



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: September 23, 2025

TO: Honorable Mayor and Members of the City Council

FROM: John Guertin, City Manager

SUBJECT: Receive August 2025 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 August 2025 Financial Reports.

Background

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

Summary & Discussion

Attached are the August 2025 financial reports.

- August 2025 Cash and Investments – The report shows where the City’s funds are invested. The City continues to have a healthy cash balance of \$12,539,729, much of which is restricted for specific purposes.
- August 2025 Check Register –This is a listing of all the payments issued during the month. The total checks issued are \$138,007.
- August 2025 General Fund Summary – This is a one-page summary of the General Fund summarized as follows:

| | FY 2026 Budget | August 2025 Actual | FY 2026 YTD Actual | % Collected/ Spent |
|-------------------------|-------------------|-----------------------|-----------------------|--------------------------|
| Revenue | \$ 5,091,200 | \$ 301,596 | \$ 915,464 | 18% |
| Expenditures | 5,178,300 | 655,583 | 1,126,743 | 22% |
| Net Revenue over Expend | (87,100) | (353,987) | (211,279) | |
| Transfers Out to CIP | (375,446) | | - | 0% |
| Net Operating Surplus | \$ (462,546) | \$ (353,987) | \$ (211,279) | |

At 16.67% of the year (2 months) the revenues are at 18% due to all revenues received from Business Licenses, Transient Occupancy Tax, and Interest Earned. For the month of August 2025, the General Fund shows a deficit net revenue over expenditure of \$353,987. The expenditure is 22% of the budget due to all the payments made at the beginning of the year for FY 2026 UAL, Insurances-Liability, Workers Comp & Property.

- August 2025 Statement of Revenues and Expenditures – shows fiscal year-to-date actuals in comparison with FY 2025-26 Budget. Please note that the carryovers from other funds have been recorded.

Fiscal Impacts

None. This is informational only.

Recommendation

Staff recommend receiving the reports.

ATTACHMENTS:

- Cash and Investments 2025-08
- Check/Voucher Register 2025-08
- General Fund Summary 2025-08
- Statement of Revenues & Expenditures 2025-08

Respectfully Submitted,

John Guertin, City Manager

**City of Del Rey Oaks
Summary of Cash & Investments
As of August 31, 2025**

Accounts

Unrestricted

| | | | |
|------------------------------------|----|------------------|--------|
| General Checking | \$ | 647,146 | |
| Cash with TDS-Parking | \$ | 500 | |
| Local Agency Investment Fund | | | |
| Reserve for Economic Uncertainties | \$ | 1,652,182 | 4.251% |
| Unappropriated Funds | \$ | 1,526,865 | 4.251% |
| Total Unrestricted | \$ | <u>3,826,693</u> | |

Restricted

| | | | |
|---|----|------------------|--|
| PARS-115 Trust Fund | \$ | 377,992 | |
| 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 | \$ | <u>8,713,036</u> | |

| | | | |
|-----------------------------------|-----------|--------------------------|--|
| Total Cash and Investments | \$ | <u>12,539,729</u> | |
|-----------------------------------|-----------|--------------------------|--|

City of Del Rey Oaks
Check/Voucher Register
From 08/01/2025 Through 08/31/2025

| Check Number | Payee | Transaction Description | Check Amount |
|--------------|--|---|--------------|
| | | AMP Field Production City Council & Special Meetings | |
| 22981 | Access Monterey Peninsula, Inc. | May/June 2025 | \$ 900.00 |
| 22982 | FENTON & KELLER | City Attorney General Services | 6,568.00 |
| | FENTON & KELLER | City Ventures Reimbursement | 105.00 |
| | FENTON & KELLER | Employment Matters | 65.00 |
| 22983 | Pitney Bowes Bank Inc. Purchase Power | Postage Meter Refill 2025-0626 | 209.80 |
| 22984 | SIGN WORKS, INC. | Walkway Signs | 81.56 |
| | SIGN WORKS, INC. | Walkway Signs Aluminum | 545.93 |
| | | Invoice for PO2425-6 Civil Engineering & Land Surveying | |
| 22985 | Whitson Engineers | Services | 6,224.25 |
| 22986 | AMERICAN LOCK & KEY | Batteries | 10.91 |
| 22987 | AT&T CAL NET 2 | Outside PD Phone Service Period 06-19-25 to 07-18-25 | 31.69 |
| 22988 | AT&T MOBILITY | Internet Service Period 07-19 to 08-18-25 | 69.77 |
| 22989 | Bellows Plumbing, Heating & Air Inc. | HVAC Duct work Inspection/Repair | 249.00 |
| 22990 | CALIFORNIA-AMERICAN WATER | Service Period 06/20/2025 - 07/21/2025 | 326.83 |
| | CALIFORNIA-AMERICAN WATER | Service Period 06/20/2025 to 07/21/2025 | 759.89 |
| | | 14 Dodge Charger PM Lube & Safety Inspection & Replace | |
| 22991 | CORONADO DEISEL MOBILE SERVICES, IN | Engine Cam Shafts & Lifters | 1,688.75 |
| 22992 | HOME DEPOT CRC | Supplies 2025-07 | 117.37 |
| 22993 | International Institute of Municipal Clerk | ID# 44370 - Annual Renewal for FY25/26 | 330.00 |
| 22994 | I.M.P.A.C.GOVERNM'T SER | 5564-9924 2025-07 | 2,452.10 |
| 22995 | JAMES DE CHALK | Janitorial Services 2025-07 | 700.00 |
| 22996 | MBS BUSINESS SYSTEMS, INC. | Konika Minolta Copier - Billing Period 08/7/25 to 11/6/25 | 166.82 |
| 22997 | KAREN MINAMI | Tint Supplies Back Door Clerks Office | 17.68 |
| 22998 | MONTEREY BAY TECHNOLOGIES, INC. | IT Services 2025-08 | 1,800.00 |
| 22999 | MONTEREY ONE WATER | Service Period 07-01-25 to 08-31-25 | 93.72 |
| 23000 | ODP Business Solutions, LLC | Supplies | 103.77 |
| 23001 | PG&E | Service Period 06/21/2025 to 07/21/2025 | 2,602.59 |
| 23002 | PITNEY BOWES INC | Postage Supplies | 190.40 |
| 23003 | PRECISION ALARMS AND AUTOMATION, | Alarm Inspections & Monitoring 2025-08 | 170.00 |
| 23004 | SALINAS VALLEY TIRE | TIRE SERVICE ON TRACTOR | 2,473.44 |
| 23005 | SMITH & ENRIGHT LANDSCAPING, INC. | #1486 Weed Abatement Around DRO Properties | 1,800.00 |
| 23006 | US Bank Equipment Finance | Konika Minolta Copier Lease 2025-07 | 397.84 |
| 23007 | VSP | Vision Premium 2025-08 | 234.63 |
| 23008 | YSS BUILDERS, INC. | Service Call to Park Restroom Clear Urinal | 229.00 |
| | | AMP Equipment Purchase & Installation - City Council | |
| 23009 | Access Monterey Peninsula, Inc. | Chambers | 4,750.66 |
| 23010 | AFLAC-Voided replaced with Ck# 23033 | Premium 2025-06 | - |
| 23011 | County of Monterey | Alert & Warning System -Annual Billing FY 2024-2025 | 314.00 |
| 23012 | OMNIGO SOFTWARE | Software Historic Read Only License 9/27/25 - 9/26/26 | 3,512.38 |
| | | Measure X Pavement Management Update 2022 - PMP | |
| 23013 | TAMC-Voided replaced with Ck# 23034 | Consultant Servcies | - |
| 23014 | AFLAC | Premium 2025-07 | 1,162.98 |
| 23015 | AMERICAN LOCK & KEY | ABUS 83/45 Padlock & DND Keys | 78.56 |
| | AMERICAN LOCK & KEY | Primus Keys & Stamp | 378.72 |
| 23016 | AT&T MOBILITY | Airport Internet Service Period 07/25/25 to 08/24/25 | 74.90 |
| | AT&T MOBILITY | Telephone Service Period 08-03-25 to 09-02-25 | 353.33 |
| 23017 | CoPower | Dental Premiums 2025-09 | 2,387.50 |
| 23018 | CORELOGIC SOLUTIONS, LLC. | Software 2025-07 | 163.91 |
| 23019 | LIEBERT, CASSIDY AND WHITMORE | Employment Matters | 65.00 |

City of Del Rey Oaks
Check/Voucher Register
From 08/01/2025 Through 08/31/2025

| Check Number Payee | Transaction Description | Check Amount |
|--|--|------------------------------------|
| 23020 Monterey One Water | Inter-Governmental Revenues MRSWMP Fiscal Year 2024-25 | 1,613.54 |
| 23021 ODP Business Solutions, LLC | Supplies | 52.72 |
| 23022 PG&E | Service Period 07/12/2025 - 08/11/2025 | 83.34 |
| 23023 Peace Officers Research Assoc of Calif | ASSN ID #3163 2025-05 | 72.00 |
| Peace Officers Research Assoc of Calif | ASSN ID#3162 PORAC 2025-05 | 243.00 |
| 23024 PURE WATER | Supplies 2025-08 | 56.00 |
| 23025 Stericycle, Inc. | Shred Service 2025-07 & 2025-08 | 358.72 |
| 23026 TERMINIX, INC. | Pest Control 2025-07 | 115.24 |
| 23027 TRUCKSIS ENTERPRISES, INC. | Signage State of The City Meeting | 170.79 |
| 23028 United Way Monterey County | 211 Monterey County 2025-2026 | 3,000.00 |
| 23029 US Bank Equipment Finance | Konika Minolta Copier Lease 2025-08 | 135.64 |
| 23030 Verizon | Service Period 7/24/25 to 7/23/25 | 118.03 |
| 23031 CoPower | Dental Premiums 2025-07 | 2,367.50 |
| 23032 G.P.S. SOLUTIONS | Plan Checking/Building Inspeccion Services | 9,348.51 |
| 23033 AFLAC | Premium 2025-06 | 1,162.98 |
| 23034 TAMC | Measure X Pavement Management Update 2022 - PMP | |
| 7-Eleven 7-Eleven Mastercard | Consultant Servcies | 6,133.85 |
| ACH 7-11 Aug 7-Eleven Mastercard | PNC Bank Wire Fee Acct# 3-HNG | 50.00 |
| ACH PERS PERS | PD & PW Fuel Charges 2025/07 | 2,876.01 |
| PERS | CALPERS 1900 457 (08/01) Contribution 07/31/2025 | 2,950.00 |
| PERS | PERS 3100 Contribution Retirement 07/12-07/25/25 -Plan 26934 | 2,448.62 |
| PERS | PERS 3100 Contribution Retirement 7/12-7/25/25 -Plan 1364 | 635.67 |
| PERS | PERS 3100 Contribution Retirement 7/12-7/25/25 -Plan 25623 | 4,475.01 |
| PERS | PERS 3100 Contribution Retirment 7/12-7/25/25 -Plan 1365 | 3,287.57 |
| ACH PERS 8/18 PERS | CalPERS 1900 457 (08/18) Contribution 08/15/2025 | 3,400.00 |
| PERS | PERS 3100 Contribution Retirement 07/26-08/08/25 -Plan 26934 | 2,304.43 |
| PERS | PERS 3100 Contribution Retirement 7/26-8/8/25 -Plan 1364 | 628.95 |
| PERS | PERS 3100 Contribution Retirement 7/26-8/8/25 -Plan 2562: | 4,373.84 |
| PERS | PERS 3100 Contribution Retirment 7/26-8/8/25 -Plan 1365 | 3,497.05 |
| CH PERSHEALTH P.E.R.S.-HEALTH | CalPERS 1800 Health 08/2025 | 37,090.46 |
| Report Total | | <u><u>\$ 138,007.15</u></u> |

City of Del Rey Oaks
Statement of Revenues and Expenditures
100 - General Fund
From 08/01/2025 Through 08/31/2025

| | | FY 2026 | August 2025 | FY 2026 | Percent |
|--|-----|---------------------|---------------------|---------------------|-----------------|
| | | Budget | Actual | YTD Actual | Collected/Spent |
| Revenue | | | | | |
| Property Taxes | 000 | 867,500.00 | - | - | 0.00% |
| Sales Tax | 000 | 1,189,000.00 | 115,452.40 | 227,608.13 | 19.14% |
| Other Taxes | 000 | 551,400.00 | 9,897.57 | 106,997.71 | 19.40% |
| Licenses and Permits | 000 | 322,700.00 | 27,549.36 | 247,301.06 | 76.63% |
| Fines and Forfeitures | 000 | 25,100.00 | 1,676.60 | 3,307.09 | 13.17% |
| Other Revenue | 000 | 205,700.00 | 5,906.46 | 40,793.00 | 19.83% |
| Grants | 000 | 247,500.00 | 1,826.86 | 21,663.03 | 8.75% |
| Airport Police Services | 210 | 1,489,000.00 | 114,707.00 | 226,559.50 | 15.21% |
| Current Services | 000 | 193,300.00 | 24,579.63 | 41,234.70 | 21.33% |
| Total Revenue | | 5,091,200.00 | 301,595.88 | 915,464.22 | 17.98% |
| Expenditures | | | | | |
| Council | 110 | 30,400.00 | 1,206.32 | 3,050.65 | 10.03% |
| City Clerk | 111 | 648,200.00 | 83,241.52 | 174,109.64 | 26.86% |
| City Manager | 120 | 338,400.00 | 57,741.83 | 78,459.88 | 23.18% |
| Finance | 130 | 236,000.00 | - | 2,072.11 | 0.87% |
| Legal | 150 | 89,300.00 | 65.00 | 598.25 | 0.66% |
| Planning & Building Regulation | 160 | 150,400.00 | 9,348.51 | 12,480.31 | 8.29% |
| Government Buildings | 180 | 20,200.00 | 878.22 | 878.22 | 4.34% |
| Non-Departmental | 190 | 56,800.00 | 6,721.66 | 16,908.37 | 29.76% |
| Police | 210 | 2,998,900.00 | 462,105.97 | 786,548.46 | 26.22% |
| Fire/Animal Control | 220 | 243,300.00 | - | - | 0.00% |
| Public Works/Streets | 311 | 256,800.00 | 31,069.62 | 48,360.30 | 18.83% |
| Parks/Recreation | 411 | 109,600.00 | 3,204.35 | 3,276.91 | 2.98% |
| Total Expenditures | | 5,178,300.00 | 655,583.00 | 1,126,743.10 | 21.76% |
| Excess(Deficit) of Revenue Over Expenditures | | (87,100.00) | (353,987.12) | (211,278.88) | |
| Other Financing Sources & Uses | | | | | |
| Transfers Out-CIP | | (375,446.00) | - | - | |
| Net Revenues After Other Financing Sources & Uses | | (462,546.00) | (353,987.12) | (211,278.88) | |

City of Del Rey Oaks
Statement of Revenues and Expenditures

100 - General Fund
From 8/1/2025 Through 8/31/2025

| | | FY 2026 Budget | August 2025 Actual | FY 2026 YTD Actual | Percent Collected/Spent |
|---|-------|---------------------|-----------------------|-----------------------|----------------------------|
| Revenue | | | | | |
| Property Taxes | | | | | |
| Non Department Specific | 000 | | | | |
| P/T-Secured | 41110 | 599,800.00 | 0.00 | 0.00 | 0.00% |
| P/T-Unsecured | 41120 | 31,200.00 | 0.00 | 0.00 | 0.00% |
| P/T-Prior Secured | 41130 | 6,200.00 | 0.00 | 0.00 | 0.00% |
| Prior Unsecured | 41140 | 100.00 | 0.00 | 0.00 | 0.00% |
| P/T-Unitary Tax | 41150 | 12,500.00 | 0.00 | 0.00 | 0.00% |
| P/T-Supplemental Roll (SB813) | 41160 | 12,400.00 | 0.00 | 0.00 | 0.00% |
| Property Tax - VLF | 41170 | 204,500.00 | 0.00 | 0.00 | 0.00% |
| Prop Tax-Interest/Penalty | 41180 | 800.00 | 0.00 | 0.00 | 0.00% |
| Total Non Department Specific | | <u>867,500.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00%</u> |
| Total Property Taxes | | 867,500.00 | 0.00 | 0.00 | 0.00% |
| Sales Tax | | | | | |
| Non Department Specific | 000 | | | | |
| Sales Tax | 42210 | 409,000.00 | 33,803.58 | 73,395.45 | 17.94% |
| Sales Tax - 145 (Measure S-1%) | 42220 | 520,000.00 | 54,662.80 | 103,004.99 | 19.80% |
| Sales Tax -409 (Measure R 1/2%) | 42221 | 260,000.00 | 26,986.02 | 51,207.69 | 19.69% |
| Total Non Department Specific | | <u>1,189,000.00</u> | <u>115,452.40</u> | <u>227,608.13</u> | <u>19.14%</u> |
| Total Sales Tax | | 1,189,000.00 | 115,452.40 | 227,608.13 | 19.14% |
| Other Taxes | | | | | |
| Non Department Specific | 000 | | | | |
| Cannabis Tax | 42222 | 100,000.00 | 0.00 | 8,797.66 | 8.79% |
| Transient Occupancy Tax | 42230 | 229,500.00 | 4,444.57 | 67,249.41 | 29.30% |
| Property Transfer Tax | 42250 | 8,700.00 | 0.00 | 0.00 | 0.00% |
| Sewer Impact | 42290 | 22,000.00 | 0.00 | 0.00 | 0.00% |
| Gas Franchises | 42761 | 8,200.00 | 0.00 | 0.00 | 0.00% |
| Electric Franchises | 42762 | 22,000.00 | 0.00 | 0.00 | 0.00% |
| Garbage Franchises | 42763 | 110,000.00 | 0.00 | 25,497.64 | 23.17% |
| Cable Tv Franchises | 42764 | 26,000.00 | 5,453.00 | 5,453.00 | 20.97% |
| Water Franchises | 42765 | 25,000.00 | 0.00 | 0.00 | 0.00% |
| Total Non Department Specific | | <u>551,400.00</u> | <u>9,897.57</u> | <u>106,997.71</u> | <u>19.40%</u> |
| Total Other Taxes | | 551,400.00 | 9,897.57 | 106,997.71 | 19.40% |
| Licenses and Permits | | | | | |
| Non Department Specific | 000 | | | | |
| STR Annual Licenses Fee | 42231 | 0.00 | 1,368.24 | 1,368.24 | 0.00% |
| Business Licenses | 42310 | 225,000.00 | 20,165.51 | 226,537.18 | 100.68% |
| HOUP (Home Occupational User Permit) | 42311 | 0.00 | 1,280.00 | 1,600.00 | 0.00% |
| SB1473 Environmental Assessment Fee | 43312 | 100.00 | 4.00 | 28.00 | 28.00% |
| Building Permits | 43320 | 59,000.00 | 2,040.50 | 12,229.52 | 20.72% |
| Strong-Motion Instrumental Program (SMIP) Fees | 43322 | 200.00 | 7.61 | 88.62 | 44.31% |
| Cannabis Business Permit | 43325 | 5,000.00 | 0.00 | 0.00 | 0.00% |
| Plan Check Fees | 43330 | 18,000.00 | 2,008.50 | 4,099.50 | 22.77% |
| Encroachment/Street Opening Permits Fees | 43340 | 8,000.00 | 0.00 | 0.00 | 0.00% |
| Plumbing Permits | 43350 | 3,400.00 | 170.00 | 298.00 | 8.76% |
| Electrical Permits | 43360 | 3,000.00 | 0.00 | 187.00 | 6.23% |

City of Del Rey Oaks
Statement of Revenues and Expenditures
100 - General Fund
From 8/1/2025 Through 8/31/2025

| | | FY 2026 Budget | August 2025 Actual | FY 2026 YTD Actual | Percent Collected/Spent |
|--|-------|---------------------|-----------------------|-----------------------|----------------------------|
| Tree Removal Permits | 43361 | 0.00 | 300.00 | 300.00 | 0.00% |
| AVAILABLE | 43362 | 0.00 | 0.00 | 300.00 | 0.00% |
| Other Licenses/Permits | 43390 | 1,000.00 | 0.00 | 0.00 | 0.00% |
| Day Use Permits (Park only) | 48911 | 0.00 | 60.00 | 120.00 | 0.00% |
| Old Town Hall Rental Fee | 48912 | 0.00 | 145.00 | 145.00 | 0.00% |
| Total Non Department Specific | | <u>322,700.00</u> | <u>27,549.36</u> | <u>247,301.06</u> | <u>76.63%</u> |
| Total Licenses and Permits | | 322,700.00 | 27,549.36 | 247,301.06 | 76.63% |
| Fines and Forfeitures | | | | | |
| Non Department Specific | 000 | | | | |
| Fines & Forfeitures | 45000 | 2,600.00 | 440.60 | 627.09 | 24.11% |
| Vehicle Code Fines | 45510 | 5,500.00 | 30.00 | 55.00 | 1.00% |
| Parking and Admin Fines | 45512 | 17,000.00 | 1,206.00 | 2,625.00 | 15.44% |
| Total Non Department Specific | | <u>25,100.00</u> | <u>1,676.60</u> | <u>3,307.09</u> | <u>13.18%</u> |
| Total Fines and Forfeitures | | 25,100.00 | 1,676.60 | 3,307.09 | 13.18% |
| Other Revenue | | | | | |
| Non Department Specific | 000 | | | | |
| SB1186 Disability Access Fund | 43311 | 1,000.00 | 101.00 | 333.00 | 33.30% |
| Interest Earned | 46100 | 185,000.00 | 0.00 | 34,440.99 | 18.61% |
| Interest Earned-PARS | 46101 | 15,000.00 | 0.00 | 213.55 | 1.42% |
| HOPTR | 47130 | 1,200.00 | 0.00 | 0.00 | 0.00% |
| Vehicle License Collection | 47140 | 2,500.00 | 0.00 | 0.00 | 0.00% |
| Miscellaneous Refunds | 48930 | 1,000.00 | 5,805.46 | 5,805.46 | 580.54% |
| Total Non Department Specific | | <u>205,700.00</u> | <u>5,906.46</u> | <u>40,793.00</u> | <u>19.83%</u> |
| Total Other Revenue | | 205,700.00 | 5,906.46 | 40,793.00 | 19.83% |
| Grants | | | | | |
| Non Department Specific | 000 | | | | |
| COPS | 47240 | 194,000.00 | 0.00 | 16,666.66 | 8.59% |
| SB1383 Organics Recycling | 47243 | 14,000.00 | 0.00 | 1,250.00 | 8.92% |
| Prop 172 | 47750 | 20,000.00 | 1,826.86 | 3,244.87 | 16.22% |
| Wellness Program | 47760 | 7,500.00 | 0.00 | 0.00 | 0.00% |
| Police Grants & Other Reimbursements | 47780 | 5,000.00 | 0.00 | 0.00 | 0.00% |
| POST Reimbursements | 47781 | 7,000.00 | 0.00 | 501.50 | 7.16% |
| Total Non Department Specific | | <u>247,500.00</u> | <u>1,826.86</u> | <u>21,663.03</u> | <u>8.75%</u> |
| Total Grants | | 247,500.00 | 1,826.86 | 21,663.03 | 8.75% |
| Airport Police Services | | | | | |
| Police | 210 | | | | |
| Airport Police Services | 48220 | 1,489,000.00 | 114,707.00 | 226,559.50 | 15.21% |
| Total Police | | <u>1,489,000.00</u> | <u>114,707.00</u> | <u>226,559.50</u> | <u>15.22%</u> |
| Total Airport Police Services | | 1,489,000.00 | 114,707.00 | 226,559.50 | 15.22% |
| Current Services | | | | | |
| Non Department Specific | 000 | | | | |
| Rental Income - Garden Center | 46815 | 18,000.00 | 0.00 | 3,000.00 | 16.66% |
| Rental Income - Airport RV | 46816 | 39,600.00 | 4,045.34 | 7,935.88 | 20.04% |
| Rental Income - PW Bldg (CHC Enterprise) | 46817 | 24,000.00 | 2,000.00 | 4,000.00 | 16.66% |
| Police Service Fees | 48210 | 1,000.00 | 0.00 | 130.00 | 13.00% |
| Police Services-Special Events | 48211 | 35,000.00 | 13,500.00 | 17,000.00 | 48.57% |
| Public Events | 48212 | 5,000.00 | 0.00 | 0.00 | 0.00% |
| Use Permits | 48805 | 52,000.00 | 120.00 | 1,940.00 | 3.73% |

City of Del Rey Oaks
Statement of Revenues and Expenditures
100 - General Fund
From 8/1/2025 Through 8/31/2025

| | | FY 2026 Budget | August 2025 Actual | FY 2026 YTD Actual | Percent Collected/Spent |
|----------------------------------|-------|----------------------------|--------------------------|--------------------------|----------------------------|
| Maps/Publications | 48810 | 100.00 | 0.00 | 0.00 | 0.00% |
| Property Inspections | 48825 | 4,500.00 | 255.00 | 1,015.00 | 22.55% |
| Miscellaneous Revenue | 48840 | 10,000.00 | 3,553.00 | 3,563.00 | 35.63% |
| Credit Card Processing Fee | 48841 | 0.00 | 146.29 | 690.82 | 0.00% |
| LAFCO Refund & Interest for FORA | 48842 | 400.00 | 0.00 | 0.00 | 0.00% |
| Rental - Park | 48910 | <u>3,700.00</u> | <u>960.00</u> | <u>1,960.00</u> | <u>52.97%</u> |
| Total Non Department Specific | | <u>193,300.00</u> | <u>24,579.63</u> | <u>41,234.70</u> | <u>21.33%</u> |
| Total Current Services | | <u>193,300.00</u> | <u>24,579.63</u> | <u>41,234.70</u> | <u>21.33%</u> |
| Total Revenue | | <u><u>5,091,200.00</u></u> | <u><u>301,595.88</u></u> | <u><u>915,464.22</u></u> | <u>17.98%</u> |

Expenditures

| | | | | | |
|------------------------------|-------|-----------------|-------------|-------------|--------------|
| Council | 110 | | | | |
| Council Member Stipend | 61115 | 7,500.00 | 525.00 | 1,050.00 | 14.00% |
| Medicare-ER | 61130 | 200.00 | 7.61 | 15.22 | 7.61% |
| Social Security-ER | 61131 | 500.00 | 32.55 | 65.10 | 13.02% |
| Unemployment Ins-Fed & State | 61132 | 100.00 | 3.15 | 6.30 | 6.30% |
| Dental Expense | 61135 | 8,900.00 | 638.01 | 1,914.03 | 21.50% |
| Materials/Supply | 62410 | 200.00 | 0.00 | 0.00 | 0.00% |
| Membership | 64550 | 2,500.00 | 0.00 | 0.00 | 0.00% |
| Dues-Professional Org | | | | | |
| Strategic Planning | 64570 | 5,000.00 | 0.00 | 0.00 | 0.00% |
| Misc Expenses | 64580 | 2,500.00 | 0.00 | 0.00 | 0.00% |
| Travel Expenses | 64610 | <u>3,000.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00%</u> |
| Total Council | | 30,400.00 | 1,206.32 | 3,050.65 | 10.04% |
| City Clerk | 111 | | | | |
| Payroll | 61105 | 252,300.00 | 30,139.20 | 45,093.20 | 17.87% |
| Overtime | 61110 | 5,000.00 | 231.12 | 530.55 | 10.61% |
| PERS UAL - After 06/30/18 | 61123 | 11,100.00 | 0.00 | 890.00 | 8.01% |
| PERS UAL-Before 06/30/2018 | 61124 | 41,000.00 | 0.00 | 51,139.00 | 124.72% |
| PERS Retirement | 61125 | 26,700.00 | 2,363.20 | 3,950.27 | 14.79% |
| Medicare-ER | 61130 | 3,800.00 | 438.62 | 689.82 | 18.15% |
| Unemployment Ins-Fed & State | 61132 | 1,200.00 | 0.00 | 0.00 | 0.00% |
| Dental Expense | 61135 | 5,700.00 | 467.25 | 1,361.75 | 23.89% |
| Health Insurance | 61140 | 122,800.00 | 9,772.22 | 19,604.36 | 15.96% |
| Vision Ins | 61145 | 800.00 | 59.60 | 119.20 | 14.90% |
| Workers Comp and EAP | 61150 | 4,000.00 | 3,062.00 | 3,062.00 | 76.55% |
| Wellness Program | 61155 | 1,500.00 | 0.00 | 0.00 | 0.00% |
| Educational Incentive Pay | 61157 | 6,000.00 | 692.31 | 1,105.85 | 18.43% |
| Longevity Pay | 61158 | 3,700.00 | 493.05 | 764.35 | 20.65% |
| Materials/Supply | 62410 | 4,000.00 | 18.66 | 32.32 | 0.80% |
| Office Supplies | 62430 | 7,000.00 | 648.95 | 648.95 | 9.27% |
| Repair/Maintenance | 63505 | 1,000.00 | 0.00 | 0.00 | 0.00% |
| Other Outside Services | 63508 | 6,000.00 | 540.46 | 625.46 | 10.42% |
| Shredding Services | 63509 | 1,000.00 | 179.36 | 179.36 | 17.93% |
| Short Term Rental Services | 63511 | 17,500.00 | 0.00 | 0.00 | 0.00% |
| Telephone | 63530 | 3,000.00 | 49.91 | 313.62 | 10.45% |
| Internet | 63531 | 1,500.00 | 0.00 | 106.65 | 7.11% |
| Website Design & Maintenance | 63535 | 1,000.00 | 0.00 | 0.00 | 0.00% |
| Postage / Shipping | 63540 | 2,000.00 | 0.00 | 0.00 | 0.00% |

City of Del Rey Oaks
Statement of Revenues and Expenditures
100 - General Fund
From 8/1/2025 Through 8/31/2025

| | | FY 2026 Budget | August 2025 Actual | FY 2026 YTD Actual | Percent Collected/Spent |
|------------------------------|-------|-------------------|-----------------------|-----------------------|----------------------------|
| Training | 63605 | 11,000.00 | 300.00 | 300.00 | 2.72% |
| Insurance-Liability | 63620 | 62,400.00 | 31,841.70 | 31,841.70 | 51.02% |
| Contract Services - IT | 63635 | 10,000.00 | 900.00 | 1,800.00 | 18.00% |
| Software/Server Subscription | 64310 | 15,500.00 | 163.91 | 2,806.60 | 18.10% |
| Agenda Management System | 64315 | 7,000.00 | 0.00 | 4,920.00 | 70.28% |
| Municipal Code Service | 64320 | 5,000.00 | 0.00 | 881.17 | 17.62% |
| Membership | 64550 | 1,000.00 | 830.00 | 830.00 | 83.00% |
| Dues-Professional Org | | | | | |
| Membership | 64552 | 700.00 | 0.00 | 0.00 | 0.00% |
| Dues-Government Agency | | | | | |
| Printing / Publications | 64575 | 2,000.00 | 0.00 | 0.00 | 0.00% |
| Misc Expenses | 64580 | 500.00 | 50.00 | 513.46 | 102.69% |
| Election Cost | 64588 | 500.00 | 0.00 | 0.00 | 0.00% |
| Travel Expenses | 64610 | 3,000.00 | 0.00 | 0.00 | 0.00% |
| Total City Clerk | | 648,200.00 | 83,241.52 | 174,109.64 | 26.86% |
| City Manager | 120 | | | | |
| Payroll | 61105 | 202,100.00 | 23,323.20 | 32,901.36 | 16.27% |
| PERS UAL - After 06/30/18 | 61123 | 500.00 | 0.00 | 445.00 | 89.00% |
| PERS Retirement | 61125 | 16,100.00 | 1,737.12 | 2,517.36 | 15.63% |
| Medicare-ER | 61130 | 2,900.00 | 338.19 | 539.65 | 18.60% |
| Unemployment Ins-Fed & State | 61132 | 100.00 | 0.00 | 0.00 | 0.00% |
| Dental Expense | 61135 | 2,400.00 | 193.29 | 579.87 | 24.16% |
| Health Insurance | 61140 | 48,400.00 | 3,837.86 | 7,675.72 | 15.85% |
| Health Insurance -Retiree | 61141 | 1,900.00 | 158.00 | 316.00 | 16.63% |
| Vision Ins | 61145 | 400.00 | 15.71 | 31.42 | 7.85% |
| Workers Comp and EAP | 61150 | 3,000.00 | 2,042.00 | 2,042.00 | 68.06% |
| Wellness Program | 61155 | 500.00 | 0.00 | 0.00 | 0.00% |
| Admin Leave | 61175 | 0.00 | 0.00 | 3,684.64 | 0.00% |
| Auto Allowance | 61180 | 5,400.00 | 623.10 | 993.50 | 18.39% |
| Office Supplies | 62430 | 300.00 | 0.00 | 0.00 | 0.00% |
| Insurance-Liability | 63620 | 51,000.00 | 25,473.36 | 25,473.36 | 49.94% |
| Membership | 64550 | 1,700.00 | 0.00 | 1,260.00 | 74.11% |
| Dues-Professional Org | | | | | |
| Membership | 64552 | 700.00 | 0.00 | 0.00 | 0.00% |
| Dues-Government Agency | | | | | |
| Travel Expenses | 64610 | 1,000.00 | 0.00 | 0.00 | 0.00% |
| Total City Manager | | 338,400.00 | 57,741.83 | 78,459.88 | 23.19% |
| Finance | 130 | | | | |
| ADP Payroll Fees | 62310 | 8,500.00 | 0.00 | 621.95 | 7.31% |
| Bank Service Charges | 62320 | 4,000.00 | 0.00 | 1,450.16 | 36.25% |
| Credit Card Fees | 62321 | 5,000.00 | 0.00 | 0.00 | 0.00% |
| Accounting Software | 62431 | 5,000.00 | 0.00 | 0.00 | 0.00% |
| Budget Software | 62433 | 14,000.00 | 0.00 | 0.00 | 0.00% |
| Audit-General | 63625 | 40,000.00 | 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 | 150,000.00 | 0.00 | 0.00 | 0.00% |
| Total Finance | | 236,000.00 | 0.00 | 2,072.11 | 0.88% |
| Legal | 150 | | | | |
| Legal Services | 63650 | 86,000.00 | 65.00 | 65.00 | 0.07% |
| Legal Advert | 64560 | 2,300.00 | 0.00 | 533.25 | 23.18% |
| Misc Expenses | 64580 | 1,000.00 | 0.00 | 0.00 | 0.00% |

City of Del Rey Oaks
Statement of Revenues and Expenditures
100 - General Fund
From 8/1/2025 Through 8/31/2025

| | | FY 2026 Budget | August 2025 Actual | FY 2026 YTD Actual | Percent Collected/Spent |
|---|-------|-------------------|-----------------------|-----------------------|----------------------------|
| Total Legal | | 89,300.00 | 65.00 | 598.25 | 0.67% |
| Planning & Building Regulation | 160 | | | | |
| Economic Development Services | 63639 | 20,000.00 | 0.00 | 0.00 | 0.00% |
| Planning Services | 63640 | 40,000.00 | 0.00 | 0.00 | 0.00% |
| Contract Services - Housing Element | 63642 | 50,000.00 | 0.00 | 0.00 | 0.00% |
| Building Inspections Services | 63648 | 32,400.00 | 9,348.51 | 12,480.31 | 38.51% |
| Engineering Services | 63649 | 5,000.00 | 0.00 | 0.00 | 0.00% |
| Code Enforcement Services | 63656 | 2,000.00 | 0.00 | 0.00 | 0.00% |
| Travel Expenses | 64610 | 1,000.00 | 0.00 | 0.00 | 0.00% |
| Total Planning & Building Regulation | | 150,400.00 | 9,348.51 | 12,480.31 | 8.30% |
| Government Buildings | 180 | | | | |
| Materials/Supply | 62410 | 2,000.00 | 0.00 | 0.00 | 0.00% |
| Repair/Maintenance | 63505 | 5,000.00 | 17.68 | 17.68 | 0.35% |
| Other Outside Services | 63508 | 1,000.00 | 0.00 | 0.00 | 0.00% |
| Utilities - PG&E | 63520 | 8,000.00 | 510.54 | 510.54 | 6.38% |
| Janitorial Services | 63660 | 4,200.00 | 350.00 | 350.00 | 8.33% |
| Total Government Buildings | | 20,200.00 | 878.22 | 878.22 | 4.35% |
| Non-Departmental | 190 | | | | |
| Materials/Supply | 62410 | 500.00 | 0.00 | 0.00 | 0.00% |
| Insurance-Liability | 63620 | 25,000.00 | (4,091.10) | (4,091.10) | (16.36)% |
| Insurance-Property | 63621 | 9,000.00 | 7,812.76 | 7,812.76 | 86.80% |
| Membership | 64550 | 500.00 | 0.00 | 0.00 | 0.00% |
| Dues-Professional Org | | | | | |
| Membership Dues-Non Profit Agency Contrib | 64551 | 15,000.00 | 3,000.00 | 8,025.00 | 53.50% |
| Membership Dues-Government Agency | 64552 | 5,500.00 | 0.00 | 5,161.71 | 93.84% |
| Misc Expenses | 64580 | 1,000.00 | 0.00 | 0.00 | 0.00% |
| 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 | | 56,800.00 | 6,721.66 | 16,908.37 | 29.77% |
| Police | 210 | | | | |
| Payroll | 61105 | 1,167,800.00 | 104,920.32 | 162,771.96 | 13.93% |
| Overtime | 61110 | 150,000.00 | 37,733.23 | 66,065.36 | 44.04% |
| Overtime-DEA | 61111 | 0.00 | 3.00 | 3.00 | 0.00% |
| Reserves Payroll | 61120 | 95,000.00 | 11,832.61 | 17,426.26 | 18.34% |
| PERS UAL - After 06/30/18 | 61123 | 30,400.00 | 0.00 | 25,476.01 | 83.80% |
| PERS UAL-Before 06/30/2018 | 61124 | 111,000.00 | 0.00 | 115,906.99 | 104.42% |
| PERS Retirement | 61125 | 163,000.00 | 13,939.71 | 23,258.46 | 14.26% |
| PERS 457 Expense | 61126 | 32,400.00 | 6,300.00 | 7,350.00 | 22.68% |
| Medicare-ER | 61130 | 17,400.00 | 2,330.40 | 3,850.33 | 22.12% |
| Social Security-ER | 61131 | 1,000.00 | 152.36 | 169.71 | 16.97% |
| Unemployment Ins-Fed & State | 61132 | 13,000.00 | 22.43 | 27.69 | 0.21% |
| Dental Expense | 61135 | 16,200.00 | 961.97 | 2,885.91 | 17.81% |
| Health Insurance | 61140 | 342,300.00 | 20,370.18 | 40,740.36 | 11.90% |
| Vision Ins | 61145 | 2,500.00 | 143.61 | 287.22 | 11.48% |
| Workers Comp and EAP | 61150 | 141,500.00 | 95,957.00 | 95,957.00 | 67.81% |
| Wellness Program | 61155 | 5,000.00 | 0.00 | 0.00 | 0.00% |
| Educational Incentive Pay | 61157 | 16,800.00 | 1,800.03 | 2,876.05 | 17.11% |

City of Del Rey Oaks
Statement of Revenues and Expenditures
100 - General Fund
From 8/1/2025 Through 8/31/2025

| | | FY 2026 Budget | August 2025 Actual | FY 2026 YTD Actual | Percent Collected/Spent |
|--|-------|-------------------|-----------------------|-----------------------|----------------------------|
| Longevity Pay | 61158 | 9,300.00 | 1,307.58 | 2,075.99 | 22.32% |
| Uniform Allowance | 61160 | 10,000.00 | 0.00 | 2,000.00 | 20.00% |
| Materials/Supply | 62410 | 15,000.00 | 108.14 | 121.81 | 0.81% |
| Ammunition | 62420 | 5,000.00 | 0.00 | 0.00 | 0.00% |
| Body Armor Vests | 62422 | 1,500.00 | 0.00 | 0.00 | 0.00% |
| Office Supplies | 62430 | 5,000.00 | 196.69 | 196.69 | 3.93% |
| Auto Operations - Supplies / Equip | 62710 | 1,000.00 | 0.00 | 0.00 | 0.00% |
| Auto Operations - Fuel | 62720 | 30,000.00 | 2,698.73 | 2,698.73 | 8.99% |
| Repair/Maintenance | 63505 | 2,000.00 | 0.00 | 0.00 | 0.00% |
| Other Outside Services | 63508 | 5,000.00 | 309.44 | 530.08 | 10.60% |
| Shredding Services | 63509 | 1,000.00 | 179.36 | 179.36 | 17.93% |
| Utilities - PG&E | 63520 | 8,000.00 | 468.98 | 468.98 | 5.86% |
| Telephone | 63530 | 8,000.00 | 290.24 | 712.68 | 8.90% |
| Internet | 63531 | 6,000.00 | 262.70 | 454.23 | 7.57% |
| Annual Maintenance-Records Mgmt Software | 63537 | 5,000.00 | 0.00 | 0.00 | 0.00% |
| Record Management-Historical | 63538 | 3,400.00 | 3,512.38 | 3,512.38 | 103.30% |
| Postage / Shipping | 63540 | 500.00 | 0.00 | 0.00 | 0.00% |
| Training | 63605 | 5,000.00 | 1,250.65 | 2,586.73 | 51.73% |
| Insurance-Liability | 63620 | 290,200.00 | 142,414.64 | 142,414.64 | 49.07% |
| Insurance-Property | 63621 | 9,000.00 | 7,812.75 | 7,812.75 | 86.80% |
| Insurance-Vehicles | 63622 | 2,550.00 | 0.00 | 0.00 | 0.00% |
| Insurance-ADWRP | 63624 | 0.00 | 829.00 | 829.00 | 0.00% |
| Audit-General | 63625 | 5,000.00 | 0.00 | 0.00 | 0.00% |
| Actuarial Services | 63627 | 2,500.00 | 0.00 | 0.00 | 0.00% |
| Professional Services | 63628 | 12,000.00 | 0.00 | 0.00 | 0.00% |
| Contract Services - IT | 63635 | 12,900.00 | 900.00 | 1,800.00 | 13.95% |
| Contract Services-Others | 63637 | 4,200.00 | 135.64 | 135.64 | 3.22% |
| Legal Services | 63650 | 3,800.00 | 0.00 | 0.00 | 0.00% |
| Janitorial Services | 63660 | 4,200.00 | 350.00 | 350.00 | 8.33% |
| 911-NGEN Phase II Upgrade | 63664 | 7,000.00 | 0.00 | 0.00 | 0.00% |
| 911-Radio Dispatch | 63665 | 61,800.00 | 0.00 | 15,440.00 | 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 | 14,400.00 | 0.00 | 3,578.00 | 24.84% |
| 911-NGEN Debt (Capital Fee) | 63669 | 8,000.00 | 0.00 | 7,730.00 | 96.62% |
| Auto Repair/Maintenance | 63730 | 23,000.00 | 1,688.75 | 3,497.12 | 15.20% |
| Parking & Admin Citations Services | 63812 | 9,000.00 | 608.45 | 1,398.60 | 15.54% |
| Animal Regulation Fire | 63820 | 500.00 | 0.00 | 0.00 | 0.00% |
| Fund Jail & Prisoner | 63830 | 200.00 | 0.00 | 0.00 | 0.00% |
| ACJIS System | 63840 | 9,000.00 | 0.00 | 0.00 | 0.00% |
| Software/Server Subscription | 64310 | 22,700.00 | 0.00 | 12,627.50 | 55.62% |
| Personnel Recruit & Pre-Employment | 64545 | 3,000.00 | 0.00 | 0.00 | 0.00% |
| Membership Dues-Professional Org | 64550 | 9,000.00 | 315.00 | 2,409.90 | 26.77% |
| Membership Dues-Non Profit Agency Contrib | 64551 | 500.00 | 0.00 | 0.00 | 0.00% |

City of Del Rey Oaks
Statement of Revenues and Expenditures
100 - General Fund
From 8/1/2025 Through 8/31/2025

| | | FY 2026 Budget | August 2025 Actual | FY 2026 YTD Actual | Percent Collected/Spent |
|------------------------------------|-------|-------------------|-----------------------|-----------------------|----------------------------|
| Membership | 64552 | 5,000.00 | 0.00 | 5,000.00 | 100.00% |
| Dues-Government Agency | | | | | |
| Books and Periodicals | 64565 | 900.00 | 0.00 | 0.00 | 0.00% |
| Printing / Publications | 64575 | 2,000.00 | 0.00 | 0.00 | 0.00% |
| Misc Expenses | 64580 | 1,000.00 | 0.00 | 0.00 | 0.00% |
| Travel Expenses | 64610 | 13,000.00 | 0.00 | 935.34 | 7.19% |
| Principal-Motorola | 65104 | 21,350.00 | 0.00 | 0.00 | 0.00% |
| Lease-Cameras | | | | | |
| Principal-Dell | 65105 | 5,000.00 | 0.00 | 0.00 | 0.00% |
| Principal-Sunridge Records | 65106 | 8,500.00 | 0.00 | 0.00 | 0.00% |
| Mgmt | | | | | |
| Interest-Sunridge Records | 65107 | 300.00 | 0.00 | 0.00 | 0.00% |
| Mgmt | | | | | |
| Total Police | | 2,998,900.00 | 462,105.97 | 786,548.46 | 26.23% |
| Fire/Animal Control | 220 | | | | |
| Fire Seaside | 63810 | 243,300.00 | 0.00 | 0.00 | 0.00% |
| Total Fire/Animal Control | | 243,300.00 | 0.00 | 0.00 | 0.00% |
| Public Works/Streets | 311 | | | | |
| Payroll | 61105 | 87,800.00 | 10,123.20 | 15,296.00 | 17.42% |
| PERS UAL - After 06/30/18 | 61123 | 500.00 | 0.00 | 445.00 | 89.00% |
| PERS Retirement | 61125 | 7,100.00 | 686.40 | 1,103.53 | 15.54% |
| Medicare-ER | 61130 | 1,300.00 | 146.79 | 232.33 | 17.87% |
| Unemployment Ins-Fed & State | 61132 | 100.00 | 0.00 | 0.00 | 0.00% |
| Dental Expense | 61135 | 1,600.00 | 126.98 | 380.94 | 23.80% |
| Health Insurance | 61140 | 37,200.00 | 2,952.20 | 5,904.40 | 15.87% |
| Vision Ins | 61145 | 300.00 | 15.71 | 31.42 | 10.47% |
| Workers Comp and EAP | 61150 | 1,500.00 | 1,021.00 | 1,021.00 | 68.06% |
| Wellness Program | 61155 | 500.00 | 0.00 | 0.00 | 0.00% |
| Educational Incentive Pay | 61157 | 1,200.00 | 138.45 | 220.75 | 18.39% |
| Materials/Supply | 62410 | 10,000.00 | 2,609.48 | 2,664.65 | 26.64% |
| Office Supplies | 62430 | 1,500.00 | 53.54 | 53.54 | 3.56% |
| Auto Operations - Supplies / Equip | 62710 | 2,500.00 | 0.00 | 0.00 | 0.00% |
| Auto Operations - Fuel | 62720 | 5,000.00 | 177.28 | 177.28 | 3.54% |
| Repair/Maintenance | 63505 | 17,900.00 | 249.00 | 3,249.00 | 18.15% |
| Other Outside Services | 63508 | 1,000.00 | 0.00 | 0.00 | 0.00% |
| Gabilan Crew | 63515 | 3,000.00 | 0.00 | 0.00 | 0.00% |
| Utilities - PG&E | 63520 | 5,000.00 | 93.52 | 93.52 | 1.87% |
| Utilities - Water | 63525 | 5,000.00 | 383.81 | 383.81 | 7.67% |
| Telephone | 63530 | 200.00 | 44.87 | 89.74 | 44.87% |
| Internet | 63531 | 600.00 | 0.00 | 0.00 | 0.00% |
| Training | 63605 | 2,000.00 | 19.95 | 19.95 | 0.99% |
| Insurance-Liability | 63620 | 21,200.00 | 10,613.90 | 10,613.90 | 50.06% |
| Insurance-Vehicles | 63622 | 5,000.00 | 0.00 | 4,766.00 | 95.32% |
| SB1383 Organics Waste | 63654 | 14,000.00 | 0.00 | 0.00 | 0.00% |
| Regs Services | | | | | |
| Hazardous Waste Disposal | 63655 | 500.00 | 0.00 | 0.00 | 0.00% |
| Auto Repair/Maintenance | 63730 | 5,000.00 | 0.00 | 0.00 | 0.00% |
| Printing / Publications | 64575 | 1,300.00 | 0.00 | 0.00 | 0.00% |
| Storm Water Project - Phase 4 | 64920 | 15,000.00 | 1,613.54 | 1,613.54 | 10.75% |
| Equipment | 66302 | 2,000.00 | 0.00 | 0.00 | 0.00% |

City of Del Rey Oaks
Statement of Revenues and Expenditures
100 - General Fund
From 8/1/2025 Through 8/31/2025

| | | FY 2026 Budget | August 2025 Actual | FY 2026 YTD Actual | Percent Collected/Spent |
|--|-------|---------------------|-----------------------|-----------------------|----------------------------|
| Total Public Works/Streets | | <u>256,800.00</u> | <u>31,069.62</u> | <u>48,360.30</u> | <u>18.83%</u> |
| Parks/Recreation | 411 | | | | |
| Materials/Supply | 62410 | 10,000.00 | 378.72 | 378.72 | 3.78% |
| Office Supplies | 62430 | 1,000.00 | 0.00 | 72.56 | 7.25% |
| Repair/Maintenance | 63505 | 20,000.00 | 2,029.00 | 2,029.00 | 10.14% |
| Utilities - Water | 63525 | 3,500.00 | 796.63 | 796.63 | 22.76% |
| Contract Services - Consultant | 63612 | 75,000.00 | 0.00 | 0.00 | 0.00% |
| Travel Expenses | 64610 | <u>100.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00%</u> |
| Total Parks/Recreation | | <u>109,600.00</u> | <u>3,204.35</u> | <u>3,276.91</u> | <u>2.99%</u> |
| Total Expenditures | | <u>5,178,300.00</u> | <u>655,583.00</u> | <u>1,126,743.10</u> | <u>21.76%</u> |
| Net Revenues | | (87,100.00) | (353,987.12) | (211,278.88) | |
| Other Financing Sources and Uses | | | | | |
| Uses | | | | | |
| Non Department Specific | 000 | | | | |
| Transfers Out to CIP | 81003 | <u>(375,446.00)</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00%</u> |
| Total Non Department Specific | | <u>(375,446.00)</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00%</u> |
| Total Uses | | <u>(375,446.00)</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00%</u> |
| Total Other Financing Sources and Uses | | <u>(375,446.00)</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00%</u> |
| Net Revenues After Other Financing Sources and Uses | | (462,546.00) | (353,987.12) | (211,278.88) | |

City of Del Rey Oaks
Statement of Revenues and Expenditures

210 - Gas Tax Fund
From 8/1/2025 Through 8/31/2025

| | | FY 2026 Budget | August 2025 Actual | FY 2026 YTD Actual | Percent Collected/Spent |
|-------------------------------|-------|-------------------------|------------------------|------------------------|----------------------------|
| Revenue | | | | | |
| Other Revenue | | | | | |
| Non Department Specific | 000 | | | | |
| Gas Tax 2103 | 47010 | 15,000.00 | 1,303.59 | 2,515.52 | 16.77% |
| Gas Tax 2105 | 47020 | 10,100.00 | 779.64 | 1,634.39 | 16.18% |
| Gas Tax 2106 | 47030 | 9,200.00 | 748.91 | 1,512.53 | 16.44% |
| Gas Tax 2107 | 47040 | 13,700.00 | 1,062.40 | 2,243.58 | 16.37% |
| Gas Tax 2107.5 | 47050 | <u>1,000.00</u> | <u>1,000.00</u> | <u>1,000.00</u> | <u>100.00%</u> |
| Total Non Department Specific | | <u>49,000.00</u> | <u>4,894.54</u> | <u>8,906.02</u> | <u>18.18%</u> |
| Total Other Revenue | | <u>49,000.00</u> | <u>4,894.54</u> | <u>8,906.02</u> | <u>18.18%</u> |
| Total Revenue | | <u><u>49,000.00</u></u> | <u><u>4,894.54</u></u> | <u><u>8,906.02</u></u> | <u><u>18.18%</u></u> |
| Expenditures | | | | | |
| Public Works/Streets | 311 | | | | |
| Street Sweeping | 63510 | 10,000.00 | 0.00 | 0.00 | 0.00% |
| Street Lighting | 63910 | 20,400.00 | 1,402.06 | 1,402.06 | 6.87% |
| Principal-PG&E | 65751 | <u>2,550.00</u> | <u>210.83</u> | <u>210.83</u> | <u>8.26%</u> |
| Total Public Works/Streets | | <u>32,950.00</u> | <u>1,612.89</u> | <u>1,612.89</u> | <u>4.89%</u> |
| Total Expenditures | | <u><u>32,950.00</u></u> | <u><u>1,612.89</u></u> | <u><u>1,612.89</u></u> | <u><u>4.89%</u></u> |
| Net Revenues | | 16,050.00 | 3,281.65 | 7,293.13 | |
| Net Revenues After Other | | 16,050.00 | 3,281.65 | 7,293.13 | |
| Financing Sources and Uses | | | | | |

City of Del Rey Oaks
Statement of Revenues and Expenditures

211 - SB1 Fund-RMRA
 From 8/1/2025 Through 8/31/2025

| | | FY 2026 Budget | August 2025 Actual | FY 2026 YTD Actual | Percent Collected/Spent |
|----------------------------------|-------|-------------------|-----------------------|-----------------------|----------------------------|
| Revenue | | | | | |
| Other Revenue | | | | | |
| Non Department Specific | 000 | | | | |
| SB 1 Funds | 47777 | 41,300.00 | 3,981.89 | 7,593.26 | 18.38% |
| Total Non Department Specific | | 41,300.00 | 3,981.89 | 7,593.26 | 18.39% |
| Total Other Revenue | | 41,300.00 | 3,981.89 | 7,593.26 | 18.39% |
| Total Revenue | | <u>41,300.00</u> | <u>3,981.89</u> | <u>7,593.26</u> | <u>18.39%</u> |
| Expenditures | | | | | |
| Saucito/Work Gutter & Curb | 537 | | | | |
| Curb and Gutter Repair | 66327 | 37,596.50 | 0.00 | 0.00 | 0.00% |
| Total Saucito/Work Gutter & Curb | | 37,596.50 | 0.00 | 0.00 | 0.00% |
| Rosita Emergency Repairs | 539 | | | | |
| Curb and Gutter Repair | 66327 | 65,000.00 | 0.00 | 0.00 | 0.00% |
| Total Rosita Emergency Repairs | | 65,000.00 | 0.00 | 0.00 | 0.00% |
| Total Expenditures | | <u>102,596.50</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00%</u> |
| Net Revenues | | (61,296.50) | 3,981.89 | 7,593.26 | |
| Net Revenues After Other | | (61,296.50) | 3,981.89 | 7,593.26 | |
| Financing Sources and Uses | | | | | |

City of Del Rey Oaks
Statement of Revenues and Expenditures

212 - Measure X Fund
 From 8/1/2025 Through 8/31/2025

| | | FY 2026 Budget | August 2025 Actual | FY 2026 YTD Actual | Percent Collected/Spent |
|--------------------------------|-------|-------------------|-----------------------|-----------------------|----------------------------|
| Revenue | | | | | |
| Other Revenue | | | | | |
| Non Department Specific | 000 | | | | |
| Measure X | 47775 | 95,900.00 | 0.00 | 0.00 | 0.00% |
| Total Non Department Specific | | 95,900.00 | 0.00 | 0.00 | 0.00% |
| Total Other Revenue | | 95,900.00 | 0.00 | 0.00 | 0.00% |
| Total Revenue | | <u>95,900.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00%</u> |
| Expenditures | | | | | |
| Debt Service - Measure X | 610 | | | | |
| Principal - Measure X Loan | 65103 | 83,900.00 | 0.00 | 0.00 | 0.00% |
| Interest - Measure X | 65203 | 12,000.00 | 0.00 | 0.00 | 0.00% |
| Total Debt Service - Measure X | | 95,900.00 | 0.00 | 0.00 | 0.00% |
| Total Expenditures | | <u>95,900.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00%</u> |
| Net Revenues | | 0.00 | 0.00 | 0.00 | 0.00% |
| Net Revenues After Other | | 0.00 | 0.00 | 0.00 | 0.00% |
| Financing Sources and Uses | | | | | |

City of Del Rey Oaks
Statement of Revenues and Expenditures

221 - FORA Habitat Management Fund

From 8/1/2025 Through 8/31/2025

| | | FY 2026 Budget | August 2025 Actual | FY 2026 YTD Actual | Percent Collected/Spent |
|--|-------|-------------------|-----------------------|-----------------------|----------------------------|
| Expenditures | | | | | |
| Planning & Building Regulation | 160 | | | | |
| Contract Services - Habitat Management Plan | 63646 | 14,448.00 | 0.00 | 0.00 | 0.00% |
| Total Planning & Building Regulation | | 14,448.00 | 0.00 | 0.00 | 0.00% |
| Total Expenditures | | 14,448.00 | 0.00 | 0.00 | 0.00% |
| Net Revenues | | (14,448.00) | 0.00 | 0.00 | 0.00% |
| Net Revenues After Other Financing Sources and Uses | | (14,448.00) | 0.00 | 0.00 | 0.00% |

City of Del Rey Oaks
Statement of Revenues and Expenditures

231 - BSCC-Officer Wellness & Mental Health Grant

From 8/1/2025 Through 8/31/2025

| | | FY 2026 Budget | August 2025 Actual | FY 2026 YTD Actual | Percent Collected/Spent |
|--|-------|-------------------|-----------------------|-----------------------|----------------------------|
| Expenditures | | | | | |
| Police | 210 | | | | |
| Law Enforcement Wellness App | 64314 | 2,000.00 | 0.00 | 1,999.00 | 99.95% |
| Total Police | | <u>2,000.00</u> | <u>0.00</u> | <u>1,999.00</u> | <u>99.95%</u> |
| Total Expenditures | | <u>2,000.00</u> | <u>0.00</u> | <u>1,999.00</u> | <u>99.95%</u> |
| Net Revenues | | (2,000.00) | 0.00 | (1,999.00) | 99.95% |
| Net Revenues After Other Financing Sources and Uses | | (2,000.00) | 0.00 | (1,999.00) | 99.95% |

City of Del Rey Oaks
Statement of Revenues and Expenditures

236 - Drug Enforcement Administration (DEA)

From 8/1/2025 Through 8/31/2025

| | | FY 2026 Budget | August 2025 Actual | FY 2026 YTD Actual | Percent Collected/Spent |
|--|-------|-------------------|-----------------------|-----------------------|----------------------------|
| Revenue | | | | | |
| Grants | | | | | |
| Police | 210 | | | | |
| DEA Reimbursements | 47782 | 46,128.26 | 0.00 | 0.00 | 0.00% |
| Total Police | | 46,128.26 | 0.00 | 0.00 | 0.00% |
| Total Grants | | 46,128.26 | 0.00 | 0.00 | 0.00% |
| Total Revenue | | <u>46,128.26</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00%</u> |
| Expenditures | | | | | |
| Police | 210 | | | | |
| Overtime-DEA | 61111 | 46,128.26 | 6,641.47 | 10,834.77 | 23.48% |
| Total Police | | 46,128.26 | 6,641.47 | 10,834.77 | 23.49% |
| Total Expenditures | | <u>46,128.26</u> | <u>6,641.47</u> | <u>10,834.77</u> | <u>23.49%</u> |
| Net Revenues | | 0.00 | (6,641.47) | (10,834.77) | 0.00% |
| Net Revenues After Other Financing Sources and Uses | | 0.00 | (6,641.47) | (10,834.77) | 0.00% |

City of Del Rey Oaks
Statement of Revenues and Expenditures

260 - CDBG Fund
 From 8/1/2025 Through 8/31/2025

| | | FY 2026 Budget | August 2025 Actual | FY 2026 YTD Actual | Percent Collected/Spent |
|----------------------------|-------|-------------------|-----------------------|-----------------------|----------------------------|
| Revenue | | | | | |
| Grants | | | | | |
| Parks/Recreation | 411 | | | | |
| CDBG Grant | 47765 | 90,000.00 | 0.00 | 0.00 | 0.00% |
| Total Parks/Recreation | | 90,000.00 | 0.00 | 0.00 | 0.00% |
| Total Grants | | 90,000.00 | 0.00 | 0.00 | 0.00% |
| Total Revenue | | 90,000.00 | 0.00 | 0.00 | 0.00% |
| Expenditures | | | | | |
| Parks/Recreation | 411 | | | | |
| Park Improvements | 66420 | 90,000.00 | 0.00 | 0.00 | 0.00% |
| Total Parks/Recreation | | 90,000.00 | 0.00 | 0.00 | 0.00% |
| Total Expenditures | | 90,000.00 | 0.00 | 0.00 | 0.00% |
| Net Revenues | | 0.00 | 0.00 | 0.00 | 0.00% |
| Net Revenues After Other | | 0.00 | 0.00 | 0.00 | 0.00% |
| Financing Sources and Uses | | | | | |

City of Del Rey Oaks
Statement of Revenues and Expenditures

301 - Capital Projects
 From 8/1/2025 Through 8/31/2025

| | | FY 2026 Budget | August 2025 Actual | FY 2026 YTD Actual | Percent Collected/Spent |
|---|-------|-------------------|-----------------------|-----------------------|----------------------------|
| Expenditures | | | | | |
| Vehicle Replacement | 533 | | | | |
| Vehicle Replacement | 66735 | 90,000.00 | 0.00 | 0.00 | 0.00% |
| Total Vehicle Replacement | | 90,000.00 | 0.00 | 0.00 | 0.00% |
| City Hall Facility Repairs & Upgrades | 541 | | | | |
| Repairs and Improvements | 66322 | 20,000.00 | 0.00 | 0.00 | 0.00% |
| Total City Hall Facility Repairs & Upgrades | | 20,000.00 | 0.00 | 0.00 | 0.00% |
| Council Chamber Technology Project | 542 | | | | |
| Technology Upgrades | 66323 | 5,000.00 | 0.00 | 0.00 | 0.00% |
| Total Council Chamber Technology Project | | 5,000.00 | 0.00 | 0.00 | 0.00% |
| PD Radio Replacement | 543 | | | | |
| PD Radio Replacement | 66736 | 20,000.00 | 0.00 | 0.00 | 0.00% |
| Total PD Radio Replacement | | 20,000.00 | 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 Sewer Upgrades | 545 | | | | |
| City Hall Sewer Upgrades | 66426 | 40,000.00 | 0.00 | 0.00 | 0.00% |
| Total City Hall Sewer Upgrades | | 40,000.00 | 0.00 | 0.00 | 0.00% |
| City Hall Chamber Renovations | 546 | | | | |
| City Hall Chamber Renovations | 66427 | 50,000.00 | 0.00 | 0.00 | 0.00% |
| Total City Hall Chamber Renovations | | 50,000.00 | 0.00 | 0.00 | 0.00% |
| City Hall Fence Replacement | 547 | | | | |
| City Hall Fence Replacement | 66428 | 20,000.00 | 0.00 | 0.00 | 0.00% |
| Total City Hall Fence Replacement | | 20,000.00 | 0.00 | 0.00 | 0.00% |
| City Hall Parking Lot Improvements | 548 | | | | |
| City Hall Parking Lot Impvts | 66429 | 167,446.00 | 0.00 | 0.00 | 0.00% |
| Total City Hall Parking Lot Improvements | | 167,446.00 | 0.00 | 0.00 | 0.00% |
| Adair Stairs Repairs | 549 | | | | |
| Adair Stairs Repairs | 66430 | 15,000.00 | 0.00 | 0.00 | 0.00% |
| Total Adair Stairs Repairs | | 15,000.00 | 0.00 | 0.00 | 0.00% |
| Total Expenditures | | 430,446.00 | 0.00 | 0.00 | 0.00% |
| Net Revenues | | (430,446.00) | 0.00 | 0.00 | 0.00% |
| Other Financing Sources and Uses | | | | | |
| Sources | | | | | |
| Vehicle Replacement | 533 | | | | |
| Transfers In from GF | 82003 | 90,000.00 | 0.00 | 0.00 | 0.00% |
| Total Vehicle Replacement | | 90,000.00 | 0.00 | 0.00 | 0.00% |
| City Hall Facility Repairs & Upgrades | 541 | | | | |
| Transfers In from GF | 82003 | 20,000.00 | 0.00 | 0.00 | 0.00% |
| Total City Hall Facility Repairs & Upgrades | | 20,000.00 | 0.00 | 0.00 | 0.00% |

City of Del Rey Oaks
Statement of Revenues and Expenditures

301 - Capital Projects
 From 8/1/2025 Through 8/31/2025

| | | FY 2026 Budget | August 2025 Actual | FY 2026 YTD Actual | Percent Collected/Spent |
|---|-------|-------------------|-----------------------|-----------------------|----------------------------|
| Council Chamber Technology Project | 542 | | | | |
| Transfers In from GF | 82003 | 5,000.00 | 0.00 | 0.00 | 0.00% |
| Total Council Chamber Technology Project | | 5,000.00 | 0.00 | 0.00 | 0.00% |
| PD Radio Replacement | 543 | | | | |
| Transfers In from GF | 82003 | 20,000.00 | 0.00 | 0.00 | 0.00% |
| Total PD Radio Replacement | | 20,000.00 | 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% |
| City Hall Sewer Upgrades | 545 | | | | |
| Transfers In from GF | 82003 | 40,000.00 | 0.00 | 0.00 | 0.00% |
| Total City Hall Sewer Upgrades | | 40,000.00 | 0.00 | 0.00 | 0.00% |
| City Hall Chamber Renovations | 546 | | | | |
| Transfers In from GF | 82003 | 50,000.00 | 0.00 | 0.00 | 0.00% |
| Total City Hall Chamber Renovations | | 50,000.00 | 0.00 | 0.00 | 0.00% |
| City Hall Fence Replacement | 547 | | | | |
| Transfers In from GF | 82003 | 20,000.00 | 0.00 | 0.00 | 0.00% |
| Total City Hall Fence Replacement | | 20,000.00 | 0.00 | 0.00 | 0.00% |
| City Hall Parking Lot Improvements | 548 | | | | |
| Transfers In from GF | 82003 | 167,446.00 | 0.00 | 0.00 | 0.00% |
| Total City Hall Parking Lot Improvements | | 167,446.00 | 0.00 | 0.00 | 0.00% |
| Adair Stairs Repairs | 549 | | | | |
| Transfers In from GF | 82003 | 15,000.00 | 0.00 | 0.00 | 0.00% |
| Total Adair Stairs Repairs | | 15,000.00 | 0.00 | 0.00 | 0.00% |
| Total Sources | | 430,446.00 | 0.00 | 0.00 | 0.00% |
| Total Other Financing Sources and Uses | | 430,446.00 | 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

321 - SBR Engineering Fund
 From 8/1/2025 Through 8/31/2025

| | | FY 2026 Budget | August 2025 Actual | FY 2026 YTD Actual | Percent Collected/Spent |
|---|-------|-------------------|-----------------------|-----------------------|----------------------------|
| Expenditures | | | | | |
| SBR Contract-Engineering & Others | 518 | | | | |
| Contract Services - Engineering | 63611 | 423,075.00 | 0.00 | 0.00 | 0.00% |
| Total SBR Contract-Engineering & Others | | 423,075.00 | 0.00 | 0.00 | 0.00% |
| Total Expenditures | | 423,075.00 | 0.00 | 0.00 | 0.00% |
| Net Revenues | | (423,075.00) | 0.00 | 0.00 | 0.00% |
| Net Revenues After Other | | (423,075.00) | 0.00 | 0.00 | 0.00% |
| Financing Sources and Uses | | | | | |

City of Del Rey Oaks
Statement of Revenues and Expenditures - Unposted Transactions Included In Report

331 - FHA Grant Fund
 From 8/1/2025 Through 8/31/2025

| | | FY 2026 Budget | August 2025 Actual | FY 2026 YTD Actual | Percent Collected/Spent |
|------------------------------------|-------|--------------------------|-----------------------|-----------------------|----------------------------|
| Revenue | | | | | |
| Grants | | | | | |
| Non Department Specific | 000 | | | | |
| FHWA Grant | 47523 | 543,400.00 | 0.00 | 0.00 | 0.00% |
| Total Non Department Specific | | <u>543,400.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00%</u> |
| Total Grants | | <u>543,400.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00%</u> |
| Total Revenue | | <u><u>543,400.00</u></u> | <u><u>0.00</u></u> | <u><u>0.00</u></u> | <u><u>0.00%</u></u> |
| Expenditures | | | | | |
| Rosita Emergency Repairs | 539 | | | | |
| Contract Services - Engineering | 63611 | 4,019.19 | 0.00 | 0.00 | 0.00% |
| Road Construction | 66411 | <u>48,806.78</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00%</u> |
| Total Rosita Emergency Repairs | | <u>52,825.97</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00%</u> |
| Total Expenditures | | <u><u>52,825.97</u></u> | <u><u>0.00</u></u> | <u><u>0.00</u></u> | <u><u>0.00%</u></u> |
| Net Revenues | | 490,574.03 | 0.00 | 0.00 | 0.00% |
| Net Revenues After Other | | 490,574.03 | 0.00 | 0.00 | 0.00% |
| Financing Sources and Uses | | | | | |

City of Del Rey Oaks
Statement of Revenues and Expenditures - Unposted Transactions Included In Report

332 - FEMA & OES
 From 8/1/2025 Through 8/31/2025

| | | FY 2026 Budget | August 2025 Actual | FY 2026 YTD Actual | Percent Collected/Spent |
|---|-------|-------------------|-----------------------|-----------------------|----------------------------|
| Expenditures | | | | | |
| City Hall Facility Repairs & Upgrades | 541 | | | | |
| Repairs and Improvements | 66322 | 4,853.09 | 0.00 | 0.00 | 0.00% |
| Total City Hall Facility Repairs & Upgrades | | 4,853.09 | 0.00 | 0.00 | 0.00% |
| Total Expenditures | | 4,853.09 | 0.00 | 0.00 | 0.00% |
| Net Revenues | | (4,853.09) | 0.00 | 0.00 | 0.00% |
| Net Revenues After Other | | (4,853.09) | 0.00 | 0.00 | 0.00% |
| Financing Sources and Uses | | | | | |