

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	\$ 337,300	
Use of Money and Property	<u>6,510</u>	\$ <u>343,810</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS	<u>343,810</u>
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EXPENDITURES

Recommended Appropriations:

Salaries	193,091	
Materials, Supplies, and Services	<u>247,753</u>	<u>440,844</u>

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(97,034)
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Estimated Balance - July 1, 2025	<u>140,496</u>
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RECOMMENDED ENDING BALANCE - June 30, 2026	\$ <u><u>43,462</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" Police

	Actual	Actual	Final	Dept. Head	City Mgr.	Council
	2022-23	2023-24	Budget	Request	Recom.	Approval
EXPENSES			2024-25	2025-26	2025-26	2025-26
Personnel Services	130,488	94,544	181,599	193,897	193,091	0
Supplies and Services	155,631	264,740	169,270	123,578	247,753	0
Acquisitions	522,330	53,835	127,843	0	0	0
TOTAL	808,449	413,119	478,712	317,475	440,844	0

	Actual	Actual	Final	City Mgr.
	2022-23	2023-24	Budget	Recom.
FINANCING SOURCES			2024-25	2025-26
Measure Y Sales Tax	304,734	367,248	376,000	337,300
Investment Earnings	5,929	6,677	7,830	6,510
Other Revenues	497,786	39,194	94,882	97,034
TOTAL	808,449	413,119	478,712	440,844

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

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approval 2025-26
501002	Extra Help	109,918	88,055	150,923	169,441	169,441	0
501003	Regular Overtime	6,942	921	1,200	1,400	1,400	0
504001	Social Security-OASDI	0	0	74	0	0	0
504002	Social Security-Medicare	1,695	1,290	2,206	2,477	2,477	0
504003	PTS Plan FICA Alternative	1,519	1,157	1,962	2,221	2,221	0
506001	State Unemployment	9,648	0	25,234	18,358	17,552	0
506102	Workers Compensation	766	3,121	0	0	0	0
	Personnel Services	130,488	94,544	181,599	193,897	193,091	0
511001	Utilities	30,384	19,158	50,189	45,242	45,242	0
511008	Electronic, Tech & Other Equip	0	44,628	0	0	0	0
511009	Software	0	25,394	38	0	0	0
511011	Certs,Memberships&Subscription	33,049	28,472	22,674	1,836	1,836	0
511012	Professional Services	900	0	0	0	0	0
511013	Operating Mats, Svcs&Supplies	4,915	73,784	14,191	0	124,175	0
511016	Vehicle Supplies & Maintenance	0	63,818	75,000	76,500	76,500	0
511020	Training Expense	0	6,800	6,525	0	0	0
511021	Travel and Meetings	0	2,686	653	0	0	0
511301	Non-operating Mats & Supplies	86,383	0	0	0	0	0
	Supplies and Services	155,631	264,740	169,270	123,578	247,753	0
590002	Operating Equip Capital Assets	522,330	53,835	117,354	0	0	0
590004	Software Capital Assets	0	0	10,489	0	0	0
	Acquisitions	522,330	53,835	127,843	0	0	0
	Measure "Y" Police	808,449	413,119	478,712	317,475	440,844	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	\$	337,300	
Use of Money and Property		<u>16,220</u>	\$ <u>353,520</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS		<u>353,520</u>
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EXPENDITURES

Recommended Appropriations:

Materials, Supplies, and Services	189,000	
Acquisitions	<u>200,000</u>	<u>389,000</u>

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS	(35,480)
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Estimated Balance - July 1, 2025	<u>449,693</u>
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AVAILABLE FOR ENDING BALANCE AND CAPITAL PROJECTS	414,213
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Capital Projects - New	0	
Carryover	<u>309,067</u>	<u>309,067</u>

RECOMMENDED ENDING BALANCE - June 30, 2026	\$ <u><u>105,146</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
	2022-23	2023-24	Budget	Request	Recom.	Approval
EXPENSES			2024-25	2025-26	2025-26	2025-26
Supplies and Services	212,404	48,516	0	0	189,000	0
Acquisitions	161,058	253,843	20,000	0	200,000	0
Capital Outlay	81,807	44,378	326,585	325,000	309,067	0
TOTAL	455,269	346,737	346,585	325,000	698,067	0

	Actual	Actual	Final	City Mgr.
	2022-23	2023-24	Budget	Recom.
FINANCING SOURCES			2024-25	2025-26
Measure Y Sales Tax	304,734	367,248	376,000	337,300
Investment Earnings	9,664	10,741	11,870	16,220
Other Revenues	140,871	-31,252	-41,285	344,547
TOTAL	455,269	346,737	346,585	698,067

Fund No. 2003 - Measure "Y" Fire

Division No. 3000

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approval 2025-26
511002	Telephone	1,799	0	0	0	0	0
511004	Printing	0	586	0	0	0	0
511008	Electronic, Tech & Other Equip	0	9,197	0	0	0	0
511012	Professional Services	55,399	0	0	0	0	0
511013	Operating Mats, Svcs&Supplies	19,804	20,440	0	0	0	0
511014	Equipment Ops & Maintenance	33,597	1,713	0	0	171,000	0
511017	Safety Supplies	1,057	0	0	0	18,000	0
511018	Small Tools & Equipment	0	13,462	0	0	0	
511301	Non-operating Mats & Supplies	748	3,118	0	0	0	0
547004	Vehicle Operations	100,000	0	0	0	0	0
	Supplies and Services	212,404	48,516	0	0	189,000	0
590002	Operating Equip Capital Assets	161,058	113,827	20,000	0	0	0
590005	Vehicles	0	140,016	0	0	0	0
591005	CIP Vehicles	0	0	0	0	200,000	0
	Acquisitions	161,058	253,843	20,000	0	200,000	0
591002	CIP Improvements-Buildings	0	0	325,000	325,000	309,067	0
591101	Construction in Progress	81,807	44,378	1,585	0	0	0
	Capital Outlay	81,807	44,378	326,585	325,000	309,067	0
	Measure "Y" Fire	455,269	346,737	346,585	325,000	698,067	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	\$	337,300	
Use of Money and Property		<u>440</u>	\$ 337,740

Transfer In:

Measure Y Discretionary			<u>311,155</u>
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CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS

648,895

EXPENDITURES

Recommended Appropriations:

Salaries		45,494	
Materials, Supplies, and Services		<u>265,478</u>	310,972

Transfer Out:

General Fund		48,346	
Parks & Community Services		<u>337,300</u>	<u>385,646</u>

TOTAL APPROPRIATIONS AND TRANSFERS

696,618

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS

(47,723)

Estimated Balance - July 1, 2025

66,890

RECOMMENDED ENDING BALANCE - June 30, 2026

\$ 19,167

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

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approval 2025-26
EXPENSES						
Personnel Services	298,461	245,684	0	0	0	0
Supplies and Services	330,155	341,500	535	0	0	0
Acquisitions	36,932	4,915	0	0	0	0
Capital Outlay	127,205	231,272	71,700	0	0	0
Other	0	15,291	399,984	385,646	385,646	0
TOTAL	792,753	838,662	472,219	385,646	385,646	0

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	City Mgr. Recom. 2025-26
FINANCING SOURCES				
Unclassified	1,082	0	0	0
Measure Y Sales Tax	304,733	367,248	376,000	337,300
Investment Earnings	8,411	1,242	5,350	440
Op Trsf-General Fund	12,858	88	0	0
Op Trsf-Meas "Y" Disc. 40%	265,927	1,682,924	71,700	183
Op Trsf-Amer Rescue Plan Act	0	0	0	0
Other Revenues	199,741	-1,212,839	19,169	47,723
TOTAL	792,753	838,662	472,219	385,646

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

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approval 2025-26
501002	Extra Help	264,370	225,038	0	0	0	0
501003	Regular Overtime	2,689	3,458	0	0	0	0
504002	Social Security-Medicare	3,805	3,328	0	0	0	0
504003	PTS Plan FICA Alternative	3,403	2,973	0	0	0	0
506001	State Unemployment	24,194	10,084	0	0	0	0
506102	Workers Compensation	0	804	0	0	0	0
	Personnel Services	298,461	245,684	0	0	0	0
511001	Utilities	52,860	104,288	0	0	0	0
511002	Telephone	7,488	9,328	0	0	0	0
511003	Postage & Mailing	495	522	0	0	0	0
511004	Printing	105	0	0	0	0	0
511005	Office Supplies	1,988	556	0	0	0	0
511006	Advertising	86	7,323	0	0	0	0
511007	Office Equip & Maintenance	0	1,463	0	0	0	0
511008	Electronic, Tech & Other Equip	0	88	0	0	0	0
511009	Software	0	3,869	0	0	0	0
511010	Rents & Leases	1,332	1,020	0	0	0	0
511011	Certs,Memberships&Subscription	7,294	7,117	535	0	0	0
511012	Professional Services	78,599	12,304	0	0	0	0
511013	Operating Mats, Svcs&Supplies	38,644	176,553	0	0	0	0
511014	Equipment Ops & Maintenance	4,122	3,038	0	0	0	0
511017	Safety Supplies	0	141	0	0	0	0
511018	Small Tools & Equipment	0	2,013	0	0	0	0
511020	Training Expense	2,945	770	0	0	0	0
511021	Travel and Meetings	6,721	2,370	0	0	0	0
511038	Community Support	0	7,955	0	0	0	0
511301	Non-operating Mats & Supplies	43,951	780	0	0	0	0
547001	Dept Share of Insurance	45,621	0	0	0	0	0
547006	Facilities Maint Charge	26,048	0	0	0	0	0
547009	Support Services	11,856	0	0	0	0	0
	Supplies and Services	330,155	341,500	535	0	0	0
590002	Operating Equip Capital Assets	36,932	0	0	0	0	0
590005	Vehicles	0	4,915	0	0	0	0
	Acquisitions	36,932	4,915	0	0	0	0
591002	CIP Improvements-Buildings	0	231,272	71,700	0	0	0
591101	Construction in Progress	127,205	0	0	0	0	0
	Capital Outlay	127,205	231,272	71,700	0	0	0
621000	Op Trsf-General Fund	0	15,291	23,984	48,346	48,346	0
621018	Op Trsf-Parks & Community Svc	0	0	376,000	337,300	337,300	0
	Other	0	15,291	399,984	385,646	385,646	0
	Measure "Y" Parks and Recreation	792,753	838,662	472,219	385,646	385,646	0

Measure "Y" Parks Maintenance

	Actual	Actual	Final	Dept. Head	City Mgr.	Council
	2022-23	2023-24	Budget	Request	Recom.	Approval
EXPENSES			2024-25	2025-26	2025-26	2025-26
Personnel Services	43,634	41,535	54,280	45,494	45,494	0
Supplies and Services	6,979	350,387	155,784	165,661	265,478	0
Capital Outlay	1,234,524	891,152	165,000	0	0	0
TOTAL	1,285,137	1,283,074	375,064	211,155	310,972	0

	Actual	Actual	Final	City Mgr.
	2022-23	2023-24	Budget	Recom.
FINANCING SOURCES			2024-25	2025-26
Op Trsf-Meas "Y" Disc. 40%	0	1,682,924	375,064	310,972
Other Revenues	1,285,137	-399,850	0	0
TOTAL	1,285,137	1,283,074	375,064	310,972

Fund No. 2004 - Measure "Y" Parks Maintenance
Division No. 6010

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approval 2025-26
501002	Extra Help	32,525	40,423	42,164	44,276	44,276	0
504002	Social Security-Medicare	472	587	611	642	642	0
504003	PTS Plan FICA Alternative	423	525	548	576	576	0
506001	State Unemployment	10,214	0	10,957	0	0	0
	Personnel Services	43,634	41,535	54,280	45,494	45,494	0
511013	Operating Mats, Svcs & Supplies	124	350,203	150,899	151,040	251,040	0
511017	Safety Supplies	157	184	1,195	1,795	1,795	0
547004	Vehicle Operations	6,698	0	3,690	12,826	12,643	0
	Supplies and Services	6,979	350,387	155,784	165,661	265,478	0
591002	CIP Improvements-Buildings	0	793,042	0	0	0	0
591006	CIP Improvements-Land	0	0	165,000	0	0	0
591101	Construction in Progress	1,234,524	98,110	0	0	0	0
	Capital Outlay	1,234,524	891,152	165,000	0	0	0
	Measure "Y" Parks Maintenance	1,285,137	1,283,074	375,064	211,155	310,972	0

MEASURE "Y" DISCRETIONARY FUND SUMMARY - FUND 2005

RECEIPTS

Revenue:

Taxes	\$ 674,600	
Use of Money and Property	<u>12,950</u>	\$ <u>687,550</u>

CURRENT RECEIPTS AVAILABLE FOR APPROPRIATIONS 687,550

EXPENDITURES

Recommended Appropriations:

Transfer Out:

Parks & Community Service	337,300	
Measure Y Parks & Recreation	<u>311,155</u>	<u>648,455</u>

TOTAL APPROPRIATIONS AND TRANSFERS 648,455

CURRENT RECEIPTS TO CURRENT APPROPRIATIONS 39,095

Estimated Balance - July 1, 2025 0

RECOMMENDED ENDING BALANCE - June 30, 2026 \$ 39,095

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.