CITY OF DEL REY OAKS

Staff Report

DATE: March 28, 2023

TO: Honorable Mayor and Members of the City Council

FROM: John Guertin, City Manager

SUBJECT: Receive February 2023 Financial Reports

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

Consideration

Receive financial reports for the month of February 2023.

Background

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

Summary & Discussion

Attached are the following financial statements:

- February 2023 Cash Balances – The report shows where the City's funds are invested. The City continue to have a healthy cash balance $12,814,301.
- February 2023 Checks Issued Register – This is a listing of all the payments issued for the month. The largest payment was $169,516.50 for the second half of the Worker's Comp and Liability Insurance premium.
- February 2023 General Fund Summary – This is a one-page summary of the General Fund, the City's main operating fund. For the month of February, the General Fund shows revenue of $408,464 and year-to-date revenue of $2,843,436. At 66.67% of the year (8 months) the City's revenues are slightly lower at 66.14% and expenditures are slightly lower at 65.24%. For the month of February the General Fund shows an operating deficit of $13,240 but a year-to-date surplus of $38,605.
- February 2023 YTD Budget v. Actual Detail – This report shows the line-item detail for all revenues and expenditures by fund and department.

Fiscal Impacts

None. This is informational only.

Recommendation

Staff recommends receiving the reports.

ATTACHMENTS:

- February 2023 Cash Balances
- February 2023 Checks Issued Register
- February 2023 General Fund Summary
- February 2023 YTD Budget v. Actual Detail

Respectfully Submitted,

John Guertin
City Manager

City of Del Rey Oaks
CASH FUND BALANCE
As of 02/28/2023

	Current Year	Prior Year
Accounts		
General Checking	373,069.34	637,966.29
LAIF	3,755,436.87	3,251,627.65
PARS	351,751.00	351,750.62
Dev - Monterey Peninsula Partne	9,062.62	9,062.62
Fidelity Title Escrow Acct - GJM/SBR Intersection	1,056,168.00	1,056,168.00
Fidelity Title Escrow Acct - SBR Construction	7,268,813.00	7,268,813.00
Total Accounts	**12,814,300.83**	**12,575,388.18**

City of Del Rey Oaks
Check/Voucher Register
From 2/1/2023 Through 2/28/2023

Check Number	Payee	Transaction Description	Check Amount
02282023	ADP	01/2023 ADP processing charges	563.93
	ADP	ADP 2022/Q4 Y/E info -tax reporting, W-2s	236.30
02282024	P.E.R.S.-HEALTH	CalPERS 1800 Health 02/2023	30,228.89
02282025	WEX BANK-CHEVRON	Fuel charges for 01/2023	2,468.17
	WEX BANK-CHEVRON	Fuel fees 01/2023	600.06
21160	AMERICAN SUPPLY COMPANY	Supplies	172.45
21161	CALIFORNIA-AMERICAN WATER	Acct #1015-210018799016 Service 12/20/22 - 01/20/2023	74.42
	CALIFORNIA-AMERICAN WATER	Acct #1015-210018869991 Service 12/21/22 - 01/20/2023	166.68
	CALIFORNIA-AMERICAN WATER	Acct #1015-210021255352 Service 12/21/22 - 01/20/2023	34.82
	CALIFORNIA-AMERICAN WATER	Acct #1015-210021396208 Service 12/20/22 - 01/20/2023	37.58
	CALIFORNIA-AMERICAN WATER	Acct# 1015-210021327653 Service 12/20/22 - 01/20/2023	102.48
	CALIFORNIA-AMERICAN WATER	Acct# 1015-210021397607 Service 12/20/22 - 01/20/2023	123.60
	CALIFORNIA-AMERICAN WATER	Acct#1015-210021092445 service 12/20/22 - 01/20/2023	37.61
21162	CORELOGIC SOLUTIONS, LLC.	RQ2 Flat Rate Limited Package Service to 01/31/2023	150.00
21163	CORONADO DEISEL MOBILE SERVICES	Service Call to CDRO to Install metal screens on Drainage on city street	644.11
21164	Employment Development Department	Acct#925-0483-6 UI Liability Period of 10/1 - 12/31/2022	9,450.00
21165	ENTENMANN-ROVIN CO.	Supplies From 07/22/22	215.89
21166	G.P.S. SOLUTIONS	January 2023 Building Permits and Inspections	6,307.35
21167	HOME DEPOT CRC	Supplies - January 2023	331.92
21168	JAMES DE CHALK	Janitorial Service for January 2023	500.00
21169	LEAGUE OF CALIFORNIA CITIES	Membership Dues for 2023	1,218.00
21170	Monterrey One Water	Sewer - Period 01/01/2023 - 02/28/2023	73.42
21171	ODP Business Solutions, LLC	Supplies	566.30
21172	PRECISION ALARMS AND AUTOMATION	Alarm Monitoring System for January 2023	170.00
21173	Peace Officers Research Association of California	Legal Defence Fund#3162 to 12/31/2022	988.80
21174	PURE WATER	Office Supplies - Bottled Water and Dispensor	44.25
21175	Rodriguez Tree Service	Tree removal and tree trimming	2,300.00
21176	ROGER GUZMAN	Reim for Sidebreak 26, Wax and custome item	252.53
21177	THE MAYNARD GROUP	Acct#AC3744 Monthly Service - Phones for February 2023	67.00
21178	US Bank Equipment Finance	Acct#500-0673430-000 Konica Minolta Lease	397.84
21179	Verizon	Acct#342533778-00001 Mobile Service 01/24 to 02/23/2023	80.02
21180	ABILA	Annual Software Service 02/12/23 to 02/11/2024	3,880.73

City of Del Rey Oaks
Check/Voucher Register
From 2/1/2023 Through 2/28/2023

Check Number	Payee	Transaction Description	Check Amount
21181	AT&T MOBIILITY	Acct #287290891231 - Service Period 02-03 to 03-03-2023	949.97
	AT&T MOBIILITY	Acct #287304221758x02102023 Mobile Phone Service 02/03 to 03/02/2023	80.48
21182	CoPower	DENTAL COVERAGE - March 2023	2,237.99
21183	COMCAST BUSINESS	Acct #8155100280008479 Service 02-10 to 03-09-2023	746.45
21184	CORONADO DEISEL MOBILE SERVICES	Ford Explorer #92 - Service Job - Lube & Safety Inspection	285.18
	CORONADO DEISEL MOBILE SERVICES	Service to Dodge Charger #99 - Safety Insp, Lube and Compete Breake Job	2,245.59
21185	Dani R. Banionis	Misc Refund - BBQ Areia 02-28-2023	150.00
21186	FENTON & KELLER	CA Native Plant Society vs Fort Ord Reuse - January 2023	1,135.00
	FENTON & KELLER	Christopher Lawson Claim & Investigation - January 2023	325.00
	FENTON & KELLER	January 2023 - City Attorney General Services	5,624.50
21187	I.M.P.A.C.GOVERNM'T SER	Visa #9924 - Staff Charges 02-22-2023	4,200.35
21188	LEAGUE OF CALIFORNIA CITIES	Membership Dues for Monterey Bay Division 2023	300.00
21189	MBS BUSINESS SYSTEMS	Acct #3948511 - Rate Change Adjustment - 03/17/23	10.78
21190	MONTEREY BAY AREA INSURANCE FUND	FY - 22/23 WC Premiam and Liability Insurance	169,516.50
21191	MONTEREY BAY OFFICE PRODUCTS	Acct#500-0598993-000 - Konica Minolta PD Lease - February 2023	138.48
21192	County of Monterey	4th Qtr - FY 2022/2023 Dispatch, NGEN Quarteryly Service	16,318.00
21193	MONTEREY COUNTY TAX COLLECTOR	Property Assesment #031-191-028-000 FY 2022-2023	77.91
21194	MONTEREY TIRE SERVICE	#14 Dodge Carger Police - New Tires and Service	750.15
21195	Motorola Solutions	Magnetic Center Mount V300-Black	376.91
21196	ODP Business Solutions, LLC	Supplies	149.82
21197	PG&E	Acct#4283033409-2 PGE services 12-21-22 to 01-22-23	2,429.49
21198	Peace Officers Research Association of California	PORAC - Legal Defence Fund #3162 !st Qtr 2023	988.80
21199	REGIONAL GOVERNMENT SERIVCES	January 2023 - Contrac Services	17,411.09
21200	RON FUCCI	Ron Fucci - Reimbursement for Workout Equipment Feb 2023	614.31
21201	Smartsafety Software	Easy Street Draw (Subscription) 2	280.00
21202	TERMINIX	Pest Control	102.00
21203	Tracnet	CLETS Licenses for DRO Police Dept & MSP thru 06/30/2024	500.00
PERS 020323	PERS	PERS 3100 Contribution Retirement 1/14-1/27/23 -Plan 1364	484.77
	PERS	PERS 3100 Contribution Retirement 1/14-1/27/23 -Plan 25623	3,462.68
	PERS	PERS 3100 Contribution Retirement 1/14-1/27/23 -Plan 26934	1,656.20
	PERS	PERS 3100 Contribution Retirment 1/14-1/27/23 -Plan 1365	4,126.82

City of Del Rey Oaks
Check/Voucher Register
From 2/1/2023 Through 2/28/2023

Check Number	Payee	Transaction Description	Check Amount
PERS 02032...	PERS	CalPERS 1900 457 (02/03) Contribution 02/15/2023	2,400.00
Report Total			302,560.37

City of Del Rey Oaks

Statement of Revenues and Expenditures-General Fund Summary

100 - General Fund

From 2/1/2023 Through 2/28/2023

	Current Month Actual	Year to Date Actual	YTD Budget - Revised	Percent Collected/Spent
Revenue				
Property Taxes	0.00	440,132.06	737,700.00	59.66%
Sales Tax	162,931.17	942,854.51	1,253,000.00	75.24%
Other Taxes	23,512.66	305,325.02	468,300.00	65.19%
Licenses and Permits	2,261.76	108,352.91	311,300.00	34.80%
Fines and Forfeitures	25.00	2,584.55	5,200.00	49.70%
Other Revenue	6,068.24	34,927.97	37,200.00	93.89%
Grants	23,682.71	166,839.30	112,500.00	148.30%
Airport Police Services	180,608.34	718,683.36	1,211,250.00	59.33%
Current Services	9,374.38	123,736.69	162,700.00	76.05%
Total Revenue	408,464.26	2,843,436.37	4,299,150.00	66.14%
Expenditures				
Council	1,482.53	17,267.33	33,600.00	51.39%
City Clerk	(20,897.40)	248,603.16	435,260.00	57.11%
City Manager	28,455.66	184,608.71	291,960.00	63.23%
Audit/Treasurer	22,092.05	135,320.52	227,200.00	59.56%
Legal	9,062.10	76,064.25	201,500.00	37.74%
Planning & Building Regulation	6,385.26	85,324.90	108,240.00	78.82%
Government Buildings	602.00	8,921.08	22,100.00	40.36%
Non-Departmental	4.98	26,906.23	21,540.00	124.91%
Police	354,655.52	1,712,974.03	2,435,400.00	70.33%
Fire/Animal Control	0.00	109,551.00	219,100.00	50.00%
Public Works/Streets	18,959.94	165,493.34	258,750.00	63.95%
Parks/Recreation	901.97	33,796.58	44,500.00	75.94%
Total Expenditures	421,704.61	2,804,831.13	4,299,150.00	65.24%
Net Revenues	(13,240.35)	38,605.24	0.00	0.00%
Net Revenues After Other Financing Sources and Uses	(13,240.35)	38,605.24	0.00	0.00%

City of Del Rey Oaks

Statement of Revenues and Expenditures-YTD Budget v. Actual Detail

100 - General Fund

From 2/1/2023 Through 2/28/2023

		Current Period Actual	Current Year Actual	YTD Budget - Revised	Percent of Budget Used
Revenue					
Non Department Specific	000				
P/T-Secured	41110	0.00	311,489.33	520,200.00	59.87%
P/T-Unsecured	41120	0.00	24,139.60	23,000.00	104.95%
P/T-Prior Secured	41130	0.00	2,892.53	6,000.00	48.20%
Prior Unsecured	41140	0.00	0.00	100.00	0.00%
P/T-Unitary Tax	41150	0.00	5,284.58	8,600.00	61.44%
P/T-Supplemental Roll (SB813)	41160	0.00	6,423.56	12,000.00	53.52%
Property Tax - Vlf	41170	0.00	89,683.00	167,000.00	53.70%
P/T-Int/Penal	41180	0.00	219.46	800.00	27.43%
Sales Tax	42210	39,268.67	273,652.92	450,000.00	60.81%
Sales Tax - Add On	42220	123,662.50	669,201.59	803,000.00	83.33%
Cannabis Tax	42222	10,360.96	83,112.48	200,000.00	41.55%
Transient Occupancy Tax	42230	6,376.55	126,935.69	75,000.00	169.24%
Property Transfer Tax	42250	0.00	0.00	5,000.00	0.00%
Sewer Impact	42290	0.00	0.00	15,000.00	0.00%
Business Licenses	42310	598.00	56,658.92	215,000.00	26.35%
Gas Franchises	42761	0.00	0.00	5,800.00	0.00%
Electric Franchises	42762	0.00	0.00	18,500.00	0.00%
Garbage Franchises	42763	0.00	81,395.28	100,000.00	81.39%
Cable Tv Franchises	42764	6,775.15	13,881.57	26,000.00	53.39%
Water Franchises	42765	0.00	0.00	23,000.00	0.00%
Sb1186 Disability Access Fund	43311	32.00	1,498.72	1,000.00	149.87%
SB1473 Evironmental Assessment Fee	43312	2.00	47.04	100.00	47.04%
Building Permits	43320	954.96	28,744.79	40,000.00	71.86%
Cannabis Business Permit	43325	0.00	5,000.00	30,000.00	16.66%
Plan Check Fees	43330	206.80	12,382.66	17,000.00	72.83%
Street Opening Permits Fees	43340	250.00	3,000.00	5,000.00	60.00%
Plumbing Permits	43350	250.00	1,750.00	1,600.00	109.37%
Electrical Permits	43360	0.00	375.00	1,600.00	23.43%
Other Licenses/Permits	43390	0.00	394.50	1,000.00	39.45%
Fines & Forfeitures	45000	0.00	35.00	200.00	17.50%
Vehicle Code Fines	45510	25.00	2,549.55	5,000.00	50.99%
Interest Earned	46100	0.00	6,246.85	10,000.00	62.46%
Rental - Garden Ctr	46815	3,000.00	24,000.00	36,000.00	66.66%
Rental - Airport RV	46816	2,900.00	23,200.00	35,000.00	66.28%
Rental - PW Bldg	46817	2,000.00	9,000.00	0.00	0.00%
HOPTR	47130	0.00	309.05	1,200.00	25.75%
Vehicle License Collection	47140	0.00	814.00	0.00	0.00%
Cop Monies	47240	8,333.33	131,937.93	100,000.00	131.93%
AMBAG REAP Grant - Housing Element	47241	0.00	3,123.50	0.00	0.00%
SB1383 Organics Recycling	47243	0.00	6,292.22	0.00	0.00%
Prop 172	47750	3,096.24	19,979.60	25,000.00	79.91%
Grants - Wellness	47760	15,000.00	22,500.00	7,500.00	300.00%
Police Grants Other Agencies	47780	0.00	0.00	5,000.00	0.00%
POST Reimbursements	47781	349.38	2,985.65	0.00	0.00%
Police Reports	48210	50.00	300.00	1,000.00	30.00%
Police Services	48211	0.00	27,925.00	48,000.00	58.17%
Public Events	48212	0.00	0.00	5,000.00	0.00%
Use Permits	48805	610.00	24,300.00	20,000.00	121.50%
Maps/Publications	48810	0.00	0.00	100.00	0.00%

City of Del Rey Oaks

Statement of Revenues and Expenditures-YTD Budget v. Actual Detail

100 - General Fund

From 2/1/2023 Through 2/28/2023

		Current Period Actual	Current Year Actual	YTD Budget - Revised	Percent of Budget Used
Property Inspections	48825	250.00	2,250.00	4,500.00	50.00%
Miscellaneous Revenue	48840	64.38	10,411.69	10,000.00	104.11%
Rental - Park	48910	500.00	2,350.00	3,100.00	75.80%
Miscellaneous Refunds	48930	2,940.00	6,079.75	0.00	0.00%
Total Non Department Specific		227,855.92	2,124,753.01	3,087,900.00	68.81%
Police	210				
Airport Police Services	48220	180,608.34	718,683.36	1,211,250.00	59.33%
Total Police		180,608.34	718,683.36	1,211,250.00	59.33%
Total Revenue		408,464.26	2,843,436.37	4,299,150.00	66.14%
Expense					
Council	110				
Council Member Stipend	61115	625.00	4,900.00	9,000.00	54.44%
Medicare	61130	9.06	71.03	200.00	35.51%
Social Security	61131	38.75	303.80	0.00	0.00%
Employer FUTA	61132	3.75	51.90	0.00	0.00%
Dental Expense	61135	505.97	3,640.78	7,400.00	49.19%
Member/Dues/Contributions	64550	0.00	3,541.17	2,000.00	177.05%
Strategic Planning	64570	300.00	1,300.00	12,000.00	10.83%
Travel Expenses	64610	0.00	3,458.65	3,000.00	115.28%
Total Council		1,482.53	17,267.33	33,600.00	51.39%
City Clerk	111				
Payroll	61105	10,743.45	87,528.12	142,800.00	61.29%
Temp Payroll	61107	0.00	0.00	25,000.00	0.00%
Overtime	61110	1,107.59	5,048.31	5,000.00	100.96%
PERS UAL	61124	0.00	38,622.00	40,000.00	96.55%
PERS Retirement	61125	416.13	5,711.83	11,700.00	48.81%
Medicare	61130	171.84	1,302.57	2,100.00	62.02%
Employer FUTA	61132	17.44	196.09	0.00	0.00%
Dental Expense	61135	190.76	1,525.50	3,400.00	44.86%
Health Insurance	61140	3,702.30	25,813.93	47,200.00	54.69%
Health Insurance -Retiree	61141	0.00	0.00	1,860.00	0.00%
Vision Ins	61145	0.00	188.98	500.00	37.79%
Workers Comp	61150	6,030.06	11,211.06	7,900.00	141.91%
Wellness Program	61155	0.00	724.18	1,100.00	65.83%
Materials/Supply	62410	1,331.08	18,825.93	16,300.00	115.49%
Office Supplies	62430	234.21	4,994.69	11,200.00	44.59%
Repair/Maintenance	63505	85.00	2,719.89	3,000.00	90.66%
Telephone	63530	487.20	3,913.26	7,680.00	50.95%
Website Design & Maintenance	63535	49.97	182.39	3,800.00	4.79%
Postage / Shipping	63540	150.00	3,705.10	2,400.00	154.37%
Training	63605	0.00	717.95	5,000.00	14.35%
Liability/Prop Non-Dpt	63620	4,961.38	13,266.06	14,900.00	89.03%
Contract Services - IT	63635	0.00	4,518.89	5,000.00	90.37%
Contract Services - HR	63652	0.00	51.30	40,000.00	0.12%
Organic Waste Regs Services	63654	0.00	0.00	12,000.00	0.00%
Agenda Management System	64315	(51,184.81)	4,920.00	4,920.00	100.00%
Document Management System	64316	0.00	0.00	1,500.00	0.00%
Municipal Code Service	64320	0.00	3,628.34	10,000.00	36.28%
Records Retention Services	64330	0.00	0.00	5,000.00	0.00%
Member/Dues/Contributions	64550	609.00	809.00	1,000.00	80.90%
Election Cost	64588	0.00	8,477.79	0.00	0.00%

City of Del Rey Oaks

Statement of Revenues and Expenditures-YTD Budget v. Actual Detail

100 - General Fund

From 2/1/2023 Through 2/28/2023

		Current Period Actual	Current Year Actual	YTD Budget - Revised	Percent of Budget Used
Furniture, Equipment & Vehicles	66300	0.00	0.00	3,000.00	0.00%
Total City Clerk		(20,897.40)	248,603.16	435,260.00	57.12%
City Manager	120				
Payroll	61105	14,808.00	119,685.51	175,000.00	68.39%
PERS UAL	61124	0.00	893.00	900.00	99.22%
PERS Retirement	61125	515.73	7,195.33	13,100.00	54.92%
Medicare	61130	214.72	1,732.40	2,500.00	69.29%
Employer FUTA	61132	0.00	77.04	0.00	0.00%
Dental Expense	61135	193.29	1,546.32	1,700.00	90.96%
Health Insurance	61140	3,120.31	22,730.00	23,600.00	96.31%
Vision Ins	61145	0.00	236.80	200.00	118.40%
Workers Comp	61150	4,706.68	11,190.68	9,700.00	115.36%
Wellness Program	61155	0.00	0.00	500.00	0.00%
Deferred Compensation	61165	0.00	0.00	12,000.00	0.00%
Admin Leave	61175	0.00	0.00	7,000.00	0.00%
Auto Allowance	61180	415.38	3,323.04	5,400.00	61.53%
Office Supplies	62430	0.00	125.62	1,530.00	8.21%
Liability/Prop Non-Dpt	63620	3,872.55	14,326.55	18,200.00	78.71%
Member/Dues/Contributions	64550	609.00	1,159.00	3,500.00	33.11%
Books and Periodicals	64565	0.00	0.00	300.00	0.00%
Travel Expenses	64610	0.00	387.42	8,000.00	4.84%
Contingency	66905	0.00	0.00	8,830.00	0.00%
Total City Manager		28,455.66	184,608.71	291,960.00	63.23%
Audit/Treasurer	130				
ADP Payroll Fees	62310	800.23	1,000.23	7,100.00	14.08%
Bank Service Charges	62320	0.00	3,133.86	1,000.00	313.38%
Accounting Software	62431	3,880.73	3,880.73	3,600.00	107.79%
Contractual Services - Audit	63625	0.00	11,812.26	31,000.00	38.10%
Actuarial Services	63627	0.00	0.00	4,500.00	0.00%
Contract Services - Accounting	63645	17,411.09	115,493.44	180,000.00	64.16%
Total Audit/Treasurer		22,092.05	135,320.52	227,200.00	59.56%
Legal	150				
Contract Services - Legal	63650	9,062.10	75,906.75	200,000.00	37.95%
Legal Advert	64560	0.00	157.50	1,500.00	10.50%
Total Legal		9,062.10	76,064.25	201,500.00	37.75%
Planning & Building Regulation	160				
Economic Development Services	63639	0.00	7,655.50	30,000.00	25.51%
Contract Services - Planning	63640	0.00	43,859.51	40,000.00	109.64%
Contract Services - Housing Element	63642	77.91	77.91	0.00	0.00%
Building Inspections Services	63648	6,307.35	33,731.98	30,240.00	111.54%
Engineering Services	63649	0.00	0.00	5,000.00	0.00%
Travel Expenses	64610	0.00	0.00	3,000.00	0.00%
Total Planning & Building Regulation		6,385.26	85,324.90	108,240.00	78.83%
Government Buildings	180				
Repair/Maintenance	63505	602.00	6,121.08	20,000.00	30.60%
Janitorial Fund	63660	0.00	2,800.00	2,100.00	133.33%
Total Government Buildings		602.00	8,921.08	22,100.00	40.37%
Non-Departmental	190				
Materials/Supply	62410	4.98	3,028.94	6,120.00	49.49%

City of Del Rey Oaks

Statement of Revenues and Expenditures-YTD Budget v. Actual Detail

100 - General Fund

From 2/1/2023 Through 2/28/2023

		Current Period Actual	Current Year Actual	YTD Budget - Revised	Percent of Budget Used
Telephone	63530	0.00	67.00	1,120.00	5.98%
Liability/Prop Non-Dpt	63620	0.00	12,066.49	0.00	0.00%
Member/Dues/Contributions	64550	0.00	11,625.24	13,000.00	89.42%
Misc Expenses	64580	0.00	0.00	1,000.00	0.00%
S.M.I.P.	64930	0.00	69.16	200.00	34.58%
Sb 1473	64940	0.00	49.40	100.00	49.40%
Total Non-Departmental		4.98	26,906.23	21,540.00	124.91%
Police	210				
Payroll	61105	70,248.36	598,209.42	1,026,100.00	58.29%
Overtime	61110	9,393.59	103,845.12	120,000.00	86.53%
Reserves Payroll	61120	6,922.50	52,230.00	100,000.00	52.23%
PERS UAL - Post 06/30/18	61123	0.00	0.00	6,100.00	0.00%
PERS UAL	61124	0.00	105,353.00	102,900.00	102.38%
PERS Retirement	61125	4,595.97	66,056.53	127,500.00	51.80%
PERS 457 Expense	61126	1,200.00	20,100.00	36,000.00	55.83%
Medicare	61130	1,255.18	10,957.73	14,900.00	73.54%
Social Security	61131	109.28	1,192.28	0.00	0.00%
Employer FUTA	61132	74.37	886.02	0.00	0.00%
Dental Expense	61135	1,220.99	9,768.50	19,400.00	50.35%
Health Insurance	61140	20,855.04	156,875.52	243,000.00	64.55%
Health Insurance -Retiree	61141	151.00	1,134.00	700.00	162.00%
Vision Ins	61145	0.00	1,609.72	2,900.00	55.50%
Workers Comp	61150	80,056.33	166,753.46	212,800.00	78.36%
Wellness Program	61155	0.00	1,825.26	5,300.00	34.43%
Uniform Allowance	61160	0.00	4,250.00	10,000.00	42.50%
Materials/Supply	62410	1,562.87	53,147.36	45,000.00	118.10%
Ammunition	62420	252.53	4,931.43	4,000.00	123.28%
Office Supplies	62430	52.05	3,048.42	3,000.00	101.61%
PD Safety Equip Lease - Principal	62460	0.00	0.00	24,300.00	0.00%
PD Safety Equip Lease - Interest	62461	0.00	0.00	1,000.00	0.00%
Auto Ops - Supplies / Equip	62710	1,282.38	1,371.07	2,500.00	54.84%
Auto Ops - Fuel	62720	2,468.17	19,401.37	30,000.00	64.67%
Repair/Maintenance	63505	707.10	8,613.04	14,000.00	61.52%
Telephone	63530	1,436.72	14,690.43	14,000.00	104.93%
Internet	63531	0.00	473.71	2,500.00	18.94%
Records Management Software-Annual Maintenance	63537	0.00	2,638.90	3,400.00	77.61%
Annual Maintenance	63538	0.00	0.00	3,400.00	0.00%
Postage / Shipping	63540	0.00	293.32	500.00	58.66%
Training	63605	1,373.80	9,198.35	15,000.00	61.32%
Liability/Prop Non-Dpt	63620	75,318.56	130,103.35	111,800.00	116.37%
Contractual Services - Audit	63625	0.00	0.00	4,500.00	0.00%
Contract Services - IT	63635	0.00	4,750.00	6,000.00	79.16%
Contract Services - HR	63652	0.00	0.00	3,000.00	0.00%
Janitorial Fund	63660	0.00	0.00	2,000.00	0.00%
Radio Dispatch Police	63665	16,318.00	73,530.00	73,300.00	100.31%
Auto Repair/Maintenance	63730	3,465.92	11,085.90	14,000.00	79.18%
Animal Regulation Fire	63820	0.00	0.00	500.00	0.00%
Fund Jail & Prisoner	63830	0.00	0.00	200.00	0.00%
Acjis System Police	63840	0.00	5,270.32	9,000.00	58.55%

City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail
100 - General Fund
From 2/1/2023 Through 2/28/2023

		Current Period Actual	Current Year Actual	YTD Budget - Revised	Percent of Budget Used
Personnel Recruit & Pre-Employment	64545	0.00	400.00	3,000.00	13.33%
Member/Dues/Contributions	64550	0.00	1,332.00	5,000.00	26.64%
Books and Periodicals	64565	0.00	580.01	900.00	64.44%
Travel Expenses	64610	0.00	12,733.68	12,000.00	106.11%
Equipment	66302	54,334.81	54,334.81	0.00	0.00%
Total Police		354,655.52	1,712,974.03	2,435,400.00	70.34%
Fire/Animal Control	220				
Fire Seaside	63810	0.00	109,551.00	219,100.00	50.00%
Total Fire/Animal Control		0.00	109,551.00	219,100.00	50.00%
Public Works/Streets	311				
Payroll	61105	6,123.20	49,197.91	79,700.00	61.72%
Overtime	61110	0.00	0.00	3,000.00	0.00%
PERS UAL	61124	0.00	893.00	1,000.00	89.30%
PERS Retirement	61125	205.83	3,384.76	6,000.00	56.41%
Medicare	61130	88.78	710.24	1,200.00	59.18%
Employer FUTA	61132	5.26	77.04	0.00	0.00%
Dental Expense	61135	126.98	1,015.84	1,700.00	59.75%
Health Insurance	61140	2,400.24	17,484.60	23,600.00	74.08%
Vision Ins	61145	0.00	132.08	300.00	44.02%
Workers Comp	61150	2,205.94	4,577.94	4,400.00	104.04%
Wellness Program	61155	614.31	614.31	500.00	122.86%
Materials/Supply	62410	109.09	21,498.46	16,500.00	130.29%
Office Supplies	62430	22.12	499.51	1,530.00	32.64%
Auto Ops - Supplies / Equip	62710	0.00	1,813.22	2,500.00	72.52%
Auto Ops - Fuel	62720	600.06	4,534.04	5,000.00	90.68%
Repair/Maintenance	63505	2,944.11	31,878.32	41,000.00	77.75%
Gabilan Crew	63515	0.00	0.00	5,000.00	0.00%
Utilities/Pge	63520	1,395.04	10,055.97	12,000.00	83.79%
Utilities/Water	63525	303.98	2,624.69	3,200.00	82.02%
Training	63605	0.00	0.00	5,000.00	0.00%
Liability/Prop Non-Dpt	63620	1,815.00	5,642.33	5,500.00	102.58%
Auto Repair/Maintenance	63730	0.00	1,792.08	8,300.00	21.59%
Storm Water Project - Phase 4	64920	0.00	7,067.00	23,000.00	30.72%
Contingency	66905	0.00	0.00	8,820.00	0.00%
Total Public Works/Streets		18,959.94	165,493.34	258,750.00	63.96%
Parks/Recreation	411				
Materials/Supply	62410	555.34	11,008.21	16,500.00	66.71%
Repair/Maintenance	63505	0.00	20,633.05	25,000.00	82.53%
Utilities/Water	63525	346.63	2,155.32	2,000.00	107.76%
Travel Expenses	64610	0.00	0.00	1,000.00	0.00%
Total Parks/Recreation		901.97	33,796.58	44,500.00	75.95%
Total Expense		421,704.61	2,804,831.13	4,299,150.00	65.24%
Excess(Deficit) of Revenue Over Expenditures		(13,240.35)	38,605.24	0.00	0.00%

City of Del Rey Oaks

Statement of Revenues and Expenditures-YTD Budget v. Actual Detail

210 - Gas Tax Fund

From 2/1/2023 Through 2/28/2023

		Current Period Actual	Current Year Actual	YTD Budget - Revised	Percent of Budget Used
Revenue					
Non Department Specific	000				
Gas Tax 2103	47010	0.00	8,941.71	15,000.00	59.61%
Gas Tax 2105	47020	0.00	6,078.84	10,400.00	58.45%
Gas Tax 2106	47030	0.00	6,854.99	9,100.00	75.32%
Gas Tax 2107	47040	0.00	7,405.21	14,200.00	52.14%
Gas Tax 2107.5	47050	0.00	1,000.00	1,000.00	100.00%
Total Non Department Specific		0.00	30,280.75	49,700.00	60.93%
Total Revenue		0.00	30,280.75	49,700.00	60.93%
Expense					
Public Works/Streets	311				
Street Sweeping	63510	0.00	6,203.88	10,000.00	62.03%
Street Lighting	63910	1,034.45	7,300.51	15,000.00	48.67%
Total Public Works/Streets		1,034.45	13,504.39	25,000.00	54.02%
Total Expense		1,034.45	13,504.39	25,000.00	54.02%
Excess(Deficit) of Revenue Over Expenditures		(1,034.45)	16,776.36	24,700.00	67.92%

City of Del Rey Oaks

Statement of Revenues and Expenditures-YTD Budget v. Actual Detail

211 - SB1 Fund

From 2/1/2023 Through 2/28/2023

		Current Period Actual	Current Year Actual	YTD Budget - Revised	Percent of Budget Used
Revenue					
Non Department Specific	000				
SB 1 Funds	47777	2,887.76	22,959.36	36,900.00	62.22%
MBASIA Contribution	48970	0.00	0.00	10,000.00	0.00%
Total Non Department Specific		2,887.76	22,959.36	46,900.00	48.95%
Total Revenue		2,887.76	22,959.36	46,900.00	48.95%
Expense					
Street Improvements	523				
Street Improvements	66410	0.00	0.00	70,000.00	0.00%
Total Street Improvements		0.00	0.00	70,000.00	0.00%
Total Expense		0.00	0.00	70,000.00	0.00%
Excess(Deficit) of Revenue Over Expenditures		2,887.76	22,959.36	(23,100.00)	(99.39)%

City of Del Rey Oaks

Statement of Revenues and Expenditures-YTD Budget v. Actual Detail

212 - Measure X Fund

From 2/1/2023 Through 2/28/2023

		Current Period Actual	Current Year Actual	YTD Budget - Revised	Percent of Budget Used
Revenue					
Non Department Specific	000				
Measure X	47775	0.00	0.00	92,000.00	0.00%
Total Non Department Specific		0.00	0.00	92,000.00	0.00%
Total Revenue		0.00	0.00	92,000.00	0.00%
Expense					
Via Verde/Los Encinos Street Repair	524				
Street Improvements	66410	0.00	0.00	30,000.00	0.00%
Total Via Verde/Los Encinos Street Repair		0.00	0.00	30,000.00	0.00%
Angelus/Rosita Storm Drain Repair (Engineering)	525				
Street Improvements	66410	0.00	0.00	10,000.00	0.00%
Total Angelus/Rosita Storm Drain Repair (Engineering)		0.00	0.00	10,000.00	0.00%
Angelus/Rosita Storm Drain Repair (Construction)	526				
Street Improvements	66410	0.00	0.00	60,000.00	0.00%
Total Angelus/Rosita Storm Drain Repair (Construction)		0.00	0.00	60,000.00	0.00%
Debt Service - Measure X	610				
Principal - Measure X Loan	65103	0.00	0.00	90,000.00	0.00%
Interest - Measure X	65203	0.00	0.00	2,000.00	0.00%
Total Debt Service - Measure X		0.00	0.00	92,000.00	0.00%
Total Expense		0.00	0.00	192,000.00	0.00%
Excess(Deficit) of Revenue Over Expenditures		0.00	0.00	(100,000.00)	0.00%

City of Del Rey Oaks

Statement of Revenues and Expenditures-YTD Budget v. Actual Detail

223 - ARPA Fund

From 2/1/2023 Through 2/28/2023

		Current Period Actual	Current Year Actual	YTD Budget - Revised	Percent of Budget Used
Revenue					
Non Department Specific	000				
ARPA Grant	47521	0.00	197,836.00	197,870.00	99.98%
Total Non Department Specific		0.00	197,836.00	197,870.00	99.98%
Total Revenue		0.00	197,836.00	197,870.00	99.98%
Expense					
City Clerk	111				
Agenda Management System	64315	(3,150.00)	0.00	0.00	0.00%
Computer Server Replace	64318	0.00	0.00	12,000.00	0.00%
Total City Clerk		(3,150.00)	0.00	12,000.00	0.00%
City Hall Parking Lot Imp	527				
Parking Lot Improvements	66425	0.00	0.00	150,000.00	0.00%
Total City Hall Parking Lot Imp		0.00	0.00	150,000.00	0.00%
Park Parking Lot	528				
Parking Lot Improvements	66425	0.00	0.00	60,500.00	0.00%
Total Park Parking Lot		0.00	0.00	60,500.00	0.00%
Total Expense		(3,150.00)	0.00	222,500.00	0.00%
Excess(Deficit) of Revenue Over Expenditures		3,150.00	197,836.00	(24,630.00)	(803.23)%

City of Del Rey Oaks
Statement of Revenues and Expenditures-YTD Budget v. Actual Detail
311 - Prop 68 Grant Fund
From 2/1/2023 Through 2/28/2023

		Current Period Actual	Current Year Actual	YTD Budget - Revised	Percent of Budget Used
Revenue					
Non Department Specific	000				
Donations	48844	0.00	0.00	30,000.00	0.00%
Total Non Department Specific		0.00	0.00	30,000.00	0.00%
Total Revenue		0.00	0.00	30,000.00	0.00%
Expense					
Park Play Structure	529				
Park Improvements	66420	0.00	12,945.99	13,850.00	93.47%
Total Park Play Structure		0.00	12,945.99	13,850.00	93.47%
Basketball Court Reconstruction	530				
Park Improvements	66420	0.00	660.00	30,000.00	2.20%
Total Basketball Court Reconstruction		0.00	660.00	30,000.00	2.20%
Park Parking Lot/Accessibility Project	531				
Park Improvements	66420	0.00	95,000.00	59,500.00	159.66%
Total Park Parking Lot/Accessibility Project		0.00	95,000.00	59,500.00	159.66%
Total Expense		0.00	108,605.99	103,350.00	105.09%
Excess(Deficit) of Revenue Over Expenditures		0.00	(108,605.99)	(73,350.00)	148.06%