

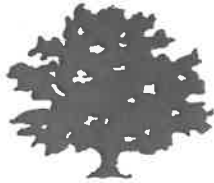
CITY OF DEL REY OAKS

650 CANYON DEL REY BLVD, DEL REY OAKS, CALIFORNIA 93940
PHONE (831) 394-8511 FAX (831) 394-6421

**MEETING AGENDA OF THE CITY OF DEL REY OAKS
FINANCE COMMITTEE
FRIDAY MARCH 8, 2024 AT 12:00 PM**

**MEETING IS HELD IN PERSON AT
650 CANYON DEL REY RD.
DEL REY OAKS**

1. **CALL TO ORDER**
2. **12:00 P.M. - ROLL CALL**
3. **PUBLIC COMMENTS:** General Public Comment must deal with matters subject to the jurisdiction of the City and the Committee that are not on the Agenda. Anyone wishing to address the Finance Committee on matters not appearing on the Agenda may do so now. The public may comment on any other matter listed on the Agenda at the time the matter is being considered. *There will be a time limit of not more than three minutes for each speaker. No action will be taken on matters brought up under this item and all comments will be referred to staff.*
4. **NEW BUSINESS:**
 - A. **Receive Overview of February 2024 Financials**
 - B. **Consider CalCities Request to Oppose Ballot Initiative #21-0042A1**
5. **ADJOURNMENT**



CITY OF DEL REY OAKS

650 CANYON DEL REY BLVD, DEL REY OAKS, CALIFORNIA 93940
PHONE (831) 394-8511 FAX (831) 394-6421

Staff Report

DATE: March 8, 2024
TO: Honorable Mayor and Members of the Budget and Finance Committee
FROM: John Guertin, City Manager
SUBJECT: Receive February 2024 Financial Reports
CEQA: This action does not constitute a "project" as defined by the California Environmental Quality Act (CEQA) guidelines section 15378 as it is an administrative activity of the City that will not result in direct or indirect physical changes in the environment.

Consideration

Receive financial reports for the month of February 2024.

Background

The Budget and Finance Committee routinely receives financial reports for the previous month.

Summary & Discussion

Attached are the February 2024 financial reports.

- February 2024 Cash Balances – The report shows where the City's funds are invested. The City continue to have a healthy cash balance \$13,188,964 of which \$4,514,965 are unrestricted.
- February 2024 Checks Issued Register –This is a listing of all the payments issued during the month. The total checks issued of \$259,703.18.
- February 2024 General Fund Summary – This is a one-page summary of the General Fund, the City's main operating fund. For the month of February, the General Fund shows revenue of \$292,766. As of 02/29/2024 the General Fund shows an operating surplus of \$40,248. At 66.67% of the year (8 months) the revenues are slightly higher at 68.04% due to the receipt of Property Taxes in December and the expenditures are at 61.02% of the budget.
- February 2024 YTD Budget v. Actual Detail – This report shows the line-item detail for all revenues and expenditures by fund and department.

Fiscal Impacts

None. This is informational only.

Recommendation

Staff recommends receiving the reports.

ATTACHMENTS:

- February 2024 Cash and Investment
- February 2024 Checks Register
- February 2024 General Fund Summary
- February 2024 YTD Budget v. Actual Detail

Respectfully Submitted,

John Guertin
City Manager

**City of Del Rey Oaks
Summary of Cash & Investments
As of February 29, 2024**

Accounts

Unrestricted

General Checking	\$ 592,761.18	
Local Agency Investment Fund		
Reserve for Economic Uncertainties	1,652,182.00	4.122%
Unappropriated Funds	2,270,021.64	4.122%
Total Unrestricted	<u>4,514,964.82</u>	

Restricted

PARS-115 Trust Fund	338,955.96
Dev - Monterey Peninsula Partner	9,062.62
Fidelity Title Escrow Acct - GJM/SBR Intersection	1,056,168.00
Fidelity Title Escrow Acct - SBR Construction	7,269,813.00
Total Restricted	<u>8,673,999.58</u>

Total Cash and Investments	<u><u>\$ 13,188,964.40</u></u>
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City of Del Rey Oaks
Check/Voucher Register
From 02/01/2024 Through 02/29/2024

Check Number	Payee	Transaction Description	Check Amount
21865	ABILA	#1050-1000209714 - Annual Accounting Suscription 02-12-24 to 02-11-	4,152.39
21866	CALIFORNIA-AMERICAN WATER	Acct #1015-210018796550 Service Period 12-21-23 to 01-22-24	40.42
	CALIFORNIA-AMERICAN WATER	Acct #1015-210018799016 Service Period12-21-23 to 01-22-24	40.42
	CALIFORNIA-AMERICAN WATER	Acct #1015-210018869991 Service Period 12-21-23 to 01-22-24	167.75
	CALIFORNIA-AMERICAN WATER	Acct #1015-210021092445 Service Period 12-21-23 to 01-22-24	36.21
	CALIFORNIA-AMERICAN WATER	Acct #1015-210021255352 Service Period 12-20-23 to 01-19-24	35.98
	CALIFORNIA-AMERICAN WATER	Acct #1015-210021327653 Service Period 12-21-23 to 01-22-24	129.24
	CALIFORNIA-AMERICAN WATER	Acct #1015-210021396208 Service Period 12-21-23 to 01-22-24	44.62
	CALIFORNIA-AMERICAN WATER	Acct #1015-210021397607 Service Period 12-21-23 to 01-22-24	117.23
21867	DENISE DUFFY & ASSOCIATES	#8808 - July 2023 Planning & Consulting Service	3,435.00
	DENISE DUFFY & ASSOCIATES	#8810 July 2023 Task# 779-B Planning & Consulting Services	121.00
	DENISE DUFFY & ASSOCIATES	#8966 - July 2023 Task# 772-Planning & Consulting Services	6,470.50
	DENISE DUFFY & ASSOCIATES	#8967 - August 2023 Task# 783 Planning & Consulting Services	60.50
	DENISE DUFFY & ASSOCIATES	#8968 - August 2023 Task#776 Planning & Consulting Services	6,878.50
	DENISE DUFFY & ASSOCIATES	Inv #8807 - July 2023 Ft Ord Task# 772	2,178.00
	DENISE DUFFY & ASSOCIATES	#8971 - August 2023 Task# 782 Construct Services	484.50
	DENISE DUFFY & ASSOCIATES	#8965 - August 2023 Task 779-C HE 6th	18,070.00
	DENISE DUFFY & ASSOCIATES	8704 - July 2023 - Task 779-C HE 6th Cycle	77,380.00
21868	GLOBALSTAR USA	Acct #AC00115154 Wireless Service Period 01-16-24 to 02-15-24	133.41
21869	G.P.S. SOLUTIONS	#77 January 2024 - Building Permits, Inspections	5,443.65
21870	JAMES DE CHALK	Inv #374818 January 2024 - Janitorial Service	500.00
21871	MONTEREY BAY TECHNOLOGIES, INC.	246020 - February 2024 IT Services	1,800.00
	MONTEREY BAY TECHNOLOGIES, INC.	ESET EndPoint Protection-Antivirus Period of 01-05-24 to 01-04-25	809.00
21872	MONTEREY TIRE SERVICE	Inv 1-116453 - New Tires & Balance, Disposal Fee	553.81
21873	ODP Business Solutions, LLC	Inv #346522458001 Supplies	196.33
	ODP Business Solutions, LLC	Inv #347615328001 Office Supplies	64.65
21874	PRECISION ALARMS AND AUTOMATION, INC.	January 2024 - Fire Alarm Systems Monitoring	170.00
21875	PROAC LEGAL DEFENSE FUND	Assn ID 3163 - December 2023 Legal Defense Dues	104.00
21876	US Bank Equipment Finance	Contract #0687291 - February 2024 - Konica Minolta Copier	135.64
21877	Verizon	Acct #342533778-001 Mobile Service Period 12-24-23 to 01-23-24	80.02
21878	VSP	ID #30004100 - February 2024 Vision Plan	261.27
21879	Leigh Fitz	Fitz L. Final Check	1,763.66
21880	AFLAC	Acct #QAE62 Jan 2024 Monthly Premium	381.70
21881	ANDRES FLORES	460768 Lights repair	250.00
21882	AT&T MOBILITY	Acct #287290891231 Mobile Service Period 02-03-24 to 03-03-24	614.17
	AT&T MOBILITY	Acct #287304221758 Mobile Service Period 02-03-24 to 03-03-24	40.24
21883	Better Earth Inc	Permit #B2313-821 Altura Pl - Permit Cancellation - Refund	180.00
21884	BRIAN PEREZ	Conference 02-09-2024	422.75
21885	Cal Fire - Dept of Forestry	NOV 2023 - Crew Work	681.24
	Cal Fire - Dept of Forestry	OCT 2023 Crew Work	1,454.16
21886	CHAVAN AND ASSOCIATES, LLP	C&A18152 - FY 22/23 Audit SCO & AUP	7,000.00
	CHAVAN AND ASSOCIATES, LLP	FY 2022/23 City Audit & Measure X	14,450.00
21887	CoPower	ID #145153 MAR 2024 Dental Plan	2,177.32
21888	COMCAST BUSINESS	Acct #8155100280008479 Service Period 02-10-24 to 03-09-24	368.13
21889	CORELOGIC SOLUTIONS, LLC.	Inv #30705133 JAN 2024 Data Research	171.00
21890	Dalila Ramirez	Park Rental Cancellation Refund	250.00
21891	DENISE DUFFY & ASSOCIATES	SEPT 2023 - MPE Task 783 Planning Services	350.00
	DENISE DUFFY & ASSOCIATES	SEPT 2023 - Task #772 Planning Services	3,506.00
	DENISE DUFFY & ASSOCIATES	SEPT 2023 -Task #776 Planning Services	4,884.50
	DENISE DUFFY & ASSOCIATES	SEPT 2023 - Task 779-C Housing Element 6th C	10,250.00
21892	ECONOMIC&PLANNING SYSTEMS, INC.	JAN 2024 - Planning Services	6,236.25
21893	Enza Sanchez	West BBQ/Park Cancellation Refund	50.00
21894	Evident, Inc	Cust #66872 - Evidence Supplies	1,730.88

City of Del Rey Oaks
Check/Voucher Register
From 02/01/2024 Through 02/29/2024

Check Number	Payee	Transaction Description	Check Amount
21895	FENTON & KELLER	Jan 2024 - Professional Services	7,117.50
	FENTON & KELLER	JAN 2024 - Professional Services -PRA	390.00
21896	Hana Gardens Seaside	#220000222386 Supplies	29.58
21897	ID Concepts	#24119 Office Supplies	122.30
21898	I.D. CHECKING GUIDE	#826638 ID Checking Guides Manual	56.81
21899	LEAGUE OF CALIFORNIA CITIES	Inv #8313 - 2024 Membership Dues	300.00
21900	MBS BUSINESS SYSTEMS, INC.	Acct #3948511 - Meter Service Period 11-07-23 to 02-06-24	174.61
21901	Monterey County, Environmental Health	LUC MOA FY23/24 #3	12.08
21902	MONTEREY COUNTY WEEKLY CLASSIFIEDS	#109-060200-00001 Legal Notice	263.25
	MONTEREY COUNTY WEEKLY CLASSIFIEDS	Acct #060200-00001 Legal Notice	263.25
21903	MONTEREY CTY MAYOR'S ASSN	2024 Annual Dues	1,575.83
21904	MONTEREY ONE WATER	09-000306 Service Period 01-01-24 to 02-29-24	81.02
21905	MP EXPRESS	#73312 Office Supplies	825.85
21906	Napa Auto Parts	4006-037102 - Auto Parts	196.55
21907	ODP Business Solutions, LLC	Acct #29696772 Office Supplies	59.08
	ODP Business Solutions, LLC	Acct #29696772 - Office Supplies	61.16
21908	PG&E	6817283169-2 Service Period 01-12-24 to 02-12-24	85.70
	PG&E	Acct #4283033409-2 Service Period 12-21-23 to 01-22-24	2,859.99
21909	PURE WATER	428715 Supplies	74.75
21910	REGIONAL GOVERNMENT SERIVCES	#16279 JAN 2024 Accounting Services	21,874.68
21911	Stericycle, Inc.	Cust #1000110277 JAN 2024	172.09
21912	T-Mobile USA Inc. Law Enforcement Finance	#9548103915 - GPS Locate/Timing Advance	25.00
21913	TERMINIX, INC.	Acct #6099531 - January 2024 Pest Control	109.00
21914	THE MAYNARD GROUP, INC.	Acct #AC3744 - January 2024 Telephon Service Period	67.00
21915	US Bank Equipment Finance	Acct #500-0673430 - FEB 2024 Konica Copier	397.84
21916	US Treasury	Agreement #N00164LE0950-23 Service Period 11-16-23 to 11-16-24	300.00
21917	NORTH BAY PENSIONS	FY 2023 GASB 68	1,200.00
021624-1	PERS	PERS 3100 Contribution Retirement 01/27-02/09/24 -Plan 1364	592.43
	PERS	PERS 3100 Contribution Retirement 01/27-02/09/24 -Plan 25623	3,836.21
	PERS	PERS 3100 Contribution Retirement 01/27-02/09/24 -Plan 26934	1,924.72
	PERS	PERS 3100 Contribution Retirement 01/27-02/09/24 -Plan 1365	4,059.41
022924-0	PERS	PERS 3100 Contribution Retirement 02/10-02//23/24 -Plan 26934	1,618.43
	PERS	PERS 3100 Contribution Retirement 02/10-02/23/24 -Plan 1364	592.43
	PERS	PERS 3100 Contribution Retirement 02/10-02/23/24 -Plan 25623	3,830.42
	PERS	PERS 3100 Contribution Retirement 02/10-02/23/24 -Plan 1365	4,353.99
PERS 020224	PERS	CalPERS 1900 457 (02/02/24) Contribution 02/15/2024	2,300.00
	PERS	PERS 3100 Contribution Retirement 01/13-01/26/24 -Plan 1364	621.33
	PERS	PERS 3100 Contribution Retirement 01/13-01/26/24 -Plan 25623	3,846.01
	PERS	PERS 3100 Contribution Retirement 01/13-01/26/24 -Plan 26934	1,942.46
	PERS	PERS 3100 Contribution Retirement 01/13-01/26/24 -Plan 1365	4,184.38

Report Total

259,703.18

City of Del Rey Oaks
Statement of Revenues and Expenditures-General Fund Summary
100 - General Fund

From 2/1/2024 Through 2/29/2024

	FY 2024 Budget - Revised	February 2024 Actual	FY 2024 YTD Actual	Percent Collected/Spent
Revenue				
Property Taxes	770,100.00	0.00	455,472.24	59.14%
Sales Tax	1,313,000.00	116,567.68	935,846.21	71.27%
Other Taxes	500,650.00	18,015.87	372,750.25	74.45%
Licenses and Permits	286,300.00	8,524.77	263,260.47	91.95%
Fines and Forfeitures	12,200.00	435.61	10,311.44	84.52%
Other Revenue	125,700.00	1,987.78	123,094.04	97.92%
Grants	303,850.00	19,000.78	237,531.89	78.17%
Airport Police Services	1,376,500.00	110,457.00	773,199.00	56.17%
Current Services	229,200.00	17,776.85	174,265.62	76.03%
Total Revenue	4,917,500.00	292,766.34	3,345,731.16	68.04%
Expenditures				
Council	32,200.00	2,763.42	13,923.57	43.24%
City Clerk	455,470.00	18,441.86	251,999.85	55.32%
City Manager	318,300.00	18,358.96	205,863.27	64.67%
Audit/Treasurer	303,852.39	44,177.07	219,292.78	72.17%
Legal	153,300.00	8,034.00	58,478.88	38.14%
Planning & Building Regulation	122,400.00	39,563.90	111,429.95	91.03%
Government Buildings	19,100.00	359.00	2,613.01	13.68%
Non-Departmental	42,700.00	180.00	50,191.77	117.54%
Police	2,667,800.00	107,050.54	1,662,826.88	62.32%
Fire/Animal Control	227,600.00	0.00	113,757.50	49.98%
Public Works/Streets	340,830.00	13,310.82	166,133.28	48.74%
Parks/Recreation	43,500.00	278.90	27,882.14	64.09%
Total Expenditures	4,727,052.39	252,518.47	2,884,392.88	61.02%
Net Revenues	190,447.61	40,247.87	461,338.28	242.23%
Other Financing Sources and Uses				
Uses				
Transfers Out to CIP	(198,900.00)	0.00	0.00	0.00%
Total Uses	(198,900.00)	0.00	0.00	0.00%
Total Other Financing Sources and Uses	(198,900.00)	0.00	0.00	0.00%
Net Revenues After Other Financing Sources and Uses	(8,452.39)	40,247.87	461,338.28	(5,458.08)%

**City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail**

100 - General Fund

From 2/1/2024 Through 2/29/2024

		FY 2024 Budget - Revised	February 2024 Actual	FY 2024 YTD Actual	Percent Collected/Used
Revenue					
Non Department Specific	000				
P/T-Secured	41110	531,000.00	0.00	313,327.40	59.00%
P/T-Unsecured	41120	26,900.00	0.00	26,962.16	100.23%
P/T-Prior Secured	41130	6,100.00	0.00	6,028.38	98.82%
Prior Unsecured	41140	100.00	0.00	0.00	0.00%
P/T-Unitary Tax	41150	10,000.00	0.00	5,981.99	59.81%
P/T-Supplemental Roll (SB813)	41160	12,200.00	0.00	7,379.20	60.48%
Property Tax - VLF	41170	183,000.00	0.00	95,158.50	51.99%
Prop Tax-Interest/Penalty	41180	800.00	0.00	634.61	79.32%
Sales Tax	42210	470,000.00	37,055.35	304,537.26	64.79%
Sales Tax - 145 (Measure S-1%)	42220	562,000.00	54,798.56	447,945.18	79.70%
Sales Tax -409 (Measure R 1/2%)	42221	281,000.00	24,713.77	183,363.77	65.25%
Cannabis Tax	42222	99,000.00	7,046.57	83,162.89	84.00%
Cannabis Tax-Delinquent	42223	10,000.00	0.00	4,000.00	40.00%
Transient Occupancy Tax	42230	190,000.00	4,709.77	159,662.46	84.03%
Property Transfer Tax	42250	8,150.00	0.00	8,677.08	106.46%
Sewer Impact	42290	15,000.00	0.00	21,650.14	144.33%
Business Licenses	42310	210,000.00	431.00	212,388.04	101.13%
Gas Franchises	42761	8,000.00	0.00	0.00	0.00%
Electric Franchises	42762	21,500.00	0.00	0.00	0.00%
Garbage Franchises	42763	100,000.00	0.00	76,885.13	76.88%
Cable Tv Franchises	42764	26,000.00	6,259.53	18,712.55	71.97%
Water Franchises	42765	23,000.00	0.00	0.00	0.00%
SB1186 Disability Access Fund	43311	1,000.00	24.00	438.00	43.80%
SB1473 Environmental Assessment Fee	43312	100.00	12.00	83.80	83.80%
Building Permits	43320	40,000.00	5,722.63	30,664.45	76.66%
Cannabis Business Permit	43325	10,000.00	0.00	0.00	0.00%
Plan Check Fees	43330	17,000.00	1,734.14	14,424.18	84.84%
Street Opening Permits Fees	43340	5,000.00	500.00	3,700.00	74.00%
Plumbing Permits	43350	1,600.00	125.00	1,500.00	93.75%
Electrical Permits	43360	1,600.00	0.00	500.00	31.25%
Other Licenses/Permits	43390	1,000.00	0.00	0.00	0.00%
Fines & Forfeitures	45000	1,700.00	73.61	1,525.44	89.73%
Vehicle Code Fines	45510	3,500.00	250.00	1,714.00	48.97%
Parking and Admin Fines	45512	7,000.00	112.00	7,072.00	101.02%
Interest Earned	46100	120,000.00	0.00	103,695.91	86.41%
Interest Earned-PARS	46101	2,500.00	0.00	16,027.93	641.11%
Rental Income - Garden Center	46815	36,000.00	3,000.00	26,000.00	72.22%
Rental Income - Airport RV	46816	35,000.00	4,092.00	31,501.47	90.00%
Rental Income - PW Bldg (CHC Enterprise)	46817	24,000.00	0.00	8,000.00	33.33%
HOPTR	47130	1,200.00	0.00	309.19	25.76%
Vehicle License Collection	47140	0.00	1,963.78	1,963.78	0.00%
COPS	47240	165,200.00	16,666.66	161,158.97	97.55%
AMBAG REAP Grant - Housing Element	47241	20,980.00	0.00	20,980.25	100.00%
HCD LEAP Grant - Housing Element	47242	18,300.00	0.00	18,226.50	99.59%
SB1383 Organics Recycling	47243	9,000.00	0.00	4,957.78	55.08%

**City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail**

100 - General Fund

From 2/1/2024 Through 2/29/2024

		FY 2024 Budget - Revised	February 2024 Actual	FY 2024 YTD Actual	Percent Collected/Used
Prop 172	47750	25,000.00	1,430.99	12,168.61	48.67%
Wellness Program	47760	7,500.00	0.00	7,500.00	100.00%
Police Grants & Other Reimbursements	47780	6,250.00	0.00	5,982.87	95.72%
POST Reimbursements	47781	5,500.00	903.13	6,556.91	119.21%
DEA Reimbursements	47782	22,000.00	0.00	0.00	0.00%
Grant Other Agencies	47783	5,820.00	0.00	0.00	0.00%
Police Service Fees	48210	1,000.00	75.00	982.00	98.20%
Police Services-Special Events	48211	48,000.00	0.00	17,687.50	36.84%
Public Events	48212	7,500.00	0.00	7,500.00	100.00%
Use Permits	48805	20,000.00	4,200.00	20,940.89	104.70%
Maps/Publications	48810	100.00	0.00	0.00	0.00%
Property Inspections	48825	4,500.00	0.00	1,250.00	27.77%
Miscellaneous Revenue	48840	50,000.00	6,459.85	57,054.54	114.10%
Rental - Park	48910	3,100.00	(50.00)	3,349.22	108.03%
Miscellaneous Refunds	48930	1,000.00	0.00	659.23	65.92%
Total Non Department Specific		3,522,700.00	182,309.34	2,572,532.16	73.03%
Police	210				
Airport Police Services	48220	1,376,500.00	110,457.00	773,199.00	56.17%
Total Police		1,376,500.00	110,457.00	773,199.00	56.17%
Total Revenue		4,899,200.00	292,766.34	3,345,731.16	68.29%

Expense

Council	110				
Council Member Stipend	61115	7,500.00	625.00	3,272.31	43.63%
Medicare-ER	61130	200.00	9.06	72.48	36.24%
Social Security-ER	61131	500.00	38.75	310.00	62.00%
Unemployment Ins-Fed & State	61132	100.00	3.75	30.00	30.00%
Dental Expense	61135	10,750.00	511.03	3,440.69	32.00%
Materials/Supply	62410	150.00	0.00	100.00	66.66%
Membership Dues-Professional Org	64550	4,000.00	1,575.83	1,916.18	47.90%
Strategic Planning	64570	5,000.00	0.00	0.00	0.00%
Misc Expenses	64580	0.00	0.00	924.83	0.00%
Travel Expenses	64610	4,000.00	0.00	3,857.08	96.42%
Total Council		32,200.00	2,763.42	13,923.57	43.24%
City Clerk	111				
Payroll	61105	149,600.00	13,826.17	94,639.46	63.26%
Overtime	61110	20,000.00	625.14	3,834.49	19.17%
PERS UAL	61124	36,900.00	0.00	36,879.00	99.94%
PERS Retirement	61125	13,800.00	1,380.53	8,213.90	59.52%
Medicare-ER	61130	2,200.00	183.97	1,393.93	63.36%
Unemployment Ins-Fed & State	61132	200.00	17.51	84.00	42.00%
Dental Expense	61135	3,200.00	190.76	1,526.08	47.69%
Health Insurance	61140	60,500.00	0.00	26,168.33	43.25%
Health Insurance -Retiree	61141	1,800.00	0.00	0.00	0.00%
Vision Ins	61145	500.00	27.89	211.74	42.34%
Workers Comp and EAP	61150	9,100.00	0.00	9,337.48	102.60%
Wellness Program	61155	1,000.00	0.00	1,108.66	110.86%
Materials/Supply	62410	16,300.00	102.82	2,100.87	12.88%
Office Supplies	62430	11,200.00	94.19	2,907.14	25.95%
Repair/Maintenance	63505	1,000.00	0.00	597.23	59.72%
Other Outside Services	63508	3,000.00	397.84	3,168.09	105.60%

City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail

100 - General Fund
From 2/1/2024 Through 2/29/2024

		FY 2024 Budget - Revised	February 2024 Actual	FY 2024 YTD Actual	Percent Collected/Used
Shredding Services	63509	1,000.00	86.04	617.04	61.70%
Telephone	63530	7,700.00	33.50	4,307.35	55.93%
Website Design & Maintenance	63535	3,800.00	0.00	0.00	0.00%
Postage / Shipping	63540	3,000.00	0.00	1,126.20	37.54%
Training	63605	5,000.00	0.00	1,324.59	26.49%
Insurance-Liability	63620	17,370.00	0.00	17,369.57	99.99%
Insurance-Property	63621	1,300.00	0.00	1,264.14	97.24%
Contract Services - IT	63635	7,800.00	900.00	9,593.75	122.99%
HR Services-RGS	63652	31,500.00	0.00	0.00	0.00%
Temporary Assistance	63657	10,000.00	0.00	6,514.20	65.14%
Software/Server Subscription	64310	10,000.00	575.50	7,387.51	73.87%
Agenda Management System	64315	5,000.00	0.00	4,920.00	98.40%
Document Management System	64316	1,500.00	0.00	437.50	29.16%
Municipal Code Service	64320	10,000.00	0.00	1,097.25	10.97%
Membership Dues-Professional Org	64550	3,200.00	0.00	285.00	8.90%
Membership Dues-Government Agency	64552	1,300.00	0.00	650.00	50.00%
Printing / Publications	64575	2,000.00	0.00	1,233.38	61.66%
Misc Expenses	64580	0.00	0.00	924.83	0.00%
Travel Expenses	64610	700.00	0.00	602.35	86.05%
Furniture & Equipment	66300	3,000.00	0.00	174.79	5.82%
Total City Clerk		455,470.00	18,441.86	251,999.85	55.33%
City Manager	120				
Payroll	61105	202,100.00	15,548.80	127,276.57	62.97%
PERS UAL	61124	1,000.00	0.00	0.00	0.00%
PERS Retirement	61125	14,800.00	1,676.01	6,946.86	46.93%
Medicare-ER	61130	2,800.00	225.46	1,889.56	67.48%
Unemployment Ins-Fed & State	61132	100.00	0.00	42.00	42.00%
Dental Expense	61135	1,600.00	193.29	1,546.32	96.64%
Health Insurance	61140	30,200.00	0.00	22,138.96	73.30%
Vision Ins	61145	200.00	0.00	118.40	59.20%
Workers Comp and EAP	61150	11,700.00	0.00	11,802.74	100.87%
Wellness Program	61155	500.00	0.00	0.00	0.00%
Admin Leave	61175	0.00	0.00	3,109.76	0.00%
Auto Allowance	61180	5,400.00	415.40	3,323.16	61.54%
Office Supplies	62430	1,500.00	0.00	641.31	42.75%
Insurance-Liability	63620	22,405.00	0.00	22,402.12	99.98%
Insurance-Property	63621	1,645.00	0.00	1,629.24	99.04%
Membership Dues-Professional Org	64550	2,800.00	0.00	300.00	10.71%
Membership Dues-Government Agency	64552	0.00	300.00	300.00	0.00%
Books and Periodicals	64565	300.00	0.00	0.00	0.00%
Travel Expenses	64610	8,000.00	0.00	2,396.27	29.95%
Contingency	66905	11,250.00	0.00	0.00	0.00%
Total City Manager		318,300.00	18,358.96	205,863.27	64.68%
Audit/Treasurer	130				
ADP Payroll Fees	62310	7,000.00	0.00	4,338.21	61.97%
Bank Service Charges	62320	6,000.00	0.00	2,910.33	48.50%
Grant Writing Services	62327	30,000.00	0.00	4,458.00	14.86%
Accounting Software	62431	8,652.39	4,152.39	12,646.14	146.15%
Audit-Finance	63625	34,800.00	16,950.00	33,900.00	97.41%

**City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail**

100 - General Fund

From 2/1/2024 Through 2/29/2024

		FY 2024 Budget - Revised	February 2024 Actual	FY 2024 YTD Actual	Percent Collected/Used
Audit -Sales Tax	63626	5,000.00	0.00	0.00	0.00%
Actuarial Services	63627	4,500.00	1,200.00	1,200.00	26.66%
Accounting Services-RGS	63645	207,900.00	21,874.68	159,840.10	76.88%
Total Audit/Treasurer		303,852.39	44,177.07	219,292.78	72.17%
Legal	150				
Legal Services	63650	150,000.00	7,507.50	55,658.33	37.10%
Legal Advert	64560	2,300.00	526.50	2,360.61	102.63%
Misc Expenses	64580	1,000.00	0.00	459.94	45.99%
Total Legal		153,300.00	8,034.00	58,478.88	38.15%
Planning & Building Regulation	160				
Economic Development Services	63639	20,000.00	0.00	0.00	0.00%
Planning Services	63640	40,000.00	33,999.25	55,086.75	137.71%
Contract Services - Housing Element	63642	17,000.00	121.00	16,856.15	99.15%
Building Inspections Services	63648	32,400.00	5,443.65	30,776.74	94.98%
Engineering Services	63649	5,000.00	0.00	3,929.25	78.58%
Code Enforcement Services	63656	5,000.00	0.00	954.50	19.09%
Travel Expenses	64610	3,000.00	0.00	3,826.56	127.55%
Total Planning & Building Regulation		122,400.00	39,563.90	111,429.95	91.04%
Government Buildings	180				
Repair/Maintenance	63505	15,100.00	0.00	346.01	2.29%
Other Outside Services	63508	1,000.00	109.00	517.00	51.70%
Janitorial Services	63660	3,000.00	250.00	1,750.00	58.33%
Total Government Buildings		19,100.00	359.00	2,613.01	13.68%
Non-Departmental	190				
Materials/Supply	62410	5,800.00	0.00	65.24	1.12%
Telephone	63530	1,000.00	0.00	123.32	12.33%
Insurance-Liability	63620	12,830.00	0.00	12,829.74	99.99%
Insurance-Property	63621	1,880.00	0.00	1,875.35	99.75%
Membership Dues-Professional Org	64550	2,590.00	0.00	0.00	0.00%
Membership Dues-Non Profit Agency Contrib	64551	11,800.00	0.00	8,279.00	70.16%
Membership Dues-Government Agency	64552	5,500.00	0.00	5,131.68	93.30%
Misc Expenses	64580	1,000.00	180.00	21,772.49	2,177.24%
S.M.I.P.	64930	200.00	0.00	49.23	24.61%
SB 1473	64940	100.00	0.00	65.72	65.72%
Total Non-Departmental		42,700.00	180.00	50,191.77	117.55%
Police	210				
Payroll	61105	1,036,000.00	78,755.37	607,528.64	58.64%
Overtime	61110	140,000.00	6,720.45	90,483.79	64.63%
Overtime-DEA	61111	44,000.00	606.22	13,147.94	29.88%
Reserves Payroll	61120	95,000.00	6,686.25	58,751.70	61.84%
PERS UAL - After 06/30/18	61123	1,050.00	0.00	1,020.00	97.14%
PERS UAL	61124	101,950.00	0.00	101,918.00	99.96%
PERS Retirement	61125	136,500.00	14,554.05	89,147.18	65.30%
PERS 457 Expense	61126	32,400.00	3,600.00	20,700.00	63.88%
Medicare-ER	61130	15,700.00	1,375.82	11,198.09	71.32%
Social Security-ER	61131	1,600.00	33.16	784.43	49.02%
Unemployment Ins-Fed & State	61132	10,500.00	43.76	566.98	5.39%

City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail

100 - General Fund
From 2/1/2024 Through 2/29/2024

		FY 2024 Budget - Revised	February 2024 Actual	FY 2024 YTD Actual	Percent Collected/Used
Dental Expense	61135	17,900.00	1,155.26	9,909.63	55.36%
Health Insurance	61140	296,400.00	0.00	134,732.90	45.45%
Health Insurance -Retiree	61141	2,000.00	0.00	1,063.00	53.15%
Vision Ins	61145	2,900.00	216.87	1,627.94	56.13%
Workers Comp and EAP	61150	172,400.00	0.00	173,311.44	100.52%
Wellness Program	61155	5,300.00	0.00	0.00	0.00%
Uniform Allowance	61160	10,000.00	2,250.00	4,500.00	45.00%
Materials/Supply	62410	18,670.00	1,858.69	8,247.62	44.17%
Ammunition	62420	5,000.00	0.00	3,905.89	78.11%
Body Armor Vests	62422	12,150.00	0.00	12,142.15	99.93%
Office Supplies	62430	5,000.00	977.69	2,579.10	51.58%
Auto Operations - Supplies / Equip	62710	2,500.00	0.00	0.00	0.00%
Auto Operations - Fuel	62720	30,000.00	0.00	21,172.66	70.57%
Repair/Maintenance	63505	14,000.00	0.00	605.00	4.32%
Other Outside Services	63508	0.00	480.25	3,151.41	0.00%
Shredding Services	63509	1,000.00	86.05	617.05	61.70%
Telephone	63530	14,000.00	901.34	10,744.62	76.74%
Internet	63531	6,500.00	368.13	4,962.02	76.33%
Annual Maintenance-Records Management Software	63537	6,020.00	0.00	2,902.79	48.21%
Annual Maintenance	63538	3,400.00	0.00	0.00	0.00%
Annual Maintenance-MDT	63539	3,300.00	0.00	0.00	0.00%
Postage / Shipping	63540	500.00	0.00	68.43	13.68%
Training	63605	15,000.00	0.00	3,291.75	21.94%
Insurance-Liability	63620	125,435.00	0.00	143,389.30	114.31%
Insurance-Property	63621	10,075.00	0.00	10,065.45	99.90%
Audit-Finance	63625	4,500.00	4,500.00	4,500.00	100.00%
Contract Services - IT	63635	12,900.00	900.00	9,281.25	71.94%
Contract Services-Others	63637	4,200.00	12.08	2,803.13	66.74%
HR Services-RGS	63652	3,000.00	0.00	0.00	0.00%
Janitorial Services	63660	3,000.00	250.00	1,750.00	58.33%
911-Radio Dispatch	63665	58,500.00	0.00	41,280.13	70.56%
911-Inform MDT Terminal Service	63666	1,500.00	0.00	0.00	0.00%
911-Notification System	63667	400.00	0.00	0.00	0.00%
911-NGEN O&M	63668	8,000.00	0.00	5,976.16	74.70%
911-NGEN Debt	63669	5,200.00	0.00	5,128.32	98.62%
Auto Repair/Maintenance	63730	14,000.00	750.36	11,768.71	84.06%
Parking & Admin Citations Services	63812	5,000.00	0.00	4,157.00	83.14%
Animal Regulation Fire	63820	500.00	0.00	239.00	47.80%
Fund Jail & Prisoner	63830	200.00	0.00	0.00	0.00%
ACJIS System	63840	9,000.00	0.00	0.00	0.00%
Software/Server Subscription	64310	14,000.00	704.50	13,564.53	96.88%
Computer Server	64318	3,500.00	0.00	0.00	0.00%
Personnel Recruit & Pre-Employment	64545	3,000.00	0.00	957.26	31.90%
Membership Dues-Professional Org	64550	5,000.00	104.00	5,050.51	101.01%
Books and Periodicals	64565	900.00	56.81	252.40	28.04%
Printing / Publications	64575	3,000.00	0.00	1,079.21	35.97%
Misc Expenses	64580	0.00	(21,319.32)	(20,394.49)	0.00%

City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail

100 - General Fund

From 2/1/2024 Through 2/29/2024

		FY 2024 Budget - Revised	February 2024 Actual	FY 2024 YTD Actual	Percent Collected/Used
Travel Expenses	64610	13,000.00	422.75	5,877.54	45.21%
Principal-Motorola Lease-Cameras	65104	21,350.00	0.00	21,319.32	99.85%
Vehicle Replacement	66735	80,000.00	0.00	0.00	0.00%
Total Police		2,667,800.00	107,050.54	1,662,826.88	62.33%
Fire/Animal Control	220				
Fire Seaside	63810	227,600.00	0.00	113,757.50	49.98%
Total Fire/Animal Control		227,600.00	0.00	113,757.50	49.98%
Public Works/Streets	311				
Payroll	61105	83,600.00	6,428.80	51,503.93	61.60%
Overtime	61110	3,000.00	0.00	0.00	0.00%
PERS UAL	61124	1,000.00	0.00	0.00	0.00%
PERS Retirement	61125	6,500.00	740.61	4,425.49	68.08%
Medicare-ER	61130	1,300.00	93.22	745.76	57.36%
Unemployment Ins-Fed & State	61132	100.00	3.43	42.01	42.01%
Dental Expense	61135	1,600.00	126.98	1,015.84	63.49%
Health Insurance	61140	30,300.00	0.00	17,029.98	56.20%
Vision Ins	61145	300.00	16.51	132.08	44.02%
Workers Comp and EAP	61150	5,200.00	0.00	5,317.74	102.26%
Wellness Program	61155	600.00	0.00	576.93	96.15%
Materials/Supply	62410	16,500.00	95.03	3,507.43	21.25%
Office Supplies	62430	1,500.00	61.16	499.78	33.31%
Auto Operations - Supplies / Equip	62710	2,500.00	0.00	645.97	25.83%
Auto Operations - Fuel	62720	6,000.00	0.00	3,245.77	54.09%
Repair/Maintenance	63505	38,260.00	250.00	6,744.40	17.62%
Other Outside Services	63508	1,000.00	0.00	440.00	44.00%
Gabilan Crew	63515	5,000.00	2,135.40	2,702.00	54.04%
Utilities - PG&E	63520	20,000.00	2,945.69	15,965.15	79.82%
Utilities - Water	63525	5,000.00	413.99	3,681.01	73.62%
Telephone	63530	300.00	0.00	246.35	82.11%
Training	63605	5,000.00	0.00	675.00	13.50%
Insurance-Liability	63620	10,660.00	0.00	10,658.17	99.98%
Insurance-Property	63621	780.00	0.00	775.50	99.42%
Insurance-Vehicles	63622	4,500.00	0.00	4,267.00	94.82%
Organic Waste Regs Services	63654	9,000.00	0.00	1,626.00	18.06%
Auto Repair/Maintenance	63730	8,300.00	0.00	1,724.14	20.77%
Printing / Publications	64575	1,250.00	0.00	770.86	61.66%
Storm Water Project - Phase 4	64920	23,000.00	0.00	7,067.00	30.72%
Equipment	66302	21,000.00	0.00	20,101.99	95.72%
Contingency	66905	27,780.00	0.00	0.00	0.00%
Total Public Works/Streets		340,830.00	13,310.82	166,133.28	48.74%
Parks/Recreation	411				
Materials/Supply	62410	15,400.00	0.00	8,454.86	54.90%
Office Supplies	62430	0.00	0.00	68.19	0.00%
Repair/Maintenance	63505	25,000.00	0.00	17,237.00	68.94%
Utilities - Water	63525	3,000.00	278.90	2,052.24	68.40%
Travel Expenses	64610	100.00	0.00	69.85	69.85%
Total Parks/Recreation		43,500.00	278.90	27,882.14	64.10%
Total Expense		4,727,052.39	252,518.47	2,884,392.88	61.02%

Other Financing Sources and Uses
Non Department Specific 000

City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail

100 - General Fund
 From 2/1/2024 Through 2/29/2024

		FY 2024 Budget - Revised	February 2024 Actual	FY 2024 YTD Actual	Percent Collected/Used
Transfers Out to CIP	81003	(198,900.00)	0.00	0.00	0.00%
Total Non Department Specific		(198,900.00)	0.00	0.00	0.00%
Total Other Financing Sources and Uses		(198,900.00)	0.00	0.00	0.00%
Excess(Deficit) of Revenue Over Expenditures		(26,752.39)	40,247.87	461,338.28	(1,724.47)%

City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail

210 - Gas Tax Fund

From 2/1/2024 Through 2/29/2024

		FY 2024 Budget - Revised	February 2024 Actual	FY 2024 YTD Actual	Percent Collected/Used
Revenue					
Non Department Specific	000				
Gas Tax 2103	47010	14,600.00	1,048.28	10,079.45	69.03%
Gas Tax 2105	47020	10,000.00	774.14	6,344.83	63.44%
Gas Tax 2106	47030	9,000.00	737.91	5,933.96	65.93%
Gas Tax 2107	47040	11,900.00	1,066.03	8,799.04	73.94%
Gas Tax 2107.5	47050	1,000.00	0.00	1,000.00	100.00%
Total Non Department Specific		<u>46,500.00</u>	<u>3,626.36</u>	<u>32,157.28</u>	<u>69.16%</u>
Total Revenue		<u>46,500.00</u>	<u>3,626.36</u>	<u>32,157.28</u>	<u>69.16%</u>
Expense					
Public Works/Streets	311				
Street Sweeping	63510	10,000.00	0.00	4,215.60	42.15%
Street Lighting	63910	15,000.00	0.00	1,951.39	13.00%
Total Public Works/Streets		<u>25,000.00</u>	<u>0.00</u>	<u>6,166.99</u>	<u>24.67%</u>
Total Expense		<u>25,000.00</u>	<u>0.00</u>	<u>6,166.99</u>	<u>24.67%</u>
Excess(Deficit) of Revenue Over Expenditures		21,500.00	3,626.36	25,990.29	120.88%

City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail

211 - SB1 Fund-RMRA
From 2/1/2024 Through 2/29/2024

		FY 2024 Budget - Revised	February 2024 Actual	FY 2024 YTD Actual	Percent Collected/Used
Revenue					
Non Department Specific	000				
SB 1 Funds	47777	38,900.00	3,864.50	25,972.65	66.76%
Total Non Department Specific		38,900.00	3,864.50	25,972.65	66.77%
Total Revenue		<u>38,900.00</u>	<u>3,864.50</u>	<u>25,972.65</u>	<u>66.77%</u>
Expense					
Curb Repair	536				
Curb and Gutter Repair	66327	20,000.00	0.00	0.00	0.00%
Total Curb Repair		20,000.00	0.00	0.00	0.00%
Saucito/Work Gutter & Curb	537				
Curb and Gutter Repair	66327	40,000.00	0.00	0.00	0.00%
Total Saucito/Work Gutter & Curb		40,000.00	0.00	0.00	0.00%
Via Verde Curb & Gutter Repair	538				
Curb and Gutter Repair	66327	90,000.00	0.00	13,195.00	14.66%
Total Via Verde Curb & Gutter Repair		90,000.00	0.00	13,195.00	14.66%
Total Expense		<u>150,000.00</u>	<u>0.00</u>	<u>13,195.00</u>	<u>8.80%</u>
Excess(Deficit) of Revenue Over Expenditures		(111,100.00)	3,864.50	12,777.65	(11.50)%

City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail

212 - Measure X Fund
From 2/1/2024 Through 2/29/2024

		FY 2024 Budget - Revised	February 2024 Actual	FY 2024 YTD Actual	Percent Collected/Used
Revenue					
Non Department Specific	000				
Measure X	47775	94,400.00	0.00	0.00	0.00%
Total Non Department Specific		94,400.00	0.00	0.00	0.00%
Total Revenue		94,400.00	0.00	0.00	0.00%
Expense					
Via Verde/Los Encinos Street Repair	524				
Street Improvements	66410	39,500.00	0.00	39,480.00	99.94%
Total Via Verde/Los Encinos Street Repair		39,500.00	0.00	39,480.00	99.95%
Angelus/Rosita Storm Drain Repair (Engineering)	525				
Street Improvements	66410	10,000.00	0.00	0.00	0.00%
Total Angelus/Rosita Storm Drain Repair (Engineering)		10,000.00	0.00	0.00	0.00%
Angelus/Rosita Storm Drain Repair (Construction)	526				
Street Improvements	66410	60,000.00	0.00	0.00	0.00%
Total Angelus/Rosita Storm Drain Repair (Construction)		60,000.00	0.00	0.00	0.00%
Debt Service - Measure X	610				
Principal - Measure X Loan	65103	80,400.00	0.00	0.00	0.00%
Interest - Measure X	65203	14,000.00	0.00	0.00	0.00%
Total Debt Service - Measure X		94,400.00	0.00	0.00	0.00%
Total Expense		203,900.00	0.00	39,480.00	19.36%
Excess(Deficit) of Revenue Over Expenditures		(109,500.00)	0.00	(39,480.00)	36.05%

City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail

221 - FORA Habitat Management Fund
From 2/1/2024 Through 2/29/2024

		FY 2024 Budget - Revised	February 2024 Actual	FY 2024 YTD Actual	Percent Collected/Used
Expense					
Planning & Building Regulation	160				
Contract Services - Habitat Management Plan	63646	34,536.50	484.50	484.50	1.40%
Total Planning & Building Regulation		34,536.50	484.50	484.50	1.40%
Total Expense		34,536.50	484.50	484.50	1.40%
Excess(Deficit) of Revenue Over Expenditures		(34,536.50)	(484.50)	(484.50)	1.40%

City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail

223 - ARPA Fund
From 2/1/2024 Through 2/29/2024

		FY 2024 Budget - Revised	February 2024 Actual	FY 2024 YTD Actual	Percent Collected/Used
Expense					
Police	210				
Mobile Data Terminals	66305	5,998.17	0.00	465.55	7.76%
Portable Radios	66306	2,589.89	0.00	2,548.26	98.39%
Total Police		8,588.06	0.00	3,013.81	35.09%
City Hall Parking Lot Imp	527				
Parking Lot Improvements & Repairs	66425	100,000.00	0.00	0.00	0.00%
Total City Hall Parking Lot Imp		100,000.00	0.00	0.00	0.00%
Total Expense		108,588.06	0.00	3,013.81	2.78%
Excess(Deficit) of Revenue Over Expenditures		(108,588.06)	0.00	(3,013.81)	2.77%

City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail
231 - BSCC-Officer Wellness & Mental Health Grant
From 2/1/2024 Through 2/29/2024

		FY 2024 Budget - Revised	February 2024 Actual	FY 2024 YTD Actual	Percent Collected/Used
Expense					
Police	210				
Law Enforcement Wellness App	64314	2,000.00	0.00	1,999.00	99.95%
Total Police		2,000.00	0.00	1,999.00	99.95%
Total Expense		2,000.00	0.00	1,999.00	99.95%
Excess(Deficit) of Revenue Over Expenditures		(2,000.00)	0.00	(1,999.00)	99.95%

City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail

235 - Asset Forfeitures
 From 2/1/2024 Through 2/29/2024

		<u>FY 2024 Budget - Revised</u>	<u>February 2024 Actual</u>	<u>FY 2024 YTD Actual</u>	<u>Percent Collected/Used</u>
Revenue					
Police	210				
Police Grants & Other	47780	5,000.00	0.00	0.00	0.00%
Reimbursements					
Total Police		<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Total Revenue		<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Excess(Deficit) of Revenue Over Expenditures		5,000.00	0.00	0.00	0.00%

City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail

301 - Capital Projects

From 2/1/2024 Through 2/29/2024

		FY 2024 Budget - Revised	February 2024 Actual	FY 2024 YTD Actual	Percent Collected/Used
Expense					
Housing Element 6th Cycle	532				
Housing Element Cost - 6th Cycle	63638	138,900.00	105,700.00	105,700.00	76.09%
Total Housing Element 6th Cycle		138,900.00	105,700.00	105,700.00	76.10%
Vehicle Replacement	533				
Vehicle Replacement	66735	40,000.00	0.00	0.00	0.00%
Total Vehicle Replacement		40,000.00	0.00	0.00	0.00%
City Hall Facility Repairs & Upgrades	541				
Repairs and Improvements	66322	10,000.00	0.00	0.00	0.00%
Total City Hall Facility Repairs & Upgrades		10,000.00	0.00	0.00	0.00%
Council Chamber Technology Project	542				
Technology Upgrades	66323	10,000.00	0.00	0.00	0.00%
Total Council Chamber Technology Project		10,000.00	0.00	0.00	0.00%
Total Expense		198,900.00	105,700.00	105,700.00	53.14%
Other Financing Sources and Uses					
Housing Element 6th Cycle	532				
Transfers In from GF	82003	138,900.00	0.00	0.00	0.00%
Total Housing Element 6th Cycle		138,900.00	0.00	0.00	0.00%
Vehicle Replacement	533				
Transfers In from GF	82003	40,000.00	0.00	0.00	0.00%
Total Vehicle Replacement		40,000.00	0.00	0.00	0.00%
City Hall Facility Repairs & Upgrades	541				
Transfers In from GF	82003	10,000.00	0.00	0.00	0.00%
Total City Hall Facility Repairs & Upgrades		10,000.00	0.00	0.00	0.00%
Council Chamber Technology Project	542				
Transfers In from GF	82003	10,000.00	0.00	0.00	0.00%
Total Council Chamber Technology Project		10,000.00	0.00	0.00	0.00%
Total Other Financing Sources and Uses		198,900.00	0.00	0.00	0.00%
Excess(Deficit) of Revenue Over Expenditures		0.00	(105,700.00)	(105,700.00)	0.00%

City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail

321 - SBR Engineering Fund
 From 2/1/2024 Through 2/29/2024

		<u>FY 2024 Budget - Revised</u>	<u>February 2024 Actual</u>	<u>FY 2024 YTD Actual</u>	<u>Percent Collected/Used</u>
Expense					
SBR Engineering	518				
Contract Services - Engineering	63611	<u>505,830.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Total SBR Engineering		<u>505,830.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Total Expense		<u>505,830.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Excess(Deficit) of Revenue Over Expenditures		(505,830.00)	0.00	0.00	0.00%

City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail

323 - SBR Construction Fund
 From 2/1/2024 Through 2/29/2024

		FY 2024 Budget - Revised	February 2024 Actual	FY 2024 YTD Actual	Percent Collected/Used
Revenue					
Non Department Specific	000				
FORA Contribution for SBR Construction	47772	0.00	0.00	1,000.00	0.00%
Total Non Department Specific		0.00	0.00	1,000.00	0.00%
Total Revenue		0.00	0.00	1,000.00	0.00%
Excess(Deficit) of Revenue Over Expenditures		0.00	0.00	1,000.00	0.00%

John Guertin

From: Deanna Sessums <dsessums@calcities.org>
Sent: Tuesday, February 27, 2024 10:33 AM
To: Scott Donaldson; John Guertin
Subject: FW: Update on efforts to defeat the Taxpayer Deception Act



CAUTION: This email is from outside the City of Del Rey Oaks. Do NOT click LINKS or open ATTACHMENTS unless you are sure it is safe.

Good morning DRO! Can you agendize this for opposition? I don't see DRO on the list of cities opposed... - Deanna

From: Deanna Sessums <dsessums@calcities.org>
Sent: Tuesday, February 27, 2024 10:28 AM
To: Deanna Sessums <dsessums@calcities.org>
Subject: Update on efforts to defeat the Taxpayer Deception Act

Monterey Bay Cities:


Below you will find an update on our efforts to defeat the Taxpayer Deception Act, which will appear on this November's ballot. Because the initiative is retroactive to January 2022 there are over a hundred local measures already approved by the voters that would be overturned and numerous more on the ballot this March and November. CalCities encourages you to analyze how this initiative could impact your community and join the coalition [here](#). A friendly reminder that since this is campaign related you should use your personal device to access the website and sign-up.

Our open letter was published last week in the Los Angeles Times and San Francisco Chronicle newspapers, to California Business Roundtable board members, leaders and funders. The letter calls on them to withdraw their support for this measure, which is dangerous, an overreach and irresponsible. You can view a copy of it  [here](#). The letter is also garnering media attention,  [here](#).

The letter is part of our multi-prong attack on the measure that includes a [Court challenge](#) pending in the California Supreme Court, a measure on the same ballot that would raise the vote threshold for its passage, and mobilizing a strong coalition of allies united to turn out the NO votes and win in November.

If your city hasn't already, join the coalition of  [cities](#) and  [major organizations](#) opposed to the measure. If you believe your city has been left off the list in an error, email a copy of your resolution or city opposition letter to me and we will update the list.

To be included in the coalition, please send a copy of your city letter opposing the initiative and/or your city resolution to BallotMeasures@calcities.org and cc me. Here are some resources to streamline your efforts:

-  [Sample letter to Oppose Initiative #21-0042A1](#)
-  [Sample Resolution to Oppose Initiative #21-0042A1](#)
-  [Sample Staff Report](#)

"The preceding message pertains to the Protecting Local Democracy and Vital Services campaign committee. Though you may receive this email on a public email account, please refrain from forwarding or responding to this message using a public account or resources. If you wish to opt-out of receiving further emails at this email address, please email "opt out" or provide an alternative email address."

Paid for by Protecting Local Democracy and Vital Services, a Committee Opposed to Initiative 1935 Sponsored by the League of California Cities. Committee's Top Funder:
League of California Cities

Deanna Sessums
Monterey Bay Public Affairs Manager
League of California Cities
c. 831-915-8293
dsessums@calcities.org | www.calcities.org



LEAGUE OF
**CALIFORNIA
CITIES**



'Taxpayer protection' ballot measure is an unlawful revision of the state constitution, argues Cal Cities

Jan 31, 2024

By Sheri Chapman, **general counsel** (<https://www.calcities.org/staff/sheri-chapman>)

Cal Cities today filed an **amicus brief** (/docs/default-source/advocacy/2024-01-31-local-govt-amici-appln-to-file-and-amicus-brief.pdf?sfvrsn=8e2541fe_3) in support of a legal challenge that would remove the "Taxpayer Protection and Government Accountability Act" from the November 2024 ballot. The brief argues the measure should be removed because it unlawfully revises the state constitution and would impair essential public services.

The measure, as described by the independent Legislative Analyst's Office, would change the rules for how taxes, fees, and other charges are imposed. Gov. Gavin Newsom and the Legislature **filed the legal challenge** (<https://www.calcities.org/news/post/2023/10/04/cal-cities-joins-legal-challenge-against-taxpayer-protection-ballot-measure>) with the California Supreme Court last fall. Several local governments and associations supported the move, including the ten that joined Cal Cities' amicus brief.

The brief argues the measure attempts to rewrite the entire constitutional structure of government finance in California, with vast and sweeping changes that would revise the constitution in a manner that cannot be legally achieved by initiative. The brief also notes the measure's numerous ambiguities, which will take years and significant public resources to resolve.

It also notes the harm caused by the retroactive provision of the measure — which would invalidate taxes adopted by voters after Jan. 1, 2022 — if not readopted as required by the measure. As an example, the brief notes the measure jeopardizes the city of Los Angeles' Measure ULA, an initiative special tax to fund solutions to homelessness passed by voters in November 2022.

The brief explains the court needs to act now prior to the election, because even the threat of the measure becoming law may impair local governments' ability to borrow money, constrain sound fiscal planning and budgetary decisions, and impair essential government services.

Cal Cities anticipates the court will issue a decision before the end of June 2024, when the Secretary of State must formally qualify the measure for the November 2024 ballot.

1400 K Street, Suite 400
Sacramento, CA 95814

P: (916) 658-8200

F: (916) 658-8240



Cities and Towns Opposed to the California Business Roundtable Measure

Agoura Hills	Clayton	Hollister	Needles
Alameda	Clearlake	Hughson	Newman
Albany	Cloverdale	Indian Wells	Norco
Anderson	Clovis	Indio	Norwalk
Angels Camp	Colton	Irwindale	Novato
Antioch	Concord	Kerman	Oakdale
Apple Valley	Corona	King City	Oakley
Artesia	Corte Madera	La Palma	Ontario
Atwater	Cotati	Lafayette	Orinda
Avalon	Cupertino	Lakeport	Orland
Azusa	Cypress	Lakewood	Oroville
Banning	Danville	Larkspur	Oxnard
Beaumont	Dinuba	Lathrop	Palm Desert
Bell	Dos Palos	Lincoln	Paramount
Bell Gardens	Downey	Livermore	Patterson
Bellflower	Dunsmuir	Lodi	Perris
Belmont	El Cerrito	Lomita	Petaluma
Benicia	Elk Grove	Long Beach	Pico Rivera
Beverly Hills	Emeryville	Los Banos	Pismo Beach
Big Bear Lake	Eureka	Los Gatos	Placentia
Blue Lake	Fairfax	Madera	Placerville
Brea	Fairfield	Mammoth Lakes	Pleasant Hill
Brentwood	Farmersville	Manhattan Beach	Rancho Cucamonga
Brisbane	Fowler	Manteca	Redlands
Buena Park	Glendora	Marina	Richmond
Burbank	Goleta	Maywood	Rio Vista
Burlingame	Grand Terrace	Mill Valley	Riverbank
Carmel-by-the-Sea	Grass Valley	Monrovia	Rohnert Park
Carpinteria	Grover Beach	Montebello	Rolling Hills Estates
Carson	Gustine	Monterey	Rosemead
Cathedral City	Hayward	Monterey Park	Roseville
Ceres	Hermosa Beach	Moorpark	Salinas
Chino Hills	Hesperia	Morgan Hill	San Anselmo
Chowchilla	Highland	Mountain View	San Diego

San Joaquin	Sebastopol	Sunnyvale	Victorville
San Jose	Selma	Tehachapi	Walnut
San Juan Bautista	Shasta Lake	Tehama	Walnut Creek
San Leandro	Sierra Madre	Temecula	Watsonville
San Pablo	Signal Hill	Torrance	West Hollywood
San Rafael	Soledad	Tracy	West Sacramento
San Ramon	Sonoma	Truckee	Williams
Sand City	Sonora	Tulelake	Woodlake
Santa Cruz	South Gate	Ukiah	Woodland
Santa Fe Springs	South Pasadena	Union City	Yountville
Santa Monica	St. Helena	Upland	Yuba City
Santa Rosa	Stanton	Vallejo	Yucca Valley
Scotts Valley	Stockton	Ventura	

- ✓ Join the coalition by sending a copy of your city/town resolution or opposition letter to BallotMeasures@calcities.org.
- ✓ Contact your Cal Cities regional public affairs manager for a sample letter, a sample resolution, and a sample staff report.

PAID POLITICAL ADVERTISEMENT

AN OPEN LETTER TO THE CA BUSINESS ROUNDTABLE



Joseph DePinto, CEO
7-Eleven, Inc.



Erik Bartsch, CEO
Aera Energy



Billy Gifford, CEO
Altria Group



Gail Koziara Boudreaux,
CEO Anthem Inc.



Christy Taylor, CEO
Enterprise Mobility



John Boyle, CEO
Automobile Club of Southern California



Mike Wirth, CEO
Chevron



Darren Woods, CEO
Exxon Mobil



Raul Vargas, CEO
Farmers Insurance Group



Frank Ryan, CEO
DLA Piper



Jordan Kaplan, CEO
Douglas Emmett, Inc.



Stephen A. Schwarzman,
CEO Blackstone Group



Donald Breen, CEO
Irvine Company



Keith Clark, CEO
Dart Container



Jeffrey Mezger, CEO
KB Homes



Mike Neal, CEO
H.G. Fenton Property Co



Angela Aman, CEO
Kilroy Realty



Bob Sternfels, CEO
McKinsey & Company



Reon Roski, CEO
Majestic Realty



Greg Miller, CEO
C.J. Segerstrom & Sons



Michael Ruane, CEO
National CORE



Bryan McGregor,
CEO Alto Ingredients



Michael Hennigan, CEO
Marathon Petroleum Corporation



Michael Tipsord, CEO
State Farm



Michael Hayde, CEO
Western National Group



Jim Vena, CEO
Union Pacific Railroad



Scott Kirby, CEO
United Airlines



Lane Riggs, CEO
Valero



Carol Tomé, CEO
United Parcel Service



Charlie Scharf, CEO
Wells Fargo

As the board members, leaders and funders of the organization, you are responsible for the so-called "Taxpayer Protection and Government Accountability Act," a ballot measure on the November 5, 2024 California ballot.

YOUR MEASURE will have a catastrophic impact on our state's public safety, democracy, and economic future.

YOUR MEASURE threatens the safety of our roads, freeways, and bridges by permanently eliminating billions of dollars in infrastructure funding.

YOUR MEASURE retroactively invalidates more than one hundred ballot measures passed by voters and takes away voters' rights to set priorities for their tax dollars.

YOUR MEASURE also overturns the funding in dozens of laws, including important revenues from the Plastic Pollution Prevention and Packaging Producer Responsibility Act.

YOUR MEASURE will exacerbate government deficits and return California to budget gridlock and unbalanced budgets, and restricts California's ability to rapidly respond and rebuild after a natural disaster, such as an earthquake, wildfire, or flood.

BOTTOM LINE: Your measure is dangerous, an overreach and irresponsible.

WE CALL ON YOU TO IMMEDIATELY REMOVE YOUR COMPANY'S SUPPORT FROM THIS BALLOT MEASURE. CALIFORNIA DESERVES NOTHING LESS.

Sincerely,

Gavin Newsom
Governor
State of California

Carolyn M. Coleman
Executive Director and CEO
League of California Cities

Tia Orr
Executive Director
SEIU California

Mike McGuire
President pro Tempore
California State Senate

Brian K. Rice
President
California Professional Firefighters

Dustin Corcoran
CEO
California Medical Association

Robert Rivas
Speaker
California State Assembly

David B. Goldberg
President
California Teachers Association

Jodi Hicks
President & CEO
Planned Parenthood Affiliates of California

www.taxpayerdeceptionact.com

Paid for by Alliance for a Better California, sponsored by Working Families and Labor Organizations Committee's Top Funders
Northern California Regional Council of Carpenters
California Faculty Association
Service Employees International Union Local 1000

SAMPLE OPPOSE LETTER

Email a copy to BallotMeasures@calcities.org as well as your Regional Public Affairs Manager.

*****CITY LETTERHEAD*****

February 22, 2024

League of California Cities
c/o Public Affairs Department
1400 K Street, Suite 400
Sacramento, CA 95814

RE: Letter Opposing Initiative 21-0042A1

I'm writing on behalf of the City of San Bernardino to oppose Initiative #21-0042A1, a November 2024 statewide ballot proposition. The measure is a significant threat to local control and voters' rights that could jeopardize funding for vital services.

This measure creates new constitutional loopholes that allow corporations to pay far less than their fair share for the impact they have on our communities, which could force residents and taxpayers to pay more to maintain basic services.

The measure puts billions of dollars currently dedicated to local services at risk, and could force cuts to fire and emergency response, law enforcement, services to support homeless residents, and more.

The measure is also an attack on voters' rights, containing undemocratic provisions that would make it more difficult for local voters to pass measures to fund local services, provisions that retroactively cancel measures recently passed by voters, and provisions that prevent voters from passing advisory measures that provide direction on how they want their local tax dollars spent.

Furthermore, the measure contains intentionally vague and restrictive language that will encourage hundreds of frivolous lawsuits against cities and local governments — costing taxpayers millions and blocking investments, development and long-term planning.

You may list the City of San Bernardino in formal opposition to Initiative #21-0042A1 and include our city as part of the growing coalition of public safety, labor, local government, infrastructure advocates, and other organizations throughout the state opposed to this deceptive proposition.

Sincerely,

Helen Tran
Mayor

Charles A. Montoya

City Manager of San Bernardino

Sample Resolution to Oppose Initiative #21-0042A1

WHEREAS, an association representing California's wealthiest corporations is spending tens of millions of dollars to promote a deceptive ballot measure currently eligible for the November 2024 statewide ballot; and

WHEREAS, the measure creates constitutional loopholes that allow corporations to pay far less than their fair share for the impacts they have on our communities, which could force residents and taxpayers to pay more to maintain services; and

WHEREAS, the measure threatens billions of dollars every year in local government funding for services like fire and emergency response, law enforcement, affordable housing, services to support homeless residents, mental health services, and more; and

WHEREAS, IF AVAILABLE, PLEASE CITE SPECIFIC FISCAL AND LEVEL OF SERVICE IMPACTS TO YOUR CITY THAT COULD RESULT FROM THIS INITIATIVE.

WHEREAS, the measure is an attack on voters' rights, containing undemocratic provisions that would make it more difficult for local voters to pass measures to fund services, provisions that retroactively cancel measures recently passed by voters, and provisions that prevent voters from passing advisory measures that provide direction on how they want their local tax dollars spent; and

WHEREAS, the measure contains intentionally restrictive language that will encourage hundreds of frivolous lawsuits against cities and local governments – costing taxpayers many millions and stopping investments in vital local services; and

WHEREAS, the measure would make it much more difficult for state and local regulators to issue fines and levies on corporations that violate laws intended to protect our environment, public health and safety, and our neighborhoods; and

WHEREAS, the measure is opposed by hundreds of local governments, teachers, firefighters, working families and local elected officials.

THEREFORE, BE IT RESOLVED that the **City/Town of [NAME]** opposes Initiative #21-0042A1;

BE IT FURTHER RESOLVED, that the **City/Town of [NAME]** will join the "Stop the Taxpayer Deception Act" coalition, a growing coalition of public safety, education, labor, local government, and infrastructure groups throughout the state.

We direct staff to email a copy of this adopted resolution to the League of California Cities at BallotMeasures@calcities.org.

PASSED, APPROVED, AND ADOPTED this day _____ of _____, 2024.