accounts are maintained using fund accounting. A fund is a separate accounting entity with a self balancing set of accounts.

The City uses a special revenue fund to account for financial resources received from the half cent sales tax provision of Measure H. These funds are to be used towards salaries and benefits, and the obtaining, furnishing, operating, and/or maintaining of fire and police public services.

**D. *Fund Balance***

Fund balance consists of only restricted amounts. Restricted amounts consist of resources that are subject to externally enforceable legal restrictions imposed by parties altogether outside the government.

**City of Ceres  
Measure H Compliance Report  
For the year ended June 30, 2017**

**Notes to Financial Statements, Continued**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***E. Cash and Investments***

The Measure H Fund pools its cash with the City. The City pools cash resources from all funds in order to facilitate the management of cash and achieve the goal of obtaining the highest yield with the greatest safety and least risk. The balance in the pooled cash account is available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing accounts and other investments for varying terms.

Highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. Market value is used as fair value for those securities for which market quotations are readily available. Interest earned on investments is allocated to all funds on the basis of monthly cash and investment balances. The Measure H Fund, through the City pool, participates in an investment pool managed by the State of California titled Local Agency Investment Fund (LAIF), which has invested a portion of the pool funds in Structured Notes and Asset-Backed Securities (See Note 2D). LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk as to change in interest rates.

***F. Receivables***

Receivables represent the sales tax revenues due from the California State Board of Equalization.

***G. Use of Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**2. CASH AND INVESTMENTS**

***A. Summary of Cash and Investments***

The Measure H Fund participates in the City's cash and investment pool that includes all other City funds, which the City Treasurer invests to enhance interest earnings. The pooled interest earned is allocated to each fund based on average month-end and investment balances in these funds. The Measure H Fund had cash and investments balance of \$0 at June 30, 2017:

**City of Ceres  
Measure H Compliance Report  
For the year ended June 30, 2017**

**Notes to Financial Statements, Continued**

---

**2. CASH AND INVESTMENTS, Continued**

**A. Summary of Cash and Investments, Continued**

The California Government Code requires California banks and savings and loan associations to secure cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the City's name. The market value of pledged securities must equal at least 110% of the City's cash deposits. California law also allows institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the City's total cash deposits. The City may waive collateral requirements for cash deposits which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation.

**B. Investments**

The investments made by the City Treasurer are limited to those allowable under State statutes as incorporated into the City's Investment Policy, which is more conservative than State statutes. Under provisions of this policy, the City is authorized to invest in the following types of investments:

Medium-term Corporate Notes Government Agency Securities  
Certificates of Deposit Treasury Bills and Notes  
Bankers' Acceptances Passbook Savings Accounts  
Commercial Paper State of California Local Agency Investment Fund  
Repurchase Agreements

**C. Risk Disclosure**

*Interest Rate Risk:* As a means of limiting its exposure to fair value losses arising from rising interest rates, the City's investment policy provides that final maturities of securities cannot exceed five years. Specific maturities of investments depend on liquidity needs. At June 30, 2017, the City's pooled cash and investments had the following maturities:

<u>Maturity</u>	<u>Percentage of Investment</u>
Less than one year	100%

*Credit Risk:* It is the City's policy that commercial paper have a rating of "A-1" or higher by a nationally recognized statistical rating organization (NRSRO) and have a maturity date not exceeding 180 days from the date of purchase. Medium-term notes, with a final maturity not exceeding five years from the date of purchase, must have a rating of A or the equivalent by a NRSRO. Federal instrumentalities must have a rating of AAA or the equivalent by a NRSRO at the time of purchase with a maximum maturity of five years at the time of purchase. LAIF has a separate investment policy, governed by Government Code Sections 16480-16481.2, that provides credit standards for its investments.

**City of Ceres**  
**Measure H Compliance Report**  
**For the year ended June 30, 2017**

**Notes to Financial Statements, Continued**

---

**2. CASH AND INVESTMENTS, Continued**

**C. Risk Disclosure, Continued**

*Custodial Credit Risk:* For an investment, custodial credit risk is the risk that, in the event of the failure of the counter party, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City currently has no security investments other than LAIF.

**D. External Investment Pool – Local Agency Investment Fund**

The City's investments with LAIF at June 30, 2017, included a portion of the pool funds invested in Structured Notes and Asset-Backed Securities. These investments may include the following:

*Structured Notes* - debt securities (other than Asset-Backed Securities) whose cash-flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or that have embedded forwards or options.

*Asset-Backed Securities* - generally mortgage-backed securities which entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

The City is a voluntary participant in California Local Agency Investment Fund (LAIF), which is regulated by California Government Code Section under the oversight of the Local Investment Advisory Board (Board). The Board consists of five members as designated by state statute, and is chaired by the State Treasurer who is responsible for day to day administration of LAIF. The total amount invested by all public agencies as of June 30, 2017 was \$22,812,817,838 of which the City had a balance of \$5,742,161. LAIF is part of the California Pooled Money Investment Account (PMIA), which at June 30, 2017 has a portfolio with market valuation of \$78,345,749 thousand. Of the total invested, 99.95% was invested in non-derivative financial products and 0.05% in structured notes and asset-backed securities. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. The fair value of the City's position in LAIF is materially equivalent to the value of the pool shares.

## **SUPPLEMENTARY INFORMATION**

**City of Ceres**  
**Measure H Compliance Report**  
**For the year ended June 30, 2017**

**Note to Supplementary Information**

---

**A. *Budget***

An annual budget is adopted by City Council for the special revenue funds. The budget is the maximum authorization for spending in a fiscal year. An encumbrance system is used to record commitments and obligations incurred throughout the year to ensure the budget authorization is not exceeded. The budget is developed for the Special Revenue Funds using the modified accrual basis of accounting. Amendments to the approved budget are approved by City Council. Supplemental appropriations are authorized by City Council during the year. All unencumbered budget appropriations lapse at the end of each fiscal year. Encumbrances for significant capital projects are reappropriated as part of the following year's budget. Outstanding encumbrances are committed in fund balance. At the fund level, expenditures may not legally exceed appropriations.





## MEASURE H OVERSIGHT COMMITTEE REPORT

### Measure H Oversight Committee

Paula Redfern, Chairperson  
Don Cool                      Rafael Valencia  
Lee Brandt                      Burl Condit

**MEETING DATE:** June 6, 2018

**TO:** Measure H Oversight Committee

**FROM:** Toby Wells, P.E., City Manager

**SUBJECT:** Presentation of the Fiscal Year 2018/19 draft City and Measure H Budget.

---

Staff will present an overview of the Draft Fiscal Year 2018/19 City and Measure H budget.

Attached is the draft listing of the proposed expenditures for Measure H for Fiscal Year 2018/19.

A handwritten signature in blue ink, appearing to be "Toby Wells", written over a horizontal line.

Approved by: \_\_\_\_\_

Toby Wells, P.E., City Manager



General Fund Requested Budget Detail FY 2018-19  
Department Request compared to City Manager Recommended

6/1/2018

Description	Requested	CM Recommended	\$ Change
10 PUBLIC SAFETY - POLICE			
262.10.0110.0 SALARIES AND WAGES			
1 SALARIES AND WAGES	610,433	610,433	0
	<u>610,433</u>	<u>610,433</u>	<u>0</u>
262.10.0110.1 SALARIES AND WAGES-HOLIDAY PAYOUT			
1 SALARIES AND WAGES-HOLIDAY PAYOUT	5,790	5,790	0
	<u>5,790</u>	<u>5,790</u>	<u>0</u>
262.10.0111.0 OVERTIME			
1 OVERTIME	64,000	64,000	0
2 OVERTIME (CM ADJUSTMENT)	38,000	38,000	0
	<u>102,000</u>	<u>102,000</u>	<u>0</u>
262.10.0113.0 COURT TIME			
1 COURT TIME (CM ADJUSTMENT)	5,000	5,000	0
	<u>5,000</u>	<u>5,000</u>	<u>0</u>
262.10.0121.0 SOCIAL SECURITY (FICA)			
1 SOCIAL SECURITY (FICA)	56,030	56,030	0
	<u>56,030</u>	<u>56,030</u>	<u>0</u>
262.10.0122.0 EMPLOYEE GROUP INSURANCE			
1 EMPLOYEE GROUP INSURANCE	148,788	148,788	0
	<u>148,788</u>	<u>148,788</u>	<u>0</u>
262.10.0123.0 RETIREMENT PLAN CHARGES			
1 RETIREMENT PLAN CHARGES	306,922	306,922	0
	<u>306,922</u>	<u>306,922</u>	<u>0</u>
262.10.0124.0 WORKER'S COMPENSATION			
1 WORKER'S COMPENSATION	51,444	51,444	0
	<u>51,444</u>	<u>51,444</u>	<u>0</u>
262.10.0130.0 UNIFORM ALLOWANCE			
1 UNIFORM ALLOWANCE	9,200	9,200	0
	<u>9,200</u>	<u>9,200</u>	<u>0</u>
262.10.0201.0 ACCOUNTING AND AUDITING SVC'S			
1 Annual Financial Audit by Independent Party	2,800	2,800	0
	<u>2,800</u>	<u>2,800</u>	<u>0</u>
262.10.0205.0 MEDICAL SERVICES			
1 Flu Shot for Sworn Personnel	400	400	0
	<u>400</u>	<u>400</u>	<u>0</u>
262.10.0217.0 INVESTIGATIVE SERVICES			
1 Berla Vehicle Computer Reader Yearly Subscription	1,800	1,800	0
2 Blackbag Technologies Blacklight and MacQuiston	1,500	1,500	0
3 Buy Money and Extradition	500	500	0
4 Cellebrite UFED Physical Update - Subscription	3,800	3,800	0
	<u>7,600</u>	<u>7,600</u>	<u>0</u>
262.10.0222.0 SUBSCRIPTIONS & MEMBERSHIPS			
1 High Tech Books	100	100	0
2 High Tech Crime Investigation Association - HTCIA	150	150	0
3 IACIS High Tech Membership- Hively & Amador	100	100	0
4 MacAfee AntiVirus	40	40	0
	<u>390</u>	<u>390</u>	<u>0</u>
262.10.0226.0 TRAINING			
1 Enfuse Guidance Software School	1,800	1,800	0
2 Mobile Field Force Training x 2 - Tuition	1,000	1,000	0
3 POST - Interview and Interrogation x 1	250	250	0
	<u>3,050</u>	<u>3,050</u>	<u>0</u>
262.10.0230.0 PRINTING AND BINDING			
1 Annual Report & Other Printing	175	175	0
	<u>175</u>	<u>175</u>	<u>0</u>
262.10.0248.0 TELECOMMUNICATIONS			

General Fund Requested Budget Detail FY 2018-19  
Department Request compared to City Manager Recommended

6/1/2018

Description	Requested	CM Recommended	\$ Change
1 TELECOMMUNICATIONS	3,720	3,720	0
	<u>3,720</u>	<u>3,720</u>	<u>0</u>
262.10.0258.0 TRAVEL, LODGING & MEALS			
1 Berla Training - Amador - 3 days - Tuition is free	1,000	1,000	0
2 Enfuse 2017/Guidance Software School	2,000	2,000	0
3 Guidance Software Passport training	5,000	5,000	0
4 Mobile Field Force Training x 2 - Hotel and Per	2,000	2,000	0
	<u>10,000</u>	<u>10,000</u>	<u>0</u>
262.10.0258.3 POST-TRAVEL, LODGING & MEALS			
1 POST - Interogation and Interview Training	600	600	0
	<u>600</u>	<u>600</u>	<u>0</u>
262.10.0268.0 ISF - FLEET ALLOCATION			
1 ISF-FLEET ALLOCATION-O&M (CM ADJUSTMENT FROM 100)	74,850	74,850	0
2 ISF-FLEET ALLOCATION-RPLCMNT (CM ADJUSTMENT FROM	41,368	41,368	0
	<u>116,218</u>	<u>116,218</u>	<u>0</u>
262.10.0271.0 ISF - IT ALLOCATION			
1 ISF - IT ALLOCATION	31,665	31,665	0
	<u>31,665</u>	<u>31,665</u>	<u>0</u>
262.10.0299.0 CONTRACT SERVICES			
1 Delta Wireless Maintenance & Radio Repair - 800	58,400	58,400	0
2 ESCHAT Yearly Subscription - covers 20 users	1,200	1,200	0
3 LexisNexis/Coplogic Online Reporting	5,200	5,200	0
4 Psychological Services- Retainer	1,200	1,200	0
5 Integration of Coplink with RIMS	4,635	4,635	0
	<u>70,635</u>	<u>70,635</u>	<u>0</u>
262.10.0301.0 OFFICE SUPPLIES			
1 OFFICE SUPPLIES (CM adjustment)	100	100	0
	<u>100</u>	<u>100</u>	<u>0</u>
262.10.0305.0 MEDICAL SUPPLIES			
1 MEDICAL SUPPLIES (CM adjustment)	800	800	0
	<u>800</u>	<u>800</u>	<u>0</u>
262.10.0309.0 PHOTOGRAPHIC SUPPLIES			
1 Axon Enterprises, Int'l - Body Worn Camera	68,000	68,000	0
	<u>68,000</u>	<u>68,000</u>	<u>0</u>
262.10.0316.0 AMMUNITION			
1 Ammunition - Training and Duty	15,000	15,000	0
2 Diversionary/Less Lethal/Smoke Cartridges - not	7,000	7,000	0
3 Taser Cartridges	3,300	3,300	0
4 CM Adjustment (moved to general fund)	-5,300	-5,300	0
	<u>20,000</u>	<u>20,000</u>	<u>0</u>
262.10.0318.0 WEARING AND SAFETY APPAREL			
1 WEARING AND SAFETY APPAREL (CM adjustment)	2,000	2,000	0
	<u>2,000</u>	<u>2,000</u>	<u>0</u>
262.10.0325.0 ELECTRICAL MATERIALS			
1 ECSHAT Radio Gateway x 2	2,500	2,500	0
2 Replacement Batteries	500	500	0
3 Replacement Body Worn Camera Cables & Parts	500	500	0
	<u>3,500</u>	<u>3,500</u>	<u>0</u>
262.10.0396.0 K-9 SUPPLIES			
1 Boarding Expenses - Split between 100 & 262	300	300	0
2 Food for K9 - Split between 100 & 262	500	500	0
3 Monthly Training - split between 100 & 262	2,400	2,400	0
4 Training Equipment/Misc Supplies	500	500	0
5 Veterinarian	550	550	0
	<u>4,250</u>	<u>4,250</u>	<u>0</u>
262.10.0399.0 MATERIALS AND SUPPLIES			
1 NIK Drug Testing Kit - not funded in General Fund	1,500	1,500	0

General Fund Requested Budget Detail FY 2018-19  
Department Request compared to City Manager Recommended

6/1/2018

Description	Requested	CM Recommended	\$ Change
	<u>1,500</u>	<u>1,500</u>	<u>0</u>
262.10.0502.0 COMPUTER EQUIPMENT			
1 Digital Intelligence, Ultra Kit, Internal	3,000	3,000	0
2 Internet Evidence Finder - Magnet Forensics	850	850	0
3 Drobo Computer Storage Device for HiTech	1,700	1,700	0
4 Seagate Portable External Hard-drive for High Tech	200	200	0
	<u>5,750</u>	<u>5,750</u>	<u>0</u>
262.10.0508.0 PHOTOGRAPHIC & RECORDING EQUIP			
1 Unmanned Aerial Vehicle (UAV) with Camera	28,000	28,000	0
	<u>28,000</u>	<u>28,000</u>	<u>0</u>
262.10.0511.0 AUTOMOTIVE EQUIPMENT			
1 Automotive Accessories	1,000	1,000	0
	<u>1,000</u>	<u>1,000</u>	<u>0</u>
262.10.0515.0 COMMUNICATION EQUIPMENT			
1 Portable Handheld Radios (10)	30,000	30,000	0
2 Dual Band Communications Headset (2)	2,000	2,000	0
	<u>32,000</u>	<u>32,000</u>	<u>0</u>
262.10.0518.0 PUBLIC SAFETY EQUIPMENT			
1 Ballistic Helmets- 2 more - SWAT	900	900	0
2 Ballistic Vests - new and replacement - Patrol	11,000	11,000	0
3 Equipment - Wellness Program (Bike & Cable	4,500	4,500	0
4 Gas Masks - SWAT - 12	5,000	5,000	0
5 Lights for Patrol Rifles (25)	7,500	7,500	0
6 Mobile Field Force Turtle Suits - 5	3,000	3,000	0
7 Rifle for SWAT - Remaining rifle + Flashlight	3,500	3,500	0
8 Rifle Scopes - 2 - SWAT	1,900	1,900	0
	<u>37,300</u>	<u>37,300</u>	<u>0</u>
Department 10 Total	1,747,060	1,747,060	0

General Fund Requested Budget Detail FY 2018-19  
Department Request compared to City Manager Recommended

6/1/2018

Description	Requested	CM Recommended	\$ Change
15 PUBLIC SAFETY - FIRE			
262.15.0110.0 SALARIES AND WAGES			
1 SALARIES AND WAGES	452,504	452,504	0
	<u>452,504</u>	<u>452,504</u>	<u>0</u>
262.15.0111.0 OVERTIME			
1 OVERTIME	85,440	85,440	0
2 OVERTIME (CM ADJUSTMENT)	44,560	44,560	0
	<u>130,000</u>	<u>130,000</u>	<u>0</u>
262.15.0119.0 FLSA MANDATORY OVERTIME			
1 FLSA MANDATORY OVERTIME	37,319	37,319	0
	<u>37,319</u>	<u>37,319</u>	<u>0</u>
262.15.0121.0 SOCIAL SECURITY (FICA)			
1 SOCIAL SECURITY (FICA)	48,032	48,032	0
	<u>48,032</u>	<u>48,032</u>	<u>0</u>
262.15.0122.0 EMPLOYEE GROUP INSURANCE			
1 EMPLOYEE GROUP INSURANCE	119,924	119,924	0
	<u>119,924</u>	<u>119,924</u>	<u>0</u>
262.15.0123.0 RETIREMENT PLAN CHARGES			
1 RETIREMENT PLAN CHARGES	215,889	215,889	0
	<u>215,889</u>	<u>215,889</u>	<u>0</u>
262.15.0124.0 WORKER'S COMPENSATION			
1 WORKER'S COMPENSATION	54,220	54,220	0
	<u>54,220</u>	<u>54,220</u>	<u>0</u>
262.15.0130.0 UNIFORM ALLOWANCE			
1 UNIFORM ALLOWANCE	8,050	8,050	0
	<u>8,050</u>	<u>8,050</u>	<u>0</u>
262.15.0205.0 MEDICAL SERVICES			
1 ANNUAL FLU SHOTS	100	100	0
2 BASELINE MEDICAL EXAMS	6,000	6,000	0
3 DOT/DMV MEDICAL EXAMS	315	315	0
4 OSHA RESPIRATOR EVALUATION	100	100	0
5 OSHA RESPIRATOR FOLLOW-UP	200	200	0
6 BASELINE MEDICAL EXAMS (CM ADJUSTMENTS)	-2,000	-2,000	0
	<u>4,715</u>	<u>4,715</u>	<u>0</u>
262.15.0217.0 INVESTIGATIVE SERVICES			
1 PRE-EMPLOYMENT PSYCH EXAM	800	800	0
2 FINGERPRINT CHECKS	150	150	0
3 BACKGROUND CHECKS	2,000	2,000	0
4 MEDICAL EVALS	250	250	0
	<u>3,200</u>	<u>3,200</u>	<u>0</u>
262.15.0222.0 SUBSCRIPTIONS & MEMBERSHIPS			
1 EMT RECERTS	325	325	0
2 MEMBERSHIP CA FIRE TRAINING ASSOCIATION	50	50	0
3 MEMBERSHIP CAL STATE FF ASSOCIATION	100	100	0
4 MEMBERSHIP STAN CO FIRE CHIEFS ASSOCIATION	200	200	0
5 MEMBERSHIP STAN CO TRAINING OFFICERS	25	25	0
	<u>700</u>	<u>700</u>	<u>0</u>
262.15.0226.0 TRAINING			
1 LEVEL 1 FIRE OFFICERS COURSE	1,500	1,500	0
2 LEVEL 2 CHIEF OFFICERS COURSE	3,900	3,900	0
3 STATE FIRE TRAINING INSTRUCTIONS	1,000	1,000	0
4 TARGET SAFETY PROGRAM (OSHA REQUIRED)	1,500	1,500	0
5 TECHNICAL RESCUE (MOVE FROM 100 CM ADJUSTMENT)	12,600	12,600	0
6 LEVEL 2 CHIEF OFFICERS CRSE (MOVE TO 100 CM)	-3,900	-3,900	0
	<u>16,600</u>	<u>16,600</u>	<u>0</u>
262.15.0230.0 PRINTING AND BINDING			
1 BUSINESS CARDS	50	50	0

General Fund Requested Budget Detail FY 2018-19  
Department Request compared to City Manager Recommended

6/1/2018

Description	Requested	CM Recommended	\$ Change
	50	50	0
262.15.0248.0 TELECOMMUNICATIONS			
1 TELECOMMUNICATIONS	690	690	0
	690	690	0
262.15.0258.0 TRAVEL, LODGING & MEALS			
1 TRAVEL, LODGING, MEALS FOR MEASURE H PERSONNEL	1,800	1,800	0
	1,800	1,800	0
262.15.0268.0 ISF - FLEET ALLOCATION			
1 ISF FLEET ALLOCATION O&M - PER CM	69,998	69,998	0
	69,998	69,998	0
262.15.0271.0 ISF - IT ALLOCATION			
1 ISF - IT ALLOCATION	18,492	18,492	0
	18,492	18,492	0
262.15.0286.0 R & M - NON-AUTOMOTIVE EQUIP			
1 ANNUAL SCBA FLOW TEST	250	250	0
2 HYDRO BREATHING APPARATUS BOTTLES	125	125	0
3 TURNOUT CLEANING & INSPECTION	750	750	0
4 TURNOUT REPAIRS	125	125	0
	1,250	1,250	0
262.15.0287.0 R & M - COMMUNICATIONS EQUIP			
1 CELL PHONE ACCESSORIES	200	200	0
2 CELL PHONE REPAIRS	250	250	0
3 MOTOROLA RADIO MAINTENANCE	300	300	0
4 PARTS-RADIO PARTS	100	100	0
	850	850	0
262.15.0299.0 CONTRACT SERVICES			
1 PSYCOLOGICAL SERVICES	800	800	0
2 SR911	45,000	45,000	0
3 DISPATCH SVCS SR911 - PER CM MOVE FROM GF	89,107	89,107	0
	134,907	134,907	0
262.15.0305.0 MEDICAL SUPPLIES			
1 MISC MEDICAL SUPPLIES	500	500	0
	500	500	0
262.15.0318.0 WEARING AND SAFETY APPAREL			
1 MISC WEARING AND SAFETY APPAREL	4,000	4,000	0
2 STRUCTURE TURNOUTS GLOBE - PER CM MOVE FROM GF	14,000	14,000	0
	18,000	18,000	0
262.15.0325.0 ELECTRICAL MATERIALS			
1 MISC ELECTRICAL MATERIALS	1,000	1,000	0
	1,000	1,000	0
262.15.0337.0 SMALL TOOLS			
1 MISC SMALL TOOLS	500	500	0
	500	500	0
262.15.0399.0 MATERIALS AND SUPPLIES			
1 RESCUE EQUIPMENT, ROPE, CARABINERS (CM ADJUSTMENT)	5,000	5,000	0
	5,000	5,000	0
262.15.0505.0 TRAINING EQUIPMENT			
1 MISC TRAINING PROPS	700	700	0
	700	700	0
262.15.0515.0 COMMUNICATION EQUIPMENT			
1 MISC RADIO ACCESSORIES	100	100	0
2 800 MHZ MOBIL & PORTABLE RADIOS - PER CM MOVE	60,000	60,000	0
	60,100	60,100	0
262.15.0521.0 FIRE FIGHTING ACCESSORIES			
1 MISC FIREFIGHTING ACCESSORIES	100	100	0
	100	100	0

General Fund Requested Budget Detail FY 2018-19  
Department Request compared to City Manager Recommended

6/1/2018

Description	Requested	CM Recommended	\$ Change
Department 15 Total	1,405,090	1,405,090	0



General Fund Requested Budget Detail FY 2018-19  
Department Request compared to City Manager Recommended

6/1/2018

Description	Requested	CM Recommended	\$ Change
	3,152,150	3,152,150	0



---

262 MEASURE H - 1/2 CENT SALES TAX  
09 POLICE-NON SWORN

<u>Account Number</u>	<u>2019 C.M. Recommend</u>	<u>2018 Adjusted Budget</u>	<u>As of 5/8/2018 Actuals</u>	<u>2018 Year End Estima</u>	<u>2017 Actuals</u>	<u>2016 Actuals</u>
262.09.0100 PERSONNEL SERVICES						
262.09.0123.0 RETIREMENT PLAN CHARGES	0	0	0	0	0	100-
<b>Total</b> PERSONNEL SERVICES	0	0	0	0	0	100-
<b>Total</b> POLICE-NON SWORN	0	0	0	0	0	100-

05/23/2018

2:46PM

City of Ceres

---

**262 MEASURE H - 1/2 CENT SALES TAX**  
**10 PUBLIC SAFETY - POLICE**

<u>Account Number</u>	<u>2019 C.M. Recommend</u>	<u>2018 Adjusted Budget</u>	<u>As of 5/8/2018 Actuals</u>	<u>2018 Year End Estima</u>	<u>2017 Actuals</u>	<u>2016 Actuals</u>
262.10.0100 PERSONNEL SERVICES						
262.10.0110.0 SALARIES AND WAGES	610,433	569,487	469,769	550,000	533,966	543,251
262.10.0110.1 SALARIES AND WAGES-HOLIDAY PAYOUT	5,790	5,442	0	5,773	3,616	17,212
262.10.0111.0 OVERTIME	102,000	102,000	80,288	102,000	64,992	63,064
262.10.0113.0 COURT TIME	5,000	0	4,060	5,000	5,889	5,781
262.10.0121.0 SOCIAL SECURITY (FICA)	56,030	52,489	42,587	49,821	50,285	54,984
262.10.0122.0 EMPLOYEE GROUP INSURANCE	148,788	171,982	92,926	106,631	110,006	127,073
262.10.0123.0 RETIREMENT PLAN CHARGES	306,922	282,716	226,416	265,271	234,348	250,621
262.10.0124.0 WORKER'S COMPENSATION	51,444	68,626	51,469	68,626	51,213	47,279
262.10.0126.0 4850 LABOR CODE	0	0	0	0	0	2,351
262.10.0130.0 UNIFORM ALLOWANCE	9,200	9,200	4,025	9,200	8,111	7,947
<b>Total PERSONNEL SERVICES</b>	<b>1,295,607</b>	<b>1,261,942</b>	<b>971,540</b>	<b>1,162,322</b>	<b>1,062,426</b>	<b>1,119,563</b>
262.10.0200 CONTRACTUAL SERVICES						
262.10.0201.0 ACCOUNTING AND AUDITING SVC'S	2,800	2,800	2,500	2,800	2,066	2,079
262.10.0205.0 MEDICAL SERVICES	400	400	0	0	25	30
262.10.0217.0 INVESTIGATIVE SERVICES	7,600	3,500	0	0	0	446
262.10.0222.0 SUBSCRIPTIONS & MEMBERSHIPS	390	315	0	315	219	116
262.10.0226.0 TRAINING	3,050	9,425	8,591	9,425	1,886	1,832
262.10.0228.0 P.O.S.T. REIMBURSABLE TRAINING	0	0	0	0	0	2,096
262.10.0230.0 PRINTING AND BINDING	175	175	0	0	0	287
262.10.0248.0 TELECOMMUNICATIONS	3,720	3,570	2,700	3,570	3,571	3,468
262.10.0258.0 TRAVEL, LODGING & MEALS	10,000	2,530	1,657	2,530	3,766	3,006
262.10.0258.3 POST-TRAVEL, LODGING & MEALS	600	6,600	3,313	894	0	0
262.10.0259.2 PROF DEVELOP-C PERRY	0	0	0	0	0	1,488
262.10.0268.0 ISF - FLEET ALLOCATION	116,218	92,301	69,226	92,301	98,129	89,323

05/23/2018

2:46PM

City of Ceres

---

**262 MEASURE H - 1/2 CENT SALES TAX**  
**10 PUBLIC SAFETY - POLICE**

<u>Account Number</u>	<u>2019 C.M. Recommend</u>	<u>2018 Adjusted Budget</u>	<u>As of 5/8/2018 Actuals</u>	<u>2018 Year End Estima</u>	<u>2017 Actuals</u>	<u>2016 Actuals</u>
262.10.0271.0 ISF - IT ALLOCATION	31,665	36,897	27,673	36,897	34,590	59,083
262.10.0294.0 ISF - BLDG MAINT ALLOCATION	0	0	0	0	0	5,427
262.10.0299.0 CONTRACT SERVICES	70,635	60,400	60,400	60,400	18,700	2,400
<b>Total CONTRACTUAL SERVICES</b>	<b>247,253</b>	<b>218,913</b>	<b>176,060</b>	<b>209,132</b>	<b>162,952</b>	<b>171,081</b>
262.10.0300 MATERIALS & SUPPLIES						
262.10.0301.0 OFFICE SUPPLIES	100	0	0	0	2,509	96
262.10.0305.0 MEDICAL SUPPLIES	800	800	800	800	672	750
262.10.0309.0 PHOTOGRAPHIC SUPPLIES	68,000	57,000	54,800	57,000	44,794	0
262.10.0316.0 AMMUNITION	20,000	21,800	18,627	21,800	14,002	10,000
262.10.0318.0 WEARING AND SAFETY APPAREL	2,000	4,063	3,713	4,063	0	355
262.10.0325.0 ELECTRICAL MATERIALS	3,500	600	497	600	600	700
262.10.0396.0 K-9 SUPPLIES	4,250	9,900	8,783	9,900	2,315	10,860
262.10.0399.0 MATERIALS AND SUPPLIES	1,500	1,400	1,359	1,400	618	1,341
<b>Total MATERIALS &amp; SUPPLIES</b>	<b>100,150</b>	<b>95,563</b>	<b>88,579</b>	<b>95,563</b>	<b>65,510</b>	<b>24,102</b>
262.10.0500 ADDITIONS TO FIXED ASSETS						
262.10.0502.0 COMPUTER EQUIPMENT	5,750	17,250	16,798	17,250	9,542	12,073
262.10.0503.0 FURNITURE AND FURNISHINGS	0	0	0	0	0	1,875
262.10.0508.0 PHOTOGRAPHIC & RECORDING EQUIP	28,000	23,000	23,000	23,000	0	0
262.10.0511.0 AUTOMOTIVE EQUIPMENT	1,000	2,500	1,460	2,500	24,695	60
262.10.0515.0 COMMUNICATION EQUIPMENT	32,000	6,200	0	6,200	0	0
262.10.0518.0 PUBLIC SAFETY EQUIPMENT	37,300	69,125	59,623	69,125	55,977	8,770
<b>Total ADDITIONS TO FIXED ASSETS</b>	<b>104,050</b>	<b>118,075</b>	<b>100,881</b>	<b>118,075</b>	<b>90,214</b>	<b>22,778</b>
<b>Total PUBLIC SAFETY - POLICE</b>	<b>1,747,060</b>	<b>1,694,493</b>	<b>1,337,060</b>	<b>1,585,092</b>	<b>1,381,102</b>	<b>1,337,524</b>

---

262

MEASURE H - 1/2 CENT SALES TAX

**262 MEASURE H - 1/2 CENT SALES TAX**  
**15 PUBLIC SAFETY - FIRE**

<i>Account Number</i>	<i>2019 C.M. Recommend</i>	<i>2018 Adjusted Budget</i>	<i>As of 5/8/2018 Actuals</i>	<i>2018 Year End Estima</i>	<i>2017 Actuals</i>	<i>2016 Actuals</i>
262.15.0100 PERSONNEL SERVICES						
262.15.0110.0 SALARIES AND WAGES	452,504	454,451	378,150	454,451	344,605	401,092
262.15.0111.0 OVERTIME	130,000	356,000	489,316	575,437	523,642	458,011
262.15.0119.0 FLSA MANDATORY OVERTIME	37,319	37,319	112,171	135,456	49,773	154,360
262.15.0121.0 SOCIAL SECURITY (FICA)	48,032	65,470	72,724	85,884	80,692	80,012
262.15.0122.0 EMPLOYEE GROUP INSURANCE	119,924	131,056	114,890	133,615	92,572	83,839
262.15.0123.0 RETIREMENT PLAN CHARGES	215,889	241,811	231,692	274,191	242,812	246,137
262.15.0124.0 WORKER'S COMPENSATION	54,220	63,382	47,536	63,382	45,964	47,515
262.15.0126.0 4850 LABOR CODE	0	0	0	0	791	0
262.15.0130.0 UNIFORM ALLOWANCE	8,050	8,050	4,881	5,765	6,344	4,965
262.15.0130.4 UNIFORM ALLOWANCE-WHEELER	0	0	0	0	0	1,181
262.15.0130.5 UNIFORM ALLOWANCE-LILLIE	0	0	0	0	0	233
<b>Total PERSONNEL SERVICES</b>	<b>1,065,938</b>	<b>1,357,539</b>	<b>1,451,360</b>	<b>1,728,181</b>	<b>1,387,195</b>	<b>1,477,345</b>
262.15.0200 CONTRACTUAL SERVICES						
262.15.0205.0 MEDICAL SERVICES	4,715	4,215	1,088	2,000	2,320	480
262.15.0217.0 INVESTIGATIVE SERVICES	3,200	1,000	0	0	1,245	0
262.15.0222.0 SUBSCRIPTIONS & MEMBERSHIPS	700	700	87	87	920	209
262.15.0226.0 TRAINING	16,600	1,400	0	0	336	585
262.15.0230.0 PRINTING AND BINDING	50	50	0	0	0	0
262.15.0248.0 TELECOMMUNICATIONS	690	1,100	533	661	1,101	1,307
262.15.0258.0 TRAVEL, LODGING & MEALS	1,800	1,800	390	1,800	1,836	399
262.15.0268.0 ISF - FLEET ALLOCATION	69,998	79,539	59,654	79,539	82,305	45,870
262.15.0271.0 ISF - IT ALLOCATION	18,492	20,396	15,297	20,396	16,166	25,156
262.15.0286.0 R & M - NON-AUTOMOTIVE EQUIP	1,250	9,250	0	9,250	9,261	0
262.15.0287.0 R & M - COMMUNICATIONS EQUIP	850	400	0	0	0	97

05/23/2018

2:46PM

City of Ceres

---

**262 MEASURE H - 1/2 CENT SALES TAX**  
**15 PUBLIC SAFETY - FIRE**

<u>Account Number</u>	<u>2019 C.M. Recommend</u>	<u>2018 Adjusted Budget</u>	<u>As of 5/8/2018 Actuals</u>	<u>2018 Year End Estima</u>	<u>2017 Actuals</u>	<u>2016 Actuals</u>
262.15.0299.0 CONTRACT SERVICES	134,907	37,800	36,273	37,800	212	150
<b>Total</b> CONTRACTUAL SERVICES	253,252	157,650	113,322	151,533	115,702	74,253
262.15.0300 MATERIALS & SUPPLIES						
262.15.0305.0 MEDICAL SUPPLIES	500	500	429	500	0	0
262.15.0318.0 WEARING AND SAFETY APPAREL	18,000	24,807	21,809	24,807	6,351	281
262.15.0325.0 ELECTRICAL MATERIALS	1,000	1,000	0	0	28	0
262.15.0337.0 SMALL TOOLS	500	2,000	255	255	0	0
262.15.0399.0 MATERIALS AND SUPPLIES	5,000	0	0	0	0	0
<b>Total</b> MATERIALS & SUPPLIES	25,000	28,307	22,493	25,562	6,379	281
262.15.0500 ADDITIONS TO FIXED ASSETS						
262.15.0502.0 COMPUTER EQUIPMENT	0	0	0	683	0	0
262.15.0505.0 TRAINING EQUIPMENT	700	8,300	683	1,500	0	0
262.15.0515.0 COMMUNICATION EQUIPMENT	60,100	30,100	30,015	30,015	0	0
262.15.0521.0 FIRE FIGHTING ACCESSORIES	100	17,100	16,988	16,988	0	0
<b>Total</b> ADDITIONS TO FIXED ASSETS	60,900	55,500	47,686	49,186	0	0
<b>Total</b> PUBLIC SAFETY - FIRE	1,405,090	1,598,996	1,634,861	1,954,462	1,509,276	1,551,879



262 MEASURE H - 1/2 CENT SALES TAX  
60 GENERAL CITY

<u>Account Number</u>	<u>2019 C.M. Recommend</u>	<u>2018 Adjusted Budget</u>	<u>As of 5/8/2018 Actuals</u>	<u>2018 Year End Estima</u>	<u>2017 Actuals</u>	<u>2016 Actuals</u>
262.60.0900 *** Title Not Found ***						
<b>Total</b> *** Title Not Found ***	0	0	0	0	0	0
<b>Total</b> GENERAL CITY	0	0	0	0	0	0
<b>Total</b> MEASURE H - 1/2 CENT SALES TAX	3,152,150	3,293,489	2,971,921	3,539,554	2,890,378	2,889,303
<b>Grand Total</b>	3,152,150	3,293,489	2,971,921	3,539,554	2,890,378	2,889,303

