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: August 25, 2026

TO: Honorable Mayor and City Council

FROM: John Guertin, City Manager

SUBJECT: Receive July 2026 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 July 2026 Financial Reports.

Background

The Members of the Budget and Finance Committee routinely receive financial reports for the previous month.

Summary & Discussion

Attached are the July 2026 financial reports.

- July 2026 Cash and Investments – The report shows where the City's funds are invested. The City continues to have a healthy cash balance of $12,863,079, much of which is restricted for specific purposes.

- July 2026 Check Register –This is a listing of all the payments issued during the month. The total checks issued are $710,607.

- July 2026 General Fund Summary – This is a one-page summary of the General Fund summarized as follows:

	FY 2027 Budget	July 2026 Actual	FY 2027 YTD Actual	% Collected/ Spent
Revenue	$ 5,320,550	$ 437,074	$ 437,074	8%
Expenditures	5,646,082	1,033,189	1,033,189	18%
Net Revenue over Expend	(325,532)	(596,115)	(596,115)	
Transfers Out to CIP	(78,000)		-	0%
	(78,000)	-	-	
Net Operating Surplus	$ (403,532)	$ (596,115)	$ (596,115)	

At 8.33% of the year (1 month) the revenues are at 8%. Expenditure is 18% of the budget due to all the payments made at the beginning of the year for FY 2027 UAL, Insurances-Liability, Workers Comp & Property. For the month of July 2026, the General Fund shows a deficit net revenue over expenditure of $596,115.

- July 2026 Statement of Revenues and Expenditures – shows fiscal year-to-date actuals in comparison with FY 2027 Budget.

- Encumbrance Summary Report represents the purchase orders with a total outstanding balance of $173,215 as of July 30, 2026. The carryover purchase orders from FY 2026 in the amount of $560,157 will be recorded after review.

Fiscal Impacts

None. This is informational only.

Recommendation

Staff recommend receiving the reports.

ATTACHMENTS:
- Cash and Investments 2026-07
- Check/Voucher Register 2026-07
- General Fund Summary 2026-07
- Statement of Revenues & Expenditures 2026-07
- Encumbrance Summary 2026-07

Respectfully Submitted,

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John Guertin, City Manager

City of Del Rey Oaks
Summary of Cash & Investments
As of July 31, 2026

Accounts			
Unrestricted			
General Checking	$	805,097	
Cash with TDS-Parking		500	
Local Agency Investment Fund			
Reserve for Economic Uncertainties		1,652,182	3.840%
Unappropriated Funds		1,659,414	3.840%
Total Unrestricted	$	4,117,193	
Restricted			
PARS-115 Trust Fund	$	410,842	
Dev - Monterey Peninsula Partner		9,063	
Fidelity Title Escrow Acct - GJM/SBR Intersection		1,056,168	
Fidelity Title Escrow Acct - SBR Construction		7,269,813	
Total Restricted	$	8,745,886	
Total Cash and Investments	**$**	**12,863,079**	

City of Del Rey Oaks
Check/Voucher Register
From 07/01/2026 Through 07/31/2026

Check Numbe	Payee	Transaction Description	Check Amount
23741	ALLIANT INSURANCE	Policy Renewal 7/1/26 to 7/1/2027	$ 4,791.00
23742	AMBAG	Member Jurisdiction Dues FY 2026-27	858.66
23743	City of Sand City	Monterey Peninusla Regional SRU FY 2026 - 2027	5,000.00
23744	CivicPlus, LLC	Municode Meetings Premium Annual 06-01-26 to 05-31-27	4,920.00
	CivicPlus, LLC	Online Code Hosting, Muni Codificaiton Ord Bank & Ord Link	925.23
23745	ClearGOV	FY 26-27 Budget Software	11,330.00
23746	CoPower	Dental Premiums 2026-07	2,687.19
23747	Compass Ethics	One Years Access to Compass EthiCards	1,250.00
23748	ICMA	Membership Renewal for FY 07/01/26 to 06/30/27	960
23749	MONTEREY BAY TECHNOLOGIES, INC.	IT Services Retainer 2026-07	2,100.00
23750	MONTEREY COUNTY WEEKLY CLASSIFIEDS	Notice of Election	175.5
23751	PRECISION ALARMS AND AUTOMATION, INC.	Alarm Inspections & Monitoring 2026-07	170
23752	PORAC LEGAL DEFENSE FUND	Legal Defense Fund 2026-07	1,073.25
	PORAC LEGAL DEFENSE FUND	Legal Defense Fund Reserves 2026-07	168
23753	Peace Officers Research Association of California	ASSN ID#3162 PORAC 2026-07	283
	Peace Officers Research Association of California	ASSN ID#3163 PORAC Reserve 2026-07	72
23754	PURE WATER	Supplies 2026-07	81.5
23755	RingCentral, Inc.	Service Period 06/29/2025 to 07/28/2026	337.15
23756	US Bank Equipment Finance	Konika Minolta Copier Lease 2026-07	135.8
23757	Veritone, Inc	Tech Services 7/17/26 - 7/16/27	1,700.00
23758	VSP	Vision Premium 2026-07	262.81
23773	AMERICAN LOCK & KEY	Dog Park Keys	245.82
23774	AT&T	Internet City Hall & PD Service Period 07-13-26 to 08-12-26	203.3
23775	AT&T MOBIILITY	Telephone Service Period 07/03 - 08/02/2026 CM	50.57
	AT&T MOBIILITY	Telephone Service Period 07/03/26 to 08/02/26	307.49
23776	BECK'S SHOES #2	Safety Shoes - Ron PW	302.89
23777	CoPower	Dental Premiums 2026-08	2,450.70
23778	COASTAL PAVING & EXCAVATING, INC.	Remove Plastic and Sand Bags from Hillside - Rosita Rd.	762.28
23779	JEREMY HALLOCK	Jeremy Hallock - Reimbursement CHS Annual Lunch 2026-07	75
23780	MONTEREY BAY AREA INSURANCE FUND	FY 26/27 Premium WC, Property, Liability Insurance	375,965.61
23781	MONTEREY COUNTY AUDITOR/CONTROLLER	LAFCO Budget Allocation 2026-2027	2,799.66
23782	ODP Business Solutions, LLC	Supplies	79.83
23783	TAMC	CMP/Regional Transporation Planning Assessment FY 26-27	508
ACH 2026-07-01	P.E.R.S.-HEALTH	CalPERS 1800 Health 07/2026	45,292.23
ACH 2026-07-02	PERS	PERS 3100 Contribution Retirement 06/15-06/28/24 -Plan 26934	2,469.61
	PERS	PERS 3100 Contribution Retirement 6/13-6/26/26 -Plan 1364	671.93
	PERS	PERS 3100 Contribution Retirement 6/13/2026-6/26/2026 -Plan 25623	5,244.02
	PERS	PERS 3100 Contribution Retirment 6/13-6/26/26 -Plan 1365	4,072.91
ACH 2026-07-29	PERS	PERS UAL FY26/27 Annual Lump Sum Prepayment - Misc 26934 PEPRA	58,882.00
	PERS	PERS UAL FY26/27 Annual Lump Sum Prepayment -25623 Safety PEPRA	155,673.00
APS 2026-07-31	PERS	CalPERS 1900 457 (07/31) Contribution 07/31/2026	3,200.00
	PERS	PERS 3100 Contribution Retirement 07/11-07/24/26 -Plan 26934	2,464.89
	PERS	PERS 3100 Contribution Retirement 7/11-7/24/26 -Plan 1364	671.54
	PERS	PERS 3100 Contribution Retirement 7/11-7/24/26 -Plan 25623	5,350.96
	PERS	PERS 3100 Contribution Retirment 7/11-7/24/26 -Plan 1365	3,581.43
Report Total			**$ 710,606.76**

City of Del Rey Oaks
Statement of Revenues and Expenditures
100 - General Fund
From 07/01/2026 Through 07/31/2026

		FY 2027 Budget	July 2026 Actual	FY 2027 YTD Actual	Percent Collected /Spent
Revenues					
Property Taxes	000	887,435.00	0.00	0.00	0.00%
Sales Tax	000	1,206,835.00	117,183.05	117,183.05	9.70%
Other Taxes	000	610,600.00	83,882.44	83,882.44	13.73%
Licenses and Permits	000	370,400.00	44,495.35	44,495.35	12.01%
Fines and Forfeitures	000	28,100.00	3,195.17	3,195.17	11.37%
Other Revenue	000	194,700.00	32,547.39	32,547.39	16.71%
Grants	000	238,600.00	11,105.98	11,105.98	4.65%
Airport Police Services	000	1,665,780.00	124,083.00	124,083.00	7.44%
Current Services	210	118,100.00	20,581.50	20,581.50	17.42%
Total Revenues		**5,320,550.00**	**437,073.88**	**437,073.88**	**8.21%**
Expenditures					
Council 110	110	19,950.00	2,557.34	2,557.34	12.81%
City Clerk 111	111	727,700.00	158,085.87	158,085.87	21.72%
City Manager 120	120	377,550.00	66,065.87	66,065.87	17.49%
Finance 130	130	273,208.51	12,305.71	12,305.71	4.50%
Legal 150	150	128,065.30	497.25	497.25	0.38%
Planning & Building Regulation 160	160	188,526.75	0.00	0.00	0.00%
Government Buildings 180	180	22,800.00	806.10	806.10	3.53%
Non-Departmental 190	190	57,800.00	21,828.30	21,828.30	37.76%
Police 210	210	3,292,281.04	734,757.25	734,757.25	22.31%
Fire/Animal Control 220	220	251,700.00	0.00	0.00	0.00%
Public Works/Streets 311	311	269,300.00	33,495.52	33,495.52	12.43%
Parks/Recreation 411	411	37,200.00	2,789.63	2,789.63	7.49%
Total Expenditures		**5,646,081.60**	**1,033,188.84**	**1,033,188.84**	**18.30%**
Excess(Deficit) of Revenue Over Expenditures		(325,531.60)	(596,114.96)	(596,114.96)	183.12%

City of Del Rey Oaks
Statement of Revenues and Expenditures
100 - General Fund
From 7/1/2026 Through 7/31/2026

		FY 2027 Budget	July 2026 Actual	FY 2027 YTD Actual	Percent Collected/Spent
Revenue					
Non Department Specific	000				
P/T-Secured	41110	611,800.00	0.00	0.00	0.00%
P/T-Unsecured	41120	31,850.00	0.00	0.00	0.00%
P/T-Prior Secured	41130	6,325.00	0.00	0.00	0.00%
Prior Unsecured	41140	100.00	0.00	0.00	0.00%
P/T-Unitary Tax	41150	13,770.00	0.00	0.00	0.00%
P/T-Supplemental Roll (SB813)	41160	12,650.00	0.00	0.00	0.00%
Property Tax - VLF	41170	208,590.00	0.00	0.00	0.00%
Prop Tax-Interest/Penalty	41180	2,350.00	0.00	0.00	0.00%
Sales Tax	42210	415,135.00	38,950.96	38,950.96	9.38%
Sales Tax - 145 (Measure S-1%)	42220	527,800.00	52,154.98	52,154.98	9.88%
Sales Tax -409 (Measure R 1/2%)	42221	263,900.00	26,077.11	26,077.11	9.88%
Cannabis Tax	42222	100,000.00	7,373.28	7,373.28	7.37%
Transient Occupancy Tax	42230	275,000.00	48,221.87	48,221.87	17.53%
STR Annual Licenses Fee	42231	13,600.00	1,019.00	1,019.00	7.49%
Property Transfer Tax	42250	8,700.00	369.05	369.05	4.24%
Sewer Impact	42290	22,200.00	0.00	0.00	0.00%
Business Licenses	42310	235,000.00	20,716.35	20,716.35	8.81%
HOUP (Home Occupational User Permit)	42311	3,500.00	650.00	650.00	18.57%
Gas Franchises	42761	8,700.00	0.00	0.00	0.00%
Electric Franchises	42762	25,000.00	0.00	0.00	0.00%
Garbage Franchises	42763	120,000.00	27,918.24	27,918.24	23.26%
Cable Tv Franchises	42764	26,000.00	0.00	0.00	0.00%
Water Franchises	42765	25,000.00	0.00	0.00	0.00%
SB1186 Disability Access Fund	43311	1,000.00	232.00	232.00	23.20%
SB1473 Environmental Assessment Fee	43312	150.00	46.00	46.00	30.66%
Variance Fee	43318	4,000.00	0.00	0.00	0.00%
Architectural Review (ARC)	43319	1,500.00	0.00	0.00	0.00%
Building Permits	43320	71,000.00	19,468.00	19,468.00	27.41%
Strong-Motion Instrumental Program (SMIP) Fees	43322	350.00	254.93	254.93	72.83%
Cannabis Business Permit	43325	6,200.00	0.00	0.00	0.00%
Plan Check Fees	43330	17,000.00	0.00	0.00	0.00%
Encroachment/Street Opening Permits Fees	43340	7,100.00	2,211.00	2,211.00	31.14%
Plumbing Permits	43350	1,800.00	0.00	0.00	0.00%
Electrical Permits	43360	3,500.00	0.00	0.00	0.00%
Tree Removal Permits	43361	2,300.00	309.00	309.00	13.43%
Other Licenses/Permits	43390	1,000.00	0.00	0.00	0.00%
Fines & Forfeitures	45000	2,600.00	208.17	208.17	8.00%
Vehicle Code Fines	45510	5,500.00	1,043.00	1,043.00	18.96%
Parking and Admin Fines	45512	20,000.00	1,944.00	1,944.00	9.72%
Interest Earned	46100	160,000.00	32,014.46	32,014.46	20.00%
Interest Earned-PARS	46101	28,500.00	0.00	0.00	0.00%
Rental Income - Airport RV	46816	43,000.00	4,002.50	4,002.50	9.30%
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	194,000.00	8,333.33	8,333.33	4.29%
SB1383 Organics Recycling	47243	6,000.00	1,250.00	1,250.00	20.83%
Prop 172	47750	20,000.00	1,522.65	1,522.65	7.61%
Wellness Program	47760	7,500.00	0.00	0.00	0.00%
Police Grants & Other Reimbursements	47780	2,500.00	0.00	0.00	0.00%
POST Reimbursements	47781	7,000.00	0.00	0.00	0.00%
Grant Other Agencies	47783	1,600.00	0.00	0.00	0.00%

City of Del Rey Oaks
Statement of Revenues and Expenditures
100 - General Fund
From 7/1/2026 Through 7/31/2026

		FY 2027 Budget	July 2026 Actual	FY 2027 YTD Actual	Percent Collected/Spent
Police Service Fees	48210	1,600.00	242.00	242.00	15.12%
Police Services-Special Events	48211	43,500.00	14,040.00	14,040.00	32.27%
Use Permits	48805	9,400.00	62.00	62.00	0.65%
Maps/Publications	48810	100.00	0.00	0.00	0.00%
Property Inspections	48825	2,600.00	519.00	519.00	19.96%
Miscellaneous Revenue	48840	6,500.00	122.00	122.00	1.87%
Credit Card Processing Fee	48841	4,000.00	668.00	668.00	16.70%
LAFCO Refund & Interest for FORA	48842	400.00	0.00	0.00	0.00%
Rental - Park	48910	7,000.00	926.00	926.00	13.22%
Day Use Permits (Park only)	48911	1,500.00	122.00	122.00	8.13%
Old Town Hall Rental Fee	48912	1,400.00	0.00	0.00	0.00%
Miscellaneous Refunds	48930	1,000.00	0.00	0.00	0.00%
Total Non Department Specific		3,654,770.00	312,990.88	312,990.88	8.56%
Police 210	210				
Airport Police Services	48220	1,665,780.00	124,083.00	124,083.00	7.44%
Total Police 210		1,665,780.00	124,083.00	124,083.00	7.45%
Total Revenue		5,320,550.00	437,073.88	437,073.88	8.21%
Expenditures					
Council 110	110				
Council Member Stipend	61115	7,500.00	525.00	525.00	7.00%
Medicare-ER	61130	200.00	43.31	43.31	21.65%
Social Security-ER	61131	500.00	0.00	0.00	0.00%
Unemployment Ins-Fed & State	61132	100.00	0.00	0.00	0.00%
Dental Expense	61135	8,100.00	1,914.03	1,914.03	23.63%
Materials/Supply	62410	550.00	0.00	0.00	0.00%
Membership Dues-Professional Org	64550	2,500.00	0.00	0.00	0.00%
Misc Expenses	64580	500.00	0.00	0.00	0.00%
Travel Expenses	64610	0.00	75.00	75.00	0.00%
Total Council 110		19,950.00	2,557.34	2,557.34	12.82%
City Clerk 111	111				
Payroll	61105	265,500.00	30,139.19	30,139.19	11.35%
Overtime	61110	5,000.00	1,078.56	1,078.56	21.57%
PERS UAL - After 06/30/18	61123	17,679.00	16,760.53	16,760.53	94.80%
PERS UAL-Before 06/30/2018	61124	42,121.00	42,121.47	42,121.47	100.00%
PERS Retirement	61125	28,100.00	2,465.17	2,465.17	8.77%
Medicare-ER	61130	4,000.00	450.90	450.90	11.27%
Unemployment Ins-Fed & State	61132	1,200.00	0.00	0.00	0.00%
Dental Expense	61135	5,700.00	1,341.75	1,341.75	23.53%
Health Insurance	61140	138,900.00	11,059.39	11,059.39	7.96%
Vision Ins	61145	800.00	119.20	119.20	14.90%
Workers Comp and EAP	61150	4,000.00	3,068.00	3,068.00	76.70%
Wellness Program	61155	1,500.00	60.17	60.17	4.01%
Educational Incentive Pay	61157	6,000.00	738.46	738.46	12.30%
Longevity Pay	61158	3,700.00	493.05	493.05	13.32%
Materials/Supply	62410	4,500.00	40.75	40.75	0.90%
Office Supplies	62430	7,000.00	496.97	496.97	7.09%
Repair/Maintenance	63505	1,000.00	0.00	0.00	0.00%
Other Outside Services	63508	14,500.00	147.00	147.00	1.01%
Shredding Services	63509	1,000.00	0.00	0.00	0.00%
Short Term Rental Services	63511	15,000.00	0.00	0.00	0.00%
Telephone	63530	3,000.00	388.03	388.03	12.93%
Internet	63531	1,500.00	101.65	101.65	6.77%
Website Design & Maintenance	63535	1,000.00	0.00	0.00	0.00%

City of Del Rey Oaks

Statement of Revenues and Expenditures

100 - General Fund

From 7/1/2026 Through 7/31/2026

		FY 2027 Budget	July 2026 Actual	FY 2027 YTD Actual	Percent Collected/Spent
Postage / Shipping	63540	2,000.00	0.00	0.00	0.00%
Training	63605	6,000.00	133.57	133.57	2.22%
Insurance-Liability	63620	87,800.00	38,768.00	38,768.00	44.15%
Contract Services - IT	63635	11,200.00	2,100.00	2,100.00	18.75%
Software/Server Subscription	64310	15,500.00	168.83	168.83	1.08%
Agenda Management System	64315	12,700.00	4,920.00	4,920.00	38.74%
Municipal Code Service	64320	5,000.00	925.23	925.23	18.50%
Membership Dues-Professional Org	64550	1,000.00	0.00	0.00	0.00%
Membership Dues-Government Agency	64552	800.00	0.00	0.00	0.00%
Printing / Publications	64575	1,000.00	0.00	0.00	0.00%
Misc Expenses	64580	500.00	0.00	0.00	0.00%
Election Cost	64588	10,000.00	0.00	0.00	0.00%
Travel Expenses	64610	1,500.00	0.00	0.00	0.00%
Total City Clerk 111		727,700.00	158,085.87	158,085.87	21.72%
City Manager 120	120				
Payroll	61105	214,035.00	24,024.00	24,024.00	11.22%
PERS UAL - After 06/30/18	61123	500.00	0.00	0.00	0.00%
PERS Retirement	61125	17,000.00	1,788.40	1,788.40	10.52%
Medicare-ER	61130	3,100.00	348.36	348.36	11.23%
Unemployment Ins-Fed & State	61132	100.00	0.00	0.00	0.00%
Dental Expense	61135	2,400.00	579.87	579.87	24.16%
Health Insurance	61140	54,700.00	4,342.36	4,342.36	7.93%
Health Insurance -Retiree	61141	1,900.00	162.00	162.00	8.52%
Vision Ins	61145	400.00	31.42	31.42	7.85%
Workers Comp and EAP	61150	3,000.00	2,045.00	2,045.00	68.16%
Wellness Program	61155	500.00	0.00	0.00	0.00%
Educational Incentive Pay	61157	465.00	0.00	0.00	0.00%
Auto Allowance	61180	5,400.00	623.10	623.10	11.53%
Office Supplies	62430	50.00	0.00	0.00	0.00%
Insurance-Liability	63620	68,400.00	31,014.00	31,014.00	45.34%
Economic Development Services	63639	0.00	147.36	147.36	0.00%
Membership Dues-Professional Org	64550	2,800.00	960.00	960.00	34.28%
Membership Dues-Government Agency	64552	800.00	0.00	0.00	0.00%
Travel Expenses	64610	1,000.00	0.00	0.00	0.00%
Training	64611	1,000.00	0.00	0.00	0.00%
Total City Manager 120		377,550.00	66,065.87	66,065.87	17.50%
Finance 130	130				
ADP Payroll Fees	62310	9,000.00	641.35	641.35	7.12%
Bank Service Charges	62320	6,000.00	334.36	334.36	5.57%
Credit Card Fees	62321	5,000.00	0.00	0.00	0.00%
Accounting Software	62431	6,000.00	0.00	0.00	0.00%
Budget Software	62433	11,000.00	11,330.00	11,330.00	103.00%
Audit-General	63625	50,215.00	0.00	0.00	0.00%
Audit -Sales Tax	63626	5,000.00	0.00	0.00	0.00%
Actuarial Services	63627	4,500.00	0.00	0.00	0.00%
Accounting Services-RGS	63645	176,493.51	0.00	0.00	0.00%
Total Finance 130		273,208.51	12,305.71	12,305.71	4.50%
Legal 150	150				
Legal Services	63650	124,765.30	0.00	0.00	0.00%
Legal Advert	64560	3,300.00	497.25	497.25	15.06%
Total Legal 150		128,065.30	497.25	497.25	0.39%
Planning & Building Regulation 160	160				
Economic Development Services	63639	67,295.00	0.00	0.00	0.00%
Planning Services	63640	40,000.00	0.00	0.00	0.00%

City of Del Rey Oaks
Statement of Revenues and Expenditures
100 - General Fund
From 7/1/2026 Through 7/31/2026

		FY 2027 Budget	July 2026 Actual	FY 2027 YTD Actual	Percent Collected/Spent
Contract Services - Housing Element	63642	16,831.75	0.00	0.00	0.00%
Building Inspections Services	63648	62,400.00	0.00	0.00	0.00%
Code Enforcement Services	63656	2,000.00	0.00	0.00	0.00%
Total Planning & Building Regulation 160		188,526.75	0.00	0.00	0.00%
Government Buildings 180	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	0.00	0.00%
Utilities - PG&E	63520	8,000.00	456.10	456.10	5.70%
Janitorial Services	63660	6,800.00	350.00	350.00	5.14%
Total Government Buildings 180		22,800.00	806.10	806.10	3.54%
Non-Departmental 190	190				
Materials/Supply	62410	500.00	0.00	0.00	0.00%
Insurance-Liability	63620	25,000.00	0.00	0.00	0.00%
Insurance-Property	63621	10,000.00	7,010.63	7,010.63	70.10%
Membership Dues-Professional Org	64550	500.00	0.00	0.00	0.00%
Membership Dues-Non Profit Agency Contrib	64551	15,000.00	3,000.00	3,000.00	20.00%
Membership Dues-Government Agency	64552	5,500.00	10,491.67	10,491.67	190.75%
Misc Expenses	64580	1,000.00	1,326.00	1,326.00	132.60%
S.M.I.P.	64930	200.00	0.00	0.00	0.00%
SB 1473	64940	100.00	0.00	0.00	0.00%
Total Non-Departmental 190		57,800.00	21,828.30	21,828.30	37.77%
Police 210	210				
Payroll	61105	1,188,900.00	118,557.37	118,557.37	9.97%
Overtime	61110	200,000.00	25,406.84	25,406.84	12.70%
Reserves Payroll	61120	120,000.00	22,413.68	22,413.68	18.67%
PERS UAL - After 06/30/18	61123	41,684.00	41,600.79	41,600.79	99.80%
PERS UAL-Before 06/30/2018	61124	119,016.00	114,072.21	114,072.21	95.84%
PERS Retirement	61125	167,100.00	15,805.61	15,805.61	9.45%
PERS 457 Expense	61126	32,400.00	2,400.00	2,400.00	7.40%
Medicare-ER	61130	17,700.00	3,245.34	3,245.34	18.33%
Social Security-ER	61131	1,000.00	0.00	0.00	0.00%
Unemployment Ins-Fed & State	61132	13,000.00	0.00	0.00	0.00%
Dental Expense	61135	16,200.00	3,931.87	3,931.87	24.27%
Health Insurance	61140	387,300.00	26,388.20	26,388.20	6.81%
Vision Ins	61145	2,400.00	381.50	381.50	15.89%
Workers Comp and EAP	61150	141,900.00	96,132.36	96,132.36	67.74%
Wellness Program	61155	5,000.00	0.00	0.00	0.00%
Educational Incentive Pay	61157	18,000.00	1,846.19	1,846.19	10.25%
Longevity Pay	61158	11,400.00	1,348.23	1,348.23	11.82%
Uniform Allowance	61160	10,000.00	2,250.00	2,250.00	22.50%
Admin Leave	61175	0.00	13,295.52	13,295.52	0.00%
Materials/Supply	62410	10,000.00	552.75	552.75	5.52%
Ammunition	62420	5,000.00	0.00	0.00	0.00%
Body Armor Vests	62422	5,000.00	0.00	0.00	0.00%
Office Supplies	62430	5,000.00	254.28	254.28	5.08%
Auto Operations - Supplies / Equip	62710	1,000.00	0.00	0.00	0.00%
Auto Operations - Fuel	62720	30,000.00	0.00	0.00	0.00%
Repair/Maintenance	63505	2,200.00	0.00	0.00	0.00%
Other Outside Services	63508	8,000.00	282.80	282.80	3.53%
Shredding Services	63509	1,000.00	0.00	0.00	0.00%
Utilities - PG&E	63520	8,000.00	456.10	456.10	5.70%
Telephone	63530	8,000.00	631.83	631.83	7.89%
Internet	63531	6,000.00	482.56	482.56	8.04%

City of Del Rey Oaks

Statement of Revenues and Expenditures

100 - General Fund

From 7/1/2026 Through 7/31/2026

		FY 2027 Budget	July 2026 Actual	FY 2027 YTD Actual	Percent Collected/Spent
Annual Maintenance-Records Mgmt Software	63537	5,000.00	0.00	0.00	0.00%
Record Management-Historical	63538	3,600.00	3,863.62	3,863.62	107.32%
Postage / Shipping	63540	750.00	0.00	0.00	0.00%
Training	63605	6,000.00	780.07	780.07	13.00%
Insurance-Liability	63620	388,400.00	175,745.00	175,745.00	45.24%
Insurance-Property	63621	10,000.00	7,010.62	7,010.62	70.10%
Insurance-Vehicles	63622	2,550.00	2,395.50	2,395.50	93.94%
Insurance-ADWRP	63624	1,000.00	1,226.00	1,226.00	122.60%
Audit-General	63625	5,275.00	0.00	0.00	0.00%
Actuarial Services	63627	2,500.00	0.00	0.00	0.00%
Professional Services	63628	16,000.00	0.00	0.00	0.00%
Contract Services - IT	63635	14,100.00	2,100.00	2,100.00	14.89%
Contract Services-Others	63637	9,200.00	2,500.00	2,500.00	27.17%
Legal Services	63650	3,800.00	932.50	932.50	24.53%
Janitorial Services	63660	6,300.00	700.00	700.00	11.11%
911-NGEN Phase II Upgrade	63664	7,000.00	0.00	0.00	0.00%
911-Radio Dispatch	63665	61,100.00	15,267.00	15,267.00	24.98%
911-Inform MDT Terminal Service	63666	1,000.00	0.00	0.00	0.00%
911-Notification System	63667	400.00	0.00	0.00	0.00%
911-NGEN O&M	63668	14,300.00	3,559.00	3,559.00	24.88%
911-NGEN Debt (Capital Fee)	63669	8,100.00	7,689.00	7,689.00	94.92%
Auto Repair/Maintenance	63730	32,326.04	3,285.73	3,285.73	10.16%
Parking & Admin Citations Services	63812	9,000.00	873.59	873.59	9.70%
Animal Regulation Fire	63820	500.00	0.00	0.00	0.00%
Fund Jail & Prisoner	63830	1,500.00	0.00	0.00	0.00%
ACJIS System	63840	12,000.00	0.00	0.00	0.00%
Software/Server Subscription	64310	22,700.00	2,950.00	2,950.00	12.99%
Personnel Recruit & Pre-Employment	64545	3,000.00	0.00	0.00	0.00%
Membership Dues-Professional Org	64550	10,500.00	1,596.25	1,596.25	15.20%
Membership Dues-Non Profit Agency Contrib	64551	500.00	0.00	0.00	0.00%
Membership Dues-Government Agency	64552	6,300.00	5,000.00	5,000.00	79.36%
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	2,200.00	0.00	0.00	0.00%
Travel Expenses	64610	13,000.00	271.00	271.00	2.08%
Principal-Motorola Lease-Cameras	65104	21,350.00	0.00	0.00	0.00%
Principal-Dell	65105	5,300.00	5,276.34	5,276.34	99.55%
Interest-Dell	65205	630.00	0.00	0.00	0.00%
Total Police 210		3,292,281.04	734,757.25	734,757.25	22.32%
Fire/Animal Control 220	220				
Fire Seaside	63810	251,700.00	0.00	0.00	0.00%
Total Fire/Animal Control 220		251,700.00	0.00	0.00	0.00%
Public Works/Streets 311	311				
Payroll	61105	87,800.00	10,123.20	10,123.20	11.52%
Overtime	61110	0.00	126.54	126.54	0.00%
PERS UAL - After 06/30/18	61123	500.00	0.00	0.00	0.00%
PERS Retirement	61125	7,100.00	684.68	684.68	9.64%
Medicare-ER	61130	1,300.00	148.62	148.62	11.43%
Unemployment Ins-Fed & State	61132	100.00	0.00	0.00	0.00%
Dental Expense	61135	1,600.00	380.94	380.94	23.80%
Health Insurance	61140	42,100.00	3,340.28	3,340.28	7.93%
Vision Ins	61145	200.00	31.42	31.42	15.71%
Workers Comp and EAP	61150	1,300.00	1,023.00	1,023.00	78.69%
Wellness Program	61155	500.00	168.00	168.00	33.60%

City of Del Rey Oaks
Statement of Revenues and Expenditures
100 - General Fund
From 7/1/2026 Through 7/31/2026

		FY 2027 Budget	July 2026 Actual	FY 2027 YTD Actual	Percent Collected/Spent
Educational Incentive Pay	61157	1,200.00	138.45	138.45	11.53%
Materials/Supply	62410	10,000.00	495.49	495.49	4.95%
Office Supplies	62430	800.00	0.00	0.00	0.00%
Auto Operations - Supplies / Equip	62710	1,500.00	0.00	0.00	0.00%
Auto Operations - Fuel	62720	4,000.00	0.00	0.00	0.00%
Repair/Maintenance	63505	17,900.00	762.28	762.28	4.25%
Other Outside Services	63508	500.00	0.00	0.00	0.00%
Gabilan Crew	63515	1,500.00	0.00	0.00	0.00%
Utilities - PG&E	63520	5,000.00	9.53	9.53	0.19%
Utilities - Water	63525	6,250.00	665.68	665.68	10.65%
Telephone	63530	300.00	45.52	45.52	15.17%
Internet	63531	600.00	0.00	0.00	0.00%
Training	63605	1,000.00	33.39	33.39	3.33%
Insurance-Liability	63620	28,400.00	12,923.00	12,923.00	45.50%
Insurance-Vehicles	63622	5,000.00	2,395.50	2,395.50	47.91%
Engineering Services	63649	3,600.00	0.00	0.00	0.00%
SB1383 Organics Waste Regs Services	63654	21,000.00	0.00	0.00	0.00%
Hazardous Waste Disposal	63655	250.00	0.00	0.00	0.00%
Auto Repair/Maintenance	63730	2,500.00	0.00	0.00	0.00%
Storm Water Project - Phase 4	64920	15,000.00	0.00	0.00	0.00%
Equipment	66302	500.00	0.00	0.00	0.00%
Total Public Works/Streets 311		269,300.00	33,495.52	33,495.52	12.44%
Parks/Recreation 411	411				
Materials/Supply	62410	10,000.00	245.82	245.82	2.45%
Office Supplies	62430	100.00	0.00	0.00	0.00%
Repair/Maintenance	63505	20,000.00	1,540.00	1,540.00	7.70%
Utilities - Water	63525	7,000.00	653.81	653.81	9.34%
Janitorial Services	63660	0.00	350.00	350.00	0.00%
Travel Expenses	64610	100.00	0.00	0.00	0.00%
Total Parks/Recreation 411		37,200.00	2,789.63	2,789.63	7.50%
Total Expenditures		5,646,081.60	1,033,188.84	1,033,188.84	18.30%
Net Revenues		(325,531.60)	(596,114.96)	(596,114.96)	183.12%
Other Financing Sources and Uses					
Non Department Specific	000				
Transfers Out to CIP	81003	(78,000.00)	0.00	0.00	0.00%
Total Non Department Specific		(78,000.00)	0.00	0.00	0.00%
Total Other Financing Sources and Uses		(78,000.00)	0.00	0.00	0.00%
Net Revenues After Other Financing Sources and Uses		(403,531.60)	(596,114.96)	(596,114.96)	147.72%

City of Del Rey Oaks

Statement of Revenues and Expenditures

210 - Gas Tax Fund

From 7/1/2026 Through 7/31/2026

		FY 2027 Budget	July 2026 Actual	FY 2027 YTD Actual	Percent Collected/Spent
Revenue					
Non Department Specific	000				
Gas Tax 2103	47010	15,000.00	1,064.64	1,064.64	7.09%
Gas Tax 2105	47020	10,100.00	822.28	822.28	8.14%
Gas Tax 2106	47030	9,200.00	757.17	757.17	8.23%
Gas Tax 2107	47040	13,700.00	1,134.35	1,134.35	8.27%
Gas Tax 2107.5	47050	1,000.00	0.00	0.00	0.00%
Total Non Department Specific		49,000.00	3,778.44	3,778.44	7.71%
Total Revenue		49,000.00	3,778.44	3,778.44	7.71%
Expenditures					
Public Works/Streets 311	311				
Repair/Maintenance	63505	5,000.00	0.00	0.00	0.00%
Street Sweeping	63510	12,070.00	0.00	0.00	0.00%
Street Lighting	63910	21,900.00	1,654.00	1,654.00	7.55%
Principal-PG&E	65751	2,550.00	210.83	210.83	8.26%
Total Public Works/Streets 311		41,520.00	1,864.83	1,864.83	4.49%
Total Expenditures		41,520.00	1,864.83	1,864.83	4.49%
Net Revenues		7,480.00	1,913.61	1,913.61	25.58%
Net Revenues After Other Financing Sources and Uses		7,480.00	1,913.61	1,913.61	25.58%

City of Del Rey Oaks

Statement of Revenues and Expenditures

211 - SB1 Fund-RMRA

From 7/1/2026 Through 7/31/2026

		FY 2027 Budget	July 2026 Actual	FY 2027 YTD Actual	Percent Collected/Spent
Revenue					
Non Department Specific	000				
SB 1 Funds	47777	44,305.00	3,673.59	3,673.59	8.29%
Total Non Department Specific		44,305.00	3,673.59	3,673.59	8.29%
Total Revenue		44,305.00	3,673.59	3,673.59	8.29%
Net Revenues		44,305.00	3,673.59	3,673.59	8.29%
Net Revenues After Other Financing Sources and Uses		44,305.00	3,673.59	3,673.59	8.29%

City of Del Rey Oaks
Statement of Revenues and Expenditures
212 - Measure X Fund
From 7/1/2026 Through 7/31/2026

		FY 2027 Budget	July 2026 Actual	FY 2027 YTD Actual	Percent Collected/Spent
Revenue					
Non Department Specific	000				
Measure X	47775	100,705.00	0.00	0.00	0.00%
Total Non Department Specific		100,705.00	0.00	0.00	0.00%
Total Revenue		100,705.00	0.00	0.00	0.00%
Expenditures					
Debt Service - Measure X	610				
Principal - Measure X Loan	65103	87,705.00	0.00	0.00	0.00%
Interest - Measure X	65203	13,000.00	0.00	0.00	0.00%
Total Debt Service - Measure X		100,705.00	0.00	0.00	0.00%
Total Expenditures		100,705.00	0.00	0.00	0.00%
Net Revenues		0.00	0.00	0.00	0.00%
Net Revenues After Other Financing Sources and Uses		0.00	0.00	0.00	0.00%

City of Del Rey Oaks
Statement of Revenues and Expenditures
214 - RSTP
From 7/1/2026 Through 7/31/2026

		FY 2027 Budget	July 2026 Actual	FY 2027 YTD Actual	Percent Collected/Spent
Revenue					
Non Department Specific	000				
RSTP Funds	47776	15,600.00	0.00	0.00	0.00%
Total Non Department Specific		15,600.00	0.00	0.00	0.00%
Total Revenue		15,600.00	0.00	0.00	0.00%
Net Revenues		15,600.00	0.00	0.00	0.00%
Net Revenues After Other Financing Sources and Uses		15,600.00	0.00	0.00	0.00%

City of Del Rey Oaks

Statement of Revenues and Expenditures

221 - FORA Habitat Management Fund

From 7/1/2026 Through 7/31/2026

		FY 2027 Budget	July 2026 Actual	FY 2027 YTD Actual	Percent Collected/Spent
Expenditures					
Planning & Building Regulation 160	160				
Contract Services - Habitat Management Plan	63646	32,764.20	0.00	0.00	0.00%
Total Planning & Building Regulation 160		32,764.20	0.00	0.00	0.00%
Total Expenditures		32,764.20	0.00	0.00	0.00%
Net Revenues		(32,764.20)	0.00	0.00	0.00%
Net Revenues After Other Financing Sources and Uses		(32,764.20)	0.00	0.00	0.00%

City of Del Rey Oaks

Statement of Revenues and Expenditures

236 - Drug Enforcement Administration (DEA)

From 7/1/2026 Through 7/31/2026

		FY 2027 Budget	July 2026 Actual	FY 2027 YTD Actual	Percent Collected/Spent
Revenue					
Police 210	210				
DEA Reimbursements	47782	40,000.00	0.00	0.00	0.00%
Total Police 210		40,000.00	0.00	0.00	0.00%
Total Revenue		40,000.00	0.00	0.00	0.00%
Expenditures					
Police 210	210				
Overtime-DEA	61111	40,000.00	1,638.36	1,638.36	4.09%
Total Police 210		40,000.00	1,638.36	1,638.36	4.10%
Total Expenditures		40,000.00	1,638.36	1,638.36	4.10%
Net Revenues		0.00	(1,638.36)	(1,638.36)	0.00%
Net Revenues After Other Financing Sources and Uses		0.00	(1,638.36)	(1,638.36)	0.00%

City of Del Rey Oaks

Statement of Revenues and Expenditures

301 - Capital Projects

From 7/1/2026 Through 7/31/2026

		FY 2027 Budget	July 2026 Actual	FY 2027 YTD Actual	Percent Collected/Spent
Expenditures					
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%
Server Replacement	540				
Server Replacement	66303	20,000.00	0.00	0.00	0.00%
Total Server Replacement		20,000.00	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%
Technology Replacement	544				
Technology Replacement	66324	3,000.00	0.00	0.00	0.00%
Total Technology Replacement		3,000.00	0.00	0.00	0.00%
City Hall Parking Lot Improvements	548				
City Hall Parking Lot Impvts	66429	13,114.00	0.00	0.00	0.00%
Total City Hall Parking Lot Improvements		13,114.00	0.00	0.00	0.00%
Total Expenditures		91,114.00	0.00	0.00	0.00%
Net Revenues		(91,114.00)	0.00	0.00	0.00%
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%
Server Replacement	540				
Transfers In from GF	82003	20,000.00	0.00	0.00	0.00%
Total Server Replacement		20,000.00	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%
Technology Replacement	544				
Transfers In from GF	82003	3,000.00	0.00	0.00	0.00%
Total Technology Replacement		3,000.00	0.00	0.00	0.00%
Total Other Financing Sources and Uses		78,000.00	0.00	0.00	0.00%
Net Revenues After Other Financing Sources and Uses		(13,114.00)	0.00	0.00	0.00%

City of Del Rey Oaks

Statement of Revenues and Expenditures

321 - SBR Engineering Fund

From 7/1/2026 Through 7/31/2026

		FY 2027 Budget	July 2026 Actual	FY 2027 YTD Actual	Percent Collected/Spent
Expenditures					
SBR Contract-Engineering & Others	518				
Contract Services - Engineering	63611	389,825.48	0.00	0.00	0.00%
Total SBR Contract-Engineering & Others		389,825.48	0.00	0.00	0.00%
Total Expenditures		389,825.48	0.00	0.00	0.00%
Net Revenues		(389,825.48)	0.00	0.00	0.00%
Net Revenues After Other Financing Sources and Uses		(389,825.48)	0.00	0.00	0.00%

City of Del Rey Oaks
Encumbrance Summary
Balance as of 07/31/2026

Vendor Name	PO Number	Encumbrance Description	Enc Date	Encumbrance Amount	Current Balance	Fund Code	Dept-Project Code	GL Code
MONTEREY BAY TECHNOLOGIES, INC.	PO2627-2	FY 26-27 It Service Retainer	7/1/2026	12,600.00	10,500.00	100	111	63635
MONTEREY BAY TECHNOLOGIES, INC.	PO2627-2	FY 26-27 It Service Retainer	7/1/2026	12,600.00	10,500.00	100	210	63635
	Total PO2627-2	FY 26-27 It Service Retainer	7/1/2026	21,000.00	21,000.00			
ClearGOV	PO2627-3	FY 26-27 Budget Software	7/1/2026	11,330.00	0.00	100	130	62433
JAMES DE CHALK	PO2627-4	FY26-27 Janitorial Services	7/1/2026	4,200.00	3,850.00	100	180	63660
JAMES DE CHALK	PO2627-4	FY26-27 Janitorial Services	7/1/2026	8,400.00	7,700.00	100	210	63660
JAMES DE CHALK	PO2627-4	FY26-27 Janitorial Services	7/1/2026	4,200.00	3,850.00	100	411	63660
	Total PO2627-4	FY26-27 Janitorial Services	7/1/2026	16,800.00	15,400.00			
G.P.S. SOLUTIONS	PO2627-5	FY26/27 Plan Checking/Building Inspection	7/1/2026	62,400.00	62,400.00	100	160	63648
Dell Financial Services LLC	PO2627-6	Power Edge R660xs Server	7/1/2026	5,276.34	0.00	100	210	65105
County of Monterey	PO2627-7	FY26/27 9-1-1 Dispatch & Related Svcs	7/1/2026	1,326.00	0.00	100	190	64580
County of Monterey	PO2627-7	FY26/27 9-1-1 Dispatch & Related Svcs	7/1/2026	61,067.00	45,800.00	100	210	63665
County of Monterey	PO2627-7	FY26/27 9-1-1 Dispatch & Related Svcs	7/1/2026	1,000.00	1,000.00	100	210	63666
County of Monterey	PO2627-7	FY26/27 9-1-1 Dispatch & Related Svcs	7/1/2026	14,234.00	10,675.00	100	210	63668
County of Monterey	PO2627-7	FY26/27 9-1-1 Dispatch & Related Svcs	7/1/2026	7,689.00	0.00	100	210	63669
	Total PO2627-7	FY26/27 9-1-1 Dispatch & Related Svcs	7/1/2026	85,316.00	57,475.00			
SMITH & ENRIGHT LANDSCAPING, INC.	PO2627-8	FY 26-27 Landscape Maintenance	7/1/2026	18,480.00	16,940.00	100	411	63505
Report Balance				**$ 209,272.34**	**$ 173,215.00**			