

MEASURE "Y" POLICE FUND SUMMARY- FUND 2002

RECEIPTS

Revenue:

Taxes	\$	376,000
Use of Money and Property		<u>7,830</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

383,830

EXPENDITURES

Recommended Appropriations:

Salaries	\$	181,599	
Materials, Supplies, and Services		169,270	
Acquisitions		<u>127,843</u>	<u>478,712</u>

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(94,882)

Estimated Balance - July 1, 2024

165,704

RECOMMENDED ENDING BALANCE - June 30, 2025

\$ 70,822

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.

POLICE

**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

	Actual	Actual	Final	Dept. Head	City Mgr.	Council
	2021-22	2022-23	Budget	Request	Recom.	Approval
EXPENSES			2023-24	2024-25	2024-25	2024-25
Personnel Services	121,586	130,487	130,815	181,599	181,599	0
Supplies and Services	82,148	155,632	134,272	219,250	169,270	0
Acquisitions	108,932	522,330	241,376	13,073	127,843	0
TOTAL	312,666	808,449	506,463	413,922	478,712	0

	Actual	Actual	Final	City Mgr.
	2021-22	2022-23	Budget	Recom.
FINANCING SOURCES			2023-24	2024-25
Measure Y Sales Tax	475,480	304,734	373,760	376,000
Investment Earnings	17,969	5,929	4,600	7,830
Other Revenue	-180,784	497,787	128,103	94,882
TOTAL	312,666	808,449	506,463	478,712

2002-3510 - Measure "Y" Police

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
501002	Extra Help	45,893	109,918	124,610	150,923	150,923	0
501003	Regular Overtime	1,956	6,942	0	1,200	1,200	0
504001	Social Security-OASDI	0	0	0	74	74	0
504002	Social Security-Medicare	671	1,695	1,807	2,206	2,206	0
504003	PTS Plan FICA Alternative	574	1,519	1,620	1,962	1,962	0
506001	State Unemployment	72,492	9,648	0	25,234	25,234	0
506102	Workers Compensation	0	766	2,778	0	0	0
	Personnel Services	121,586	130,487	130,815	181,599	181,599	0
							0
511001	Utilities	0	30,384	56,002	50,189	50,189	0
511005	Office Supplies	4,117	0	0	0	0	0
511009	Software	0	0	0	38	38	0
511011	Certs,Memberships&Subscription	12,622	33,049	22,230	22,674	22,674	0
511012	Professional Services	3,150	900	0	0	0	0
511013	Operating Mats, Svcs&Supplies	0	4,915	0	14,191	14,191	0
511016	Vehicle Supplies & Maintenance	0	0	0	75,000	75,000	0
511020	Training Expense	0	0	6,400	6,525	6,525	0
511021	Travel and Meetings	0	0	640	653	653	0
511301	Non-operating Mats & Supplies	62,259	86,383	49,000	49,980	0	0
	Supplies and Services	82,148	155,632	134,272	219,250	169,270	0
							0
590002	Operating Equip Capital Assets	108,932	522,330	241,376	2,584	117,354	0
590004	Software Capital Assets	0	0	0	10,489	10,489	0
	Property	108,932	522,330	241,376	13,073	127,843	0
	Measure "Y" Police	312,666	808,449	506,463	413,922	478,712	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	\$	376,000
Use of Money and Property		<u>11,870</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>387,870</u>
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EXPENDITURES

Recommended Appropriations:

Acquisitions		<u>20,000</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		367,870
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Estimated Balance - July 1, 2024		<u>92,619</u>
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		460,489
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Capital Projects - New	\$	325,000
Carryover		<u>1,585</u>
		<u>326,585</u>

RECOMMENDED ENDING BALANCE - June 30, 2025	\$	<u><u>133,904</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

	Actual	Actual	Final	Dept. Head	City Mgr.	Council
	2021-22	2022-23	Budget	Request	Recom.	Approval
EXPENSES			2023-24	2024-25	2024-25	2024-25
Supplies and Services	249,935	212,405	150,000	0	0	0
Acquisitions	322,466	161,058	600,000	0	20,000	0
Capital Improvements	0	81,807	0	1,585	326,585	0
TOTAL	572,401	455,270	750,000	1,585	346,585	0

	Actual	Actual	Final	City Mgr.
	2021-22	2022-23	Budget	Recom.
FINANCING SOURCES			2023-24	2024-25
Measure Y Sales Tax	475,480	304,734	373,760	376,000
Investment Earnings	17,186	9,664	7,080	11,870
Other Revenue	79,735	140,872	369,160	-41,285
TOTAL	572,401	455,270	750,000	346,585

2003-3000 - Measure "Y" Fire

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
511002	Telephone	16,720	1,799	0	0	0	0
511003	Postage & Mailing	1,371	0	0	0	0	0
511005	Office Supplies	3,337	0	0	0	0	0
511007	Office Equip & Maintenance	1,836	0	0	0	0	0
511011	Certs,Memberships&Subscription	48,595	0	0	0	0	0
511012	Professional Services	87,449	55,399	129,222	0	0	0
511013	Operating Mats, Svcs&Supplies	48,152	19,804	0	0	0	0
511014	Equipment Ops & Maintenance	12,644	33,597	20,778	0	0	0
511017	Safety Supplies	8,298	1,057	0	0	0	0
511020	Training Expense	4,165	0	0	0	0	0
511021	Travel and Meetings	7,661	0	0	0	0	0
511301	Non-operating Mats & Supplies	9,707	748	0	0	0	0
547004	Vehicle Operations	0	100,000	0	0	0	0
	Supplies and Services	249,935	212,405	150,000	0	0	0
590002	Operating Equip Capital Assets	322,466	161,058	600,000	0	20,000	0
	Property	322,466	161,058	600,000	0	20,000	0
591002	CIP Improvements-Buildings	0	0	0	0	325,000	0
591101	Construction in Progress	0	81,807	0	1,585	1,585	0
	Capital Outlay	0	81,807	0	1,585	326,585	0
	Measure "Y" Fire	572,401	455,270	750,000	1,585	346,585	0

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

RECEIPTS

Revenue:		
Taxes	\$	376,000
Use of Money and Property		5,350
Transfer In:		
Measure Y Discretionary		446,764

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>828,114</u>
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EXPENDITURES

Recommended Appropriations:		
Salaries	\$	54,280
Materials, Supplies, and Services		<u>156,319</u>
		210,599
Transfer Out:		
General Fund		23,984
Parks & Community Services		<u>376,000</u>
		399,984

TOTAL APPROPRIATIONS AND TRANSFERS		<u>610,583</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		217,531
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Estimated Balance - July 1, 2024		<u>88,900</u>
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS		306,431
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Capital Projects - New	165,000	
- Carryover	<u>71,700</u>	<u>236,700</u>

RECOMMENDED ENDING BALANCE - June 30, 2025	\$	<u><u>69,731</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.

PARKS AND COMMUNITY SERVICES

MEASURE “Y” 20% FUND-PARKS & RECREATION
FUND NO. 2004
DIVISION NOs. 4000-4050 & 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 and Recreation

	Actual	Actual	Final	Dept. Head	City Mgr.	Council
	2021-22	2022-23	Budget	Request	Recom.	Approval
EXPENSES	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
Personnel Services	223,650	298,462	270,905	0	0	0
Supplies and Services	263,538	330,155	387,067	535	535	0
Acquisitions	14,943	36,932	250	0	0	0
Capital Improvements	942	127,205	0	0	71,700	0
Other	0	0	0	23,984	399,984	0
TOTAL	503,073	792,754	658,222	24,519	472,219	0

	Actual	Actual	Final	City Mgr.
	2021-22	2022-23	Budget	Recom.
FINANCING SOURCES	2021-22	2022-23	2023-24	2024-25
Unclassified	0	1,082	0	0
Measure Y Sales Tax	475,841	304,733	373,760	376,000
Investment Earnings	17,553	8,411	8,850	5,350
Op Trsf-General Fund	0	12,858	0	0
Op Trsf-Meas "Y" Disc. 40%	331,645	265,927	275,612	71,700
Op Trsf-Amer Rescue Plan Act	188	0	0	0
Other Revenue	-322,154	199,743	0	19,169
TOTAL	503,073	792,754	658,222	472,219

2004/4000-4050 - Measure "Y" Parks and Recreation

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
501002	Extra Help	206,945	264,370	252,143	0	0	0
501003	PTS Plan FICA Alternative	2,198	2,689	1,000	0	0	0
504002	Regular Overtime	2,965	3,805	3,671	0	0	0
504003	Social Security-Medicare	2,717	3,403	3,291	0	0	0
506001	State Unemployment	8,825	24,194	10,084	0	0	0
506102	Workers Compensation	0	0	716	0	0	0
	Personnel Services	223,650	298,462	270,905	0	0	0
511001	Utilities	47,427	52,860	117,388	0	0	0
511002	Telephone	1,943	7,488	10,018	0	0	0
511003	Postage & Mailing	0	495	567	0	0	0
511004	Printing	0	105	0	0	0	0
511005	Office Supplies	1,893	1,988	3,000	0	0	0
511006	Advertising	432	86	8,390	0	0	0
511010	Rents & Leases	221	1,332	503	0	0	0
511011	Certs,Memberships&Subscription	1,894	7,294	5,783	535	535	0
511012	Professional Services	64,330	78,599	93,472	0	0	0
511013	Operating Mats, Svcs&Supplies	27,776	38,644	34,844	0	0	0
511014	Equipment Ops & Maintenance	0	4,122	4,252	0	0	0
511020	Training Expense	204	2,945	1,000	0	0	0
511021	Travel and Meetings	94	6,721	1,000	0	0	0
511301	Non-operating Mats & Supplies	102,706	43,951	106,850	0	0	0
547001	Dept Share of Insurance	0	45,621	0	0	0	0
547006	Facilities Maint Charge	14,618	26,048	0	0	0	0
547009	Support Services	0	11,856	0	0	0	0
	Supplies and Services	263,539	330,155	387,067	535	535	0
590002	Operating Equip Capital Assets	14,943	36,932	250	0	0	0
	Machinery and Equipment	14,943	36,932	250	0	0	0
591002	CIP Improvements-Buildings	0	0	0	0	71,700	0
591101	Construction in Progress	942	127,205	0	0	0	0
	Capital Outlay	942	127,205	0	0	71,700	0
621000	Op Trsf-General Fund	0	0	25,984	23,984	23,984	0
621018	Op Trsf-Parks & Community Svc	0	0	0	0	376,000	0
	Other	0	0	25,984	23,984	399,984	0
	Measure "Y" Parks and Recreation	503,073	792,754	684,206	24,519	472,219	0

Measure "Y" Parks Maintenance

	Actual	Actual	Final	Dept. Head	City Mgr.	Council
	2021-22	2022-23	Budget	Request	Recom.	Approval
EXPENSES			2023-24	2024-25	2024-25	2024-25
Personnel Services	39,068	43,634	42,474	54,280	54,280	0
Supplies and Services	2,791	6,979	1,267	5,784	155,784	0
Capital Improvements	262,743	1,234,524	342,216	0	165,000	0
TOTAL	304,602	1,285,137	385,957	60,064	375,064	0

	Actual	Actual	Final	City Mgr.
	2021-22	2022-23	Budget	Recom.
FINANCING SOURCES			2023-24	2024-25
Op Trsf-Meas "Y" Disc. 40%	1,146,818	0	483,638	375,064
Other Revenue	-842,217	1,285,137	-97,681	0
TOTAL	304,602	1,285,137	385,957	375,064

2004-6010 - Measure "Y" Parks Maintenance

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
501002	Extra Help	38,021	32,525	41,338	42,164	42,164	0
504002	Social Security-Medicare	552	472	599	611	611	0
504003	PTS Plan FICA Alternative	494	423	537	548	548	0
506001	State Unemployment	0	10,214	0	10,957	10,957	0
	Personnel Services	39,068	43,634	42,474	54,280	54,280	0
511013	Operating Mats, Svcs&Supplies	305	124	632	899	150,899	0
511017	Safety Supplies	584	157	635	1,195	1,195	0
547004	Vehicle Operations	1,902	6,698	0	3,690	3,690	0
	Supplies and Services	2,791	6,979	1,267	5,784	155,784	0
591006	CIP Improvements-Land	0	0	0	0	165,000	0
591101	Construction in Progress	262,743	1,234,524	342,216	0	0	0
	Capital Outlay	262,743	1,234,524	342,216	0	165,000	0
	Measure "Y" Parks Maintenance	304,602	1,285,137	385,957	60,064	375,064	0

MEASURE "Y" DISCRETIONARY FUND SUMMARY - FUND 2005

RECEIPTS

Revenue:

Taxes	\$	752,000
Use of Money and Property		<u>25,770</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>777,770</u>
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EXPENDITURES

Recommended Appropriations:

Transfer Out:

Parks & Community Service	\$	376,000
Measure Y Parks & Recreation		<u>446,764</u>
		<u>822,764</u>

TOTAL APPROPRIATIONS AND TRANSFERS		<u>822,764</u>
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CURRENT RECEIPTS TO CURRENT APPROPRIATIONS		(44,994)
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Estimated Balance - July 1, 2024		<u>81,553</u>
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RECOMMENDED ENDING BALANCE - June 30, 2025	\$	<u><u>36,559</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.