



Adopted Operating Budget FY 2023 – 2024



City of Del Rey Oaks

ADOPTED OPERATING BUDGET Fiscal Year 2023 – 2024

The City of Del Rey Oaks was incorporated on September 3, 1953. The city government includes City Council, Planning Commission, Police Department, City Clerks Office and Public Works Department

City Council



Scott Donaldson
Mayor



Kim Shirley
Vice Mayor



Jeremu Hallock
Council Member



Bill Ragsdale-Cronin
Council Member



John Uy
Council Member

Submitted by



John Guertin
City Manager

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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

TO: Honorable Mayor and Council Members

FROM: John Guertin, City Manager

BY: Roberto Moreno, RGS Senior Advisor

DATE: June 27, 2023

SUBJECT: Approval of the Proposed Budget for Fiscal Year 2023-2024

Attached for discussion and direction is the Proposed Budget for Fiscal Year 2023-2024. The Proposed FY 2023-2024 budget reflects a minimal increase in revenues as the City returns to more normal business cycle post pandemic. The operating expenditures essentially reflect a status quo budget.

All Funds Budget Summary and Discussion

This table below shows the City's budget by fund. All funds are balanced.

City of Del Rey Oaks						
FY 2023-24 Budget Summary by Fund						
Fund	Estimated Fund Balance 6/30/2023	Estimated Revenues FY 23-24	Interfund Transfers FY 23-24	Appropriations FY 23-24	Surplus (Deficit) FY 23-24	Estimated Fund Balance 6/30/2024
100 General Fund						
<u>Available</u>						
Unassigned-Economic Uncertain	1,652,182					1,652,182
Unappropriated	1,159,708					965,808
Available Fund Balance	<u>2,811,890</u>	4,698,800	(193,900)	(4,698,800)	(193,900)	<u>2,617,990</u>
<u>Special Revenue Funds</u>						
210 Gas Tax Fund	90,850	46,500		(25,000)	21,500	112,350
211 SB1 Fund	149,744	38,900		(150,000)	(111,100)	38,644
212 Measure X	14,539	94,400		(94,400)	-	14,539
221 FORA Habitat Management Fund	701,905	-		-	-	701,905
223 ARPA Fund	161,906	-		(100,000)	(100,000)	61,906
231 BSCC Officer Wellness & Health	14,500	-		(2,000)	(2,000)	12,500
235 Asset Forfeitures	-	5,000		-	5,000	5,000
<u>Capital Project Funds</u>						
301 Capital Projects Fund	-	-	193,900	(193,900)	-	-
311 Prop 68 Grant Fund	-	-			-	-
321 SBR Engineering Fund	-				-	-
322 SBR/GJM Intersection Fund	1,056,168				-	1,056,168
323 SBR Construction Fund	7,268,813				-	7,268,813
Total All Funds	<u>12,270,315</u>	<u>4,883,600</u>	<u>-</u>	<u>(5,264,100)</u>	<u>(380,500)</u>	<u>11,889,815</u>

The **General Fund** is balanced as presented with a minimal surplus to be budgeted.

The following **Special Revenue Funds** are used to account for funds as required by law or agreement. These monies can be used only for specific purposes as noted below.

The **Gas Tax Fund** is used to account for gas tax revenues received. For FY 2023-24, the fund shows a surplus of \$21,500. These funds can be used only for street maintenance and repair purposes. The City uses these monies for street sweeping and street lighting. The surplus funds are available to be used as a match for grants or built up for a major street project.

The **SB1 Fund** is used to account for gas tax revenues generated under SB1 otherwise known as the Road Rehabilitation Maintenance Act which can be spent only on street related purposes. For FY 23-24 staff is working on developing a project for the use of the \$38,644 estimated fund balance.

The **Measure X Fund** was used in 2018-19 to pay for the major street improvements for which the city borrowed against its future share of Measure X revenues. In 2018-19 the City received an advance of \$861,300 of future Measure X revenues to pay for the City's largest street improvement project budgeted at \$1.2 million. Over the next 10 years, TAMC will withhold the City's Measure X allocation to repay the advance, therefore the City will not receive any additional Measure X funds until the \$861,300 advance is paid in full. Measure X is administered by TAMC.

The funds are reflected on the City's budget even though the City does not receive the monies, in order to track the amounts that are being paid toward the Measure X Loan.

The **FORA Habitat Fund** is used to account for the monies received from FORA for the habitat management program the City agreed to manage. The funds can be spent only for this purpose.

The American Rescue Plan Act (**ARPA**) **Fund** is used to account for the \$395,672 in federal monies the City is received. The budget process will consider appropriation of the \$61,906 remaining of these one-time monies.

The following **Capital Project Funds** are used to account for funds as required by law or agreement for major capital improvements. These monies can be used only for specific purposes as noted below.

The **Capital Projects Fund** is a new fund to account for the City's major capital projects. The budget process will deliberate on how much of the General Fund fund balance should be used to fund the City's upcoming major construction projects.

The **SBR/GJM Intersection Construction Fund** is used to account for the monies received from FORA for the construction of the Intersection at South Boundary Road (SBR) and General Jim Moore Road which is presently on hold.

The **SBR Construction Fund** is used to account for the monies received from FORA for the construction of South Boundary Road.

Use of General Fund Fund Balance

At June 30, 2022, the General Fund had an available fund balance of \$2,754,590 of which \$1,652,182 was reserved by Council for Economic Uncertainties. The following table shows the estimated future available fund balance:

<u>Date</u>	<u>Amount</u>	
06/30/22	\$2,754,590	Actual
06/30/23	\$2,811,890	Actual
06/30/24	\$2,617,990	Projected

For FY 2023-2024, staff recommends allocating \$300,000 of the fund balance to the Section 115 Trust. By contributing \$300,000, the City will get back on track to funding its Unfunded Accrued Liability in 10 years. By placing the funds in a 115 Trust, the City does not give up full control of these monies to CalPERS, but they would be set-aside for this specific purpose.

As part of the mid-year budget modifications for FY 2023-2024, staff will prepare for Council consideration a Fund Balance policy to guide use of the current and future fund balance. Some options for use of fund balance may include:

- Set the General Fund Economic Uncertainty Reserve at a set Percentage
- Invest additional funds in the Section 115 Trust yielding a higher rate of return
- Consider reduction of long-term debt
- Establish an Economic Development Reserve
- Fund Capital Projects

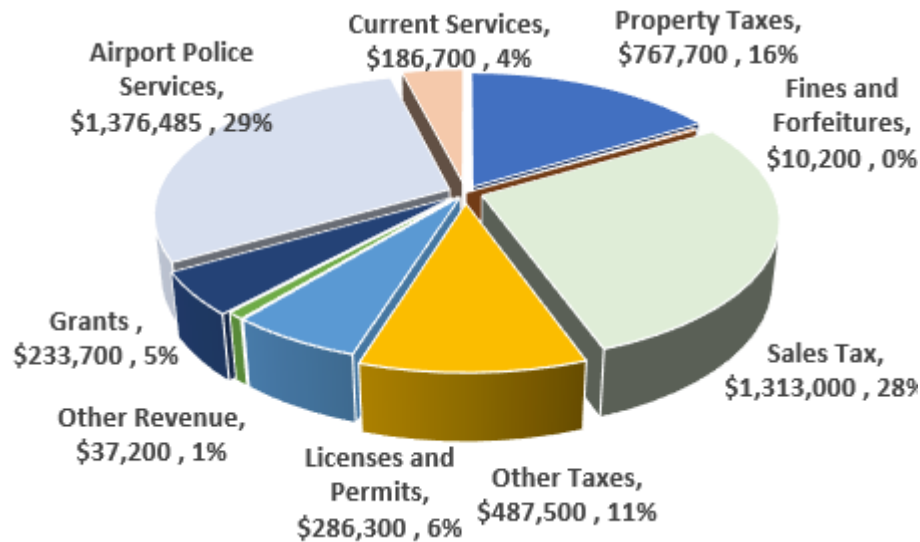
General Fund Revenues & Expenditures

Below is a brief description of the General Fund revenue changes followed by a summary of the General Fund Budget by Departments.

	FY 2023		FY 2024	Increase/ (Decrease)	Percent Change
	Current Year		Proposed Budget		
	Actual 05/31/2023	Current Budget			
Revenue:					
Airport Police Services	1,170,204	1,211,250	1,376,500	165,250	13.6%
Sales Tax	1,206,053	1,253,000	1,313,000	60,000	4.8%
Property Taxes	763,298	738,700	767,700	29,000	3.9%
Other Taxes	441,405	503,300	487,500	(15,800)	-3.1%
Licenses and Permits	299,299	311,300	286,300	(25,000)	-8.0%
Grants	198,871	216,400	233,700	17,300	8.0%
Current Services	160,024	162,700	186,700	24,000	14.8%
Other Revenue	45,904	37,200	37,200	-	0.0%
Fines and Forfeitures	764	5,200	10,200	5,000	96.2%
Total Estimated Revenue	4,285,822	4,439,050	4,698,800	259,750	5.9%

Revenues

General Fund revenues are estimated to increase by \$259,750, a 5.9% increase. The major reason is an increase of \$165,235 in Airport Police Services, an increase of \$60,000 in Sales Tax as sales tax revenue returns to pre-pandemic levels and \$29,000 in Property Taxes. FY 2023-24 also reflects a decrease of \$25,000 Licenses and Permit and \$15,800 in Other Taxes due to a decrease in Cannabis taxes and fees. For the revenue detail refer to the FY 2023-2024 Proposed Budget Detail.



Expenditures

The General Fund Operating Budget shows an 8.1% increase in expenditures.

Below is a General Fund summary by department followed by a brief discussion about each department.

	FY 2023		FY 2024	Increase/ (Decrease)	Percent Change
	Current Year		Proposed Budget		
	Actual 05/31/2023	Current Budget			
Expenditures:					
Police	2,205,112	2,465,900	2,662,970	197,070	8.0%
City Clerk	332,510	435,260	440,400	5,140	1.2%
City Manager	258,304	291,960	321,800	29,840	10.2%
Public Works/Streets	232,527	258,750	313,530	54,780	21.2%
Audit/Treasurer	187,056	227,200	288,100	60,900	26.8%
Fire/Animal Control	164,327	219,100	227,600	8,500	3.9%
Legal	118,827	201,500	201,500	-	0.0%
Planning & Building	126,626	113,240	105,400	(7,840)	-6.9%
Parks/Recreation	44,396	44,500	43,500	(1,000)	-2.2%
Non-Departmental	26,194	33,640	42,700	9,060	26.9%
Council	23,696	33,600	32,200	(1,400)	-4.2%
Government Buildings	9,620	22,100	19,100	(3,000)	-13.6%
Total Operating Budget	3,729,195	4,346,750	4,698,800	352,050	8.1%

Major Points

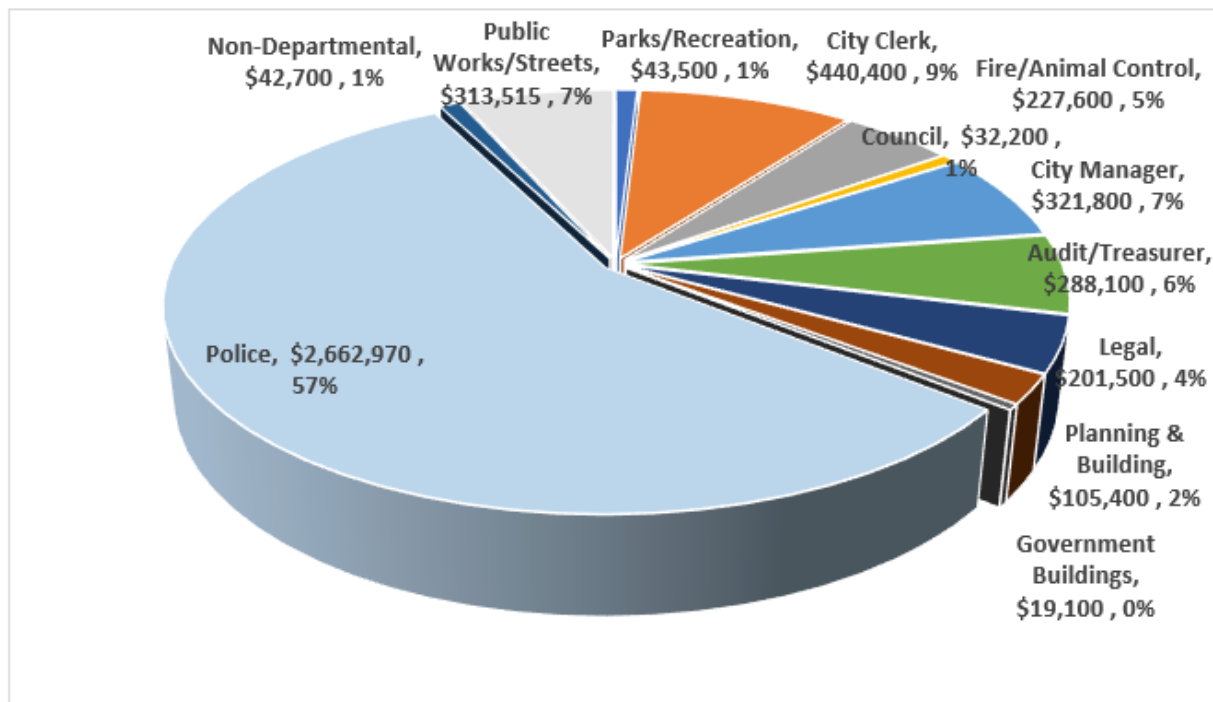
- Personnel costs reflect a 5% COLA for all staff.
- The Housing Element update is proposed to be funded in the new Capital Projects Fund since it is a one-time cost. It will be funded from the General Fund fund balance.
- Police staffing continues at 10 positions, which reflects one vacancy.

Major Changes by Department

- The Police increase is due to one vehicle replacement, a five-year contract with Motorola for the body and car cameras, increase in health and liability insurances

- The City Clerk increase is due to health insurance increase
- The City Manager increase is due to \$16,170 contingency amount
- The Public Works increase is due to a \$18,945 contingency and the transfer of the Organic Waste Services from City Clerk.
- The Audit/Treasurer increase is due to the grant writing services for \$30,000 and the renewal of the RGS contract \$27,900.
- Fire has slight increase per the agreement with the City of Seaside.
- Legal is unchanged.
- Planning and Building reflects a decrease of \$10,000 in Economic Development Services
- Parks and Recreation decreased by \$1,000 due to reduction in Travel budget
- Non-departmental increase due to membership and contributions to other agencies
- Council has a slight decrease of \$1,400 partly due to reduction in Strategic Planning budget
- Government Building decreased by \$3,000 due to reduction in repairs and maintenance

For the detail to the Expenditures refer to the attached FY 2023-24 Proposed Budget Detail.



Capital Improvements

The FY 2023-2024 budget includes an estimated \$193,900 in capital projects as summarized below:

Capital Improvement Projects:	
Housing Element Cost - 6th Cycle	\$ 138,900
Vehicle Replacement	35,000
City Hall Facility Repairs & Upgrades	10,000
Council Chamber Technology Project	10,000
Total	\$ 193,900

Each project is funded from General Fund Fund Balance.

RECOMMENDATION

Staff recommends the adoption of the FY 2023-2024 Proposed Budget along with the attachments:

- Attachment A-FY 2023-2024 Salary Schedule
- Attachment B-FY 2023-2024 Position Control

CONCLUSION

The Council's approval of this budget and supporting resolutions will continue a positive economic strategic path for the City of Del Rey Oaks.

Respectfully submitted,

John Guertin
City Manager

- Attachments:
- FY 2023-2024 Proposed Budget
 - Attachment A-FY 2023-2024 Salary Schedule
 - Attachment B-FY 2023-2024 Position Control

RESOLUTION NO. 2023-12

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL REY OAKS APPROVING THE BUDGET FOR FISCAL YEAR 2023-2024

-oOo-

WHEREAS, the City of Del Rey Oaks staff is required to present a balanced budget prior to the start of each fiscal year which begins July 1 of the current year; and

WHEREAS, the City Staff works diligently to present a transparent, fiscally responsible, and balanced budget; and

WHEREAS, the Budget presented for Fiscal Year 2023-2024 is transparent, fiscally responsible, and balanced.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Del Rey Oaks, California that the attached budget for FY 2023-2024 is hereby approved along with the attached Salary Schedule and Position Control list.

PASSED AND ADOPTED at a regular meeting of the Del Rey Oaks City Council duly held on June 27, 2023 by the following vote:

AYES: Council Members Hallock, Ragsdale-Cronin, Shirley and Mayor Donaldson

NOES: NONE

ABSENT: Council Member Uy

ABSTAIN: None



Scott Donaldson,
Mayor

ATTEST:


John Guertin
City Clerk

RESOLUTION NO. 2023-11

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL REY OAKS
ESTABLISHING AN APPROPRIATIONS LIMIT FOR THE FISCAL YEAR 2023-
2024 PURSUANT TO ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION**

WHEREAS, Article XIII B of the California Constitution provides that the total annual appropriations subject to limitation of each governmental entity, including this City, shall not exceed the appropriation limit of such entity of government for the prior year adjusted for changes in the cost of living or personal income and population, except as otherwise provided for in said Article XIII B and implementing State statutes; and

WHEREAS, pursuant to said Article XIII B of said California Constitution, and 7900 et seq. of the California Government Code, the City is required to set its appropriations limit for each fiscal year; and

WHEREAS, the City Council of the City of Del Rey Oaks has interpreted the technical provisions of said Proposition 4 computations and has caused a technical review to be made of the documentation for the City's said appropriation limitation, and has caused the numbers upon which the City's appropriation limit was and is based to be calculated on the basis of increase/decrease in city or county population; and

WHEREAS, based on such calculations the City Clerk has determined the said appropriation limit and pursuant to Section 7910 of said California Government Code has made available to the public the documentation used in the determination of said appropriation limit;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Del Rey Oaks, California that said appropriation limit for fiscal year 2023-2024 shall be and is hereby set in the amount of \$5,563,197 for said fiscal year. The Appropriations from Proceeds of Taxes Subject to the Limit is \$2,785,103.

Therefore, the City's Appropriations Subject to the Limit are under the Appropriations Limit.

PASSED AND ADOPTED at a regular meeting of the Del Rey Oaks City Council
duly held on June 27, 2023 by the following vote:

- AYES: Council Member Hallock, Ragsdale-Cronin, Shirley and Mayor Donaldson**
- NAYS: NONE**
- ABSENT: Council Member Uy**
- ABSTAIN: NONE**



Scott Donaldson,
Mayor

ATTEST:



John Guertin
City Clerk

CITY OF DEL REY OAKS
 APPROPRIATIONS LIMIT CALCULATION
 FY 2023-2024

SCHEDULE 1

FY 2022-23 Appropriation Limit		<u>\$5,343,792</u>
Add: 2023-24 Multiplier	x	<u>1.0411</u>
2023-24 Appropriation Limit		<u><u>5,563,197</u></u>

Note: The multiplier is calculated based on information provided by the State Department of Finance as follows:

California per Capita personal Income		4.44 percent
Change in City's population:		-0.32 percent

Convert the above percentages to factors and multiply

		1.0444
	x	<u>0.9968</u>
FY 2023-24 Multiplier		<u><u>1.0411</u></u>

CITY OF DEL REY OAKS
 SCHEDULE TO CATEGORIZE REVENUE
 FY 2023-2024

SCHEDULE 2

	PROCEEDS FROM TAXES	NON-PROCEEDS FROM TAXES
<u>GENERAL FUND</u>		
<u>TAXES</u>		
PROPERTY TAXES	767,700	
SALES TAX	1,313,000	
OTHER TAXES	519,000	
FRANCHISE FEES		178,500
<u>LICENSES AND PERMITS</u>		77,300
<u>FINES AND PENALTIES</u>		10,200
<u>INTERGOVERNMENTAL</u>		258,700
<u>USE OF PROPERTY</u>		96,200
<u>CHARGES FOR SERVICES</u>		1,468,185
<u>OTHER REVENUE</u>		0
<u>MX - TRANSPORTATION SAFETY & INVESTMENT</u>	94,300	
<u>SB1 ROAD MAINTENANCE & REHAB</u>	38,900	
<u>SPECIAL GAS TAX FUND</u>	46,500	0
ARPA Fund		0
Asset Forfeitures		5,000
<u>ALL FUNDS</u>		
INVESTMENT EARNINGS	5,703	4,297
	2,785,103	2,098,382
<u>INVESTMENT EARNINGS DISTRIBUTION</u>		
PROCEEDS FROM TAXES	2,779,400	57.03%
NON-PROCEEDS FROM TAXES	2,094,085	42.97%
	4,873,485	100.00%
General Fund	10,000	
Measure X Transportation Fund	0	
SB1 Road Maintenance Fund	0	
Special Gas Tax Fund	0	
Total Investment Earnings	10,000	

CITY OF DEL REY OAKS
APPROPRIATIONS SUBJECT TO LIMITATION
FY 2023-2024

SCHEDULE 3

Proceeds of Taxes	2,785,103
Exclusions:	<u>0</u>
Appropriations Subject to Limitation	2,785,103
Appropriations Limit	<u>5,563,197</u>
Appropriations Over/(Under) Limit	<u><u>(2,778,094)</u></u>



CITY OF DEL REY OAKS

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

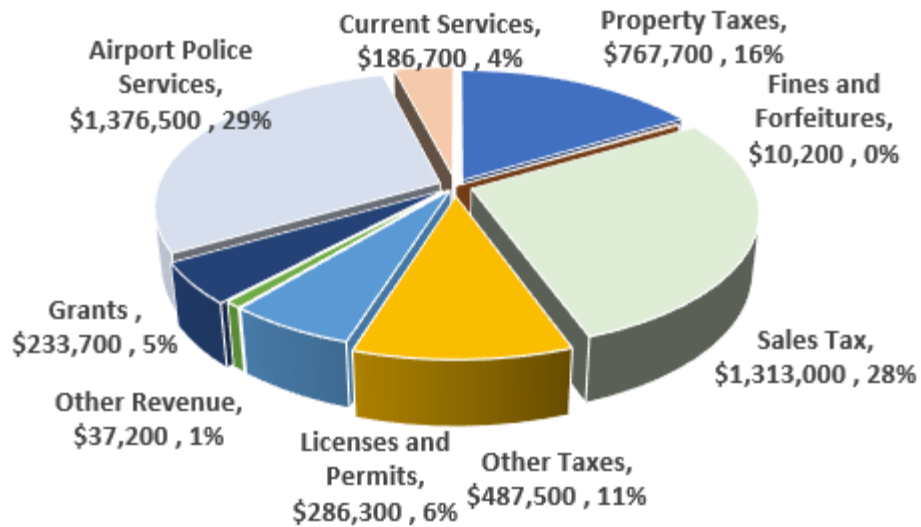
The FY 2023-2024 Budget in Brief

FY 2023-2024 General Fund Estimated Revenues

As shown in the table below, 73.5% of the General Fund revenue comes from three sources – Airport Police Services, Sales Tax and Property Taxes.

Revenue:

Airport Police Services	\$ 1,376,500	29.3%
Sales Tax	1,313,000	27.9%
Property Taxes	767,700	16.3%
Other Taxes	487,500	10.4%
Licenses and Permits	286,300	6.1%
Grants	233,700	5.0%
Current Services	186,700	4.0%
Other Revenue	37,200	0.8%
Fines and Forfeitures	10,200	0.2%
Total Estimated Revenue	\$ 4,698,800	100.0%

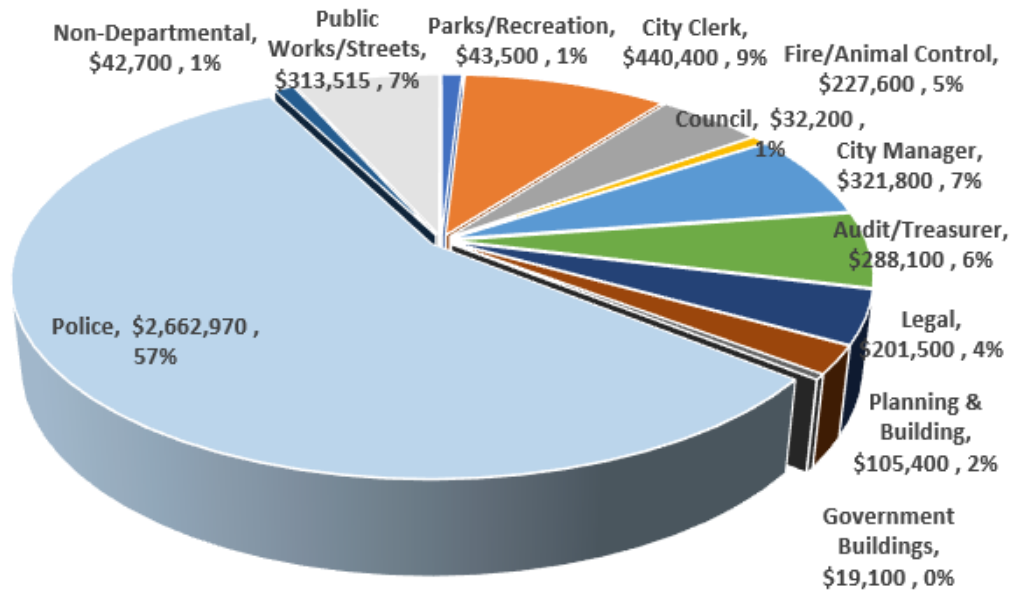


FY 2023-2024 General Fund Operating Budget

The FY 2023-2024 General Fund recommended operating budget totals \$4,698,800. Police department expenditures represent the largest expense at 56.67% of the operating budget. The proposed FY 2023-2024 General Fund operating budget, by department/service activity is as follows:

Expenditures:

Police	\$ 2,662,970	56.67%
City Clerk	440,400	9.37%
City Manager	321,800	6.85%
Public Works/Streets	313,530	6.67%
Audit/Treasurer	288,100	6.13%
Fire/Animal Control	227,600	4.84%
Legal	201,500	4.29%
Planning & Building	105,400	2.24%
Parks/Recreation	43,500	0.93%
Non-Departmental	42,700	0.91%
Council	32,200	0.69%
Government Buildings	19,100	0.41%
Total Operating Budget	\$ 4,698,800	100.0%



Fourteen full-time positions are proposed for FY 2023-2024. Eleven Police positions are authorized but only 10 positions are filled for FY 2023-2024 Budget.

SUMMARIES & SCHEDULES

Fund Balance

FY 2023-24 Budget Summary by Fund						
Fund	Estimated Fund Balance 6/30/2023	Estimated Revenues FY 23-24	Interfund Transfers FY 23-24	Appropriations FY 23-24	Surplus (Deficit) FY 23-24	Estimated Fund Balance 6/30/2024
100 General Fund						
<u>Available</u>						
Unassigned-Economic Uncertainties	1,652,182					1,652,182
Unappropriated	<u>1,159,708</u>					<u>965,808</u>
Available Fund Balance	<u>2,811,890</u>	4,698,800	(193,900)	(4,698,800)	(193,900)	<u>2,617,990</u>
<u>Special Revenue Funds</u>						
210 Gas Tax Fund	90,850	46,500		(25,000)	21,500	112,350
211 SB1 Fund	149,744	38,900		(150,000)	(111,100)	38,644
212 Measure X	14,539	94,400		(94,400)	-	14,539
221 FORA Habitat Management Fund	701,905	-		-	-	701,905
223 ARPA Fund	161,906	-		(100,000)	(100,000)	61,906
231 BSCC Officer Wellness & Health	14,500	-		(2,000)	(2,000)	12,500
235 Asset Forfeitures	-	5,000		-	5,000	5,000
<u>Capital Project Funds</u>						
301 Capital Projects Fund	-	-	193,900	(193,900)	-	-
311 Prop 68 Grant Fund	-	-			-	-
321 SBR Engineering Fund	-				-	-
322 SBR/GJM Intersection Fund	1,056,168				-	1,056,168
323 SBR Construction Fund	<u>7,268,813</u>	-	-	-	-	<u>7,268,813</u>
Total All Funds	<u>12,270,315</u>	<u>4,883,600</u>	<u>-</u>	<u>(5,264,100)</u>	<u>(380,500)</u>	<u>11,889,815</u>

SUMMARIES & SCHEDULES

General Fund Summary

	FY 2022 Actual	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2024 Adopted Budget	Increase/ (Decrease)	Percent Change
Revenues:						
Airport Police Services	1,122,289	1,083,650	1,211,250	1,376,500	165,250	13.6%
Sales Tax	1,564,163	1,390,000	1,253,000	1,313,000	60,000	4.8%
Property Taxes	740,530	723,600	738,700	767,700	29,000	3.9%
Other Taxes	462,434	471,500	503,300	487,500	(15,800)	-3.1%
Licenses and Permits	255,435	311,300	311,300	286,300	(25,000)	-8.0%
Grants	236,471	295,679	216,400	233,700	17,300	8.0%
Current Services	186,215	174,700	162,700	186,700	24,000	14.8%
Other Revenue	152,348	117,900	37,200	37,200	-	0.0%
Fines and Forfeitures	3,668	5,200	5,200	10,200	5,000	96.2%
Total Revenues	4,723,553	4,573,529	4,439,050	4,698,800	259,750	5.9%

	FY 2022 Actual	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2024 Adopted Budget	Increase/ (Decrease)	Percent Change
Expenditures:						
Police	2,174,016	2,273,000	2,465,900	2,662,970	197,070	8.0%
City Clerk	328,520	405,980	435,260	440,400	5,140	1.2%
City Manager	257,868	284,930	291,960	321,800	29,840	10.2%
Public Works/Streets	221,158	237,130	258,750	313,530	54,780	21.2%
Audit/Treasurer	275,290	226,700	227,200	288,100	60,900	26.8%
Fire/Animal Control	214,321	214,700	219,100	227,600	8,500	3.9%
Legal	163,335	226,500	201,500	201,500	-	0.0%
Planning & Building	142,958	197,600	113,240	105,400	(7,840)	-6.9%
Parks/Recreation	26,536	43,500	44,500	43,500	(1,000)	-2.2%
Non-Departmental	38,974	21,540	33,640	42,700	9,060	26.9%
Council	31,662	33,110	33,600	32,200	(1,400)	-4.2%
Government Buildings	15,061	22,100	22,100	19,100	(3,000)	-13.6%
Total-General Fund	3,889,699	4,186,790	4,346,750	4,698,800	352,050	8.1%

SUMMARIES & SCHEDULES

Revenues and Expenditures-All Funds

Account Number				FY 2022	FY 2022	FY 2023	FY 2024
100 - General Fund				Actual	Adopted Budget	Adopted Budget	Adopted Budget
Revenues							
Non Department Specific							
100	000	41110	P/T-Secured	515,678	510,000	520,200	531,000
100	000	41120	P/T-Unsecured	22,981	22,000	24,000	24,500
100	000	41130	P/T-Prior Secured	6,589	6,000	6,000	6,100
100	000	41140	Prior Unsecured	-	100	100	100
100	000	41150	P/T-Unitary Tax	9,616	8,500	8,600	10,000
100	000	41160	P/T-Supplemental Roll (SB813)	13,619	10,000	12,000	12,200
100	000	41170	Property Tax - VLF	171,712	166,000	167,000	183,000
100	000	41180	Prop/Tax-Interest/Penalty	335	1,000	800	800
100	000	42210	Sales Tax	565,679	490,000	450,000	470,000
100	000	42220	Sales Tax - Add On (Measure S)	998,484	900,000	803,000	562,000
100	000	42221	Sales Tax - Add On (Measure R)				281,000
100	000	42222	Cannabis Tax	173,153	200,000	120,000	99,000
100	000	42230	Transient Occupancy Tax	93,763	75,000	190,000	190,000
100	000	42250	Property Transfer Tax	-	9,200	5,000	5,000
100	000	42290	Sewer Impact	19,874	15,000	15,000	15,000
100	000	42310	Business Licenses	161,659	215,000	215,000	210,000
100	000	42761	Gas Franchises	285	5,800	5,800	8,000
100	000	42762	Electric Franchises	17,353	18,500	18,500	21,500
100	000	42763	Garbage Franchises	106,900	100,000	100,000	100,000
100	000	42764	Cable Tv Franchises	28,329	26,000	26,000	26,000
100	000	42765	Water Franchises	22,777	22,000	23,000	23,000
100	000	43311	SB1186 Disability Access Fund	1,112	1,000	1,000	1,000
100	000	43312	SB1473 Environmental Assessment Fee	62	100	100	100
100	000	43320	Building Permits	37,268	40,000	40,000	40,000
100	000	43325	Cannabis Business Permit	30,000	30,000	30,000	10,000
100	000	43330	Plan Check Fees	18,871	17,000	17,000	17,000
100	000	43340	Street Opening Permits Fees	4,450	5,000	5,000	5,000
100	000	43350	Plumbing Permits	2,125	1,600	1,600	1,600
100	000	43360	Electrical Permits	1,000	1,600	1,600	1,600
100	000	43390	Other Licenses/Permits	-	1,000	1,000	1,000
100	000	45000	Fines & Forfeitures	-	200	200	200
100	000	45510	Vehicle Code Fines	3,668	5,000	5,000	5,000
100	000	45512	Parking and Admin Citations				5,000
100	000	46100	Interest Earned	12,073	20,000	10,000	10,000
100	000	46815	Rental Income - Garden Ctr	42,000	36,000	36,000	36,000
100	000	46816	Rental Income - Airport RV	37,700	35,000	35,000	35,000
100	000	46817	Rental Income - PW Bldg.	12,000	12,000	-	24,000
100	000	47130	HOPTR	2,163	1,200	1,200	1,200
100	000	47140	Vehicle License Collection	856	-	-	-
100	000	47240	COPS	161,285	161,000	165,200	165,200
100	000	47241	AMBAG REAP Grant - Housing Element	17,669	57,179	-	-
100	000	47242	HCD LEAP Grant - Housing Element	27,353	65,000	-	-
100	000	47243	SB1383 Organics Recycling	20,164	-	-	9,000

SUMMARIES & SCHEDULES

Revenues and Expenditures-All Funds

Account Number				FY 2022	FY 2022	FY 2023	FY 2024
				Actual	Adopted Budget	Adopted Budget	Adopted Budget
100	000	47750	Prop 172	41,704	25,000	25,000	25,000
100	000	47760	Wellness Program	7,500	7,500	7,500	7,500
100	000	47780	Police Grants Other Agencies	2,500	5,000	21,700	5,000
100	000	47781	POST Reimbursements	-	-	-	3,000
100	000	47782	DEA Reimbursements			22,000	44,000
100	000	48210	Police Service Fees	720	1,000	1,000	1,000
100	000	48211	Police Services-Special Events	50,400	48,000	48,000	48,000
100	000	48212	Public Events	-	5,000	5,000	5,000
100	000	48805	Use Permits	21,934	20,000	20,000	20,000
100	000	48810	Maps/Publications	36	100	100	100
100	000	48825	Property Inspections	6,750	4,500	4,500	4,500
100	000	48840	Miscellaneous Revenue	7,815	10,000	10,000	10,000
100	000	48844	Donations	1,500	-	-	-
100	000	48910	Rental - Park	5,360	3,100	3,100	3,100
100	000	48930	Miscellaneous Refunds	23,720	-	-	-
100	000	48960	Restitution	70,720	70,700	-	-
Total Non Department Specific				3,601,264	3,489,879	3,227,800	3,322,300
Police							
100	210	48220	Airport Police Services	1,122,289	1,083,650	1,211,250	1,376,500
Total Police				1,122,289	1,083,650	1,211,250	1,376,500
Total Revenue				4,723,553	4,573,529	4,439,050	4,698,800
Expenditures							
Council							
100	110	61115	Council Member Stipend	7,500	9,000	9,000	7,500
100	110	61130	Medicare	109	110	200	200
100	110	61131	Social Security	155	-	-	500
100	110	61132	Unemployment Ins-Fed & State	15	-	-	100
100	110	61135	Dental Expense	5,971	7,000	7,400	11,400
100	110	62410	Materials/Supply	171	-	-	-
100	110	64550	Membership Dues-Professional Organizations	5,555	2,000	2,000	4,000
100	110	64570	Strategic Planning	10,960	12,000	12,000	5,000
100	110	64610	Travel Expenses	1,226	3,000	3,000	3,500
Total Council				31,662	33,110	33,600	32,200
City Clerk							
100	111	61105	Payroll	104,587	141,100	142,800	149,600
100	111	61107	Temp Payroll	29,142	25,000	10,000	10,000
100	111	61110	Overtime	2,847	5,000	20,000	20,000
100	111	61124	PERS UAL	32,972	34,200	40,000	36,900
100	111	61125	PERS Retirement	9,659	11,700	11,700	13,800
100	111	61130	Medicare	1,723	2,100	2,100	2,200
100	111	61131	Social Security	432	-	-	-
100	111	61132	Unemployment Ins-Fed & State	115	-	-	200
100	111	61135	Dental Expense	3,030	3,500	3,400	3,200

SUMMARIES & SCHEDULES

Revenues and Expenditures-All Funds

Account Number				FY 2022	FY 2022	FY 2023	FY 2024
				Actual	Adopted Budget	Adopted Budget	Adopted Budget
100	111	61140	Health Insurance	44,990	43,500	47,200	60,500
100	111	61141	Health Insurance -Retiree	590	-	1,860	1,800
100	111	61145	Vision Ins	297	500	500	500
100	111	61150	Workers Comp	11,312	11,400	7,900	9,100
100	111	61155	Wellness Program	585	1,000	1,100	1,000
100	111	62410	Materials/Supply	15,308	16,300	16,300	16,300
100	111	62430	Office Supplies	10,499	11,200	11,200	11,200
100	111	63505	Repair/Maintenance	-	-	3,000	3,000
100	111	63509	Shredding Services	-	-	-	1,000
100	111	63530	Telephone	6,672	7,680	7,680	7,700
100	111	63531	Internet	311	-	-	-
100	111	63532	Software/Server Subscription	-	-	-	2,000
100	111	63535	Website Design & Maintenance	191	3,200	3,800	3,800
100	111	63540	Postage / Shipping	2,424	2,400	2,400	4,000
100	111	63605	Training	-	-	5,000	5,000
100	111	63620	Insurance-Liability	13,160	13,200	14,900	17,370
100	111	63621	Insurance-Property	-	-	-	230
100	111	63635	Contract Services - IT	9,076	5,000	5,000	6,000
100	111	63652	HR Services-RGS	18,078	40,000	31,500	31,500
100	111	63654	Organic Waste Regs Services (SB1383)	4,200	12,000	12,000	-
100	111	64315	Agenda Management System	-	-	4,920	5,000
100	111	64316	Document Management System	-	-	1,500	1,500
100	111	64320	Municipal Code Service	2,950	10,000	10,000	10,000
100	111	64330	Records Retention Services	2,450	5,000	5,000	-
100	111	64550	Membership Dues-Professional Organizations	920	1,000	1,000	350
100	111	64552	Membership Dues-Government Agency	-	-	-	650
100	111	64575	Printing & Publications	-	-	-	2,000
100	111	64588	Election Cost	-	-	8,500	-
100	111	66300	Furniture and Equipment	-	-	3,000	3,000
Total City Clerk				328,520	405,980	435,260	440,400
City Manager							
100	120	61105	Payroll	162,766	180,000	187,000	192,500
100	120	61124	PERS UAL	576	600	900	1,000
100	120	61125	PERS Retirement	12,915	13,700	13,100	14,800
100	120	61130	Medicare	2,606	2,700	2,500	2,800
100	120	61132	Unemployment Ins-Fed & State	84	-	-	100
100	120	61135	Dental Expense	2,036	1,600	1,700	1,600
100	120	61140	Health Insurance	31,088	21,800	23,600	30,200
100	120	61145	Vision Ins	270	500	200	200
100	120	61150	Workers Comp	11,873	11,900	9,700	11,700
100	120	61155	Wellness Program	577	500	500	500
100	120	61165	Deferred Comp	-	12,000	-	-
100	120	61175	Admin Leave	8,077	7,000	7,000	-
100	120	61180	Auto Allowance	4,933	5,400	5,400	5,400
100	120	62430	Office Supplies	1,435	1,530	1,530	1,500
100	120	63620	Insurance-Liability	13,850	13,900	18,200	22,405

SUMMARIES & SCHEDULES

Revenues and Expenditures-All Funds

Account Number				FY 2022 Actual	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2024 Adopted Budget
100	120	63621	Insurance-Property				295
100	111	64550	Membership Dues-Professional Organizations	4,782	3,500	3,500	2,850
100	111	64552	Membership Dues-Government Agency				650
100	120	64565	Books and Periodicals	-	300	300	300
100	120	64610	Travel Expenses	-	8,000	8,000	8,000
100	120	66905	Contingency	-	-	8,830	25,000
Total City Manager				257,868	284,930	291,960	321,800
Audit/Treasurer							
100	130	62310	ADP Payroll Fees	4,694	7,100	7,100	3,500
100	130	62320	Bank Service Charges	1,757	1,000	1,000	4,600
100	130	62327	Grant Writing Services	-	-		30,000
100	130	62431	Accounting Software	3,593	3,600	3,600	3,600
100	130	63625	Annual Audit	45,796	35,000	31,000	34,000
100	130	63627	Actuarial Services	-	-	4,500	4,500
100	130	63645	Accounting Services-RGS	219,450	180,000	180,000	207,900
Total Audit/Treasurer				275,290	226,700	227,200	288,100
Legal							
100	150	63650	Legal Services	161,718	225,000	200,000	200,000
100	150	64560	Legal Advert	1,617	1,500	1,500	1,500
Total Legal				163,335	226,500	201,500	201,500
Planning & Building Regulation							
100	160	63639	Economic Development Services	20,879	30,000	30,000	20,000
100	160	63640	Planning Services	38,068	42,800	40,000	40,000
100	160	63642	Contract Services - Housing Element	35,079	64,600	-	-
100	160	63648	Building Inspections Services	44,850	52,200	30,240	32,400
100	160	63649	Engineering Services	2,718	5,000	5,000	5,000
100	160	63656	Code Enforcement Services	-	-	5,000	5,000
100	160	64550	Member/Dues/Contributions	1,364	-	-	-
100	160	64610	Travel Expenses	-	3,000	3,000	3,000
Total Planning & Building Regulation				142,958	197,600	113,240	105,400
Government Buildings							
100	180	63505	Repair/Maintenance	12,998	20,000	20,000	16,100
100	180	63660	Janitorial Services	2,063	2,100	2,100	3,000
Total Government Buildings				15,061	22,100	22,100	19,100
Non-Departmental							
100	190	62410	Materials/Supply	3,180	6,120	6,120	6,200
100	190	63530	Telephone	748	1,120	1,120	1,000
100	190	63620	Insurance-Liability	14,802	-	12,100	12,830
100	190	63621	Insurance-Property				170
100	190	64550	Membership Dues-Professional Organizations	19,909	13,000	13,000	6,400
100	190	64551	Membership Dues-Non Profit Agency Contrib				11,200
100	190	64552	Membership Dues-Government Agency				3,600
100	190	64580	Misc. Expenses	192	1,000	1,000	1,000
100	190	64930	S.M.I.P.	104	200	200	200
100	190	64940	Sb 1473	39	100	100	100
Total Non-Departmental				38,974	21,540	33,640	42,700

SUMMARIES & SCHEDULES

Revenues and Expenditures-All Funds

Account Number				FY 2022	FY 2022	FY 2023	FY 2024
				Actual	Adopted Budget	Adopted Budget	Adopted Budget
Police							
100	210	61105	Payroll	793,170	825,000	1,026,100	1,081,000
100	210	61110	Overtime	119,836	129,300	170,000	110,000
100	210	61111	Overtime-DEA	-	-	-	44,000
100	210	61112	Overtime-Cannabis	-	-	-	-
100	210	61120	Reserves Payroll	86,929	110,300	77,000	80,000
100	210	61123	PERS UAL - After 06/30/18	-	-	6,100	1,000
100	210	61124	PERS UAL	91,169	94,400	105,400	102,000
100	210	61125	PERS Retirement	100,666	117,600	127,500	136,500
100	210	61126	PERS 457 Expense	38,150	36,000	36,000	32,400
100	210	61130	Medicare	20,798	13,500	14,900	15,700
100	210	61131	Social Security	1,355	-	-	1,600
100	210	61132	Unemployment Ins-Fed & State	607	-	-	10,500
100	210	61135	Dental Expense	21,921	21,100	19,400	17,900
100	210	61140	Health Insurance	254,760	261,800	241,900	296,400
100	210	61141	Health Insurance -Retiree (OPEB)	890	700	1,800	2,000
100	210	61145	Vision Ins	2,984	3,200	2,900	2,900
100	210	61150	Workers Comp	123,447	123,500	212,800	172,400
100	210	61155	Wellness Program	5,330	5,000	5,300	5,300
100	210	61160	Uniform Allowance	12,000	10,000	10,000	10,000
100	210	61175	Admin Leave	142,223	149,500	-	-
100	210	62410	Materials/Supply	31,380	45,000	45,000	35,000
100	210	62420	Ammunition	4,469	4,000	5,000	5,000
100	210	62430	Office Supplies	2,438	3,000	3,000	3,000
100	210	62460	PD Safety Equip Lease - Principal	40,610	30,000	24,300	24,300
100	210	62461	PD Safety Equip Lease - Interest	-	-	1,000	1,000
100	210	62710	Auto Ops - Supplies / Equip	298	2,500	2,500	2,500
100	210	62720	Auto Ops - Fuel	27,974	26,000	30,000	30,000
100	210	63505	Repair/Maintenance	10,115	14,000	14,000	14,000
100	210	63509	Shredding Services	-	-	-	1,000
100	210	63530	Telephone	13,093	14,000	14,000	14,000
100	210	63531	Internet	6,238	-	2,500	2,500
100	210	63537	Annual Maintenance-Records Management Softw:	-	3,400	3,400	6,020
100	210	63538	Annual Maintenance	-	-	3,400	3,400
100	210	63539	Annual Maintenance-MDT (Mobile Data Terminals)	-	-	-	3,300
100	210	63540	Postage / Shipping	196	500	500	500
100	210	63605	Training	5,894	10,000	15,000	15,000
100	210	63620	Insurance-Liability	80,954	81,000	111,800	125,435
100	210	63621	Insurance-Property	-	-	-	1,665
100	210	63625	Annual Audit	-	-	4,500	4,500
100	210	63635	Contract Services - IT	9,424	6,000	6,000	6,000
100	210	63637	Contract Services -County	-	-	-	4,200
100	210	63652	HR Services-RGS	682	3,000	3,000	3,000
100	210	63660	Janitorial Services	1,238	2,000	2,000	3,000
100	210	63665	911- Radio Dispatch	78,899	85,000	73,300	58,500
100	210	63666	911- Inform MDT Terminal Service	-	-	-	1,500

SUMMARIES & SCHEDULES

Revenues and Expenditures-All Funds

Account Number				FY 2022 Actual	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2024 Adopted Budget
100	210	63667	911-Notification System				400
100	210	63668	911-NGEN O & M				8,000
100	210	63669	911-NGEN Debt				5,200
100	210	63812	Parking and Admin Citations				5,000
100	210	63730	Auto Repair/Maintenance	12,890	14,000	14,000	14,000
100	210	63820	Animal Regulation	160	500	500	500
100	210	63830	Fund Jail & Prisoner	-	200	200	200
100	210	63840	ACJIS System Police	9,815	9,000	9,000	9,000
100	210	64310	Software/Server Subscription				12,000
100	210	64318	Computer Server				3,500
100	210	64545	Personnel Recruit & Pre-Employment	1,062	3,000	3,000	3,000
100	210	64550	Member/Dues/Contributions	4,819	3,100	4,000	4,000
100	210	64565	Books and Periodicals	778	900	900	900
100	210	64575	Printing & Publications				3,000
100	210	64610	Travel Expenses	14,355	12,000	13,000	13,000
100	210	65104	Motorola Lease-Body & Car Cameras				21,350
100	210	66735	Vehicle Replacement				70,000
100	210	66302	Equipment	-	-	-	-
Total Police				2,174,016	2,273,000	2,465,900	2,662,970
Fire/Animal Control							
100	220	63810	Fire Seaside	214,321	214,700	219,100	227,600
Total Fire/Animal Control				214,321	214,700	219,100	227,600
Public Works/Streets							
100	311	61105	Payroll	75,891	75,900	79,700	83,600
100	311	61110	Overtime	164	3,000	3,000	3,000
100	311	61124	PERS UAL	576	600	1,000	1,000
100	311	61125	PERS Retirement	5,648	5,800	6,000	6,500
100	311	61130	Medicare	1,170	1,100	1,200	1,300
100	311	61132	Unemployment Ins-Fed & State	42	-	-	100
100	311	61135	Dental Expense	1,693	1,800	1,700	1,600
100	311	61140	Health Insurance	23,914	21,800	23,600	30,300
100	311	61145	Vision Ins	198	300	300	300
100	311	61150	Workers Comp	5,061	5,100	4,400	5,200
100	311	61155	Wellness Program	525	500	500	500
100	311	62410	Materials/Supply	13,117	16,500	16,500	16,500
100	311	62430	Office Supplies	118	1,530	1,530	1,500
100	311	62710	Auto Ops - Supplies / Equip	1,300	2,500	2,500	2,500
100	311	62720	Auto Ops - Fuel	5,549	4,000	5,000	5,000
100	311	63505	Repair/Maintenance	32,524	41,000	41,000	41,000
100	311	63515	Gabilan Crew	5,000	5,000	5,000	5,000
100	311	63520	Utilities-PG&E	12,630	12,000	12,000	15,000
100	311	63525	Utilities-Water	4,055	3,200	3,200	4,000
100	311	63605	Training	-	-	5,000	5,000
100	311	63620	Insurance-Liability	5,419	5,500	5,500	10,660
100	311	63621	Insurance-Property				140
100	311	63622	Insurance-Vehicle	-	-	-	4,500

SUMMARIES & SCHEDULES

Revenues and Expenditures-All Funds

Account Number				FY 2022 Actual	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2024 Adopted Budget
100	311	63654	Organic Waste Regs Services (SB1383)	-	-	-	9,000
100	311	63730	Auto Repair/Maintenance	6,189	7,000	8,300	8,300
100	311	64575	Printing & Publications				1,250
100	311	64920	Storm Water Project - Phase 4	20,375	23,000	23,000	23,000
100	311	66210	Storage Shed	-	-	-	-
100	311	66905	Contingency	-	-	8,820	27,780
Total Public Works/Streets				221,158	237,130	258,750	313,530
Parks/Recreation							
100	411	62410	Materials/Supply	10,419	16,500	16,500	15,500
100	411	63505	Repair/Maintenance	12,947	25,000	25,000	25,000
100	411	63525	Utilities/Water	3,170	2,000	2,000	3,000
100	411	64610	Travel Expenses	-	-	1,000	-
100	411	66210	Storage Shed	-	-	-	-
Total Parks/Recreation				26,536	43,500	44,500	43,500
Total -General Fund				3,889,699	4,186,790	4,346,750	4,698,800
210 - Gas Tax Fund							
Revenue							
Non Department Specific							
210	000	47010	Gas Tax 2103	13,154	12,000	15,000	14,600
210	000	47020	Gas Tax 2105	9,222	8,800	10,400	10,000
210	000	47030	Gas Tax 2106	8,784	8,400	9,100	9,000
210	000	47040	Gas Tax 2107	11,019	11,200	14,200	11,900
210	000	47050	Gas Tax 2107.5	1,000	1,000	1,000	1,000
Total Revenues				43,179	41,400	49,700	46,500
Expenditure							
Public Works/Streets							
210	311	63510	Street Sweeping	11,054	10,000	10,000	10,000
210	311	63910	Street Lighting	13,538	15,000	15,000	15,000
Total-Gas Tax				24,592	25,000	25,000	25,000
Excess(Deficit) of Revenue Over Expenditures				18,587	16,400	24,700	21,500
Beginning Fund Balance						66,150	90,850
Ending Fund Balance						90,850	112,350
211 - SB1 Fund							
Revenue							
Non Department Specific							
211	000	47777	SB 1 Funds	34,180	33,890	36,900	38,900
211	000	48970	MBASIA Contribution	-	-	10,000	-
Total Revenues				34,180	33,890	46,900	38,900
Expenditure							
Portola/Work Walkway							

SUMMARIES & SCHEDULES

Revenues and Expenditures-All Funds

Account Number				FY 2022 Actual	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2024 Adopted Budget
211	520	66410	Street Improvements	34,675	35,000	-	
			Street Curb Replacement/Repair				
211	521	66410	Street Improvements	-	20,000	-	
211	536	66327	Curb Repair				20,000.00
211	537	66327	Saucito/Work Gutter & Curb				40,000.00
211	538	66327	Via Verde Curb & Gutter Repair				90,000.00
Total-SB1				34,675	55,000	-	150,000
Excess(Deficit) of Revenue Over Expenditures				(495)	(21,110)	46,900	(111,100)
Beginning Fund Balance						102,844	149,744
Ending Fund Balance						149,744	38,644
212 - Measure X Fund Revenue							
Non Department Specific							
212	000	47775	Measure X	110,250	76,000	92,000	94,400
Total Revenues				110,250	76,000	92,000	94,400
Expenditure							
Via Verde/Los Encinos Street Repair							
212	524	66410	Street Improvements	-	-	30,000	
Angelus/Rosita Storm Drain Repair (Engineering)							
212	525	66410	Street Improvements	-	-	10,000	
Angelus/Rosita Storm Drain Repair (Construction)							
212	526	66410	Street Improvements	-	-	60,000	
Debt Service - Measure X							
212	610	65103	Principal - Measure X Loan	78,745	76,000	90,000	80,400
212	610	65203	Interest - Measure X	17,275	-	2,000	14,000
Total-Measure X				96,020	76,000	192,000	94,400
Excess(Deficit) of Revenue Over Expenditures				14,230	-	(100,000)	-
Beginning Fund Balance						114,539	14,539
Ending Fund Balance						14,539	14,539
221 - FORA Habitat Management Fund Expenditure							
Planning & Building Regulation							
221	160	63646	Contract Services - Habitat Mgmt Plan	-	-	41,667	
221	160	66310	Habitat Management Planning	31,633	73,300	-	
Total-FOR A Habitat Management Fund				31,633	73,300	41,667	-
Excess(Deficit) of Revenue Over Expenditures				(31,633)	(73,300)	(41,667)	-

SUMMARIES & SCHEDULES

Revenues and Expenditures-All Funds

Account Number				FY 2022 Actual	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2024 Adopted Budget
Beginning Fund Balance						743,572	701,905
Ending Fund Balance						701,905	701,905
223 - ARPA Fund Revenue							
Non Department Specific							
223	000	47521	ARPA Grant	197,836	197,800	197,870	-
Total Revenue				197,836	197,800	197,870	-
Expenditure							
City Clerk							
223	111	64315	Agenda Management System	-	13,000	13,000	
223	111	64316	Document Management System	-	9,000	9,000	
223	111	64317	Council Chamber Technology	3,538	10,000	6,463	
223	111	64318	Computer Server Replace	-	-	12,000	
Total City Clerk				3,538	32,000	40,463	-
Police							
223	210	66305	Mobile Data Terminals	5,284	23,500	18,216	
223	210	66306	Portable Radios			62,800	
Total Police				5,284	23,500	81,016	-
City Hall Parking Lot Imp							
223	527	66425	City Hall Parking Lot & Grounds				100,000
Total City Hall Parking Lot Imp				-	-	-	100,000
Park Parking Lot							
223	528	66425	Parking Lot Improvements	-	-	73,500	
Total Park Parking Lot				-	-	73,500	-
Total-ARPA				8,822	55,500	194,978	100,000
223	528	69101	Transfers Out to Prop 68			30,000	
Excess(Deficit) of Revenue Over Expenditures				189,014	142,300	(27,108)	(100,000)
Beginning Fund Balance						189,014	161,906
Ending Fund Balance						161,906	61,906
231 - BSCC-Wellness & Mental Health Grant Revenue							
Police							
231	210	47761	Officer Wellness & Mental Health Grant			15,000	-
Total Revenues						15,000	-
Expenditure							
231	210	64314	Law Enforcement Wellness App	-	-	500	2,000
Total-BSCC Wellness & Mental Health Grant						500	2,000

SUMMARIES & SCHEDULES

Revenues and Expenditures-All Funds

Account Number	FY 2022 Actual	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2024 Adopted Budget
Excess(Deficit) of Revenue Over Expenditures	-	-	14,500	(2,000)
Beginning Fund Balance			-	14,500
Ending Fund Balance			14,500	12,500
235- Asset Forfeitures				
Revenue				
235 210 47780 Equitably Shared Funds			-	5,000
Total Revenues			-	5,000
Expenditure				
235 210 66xxx Police Exp	-	-		-
Total-Asset Forfeitures			-	-
Excess(Deficit) of Revenue Over Expenditures	-	-	-	5,000
Beginning Fund Balance			-	-
Ending Fund Balance			-	5,000
301 - Capital Projects				
Revenue				
301 532 49101 Transfers In-GF (Housing Element)				138,900
301 533 49101 Transfers In-GF (Vehicle Replacement)				35,000
301 535 49101 Transfers In-GF (Safeway Emergency Repairs)			35,000	
301 541 49101 Transfers In-GF (City Hall Facility Repairs & Upgrades)				10,000.00
301 542 49101 Transfers In-GF (Council Chamber Tech)				10,000.00
				-
Total Revenues	-	-	35,000	193,900
Expenditure				
301 532 63638 Housing Element Cost - 6th Cycle				138,900
301 533 66735 Vehicle Replacement				35,000
301 535 66425 Safeway Parking Improvement/Repairs(Sinkhole)		-	35,000	
301 541 66322 City Hall Facility Repairs & Upgrades				10,000.00
301 542 66323 Council Chamber Technology Project				10,000.00
Total-Capital Project	-	-	35,000	193,900
Excess(Deficit) of Revenue Over Expenditures	-	-	-	-
Beginning Fund Balance			-	-
Ending Fund Balance			-	-

SUMMARIES & SCHEDULES

Revenues and Expenditures-All Funds

Account Number				FY 2022 Actual	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2024 Adopted Budget
311 - Prop 68 Grant Fund							
Revenue							
Non Department Specific							
311 000	47751		Prop 68 Grant	-	141,600	177,952	-
311 000	49100		Transfers In-from ARPA			30,000	
311 000	48844		Donations	-	-	-	-
Total Revenues				-	141,600	207,952	-
Expenditure							
311	529	66420	Park Play Structure	-	-	-	
			Park Improvements				
			Basketball Court Reconstruction				
311	530	66420	Park Improvements	-	-	-	
			Park Parking Lot/Accessibility Project				
311	531	66420	Park Improvements	183,902	177,000	24,050	
Total-Prop 68				183,902	177,000	24,050	-
Excess(Deficit) of Revenue Over Expenditures				(183,902)	(35,400)	183,902	-
Beginning Fund Balance						(183,902)	-
Ending Fund Balance						-	-
321 - SBR Engineering Fund							
Expenditure							
SBR Engineering							
321	518	63611	Contract Services - Engineering	-	505,830	505,830	
Total-SBR Engineering Fund				-	505,830	505,830	
Excess(Deficit) of Revenue Over Expenditures				-	(505,830)	(505,830)	
Beginning Fund Balance						(505,830)	-
Ending Fund Balance						-	-

SUMMARIES & SCHEDULES

Fund Transfers

Account Number		<u>Transfers In</u>	<u>Transfers Out</u>
To fund Capital Projects			
301 532 49101	Transfers In-Housing Element	138,900	
301 533 49101	Transfers In-Vehicle Replacement	35,000	
301 542 49101	Transfers In-Council Chamber Tech	10,000	
301 543 49101	Transfers In-Rosita Culvert Wing Wall	10,000	
100	Transfers Out from General Fund		193,900
To fund Section 115 Trust Account			
801	Transfer to PARS Restricted Account	300,000	
100	Transfer from General Fund Fund Balance		300,000
Total-All Funds		<u>493,900</u>	<u>493,900</u>

**City of Del Rey Oaks
Position Control List for FY 2023-2024**

	Actual	Budget	Approved
Position	2021-22	2022-23	2023-24
City Manager	1	1	1
Deputy City Clerk & Assistant to the City Manager	0	1	1
Deputy City Clerk	1	0	0
Administrative Assistant	1	1	1
Assistant City Manager and Chief of Police	1	1	0
Chief of Police	0	0	1
Commander	1	1	1
Sergeant	3	3	3
Police Officer *	5	5	5
Public Works Supervisor	1	1	1
Total Positions	14	14	14

*Police Officer positions are authorized at 6 but only 5 positions are filled for FY 23-24 Budget

CITY OF DEL REY OAKS
SALARY SCHEDULE FOR FISCAL YEAR 2023-2024

Title	Step 1	Step 2	Step 3	Step 4	Step 5	Contract
City Manager	Per Contract					
Monthly						16,041.67
Bi-weekly						7,404.00
Hourly Rate						92.55
Annual						192,500.00
Chief of Police	Per Contract					
Monthly						13,333.33
Bi-weekly						6,154.00
Hourly Rate						76.93
Annual	-	-	-	-	-	160,000.00
Deputy City Clerk & Assistant to the City Manager						
Monthly	6,974.92	7,323.33	7,689.08	8,073.83	8,477.75	
Bi-weekly	3,219.20	3,380.00	3,548.80	3,726.40	3,912.80	
Hourly Rate	40.24	42.25	44.36	46.58	48.91	
Annual	83,699.00	87,880.00	92,269.00	96,886.00	101,733.00	
Administrative Assistant						
Monthly	4,550.00	4,777.08	5,016.25	5,267.58	5,531.08	
Bi-weekly	2,100.00	2,204.80	2,315.20	2,431.20	2,552.80	
Hourly Rate	26.25	27.56	28.94	30.39	31.91	
Annual	54,600.00	57,325.00	60,195.00	63,211.00	66,373.00	
Police Commander						
Monthly	8,526.67	8,952.58	9,400.33	9,869.83	10,363.08	
Bi-weekly	3,935.40	4,131.96	4,338.60	4,555.32	4,782.96	
Hourly Rate	46.85	49.19	51.65	54.23	56.94	
Annual	102,320.00	107,431.00	112,804.00	118,438.00	124,357.00	
Police Sergeant						
Monthly	7,525.67	7,902.42	8,297.42	8,712.33	9,147.33	
Bi-weekly	3,473.40	3,647.28	3,829.56	4,021.08	4,221.84	
Hourly Rate	41.35	43.42	45.59	47.87	50.26	
Annual	90,308.00	94,829.00	99,569.00	104,548.00	109,768.00	
Police Officer						
Monthly	6,490.08	6,814.08	7,154.42	7,513.00	7,887.92	
Bi-weekly	2,995.44	3,144.96	3,302.04	3,467.52	3,640.56	
Hourly Rate	35.66	37.44	39.31	41.28	43.34	
Annual	77,881.00	81,769.00	85,853.00	90,156.00	94,655.00	
Public Works Supervisor						
Monthly	5,655.83	5,938.42	6,234.83	6,546.83	6,964.50	
Bi-weekly	2,610.40	2,740.80	2,877.60	3,021.60	3,214.40	
Hourly Rate	32.63	34.26	35.97	37.77	40.18	
Annual	67,870.00	71,261.00	74,818.00	78,562.00	83,574.00	
Temporary/Part Time EE	At the discretion of the City Manager					
Hourly Rate					50.00	

Chart of Accounts

Account Code Account Title

FUNDS:

- 100 General Fund
- 210 Gas Tax Fund
- 211 SB1 Fund
- 212 Measure X Fund
- 213 Corona Virus Relief Fund
- 221 FORA Habitat Management Fund
- 223 ARPA Fund
- 231 BSCC-Officer Wellness & Mental Health Grant
- 235 Asset Forfeitures
- 301 Capital Projects
- 311 Prop 68 Grant Fund
- 321 SBR Engineering Fund

DEPARTMENT/PROJECTS:

- 110 Council
- 111 City Clerk
- 120 City Manager
- 130 Audit/Treasurer
- 150 Legal
- 160 Planning & Building Regulation
- 180 Government Buildings
- 190 Non-Departmental
- 210 Police
- 311 Public Works/Streets
- 411 Parks/Recreation
- Capital Projects**
- 524 Via Verde/Los Encinos Street Repair
- 525 Angelus/Rosita Storm Drain Repair (Engineering)
- 526 Angelus/Rosita Storm Drain Repair (Construction)
- 527 City Hall Parking Lot Imp
- 528 Park Parking Lot
- 529 Park Play Structure
- 530 Basketball Court Reconstruction
- 531 Park Parking Lot/Accessibility Project
- 532 Housing Element 6th Cycle
- 533 Vehicle Replacement
- 535 Safeway Parking Improvements (Sinkhole)
- 536 Curb Repair
- 537 Saucito/Work Gutter & Curb
- 538 Via Verde Curb & Gutter Repair
- 541 City Hall Facility Repairs & Impvt
- 542 Council Chamber Technology Project

Chart of Accounts

Account Code Account Title

REVENUE ACCOUNTS:

41000 Taxes

41110 P/T-Secured
41120 P/T-Unsecured
41130 P/T-Prior Secured
41140 Prior Unsecured
41150 P/T-Unitary Tax
41160 P/T-Supplemental Roll (SB813)
41170 Property Tax - VLF
41180 Prop Tax-Interest/Penalty
41190 P/T - Administrative Fee

42000 Other Taxes

42210 Sales Tax
42220 Sales Tax - 145 (Measure S-1%)
42221 Sales Tax -409 (Measure R 1/2%)
42222 Cannabis Tax
42230 Transient Occupancy Tax
42250 Property Transfer Tax
42290 Sewer Impact
42310 Business Licenses

42700 Franchise Fees

42761 Gas Franchises
42762 Electric Franchises
42763 Garbage Franchises
42764 Cable Tv Franchises
42765 Water Franchises

43000 Licenses & Permits

43311 SB1186 Disability Access Fund
43312 SB1473 Environmental Assessment Fee
43320 Building Permits
43325 Cannabis Business Permit
43330 Plan Check Fees
43340 Street Opening Permits Fees
43350 Plumbing Permits
43360 Electrical Permits
43390 Other Licenses/Permits

45000 Fines & Forfeitures

45510 Vehicle Code Fines
45512 Parking and Admin Fines
46100 Interest Earned
46815 Rental Income - Garden Ctr
46816 Rental Income - Airport RV

Chart of Accounts

Account Code	Account Title
46817	Rental Income - PW Bldg.
47000	Other Agency Revenue
47010	Gas Tax 2103
47020	Gas Tax 2105
47030	Gas Tax 2106
47040	Gas Tax 2107
47050	Gas Tax 2107.5
47110	Motor Vehicle License Fee
47130	HOPTR
47140	Vehicle License Collection
47240	COPS
47241	AMBAG REAP Grant - Housing Element
47242	HCD LEAP Grant - Housing Element
47243	SB1383 Organics Recycling
47340	CARES Act
47520	FEMA Reimbursement
47521	ARPA Grant
47750	Prop 172
47751	Prop 68 Grant
47760	Wellness Program
47761	Officer Wellness & Mental Health Grant
47765	CDBG Grant
47767	FORA Caretaker Grant
47770	Traffic Congestion Relief-Ab438
47771	FORA Contribution for SBR/GJM Intersection
47772	FORA Contribution for SBR Construction
47774	Measure X Loan/Advance
47775	Measure X
47776	RSTP Funds
47777	SB 1 Funds
47778	SBR Engineering
47779	JCFA HCP Funds
47780	Police Grants & Other Reimbursements
47781	POST Reimbursements
47782	DEA Reimbursements
47783	Grant Other Agencies
48210	Police Service Fees
48211	Police Services-Special Events
48212	Public Events
48220	Airport Police Services
48805	Use Permits
48810	Maps/Publications
48825	Property Inspections

Chart of Accounts

Account Code Account Title

48840 Miscellaneous Revenue
48844 Donations
48910 Rental - Park
48920 Rental Income - PW Bldg
48930 Miscellaneous Refunds
48960 Restitution

EXPENDITURE ACCOUNTS:

61000 Salaries & Benefits

61105 Payroll
61107 Temporary Payroll
61110 Overtime
61111 Overtime-DEA
61112 Overtime-Cannabis Tax Fund Grant
61120 Reserves Payroll
61123 PERS UAL - After 06/30/18
61124 PERS UAL
61125 PERS Retirement
61126 PERS 457 Expense
61127 Dental Exp - City Council
61130 Medicare
61131 Social Security
61132 Unemployment Ins-Fed & State
61135 Dental Expense
61140 Health Insurance
61141 Health Insurance -Retiree
61145 Vision Ins
61150 Workers Comp and EAP
61155 Wellness Program
61160 Uniform Allowance
61165 Deferred Compensation
61175 Admin Leave
61180 Auto Allowance

62000 Supplies

62310 ADP Payroll Fees
62320 Bank Service Charges
62327 Grant Writing Services
62410 Materials/Supply
62420 Ammunition
62430 Office Supplies
62431 Accounting Software
62460 PD Safety Equip Lease - Principal
62461 PD Safety Equip Lease - Interest

Chart of Accounts

Account Code	Account Title
62710	Auto Ops - Supplies / Equip
62720	Auto Ops - Fuel
63000	Outside Services
63505	Repair/Maintenance
63509	Shredding Services
63510	Street Sweeping
63515	Gabilan Crew
63520	Utilities - PG&E
63525	Utilities - Water
63530	Telephone
63531	Internet
63535	Website Design & Maintenance
63537	Annual Maintenance-Records Management Software
63538	Annual Maintenance
63539	Annual Maintenance-MDT
63540	Postage / Shipping
63605	Training
63611	Contract Services - Engineering
63620	Insurance-Liability
63621	Insurance-Property
63622	Insurance-Vehicles
63625	Annual Audit
63626	Sales Tax Audit
63627	Actuarial Services
63630	Contract Accounting DNU
63635	Contract Services - IT
63636	Contract Services - MIP
63637	Contract Services-County
63638	Housing Element Cost - 6th Cycle
63639	Economic Development Services
63640	Planning Services
63642	Contract Services - Housing Element
63645	Accounting Services-RGS
63646	Contract Services - Habitat Management Plan
63648	Building Inspections Services
63649	Engineering Services
63650	Legal Services
63652	HR Services-RGS
63654	Organic Waste Regs Services
63656	Code Enforcement Services
63660	Janitorial Services
63665	911-Radio Dispatch
63666	911-Inform MDT Terminal Service

Chart of Accounts

Account Code	Account Title
63667	911-Notification System
63668	911-NGEN O&M
63669	911-NGEN Debt
63670	Comm Hum Serv Non-Dept
63730	Auto Repair/Maintenance
63810	Fire Seaside
63812	Parking & Admin Citations Services
63820	Animal Regulation Fire
63830	Fund Jail & Prisoner
63840	ACJIS System
63910	Street Lighting
64310	Software/Server Subscription
64314	Law Enforcement Wellness App
64315	Agenda Management System
64316	Document Management System
64317	Council Chamber Technology
64318	Computer Server
64320	Municipal Code Service
64330	Records Retention Services
64545	Personnel Recruit & Pre-Employment
64550	Membership Dues-Professional Organizations
64551	Membership Dues-Non Profit Contributions
64552	Membership Dues-Government Agency
64560	Legal Advert
64565	Books and Periodicals
64570	Strategic Planning
64575	Printing / Publications
64580	Misc Expenses
64588	Election Cost
64610	Travel Expenses
64920	Storm Water Project - Phase 4
64930	S.M.I.P.
64940	Sb 1473
65000	Debt Service
65103	Principal - Measure X Loan
65203	Interest - Measure X
65104	Principal -Motorola Lease-Cameras
65204	Interest - Motorola Lease-Cameras
66000	Capital Outlays & Projects
66210	Storage Shed
66300	Furniture & Equipment
66302	Equipment
66305	Mobile Data Terminals

Chart of Accounts

Account Code	Account Title
66306	Portable Radios
66307	Body Worn & Car Cameras, Storage & Software
66310	Habitat Management Planning
66321	City Hall Parking Lot & Grounds
66322	City Hall Facility Repairs & Upgrades
66323	Council Chamber Technology Project
66327	Curb and Gutter Repair
66410	Street Improvements
66420	Park Improvements
66425	Parking Lot Improvements & Repairs
66735	Vehicle Replacement
66905	Contingency
69101	Transfers Out

City of Del Rey Oaks Fee Schedule

Establishing Certain Fees Effective July 1, 2021

CITY OF DEL REY OAKS FEE SCHEDULE		FEE
Planning		
Architectural Review Committee Review:		
	Commercial	
	Major (New commercial)	\$1,990
	Minor (Commercial additions, remodels, exterior tenant improvements,	\$620
	Residential	
	Major (New one or two-story buildings, or second-story additions)	\$840
	Minor (One-story additions, exterior alterations to one-story buildings or one-story of a two-story)	\$200
Architectural Review Committee Sign Review:		
	Major (Large monument signs, multiple freestanding signs, pole signs, internally illuminated signs)	\$680
	Minor (All signs not included above)	\$120
	Architectural Review/Solar Panels	No Fee
Appeal Fees		
	Appeals of Planning Commission Decisions to City Council	\$370
	Appeals of Staff Decisions/Home Occupation Permits	\$170
Environmental Review		
	Environmental Impact Report	contract price + 17%
	Environmental Initial Study Leading to a Negative Declaration (Excludes Fish and Game Fee and technical studies)	\$3,570
	Environmental Exemption	\$100
Use Permits		
	Master (Projects requiring environmental review and/or multiple permits)	\$4,000 deposit
	Major (Commercial, industrial, multi-family, cannabis)	\$2,990
	Minor (Single-family residential uses)	\$820
Cannabis		
	Annual Cannabis Business Permit	\$5,000
	Cannabis Tax	5% of Gross Receipts
Short Term Rental		
	New One-time approval fee Whole Home or Home Share	\$820
	Annual Whole Home	\$500
	Home Share	\$250
Permits		
	Home Occupation (Business) Permit due every year	\$150
	Home Occupational Use Permit Application Fee	\$10
	Permit Extension	\$780
	Reopen Permit	\$850
	Special Permits (Temporary use)	\$280
	Special Sign Permit (Temporary window/banner sign)	\$170
	Investigative fee for work without permit(s)	Cost of the permit
	Missed Inspections or work not complete	\$95/hour
	Electrical/Plumbing/Mechanical Permit	\$125
	Grading Permit Fee	\$120
	Tree Removal/Significant Alteration Permit	\$50
	Residential Property Inspections Reports - Single Family Dwelling	\$250
	Duplicate Job Card	\$25
Variance Permit		
	Master (Multiple variances for commercial, multi-family or industrial projects)	\$1,410
	Major (One variance {coverage, height, parking adjustments} for commercial, multi-family or industrial sites)	\$980
	Minor (One variance - residential fences, setbacks, parking, etc.	\$820

CITY OF DEL REY OAKS FEE SCHEDULE		FEE
Engineering		
Encroachment Permit (Residential)		\$250
Encroachment Permit (Commercial)	\$300 plus 2% of cost of public improvements requires plan check	
Street Opening Permit (Residential)		\$250
Street Opening Permit (Commercial)	\$300 plus 2% of cost of public improvements requires plan check	
Driveway, Curb, Gutter, Sidewalk Permit		\$150
Construction Activity Road Impact Fee	1% of the sum of the building permit's project valuation	
Storm Water Review & Inspection Fee		\$250 plus \$95/hour for plan review & inspection
Zoning Permits		
R-1 District		\$100
D District (Condo.)		\$100
Hotel/motel/multi-family		\$200
1-7 units		\$925
8-36 units		\$125/unit
>36 units		Negotiated fee for cost of service
Commercial & Industrial		
<15,000 sf		\$500+140 K/sf
>15,000		Negotiated fee for cost of service
Additional meetings		\$400
Reclassification or Rezoning		
Major text	(alterations of existing sections)	\$1,500 Deposit/cost of service
Minor text	(addition of new section)	\$1,000/1st section charged+\$300 for each additional section
Standard Subdivision Map		
Tentative		\$1,800 + \$100/lot
Exceptions		\$700/lot w/exceptions
Minor		\$1,600
Exceptions		\$700/lot w/exceptions
Additional meetings for minor text amendments		\$120
Final Map		
Processing		\$750 + \$60/lot
Parcel Map		\$600 per map
Lot Line Adjustment		\$1,000
General Plan Amendment		
Minor Text	(alterations of existing sections)	Contract Cost plus 10%
Major Text	(addition of new sections)	Contract Cost plus 15%
Printed Material		
Copies		\$0.20 per page
R-1 Guidelines		\$10
Commercial Guidelines		\$10
Council Packet Yearly Subscription		\$180
Sign Ordinance		\$10
Subdivision Ordinance		\$10
Zoning Ordinance Text		\$15
General Plan Text		\$20
Development Agreement		
<p>Consultant fee, plus 30% of consultant fees to cover normal staff costs, plus 15% of consultant fee as a contingency fund to cover unanticipated costs, plus duplication. These fees shall be considered advances and should the actual cost be less than the fee advanced, the excess shall be returned to the applicant; should the actual cost be more than the fee advanced, the difference shall be paid by the applicant.</p> <p>Applicant shall, in addition to those fees listed in this fee schedule, pay the actual cost of legal advertising.</p> <p>It is the City policy and requirement that processing of development or planning projects be fully cost recoverable. Application fees are intended to reimburse the City for minimal costs incurred for the normal or routine amount of time necessary to process applicant's requests. If additional or other unusual time is required on a particular project, then the developer/applicant will be charged for these additional costs to the City, plus a 30% administrative overhead fee.</p>		

CITY OF DEL REY OAKS FEE SCHEDULE		FEE	
SERVICES			
Reports			
	Accident Report	\$25	
	Police Report	\$25	
Police / Fire Fees			
	Hazardous Materials / Fire Response fee/Traffic Accident - (Fire presence required)	\$2,500	
	False Alarm / Fire Response / Fire Alarm - Sprinkler System (Fire presence required)	\$2,500	
	Fingerprinting - Hard Card	\$25 per card	
	Fingerprinting - Livescan	\$70	
	Special Events	\$125 per hour	
	Vehicle Repossession	\$25	
	Vehicle Storage Release	\$250	
	Citation Sign-Off	\$25	
	VIN Verification	\$25	
	Police Shoulder Patch Request	\$20	
False Police Alarm Fees			
	1st alarm within 60 days	No Charge	
	2nd alarm within 60 days	\$150	
	Subsequent Alarms	\$250	
Duplication Fees			
	Duplication of Audio Tape	\$50 Each	
	Duplication of DVD (Council Meeting, Etc.)	\$50 Each	
	Duplication of DVD / Police Photos	\$50 Each	
	Enlargement of Photographs	City's cost	
Returned Check Fee			
	Stop Payment/NSF	\$35	
Miscellaneous Fees			
	Maps	\$5	
	Business License Application Fee	\$26	
	Dog park annual registration fee	Free membership - Replacement key \$10	
	County of Monterey Animal Services	Actual Cost to City to be paid by owner	
Park Barbeque Reservation Fees:			
	Residents:	Groups of 1 to 50	\$50
		Groups of 51 to 100	\$100
		Groups of 101 to 150	\$150
	Non-Residents:	Groups of 1 to 50	\$100
		Groups of 51 to 100	\$150
		Groups of 101 to 150	\$200
	Bounce House Permit	\$50	
	Temporary Day Use Permit	\$50	
Old Town Hall Reservation Fees:			
	Resident :	First 3 hours (per hour)	\$50
		Each additional hour	\$25
		Cleaning Fee	\$10
		Use Permit	\$50
		Refundable Cleaning/Damage Deposit	\$250
	Non-Resident:	First 3 hours (per hour)	\$70
		Each additional hour	\$25
		Cleaning Fee	\$10
		Use Permit	\$50
		Refundable Cleaning/Damage Deposit	\$250
Non-Profit:	First 3 hours (per hour)	\$40	
	Each additional hour	\$15	
	Cleaning Fee	\$10	
	Use Permit	\$50	
	Refundable Cleaning/Damage Deposit	\$250	