



## **SALES TAX CITIZENS' OVERSIGHT COMMITTEE AGENDA**

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**Date:** Tuesday, February 4, 2025

**Time:** 6:00 P.M.

**Place:** **Antioch Community Center**  
4703 Lone Tree Way  
Antioch, CA 94509

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### **SALES TAX CITIZENS' OVERSIGHT COMMITTEE MEMBERS**

**Cortney L. Jones**, Chairperson  
**Dr. Kate Mundhenk**, Vice Chairperson  
**Erika Raulston**  
**Seanzell Lewis**  
**Ami Odom**  
**Sanjog Sooch**  
*Vacant*

Staff Liaison: Dawn Merchant, Finance Director

***PLEASE TURN OFF CELL PHONES BEFORE ENTERING MEETING LOCATION.***

**ACCESSIBILITY:** In accordance with the Americans with Disabilities Act and California law, it is the policy of the City of Antioch to offer its public programs, services and meetings in a manner that is readily accessible to everyone, including individuals with disabilities. If you are a person with a disability and require information or materials in an appropriate alternative format or if you require any other accommodation, please contact the ADA Coordinator at the number or address below at least 72 hours prior to the meeting or when you desire to receive services. Advance notification within this guideline will enable the City to make reasonable arrangements to ensure accessibility. The City's ADA Coordinator can be reached @ Phone: (925) 779-6950, and email: [publicworks@antiochca.gov](mailto:publicworks@antiochca.gov).

# **SALES TAX CITIZENS' OVERSIGHT COMMITTEE**

## **SPEAKER RULES**

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### **NOTICE OF OPPORTUNITY TO ADDRESS THE SALES TAX CITIZENS' OVERSIGHT COMMITTEE**

This agenda is a summary of the discussion items/actions proposed to be taken by the Sales Tax Citizens' Oversight Committee. The public has the opportunity to address the Committee on each agenda item. The Committee can only take action on items that are listed on the agenda. Comments regarding matters not on this Agenda may be addressed during the "Public Comments" section on the agenda. No one may speak more than once on an agenda item or during "Public Comments".

Members of the public wishing to provide public comments, may do so one of the following ways:

- 1) **WRITTEN PUBLIC COMMENT** *(received prior to 1:00 p.m. the day of the meeting)*  
– Written comments may be submitted electronically to the following email address: [dmerchant@antiochca.gov](mailto:dmerchant@antiochca.gov). All comments received before 1:00 p.m., the day of the meeting, will be provided to the Committee Members before the meeting. **Please indicate the agenda item and title in your email subject line.**
- 2) **IN PERSON** – Fill out a Speaker Request Form, available near the entrance doors, and place it in the Speaker Card Tray near the City Clerk before the meeting begins.

Speakers will be notified shortly before they are called to speak.

- When called to speak, please limit your comments to the time allotted (up to 3 minutes, at the discretion of the Chair/Vice Chairperson).

After hearing from the public, the agenda item will be closed. Deliberations will then be limited to the Committee Members.

### **NOTICE OF AVAILABILITY OF REPORTS**

The Sales Tax Citizens' Oversight Committee Agendas, including Staff Reports, are posted onto the City's Website 72 hours before each meeting. To view the agenda information, please click on the following link: [Sales Tax Citizens Oversight Committee – City of Antioch, California \(antiochca.gov\)](http://Sales Tax Citizens Oversight Committee – City of Antioch, California (antiochca.gov)).

Copies are available for inspection (and copying for a fee), at the City Clerk's Department, City Hall, 200 'H' Street, 3<sup>rd</sup> Floor, Antioch, CA 94509, Monday through Friday, 8:30 a.m. to 4:30 p.m., excluding holidays. Copies are also made available at the Antioch Public Library for inspection.

## **Notice of Opportunity to Address the Sales Tax Citizens' Oversight Committee Members**

The public has the opportunity to address the Sales Tax Citizens' Oversight Committee on each agenda item. Please see the Speaker Rules on the inside cover of this Agenda for additional information on public participation.

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### **AGENDA**

**6:00 P.M.     ROLL CALL**

Cortney L. Jones, Chairperson  
Dr. Kate Mundhenk, Vice Chairperson  
Trika Raulston  
Seanell Lewis  
Ami Odom  
Sang Sooch

**PLEDGE OF ALLEGIANCE**

**PUBLIC COMMENTS** – *Members of the public may comment only on unagendized items.*

**ITEMS:**

**1.     SELECTION OF A NEW VICE CHAIRPERSON**

Recommended Action:     Motion to discuss and select a new Vice Chairperson.

**2.     APPROVAL OF SALES TAX CITIZENS' OVERSIGHT COMMITTEE MEETING MINUTES OF FEBRUARY 29, 2024**

Recommended Action:     Motion to approve the Meeting Minutes.

**3.     MEASURE W FINANCIAL INFORMATION FOR FISCAL YEAR ENDED JUNE 30, 2024**

Recommended Action:     Motion to receive and file.

**4.     ANNUAL REPORT FROM THE SALES TAX CITIZENS' OVERSIGHT COMMITTEE TO THE ANTIOCH CITY COUNCIL**

Recommended Action:     Discuss and begin draft report.

## WRITTEN/ORAL COMMUNICATIONS

**MOTION TO ADJOURN:** *After Written/Oral Communications, the Chairperson/ Vice Chairperson will make a motion to adjourn the meeting. A second motion is required, and then a majority vote is required to adjourn the meeting.*





**REPORT TO THE SALES TAX CITIZENS' OVERSIGHT COMMITTEE  
FOR THE FEBRUARY 4, 2025 MEETING**

Prepared By: Dawn Merchant, Finance Director

Subject: Selection of a new Vice Chairperson

**DISCUSSION**

The current Vice Chairperson, Kate Mundhenk, will be missing many of the meetings this year due to personal circumstances. It is therefore recommended that the Committee select a new Vice Chairperson should the need for a Committee Member to run a meeting in the absence of the Chair arise. The Committee currently consists of the following members:

Chairperson Cortney L. Jones – term expires March 2028

Vice Chairperson Kate Mundhenk – term expires March 2026

Erika Raulston – term expires March 2026

Seanzell Lewis – term expires March 2026

Ami Odom – term expires March 2026

Sanjog Sooch – term expires March 2026

# SALES TAX CITIZENS' OVERSIGHT COMMITTEE

**Regular Meeting  
6:30 P.M.**

**February 29, 2024  
Antioch Community Center**

Chairperson Jones called the meeting to order at 6:32 P.M. and Acting City Clerk Rosales called the roll.

## **ROLL CALL**

Present: Cortney L. Jones, Chairperson  
Katherine Mundhenk, Vice Chairperson  
Erika Raulston, Committee Member  
Ami Odom, Committee Member

Absent: Seanzell Lewis, Committee Member (arrived at 7:01 P.M.)

Staff: Dawn Merchant, Finance Director/Staff Liaison  
Vanessa Rosales, Acting City Clerk  
Kitty Eiden, Minutes Clerk

## **PLEDGE OF ALLEGIANCE**

Chairperson Jones led the Pledge of Allegiance.

**PUBLIC COMMENTS** - None

## **ITEMS**

### **1. APPROVAL OF SALES TAX CITIZENS' OVERSIGHT COMMITTEE MEETING MINUTES OF JANUARY 25, 2024**

On motion by Committee Member Mundhenk, seconded by Committee Member Raulston the Sales Tax Citizens' Oversight Committee members present unanimously approved the Minutes of January 25, 2024.

### **2. ANNUAL REPORT FROM THE SALES TAX CITIZENS' OVERSIGHT COMMITTEE TO THE ANTIOCH CITY COUNCIL**

Following discussion, Committee Member Raulston and Chairperson Jones agreed to present the Annual Report to Council. The Committee reviewed the draft Sales Tax Citizens' Oversight Committee Annual Report and provided the following feedback:

- Slide 6: note the Antioch Police Department (APD) received fewer funds this Fiscal Year because Recreation received more after Covid impacts minimized and because APD received the remaining funds after all other allocations were dispersed
- Slide 7: Change "CSO" to "Community Service Officer."

## SALES TAX CITIZENS' OVERSIGHT COMMITTEE

### Regular Meeting

February 29, 2024

Page 2 of 2

- Slide 7: Verify if residents' calls for service resulted in calls dispatched.
- Slide 7: Remove asterisk after "residents' calls for service."
- Slide 8: Remove asterisk after "quality of life breakdown."
- Slide 8: Correct spelling of Acting Chief Vigil.
- Slide 8: In slide notes, remove "all calls result in dispatch."
- Slide 8: In slide notes, state that the AQCRT responded to 2.17% of calls.
- Slide 9: Correct spelling of Acting Chief Vigil.
- Slide 13: Include Encampment Abatements.
- Slide 13: Eliminate information on mattress collection.
- Slide 14: Change FY from 22 to 23.
- Slide 16: Insert "by" between Committee and Brad in footnote.
- Slide 17: Remove TBD.
- Slide 19: Change # of Events to # of frequency.
- Slide 19: Include # of Participants and # of frequency for all Key Programs Funded.
- Slide 19: Define categories for Community Events and Civic Engagement.
- Slide 19: In slide notes, highlight they have only been active for 1-year.

During review of the draft report, Committee Member Lewis arrived at 7:01 P.M.

- Slide 19: Add information provided by Youth Services Network Manager Monserrat Cabral.
- Slide 20: In slide notes, clarify that Youth Network Services is 100% funded by Measure W.
- Slide 22: Update dollar amounts per Finance Director Merchant.
- Slide 23: Change the footnote to "See prior slide."
- Slide 23: Remove the mention of an increase from the fourth bullet.
- Slide 23: Highlight Youth Services Total Participation, which exceeds 400+ for FY23.
- Slide 23: Change the fifth bullet to reference 2022.
- Slide 23: Highlight that overall revenue percentage is down.

Finance Director Merchant requested that the final report from the Sales Tax Citizens' Oversight Committee be submitted to her by March 6, 2024, so that it could be placed on the March 12, 2024, Council agenda. She noted that the meeting would begin at 7:00 P.M. and that the presentation would be scheduled near the beginning.

**WRITTEN/ORAL COMMUNICATIONS - None**

### ADJOURNMENT

On motion by Committee Member Mundhenk, seconded by Committee Member Raulston the Sales Tax Citizens' Oversight Committee unanimously adjourned the meeting at 7:12 P.M.

Respectfully submitted:

*Kitty Eiden*

KITTY EIDEN, Minutes Clerk

# REPORT TO THE SALES TAX CITIZENS' OVERSIGHT COMMITTEE FOR THE FEBRUARY 4, 2025 MEETING

Prepared By: Dawn Merchant, Finance Director

Subject: Measure W Financial Information

## **DISCUSSION**

The purpose of this report is to provide the Fiscal Year 2023-24 (FY24) financial information and activity for the City's 1% sales tax (Measure W).

### **1) 1% SALES TAX (MEASURE W) FINANCIAL INFORMATION**

#### **a) Fiscal Year 2024 1% Sales Tax (Measure W) Revenue**

The City's 1% sales tax (Measure W) became effective April 1, 2019. For the fiscal year ended June 30, 2024 (FY24), the City received \$20,160,685 in 1% tax revenues. Copies of general ledger reports showing the amounts recorded in the City's financial system and the remittance advices for FY24 are included in Attachment 1.

#### **b) 1% Sales Tax Budget Allocation**

For FY24, City Council allocated 60% of the funds to Police, 20% to Quality of Life and 20% to Youth services. The following chart outlines the adopted budget allocation of the funds and actual received for FY24.

#### **1% Sales Tax Funding**

		<b>1% Sales Tax Budget FY24</b>	<b>Actual Received/Spent FY24</b>	
	<b>%</b>			<b>%</b>
<b>Budgeted Funds Allocation:</b>		<b>\$20,118,263</b>		
Police	60%	12,070,958	\$12,744,329	63%
Quality of Life:				
PSCR* Dept (Excluding Youth)		1,317,865	789,372	
Landscape Enhancements		307,000	307,000	
Code Enforcement		2,398,788	2,287,847	
Total Quality of Life	20%	4,023,653	3,384,219	17%
Youth:				
Youth Network Services		903,646	903,646	
Recreation		3,120,006	3,128,491	
Total Youth	20%	\$4,023,652	\$4,032,137	20%
<b>Total Budget/Actual</b>		<b>\$20,118,263</b>	<b>\$20,160,685</b>	

\*Public Safety and Community Resources Department (PSCR)

The final allocation percentage for Police was exceeded by 3% while the Quality of Life percentage was under by 3% due to expenditures within the Quality of Life category being under budget by 3%.

The funding allocated goes to support the total program expenditures of the departments. Attachments 2-4 provide general ledger printouts of department expenditures that received a funding allocation as outlined in the funding allocation table on the previous page.

## **ATTACHMENTS**

1. General Ledger Report of 1% Sales Tax Revenue and copies of Remittance Advices from the State of California
2. General Ledger Report of Police Department Expenditures as of June 30, 2024
3. General Ledger Report of Quality of Life Expenditures as of June 30, 2024
4. General Ledger Report of Youth Services Expenditures as of June 30, 2024

ATTACHMENT 1  
MEASURE W RECEIPTS

City of Antioch  
GL Transactions by Date Range

Posting Date	Reference	Vendor ID	Transaction Description		Debit Amount	Credit Amount	Net Amount
<b>Account: 1003150 - 41182</b>		<b>Police Community Policing</b>	<b>Sales Tax - Measure W</b>				
09/25/2023	JE12136	N/A..N/A	July '23 Measure W	JE	0.00	1,471,375.77	1,471,375.77
09/30/2023	JE12792	N/A..N/A	1st Qtr Youth Services	JE	200,004.90	0.00	-200,004.90
09/30/2023	JE12792	N/A..N/A	1st Qtr PSCR (Qual Life)	JE	176,233.73	0.00	-176,233.73
09/30/2023	JE12792	N/A..N/A	1st Qtr Coce Enf (Qual Li	JE	609,033.12	0.00	-609,033.12
10/24/2023	JE12444	N/A..N/A	August '23 Measure W	JE	0.00	1,531,821.80	1,531,821.80
11/27/2023	JE12638	N/A..N/A	3rd QTR 2023 Measure W	JE	0.00	2,020,010.53	2,020,010.53
12/26/2023	JE12770	N/A..N/A	October '23 Measure W	JE	0.00	1,488,973.26	1,488,973.26
12/31/2023	JE12819	N/A..N/A	2nd Qtr Youth Services	JE	159,207.11	0.00	-159,207.11
12/31/2023	JE12819	N/A..N/A	2nd Qtr PSCR (Qual Life)	JE	230,267.55	0.00	-230,267.55
12/31/2023	JE12819	N/A..N/A	2nd Qtr Code Enf (Qual Li	JE	489,733.71	0.00	-489,733.71
01/24/2024	JE12932	N/A..N/A	November '23 Measure W	JE	0.00	1,513,622.55	1,513,622.55
02/26/2024	JE13154	N/A..N/A	December '23 Measure W	JE	0.00	2,331,753.36	2,331,753.36
03/25/2024	JE13315	N/A..N/A	January '24 Measure W	JE	0.00	1,385,481.09	1,385,481.09
03/31/2024	JE13341	N/A..N/A	3rd Qtr Youth Services	JE	184,279.24	0.00	-184,279.24
03/31/2024	JE13341	N/A..N/A	3rd Qtr PSCR (Qual Life)	JE	194,892.12	0.00	-194,892.12
03/31/2024	JE13341	N/A..N/A	3rd Qtr Code Enf (Qual Li	JE	588,154.55	0.00	-588,154.55
04/24/2024	JE13473	N/A..N/A	February '24 Measure W	JE	0.00	1,405,428.70	1,405,428.70
05/24/2024	JE13663	N/A..N/A	March '24 Measure W	JE	0.00	1,921,218.97	1,921,218.97
06/24/2024	JE13862	N/A..N/A	April '24 Measure W	JE	0.00	1,384,515.97	1,384,515.97
06/30/2024	JE14106	N/A..N/A	Acc Sales Tax Measure W 0	JE	0.00	1,773,621.26	1,773,621.26
06/30/2024	JE14404	N/A..N/A	Acc Sales Tax Measure W 0	JE	0.00	1,932,861.74	1,932,861.74
06/30/2024	JE14438	N/A..N/A	4th Qtr Youth Services	JE	345,186.25	0.00	-345,186.25
06/30/2024	JE14438	N/A..N/A	4th Qtr PSCR (Qual Life)	JE	185,411.25	0.00	-185,411.25
06/30/2024	JE14438	N/A..N/A	4th Qtr Code Enf (Qual Li	JE	670,064.27	0.00	-670,064.27
06/30/2024	JE14438	N/A..N/A	Landscape (Qual Life)	JE	307,000.00	0.00	-307,000.00
06/30/2024	JE14796	N/A..N/A	Adj PSCR Qual Life	JE	0.00	306.11	306.11
06/30/2024	JE14794	N/A..N/A	4th Qtr PSCR Qual Life	JE	2,211.38	0.00	-2,211.38
06/30/2024	JE14793	N/A..N/A	Adj 4th Qtr Code	JE	0.00	63,528.30	63,528.30
06/30/2024	JE14795	N/A..N/A	4th Qtr PSCR Qual Life	JE	662.41	0.00	-662.41
06/30/2024	JE14798	N/A..N/A	4th Qtr Youth Svcs	JE	14,968.28	0.00	-14,968.28
06/30/2024	JE14855	N/A..N/A	FY24 Rec Measure W	JE	3,128,491.00	0.00	-3,128,491.00
06/30/2024	JE14899	N/A..N/A	Adj Code Measure W	JE	0.00	5,610.00	5,610.00
<b>Total for Account: 1003150 - 41182</b>					7,485,800.87	20,230,129.4	12,744,328.5
<b>Total for Org Key: 1003150</b>					7,485,800.87	20,230,129.4	12,744,328.5
<b>Total for Report:</b>					7,485,800.87	20,230,129.4	12,744,328.5

General Ledger Printout Showing Recording Receipts of Measure W Funds totaling \$20,160,685.

Copies of remittance advices follow.

# CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

## STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 651

Date: 09/08/2023

For the periods shown below

**Payee: CITY OF ANTIOCH INCREASE T&U  
FINANCE DIRECTOR**

Current Distributions	JUL 2023	124,575.77
Current Advance	JUL 2023	1,346,800.00
Prior Credits		0.00
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Balance	JUL 2023	1,471,375.77
Total Payment (by EFT)		1,471,375.77

Current Distributions Breakdown by Period:

Distribution Prior to 1st Quarter 2023	11,702.96
Distribution 1st Quarter 2023	1,267.55
Distribution 2nd Quarter 2023	44,564.02
Distribution 3rd Quarter 2023	67,041.24
Distribution 4th Quarter 2023	0.00
Current Distributions (As Above)	124,575.77

If you would like to request older statements or have any questions, please contact CDTFA Local Revenue Branch by email at [jservices@cdtfa.ca.gov](mailto:jservices@cdtfa.ca.gov), phone at (916) 324-3000, or mail:

California Department of Tax and Fee Administration  
Local Revenue Branch, MIC: 27  
PO Box 942879  
Sacramento, CA 94279-0027



# CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

## STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 651

Date: 10/06/2023

For the periods shown below

**Payee: CITY OF ANTIOCH INCREASE T&U  
FINANCE DIRECTOR**

Current Distributions	AUG 2023	650,521.80
Current Advance	AUG 2023	881,300.00
Prior Credits		0.00

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Balance	AUG 2023	1,531,821.80
Total Payment (by EFT)		1,531,821.80

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### Current Distributions Breakdown by Period:

Distribution Prior to 1st Quarter 2023	28,269.14
Distribution 1st Quarter 2023	1,403.87
Distribution 2nd Quarter 2023	13,724.82
Distribution 3rd Quarter 2023	607,123.97
Distribution 4th Quarter 2023	0.00
Current Distributions (As Above)	650,521.80

If you would like to request older statements or have any questions, please contact CDTFA Local Revenue Branch by email at [jservices@cdtfa.ca.gov](mailto:jservices@cdtfa.ca.gov), phone at (916) 324-3000, or mail:

California Department of Tax and Fee Administration  
Local Revenue Branch, MIC: 27  
PO Box 942879  
Sacramento, CA 94279-0027

# CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

## STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 651

Date: 11/15/2023

For the periods shown below

**Payee:**      **CITY OF ANTIOCH INCREASE T&U**  
                 **FINANCE DIRECTOR**

Total Due	3rd QTR 2023	5,042,488.10
Prior Credits		0.00
Prior Distributions	3rd QTR 2023	-775,097.57
Prior Advances	3rd QTR 2023	-2,228,100.00
Cost of Admin		-19,280.00

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Balance	3rd QTR 2023	2,020,010.53
Total Payment (by EFT)		2,020,010.53

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**Total Due Breakdown by Period:**

Distribution Prior to 1st Quarter 2023	51,056.84
Distribution 1st Quarter 2023	1,458.36
Distribution 2nd Quarter 2023	85,430.85
Distribution 3rd Quarter 2023	4,904,056.14
Distribution 4th Quarter 2023	485.91
Total Due (As Above)	5,042,488.10

If you would like to request older statements or have any questions, please contact CDTFA Local Revenue Branch by email at [jsservices@cdtfa.ca.gov](mailto:jsservices@cdtfa.ca.gov), phone at (916) 324-3000, or mail:

California Department of Tax and Fee Administration  
Local Revenue Branch, MIC: 27  
PO Box 942879  
Sacramento, CA 94279-0027

# CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

## STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 651

Date: 12/08/2023

For the periods shown below

**Payee: CITY OF ANTIOCH INCREASE T&U  
FINANCE DIRECTOR**

Current Distributions	OCT 2023	144,073.26
Current Advance	OCT 2023	1,344,900.00
Prior Credits		0.00
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Balance	OCT 2023	1,488,973.26
Total Payment (by EFT)		1,488,973.26
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Current Distributions Breakdown by Period:

Distribution Prior to 2nd Quarter 2023	31,343.34
Distribution 2nd Quarter 2023	2,912.68
Distribution 3rd Quarter 2023	45,415.58
Distribution 4th Quarter 2023	64,401.66
Distribution 1st Quarter 2024	0.00
Current Distributions (As Above)	144,073.26

If you would like to request older statements or have any questions, please contact CDTFA Local Revenue Branch by email at [jservices@cdtfa.ca.gov](mailto:jservices@cdtfa.ca.gov), phone at (916) 324-3000, or mail:

California Department of Tax and Fee Administration  
Local Revenue Branch, MIC: 27  
PO Box 942879  
Sacramento, CA 94279-0027



# STATE OF CALIFORNIA

DIRECT DEPOSIT NUMBER

99439624

## DIRECT DEPOSIT ADVICE

The amount printed on the face of this advice was transmitted to an account  
at bank 121100782 from the RETAIL SALES TAX

01 | 24 | 24

DOLLARS	CENTS
\$*1513622	.55

**NOT NEGOTIABLE**

651

PAYEE IDENTIFICATION  
NUMBER(S)

439624

CITY OF ANTIOCH INCREASE T&U  
FINANCE DIRECTOR  
PO BOX 5007  
ANTIOCH CA  
94531-5007

When changing accounts or financial institutions, notify your retirement system or agency  
accounting office immediately. Do not close your old account until you have received your  
first payment in your new account.



**MALIA M. COHEN**  
CALIFORNIA STATE CONTROLLER

## CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION STATEMENT OF DISTRICT TAX DISTRIBUTION

DATE: 1/18/2024 FOR THE PERIODS SHOWN BELOW

JURIS CODE: 651

PAYEE: CITY OF ANTIOCH INCREASE T&U  
FINANCE DIRECTOR

CURRENT DISTRIBUTIONS NOV 2023	137,022.55
CURRENT ADVANCE NOV 2023	1,376,600.00
PRIOR CREDITS	0.00

BALANCE NOV 2023	1,513,622.55
TOTAL PAYMENT	1,513,622.55

### TOTAL DUE BREAKDOWN BY PERIOD:

DISTRIBUTION PRIOR TO 2ND QUARTER 2023	33,667.19
DISTRIBUTION 2ND QUARTER 2023	1,657.71
DISTRIBUTION 3RD QUARTER 2023	6,784.51
DISTRIBUTION 4TH QUARTER 2023	94,913.14
DISTRIBUTION 1ST QUARTER 2024	0.00
TOTAL CURRENT DISTRIBUTIONS (AS ABOVE)	137,022.55

IF YOU HAVE ANY QUESTION PLEASE CONTACT CDTFA  
LOCAL REVENUE BRANCH BY PHONE AT (916) 324-3000 OR MAIL:

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION  
LOCAL REVENUE BRANCH, MIC: 27  
PO BOX 942879, SACRAMENTO, CA 94279-0027

# CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

## STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 651

Date: 02/15/2024

For the periods shown below

**Payee: CITY OF ANTIOCH INCREASE T&U**  
**FINANCE DIRECTOR**

Total Due	4th QTR 2023	5,353,629.17
Prior Credits		0.00
Prior Distributions	4th QTR 2023	-281,095.81
Prior Advances	4th QTR 2023	-2,721,500.00
Cost of Admin		-19,280.00

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Balance	4th QTR 2023	2,331,753.36
Total Payment (by EFT)		2,331,753.36

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**Total Due Breakdown by Period:**

Distribution Prior to 2nd Quarter 2023	25,903.10
Distribution 2nd Quarter 2023	6,227.33
Distribution 3rd Quarter 2023	63,067.33
Distribution 4th Quarter 2023	5,257,924.21
Distribution 1st Quarter 2024	507.20
Total Due (As Above)	5,353,629.17

If you would like to request older statements or have any questions, please contact CDTFA Local Revenue Branch by email at [jservices@cdtfa.ca.gov](mailto:jservices@cdtfa.ca.gov), phone at (916) 324-3000, or mail:

California Department of Tax and Fee Administration  
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PO Box 942879  
Sacramento, CA 94279-0027

# CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

## STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 651

Date: 03/08/2024

For the periods shown below

**Payee: CITY OF ANTIOCH INCREASE T&U  
FINANCE DIRECTOR**

Current Distributions	JAN 2024	185,281.09
Current Advance	JAN 2024	1,200,200.00
Prior Credits		0.00
<hr/>		
Balance	JAN 2024	1,385,481.09
Total Payment (by EFT)		1,385,481.09
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Current Distributions Breakdown by Period:

Distribution Prior to 3rd Quarter 2023	8,045.29
Distribution 3rd Quarter 2023	2,962.58
Distribution 4th Quarter 2023	107,882.05
Distribution 1st Quarter 2024	66,387.17
Distribution 2nd Quarter 2024	4.00
Current Distributions (As Above)	185,281.09

If you would like to request older statements or have any questions, please contact CDTFA Local Revenue Branch by email at [jservices@cdtfa.ca.gov](mailto:jservices@cdtfa.ca.gov), phone at (916) 324-3000, or mail:

California Department of Tax and Fee Administration  
Local Revenue Branch, MIC: 27  
PO Box 942879  
Sacramento, CA 94279-0027

# CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

## STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 651

Date: 04/05/2024

For the periods shown below

**Payee: CITY OF ANTIOCH INCREASE T&U  
FINANCE DIRECTOR**

Current Distributions	FEB 2024	126,228.70
Current Advance	FEB 2024	1,279,200.00
Prior Credits		0.00
<hr/>		
Balance	FEB 2024	1,405,428.70
Total Payment (by EFT)		1,405,428.70
<hr/>		

Current Distributions Breakdown by Period:

Distribution Prior to 3rd Quarter 2023	-1,406.67
Distribution 3rd Quarter 2023	8,183.02
Distribution 4th Quarter 2023	4,093.86
Distribution 1st Quarter 2024	115,358.49
Distribution 2nd Quarter 2024	0.00
Current Distributions (As Above)	126,228.70

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Local Revenue Branch, MIC: 27  
PO Box 942879  
Sacramento, CA 94279-0027

# CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

## STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 651

Date: 05/16/2024

For the periods shown below

**Payee: CITY OF ANTIOCH INCREASE T&U**  
**FINANCE DIRECTOR**

Total Due	1st QTR 2024	4,722,618.76
Prior Credits		0.00
Prior Distributions	1st QTR 2024	-311,509.79
Prior Advances	1st QTR 2024	-2,479,400.00
Cost of Admin		-10,490.00

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Balance	1st QTR 2024	1,921,218.97
Total Payment (by EFT)		<u>1,921,218.97</u>

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**Total Due Breakdown by Period:**

Distribution Prior to 3rd Quarter 2023	10,457.10
Distribution 3rd Quarter 2023	15,177.38
Distribution 4th Quarter 2023	106,316.74
Distribution 1st Quarter 2024	4,587,251.69
Distribution 2nd Quarter 2024	3,415.85
Total Due (As Above)	4,722,618.76

If you would like to request older statements or have any questions, please contact CDTFA Local Revenue Branch by email at [jservices@cdtfa.ca.gov](mailto:jservices@cdtfa.ca.gov), phone at (916) 324-3000, or mail:

California Department of Tax and Fee Administration  
Local Revenue Branch, MIC: 27  
PO Box 942879  
Sacramento, CA 94279-0027



# CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

## STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 651

Date: 06/07/2024

For the periods shown below

**Payee: CITY OF ANTIOCH INCREASE T&U  
FINANCE DIRECTOR**

Current Distributions	APR 2024	105,615.97
Current Advance	APR 2024	1,278,900.00
Prior Credits		0.00
<hr/>		
Balance	<u>APR 2024</u>	1,384,515.97
Total Payment (by EFT)		<u>1,384,515.97</u>

### Current Distributions Breakdown by Period:

Distribution Prior to 4th Quarter 2023	15,256.30
Distribution 4th Quarter 2023	1,614.95
Distribution 1st Quarter 2024	30,915.61
Distribution 2nd Quarter 2024	57,829.11
Distribution 3rd Quarter 2024	0.00
Current Distributions (As Above)	105,615.97

If you would like to request older statements or have any questions, please contact CDTFA Local Revenue Branch by email at [jservices@cdtfa.ca.gov](mailto:jservices@cdtfa.ca.gov), phone at (916) 324-3000, or mail:

California Department of Tax and Fee Administration  
Local Revenue Branch, MIC: 27  
PO Box 942879  
Sacramento, CA 94279-0027

# CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

## STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 651

Date: 07/03/2024

For the periods shown below

**Payee: CITY OF ANTIOCH INCREASE T&U  
FINANCE DIRECTOR**

Current Distributions	MAY 2024	218,821.26
Current Advance	MAY 2024	1,554,800.00
Prior Credits		0.00
<hr/>		
Balance	MAY 2024	1,773,621.26
Total Payment (by EFT)		1,773,621.26
<hr/>		

Current Distributions Breakdown by Period:

Distribution Prior to 4th Quarter 2023	105,735.97
Distribution 4th Quarter 2023	2,263.68
Distribution 1st Quarter 2024	5,948.28
Distribution 2nd Quarter 2024	104,873.33
Distribution 3rd Quarter 2024	0.00
Current Distributions (As Above)	218,821.26

If you would like to request older statements or have any questions, please contact CDTFA Local Revenue Branch by email at [jservices@cdtfa.ca.gov](mailto:jservices@cdtfa.ca.gov), phone at (916) 324-3000, or mail:

California Department of Tax and Fee Administration  
Local Revenue Branch, MIC: 27  
PO Box 942879  
Sacramento, CA 94279-0027

# CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

## STATEMENT OF DISTRICT TAX DISTRIBUTION

Juris Code: 651

Date: 08/15/2024

For the periods shown below

**Payee: CITY OF ANTIOCH INCREASE T&U  
FINANCE DIRECTOR**

Total Due	2nd QTR 2024	5,107,128.97
Prior Credits		0.00
Prior Distributions	2nd QTR 2024	-324,437.23
Prior Advances	2nd QTR 2024	-2,833,700.00
Cost of Admin		-16,130.00

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Balance	2nd QTR 2024	1,932,861.74
Total Payment (by EFT)		1,932,861.74

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**Total Due Breakdown by Period:**

Distribution Prior to 4th Quarter 2023	132,371.34
Distribution 4th Quarter 2023	9,219.04
Distribution 1st Quarter 2024	45,524.58
Distribution 2nd Quarter 2024	4,920,593.83
Distribution 3rd Quarter 2024	-579.82
Total Due (As Above)	5,107,128.97

If you would like to request older statements or have any questions, please contact CDTFA Local Revenue Branch by email at [jservices@cdtfa.ca.gov](mailto:jservices@cdtfa.ca.gov), phone at (916) 324-3000, or mail:

California Department of Tax and Fee Administration  
Local Revenue Branch, MIC: 27  
PO Box 942879  
Sacramento, CA 94279-0027

ATTACHMENT 2  
GENERAL LEDGER REPORT OF  
POLICE EXPENDITURES

1% Sales Tax Actual Allocated: \$12,744,329  
FY24 Total PD expenditures : \$49,481,715

**BUDGET TO ACTUAL**  
**Expenses By Department**  
**As of: 06/30/2024**

**Ledger:**     *GL*

**12    : Fiscal Period**  
**2024    : Fiscal Year**

<u>Account Number</u>	<u>Description</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Encumbrances</u>	<u>YTD ACTUAL</u>
<b>100    General Fund</b>					
1003110 61010	Regular Salaries	2,626,780	2,111,780	0.00	2,021,628.43
1003110 61015	Salaries-Payoff		72,520	0.00	72,519.76
1003110 61020	Part-Time Help	150,000	150,000	0.00	220,974.83
1003110 61030	Overtime	80,000	80,000	0.00	104,931.32
1003110 61040	Holiday Pay - Sworn	20,000	20,000	0.00	20,234.92
1003110 61050	Holiday Pay - Non Sworn	5,500	5,500	0.00	2,490.91
1003110 61060	Standby Pay	9,000	27,000	0.00	27,741.73
1003110 61100	Retirement-PERS	1,494,923	1,594,923	0.00	1,641,897.18
1003110 61115	Retirement- Medicare	43,679	43,679	0.00	35,807.08
1003110 61116	Retirement-PARS	1,950	1,950	0.00	2,808.53
1003110 61120	Retirement-Deferred Comp	18,843	8,843	0.00	4,949.49
1003110 61121	State Disability Ins	6,630	6,630	0.00	4,222.36
1003110 61129	Cafeteria Plan	525,425	463,425	0.00	434,267.76
1003110 61133	Retiree Medical	176,539	146,539	0.00	117,126.68
1003110 61135	Retiree Medical-New			0.00	23,157.55
1003110 61140	Life Insurance/EAP	2,072	2,072	0.00	1,526.98
1003110 61150	Workers' Compensation	217,783	217,783	0.00	144,643.29
1003110 61161	Uniform Allowance	8,004	8,004	0.00	8,131.75
1003110 62100	Office Supplies	50,000	50,000	0.00	54,187.87
1003110 62200	Operating Supplies	125,000	125,000	5,365.00	127,099.47
1003110 62210	Ammunition	86,000	86,000	0.00	79,501.52
1003110 62240	Safety Materials	650,000	706,000	97,120.31	530,435.90
1003110 62280	Postage	12,000	12,000	0.00	9,317.85
1003110 62290	Fuel			0.00	0.00
1003110 62400	Printing	7,500	7,500	0.00	5,329.44
1003110 62410	Copier	45,000	45,000	0.00	41,187.15
1003110 62450	Books & Periodicals	9,000	9,000	0.00	11,219.44
1003110 63010	Contracts - Prof/Commercial	680,000	584,749	0.00	475,021.47
1003110 63052	Office Equipment Replacement	10,000	10,000	0.00	10,000.00
1003110 63090	Cntret-Juvenile Diversion Prog	205,000	205,000	0.00	204,996.00
1003110 63100	Parts & Service			0.00	0.00
1003110 63120	Maintenance Contracts			0.00	0.00
1003110 63205	Contracts-Medical	40,000	40,000	0.00	48,249.00
1003110 63210	Contracts-Psychological	20,000	20,000	0.00	20,700.00
1003110 63800	Computer Operation Support	624,135	659,409	0.00	659,409.50
1003110 63840	Vehicle Maint/Repl. Fund	15,978	15,978	0.00	15,978.00
1003110 63845	Bank Charges	2,600	2,600	0.00	1,923.08
1003110 64005	Tele-Software/Maint	13,626	13,626	0.00	13,626.00
1003110 64015	Tele-Mobile/Pagers	125,000	125,000	0.00	135,170.50
1003110 65010	Business Expense	25,000	25,000	0.00	13,164.61
1003110 65020	Conferences/Dues	25,000	25,000	0.00	6,088.63
1003110 65030	Training	425,000	425,000	32,000.00	368,764.99
1003110 65060	Recruitment	100,000	100,000	0.00	116,732.30

**User:**         *Merchant, Dawn*

**Date:**        *01/21/2025*

**Report:**       *Expenses\_By\_Dept\_with\_Orig\_F*

*Expenses by Department for Auditors*

**Time:**        *09:01:22*

**BUDGET TO ACTUAL**  
**Expenses By Department**  
**As of: 06/30/2024**

**Ledger:**     *GL*

**12    : Fiscal Period**  
**2024    : Fiscal Year**

<u>Account Number</u>	<u>Description</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Encumbrances</u>	<u>YTD ACTUAL</u>
1003110 65400	Comm & Employee Recognition	1,500	1,500	0.00	1,500.00
1003110 75000	Furniture & Equipment			0.00	623,989.57
1003110 81205	Principal - SBITAS		93,361	0.00	93,360.69
1003110 82205	SBITA Interest Expense		1,890	0.00	1,889.31
<b>Total</b>	<b>Police Administration</b>	<b>8,684,467</b>	<b>8,349,261</b>	<b>134,485.31</b>	<b>8,557,902.84</b>
1003120 61020	Part-Time Help	2,000	2,000	0.00	0.00
1003120 61115	Retirement- Medicare	30	30	0.00	0.00
1003120 61116	Retirement-PARS	26	26	0.00	0.00
1003120 61150	Workers' Compensation	100	100	0.00	0.00
1003120 65200	Explorers	10,000	10,000	0.00	611.39
<b>Total</b>	<b>Police Cadets</b>	<b>12,156</b>	<b>12,156</b>	<b>0.00</b>	<b>611.39</b>
1003130 61010	Regular Salaries	310,196	250,196	0.00	225,450.88
1003130 61015	Salaries-Payoff			0.00	3,636.66
1003130 61030	Overtime	25,000	68,000	0.00	52,760.29
1003130 61050	Holiday Pay - Non Sworn	10,000	10,000	0.00	16,220.24
1003130 61100	Retirement-PERS	114,749	114,749	0.00	79,052.86
1003130 61115	Retirement- Medicare	5,171	5,171	0.00	4,315.37
1003130 61129	Cafeteria Plan	104,691	104,691	0.00	77,269.83
1003130 61133	Retiree Medical	23,948	23,948	0.00	12,455.61
1003130 61135	Retiree Medical-New			0.00	5,685.21
1003130 61150	Workers' Compensation	24,992	24,992	0.00	16,765.51
1003130 61161	Uniform Allowance	2,800	2,800	0.00	2,125.08
1003130 62200	Operating Supplies	3,000	3,000	0.00	2,691.44
1003130 63040	Contracts-County Admin Service			0.00	0.00
1003130 64005	Tele-Software/Maint	11,256	11,256	0.00	11,256.00
<b>Total</b>	<b>Police Prisoner Custody</b>	<b>635,803</b>	<b>618,803</b>	<b>0.00</b>	<b>509,684.98</b>
1003150 61010	Regular Salaries	10,747,802	8,997,802	0.00	8,573,076.65
1003150 61015	Salaries-Payoff		311,500	0.00	360,805.18
1003150 61020	Part-Time Help		469,901	0.00	471,355.50
1003150 61030	Overtime	2,300,000	2,300,000	0.00	1,735,482.18
1003150 61040	Holiday Pay - Sworn	590,000	590,000	0.00	460,318.32
1003150 61050	Holiday Pay - Non Sworn	10,000	20,000	0.00	15,588.72
1003150 61060	Standby Pay	20,000	30,000	0.00	24,214.87
1003150 61100	Retirement-PERS	4,498,655	5,788,728	0.00	5,381,461.07
1003150 61115	Retirement- Medicare	225,112	225,112	0.00	170,823.75
1003150 61121	State Disability Ins			0.00	0.00
1003150 61129	Cafeteria Plan	1,726,388	1,726,388	0.00	1,661,387.29
1003150 61133	Retiree Medical	783,578	797,434	0.00	637,715.51
1003150 61135	Retiree Medical-New			0.00	158,874.76
1003150 61140	Life Insurance/EAP			0.00	0.00

**User:**     *Merchant, Dawn*

**Date:**     *01/21/2025*

**Report:**     *Expenses\_By\_Dept\_with\_Orig\_F*

*Expenses by Department for Auditors*

**Time:**     *09:01:22*

**BUDGET TO ACTUAL**

***Expenses By Department***

***As of: 06/30/2024***

***Ledger: GL***

***12 : Fiscal Period***

***2024 : Fiscal Year***

<u>Account Number</u>	<u>Description</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Encumbrances</u>	<u>YTD ACTUAL</u>
1003150 61150	Workers' Compensation	1,384,827	1,359,827	0.00	1,006,038.13
1003150 61160	Allowances	40,671	40,671	0.00	32,960.88
1003150 61161	Uniform Allowance	80,980	80,980	0.00	68,142.19
1003150 61170	Unemployment Insurance	10,000	10,000	0.00	8,547.00
1003150 61190	Medical After Retirement			0.00	0.00
1003150 61200	Signing Bonus	230,000	230,000	0.00	105,000.00
1003150 62200	Operating Supplies	5,000	5,000	4,982.65	1,291.50
1003150 62215	Canine Allowance	12,000	12,000	0.00	9,150.00
1003150 62217	Canine Program	85,000	85,000	0.00	9,129.94
1003150 62290	Fuel	319,100	319,100	0.00	218,114.68
1003150 63010	Contracts - Prof/Commercial	660,000	380,000	13,122.27	298,607.06
1003150 63800	Computer Operation Support			0.00	0.00
1003150 63840	Vehicle Maint/Repl. Fund	1,398,194	1,398,194	0.00	1,398,194.00
1003150 64005	Tele-Software/Maint	9,478	9,478	0.00	9,478.00
1003150 65010	Business Expense	7,000	7,000	0.00	8,383.91
1003150 65521	Public Information	10,000	10,000	0.00	6,832.48
1003150 75000	Furniture & Equipment		767,169	49,649.65	119,206.96
1003150 81205	Principal - SBITAS		245,851	0.00	245,851.39
1003150 82205	SBITA Interest Expense		34,149	0.00	34,148.61

<b>Total</b>	<b>Police Community Policing</b>	25,153,785	26,251,284	67,754.57	23,230,180.53
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1003160 61010	Regular Salaries	1,131,626	731,626	0.00	621,435.97
1003160 61015	Salaries-Payoff		67,703	0.00	77,660.87
1003160 61030	Overtime	150,000	265,000	0.00	278,919.79
1003160 61040	Holiday Pay - Sworn	26,000	36,000	0.00	36,281.13
1003160 61060	Standby Pay	26,000	48,000	0.00	52,339.60
1003160 61100	Retirement-PERS	447,450	447,450	0.00	403,269.88
1003160 61115	Retirement- Medicare	20,469	20,469	0.00	15,634.27
1003160 61129	Cafeteria Plan	163,745	93,745	0.00	81,312.82
1003160 61133	Retiree Medical	78,462	63,462	0.00	52,693.37
1003160 61135	Retiree Medical-New			0.00	10,297.82
1003160 61150	Workers' Compensation	139,369	139,369	0.00	85,578.41
1003160 61161	Uniform Allowance	8,120	8,120	0.00	4,696.60
1003160 61170	Unemployment Insurance		8,100	0.00	18,713.00
1003160 61200	Signing Bonus		15,000	0.00	15,000.00
1003160 62200	Operating Supplies	30,000	30,000	0.00	12,316.51
1003160 63840	Vehicle Maint/Repl. Fund	49,473	49,473	0.00	49,473.00

<b>Total</b>	<b>Police Traffic Division</b>	2,270,714	2,023,517	0.00	1,815,623.04
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1003170 61010	Regular Salaries	2,436,136	2,251,136	0.00	2,092,439.60
1003170 61015	Salaries-Payoff		53,026	0.00	53,764.81
1003170 61030	Overtime	300,000	300,000	0.00	228,129.97
1003170 61040	Holiday Pay - Sworn	15,000	40,000	0.00	43,691.22
1003170 61050	Holiday Pay - Non Sworn	3,000	3,000	0.00	2,854.48

<b>User:</b>	<b>Merchant, Dawn</b>	<b>Date:</b>	<b>01/21/2025</b>
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<b>Report:</b>	<b>Expenses_By_Dept_with_Orig_F</b>	<b>Expenses by Department for Auditors</b>	<b>Time:</b>	<b>09:01:22</b>
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**BUDGET TO ACTUAL**  
**Expenses By Department**  
**As of: 06/30/2024**

**Ledger:** GL

**12 : Fiscal Period**  
**2024 : Fiscal Year**

<u>Account Number</u>	<u>Description</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Encumbrances</u>	<u>YTD ACTUAL</u>
1003170 61060	Standby Pay	65,000	65,000	0.00	79,733.04
1003170 61100	Retirement-PERS	1,197,154	1,537,154	0.00	1,320,255.62
1003170 61115	Retirement- Medicare	42,187	42,187	0.00	36,224.77
1003170 61121	State Disability Ins	1,271	1,271	0.00	1,318.72
1003170 61129	Cafeteria Plan	540,219	540,219	0.00	495,440.50
1003170 61133	Retiree Medical	175,517	175,517	0.00	144,496.99
1003170 61135	Retiree Medical-New			0.00	31,370.23
1003170 61140	Life Insurance/EAP	124	124	0.00	118.70
1003170 61150	Workers' Compensation	288,020	288,020	0.00	207,484.87
1003170 61161	Uniform Allowance	17,180	17,180	0.00	15,060.62
1003170 61170	Unemployment Insurance			0.00	5,787.00
1003170 61200	Signing Bonus	1,000	1,000	0.00	0.00
1003170 62200	Operating Supplies	60,000	60,000	4,982.65	44,242.53
1003170 63010	Contracts - Prof/Commercial	800,000	750,031	61,921.93	593,808.92
1003170 63840	Vehicle Maint/Repl. Fund	126,810	208,942	0.00	208,942.00
1003170 64005	Tele-Software/Maint	16,588	16,588	0.00	16,588.00
1003170 65010	Business Expense	5,000	5,000	0.00	3,304.24
1003170 75000	Furniture & Equipment		49,969	49,968.84	0.00

<b>Total</b>	<b>Police Investigations</b>	6,090,206	6,405,364	116,873.42	5,625,056.83
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1003175 61010	Regular Salaries	799,851	789,851	0.00	678,365.33
1003175 61015	Salaries-Payoff		49,182	0.00	49,181.69
1003175 61030	Overtime	200,000	200,000	0.00	138,067.76
1003175 61040	Holiday Pay - Sworn	6,000	20,000	0.00	20,899.32
1003175 61060	Standby Pay	35,000	35,000	0.00	40,907.71
1003175 61100	Retirement-PERS	480,284	610,284	0.00	492,188.15
1003175 61115	Retirement- Medicare	15,675	15,675	0.00	13,425.61
1003175 61129	Cafeteria Plan	144,245	154,245	0.00	140,293.50
1003175 61133	Retiree Medical	56,850	56,850	0.00	40,304.98
1003175 61135	Retiree Medical-New			0.00	11,050.35
1003175 61150	Workers' Compensation	100,980	100,980	0.00	77,342.88
1003175 61161	Uniform Allowance	5,800	5,800	0.00	5,096.56
1003175 62200	Operating Supplies	20,000	20,000	0.00	3,754.00
1003175 62225	Drug Buy Fund	10,000	10,000	0.00	0.00
1003175 63010	Contracts - Prof/Commercial	60,000	60,000	0.00	64,865.83
1003175 63840	Vehicle Maint/Repl. Fund	18,978	18,978	0.00	18,978.00
1003175 65010	Business Expense	1,000	1,000	0.00	0.00

<b>Total</b>	<b>PD Special Investigations Unit</b>	1,954,663	2,147,845	0.00	1,794,721.67
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1003180 61010	Regular Salaries	1,756,100	1,576,100	0.00	1,540,799.35
1003180 61015	Salaries-Payoff		8,176	0.00	18,649.77
1003180 61020	Part-Time Help		20,000	0.00	17,546.48
1003180 61030	Overtime	150,000	225,000	0.00	246,263.89
1003180 61050	Holiday Pay - Non Sworn	93,000	93,000	0.00	98,752.80

<b>User:</b>	<b>Merchant, Dawn</b>	<b>Date:</b>	<b>01/21/2025</b>
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<b>Report:</b>	<b>Expenses_By_Dept_with_Orig_F</b>	<b>Expenses by Department for Auditors</b>	<b>Time:</b>	<b>09:01:22</b>
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**BUDGET TO ACTUAL**  
**Expenses By Department**  
**As of: 06/30/2024**

**Ledger:**     **GL**

**12    : Fiscal Period**  
**2024    : Fiscal Year**

<u>Account Number</u>	<u>Description</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Encumbrances</u>	<u>YTD ACTUAL</u>
1003180 61060	Standby Pay	15,000	35,000	0.00	38,445.92
1003180 61100	Retirement-PERS	703,196	703,196	0.00	553,105.90
1003180 61115	Retirement- Medicare	31,104	31,104	0.00	28,567.64
1003180 61116	Retirement-PARS		50	0.00	70.90
1003180 61120	Retirement-Deferred Comp	2,680	2,680	0.00	3,184.34
1003180 61129	Cafeteria Plan	462,460	417,460	0.00	401,283.61
1003180 61133	Retiree Medical	132,087	122,087	0.00	103,312.95
1003180 61135	Retiree Medical-New			0.00	18,315.59
1003180 61140	Life Insurance/EAP			0.00	0.66
1003180 61150	Workers' Compensation	45,206	35,206	0.00	26,443.39
1003180 61161	Uniform Allowance	10,500	10,500	0.00	9,326.18
1003180 61170	Unemployment Insurance		4,050	0.00	4,050.00
1003180 62200	Operating Supplies	10,000	10,000	0.00	1,982.91
1003180 63010	Contracts - Prof/Commercial	1,040,000	1,039,048	0.00	1,070,497.83
1003180 63052	Office Equipment Replacement	7,000	7,000	0.00	7,000.00
1003180 63120	Maintenance Contracts			0.00	0.00
1003180 63800	Computer Operation Support	298,154	298,154	0.00	298,154.00
1003180 64005	Tele-Software/Maint	22,512	22,512	0.00	22,512.00
1003180 64010	Tele-Long Dist/Line Chgs	35,000	35,000	0.00	14,753.73
1003180 75000	Furniture & Equipment		1,053,667	0.00	822,854.76
1003180 75011	Computer/Printer			0.00	65,748.76

<b>Total</b>	<b>Police Communications</b>	<b>4,813,999</b>	<b>5,748,990</b>	<b>0.00</b>	<b>5,411,623.36</b>
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1003185 62100	Office Supplies	100	100	0.00	0.00
1003185 62200	Operating Supplies	1,710	1,710	0.00	0.00
1003185 62280	Postage	25	25	0.00	0.00
1003185 62400	Printing	750	750	0.00	0.00
1003185 63010	Contracts - Prof/Commercial	75,000	115,000	0.00	0.00
1003185 64005	Tele-Software/Maint	11,848	11,848	0.00	11,848.00
1003185 64010	Tele-Long Dist/Line Chgs	3,563	3,563	0.00	5,321.12
1003185 65010	Business Expense	150	150	0.00	0.00
1003185 65020	Conferences/Dues	850	850	0.00	0.00
1003185 65030	Training	500	500	0.00	0.00

<b>Total</b>	<b>Office Of Emergency Management</b>	<b>94,496</b>	<b>134,496</b>	<b>0.00</b>	<b>17,169.12</b>
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1003190 63120	Maintenance Contracts			0.00	0.00
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<b>Total</b>	<b>Police SRO Program</b>			<b>0.00</b>	<b>0.00</b>
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1003195 61010	Regular Salaries	30,000	35,000	0.00	32,103.03
1003195 61100	Retirement-PERS	20,000	50,000	0.00	42,803.36
1003195 61115	Retirement- Medicare	735	735	0.00	497.44
1003195 61129	Cafeteria Plan	3,000	3,000	0.00	2,762.24
1003195 61133	Retiree Medical	3,000	3,000	0.00	1,609.93

<b>User:</b>	<b>Merchant, Dawn</b>	<b>Date:</b>	<b>01/21/2025</b>
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<b>Report:</b>	<b>Expenses_By_Dept_with_Orig_F</b>	<b>Expenses by Department for Auditors</b>	<b>Time:</b>	<b>09:01:22</b>
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**BUDGET TO ACTUAL**

***Expenses By Department***

***As of: 06/30/2024***

***Ledger: GL***

***12 : Fiscal Period***

***2024 : Fiscal Year***

<u>Account Number</u>	<u>Description</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Encumbrances</u>	<u>YTD ACTUAL</u>
1003195 61135	Retiree Medical-New			0.00	322.85
1003195 61150	Workers' Compensation	3,000	4,000	0.00	3,487.73
1003195 61161	Uniform Allowance	300	300	0.00	207.29
1003195 62100	Office Supplies	300	300	0.00	0.00
1003195 62200	Operating Supplies	10,000	10,000	0.00	6,340.07
1003195 63840	Vehicle Maint/Repl. Fund	9,144	9,144	0.00	9,144.00
1003195 65010	Business Expense	300	300	0.00	23.96
1003195 65030	Training	1,000	1,000	0.00	0.00
<b>Total Police Community Volunteers</b>		<b>80,779</b>	<b>116,779</b>	<b>0.00</b>	<b>99,301.90</b>
1003200 63010	Contracts - Prof/Commercial			0.00	0.00
1003200 63100	Parts & Service	89,000	89,000	49,990.00	35,287.34
1003200 63120	Maintenance Contracts	253,000	262,772	0.00	209,584.51
1003200 64005	Tele-Software/Maint	3,555	3,555	0.00	3,555.00
1003200 64010	Tele-Long Dist/Line Chgs	9,000	9,000	0.00	8,534.33
1003200 64100	Electricity	300,000	331,550	0.00	303,305.52
1003200 64200	Gas	45,000	46,495	0.00	44,147.64
1003200 64400	Sewer	900	900	0.00	0.00
1003200 75000	Furniture & Equipment	250,000	557,500	0.00	113,226.23
<b>Total Police Facilities Maintenance</b>		<b>950,455</b>	<b>1,300,772</b>	<b>49,990.00</b>	<b>717,640.57</b>
1003320 91214	Transfers out	2,197,978	2,197,978	0.00	1,702,199.05
1003320 75000	Furniture & Equipment		40,000	0.00	0.00
<b>Total General Fund-Animal Control</b>		<b>2,197,978</b>	<b>2,237,978</b>	<b>0.00</b>	<b>1,702,199.05</b>
<b>Total General Fund</b>		<b>52,939,501</b>	<b>55,347,245</b>	<b>369,103.30</b>	<b>49,481,715.28</b>

***User: Merchant, Dawn***

***Date: 01/21/2025***

***Report: Expenses\_By\_Dept\_with\_Orig\_F***

***Expenses by Department for Auditors***

***Time: 09:01:22***

# ATTACHMENT 3

## GENERAL LEDGER REPORT OF

### QUALITY OF LIFE EXPENDITURES

Pages 1-2 Public Safety and Community Resources Dept  
 Page 3 Code Enforcement  
 Page 4 Landscape Enhancements Contribution

	FY24	
Total Quality of Life 1% Sales Tax	\$3,384,219.68	
PSCR Expenses (p.1-2):		
Housing and Homelessness	\$ 248,512.58	
Violence Intervention & Prevention	102,451.95	
Administration	438,407.80	
Total PSCR Expenses	789,372.33	(a)
Code Enforcement Expenses (p. 3)	2,358,898.70	(b)
Landscape Enhancements (p.4)	307,000.00	
(a) 100% funded with 1% sales tax		
(b) \$2,287,847 of this total funded with 1% sales tax		

Fiscal Year: 2024

**Budget to Actual w/Encumbrances**

Ledger: GL

Object	Description	Budget	Jun 2024 Actuals	Actuals	Encumbrance	Balance
<b>Org Key: 1004705 - Housing and Homelessness</b>						
<b>REVENUE ACCOUNTS</b>						
41182	Sales Tax - Measure W	477,100.00	43,308.01	248,512.58	0.00	228,587.42
<b>EXPENSE ACCOUNTS</b>						
61010	Regular Salaries	108,839.00	562.94	91,298.81	0.00	17,540.19
61100	Retirement-PERS	38,367.00	55.07	33,290.32	0.00	5,076.68
61115	Retirement- Medicare	1,574.00	9.42	1,350.19	0.00	223.81
61120	Retirement-Deferred Comp	900.00	37.50	825.00	0.00	75.00
61129	Cafeteria Plan	13,247.00	510.94	11,909.60	0.00	1,337.40
61133	Retiree Medical	7,383.00	184.12	4,618.77	0.00	2,764.23
61135	Retiree Medical-New	0.00	102.58	2,434.34	0.00	(2,434.34)
61140	Life Insurance/EAP	336.00	11.17	248.13	0.00	87.87
61150	Workers' Compensation	2,807.00	0.00	1,802.23	0.00	1,004.77
61160	Allowances	0.00	0.00	0.00	0.00	0.00
61170	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00
62200	Operating Supplies	0.00	0.00	0.00	0.00	0.00
63010	Contracts - Prof/Commercial	96,350.00	2,443.75	70,582.50	14,417.50	11,350.00
63043	Homeless Services	199,897.00	3,406.19	25,888.20	0.00	174,008.80
63045	City Hall Mold Remediation	0.00	0.00	0.00	0.00	0.00
63800	Computer Operation Support	1,200.00	300.00	1,200.00	0.00	0.00
64005	Tele-Software/Maint	200.00	50.00	200.00	0.00	0.00
64010	Tele-Long Dist/Line Chgs	1,000.00	105.34	579.16	0.00	420.84
65010	Business Expense	1,000.00	0.00	434.40	0.00	565.60
65020	Conferences/Dues	4,000.00	(306.11)	1,850.93	0.00	2,149.07
	<b>Transfers In</b>	0.00	0.00	0.00	0.00	0.00
	<b>Transfers Out</b>	0.00	0.00	0.00	0.00	0.00
	<b>Revenue</b>	477,100.00	43,308.01	248,512.58	0.00	228,587.42
	<b>Expenses</b>	477,100.00	7,472.91	248,512.58	14,417.50	214,169.92
	<b>Net</b>	0.00	35,835.10	(0.00)	(14,417.50)	14,417.50

**Org Key: 1004706 - Violence Intervention & Preven**

<b>REVENUE ACCOUNTS</b>						
41182	Sales Tax - Measure W	171,289.00	31,133.10	102,451.95	0.00	68,837.05
<b>EXPENSE ACCOUNTS</b>						
61010	Regular Salaries	81,444.00	11,078.13	64,077.00	0.00	17,367.00
61100	Retirement-PERS	33,090.00	1,351.81	21,007.52	0.00	12,082.48
61115	Retirement- Medicare	1,470.00	169.55	973.11	0.00	496.89
61120	Retirement-Deferred Comp	1,630.00	209.37	1,242.50	0.00	387.50
61121	State Disability Ins	0.00	0.00	0.00	0.00	0.00
61129	Cafeteria Plan	9,309.00	578.16	3,956.64	0.00	5,352.36
61133	Retiree Medical	6,844.00	626.37	3,626.46	0.00	3,217.54
61135	Retiree Medical-New	0.00	238.92	1,021.79	0.00	(1,021.79)
61140	Life Insurance/EAP	87.00	11.18	11.18	0.00	75.82
61150	Workers' Compensation	8,165.00	0.00	3,615.14	0.00	4,549.86
61160	Allowances	600.00	0.00	0.00	0.00	600.00
63010	Contracts - Prof/Commercial	25,000.00	0.00	0.00	0.00	25,000.00
63800	Computer Operation Support	1,200.00	300.00	1,200.00	0.00	0.00
64005	Tele-Software/Maint	200.00	50.00	200.00	0.00	0.00
65010	Business Expense	250.00	0.00	0.00	0.00	250.00

User ID: DAWNM - Merchant, Dawn

01/21/2025 :Current Date

Report ID: GL\_BA\_MSTR\_COAnew - GL: Budget to Actual w/Encumbrances

09:07:13 :Current Time

Fiscal Year: 2024

**Budget to Actual w/Encumbrances**

Ledger: GL

Object	Description	Budget	Jun 2024 Actuals	Actuals	Encumbrance	Balance
65020	Conferences/Dues	2,000.00	662.41	1,520.61	0.00	479.39
	<b>Transfers In</b>	0.00	0.00	0.00	0.00	0.00
	<b>Transfers Out</b>	0.00	0.00	0.00	0.00	0.00
	<b>Revenue</b>	171,289.00	31,133.10	102,451.95	0.00	68,837.05
	<b>Expenses</b>	171,289.00	15,275.90	102,451.95	0.00	68,837.05
	<b>Net</b>	0.00	15,857.20	0.00	0.00	0.00

**Org Key: 1004708 - Adminstration*****REVENUE ACCOUNTS***

41182	Sales Tax - Measure W	669,476.00	113,537.82	438,407.80	0.00	231,068.20
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***EXPENSE ACCOUNTS***

61010	Regular Salaries	203,708.00	23,812.62	193,831.56	0.00	9,876.44
61020	Part-Time Help	30,000.00	0.00	248.00	0.00	29,752.00
61100	Retirement-PERS	75,574.00	2,885.73	60,742.62	0.00	14,831.38
61115	Retirement- Medicare	3,268.00	367.92	2,984.18	0.00	283.82
61116	Retirement-PARS	440.00	0.00	0.00	0.00	440.00
61120	Retirement-Deferred Comp	7,461.00	941.64	7,460.64	0.00	0.36
61121	State Disability Ins	655.00	70.71	453.10	0.00	201.90
61129	Cafeteria Plan	45,408.00	3,526.07	45,099.09	0.00	308.91
61133	Retiree Medical	14,151.00	1,263.96	11,187.15	0.00	2,963.85
61135	Retiree Medical-New	0.00	357.18	3,063.57	0.00	(3,063.57)
61140	Life Insurance/EAP	124.00	10.14	118.70	0.00	5.30
61150	Workers' Compensation	15,164.00	0.00	10,001.39	0.00	5,162.61
61160	Allowances	3,150.00	262.50	3,115.00	0.00	35.00
62100	Office Supplies	10,000.00	954.85	3,611.75	0.00	6,388.25
62200	Operating Supplies	11,995.00	676.18	9,189.05	0.00	2,805.95
62280	Postage	1,500.00	0.00	103.00	0.00	1,397.00
62290	Fuel	800.00	49.10	182.14	0.00	617.86
62410	Copier	5,200.00	756.10	3,989.93	0.00	1,210.07
63010	Contracts - Prof/Commercial	62,500.00	0.00	0.00	0.00	62,500.00
63046	Contracts-Translation Svcs.	7,200.00	0.00	0.00	0.00	7,200.00
63052	Office Equipment Replacement	5,000.00	1,250.00	5,000.00	0.00	0.00
63800	Computer Operation Support	15,901.00	3,975.25	15,901.00	0.00	0.00
63840	Vehicle Maint/Repl. Fund	5,000.00	1,250.00	5,000.00	0.00	0.00
64005	Tele-Software/Maint	1,777.00	444.25	1,777.00	0.00	0.00
64010	Tele-Long Dist/Line Chgs	1,000.00	108.62	793.12	0.00	206.88
65010	Business Expense	1,000.00	0.00	1.50	0.00	998.50
65015	Special Projects	15,000.00	37.13	818.74	0.00	14,181.26
65020	Conferences/Dues	5,000.00	0.00	8,231.08	0.00	(3,231.08)
65400	Comm & Employee Recognition	1,500.00	820.50	1,471.23	0.00	28.77
65607	Marketing	7,500.00	1,858.84	5,537.46	0.00	1,962.54
75000	Furniture & Equipment	112,500.00	0.00	38,495.80	0.00	74,004.20
	<b>Transfers In</b>	0.00	0.00	0.00	0.00	0.00
	<b>Transfers Out</b>	0.00	0.00	0.00	0.00	0.00
	<b>Revenue</b>	669,476.00	113,537.82	438,407.80	0.00	231,068.20
	<b>Expenses</b>	669,476.00	45,679.29	438,407.80	0.00	231,068.20
	<b>Net</b>	0.00	67,858.53	(0.00)	0.00	0.00

Fiscal Year: 2024

**Budget to Actual w/Encumbrances**

Ledger: GL

Object	Description	Budget	Jun 2024 Actuals	Actuals	Encumbrance	Balance
<b>Org Key: 1005140 - CD Code Enforcement</b>						
<b>REVENUE ACCOUNTS</b>						
41182	Sales Tax - Measure W	2,398,788.00	600,925.97	2,287,847.35	0.00	110,940.65
46020	Assessment Fees	100,000.00	104,021.83	231,503.16	0.00	(131,503.16)
46025	Abatement Fees	14,064.00	0.00	14,064.19	0.00	(0.19)
47010	Miscellaneous Revenue	(148,296.00)	620.00	(174,516.00)	0.00	26,220.00
<b>EXPENSE ACCOUNTS</b>						
61010	Regular Salaries	1,123,058.00	131,028.39	1,111,169.41	0.00	11,888.59
61020	Part-Time Help	0.00	0.00	0.00	0.00	0.00
61030	Overtime	14,000.00	2,797.21	16,430.23	0.00	(2,430.23)
61100	Retirement-PERS	400,035.00	16,091.96	378,994.28	0.00	21,040.72
61115	Retirement- Medicare	19,950.00	1,958.91	16,463.49	0.00	3,486.51
61116	Retirement-PARS	0.00	0.00	0.00	0.00	0.00
61120	Retirement-Deferred Comp	3,393.00	428.22	3,357.64	0.00	35.36
61121	State Disability Ins	12,321.00	1,259.05	9,700.84	0.00	2,620.16
61129	Cafeteria Plan	248,635.00	20,445.03	239,666.32	0.00	8,968.68
61133	Retiree Medical	79,913.00	6,375.63	54,225.84	0.00	25,687.16
61135	Retiree Medical-New	0.00	1,941.60	16,455.89	0.00	(16,455.89)
61140	Life Insurance/EAP	1,486.00	101.40	1,213.58	0.00	272.42
61150	Workers' Compensation	89,682.00	0.00	73,783.70	0.00	15,898.30
61160	Allowances	0.00	0.00	0.00	0.00	0.00
61170	Unemployment Insurance	0.00	(299.00)	(1,318.00)	0.00	1,318.00
62200	Operating Supplies	77,500.00	666.10	71,568.75	0.00	5,931.25
62245	Nuisance Abatement	90,000.00	63,482.31	78,383.81	0.00	11,616.19
62255	Abatement-Non Reimbursable	2,000.00	0.00	0.00	0.00	2,000.00
62280	Postage	10,000.00	449.78	6,186.99	0.00	3,813.01
62290	Fuel	15,000.00	1,852.88	19,135.09	0.00	(4,135.09)
62400	Printing	0.00	0.00	0.00	0.00	0.00
62410	Copier	0.00	0.00	0.00	0.00	0.00
63010	Contracts - Prof/Commercial	94,000.00	1,174.09	16,006.10	67,830.90	10,163.00
63052	Office Equipment Replacement	1,500.00	375.00	1,500.00	0.00	0.00
63120	Maintenance Contracts	6,000.00	0.00	0.00	0.00	6,000.00
63800	Computer Operation Support	75,532.00	18,883.00	75,532.00	0.00	0.00
63840	Vehicle Maint/Repl. Fund	134,102.00	33,525.50	134,102.00	0.00	0.00
64005	Tele-Software/Maint	5,332.00	1,333.00	5,332.00	0.00	0.00
64010	Tele-Long Dist/Line Chgs	3,000.00	28.12	518.14	0.00	2,481.86
64015	Tele-Mobile/Pagers	14,000.00	0.00	60.30	0.00	13,939.70
65010	Business Expense	500.00	0.00	0.00	0.00	500.00
65020	Conferences/Dues	19,000.00	1,044.44	17,598.39	0.00	1,401.61
65030	Training	14,000.00	1,403.30	12,831.91	0.00	1,168.09
75000	Furniture & Equipment	0.00	0.00	0.00	0.00	0.00
	<b>Transfers In</b>	0.00	0.00	0.00	0.00	0.00
	<b>Transfers Out</b>	0.00	0.00	0.00	0.00	0.00
	<b>Revenue</b>	2,364,556.00	705,567.80	2,358,898.70	0.00	5,657.30
	<b>Expenses</b>	2,553,939.00	306,345.92	2,358,898.70	67,830.90	127,209.40
	<b>Net</b>	(189,383.00)	399,221.88	0.00	(67,830.90)	(121,552.10)

Fiscal Year: 2024  
Ledger: GL

**Budget to Actual w/Encumbrances**

Object	Description	Budget	Jun 2024 Actuals	Actuals	Encumbrance	Balance
<b>Org Key: 1002195 - Public Works-Parks Maintenance</b>						
<b>TRANSFER OUT ACCOUNTS</b>						
91251	Transfers out	441,000.00	441,000.00	441,000.00	(a) 0.00	0.00
91256	Transfers out	381,000.00	381,000.00	381,000.00	(b) 0.00	0.00
	<b>Transfers In</b>	0.00	0.00	0.00	0.00	0.00
	<b>Transfers Out</b>	822,000.00	822,000.00	822,000.00	0.00	0.00
	<b>Revenue</b>	0.00	0.00	0.00	0.00	0.00
	<b>Expenses</b>	0.00	0.00	0.00	0.00	0.00
	<b>Net</b>	(822,000.00)	(822,000.00)	(822,000.00)	0.00	0.00

- (a) \$257,000 of this transfer was dedicated to landscape enhancements on Prewett Ranch Dr and Golf Course Rd in Dallas Ranch located in the Lonetree Streetlight and Landscape Maintenance District.
- (b) \$50,000 of this transfer was dedicated to landscape enhancements on James Donlon located in the Citywide 2A Streetlight and Landscape Maintenance District.

# ATTACHMENT 4 YOUTH SERVICES FUNDING

Page 1 Youth Network Services

Page 2 Recreation Services Contribution

Youth Network Services	\$903,646
Recreation Programs	<u>3,128,491</u>
Total 1% Sales Tax	\$4,032,137



Fiscal Year: 2024

**Budget to Actual w/Encumbrances**

Ledger: GL

Object	Description	Budget	Jun 2024 Actuals	Actuals	Encumbrance	Balance
<b>Org Key: 1004700 - Youth Network Services</b>						
<b>REVENUE ACCOUNTS</b>						
41182	Sales Tax - Measure W	903,646.00	360,154.53	903,645.78	0.00	0.22
<b>EXPENSE ACCOUNTS</b>						
61010	Regular Salaries	225,843.00	26,171.07	223,679.80	0.00	2,163.20
61020	Part-Time Help	160,000.00	29,996.08	111,499.23	0.00	48,500.77
61030	Overtime	5,000.00	0.00	950.49	0.00	4,049.51
61100	Retirement-PERS	81,097.00	3,153.34	77,029.44	0.00	4,067.56
61115	Retirement- Medicare	5,336.00	818.10	4,905.75	0.00	430.25
61116	Retirement-PARS	1,560.00	389.92	1,423.02	0.00	136.98
61120	Retirement-Deferred Comp	2,808.00	354.54	2,809.02	0.00	(1.02)
61121	State Disability Ins	922.00	108.33	843.32	0.00	78.68
61129	Cafeteria Plan	49,006.00	5,672.34	67,258.51	0.00	(18,252.51)
61133	Retiree Medical	15,055.00	1,363.71	12,018.63	0.00	3,036.37
61135	Retiree Medical-New	0.00	390.27	3,347.34	0.00	(3,347.34)
61140	Life Insurance/EAP	124.00	10.14	118.70	0.00	5.30
61150	Workers' Compensation	17,608.00	0.00	10,183.13	0.00	7,424.87
61160	Allowances	600.00	50.00	635.00	0.00	(35.00)
61170	Unemployment Insurance	0.00	1,411.00	1,927.00	0.00	(1,927.00)
62100	Office Supplies	2,000.00	0.00	1,747.15	0.00	252.85
62200	Operating Supplies	40,000.00	18,897.45	44,717.00	0.00	(4,717.00)
62280	Postage	250.00	3.16	118.41	0.00	131.59
62410	Copier	0.00	0.00	0.00	0.00	0.00
62505	Youth Stipends	10,000.00	0.00	6,282.96	0.00	3,717.04
62506	Council of Teens	12,000.00	3,985.59	12,492.07	0.00	(492.07)
63010	Contracts - Prof/Commercial	398,723.00	70,168.63	300,343.36	27,831.88	70,547.76
63800	Computer Operation Support	1,200.00	300.00	1,200.00	0.00	0.00
64005	Tele-Software/Maint	200.00	50.00	200.00	0.00	0.00
65010	Business Expense	1,000.00	0.00	607.41	0.00	392.59
65020	Conferences/Dues	14,000.00	2,852.31	8,378.01	0.00	5,621.99
65607	Marketing	6,000.00	1,800.00	8,931.03	0.00	(2,931.03)
	<b>Transfers In</b>	0.00	0.00	0.00	0.00	0.00
	<b>Transfers Out</b>	0.00	0.00	0.00	0.00	0.00
	<b>Revenue</b>	903,646.00	360,154.53	903,645.78	0.00	0.22
	<b>Expenses</b>	1,050,332.00	167,945.98	903,645.78	27,831.88	118,854.34
	<b>Net</b>	(146,686.00)	192,208.55	(0.00)	(27,831.88)	(118,854.12)

Fiscal Year: 2024  
Ledger: GL

**Budget to Actual w/Encumbrances**

Ledger: GL			Jun 2024				
Object	Description	Budget	Actuals	Actuals	Encumbrance	Balance	
Org Key: 1004110 - P & R Administration							
REVENUE ACCOUNTS							
41182	Sales Tax - Measure W	3,120,006.00	3,128,491.00	3,128,491.00	(a)	0.00	(8,485.00)
TRANSFER OUT ACCOUNTS							
91219	Transfers out	4,211,433.00	4,440,589.74	4,440,589.74	(b)	0.00	(229,156.74)
	Transfers In	0.00	0.00	0.00		0.00	0.00
	Transfers Out	4,211,433.00	4,440,589.74	4,440,589.74		0.00	(229,156.74)
	Revenue	3,120,006.00	3,128,491.00	3,128,491.00		0.00	(8,485.00)
	Expenses	0.00	0.00	0.00		0.00	0.00
	Net	(1,091,427.00)	(1,312,098.74)	(1,312,098.74)		0.00	220,671.74

(a) Amount of 1% sales tax allocated to Recreation. Amount was determined based on remaining Youth Services Funding allocation after applying to Youth Network Services division.

(b) Amount of total General Fund transfer to Recreation.

**Recreation Allocation Calculation:**

20% of Total Tax to Youth = \$20,160,685 tax received x 20% = \$4,032,137 to Youth Services

\$4,032,137 less \$903,646 Youth Network Services = \$3,128,491 remaining for Recreation

## **REPORT TO THE SALES TAX CITIZENS' OVERSIGHT COMMITTEE FOR THE FEBRUARY 4, 2025 MEETING**

Prepared By: Dawn Merchant, Finance Director

Subject: Annual Report from the Sales Tax Citizens' Oversight Committee to the  
Antioch City Council

### **DISCUSSION**

Ordinance 2148-C-S adopting Measure W requires the Committee to provide an oral or written report to Council at a public meeting regarding their review of receipts and expenditures of Measure W funds. Resolution 2013/73 further clarifies that this report must be provided by April 1<sup>st</sup> each year and indicate how the funds are being used to address the City Council's stated priorities: public safety, code enforcement, youth and staffing as outlined in the funding table of Measure W provided in the Measure W financial information report provided.

In past practice, the Committee has established a sub-committee of no more than three members (to maintain Brown Act compliance) to draft the report to Council (with one current vacancies, the sub-committee can be no more than two members for this year). These members have met at their own convenience and times prior to bringing back a draft report for the entire Committee to edit and finalize.

This Committee now needs to establish a sub-committee, if desired, for the report due by April 1<sup>st</sup>. For a timeline of events that need to occur, there are only two council meetings that the Committee could then present the report to meet the April 1<sup>st</sup> deadline: March 11<sup>th</sup> and March 25<sup>th</sup>. In order to meet the City's deadlines for City Council agenda items, that would mean that this Committee would need to provide the final report to the City by end of business day March 5<sup>th</sup> for the March 11<sup>th</sup> meeting; or March 19<sup>th</sup> for the March 25<sup>th</sup> meeting. This will require the sub-committee meet and prepare the draft report and then have an agendaized Committee meeting prior to either of those dates to finalize the report.

### **ATTACHMENT**

1. Prior year report provided to Antioch City Council

10TH ANNUAL

# ***SALES TAX CITIZENS'***

**Oversight Committee Report**

Fiscal Year 2022-2023 (FY23)  
Presented: March 12th 2024





# ***SALES TAX CITIZENS' OVERSIGHT COMMITTEE***



..."Measure W requires the Committee to provide an oral or written report to Council at a public meeting regarding the review of receipts and expenditures of Measure W funds, as well as the annual audit to be completed in conjunction with the City's budget process".

Measure W includes public safety, code enforcement, youth recreation, and lifestyle programs as outlined in the funding table of Measure W and financial information.

# ***TODAYS AGENDA***

**SOURCES OF  
MEASURE W  
FUNDS**

**01**

**TOP 25  
BUSINESS  
FUNDING  
MEASURE W**

**02**

**1% SALES TAX  
FUNDING  
ALLOCATIONS**

**03**

**POLICE  
FUNDING**

**04**

**CODE  
ENFORCEMENT  
FUNDING**

**05**

**PARKS AND  
RECREATION  
FUNDING**

**06**

**YOUTH  
SERVICES  
NETWORK  
FUNDING**

**07**

**OTHER  
ALLOCATION  
FUNDING**

**08**

**COMMITTEE  
OBSERVATIONS**

**09**

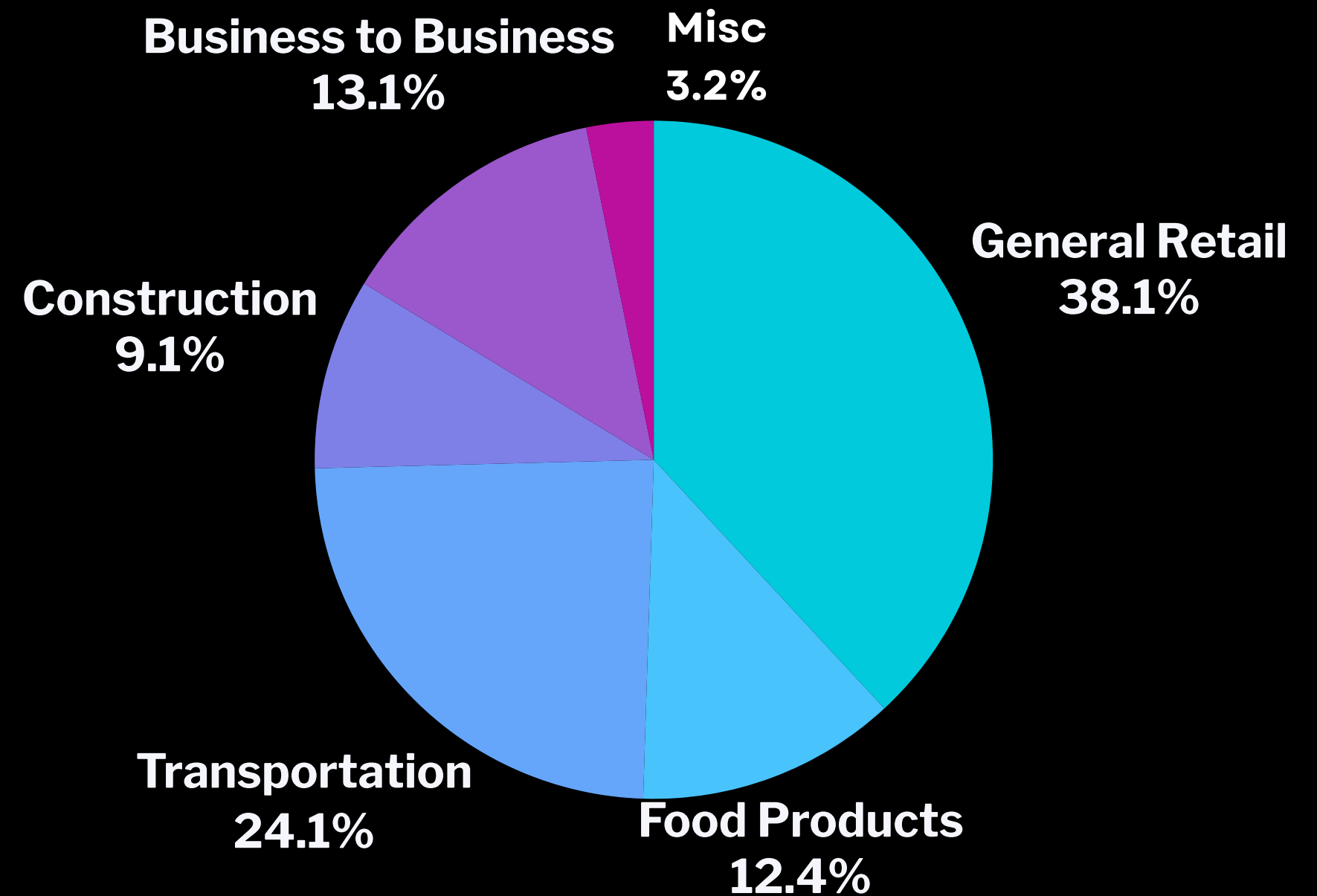


01

# SOURCES OF MEASURE W FUNDS

DIFFERENCE IN 2023 VS 2022 **-\$207,317**

GENERAL RETAIL	\$7,734,774
FOOD PRODUCTS	\$2,517,354
TRANSPORTATION	\$4,892,600
CONSTRUCTION	\$1,847,413
B2B	\$2,659,463
MISCELLANEOUS	\$649,641
<b>TOTAL</b>	<b>\$20,301,245</b>



PERCENTAGES PROVIDED TO THE COMMITTEE BY DAWN MERCHANT FINANCE DIRECTOR



# TOP 25 ANTIOCH BUSINESS FUNDING MEASURE W

\*BUSINESS LISTED ARE IN ALPHABETICAL ORDER AND NOT BY AMOUNT CONTRIBUTED

- 7-ELEVEN FOOD STORES
- AMAZON.COM - EC
- AMAZON.COM SERVICES - EC
- ANTIOCH CHRYSLER-JEEP-DODGE
- ANTIOCH TOYOTA
- ARCO AM/PM MINI MARTS
- BEST BUY STORES
- \*CARDINAL HEALTH
- CARMAX AUTO SUPERSTORES
- CHEVRON SERVICE STATIONS
- CONSOLIDATED ELECTRICAL DISTRIBUTORS
- COSTCO WHOLESALE
- DELTA DISPENSARY - MMD
- DMV
- ENTERPRISE RENT-A-CAR
- LOWE'S HOME CENTERS
- MCDONALD'S RESTAURANTS
- \*ONESOURCE SUPPLY SOLUTIONS
- SAFEWAY SERVICE STATIONS
- SHELL SERVICE STATIONS
- TARGET STORES
- TESLA
- UNION 76 SERVICE STATIONS
- WAL MART STORES
- WINTER HONDA

\*NEW TO THE 2023 LIST

LIST PROVIDED TO THE COMMITTEE BY DAWN MERCHANT FINANCE DIRECTOR



# 1% SALES TAX FUNDING ALLOCATIONS

	Actual Received/ Spent FY22	1% Sales Tax Budget Projection	Actual Received/ Spent FY23	% of Total Allocation	YOY Increase /Decrease
<b>Budgeted Funds Allocation:</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023 vs 2022</b>
Police (a)	\$17,272,446	\$14,145,651	\$14,032,345	69.12%	-\$3,240,101
Code Enforcement (b)	\$1,548,828	\$1,867,026	\$1,751,810	8.63%	\$202,982
Recreation (c)	\$501,311	\$3,027,234	\$2,820,962	13.90%	\$2,319,651
Youth Network Services (d)	\$494,459	\$863,735	\$734,088	3.62%	\$239,629
Community Development (e)	\$163,900	\$189,310	\$153,446	0.76%	-\$10,454
Public Works (f)	\$356,179	\$660,166	\$571,008	2.81%	\$214,829
Human Resources (g)	\$46,074	\$162,771	\$116,780	0.58%	\$70,706
Finance (h)	\$125,365	\$120,806	\$120,806	0.60%	-\$4,559
<b>Total Allocation</b>	<b>\$20,508,562</b>	<b>\$21,036,699</b>	<b>\$20,301,245</b>	<b>100.00%</b>	<b>-\$207,317</b>

DATA PROVIDED TO THE COMMITTEE BY DAWN MERCHANT FINANCE DIRECTOR

Received Less than projected:  
\$735,454



# 04

## ***POLICE (A)***



(a) The allocation to the Police Department is calculated based on the remaining funds after other allocations are made.

### ***STAFF FISCAL YEAR 23***

**Dispatch = 12**

**Community Service Officer = 10**

**Records = 10**

**Sworn = 85**

# POLICE (A)

RESIDENTS' CALLS FOR SERVICE\*

OPENING CALL TYPE CATEGORY	2022	2023	DIFF	%DIFF
QualityofLife	17,185	17,028	-157	-0.9%
Fire/Medical	15,141	14,761	-380	-2.5%
Information	9,033	7,241	-1,792	-19.8%
Other Calls	7,098	6,117	-981	-13.8%
Person/Vehicle Stops	5,953	1,647	-4,306	-72.3%
Suspicious Activity	5,273	4,545	-728	-13.8%
Alarm	4,105	3,857	-248	-6.0%
Traffic	3,027	2,901	-126	-4.2%
Citizen Requests	2,185	1,967	-218	-10.0%
Animal	1,737	2,344	607	34.9%
Theft	1,315	1,268	-47	-3.6%
Vehicle Theft/Recovery	1,273	2,267	994	78.1%

OPENING CALL TYPE CATEGORY	2022	2023	DIFF	%DIFF
Assault	971	1,041	70	7.2%
Mental Health (5150)	911	887	-24	-2.6%
Burglary	847	1,112	265	31.3%
Domestic/Family	770	877	107	13.9%
Vandalism	608	606	-2	-0.3%
Shooting	542	1,300	758	139.9%
Death/Suicide	500	466	-34	-6.8%
Weapons	423	407	-16	-3.8%
Sex Crimes	358	289	-69	-19.3%
Forgery/Fraud	230	213	-17	-7.4%
Robbery	186	236	50	26.9%
Assault with Deadly Weapon	145	147	2	1.4%
GRAND TOTAL	79,816	73,524	-6,292	-7.9%



# POLICE (A)

## QUALITY OF LIFE BREAKDOWN

QUALITY OF LIFE	2023	QUALITY OF LIFE	2023
Unwanted Guest Complaint	2,466	Neighbor Complaint	214
Verbal Dispute	1,645	Uncontrollable/Truant Juvenile	198
Trespassing	1,228	Physical Dispute	191
Domestic Dispute	990	Disturbing the Peace	189
Music Complaint	957	Noise Complaint	186
Private Property Tow	954	Community Policing Activity	126
Traffic Hazard	948	Road Rage Complaint	116
Runaway Juvenile	645	Motorcycle Complaint	106
Family Disturbance	632	Civil Complaint	95
Threats Complaint	575	Juvenile Complaint	94
Public Nuisance	484	Customer Complaint	89

QUALITY OF LIFE	2023	QUALITY OF LIFE	2023
Fireworks Complaint	409	Littering/Dumping	81
Fight	408	Missing Juvenile/ Not a Runaway	74
Parking Complaint	397	Sideshow Activity	51
Loitering Complaint	390	Abandoned Vehicle	49
Parking Enforcement	387	Public Intoxication	34
Party Complaint	337	Phone Harassment	34
Antioch Muni Code Violation	328	Civil Exchange of Info	27
Harassment Complaint	305	ATMC RV Violation	11
H&S Violation	293	Prostitution	3
Missing Adult	281	Scooter Complaint	1

**CALLS FOR SERVICE TOTAL. 17,028**

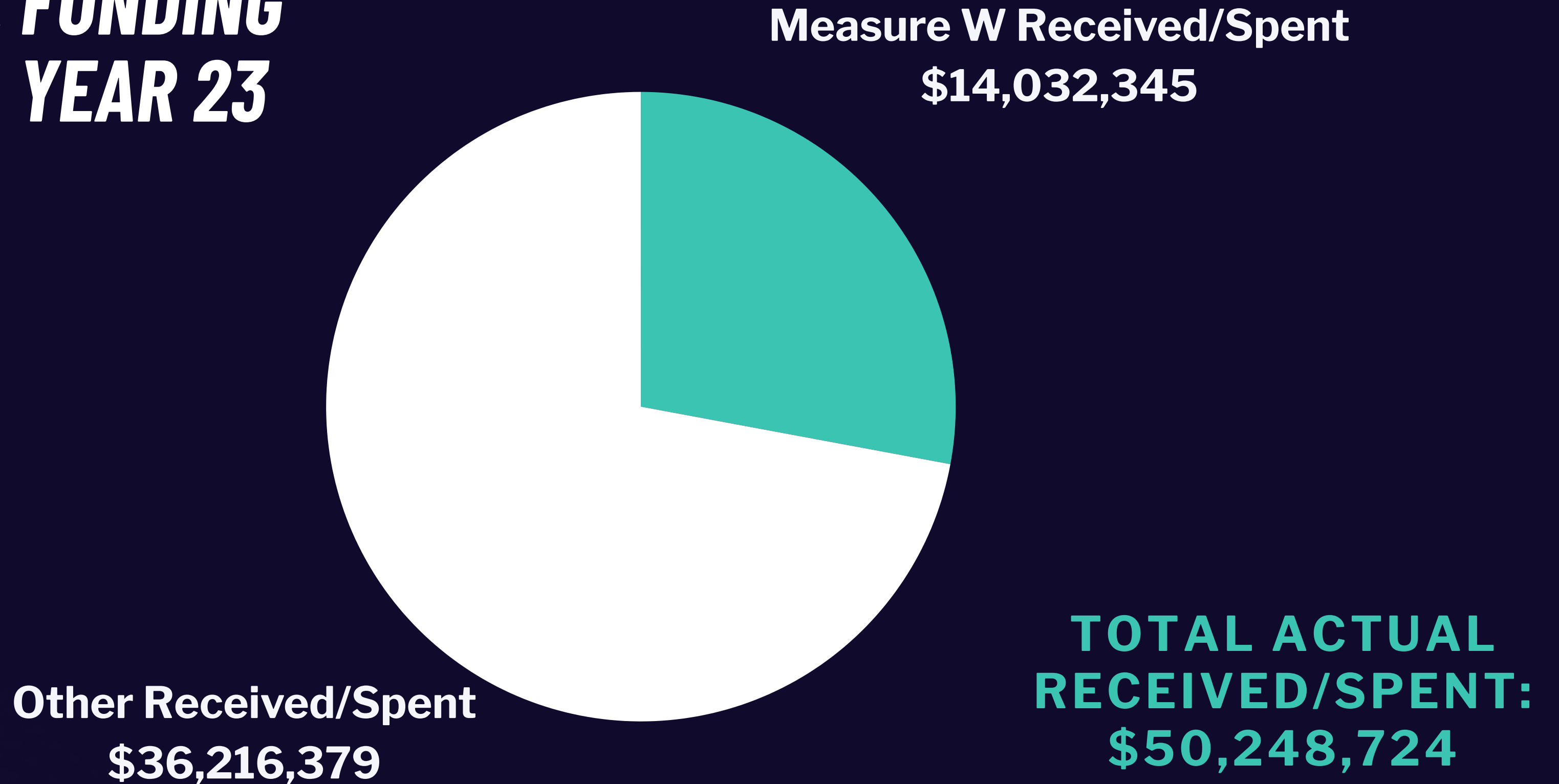
# POLICE (A)

## INDEX CRIME COMPARISON

CRIME	2022	2023	Total Change 2022-2023	% Change 2022-2023
HOMICIDE	9	10	1	11.11%
RAPE	43	33	-10	-23.26%
AGGRAVATED ASSAULT	513	436	-77	-15.01%
TOTAL VIOLENT CRIME	565	479	-86	-15.22%
ROBBERY	164	211	47	28.66%
BURGLARY	428	559	131	30.61%
THEFT	1474	1646	172	11.67%
AUTO THEFT	651	1245	594	91.24%
TOTAL PROPERTY CRIME	2717	3661	944	34.74%
TOTAL INDEX CRIME	3282	4140	858	26.14%

\*In December 2021 Antioch Police Department, switched to the NIBRS Crime Reporting format. Under this new format, Robbery is classified as a Property Crime.

# ***POLICE FUNDING FISCAL YEAR 23***







# **05**

## ***CODE ENFORCEMENT (B)***



(b) Code Enforcement allocation calculated as the cost of Code Enforcement Division salaries and benefits.

### ***STAFF FISCAL YEAR 23***

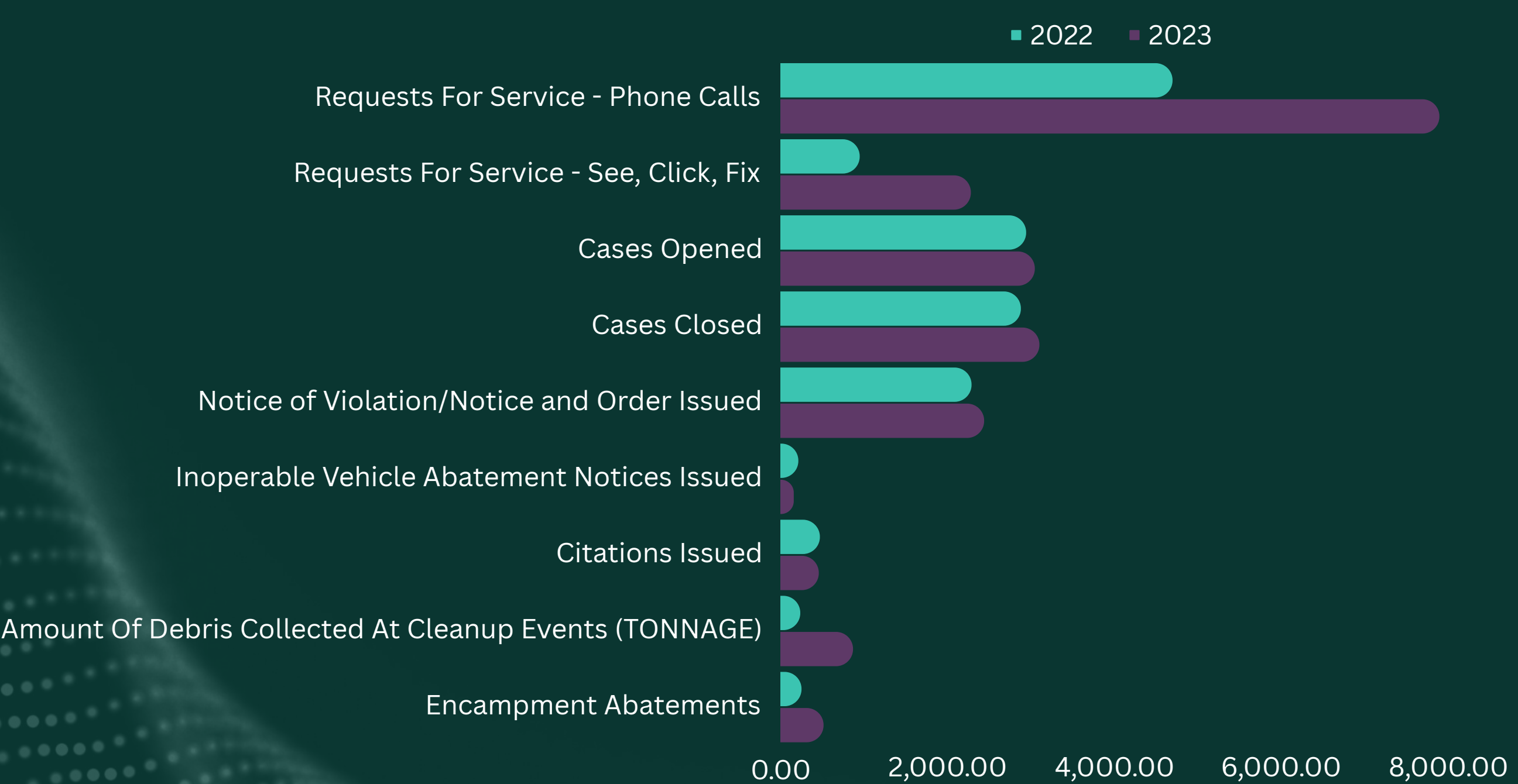
**Code Enforcement Officers = 7**

**Administrative Staff = 2**

**Manager = 1**



# CODE ENFORCEMENT (B) CALLS FOR SERVICE



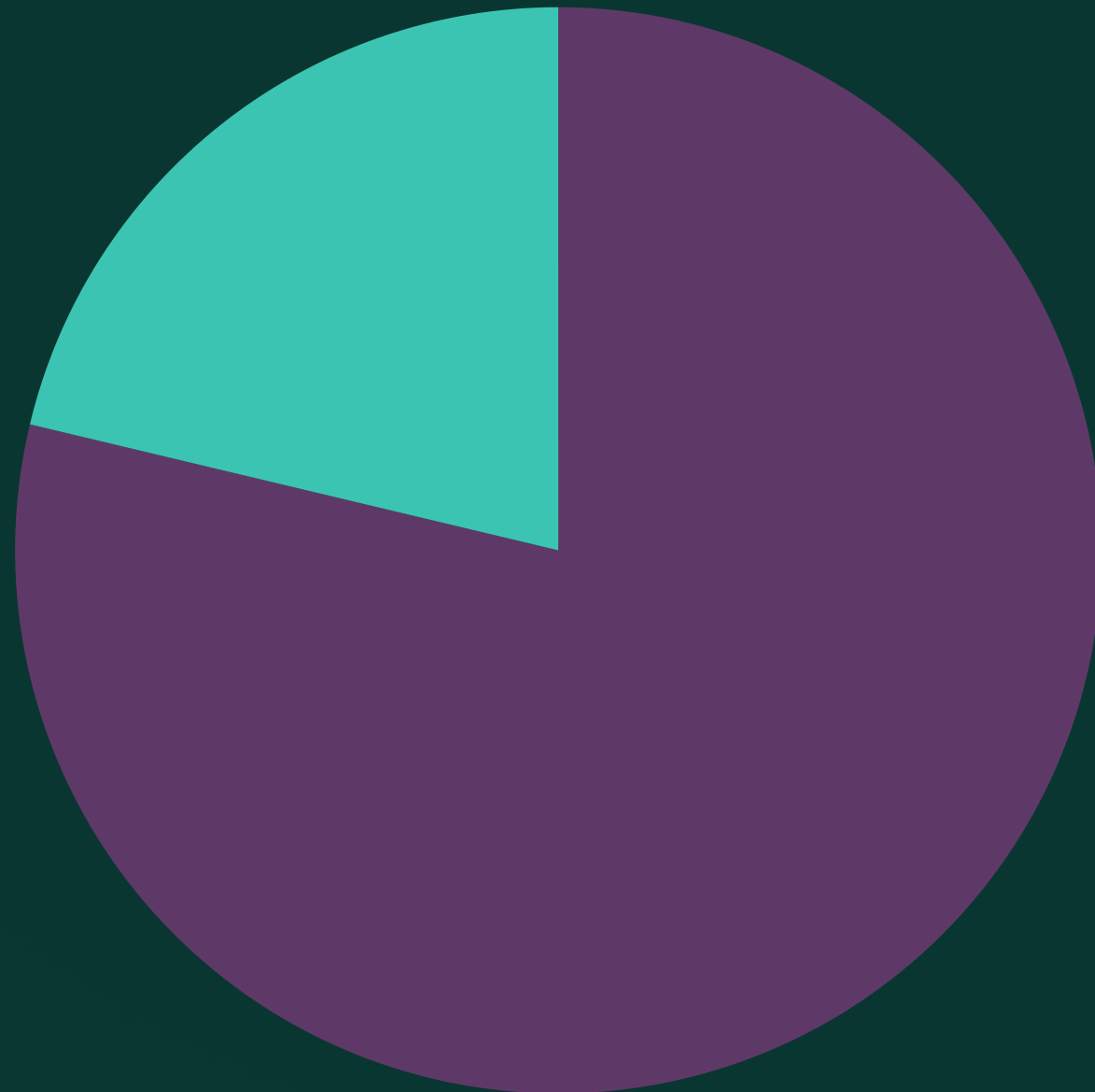
- Phone call requests for service are not broken down by type and include the following:
  - Citation/Notice of Violation/Notice and Order Inquiries
  - Reporting Violations
  - Homeless Encampments
  - Complaints that Code Enforcement is not doing anything about problems in the City
  - Case status update requests
  - Responding to SeeClickFix Reports
  - Accounts Payable/Payment inquiries including Demand requests and Lien Release questions
  - Cleanup event information inquiries
  - Appeal Requests
  - Public Records Act Requests
- See,Click,Fix reports/requests include complaints that are addressed by other departments such as Public Works, Police Services, etc. Those are forwarded to their respective departments.

DATA PROVIDED TO THE COMMITTEE BY CURT MICHAEL CODE ENFORCEMENT MANAGER



# ***CODE ENFORCEMENT FUNDING FISCAL YEAR 23***

**Other Received/Spent  
\$473,385**



**Measure W Received/Spent  
\$1,751,810**

**TOTAL ACTUAL  
RECEIVED/SPENT:  
\$2,225,195**



**06**

## ***PARKS AND REC (C)***

(c) Recreation allocation calculated in each year as the total amount of the General Fund transfer increase over FY19 budget.



***STAFF FISCAL YEAR 23***

**Full Time: 12**

**Part-Time: 150-200**

(approximately depending on the time of year)

# **PARKS AND REC (C)** *KEY PROGRAMS FUNDED*

**Adaptive Recreation Programs**

**Summer Concert Series**

**Junior Giants Little League**

**Antioch Senior Center  
(600+ Members)**

**Juneteenth Celebration**

**Junior Warriors Basketball League**

**Scholarship Program**

**Summer Movie Nights**

**Antioch Water Park**

**Dia De Los Muertos**

**Preschool Academy**

**Coyote Hills Camps**

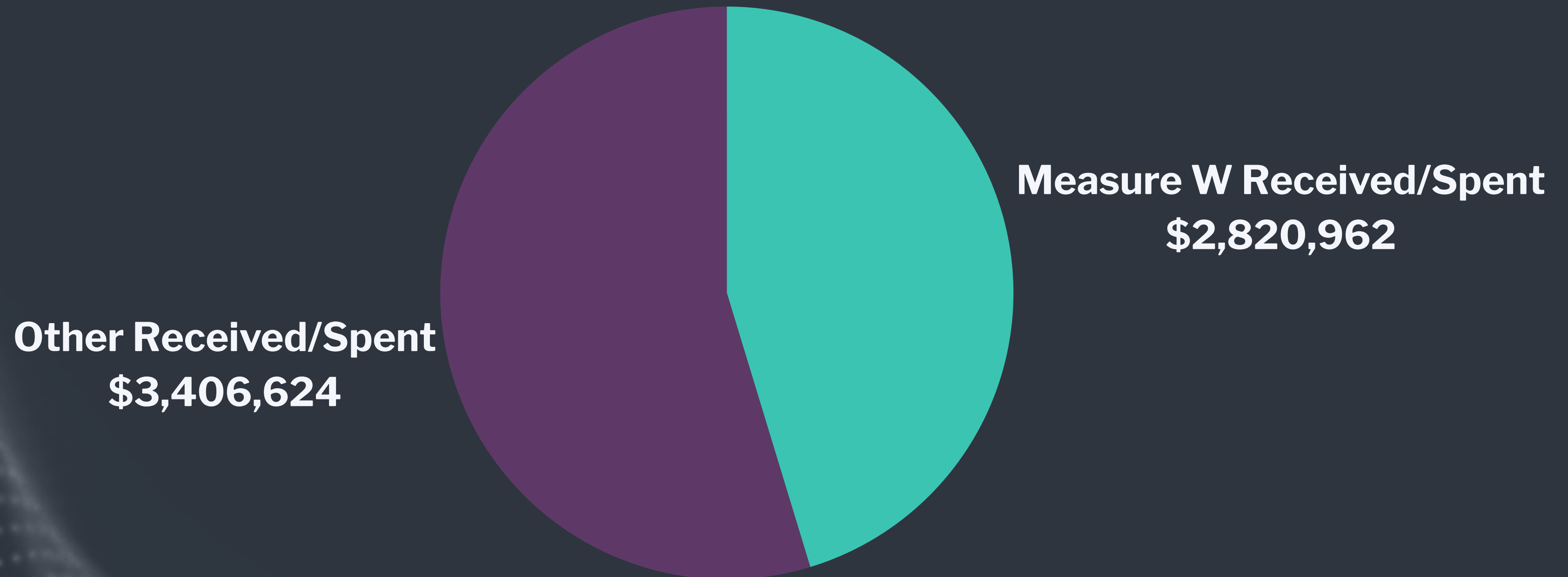
**Toddler, Youth, Teen, & Adult Classes**

**Big Truck Day**

**Multicultural Festival**

**Fourth of July Celebration**

# ***PARKS AND REC FUNDING FISCAL YEAR 23***



**TOTAL ACTUAL RECEIVED/SPENT: \$5,785,128**





**07**

## ***YOUTH NETWORK SERVICES (D)***

(d) Youth Network Services allocation is the total cost of the program for the year.



### ***STAFF FISCAL YEAR 23***

**Youth Network Services Manager = 1**

**Youth Network Programs Coordinator = 1**

# YOUTH NETWORK SERVICES (D) KEY PROGRAMS FUNDED

Budgeted Funds Allocation:	# of Participants	Frequency of Events
Basketball Programs	70	3
Classes and Camps	115	3
Tutoring services	25	1
Internships	40	2
Community Events	215	3
Civic Engagement	25	21
Mentorship Programs	10	1



# ***YOUTH NETWORK SERVICES (D) FISCAL YEAR 23***



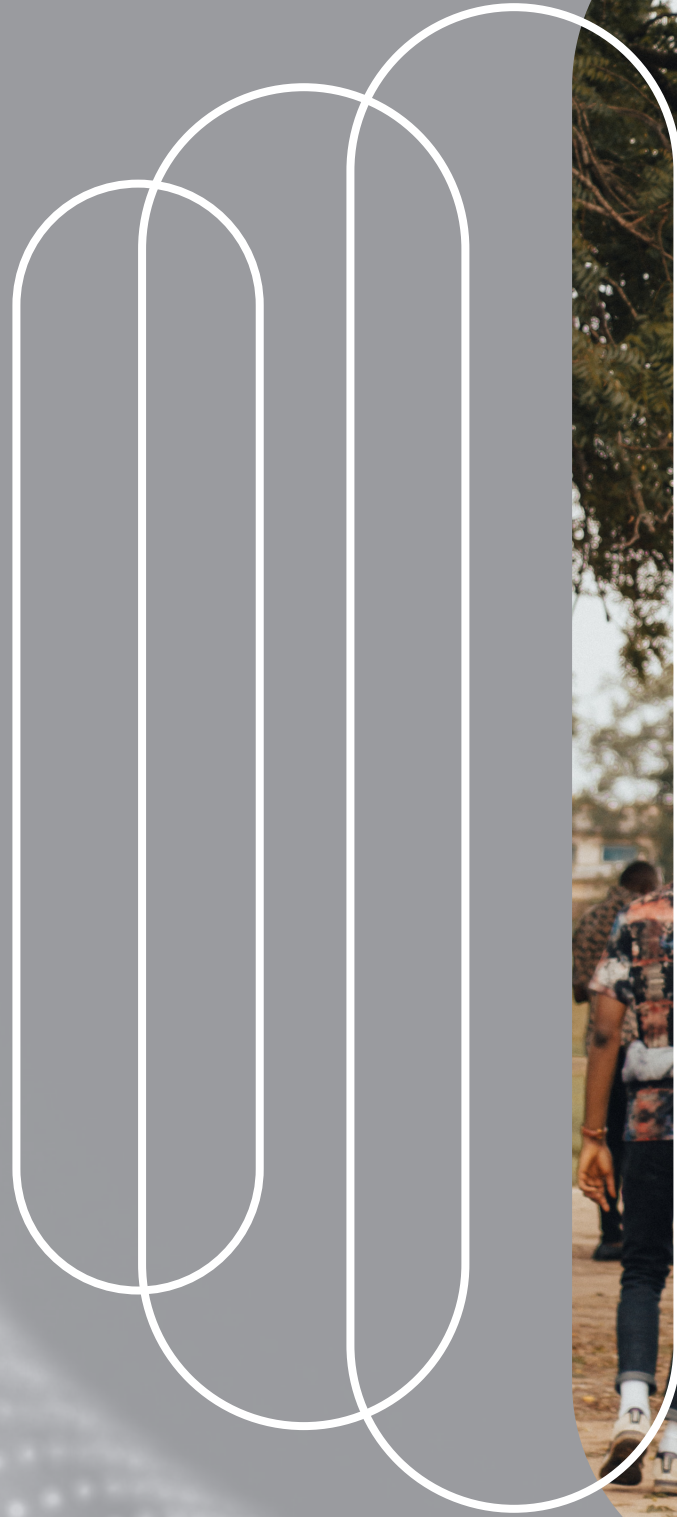
**TOTAL ACTUAL  
RECEIVED/SPENT**

**\$734,088**

**Measure W Received/Spent  
\$734,088**

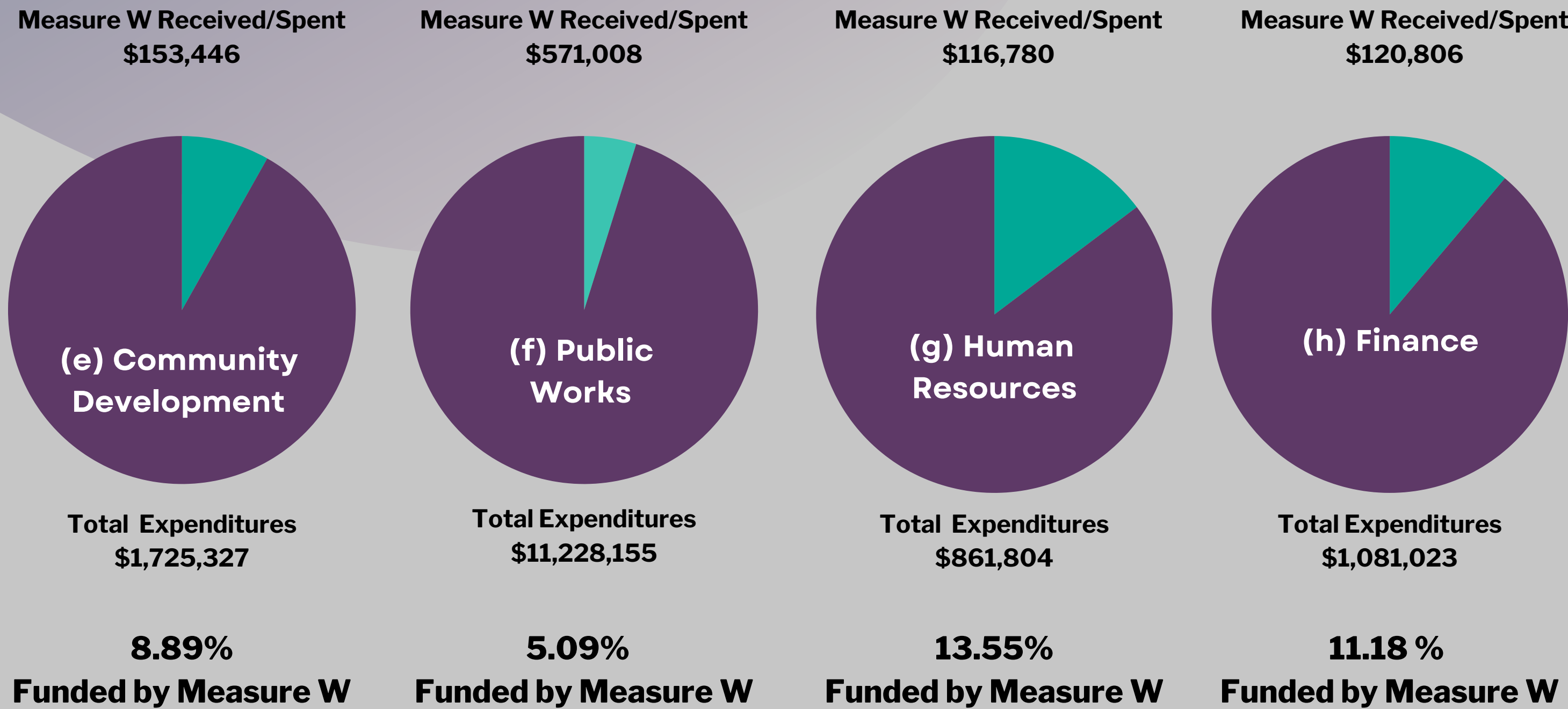
**08**

## ***OTHER ALLOCATIONS (E-H)***





# OTHER ALLOCATIONS FISCAL YEAR 23 (E-H)



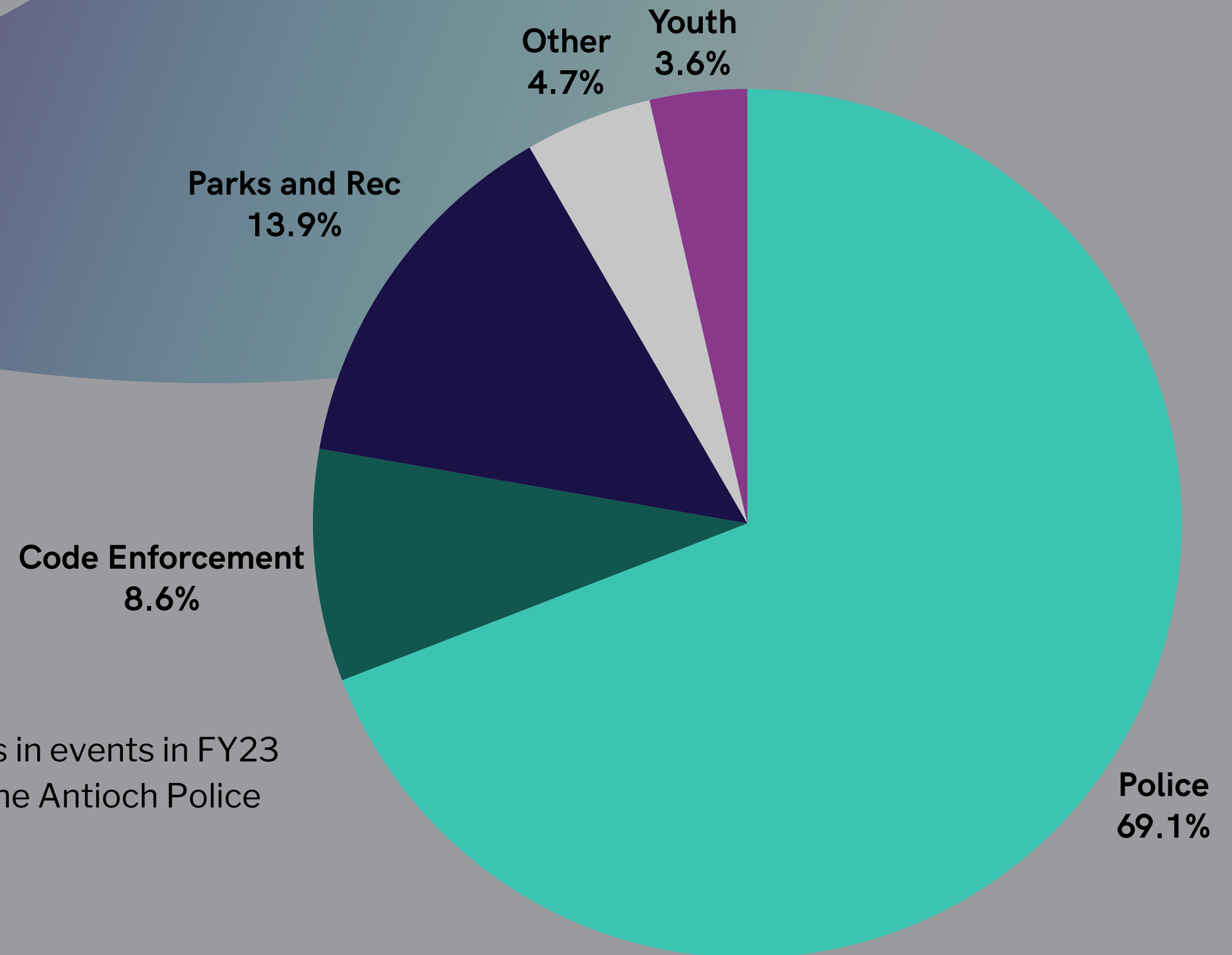
(e) Community Development allocation calculated as the cost of 1 Planner position.

(f) Public Works allocation calculated as the General Fund cost of 1 Engineer, 1 Landscape Maintenance Worker, 4-person abatement crew and 1 Facility Maintenance Worker position. These positions were partially funded with other funds of the City.

(g) Human Resources allocation calculated as the cost of 1 Human Resources Technician position.

(h) Finance allocation calculated as the cost of 1 Accountant position.

# COMMITTEE OBSERVATIONS



- Youth Network Services had 400+ participants in events in FY23
- 69.12 % of Measure W funds are allocated to the Antioch Police Department. A decrease of 15% from 2022
- 11% increase for Parks and Rec from 2022
- Overall Revenue went down by 1%

**Other: Community Development Public Works Human Resources Finance: See prior slide**

Source for Intent: Measure W - Voter Information - <https://www.antiochca.gov/community/measure-w-voter-information>

**Numbers on the pie chart are rounded: Police = 69.12%, Youth = 3.62%, Other = 4.74%, Parks and Rec = 13.90%, Code Enforcement = 8.62%**