



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: January 23, 2024
TO: Honorable Mayor and Council Members
FROM: John Guertin, City Manager
SUBJECT: Receive December 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

Approval of financial reports for the month of December 2023.

Background

The Budget and Finance Committee routinely receives financial reports for the previous month.

Summary & Discussion

Attached are the December 2023 financial reports.

- December 2023 Cash Balances – The report shows where the City’s funds are invested. The City continue to have a healthy cash balance \$13,458,163 of which \$4,799,220 are unrestricted.
- December 2023 Checks Issued Register –This is a listing of all the payments issued during the month. The total checks issued of \$67,867.
- December 2023 General Fund Summary – This is a one-page summary of the General Fund, the City’s main operating fund. For the month of December, the General Fund shows revenue of \$734,450. As of 12/31/2023 the General Fund shows an operating surplus of \$482,962. At 50% of the year (6 months) the revenues are slightly higher at 53.28% due to the receipt of Property Taxes and the expenditures are at 43.01% of the budget.
- December 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 recommend approval of the reports.

ATTACHMENTS:

- December 2023 Cash and Investment
- December 2023 Checks Register
- December 2023 General Fund Summary
- December 2023 YTD Budget v. Actual Detail

Respectfully Submitted,

John Guertin
City Manager

**City of Del Rey Oaks
Summary of Cash & Investments
As of 12/31/2023**

Accounts

Unrestricted

General Checking	\$ 916,027.36	
Local Agency Investment Fund		
Reserve for Economic Uncertainties	1,652,182.00	3.843%
Unappropriated Funds	2,231,010.49	3.843%
Total Unrestricted	<u>4,799,219.85</u>	

Restricted

PARS	324,899.52	
Dev - Monterey Peninsula Partner	9,062.62	
Fidelity Title Escrow Acct - GJM/SBR Intersection	1,056,168.00	
Fidelity Title Escrow Acct - SBR Construction	7,268,813.00	
Total Restricted	<u>8,658,943.14</u>	

Total Cash and Investments	<u><u>\$ 13,458,162.99</u></u>	
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City of Del Rey Oaks
Check/Voucher Register
From 12/01/2023 Through 12/31/2023

Check Number	Payee	Transaction Description	Check Amount
21769	A.F. Electric	#14954 Park restrooms lighting	235.00
21770	AFLAC	Acct #QAE62 November 2023 Monthly Premium	381.70
21771	AMERICAN LOCK & KEY	Inv #1-2353 Supplies	117.99
21772	AT&T MOBILITY	Acct #287290891231 - Mobile Service Period 12-03-23 to 01-02-24	613.80
21773	CALIFORNIA BUILDING STANDARDS COMMISSION	California Building Standards Commission - Fee 063023	29.27
21774	California Peace Officers Association	Inv #423540 Webinar	175.00
21775	CoPower	ID #145153 - January 2024 Dental Coverage	2,177.32
21776	COMCAST BUSINESS	Acct #8155100280008479 Internet Service Period 12-10-23 to 01-09-24	378.31
21777	CORELOGIC SOLUTIONS, LLC.	Acct #2010705640RR681524- November 2023 Data Search Service	154.50
21778	CRITICAL REACH INC	Inv #3164 - 2024 APBnet Annual Support Fee	325.00
21779	DENISE DUFFY & ASSOCIATES	#8898 DRO - Housing Element, Reimbursable Direct Cost.	3,889.25
21780	Dooley Enterprises, Inc.	Inv #66914 - PD Supplies	3,905.89
21781	Express Services, Inc	Acct #20340225 - Admin Assistant - 11-26-23	165.00
21782	Government Forms & Supplies	Inv #0344499 - Office Supplies	131.12
21783	G.P.S. SOLUTIONS	#75 November 2023 - Building, Plumbing Permits, Plan Check Fees	7,969.45
21784	HOME DEPOT CRC	1270645 - Supplies	163.16
	HOME DEPOT CRC	9271160 - Supplies	124.87
21785	Leigh Fitz	L. Fitz ER - Wellness Program	222.00
21786	Monterey County Peace Officers	2023058R - August 2023 - Shooting Range Use	280.00
	Monterey County Peace Officers	202308iR - November 2023 - Shooting Range Use	280.00
21787	MONTEREY BAY TECHNOLOGIES	#236120 - December 2023 IT Services	1,800.00
21788	MONTEREY COUNTY WEEKLY CLASSIFIEDS	105-060200-00001 Notice Sealed Bids for Fire Prevention Program	519.75
	MONTEREY COUNTY WEEKLY CLASSIFIEDS	106-060200-00001 Notice of Public Hearing	173.25
21789	MONTEREY ONE WATER	Acct #09-000306 Sewer Service Period 11-01-23 to 12-31-23	81.02
21790	MONTEREY PENINSULA AIRPORT DISTRICT	0147404-IN Diesel Usage 05/31/23	197.39
21791	ODP Business Solutions, LLC	275041604001 - Office Supplies	53.58
	ODP Business Solutions, LLC	286244035001 - Office Supplies	56.34
	ODP Business Solutions, LLC	322589108001 - Office Supplies	21.99
	ODP Business Solutions, LLC	342392586001 - Supplies	119.69
	ODP Business Solutions, LLC	342765126001 Supplies	8.27
	ODP Business Solutions, LLC	342765146001 - Supplies	4.16
	ODP Business Solutions, LLC	343530670001 - Supplies	72.03
	ODP Business Solutions, LLC	343567226001 - Office Supplies	61.16
21792	PG&E	Acct #4283033409-2 PGE Service Period 10-23-23 to 11-20-23	2,036.07
21793	Pitney Bowes Global Financial Services LLC	Acct #3106401733 - Meter Lease Quarterly	169.79
21794	PROAC LEGAL DEFENSE FUND	Acct #3162 Legal Defense Fund Dues Sept 2023-January 2024	2,039.40
21795	Peace Officers Research Association of California	425218 - Acct #3162 Quarterly Member Dues	767.00
	Peace Officers Research Association of California	Acct #3163- Quarterly Membership Dues for Reserve POA	72.00
21796	PURE WATER	Inv #425570 - Supplies	34.75
21797	ROGER GUZMAN	R. Guzman ER 12112023 - Travel Expenses	734.00
21798	TERMINIX	Acct #6099531 - November 2023 - Pest Control	102.00
21799	THE MAYNARD GROUP	#IN2041156 - November 2023 Telecommunication Service	67.00
21800	UNITED SITE SERVICES	INV-02148362 - November 2023 Service	81.76
	UNITED SITE SERVICES	INV-4006024 -November 2023 DRO Park Service Supplies	682.52
21801	US Bank Equipment Finance	Acct #500-0673430 December 2023 Konica Minolta Copier	428.84
21802	Verizon	Acct #342533778-00001 - Mobile Service Period 10-24-23 to 11-23-23	80.02
121223	PERS	CalPERS 1900 457 (12/08) Contribution 12/15/23	2,300.00
pers 121223-:	PERS	PERS 3100 Contribution Retirements 11/18-12/01/23 -Plan 1365	4,713.68
pers 121223-:	PERS	PERS 3100 Contribution Retirement 11/18-12/01/23 -Plan 25623	3,857.70
pers 121223-:	PERS	PERS 3100 Contribution Retirement 11/18-12/01/23 -Plan 1364	549.68
pers 121223-:	PERS	PERS 3100 Contribution Retirement 11/18-12/01/23 -Plan 26934	781.45
pers-111723	PERS	PERS 3100 Contribution Retirement 11/04-11/17/23 --Plan 1364	542.46
	PERS	PERS 3100 Contribution Retirement 11/04-11/17/23 -Plan 25623	3,816.05
	PERS	PERS 3100 Contribution Retirement 11/04-11/17/23 -Plan 26934	815.88
	PERS	PERS 3100 Contribution Retirements 11/4-11/17823 -Plan 1365	4,387.29
pers-111723-:	PERS	CalPERS 1900 457 (11/17) Contribution 11/30/2023	2,300.00
PERS122223	PERS	PERS 3100 Contribution Retirement 12/02-12/15/23 -Plan 1364	556.90
	PERS	PERS 3100 Contribution Retirement 12/02-12/15/23 -Plan 26934	781.45
	PERS	PERS 3100 Contribution Retirement 12/2-12/15/23 -Plan 25623	3,799.26
	PERS	PERS 3100 Contribution Retirements 12/2-12/15/23 -Plan 1365	4,182.89
PERS122223-:	PERS	CalPERS 1900 457 (12/22) Contribution 12/31/23	2,300.00

Total

67,867.10

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

From 12/1/2023 Through 12/31/2023

	FY 2024 Budget - Revised	December 2023 Actual	FY 2024 YTD Actual	Percent Collected/Spent
Revenue				
Property Taxes	767,700.00	455,472.24	455,472.24	59.32%
Sales Tax	1,313,000.00	101,025.44	719,650.87	54.80%
Other Taxes	487,500.00	19,258.12	257,188.01	52.75%
Licenses and Permits	286,300.00	7,519.94	93,922.63	32.80%
Fines and Forfeitures	10,200.00	875.90	6,364.90	62.40%
Other Revenue	12,200.00	325.19	67,993.91	557.32%
Grants	264,520.00	15,016.74	208,616.53	78.86%
Airport Police Services	1,376,500.00	110,457.00	552,285.00	40.12%
Current Services	186,700.00	24,499.58	145,009.40	77.66%
Total Revenue	<u>4,704,620.00</u>	<u>734,450.15</u>	<u>2,506,503.49</u>	<u>53.28%</u>
Expenditures				
Council	32,200.00	1,058.08	9,047.73	28.09%
City Clerk	443,900.00	15,699.02	195,325.26	44.00%
City Manager	318,300.00	16,382.95	146,235.02	45.94%
Audit/Treasurer	288,100.00	218.46	133,831.33	46.45%
Legal	201,500.00	693.00	41,374.88	20.53%
Planning & Building Regulation	105,400.00	7,969.45	50,279.25	47.70%
Government Buildings	19,100.00	102.00	1,010.00	5.28%
Non-Departmental	42,700.00	29.27	22,210.76	52.01%
Police	2,668,790.00	126,480.64	1,225,317.42	45.91%
Fire/Animal Control	227,600.00	0.00	56,878.75	24.99%
Public Works/Streets	313,530.00	9,994.48	126,140.02	40.23%
Parks/Recreation	43,500.00	917.52	15,891.39	36.53%
Total Expenditures	<u>4,704,620.00</u>	<u>179,544.87</u>	<u>2,023,541.81</u>	<u>43.01%</u>
Net Revenues	0.00	554,905.28	482,961.68	0.00%
Other Financing Sources and Uses				
Uses				
Transfers Out to CIP	(193,900.00)	0.00	0.00	0.00%
Total Uses	<u>(193,900.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Total Other Financing Sources and Uses	<u>(193,900.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Net Revenues After Other Financing Sources and Uses	<u>(193,900.00)</u>	<u>554,905.28</u>	<u>482,961.68</u>	<u>(249.07)%</u>

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

100 - General Fund
From 12/1/2023 Through 12/31/2023

		FY 2024 Budget - Revised	December 2023 Actual	FY 2024 YTD Actual	Percent Collected/Used
Revenue					
Non Department Specific	000				
P/T-Secured	41110	531,000.00	313,327.40	313,327.40	59.00%
P/T-Unsecured	41120	24,500.00	26,962.16	26,962.16	110.04%
P/T-Prior Secured	41130	6,100.00	6,028.38	6,028.38	98.82%
Prior Unsecured	41140	100.00	0.00	0.00	0.00%
P/T-Unitary Tax	41150	10,000.00	5,981.99	5,981.99	59.81%
P/T-Supplemental Roll (SB813)	41160	12,200.00	7,379.20	7,379.20	60.48%
Property Tax - VLF	41170	183,000.00	95,158.50	95,158.50	51.99%
Prop Tax-Interest/Penalty	41180	800.00	634.61	634.61	79.32%
Sales Tax	42210	470,000.00	34,532.86	244,939.95	52.11%
Sales Tax - 145 (Measure S-1%)	42220	562,000.00	43,456.99	316,060.92	56.23%
Sales Tax -409 (Measure R 1/2%)	42221	281,000.00	23,035.59	158,650.00	56.45%
Cannabis Tax	42222	99,000.00	15,088.84	68,448.44	69.13%
Transient Occupancy Tax	42230	190,000.00	349.25	116,675.04	61.40%
Property Transfer Tax	42250	5,000.00	3,820.03	8,124.33	162.48%
Sewer Impact	42290	15,000.00	0.00	0.00	0.00%
Business Licenses	42310	210,000.00	304.00	54,729.47	26.06%
Gas Franchises	42761	8,000.00	0.00	0.00	0.00%
Electric Franchises	42762	21,500.00	0.00	0.00	0.00%
Garbage Franchises	42763	100,000.00	0.00	51,487.18	51.48%
Cable Tv Franchises	42764	26,000.00	0.00	12,453.02	47.89%
Water Franchises	42765	23,000.00	0.00	0.00	0.00%
SB1186 Disability Access Fund	43311	1,000.00	16.00	410.00	41.00%
SB1473 Environmental Assessment Fee	43312	100.00	32.50	55.80	55.80%
Building Permits	43320	40,000.00	5,255.26	17,997.32	44.99%
Cannabis Business Permit	43325	10,000.00	0.00	4,000.00	40.00%
Plan Check Fees	43330	17,000.00	1,303.18	12,690.04	74.64%
Street Opening Permits Fees	43340	5,000.00	500.00	2,950.00	59.00%
Plumbing Permits	43350	1,600.00	125.00	1,125.00	70.31%
Electrical Permits	43360	1,600.00	0.00	375.00	23.43%
Other Licenses/Permits	43390	1,000.00	0.00	0.00	0.00%
Fines & Forfeitures	45000	200.00	294.90	1,289.90	644.95%
Vehicle Code Fines	45510	5,000.00	250.00	1,164.00	23.28%
Parking and Admin Fines	45512	5,000.00	331.00	3,911.00	78.22%
Interest Earned	46100	10,000.00	0.00	64,684.76	646.84%
Interest Earned-PARS	46101	0.00	0.00	1,971.49	0.00%
Rental Income - Garden Center	46815	36,000.00	3,000.00	20,000.00	55.55%
Rental Income - Airport RV	46816	35,000.00	4,377.08	23,317.47	66.62%
Rental Income - PW Bldg (CHC Enterprise)	46817	24,000.00	2,000.00	8,000.00	33.33%
HOPTR	47130	1,200.00	309.19	309.19	25.76%
COPS	47240	165,200.00	8,333.33	136,158.98	82.42%
AMBAG REAP Grant - Housing Element	47241	0.00	0.00	20,980.25	0.00%
HCD LEAP Grant - Housing Element	47242	0.00	0.00	18,226.50	0.00%
SB1383 Organics Recycling	47243	9,000.00	4,957.78	4,957.78	55.08%
Prop 172	47750	25,000.00	1,725.63	9,276.37	37.10%
Wellness Program	47760	7,500.00	0.00	7,500.00	100.00%

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

100 - General Fund
From 12/1/2023 Through 12/31/2023

		FY 2024 Budget - Revised	December 2023 Actual	FY 2024 YTD Actual	Percent Collected/Used
Police Grants & Other Reimbursements	47780	5,000.00	0.00	5,982.87	119.65%
POST Reimbursements	47781	3,000.00	0.00	5,533.78	184.45%
DEA Reimbursements	47782	44,000.00	0.00	0.00	0.00%
Grant Other Agencies	47783	5,820.00	0.00	0.00	0.00%
Police Service Fees	48210	1,000.00	0.00	607.00	60.70%
Police Services-Special Events	48211	48,000.00	11,312.50	17,687.50	36.84%
Public Events	48212	5,000.00	0.00	7,500.00	150.00%
Use Permits	48805	20,000.00	710.00	15,085.89	75.42%
Maps/Publications	48810	100.00	0.00	0.00	0.00%
Property Inspections	48825	4,500.00	250.00	1,000.00	22.22%
Miscellaneous Revenue	48840	10,000.00	2,750.00	49,462.32	494.62%
Rental - Park	48910	3,100.00	100.00	2,349.22	75.78%
Miscellaneous Refunds	48930	0.00	0.00	618.47	0.00%
Total Non Department Specific		<u>3,328,120.00</u>	<u>623,993.15</u>	<u>1,954,218.49</u>	<u>58.72%</u>
Police	210				
Airport Police Services	48220	<u>1,376,500.00</u>	<u>110,457.00</u>	<u>552,285.00</u>	<u>40.12%</u>
Total Police		<u>1,376,500.00</u>	<u>110,457.00</u>	<u>552,285.00</u>	<u>40.12%</u>
Total Revenue		<u><u>4,704,620.00</u></u>	<u><u>734,450.15</u></u>	<u><u>2,506,503.49</u></u>	<u><u>53.28%</u></u>

Expense

Council	110				
Council Member Stipend	61115	7,500.00	625.00	2,022.31	26.96%
Medicare-ER	61130	200.00	9.06	54.36	27.18%
Social Security-ER	61131	500.00	38.75	232.50	46.50%
Unemployment Ins-Fed & State	61132	100.00	3.75	22.50	22.50%
Dental Expense	61135	11,400.00	381.52	2,418.63	21.21%
Materials/Supply	62410	0.00	0.00	100.00	0.00%
Membership Dues-Professional Org	64550	4,000.00	0.00	340.35	8.50%
Strategic Planning	64570	5,000.00	0.00	0.00	0.00%
Travel Expenses	64610	<u>3,500.00</u>	<u>0.00</u>	<u>3,857.08</u>	<u>110.20%</u>
Total Council		<u>32,200.00</u>	<u>1,058.08</u>	<u>9,047.73</u>	<u>28.10%</u>
City Clerk	111				
Payroll	61105	149,600.00	11,171.22	69,222.14	46.27%
Temp Payroll	61107	10,000.00	0.00	0.00	0.00%
Overtime	61110	20,000.00	380.25	2,765.72	13.82%
PERS UAL	61124	36,900.00	0.00	36,879.00	99.94%
PERS Retirement	61125	13,800.00	1,417.37	5,874.82	42.57%
Medicare-ER	61130	2,200.00	167.50	1,038.35	47.19%
Unemployment Ins-Fed & State	61132	200.00	0.00	0.00	0.00%
Dental Expense	61135	3,200.00	190.76	1,144.56	35.76%
Health Insurance	61140	60,500.00	(36.42)	18,284.05	30.22%
Health Insurance -Retiree	61141	1,800.00	0.00	0.00	0.00%
Vision Ins	61145	500.00	0.00	155.96	31.19%
Workers Comp and EAP	61150	9,100.00	0.00	4,844.48	53.23%
Wellness Program	61155	1,000.00	222.00	971.20	97.12%
Materials/Supply	62410	16,300.00	119.43	1,933.30	11.86%
Office Supplies	62430	11,200.00	215.28	2,438.09	21.76%
Repair/Maintenance	63505	3,000.00	0.00	597.23	19.90%
Other Outside Services	63508	0.00	598.63	2,341.41	0.00%
Shredding Services	63509	1,000.00	0.00	355.72	35.57%
Telephone	63530	7,700.00	33.50	3,843.14	49.91%
Website Design & Maintenance	63535	3,800.00	0.00	0.00	0.00%

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

100 - General Fund
From 12/1/2023 Through 12/31/2023

		FY 2024 Budget - Revised	December 2023 Actual	FY 2024 YTD Actual	Percent Collected/Used
Postage / Shipping	63540	4,000.00	0.00	1,126.20	28.15%
Training	63605	5,000.00	0.00	1,324.59	26.49%
Insurance-Liability	63620	17,370.00	0.00	8,684.57	49.99%
Insurance-Property	63621	230.00	0.00	1,264.14	549.62%
Contract Services - IT	63635	6,000.00	900.00	7,793.75	129.89%
HR Services-RGS	63652	31,500.00	0.00	0.00	0.00%
Temporary Assistance	63657	0.00	165.00	5,671.05	0.00%
Janitorial Services	63660	0.00	0.00	750.00	0.00%
Software/Server Subscription	64310	2,000.00	154.50	6,621.52	331.07%
Agenda Management System	64315	5,000.00	0.00	4,920.00	98.40%
Document Management System	64316	1,500.00	0.00	437.50	29.16%
Municipal Code Service	64320	10,000.00	0.00	1,097.25	10.97%
Membership Dues-Professional Org	64550	3,200.00	0.00	285.00	8.90%
Membership Dues-Government Agency	64552	1,300.00	0.00	650.00	50.00%
Printing / Publications	64575	2,000.00	0.00	1,233.38	61.66%
Travel Expenses	64610	0.00	0.00	602.35	0.00%
Furniture & Equipment	66300	3,000.00	0.00	174.79	5.82%
Total City Clerk		443,900.00	15,699.02	195,325.26	44.00%
City Manager	120				
Payroll	61105	192,500.00	15,548.80	99,288.73	51.57%
PERS UAL	61124	1,000.00	0.00	0.00	0.00%
PERS Retirement	61125	14,800.00	0.00	4,951.01	33.45%
Medicare-ER	61130	2,800.00	225.46	1,438.64	51.38%
Unemployment Ins-Fed & State	61132	100.00	0.00	0.00	0.00%
Dental Expense	61135	1,600.00	193.29	1,159.74	72.48%
Health Insurance	61140	30,200.00	0.00	15,601.55	51.66%
Vision Ins	61145	200.00	0.00	118.40	59.20%
Workers Comp and EAP	61150	11,700.00	0.00	6,025.74	51.50%
Wellness Program	61155	500.00	0.00	0.00	0.00%
Auto Allowance	61180	5,400.00	415.40	2,492.36	46.15%
Materials/Supply	62410	0.00	0.00	35.83	0.00%
Office Supplies	62430	1,500.00	0.00	605.48	40.36%
Insurance-Liability	63620	22,405.00	0.00	11,201.12	49.99%
Insurance-Property	63621	295.00	0.00	1,629.24	552.28%
Membership Dues-Professional Org	64550	0.00	0.00	300.00	0.00%
Books and Periodicals	64565	300.00	0.00	0.00	0.00%
Travel Expenses	64610	8,000.00	0.00	1,387.18	17.33%
Contingency	66905	25,000.00	0.00	0.00	0.00%
Total City Manager		318,300.00	16,382.95	146,235.02	45.94%
Audit/Treasurer	130				
ADP Payroll Fees	62310	3,500.00	0.00	2,882.15	82.34%
Bank Service Charges	62320	4,600.00	218.46	2,910.33	63.26%
Grant Writing Services	62327	30,000.00	0.00	0.00	0.00%
Accounting Software	62431	3,600.00	0.00	8,493.75	235.93%
Audit-Finance	63625	29,000.00	0.00	16,950.00	58.44%
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	207,900.00	0.00	102,595.10	49.34%
Total Audit/Treasurer		288,100.00	218.46	133,831.33	46.45%
Legal	150				
Legal Services	63650	200,000.00	0.00	39,080.83	19.54%

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

100 - General Fund
From 12/1/2023 Through 12/31/2023

		FY 2024 Budget - Revised	December 2023 Actual	FY 2024 YTD Actual	Percent Collected/Used
Legal Advert	64560	1,500.00	693.00	1,834.11	122.27%
Misc Expenses	64580	0.00	0.00	459.94	0.00%
Total Legal		201,500.00	693.00	41,374.88	20.53%
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	9,800.00	24.50%
Contract Services - Housing Element	63642	0.00	0.00	12,845.90	0.00%
Building Inspections Services	63648	32,400.00	7,637.45	20,129.68	62.12%
Engineering Services	63649	5,000.00	0.00	3,629.25	72.58%
Code Enforcement Services	63656	5,000.00	332.00	954.50	19.09%
Travel Expenses	64610	3,000.00	0.00	2,919.92	97.33%
Total Planning & Building Regulation		105,400.00	7,969.45	50,279.25	47.70%
Government Buildings	180				
Repair/Maintenance	63505	16,100.00	0.00	204.00	1.26%
Other Outside Services	63508	0.00	102.00	306.00	0.00%
Janitorial Services	63660	3,000.00	0.00	500.00	16.66%
Total Government Buildings		19,100.00	102.00	1,010.00	5.29%
Non-Departmental	190				
Materials/Supply	62410	6,200.00	0.00	65.24	1.05%
Telephone	63530	1,000.00	0.00	123.32	12.33%
Insurance-Liability	63620	12,830.00	0.00	6,414.74	49.99%
Insurance-Property	63621	170.00	0.00	1,875.35	1,103.14%
Membership Dues-Professional Org	64550	4,300.00	0.00	0.00	0.00%
Membership Dues-Non Profit Agency Contrib	64551	11,800.00	0.00	8,279.00	70.16%
Membership Dues-Government Agency	64552	5,100.00	0.00	5,131.68	100.62%
Misc Expenses	64580	1,000.00	0.00	273.17	27.31%
S.M.I.P.	64930	200.00	0.00	18.99	9.49%
SB 1473	64940	100.00	29.27	29.27	29.27%
Total Non-Departmental		42,700.00	29.27	22,210.76	52.02%
Police	210				
Payroll	61105	1,081,000.00	78,330.64	449,015.83	41.53%
Overtime	61110	110,000.00	10,377.62	77,155.51	70.14%
Overtime-DEA	61111	44,000.00	0.00	11,545.18	26.23%
Reserves Payroll	61120	80,000.00	5,830.41	45,789.29	57.23%
PERS UAL - After 06/30/18	61123	1,000.00	0.00	1,020.00	102.00%
PERS UAL	61124	102,000.00	0.00	101,918.00	99.91%
PERS Retirement	61125	136,500.00	15,015.64	64,493.54	47.24%
PERS 457 Expense	61126	32,400.00	3,600.00	14,700.00	45.37%
Medicare-ER	61130	15,700.00	1,368.92	8,466.45	53.92%
Social Security-ER	61131	1,600.00	6.63	700.42	43.77%
Unemployment Ins-Fed & State	61132	10,500.00	1.60	107.55	1.02%
Dental Expense	61135	17,900.00	1,284.77	7,599.11	42.45%
Health Insurance	61140	296,400.00	(345.28)	92,785.38	31.30%
Health Insurance -Retiree	61141	2,000.00	0.00	755.00	37.75%
Vision Ins	61145	2,900.00	0.00	1,194.20	41.17%
Workers Comp and EAP	61150	172,400.00	0.00	88,182.44	51.14%
Wellness Program	61155	5,300.00	0.00	0.00	0.00%
Uniform Allowance	61160	10,000.00	0.00	2,250.00	22.50%

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

100 - General Fund
From 12/1/2023 Through 12/31/2023

		FY 2024 Budget - Revised	December 2023 Actual	FY 2024 YTD Actual	Percent Collected/Used
Materials/Supply	62410	28,670.00	119.47	5,569.29	19.42%
Ammunition	62420	5,000.00	3,905.89	3,905.89	78.11%
Body Armor Vests	62422	12,150.00	0.00	0.00	0.00%
Office Supplies	62430	3,000.00	108.91	1,360.48	45.34%
PD Safety Equip Lease - Principal	62460	24,300.00	0.00	0.00	0.00%
PD Safety Equip Lease - Interest	62461	1,000.00	0.00	0.00	0.00%
Auto Operations - Supplies / Equip	62710	2,500.00	0.00	0.00	0.00%
Auto Operations - Fuel	62720	30,000.00	197.39	15,445.80	51.48%
Repair/Maintenance	63505	14,000.00	0.00	480.00	3.42%
Other Outside Services	63508	0.00	0.00	2,501.16	0.00%
Shredding Services	63509	1,000.00	0.00	355.73	35.57%
Telephone	63530	14,000.00	727.32	6,868.34	49.05%
Internet	63531	2,500.00	378.31	3,645.02	145.80%
Annual Maintenance-Records Management Software	63537	6,020.00	0.00	2,902.79	48.21%
Annual Maintenance	63538	3,400.00	0.00	0.00	0.00%
Annual Maintenance-MDT	63539	3,300.00	0.00	0.00	0.00%
Postage / Shipping	63540	500.00	0.00	68.43	13.68%
Training	63605	15,000.00	735.00	2,968.65	19.79%
Insurance-Liability	63620	125,435.00	0.00	80,673.30	64.31%
Insurance-Property	63621	1,665.00	0.00	10,065.45	604.53%
Audit-Finance	63625	4,500.00	0.00	0.00	0.00%
Contract Services - IT	63635	6,000.00	900.00	7,481.25	124.68%
Contract Services-Others	63637	4,200.00	0.00	2,791.05	66.45%
HR Services-RGS	63652	3,000.00	0.00	0.00	0.00%
Janitorial Services	63660	3,000.00	0.00	1,250.00	41.66%
911-Radio Dispatch	63665	58,500.00	0.00	41,280.13	70.56%
911-Inform MDT Terminal Service	63666	1,500.00	0.00	0.00	0.00%
911-Notification System	63667	400.00	0.00	0.00	0.00%
911-NGEN O&M	63668	8,000.00	0.00	5,976.16	74.70%
911-NGEN Debt	63669	5,200.00	0.00	5,128.32	98.62%
Auto Repair/Maintenance	63730	14,000.00	0.00	8,605.90	61.47%
Parking & Admin Citations Services	63812	5,000.00	0.00	1,725.55	34.51%
Animal Regulation Fire	63820	500.00	0.00	239.00	47.80%
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	12,000.00	325.00	12,840.05	107.00%
Computer Server	64318	3,500.00	0.00	0.00	0.00%
Personnel Recruit & Pre-Employment	64545	3,000.00	0.00	957.26	31.90%
Membership Dues-Professional Org	64550	4,000.00	2,878.40	4,701.20	117.53%
Books and Periodicals	64565	900.00	0.00	0.00	0.00%
Printing / Publications	64575	3,000.00	0.00	1,079.21	35.97%
Travel Expenses	64610	13,000.00	734.00	5,454.79	41.95%
Principal-Motorola Lease-Cameras	65104	21,350.00	0.00	21,319.32	99.85%
Vehicle Replacement	66735	70,000.00	0.00	0.00	0.00%
Total Police		<u>2,668,790.00</u>	<u>126,480.64</u>	<u>1,225,317.42</u>	<u>45.91%</u>

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

100 - General Fund
From 12/1/2023 Through 12/31/2023

		FY 2024 Budget - Revised	December 2023 Actual	FY 2024 YTD Actual	Percent Collected/Used
Fire/Animal Control	220				
Fire Seaside	63810	227,600.00	0.00	56,878.75	24.99%
Total Fire/Animal Control		227,600.00	0.00	56,878.75	24.99%
Public Works/Streets	311				
Payroll	61105	83,600.00	6,428.80	38,646.33	46.22%
Overtime	61110	3,000.00	0.00	0.00	0.00%
PERS UAL	61124	1,000.00	0.00	0.00	0.00%
PERS Retirement	61125	6,500.00	740.61	3,191.14	49.09%
Medicare-ER	61130	1,300.00	93.22	559.32	43.02%
Unemployment Ins-Fed & State	61132	100.00	0.00	0.00	0.00%
Dental Expense	61135	1,600.00	126.98	761.88	47.61%
Health Insurance	61140	30,300.00	0.00	12,001.20	39.60%
Vision Ins	61145	300.00	0.00	99.06	33.02%
Workers Comp and EAP	61150	5,200.00	0.00	2,749.74	52.87%
Wellness Program	61155	500.00	0.00	576.93	115.38%
Materials/Supply	62410	16,500.00	406.02	2,972.83	18.01%
Office Supplies	62430	1,500.00	0.00	400.96	26.73%
Auto Operations - Supplies / Equip	62710	2,500.00	0.00	645.97	25.83%
Auto Operations - Fuel	62720	5,000.00	0.00	2,281.62	45.63%
Repair/Maintenance	63505	41,000.00	0.00	5,849.40	14.26%
Other Outside Services	63508	0.00	0.00	440.00	0.00%
Gabilan Crew	63515	5,000.00	81.76	566.60	11.33%
Utilities - PG&E	63520	15,000.00	2,036.07	10,666.25	71.10%
Utilities - Water	63525	4,000.00	81.02	2,814.02	70.35%
Telephone	63530	0.00	0.00	206.11	0.00%
Training	63605	5,000.00	0.00	675.00	13.50%
Insurance-Liability	63620	10,660.00	0.00	5,329.17	49.99%
Insurance-Property	63621	140.00	0.00	775.50	553.92%
Insurance-Vehicles	63622	4,500.00	0.00	4,267.00	94.82%
Organic Waste Regs Services	63654	9,000.00	0.00	0.00	0.00%
Auto Repair/Maintenance	63730	8,300.00	0.00	1,724.14	20.77%
Printing / Publications	64575	1,250.00	0.00	770.86	61.66%
Storm Water Project - Phase 4	64920	23,000.00	0.00	7,067.00	30.72%
Equipment	66302	0.00	0.00	20,101.99	0.00%
Contingency	66905	27,780.00	0.00	0.00	0.00%
Total Public Works/Streets		313,530.00	9,994.48	126,140.02	40.23%
Parks/Recreation	411				
Materials/Supply	62410	15,500.00	682.52	7,535.04	48.61%
Office Supplies	62430	0.00	0.00	68.19	0.00%
Repair/Maintenance	63505	25,000.00	235.00	6,682.00	26.72%
Utilities - Water	63525	3,000.00	0.00	1,536.31	51.21%
Travel Expenses	64610	0.00	0.00	69.85	0.00%
Total Parks/Recreation		43,500.00	917.52	15,891.39	36.53%
Total Expense		4,704,620.00	179,544.87	2,023,541.81	43.01%
Other Financing Sources and Uses					
Non Department Specific	000				
Transfers Out to CIP	81001	(193,900.00)	0.00	0.00	0.00%
Total Non Department Specific		(193,900.00)	0.00	0.00	0.00%
Total Other Financing Sources and Uses		(193,900.00)	0.00	0.00	0.00%
Excess(Deficit) of Revenue Over Expenditures		(193,900.00)	554,905.28	482,961.68	(249.07)%

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

210 - Gas Tax Fund
 From 12/1/2023 Through 12/31/2023

		FY 2024 Budget - Revised	December 2023 Actual	FY 2024 YTD Actual	Percent Collected/Used
Revenue					
Non Department Specific	000				
Gas Tax 2103	47010	14,600.00	1,417.02	8,041.78	55.08%
Gas Tax 2105	47020	10,000.00	798.63	4,850.82	48.50%
Gas Tax 2106	47030	9,000.00	746.08	4,513.27	50.14%
Gas Tax 2107	47040	11,900.00	1,143.48	6,724.97	56.51%
Gas Tax 2107.5	47050	<u>1,000.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>100.00%</u>
Total Non Department Specific		<u>46,500.00</u>	<u>4,105.21</u>	<u>25,130.84</u>	<u>54.04%</u>
Total Revenue		<u><u>46,500.00</u></u>	<u><u>4,105.21</u></u>	<u><u>25,130.84</u></u>	<u><u>54.04%</u></u>
Expense					
Public Works/Streets	311				
Street Sweeping	63510	10,000.00	0.00	0.00	0.00%
Street Lighting	63910	<u>15,000.00</u>	<u>0.00</u>	<u>1,951.39</u>	<u>13.00%</u>
Total Public Works/Streets		<u>25,000.00</u>	<u>0.00</u>	<u>1,951.39</u>	<u>7.81%</u>
Total Expense		<u><u>25,000.00</u></u>	<u><u>0.00</u></u>	<u><u>1,951.39</u></u>	<u><u>7.81%</u></u>
Excess(Deficit) of Revenue Over Expenditures		21,500.00	4,105.21	23,179.45	107.81%

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

211 - SB1 Fund-RMRA
From 12/1/2023 Through 12/31/2023

		FY 2024 Budget - Revised	December 2023 Actual	FY 2024 YTD Actual	Percent Collected/Used
Revenue					
Non Department Specific	000				
SB 1 Funds	47777	38,900.00	2,843.76	15,670.05	40.28%
Total Non Department Specific		38,900.00	2,843.76	15,670.05	40.28%
General Government (Header)					
SB 1 Funds	47777	0.00	0.00	3,593.82	0.00%
Total General Government (Header)		0.00	0.00	3,593.82	0.00%
Total Revenue		<u>38,900.00</u>	<u>2,843.76</u>	<u>19,263.87</u>	<u>49.52%</u>
Expense					
Curb Repair	536				
Curb and Gutter Repair	66327	20,000.00	0.00	0.00	0.00%
Total Curb Repair		20,000.00	0.00	0.00	0.00%
Saucito/Work Gutter & Curb	537				
Curb and Gutter Repair	66327	40,000.00	0.00	0.00	0.00%
Total Saucito/Work Gutter & Curb		40,000.00	0.00	0.00	0.00%
Via Verde Curb & Gutter Repair	538				
Curb and Gutter Repair	66327	90,000.00	0.00	13,195.00	14.66%
Total Via Verde Curb & Gutter Repair		90,000.00	0.00	13,195.00	14.66%
Total Expense		<u>150,000.00</u>	<u>0.00</u>	<u>13,195.00</u>	<u>8.80%</u>
Excess(Deficit) of Revenue Over Expenditures		(111,100.00)	2,843.76	6,068.87	(5.46)%

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

212 - Measure X Fund
From 12/1/2023 Through 12/31/2023

		FY 2024 Budget - Revised	December 2023 Actual	FY 2024 YTD Actual	Percent Collected/Used
Revenue					
Non Department Specific	000				
Measure X	47775	94,400.00	0.00	0.00	0.00%
Total Non Department Specific		94,400.00	0.00	0.00	0.00%
Total Revenue		<u>94,400.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Expense					
Via Verde/Los Encinos Street Repair	524				
Street Improvements	66410	30,000.00	0.00	39,480.00	131.60%
Total Via Verde/Los Encinos Street Repair		30,000.00	0.00	39,480.00	131.60%
Angelus/Rosita Storm Drain Repair (Engineering)	525				
Street Improvements	66410	10,000.00	0.00	0.00	0.00%
Total Angelus/Rosita Storm Drain Repair (Engineering)		10,000.00	0.00	0.00	0.00%
Angelus/Rosita Storm Drain Repair (Construction)	526				
Street Improvements	66410	60,000.00	0.00	0.00	0.00%
Total Angelus/Rosita Storm Drain Repair (Construction)		60,000.00	0.00	0.00	0.00%
Debt Service - Measure X	610				
Principal - Measure X Loan	65103	80,400.00	0.00	0.00	0.00%
Interest - Measure X	65203	14,000.00	0.00	0.00	0.00%
Total Debt Service - Measure X		94,400.00	0.00	0.00	0.00%
Total Expense		<u>194,400.00</u>	<u>0.00</u>	<u>39,480.00</u>	<u>20.31%</u>
Excess(Deficit) of Revenue Over Expenditures		(100,000.00)	0.00	(39,480.00)	39.48%

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

221 - FORA Habitat Management Fund

From 12/1/2023 Through 12/31/2023

		<u>FY 2024 Budget - Revised</u>	<u>December 2023 Actual</u>	<u>FY 2024 YTD Actual</u>	<u>Percent Collected/Used</u>
Expense					
Planning & Building Regulation	160				
Contract Services - Habitat Management Plan	63646	34,536.50	0.00	0.00	0.00%
Total Planning & Building Regulation		<u>34,536.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Total Expense		<u>34,536.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Excess(Deficit) of Revenue Over Expenditures		(34,536.50)	0.00	0.00	0.00%

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

223 - ARPA Fund
 From 12/1/2023 Through 12/31/2023

		<u>FY 2024 Budget - Revised</u>	<u>December 2023 Actual</u>	<u>FY 2024 YTD Actual</u>	<u>Percent Collected/Used</u>
Expense					
Police	210				
Mobile Data Terminals	66305	5,998.17	0.00	465.55	7.76%
Portable Radios	66306	<u>2,589.89</u>	<u>0.00</u>	<u>2,548.26</u>	<u>98.39%</u>
Total Police		8,588.06	0.00	3,013.81	35.09%
City Hall Parking Lot Imp	527				
Parking Lot Improvements & Repairs	66425	100,000.00	0.00	0.00	0.00%
Total City Hall Parking Lot Imp		<u>100,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Total Expense		<u>108,588.06</u>	<u>0.00</u>	<u>3,013.81</u>	<u>2.78%</u>
Excess(Deficit) of Revenue Over Expenditures		(108,588.06)	0.00	(3,013.81)	2.77%

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

231 - BSCC-Officer Wellness & Mental Health Grant

From 12/1/2023 Through 12/31/2023

		<u>FY 2024 Budget - Revised</u>	<u>December 2023 Actual</u>	<u>FY 2024 YTD Actual</u>	<u>Percent Collected/Used</u>
Expense					
Police	210				
Law Enforcement Wellness App	64314	<u>2,000.00</u>	<u>0.00</u>	<u>1,999.00</u>	<u>99.95%</u>
Total Police		<u>2,000.00</u>	<u>0.00</u>	<u>1,999.00</u>	<u>99.95%</u>
Total Expense		<u>2,000.00</u>	<u>0.00</u>	<u>1,999.00</u>	<u>99.95%</u>
Excess(Deficit) of Revenue Over Expenditures		(2,000.00)	0.00	(1,999.00)	99.95%

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

235 - Asset Forfeitures
 From 12/1/2023 Through 12/31/2023

		<u>FY 2024 Budget - Revised</u>	<u>December 2023 Actual</u>	<u>FY 2024 YTD Actual</u>	<u>Percent Collected/Used</u>
Revenue					
Police	210				
Police Grants & Other Reimbursements	47780	5,000.00	0.00	0.00	0.00%
Total Police		<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Total Revenue		<u><u>5,000.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00%</u></u>
Excess(Deficit) of Revenue Over Expenditures		5,000.00	0.00	0.00	0.00%

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

301 - Capital Projects
From 12/1/2023 Through 12/31/2023

		FY 2024 Budget - Revised	December 2023 Actual	FY 2024 YTD Actual	Percent Collected/Used
Expense					
Housing Element 6th Cycle	532				
Housing Element Cost - 6th Cycle	63638	138,900.00	3,889.25	3,889.25	2.80%
		<u>138,900.00</u>	<u>3,889.25</u>	<u>3,889.25</u>	<u>2.80%</u>
Total Housing Element 6th Cycle					
Vehicle Replacement	533				
Vehicle Replacement	66735	35,000.00	0.00	0.00	0.00%
Total Vehicle Replacement		<u>35,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
City Hall Facility Repairs & Upgrades	541				
Repairs and Improvements	66322	10,000.00	0.00	0.00	0.00%
Total City Hall Facility Repairs & Upgrades		<u>10,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Council Chamber Technology Project	542				
Technology Upgrades	66323	10,000.00	0.00	0.00	0.00%
Total Council Chamber Technology Project		<u>10,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Total Expense		<u>193,900.00</u>	<u>3,889.25</u>	<u>3,889.25</u>	<u>2.01%</u>
Other Financing Sources and Uses					
Housing Element 6th Cycle	532				
Transfers In from GF	82001	138,900.00	0.00	0.00	0.00%
Total Housing Element 6th Cycle		<u>138,900.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Vehicle Replacement	533				
Transfers In from GF	82001	35,000.00	0.00	0.00	0.00%
Total Vehicle Replacement		<u>35,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
City Hall Facility Repairs & Upgrades	541				
Transfers In from GF	82001	10,000.00	0.00	0.00	0.00%
Total City Hall Facility Repairs & Upgrades		<u>10,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Council Chamber Technology Project	542				
Transfers In from GF	82001	10,000.00	0.00	0.00	0.00%
Total Council Chamber Technology Project		<u>10,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Total Other Financing Sources and Uses		<u>193,900.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Excess(Deficit) of Revenue Over Expenditures		0.00	(3,889.25)	(3,889.25)	0.00%

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

321 - SBR Engineering Fund
 From 12/1/2023 Through 12/31/2023

		<u>FY 2024 Budget - Revised</u>	<u>December 2023 Actual</u>	<u>FY 2024 YTD Actual</u>	<u>Percent Collected/Used</u>
Expense					
SBR Engineering	518				
Contract Services - Engineering	63611	<u>505,830.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Total SBR Engineering		<u>505,830.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Total Expense		<u>505,830.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Excess(Deficit) of Revenue Over Expenditures		(505,830.00)	0.00	0.00	0.00%