

**MEASURE "Y" 20% FUND-PUBLIC SAFETY, POLICE
FUND NO. 2002
DIVISION NO. 3510**

PROGRAM

Measure "Y" Police 20% Fund accounts for taxes associated with commercial cannabis business within the City limits. Measure "Y" was approved by area voters on June 5, 2018. This fund is used for the Police Department related expenditures from 20% revenues plus any amount of the 40% discretionary revenues as directed by City Council. Related expenditures consist of equipment and supplies to support police department.

MEASURE "Y" POLICE FUND SUMMARY- FUND 2002

RECEIPTS

Revenue:

Taxes	\$ 321,590	
Use of Money and Property	<u>5,050</u>	\$ <u>326,640</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

326,640

EXPENDITURES

Recommended Appropriations:

Salaries	128,190	
Materials, Supplies, and Services	<u>250,251</u>	<u>378,441</u>

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(51,801)

Estimated Balance - July 1, 2026

73,014

RECOMMENDED ENDING BALANCE - June 30, 2027

\$ 21,213

The Measure "Y" Fund is used to account for taxes associated with commercial cannabis business within the City limits. Measure "Y" was approved by area voters on June 5, 2018. All of the proceeds from Measure "Y" tax shall be used exclusively to fund local police, fire protection services and parks/recreation services. Local police, fire and parks/recreation services shall each receive a minimum of twenty percent (20%) of the tax revenues annually. The other 40% will be allocated to these same areas at the discretion and direction of the City Council.

Measure "Y" Police

EXPENSES	Actual 2023-24	Actual 2024-25	Final Budget 2025-26	Dept. Head Request 2026-27	City Mgr. Recom. 2026-27	Council Approved 2026-27
Personnel Services	94,544	158,921	193,091	307,619	128,190	0
Supplies and Services	264,740	158,337	247,753	253,281	250,251	0
Acquisitions	53,835	61,603	0	0	0	0
Capital Outlay	0	47,718	0	0	0	0
TOTAL	413,119	426,579	440,844	560,900	378,441	0

FINANCING SOURCES	Actual 2023-24	Actual 2024-25	Final Budget 2025-26	City Mgr. Recom. 2026-27
Measure Y Sales Tax	367,248	332,805	337,300	321,590
Investment Earnings	6,677	5,677	6,510	5,050
Cost Recovery	0	4,521	0	0
Other Revenues	39,194	88,097	97,034	51,801
TOTAL	413,119	431,100	440,844	378,441

Fund No. 2002 - Measure "Y" Police
Division No. 3510

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2023-24	Actual 2024-25	Final Budget 2025-26	Dept. Head Request 2026-27	City Mgr. Recom. 2026-27	Council Approved 2026-27
501002	Extra Help	88,055	128,735	169,441	271,652	124,444	0
501003	Regular Overtime	921	1,374	1,400	1,456	300	0
504001	Social Security-OASDI	0	0	0	90	19	0
504002	Social Security-Medicare	1,290	1,887	2,477	3,960	1,809	0
504003	PTS Plan FICA Alternative	1,157	1,691	2,221	3,532	1,618	0
506001	State Unemployment	0	25,234	17,552	26,929	0	0
506102	Workers Compensation	3,121	0	0	0	0	0
	Personnel Services	94,544	158,921	193,091	307,619	128,190	0
511001	Utilities	19,158	42,040	45,242	49,000	49,000	0
511008	Electronic, Tech & Other Equip	44,628	17,180	0	0	0	0
511009	Software Subscriptions	25,394	10,415	0	1,676	1,676	0
511011	Certs,Memberships&Subscription	28,472	12,500	1,836	0	0	0
511012	Professional Services	0	1,100	0	0	0	0
511013	Operating Mats, Svcs&Supplies	73,784	0	124,175	124,575	124,575	0
511016	Vehicle Supplies & Maintenance	63,818	67,949	76,500	78,030	75,000	0
511020	Training Expense	6,800	6,500	0	0	0	0
511021	Travel and Meetings	2,686	653	0	0	0	0
	Supplies and Services	264,740	158,337	247,753	253,281	250,251	0
590002	Operating Equip Capital Assets	53,835	61,603	0	0	0	0
	Acquisitions	53,835	61,603	0	0	0	0
590007	Building Improvements	0	47,718	0	0	0	0
	Capital Outlay	0	47,718	0	0	0	0
627002	Op Trsf-Workers Compensation	0	50,000	0	0	0	0
	Other	0	145,436	0	0	0	0
	Measure "Y" Police	413,119	572,015	440,844	560,900	378,441	0

**MEASURE "Y" 20% FUND-PUBLIC SAFETY, FIRE
FUND NO. 2003
DIVISION NO. 3000**

PROGRAM

Measure "Y" Fire 20% Fund accounts for taxes associated with commercial cannabis business within the City limits. Measure "Y" was approved by area voters on June 5, 2018. This fund is used for the Fire Department related expenditures from 20% revenues plus any amount of the 40% discretionary revenues as directed by City Council. Related expenditures consist of equipment and supplies to support fire department.

MEASURE "Y" FIRE FUND SUMMARY - FUND 2003

RECEIPTS

Revenue:

Taxes	\$ 321,590	
Use of Money and Property	<u>16,470</u>	\$ <u>338,060</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>338,060</u>
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	91,000	
Acquisitions	<u>120,000</u>	<u>211,000</u>

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	127,060
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Estimated Balance - July 1, 2026	<u>351,201</u>
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS	478,261
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Capital Projects - New	0	
-Carryover	<u>272,111</u>	<u>272,111</u>

RECOMMENDED ENDING BALANCE - June 30, 2027	\$ <u><u>206,150</u></u>
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The Measure "Y" Fund is used to account for taxes associated with commercial cannabis business within the City limits. Measure "Y" was approved by area voters on June 5, 2018. All of the proceeds from Measure "Y" tax shall be used exclusively to fund local police, fire protection services and parks/recreation services. Local police, fire and parks/recreation services shall each receive a minimum of twenty percent (20%) of the tax revenues annually. The other 40% will be allocated to these same areas at the discretion and direction of the City Council.

Measure "Y" Fire

EXPENSES	Actual 2023-24	Actual 2024-25	Final Budget 2025-26	Dept. Head Request 2026-27	City Mgr. Recom. 2026-27	Council Approved 2026-27
Supplies and Services	48,516	20,390	189,000	0	91,000	0
Acquisitions	253,843	297,615	200,000	0	392,111	0
Capital Outlay	44,378	37,697	309,067	272,111	0	0
TOTAL	346,737	355,702	698,067	272,111	483,111	0

FINANCING SOURCES	Actual 2023-24	Actual 2024-25	Final Budget 2025-26	City Mgr. Recom. 2026-27
Measure "Y" Sales Tax	367,248	332,805	337,300	321,590
Investment Earnings	10,741	19,882	16,220	16,470
Unclassified	0	12,927	0	0
Other Revenues	-31,252	-9,912	344,547	145,051
TOTAL	346,737	355,702	698,067	483,111

Fund No. 2003 - Measure "Y" Fire
Division No. 3000

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2023-24	Actual 2024-25	Final Budget 2025-26	Dept. Head Request 2026-27	City Mgr. Recom. 2026-27	Council Approved 2026-27
511004	Printing	586	0	0	0	0	0
511008	Electronic, Tech & Other Equip	9,197	1,105	0	0	11,000	0
511013	Operating Mats, Svcs&Supplies	20,440	0	0	0	80,000	0
511014	Equipment Ops & Maintenance	1,713	0	171,000	0	0	0
511017	Safety Supplies	0	17,906	18,000	0	0	0
511018	Small Tools & Equipment	13,462	0	0	0	0	0
511301	Non-operating Mats & Supplies	3,118	1,379	0	0	0	0
	Supplies and Services	48,516	20,390	189,000	0	91,000	0
590002	Operating Equip Capital Assets	113,827	107,060	0	0	0	0
590003	Electronic, Tech & Other Equip	0	147,332	0	0	120,000	0
590005	Vehicles	140,016	0	0	0	0	0
591005	CIP Vehicles	0	43,223	200,000	0	272,111	0
	Acquisitions	253,843	297,615	200,000	0	392,111	0
591002	CIP Improvements-Buildings	0	30,968	309,067	272,111	0	0
591101	Construction in Progress	44,378	6,729	0	0	0	0
	Capital Outlay	44,378	37,697	309,067	272,111	0	0
	Measure "Y" Fire	346,737	355,702	698,067	272,111	483,111	0

MEASURE "Y" 20% FUND-PARKS & RECREATION
FUND NO. 2004
DIVISION NOS. 4000-4060 & 6010

PROGRAM

Measure "Y" Parks & Recreation 20% Fund accounts for taxes associated with commercial cannabis business within the City limits. Measure "Y" was approved by area voters on June 5, 2018. This fund is used for the Parks & Recreation related expenditures from 20% revenues plus any amount of the 40% discretionary revenues as directed by City Council. Related expenditures consist of equipment and supplies to support parks & recreation.

MEASURE "Y" PARKS & RECREATION FUND SUMMARY - FUND 2004

RECEIPTS

Revenue:			
Taxes	\$	321,590	
Use of Money and Property		<u>2,000</u>	\$ 323,590
Transfer In:			
Measure "Y" Discretionary			<u>348,101</u>
CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS			<u>671,691</u>

EXPENDITURES

Recommended Appropriations:			
Salaries		47,314	
Materials, Supplies, and Services		204,787	
Acquisitions		<u>70,000</u>	322,101
Transfer Out:			
Parks & Community Services		<u>321,590</u>	<u>321,590</u>
TOTAL APPROPRIATIONS AND TRANSFERS			<u>643,691</u>
CURRENT RECEIPTS TO CURRENT APPROPRIATIONS			28,000
Estimated Balance - July 1, 2026			<u>179,855</u>
AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS			207,855
Capital Projects - New		120,000	
- Carryover		<u>0</u>	<u>120,000</u>
RECOMMENDED ENDING BALANCE - June 30, 2027			<u>\$ 87,855</u>

The Measure "Y" Fund is used to account for taxes associated with commercial cannabis business within the City limits. Measure "Y" was approved by area voters on June 5, 2018. All of the proceeds from Measure "Y" tax shall be used exclusively to fund local police, fire protection services and parks/recreation services. Local police, fire and parks/recreation services shall each receive a minimum of twenty percent (20%) of the tax revenues annually. The other 40% will be allocated to these same areas at the discretion and direction of the City Council.

Measure "Y" Parks and Recreation

EXPENSES	Actual	Actual	Final	Dept. Head	City Mgr.	Council
	2023-24	2024-25	Budget 2025-26	Request 2026-27	Recom. 2026-27	Approved 2026-27
Personnel Services	245,684	0	0	0	0	0
Supplies and Services	341,500	14,743	0	0	24,000	0
Acquisitions	4,915	0	0	0	70,000	0
Capital Outlay	231,272	80,085	0	0	0	0
Other	15,291	344,195	385,646	321,590	321,590	0
TOTAL	838,662	439,023	385,646	321,590	415,590	0

FINANCING SOURCES	Actual	Actual	Final	City Mgr.
	2023-24	2024-25	Budget 2025-26	Recom. 2026-27
Cost Recovery	0	6,153	0	0
Measure "Y" Sales Tax	367,248	332,806	337,300	321,590
Investment Earnings	1,242	5,622	440	2,000
Op Trsf-General Fund	88	0	0	0
Op Trsf-Measure "Y" Discretionary 40%	1,682,924	604,749	311,155	0
Other Revenues	-1,212,839	-504,153	-263,249	92,000
TOTAL	838,662	439,023	385,646	415,590

Fund No. 2004 - Measure "Y" Parks and Recreation
 Division Nos. 4000-4050

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2023-24	Actual 2024-25	Final Budget 2025-26	Dept. Head Request 2026-27	City Mgr. Recom. 2026-27	Council Approved 2026-27
501002	Extra Help	225,038	0	0	0	0	0
501003	Regular Overtime	3,458	0	0	0	0	0
504002	Social Security-Medicare	3,328	0	0	0	0	0
504003	PTS Plan FICA Alternative	2,973	0	0	0	0	0
506001	State Unemployment	10,084	0	0	0	0	0
506102	Workers Compensation	804	0	0	0	0	0
	Personnel Services	245,684	0	0	0	0	0
511001	Utilities	104,288	0	0	0	0	0
511002	Telephone	9,328	0	0	0	0	0
511003	Postage & Mailing	522	0	0	0	0	0
511005	Office Supplies	556	0	0	0	0	0
511006	Advertising	7,323	1,730	0	0	0	0
511007	Office Equip & Maintenance	1,463	0	0	0	0	0
511008	Electronic, Tech & Other Equip	88	0	0	0	0	0
511009	Software Subscriptions	3,869	0	0	0	0	0
511010	Rents & Leases	1,020	0	0	0	15,000	0
511011	Certs,Memberships&Subscription	7,117	535	0	0	0	0
511012	Professional Services	12,304	4,975	0	0	0	0
511013	Operating Mats, Svcs&Supplies	176,553	7,503	0	0	8,500	0
511014	Equipment Ops & Maintenance	3,038	0	0	0	0	0
511017	Safety Supplies	141	0	0	0	0	0
511018	Small Tools & Equipment	2,013	0	0	0	500	0
511020	Training Expense	770	0	0	0	0	0
511021	Travel and Meetings	2,370	0	0	0	0	0
511038	Community Support	7,955	0	0	0	0	0
511301	Non-operating Mats & Supplies	780	0	0	0	0	0
	Supplies and Services	341,500	14,743	0	0	24,000	0
590002	Operating Equip Capital Assets	0	0	0	0	70,000	0
590005	Vehicles	4,915	0	0	0	0	0
	Acquisitions	4,915	0	0	0	70,000	0
591002	CIP Improvements-Buildings	231,272	79,829	0	0	0	0
591101	Construction in Progress	0	256	0	0	0	0
	Capital Outlay	231,272	80,085	0	0	0	0
621000	Op Trsf-General Fund	15,291	11,389	48,346	0	0	0
621018	Op Trsf-Parks & Community Service	0	332,806	337,300	321,590	321,590	0
	Other	15,291	344,195	385,646	321,590	321,590	0
	Measure "Y" Parks and Recreation	838,662	439,023	385,646	321,590	415,590	0

Measure "Y" Parks Maintenance

EXPENSES	Actual 2023-24	Actual 2024-25	Final Budget 2025-26	Dept. Head Request 2026-27	City Mgr. Recom. 2026-27	Council Approved 2026-27
Personnel Services	41,535	49,666	45,494	47,386	47,314	0
Supplies and Services	350,387	124,550	265,478	180,951	180,787	0
Capital Outlay	891,152	358,833	0	0	120,000	0
TOTAL	1,283,074	533,049	310,972	228,337	348,101	0

FINANCING SOURCES	Actual 2023-24	Actual 2024-25	Final Budget 2025-26	City Mgr. Recom. 2026-27
Cost Recovery	0	917	0	0
Op Trsf-Meas "Y" Disc. 40%	1,682,924	604,749	311,155	348,101
Other Revenues	-399,850	-72,617	-183	0
TOTAL	1,283,074	533,049	310,972	348,101

Fund No. 2004 - Measure "Y" Parks Maintenance

Division No. 6010

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2023-24	Actual 2024-25	Final Budget 2025-26	Dept. Head Request 2026-27	City Mgr. Recom. 2026-27	Council Approved 2026-27
501002	Extra Help	40,423	37,672	44,276	46,047	46,047	0
504002	Social Security-Medicare	587	547	642	668	668	0
504003	PTS Plan FICA Alternative	525	490	576	599	599	0
506001	State Unemployment	0	10,957	0	72	0	0
	Personnel Services	41,535	49,666	45,494	47,386	47,314	0
511013	Operating Mats, Svcs&Supplies	350,203	120,860	251,040	176,040	176,040	0
511017	Safety Supplies	184	0	1,795	1,795	1,795	0
547004	Vehicle Operations	0	3,690	12,643	3,116	2,952	0
	Supplies and Services	350,387	124,550	265,478	180,951	180,787	0
591002	CIP Improvements-Buildings	793,042	50,643	0	0	0	0
591006	CIP Improvements-Land	0	159,272	0	0	120,000	0
591101	Construction in Progress	98,110	148,918	0	0	0	0
	Capital Outlay	891,152	358,833	0	0	120,000	0
	Measure "Y" Parks Maintenance	1,283,074	533,049	310,972	228,337	348,101	0