



CITY OF DEL REY OAKS

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

REGULAR MEETING OF THE CITY COUNCIL FINAL REVISED AGENDA OF THE CITY OF DEL REY OAKS CITY COUNCIL TUESDAY, DECEMBER 17, 2024 AT 6:00 PM

Del Rey Oaks City Hall is inviting you to an **IN-PERSON MEETING AT CITY HALL**

PLEASE NOTE THIS WILL BE LIVE STREAMED FOR VIEWING ONLY
YOU WILL NOT BE ABLE TO MAKE PUBLIC COMMENTS ON ZOOM

Join Zoom Meeting

<https://us02web.zoom.us/j/86897191146>

- 1. ROLL CALL - Council**
- 2. PLEDGE OF ALLEGIANCE**
- 3. PUBLIC COMMENTS: General Public Comment must deal with matters subject to the jurisdiction of the City and the Council that are not on the Agenda. Anyone wishing to address the City Council 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.** Seating of New Council (CEQA: Not a project per Guidelines Article 20, Section 15378) Resolution 2024-19

Swearing in of Mayor Scott Donaldson, Councilmember Shirley and Councilmember Mike Burger
 - B.** Approve the FY 2023-24 City Annual Audit
- 5. CONSENT AGENDA:**
 - A. MINUTES: (CEQA: as to all, not a project per Guidelines Article 20, Section 15378)**
 - 1.** November 19, 2024, City Council Meeting Minutes

B. MONTHLY REPORTS: (CEQA: as to all, not a project per Guidelines Article 20, Section 15378)

- 1.** Fire Department Response Report, November 2024
- 2.** Police Activity Report, November 2024
- 3.** Financial Reports, October and November 2024

C. MISCELLANEOUS: (CEQA: as to all, not a project per Guidelines Article 20, Section 15378)

- 1.** Approve the 2025 Calendar of City Council and Planning Commission Meetings
- 2.** Approve Award of a Contract with Prestige Roofing, LLC to Complete Roof Repairs from Damage Sustained during Winter Storms (FEMA-4699-DR)
- 3.** Consider Adoption of Resolution 2024-20 Canvassing the November 5, 2024, Measure R Election Results
- 4.** Consider Approval of the 2025 Regional Agencies Board & Committees Appointment List
- 5.** Approve modification of the Position Control List and modification of the Salary Schedule to Reflect promotion of Chief Bourquin to the position of Assistant City Manager/Chief of Police
- 6.** Approval of Appointment of Councilmember Jeremy Hallock as Vice Mayor for the 2025 calendar year
- 7.** Approve the transfer of \$167,446.00 from the ARPA Fund to the General Fund as reimbursement for the General Government Administration

6. OLD BUSINESS:

- A.** None

7. STAFF REPORTS:

- A.** Council Reports

8. CORRESPONDENCE:

- A.** TAMC Highlights

9. NEXT MEETING DATE:

- A.** Tuesday, January 28, 2025 at 6:00 pm

10. ADJOURNMENT - Please join us for refreshments to congratulate the newly elected Mayor and Councilmembers

Information distributed to the Council at the meeting becomes part of the public record. A copy of written material, pictures, etc. must be provided to the secretary for- this purpose. All enclosures and materials regarding these agenda items are available for public review at the Del Rey Oaks City Hall, 650 Canyon Del Rey Road, Del Rey Oaks.

RESOLUTION NO. 2024-19

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL REY OAKS
CANVASSING THE NOVEMBER 5, 2024,
GENERAL MUNICIPAL ELECTION



WHEREAS, A General Municipal Election was held on Tuesday, November 5, 2024, for the election of certain officers as required by the provisions of the laws of the State of California; and

WHEREAS, this is the time and place specified by law for the Council to meet and proceed to canvas the votes cast at said election.

NOW, THEREFORE, BE IT RESOLVED, BY THE City Council of the City of Del Rey Oaks that it is found and determined:

1. That the total number of votes cast at said election was 1074 and that the following persons received the number of votes for the following offices:

a) For the Office of Mayor, Two-Year Term:

<u>Name</u>	<u>Number of Votes</u>
Scott Donaldson	<u>831</u>

That the person receiving the highest number of votes cast at said election for the Office of Mayor was Scott Donaldson and is hereby declared to be elected to said office for a two year term.

b) For the Office of Council Member, two, four-year terms:

<u>Name</u>	<u>Number of Votes</u>
Kim Shirley	<u>564</u>
Mike Burger	<u>510</u>

That two persons receiving the highest number of votes cast at said election for the four (4) year term office of City Council Members were: Kim Shirley and Mike Burger said persons are hereby declared to be elected for a four (4) year term to said office.

PASSED AND ADOPTED by the City Council of the City of Del Rey Oaks at a regular meeting duly held on December 17, 2024, by the following vote:

AYES:

NOES:

ABSENT:

Scott Donaldson, Mayor

ATTEST:

Karen Minami, City Clerk

MONTEREY COUNTY ELECTIONS



1441 Schilling Place – North Building
Salinas, CA 93901

PO Box 4400
Salinas, CA 93912

831-796-1499 Phone
831-755-5485 Fax

CountyofMonterey.gov/Elections

elections@countyofmonterey.gov

Gina Martinez
Registrar of Voters

Jessica Cedillo
Assistant Registrar of Voters

December 3, 2024

City of Del Rey Oaks
Attention: Karen Minami, Deputy City Clerk
650 Canyon Del Rey Road
Del Rey Oaks, CA 93940

Subject: Certificate of the Registrar of Voters for the November 5, 2024 General Election

Attached hereto is the Certificate of the Registrar of Voters in connection with the November 5, 2024 General Election.

Sincerely,

Gina Martinez
Registrar of Voters

Enclosures

CERTIFICATE OF REGISTRAR OF VOTERS

In the Matter of the CANVASS OF THE VOTES CAST
at the **General Election** } ss
held on November 5, 2024

I, **Gina Martinez**, Registrar of Voters of the County of Monterey, State of California hereby certify;

THAT an election was held within the boundaries of the **City of Del Rey Oaks** on November 5, 2024 for the purpose of electing **(1) Mayor** to the **City of Del Rey Oaks**, and; I caused to have processed and recorded the votes from the canvass of all ballots cast at said election within the boundaries of the **City of Del Rey Oaks**.

I HEREBY FURTHER CERTIFY that the record of votes cast at said election is set forth in Exhibit "A" attached hereto and incorporated herein by reference as though fully set forth at length.

IN WITNESS WHEREOF, I have hereunto affixed my hand and official seal this Tuesday, December 3, 2024 and filed this date with the **City of Del Rey Oaks**.



Gina Martinez
Registrar of Voters



CERTIFICATE OF REGISTRAR OF VOTERS

In the Matter of the CANVASS OF THE VOTES CAST
at the **General Election** } ss
held on November 5, 2024

I, **Gina Martinez**, Registrar of Voters of the County of Monterey, State of California hereby certify;

THAT an election was held within the boundaries of the **City of Del Rey Oaks** on November 5, 2024 for the purpose of electing **(1) Member, City Council** to the **City of Del Rey Oaks**, and; I caused to have processed and recorded the votes from the canvass of all ballots cast at said election within the boundaries of the **City of Del Rey Oaks**.

I HEREBY FURTHER CERTIFY that the record of votes cast at said election is set forth in Exhibit "A" attached hereto and incorporated herein by reference as though fully set forth at length.

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Gina Martinez
Registrar of Voters



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at the **General Election** } ss
held on November 5, 2024

I, **Gina Martinez**, Registrar of Voters of the County of Monterey, State of California
hereby certify;

THAT an election was held within the boundaries of the **City of Del Rey Oaks** on
November 5, 2024 for the purpose of electing **(1) Member, City Council** to the **City of Del Rey
Oaks**, and; I caused to have processed and recorded the votes from the canvass of all ballots
cast at said election within the boundaries of the **City of Del Rey Oaks**.

I HEREBY FURTHER CERTIFY that the record of votes cast at said election is set
forth in Exhibit "A" attached hereto and incorporated herein by reference as though fully set forth
at length.

IN WITNESS WHEREOF, I have hereunto affixed my hand and official seal this
Tuesday, December 3, 2024 and filed this date with the **City of Del Rey Oaks**.

Gina Martinez
Registrar of Voters



Certificate of Election and Oath of Office

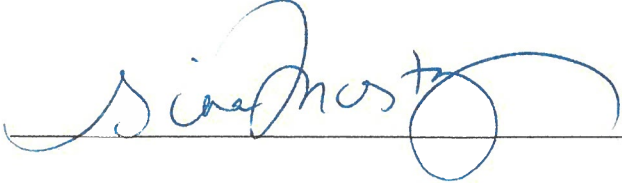
STATE OF CALIFORNIA }
COUNTY OF MONTEREY } ss

I, Gina Martinez, Registrar of Voters, in and for the County of Monterey, do hereby certify that at the **General Election** held in and for the **City of Del Rey Oaks**, on **November 5, 2024**, **Scott Donaldson** was elected to the office of **Mayor** for a term of **2** years as appears by the official returns of said election, and the Official Statement of Votes Cast now on file in my office.



In Witness Whereof, I have hereunto affixed my hand and official seal on **December 3, 2024**.

Gina Martinez,
Monterey County Registrar of Voters

By 

STATE OF CALIFORNIA }
COUNTY OF MONTEREY } ss

I, **Scott Donaldson**, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California, that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

(Signature)

Subscribed and sworn to before me, this ____ day of _____, 20____.

(Signature of Person Administering Oath)

(Title)

Certificate of Election and Oath of Office

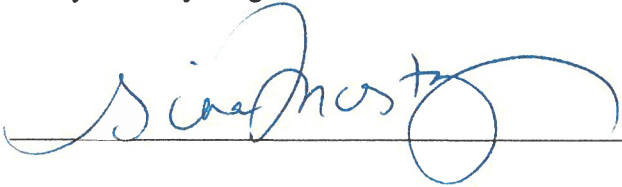
STATE OF CALIFORNIA }
COUNTY OF MONTEREY } ss

I, Gina Martinez, Registrar of Voters, in and for the County of Monterey, do hereby certify that at the **General Election** held in and for the **City of Del Rey Oaks**, on **November 5, 2024**, **Mike Burger** was elected to the office of **Member, City Council** for a term of **4** years as appears by the official returns of said election, and the Official Statement of Votes Cast now on file in my office.



In Witness Whereof, I have hereunto affixed my hand and official seal on **December 3, 2024**.

Gina Martinez,
Monterey County Registrar of Voters

By 

STATE OF CALIFORNIA }
COUNTY OF MONTEREY } ss

I, **Mike Burger**, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California, that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

(Signature)

Subscribed and sworn to before me, this ____ day of _____, 20____.

(Signature of Person Administering Oath)

(Title)

Certificate of Election and Oath of Office

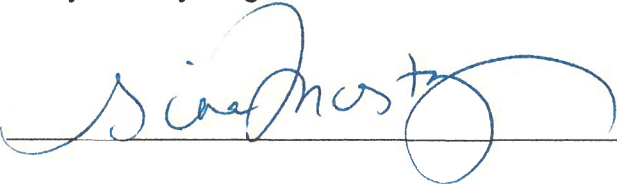
STATE OF CALIFORNIA }
COUNTY OF MONTEREY } ss

I, Gina Martinez, Registrar of Voters, in and for the County of Monterey, do hereby certify that at the **General Election** held in and for the **City of Del Rey Oaks**, on **November 5, 2024**, **Kim Shirley** was elected to the office of **Member, City Council** for a term of **4** years as appears by the official returns of said election, and the Official Statement of Votes Cast now on file in my office.



In Witness Whereof, I have hereunto affixed my hand and official seal on **December 3, 2024**.

Gina Martinez,
Monterey County Registrar of Voters

By 

STATE OF CALIFORNIA }
COUNTY OF MONTEREY } ss

I, **Kim Shirley**, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California, that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

(Signature)

Subscribed and sworn to before me, this ____ day of _____, 20____.

(Signature of Person Administering Oath)

(Title)

1 City of Del Rey Oaks Mayor					
		Registered Voters	Voters Cast	Turnout (%)	SCOTT DONALDSON
Electionwide	Vote by Mail (VBM)	1211	943	77.87 %	771
Electionwide	Polling Place (PP)	1211	79	6.52 %	60
Electionwide	Total	1211	1022	84.39 %	831
Statewide	Vote by Mail (VBM)	1211	943	77.87 %	771
Statewide	Polling Place (PP)	1211	79	6.52 %	60
Statewide	Total	1211	1022	84.39 %	831
19th Congressional District	Vote by Mail (VBM)	1211	943	77.87 %	771
19th Congressional District	Polling Place (PP)	1211	79	6.52 %	60
19th Congressional District	Total	1211	1022	84.39 %	831
17th State Senatorial District	Vote by Mail (VBM)	1211	943	77.87 %	771
17th State Senatorial District	Polling Place (PP)	1211	79	6.52 %	60
17th State Senatorial District	Total	1211	1022	84.39 %	831
30th State Assembly District	Vote by Mail (VBM)	1211	943	77.87 %	771
30th State Assembly District	Polling Place (PP)	1211	79	6.52 %	60
30th State Assembly District	Total	1211	1022	84.39 %	831
2nd State Board of Equalization District	Vote by Mail (VBM)	1211	943	77.87 %	771
2nd State Board of Equalization District	Polling Place (PP)	1211	79	6.52 %	60
2nd State Board of Equalization District	Total	1211	1022	84.39 %	831
Countywide	Vote by Mail (VBM)	1211	943	77.87 %	771
Countywide	Polling Place (PP)	1211	79	6.52 %	60
Countywide	Total	1211	1022	84.39 %	831
4th Supervisorial District	Vote by Mail (VBM)	1211	943	77.87 %	771
4th Supervisorial District	Polling Place (PP)	1211	79	6.52 %	60
4th Supervisorial District	Total	1211	1022	84.39 %	831
City of Del Rey Oaks	Vote by Mail (VBM)	1211	943	77.87 %	771
City of Del Rey Oaks	Polling Place (PP)	1211	79	6.52 %	60
City of Del Rey Oaks	Total	1211	1022	84.39 %	831
Unincorporated - City Districts sub-district	Vote by Mail (VBM)	1211	943	77.87 %	771
Unincorporated - City Districts sub-district	Polling Place (PP)	1211	79	6.52 %	60
Unincorporated - City Districts sub-district	Total	1211	1022	84.39 %	831
Unincorporated - Unincorporated Area	Vote by Mail (VBM)	1211	943	77.87 %	771
Unincorporated - Unincorporated Area	Polling Place (PP)	1211	79	6.52 %	60
Unincorporated - Unincorporated Area	Total	1211	1022	84.39 %	831

1 City of Del Rey Oaks Member, City Council						1	1
		Registered Voters	Voters Cast	Turnout (%)	MIKE BÜRGER	KIM SHIRLEY	
Electionwide	Vote by Mail (VBM)	1211	943	77.87 %	466	539	
Electionwide	Polling Place (PP)	1211	79	6.52 %	44	25	
Electionwide	Total	1211	1022	84.39 %	510	564	
Statewide	Vote by Mail (VBM)	1211	943	77.87 %	466	539	
Statewide	Polling Place (PP)	1211	79	6.52 %	44	25	
Statewide	Total	1211	1022	84.39 %	510	564	
19th Congressional District	Vote by Mail (VBM)	1211	943	77.87 %	466	539	
19th Congressional District	Polling Place (PP)	1211	79	6.52 %	44	25	
19th Congressional District	Total	1211	1022	84.39 %	510	564	
17th State Senatorial District	Vote by Mail (VBM)	1211	943	77.87 %	466	539	
17th State Senatorial District	Polling Place (PP)	1211	79	6.52 %	44	25	
17th State Senatorial District	Total	1211	1022	84.39 %	510	564	
30th State Assembly District	Vote by Mail (VBM)	1211	943	77.87 %	466	539	
30th State Assembly District	Polling Place (PP)	1211	79	6.52 %	44	25	
30th State Assembly District	Total	1211	1022	84.39 %	510	564	
2nd State Board of Equalization District	Vote by Mail (VBM)	1211	943	77.87 %	466	539	
2nd State Board of Equalization District	Polling Place (PP)	1211	79	6.52 %	44	25	
2nd State Board of Equalization District	Total	1211	1022	84.39 %	510	564	
Countywide	Vote by Mail (VBM)	1211	943	77.87 %	466	539	
Countywide	Polling Place (PP)	1211	79	6.52 %	44	25	
Countywide	Total	1211	1022	84.39 %	510	564	
4th Supervisorial District	Vote by Mail (VBM)	1211	943	77.87 %	466	539	
4th Supervisorial District	Polling Place (PP)	1211	79	6.52 %	44	25	
4th Supervisorial District	Total	1211	1022	84.39 %	510	564	
City of Del Rey Oaks	Vote by Mail (VBM)	1211	943	77.87 %	466	539	
City of Del Rey Oaks	Polling Place (PP)	1211	79	6.52 %	44	25	
City of Del Rey Oaks	Total	1211	1022	84.39 %	510	564	
Unincorporated - City Districts sub-district	Vote by Mail (VBM)	1211	943	77.87 %	466	539	
Unincorporated - City Districts sub-district	Polling Place (PP)	1211	79	6.52 %	44	25	
Unincorporated - City Districts sub-district	Total	1211	1022	84.39 %	510	564	
Unincorporated - Unincorporated Area	Vote by Mail (VBM)	1211	943	77.87 %	466	539	
Unincorporated - Unincorporated Area	Polling Place (PP)	1211	79	6.52 %	44	25	
Unincorporated - Unincorporated Area	Total	1211	1022	84.39 %	510	564	

1 City of Del Rey Oaks Mayor						
		Registered Voters	Voters Cast	Turnout (%)	SCOTT DONALDS NO	SCOTT DONALDS NO
4001	Vote by Mail (VBM)	1211	943	77.87 %		771
4001	Polling Place (PP)	1211	79	6.52 %		60
4001	Total	1211	1022	84.39 %		831
Total - Vote by Mail (VBM)		1211	943	77.87 %		771
Total - Polling Place (PP)		1211	79	6.52 %		60
Contest Total		1211	1022	84.39 %		831

*** Indicates vote data was suppressed due to voter privacy settings.

1 City of Del Rey Oaks Member, City Council						
		Registered Voters	Voters Cast	Turnout (%)	MIKE BURGER	KIM SHIRLEY
4001	Vote by Mail (VBM)	1211	943	77.87 %	466	539
4001	Polling Place (PP)	1211	79	6.52 %	44	25
4001	Total	1211	1022	84.39 %	510	564
Total - Vote by Mail (VBM)		1211	943	77.87 %	466	539
Total - Polling Place (PP)		1211	79	6.52 %	44	25
Contest Total		1211	1022	84.39 %	510	564

*** Indicates vote data was suppressed due to voter privacy settings.

1 Measure R: City of Del Rey Oaks						
		Registered Voters	Voters Cast	Turnout (%)	YES	NO
4001	Vote by Mail (VBM)	1211	939	77.54 %	669	215
4001	Polling Place (PP)	1211	79	6.52 %	56	9
4001	Total	1211	1018	84.06 %	725	224
Total - Vote by Mail (VBM)		1211	939	77.54 %	669	215
Total - Polling Place (PP)		1211	79	6.52 %	56	9
Contest Total		1211	1018	84.06 %	725	224

*** Indicates vote data was suppressed due to voter privacy settings.

1 Measure R: City of Del Rey Oaks						1	1
		Registered Voters	Voters Cast	Turnout (%)	YES	NO	
Electionwide	Vote by Mail (VBM)	1211	939	77.54 %	669	215	
Electionwide	Polling Place (PP)	1211	79	6.52 %	56	9	
Electionwide	Total	1211	1018	84.06 %	725	224	
Statewide	Vote by Mail (VBM)	1211	939	77.54 %	669	215	
Statewide	Polling Place (PP)	1211	79	6.52 %	56	9	
Statewide	Total	1211	1018	84.06 %	725	224	
19th Congressional District	Vote by Mail (VBM)	1211	939	77.54 %	669	215	
19th Congressional District	Polling Place (PP)	1211	79	6.52 %	56	9	
19th Congressional District	Total	1211	1018	84.06 %	725	224	
17th State Senatorial District	Vote by Mail (VBM)	1211	939	77.54 %	669	215	
17th State Senatorial District	Polling Place (PP)	1211	79	6.52 %	56	9	
17th State Senatorial District	Total	1211	1018	84.06 %	725	224	
30th State Assembly District	Vote by Mail (VBM)	1211	939	77.54 %	669	215	
30th State Assembly District	Polling Place (PP)	1211	79	6.52 %	56	9	
30th State Assembly District	Total	1211	1018	84.06 %	725	224	
2nd State Board of Equalization District	Vote by Mail (VBM)	1211	939	77.54 %	669	215	
2nd State Board of Equalization District	Polling Place (PP)	1211	79	6.52 %	56	9	
2nd State Board of Equalization District	Total	1211	1018	84.06 %	725	224	
Countywide	Vote by Mail (VBM)	1211	939	77.54 %	669	215	
Countywide	Polling Place (PP)	1211	79	6.52 %	56	9	
Countywide	Total	1211	1018	84.06 %	725	224	
4th Supervisorial District	Vote by Mail (VBM)	1211	939	77.54 %	669	215	
4th Supervisorial District	Polling Place (PP)	1211	79	6.52 %	56	9	
4th Supervisorial District	Total	1211	1018	84.06 %	725	224	
City of Del Rey Oaks	Vote by Mail (VBM)	1211	939	77.54 %	669	215	
City of Del Rey Oaks	Polling Place (PP)	1211	79	6.52 %	56	9	
City of Del Rey Oaks	Total	1211	1018	84.06 %	725	224	
Unincorporated - City Districts sub-district	Vote by Mail (VBM)	1211	939	77.54 %	669	215	
Unincorporated - City Districts sub-district	Polling Place (PP)	1211	79	6.52 %	56	9	
Unincorporated - City Districts sub-district	Total	1211	1018	84.06 %	725	224	
Unincorporated - Unincorporated Area	Vote by Mail (VBM)	1211	939	77.54 %	669	215	
Unincorporated - Unincorporated Area	Polling Place (PP)	1211	79	6.52 %	56	9	
Unincorporated - Unincorporated Area	Total	1211	1018	84.06 %	725	224	

Certificate of Election and Oath of Office

STATE OF CALIFORNIA,

County of Monterey

I, Karen Minami, Elections Official of the City of Del Rey Oaks, State of California, do hereby certify, that at a General Municipal election held in said City of Del Rey Oaks on the 5th day of November 2024, SCOTT DONALDSON was elected to the office of MAYOR as appears by the official returns of said election, and the statement of votes cast now on file in my office.

IN WITNESS WHEREOF, I have hereunto affixed my hand and the seal of the City of Del Rey Oaks, this 17th day of December 2024

Karen Minami



STATE OF CALIFORNIA,

County of Monterey

I, SCOTT DONALDSON, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

Scott Donaldson

Subscribed and sworn to before me, this 17th day of December 2024

Karen Minami

Certificate of Election and Oath of Office

STATE OF CALIFORNIA,

County of Monterey

I, Karen Minami, Elections Official of the City of Del Rey Oaks, State of California, do hereby certify, that at a General Municipal election held in said City of Del Rey Oaks on the 5th day of November 2024, KIM SHIRLEY was elected to the office of CITY COUNCIL as appears by the official returns of said election, and the statement of votes cast now on file in my office.

IN WITNESS WHEREOF, I have hereunto affixed my hand and the seal of the City of Del Rey Oaks, this 17th day of December 2024

Karen Minami



STATE OF CALIFORNIA,

County of Monterey

I, KIM SHIRLEY, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

Kim Shirley

Subscribed and sworn to before me, this 17th day of December 2024

Karen Minami

Certificate of Election and Oath of Office

STATE OF CALIFORNIA,

County of Monterey

I, Karen Minami, Elections Official of the City of Del Rey Oaks, State of California, do hereby certify, that at a General Municipal election held in said City of Del Rey Oaks on the 5th day of November 2024, MICHAEL BURGER was elected to the office of CITY COUNCIL as appears by the official returns of said election, and the statement of votes cast now on file in my office.

IN WITNESS WHEREOF, I have hereunto affixed my hand and the seal of the City of Del Rey Oaks, this 17th day of December 2024

Karen Minami



STATE OF CALIFORNIA,

County of Monterey

I, MICHAEL BURGER, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

Michael Burger

Subscribed and sworn to before me, this 17th day of December 2024

Karen Minami



Staff Report

DATE: December 17, 2024

TO: Honorable Mayor and City Council

FROM: John Guertin, City Manager

SUBJECT: Audited Financial Statements for fiscal year ended June 30, 2024

CEQA: This action does not constitute a “project” as defined by the California Environmental Quality Act (CEQA) guidelines section 15378 as it is an organizational activity of the City that will not result in direct or indirect physical changes in the environment.

Recommendation

Staff recommends that the Council approves the audited financial statements for the fiscal year ended June 30, 2024.

Background

The City’s financial statements were audited by Chavan & Associates, LLP. The audit of the financial statements is an annual requirement.

Summary & Discussion

Auditor’s Opinion

The auditors, Chavan & Associates, state on page 1 of the Annual Financial Report (“Report”) (Attachment 1), that the financial statements in the Report “present fairly, in all material respects” the City’s financial position and results of operations for the fiscal year ended June 30, 2024. This is an unqualified opinion, meaning that the financial statements can be relied upon.

A summary of the City’s finances can be found in the section titled “Management Discussion and Analysis” beginning at page 5 of the Report. Staff will highlight some of the most important numbers in the financial statements in this Staff Report.

Statement of Net Position of \$20,984,569, page 11

The Statement of Net Position shows a total Net Position of \$20,984,569. Readers of the financial statements should keep in mind that the Statement of Net Position treats the City as if it was a business using full accrual accounting. This statement therefore takes into account all assets, including those that cannot be sold or used by anyone else, and all the liabilities, including those that will be paid in the distant future. It then divides the Net Position (assets and deferred outflows, minus liabilities and deferred inflows) into seven major categories. “Net invested in capital assets” is the total of all fixed assets less any debt on those assets. Restricted for land held for resale represents funds that cannot be used for budget purposes. The Net Position of \$20,984,569 shows that the City’s finances are in a positive position.

Positive Change in Net Position of \$135,926 page 12

The Statement of Activities, like the Statement of Net Position, is prepared on a full accrual basis, like a business. It includes depreciation, interest expense accruals, and net gains on sale of property which are not typically reported in Government Funds Statements.

Balance Sheet – Unassigned unappropriated fund balance of \$1,619,149 in the General Fund, page 13

The Balance Sheet is prepared on a modified accrual basis, which is how the City budgets. It considers only current assets (assets that can be readily converted to cash) and current liabilities (liabilities that will be paid within the next year). It shows the General Fund with an “Unassigned Unappropriated” fund balance of \$1,619,149. This represents funds available to spend at June 30, 2024 that have not been appropriated for a specific purpose. In addition to this amount the City has \$1,652,182 in monies set-aside for economic uncertainties.

All other funds reported have restrictions as to what the monies can be spent on as shown on the Balance Sheet.

Statement of Revenues, Expenditures, and Changes in General Fund Fund Balances of \$419,953, page 15

The Statement of Revenues, Expenditures and Changes in Fund Balance is prepared on the same basis as the budget. It shows excess revenues over expenditures in the General Fund of \$419,953.

Note 6 – Long-Term Debt \$2,199,425 page 32

Page 32 shows the long-term debt of the City as of June 30, 2024, which is an important number. The Federal Group debt totals \$1,644,974 which is not due and payable until sales or development takes place on the former Fort Ord land. It is expected that any development or sales should cover this debt.

Auditor’s Report on Internal Controls, page 56

As part of the audit, the auditor issued an Independent Auditor’s Report on Internal Control over Financial Reporting, which states on page 55 of the Report that they “did not identify any deficiencies in internal controls”.

Fiscal Impacts

This item has no fiscal impact. It reports the results of the 2023-24 fiscal year’s operations.

Recommended Action

Approve the audited financial statements for the fiscal year ending June 30, 2024.

ATTACHMENTS:

1. Annual Financial Report for the fiscal year ended June 30, 2024

Respectfully Submitted,

John Guertin
City Manager

City of Del Rey Oaks

Annual Financial Report

June 30, 2024



Chavan & Associates, LLP

Certified Public Accountants
16450 Monterey Road, Suite #5
Morgan Hill, CA 95037

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City of Del Rey Oaks
Annual Financial Report
For the year ended June 30, 2024

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FINANCIAL SECTION



Chavan and Associates, llp
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the
City Council of the City of Del Rey Oaks
Del Rey Oaks, California

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Del Rey Oaks (the "City"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Del Rey Oaks, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

City management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



Chavan and Associates, LLP
Certified Public Accountants

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAGAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAGAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Chavan and Associates, LLP
Certified Public Accountants

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's financial statements as a whole. The introductory section, combining individual non-major fund schedules, statistical data, and other information as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory, budgetary and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2024, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

C & A LLP

Chavan & Associates, LLP
Certified Public Accountants
October 28, 2024
Morgan Hill, California



MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

The discussion and analysis of the City of Del Rey Oaks' (the City) financial performance provides an overview and analysis of the City's financial activities for the fiscal year ended June 30, 2024. It should be read in conjunction with the accompanying basic financial statements.

FINANCIAL HIGHLIGHTS

- On a government-wide basis the assets and deferred outflows of the City exceeded its liabilities and deferred inflows at the close of the year ended June 30, 2024 by \$20.98 million. However, \$1.89 million is a net investment in capital assets, restricted net position of \$19.14 million, leaving an unrestricted deficit net position of \$48 thousand.
- The City's total net position increased by \$135,926 from current year operations.
- The City's governmental funds reported combined ending fund balance of \$22.59 million. The net change in fund balances was an increase of \$373 thousand.
- The General Fund reported a fund balance of \$12.55 million. The net change was an increase of \$420 thousand.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis serves as an introduction to the City's financial statements. The City's Financial statements are comprised of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements - The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. The statement of net position combines and consolidates governmental funds' current financial resources (short-term spendable resources) with capital assets and long-term obligations. Other nonfinancial factors should also be taken into consideration, such as changes in the City's property tax base, the condition of the City's infrastructure (i.e. roads, drainage improvements, storm and sewer lines, etc.) and redevelopment projects, to assess the overall health or financial condition of the City.

The *Statement of Activities* presents information showing how the City's net position changed during the most recent fiscal year. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

The government-wide financial statements include all the governmental activities of the City. The governmental activities of the City include public safety, streets, parks, planning, community development and general administration. The City does not operate any business-type activities.

Fund Financial Statements - A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The fund financial statements provide detail information about the most significant funds, not the City as a whole. The City, like other local

governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the City's funds are governmental fund types. Fund financial statements report essentially the same functions as those reported in the government-wide financial statements. However, unlike the government-wide financial statements, fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year.

Because the focus of the governmental fund is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented in the government-wide financial statements. Both the governmental fund *Balance Sheet* and the governmental fund *Statement of Revenues, Expenditures and Changes in Fund Balances* provide a reconciliation to facilitate the comparison between the governmental fund and government-wide statements.

The City maintains eleven individual governmental funds. Information is presented in the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund and the nonmajor governmental funds.

Notes to Basic Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the City's financial position. The City's net position increased by \$136 thousand in fiscal year 2024 from fiscal year 2023. The City's net investment in assets of \$1.89 million is used to provide services to citizens; consequently, these assets are not available for future spending, leaving the City with a deficit for operating purposes.

**Summary of Net Position
As of June 30**

	<u>2024</u>	<u>2023</u>	<u>Increase (Decrease)</u>
Assets			
Current and other assets	\$ 23,148,975	\$ 22,795,137	\$ 353,838
Capital assets	2,443,448	2,543,861	(100,413)
Total Assets	<u>\$ 25,592,423</u>	<u>\$ 25,338,998</u>	<u>\$ 253,425</u>
Deferred Outflows of Resources	<u>\$ 805,309</u>	<u>\$ 981,977</u>	<u>\$ (176,668)</u>
Liabilities			
Current and other liabilities	\$ 502,018	\$ 498,342	\$ 3,676
Noncurrent liabilities	4,472,040	4,549,689	(77,649)
Total Liabilities	<u>\$ 4,974,058</u>	<u>\$ 5,048,031</u>	<u>\$ (73,973)</u>
Deferred Inflows of Resources	<u>\$ 439,105</u>	<u>\$ 424,301</u>	<u>\$ 14,804</u>
Net Position			
Net investment in capital assets	\$ 1,888,997	\$ 1,904,136	\$ (15,139)
Restricted	19,143,607	19,130,819	12,788
Unrestricted	(48,035)	(186,312)	138,277
Total Net Position	<u>\$ 20,984,569</u>	<u>\$ 20,848,643</u>	<u>\$ 135,926</u>

- Current assets and capital assets increased by \$253 thousand, while current and noncurrent liabilities decreased by \$74 thousand.
- Increases in current assets were mainly due to increases in cash and investments.
- Decreases in noncurrent liabilities were mainly the result of GASB 68 and GASB 75 adjustments to the City's pension and OPEB plans.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)

Statement of Activities
As of June 30

Functions/Programs	2024	2023	Increase (Decrease)
Revenue:			
Program Revenues:			
Charges for services	\$ 1,597,393	\$ 1,360,110	\$ 237,283
Operating grants and contributions	323,226	227,079	96,147
Capital grants and contributions	100,038	460,361	(360,323)
General Revenues:			
Property tax	824,729	774,673	50,056
Sales tax	514,815	554,986	(40,171)
Transaction tax	737,916	677,824	60,092
Franchise tax	184,406	178,351	6,055
Business license tax	213,474	205,750	7,724
Other taxes	447,404	512,556	(65,152)
Investment earnings	191,971	65,141	126,830
Other revenue	133,942	16,346	117,596
Total Revenue	5,269,314	5,033,177	236,137
Expenses:			
General government	1,696,306	1,241,170	455,136
Public safety	2,751,193	2,766,643	(15,450)
Public works	378,576	369,259	9,317
Community development	180,788	130,071	50,717
Parks	51,025	59,868	(8,843)
Interest on long-term debt	75,500	64,667	10,833
Total Expenses	5,133,388	4,631,678	501,710
Special and Extraordinary Items:			
Special item - gain/loss on disposal of capital assets	-	(9,000)	9,000
Total Special and Extraordinary Items	-	(9,000)	9,000
Change in Net Position	135,926	392,499	(256,573)
Net Position, Beginning of Year	20,848,643	20,456,144	392,499
Net Position, End of Year	\$ 20,984,569	\$ 20,848,643	\$ 135,926

- The decrease in capital grants and contributions is mainly due to fewer contributions received from federal and state assistance in 2024 than in the prior fiscal year.
- The increase in charges for services is due to an increase in revenue from airport police services.
- The increase in investment earnings is due to higher interest rates in 2024 than in the prior fiscal year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets - The City's investment in capital assets as of June 30, 2024, amounted to \$2.4 million (net of accumulated depreciation). This amount included land, buildings, improvements, furniture, equipment, and vehicles.

Debt Administration - At fiscal year end, the City had \$2.2 million in debt. Additions to debt were due to compounding interest from the Federal Group International loan, while deletions were due to principal payments on the TAMC Measure X loan and lease purchase agreement.

FINANCIAL ANALYSIS OF THE GOVERNMENTAL FUNDS

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements.

At the end of the current fiscal year, the City's governmental funds reported a total fund balance of \$22.59 million. During the current fiscal year, the fund balance of the City's total governmental funds increased \$372,517 thousand.

FUND BUDGETARY HIGHLIGHTS

General Fund - The original budgeted general fund revenues increased by \$625 thousand. General Fund estimated budgeted revenues exceeded the actuals by \$537 thousand. The original budgeted general fund expenditures increased by \$1.2 million. Actual expenditures were \$2.0 million less than final budgeted expenditures.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The fiscal year 2024-25 budget is a status quo budget since revenues are expected to be flat due to continued inflation and high interest rates having a negative effect on consumer spending.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City of Del Rey Oaks, 650 Canyon Del Rey Road, Del Rey Oaks, California 93940.



BASIC FINANCIAL STATEMENTS

City of Del Rey Oaks
Statement of Net Position
June 30, 2024

ASSETS	
Current Assets:	
Cash and investments	\$ 4,880,885
Restricted cash and investments	8,685,104
Receivables:	
Taxes	326,150
Accounts	154,784
Due from other governments	87,028
Other receivables	44,727
Land held for resale	8,904,673
Total Current Assets	23,083,351
Noncurrent Assets:	
Leases receivable	65,624
Capital Assets:	
Nondepreciable	608,450
Depreciable, net of accumulated depreciation	1,834,998
Total Capital Assets - Net	2,443,448
Total Noncurrent Assets	2,509,072
Total Assets	\$ 25,592,423
 DEFERRED OUTFLOWS OF RESOURCES	
OPEB Adjustments	\$ 63,032
Pension Adjustments	742,277
Total Deferred Outflows of Resources	\$ 805,309
 LIABILITIES	
Current Liabilities:	
Accounts payable	\$ 297,578
Payroll related liabilities	1,600
Prepaid business licenses	163,015
Prepaid developer deposits	9,063
Long-term debt - due within one year	30,762
Total Current Liabilities	502,018
Noncurrent Liabilities:	
Long-term debt - due in more than one year	2,168,663
Compensated absences	141,524
Net pension liability	1,786,202
Total OPEB liability	375,651
Total Noncurrent Liabilities	4,472,040
Total Liabilities	\$ 4,974,058
 DEFERRED INFLOWS OF RESOURCES	
Leases	\$ 50,095
OPEB Adjustments	83,043
Pension Adjustments	305,967
Total Deferred Inflows of Resources	\$ 439,105
 NET POSITION	
Net investment in capital assets	\$ 1,888,997
Restricted for land held for resale	8,904,673
Restricted for pension	351,751
Restricted for streets and roads	7,614,152
Restricted for habitat management	727,338
Restricted for capital projects	1,545,693
Unrestricted	(48,035)
Total Net Position	\$ 20,984,569

The accompanying notes are an integral part of these financial statements.

City of Del Rey Oaks
Statement of Activities
For the Fiscal Year Ended June 30, 2024

Functions/Programs	Expenses	Program Revenues			Total	Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
General government	\$ 1,696,306	\$ 535,731	\$ -	\$ 97,540	\$ 633,271	\$ (1,063,035)
Public safety	2,751,193	868,887	276,432	-	1,145,319	(1,605,874)
Public works	378,576	119,563	46,794	-	166,357	(212,219)
Community development	180,788	57,097	-	2,498	59,595	(121,193)
Parks	51,025	16,115	-	-	16,115	(34,910)
Interest and fiscal charges	75,500	-	-	-	-	(75,500)
Total	<u>\$ 5,133,388</u>	<u>\$ 1,597,393</u>	<u>\$ 323,226</u>	<u>\$ 100,038</u>	<u>\$ 2,020,657</u>	<u>\$ (3,112,731)</u>

General Revenues and Special Item:

Taxes:

Property taxes	824,729
Sales tax	514,815
Transaction tax	737,916
Franchise tax	184,406
Business license tax	213,474
Other taxes	447,404
Investment earnings	191,971
Other revenues	133,942
Total General Revenues and Special Items	<u>3,248,657</u>
 Change in Net Position	 135,926
 Net Position - Beginning of Year	 <u>20,848,643</u>
 Net Position - End of Year	 <u>\$ 20,984,569</u>

The accompanying notes are an integral part of these financial statements.

City of Del Rey Oaks
Balance Sheet
Governmental Funds
June 30, 2024

Item B.

	General Fund	SBR Construction Fund	FHA Grant Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	\$ 3,168,385	\$ -	\$ -	\$ 2,789,300	\$ 5,957,685
Restricted cash and investments	359,123	7,269,813	-	-	7,628,936
Receivables:					
Taxes	304,084	-	-	22,066	326,150
Accounts	151,501	-	-	3,283	154,784
Due from other governments	-	-	33,129	33,267	66,396
Other receivables	44,727	-	-	-	44,727
Leases receivable	65,624	-	-	-	65,624
Land held for resale	8,904,673	-	-	-	8,904,673
Total assets	\$ 12,998,117	\$ 7,269,813	\$ 33,129	\$ 2,847,916	\$ 23,148,975
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 222,422	\$ -	\$ 33,129	\$ 42,027	\$ 297,578
Payroll related liabilities	1,600	-	-	-	1,600
Prepaid business licenses	163,015	-	-	-	163,015
Prepaid developer deposits	9,063	-	-	-	9,063
Total liabilities	396,100	-	33,129	43,525	471,256
Deferred Inflows of Resources:					
Leases	50,095	-	-	-	50,095
Unavailable revenue	-	-	33,129	1,498	34,627
Total Deferred Inflows of Resources	50,095	-	33,129	1,498	84,722
Fund Balances:					
Nonspendable					
Leases	24,167	-	-	-	24,167
Restricted:					
Land held for resale	8,904,673	-	-	-	8,904,673
Pension	351,751	-	-	-	351,751
Streets and roads	-	7,269,813	-	344,339	7,614,152
Habitat management	-	-	-	727,338	727,338
Capital projects	-	-	-	1,545,693	1,545,693
Wellness programs	-	-	-	12,834	12,834
Covid-19 recovery	-	-	-	167,446	167,446
Drug enforcement	-	-	-	6,741	6,741
Unassigned:					
Economic uncertainties	1,652,182	-	-	-	1,652,182
Unappropriated	1,619,149	-	(33,129)	-	1,586,020
Total fund balances	12,551,922	7,269,813	(33,129)	2,804,391	22,592,997
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 12,998,117	\$ 7,269,813	\$ 33,129	\$ 2,847,916	\$ 23,148,975

The accompanying notes are an integral part of these financial statements.

City of Del Rey Oaks
Reconciliation of the Governmental Funds Balance Sheet
to the Government-Wide Statement of Net Position
June 30, 2024

Total Fund Balances - Total Governmental Funds \$ 22,592,997

Amounts reported for governmental activities in the statement of net position were different because:

Capital assets used in governmental activities were not current financial resources.

Therefore, they were not reported in the governmental funds balance sheet. The capital assets were adjusted as follows:

Capital assets	\$ 3,884,352	
Less: accumulated depreciation	(1,440,904)	
Total Capital Assets		2,443,448

Contributions made to pension plans will not be included in the calculation of the City's net pension liability of the plan year included in this report and have been deferred and reported as deferred outflows of resources.

OPEB adjustments:

Difference between actual and expected experience		61,184
Change in assumptions		(83,043)
Contribution subsequent to measurement date		1,848

Pension adjustments:

Net change in assumptions		105,429
Net difference between expected and actual experience		105,815
Net difference between projected and actual investment earnings		259,178
Net differences between employer's contributions and proportionate share of contributions		(134,731)
Net change in employer's proportion		(43,873)
Contribution subsequent to measurement date		144,492

Amounts due from others will not be collected soon enough to pay current period expenditures and are reported as deferred inflows of resources in governmental funds.

34,627

Long-term obligations were not due and payable in the current period. Therefore, they were not reported in the governmental funds balance sheet. The long-term liabilities were adjusted as follows:

Long-term debt	\$ (2,199,425)	
Compensated absences	(141,524)	
Net pension liability	(1,786,202)	
Total OPEB liability	(375,651)	
Total Long-Term Obligations		(4,502,802)

Net Position of Governmental Activities **\$ 20,984,569**

City of Del Rey Oaks
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2024

	General Fund	SBR Construction Fund	FHA Grant Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes:					
Property taxes	\$ 824,729	\$ -	\$ -	\$ -	\$ 824,729
Sales tax	416,797	-	-	98,018	514,815
Transaction tax	544,412	-	-	-	544,412
Franchise tax	184,406	-	-	-	184,406
Business license tax	213,474	-	-	-	213,474
Other taxes	601,013	-	-	39,895	640,908
Licenses and permits	80,104	-	-	-	80,104
Fines, forfeits and penalties	20,929	-	-	-	20,929
Charges for current services	1,387,129	-	-	-	1,387,129
Intergovernmental revenues	263,519	1,000	-	98,840	363,359
Interest, rents and concessions	301,201	-	-	31,261	332,462
Other revenues	133,938	-	-	-	133,938
Total Revenues	4,971,651	1,000	-	268,014	5,240,665
EXPENDITURES					
Current:					
General government	1,192,411	-	-	31,414	1,223,825
Public safety	2,584,529	-	33,129	189,065	2,806,723
Public works	251,748	-	-	63,709	315,457
Community development	140,270	-	-	9,103	149,373
Parks	40,524	-	-	-	40,524
Capital outlay	195,545	-	-	30,450	225,995
Debt service					
Principal	29,275	-	-	77,503	106,778
Interest and fiscal charges	-	-	-	20,977	20,977
Total Expenditures	4,434,302	-	33,129	422,221	4,889,652
Excess (Deficiency) of Revenues over Expenditures	537,349	1,000	(33,129)	(154,207)	351,013
OTHER FINANCING SOURCES (USES)					
Proceeds from finance purchase agreement	21,504	-	-	-	21,504
Transfers in	-	-	-	138,900	138,900
Transfers out	(138,900)	-	-	-	(138,900)
Total Other Financing Sources (Uses)	(117,396)	-	-	138,900	21,504
Net Change in Fund Balances	419,953	1,000	(33,129)	(15,307)	372,517
Fund Balances Beginning	12,131,969	7,268,813	-	2,819,698	22,220,480
Fund Balances Ending	\$ 12,551,922	\$ 7,269,813	\$ (33,129)	\$ 2,804,391	\$ 22,592,997

The accompanying notes are an integral part of these financial statements.

City of Del Rey Oaks
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures
and Changes in Fund Balances to the Government-Wide Statement of Activities
For the Fiscal Year Ended June 30, 2024

Net Change in Fund Balances - Total Governmental Funds	\$ 372,517
Amounts reported for governmental activities in the statement of activities and changes in net position were different because:	
Governmental funds report capital outlay as expenditures. However, in the government-wide statement of activities and changes in net position, the cost of those assets was allocated over their estimated useful lives as depreciation expense.	
Capital outlay	121,224
Depreciation expense	(221,637)
Revenues in the government-wide statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.	34,627
Revenues that were reported in the government-wide statement of activities in prior years have become current financial resources in the current year and have been reported in the governmental fund statement of revenues, expenditures and changes in fund balances.	(5,983)
Long-term compensated absences and claims payables were reported in the government-wide statement of activities, but they did not require the use of current financial resources and were not reported as expenditures in governmental funds.	(35,464)
In governmental funds, actual contributions to pension plans are reported as expenditures in the year incurred. However, in the government-wide statement of activities, only the current year pension expense as noted in the plans' valuation reports is reported as an expense, as adjusted for deferred inflows and outflows of resources.	(113,288)
In governmental funds, actual contributions to the OPEB plan is reported as expenditures in the year incurred. However, in the government-wide statement of activities, only the current year OPEB expense as noted in the plan's valuation reports is reported as an expense, as adjusted for deferred inflows and outflows of resources.	(46,821)
The governmental funds report debt proceeds as an other financing source, while repayment of debt principal is reported as an expenditure. The net effect of these differences in the treatment of long-term debt and related items is as follows:	
Repayment of debt principal	106,778
Proceeds from capital lease	(21,504)
Interest expense on long-term debt was reported in the government-wide statement of activities and changes in net position, but it did not require the use of current financial resources. Therefore, interest expense was not reported as expenditures in governmental funds. The following amount represented the net change in compound interest from current year to prior year.	(54,523)
Change in Net Position of Governmental Activities	<u>\$ 135,926</u>

City of Del Rey Oaks
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Del Rey Oaks, California, (the City) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Boards (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Financial Reporting Entity

The City of Del Rey Oaks, California was incorporated as a general law city on September 3, 1953. The City operates under a city council-manager form of government and provides a wide range of municipal services.

As required by GAAP, these basic financial statements present the City and its component units, entities for which the City is considered to be financially accountable. The City Council acts as the governing board. In addition, the City staff performs all administrative and accounting functions for these entities and these entities provide their services entirely to the City. Blended component units, although legally separate entities are, in substance, part of the City's operations and data from these units are combined with data of the City. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize their legal separateness from the City. The City had no component units as of June 30, 2024.

The City applies all applicable GASB pronouncements for certain accounting and financial reporting guidance. In December of 2010, GASB issued *GASBS No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. This statement incorporates pronouncements issued on or before November 30, 1989 into GASB authoritative literature. This includes pronouncements by the Financial Accounting Standards Board (FASB), Accounting Principles Board Opinions (APB), and the Accounting Research Bulletins of the American Institute of Certified Public Accountants' (AICPA) Committee on Accounting Procedure, unless those pronouncements conflict with or contradict with GASB pronouncements.

B. Basis of Accounting and Measurement Focus

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-Wide Financial Statements

The City's government-wide financial statements include a *Statement of Net Position* and a *Statement of Activities and Changes in Net Position*. These statements present a summary of the governmental activities for the City. Fiduciary activities of the City are not included in these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The City did not have any business-type activities during the year. These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets, deferred outflows of resources, liabilities, deferred inflows of resources (including capital assets, as well as infrastructure assets, and long-term liabilities), are included in the accompanying *Statement of Net Position*.

City of Del Rey Oaks
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2024

The *Statement of Activities* presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those clearly identifiable with a specific function or segment. In conformity with the City’s indirect cost allocation plan, certain indirect costs are included in the program expense reported for individual functions and activities.

Certain types of transactions are reported as program revenues for the City in three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated. The following interfund activities have been eliminated:

- Transfers in/Transfers out

Governmental Fund Financial Statements

Governmental fund financial statements include a *Balance Sheet* and a *Statement of Revenues, Expenditures and Changes in Fund Balances* for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in net position as presented in these statements to the net position presented in the government-wide financial statements. The City has presented all major funds that met the applicable criteria.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheets. The *Statement of Revenues, Expenditures and Changes in Fund Balances* present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (up to 90 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the City, are property tax, sales tax, intergovernmental revenues, other taxes, interest revenue, rental revenue and certain charges for services. Fines, forfeitures, and licenses and permits are not susceptible to accrual because they are usually not measurable until received in cash. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Unearned revenues arise when potential revenues do not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when the government receives resources before it has a legal claim to them, as when grant monies are received prior to incurring qualifying expenditures. In subsequent periods when both revenue recognition criteria are met or when the government has a legal claim to the resources, the unearned revenue is removed from the combined balance sheet and revenue is recognized.

City of Del Rey Oaks
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2024

Major individual governmental funds are reported as separate columns in the fund financial statements.

The following funds are major funds:

General Fund - The General Fund is the general operating fund of the City. It accounts for the City's primary services (Public Safety, Public Works, Park, etc.) and is the primary operating unit of the City.

SBR Construction Fund - This capital project fund was established to account for the financial resources received as a result of the dissolution of FORA to be used for the completion of construction services for the South Boundary Roadway project that were initiated by FORA.

FHA Grant Fund - This capital project fund was established to account for the Federal Highway Administration grant received as a pass-through from the State of California Department of Transportation for repairs to Rosita Road due to the winter storms.

The following funds are nonmajor funds:

Gas Tax Fund - This special revenue fund was established to account for the financial resources required to be used on street/road projects.

SB 1 Fund - This special revenue fund was established to account for the financial resources received for transportation purposes.

Measure X Fund - This special revenue fund was established to account for the financial resources received as part of the Measure X retail transactions and use tax. The funds are to be used to fund transportation safety and mobility projects in Monterey County.

BSCC Officer Wellness & Mental Health Fund - This special revenue fund was established to account for the financial resources received in grants to be used for the officer wellness and mental health.

Fora Habitat Management Fund - This special revenue fund was established to account for the financial resources received as a result of the dissolution of FORA to be used maintenance and management of properties that were previously under the purview of FORA.

American Rescue Plan Act (ARPA) Fund - This special revenue fund was established to account for the financial resources received in federal grants as part of the Covid-19 recovery.

Drug Enforcement Administration (DEA) Fund - This special revenue fund was established to account for the DEA grant reimbursements for overtime pay for police officers trained to work on the DEA Task Force.

REAP Fund - This special revenue fund was established to account for the financial resources received for development and implementation of the Housing Element.

CalFire Fund - This special revenue fund was established to account for the financial resources received for reduction of wildfire fuels along Del Rey Park and Via Verde and in Work Memorial Park.

Capital Projects Fund - This capital project fund accounts for the resources accumulated for the acquisition of fixed assets or construction of major capital projects. Significant maintenance projects and major purchases of equipment are also accounted for in the capital projects fund.

City of Del Rey Oaks
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2024

SBR Engineering Fund - This capital project fund was established to account for the financial resources received as a result of the dissolution of FORA to be used for the completion of engineering services for the South Boundary Roadway that were initiated by FORA.

SBR/GJM Intersection Fund - This capital project fund was established to account for the financial resources received as a result of the dissolution of FORA to be used for the completion of an intersection construction project that was initiated by FORA.

C. Cash, Cash Equivalents and Investments

The City pools its cash and investments of all funds. Interest earned as a result of pooling is distributed to the appropriate funds utilizing a formula based on the average daily balance of cash of each fund. The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturity of three months or less from the date of acquisition. Cash and cash equivalents are combined with investments and displayed as Cash and Investments.

Deposit and Investment Risk Disclosures - In accordance with GASB Statement No. 40, *Deposit and Investment Disclosures* (Amendment of GASB Statement No. 3), certain disclosure requirements, if applicable, for Deposits and Investment Risks in the following areas:

- Interest Rate Risk
- Credit Risk
 - Overall
 - Custodial Credit Risk
 - Concentrations of Credit Risk
- Foreign Currency Risk

Other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end and other disclosures.

The City participates in an investment pool managed by the State of California titled Local Agency Investment Fund (LAIF). Under Federal Law, the State of California cannot declare bankruptcy; therefore, deposits in the LAIF shall not be subject to either of the following: (a) transfer or loan pursuant to Government Code Section 16310, 16312, or 16313, or (b) impoundment or seizure by any state official or state agency.

Investments are recorded at fair value in accordance with GASB Statement No. 72, Fair Value Measurement and Application. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

The following is a summary of the definition of fair value:

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction. In determining this amount, three valuation techniques are available:

- Market approach - This approach uses prices generated for identical or similar assets or liabilities. The most common example is an investment in a public security traded in an active exchange such as the NYSE.
- Cost approach - This technique determines the amount required to replace the current asset. This approach may be ideal for valuing donations of capital assets or historical treasures.

City of Del Rey Oaks
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2024

- Income approach - This approach converts future amounts (such as cash flows) into a current discounted amount.

Each of these valuation techniques requires inputs to calculate a fair value. Observable inputs have been maximized in fair value measures, and unobservable inputs have been minimized.

D. Interfund Receivables and Payables

Items classified as interfund receivables/payables are referred to as “advances to/advances from other funds” or as “due to/from other funds”. Due to/from other funds include short-term lending/borrowing transactions between funds. This classification also includes the current portion of an advance to or from another fund. Advances to/advances from other funds represents non-current portions of any long-term lending/borrowing transactions between funds. This amount will be equally offset by a reserve of fund balance which indicates that it does not represent available financial resources and therefore, is not available for appropriation.

E. Receivables

Billed, but unpaid, services provided to individuals or non-governmental entities are recorded as accounts receivable. Revenues earned but not collected by year-end are accrued. No allowance for uncollectible accounts receivable has been provided as management has determined that uncollectible accounts have historically been immaterial and the direct write-off method does not result in a material difference from the allowance method.

F. Assets Held for Sale

Property that has been classified as held for sale have met the following criteria:

- Management has committed to a plan to sell the asset;
- An active program to locate a buyer and other actions required to complete the plan of sale have been initiated;
- The sale of the property or asset within one year is probable and will qualify for accounting purposes as a sale;
- The asset is being actively marketed for sale at a price that is reasonable in relation to its current fair value; and
- Actions required to complete the plan of sale indicate that it is unlikely that significant changes to the plan will be made or that the plan will be withdrawn.

G. Leases Receivable

The City’s lease receivable is measured at the present value of lease payments expected to be received during the lease term. A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable plus incentive payments received. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease. If there is no stated rate in the lease contract (or if the stated rate is not the rate the City charges the lessee) and the implicit rate cannot be determined, the City uses its own estimated incremental borrowing rate as the discount rate to measure lease receivables. The City’s estimated incremental borrowing rate is based on its actual incremental borrowing rate for the most recent debt issuance.

City of Del Rey Oaks
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2024

H. Capital Assets

Capital outlays are recorded as expenditures of the General, Special Revenue, and Capital Projects Funds and as assets in the Government-Wide Financial Statements to the extent the City's capitalization threshold is met.

Capital assets, which include property, facilities, equipment, and infrastructure purchased or acquired are carried at historical cost or estimated historical cost. Contributed fixed assets are recorded at estimated fair market value at the time received. Infrastructure fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems have been capitalized on a prospective basis, from July 1, 2003. Prior to July 1, 2003, infrastructure assets were not capitalized. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 for equipment, \$25,000 for facilities and improvements, \$150,000 for infrastructure, all land, and an estimated useful life in excess of one year.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

Interest is capitalized on the construction or acquisition of major assets using debt proceeds. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of the borrowing until completion of the project with interest earned on invested proceeds over the same period. No interest was capitalized during the year ended June 30, 2024.

Property, facilities, equipment, and infrastructure are depreciated using the straight-line method over the following estimated useful lives:

Buildings	40 Years
Improvements	5-20 Years
Equipment	5-10 Years
Vehicles	8 Years
Furniture and Fixtures	10 Years
Infrastructure	20-50 Years

I. Deferred Outflows/Deferred Inflows

In addition to assets, the Statement of Net Position includes a separate section for deferred outflow of resources. This separate financial statement element, deferred outflow of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expenses/expenditure) until then. The City has recognized deferred outflows of resources related to the recognition of the net pension liability and OPEB liability reported in the Statement of Net Position.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and as such, will not be recognized as an inflow of resources (revenue) until that time. The City has recognized deferred inflows of resources related to the recognition of the lease revenue, pension liability and OPEB liability reported in the Statement of Net Position.

City of Del Rey Oaks
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2024

J. Interest Payable

In the government-wide financial statements, interest payable of long-term debt is recognized as an incurred liability for governmental fund types. The City has not allocated the interest on long-term debt to departments.

In the fund financial statements, governmental fund types do not recognize the interest payable when the liability is incurred. Interest on long-term debt is recorded in the fund statements when payment is made.

K. Deferred Compensation Plan

City employees may defer a portion of their compensation under a City sponsored deferred compensation plan created in accordance with Internal Revenue Code Section 457. Under this plan, participants are not taxed on the deferred portion of their compensation until distributed to them; distributions may be made only at termination, retirement, and death or in an emergency as defined by the Plan. Member contributions for the fiscal year ending June 30, 2024 totaled \$29,100.

The laws governing deferred compensation plan assets require plan assets to be held by a Trust for the exclusive benefit of plan participants and their beneficiaries. Since the assets held under these plans are not the City's property and are not subject to City control, they have been excluded from these financial statements.

L. Compensated Absences

Compensated absences comprise of unpaid vacation, which are accrued as earned. Unused vacation may be accumulated up to 160 hours and is paid at the time of termination from City employment. The liability for compensated absence is determined annually. The long-term portion is recorded in the Statement of Net Position and represents a reconciling item between the fund and government-wide presentations. The following is a summary of the changes in compensated absences for the fiscal year ended June 30, 2024:

Description	June 30, 2023	Earned	Taken	June 30, 2024	Due Within One Year
Government Activities	106,060	107,407	\$ 71,943	\$ 141,524	\$ 54,188

M. Long-Term Liabilities

In the government-wide financial statements, long-term liabilities are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Debt issuance costs are expensed in year incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financial sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuance reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

City of Del Rey Oaks
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2024

N. Fund Balances

In accordance with Government Accounting Standards Board 54, Fund Balance Reporting and Governmental Fund Type Definitions, the City classifies governmental fund balances as follows:

Nonspendable

Nonspendable fund balance are amounts that cannot be spent because they are either (a) not in spendable form, such as long term receivables or (b) legally or contractually required to be maintained intact, such as a trust that must be retained in perpetuity.

Restricted

Restricted fund balance are restricted when constrains placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed

Committed fund balance are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority and does not lapse at year-end. Committed fund balances are imposed by the City Council.

Assigned

Assigned fund balance are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the City Manager.

Unassigned

The Unassigned Fund Balance category represents fund balance which may be held for specific types of uses or stabilization purposes, but is not yet directed to be used for a specific purpose.

The detail of amounts reported for each of the above defined fund balance categories is reported in the governmental funds balance sheet.

Flow Assumption /Spending Order Policy

When expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to be spent first. When expenditures are incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to be spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the City Council has directed otherwise.

O. Net Position

In the government-wide financial statements, net position is classified in the following categories:

Net Investment in Capital Assets

This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that attributed to the acquisition, construction, or improvement of the assets. In addition, deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also are included in the net investment in capital assets component of net position.

Restricted Net Position

This amount is restricted by external creditors, grantors, contributors, or laws or regulations of other governments

City of Del Rey Oaks
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2024

Unrestricted Net Position

This amount is all net position that does not meet the definition of "net investment in capital assets" or "restricted net position."

The detail of amounts reported for each of the above defined net position categories is reported in the government-wide Statement of Net Position.

Use of Restricted/Unrestricted Net Position

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the City's policy is to apply restricted net position first.

P. Property Taxes

County tax assessments include secured and unsecured property taxes. "Unsecured" refers to taxes on personal property. These tax assessments are secured by liens on the property being taxed.

Monterey County is responsible for the assessment, collection and apportionment of property taxes for all taxing jurisdictions. Property taxes are levied in equal installments on November 1 and February 1. They become delinquent on December 10 and April 10, respectively. The lien date is January 1 of each year.

Property taxes are accounted for in the General Fund. Property tax revenues are recognized when they become measurable and available to finance current liabilities. The City considers property taxes as available if they are collected within 90 days after year end. Property tax on the unsecured roll are due on the January 1 lien date and become delinquent if unpaid on August 31. However, unsecured property taxes are not susceptible to year end accrual.

The City is permitted by Article XIII A of the State of California Constitution (known as Proposition 13) to levy a maximum tax of \$1.00 per \$100 of full cash value.

Q. Unearned Revenue

Unearned revenue arises when assets (such as cash) are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements (such as qualified expenditures) are met are recorded as liabilities from unearned revenue.

R. Unavailable Revenue

In the governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have been recorded as deferred inflows as unavailable revenue.

S. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

City of Del Rey Oaks
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2024

T. Benefit Plans

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City’s California Public Employees’ Retirement System (CalPERS) plan (the Plan) and additions to/deductions from the Plan’s fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27* (GASB Statement No. 68) requires that the reported results pertain to liability and asset information within certain defined timeframes.

For this report, the following timeframes were used:

Valuation Date (VD) June 30, 2022
Measurement Date (MD) June 30, 2023
Measurement Period (MP) July 1, 2022 to June 30, 2023

Other Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources, and OPEB expense, information about the City’s Retiree Benefits Plan (the Plan) and additions to/deductions are based on when they are due and payable in accordance with the benefit terms for the measurement period included in the OPEB plan’s actuarial reports.

Valuation Date (VD) June 30, 2023
Measurement Date (MD) June 30, 2023
Measurement Period (MP) June 30, 2022 to June 30, 2023

U. Implementation of New Accounting Pronouncements

GASB Statement No. 100, Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62

This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement also prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections in previously issued financial statements. This statement did not have a material impact on the financial statements.

V. Upcoming New Accounting Pronouncements

The City is currently analyzing its accounting practices to determine the potential impact on the financial statements of the following recent GASB Statements:

City of Del Rey Oaks
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2024

GASB Statement No. 101, *Compensated Absences*

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences - including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

NOTE 2 - CASH AND INVESTMENTS

As of June 30, 2024, cash and investments were reported in the financial statements as follows:

	Statement of Net Position		Total
	Unrestricted	Restricted	Cash and Investments
Cash in bank	\$ 916,773	\$ -	\$ 916,773
Cash with fiscal agent	-	8,685,104	8,685,104
Local Agency Investment Fund	3,964,112	-	3,964,112
Total cash and investments	\$ 4,880,885	\$ 8,685,104	\$ 13,565,989

A. *Cash Deposits*

The California Government Code requires California banks and savings and loan associations to secure the City's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest, and places the City ahead of general creditors of the institution.

The market value of pledged securities must equal at least 110 percent of the City's cash deposits. California law also allows institutions to secure City deposits by pledging first trust deed mortgage notes that have a value of 150 percent of the City's total cash deposits. The City has waived the collateral requirements for cash deposits which are fully insured to \$250,000 by the Federal Deposits Insurance Corporation (FDIC).

City of Del Rey Oaks
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The bank balances before reconciling items totaled \$988,893 at June 30, 2024 and were different from carrying amounts due to deposits in transit and outstanding checks. As of June 30, 2024, the City’s cash balances exceeded insurance by \$738,893 but were collateralized as discussed above.

B. Restricted Cash with Fiscal Agent

For the year ended June 30, 2024, the City had a balance of \$349,588 in a Public Agency Retirement Services (PARS) Pension Rate Stabilization Program (PRSP) 115 irrevocable trust for pensions. Participating agencies maintain oversight of investment management and control over the risk tolerance level. Assets in the plan can be accessed to offset unexpected rate increases or be used as a rainy-day fund related to their pension plan (CalPERS). These assets are not dedicated to providing plan benefits to plan participants and are not directly used to pay benefits until such time as the City transfers the funds from the PARS trust to the pension plan (CalPERS). The trust restricts the use of the assets to be used solely for pension related expenses. Amounts held in Trust for FORA Dissolution Administration and Successor Agency obligations are also reported as restricted cash and investments.

C. Fair Value Measurements

GASB 72 established a hierarchy of inputs to the valuation techniques. This hierarchy has three levels.

- Level 1 inputs are quoted prices in active markets for identical assets or liabilities.
- Level 2 inputs are quoted market prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other than quoted prices that are not observable.
- Level 3 inputs are unobservable inputs, such as a property valuation or an appraisal.

The City has the following recurring fair value measurements as of June 30, 2024:

- California Local Agency Investment Fund (LAIF) of \$3,964,112; valued using Level 2 inputs.

D. Investment Policies

City Investment Policy

The City has an investment policy, which is in accordance with the California Government Code, the following investments are authorized:

Authorized Investment Type	Maximum Maturity (1)	Maximum Total of Portfolio	Maximum Investment in Anyone Issuer
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	20%	None
Reverse Repurchase Agreements	92 days	20%	None
Medium-Term Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	2 years	20%	None
County Pooled Investment Funds	1 year	20%	None
Local Agency Investment Fund (LAIF)	N/A	None	None
JPA Pools (other investment pools)	N/A	None	None

E. External Investment Pool

The City's investments with LAIF at June 30, 2024, include a portion of the pool funds invested in Structured Notes and Asset-Backed Securities. These investments include the following:

Structured Notes

These are debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or that have embedded forwards or options.

Asset-Backed Securities

The bulk of asset-backed securities are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (such as CMO's) or credit card receivables.

LAIF is overseen by the Local Agency Investment Advisory Board, which consists of five members, in accordance with State statute. The approved investments policy is listed on the LAIF website, located at <http://www.treasurer.ca.gov/pmia-laif/laif/index.asp>.

F. Risk Disclosures

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the term of an investment's maturity, the greater the sensitivity to changes in market interest rates. It is the City's practice to manage its exposure to interest rate risk is by purchasing a combination of shorter and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for City's operations.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of an investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. As of June 30, 2024, the City's investments were in compliance with the ratings required by the City's investment policy, indenture agreements and Government Code.

Concentrations of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. As of June 30, 2024, the City had no investments in any one issuer (other than U.S. Treasury securities, mutual funds and external investment pools) that represented 5% or more of the total City investments.

Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The California Government Code does not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

City of Del Rey Oaks
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 3 - INTERFUND TRANSACTIONS

A. Transfers In/Out

With Council approval resources may be transferred from one fund to another. Transfers routinely reimburse funds that have made an expenditure on behalf of another fund. Transfers may also be made to pay for capital projects or capital outlays, lease or debt service payments, and operating expenses. The City transferred \$138,000 from the General Fund to the Capital Projects Fund during the fiscal year ended June 30, 2024.

B. Interfund Receivables and Payables

The timing of when cash is received and paid can result in a negative cash balance in a fund as of fiscal year end. At year-end, a liability, “Due To Other Funds” is created to eliminate any negative cash balances along with a corresponding asset, “Due From Other Funds.” In the following fiscal year, the liabilities are settled and the assets are liquidated. The City did not have any interfund receivables and payables as of June 30, 2024.

NOTE 4 - LEASES RECEIVABLE

As of June 30, 2024, the City recognized two contract as a lease and implemented the applicable accounting and reporting requirements of a lessor under GASB 87. The following schedule summarizes the lease balances and the impact on beginning net position and fund balance:

Description	Lease Receivable	Deferred Inflows of Resources	Prior Period Adjustment
Initial Net Present Value	\$ 392,191	\$ 392,191	\$ -
Accumulated Amortization	-	(214,902)	-
Other adjustments	-	-	-
Principal Payments	(271,527)	(78,947)	-
Beginning Balances 7/1/2023	120,664	98,342	-
Current Amortization	-	(48,247)	-
Issuance	-	-	-
Current Principal Payments	(55,039)	-	-
Ending Balances 6/30/2024	<u>\$ 65,625</u>	<u>\$ 50,095</u>	<u>\$ -</u>

City of Del Rey Oaks
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 5 - CAPITAL ASSETS

Capital assets consisted of the following as of June 30, 2024:

	Balance June 30, 2023	Additions	Deletions/ Adjustments	Balance June 30, 2024
Non-depreciable:				
Land	\$ 549,500	\$ -	\$ -	\$ 549,500
Construction in Progress	-	58,950	-	58,950
Total Non-Depreciable	<u>549,500</u>	<u>58,950</u>	<u>-</u>	<u>608,450</u>
Depreciable:				
Buildings and Improvements	691,438	-	-	691,438
Furniture, Equipment, and Vehicles	865,848	40,770	-	906,618
Structure and Improvements	1,557,582	-	-	1,557,582
Finance purchase assets	98,760	21,504	-	120,264
Total Depreciable	<u>3,213,628</u>	<u>62,274</u>	<u>-</u>	<u>3,275,902</u>
Less Accumulated Depreciation for:				
Buildings and Improvements	(452,422)	(15,828)	-	(468,250)
Furniture, Equipment, and Vehicles	(496,194)	(108,485)	-	(604,679)
Structure and Improvements	(250,899)	(68,049)	-	(318,948)
Finance purchase assets	(19,752)	(29,275)	-	(49,027)
Total Accumulated Depreciation	<u>(1,219,267)</u>	<u>(221,637)</u>	<u>-</u>	<u>(1,440,904)</u>
Total Depreciable Capital Asset - Net	<u>1,994,361</u>	<u>(159,363)</u>	<u>-</u>	<u>1,834,998</u>
Total Capital Assets - Net	<u>\$ 2,543,861</u>	<u>\$ (100,413)</u>	<u>\$ -</u>	<u>\$ 2,443,448</u>

During fiscal year ended June 30, 2019, the City reclassified \$8,904,673 in land to “held for resale” as the City is in the process of selling the land, which the City originally received as part of an Economic Development Conveyance through the Fort Ord Reuse Authority (FORA). The land remained classified as held for sale as of June 30, 2024.

Depreciation expense was charged to the functions of the government as follows:

General Government	\$ 24,602
Police Department	98,737
Parks	10,496
Public Works	87,802
Total depreciation expense	<u>\$ 221,637</u>

City of Del Rey Oaks
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 6 - LONG-TERM LIABILITIES

The City's long-term liabilities consisted of the following as of June 30, 2024:

Description	Balance			Balance June 30, 2024	Due Within One Year
	June 30, 2023	Additions	Retirements		
Finance purchase agreements:					
Police department - body cameras	\$ 79,008	\$ -	\$ 19,752	\$ 59,256	\$ 19,752
PG&E OBF Energy Efficiency Upgrades	-	21,504	1,265	20,239	2,530
Software	16,738	-	8,258	8,480	8,480
Subtotal finance purchase agreements	<u>95,746</u>	<u>21,504</u>	<u>29,275</u>	<u>87,975</u>	<u>30,762</u>
Loans payable:					
Federal Group International, LLC	1,200,000	-	-	1,200,000	-
Federal Group International, LLC					
Compound Interest	390,454	54,520	-	444,974	-
TAMC Measure X Loan	543,979	-	77,503	466,476	-
Subtotal loans payable	<u>2,134,433</u>	<u>54,520</u>	<u>77,503</u>	<u>2,111,450</u>	<u>-</u>
Total	<u>\$ 2,230,179</u>	<u>\$ 76,024</u>	<u>\$ 106,778</u>	<u>\$ 2,199,425</u>	<u>\$ 30,762</u>

Body Worn Cameras, Data Storage and Software Finance Purchase Agreement

The City entered into a software, hardware, and services finance purchase agreement with Motorola Solutions to receive body worn cameras, data storage, and software from Motorola Solutions. The agreement qualifies as a finance purchase agreement for accounting purposes and, therefore, have been recorded at the present value of future minimum lease payments at the date of the inception of the agreement. The principal payments on the agreement are \$19,752.

As of June 30, 2024, the annual debt service requirements on the Body Worn Cameras, Data Storage and Software Finance Purchase Agreement are as follows:

Year Ending June 30	Principal	Interest	Total
2025	\$ 19,752	\$ -	\$ 19,752
2026	19,752	-	19,752
2027	19,752	-	19,752
Total	<u>\$ 59,256</u>	<u>\$ -</u>	<u>\$ 59,256</u>

PG&E OBF Energy Efficiency Upgrades

The City entered into a hardware, and services finance purchase agreement with PG&E to receive interest-free financing for qualified energy efficiency projects. The agreement qualifies as a finance purchase agreement for accounting purposes and, therefore, have been recorded at the present value of future minimum lease payments at the date of the inception of the agreement. The principal payments on the agreement are \$2,530.

**City of Del Rey Oaks
Notes to the Basic Financial Statements
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As of June 30, 2024, the annual debt service requirements on the PG&E OBF Energy Efficiency Upgrades Finance Purchase Agreement are as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 2,530	\$ -	\$ 2,530
2026	2,530	-	2,530
2027	2,530	-	2,530
2028	2,530	-	2,530
2029	2,530	-	2,530
2030-2034	7,589	-	7,589
Total	<u>\$ 20,239</u>	<u>\$ -</u>	<u>\$ 20,239</u>

Records Management Software Lease Purchase Agreement

The City entered into a software and service agreement with Sun Ridge System, Inc. to receive computer software and services from Sun Ridge System, Inc. The lease qualifies as a leases purchase agreement for accounting purposes and therefore have been recorded at the present value of future minimum lease payments at the date of the inception of the lease. The principal and interest payments on the lease are \$8,713 with the interest rate of 2.721%.

As of June 30, 2024, the annual debt service requirements on the Records Management Software Lease Purchase Agreement are as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 8,480	\$ 233	\$ 8,713
Total	<u>\$ 8,480</u>	<u>\$ 233</u>	<u>\$ 8,713</u>

Federal Group International, LLC Loan Payable

The City has a promissory note with Federal Group International, LLC in the amount of \$1,200,000, \$700,000 of the note is the City's obligation to pay for funds loaned by Federal/JER Associates I, LLC to the former Redevelopment Agency of the City of Del Rey Oaks, the remaining \$500,000 of the note evidences the City's obligation to pay the holder as settlement of claims between the City and Bellmont Rock Holdings, LLC. Interest is accrued at 5% per annum on the \$700,000 beginning June 1, 2014, until the entire outstanding loan amount, plus interest, is paid in full. Payments on the note, once they commence, shall be for a five-year period, however if the note is not paid in full at the end of the five-year term it shall automatically renewal, once, for an additional five-year term. No payment shall be due under this loan until commencement of construction on the Fort Ord property and are based on an increase of 50% of City revenue associated with the development of the entire property.

TAMC Measure X Loan Payable

In December 2018, the City entered into an agreement with the Transportation Agency for Monterey County (TAMC) for the purpose of receiving advance funding for the Del Rey Oaks Slurry Seal (the project). As of June 30, 2021, the TAMC had advanced \$817,659 to the City. The loan is payable from Measure X revenue, which can only be estimated year to year, so no amortization schedule has been established at this time. An interest rate of 2.5% is fixed until such time as the Monterey County Pool Quarterly Rate rises above 2.0%, at which point the interest rate will be variable, tied to the Monterey County Pool Quarterly Rate plus 50 basis points, only becoming fixed again at 2.5% when the Monterey County Pool Quarterly Rate drops below 2.0%. The outstanding balance on the loan at June 30, 2024, was \$466,476.

City of Del Rey Oaks
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For the Fiscal Year Ended June 30, 2024

NOTE 7 - RISK MANAGEMENT

The City is exposed to various risks of loss related to torts, thefts, damage to, or destruction of assets; errors and omissions; injuries to workers; and natural disasters. These risks are covered by a combination of commercial insurance purchased from independent third parties and participation in the Monterey Bay Area Self Insurance Authority (MBASIA), which is a public entity risk pool. There have not been any significant reductions in insurance coverage as compared to the previous year. Settled claims from these risks have not exceeded commercial coverage for the past three fiscal years.

MBASIA was formed under a joint powers agreement (JPA) pursuant to California Government Code Section 6500 et seq. effective July 1, 1982. MBASIA is administered by a Board of Directors consisting of thirteen members appointed by the cities participating. The Board controls the operations of the JPA, including selection of management and approval of operating budgets, independent of any influence by member cities beyond their representation on the Board. Each member city pays a premium commensurate with the amount of predicted losses and shares surpluses and deficits proportionate to their participation in the JPA.

Financial statements for the Authority may be obtained from www.mbasia.org.

NOTE 8 - CALPERS PENSION PLAN

General Information about the Pension Plans

Plan Description - All qualified permanent and probationary employees are eligible to participate in the City’s Miscellaneous and Safety Employee Pension Plans (the Plans); cost-sharing multiple-employer defined benefit pension plans administered by the California Public Employees’ Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 55 with statutorily reduced benefits. All members are eligible for non-industrial disability benefits after 10 years of service. The death benefit is the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for the Plan are applied as specified by the Public Employees’ Retirement Law.

The Plans’ provisions and benefits in effect at June 30, 2024, are summarized as follows:

	Miscellaneous			Safety		
	Tier 1	Tier 1	PEPRA	Police	Police - PEPRA	Fire
Benefit formula	2.7% @ 55	2% @ 55	2% @ 62	3.0% @ 50	2.7% @ 57	2% @ 55
Benefit vesting schedule	5 Years	5 Years	5 Years	5 Years	5 Years	5 Years
Benefit payments	Monthly for Life	Monthly for Life	Monthly for Life	Monthly for Life	Monthly for Life	Monthly for Life
Retirement age	55	55	62	50	57	55
Monthly benefits as a						
% of eligible compensation	2.7%	2.00%	2%	3.00%	2-2.70%	3.00%
Required employee contribution rates	8%	7.000%	6.75%	9.000%	12.000%	7.000%
Required employer contribution rates	15.3%	10.221%	7.47%	21.927%	13.034%	14.382%

City of Del Rey Oaks
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Employees Covered - At June 30, 2024 (fiscal year), June 30, 2022 (the valuation date), the following employees were covered by the benefit terms for the Plans:

	Miscellaneous	Safety
Active	3	10
Transferred	2	3
Separated	4	4
Retired	6	14
Total	15	31

Contributions - Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rates are the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2024, the City’s contributions were as follows:

	Employer Contributions
Miscellaneous	\$ 38,112
Safety	106,380
Total Employer Contributions	\$ 144,492

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2024, the City reported net pension liabilities for its proportionate shares of the net pension liability as follows:

	Proportionate Share of Net Pension Liability/(Asset)
Miscellaneous	\$ 588,083
Safety	1,198,119
Total	\$ 1,786,202

The City’s net pension liability for the Plans is measured as the proportionate share of the net pension liability. The net pension liability of the Plans are measured as of June 30, 2023, and the total pension liability for the Plans used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. The City’s proportion of the net pension liability was based on a projection of the City’s long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

**City of Del Rey Oaks
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2024**

The City’s proportionate share of the net pension liability for the Plans as of June 30, 2023 and 2024 was as follows:

	<u>Miscellaneous</u>	<u>Safety</u>	<u>Combined Plans</u>
Proportion - June 30, 2023	0.01179%	0.01991%	0.01662%
Proportion - June 30, 2024	0.01176%	0.01603%	0.01432%
Change - Increase/(Decrease)	<u>-0.00003%</u>	<u>-0.00388%</u>	<u>-0.00230%</u>

For the year ended June 30, 2024, the City recognized pension expense of \$257,780 for the plans.

At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of Assumptions	\$ 105,429	\$ -
Differences between Expected and Actual Experience	118,006	12,191
Differences between Projected and Actual Investment Earnings	259,178	-
Differences between Employer's Contributions and Proportionate Share of Contributions	16,547	151,278
Change in Employer's Proportion	98,624	142,498
Pension Contributions Made Subsequent to Measurement Date	144,492	-
Total	<u>\$ 742,276</u>	<u>\$ 305,967</u>

The City reported \$144,492 as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended June 30, 2025.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year	Deferred Outflows/(Inflows) of Resources			
	<u>Ending June 30:</u>	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
2025		\$ 57,997	\$ 26,743	\$ 84,740
2026		42,427	11,208	53,635
2027		65,279	80,855	146,133
2028		2,732	4,576	7,309
2029		-	-	-
Thereafter		-	-	-
Total		<u>\$ 168,435</u>	<u>\$ 123,382</u>	<u>\$ 291,817</u>

City of Del Rey Oaks
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2024

Actuarial Assumptions - The total pension liabilities in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Payroll Growth	2.80%
Projected Salary Increase	(1)
Investment Rate of Return	6.8% (2)
Mortality	(3)

- (1) Varies by entry age and service
- (2) Net of pension plan investment expenses, including inflation
- (3) Derived using CalPERS' membership data for all funds

Discount Rate - The discount rate used to measure the total pension liability was 6.90 percent for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.90 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long-term expected discount rate of 6.90 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS' website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

City of Del Rey Oaks
Notes to the Basic Financial Statements
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These rates of return are net of administrative expenses.

<u>Asset Class (a)</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term Expected Real Return (1)(2)</u>
Global Equity Cap Weighted	30.00%	4.54%
Global Equity NonCap Weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%
Total	<u>100.00%</u>	

- (1) An expected inflation of 2.3% used for this period.
- (2) Figures are based on the 2021-22 Asset Liability Study.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate -
 The following presents the City’s proportionate share of the net pension liability for the Plans, calculated using the discount rate for the Plans, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>Miscellaneous</u>	<u>Safety</u>
1% Decrease	5.90%	5.90%
Net Pension Liability \$	899,977	1,903,314
Current	6.90%	6.90%
Net Pension Liability \$	588,083	1,198,119
1% Increase	7.90%	7.90%
Net Pension Liability \$	331,368	621,572

Pension Plan Fiduciary Net Position - Detailed information about each pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS PLAN

Plan Description - The City of Del Rey Oaks has contracted with the Public Employees Retirement System (PERS) under the PERS Care Health Plan to provide benefits of the Meyers-Geddes State Employees' Medical and Hospital Care Act per Government Code Section 22850.

The Plan provides for continuation of medical insurance benefits for certain retirees or annuitants and their dependents. The Plan can be amended by action of the City Council on passing a resolution.

City of Del Rey Oaks
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2024

Benefits Provided - The City contributes toward post-retirement benefits for employees who retire after age 50 with at least 5 years of service. The City will pay the minimum CalPERS PEMHCA contribution. The monthly payment is \$157 in 2024 and is expected to increase further in future years. Payments are made for as long as the retired employee or dependent spouse is living.

Employees Covered by Benefit Terms –

At June 30, 2023 (the measurement date), the benefit terms covered the following employees:

Active employees	18
Inactive employees	1
Total employees	19

Contributions - The City makes contributions based on an actuarially determined rate and are approved by the authority of the City’s Council. Total contributions to the OPEB plan during the year were \$1,848. Total benefit payments included in the measurement period were \$1,738. The actuarially determined contribution for the measurement period was \$54,382. The City’s contributions were 0.11% of covered employee payroll during the measurement period June 30, 2023 (reporting period June 30, 2024). Employees are not required to contribute to the plan. There have been no assets accumulated in a trust to provide for the benefits of this plan.

Actuarial Assumptions

Valuation Date:	June 30, 2023
Measurement Date:	June 30, 2023
Actuarial Cost Method:	Entry-Age Normal Cost Method
Amortization Period:	9.2
Actuarial Assumptions:	
Discount Rate	4.13%
Inflation	2.75%
Salary Increases	3.25%
Healthcare Trend Rate	4.00%
Mortality	2017 CalPERS OPEB Assumptions Model for miscellaneous
Retirement	2017 CalPERS OPEB Assumptions Model for miscellaneous public employees with 2.0% at 55 retirement.

Discount Rate - The discount rate was taken from the S&P Municipal Bond 20 Year High Grade Rate Index, which was 4.13% as of June 30, 2023 (the measurement date).

City of Del Rey Oaks
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2024

Changes in the Total OPEB Liability - The following summarizes the changes in the total OPEB liability during the year ended June 30, 2024, for the measurement date of June 30, 2023:

Fiscal Year Ended June 30, 2024 (Measurement Date June 30, 2023)	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability (Asset)
Balance at June 30,2023	\$ 321,968	\$ -	\$ 321,968
Service cost	35,599	-	35,599
Interest in Total OPEB Liability	13,132	-	13,132
Balance of diff between actual and exp experience	9,959	-	9,959
Balance of changes in assumptions	(3,207)	-	(3,207)
Benefit payments	(1,800)	-	(1,800)
Net changes	53,683	-	53,683
Balance at June 30, 2024	\$ 375,651	\$ -	\$ 375,651

Covered Employee Payroll	\$ 1,672,806
Total OPEB Liability as a % of Covered Employee Payroll	22.46%
Plan Fid. Net Position as a % of Total OPEB Liability	0.00%
Service Cost as a % of Covered Employee Payroll	2.13%
Net OPEB Liability as a % of Covered Employee Payroll	22.46%

The City’s plan is nonfunded, meaning there have not been assets placed into an irrevocable trust, therefore the plan fiduciary net position is zero.

Deferred Inflows and Outflows of Resources - At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between actual and expected experience	\$ 61,184	\$ -
Difference between actual and expected earnings	-	-
Change in assumptions	-	83,043
OPEB contribution subsequent to measurement date	1,848	-
Totals	\$ 63,032	\$ 83,043

Of the total amount reported as deferred outflows of resources related to OPEB, \$1,848 resulting from City contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the total OPEB liability in the year ended June 30, 2025.

City of Del Rey Oaks
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2024

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,		
2025	\$	-
2026		-
2027		344
2028		1,202
2029		(3,174)
Thereafter		(20,231)
Total	\$	(21,859)

OPEB Expense - The following summarizes the OPEB expense by source during the year ended June 30, 2024, for the measurement date of June 30, 2023:

Service cost	\$	35,599
Interest in TOL		13,132
Difference between actual and expected experience		12,750
Change in assumptions		(12,749)
OPEB Expense	\$	48,732

The following summarizes changes in the total OPEB liability as reconciled to OPEB expense during the year ended June 30, 2024, for the measurement date of June 30, 2023:

Total OPEB liability ending	\$	375,651
Total OPEB liability beginning		(321,968)
Change in total OPEB liability		53,683
Changes in deferred outflows		2,680
Changes in deferred inflows		(9,541)
Employer contributions and implicit subsidy		1,910
OPEB Expense	\$	48,732

Sensitivity to Changes in the Municipal Bond Rate - The total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a municipal bond rate (used to determine the discount rate) that is one percentage point lower or one percentage point higher, is as follows:

	Municipal Bond Rate		
	(1% Decrease)	4.13%	(1% Increase)
Total OPEB Liability	\$ 467,824	\$ 375,651	\$ 305,998

City of Del Rey Oaks
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2024

Sensitivity to Changes in the Healthcare Cost Trend Rates - The total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than current healthcare cost trend rates, is as follows:

	Trend Rate		
	(1% Decrease)	4.00%	(1% Increase)
Total OPEB Liability	\$ 306,678	\$ 375,651	\$ 465,475

NOTE 10 - COMMITMENTS AND CONTINGENCIES

A. Lawsuits

The City is presently involved in certain matters of litigation that have arisen in the normal course of conducting City business. City management believes, based upon consultation with the City Attorney, that these cases, in the aggregate, are not expected to result in a material adverse financial impact on the City. Additionally, City management believes that the City's insurance programs are sufficient to cover any potential losses should an unfavorable outcome materialize.

B. Federal and State Grant Programs

The City participates in Federal and State grant programs. These programs are audited by the City's independent accountants if required by and in accordance with the provisions of the Federal Single Audit Act Amendments of 1996 and applicable State requirements. For Federal programs, the City did not reach the level of qualifying expenditures during the current fiscal year that would require a single audit. Expenditures which may be disallowed, if any, by the granting agencies, cannot be determined at this time. The City expects such amounts, if any, to be immaterial.

NOTE 11 - INTERGOVERNMENTAL AGREEMENTS

The City has an agreement with the City of Seaside for fire protection and related services to be provided by Seaside pursuant to Government Code Section 55632. The annual fee for these services for fiscal year ending June 30, 2024 was \$227,515. Either party may cancel the agreement with at least 90 days written notice.

The City has an agreement, effective as of October 2018, with the Monterey Peninsula Airport District (Airport), a Special District, for the City to provide law enforcement services to the Airport pursuant to Government Code Sections 54981 and 55632. The City received \$774,306, a portion of the annual fee of \$1,097,408, from the Airport for the initial year, then each subsequent year the fee will be increased by 2.5% per year or 50% of known cost increases, subject to the annual true up of costs to account for actual costs incurred by the City. The annual fee for these services for fiscal year ending June 30, 2024 was \$1,325,484.



REQUIRED SUPPLEMENTARY INFORMATION

City of Del Rey Oaks
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (GAAP Basis)
General Fund
For the Fiscal Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Property taxes	\$ 767,700	\$ 770,100	\$ 824,729	\$ 54,629
Other taxes	2,151,400	2,164,550	1,960,102	(204,448)
Licenses and permits	76,300	76,300	80,104	3,804
Reimbursements	1,000	1,000	940	(60)
Fines, forfeits and penalties	10,200	12,200	20,929	8,729
Grants	303,800	755,582	263,519	(492,063)
Current services	1,465,100	1,507,600	1,526,968	19,368
Parks and recreation	74,100	74,100	84,183	10,083
Other	34,000	147,500	210,177	62,677
Total Revenues	4,883,600	5,508,932	4,971,651	(537,281)
EXPENDITURES				
Payroll and benefits	2,852,400	2,854,050	2,150,404	703,646
Office and Supplies	147,300	147,822	85,412	62,410
Utility and services	168,350	170,760	120,096	50,664
Other services	36,950	45,990	40,269	5,721
Outside services	791,600	1,380,167	891,430	488,737
Auto ops	132,300	143,300	124,405	18,895
Police and fire	520,120	982,729	669,815	312,914
Streets and storm water	114,250	126,750	100,478	26,272
Capital improvement	360,780	487,750	123,783	363,967
Debt service				
Principal	126,050	101,750	107,233	(5,483)
Interest and fiscal charges	14,000	14,000	20,977	(6,977)
Total Expenditures	5,264,100	6,455,068	4,434,302	2,020,766
Excess (Deficiency) of Revenues over Expenditures	(380,500)	(946,136)	537,349	1,483,485
OTHER FINANCING SOURCES (USES)				
Proceeds from finance purchase agreement	-	-	21,504	-
Transfers in	-	-	-	-
Transfers out	-	-	(138,900)	138,900
Total Other Financing Sources (Uses)	-	-	(117,396)	138,900
Net Change in Fund Balances	\$ (380,500)	\$ (946,136)	419,953	\$ 1,622,385
Fund Balances - Beginning of Year			12,131,969	
Fund Balances Ending			\$ 12,551,922	

The City employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the City Council to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP. The expenditures noted above in excess of appropriations were covered by fund balance, appropriations available in other categories, or revenues in excess of budget.

**City of Del Rey Oaks
Schedule of Pension Plan Contributions
For the Fiscal Year Ended 2024**

Miscellaneous Plan					
Plan Measurement Date	2014	2015	2016	2017	2018
Fiscal Year Ended	2015	2016	2017	2018	2019
Contractually Required Contributions	\$ 33,822	\$ 44,939	\$ 37,901	\$ 34,721	\$ 23,757
Contributions in Relation to					
Contractually Required Contributions	33,822	44,939	37,901	34,721	23,757
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 368,033	\$ 374,374	\$ 296,535	\$ 297,685	\$ 434,368
Contributions as a % of Covered Payroll	9.19%	12.00%	12.78%	11.66%	5.47%
Miscellaneous Plan					
Plan Measurement Date	2019	2020	2021	2022	2023
Fiscal Year Ended	2020	2021	2022	2023	2024
Contractually Required Contributions	\$ 25,884	\$ 16,607	\$ 125,005	\$ 39,951	\$ 38,112
Contributions in Relation to					
Contractually Required Contributions	25,884	16,607	125,005	39,951	38,112
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 322,853	\$ 385,980	\$ 401,325	\$ 397,546	\$ 435,583
Contributions as a % of Covered Payroll	8.02%	4.30%	31.15%	10.05%	8.75%

Notes to Schedule:

Valuation Date: June 30, 2022

Assumptions Used: Entry Age Method used for Actuarial Cost Method
 Level Percentage of Payroll and Direct Rate Smoothing
 Remaining Amortization Period no more than 29 years
 Inflation Assumed at 2.30%
 Investment Rate of Returns set at 6.8%
 The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing morality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

Fiscal year 2015 was the first year of implementation, therefore only nine years are shown.
 The CalPERS discount rate was increased from 7.50% to 7.65% in FY2016, to 7.15% in FY2018, and then decreased to 6.90% in FY2023.
 The CalPERS mortality assumptions was adjusted in fiscal year 2023.

**City of Del Rey Oaks
Schedule of Pension Plan Contributions
For the Fiscal Year Ended 2024**

Safety Plan					
Plan Measurement Date	2014	2015	2016	2017	2018
Fiscal Year Ended	2015	2016	2017	2018	2019
Contractually Required Contributions	\$ 121,758	\$ 185,949	\$ 162,246	\$ 149,453	\$ 79,875
Contributions in Relation to					
Contractually Required Contributions	121,758	185,949	162,246	149,453	79,875
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 368,033	\$ 374,374	\$ 296,535	\$ 297,685	\$ 434,368
Contributions as a % of Covered Payroll	33.08%	49.67%	54.71%	50.21%	18.39%

Safety Plan					
Plan Measurement Date	2019	2020	2021	2022	2023
Fiscal Year Ended	2020	2021	2022	2023	2024
Contractually Required Contributions	\$ 75,687	\$ 110,590	\$ 125,293	\$ 106,914	\$ 106,380
Contributions in Relation to					
Contractually Required Contributions	75,687	110,590	125,293	106,914	106,380
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 464,127	\$ 964,824	\$ 1,105,926	\$ 1,237,658	\$ 1,186,089
Contributions as a % of Covered Payroll	16.31%	11.46%	11.33%	8.64%	8.97%

Notes to Schedule:

Valuation Date: June 30, 2022

Assumptions Used: Entry Age Method used for Actuarial Cost Method
 Level Percentage of Payroll and Direct Rate Smoothing
 Remaining Amortization Period no more than 29 years
 Inflation Assumed at 2.30%
 Investment Rate of Returns set at 6.8%
 The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

Fiscal year 2015 was the first year of implementation, therefore only nine years are shown.
 The CalPERS discount rate was increased from 7.50% to 7.65% in FY2016, to 7.15% in FY2018, and then decreased to 6.90% in FY2023.
 The CalPERS mortality assumptions was adjusted in fiscal year 2023.

City of Del Rey Oaks
Schedule of Proportionate Share of Net Pension Liabilities
For the Fiscal Year Ended June 30, 2024

Miscellaneous and Safety Plan					
Plan Measurement Date	2014	2015	2016	2017	2018
Fiscal Year Ended	2015	2016	2017	2018	2019
Proportion of Net Pension Liability (Safety and Misc)	0.02058%	0.01585%	0.01592%	0.01564%	0.01561%
Proportion of Net Pension Liability (Misc Plan Only)	0.00966%	0.00744%	0.00858%	0.00928%	0.00953%
Proportionate Share of Net Pension Liability	\$ 1,280,369	\$ 1,088,059	\$ 1,377,408	\$ 1,551,296	\$ 1,504,158
Covered Payroll	\$ 853,661	\$ 851,058	\$ 874,909	\$ 722,828	\$ 599,601
Proportionate Share of NPL as a % of Covered Payroll	149.99%	127.85%	157.43%	214.61%	250.86%
Plan's Fiduciary Net Position as a % of the TPL	79.31%	76.30%	75.12%	75.25%	75.63%
Miscellaneous and Safety Plan					
Plan Measurement Date	2019	2020	2021	2022	2023
Fiscal Year Ended	2020	2021	2022	2023	2024
Proportion of Net Pension Liability (Safety and Misc)	0.01546%	0.01548%	0.01575%	0.01662%	0.01432%
Proportion of Net Pension Liability (Misc Plan Only)	0.01011%	0.01069%	0.01115%	0.01179%	0.01176%
Proportionate Share of Net Pension Liability	\$ 1,584,252	\$ 1,683,831	\$ 851,727	\$ 1,919,495	\$ 1,786,202
Covered Payroll	\$ 1,238,167	\$ 786,980	\$ 1,350,804	\$ 1,507,251	\$ 1,635,204
Proportionate Share of NPL as a % of Covered Payroll	127.95%	213.96%	63.05%	127.35%	109.23%
Plan's Fiduciary Net Position as a % of the TPL	75.80%	75.17%	87.99%	74.02%	76.01%

Fiscal year 2015 was the first year of implementation, therefore only nine years are shown.
 The CalPERS discount rate was increased from 7.50% to 7.65% in FY2016, to 7.15% in FY2018,
 and then decreased to 6.90% in FY2023.
 The CalPERS mortality assumptions was adjusted in fiscal year 2023.

**City of Del Rey Oaks
Schedule of Changes in Total OPEB Liability
For the Fiscal Year Ended June 30, 2024**

Fiscal Year Ended	2018	2019	2020	2021	2022	2023	2024
Total OPEB liability							
Service cost	\$ 9,840	\$ 8,537	\$ 8,242	\$ 49,908	\$ 70,745	\$ 58,684	\$ 35,599
Interest	7,961	9,288	9,987	11,770	10,865	9,219	13,132
Changes of benefit terms	-	-	-	-	(183,330)	-	-
Differences between expected and actual experience	-	-	63,643	-	38,296	-	9,959
Changes of assumptions	(33,928)	(12,049)	4,378	103,454	5,630	(171,212)	(3,207)
Benefit payments	(770)	(6,774)	(7,542)	(8,523)	(11,016)	(3,057)	(1,800)
Implicit subsidy fulfilled	-	-	-	-	-	-	-
Net change in Total OPEB Liability	(16,897)	(998)	78,708	156,609	(68,810)	(106,366)	53,683
Total OPEB Liability - beginning	279,722	262,825	261,827	340,535	497,144	428,334	321,968
Total OPEB Liability - ending	<u>\$ 262,825</u>	<u>\$ 261,827</u>	<u>\$ 340,535</u>	<u>\$ 497,144</u>	<u>\$ 428,334</u>	<u>\$ 321,968</u>	<u>\$ 375,651</u>
Plan fiduciary net position							
Net change in plan fiduciary net position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plan fiduciary net position - beginning	-	-	-	-	-	-	-
Plan fiduciary net position - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net OPEB liability (asset)	\$ 262,825	261,827	340,535	497,144	428,334	321,968	375,651
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Covered Employee Payroll	\$ 977,093	\$ 953,262	\$ 1,080,538	\$ 1,308,070	\$ 1,313,110	\$ 1,466,891	\$ 1,672,806
Net OPEB liability as a percentage of covered employee payroll	26.90%	27.47%	31.52%	38.01%	32.62%	21.95%	22.46%
Total OPEB liability as a percentage of covered employee payroll	26.90%	27.47%	31.52%	38.01%	32.62%	21.95%	22.46%

Other Notes

GASB 75 requires a schedule of contributions for the last ten fiscal years, or for as many years as are available if less than ten years are available. GASB 75 was adopted as of June 30, 2018.

There were not changes in benefit terms.

The discount rate increased from 4.09% to 4.13% in fiscal year 2024.

There were no changes in trends or inflation rates.

The mortality rates were updated to the 2017 CalPERS OPEB Assumptions model.

City of Del Rey Oaks
Notes to the Required Supplementary Information
For the Fiscal Year Ended June 30, 2024

NOTE 1 - BUDGETARY DATA

The City Council adopts an annual legal budget for the General Fund and the SBR Special Revenue Fund. All appropriations lapse at fiscal year end and then are rebudgeted for the coming fiscal year. Encumbrance accounting is not used. The budgets are prepared on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles.

A mid-year budget review is performed and the budget is amended by passage of a resolution. Additional appropriations or interfund transfers not included in the amended budget resolution must be approved by the City Council.



SUPPLEMENTARY INFORMATION

**City of Del Rey Oaks
Combining Balance Sheet
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2024**

	Special Revenue Funds					
	Gas Tax Fund	SB 1 Fund	Measure X Fund	BSCC Officer Wellness & Mental Health	FORA Habitat Management Fund	ARPA Fund
ASSETS						
Cash and investments	\$ 106,623	\$ 158,448	\$ 56,491	\$ 12,834	\$ 729,057	\$ 167,446
Receivables:						
Taxes	3,960	-	18,106	-	-	-
Accounts	-	3,283	-	-	-	-
Due from other governments	-	-	-	-	-	-
Total assets	<u>\$ 110,583</u>	<u>\$ 161,731</u>	<u>\$ 74,597</u>	<u>\$ 12,834</u>	<u>\$ 729,057</u>	<u>\$ 167,446</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 1,373	\$ -	\$ 1,199	\$ -	\$ 1,719	\$ -
Unearned revenues	-	-	-	-	-	-
Total liabilities	<u>1,373</u>	<u>-</u>	<u>1,199</u>	<u>-</u>	<u>1,719</u>	<u>-</u>
FUND BALANCES						
Restricted:						
Streets and roads	\$ 109,210	\$ 161,731	\$ 73,398	\$ -	\$ -	\$ -
Habitat management	-	-	-	-	727,338	-
Capital projects	-	-	-	-	-	-
Wellness programs	-	-	-	12,834	-	-
Covid-19 recovery	-	-	-	-	-	167,446
Drug enforcement	-	-	-	-	-	-
Total fund balances	<u>\$ 109,210</u>	<u>\$ 161,731</u>	<u>\$ 73,398</u>	<u>\$ 12,834</u>	<u>\$ 727,338</u>	<u>\$ 167,446</u>

**City of Del Rey Oaks
Combining Balance Sheet
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2024**

	Special Revenue Funds			Capital Project Funds			Total Nonmajor Governmental Funds
	DEA Fund	REAP Fund	CalFire Fund	Capital Projects	SBR Engineering Fund	SBR/GJM Intersection Fund	
ASSETS							
Cash and investments	\$ -	\$ -	\$ -	\$ 950	\$ 501,283	\$ 1,056,168	\$ 2,789,300
Receivables:							
Taxes	-	-	-	-	-	-	22,066
Accounts	-	-	-	-	-	-	3,283
Due from other governments	8,239	25,028	-	-	-	-	33,267
Total assets	<u>\$ 8,239</u>	<u>\$ 25,028</u>	<u>\$ -</u>	<u>\$ 950</u>	<u>\$ 501,283</u>	<u>\$ 1,056,168</u>	<u>\$ 2,847,916</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ -	\$ 25,028	\$ -	\$ -	\$ 12,708	\$ -	\$ 42,027
Unearned revenues	1,498	-	-	-	-	-	1,498
Total liabilities	<u>1,498</u>	<u>25,028</u>	<u>-</u>	<u>-</u>	<u>12,708</u>	<u>-</u>	<u>43,525</u>
FUND BALANCES							
Restricted:							
Streets and roads	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 344,339
Habitat management	-	-	-	-	-	-	727,338
Capital projects	-	-	-	950	488,575	1,056,168	1,545,693
Wellness programs	-	-	-	-	-	-	12,834
Covid-19 recovery	-	-	-	-	-	-	167,446
Drug enforcement	6,741	-	-	-	-	-	6,741
Total fund balances	<u>\$ 6,741</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 950</u>	<u>\$ 488,575</u>	<u>\$ 1,056,168</u>	<u>\$ 2,804,391</u>

City of Del Rey Oaks
Combining Schedule of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2024

	Special Revenue Funds					
	Gas Tax Fund	SB 1 Fund	Measure X Fund	BSCC Officer Wellness & Mental Health	FORA Habitat Management Fund	ARPA Fund
REVENUES						
Taxes:						
Sales tax	\$ -	\$ -	\$ 98,018	\$ -	\$ -	\$ -
Other taxes	-	39,895	-	-	-	-
Intergovernmental revenues	46,794	-	-	-	-	-
Interest, rents and concessions	-	-	-	-	-	-
Total Revenues	<u>46,794</u>	<u>39,895</u>	<u>98,018</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	1,999	-	3,014
Public works	23,030	-	40,679	-	-	-
Community development	-	-	-	-	9,103	-
Capital outlay	-	13,195	-	-	-	-
Debt service						
Principal	-	-	77,503	-	-	-
Interest and fiscal charges	-	-	20,977	-	-	-
Total Expenditures	<u>23,030</u>	<u>13,195</u>	<u>139,159</u>	<u>1,999</u>	<u>9,103</u>	<u>3,014</u>
Excess (Deficiency) of Revenues over Expenditures	<u>23,764</u>	<u>26,700</u>	<u>(41,141)</u>	<u>(1,999)</u>	<u>(9,103)</u>	<u>(3,014)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	23,764	26,700	(41,141)	(1,999)	(9,103)	(3,014)
Fund Balances Beginning	85,446	135,031	114,539	14,833	736,441	170,460
Fund Balances Ending	<u>\$ 109,210</u>	<u>\$ 161,731</u>	<u>\$ 73,398</u>	<u>\$ 12,834</u>	<u>\$ 727,338</u>	<u>\$ 167,446</u>

City of Del Rey Oaks
Combining Schedule of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2024

	Special Revenue Funds			Capital Projects Funds		Total Nonmajor Governmental Funds	
	DEA Fund	REAP Fund	CalFire Fund	Capital Projects	SBR Engineering Fund		SBR/GJM Intersection Fund
REVENUES							
Taxes:							
Sales tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,018
Other taxes	-	-	-	-	-	-	39,895
Intergovernmental revenues	-	31,414	20,632	-	-	-	98,840
Interest, rents and concessions	31,261	-	-	-	-	-	31,261
Total Revenues	<u>31,261</u>	<u>31,414</u>	<u>20,632</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>268,014</u>
EXPENDITURES							
Current:							
General government	-	31,414	-	-	-	-	31,414
Public safety	24,520	-	20,632	138,900	-	-	189,065
Public works	-	-	-	-	-	-	63,709
Community development	-	-	-	-	-	-	9,103
Capital outlay	-	-	-	-	17,255	-	30,450
Debt service							
Principal	-	-	-	-	-	-	77,503
Interest and fiscal charges	-	-	-	-	-	-	20,977
Total Expenditures	<u>24,520</u>	<u>31,414</u>	<u>20,632</u>	<u>138,900</u>	<u>17,255</u>	<u>-</u>	<u>422,221</u>
Excess (Deficiency) of Revenues over Expenditures	6,741	-	-	(138,900)	(17,255)	-	(154,207)
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	138,900	-	-	138,900
Transfers out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>138,900</u>	<u>-</u>	<u>-</u>	<u>138,900</u>
Net Change in Fund Balances	6,741	-	-	-	(17,255)	-	(15,307)
Fund Balances Beginning	-	-	-	950	505,830	1,056,168	2,819,698
Fund Balances Ending	<u>\$ 6,741</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 950</u>	<u>\$ 488,575</u>	<u>\$ 1,056,168</u>	<u>\$ 2,804,391</u>



**OTHER INDEPENDENT
AUDITOR'S REPORT**



Chavan and Associates, llp
Certified Public Accountants

INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Mayor and Members of the
City Council of the City of Del Rey Oaks
Del Rey Oaks, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of City of Del Rey Oaks (the “City”) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise City’s basic financial statements, and have issued our report thereon dated October 28, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered City’s internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City’s internal control. Accordingly, we do not express an opinion on the effectiveness of City’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.



Chavan and Associates, llp
Certified Public Accountants

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

C & A LLP

Chavan & Associates, LLP
Certified Public Accountants
October 28, 2024
Morgan Hill, California

City of Del Rey Oaks
Schedule of Findings and Responses
For the Fiscal Year Ended June 30, 2024

Item B.

Current Year Findings:

None Noted

Status of Prior Year Findings:

None Noted

City of Del Rey Oaks

**City Hall
650 Canyon Del Rey Blvd
Del Rey Oaks, CA 93940**



Action Minutes

Tuesday November 19, 2024

6:00 PM

City Council – Regular Meeting

Del Rey Oaks City Council

**Scott Donaldson – Mayor
John Uy – Vice Mayor
Jeremy Hallock – Councilmember
Kim Shirley – Councilmember**

6:00 PM – Called to Order:

The meeting was called to order by Mayor Donaldson

Roll Call: Present: Mayor Donaldson, Vice Mayor Uy, Councilmember Shirley, and Councilmember Hallock.

Absent: None

Also Present: City Manager Guertin, City Attorney Lorca, City Clerk Minami, and Deputy City Clerk Batra.

Pledge of Allegiance:

Led by Mayor Donaldson

Public Comment:

None

Presentation:

**David Stoldt, General Manager of MRWMD
Gave an overview and slide show of Proposed 2024-25 Water Allocation Process**

Mr. Stoldt answered questions from Council Members throughout the presentation.

Slide show is attached

CONSENT AGENDA:

- A. MINUTES: (CEQA: as to all, not a project per Guidelines Article 20, Section 15378)**
 - 1. October 22, 2024, City Council Meeting Minutes
 - 2. March 13, 2024, Planning Commission Meeting Minutes

- B. MONTHLY REPORTS: (CEQA: as to all, not a project per Guidelines Article 20, Section 15378)**
 - 1. Financials October 2023 - October 2024
 - 2. Fire Department Response Report, October 2024
 - 3. Police Activity Report, October 2024

C. MISCELLANEOUS: (CEQA: as to all, not a project per Guidelines Article 20, Section 15378)

None

A motion was made by **Council Member Hallock**, seconded by **Council Member Shirley** to approve the Consent Agenda as presented.

Motion passed unanimously 4-0

PUBLIC COMMENT:

None

OLD BUSINESS:

- A.** Receive a Presentation on the Short-term Rental Program and Transient Occupancy Tax-Information only

City Manager Guertin showed a slide show with the final Measure R election results. He further explained that the yearly increase will be used for general use. The increase could be up to \$30,000.00 annually. Staff is looking into 3rd party management company to help with the auditing and monitoring of all of the STR's. Software is needed. We need the assistance, it takes a lot of staff time to handle the amount of licenses. The council will be presented with more information in or around February.

All of the City Council is happy the Measure passed and is in favor of moving forward with a plan to hire consultants to run the program.

Public Comment:

Gary Kreeger: Supports staff needing help; it's a lot of work. Wants the city to revise the Ordinance to address issues such as density.

NEW BUSINESS:

- A.** Award Contract and Authorize the City Manager to Sign an Agreement with Coastal Paving and Excavating in the amount of \$410,410.00 plus a 15% Contingency for the Rosita Road Emergency Repair Project.

City Manager Guertin: Explains the bid and the contingency amount.

The City Council asked about the timeline, project management, the rolled curb, and the need for a sidewalk on the creek side.

Victor Davi, Coastal Paving: Answers questions and concerns and that the completion will be hampered by bad weather.

A motion was made by **Council Member Shirley**, seconded by **Vice Mayor Uy** to approve the City Manager to sign an Agreement with Coastal Paving and Excavating in the amount of \$410,410.00 plus a 15% Contingency for the Rosita Road Emergency Repair Project.

Motion passed unanimously 4-0

PUBLIC COMMENT:

None

STAFF REPORTS:

City Manager Guertin: Focused on new staff in the city clerk's office, it is a very busy place with a lot of training and cross-training going on while the day-to-day tasks get done too. Ron in Public Works is still very busy as always. He appreciates the hard work from everyone.

The developers are learning about the property, doing their due diligence. The E.R.N. was ambitious but they are getting a handle on the biological issues right now. They are going in eyes wide open. Planning another gathering at Moose Lodge in the future, for ideas.

- A. Council Reports in packet

CORRESPONDENCE:

- A. MST Highlights
- B. TAMC Highlights

NEXT MEETING DATE: Tuesday, December 17, 2024 at 6:00pm

ADJOURNMENT: 7:40 pm

Attest:


Date:


Overview of Proposed
2024-25 Water Allocation
Process

City of Del Rey Oaks

David J. Stoldt
General Manager


November 19, 2024





1

Why Do We Allocate Water?




- Scarcity of Supplies
- Order 95-10 and Cease & Desist Order
- Tracking of New Demand for Water

4

Allocation and the Permit Process

2

How is an Allocation Like a Bank Account?



Date	Particulars	Debit	Credit
May 16	Transfer from Branch		\$10,000.00
Oct 25	12565	5.00	
Oct 18	Chesapeake Bank	800.00	
Sept 2	12594	800.00	
			\$9,395.00

- District places allocation into Jurisdiction's account (a credit)
- As Jurisdiction authorizes water for projects, utilizing a "Water Release Form," District debits Jurisdiction's account
- As Jurisdiction's account balance diminishes, it may request a new allocation (credit) from the District
- As available unallocated supply diminishes, a new water supply project must be brought online

5

District History of Water Allocation

- 1980s – Each jurisdiction was assigned a portion of existing water supply so each could plan for future with a known amount of water.
- 1985 – District initiates review of building plans to determine capacity to use water
- 1990 – District develops "Allocation EIR" to determine viable capacity of existing supplies and to determine mitigations required
- 1993 – Moves to allocation of new supplies, e.g. Paralta Well

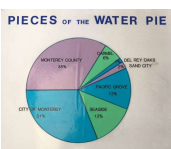
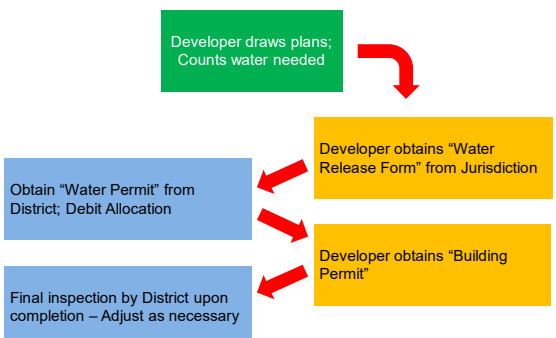


Photo of a poster from the 1980s:

3

How Does an Allocation Affect the Permit Cycle?



```

    graph TD
      A[Developer draws plans; Counts water needed] --> B[Developer obtains "Water Release Form" from Jurisdiction]
      B --> C[Obtain "Water Permit" from District; Debit Allocation]
      C --> D[Developer obtains "Building Permit"]
      D --> E[Final inspection by District upon completion - Adjust as necessary]
    
```

6

What Brings Us to Allocation of New Water?



Pure Water Monterey Expansion:


- 2,250 new AFY
- Expected Completion Q4 2025

7

How Much Water is There to Allocate?

10

Tentative Schedule



	Item
September 12	Technical Advisory Committee meeting
October 21	Update to District Board
Oct/Nov	Visit Board of Supervisors/City Councils
November 18	Follow-Up to District Board
December 16	First Reading of Ordinance
January 27	Second Reading of Ordinance
30 Days Later	Ordinance Becomes Effective
Q4 2025	PWM Expansion Online

8

How Much Water is There?

Source of Supply	Amount Available
Carmel River	3,376 AF
Seaside Basin	1,474 AF
Pure Water Monterey (Base)	3,500 AF
Pure Water Monterey Expansion	2,250 AF
Aquifer Storage & Recovery (ASR)	1,210 AF
Sand City Desal	200 AF
Seaside Basin Wheeled from Others	20 AF
Malpaso LLC	86 AF
Total	12,116 AF

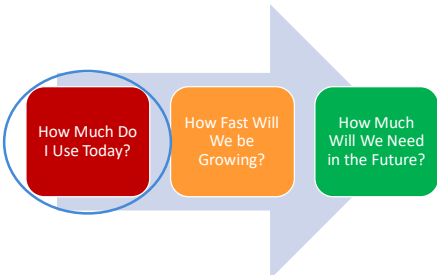
11

Allocations Will Not Solve Everything

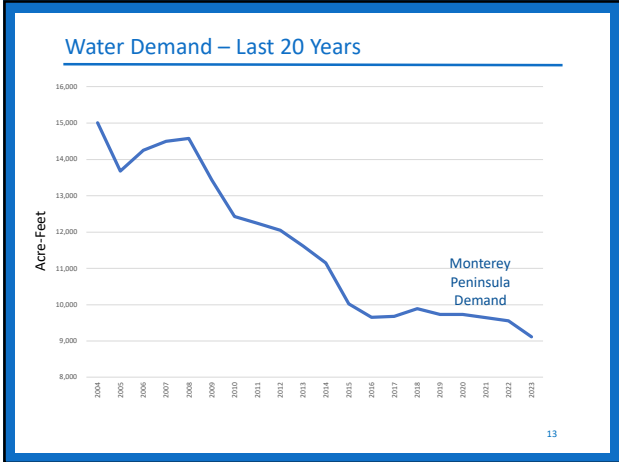
- Cease & Desist Order (CDO) remains outstanding until State Water Board lifts it.
- Moratorium on new meters remains until CDO is lifted.
- Only remodels or renovations on sites with existing meters will be possible until then.
- Permits only for long-term projects until PWM Expansion is online.

9

Water Demand Forecasting – 3 Simple Questions



12



13

How Much Supply is “Excess” Today?

Factors affecting available supplies:

- Cal-Am in-lieu storage program for Seaside Groundwater Basin could require 700 AFY
- In dry years, PWM Expansion could be 345 AFY less, Sand City desal 40 AFY less, and ASR must rely on storage
- Demand can fluctuate based on weather & economy
- Losses
- Initially, leave a “factor of safety” of 1,000 AFY

	Amount
Total Supplies Available	12,116 AF
Minus Current Demand	(9,557 AF)
Available	2,559 AF
Less Initial “Factor of Safety”	(1,000 AF)
Net Available	1,559 AF

16

How Much Supply is Needed to Meet Current Demand?

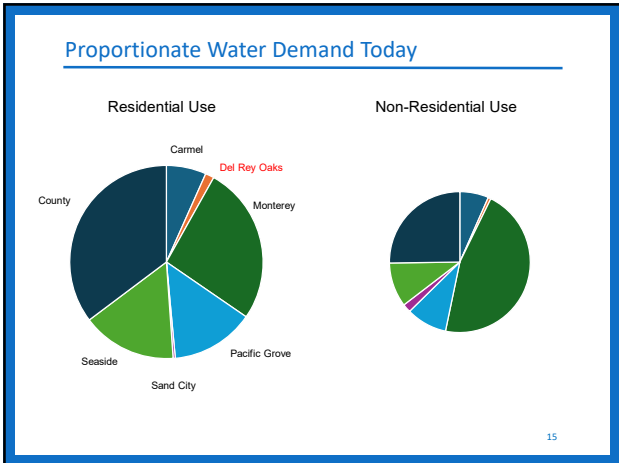
Look to recent historical supply to meet customer demand

Supply to Meet Customer Demand	Amount
Last 3-Years	9,440 AF
Last 5-Years	9,557 AF
Last 10-Years	9,819 AF

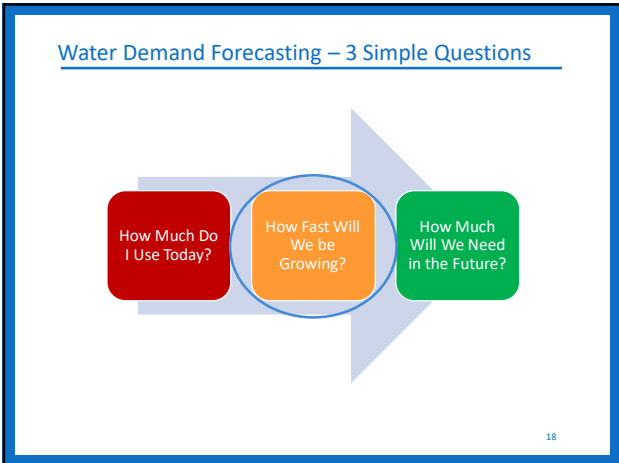
14

How Much Water do Jurisdictions Need?

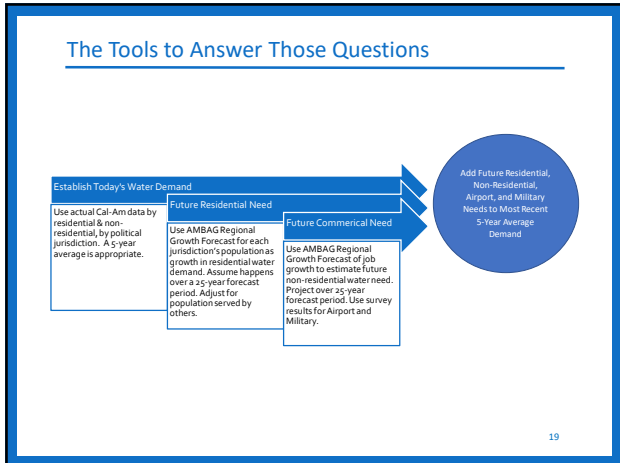
17



15



18



19

Problem: AMBAG Creates Confusion

Jurisdiction	25-Year Population Growth	6 th Cycle Housing Units
Carmel	35	349
Del Rey Oaks	988	184
Monterey	1,469	3,654
Pacific Grove	552	1,125
Sand City	813	260
Seaside	4,779	616
Unincorporated	839 *	1,314 *

*: Unincorporated population growth calculated based on Cal-Am population and City of Monterey growth rate; Housing units based on draft housing element.

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Future Need Based on AMBAG Regional Growth Forecast

Jurisdiction	Current Demand (5-Yr Avg)	AMBAG Growth Rates Res / NonRes	Residential AF Served By Others	25-Year Water Need
Carmel	636 AF	0.9%/9.8%	0 AF	25 AF
Del Rey Oaks	113 AF	59.4%/11.5%	38 AF	19 AF
Monterey	3,168 AF	5.2%/11.0%	0 AF	253 AF
Pacific Grove	1,185 AF	3.6%/5.4%	0 AF	48 AF
Sand City	84 AF	211%/8%	0 AF	49 AF
Seaside	1,330 AF	14.2%/10.2%	100 AF	76 AF
Unincorporated	3,041 AF	5.2%/11.0%*	17 AF	189 AF
Airport	Included	Survey	n/a	88 AF
Defense	Included	Survey	n/a	54 AF
TOTAL	9,557 AF			801 AF

*: Unincorporated population and jobs growth calculated based on City of Monterey growth rate

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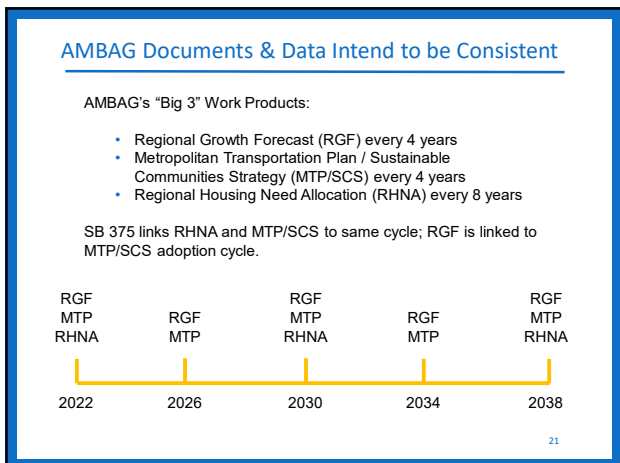
Future Need Based Adjusted for RHNA

Based on Housing Elements, water required for mix of housing stock can be estimated for each jurisdiction:

	Very Low Income	Low Income	Moderate	Above Moderate	Total Allocation	
100%	100%	50%	30%	33%	6%	
	Multifamily	Multifamily	Multifamily	Singlefamily	Singlefamily	Total Allocation
Total Water Req'd (AF)	196.36	126.20	34.37	64.80	85.14	291.54
						798.41

For lack of better methodology, this can be added to water needed for population growth and divide by two.

23

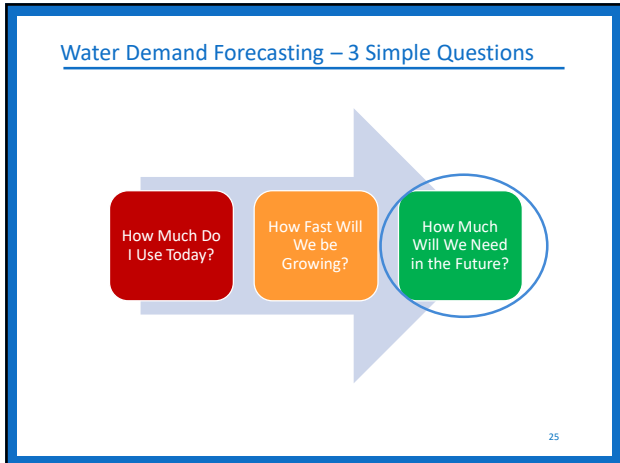


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Future Need Based Adjusted for RHNA

Jurisdiction	25-Year Need Per AMBAG	25-Year Need Adjusted for RHNA
Carmel	25 AF	43 AF
Del Rey Oaks	19 AF	13 AF
Monterey	253 AF	422 AF
Pacific Grove	48 AF	97 AF
Sand City	49 AF	43 AF
Seaside	76 AF	64 AF
Unincorporated	189 AF	215 AF
Airport	88 AF	88 AF
Defense	54 AF	54 AF
TOTAL	801 AF	1,039 AF

24



25

Summary of Proposed Allocations

Jurisdiction	25-Year Water Need	DRAFT Proposed Allocation	DRAFT Proposed Allocation	Existing Allocation 7/31/24 *	DRAFT Total Allocation
Carmel	43 AF	33%	14 AF	2,661 AF	16,661 AF
Del Rey Oaks	13 AF	50%	6 AF	0 AF	6,000 AF
Monterey	422 AF	33%	141 AF	2,920 AF	143,920 AF
Pacific Grove	97 AF	33%	32 AF	0.016 AF	32,016 AF
Sand City	43 AF	33%	14 AF	23,163 AF	37,163 AF
Seaside	64 AF	33%	21 AF	30,760 AF	51,760 AF
Unincorporated	215 AF	33%	72 AF	12,121 AF	84,121 AF
Airport	88 AF	50%	44 AF	5,197 AF	49,197 AF
Defense	54 AF	50%	27 AF	0 AF	27,000 AF
	1,039 AF		371 AF		447,838

*: Existing allocation to be determined at time of adoption of Ordinance.

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26

MONTEREY PENINSULA
WATER
MANAGEMENT DISTRICT

Questions?

27

27



FIRE DEPARTMENT

1635 Broadway Avenue
Seaside, CA 93955

Telephone (831) 899-6790
FAX (831) 899-6261

December 3, 2024

John Guertin, City Manager
Del Rey Oaks City Hall
650 Canyon Del Rey
Del Rey Oaks, CA 93940

Dear Mr. Guertin:

Enclosed is a copy of the response reports for the Seaside Fire Department response to Del Rey Oaks for the period of November 1, 2024 through November 30, 2024.

The Seaside Fire Department responded to the following incidents in the month of November:

Incident #

241106-SEA02703	241115-SEA02781	241124-SEA02862
241106-SEA02706	241116-SEA02783	241125-SEA02875
241107-SEA02714	241116-SEA02785	241126-SEA02883
241107-SEA02722	241117-SEA02795	241128-SEA02903
241108-SEA02724	241118-SEA02809	241129-SEA02909
241108-SEA02727	241119-SEA02820	
241110-SEA02745	241120-SEA02826	
241115-SEA02778	241123-SEA02856	

There are Twenty-One (21) fire calls for the month of November. If you have any questions, please contact me.

Sincerely,

Paul Blaha
Deputy Fire Chief
CC: File

SEASIDE FIRE DEPARTMENT
City of Del Rey Oaks - Response Report

Incident Date	Incident Number	Alarm Time	Arrival Time	Response Time (Minutes)	Incident Type Code	District	Street Or Highway Name	Priority
11/6/2024	241106-SEA02703	7:57:00 AM	8:04:00 AM	7.00	408	29	Quail Run	Non-Emergent
11/6/2024	241106-SEA02706	2:17:00 PM	2:23:00 PM	6.00	429	29	Pheasant Ridge	Emergent
11/7/2024	241107-SEA02714	9:41:00 AM	9:47:00 AM	6.00	414	29	Canyon Del Rey	Emergent
11/7/2024	241107-SEA02722	7:04:00 PM	7:11:00 PM	7.00	418	29	Rosita	Emergent
11/8/2024	241108-SEA02724	2:16:00 AM	2:25:00 AM	9.00	577	29	Rosita	Emergent
11/8/2024	241108-SEA02727	6:06:00 PM	6:12:00 PM	6.00	406	29	Pheasant Ridge	Emergent
11/10/2024	241110-SEA02745	9:33:00 PM	9:42:00 PM	9.00	600	29	Paloma	Non-Emergent
11/15/2024	241115-SEA02778	5:16:00 PM	5:22:00 PM	6.00	418	29	Calle Del Oaks	Emergent
11/15/2024	241115-SEA02781	11:08:00 PM	11:16:00 PM	8.00	528	29	Los Encinos	Emergent
11/16/2024	241116-SEA02783	8:00:00 AM	8:08:00 AM	8.00	517	29	Los Encinos	Emergent
11/16/2024	241116-SEA02785	10:55:00 AM	11:08:00 AM	13.00	791	29	Paloma	Non-Emergent
11/17/2024	241117-SEA02795	2:27:00 PM	2:32:00 PM	5.00	348	29	Canyon Del Rey	Non-Emergent
11/18/2024	241118-SEA02809	3:57:00 PM	4:06:00 PM	9.00	519	29	Quail Run	Non-Emergent
11/19/2024	241119-SEA02820	2:10:00 PM	2:20:00 PM	10.00	583	29	Angelus	Non-Emergent
11/20/2024	241120-SEA02826	6:54:00 AM	7:02:00 AM	8.00	538	29	Via Verde	Emergent
11/23/2024	241123-SEA02856	6:36:00 PM	6:43:00 PM	7.00	416	29	Mty Sns	Emergent
11/24/2024	241124-SEA02862	5:40:00 PM	5:46:00 PM	6.00	334	29	Work	Emergent
11/25/2024	241125-SEA02875	1:29:00 PM	1:36:00 PM	7.00	424	29	Los Encinos	Emergent
11/26/2024	241126-SEA02883	8:34:00 AM	8:37:00 AM	3.00	144	29	Arlington	Emergent
11/28/2024	241128-SEA02903	6:30:00 PM	6:37:00 PM	7.00	447	29	Greenock	Emergent
11/29/2024	241129-SEA02909	1:54:00 PM	2:04:00 PM	10.00	597	29	ANGELUS	Non-Emergent

Total Calls 21

LEGEND CODE:	INCIDENT TYPE:
100-173	FIRE
200-251	OVERPRESSURE
300-381	MEDICAL RESPONSE
400-482	HAZARDOUS CONDITION
500-571	SERVICE CALL
600-672	GOOD INTENT CALL
700-751	FALSE ALARM/FALSE CALL
800-810	SEVERE WEATHER
900-911	SPECIAL/CITIZEN COMPLAINT



POLICE

DEL REY OAKS

City Council Report

Nov 2024

Chris Bourquin - Chief

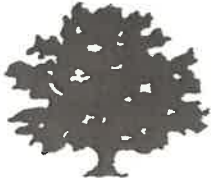
Case #	Date	Offense Code 1	Offense Code Description	DRO	MPAD	OJ	Residential	Commercial
24-306	11/01/2024	DOMESTIC	Domestic Incident	X				X
24-307	11/05/2024	484(A) PC	Theft from Vehicle		X			X
24-308	11/06/2024	Information Only	Information	X			X	
24-309	11/08/2024	Surrendered Property	Surrendered		X			X
24-310	11/08/2024	Towed Vehicle	Towed Vehicle		X			X
24-311	11/08/2024	530.5(A) PC	Identity Theft	X				X
24-312	11/09/2024	530.5(C)(2) PC	Identity Theft Arrest		X			X
24-313	11/10/2024	20002(A)(1) VC	Hit and Run	X				X
24-314	11/11/2024	Information Only	Information	X			X	
24-315	11/13/2024	20002(B) VC	Hit and Run	X				X
24-316	11/13/2024	ACN	Accident Non Injury	X				X
24-317	11/13/2024	Information Only	Information	X				X
24-318	11/15/2024	Information Only	Information		X			X
24-319	11/15/2024	Civil	Civil	X				X
24-320	11/16/2024	AOD	Outside Assist	X				X
24-321	11/18/2024	602(O) PC	Trespass	X				X
24-322	11/18/2024	Found Property	Found Property		X			X
24-323	11/18/2024	Outside Warrant/M	Arrest	X			X	
24-324	11/18/2024	Information Only	Information	X			X	
24-325	11/19/2024	AOD	Outside Assist		X			X
24-326	11/20/2024	484(A) PC	Theft	X				X
24-327	11/20/2024	11377(A) HS	Arrest	X				X
24-328	11/21/2024	459 PC	Burglary from Vehicle		X			X
24-329	11/21/2024	602(O) PC	Trespass	X			X	
24-330	11/23/2024	Towed Vehicle	Towed Vehicle	X			X	
24-331	11/23/2024	21510(B) PC	Arrest	X				X
24-332	11/24/2024	11377(A) HS	Arrest	X				X
24-333	11/25/2024	484(A) PC	Theft	X				X
24-334	11/26/2024	1203.2(A) PC	Probation Violation		X			X
24-335	11/28/2024	484(A) PC	Theft	X				X
24-336	11/29/2024	166(A)(4) PC	Arrest	X				X
24-337	11/30/2024	Information Only	Information	X			X	
32 Cases								

Calls for Service	
Month	YTD
363	3410

Case Reports	
Month	YTD
32	337

Alarms					
Residential		Commercial		MPAD	
Mo.	YTD	Mo.	YTD	Mo.	YTD
1	8	4	63	7	48

Citations					
Moving		Parking		Warning	
Mo.	YTD	Mo.	YTD	Mo.	YTD
22	122	43	398	15	185



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: December 17, 2024

TO: Honorable Mayor and Members of the City Council

FROM: John Guertin, City Manager

SUBJECT: Receive October 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 October 2024 Financial Reports.

Background

The Members of the City Council routinely receives financial reports for the previous month.

Summary & Discussion

Attached are the October 2024 financial reports.

- October 2024 Cash Balances – The report shows where the City’s funds are invested. The City continues to have a healthy cash balance of \$13,102,140 of which \$4,399,036 are unrestricted.
- October 2024 Checks Issued Register –This is a listing of all the payments issued during the month. The total checks issued of \$192,592.
- October 2024 General Fund Summary – This is a one-page summary of the General Fund summarized as follows:

	FY 2025 Budget	October 2024 Actual	FY 2025 Actual	% Collected /Spent
Revenue	\$ 4,808,300	\$ 435,524	\$ 1,474,525	31%
Expenditures	4,881,995	375,951	1,762,964	36%
Net Revenue over Expend	(73,695)	59,573	(288,439)	
Transfers Out to CIP	80,000	-	9,738	12%
Net Operating Surplus	\$ (153,695)	\$ 59,573	\$ (298,177)	

At 33% of the year (4 months) the revenues are at 30.23%. The expenditures are at 37.14% of the budget. For the month of October 2024, the General Fund shows surplus net revenue of \$59,572.21 and year-to-date deficit of \$288,438. due to all payments a processed in July for FY 2025 UAL, Insurances-Liability, Workers Comp & Property and the fact that property taxes will not be collected until December 2024.

- October 2024 Statement of Revenues and Expenditures – shows fiscal year-to-date actuals in comparison with FY 2024-25 Budget

Fiscal Impacts

None. This is informational only.

Recommendation

Staff recommend receiving the reports.

ATTACHMENTS:

- October 2024 Cash and Investment
- October 2024 Checks Register
- October 2024 General Fund Summary
- October 2024 Statement of Revenues & Expenditures

Respectfully Submitted,

John Guertin, City Manager

City of Del Rey Oaks
Balance Sheet
As of 10/31/2024

		<u>Current Year</u>	<u>Prior Year</u>
Accounts			
General Checking	10100	342,657.46	738,483.33
LAIF	10110	4,056,378.93	3,853,211.85
PARS-115 Trust	10150	368,059.77	316,492.53
Dev - Monterey Peninsula Partner	10180	9,062.62	9,062.62
Fidelity Title Escrow Acct - GJM/SBR Intersection	10210	1,056,168.00	1,056,168.00
Fidelity Title Escrow Acct - SBR Construction	10220	7,269,813.00	7,269,813.00
Total Accounts		<u>13,102,139.78</u>	<u>13,243,231.33</u>

City of Del Rey Oaks
Check/Voucher Register - 01 FS-Monthly Check Register
From 10/1/2024 Through 10/31/2024

Check Number	Payee	Transaction Description	Check Amount
22384	AFLAC	Permium 2024-09	1,355.52
22385	AMERICAN LOCK & KEY	Padlocks	87.40
22386	AT&T	Airport Internet Service Period 08/25/24 to 09/24/24	84.89
	AT&T	Internet Sevice Period 08/25/24 to 09/24/24	74.90
22387	AT&T CAL NET 2	Internet - Service Period 08/15/24 - 09/14/24	838.71
	AT&T CAL NET 2	Telephone - Service Period 08/19/24 - 09/18/24	1.62
22388	AT&T MOBIILITY	DRO 5G Back Up Internet	182.68
22389	BOURQUIN, CHRISTOPHER L	CPCA Conference 09/18 - 09/19/24	723.06
22390	CALIFORNIA-AMERICAN WATER	Service Period 08/21/2024 to 09/20/2024	531.57
22391	CITY CLERKS ASSOCIATION OF CALIFORNIA	Annual Membership 2024-08	250.00
22392	COLANTUONO, HIGHSMITH & WHATLEY, PC	Legal - Ballot Measure	192.50
22393	CORONADO DEISEL MOBILE SERVICES, INC.	14 - Ford Explorer #92 Service 2024-09	1,093.74
	CORONADO DEISEL MOBILE SERVICES, INC.	2014 Dodge Charger # 99	444.34
22394	DIVISION OF THE STATE ARCHITECT	DSA 786 Fees 2024 July - Sept	42.00
22395	I.M.P.A.C.GOVERNM'T SER	Acc# 5584-9924 Visa 2024-09	1,696.48
22396	JAMES DE CHALK	Janitorial Services 2024-09	500.00
22397	Laura Batra	Wellness 2024-09	200.00
22398	MBASIA	Deductible Liability Insurance Claim Period 07/01/2023-12/31/2023	32,732.95
22399	MONTEREY BAY TECHNOLOGIES, INC.	IT Services 2024-10	1,800.00
	MONTEREY BAY TECHNOLOGIES, INC.	Microsoft Office 365 Business Premium Updates with encryption	667.34
22400	MONTEREY PENINSULA ENGINEERING, INC.	Roadway Improvements at Rosita and Angelus Way	85,000.00
22401	Pitney Bowes Bank Inc. Purchase Power	Postage Meter Refill 2024-09	208.68
22402	PRECISION ALARMS AND AUTOMATION, INC.	Alarm Inspections & Monitoring 2024-09	170.00
	PRECISION ALARMS AND AUTOMATION, INC.	Service Call - Battery 12 Volt & 3 Volt	330.82
22403	VSP	October 2024	372.83
22404	Yesenia Rivera	Refund Park West 10/06/2024 Cancellation	150.00
22405	AMERICAN SUPPLY COMPANY	Supplies	94.39
22406	AT&T MOBIILITY	221758 2024-10	40.24
	AT&T MOBIILITY	89123 2024-10	357.53
22407	CALIFORNIA BUILDING STANDARDS COMMISSION	Building Permit Fee QTR 1 FY 2024/2025	27.00
22408	CITY OF SEASIDE	Fire Prevention Services 1st Qtr FY24/25	59,153.90
22409	CORELOGIC SOLUTIONS, LLC.	Software 2024-09	176.66
22410	DENISE DUFFY & ASSOCIATES	Reap 2.0 Project #9614 Task #779D	19,017.00
22411	DEPT OF CONSERVATION	SMIP Fees 07/01/24 to 09/30/24 Q1	107.90

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City of Del Rey Oaks
Check/Voucher Register - 01 FS-Monthly Check Register
From 10/1/2024 Through 10/31/2024

Check Number	Payee	Transaction Description	Check Amount
22412	G.P.S. SOLUTIONS	Building Inspection Services 2024-09	5,934.31
22413	Granite Rock Company	Supplies - Safety Glasases	54.63
22414	JEFF ANDOY	Org Wellness Training 09/22/2024 - 09/27/2024	898.85
22415	MONTEREY COUNTY SHERIFF	CLETS - 7/1/2024 to 6/30/2024	121.83
22416	MONTEREY COUNTY TAX COLLECTOR	Asmt #031-191-028-000 FY 2024-2025 Property Tax	68.64
22417	MONTEREY COUNTY WEEKLY CLASSIFIEDS	Legal Notice Publication	614.25
22418	MONTEREY ONE WATER	Service Period 09-01-2024- 10-31/2024	89.82
22419	MONTEREY PENINSULA CHAMBER OF COMMERCE	Membership	700.00
22420	MONTEREY TIRE SERVICE	19 Dodge Durango Tire Repair	32.92
22421	US Treasury	Service Period 11-16-24 to 11-16-25	300.00
22422	ODP Business Solutions, LLC	Supplies	155.36
22423	PG&E	42830334092-092624	5,049.97
22424	PURE WATER	Supplies	84.75
22425	REGIONAL GOVERNMENT SERVICES	Management & Admin Services 2024-08	30,156.75
22426	RingCentral, Inc.	Service Period 09/29/24 to 10/28/24	332.09
22427	R.K. WILSON PLUMBING, INC.	Park Restroom	250.00
22428	SAFEGUARD BUSINESS SYSTEMS, INC.	Checking Account Deposit Slips	87.74
22429	Stacy Matthews	Travel Reimbursment - MIP CON 10/7/24 - 10/10/24	952.41
22430	TERMINIX, INC.	Pest Control 2024-09	109.00
22431	Transunion Risk & Alternative Data Solutions, Inc.	Online Investigative Services 08/01/24 to 09/30/25	900.00
22432	US Bank Equipment Finance	Konika Minolta Copier Lease 2024-10	397.84
22433	Verizon	Service Period 08-24-24 to 9-23-24	80.02
22434	AFLAC	Premium 2024-10	1,355.52
22435	AMERICAN LOCK & KEY	Dog Park Keys 2024-10	203.84
22436	AT&T CAL NET 2	Internet - Service Period 09/15/2024 - 10/14/2024	844.40
	AT&T CAL NET 2	Service Period 09/19/2024 - 10/18/2024	0.25
	AT&T CAL NET 2	Telephone Service Period 09/19/2024 to 10/18/2024	0.25
22437	AT&T MOBIILITY	Telephone Service Period 09/19/2024 - 10/18/2024	68.75
22438	BRIAN PEREZ	Brian Perez Training Reimbursement 10/15/24 - 10/17/24	803.50
22439	CALIFORNIA-AMERICAN WATER	Servcie Period 9/21/2024 to 10/18/2024	544.19
	CALIFORNIA-AMERICAN WATER	Service Period 09/21/2024 to 10/18/2024	150.32
22440	CoPower	Dental Premiums 2024-11	2,433.81
22441	COMCAST BUSINESS	Service Period 10/17/2024 - 11/16/2024	71.26
22442	CORONADO DEISEL MOBILE SERVICES, INC.	Service Call 19 Dodge Durango	409.53
22443	ECONOMIC&PLANNING SYSTEMS, INC.	Project 222079 August 2024 - September 2024	2,202.50
22444	Employment Development Department	Acct ID 925-0483-6 UI Liability Period Ending 06-30-2024	1,028.54
22445	FENTON & KELLER	City Attorney 2024-09	3,636.00

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City of Del Rey Oaks
Check/Voucher Register - 01 FS-Monthly Check Register
From 10/1/2024 Through 10/31/2024

Check Number	Payee	Transaction Description	Check Amount
	FENTON & KELLER	Public Records Act Requests 2024-10	13.14
22446	ID Concepts	Law Enforcement ID Credential Card - M. Young	27.80
	ID Concepts	New ID Card Kevin Andoy	55.61
22447	I.M.P.A.C.GOVERNMT SER	Acct# 5564-9924 ViSA 2024-10	1,443.64
22448	JAMES DE CHALK	Janitorial Services 2024-10	500.00
22449	LEGAL NOTIFICATION SERVICES, INC.	iSubpoena:old-2021 Annual License, Support & Maintenance	1,292.64
22450	MONTEREY TIRE SERVICE	17 Ford Explorer Tire Repair	727.90
22451	Napa Auto Parts	Auto Parts	50.91
22452	NEILL ENGINEERS CORP	Retianer 7/1/2024 to 9/30/2024	300.00
22453	PG&E	Service Period 9-12-2024 to 10-10-2024	75.26
22454	Pitney Bowes Bank Inc. Purchase Power	Acct# 80000-9000-0346-3050 Postage	215.87
22455	PRECISION ALARMS AND AUTOMATION, INC.	Alarm Inspections & Monitoring 2024-10	170.00
22456	SALINAS VALLEY PRO SQUAD	Uniform Sew On Velcro To Stars	49.00
22457	SIGN WORKS, INC.	Signs - Buiding Official Car	97.88
	SIGN WORKS, INC.	Signs South Boundary Road	1,225.56
22458	SmartSafety Software	Easy Street Draw Subscription 11/10/2024 - 11/9/2025	280.00
22459	Stericycle, Inc.	Shred Service 2024-09	340.34
22460	TERMINIX, INC.	Pest Control 2024-10	109.00
22461	TORRES ELECTRIC	Install camera system for front door location at City Hall	300.00
22462	VALLEY SAW & GARDEN EQUIP, INC.	Supplies	65.54
22463	VSP	November 2024	289.16
7-11 10/11/2...	7-Eleven Mastercard	PD & PW Fuel Charges 2024/09	2,654.40
ACH 10-4-2025	P.E.R.S.-HEALTH	CalPERS 1800 Health 10/2024	36,043.68
ADP-101124	ADP	ADP fees 10/11/2024	630.05
PERS 10/11/24	PERS	CalPERS 1900 457 (10/11) Contribution 10/15/2024	2,550.00
	PERS	PERS 3100 Contribution Retirement 09/21-10/04/24 Plan 1364	608.62
	PERS	PERS 3100 Contribution Retirement 09/21-10/04/24 Plan 25623	4,155.90
	PERS	PERS 3100 Contribution Retirement 09/21-10/04/24 Plan 26934	2,412.56
	PERS	PERS 3100 Contribution Retirement 09/21-10/04/24 -Plan 1365	4,485.42
PERS 10012...	PERS	CalPERS 1900 457 (09/27) Contribution 09/30/2024	2,550.00
	PERS	PERS 3100 Contribution Retirement 09/07-09/20/24 -Plan 1364	608.62
	PERS	PERS 3100 Contribution Retirement 09/07-09/20/24 -Plan 25623	4,108.72
	PERS	PERS 3100 Contribution Retirement 09/07-0920/24 -Plan 26934	2,412.56
	PERS	PERS 3100 Contribution Retirement 09/07-09/20/24 -Plan 1365	4,054.44
PERS102324-1	PERS	CalPERS 1900 457 (10/25) Contribution 10/31/2024	2,550.00

City of Del Rey Oaks
Check/Voucher Register - 01 FS-Monthly Check Register
From 10/1/2024 Through 10/31/2024

<u>Check Number</u>	<u>Payee</u>	<u>Transaction Description</u>	<u>Check Amount</u>
	PERS	PERS 3100 Contribution Retirement 10/05-10/18/24 -Plan 1364	608.62
	PERS	PERS 3100 Contribution Retirement 10/05-10/18/24 -Plan 25623	3,994.03
	PERS	PERS 3100 Contribution Retirement 10/05-10/18/24 -Plan 26934	2,412.56
	PERS	PERS 3100 Contribution Retirement 10/05-10/18/24 -Plan 1365	4,249.82
Report Total			<u>358,549.74</u>

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

From 10/1/2024 Through 10/31/2024

	FY 2024 Budget - Revised	February 2024 Actual	FY 2024 YTD Actual	Percent Collected/Spent
Revenue				
Property Taxes	780,800.00	0.00	0.00	0.00%
Sales Tax	1,313,000.00	93,570.59	421,925.96	32.13%
Other Taxes	511,500.00	98,878.81	223,001.00	44.54%
Licenses and Permits	281,300.00	23,000.55	86,551.27	30.23%
Fines and Forfeitures	12,200.00	2,450.94	7,683.64	62.98%
Other Revenue	140,700.00	47,580.57	121,778.40	96.88%
Grants	239,200.00	28,304.71	59,126.32	22.43%
Airport Police Services	1,345,700.00	111,852.50	446,014.50	32.40%
Current Services	183,900.00	29,884.96	108,444.27	47.31%
Total Revenue	4,808,300.00	435,523.63	1,474,525.36	30.23%
Expenditures				
Council	30,900.00	1,079.34	5,652.65	17.55%
City Clerk	579,800.00	37,960.73	238,288.66	52.31%
City Manager	357,100.00	21,669.06	125,866.84	39.54%
Finance	285,800.00	31,665.65	97,537.39	26.94%
Legal	128,300.00	4,455.89	15,797.01	10.30%
Planning & Building Regulation	103,400.00	8,436.81	17,882.62	12.21%
Government Buildings	11,000.00	500.00	1,116.00	5.84%
Non-Departmental	86,745.00	25,803.60	100,401.74	235.13%
Police	2,732,650.00	168,290.42	1,024,336.07	38.96%
Fire/Animal Control	234,400.00	59,153.90	59,153.90	25.99%
Public Works/Streets	288,800.00	15,588.90	69,495.67	21.93%
Parks/Recreation	43,100.00	1,347.12	7,435.64	17.09%
Total Expenditures	4,881,995.00	375,951.42	1,762,964.19	37.14%
Net Revenues Other Financing Sources and Uses	(73,695.00)	59,572.21	(288,438.83)	(220.27)%
Uses				
Transfers Out to CIP	(80,000.00)	0.00	(9,738.00)	4.89%
Total Uses	(80,000.00)	0.00	(9,738.00)	4.90%
Total Other Financing Sources and Uses	(80,000.00)	0.00	(9,738.00)	4.90%
Net Revenues After Other Financing Sources and Uses	(153,695.00)	59,572.21	(298,176.83)	438.80%

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

100 - General Fund
From 10/1/2024 Through 10/31/2024

		FY 2025 Budget	October 2024 Actual	FY 2025 Actual	Percent Collected/Used
Revenue					
Non Department Specific	000				
P/T-Secured	41110	541,600.00	0.00	0.00	0.00%
P/T-Unsecured	41120	27,000.00	0.00	0.00	0.00%
P/T-Prior Secured	41130	6,100.00	0.00	0.00	0.00%
Prior Unsecured	41140	100.00	0.00	0.00	0.00%
P/T-Unitary Tax	41150	10,000.00	0.00	0.00	0.00%
P/T-Supplemental Roll (SB813)	41160	12,200.00	0.00	0.00	0.00%
Property Tax - VLF	41170	183,000.00	0.00	0.00	0.00%
Prop Tax-Interest/Penalty	41180	800.00	0.00	0.00	0.00%
Sales Tax	42210	470,000.00	31,508.30	146,493.89	31.16%
Sales Tax - 145 (Measure S-1%)	42220	562,000.00	41,374.56	183,744.91	32.69%
Sales Tax -409 (Measure R 1/2%)	42221	281,000.00	20,687.73	91,687.16	32.62%
Cannabis Tax	42222	100,000.00	7,311.65	40,945.83	40.94%
Transient Occupancy Tax	42230	190,000.00	62,927.79	118,474.15	62.35%
Property Transfer Tax	42250	8,500.00	376.75	2,305.60	27.12%
Sewer Impact	42290	22,000.00	0.00	0.00	0.00%
Business Licenses	42310	210,000.00	19,130.74	58,339.73	27.78%
Gas Franchises	42761	8,000.00	0.00	0.00	0.00%
Electric Franchises	42762	22,000.00	0.00	0.00	0.00%
Garbage Franchises	42763	110,000.00	28,262.62	55,186.96	50.16%
Cable Tv Franchises	42764	26,000.00	0.00	6,088.46	23.41%
Water Franchises	42765	25,000.00	0.00	0.00	0.00%
SB1186 Disability Access Fund	43311	1,000.00	40.00	688.00	68.80%
SB1473 Environmental Assessment Fee	43312	100.00	9.00	39.00	39.00%
Building Permits	43320	40,000.00	3,485.81	18,220.21	45.55%
Cannabis Business Permit	43325	5,000.00	0.00	5,000.00	100.00%
Plan Check Fees	43330	17,000.00	0.00	2,452.33	14.42%
Street Opening Permits Fees	43340	5,000.00	250.00	1,000.00	20.00%
Plumbing Permits	43350	1,600.00	0.00	875.00	54.68%
Electrical Permits	43360	1,600.00	125.00	625.00	39.06%
Other Licenses/Permits	43390	1,000.00	0.00	0.00	0.00%
Fines & Forfeitures	45000	1,700.00	257.94	940.64	55.33%
Vehicle Code Fines	45510	3,000.00	0.00	1,095.00	36.50%
Parking and Admin Fines	45512	7,500.00	2,193.00	5,648.00	75.30%
Interest Earned	46100	120,000.00	47,540.57	92,267.52	76.88%
Interest Earned-PARS	46101	15,000.00	0.00	18,472.16	123.14%
Rental Income - Garden Center	46815	36,000.00	3,000.00	12,000.00	33.33%
Rental Income - Airport RV	46816	35,000.00	4,034.90	16,256.60	46.44%
Rental Income - PW Bldg (CHC Enterprise)	46817	24,000.00	2,000.00	20,000.00	83.33%
HOPTR	47130	1,200.00	0.00	0.00	0.00%
Vehicle License Collection	47140	2,500.00	0.00	0.00	0.00%
COPS	47240	185,000.00	16,666.66	41,666.69	22.52%
SB1383 Organics Recycling	47243	9,000.00	0.00	0.00	0.00%
Prop 172	47750	20,000.00	1,398.27	5,981.62	29.90%
Wellness Program	47760	7,500.00	7,500.00	7,500.00	100.00%
Police Grants & Other Reimbursements	47780	10,700.00	0.00	0.00	0.00%
POST Reimbursements	47781	7,000.00	2,739.78	3,978.01	56.82%

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

100 - General Fund

From 10/1/2024 Through 10/31/2024

		FY 2025 Budget	October 2024 Actual	FY 2025 Actual	Percent Collected/Used
DDA Negotiation Payment	47912	0.00	0.00	10,000.00	0.00%
Police Service Fees	48210	1,000.00	225.00	750.00	75.00%
Police Services-Special Events	48211	40,000.00	17,187.50	19,687.50	49.21%
Public Events	48212	7,500.00	0.00	0.00	0.00%
Use Permits	48805	22,000.00	2,370.00	10,910.00	49.59%
Maps/Publications	48810	100.00	0.00	0.00	0.00%
Property Inspections	48825	4,500.00	250.00	750.00	16.66%
Miscellaneous Revenue	48840	10,300.00	54.96	25,527.57	247.84%
LAFCO Refund & Interest for FORA	48842	0.00	412.60	412.60	0.00%
Rental - Park	48910	3,500.00	350.00	2,150.00	61.42%
Miscellaneous Refunds	48930	1,000.00	0.00	350.72	35.07%
Total Non Department Specific		3,462,600.00	323,671.13	1,028,510.86	29.70%
Police	210				
Airport Police Services	48220	1,345,700.00	111,852.50	446,014.50	33.14%
Total Police		1,345,700.00	111,852.50	446,014.50	33.14%
Total Revenue		4,808,300.00	435,523.63	1,474,525.36	30.67%
Expense					
Council	110				
Council Member Stipend	61115	7,500.00	525.00	2,300.00	30.66%
Medicare-ER	61130	200.00	7.61	33.34	16.67%
Social Security-ER	61131	500.00	32.55	142.60	28.52%
Unemployment Ins-Fed & State	61132	100.00	3.15	13.80	13.80%
Dental Expense	61135	8,900.00	511.03	2,555.15	28.70%
Materials/Supply	62410	200.00	0.00	0.00	0.00%
Membership Dues-Professional Org	64550	3,000.00	0.00	510.00	17.00%
Strategic Planning	64570	5,000.00	0.00	0.00	0.00%
Misc Expenses	64580	1,500.00	0.00	97.76	6.51%
Travel Expenses	64610	4,000.00	0.00	0.00	0.00%
Total Council		30,900.00	1,079.34	5,652.65	18.29%
City Clerk	111				
Payroll	61105	235,500.00	17,910.46	79,472.83	33.74%
Overtime	61110	10,000.00	266.16	1,517.88	15.17%
PERS UAL	61124	44,500.00	0.00	44,451.00	99.88%
PERS Retirement	61125	23,800.00	2,309.85	6,734.71	28.29%
Medicare-ER	61130	3,400.00	262.40	1,169.63	34.40%
Unemployment Ins-Fed & State	61132	100.00	0.00	6.80	6.80%
Dental Expense	61135	4,800.00	447.25	2,383.23	49.65%
Health Insurance	61140	99,400.00	8,762.30	35,076.46	35.28%
Health Insurance -Retiree	61141	1,000.00	0.00	157.00	15.70%
Vision Ins	61145	700.00	174.77	313.10	44.72%
Workers Comp and EAP	61150	14,100.00	0.00	13,991.00	99.22%
Wellness Program	61155	1,500.00	200.00	658.78	43.91%
Educational Incentive Pay	61157	0.00	461.54	1,846.16	0.00%
Longevity Pay	61158	0.00	283.90	993.65	0.00%
Materials/Supply	62410	5,000.00	58.47	416.23	8.32%
Office Supplies	62430	10,000.00	628.35	2,307.13	23.07%
Repair/Maintenance	63505	1,000.00	0.00	0.00	0.00%
Other Outside Services	63508	5,000.00	842.25	2,717.78	54.35%
Shredding Services	63509	1,000.00	170.17	340.66	34.06%
Telephone	63530	7,000.00	166.05	1,526.22	21.80%

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

100 - General Fund

From 10/1/2024 Through 10/31/2024

		FY 2025 Budget	October 2024 Actual	FY 2025 Actual	Percent Collected/Used
Internet	63531	2,000.00	879.02	1,331.89	66.59%
Website Design & Maintenance	63535	1,000.00	0.00	0.00	0.00%
Postage / Shipping	63540	3,000.00	424.55	763.19	25.43%
Training	63605	5,000.00	1,542.31	2,419.27	48.38%
Insurance-Liability	63620	42,600.00	0.00	19,396.03	45.53%
Contract Services - IT	63635	10,000.00	900.00	3,600.00	36.00%
Software/Server Subscription	64310	15,000.00	702.29	6,182.57	41.21%
Agenda Management System	64315	5,000.00	0.00	4,920.00	98.40%
Document Management System	64316	1,500.00	0.00	0.00	0.00%
Municipal Code Service	64320	5,000.00	0.00	2,841.82	56.83%
Membership Dues-Professional Org	64550	500.00	500.00	685.00	137.00%
Membership Dues-Government Agency	64552	700.00	0.00	0.00	0.00%
Printing / Publications	64575	2,000.00	0.00	0.00	0.00%
Misc Expenses	64580	1,000.00	68.64	68.64	6.86%
Election Cost	64588	15,000.00	0.00	0.00	0.00%
Travel Expenses	64610	2,700.00	0.00	0.00	0.00%
Total City Clerk		579,800.00	37,960.73	238,288.66	41.10%
City Manager	120				
Payroll	61105	204,500.00	15,548.80	69,969.60	34.21%
PERS UAL	61124	400.00	0.00	395.50	98.87%
PERS Retirement	61125	15,900.00	1,717.50	5,138.67	32.31%
Medicare-ER	61130	2,900.00	225.46	1,014.57	34.98%
Unemployment Ins-Fed & State	61132	100.00	0.00	0.00	0.00%
Dental Expense	61135	2,400.00	193.29	966.45	40.26%
Health Insurance	61140	43,100.00	3,417.10	13,668.40	31.71%
Vision Ins	61145	400.00	59.20	148.00	37.00%
Workers Comp and EAP	61150	12,000.00	0.00	12,731.12	106.09%
Wellness Program	61155	500.00	0.00	0.00	0.00%
Educational Incentive Pay	61157	0.00	92.31	646.17	0.00%
Auto Allowance	61180	5,400.00	415.40	1,869.30	34.61%
Office Supplies	62430	1,500.00	0.00	9.64	0.64%
Insurance-Liability	63620	36,700.00	0.00	17,649.42	48.09%
Membership Dues-Professional Org	64550	3,000.00	0.00	1,660.00	55.33%
Membership Dues-Government Agency	64552	700.00	0.00	0.00	0.00%
Books and Periodicals	64565	300.00	0.00	0.00	0.00%
Travel Expenses	64610	4,000.00	0.00	0.00	0.00%
Contingency	66905	23,300.00	0.00	0.00	0.00%
Total City Manager		357,100.00	21,669.06	125,866.84	35.25%
Finance	130				
ADP Payroll Fees	62310	7,000.00	0.00	2,207.25	31.53%
Bank Service Charges	62320	6,000.00	878.85	3,501.71	58.36%
Accounting Software	62431	5,000.00	0.00	225.00	4.50%
Audit-Finance	63625	40,000.00	0.00	14,325.00	35.81%
Audit -Sales Tax	63626	5,000.00	0.00	0.00	0.00%
Actuarial Services	63627	4,500.00	0.00	2,500.00	55.55%
Accounting Services-RGS	63645	218,300.00	30,156.75	74,148.38	33.96%
Total Finance		285,800.00	31,035.60	96,907.34	33.91%
Legal	150				
Legal Services	63650	125,000.00	3,841.64	15,007.26	12.00%

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

100 - General Fund

From 10/1/2024 Through 10/31/2024

		FY 2025 Budget	October 2024 Actual	FY 2025 Actual	Percent Collected/Used
Legal Advert	64560	2,300.00	614.25	789.75	34.33%
Misc Expenses	64580	1,000.00	0.00	0.00	0.00%
Total Legal		128,300.00	4,455.89	15,797.01	12.31%
Planning & Building Regulation	160				
Economic Development Services	63639	10,000.00	2,202.50	3,889.42	38.89%
Planning Services	63640	50,000.00	0.00	0.00	0.00%
Building Inspections Services	63648	32,400.00	5,934.31	13,693.20	42.26%
Engineering Services	63649	5,000.00	300.00	300.00	6.00%
Code Enforcement Services	63656	5,000.00	0.00	0.00	0.00%
Travel Expenses	64610	1,000.00	0.00	0.00	0.00%
Total Planning & Building Regulation		103,400.00	8,436.81	17,882.62	17.29%
Government Buildings	180				
Materials/Supply	62410	2,000.00	0.00	0.00	0.00%
Repair/Maintenance	63505	5,000.00	0.00	0.00	0.00%
Other Outside Services	63508	1,000.00	0.00	116.00	11.60%
Janitorial Services	63660	3,000.00	500.00	1,000.00	33.33%
Total Government Buildings		11,000.00	500.00	1,116.00	10.15%
Non-Departmental	190				
Materials/Supply	62410	500.00	0.00	30.61	6.12%
Utilities - PG&E	63520	0.00	356.62	637.12	0.00%
Insurance-Liability	63620	0.00	24,359.25	24,359.25	0.00%
Insurance-Property	63621	10,000.00	0.00	8,362.23	83.62%
Insurance-PLL (Pollution Lagal Liability)	63623	52,645.00	0.00	52,643.04	99.99%
Membership Dues-Professional Org	64550	4,800.00	0.00	500.00	10.41%
Membership Dues-Non Profit Agency Contrib	64551	12,000.00	700.00	8,600.00	71.66%
Membership Dues-Government Agency	64552	5,500.00	0.00	4,460.10	81.09%
Misc Expenses	64580	1,000.00	42.00	42.00	4.20%
S.M.I.P.	64930	200.00	107.90	107.90	53.95%
SB 1473	64940	100.00	27.00	27.00	27.00%
Principal-PG&E	65751	0.00	210.83	632.49	0.00%
Total Non-Departmental		86,745.00	25,803.60	100,401.74	115.74%
Police	210				
Payroll	61105	1,120,900.00	73,623.68	338,402.57	30.19%
Overtime	61110	140,000.00	9,963.71	52,946.20	37.81%
Overtime-DEA	61111	0.00	1,533.38	7,085.94	0.00%
Reserves Payroll	61120	95,000.00	9,966.97	31,345.14	32.99%
PERS UAL - After 06/30/18	61123	13,400.00	0.00	13,165.00	98.24%
PERS UAL	61124	110,200.00	0.00	110,338.00	100.12%
PERS Retirement	61125	150,200.00	13,980.89	44,273.59	29.47%
PERS 457 Expense	61126	32,400.00	3,600.00	9,600.00	29.62%
Medicare-ER	61130	16,200.00	1,405.58	6,356.80	39.23%
Social Security-ER	61131	0.00	169.13	401.28	0.00%
Unemployment Ins-Fed & State	61132	11,000.00	1,028.54	1,043.87	9.48%
Dental Expense	61135	16,200.00	1,155.26	5,776.30	35.65%
Health Insurance	61140	304,800.00	21,235.74	84,471.16	27.71%
Health Insurance -Retiree	61141	0.00	0.00	314.00	0.00%
Vision Ins	61145	2,500.00	395.00	902.15	36.08%

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

100 - General Fund
 From 10/1/2024 Through 10/31/2024

		FY 2025 Budget	October 2024 Actual	FY 2025 Actual	Percent Collected/Used
Workers Comp and EAP	61150	142,000.00	0.00	70,093.57	49.36%
Wellness Program	61155	5,000.00	0.00	0.00	0.00%
Educational Incentive Pay	61157	0.00	1,384.63	5,256.59	0.00%
Longevity Pay	61158	0.00	799.88	2,730.24	0.00%
Uniform Allowance	61160	10,000.00	2,250.00	4,500.00	45.00%
Admin Leave	61175	0.00	0.00	829.29	0.00%
Materials/Supply	62410	15,000.00	509.79	2,088.26	13.92%
Ammunition	62420	5,000.00	0.00	0.00	0.00%
Body Armor Vests	62422	1,500.00	0.00	0.00	0.00%
Office Supplies	62430	5,000.00	774.63	1,190.86	23.81%
Auto Operations - Supplies / Equip	62710	2,500.00	0.00	355.00	14.20%
Auto Operations - Fuel	62720	30,000.00	2,366.94	10,427.94	34.75%
Repair/Maintenance	63505	2,000.00	0.00	282.49	14.12%
Other Outside Services	63508	5,000.00	444.41	1,333.53	26.67%
Shredding Services	63509	1,000.00	170.17	340.66	34.06%
Utilities - PG&E	63520	0.00	356.61	637.10	0.00%
Telephone	63530	13,000.00	605.71	2,917.07	22.43%
Internet	63531	6,500.00	1,326.81	3,552.05	54.64%
Annual Maintenance-Records Mgmt Software	63537	6,500.00	0.00	3,193.07	49.12%
Annual Maintenance	63538	3,400.00	0.00	0.00	0.00%
Postage / Shipping	63540	500.00	0.00	41.67	8.33%
Training	63605	5,000.00	378.95	2,262.45	45.24%
Insurance-Liability	63620	205,800.00	8,373.70	105,588.95	51.30%
Insurance-Property	63621	10,000.00	0.00	8,362.22	83.62%
Insurance-Vehicles	63622	0.00	0.00	2,523.50	0.00%
Audit-Finance	63625	5,000.00	0.00	0.00	0.00%
Actuarial Services	63627	0.00	0.00	2,500.00	0.00%
Contract Services - IT	63635	12,900.00	900.00	3,600.00	27.90%
Contract Services-Others	63637	4,200.00	0.00	2,000.00	47.61%
Janitorial Services	63660	3,000.00	500.00	1,000.00	33.33%
911-NGEN Phase II Upgrade	63664	7,000.00	0.00	0.00	0.00%
911-Radio Dispatch	63665	59,350.00	0.00	29,078.00	48.99%
911-Inform MDT Terminal Service	63666	900.00	0.00	0.00	0.00%
911-Notification System	63667	400.00	0.00	0.00	0.00%
911-NGEN O&M	63668	13,400.00	0.00	6,478.00	48.34%
911-NGEN Debt (Capital Fee)	63669	7,700.00	0.00	7,633.00	99.12%
Auto Repair/Maintenance	63730	14,000.00	2,708.43	6,160.35	44.00%
Parking & Admin Citations Services	63812	5,000.00	728.33	2,953.34	59.06%
Animal Regulation Fire	63820	500.00	0.00	0.00	0.00%
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	20,000.00	3,228.14	13,402.53	67.01%
Computer Server	64318	2,500.00	0.00	0.00	0.00%
Personnel Recruit & Pre-Employment	64545	3,000.00	0.00	0.00	0.00%
Membership Dues-Professional Org	64550	9,000.00	0.00	1,989.74	22.10%
Membership Dues-Non Profit Agency Contrib	64551	0.00	0.00	500.00	0.00%

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

100 - General Fund

From 10/1/2024 Through 10/31/2024

		FY 2025 Budget	October 2024 Actual	FY 2025 Actual	Percent Collected/Used
Membership Dues-Government Agency	64552	0.00	0.00	5,000.00	0.00%
Books and Periodicals	64565	900.00	0.00	0.00	0.00%
Printing / Publications	64575	2,000.00	0.00	0.00	0.00%
Misc Expenses	64580	1,000.00	0.00	0.00	0.00%
Travel Expenses	64610	13,000.00	2,425.41	7,112.60	54.71%
Principal-Motorola Lease-Cameras	65104	21,350.00	0.00	0.00	0.00%
Principal-Sunridge Records Mgmt	65106	8,500.00	0.00	0.00	0.00%
Interest-Sunridge Records Mgmt	65107	300.00	0.00	0.00	0.00%
Vehicle Replacement	66735	21,050.00	0.00	0.00	0.00%
Total Police		2,732,650.00	168,290.42	1,024,336.07	37.49%
Fire/Animal Control	220				
Fire Seaside	63810	234,400.00	59,153.90	59,153.90	25.23%
Total Fire/Animal Control		234,400.00	59,153.90	59,153.90	25.24%
Public Works/Streets	311				
Payroll	61105	84,800.00	6,428.80	28,929.60	34.11%
Overtime	61110	3,000.00	0.00	0.00	0.00%
PERS UAL	61124	400.00	0.00	395.50	98.87%
PERS Retirement	61125	6,600.00	699.90	2,094.07	31.72%
Medicare-ER	61130	1,300.00	93.22	419.49	32.26%
Unemployment Ins-Fed & State	61132	100.00	0.00	0.00	0.00%
Dental Expense	61135	1,600.00	126.98	634.90	39.68%
Health Insurance	61140	33,200.00	2,628.54	10,514.16	31.66%
Vision Ins	61145	300.00	33.02	82.55	27.51%
Workers Comp and EAP	61150	5,500.00	0.00	5,266.31	95.75%
Wellness Program	61155	500.00	0.00	0.00	0.00%
Educational Incentive Pay	61157	0.00	92.30	369.20	0.00%
Materials/Supply	62410	12,000.00	1,471.86	1,686.39	14.05%
Office Supplies	62430	1,500.00	95.16	801.75	53.45%
Auto Operations - Supplies / Equip	62710	2,500.00	50.91	50.91	2.03%
Auto Operations - Fuel	62720	6,000.00	287.46	1,201.90	20.03%
Repair/Maintenance	63505	30,000.00	300.00	550.00	1.83%
Other Outside Services	63508	1,000.00	0.00	82.60	8.26%
Gabilan Crew	63515	5,000.00	0.00	0.00	0.00%
Utilities - PG&E	63520	35,000.00	2,581.42	3,818.29	10.90%
Utilities - Water	63525	5,000.00	699.33	1,474.97	29.49%
Telephone	63530	300.00	0.00	0.00	0.00%
Training	63605	4,000.00	0.00	0.00	0.00%
Insurance-Liability	63620	15,600.00	0.00	7,300.80	46.80%
Insurance-Vehicles	63622	5,000.00	0.00	2,523.50	50.47%
Organic Waste Regs Services	63654	9,000.00	0.00	0.00	0.00%
Auto Repair/Maintenance	63730	8,300.00	0.00	1,298.78	15.64%
Street Lighting	63910	(15,000.00)	0.00	0.00	0.00%
Printing / Publications	64575	1,300.00	0.00	0.00	0.00%
Storm Water Project - Phase 4 Equipment	64920	23,000.00	0.00	0.00	0.00%
Equipment	66302	2,000.00	0.00	0.00	0.00%
Total Public Works/Streets		288,800.00	15,588.90	69,495.67	24.06%
Parks/Recreation	411				
Materials/Supply	62410	14,000.00	480.55	2,098.75	14.99%

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

100 - General Fund

From 10/1/2024 Through 10/31/2024

		FY 2025 Budget	October 2024 Actual	FY 2025 Actual	Percent Collected/Used
Office Supplies	62430	1,000.00	0.00	0.00	0.00%
Repair/Maintenance	63505	25,000.00	250.00	4,050.00	16.20%
Utilities - Water	63525	3,000.00	616.57	1,286.89	42.89%
Travel Expenses	64610	100.00	0.00	0.00	0.00%
Total Parks/Recreation		<u>43,100.00</u>	<u>1,347.12</u>	<u>7,435.64</u>	<u>17.25%</u>
Total Expense		<u>4,881,995.00</u>	<u>375,321.37</u>	<u>1,762,334.14</u>	<u>36.10%</u>
Other Financing Sources and Uses					
Non Department Specific	000				
Transfers Out to CIP	81003	<u>(80,000.00)</u>	0.00	<u>(9,738.00)</u>	12.17%
Total Non Department Specific		<u>(80,000.00)</u>	0.00	<u>(9,738.00)</u>	12.17%
Total Other Financing Sources and Uses		<u>(80,000.00)</u>	0.00	<u>(9,738.00)</u>	12.17%
Excess(Deficit) of Revenue Over Expenditures		<u>(153,695.00)</u>	60,202.26	<u>(297,546.78)</u>	193.59%

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

210 - Gas Tax Fund

From 10/1/2024 Through 10/31/2024

		FY 2025 Budget	October 2024 Actual	FY 2025 Actual	Percent Collected/Used
Revenue					
Non Department Specific	000				
Gas Tax 2103	47010	15,100.00	1,474.24	5,937.76	39.32%
Gas Tax 2105	47020	10,500.00	927.52	3,433.71	32.70%
Gas Tax 2106	47030	9,500.00	804.61	3,097.38	32.60%
Gas Tax 2107	47040	12,400.00	1,270.59	4,509.58	36.36%
Gas Tax 2107.5	47050	1,000.00	0.00	1,000.00	100.00%
Total Non Department Specific		<u>48,500.00</u>	<u>4,476.96</u>	<u>17,978.43</u>	<u>37.07%</u>
Total Revenue		<u>48,500.00</u>	<u>4,476.96</u>	<u>17,978.43</u>	<u>37.07%</u>
Expense					
Public Works/Streets	311				
Street Sweeping	63510	10,000.00	0.00	0.00	0.00%
Utilities - PG&E	63520	0.00	1,619.75	3,367.99	0.00%
Street Lighting	63910	15,000.00	0.00	1,293.15	8.62%
Total Public Works/Streets		<u>25,000.00</u>	<u>1,619.75</u>	<u>4,661.14</u>	<u>18.64%</u>
Total Expense		<u>25,000.00</u>	<u>1,619.75</u>	<u>4,661.14</u>	<u>18.64%</u>
Excess(Deficit) of Revenue Over Expenditures		23,500.00	2,857.21	13,317.29	56.66%

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

211 - SB1 Fund-RMRA
From 10/1/2024 Through 10/31/2024

		<u>FY 2025 Budget</u>	<u>October 2024 Actual</u>	<u>FY 2025 Actual</u>	<u>Percent Collected/Used</u>
Revenue					
Non Department Specific	000				
SB 1 Funds	47777	40,800.00	3,610.34	14,268.83	34.97%
Total Non Department Specific		40,800.00	3,610.34	14,268.83	34.97%
Total Revenue		<u>40,800.00</u>	<u>3,610.34</u>	<u>14,268.83</u>	<u>34.97%</u>
Expense					
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%
Rosita Emergency Repairs	539				
Curb and Gutter Repair	66327	150,000.00	85,000.00	85,000.00	56.66%
Total Rosita Emergency Repairs		150,000.00	85,000.00	85,000.00	56.67%
Total Expense		<u>190,000.00</u>	<u>85,000.00</u>	<u>85,000.00</u>	<u>44.74%</u>
Excess(Deficit) of Revenue Over Expenditures		(149,200.00)	(81,389.66)	(70,731.17)	47.40%

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

212 - Measure X Fund

From 10/1/2024 Through 10/31/2024

		FY 2025 Budget	October 2024 Actual	FY 2025 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					
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		94,400.00	0.00	0.00	0.00%
Other Financing Sources and Uses					
Rosita Emergency Repairs	539				
Transfers Out to Grants	81004	(74,100.00)	0.00	0.00	0.00%
Total Rosita Emergency Repairs		(74,100.00)	0.00	0.00	0.00%
Total Other Financing Sources and Uses		(74,100.00)	0.00	0.00	0.00%
Excess(Deficit) of Revenue Over Expenditures		(74,100.00)	0.00	0.00	0.00%

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

222 - FORA Land Development
From 10/1/2024 Through 10/31/2024

		<u>FY 2025 Budget</u>	<u>October 2024 Actual</u>	<u>FY 2025 Actual</u>	<u>Percent Collected/Used</u>
Revenue					
Non Department Specific	000				
DDA Developer Deposit	47911	<u>0.00</u>	<u>0.00</u>	<u>75,000.00</u>	<u>0.00%</u>
Total Non Department Specific		<u>0.00</u>	<u>0.00</u>	<u>75,000.00</u>	<u>0.00%</u>
Total Revenue		<u>0.00</u>	<u>0.00</u>	<u>75,000.00</u>	<u>0.00%</u>
Excess(Deficit) of Revenue Over Expenditures		0.00	0.00	75,000.00	0.00%

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

223 - ARPA Fund
From 10/1/2024 Through 10/31/2024

		<u>FY 2025 Budget</u>	<u>October 2024 Actual</u>	<u>FY 2025 Actual</u>	<u>Percent Collected/Used</u>
Expense					
City Hall Parking Lot Imp	527				
Parking Lot Improvements & Repairs	66425	50,000.00	0.00	0.00	0.00%
Total City Hall Parking Lot Imp		<u>50,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Total Expense		<u>50,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Excess(Deficit) of Revenue Over Expenditures		(50,000.00)	0.00	0.00	0.00%

City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail
231 - BSCC-Officer Wellness & Mental Health Grant
From 10/1/2024 Through 10/31/2024

		<u>FY 2025 Budget</u>	<u>October 2024 Actual</u>	<u>FY 2025 Actual</u>	<u>Percent Collected/Used</u>
Expense					
Police	210				
Law Enforcement Wellness App	64314	<u>2,000.00</u>	<u>0.00</u>	<u>1,999.00</u>	<u>99.95%</u>
Total Police		<u>2,000.00</u>	<u>0.00</u>	<u>1,999.00</u>	<u>99.95%</u>
Total Expense		<u>2,000.00</u>	<u>0.00</u>	<u>1,999.00</u>	<u>99.95%</u>
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
236 - Drug Enforcement Administration (DEA)
 From 10/1/2024 Through 10/31/2024

		<u>FY 2025 Budget</u>	<u>October 2024 Actual</u>	<u>FY 2025 Actual</u>	<u>Percent Collected/Used</u>
Revenue					
Police	210				
DEA Reimbursements	47782	44,000.00	0.00	16,827.36	38.24%
Total Police		<u>44,000.00</u>	<u>0.00</u>	<u>16,827.36</u>	<u>38.24%</u>
Total Revenue		<u>44,000.00</u>	<u>0.00</u>	<u>16,827.36</u>	<u>38.24%</u>
Expense					
Police	210				
Overtime-DEA	61111	44,000.00	0.00	4,674.46	10.62%
Total Police		<u>44,000.00</u>	<u>0.00</u>	<u>4,674.46</u>	<u>10.62%</u>
Total Expense		<u>44,000.00</u>	<u>0.00</u>	<u>4,674.46</u>	<u>10.62%</u>
Excess(Deficit) of Revenue Over Expenditures		0.00	0.00	12,152.90	0.00%

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

242 - REAP Grant

From 10/1/2024 Through 10/31/2024

		<u>FY 2025 Budget</u>	<u>October 2024 Actual</u>	<u>FY 2025 Actual</u>	<u>Percent Collected/Used</u>
Revenue					
Planning & Building Regulation	160				
AMBAG REAP Grant	47241	42,500.00	0.00	25,028.00	58.88%
Total Planning & Building Regulation		42,500.00	0.00	25,028.00	58.89%
Total Revenue		<u>42,500.00</u>	<u>0.00</u>	<u>25,028.00</u>	<u>58.89%</u>
Expense					
Planning & Building Regulation	160				
Planning Services	63640	42,500.00	19,017.00	19,017.00	44.74%
Total Planning & Building Regulation		42,500.00	19,017.00	19,017.00	44.75%
Total Expense		<u>42,500.00</u>	<u>19,017.00</u>	<u>19,017.00</u>	<u>44.75%</u>
Excess(Deficit) of Revenue Over Expenditures		0.00	(19,017.00)	6,011.00	0.00%

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

251 - Cal Fire Grant
From 10/1/2024 Through 10/31/2024

		<u>FY 2025 Budget</u>	<u>October 2024 Actual</u>	<u>FY 2025 Actual</u>	<u>Percent Collected/Used</u>
Revenue					
Parks/Recreation	411				
Cal Fire Grant	47768	297,300.00	0.00	20,631.90	6.93%
Total Parks/Recreation		297,300.00	0.00	20,631.90	6.94%
Total Revenue		297,300.00	0.00	20,631.90	6.94%
Expense					
Parks/Recreation	411				
Tree Service	63913	297,300.00	0.00	0.00	0.00%
Total Parks/Recreation		297,300.00	0.00	0.00	0.00%
Total Expense		297,300.00	0.00	0.00	0.00%
Excess(Deficit) of Revenue Over Expenditures		0.00	0.00	20,631.90	0.00%

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

260 - CDBG Fund
From 10/1/2024 Through 10/31/2024

		<u>FY 2025 Budget</u>	<u>October 2024 Actual</u>	<u>FY 2025 Actual</u>	<u>Percent Collected/Used</u>
Revenue					
Parks/Recreation	411				
Cal Fire Grant	47768	90,000.00	0.00	0.00	0.00%
Total Parks/Recreation		<u>90,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Total Revenue		<u><u>90,000.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00%</u></u>
Expense					
Parks/Recreation	411				
Park Improvements	66420	90,000.00	0.00	0.00	0.00%
Total Parks/Recreation		<u>90,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Total Expense		<u><u>90,000.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00%</u></u>
Excess(Deficit) of Revenue Over Expenditures		0.00	0.00	0.00	0.00%

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

321 - SBR Engineering Fund
From 10/1/2024 Through 10/31/2024

		<u>FY 2025 Budget</u>	<u>October 2024 Actual</u>	<u>FY 2025 Actual</u>	<u>Percent Collected/Used</u>
Expense					
SBR Contract-Engineering & Others	518				
Contract Services - Engineering	63611	<u>300,000.00</u>	<u>0.00</u>	<u>3,938.50</u>	<u>1.31%</u>
Total SBR Contract-Engineering & Others		<u>300,000.00</u>	<u>0.00</u>	<u>3,938.50</u>	<u>1.31%</u>
Total Expense		<u>300,000.00</u>	<u>0.00</u>	<u>3,938.50</u>	<u>1.31%</u>
Excess(Deficit) of Revenue Over Expenditures		(300,000.00)	0.00	(3,938.50)	1.31%

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

331 - FHA Grant Fund
From 10/1/2024 Through 10/31/2024

		FY 2025 Budget	October 2024 Actual	FY 2025 Actual	Percent Collected/Used
Revenue					
Non Department Specific	000				
FHWA Grant	47523	543,400.00	0.00	0.00	0.00%
Total Non Department Specific		543,400.00	0.00	0.00	0.00%
Total Revenue		543,400.00	0.00	0.00	0.00%
Expense					
Rosita Emergency Repairs	539				
Contract Services - Engineering	63611	90,371.20	0.00	0.00	0.00%
Road Construction	66411	494,000.00	0.00	0.00	0.00%
Total Rosita Emergency Repairs		584,371.20	0.00	0.00	0.00%
Total Expense		584,371.20	0.00	0.00	0.00%
Other Financing Sources and Uses					
Rosita Emergency Repairs	539				
Transfers In from Measure X	82004	74,100.00	0.00	0.00	0.00%
Total Rosita Emergency Repairs		74,100.00	0.00	0.00	0.00%
Total Other Financing Sources and Uses		74,100.00	0.00	0.00	0.00%
Excess(Deficit) of Revenue Over Expenditures		33,128.80	0.00	0.00	0.00%

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

332 - FEMA & OES
From 10/1/2024 Through 10/31/2024

		<u>FY 2025 Budget</u>	<u>October 2024 Actual</u>	<u>FY 2025 Actual</u>	<u>Percent Collected/Used</u>
Revenue					
Non Department Specific	000				
OES	47519	14,555.00	14,554.27	14,554.27	99.99%
FEMA	47520	58,218.00	58,217.06	58,217.06	99.99%
Total Non Department Specific		<u>72,773.00</u>	<u>72,771.33</u>	<u>72,771.33</u>	100.00%
Total Revenue		<u><u>72,773.00</u></u>	<u><u>72,771.33</u></u>	<u><u>72,771.33</u></u>	<u>100.00%</u>
Expense					
City Hall Facility Repairs & Upgrades	541				
Repairs and Improvements	66322	58,218.00	0.00	0.00	0.00%
Total City Hall Facility Repairs & Upgrades		<u>58,218.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Total Expense		<u><u>58,218.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u>0.00%</u>
Excess(Deficit) of Revenue Over Expenditures		14,555.00	72,771.33	72,771.33	499.97%



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: December 17, 2024
TO: Honorable Mayor and Members of the City Council
FROM: John Guertin, City Manager
SUBJECT: Receive November 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 November 2024 Financial Reports.

Background

The Members of the City Council routinely receive financial reports for the previous month.

Summary & Discussion

Attached are the November 2024 financial reports.

- November 2024 Cash Balances – The report shows where the City’s funds are invested. The City continues to have a healthy cash balance of \$13,190,734 much of which is restricted for specific purposes.
- November 2024 Checks Issued Register –This is a listing of all the payments issued during the month. The total checks issued is \$197,449.
- November 2024 General Fund Summary – This is a one-page summary of the General Fund summarized as follows:

	FY 2025 Budget	November 2024 Actual	FY 2025 YTD Actual	% Collected /Spent
Revenue	\$ 4,808,300	\$ 344,784	\$ 1,819,310	38%
Expenditures	4,881,995	238,190	2,001,155	41%
Net Revenue over Expend	(73,695)	106,594	(181,845)	
Transfers Out to CIP	80,000	-	9,738	12%
Net Operating Surplus	\$ (153,695)	\$ 106,594	\$ (191,583)	

At 42% of the year (5 months) the revenues are at 38% and expenditures are at 41% of the budget. For the month of November 2024, the General Fund shows surplus net revenue of \$106,594 and year-to-date deficit of \$191,583. due to the payments processed in July for FY 2025 UAL, Liability Insurance, Workers Comp & Property Insurance and the fact that property taxes will not be collected until December 2024.

- November 2024 Statement of Revenues and Expenditures – shows fiscal year-to-date actuals in comparison with FY 2024-25 Budget

Fiscal Impacts

None. This is informational only.

Recommendation

Staff recommend receiving the reports.

ATTACHMENTS:

- November 2024 Cash and Investment
- November 2024 Checks Register
- November 2024 General Fund Summary
- November 2024 Statement of Revenues & Expenditures

Respectfully Submitted,

John Guertin, City Manager

City of Del Rey Oaks
Balance Sheet
As of 11/30/2024

		<u>Current Year</u>	<u>Prior Year</u>
Accounts			
General Checking	10100	431,252.54	378,665.99
LAIF	10110	4,056,378.93	3,883,192.49
PARS-115 Trust	10150	368,059.77	324,899.52
Dev - Monterey Peninsula Partner	10180	9,062.62	9,062.62
Fidelity Title Escrow Acct - GJM/SBR Intersection	10210	1,056,168.00	1,056,168.00
Fidelity Title Escrow Acct - SBR Construction	10220	7,269,813.00	7,269,813.00
Total Accounts		<u>13,190,734.86</u>	<u>12,921,801.62</u>

City of Del Rey Oaks
Check/Voucher Register - 01 FS-Monthly Check Register
 From 11/1/2024 Through 11/30/2024

Check Number	Payee	Transaction Description	Check Amount
22464	AT&T	Internet Service Period 10/25/24 to 11/24/24	74.90
22465	Central Coast SBDC	Small Business Deelopment Center Contribution	2,500.00
22466	CORELOGIC SOLUTIONS, LLC.	Software 2024-10	159.14
22467	Dog Waste Depot	Dog Waste Bags - Dog Park	218.48
22468	Employment Development Department	Acct ID 925-0483-6 UI Liability Period Ending 09-30-2024	6,309.83
22469	FENTON & KELLER	Professional Services 2024-09	1,614.00
22470	G.P.S. SOLUTIONS	Building Inspection Services 2024-10	2,877.57
22471	Hana Gardens Del Rey Oaks	Supplies	255.64
22472	HOME DEPOT CRC	Supplies 2024-10	399.21
22473	MBS BUSINESS SYSTEMS, INC.	Konica Minolta Copier- Billing Period 11/7/24 to 2/6/25	130.47
22474	KAREN MINAMI	Wellness Reimbursement 2024-10	169.38
22475	MONTEREY BAY TECHNOLOGIES, INC.	IT Services 2024-11	1,800.00
	MONTEREY BAY TECHNOLOGIES, INC.	Reimbursement REOLINK 8CH 5 MP PoE Security Camera System	311.35
22476	MONTEREY FIRE EXTINGUISHER.	Fire Extinguisher Servicing & Replacements	673.94
22477	NEILL ENGINEERS CORP	Rosita Road Emergency Repair July - September 2024	13,741.51
22478	ODP Business Solutions, LLC	Supplies 2024-10	167.83
22479	PG&E	Service Period 09/20/2024 to 10/20/2024	2,424.58
22480	PURE WATER	Supplies	54.75
22481	REGIONAL GOVERNMENT SERIVCES	Management & Admin Services 2024-09	27,545.60
22482	RingCentral, Inc.	Service Period 10//29/2024 to 11/28/2024	332.49
22483	ROGER GUZMAN	Training Reimbursement - Threat Liaison Officer	504.00
22484	Stacy Matthews	Training Reimbursement - CALPERS	1,423.47
22485	US Bank Equipment Finance	Konika Minolta Copier Lease 2024-11	397.84
22486	Verizon	Service Period 09/24/24 to 10/23/24	218.33
22487	Whitson Engineers	Civil Engineering & Land Surveying Services 2024-09	4,223.00
22488	AFLAC	Premium 2024-11	1,355.52
22489	AT&T CAL NET 2	Internet - Service Period 10/16/24 to 11/14/2024	844.43
22490	AT&T MOBILITY	Telephone Service Period 11/3/24 to 12/2/24	357.53
22491	CoPower	Dental Premiums 2024-12	2,453.81
22492	Cook's Communications	2023 Dodge Durango Outfitting Police Vehicle	16,867.87
22493	FENTON & KELLER	City Ventures 2024-11	2,047.50
	FENTON & KELLER	Employment Matters 2024-11	4,842.50
	FENTON & KELLER	Legal 2024-11	1,229.54
22494	I.M.P.A.C.GOVERNM'T SER	5564-9924 2024-11	6,157.75
22495	Laura Batra	Wellness 2024-11	85.71
22496	PG&E	Service Period 10/11/2024 to 11/08/2024	78.87

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City of Del Rey Oaks
Check/Voucher Register - 01 FS-Monthly Check Register
 From 11/1/2024 Through 11/30/2024

Check Number	Payee	Transaction Description	Check Amount
22497	Pitney Bowes Global Financial Servies LLC	Postage Service Period 09/30/2024 - 12/29/2024	179.31
22498	PRECISION ALARMS AND AUTOMATION, INC.	Alarm Inspections & Mointoring 2024-11	170.00
22499	REGIONAL GOVERNMENT SERIVCES	Management & Admin Services 2024-10	18,548.00
22500	SIG SAUER	Supplies	424.73
22501	STATE WATER RESOURCE CONTROL BOARD	Service Period 07/01/2024 - 06/30/2025	7,279.00
22502	Stericycle, Inc.	Shred Service 2024-10	150.53
22503	US Bank Equipment Finance	Konika Minolta Copier Lease 2024-11	135.64
22504	VSP	December 2024	289.16
ACH 11-12-2...	7-Eleven Mastercard	PD & PW Fuel Charges 2024-10	3,303.96
ACH 11-7-2024	P.E.R.S.-HEALTH	CalPERS 1800 Health 11/2024	36,043.68
PERS 111224	PERS	CalPERS 1900 457 (11/08) Contribution 11/15/2024	2,550.00
	PERS	PERS 3100 Contribution Retirement 10/19-11/1/24 -Plan 1364	608.62
	PERS	PERS 3100 Contribution Retirement 10/19-11/1/24 -Plan 25623	4,197.52
	PERS	PERS 3100 Contribution Retirement 10/19-11/1/24 -Plan 26934	2,086.20
	PERS	PERS 3100 Contribution Retirment 10/19-11/1/24 -Plan 1365	4,249.82
PERS 11222...	PERS	CalPERS 1900 457 (11/24) Contribution 11/30/2024	2,050.00
	PERS	PERS 3100 Contribution Retirement 11/2-11/15/24 -Plan 1364	608.62
	PERS	PERS 3100 Contribution Retirement 11/2-11/15/24 -Plan 25623	4,213.44
	PERS	PERS 3100 Contribution Retirement 11/2-11/15/24 -Plan 26934	1,276.29
	PERS	PERS 3100 Contribution Retirment 11/2-11/15/24 -Plan 1365	4,236.76
Report Total			197,449.62

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

From 11/1/2024 Through 11/30/2024

	FY 2024 Budget - Revised	February 2024 Actual	FY 2024 YTD Actual	Percent Collected/Spent
Revenue				
Property Taxes	780,800.00	0.00	0.00	0.00%
Sales Tax	1,313,000.00	98,849.53	520,775.49	39.66%
Other Taxes	511,500.00	19,075.65	242,076.65	48.35%
Licenses and Permits	281,300.00	3,573.52	90,124.79	31.47%
Fines and Forfeitures	12,200.00	4,353.60	12,037.24	98.66%
Other Revenue	140,700.00	241.55	122,019.95	97.07%
Grants	239,200.00	96,119.41	155,245.73	58.90%
Airport Police Services	1,345,700.00	111,852.50	557,867.00	40.52%
Current Services	183,900.00	10,718.72	119,162.99	51.99%
Total Revenue	4,808,300.00	344,784.48	1,819,309.84	37.30%
Expenditures				
Council	30,900.00	1,186.03	6,838.68	21.23%
City Clerk	579,800.00	27,007.98	265,296.64	58.24%
City Manager	357,100.00	12,235.20	138,102.04	43.38%
Finance	285,800.00	46,093.60	143,630.99	39.67%
Legal	128,300.00	9,733.54	25,530.55	16.65%
Planning & Building Regulation	103,400.00	2,877.57	20,760.19	14.18%
Government Buildings	11,000.00	0.00	1,116.00	5.84%
Non-Departmental	86,745.00	3,020.08	103,421.82	242.20%
Police	2,732,650.00	119,261.62	1,143,597.69	43.50%
Fire/Animal Control	234,400.00	0.00	59,153.90	25.99%
Public Works/Streets	288,800.00	16,359.72	85,855.39	27.09%
Parks/Recreation	43,100.00	415.12	7,850.76	18.04%
Total Expenditures	4,881,995.00	238,190.46	2,001,154.65	42.16%
Net Revenues	(73,695.00)	106,594.02	(181,844.81)	(138.86)%
Other Financing Sources and Uses				
Uses				
Transfers Out to CIP	(80,000.00)	0.00	(9,738.00)	4.89%
Total Uses	(80,000.00)	0.00	(9,738.00)	4.90%
Total Other Financing Sources and Uses	(80,000.00)	0.00	(9,738.00)	4.90%
Net Revenues After Other Financing Sources and Uses	(153,695.00)	106,594.02	(191,582.81)	281.93%

City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail - Unposted Transactions Included In Report

100 - General Fund
 From 11/1/2024 Through 11/30/2024

		FY 2025 Budget	October 2024 Actual	FY 2025 Actual	Percent Collected/Used
Revenue					
Non Department Specific					
	000				
P/T-Secured	41110	541,600.00	0.00	0.00	0.00%
P/T-Unsecured	41120	27,000.00	0.00	0.00	0.00%
P/T-Prior Secured	41130	6,100.00	0.00	0.00	0.00%
Prior Unsecured	41140	100.00	0.00	0.00	0.00%
P/T-Unitary Tax	41150	10,000.00	0.00	0.00	0.00%
P/T-Supplemental Roll (SB813)	41160	12,200.00	0.00	0.00	0.00%
Property Tax - VLF	41170	183,000.00	0.00	0.00	0.00%
Prop Tax-Interest/Penalty	41180	800.00	0.00	0.00	0.00%
Sales Tax	42210	470,000.00	32,122.58	178,616.47	38.00%
Sales Tax - 145 (Measure S-1%)	42220	562,000.00	44,607.81	228,352.72	40.63%
Sales Tax -409 (Measure R 1/2%)	42221	281,000.00	22,119.14	113,806.30	40.50%
Cannabis Tax	42222	100,000.00	0.00	40,945.83	40.94%
Transient Occupancy Tax	42230	190,000.00	12,108.11	130,582.26	68.72%
Property Transfer Tax	42250	8,500.00	1,284.25	3,589.85	42.23%
Sewer Impact	42290	22,000.00	0.00	0.00	0.00%
Business Licenses	42310	210,000.00	670.00	59,009.73	28.09%
Gas Franchises	42761	8,000.00	0.00	0.00	0.00%
Electric Franchises	42762	22,000.00	0.00	0.00	0.00%
Garbage Franchises	42763	110,000.00	0.00	55,186.96	50.16%
Cable Tv Franchises	42764	26,000.00	5,683.29	11,771.75	45.27%
Water Franchises	42765	25,000.00	0.00	0.00	0.00%
SB1186 Disability Access Fund	43311	1,000.00	40.00	728.00	72.80%
SB1473 Environmental Assessment Fee	43312	100.00	5.00	44.00	44.00%
Building Permits	43320	40,000.00	2,278.52	20,498.73	51.24%
Cannabis Business Permit	43325	5,000.00	0.00	5,000.00	100.00%
Plan Check Fees	43330	17,000.00	120.00	2,572.33	15.13%
Street Opening Permits Fees	43340	5,000.00	0.00	1,000.00	20.00%
Plumbing Permits	43350	1,600.00	250.00	1,125.00	70.31%
Electrical Permits	43360	1,600.00	250.00	875.00	54.68%
Other Licenses/Permits	43390	1,000.00	0.00	0.00	0.00%
Fines & Forfeitures	45000	1,700.00	605.60	1,546.24	90.95%
Vehicle Code Fines	45510	3,000.00	775.00	1,870.00	62.33%
Parking and Admin Fines	45512	7,500.00	2,973.00	8,621.00	114.94%
Interest Earned	46100	120,000.00	0.00	92,267.52	76.88%
Interest Earned-PARS	46101	15,000.00	0.00	18,472.16	123.14%
Rental Income - Garden Center	46815	36,000.00	3,000.00	15,000.00	41.66%
Rental Income - Airport RV	46816	35,000.00	4,002.50	20,259.10	57.88%
Rental Income - PW Bldg (CHC Enterprise)	46817	24,000.00	2,000.00	22,000.00	91.66%
HOPTR	47130	1,200.00	0.00	0.00	0.00%
Vehicle License Collection	47140	2,500.00	0.00	0.00	0.00%
COPS	47240	185,000.00	94,663.46	136,330.15	73.69%
SB1383 Organics Recycling	47243	9,000.00	0.00	0.00	0.00%
Prop 172	47750	20,000.00	1,455.95	7,437.57	37.18%
Wellness Program	47760	7,500.00	0.00	7,500.00	100.00%

City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail - Unposted Transactions Included In Report

100 - General Fund
 From 11/1/2024 Through 11/30/2024

		FY 2025 Budget	October 2024 Actual	FY 2025 Actual	Percent Collected/Used
Police Grants & Other Reimbursements	47780	10,700.00	0.00	0.00	0.00%
POST Reimbursements	47781	7,000.00	0.00	3,978.01	56.82%
DDA Negotiation Payment	47912	0.00	0.00	10,000.00	0.00%
Police Service Fees	48210	1,000.00	175.00	925.00	92.50%
Police Services-Special Events	48211	40,000.00	0.00	19,687.50	49.21%
Public Events	48212	7,500.00	0.00	0.00	0.00%
Use Permits	48805	22,000.00	1,420.00	12,330.00	56.04%
Maps/Publications	48810	100.00	0.00	0.00	0.00%
Property Inspections	48825	4,500.00	0.00	750.00	16.66%
Miscellaneous Revenue	48840	10,300.00	21.22	25,548.79	248.04%
LAFCO Refund & Interest for FORA	48842	0.00	0.00	412.60	0.00%
Rental - Park	48910	3,500.00	100.00	2,250.00	64.28%
Miscellaneous Refunds	48930	1,000.00	201.55	552.27	55.22%
Total Non Department Specific		3,462,600.00	232,931.98	1,261,442.84	36.43%
Police	210				
Airport Police Services	48220	1,345,700.00	111,852.50	557,867.00	41.45%
Total Police		1,345,700.00	111,852.50	557,867.00	41.46%
Total Revenue		4,808,300.00	344,784.48	1,819,309.84	37.84%
Expense					
Council	110				
Council Member Stipend	61115	7,500.00	525.00	2,825.00	37.66%
Medicare-ER	61130	200.00	7.61	40.95	20.47%
Social Security-ER	61131	500.00	32.55	175.15	35.03%
Unemployment Ins-Fed & State	61132	100.00	3.15	16.95	16.95%
Dental Expense	61135	8,900.00	511.03	3,066.18	34.45%
Materials/Supply	62410	200.00	0.00	0.00	0.00%
Membership Dues-Professional Org	64550	3,000.00	0.00	510.00	17.00%
Strategic Planning	64570	5,000.00	0.00	0.00	0.00%
Misc Expenses	64580	1,500.00	0.00	97.76	6.51%
Travel Expenses	64610	4,000.00	675.00	675.00	16.87%
Total Council		30,900.00	1,754.34	7,406.99	23.97%
City Clerk	111				
Payroll	61105	235,500.00	17,910.39	97,383.22	41.35%
Overtime	61110	10,000.00	316.07	1,833.95	18.33%
PERS UAL	61124	44,500.00	0.00	44,451.00	99.88%
PERS Retirement	61125	23,800.00	1,539.90	8,274.61	34.76%
Medicare-ER	61130	3,400.00	263.12	1,432.75	42.13%
Unemployment Ins-Fed & State	61132	100.00	0.00	6.80	6.80%
Dental Expense	61135	4,800.00	467.25	2,850.48	59.38%
Health Insurance	61140	99,400.00	8,762.30	43,838.76	44.10%
Health Insurance -Retiree	61141	1,000.00	0.00	157.00	15.70%
Vision Ins	61145	700.00	62.62	375.72	53.67%
Workers Comp and EAP	61150	14,100.00	0.00	13,991.00	99.22%
Wellness Program	61155	1,500.00	255.09	913.87	60.92%
Educational Incentive Pay	61157	0.00	461.54	2,307.70	0.00%
Longevity Pay	61158	0.00	283.90	1,277.55	0.00%
Materials/Supply	62410	5,000.00	57.60	473.83	9.47%

**City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail - Unposted Transactions Included In
Report**

100 - General Fund
From 11/1/2024 Through 11/30/2024

		FY 2025 Budget	October 2024 Actual	FY 2025 Actual	Percent Collected/Used
Office Supplies	62430	10,000.00	463.01	2,770.14	27.70%
Repair/Maintenance	63505	1,000.00	0.00	0.00	0.00%
Other Outside Services	63508	5,000.00	482.84	3,200.62	64.01%
Shredding Services	63509	1,000.00	75.27	415.93	41.59%
Telephone	63530	7,000.00	166.25	1,692.47	24.17%
Internet	63531	2,000.00	459.66	1,791.55	89.57%
Website Design & Maintenance	63535	1,000.00	0.00	0.00	0.00%
Postage / Shipping	63540	3,000.00	137.64	900.83	30.02%
Training	63605	5,000.00	1,518.77	3,938.04	78.76%
Insurance-Liability	63620	42,600.00	0.00	19,396.03	45.53%
Contract Services - IT	63635	10,000.00	900.00	4,500.00	45.00%
Software/Server Subscription	64310	15,000.00	435.00	6,617.57	44.11%
Agenda Management System	64315	5,000.00	0.00	4,920.00	98.40%
Document Management System	64316	1,500.00	0.00	0.00	0.00%
Municipal Code Service	64320	5,000.00	0.00	2,841.82	56.83%
Membership Dues-Professional Org	64550	500.00	0.00	685.00	137.00%
Membership Dues-Government Agency	64552	700.00	0.00	0.00	0.00%
Printing / Publications	64575	2,000.00	1,581.95	1,581.95	79.09%
Misc Expenses	64580	1,000.00	0.00	68.64	6.86%
Election Cost	64588	15,000.00	0.00	0.00	0.00%
Travel Expenses	64610	2,700.00	0.00	0.00	0.00%
Total City Clerk		579,800.00	36,600.17	274,888.83	47.41%
City Manager	120				
Payroll	61105	204,500.00	15,548.80	85,518.40	41.81%
PERS UAL	61124	400.00	0.00	395.50	98.87%
PERS Retirement	61125	15,900.00	408.07	5,546.74	34.88%
Medicare-ER	61130	2,900.00	225.46	1,240.03	42.75%
Unemployment Ins-Fed & State	61132	100.00	0.00	0.00	0.00%
Dental Expense	61135	2,400.00	193.29	1,159.74	48.32%
Health Insurance	61140	43,100.00	3,417.10	17,085.50	39.64%
Vision Ins	61145	400.00	29.60	177.60	44.40%
Workers Comp and EAP	61150	12,000.00	0.00	12,731.12	106.09%
Wellness Program	61155	500.00	0.00	0.00	0.00%
Educational Incentive Pay	61157	0.00	184.62	830.79	0.00%
Auto Allowance	61180	5,400.00	415.40	2,284.70	42.30%
Office Supplies	62430	1,500.00	0.00	9.64	0.64%
Insurance-Liability	63620	36,700.00	0.00	17,649.42	48.09%
Membership Dues-Professional Org	64550	3,000.00	0.00	1,660.00	55.33%
Membership Dues-Government Agency	64552	700.00	0.00	0.00	0.00%
Books and Periodicals	64565	300.00	0.00	0.00	0.00%
Travel Expenses	64610	4,000.00	0.00	0.00	0.00%
Contingency	66905	23,300.00	0.00	0.00	0.00%
Total City Manager		357,100.00	20,422.34	146,289.18	40.97%
Finance	130				
ADP Payroll Fees	62310	7,000.00	0.00	2,837.30	40.53%
Bank Service Charges	62320	6,000.00	0.00	3,501.71	58.36%
Accounting Software	62431	5,000.00	0.00	225.00	4.50%

City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail - Unposted Transactions Included In Report

100 - General Fund
From 11/1/2024 Through 11/30/2024

		FY 2025 Budget	October 2024 Actual	FY 2025 Actual	Percent Collected/Used
Audit-Finance	63625	40,000.00	0.00	14,325.00	35.81%
Audit -Sales Tax	63626	5,000.00	0.00	0.00	0.00%
Actuarial Services	63627	4,500.00	0.00	2,500.00	55.55%
Accounting Services-RGS	63645	218,300.00	46,093.60	120,241.98	55.08%
Total Finance		285,800.00	46,093.60	143,630.99	50.26%
Legal	150				
Legal Services	63650	125,000.00	9,733.54	24,740.80	19.79%
Legal Advert	64560	2,300.00	0.00	789.75	34.33%
Misc Expenses	64580	1,000.00	0.00	0.00	0.00%
Total Legal		128,300.00	9,733.54	25,530.55	19.90%
Planning & Building Regulation	160				
Economic Development Services	63639	10,000.00	0.00	3,889.42	38.89%
Planning Services	63640	50,000.00	0.00	0.00	0.00%
Building Inspections Services	63648	32,400.00	2,877.57	16,570.77	51.14%
Engineering Services	63649	5,000.00	0.00	300.00	6.00%
Code Enforcement Services	63656	5,000.00	0.00	0.00	0.00%
Travel Expenses	64610	1,000.00	0.00	0.00	0.00%
Total Planning & Building Regulation		103,400.00	2,877.57	20,760.19	20.08%
Government Buildings	180				
Materials/Supply	62410	2,000.00	0.00	0.00	0.00%
Repair/Maintenance	63505	5,000.00	0.00	0.00	0.00%
Other Outside Services	63508	1,000.00	0.00	116.00	11.60%
Janitorial Services	63660	3,000.00	0.00	1,000.00	33.33%
Total Government Buildings		11,000.00	0.00	1,116.00	10.15%
Non-Departmental	190				
Materials/Supply	62410	500.00	0.00	30.61	6.12%
Utilities - PG&E	63520	0.00	309.25	946.37	0.00%
Insurance-Liability	63620	0.00	0.00	24,359.25	0.00%
Insurance-Property	63621	10,000.00	0.00	8,362.23	83.62%
Insurance-PLL (Pollution Legal Liability)	63623	52,645.00	0.00	52,643.04	99.99%
Membership Dues-Professional Org	64550	4,800.00	0.00	500.00	10.41%
Membership Dues-Non Profit Agency Contrib	64551	12,000.00	2,500.00	11,100.00	92.50%
Membership Dues-Government Agency	64552	5,500.00	0.00	4,460.10	81.09%
Misc Expenses	64580	1,000.00	0.00	42.00	4.20%
S.M.I.P.	64930	200.00	0.00	107.90	53.95%
SB 1473	64940	100.00	0.00	27.00	27.00%
Principal-PG&E	65751	0.00	210.83	843.32	0.00%
Total Non-Departmental		86,745.00	3,020.08	103,421.82	119.23%
Police	210				
Payroll	61105	1,120,900.00	76,224.77	414,627.34	36.99%
Overtime	61110	140,000.00	11,651.45	64,597.65	46.14%
Overtime-DEA	61111	0.00	2,047.15	9,133.09	0.00%
Reserves Payroll	61120	95,000.00	7,666.90	39,012.04	41.06%
PERS UAL - After 06/30/18	61123	13,400.00	0.00	13,165.00	98.24%
PERS UAL	61124	110,200.00	0.00	110,338.00	100.12%

City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail - Unposted Transactions Included In Report

100 - General Fund
From 11/1/2024 Through 11/30/2024

		FY 2025 Budget	October 2024 Actual	FY 2025 Actual	Percent Collected/Used
PERS Retirement	61125	150,200.00	10,180.11	54,453.70	36.25%
PERS 457 Expense	61126	32,400.00	2,400.00	12,000.00	37.03%
Medicare-ER	61130	16,200.00	1,426.73	7,783.53	48.04%
Social Security-ER	61131	0.00	53.06	454.34	0.00%
Unemployment Ins-Fed & State	61132	11,000.00	6,309.83	7,353.70	66.85%
Dental Expense	61135	16,200.00	1,155.26	6,931.56	42.78%
Health Insurance	61140	304,800.00	21,235.74	105,706.90	34.68%
Health Insurance -Retiree	61141	0.00	0.00	314.00	0.00%
Vision Ins	61145	2,500.00	180.43	1,082.58	43.30%
Workers Comp and EAP	61150	142,000.00	0.00	70,093.57	49.36%
Wellness Program	61155	5,000.00	0.00	0.00	0.00%
Educational Incentive Pay	61157	0.00	1,292.32	6,548.91	0.00%
Longevity Pay	61158	0.00	799.88	3,530.12	0.00%
Uniform Allowance	61160	10,000.00	0.00	4,500.00	45.00%
Admin Leave	61175	0.00	1,206.24	2,035.53	0.00%
Materials/Supply	62410	15,000.00	1,000.55	3,088.81	20.59%
Ammunition	62420	5,000.00	0.00	0.00	0.00%
Body Armor Vests	62422	1,500.00	0.00	0.00	0.00%
Office Supplies	62430	5,000.00	133.08	1,323.94	26.47%
Auto Operations - Supplies / Equip	62710	2,500.00	0.00	355.00	14.20%
Auto Operations - Fuel	62720	30,000.00	2,790.94	13,218.88	44.06%
Repair/Maintenance	63505	2,000.00	0.00	282.49	14.12%
Other Outside Services	63508	5,000.00	921.26	2,254.79	45.09%
Shredding Services	63509	1,000.00	75.26	415.92	41.59%
Utilities - PG&E	63520	0.00	309.24	946.34	0.00%
Telephone	63530	13,000.00	742.10	3,659.17	28.14%
Internet	63531	6,500.00	459.67	4,011.72	61.71%
Annual Maintenance-Records Mgmt Software	63537	6,500.00	0.00	3,193.07	49.12%
Annual Maintenance	63538	3,400.00	0.00	0.00	0.00%
Postage / Shipping	63540	500.00	41.67	83.34	16.66%
Training	63605	5,000.00	23.82	2,286.27	45.72%
Insurance-Liability	63620	205,800.00	0.00	105,588.95	51.30%
Insurance-Property	63621	10,000.00	0.00	8,362.22	83.62%
Insurance-Vehides	63622	0.00	0.00	2,523.50	0.00%
Audit-Finance	63625	5,000.00	0.00	0.00	0.00%
Actuarial Services	63627	0.00	0.00	2,500.00	0.00%
Contract Services - IT	63635	12,900.00	900.00	4,500.00	34.88%
Contract Services-Others	63637	4,200.00	0.00	2,000.00	47.61%
Janitorial Services	63660	3,000.00	0.00	1,000.00	33.33%
911-NGEN Phase II Upgrade	63664	7,000.00	0.00	0.00	0.00%
911-Radio Dispatch	63665	59,350.00	0.00	29,078.00	48.99%
911-Inform MDT Terminal Service	63666	900.00	0.00	0.00	0.00%
911-Notification System	63667	400.00	0.00	0.00	0.00%
911-NGEN O&M	63668	13,400.00	0.00	6,478.00	48.34%
911-NGEN Debt (Capital Fee)	63669	7,700.00	0.00	7,633.00	99.12%
Auto Repair/Maintenance	63730	14,000.00	0.00	6,160.35	44.00%
Parking & Admin Citations Services	63812	5,000.00	1,058.65	4,011.99	80.23%

City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail - Unposted Transactions Included In Report

100 - General Fund
From 11/1/2024 Through 11/30/2024

		FY 2025 Budget	October 2024 Actual	FY 2025 Actual	Percent Collected/Used
Animal Regulation Fire	63820	500.00	0.00	0.00	0.00%
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	20,000.00	0.00	13,402.53	67.01%
Computer Server	64318	2,500.00	0.00	0.00	0.00%
Personnel Recruit & Pre-Employment	64545	3,000.00	0.00	0.00	0.00%
Membership Dues-Professional Org	64550	9,000.00	0.00	1,989.74	22.10%
Membership Dues-Non Profit Agency Contrib	64551	0.00	0.00	500.00	0.00%
Membership Dues-Government Agency	64552	0.00	0.00	5,000.00	0.00%
Books and Periodicals	64565	900.00	0.00	0.00	0.00%
Printing / Publications	64575	2,000.00	1,384.21	1,384.21	69.21%
Misc Expenses	64580	1,000.00	0.00	0.00	0.00%
Travel Expenses	64610	13,000.00	504.00	7,616.60	58.58%
Principal-Motorola Lease-Cameras	65104	21,350.00	0.00	0.00	0.00%
Principal-Sunridge Records Mgmt	65106	8,500.00	0.00	0.00	0.00%
Interest-Sunridge Records Mgmt	65107	300.00	0.00	0.00	0.00%
Vehicle Replacement	66735	21,050.00	16,867.87	16,867.87	80.13%
Total Police		<u>2,732,650.00</u>	<u>171,042.19</u>	<u>1,195,378.26</u>	<u>43.74%</u>
Fire/Animal Control	220				
Fire Seaside	63810	234,400.00	0.00	59,153.90	25.23%
Total Fire/Animal Control		<u>234,400.00</u>	<u>0.00</u>	<u>59,153.90</u>	<u>25.24%</u>
Public Works/Streets	311				
Payroll	61105	84,800.00	6,428.80	35,358.40	41.69%
Overtime	61110	3,000.00	0.00	0.00	0.00%
PERS UAL	61124	400.00	0.00	395.50	98.87%
PERS Retirement	61125	6,600.00	466.60	2,560.67	38.79%
Medicare-ER	61130	1,300.00	93.22	512.71	39.43%
Unemployment Ins-Fed & State	61132	100.00	0.00	0.00	0.00%
Dental Expense	61135	1,600.00	126.98	761.88	47.61%
Health Insurance	61140	33,200.00	2,628.54	13,142.70	39.58%
Vision Ins	61145	300.00	16.51	99.06	33.02%
Workers Comp and EAP	61150	5,500.00	0.00	5,266.31	95.75%
Wellness Program	61155	500.00	0.00	0.00	0.00%
Educational Incentive Pay	61157	0.00	92.30	461.50	0.00%
Materials/Supply	62410	12,000.00	740.64	2,427.03	20.22%
Office Supplies	62430	1,500.00	131.05	932.80	62.18%
Auto Operations - Supplies / Equip	62710	2,500.00	0.00	50.91	2.03%
Auto Operations - Fuel	62720	6,000.00	513.02	1,714.92	28.58%
Repair/Maintenance	63505	30,000.00	0.00	550.00	1.83%
Other Outside Services	63508	1,000.00	103.79	186.39	18.63%
Gabilan Crew	63515	5,000.00	0.00	0.00	0.00%
Utilities - PG&E	63520	35,000.00	33.88	3,852.17	11.00%
Utilities - Water	63525	5,000.00	0.00	1,474.97	29.49%

City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail - Unposted Transactions Included In Report

100 - General Fund
From 11/1/2024 Through 11/30/2024

		FY 2025 Budget	October 2024 Actual	FY 2025 Actual	Percent Collected/Used
Telephone	63530	300.00	0.00	0.00	0.00%
Training	63605	4,000.00	23.83	23.83	0.59%
Insurance-Liability	63620	15,600.00	0.00	7,300.80	46.80%
Insurance-Vehicles	63622	5,000.00	0.00	2,523.50	50.47%
Organic Waste Regs Services	63654	9,000.00	0.00	0.00	0.00%
Auto Repair/Maintenance	63730	8,300.00	0.00	1,298.78	15.64%
Street Lighting	63910	(15,000.00)	0.00	0.00	0.00%
Printing / Publications	64575	1,300.00	988.72	988.72	76.05%
Storm Water Project - Phase 4	64920	23,000.00	7,279.00	7,279.00	31.64%
Equipment	66302	2,000.00	0.00	0.00	0.00%
Total Public Works/Streets		288,800.00	19,666.88	89,162.55	30.87%
Parks/Recreation	411				
Materials/Supply	62410	14,000.00	415.12	2,513.87	17.95%
Office Supplies	62430	1,000.00	0.00	0.00	0.00%
Repair/Maintenance	63505	25,000.00	0.00	4,050.00	16.20%
Utilities - Water	63525	3,000.00	0.00	1,286.89	42.89%
Travel Expenses	64610	100.00	0.00	0.00	0.00%
Total Parks/Recreation		43,100.00	415.12	7,850.76	18.22%
Total Expense		4,881,995.00	311,625.83	2,074,590.02	42.49%
Other Financing Sources and Uses					
Non Department Specific	000				
Transfers Out to CIP	81003	(80,000.00)	0.00	(9,738.00)	12.17%
Total Non Department Specific		(80,000.00)	0.00	(9,738.00)	12.17%
Total Other Financing Sources and Uses		(80,000.00)	0.00	(9,738.00)	12.17%
Excess(Deficit) of Revenue Over Expenditures		(153,695.00)	33,158.65	(265,018.18)	172.43%

**City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail - Unposted Transactions Included In
Report**

**210 - Gas Tax Fund
From 11/1/2024 Through 11/30/2024**

		<u>FY 2025 Budget</u>	<u>October 2024 Actual</u>	<u>FY 2025 Actual</u>	<u>Percent Collected/Used</u>
Revenue.					
Non Department Specific	000				
Gas Tax 2103	47010	15,100.00	1,131.90	7,069.66	46.81%
Gas Tax 2105	47020	10,500.00	850.24	4,283.95	40.79%
Gas Tax 2106	47030	9,500.00	779.38	3,876.76	40.80%
Gas Tax 2107	47040	12,400.00	1,160.20	5,669.78	45.72%
Gas Tax 2107.5	47050	1,000.00	0.00	1,000.00	100.00%
Total Non Department Specific		<u>48,500.00</u>	<u>3,921.72</u>	<u>21,900.15</u>	<u>45.15%</u>
Total Revenue		<u>48,500.00</u>	<u>3,921.72</u>	<u>21,900.15</u>	<u>45.15%</u>
Expense					
Public Works/Streets	311				
Street Sweeping	63510	10,000.00	0.00	0.00	0.00%
Utilities - PG&E	63520	0.00	1,640.25	5,008.24	0.00%
Street Lighting	63910	15,000.00	0.00	1,293.15	8.62%
Total Public Works/Streets		<u>25,000.00</u>	<u>1,640.25</u>	<u>6,301.39</u>	<u>25.21%</u>
Total Expense		<u>25,000.00</u>	<u>1,640.25</u>	<u>6,301.39</u>	<u>25.21%</u>
Excess(Deficit) of Revenue Over Expenditures		23,500.00	2,281.47	15,598.76	66.37%

**City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail - Unposted Transactions Included In
Report**

211 - SB1 Fund-RMRA

From 11/1/2024 Through 11/30/2024

		<u>FY 2025 Budget</u>	<u>October 2024 Actual</u>	<u>FY 2025 Actual</u>	<u>Percent Collected/Used</u>
Revenue					
Non Department Specific	000				
SB 1 Funds	47777	40,800.00	4,084.11	18,352.94	44.98%
Total Non Department Specific		40,800.00	4,084.11	18,352.94	44.98%
Total Revenue		<u>40,800.00</u>	<u>4,084.11</u>	<u>18,352.94</u>	<u>44.98%</u>
Expense					
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%
Rosita Emergency Repairs	539				
Curb and Gutter Repair	66327	150,000.00	0.00	85,000.00	56.66%
Total Rosita Emergency Repairs		150,000.00	0.00	85,000.00	56.67%
Total Expense		<u>190,000.00</u>	<u>0.00</u>	<u>85,000.00</u>	<u>44.74%</u>
Excess(Deficit) of Revenue Over Expenditures		(149,200.00)	4,084.11	(66,647.06)	44.66%

**City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail - Unposted Transactions Included In Report**

212 - Measure X Fund
From 11/1/2024 Through 11/30/2024

		FY 2025 Budget	October 2024 Actual	FY 2025 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					
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		94,400.00	0.00	0.00	0.00%
Other Financing Sources and Uses					
Rosita Emergency Repairs	539				
Transfers Out to Grants	81004	(74,100.00)	0.00	0.00	0.00%
Total Rosita Emergency Repairs		(74,100.00)	0.00	0.00	0.00%
Total Other Financing Sources and Uses		(74,100.00)	0.00	0.00	0.00%
Excess(Deficit) of Revenue Over Expenditures		(74,100.00)	0.00	0.00	0.00%

City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail - Unposted Transactions Included In Report

222 - FORA Land Development
From 11/1/2024 Through 11/30/2024

		<u>FY 2025 Budget</u>	<u>October 2024 Actual</u>	<u>FY 2025 Actual</u>	<u>Percent Collected/Used</u>
Revenue					
Non Department Specific	000				
DDA Developer Deposit	47911	<u>0.00</u>	<u>0.00</u>	<u>75,000.00</u>	<u>0.00%</u>
Total Non Department Specific		<u>0.00</u>	<u>0.00</u>	<u>75,000.00</u>	<u>0.00%</u>
Total Revenue		<u>0.00</u>	<u>0.00</u>	<u>75,000.00</u>	<u>0.00%</u>
Excess(Deficit) of Revenue Over Expenditures		0.00	0.00	75,000.00	0.00%

City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail - Unposted Transactions Included In Report

223 - ARPA Fund
From 11/1/2024 Through 11/30/2024

		<u>FY 2025 Budget</u>	<u>October 2024 Actual</u>	<u>FY 2025 Actual</u>	<u>Percent Collected/Used</u>
Expense					
City Hall Parking Lot Imp	527				
Parking Lot Improvements & Repairs	66425	50,000.00	0.00	0.00	0.00%
Total City Hall Parking Lot Imp		<u>50,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Total Expense		<u>50,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Excess(Deficit) of Revenue Over Expenditures		(50,000.00)	0.00	0.00	0.00%

City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail - Unposted Transactions Included In Report

231 - BSCC-Officer Wellness & Mental Health Grant
From 11/1/2024 Through 11/30/2024

		<u>FY 2025 Budget</u>	<u>October 2024 Actual</u>	<u>FY 2025 Actual</u>	<u>Percent Collected/Used</u>
Expense					
Police	210				
Law Enforcement Wellness App	64314	<u>2,000.00</u>	<u>0.00</u>	<u>1,999.00</u>	<u>99.95%</u>
Total Police		<u>2,000.00</u>	<u>0.00</u>	<u>1,999.00</u>	<u>99.95%</u>
Total Expense		<u>2,000.00</u>	<u>0.00</u>	<u>1,999.00</u>	<u>99.95%</u>
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 - Unposted Transactions Included In Report

236 - Drug Enforcement Administration (DEA)
From 11/1/2024 Through 11/30/2024

		<u>FY 2025 Budget</u>	<u>October 2024 Actual</u>	<u>FY 2025 Actual</u>	<u>Percent Collected/Used</u>
Revenue					
Police	210				
DEA Reimbursements	47782	<u>44,000.00</u>	<u>0.00</u>	<u>16,827.36</u>	<u>38.24%</u>
Total Police		<u>44,000.00</u>	<u>0.00</u>	<u>16,827.36</u>	<u>38.24%</u>
Total Revenue		<u>44,000.00</u>	<u>0.00</u>	<u>16,827.36</u>	<u>38.24%</u>
Expense					
Police	210				
Overtime-DEA	61111	<u>44,000.00</u>	<u>0.00</u>	<u>4,674.46</u>	<u>10.62%</u>
Total Police		<u>44,000.00</u>	<u>0.00</u>	<u>4,674.46</u>	<u>10.62%</u>
Total Expense		<u>44,000.00</u>	<u>0.00</u>	<u>4,674.46</u>	<u>10.62%</u>
Excess(Deficit) of Revenue Over Expenditures		0.00	0.00	12,152.90	0.00%

**City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail - Unposted Transactions Included In
Report**

242 - REAP Grant
From 11/1/2024 Through 11/30/2024

		<u>FY 2025 Budget</u>	<u>October 2024 Actual</u>	<u>FY 2025 Actual</u>	<u>Percent Collected/Used</u>
Revenue					
Planning & Building Regulation	160				
AMBAG REAP Grant	47241	42,500.00	0.00	25,028.00	58.88%
Total Planning & Building Regulation		<u>42,500.00</u>	<u>0.00</u>	<u>25,028.00</u>	<u>58.89%</u>
Total Revenue		<u><u>42,500.00</u></u>	<u><u>0.00</u></u>	<u><u>25,028.00</u></u>	<u><u>58.89%</u></u>
Expense					
Planning & Building Regulation	160				
Planning Services	63640	42,500.00	0.00	19,017.00	44.74%
Total Planning & Building Regulation		<u>42,500.00</u>	<u>0.00</u>	<u>19,017.00</u>	<u>44.75%</u>
Total Expense		<u><u>42,500.00</u></u>	<u><u>0.00</u></u>	<u><u>19,017.00</u></u>	<u><u>44.75%</u></u>
Excess(Deficit) of Revenue Over Expenditures		0.00	0.00	6,011.00	0.00%

**City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail - Unposted Transactions Included In Report**

251 - Cal Fire Grant
From 11/1/2024 Through 11/30/2024

		<u>FY 2025 Budget</u>	<u>October 2024 Actual</u>	<u>FY 2025 Actual</u>	<u>Percent Collected/Used</u>
Revenue					
Parks/Recreation	411				
Cal Fire Grant	47768	297,300.00	0.00	20,631.90	6.93%
Total Parks/Recreation		297,300.00	0.00	20,631.90	6.94%
Total Revenue		297,300.00	0.00	20,631.90	6.94%
Expense					
Parks/Recreation	411				
Tree Service	63913	297,300.00	0.00	0.00	0.00%
Total Parks/Recreation		297,300.00	0.00	0.00	0.00%
Total Expense		297,300.00	0.00	0.00	0.00%
Excess(Deficit) of Revenue Over Expenditures		0.00	0.00	20,631.90	0.00%

City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail - Unposted Transactions Included In Report

260 - CDBG Fund
From 11/1/2024 Through 11/30/2024

		<u>FY 2025 Budget</u>	<u>October 2024 Actual</u>	<u>FY 2025 Actual</u>	<u>Percent Collected/Used</u>
Revenue					
Parks/Recreation	411				
Cal Fire Grant	47768	<u>90,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Total Parks/Recreation		<u>90,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Total Revenue		<u>90,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Expense					
Parks/Recreation	411				
Park Improvements	66420	<u>90,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Total Parks/Recreation		<u>90,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Total Expense		<u>90,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Excess(Deficit) of Revenue Over Expenditures		0.00	0.00	0.00	0.00%

**City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail - Unposted Transactions Included In Report**

**301 - Capital Projects
From 11/1/2024 Through 11/30/2024**

		FY 2025 Budget	October 2024 Actual	FY 2025 Actual	Percent Collected/Used
Expense					
Vehicle Replacement	533				
Vehicle Replacement	66735	45,000.00	0.00	0.00	0.00%
Total Vehicle Replacement		45,000.00	0.00	0.00	0.00%
City Hall Facility Repairs & Upgrades	541				
Repairs and Improvements	66322	20,000.00	0.00	9,738.00	48.69%
Total City Hall Facility Repairs & Upgrades		20,000.00	0.00	9,738.00	48.69%
Council Chamber Technology Project	542				
Technology Upgrades	66323	5,000.00	0.00	0.00	0.00%
Total Council Chamber Technology Project		5,000.00	0.00	0.00	0.00%
PD Radio Replacement	543				
PD Radio Replacement	66736	10,000.00	0.00	0.00	0.00%
Total PD Radio Replacement		10,000.00	0.00	0.00	0.00%
Total Expense		80,000.00	0.00	9,738.00	12.17%
Other Financing Sources and Uses					
Vehicle Replacement	533				
Transfers In from GF	82003	45,000.00	0.00	0.00	0.00%
Total Vehicle Replacement		45,000.00	0.00	0.00	0.00%
City Hall Facility Repairs & Upgrades	541				
Transfers In from GF	82003	20,000.00	0.00	9,738.00	48.69%
Total City Hall Facility Repairs & Upgrades		20,000.00	0.00	9,738.00	48.69%
Council Chamber Technology Project	542				
Transfers In from GF	82003	5,000.00	0.00	0.00	0.00%
Total Council Chamber Technology Project		5,000.00	0.00	0.00	0.00%
PD Radio Replacement	543				
Transfers In from GF	82003	10,000.00	0.00	0.00	0.00%
Total PD Radio Replacement		10,000.00	0.00	0.00	0.00%
Total Other Financing Sources and Uses		80,000.00	0.00	9,738.00	12.17%
Excess(Deficit) of Revenue Over Expenditures		0.00	0.00	0.00	0.00%

City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail - Unposted Transactions Included In Report

321 - SBR Engineering Fund
From 11/1/2024 Through 11/30/2024

		<u>FY 2025 Budget</u>	<u>October 2024 Actual</u>	<u>FY 2025 Actual</u>	<u>Percent Collected/Used</u>
Expense					
SBR Contract-Engineering & Others	518				
Contract Services - Engineering	63611	<u>300,000.00</u>	<u>4,223.00</u>	<u>8,161.50</u>	<u>2.72%</u>
Total SBR Contract-Engineering & Others		<u>300,000.00</u>	<u>4,223.00</u>	<u>8,161.50</u>	<u>2.72%</u>
Total Expense		<u>300,000.00</u>	<u>4,223.00</u>	<u>8,161.50</u>	<u>2.72%</u>
Excess(Deficit) of Revenue Over Expenditures		(300,000.00)	(4,223.00)	(8,161.50)	2.72%

**City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail - Unposted Transactions Included In Report**

**331 - FHA Grant Fund
From 11/1/2024 Through 11/30/2024**

		<u>FY 2025 Budget</u>	<u>October 2024 Actual</u>	<u>FY 2025 Actual</u>	<u>Percent Collected/Used</u>
Revenue					
Non Department Specific	000				
FHWA Grant	47523	543,400.00	0.00	0.00	0.00%
Total Non Department Specific		<u>543,400.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Total Revenue		<u>543,400.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Expense					
Rosita Emergency Repairs	539				
Contract Services - Engineering	63611	90,371.20	13,741.51	13,741.51	15.20%
Road Construction	66411	494,000.00	0.00	0.00	0.00%
Total Rosita Emergency Repairs		<u>584,371.20</u>	<u>13,741.51</u>	<u>13,741.51</u>	<u>2.35%</u>
Total Expense		<u>584,371.20</u>	<u>13,741.51</u>	<u>13,741.51</u>	<u>2.35%</u>
Other Financing Sources and Uses					
Rosita Emergency Repairs	539				
Transfers In from Measure X	82004	74,100.00	0.00	0.00	0.00%
Total Rosita Emergency Repairs		<u>74,100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Total Other Financing Sources and Uses		<u>74,100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Excess(Deficit) of Revenue Over Expenditures		33,128.80	(13,741.51)	(13,741.51)	(41.47)%

**City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail - Unposted Transactions Included In Report**

332 - FEMA & OES
From 11/1/2024 Through 11/30/2024

		<u>FY 2025 Budget</u>	<u>October 2024 Actual</u>	<u>FY 2025 Actual</u>	<u>Percent Collected/Used</u>
Revenue.					
Non Department Specific	000				
OES	47519	14,555.00	0.00	14,554.27	99.99%
FEMA	47520	58,218.00	0.00	58,217.06	99.99%
Total Non Department Specific		<u>72,773.00</u>	<u>0.00</u>	<u>72,771.33</u>	<u>100.00%</u>
Total Revenue		<u>72,773.00</u>	<u>0.00</u>	<u>72,771.33</u>	<u>100.00%</u>
Expense					
City Hall Facility Repairs & Upgrades	541				
Repairs and Improvements	66322	58,218.00	0.00	0.00	0.00%
Total City Hall Facility Repairs & Upgrades		<u>58,218.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Total Expense		<u>58,218.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Excess(Deficit) of Revenue Over Expenditures		14,555.00	0.00	72,771.33	499.97%

Calendar

City Council Meetings
Planning Commission Meetings
City Observed Holidays

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Item 1.

2025

January

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December

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Staff Report

DATE: December 17th, 2024

TO: Honorable Mayor and Members of City Council

FROM: Chris Bourquin, Chief of Police

SUBJECT: Approve Award of a Contract with Prestige Roofing, LLC to Complete Roof Repairs from Damage Sustained during Winter Storms (FEMA-4699-DR)

CEQA: Staff has determined this project to be categorically exempt per Section 15301 of the CEQA Guidelines.

Recommendation

Approve entering into a contract with Prestige Roofing, LLC to complete roof repairs from damage sustained during last winter's storms (FEMA-4699-DR)

Background:

A Presidential declaration of a major disaster for the State of California (FEMA-4699-DR), dated April 3, 2023 was issued by FEMA. 4699DR dealt with severe California winter storms, straight-line winds, flooding, landslides, and mudslides between Feb 21, 2023 - Jul 10, 2023. The City of Del Rey Oaks applied for disaster relief for damage sustained to the roof of City Hall. FEMA has approved our application and the city has received the funds (\$72,771.33) allocated for repairs. After receiving three estimates for the roof repairs, staff recommends approval of a contract with the lowest bidder, Prestige Roofing, LLC.

Fiscal Impacts

The total cost of the contract is \$76,025. The cost to the city will be \$3,253.67 which is the difference between the funds received from FEMA / CalOES and the Prestige Roofing, LLC estimate. There are sufficient funds in the adopted FY 2024-25 budget for PW maintenance and repair projects.

ATTACHMENTS:

1. Repair estimates from Prestige Roofing, LLC, Premo Roofing and Scudder Roofing.
2. Prestige Roofing, LLC contract

Respectfully Submitted,

Chris Bourquin
Chief of Police



10830 Merritt St Suite #5
Castroville CA 95012
Office (831) 998-7775
CA LIC # 1045785

September 16,2024

CITY OF DEL REY OAKS

**650 Canyon Del Rey Blvd
Del Rey Oaks CA 93940**

Att: Ron Fucci
Email: rfucci@delreyoaks.org
Phone: (831) 713-0171

Re: 650 Canyon Del Rey Blvd, Del Rey Oaks CA 93940

Per your request, we are pleased to submit a roofing proposal for your consideration.

Work To Be Performed: At Existing hot map flat roof and pitch roof.

1. Tear off existing roofing down to bare wood sheathing and remove all debris from the premises.
2. Replace damaged/rotted wood sheathing. This is to be done as required by the city /County or where necessary to ensure a good quality roof. Since wood condition cannot be determined until the roof is removed, the cost of replacement is not included in the bid price. Initial _____
3. Install new (Gray /Tan) **IB single-ply 60-mil** mechanically attached roof system per manufacturers specifications. Install one layer of ¼” Densdeck Gypsum fire barrier board under single ply roofing. **(20 yrs manufactory warranty)**
4. Supply and install new related roof accessories, Roofing jacks and plumbing pipes, inside corners, outside corners, T-joints, per manufacturers specifications.
5. Install new metal base flashing at existing chimney.
6. Install new galvanized drains and downspouts.
7. Install 2 new custom box drains.
8. Install new Single ply Boots at each solar standup.
9. At Small roof entrance install new rigid taper insulation to properly slope roof

10. Install pressure treated wood blocks under 2-small HVAC Units and conduits and supply lines.
11. At 2 existing downspouts from composition roof above Install new downspouts over flat roof to drain in to drain box.
12. At pitch roof Install Malarkey (30) year Dimensional style Class "A" fire rated asphalt and fiberglass shingles, or equal per manufactures specifications. Note: All shingles to be nailed, no staples will be used. Color of roofing owner choice
13. Install one layer of Tiger paw felt underlayment under shingles.
14. Install new solar roofing jacks at each standup post.
15. Clean up all roofing debris upon completion of the project.
Total Price: \$ 61,400.00 Initial _____

Option: At flat and Pitch roof (Solar System)

16. Remove 56 Solar modules, Rails and conduit on roof Included transfer of Modules to on-site storage Location.
17. Labor to Install 56 Solar modules, Included re installation of optimizer rails, and conduit.
18. Restart of System and production check ones complete.
19. Clean up all roofing debris upon completion of the project.
Total Price: \$ 13,500.00 Initial _____

Option: At (Gutters)

20. At Existing Areas Install new (5") Aluminum seamless rain gutter and downspouts. Note: The gutter hangers to be spaced no more than 4' feet apart. Color and style of gutter to be owner's choice.
21. Clean up all roofing debris upon completion of the project.
Price: \$ 1,125.00

Bid Exclusions: Permits. Cover interiors. front mansard metal roof at entry of building. HVAC service or maintenance. Remove or New Duck wort.

Bid Qualifications: Prestige Roofing and Sheet Metal is **IB Roof System / Malarkey** Certified Installer.

- 22. Prices include all materials, taxes, labor, clean up, licenses, and insurance (PL, PD, and workman’s compensation) required to complete the job. Any alterations or improvement, which must be replaced or repaired, will result in a change of order or additional charge. Labor will be billed at the rate of \$ 80.00 per hour and materials will be charged at cost plus tax, plus an additional 10%
- 23. Contractor’s scope of work shall not include the identification, detection, abatement, encapsulation, and/or removal of asbestos or similar hazardous substances. If contractor encounters any such products or materials in the course of performing its work and contractor determines that such materials present a hazard to its employees, contractor shall have the right to discontinue work and remove employees from the jobsite until such products or materials and any hazards connected therewith are located, abated, encapsulated, or removed. The contractor shall receive an extension of time to complete its work hereunder and compensation from removal costs and delays encountered as a result of such situation and correction.
- 24. Any alteration or deviation from the above specification involving extra costs will become an extra charge over and above the work. Our workers are fully covered by Workmen’s Compensation and Public Liability Insurance. Overdue accounts will be charged interest at the rate of 1.5% per month (minimum \$ 2.00 per month charge) or 18% per annum after 30 days. In the event it becomes necessary to enforce this agreement by litigation, the prevailing party shall be entitled to court costs, attorney and collection fees. This proposal may be withdrawn at any time before acceptance.

As we know raw material shortages and price increases continue to hit the market in our industry. Currently our bid proposals estimate is valid for 30 days, anything after that is subject to change or to be revised for any price increase.

25. The above proposal is covered by our (10) year workmanship warranty.

We appreciate the opportunity to submit our proposal. Please call if you have any questions or if we can be of further service.

Sincerely,

Prestige Roofing and Sheet metal.

Miguel Ruiz (831) 484-8880

Accepted: _____

Dated: _____



(831) 901-3352 • premosolar.com
11520 Commercial Pkwy, Castroville, CA 95012 • Est. 1983 • Lic. #1102949

PROPOSAL & CONTRACT

August 8, 2024

OWNER: Del Rey Oaks Police Department

JOBSITE ADDRESS: 650 Canyon Del Rey Blvd, Del Rey Oaks, CA 93940

Contractor will furnish all work, labor, tools, equipment, materials, supervision, scheduling, coordination, and contract administration necessary to complete in a good and workmanlike manner the following:

Solar Panel Removal and Re Install.

Scope of Work:

1. Provide all material and labor necessary to remove 56 panels
2. Replace Rails with new Iron Ridge XR100
3. Replace mounts and flashings
4. Replace conduit
5. Re install 56 panels

Contract Price:

Homeowner shall pay the Contractor for the materials and labor performed under this agreement in an amount of: **\$25,185.00**

Payment Terms:

Due in full upon completion of work.

Work Exclusions:

Unless specified to the contrary in the Installation Agreement or a Change Order, the services, activities, and work set forth below are excluded from the scope of work required by Contractor pursuant to the Contract:

1. Removal or re-location of equipment, obstacles, or vegetation in the vicinity of the Solar System.
2. Cost of stamped engineering calculations and/or drawings.
3. Upgrade of any existing electrical panels or PG&E service equipment, conductors, etc.

ADDITIONAL TERMS, CONDITIONS AND NOTICES THAT YOU, THE OWNER OR SIGNATORY PARTY FOR OWNER ARE SUBJECT TO:

- If it becomes necessary to institute suit or to employ an attorney in connection with any dispute arising under the terms and conditions of this contract, the prevailing party shall be entitled to recover all court costs and reasonable attorney’s fees in addition to all damages proven.
- If terms and conditions of Installation Agreement are accepted, the owner of the property is required to sign below indicating acceptance of the Installation Agreement. If an agent or someone other than the owner signs for approval on the owner’s behalf, a Preliminary Lien Notice will be filed and sent to owner of property (See Mechanic’s Lien Law information shown below).
- In the event you cancel the signed contract, after work has started, or materials ordered, a 10% cancellation fee of the bid proposal amount shall be charged in addition to any incurred costs, permit fees, or accrued overhead expenses.
- This proposal is void if not accepted within 30 days.
- A notice concerning commercial general liability insurance is attached to this contract.
- A notice concerning workers’ compensation insurance is attached to this contract.

Respectfully Submitted,

By: *Daniel Verdugo*

Daniel Verdugo
Premo Roofing & Solar
CA License #1102949

Contractor is hereby authorized to furnish all materials and labor required to complete the work mentioned in the above proposal for which I/we agree to pay the amount mentioned in the said proposal and in accordance with the terms thereof.

ACCEPTED AND AUTHORIZED BY

Date: _____

Signed: _____

MECHANICS LIEN WARNING:

Anyone who helps improve your property, but who is not paid, may record what is called a mechanics' lien on your property. A mechanics' lien is a claim, like a mortgage or home equity loan, made against your property and recorded with the county recorder. Even if you pay your contractor in full, unpaid subcontractors, suppliers, and laborers who helped to improve your property may record mechanics' liens and sue you in court to foreclose the lien. If a court finds the lien is valid, you could be forced to pay twice or have a court officer sell your home to pay the lien. Liens can also affect your credit. To preserve their right to record a lien, each subcontractor and material supplier must provide you with a document called a '20-day Preliminary Notice.' This notice is not a lien. The purpose of the notice is to let you know that the person who sends you the notice has the right to record a lien on your property if he or she is not paid.

BE CAREFUL. The Preliminary Notice can be sent up to 20 days after the subcontractor starts work or the supplier provides material. This can be a big problem if you pay your contractor before you have received the Preliminary Notices. You will not get Preliminary Notices from your prime contractor or from laborers who work on your project. The law assumes that you already know they are improving your property.

PROTECT YOURSELF FROM LIENS. You can protect yourself from liens by getting a list from your contractor of all the subcontractors and material suppliers that work on your project. Find out from your contractor when these subcontractors started work and when these suppliers delivered goods or materials. Then wait 20 days, paying attention to the Preliminary Notices you receive.

PAY WITH JOINT CHECKS. One way to protect yourself is to pay with a joint check. When your contractor tells you it is time to pay for the work of a subcontractor or supplier who has provided you with a Preliminary Notice, write a joint check payable to both the contractor and the subcontractor or material supplier.

For other ways to prevent liens, visit CSLB's website at www.cslb.ca.gov or call CSLB at 1-800-321-CSLB (2752).

Remember, if you do nothing, you risk having a lien placed on your home. This can mean that you may have to pay twice, or face the forced sale of your home to pay what you owe.

INFORMATION ABOUT THE CONTRACTORS STATE LICENSE BOARD (CSLB)

CSLB is the state consumer protection agency that licenses and regulates construction contractors. Contact CSLB for information about the licensed contractor you are considering, including information about disclosable complaints, disciplinary actions and civil judgments that are reported to CSLB. Use only licensed contractors. If you file a complaint against a licensed contractor within the legal deadline (usually four years), CSLB has authority to investigate the complaint. If you use an unlicensed contractor, CSLB may not be able to help you resolve your complaint. Your only remedy may be in civil court, and you may be liable for damages arising out of any injuries to the unlicensed contractor or the unlicensed contractor's employees. For more information: VISIT CSLB's website at www.cslb.ca.gov CALL CSLB at 1-800-321-CSLB (2752) WRITE CSLB at P.O. Box 26000, Sacramento, CA 95826

Note about Extra Work and Change Orders

Extra Work and Change Orders become part of the contract once the order is prepared in writing and signed by the parties prior to the commencement of any work covered by the new change order. The order must describe the scope of the extra work or change, the cost to be added or subtracted from the contract, and the effect the order will have on the schedule of progress payments.

COMMERCIAL GENERAL LIABILITY INSURANCE (CGL)

Premo Solar carries commercial general liability insurance written by Kinsale Insurance Company. You may call the Kinsale Insurance Company at (804) 289-1300 to check the contractor's insurance coverage.

WORKERS' COMPENSATION INSURANCE

Premo Solar carries workers' compensation insurance for all employees



11520 Commercial Pkwy, Castroville, CA 95012
Office: (831) 443-3605 • premoroofing.com
Est. 1983 • Lice #436765



PROPOSAL AND CONTRACT

August 7, 2024

NAME: City of Del Rey Oaks- Ron Fucci

ADDRESS: 650 Canyon Del Rey Boulevard, Del Rey Oaks, CA 93940

JOB ADDRESS: Same

The undersigned agrees to furnish and provide necessary labor, materials, tools, implements and appliances to do, perform and complete in a good workmanlike manner the following:

New 60 Mil IB PVC Roof System & *Malarkey Ecoasis Solar Reflective Shingles*

Preparation:

1. Provide re-roofing permit and facilitate required inspections.
2. Cover and protect outside perimeter of building as needed from re-roofing activities.
3. Remove the existing foam and Built-Up (hot tar) roof systems cleaning the underlying wood decking of all loose debris (Flat with parapet walls).
4. Remove and dispose of the existing fiberglass roof system cleaning the underlying roof deck of all nails and debris.
5. Clean around the base of the existing duct penetrations, exhaust fan units and remaining roof equipment as needed to incorporate into the new PVC roof system.
6. Install new solid wood box curbs at all roof mounted equipment that currently sit on wood sleepers.
7. Install new tapered insulation (Crickets) at the back of all vertical unit curbs and skylights.

60 Mil IB PVC:

1. Install 1 layer of 1/4" Dens Decking (4' x 8' sheets) over the entire roof area and secure to underlying roof deck with 3" steel insulation plates and #14 2" wood screws (Provides class "A" fire rating and uniform and projection free substrate).
2. Re-roof over the new Dens Decking with 60 Mil IB PVC (72" wide sheets) single ply membrane and fasten to existing roof substrate with 2" #14 wood screws and 2" steel membrane plates 12" on center.
3. Install 2 half sheets (36" wide) of PVC around outside perimeter of roof as needed to provide wind uplift requirements.
4. Hot air weld new membrane at all field seams with automatic welder.
5. Install new 3" x 3" 90-degree PVC cladding metal along bottom edge of roof deck and secure in place with 1.5" #14 wood screws.
6. Apply an 8" wide 60 Mil PVC cover strip over new cladding metal and heat weld to new cladding metal and top of field sheet.
7. Install new PVC pipe and vent boots at all plumbing and vent pipe penetrations and hand weld over the top of field membrane.
8. Provide and install all remaining PVC membrane components which include pre-molded inside and outside corners at equipment curbs, termination bar, caulking and sealants as needed to apply new roof system.
9. Clean up and haul away all roof debris from the site to complete.

Malarkey Ecoasis:

1. Install new 60 Mil IB Roof system at internal gutter detail.
2. Apply 1 layer of Malarkey Secure Start Plus Synthetic Underlayment over the existing plywood secured to existing roof deck with plastic cap nails.
3. Install Smart Start starter course along bottom perimeter eave edges and secure in place.
4. Install new *Malarkey Ecoasis NEX* Polymer Modified Architectural Shingles over new felt and secure to existing roof deck with 1 ¼" hot dipped galvanized roofing nails.
5. Install new metal plumbing and vent pipe flashings at all roof penetrations to replace existing and paint to match color of new shingles.
6. Install new 10" Malarkey EZ-Ridge ridge cap at all hip and ridge locations secured in place with 1 ¾" hot dipped galvanized roofing nails.

Additional Details:

1. New roof system carries a 10-year workmanship and standard 20-year manufacturer's warranty.
2. New Malarkey Ecoasis roof system carries 10-year workmanship and 40-year manufacturer's warranty
3. The proposed bid price is for a full re-roof.
4. New IB PVC roof system is impervious to ponding water.
5. Existing HVAC Ducting & Gas lines, solar system figured to be removed by others.
6. New roof systems comply with Monterey County CRRC commercial roofing regulations.

All the above is to be completed for the sum of \$67,850.00.

Sixty-Seven Thousand Eight Hundred Fifty and NO/100

Exclusions: Dry rot and termite damage repairs, removal and re-installation of existing solar system, removal and reinstallation of gas lines, ducting etc. electrical work or repairs, new gutters, leader heads & downspouts, removing of any obsolete or abandoned roof equipment, additional sloping of existing roof deck or building up of any sagging or low spots (existing roof deck has deflection, Premo Roofing will not be responsible for any ponding water to result in the future), intake attic space venting, access limitations around perimeter of building, any additional labor or materials not outlined in the above Proposal & Contract.

**ADDITIONAL TERMS, CONDITIONS AND NOTICES THAT YOU, THE OWNER
OR SIGNATORY PARTY FOR OWNER ARE SUBJECT TO:**

- If needed, replacement of rotten sheathing is billed on a time and material basis at a rate of **\$150.00 per man hour**. All new materials installed will be bench primed. Finish painting will not be provided.
- All payments are due 10 days from the billing date. Interest will be charged at the rate of **1 ½% per month or 18% per annum** after 30 days. Any other arrangements must be made in writing and agreed to by both parties prior to commencement of the project.
- Sheathing repairs done by Premo Roofing are done for the sole purpose of weatherproofing the roof.
- Premo Roofing will not be responsible for any pest infestation or dry rot which may appear in the future.
- Any asbestos discovered on the premise shall be the sole responsibility of the owner and Premo Roofing takes no responsibility with respect to the removal and/or disposal of the same.
- If it becomes necessary to institute suit or to employ an attorney in connection with any dispute arising under the terms and conditions of this contract, the prevailing party shall be entitled to recover all court costs and reasonable attorney's fees in addition to all damages proven.
- If the terms and conditions of Proposal & Contract are accepted, the owner of the property is required to sign below indicating acceptance of Proposal & Contract. If an agent or someone other than the owner signs for

approval on the owner's behalf, a Preliminary Lien Notice will be filed and sent to the owner of property (See Mechanic's Lien Law information shown below).

- In the event you cancel the signed contract, after work has started, or materials ordered, a 10% cancellation fee of the bid proposal amount shall be charged in addition to any incurred costs including hours spent on clerical work, ordering, and delivering of samples, permit fees and accrued overhead expenses.
- The terms of payment shall be: **50% progress payment upon loading roof with new material and balance due in full upon completion of work.**
- Special order and non-returnable materials will have to be paid for in advance before ordering said materials.
- Proposed bid price is subject to material price increases. Costs of materials continue to rise making it difficult to hold pricing for more than 30 days.
- "Under the **Mechanic's Lien Law** (California Code of Civil Procedure, Section 1181 ET SEQ.), any contractor, subcontractor, laborer, supplier, or other person who helps to improve your property but is not paid for his work or supplies, has a right to enforce a claim against your property. This means that, after a court hearing, your property could be sold by a court officer and the proceeds of the sale used to satisfy the indebtedness. This can happen even if you have paid your own contractor in full, if the subcontractor, laborer, or supplier remains unpaid."

Contractors are required by law to be licensed and regulated by the Contractor's State License Board. Any questions concerning a contractor may be referred to the Contractor's State License Board, 1020 N. Street, Sacramento, California 95814.

Respectfully Submitted,

By *Cesar Felix*

Cesar Felix
Premo Roofing Company
CA License #436765

ACCEPTED AND AUTHORIZED BY

Date _____

Signed _____

Date _____

Signed _____

Scudder Roofing Company

California Contractor's Lic. #445118

P.O. Box 2596 Monterey, CA 93942

Telephone: (831) 373-7212 Fax: (831) 883-2453

Visit our website at: www.scudderroofing.com

Proposal/Contract

Date: November 18th 2024

Attention: Ron Fucci
RFucci@delreyoaks.org

Roofing Proposal For: 650 Canyon Del Rey Oaks "City Hall-Roof"
Del Rey Oaks

From: Javier Heredia
Javier@scudderroofing.com
Cell: (831) 901-3150 / Fax: (831) 883-2453

Bid Date: November 18th 2024

Scope of work:

Scudder Roofing will furnish all the required materials which we guarantee will be as specified, and we will perform all the labor required for the completion of the re-roof work as follows.

- Property owner(s) will be listed as additionally insured and receive a copy of Scudder Roofing's current Workman's Compensation and General Liability insurance forms before work is scheduled to start.
- Scudder Roofing will coordinate and facilitate a pre-construction meeting at the job site before the commencement of work. The pre-construction meeting will be attended by Javier Heredia (Project Consultant), Abel Mendoza (Safety Superintendent), the project foreman, and the owner/agent. The purpose of the meeting is to introduce the owner/agent to the project foreman and discuss the project details and ensure all expectations are met.
- All roof installation procedures and other related work installed by Scudder Roofing will be performed following current Cal-OSHA safety recommendations and requirements.
- Scudder Roofing will secure all necessary permits required by the permitting agency. All inspections will be facilitated by Scudder Roofing employees.
- At the end of each day, the working area will be made watertight to protect the building and its contents from normal weather conditions.
- The work area will be cleaned daily. Upon completion of the work described below, a final clean-up will be performed and all job-related debris will be removed.
- All work performed by Scudder Roofing will be in accordance to local building codes, manufacturer's recommendations, and guidelines set by the (NRCA) National Roofing Contractors Association.

Base bid 1: 60-mil Duro-Last Roof System and CertainTeed Landmark Solaris Roof system**Preparation Work:**

1. **Flat Roof Area:** At the flat roof areas remove all mastic from all roof penetration and remove the existing perimeter edge flashings. Clean the roof surface and remove any loose debris to prepare the existing cap sheet roof surface for the installation of a new 60-mil Duro-Last roofing system.
2. **Shingle pitch Roof Area:** At the pitched shingle roof area Tera of the existing roof system down to the wood substrate. Pull all roof nails, clean the roof surface and remove any loose debris to prepare for the new roof system
3. **End-of-Day Cleanup:** At the end of each workday, sweep the perimeter of the working area and the driveway using a magnetic sweep to ensure all fasteners and debris are removed from the job site.

Installation:

1. **Roof Insulation:** Supply and install new tapered cricket's behind existing curbs.
2. **Roof System:** Supply and install a new Class "A" fire-rated 60-mil Duro-Flecee roof system, adhered system over the existing cap sheet system, following the manufacturer's specifications.
3. **Wall Membrane and Transitions:** Install new membrane at all roof-to-wall transitions, ensuring proper coverage and sealing and installing Termination Bar.
4. **Flashing and Drains:** Install all new membrane corners, flashings, drains, as required.
5. **Pipe Boots and Vents:** Supply and install new membrane pipe boots and roof membrane one-way vents.
6. **Perimeter edge:** Supply and install all new 3" vinyl coated drip edge flashings at all roof perimeters.
7. **Color Selection:** The color of the single-ply membrane will be selected by the owner from the manufacturer's standard color options.
8. **At the pitched roof:** supply and install new perimeter edge flashings and install new membrane at internal gutter details and new membrane drains. Install pre-painted 2"x2" drip edge metal at all eave perimeter details of a new composition shingle roof system. Supply and install new pipe jacks flashings at solar standoffs. Supply and install new galvanized plumbing pipe jacks, and hooded aluminum vent assemblies with rubber storm collars at all plumbing details. Install self-adhered WinterGuard waterproofing membrane around all roof penetrations and valley details. Supply and Install one layer of CertainTeed high-performance Diamonddeck synthetic roof underlayment over the entire roof area. At lower eave lines, supply and install CertainTeed Swift starter at all rake and eave details. Install a CertainTeed "Landmark Solaris" Roof system as per manufacturer specifications. All field shingles will be fastened using Hot dip galvanized roofing nails. Install new low profile O'Hagin vents to promote adequate attic venting. Install heavy textured "Mountain" ridge trim shingles fastened with stainless steel roofing nails at all hip and ridge details.

ADD ON Solar PV Work: Carefully remove the existing PV solar system as necessary and set aside for re-installation after installing the new roof system. The PV solar system will be re-installed to match the same existing layout. Before the solar system removal and after installation, Scudder Solar will monitor the system to ensure everything is in good working condition. *Please note that Scudder Roofing/Solar is not responsible for future system performance or faulty equipment during removal or installation. A project improvement order will take effect if additional components/wiring is required.



Guarantee

Ten (10)-year guarantee on workmanship provided by Scudder Roofing Company. The manufacturer of product selected by the owner will provide a material warranty where applicable.

Exclusions:

Interior cover-up	Interior painting	Eave Venting	Hazardous mat/abatement/disposal
New Gutters	Splash blocks	Performance Bond	New Skylights
Stucco Work	Electrical work	Plumbing work	HVCA Work
Work at other areas	Dry rot repairs	Permit cost	Additional Solar PV equipment Roof insulation/tapper roof system

Safety note

The job scope detailed in this proposal includes the set-up, as necessary, of worker and pedestrian safety systems which may include but are not limited to toe boards at roof level and personal safety harness systems and other fall protection systems to be worn or secured by Scudder workman while on the roof. All roof installation procedures and other related work installed by Scudder Roofing will be performed in accordance with current Fed-OSHA safety recommendations and requirements.

Asbestos note

If demolition encounters asbestos for removal, disturbance, or disposal, owner of building will be responsible for any disposal and roof price will increase accordingly for any special abatement procedures.

Price note

Prices are based on having good access the roof areas for loading purposes and working continuously without interruption for the duration of the project. If direct access is not available and it becomes necessary to pack the materials and/or if delays develop which are out of our control and may affect the profitability of the work provided by the Scudder Roofing Company a change order may be issued to cover the cost of additional set up time for each delay.

Prices include all materials, labor, clean up, licenses, and insurance (PL, PD, and Workman’s Compensation) required to complete the job. Any alterations or improvements which must be performed by Scudder Roofing will be charged at an additional rate of \$145.00 per hour and materials will be charged at cost plus 40% gross margin. Please note that any alterations or improvements performed will be done solely for purposes of roof installation. Bid subject to change if not accepted within fifteen (15) days.

Payment terms

We propose to perform the above work in accordance with the drawings and specifications submitted and completed in a workmanlike manner according to standard practices with payments made as outlined in “terms and conditions” on the following page. Any alteration or deviation from the above specifications involving extra costs will be made and will become an extra charge over and above the work. Our workers are fully covered by Workman’s Compensation and Public Liability Insurance. Overdue accounts will be charged interest at the rate of 1.5% per month (minimum \$2.00 per month charge). In the event it becomes necessary to enforce this agreement by litigation, the prevailing party shall be entitled to court costs, attorney and collection fees. We may withdraw this proposal at any time before acceptance.



Acceptance of Proposal

Initial Options Elected

Base bid 1: 60-mil Durofleece Roof system and landmark Solaris roof system
.....Total **\$75,971.00** (____)

ADD ON Solar PV Work
.....Total **\$19,600.00** (____)

***If bid bond/performance bond is required add 2%**

Terms and conditions

Deposit of 10% up to \$1,000.00 due upon signing of proposal with payments made per progress billing cycle based upon the percentage of job completed. All additional pre-approved “change order” or “project improvement” work above the contract price will be billed on an individual basis with payment to be made in full upon completion of the agreed upon improvement work.

Acceptance of proposal

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above. It is understood and agreed that this is work not provided for in any other agreement and no contractual rights arise until this proposal is accepted in writing. This contract is only valid when signed by an officer of Scudder Roofing. Scudder Roofing has the right of refusal on this project prior to officer’s signature.

Accepted: _____ Date _____
(Sign and print name)

Authorized Signature: _____ Date _____
Jennifer Scudder, President

We would like to thank you in advance for this opportunity to review and propose a bid for your project. We are striving for 100% customer satisfaction and have worked very diligently to make sure this proposal is suited to meet your needs for now, and in the future. Please call me if you have any questions. We look forward to working with you.

Sincerely,

Javier Heredia

MEDIATION. The parties agree to mediate any dispute or claim arising between them out of this agreement, or any resulting transaction, before resorting to arbitration or court action, through a mutually agreed upon mediator, who shall be a professional mediator, retired judge or attorney, or through the judicial Arbitration and Mediation service. (JAMS), or any other mediation provider or service mutually agreed to by the parties. Mediation fees, if any, shall be divided equally among the Parties. If, for any dispute or claim to which this paragraph applies, any part (i) commences an action without first attempting to resolve the matter through mediation, or (ii) before an action or arbitration is commenced, refuses to mediate after a request has been made, then that Party shall not be entitled to recover attorneys’ fees, even if they would otherwise be available to that Party in any such action or arbitration.

ARBITRATION OF DISPUTES. The Parties agree that any dispute or claim arising out of this agreement, or any resulting transaction, which is not settled through mediation, shall be decided by neutral binding arbitration. The arbitration shall be a retired judge or justice, or an attorney with at least 10 years of experience in construction litigation. The Parties shall have the right to discovery in accordance with Code of Civil Procedure 1283.05. in all other respects, the arbitration shall be conducted in accordance with Tittle 9 of Part 3 of the Code of Civil Procedure.

Enforcement of this agreement shall be governed by the Federal Arbitration Act. Judgment upon the award of the arbitrator may be entered in any court having jurisdiction.

“NOTICE: By INITIALING IN THE SPACE BELOW, YOU ARE AGREEING TO HAVE ANY DISPUTE ARISING OUT OF THE MATTERS INCLUDED IN THE ‘ARBITRATION OF DISPUTES’ PROVISION DECED BY NEUTRAL ARBITRATION AS PROVIDE BY CALIFORNIA LAW AND YOU ARE GIVING UP ANY RIGHTS YOU MIGHT POSSESS TO HAVE THE DISPUTE LITIGATEDIN A COURT OR JURY TRIAL, BY INTIALING IN THE SPACE BELOW YOU ARE GIVING UP YOUR JUDICIAL RIGHTS TO DISCOVERY AND APPEAL, UNLESS THOSE RIGHTS ARE SPECIFICALLY INCLUDED IN THE ‘ARBITRATION OF DISPUTES’ PROVISION. IF YOU REFUSE TO SUBMIT TO ARBITRATION AFTER AGREEING TO THIS PROVISION, YOUI MAY BE COMPELLED TO ARBITRATION UNDER THE AUTHORITY OF THE CALIFORNIA CODE OF CIVIL PROCEDURE. YOUR AGREEMENT TO THIS ARBITRATION PROVISION IS VOLUNTARY.” WE HAVE READ AND UNDERSTAND THE FOREGOING AND AGREE TO SUBMIT DISPUTES ARISING OUT OF THE MATTER INCLUDED IN THE ‘ARBITRATION OF DISPUTES’ PROVISION TO NEUTRAL ARBITRATION.”

Customer

Scudder

Fencing / Facilities / Pedestrian Safety

There is no work are wire- cyclone fencing or a staging area or entry-way Pedestrian safety-scaffold included in this proposal. If this or Project fencing is required a change order will result.
Standard Orange Cones and Caution tape will be used to delineate the work areas.

Plants

Scudder Roofing assumes no responsibility for damage to plants and shrubs, however all due care will be taken to prevent damage.

Change Orders

If you direct any modification or addition to the work covered by this contract, the charge for that extra work shall be determined in advance and the estimated cost shall be added to the contract price, either by estimated amount or previously agreed upon time and materials basis. You shall make payments for all extras as that work progresses, concurrently with the regularly scheduled payments. Contractor shall do no extra work without prior written authorization from you. Any extra work may also increase the estimated time for completion of this project. If

owner cannot be reached to approve additional required work, Scudder Roofing will assume owner agrees to the charges and Scudder Roofing will move forward to complete the project on a timely basis.

Job duration note

Prices are based on working continuously without interruption for the duration of the project. If delays are develop which are out of our control and may affect the profitability of the work provided by the Scudder Roofing Company a change order may be issued to cover the cost of additional set up time for each delay.

Lead note

California law requires all structures built prior to 1978, where a painted area in the amount of 20 square feet or more may be disturbed during the roofing or reconstruction process to be either tested for lead in the paint or to assume the existence of lead in the paint. Any removal of paint or stucco in the amount of 20 square feet or more is subject to this provision. As such any testing or abatement procedures required to perform this work will result in a change order over and above the project amount listed in this proposal.

Ceiling

Scudder Roofing assumes no responsibility for damage to ceilings, resulting from roof vibration during re-roofing procedures; however, all due care is taken to prevent any damage. Although great care is administered Scudder Roofing cannot be responsible for non-detectable house wiring that may run directly underneath existing roof system. This wiring may be disturbed or may need to be upgraded to meet certain code upgrades, if this is discovered a change order price will be produced.

Note: Scudder Roofing assumes no responsibility for damage to skylight(s) resulting from roofing procedures. However, all due care is taken to prevent any damage.

Note: Due to the nature of a roofing project, Scudder Roofing must use the driveway access provided. Scudder roofing will assume no liability for damage, which may be caused to the driveway/sidewalk by Scudder, its employees and/or agents. Such damage may include, but is not limited to, subsidence, cracks, crumbling or displacement of the surface due to placing laden or UN-laden vehicles, trucks and/or equipment on the driveway surface.

Note: Scudder Roofing assumes no responsibility for damage to dry wall ceilings, resulting from roof vibration during roofing procedures. However, all due care is taken to prevent any damage.

Note: During roofing of your home or business it is possible the heat duct and water heat duct can be disturbed or jarred loose. Often times it is undetectable from the roof line that any disturbance has occurred. It is strongly recommended and suggested that after the roof is complete and if Scudder Roofing cannot access interior of the house that the owner inspect the duct systems on both the water heater and furnace. If anything looks out of the ordinary and appears to be loose or disturbed, please contact us at your earliest convenience so we can perform a further investigation. It is crucial because an improper connection of the ducting can result in serious injury or death due to carbon monoxide poisoning.

Time for Performance

It is anticipated that work on this contract will begin approximately __days after return of the signed agreement, and will be completed in approximately days after commencement, weather permitting. If contractor fails to commence work within twenty (20) days of the date specified for commencement, this may constitute a violation of the Contractor’s State Licensing Law.

Mechanics Lien Notice to Owner

To protect yourself under the Mechanics Lien Law, you have the right to require all materials suppliers and laborers to have signed a “Waiver and Release” form. If a Mechanics Lien has been filed against your property, it can only be voluntarily released by a voluntary “Release of Mechanics Lien” signed by the person or entity that filed the Mechanics Lien against your property unless a lawsuit to enforce the lien was not timely filed. You have the right to withhold any final payment until any and all such liens are removed. You are encouraged to consult with an attorney if a lien is filed against your property.

Acceptance/Rejection

The company reserves the right to reject or cancel all or part of this agreement due to unacceptable payment performance or credit rating of the Owner/Customer. The Company may accept late payments of partial payments, checks; back drafts or money orders marked "Paid in Full" without waving any of its rights related to this agreement.

Approval

Until approved this proposal is subject to change without notice and is automatically withdrawn on the (15th) fifteenth day at issue.

Alternate Bids

The Owner/Customer has the option to obtain alter-alternate bids for the above additional work, provided that obtaining the bids does not unduly hold up completion of the project. The Company will be held harmless for damage to the property during this bidding period. In emergency situations if the Owner/Customer is absent from the work site, the Company is authorized to proceed without formal notification to the Owner/Customer. However, the Company shall be responsible to document the performance of this additional work.

Company Responsibility

The Company shall provide necessary labor, materials and sales tax on materials to complete the object as specified. The Company may in its discretion substitute materials to be used in the work; provided all substituted materials are that of equal kind and quality All surplus or salvageable materials remain the property of the Company.

Company Insurance

The Company shall provide Workers Compensation, Public Liability, Property Damage and Complete Operations insurance for the project unless such insurance in whole or in part is supplied by a general contractor, sub-contractor or owner. Damage to the building or its contents, during or after construction or during the warranty period shall be covered by this insurance. The Company's maximum liability is limited to the coverage provided.

Mutual Cancellation

The Owner/Customer and Company have the option to renegotiate or cancel this agreement at any time for any reason up to three days after signing the agreement without penalty and with the assurance any deposits paid will be immediately returned. If the contract is breached thereafter without consent of the Company liquidated damages of 20% of the cash PRICE of the project, plus a pro-proportionate share of all work already performed will be due the Company.

Ownership

Title to material and/or work furnished under this agreement shall remain the property of the Company or its assignees until all payments have been made. It is also agreed the Company will have a security interest in any real property of the Owner, and the Owner will not dispose of the property until the work has been paid in full.

Owner/Customer Responsibility

The owner is responsible for individual finance charges, bank fees, or local building permit fees required for the project. The Owner/Customer will make themselves available during construction for clarification of specifications and approval of additional work as may be required The Owner/Customer will assure adequate access to the property and incidental electric and water as required. Special changes or additions to this agreement, as required by regulatory agencies will be at additional cost unless such changes or additions are cited in this agreement normal maintenance and care of work installed is the Owner's responsibility. The owner/customer will confirm in writing to the Company headquarters any warranty claims within ten days of discovering any defect or failure of the work to properly perform. Certified Mail is considered proof of notice.

Project Sequencing

The Company is responsible for establishing scheduling and sequencing of the work to be performed. The Company shall not be held responsible for delay, non-delivery, discontinuance, default in shipment by a supplier in whole or in part loss in transit, strikes, lockouts or other conditions beyond the control of the Company. The Owner/Customer agrees to pay for completed work, if portions are delayed, due to these reasons. In the event of significant delay, change and price increase involving labor, material or equipment through no fault of the Company the contract amount, time of completion and/or other contract requirements shall be adjusted equitably by Additional Work Order.

Substantial Completion

Payment is due upon substantial completion of the work. If certain minor items OF WORK are incomplete, the cost of those items may be withheld from the substantial completion pay-PAYMENT at the Owner/Customer option until such items are complete.

Understanding

This agreement constitutes the entire understanding between the Owner/Customer and the Company. It is agreed that no representation or warranty is binding unless cited in this agreement.

Scudder Roofing Company

P.O. Box 2596, Monterey, CA 93942
Phone (831) 373-7212, Fax (831) 883-2453
www.scudderroofing.com

PARTICULARS

Pitched roof type _____ color _____

Flat roof type _____ color _____

Gutter type _____ color _____ downspout color _____

Bathroom facilities provided by owner? Yes No Portable

toilet? Yes No

Location of toilet: _____

Electrical service provided by owner? Yes No

Location of Electrical service: _____

Existing property damage:

Other Notes:

CITY OF DEL REY OAKS
AGREEMENT FOR 2024 CITY HALL REROOF PROJECT

THIS AGREEMENT (“Agreement”) is executed this ___day of _____, by and between the CITY OF DEL REY OAKS, a municipal corporation, (hereinafter “City”), and Prestige Roofing, LLC (hereinafter “Contractor”), each of which is referred to herein as a “party,” and collectively referred to herein as the “parties”.

RECITALS

WHEREAS, the City wishes to engage Contractor to perform the services required by this Agreement as City does not have the capability to perform such work; and

WHEREAS, Contractor is customarily engaged in the business of providing the services required herein and is willing to provide such services on the following terms and conditions; and

WHEREAS, Contractor represents it is specially trained, experienced, and competent to perform the services required by this Agreement.

AGREEMENT

NOW, THEREFORE, in consideration of the terms and conditions herein contained, the parties hereby covenant and agree as follows:

1. SERVICES

A. **Scope of Services.** Contractor agrees to provide to the City, as the scope of services under this Agreement, the services described in “Base Bid” attached hereto and incorporated herein as Exhibit “A”.

B. **Amendment of Services.** The parties may make changes to the scope of services as defined in Section 1.A above. The parties shall agree in writing prior to commencement of any such changes.

2. COMPENSATION

A. **Total Fee.** The City agrees to pay and Contractor agrees to accept as full and fair consideration for the performance of this Agreement \$74,900.00. If the City determines the services set forth in the written invoice have not been performed in accordance with the terms of this Agreement, the City shall not be responsible for payment until the services have been satisfactorily performed.

B. **Invoicing.** Contractor shall submit written invoices to the City. Contractor’s invoices shall include a brief description of services performed.

3. AGREEMENT TERM

A. **Term.** The work under this Agreement shall commence on _____.

B. **Timely Work.** Contractor shall perform all services in a timely fashion. Failure to perform shall be deemed a material breach of this Agreement, and the City may terminate this Agreement with no further liability hereunder, or may authorize, in writing, an extension of time to the Agreement.

4. INDEPENDENT CONTRACTOR

A. **Independent Contractor.**

i. Contractor is an independent contractor. This Agreement does not create the relationship of employer and employee, a partnership, or a joint venture.

ii. No offer or obligation of permanent employment with the City or particular City department or agency is intended in any manner, and Contractor shall not become entitled by virtue of this Agreement to receive from the City any form of employee benefits including but not limited to sick leave, vacation, retirement benefits, workers' compensation coverage, insurance or disability benefits. Contractor shall be solely liable for and obligated to pay directly all applicable taxes, including federal and state income taxes and social security, arising out of Contractor's performance of services under this Agreement. In connection therewith, Contractor shall defend, indemnify and hold the City harmless from any and all liability, which the City may incur because of Contractor's failure to pay such taxes.

B. **Not an Agent of the City.** Nothing in this Agreement shall be interpreted so as to render the City the agent, employer, or partner of Contractor, or the employer of anyone working for or subcontracted by Contractor, and Contractor must not do anything that would result in anyone working for or subcontracted by Contractor being considered an employee of the City. Contractor is not, and must not claim to be, an agent of the City.

5. REPRESENTATIVES AND COMMUNICATIONS

A. **City's Representative.** The City appoints the individual named below as the City's contact person for the purposes of this Agreement.

Name: John Guertin
 Title: City Manager
 Address: 650 Canyon Del Rey Blvd. Del Rey Oaks, CA 93940
 Telephone: (831) 394-8511

B. **Contractor's Representative.** Contractor appoints the person named below as its contract person for the purposes of this Agreement.

Name: Miquel Ruiz
 Title: Owner
 Address: 10830 Merritt St. Suite #5 Castroville, CA 95012
 Telephone: 831-998-7775

C. **Communications and Notices.** Any notice, report, or other document that either party may be required or may wish to give to the other must be in writing, unless otherwise provided for, and shall be deemed to be validly given to and received by the addressee, if delivered personally,

on the date of such personal delivery, if delivered by email, on the date of transmission, or if by mail, seven (7) calendar days after posting.

6. INDEMNIFICATION

Contractor hereby agrees to the following indemnification clause:

To the fullest extent permitted by law Contractor shall defend (with legal counsel reasonably acceptable to the City), indemnify and hold harmless the City and its officers, designated agents, departments, officials, representatives and employees (collectively "Indemnitees") from and against claims, loss, cost, damage, injury expense and liability (including incidental and consequential damages, court costs, reasonable attorneys' fees, litigation expenses and fees of experts, consultants or expert witnesses incurred in connection therewith and costs of investigation) to the extent they arise out of, pertain to, or relate to, the negligence, recklessness, or willful misconduct of Contractor, anyone directly or indirectly employed by Contractor, or anyone Contractor controls (collectively "Liabilities"). Such obligations to defend, hold harmless and indemnify any Indemnitee shall not apply to the extent that such Liabilities are caused in part by the gross negligence or willful misconduct of such Indemnitee.

7. INSURANCE

Contractor shall submit and maintain in full force all insurance as described herein. Without altering or limiting Contractor's duty to indemnify, Contractor shall maintain in effect throughout the term of this Agreement a policy or policies of insurance with the following minimum limits of liability:

A. Commercial General Liability Insurance including but not limited to premises, personal injuries, bodily injuries, property damage, products, and completed operations, with a combined single limit of not less than \$1,000,000 per occurrence and \$2,000,000 in the aggregate.

B. Automobile Liability Insurance covering all automobiles, including owned, leased, non-owned, and hired automobiles, used in providing services under this Agreement, with a combined single limit of not less than \$1,000,000 per occurrence.

C. Workers' Compensation Insurance. If Contractor employs others in the performance of this Agreement, Contractor shall maintain Workers' Compensation insurance in accordance with California Labor Code section 3700 and with a minimum of \$1,000,000 per occurrence.

D. Other Insurance Requirements:

- i. The City shall be a named additional insured on Contractor's policy.
 1. All insurance required under this Agreement must be written by an insurance company either:
 2. admitted to do business in California with a current A.M. Best rating of no less than A:VI;
 - or
 3. an insurance company with a current A.M. Best rating of no less than A:VII.

ii. Prior to the start of work under this Agreement, Contractor shall file certificates of insurance and endorsements evidencing the coverage required by this Agreement with the City Manager. Contractor shall file a new or amended certificate of insurance promptly after any change is made in any insurance policy that would alter the information on the certificate then on file, including, without limitation, the amount of coverages or the term of coverages.

iii. Neither the insurance requirements hereunder, nor acceptance or approval of Contractor's insurance, nor whether any claims are covered under any insurance, shall in any way modify or change Contractor's obligations under the indemnification clause in this Agreement, which shall continue in full force and effect. Notwithstanding the insurance requirements contained herein, Contractor is financially liable for its indemnity obligations under this Agreement.

iv. City reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

8. PERFORMANCE STANDARDS

A. Contractor warrants that Contractor and Contractor's employees performing services under this Agreement are specially trained and experienced to perform the services described herein.

B. Contractor and its employees shall perform all services in a safe and skillful manner consistent with the highest standards of care, diligence and skill ordinarily exercised by professionals in similar fields. All services performed under this Agreement that are required by law to be performed or supervised by licensed personnel shall be performed in accordance with such licensing requirements.

C. Contractor shall furnish, at its own expense, all materials, equipment and personnel necessary to carry out the terms of this Agreement, except as otherwise specified in this Agreement. Contractor shall not use the City premises, property (including equipment, instruments, or supplies) or personnel for any purpose other than in the performance of its obligations under this Agreement, the RFP, or Contractor's Estimate.

D. Contractor agrees to perform all work under this Agreement to the satisfaction of City and as specified herein. The City Manager or his or her designee shall perform an evaluation of the work. If the quality of work is not satisfactory, City in its discretion may meet with Contractor to review the quality of work and resolve the matters of concern.

9. CITY INFORMATION AND RESOURCES

A. **City Resources.** The City acknowledges that Contractor's ability to provide services in accordance with this Agreement may be dependent on the City providing available information and resources in a prompt and timely manner as reasonably required by Contractor. To the extent that the City fails to provide City resources, Contractor shall not be liable for any resulting delay in services, but in no event shall such delay or failure to provide City resources constitute a breach of this Agreement by the City, nor shall Contractor be entitled to extra compensation for same.

B. **Obligations of Contractor.** No reviews, approvals, or inspections carried out or supplied by the City shall derogate from the duties and obligations of Contractor, and all responsibility related to performance of services shall be and remain with Contractor.

10. OWNERSHIP AND USE OF MATERIALS

A. **Ownership of the Materials.** All data, studies, reports, calculations, field notes, sketches, designs, drawings, plans, specifications, cost estimates, manuals, correspondence, agendas, minutes, notes, audio-visual materials, photographs, models, software data, computer software (if purchased on the City's behalf) and other documents or products produced by Contractor under this Agreement (collectively, "the Materials") are and shall remain the property of the City even though Contractor or another party may have physical possession of them or a portion thereof. Contractor hereby waives, in favor of the City, any moral rights Contractor, its employees, vendors, successors or assignees may have in the Materials. Contractor agrees that all copyrights, which arise from creation of the work or services pursuant to this Agreement, shall be vested in the City and waives and relinquishes all claims to copyright or intellectual property rights in favor of the City.

B. **Delivery and Use of the Materials.** All Materials shall be transferred and delivered by Contractor to the City without further compensation following the expiration or sooner termination of this Agreement, provided that the City may, at any time prior to the expiration or earlier termination of this Agreement, give written notice to Contractor requesting delivery by Contractor to the City of all or any part of the Materials in which event Contractor shall forthwith comply with such request. The Materials created electronically must be submitted in a format and medium acceptable to the City. The Materials may be used by the City in any manner for the intended purpose or as part of its operations associated with the Materials.

11. DISPUTE RESOLUTION

The City Manager and Contractor shall make reasonable efforts to resolve any dispute by amicable negotiations and shall provide frank, candid, and timely disclosure of all relevant facts, information, and documents to facilitate negotiations.

If all or any portion of a Dispute cannot be resolved by good faith negotiations as set forth above within thirty (30) days either party may, by notice to the other party, submit the dispute for formal mediation to a mediator selected mutually by the parties. The cost of the mediation (including fees of mediators) shall be borne equally by the parties, and each party shall bear its own costs of participating in mediation. The mediation shall take place within the Monterey County.

Should either party not be satisfied with the outcome of the mediation, the matter may be submitted to a court of competent jurisdiction.

All claims by Contractor against the City for money or damages must comply with the Government Claims Act (California Government Code Sections 810-996.6).

12. TERMINATION OF AGREEMENT

A. **Termination for Cause or Default.** The City reserves the right to immediately terminate this Agreement, in whole or in part, if Contractor defaults or fails to deliver the services in accordance with the terms and conditions of this Agreement. Such termination shall be in writing, shall set forth the effective date of termination, and may be issued without any prior notice. Without limitation, Contractor is in default of its obligations contained in this Agreement if Contractor:

- i. Fails to perform the required services within the term and/or in the manner provided under this Agreement;
- ii. Fails to observe or comply with the City's reasonable instructions;
- iii. Otherwise violates any provision of this Agreement.

13. LEGAL ACTION / VENUE

Should either party to this Agreement bring legal action against the other, the validity, interpretation and performance of this Agreement shall be controlled by and construed under the laws of the State of California, excluding California's choice of law rules. Venue for any such action relating to this Agreement shall be in the Monterey County Superior Court.

14. MISCELLANEOUS PROVISIONS

A. **Non-discrimination.** During the performance of this Agreement, Contractor shall not unlawfully discriminate against any person because of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status, either in Contractor's employment practices or in the furnishing of services to recipients.

B. **Acceptance of Services Not a Release.** Acceptance by the City of services to be performed under this Agreement does not operate as a release of Contractor from professional responsibility for the services performed.

C. **Headings.** The headings appearing herein shall not be deemed to govern, limit, modify, or in any manner affect the scope, meaning or intent of the provisions of this Agreement. The headings are for convenience only.

D. **Entire Agreement.** This Agreement, including the Exhibits attached hereto, constitute the entire agreement between the parties hereto with respect to the terms, conditions, and services and supersedes any and all prior proposals, understandings, communications, representations and agreements, whether oral or written, relating to the subject matter thereof pursuant to Section 1B, "Amendment of Services". Any amendment to this Agreement will be effective only if it is in writing signed by both parties hereto and shall prevail over any other provision of this Agreement in the event of inconsistency between them.

E. **Counterparts.** This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, and may be signed in counterparts, but all of which together shall constitute one and the same Agreement.

F. **Multiple Copies of Agreement.** Multiple copies of this Agreement may be executed, but the parties agree that the Agreement on file in the office of the City’s City Clerk is the version of the Agreement that shall take precedence should any difference exist among counterparts of this Agreement.

G. **Authority.** Any individual executing this Agreement on behalf of the City or Contractor represents and warrants hereby that he or she has the requisite authority to enter into this Agreement on behalf of such party and bind the party to the terms and conditions of this Agreement.

H. **Severability.** If any of the provisions contained in this Agreement are held illegal, invalid or unenforceable, the enforceability of the remaining provisions shall not be impaired thereby. Limitations of liability and indemnities shall survive termination of the Agreement for any cause. If a part of the Agreement is valid, all valid parts that are severable from the invalid part remain in effect. If a part of this Agreement is invalid in one or more of its applications, the part remains in effect in all valid applications that are severable from the invalid applications.

I. **Non-exclusive Agreement.** This Agreement is non-exclusive and both the City and Contractor expressly reserve the right to enter into agreements with other Contractors for the same or similar services, or may have its own employees perform the same or similar services.

J. **Assignment of Interest.** The duties under this Agreement shall not be assignable, delegable, or transferable without the prior written consent of the City. Any such purported assignment, delegation, or transfer shall constitute a material breach of this Agreement upon which the City may terminate this Agreement and be entitled to damages.

K. **Laws.** Contractor agrees that in the performance of this Agreement it will reasonably comply with all applicable federal, state and local laws and regulations. This Agreement shall be governed by and construed in accordance with the laws of the State of California and the City of Del Rey Oaks.

L. **Exhibits.** The following Exhibit is incorporated herein by reference as if fully set forth: Exhibit A, Contractors Bid.

IN WITNESS WHEREOF, the parties enter into this Agreement on the day and year first above written in Del Rey Oaks, California.

CITY OF DEL REY OAKS

CONTRACTOR

John Guertin,
City Manager
Date: _____

Printed name
Date: _____

RESOLUTION NO. 2024-20

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL REY OAKS
DECLARING THE RESULTS OF THE NOVEMBER 5, 2024
CONSOLIDATED GENERAL MUNICIPAL ELECTION**

WHEREAS, a consolidated General Municipal Election was held in the City of Del Rey Oaks on Tuesday, November 5, 2024 as required by the provisions of the laws of the State of California; and

WHEREAS, the Monterey County Registrar of Voters was requested to perform all necessary election procedures for the consolidated General Municipal Election; and

WHEREAS, the Monterey County Registrar of Voters did canvass the returns of said consolidated General Municipal Election, and did certify to this City Council the results of the votes cast at said election, which said certification is attached hereto as Exhibit "A," and incorporated herein by reference; and

WHEREAS, the City Council is required to pass a Resolution reciting the facts of the election and other matters as hereinafter set forth.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Del Rey Oaks does find and state as follows:

SECTION 1. Said canvass by the Registrar of Voters of Monterey County, as shown by said certificates, and the results of said consolidated General Municipal Election, are hereby ratified, confirmed, approved, and declared.

SECTION 2. The number of votes given at each precinct and the number of votes given in the City to each of the persons named for the respective offices for which the persons were candidates, and the ballot measure are as listed in attached Exhibit "A."

SECTION 3. Measure R. Measure R was placed on the November 5, 2024 General Municipal Election ballot. Measure R provided, "Shall the measure to protect city services including police and fire, parks, bicycle and pedestrian safety, roadways and storm drains, by increasing the Transient Occupancy Tax up to 4%, raising up to \$60,000 in additional yearly revenue the State cannot take away, and taxing rent charged to "hotel" guests, including by online travel and short-term rental companies, for transient occupancy, with annual independent audits, until ended by voters, be adopted?"

Measure R was passed by a majority of voters and the votes given for it are listed in the attached Exhibit "A."

\\

\\

PASSED AND ADOPTED by the City Council of the City of Del Rey Oaks at a regular meeting duly held on December 17, 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

Scott Donaldson, Mayor

ATTEST:

Karen Minami, City Clerk

CERTIFICATE OF REGISTRAR OF VOTERS

In the Matter of the CANVASS OF THE VOTES CAST
at the **City of Del Rey Oaks**
held on November 5, 2024

} ss

I, **Gina Martinez**, Registrar of Voters of the County of Monterey, State of California hereby certify;

THAT an election was held within the boundaries of the **City of Del Rey Oaks** on November 5, 2024 for the purpose of submitting **MEASURE R** to the qualified electors and; I caused to have processed and recorded the votes from the canvass of all ballots cast at said election within the boundaries of the **City of Del Rey Oaks**.

I HEREBY FURTHER CERTIFY that the record of votes cast at said election is set forth in Exhibit "A" attached hereto and incorporated herein by reference as though fully set forth at length.

IN WITNESS WHEREOF, I have hereunto affixed my hand and official seal this Tuesday, December 3, 2024 and filed this date with the **City of Del Rey Oaks**.

Gina Martinez
Registrar of Voters



1 Measure R: City of Del Rey Oaks						
		Registered Voters	Voters Cast	Turnout (%)	YES	NO
4001	Vote by Mail (VBM)	1211	939	77.54 %	669	215
4001	Polling Place (PP)	1211	79	6.52 %	56	9
4001	Total	1211	1018	84.06 %	725	224
Total - Vote by Mail (VBM)		1211	939	77.54 %	669	215
Total - Polling Place (PP)		1211	79	6.52 %	56	9
Contest Total		1211	1018	84.06 %	725	224

*** Indicates vote data was suppressed due to voter privacy settings.

1 Measure R: City of Del Rey Oaks						1	1
		Registered Voters	Voters Cast	Turnout (%)	YES	NO	
Electionwide	Vote by Mail (VBM)	1211	939	77.54 %	669	215	
Electionwide	Polling Place (PP)	1211	79	6.52 %	56	9	
Electionwide	Total	1211	1018	84.06 %	725	224	
Statewide	Vote by Mail (VBM)	1211	939	77.54 %	669	215	
Statewide	Polling Place (PP)	1211	79	6.52 %	56	9	
Statewide	Total	1211	1018	84.06 %	725	224	
19th Congressional District	Vote by Mail (VBM)	1211	939	77.54 %	669	215	
19th Congressional District	Polling Place (PP)	1211	79	6.52 %	56	9	
19th Congressional District	Total	1211	1018	84.06 %	725	224	
17th State Senatorial District	Vote by Mail (VBM)	1211	939	77.54 %	669	215	
17th State Senatorial District	Polling Place (PP)	1211	79	6.52 %	56	9	
17th State Senatorial District	Total	1211	1018	84.06 %	725	224	
30th State Assembly District	Vote by Mail (VBM)	1211	939	77.54 %	669	215	
30th State Assembly District	Polling Place (PP)	1211	79	6.52 %	56	9	
30th State Assembly District	Total	1211	1018	84.06 %	725	224	
2nd State Board of Equalization District	Vote by Mail (VBM)	1211	939	77.54 %	669	215	
2nd State Board of Equalization District	Polling Place (PP)	1211	79	6.52 %	56	9	
2nd State Board of Equalization District	Total	1211	1018	84.06 %	725	224	
Countywide	Vote by Mail (VBM)	1211	939	77.54 %	669	215	
Countywide	Polling Place (PP)	1211	79	6.52 %	56	9	
Countywide	Total	1211	1018	84.06 %	725	224	
4th Supervisorial District	Vote by Mail (VBM)	1211	939	77.54 %	669	215	
4th Supervisorial District	Polling Place (PP)	1211	79	6.52 %	56	9	
4th Supervisorial District	Total	1211	1018	84.06 %	725	224	
City of Del Rey Oaks	Vote by Mail (VBM)	1211	939	77.54 %	669	215	
City of Del Rey Oaks	Polling Place (PP)	1211	79	6.52 %	56	9	
City of Del Rey Oaks	Total	1211	1018	84.06 %	725	224	
Unincorporated - City Districts sub-district	Vote by Mail (VBM)	1211	939	77.54 %	669	215	
Unincorporated - City Districts sub-district	Polling Place (PP)	1211	79	6.52 %	56	9	
Unincorporated - City Districts sub-district	Total	1211	1018	84.06 %	725	224	
Unincorporated - Unincorporated Area	Vote by Mail (VBM)	1211	939	77.54 %	669	215	
Unincorporated - Unincorporated Area	Polling Place (PP)	1211	79	6.52 %	56	9	
Unincorporated - Unincorporated Area	Total	1211	1018	84.06 %	725	224	



2025 CITY OF DEL REY OAKS REGIONAL
AGENCIES BOARDS & COMMITTEES
REPRESENTATIVES APPOINTMENT LIST

AGENCY	STIPEND	MEMBER
<u>SPECIAL DISTRICTS</u>		
1) ReGen Monterey * 4 year term through 2028 Felipe Melchor, General Manager 14201 Del Monte Blvd ., Marina 384-5313 / Website: www.mrwmd.org <i>Meeting: 3rd Friday of each month at 9:30 a.m.</i>	\$100/mtg	Shirley
2) Monterey-Salinas Transit Carl Sedoryk, General Manager 19 Upper Ragsdale Dr. #200, Monterey 899-2558 / Website: www.mst.org <i>Meeting: 2nd Monday of each month at 10:00 a.m.</i>	\$100/mtg	Shirley Hallock
Mo Co Regional Taxi Authority Administered by MST <i>Meeting: Once a year</i>	\$50/mtg	
3) Northern Salinas Valley Mosquito Abatement * 2 year term through 2026 Kenneth Klemme, Manager-Biologist 342 Airport Blvd, Salinas 373-2483 / Website: www.montereycountymosquito.com <i>Meeting: 2nd Tuesday of each month at 12:00 p.m.</i>	\$100/mtg	Goetzelt
4) Seaside County Sanitation District Chair: Jerry Blackwelder 440 Harcourt Avenue, Seaside 899-6230 / Website: www.ci.seaside.ca.us <i>Meeting: 2na Tuesday of each month at 9:30 a.m.</i>	\$100/mtg	Uy Burger
5) M. Peninsula Water Management District (MPWMD) David Stoldt, General Manager 5 Harris Court, Bldg . G, Monterey 658-5600 / Website: www.mpwmd.dst.ea.us / mpwmd.htm <i>Meeting: 3rd Monday of each month at 7:00 p.m</i>	No compensation	Hallock (PAC) Guertin (TAC)

JOINT POWERS AUTHORITIES

- | | | |
|---|-------------------------------|-------------------------------------|
| <p>1) Association of Monterey Bay Governments
 Maura F. Twomey, Executive Director
 24580 Silver Cloud Ct., Monterey
 883-3750 or info@ambag.org / Website: www.ambag.org
 <u>Meeting:</u> 2nd Wednesday of each month at 6:00 p.m.</p> | <p>\$50/mtg.</p> | <p>Uy
Shirley</p> |
| <p>2) Community Human Services
 Robin Mccrae, Executive Director
 2560 Garden Road, Ste 201, Monterey
 658-3811 or info@chservices.org / Website: www.chservices.org
 <u>Meeting:</u> 3rd Thursday of each month at 11:00 a.m.</p> | <p>No compensation</p> | <p>Hallock
Burger</p> |
| <p>3) Monterey One Water (MRWPCA)
 Paul A. Sciuto, General Manager
 5 Harris Court, Bldg. D, Monterey
 372-3367 / Website: www.mrwPCA.org
 <u>Meeting:</u> Last Monday of each month at 6:00 p.m.</p> | <p>\$100/mtg</p> | <p>Donaldson
Shirley</p> |

SPECIALLY CONSTRUCTED ORGANIZATION

- | | | |
|---|--------------------------|--------------------------------|
| <p>1) Transportation Agency for Monterey County (TAMC)
 Todd Muck, Executive Director
 55-B Plaza Circle, Salinas
 775-0903 / Website: www.tamcmonterey.org
 <u>Meeting:</u> 4th Wednesday of each month at 9:00 a.m.</p> | <p>\$100/mtg.</p> | <p>Donaldson
Uy</p> |
|---|--------------------------|--------------------------------|

MISCELLANEOUS

- | | | |
|--|-------------------------------|------------------------------------|
| <p>1. City Selection (Mayors)
 <u>Meeting:</u> 1st Friday of each month at 11:30
 a.m.</p> | <p>No compensation</p> | <p>Donaldson</p> |
| <p>2. Monterey Bay Area Insurance Fund (MBASIA)
 Conor Boughey, Risk Manager
 100 Pine St., 11th Floor, San Francisco
 (415)403-1400 / Website: www.mbasia.org
 <u>Meeting:</u> 1st Monday of each month at 9:30 a.m.</p> | | <p>Guertin
Bourquin</p> |
| <p>3. Seaside Groundwater Basin Watermaster
 Dewey D. Evans, Chief Executive Officer

 2600 Garden Road, Suite 228, Monterey
 641-0113 / Website: www.seasidebasinwatermaster.org
 <u>Meeting:</u> 1st Wednesday of each month at 2:00 p.m.</p> | <p>No compensation</p> | <p>Shirley
Burger</p> |

Approved as to form and content at a Regular Meeting of the City Council of the City of Del Rey Oaks held on December 17, 2024
Approved: _____
Attest: _____

As of December 17, 2024	
Public Safety:	Council Members Hallock, Uy, and Mayor Donaldson
Park/Rec:	Council Members Hallock, Shirley, and Mayor Donaldson
Public Works:	Council Member Burger, Uy, and Mayor Donaldson
Finance:	Council Members Burger, Shirley, and Mayor Donaldson



CITY OF DEL REY OAKS

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

DATE: December 17, 2024

TO: Honorable Mayor and City Council

FROM: John Guertin, City Manager

SUBJECT: Approve Modification of Position Control List and Modification of the Salary Schedule to Reflect Promotion of Chief Bourquin to the position of Assistant City Manager/Chief of Police

CEQA: This action does not constitute a "project" as defined by the California Environmental Quality Act (CEQA) guidelines section 15378 as it is an organizational activity of the City that will not result in direct or indirect physical changes in the environment.

Recommendation

Approve the following changes to the Position Control list and Salary Schedule to reflect the promotion of Chief Chris Bourquin to the position of Assistant City Manager/Chief of Police with a 10% salary adjustment.

Background

In 2021, the City Council approved the establishment of the Assistant City Manager/Chief of Police position through the adoption of Resolution 2021-27. This role was created to address the City's need for streamlined leadership, combining the responsibilities of Chief of Police with executive-level support to enhance citywide operational oversight.

The Assistant City Manager/Chief of Police position is intended to:

- Assist the City Manager in managing citywide operations.
- Oversee major interdepartmental efforts and lead high-visibility initiatives.
- Serve as Acting City Manager in the absence of the City Manager.

The position remains unfilled since Chief Hoyne's departure from the City. Effective December 14, 2024, the City Manager has decided to promote Chief Chris Bourquin to this role based on his exceptional qualifications and performance.

Summary & Discussion

Chief Chris Bourquin has served the City with distinction as Chief of Police, demonstrating strong leadership, strategic thinking, and a deep commitment to community service. His experience, institutional knowledge, and ability to effectively collaborate across departments make him uniquely suited for the dual responsibilities of this position.

Under Chief Bourquin's leadership, the Police Department has consistently achieved operational excellence and maintained high levels of community trust. Promoting him to Assistant City Manager/Chief of Police will allow the City to capitalize on his leadership skills while addressing critical organizational needs, including:

- Strengthening coordination between departments.

- Enhancing responsiveness to citywide operational challenges.
- Providing continuity of leadership in the City Manager's absence.

To align with the increased scope of responsibilities, it is recommended that the Salary Schedule be updated to reflect a 10% salary adjustment for Chief Bourquin, raising his annual salary from \$160,000 to \$176,000. This adjustment ensures fair compensation for the expanded role and aligns with industry standards for similar executive positions.

Fiscal Impacts

The fiscal impact is limited to the proposed 10% salary adjustment, equal to \$16,000. The increase will be incorporated into the existing budget. No additional financial resources are required for this action.

Conclusion

Modifying the Position Control List and Salary Schedule to reflect the promotion of Chief Chris Bourquin to the position of Assistant City Manager/Chief of Police is a strategic decision that strengthens the City's leadership structure. His proven track record and qualifications make him an excellent choice for this key role, and the recommended salary adjustment ensures equitable compensation for the expanded duties.

ATTACHMENTS:

1. Resolution 2024-21
2. Revised Position Control List
3. Revised Salary Schedule

Respectfully Submitted,

John Guertin
City Manager

**RESOLUTION NO. 2024-21
CITY OF DEL REY OAKS CITY COUNCIL**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
DEL REY OAKS AMENDING THE POSITION CONTROL
LIST AND SALARY SCHEDULE TO REFLECT THE
PROMOTION OF THE CHIEF OF POLICE TO ASSISTANT
CITY MANAGER/CHIEF OF POLICE**

WHEREAS, the position of Assistant City Manager/Chief of Police was created by Resolution No. 2021-27 to assist the City Manager in performing the citywide day-to-day executive duties of the City through direct supervision over major interdepartmental efforts, leading citywide programs and initiatives having the highest level of City Council and community visibility, and serving as the City Manager in the City Manager's absence; and,

WHEREAS, the City Manager has decided to promote the Chief of Police to the position of Assistant City Manager/Chief of Police in order to assist the City Manager in performing the citywide day-to-day executive duties of the City; and

WHEREAS, this requires that the City Council amend the position control list and the salary schedule to reflect this change effective December 14, 2024.

NOW, THEREFORE, BE IT RESOLVED by the City of Del Rey Oaks as follows:

1. The attached revised Position Control List and Salary Schedule are hereby approved effective December 14, 2024.

PASSED AND ADOPTED this 17th day of December 2024, by the following vote:

AYES:

NOES:

ABSENT:

**Scott Donaldson, Mayor
City of Del Rey Oaks**

**Karen Minami, City Clerk
City of Del Rey Oaks**

ASSISTANT CITY MANAGER/CHIEF OF POLICE

DEFINITION

Under administrative direction of the City Manager, plans, organizes, directs and administers the public safety and law enforcement activities for the community; performs a wide variety of complex administrative and analytical duties; administers the Police Department budget; manages and oversees assigned administrative processes, procedures, projects and programs; and provides information and assistance to the public regarding assigned programs and services; performs other work as required.

DISTINGUISHING CHARACTERISTICS

This is a department head classification responsible for providing overall administration in the wide range of activities that are involved in protecting life and property. This classification is responsible for assisting the City Manager with the overall management and administration of City operations and services and is required to make certain that all department activities are in accordance with City Manager directives and established City Council policy. Due to the visibility of the position within the community, there is also a public relations element that is important to the functioning of this classification.

EXAMPLE OF DUTIES

Establishes and maintains cooperative relationships with other agencies, public, City Council and City Manager.

Plans, organizes and coordinates the work of the Police Department.

Assume direct responsibility for monitoring and administering a variety of programs; oversee assigned administrative support functions including budget.

Develop and implement operational, administrative, program, and other policies and procedures; assist in contract negotiations and administration.

Participate in drafting and implementing City-wide and departmental goals, policies, and procedures.

Prepares budget estimates and controls budget expenditures.

Collect, compile, and analyze complex information from various sources on a variety of specialized topics related to assigned programs; prepare reports which present and interpret data, and identify alternatives; make and justify recommendations.

Serve as City liaison/facilitator with public and private organizations, community groups and other related organizations

Recommends purchase of equipment and supplies.

Formulates rules, procedures and policies for the efficient operation of the department.

Coordinates law enforcement activities with other City departments and law enforcement agencies.

Directs the development and implementation of departmental in-service training programs.

Interviews employment prospects and recommends the selection of new personnel.

Enforces discipline and training regulations.

Evaluates employee work performance and recommends promotions in accordance with established procedures.

Directs investigations of citizen complaints.

Meets with the public and deals with various officials and citizens in furthering the public relations program of the department.

Recommends and administers, as needed, intra-departmental disciplinary action in accordance with City and departmental procedures.

Develops sound and lawful department strategies to address needs for public safety.

Represents the Police Department in meetings with the City Manager, other State or local agencies and citizens.

Reviews department operations to insure and enforce compliance with laws, policies and department budget.

Prepares a variety of correspondence.

Reviews criminal investigations.

Makes public presentations to various community clubs and organizations.

Utilizes the department computers for entering and retrieving information as necessary.

KNOWLEDGE AND ABILITIES

Knowledge of:

Modern principles, practices and techniques of police administration, organization and management.

Principles and practices of public administration used in the operations of local government.

Methods of research, program analysis, and report preparation.

Laws, ordinances, regulations, and court decisions affecting public safety and law enforcement.

Federal, State and local laws, codes and regulations.

Principles and practices of budget administration.

Public relations techniques and facilitation skills.

Use and care of firearms.

Principles of supervision.

Ability to:

Plan, organize and coordinate the work of the Police Department.

Perform responsible and difficult administrative work involving the use of independent judgment and personal initiative.

Research, analyze, and evaluate programs, policies, and procedures

Formulate, implement and administer department policy and procedures.

Develop, coordinate and administer departmental budget functions.

Analyze problems, identify alternative solutions, project consequences of proposed actions and implement recommendations in support of goals.

Prepare clear and concise reports.

Speak and write clearly and effectively.

Establish and maintain cooperative and effective relationships with other law enforcement agencies, public officials and the general public.

Implement procedures and policies of the City Manager and Council.

EDUCATION AND EXPERIENCE

Any combination of training and experience which is likely to provide the required knowledge and abilities would be acceptable for employment. A typical background would be:

Education

Equivalent to graduation from a four-year college or university with a degree in Administration of Justice, Public Administration, or a related field. Masters degree highly desirable.

Experience

Five years of increasingly responsible municipal law enforcement experience, including at least three years at the command level.

SPECIAL REQUIREMENTS

Possession of a valid California Motor Vehicle Operator's license.

Possession of Advanced and Management P.O.S.T. certificates.

**City of Del Rey Oaks
Position Control List for FY 2024-2025
Effective 12/14/2024**

	Actual	Budget	Proposed
Position	2022-23	2023-24	2024-25
City Manager	1	1	1
Deputy City Clerk & Assistant to the City Manager	1	0	0
City Clerk		1	1
Administrative Services Technician			1
Deputy City Clerk/Permit Clerk	0	0	1
Administrative Assistant	1	1	0
Assistant City Manager and Chief of Police	1	0	1
Chief of Police	0	1	0
Commander	1	1	1
Sergeant	3	3	3
Police Officer *	5	5	5
Public Works Supervisor	1	1	1
Total Positions	14	14	15

*Police Officer positions are authorized at 6 but only 5 positions are filled for FY 24-25 Budget

CITY OF DEL REY OAKS
SALARY SCHEDULE FOR FISCAL YEAR 2024-2025
Effective 12/14/2024

Title	Step 1	Step 2	Step 3	Step 4	Step 5	Contract
City Manager	Per Contract					
Monthly						16,844.50
Bi-weekly						7,774.40
Hourly Rate						97.18
Annual						202,134.00
Assistant City Manager & Chief of	Per Contract					
Monthly						14,666.67
Bi-weekly						6,769.23
Hourly Rate						84.62
Annual	-	-	-	-	-	176,000.00
City Clerk						
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	
Deputy City Clerk/Permit Clerk						
Monthly	5,286.67	5,551.83	5,829.17	6,120.42	6,427.17	
Bi-weekly	2,440.00	2,562.40	2,690.40	2,824.80	2,966.40	
Hourly Rate	30.50	32.03	33.63	35.31	37.08	
Annual	63,440.00	66,622.00	69,950.00	73,445.00	77,126.00	
Administrative Services Technician						
Monthly	5,286.67	5,551.83	5,829.17	6,120.42	6,427.17	
Bi-weekly	2,440.00	2,562.40	2,690.40	2,824.80	2,966.40	
Hourly Rate	30.50	32.03	33.63	35.31	37.08	
Annual	63,440.00	66,622.00	69,950.00	73,445.00	77,126.00	
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						

**CITY OF DEL REY OAKS
SALARY SCHEDULE FOR FISCAL YEAR 2024-2025**

1. Mayor and City Council Members shall be paid the sum of \$100.00 per month for attendance at all regular and special council meetings unless previously granted a leave of absence with pay, or unless excused by the Mayor.
2. The Mayor is paid an additional \$125 per month for promoting and advertising the City.
3. All employees of the City pay the full employee paid percent contribution to each employee's PERS account.
4. The Police Chief and the City manager's salaries are per individual contract.
5. Police Reserve officers are paid at a rate of \$35.66 per hour worked (1st step Police Officer).
- 6 Police Officers Uniform Allowance \$1,000 annually
- 7 City Manager: Auto Allowance \$450/month (\$5,400 annual)
- 8 PD works 84 hours/ pay period
- 9 Educational Incentive:
 - \$100 per month for Associate's degree
 - \$200 per month for Bachelor's degree
- 10 Longevity Pay:
 - 2% longevity pay for individual's working over 10 years
 - 4% longevity pay for individual's working over 20 years
- 11 Wellness: \$500 per year



CITY OF DEL REY OAKS

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

DATE: December 17, 2024
TO: Honorable Mayor and City Council
FROM: John Guertin, City Manager
SUBJECT: Appointment of Vice Mayor for 2025

CEQA: Enactment of this resolution is not subject to the California Environmental Quality Act (CEQA) as it is not a project pursuant to Guidelines Section 15378 (b)(5) because it is an organizational or administrative activity of the City that will not result in direct or indirect physical changes in the environment.

Recommended Action

That the Council approve the appointment of Councilmember Jeremy Hallock as Vice Mayor for the 2025 calendar year.

Discussion

California Government Code Section 36801 requires the appointment of a mayor pro tempore or Vice Mayor. At the beginning of 2024, the Council selected Councilmember Uy to be Vice Mayor for 2024 and that Councilmember Hallock would be next in the rotation.

Fiscal Impacts

None.

Respectfully Submitted,

John Guertin
City Manager



CITY OF DEL REY OAKS

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

DATE: December 17, 2024

TO: Honorable Mayor and City Council

FROM: John Guertin, City Manager

SUBJECT: Approve transfer of \$167,446 from the ARPA Fund to the General Fund as reimbursement for General Government Administration

CEQA: This action does not constitute a "project" as defined by the California Environmental Quality Act (CEQA) guidelines section 15378 as it is an organizational activity of the City that will not result in direct or indirect physical changes in the environment.

Recommendation

Approve the transfer of \$167,446 from the ARPA Fund to the General Fund as reimbursement for General Government Administration.

Background

The City received \$395,672 in ARPA monies of which \$228,226 has been spent as of June 30, 2024 leaving a balance of \$167,446. Staff recently attended a webinar regarding the expenditure of these monies. Staff was reminded that the deadline to obligate the monies is December 31, 2024. To be considered obligated the funds need to be entered into a contractual agreement by December 31, 2024. The City then has until 2026 to spend the obligated funds. If funds are not obligated by December 31, 2024 they have to be returned.

Staff has not been able to spend the funds as planned. As such, there is a need to spend/obligate the funds by December 31, 2024, or return the unused funds.

Summary & Discussion

The simplest solution is to spend the remaining \$167,446 for General Government Administration, one of the allowable categories. Staff is therefore recommending that the \$167,446 be transferred to the General Fund as reimbursement for City Clerk expenses which through November total \$265,296. This will fulfill the requirement for obligation of the monies by December 31, 2024.

During the mid-year budget review the Council can then consider how to utilize the additional General Fund monies. They can be used for some of the anticipated ARPA uses with no time constraint since the monies will now be General Fund monies.

Fiscal Impacts

The fiscal impact is that the General Fund will receive an additional \$167,446 in funding and the ARPA Fund will be depleted.

Conclusion

Approval of the recommended action will allow the City to make full use of the \$395,672 in ARPA funds received.

ATTACHMENTS:

- None

Respectfully Submitted,

John Guertin
City Manager

Kim Shirley's Council Report for Tuesday, December 17, 2024

Wednesday, November 13th- Technical Advisory Committee for the Seaside

Groundwater Basin Watermaster- As the vice chair of this committee, I ended up chairing today's meeting since we were missing our chair and barely met quorum. After approving the minutes, we reviewed the Salinas Valley and Marina Coast Water District Groundwater Sustainability updates from our staff. I specifically asked questions about the proposed seawater intrusion extraction barrier and desalination project that is being reviewed to protect further seawater intrusion in the 180/400 ft aquifer. It's an impressive amount of water that they would need to process in order to achieve the protective barrier. To meet the objectives they would need to extract between 40,000 and 100,000 acre-feet/yr with a recovery of about 70% (they would produce 70% of what they extract). I was curious to know if the Seaside Basin would be allowed to purchase any of this water to protect our basin (we would need roughly 3,600 acre-ft/yr). At this time, the plan is to deliver water only to those that are associated with their basin, but our staff will remain involved in these discussions and will bring it up again if they indeed move forward with this project.

Next we approved contracts for services that the Watermaster will be using in 2025. Nothing was out of the ordinary and they were easily approved.

Tuesday, November 19th- City Council Meeting-

We began our city council meeting with a very informative presentation from Dave Stoldt, General Manager of the Monterey Regional Water Management District (MRWMD). With the expansion of Pure Water Monterey coming online by the end of 2025 it's now up to the Water Management District to allocate the "extra" water to jurisdictions and other agencies who are looking towards growth. For jurisdictions, MRWMD looked at the AMBAG Regional Growth Forecast along with the Regional Housing Need Allocations (RHNA) to begin those calculations. As a reminder, this water being discussed is only applicable to our current built footprint of DRO. Our Ft. Ord property will be getting its water from Marina Coast Water which is a separate water provider so our new allocation will only apply to construction within our current residential and commercial areas. After looking at the AMBAG reports and considering our RHNA growth will mainly be located in former Ft. Ord, the Water Management District has decided to allocate a total of 13 Acre Feet/year for the next 25 years with an initial allocation of 6 AFY (for reference, our current 5yr demand within our city is 113 AFY). This water can be used for ADUs, additional bathrooms, and other potential projects with water needs. It will be important for the council to have discussions and create policies around prioritizing projects for the release of this new water which becomes available to us in February 2025. Unfortunately, the peninsula is still bound by the state cease and desist order so this water wouldn't be able to be used for projects that would require a new meter.

MRWMD will be going to the state to make the case that the cease and desist order is no longer necessary given this extra water and it's been years since we've been overdrafting the Seaside Basin and are no longer taking extra water from the Carmel River. Regardless, it's great to be getting this new source of water, so if YOU have thoughts on how it should be used, let me know.

Under Old Business we discussed the passage of our ballot measure which will allow us to raise our transient occupancy tax (TOT) from 10% to 12%. With this added income, which may roughly equate to \$30,000, City Manager John Guertin presented the possibility that we use some of that money to hire a service that will help us manage our short term rentals (STRs) which is the only source of our TOT. I really like the idea of relieving our city staff from monitoring our STRs and the time it takes to manage the collection of taxes. No doubt these services are expensive but I'm happy we're looking into them and I look forward to talking more about this in the coming months.

Lastly, under New Business we discussed and approved a contract for the work that will be done to fix the portion of Rosita Rd that's slipping into the creek (the uphill portion, above the intersection of Angelus and Rosita). I'm grateful that staff applied for a FEMA grant to fix this portion as the project came in at \$410,410 plus a 15% contingency. I know residents have been hesitant to drive over that portion of the road and they'll be happy to see it fixed. The work should begin in January (weather permitting) and take about 30 days to complete. In the discussion, City Manager Guertin also talked about building a sidewalk along that edge, which I think is a great idea. I'd love to see us incorporate that as a future project.

Friday, November 22nd- ReGen Monterey Board Meeting- This was our last meeting of the year and thankfully, we didn't have too many things on the agenda. After passing the consent agenda, we had a presentation from the Sitos group about the biochar pilot program, which will end in July 2025. As a reminder, the Sitos group is using slow pyrolysis, with mainly large wood waste material as feedstock, to create biochar that sequesters carbon and can be put into soil to enhance our agricultural industry through increased soil health and improved plant nutrition. Apparently, this pilot program is the only one that has a focus of creating customizable biochar for agriculture. Unfortunately, or fortunately since this is a pilot project, they ran into several problems over these past 15 months that they finally just worked out. They've only been able to produce up to 40% capacity because they've had lots of problems with moisture, both in the feedstock but also combined with the moisture of our local climate. This discovery has led them to design a dryer that will be installed in the next version of their setup. They've also been working towards improving the quality of the biochar, understanding what other feedstock they might be able to use, as well as working on their air quality permitting (pyrolysis is not considered incineration or combustion, but they were finding an increase in lead that was being released). In the end, I think they were very pleased with everything they've learned with this pilot program and they look forward to creating a larger capacity facility

somewhere locally where they will see revenue streams from not only selling the biochar to the agricultural industry, but they will also make money from energy sales and carbon credits.

Our only discussion item for this meeting was discussing our new approach for dealing with our CalPERS unfunded actuarial pension liability, which is currently at \$19.7 million (actually it's higher since that was the number from 2023, which is the most recent accounting). We were presented with four options and after some discussion we went with the staff recommendation which is to make an "extra payment" of at least \$500,000 at the beginning of the calendar year in addition to keeping up with our minimal payments that we've been making every year. This plan will reduce our interest we accrue and will pay off the "unfunded" portion in roughly 13 years. The Board will have the flexibility to either pay more or less when the time comes, but this gives the staff the direction to incorporate that amount into our budgeting process every year. I greatly appreciated this item and am happy the staff worked to address this issue.

After getting the financial update, we moved on to elect our officers for the 2025 calendar year. I'm very proud that the committee opted to stay with the status quo—keeping me as chair for another year and keeping Mayor Bruce Delgado as vice chair. This recommendation received a unanimous vote of support. I am very honored to remain ReGen's board chair for 2025. It's been a great learning experience for me and I truly love what our organization does (just ask my family members...I'm *always* the one that is obsessed with recycling, reusing, and composting!).

Monday, November 25th- Special Monterey-Salinas Transit Board Meeting- This meeting was called because during the week prior, it was discovered that not all of the federal funding that we were planning on getting to fund the SURF! project was actually going to come through (higher construction costs have raised the total). Luckily, staff were thinking quickly on their feet and were able to come up with the necessary funding from other pots that will allow us to show we have "committed" funds which releases the funding that has been promised for this project. This meeting was to approve those two additional pots of money. The largest portion of the needed money (almost \$26 million) is now coming from State SB 125 funding, which had already been set aside for MST, mostly with the idea that it would cover our shortfalls. Thankfully, at this point, our budget looks good and since the SURF! project is also an eligible project for those funds, we felt it was ok to move them over. SB 125 funds are also very flexible, so if the SURF! project doesn't use all of the funds, they could easily be transferred back for another use. The second portion (\$2 million) is coming from our Capital Reserves. As these funds get transferred to this project, we'll actually receive funds from the Federal Highway Administration which will reimburse us for the use of those funds. The one resolution that covered these actions was easily passed by the board.

Monday, November 25th- Monterey One Water Board Meeting- The two discussion items in tonight's meeting were related in that they addressed the energy projects M1W will be focusing on in the future. The larger picture is that through the Inflation Reduction Act, M1W will be eligible for Investment Tax Credits (ITC) which will reimburse M1W (on average 30%) for investments in renewable energy projects. In order to capitalize on these projects prior to the new administration, 5% of the project cost needed to be incurred prior to the end of 2024 and that's what these two agenda items were addressing. The first was an amendment to a contract for electrical design work for interconnection between the Regional Treatment Plant, Salinas Valley Reclamation Plant, and the Advanced Water Purification Facility. The second item listed the projects they are hoping to use for the ITC as well as authorizing a purchase for linear generators which will improve reliability as they move forward with these renewable energy projects. Both of these items easily passed. I'm always impressed with how forward thinking M1W is for the benefit of not only the ratepayers but the planet, too.

Council Report from Vice Mayor John Uy December 17, 2024

I. Council Report: Regular Meeting of the DRO City Council on November 19, 2024

It is with great gratitude that I present to you the highlights from the November 19, 2024, City Council regular meeting. As your Vice Mayor, I am deeply committed to fostering transparency, collaboration, and progress for our beloved city. Below are the key discussions and decisions that took place:

Presentations

David Stoldt, General Manager of MRWMD

David provided an overview of the 2024-2025 water allocation process, emphasizing the challenges and opportunities ahead. This topic is vital for Del Rey Oaks as we navigate sustainable water use in the face of limited resources. I encourage all residents to engage in discussions about conservation and water planning to ensure a resilient future.

Old Business

Short-Term Rental Program and Transient Occupancy Tax (TOT)

We received a comprehensive update from Staff on the Short-Term Rental Program and the successful passage of Measure R. The measure will increase TOT revenue by up to 4%, enabling the city to invest in tools to better manage and regulate short-term rentals. At the moment, the TOT will be raised to 12% from 10%, but the Council may raise it to 14% in the future if it sees fit. This will ensure a balance between welcoming visitors and preserving the character of our neighborhoods.

New Business

Rosita Road Emergency Repair Project

The Council unanimously approved awarding the contract for the Rosita Road Emergency Repair Project to Coastal Paving and Excavating. This \$410,410 project will address significant damages caused by last winter's storms. With Federal Highway Administration grant funds covering a substantial portion, this repair will ensure safety and accessibility for all residents.

Looking Ahead

We are excited to reconvene on December 17, 2024, for our next City Council meeting. As we approach the end of the year, I encourage everyone to stay engaged, attend meetings, and share your perspectives. Together, we can continue to build a future that honors our past and embraces new opportunities.

Thank you for allowing me to serve as your Vice Mayor. I am deeply inspired by the resilience, kindness, and vision of our community. Let us move forward with hope and determination.

II. Council Report: Thanksgiving Message of Vice Mayor John Uy on November 28, 2024



Dear Del Rey Oaks Community,

This Thanksgiving, I want to share how grateful I am to be part of such a wonderful community. Del Rey Oaks is more than just a city—it's a family where kindness, resilience, and togetherness thrive. Each of you contributes to making our home such a special place.

This year, we've seen how much we can accomplish when we come together. From small acts of kindness to big community efforts, you've shown what it means to truly care for one another. It's this spirit that makes me proud to serve as your Vice Mayor.

As we gather around our tables, let's take a moment to count our blessings and extend a helping hand to those who may need it. I hope your Thanksgiving is filled with warmth, joy, and the company of those you hold dear.

Happy Thanksgiving to you and your loved ones. Thank you for making our community so special.

With heartfelt gratitude,
John Uy
Vice Mayor, Del Rey Oaks

III. Council Report: Celebration of Life and Memorial Ash Scattering of DRO Councilmember Bill Ragsdale-Cronin – November 29, 2024

It is with a heavy yet grateful heart that I share the experience of representing the City of Del Rey Oaks at the Celebration of Life and Memorial Ash Scattering for our beloved Councilmember Bill Ragsdale-Cronin on November 29, 2024, at Bass Lake, California. This solemn yet inspiring event was a testament to the remarkable life and legacy of Big Bill, as he was fondly known.

The ceremony brought together family, friends, and members of the many communities Bill touched. It was a gathering that reflected the depth of his impact and the wide circles of connection he nurtured throughout his life. I had the profound honor of reading an article written by Councilmember Kim Shirley for *The Acorn*, beautifully chronicling Bill's contributions to our city and beyond. Kim's words eloquently captured Bill's passion for community, his steadfast dedication, and the joy he found in building connections.

As the event progressed, I was deeply humbled to participate in the ash scattering ceremony. Standing at the edge of the serene Bass Lake, I sprinkled Bill's ashes into the water, symbolizing his return to nature and the everlasting flow of life. Before scattering the ashes, I delivered a heartfelt message on behalf of the City Council and the people of Del Rey Oaks, expressing our deepest gratitude. I thanked Bill for his unwavering dedication to our community, his



tireless efforts to improve the lives of others, and his ability to inspire and unite us. His work and spirit have truly left Del Rey Oaks better than it was before.



This experience reminded me of the profound importance of service and the enduring impact one person can have. Bill’s life exemplified the values we cherish in Del Rey Oaks: kindness, collaboration, and an unyielding commitment to community. His legacy will continue to guide us as we strive to honor his memory through our work and our shared vision for the future.

Let us carry forward Bill’s spirit by supporting one another and fostering the sense of belonging that he worked so hard to cultivate. In our moments of reflection and action, may we remember Big Bill and his boundless dedication to the people he served.

IV. Council Report: Message of Vice Mayor John Uy for the Holiday Season – December 10, 2024



Dear Del Rey Oaks Community,

As the holiday season unfolds, I want to express my heartfelt gratitude for being part of such a vibrant and caring community. This time of year reminds us of the simple yet profound joys that bring us together—family, friends, and the shared spirit of goodwill.

May your holidays be filled with moments of laughter, warmth, and love. Let’s cherish the blessings we’ve enjoyed and carry forward the hope and optimism that the new year brings.

Whether you're celebrating with loved ones or finding quiet moments of reflection, know that you are part of a community that values and supports you.

Wishing you and your family a season of peace, joy, and inspiration. Happy Holidays and thank you so much for making Del Rey Oaks such a wonderful place!

With warmest wishes,
John Uy
Vice Mayor, Del Rey Oaks



TRANSPORTATION AGENCY FOR MONTEREY COUNTY

www.tamcmonterey.org

HIGHLIGHTS

December 4, 2024

TAMC Honors Out-Going Board Members Adams and Potter

The Transportation Agency for Monterey County (TAMC) Board of Directors recognized Supervisor Mary Adams and Mayor Dave Potter for their dedicated work to improve regional transportation throughout Monterey County. The certificates of appreciation are acknowledgements of their service and recognition of their retirement after years of dedicated public service on behalf of Monterey County.

Supervisor Adams was recognized for nearly 8 years of service, which included acting as TAMC Chair in 2022, being a member of Transportation Agency's Executive Committee and the Rail Policy Committee, and working closely with the County, Caltrans, and CHP on safety improvements along Highway 1 and local road issues and traffic concerns.

Mayor Potter is the longest-term member of the TAMC Board, having served for 31 years in various roles. He has been a tireless champion of expanded passenger rail service in the Monterey Bay Area, representing Monterey County, TAMC, and the Coast Rail Coordinating Council at the State and Federal levels to seek and secure funding for rail projects in our region.

Mayor Potter joined TAMC in 1993 as a Monterey City Council member, followed by his service as District 5 Supervisor from 1996-2016, where he was a key participant in negotiating a successful acquisition of the 13-mile Monterey Branch Line railroad right-of-way from Union Pacific in 2003; and since 2018, Mayor Potter has represented the City of Carmel-by-the-Sea.

During his tenure, Mayor Potter served as TAMC Board Chair in 1994, 1995 and 2008, and Rail Policy Committee Chair from 2001-2016. He advocated for the expansion of Intercity Rail Service between San Francisco and Los Angeles as the Chair of the Coast Rail Coordinating Council for over 30 years.

Pajaro/Watsonville Multimodal Station

The Board received an update on the Notice of Preparation and Scoping Period for the Pajaro/Watsonville Multimodal Station. The Pajaro/Watsonville Multimodal Station Project is Phase 2 of the Monterey County Rail Extension project. It will create a connection point for new passenger rail service between the Monterey Bay Area and the San Francisco Bay Area region which includes:

- New passenger loading platform, shelters, lighting, and associated infrastructure
- Monterey-Salinas Transit and Santa Cruz Metro bus transfer facilities
- Bicycle and pedestrian improvements
- Vehicle parking spaces and electric vehicle charging stations
- Improved access via a new signalized intersection at Salinas Road and Lewis Road

Project Benefits include:

- Expands transportation options with connections to local and regional destinations
- Facilitates access to jobs, health care, education, and shopping
- Reduces vehicle trips and emissions
- Provides new rail service in the underserved communities of Pajaro and Watsonville

Outreach for the Notice of Preparation included a workshop, newspaper ads, social media, emails, and website updates, as well as on-the-ground outreach work at local businesses and community centers, Watsonville farmer's markets, and resident's group meetings. The purpose of the Notice of Preparation and the workshop held in Pajaro on November 20, 2024, was to:

- Introduce the project and alternatives being considered;
- Provide an opportunity for verbal and written public comment on scoping project alternatives and the environmental document; and
- Inform the public about the upcoming Draft Environmental Document preparation process, project timeline, and future opportunities for public input.

The Project scoping period is used to get feedback from residents and local community members who could be impacted by the proposed project. The deadline to provide feedback for the scoping period is Friday, December 6, 2024.

Project information: <https://www.tamcmonterey.org/monterey-county-rail-extension-phase-2-pajaro-watsonville#/>

Survey: <https://publicinput.com/project/?id=92638&embedId=86508#tab-58172>