



# **Proposed Operating Budget FY 2026 – 2027**



The City of Del Rey Oaks was incorporated on September 3, 1953. The city government includes City Council, Planning Commission, Police Department, City Clerk's Office and Public Works Department

## **City Council**



**Scott Donaldson**  
Mayor



**Michael Burger**  
Vice Mayor



**Jeremu Hallock**  
Council Member



**John Uy**  
Council Member



**Kim Shirley**  
Council Member

## **Submitted by**



**John Guertin**  
City Manager

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# 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

**TO:** Honorable Mayor and City Council Members  
**FROM:** John Guertin, City Manager  
**DATE:** June 23, 2026  
**SUBJECT:** Fiscal Year 2026-2027 Proposed Budget

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Staff are pleased to present the FY 2026-2027 Proposed Budget for council and recommended adoption. Due to flat revenue projections for the General Fund, the operating budget is essentially a continuation of the 2026 budget, with some minimal changes. The annual budget serves as the City's primary financial planning document and establishes the framework for monitoring municipal services, funding capital projects, and advancing the City Council's strategic priorities for the upcoming fiscal year.

The proposed FY 2026-2027 Budget was developed through a collaborative process involving all City departments and the Council's Finance Committee. It reflects the City Council's priorities and staff's continued commitment to maintaining the City's long-term fiscal health and preserving essential City services while advancing the City Council goals. Departments reviewed operational needs, anticipated projected expenditures, staffing requirements, and ongoing contractual obligations in developing the budget. Staff also evaluated historical revenue performance, projected inflation, and labor and benefit costs in preparing the proposed budget.

On March 18, April 13, and May 8, 2026, staff met with the Finance Committee to review budget development efforts and the proposed budget. On June 8, the City Council reviewed the proposed budget and gave staff directions for modifications. The proposed budget reflects a cautious and conservative approach to revenue forecasting while continuing to prioritize municipal services, infrastructure maintenance, and public safety.

### Economic Outlook for FY 2026-2027

The latest projections for the City's economic outlook are flat. HdL, the City's consultant for Sales Tax information, expects a moderate increase of approximately 1.9% in the City's sales tax due to continued inflation and high interest rates having a negative effect on consumer spending. Since Sales Tax makes up 23% of the City's revenue, sales tax growth or no growth, has a dramatic impact on the City's budget. As a result, staff are recommending a very conservative approach in developing the FY 2026 budget. Services are being kept at the level that revenue can support.

Addressing fluctuations in sales tax revenue growth by managing or reducing expenditures annually is not a sustainable practice if the City is to maintain current service levels. This highlights the fact that the City needs to diversify its revenue base. The City's best opportunity for this is through thoughtful economic development of the former Fort Ord and Work Memorial Park properties. The development of a more diverse revenue base is an important aspect of the City's financial planning for the future.

## General Fund Summary FY 2026-2027

	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase/ (Decrease)	Percent Change
Total Estimated Revenue	5,093,050.00	5,320,550.00	227,500.00	4.5%
Total Operating Budget	5,430,015.00	5,507,180.00	77,165.00	1.4%
Excess (Deficit) of Revenue Over Expenditures	(336,965.00)	(186,630.00)	150,335.00	

As the table above shows, we are anticipating a 4.5% increase in revenue and a 1.4% increase in expenditure. The General Fund operating revenues and expenses will have a slight use of fund balance to balance the FY 2026-2027 budget.

All departments adjusted their budgets in an attempt to meet available revenue for the year, considering that some expenses, such as insurance and utilities, are beyond the control of the City. This is an austere General Fund budget.

### **General Fund Revenues & Expenditures**

Below is a brief description of the General Fund estimated revenue changes followed by a summary of the General Fund Budget by Departments.

	FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase/ (Decrease)	Percent Change
<b>Revenues:</b>					
Airport Police Services	1,342,230	1,489,000	1,665,780	176,780	11.9%
Sales Tax	1,216,015	1,189,000	1,206,835	17,835	1.5%
Property Taxes	862,401	870,000	887,435	17,435	2.0%
Other Taxes	547,445	571,900	610,600	38,700	6.8%
Licenses and Permits	301,940	352,050	370,400	18,350	5.2%
Grants	234,853	246,100	238,600	(7,500)	-3.0%
Other Revenue	326,628	282,700	237,700	(45,000)	-15.9%
Current Services	101,600	67,200	75,100	7,900	11.8%
Fines and Forfeitures	33,251	25,100	28,100	3,000	12.0%
<b>Total Revenues</b>	<b>4,966,363</b>	<b>5,093,050</b>	<b>5,320,550</b>	<b>227,500</b>	<b>4.5%</b>

### Revenue Highlights

General Fund revenues are estimated to increase by \$227,500, a 4.5% increase over the prior year.

Sales Tax is conservatively budgeted with an increase of 1.5% due to the current economy.

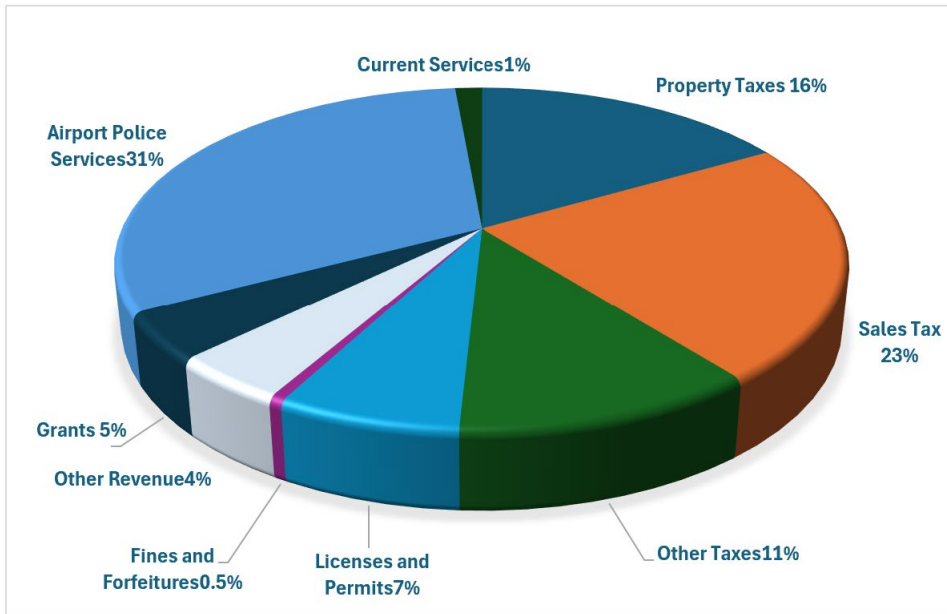
Airport Police Services revenue is projected to have an increase of \$176,780. A portion of this is attributed to the need to purchase a new vehicle.

Other Revenue is projected to have a decrease due to end of leases-Garden Center and Public Works Building.

Fines and Forfeitures are projected to have an increase due to the collection received from parking citations.

All other revenues are flat or will have a slight decrease. For the revenue details refer to the FY 2026-2027 Proposed Budget Detail.

The chart below shows the percentage allocation of the City's revenues.



## Expenditures

The General Fund Operating Budget shows a 1.4% increase in expenditure.

Below is a General Fund summary by department followed by a brief discussion regarding the operating expenditures highlights.

	<b>FY 2024-2025 Actual</b>	<b>FY 2025-2026 Current Budget</b>	<b>FY 2026-2027 Proposed Budget</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
<b>Expenditures:</b>					
Police	2,570,155	3,074,800	3,280,580	205,780	6.7%
City Clerk	583,576	654,800	723,200	68,400	10.4%
City Manager	328,044	345,115	377,550	32,435	9.4%
Public Works/Streets	232,521	258,050	262,300	4,250	1.6%
Fire/Animal Control	236,615	243,300	251,700	8,400	3.5%
Finance	377,517	290,000	238,500	(51,500)	-17.8%
Planning & Building	134,784	255,400	154,400	(101,000)	-39.5%
Legal	51,881	89,300	83,300	(6,000)	-6.7%
Non-Departmental	101,934	56,800	57,800	1,000	1.8%
Parks/Recreation	40,354	111,850	37,200	(74,650)	-66.7%
Council	21,010	30,400	19,950	(10,450)	-34.4%
Government Buildings	11,893	20,200	20,700	500	2.5%
<b>Total-General Fund</b>	<b>4,690,284</b>	<b>5,430,015</b>	<b>5,507,180</b>	<b>77,165</b>	<b>1.4%</b>

### Operating Expenditures Highlights

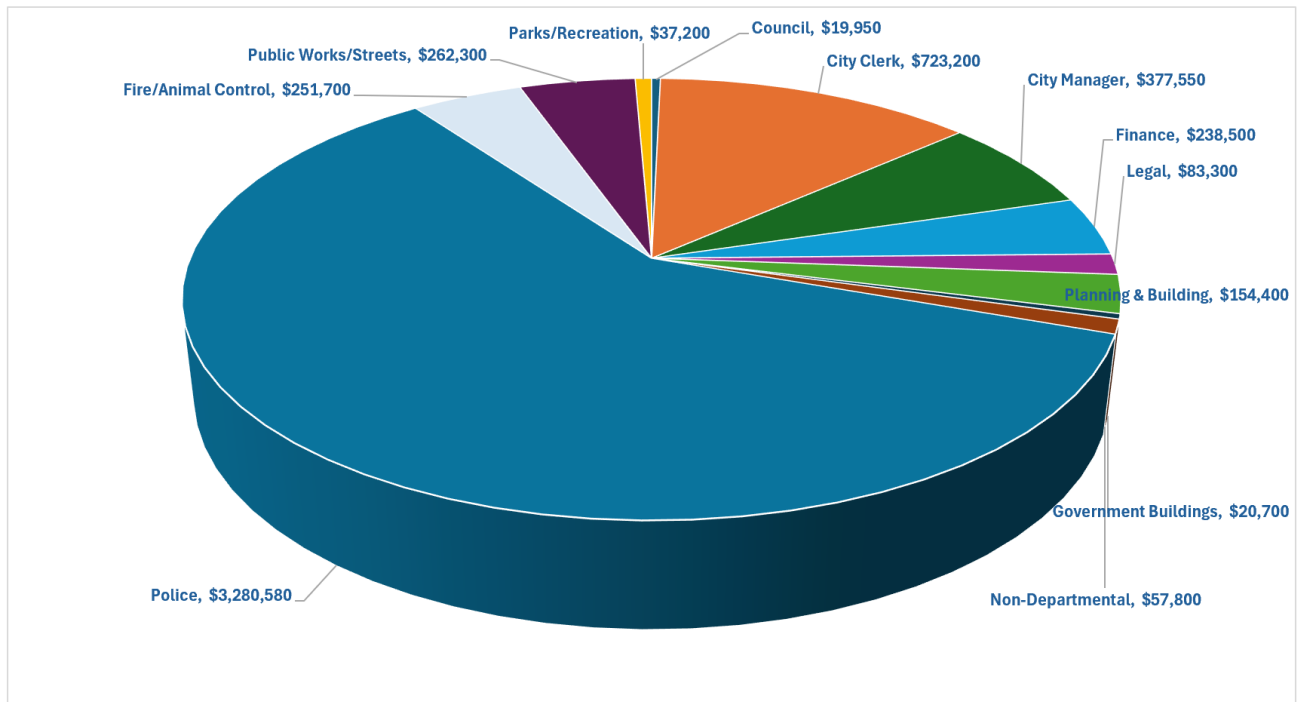
There is an increase for all the departments in Liability Insurance of \$148, 200, Health, Vision & Dental \$71,300 and UAL \$27,000.

Employee salary step increases.

Reductions in training, travel, and some contract services.

For the line-item detail to the Appropriations refer to the attached FY 2026-2027 Proposed Budget Detail.

The chart below shows the General Fund expenditure by department.



### All Funds Budget Summary and Discussion

This table below shows the City's budget by fund.

City of Del Rey Oaks							
FY 2026-2027 Budget Summary by Fund							
Fund	Audited Fund Balance 6/30/2025	Estimated Fund Balance 6/30/2026	Estimated Revenue FY 2026-2027	Interfund Transfers FY 2026-2027	Appropriations FY 2026-2027	Surplus (Deficit) FY 2026-2027	Est. Fund Bal. 6/30/2027
<b>100 General Fund</b>							
<u>Available</u>							
Unassigned-Economic Uncertainties	1,652,182	1,652,182					1,652,182
Unappropriated	2,039,478	1,258,182					993,552
<b>Available Fund Balance</b>	<b>3,691,660</b>	<b>2,910,364</b>	5,320,550	(78,000)	(5,507,180)	(264,630)	<b>2,645,734</b>
<u>Special Revenue Funds</u>							
210 Gas Tax Fund	127,738	140,218	49,000		(41,520)	7,480	147,698
211 SB1 Fund	113,633	52,337	44,305		-	44,305	96,642
212 Measure X	388	388	100,705		(100,705)	-	388
214 RSTP	-	-	15,600			15,600	15,600
221 FORA Habitat Management Fund	724,901	710,453	-		(14,448)	(14,448)	696,005
222 FOR A Land Development	8,095	-	-		-	-	-
231 BSCC Officer Wellness & Health	10,835	-	-		-	-	-
235 Asset Forfeitures	-	1,846	-		-	-	1,846
236 DEA Grant	4,105	4,105	40,000		(40,000)	-	4,105
242 REAP Grant	(13,885)	-	-		-	-	-
<u>Capital Project Funds</u>							
301 Capital Projects Fund (GF Only)	(3,801)	(3,801)	-	78,000	(78,000)	-	(3,801)
321 SBR Engineering Fund	411,649	-	-	-	-	-	-
322 SBR/GJM Intersection Fund	1,056,168	1,056,168	-	-	-	-	1,056,168
323 SBR Construction Fund	7,269,813	7,269,813	-	-	-	-	7,269,813
332 FEMA & OES	4,851	-	-	-	-	-	-
331 FHWA Grant Fund	(490,574)	-	-	-	-	-	-
<b>Total All Funds</b>	<b>12,915,576</b>	<b>12,141,891</b>	<b>5,570,160</b>	<b>-</b>	<b>(5,781,853)</b>	<b>(211,693)</b>	<b>11,930,198</b>

## **Special Revenue and Capital Project Funds Budgets (Non-General Fund)**

The non-general fund revenues are used in accordance with the grant or legal requirements. Appropriations details are included in the FY 2026-2027 Proposed Budget Detail. Below are a brief description of each fund and its use.

The following **Special Revenue Funds** are used to account for funds as required by law or agreement. These monies can be used only for specific purposes as noted below.

The **Gas Tax Fund** is used to account for gas tax revenues received. For FY 2026-2027, the fund shows an operating surplus of \$7,480, with an estimated year-end balance of \$147,698. These funds can be used only for street maintenance and repair purposes. The City uses these monies for street sweeping and street lighting. This year's budget also includes a Repairs & Maintenance allocation of \$5,000 for additional street maintenance projects. The surplus funds are available to be used as a match for grants or built up for a major street project.

The **SB1 Fund** is used to account for gas tax revenues generated under Senate Bill 1, otherwise known as the Road Rehabilitation Maintenance Act which can be spent only on street related purposes. For FY 2026-2027 all funds allocated for repairs to Rosita Road.

The **Measure X Fund** was used in FY 2018-2019 to pay for the major street resurfacing project which the city borrowed against its future share of Measure X revenues. In FY 2018-2019, the City received an advance of \$861,300 of future Measure X revenues to pay for the City's largest street improvement project budgeted at \$1.2 million. Over the next 10 years, TAMC will withhold the City's Measure X allocation to repay the advance, therefore the City will not receive any additional Measure X funds until the \$861,300 advance is paid in full. Measure X is administered by TAMC.

The funds are reflected in the City's budget even though the City does not receive the money to track the amounts that are being paid to the Measure X Loan.

The **FORA Habitat Fund** is used to account for the monies received from FORA for the habitat management program the City agreed to manage. The funds can be spent only for this purpose.

The **BSCC Officer Wellness & Health Fund** and **Asset Forfeitures Fund** can be used only for police-related expenditures as allowed by law and under the grant guidelines.

The **Drug Enforcement Administration (DEA) Grant** is used to account for the DEA grant reimbursements for overtime pay for police officers trained to work on the DEA Task Force. The grant runs through September 30, 2026.

The **REAP Grant** can be used only for developing and implementing the Housing Element and this grant has ended.

The following **Capital Project Funds** are used to account for funds as required by law or agreement for major capital improvements. These monies can be used only for specific purposes as noted below.

The **Capital Projects Fund** is used to account for the City's major capital projects that are funded by the General Fund. The budget process will deliberate on how much of the General Fund fund balance should be used to fund the City's upcoming major construction projects.

The **SBR/GJM Intersection Construction Fund** is used to account for the monies received from FORA for the construction of the Intersection at South Boundary Road (SBR) and General Jim Moore Road which is presently on hold.

The **SBR Construction Fund** is used to account for the monies received from FORA for the construction of South Boundary Road.

### Capital Improvements

Below is a summary of the proposed capital improvement projects included in the Proposed Budget.

Project Description	Estimated Cost	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	Funded	Unfunded	Source
CIP 537 Saucito/Work Ave Impv Project	\$ 81,150	81,150.00					\$ 81,150	\$ -	SB 1-Funded in FY 2025, CO for FY2026
Angelus/Rosita Drainage Repairs	\$ 150,000	\$ 150,000					\$ 150,000	\$ -	SB 1-Funded in FY 2025, CO for FY2026
Rosita Emergency Repair (Const. Eng.)	\$ 74,100	\$ 74,100					\$ 74,100	\$ -	Measure X FB/ CO to FY 2026
Rosita Emergency Repair (Prelm. Eng.)	\$ 49,400	\$ 49,400					\$ 49,400	\$ -	FHWA Grant Fund 331/ CO to FY 2026
Rosita Emergency Repair (Construction.)	\$ 494,000	\$ 494,000					\$ 494,000	\$ -	FHWA Grant Fund 331/ CO to FY 2026
Wildfire Fuels Reduction	\$ 297,300	\$ 297,300					\$ 297,300	\$ -	Cal Fire Grant
CIP 5xx City Hall Roof Repairs	\$ -	\$ -	\$ -				\$ -	\$ -	GF ARPA FB
CIP 548 City Hall Parking Lot Improvements	\$ 167,446		\$ 167,446				\$ 167,446	\$ -	GF ARPA FB
CIP 533 Vehicle Replacement-PD	\$ 135,000	\$ 45,000	\$ 45,000	\$ 45,000			\$ 135,000	\$ -	GF Fund Balance
CIP 540 Server Replacement	\$ 20,000			\$ 20,000			\$ 20,000	\$ -	GF Fund Balance
CIP 541 City Hall Facility Repairs & Upgrades	\$ 20,000		\$ 20,000				\$ 20,000	\$ -	GF Fund Balance
CIP 542-Council Chamber Technology Upgrades	\$ 10,000	\$ 5,000	\$ 5,000	\$ -			\$ 10,000	\$ -	GF Fund Balance
CIP 543 PD Radio Replacement	\$ 30,000	\$ 10,000	\$ 10,000	\$ 10,000			\$ 30,000	\$ -	GF Fund Balance
CIP 544 Technology Replacement	\$ 6,000		\$ 3,000	\$ 3,000			\$ 6,000	\$ -	GF Fund Balance
CIP 545 City Hall Sewer Upgrades	\$ 40,000		\$ 40,000				\$ 40,000	\$ -	GF Fund Balance
CIP 546 City Hall Chamber Renovation	\$ 50,000		\$ 50,000				\$ 50,000	\$ -	GF Fund Balance
CIP 547 City Hall Fence Replacement	\$ 20,000		\$ 20,000				\$ 20,000	\$ -	GF Fund Balance
CIP 549 Adair Stairs Repairs	\$ 15,000		15,000.00				\$ 15,000	\$ -	GF Fund Balance
CIP 550 Del Rey Oaks Garden Center	\$ -						\$ -	\$ -	GF Fund Balance
Del Rey Park Accessibility Improvements	\$ 90,000	\$ 90,000					\$ 90,000	\$ -	2025 CDBG; CO to FY 2026
Via Verde Curb & Gutter Repair	\$ -						\$ -	\$ -	Gas Tax
Tot Playground Replacement	\$ 170,000				\$ 170,000		\$ -	\$ 170,000	TBD
Street Resurfacing Program	\$ 1,000,000					\$ 1,000,000	\$ -	\$ 1,000,000	Measure X New Loan
South Boundary Realignment Design	\$ 500,000	\$ 300,000	\$ 200,000				\$ 500,000	\$ -	SBR Engineering Fund 321
<b>Total</b>	<b>\$ 3,419,396</b>	<b>\$ 1,595,950</b>	<b>\$ 575,446</b>	<b>\$ 78,000</b>	<b>\$ 170,000</b>	<b>\$ 1,000,000</b>	<b>\$ 2,249,396</b>	<b>\$ 1,170,000</b>	

As the Funding Source summary shows below, of the \$3.4 million in projects over the next 5 years all projects are funded except for \$1,170,000 which are scheduled for future years.

Funding Source		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	Funded	Unfunded
General Fund 100	346,000.00	60,000.00	208,000.00	78,000.00			346,000.00	-
General Fund-ARPA Transfer	167,446.00		167,446.00				167,446.00	
Gas Tax Fund 210	-						-	
SB1 Fund 211	231,150.00	231,150.00					231,150.00	
Measure X New Loan	1,000,000.00	-				1,000,000.00		1,000,000.00
Measure X 212	74,100.00	74,100.00					74,100.00	
CalFire 251	297,300.00	297,300.00					297,300.00	
CDBG Fund 260	90,000.00	90,000.00					90,000.00	
FHA Grant 331	543,400.00	543,400.00					543,400.00	
SBR Engineering Fund 321	500,000.00	300,000.00	200,000.00	-			500,000.00	
TBD	170,000.00				170,000.00		-	170,000.00
<b>Total</b>	<b>3,419,396.00</b>	<b>1,595,950.00</b>	<b>575,446.00</b>	<b>78,000.00</b>	<b>170,000.00</b>	<b>1,000,000.00</b>	<b>2,249,396.00</b>	<b>1,170,000.00</b>

## **City's Existing Debt**

On June 30, 2025, the City had the existing debt shown below. The FY 2026-2027 budget includes payments on the financed purchases in the Police Department budget. Payments of \$100,705 on the Measure X loan are budgeted in the Measure X fund.

	Balance 06/30/2025	Term	Notes
<b>Finance purchase agreements: (Capital Leases)</b>			
PG&E OBF Energy Efficiency Upgrades	\$ 17,709	9.56 years	Included in operating budget
Police Department-Body Cams	\$ 39,504	5 years	Included in operating budget
Subtotal finance purchase agreements	<u>\$ 57,213</u>		
<b>Loans Payable</b>			
Federal Group International, LLC	\$ 1,200,000	Undetermined	To be paid from Fort Ord Dev revenues
Federal Group International, LLC Compound Interest	\$ 502,223	Undetermined	To be paid from Fort Ord Dev revenues
TAMC Measure X Loan	\$ 387,083	10 years	Being paid from City's Measure X revenue
Subtotal Loans Payable	<u>\$ 2,089,306</u>		
<b>Total Debt</b>	<u>\$ 2,146,519</u>		

Of the total debt of \$2,146,519 the General Fund is responsible for only \$57,213 for the financed purchases which are included in the police department operating budget and the PG&E debt is budgeted by Gas Tax.

## **RECOMMENDATION**

Adopt the proposed budget for FY 2026-2027.

## **CONCLUSION**

On June 8, 2026, Special Council meeting, the Council and community reviewed and provided feedback and recommendations that were used and included in the development of the recommended budget.

Respectfully submitted,

John Guertin  
City Manager

Attachments:  
FY 2026-2027 Proposed Budget (Resolution 2026-15)  
FY 2026-2027 Appropriations Limit (Resolution 2026-11)  
FY 2026-2027 Salary Schedule (Resolution 2026-15)  
FY 2026-2027 Position Control (Resolution 2026-15)  
FY 2026-2027 Chart of Accounts

**RESOLUTION NO. 2026-16**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL REY OAKS APPROVING THE BUDGET FOR FISCAL YEAR 2026-2027**

-oOo-

WHEREAS, the City of Del Rey Oaks staff is required to present a balanced budget prior to the start of each fiscal year which begins July 1 of the current year; and

WHEREAS, the City Staff works diligently to present a transparent, fiscally responsible, and balanced budget; and

WHEREAS the Budget presented for Fiscal Year 2026-2027 is transparent, fiscally responsible, and balanced.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Del Rey Oaks, California that the attached FY 2026-2027 Budget is hereby approved along with the attached Salary Schedule and Position Control list.

PASSED AND ADOPTED at a regular meeting of the Del Rey Oaks City Council duly held on June 23, 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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Scott Donaldson,  
Mayor

ATTEST:

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Karen Minami  
City Clerk

**RESOLUTION NO. 2026-12**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL REY OAKS  
ESTABLISHING AN APPROPRIATIONS LIMIT FOR THE FISCAL YEAR 2026-2027  
PURSUANT TO ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION**

WHEREAS, Article XIII B of the California Constitution provides that the total annual appropriations subject to limitation of each governmental entity, including this City, shall not exceed the appropriation limit of such entity of government for the prior year adjusted for changes in the cost of living or personal income and population, except as otherwise provided for in said Article XIII B and implementing State statutes; and

WHEREAS, pursuant to said Article XIII B of said California Constitution, and 7900 et seq. of the California Government Code, the City is required to set its appropriations limit for each fiscal year; and

WHEREAS, the City Council of the City of Del Rey Oaks has interpreted the technical provisions of said Proposition 4 computations and has caused a technical review to be made of the documentation for the City's said appropriation limitation, and has caused the numbers upon which the City's appropriation limit was and is based to be calculated on the basis of increase/decrease in city or county population; and

WHEREAS, based on such calculations the City Clerk has determined the said appropriation limit and pursuant to Section 7910 of said California Government Code has made available to the public the documentation used in the determination of said appropriation limit;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Del Rey Oaks, California that said appropriation limit for fiscal year 2026-2027 shall be and is hereby set in the amount of \$5,923,606 for said fiscal year. The Appropriations from Proceeds of Taxes Subject to the Limit is \$2,874,129.

Therefore, the City's Appropriations Subject to the Limit are under the Appropriations Limit.

PASSED AND ADOPTED at a regular meeting of the Del Rey Oaks City Council

duly held on June 23, 2026 by the following vote:

**AYES:**

**NAYS:**

**ABSENT:**

**ABSTAIN:**

---

Scott Donaldson,  
Mayor

ATTEST:

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Karen Minami  
City Clerk



# 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

**TO:** Honorable Mayor and Council Members  
**FROM:** John Guertin, City Manager  
**DATE:** June 23, 2026  
**SUBJECT:** Establishing an Appropriations Limit for FY 2026-2027

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**CEQA:**

This action does not constitute a "project" as defined by the California Environmental Quality Act (CEQA) guidelines section 15378.

**Discussion:**

Article XIII B of the California Constitution provides that the total annual appropriations subject to limitations of each governmental entity, shall not exceed the appropriations limit of such entity of government for the prior year, adjusted for changes in population and inflation mandated by Proposition 4 (1979) and Proposition 111 (1990), except as otherwise provided in said Article XIII B and implementing state statutes. Pursuant to Article XIII B of the California Constitution, and Section 7900 et seq. of the California Government Code, the City is required to calculate and set its appropriations limit for each fiscal year.

Pursuant to Section 7910 of the California Government Code, the City has made available to the public the documentation used in the determination of the appropriations limit. The appropriations limit for Fiscal Year 2025-2026 was calculated at \$5,669,731 and a new appropriations limit for Fiscal Year 2026-2027 has been calculated as \$5,923,606 using the inflation factor and annual percent change in population as required by state law.

**Fiscal Impact:**

There is no direct fiscal impact that would result from adopting the proposed annual Appropriations Limit.

**Recommendation:**

Staff recommends the adoption of the proposed appropriations limit for Fiscal Year 2026-2027 in the amount of \$5,923,606.

Respectfully submitted,

John Guertin  
City Manager

Attachments:  
Resolution for FY 2026-2027 Appropriation Limit  
Schedule 1-3

**RESOLUTION NO. 2026-11**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL REY OAKS  
ESTABLISHING AN APPROPRIATIONS LIMIT FOR THE FISCAL YEAR 2026-2027  
PURSUANT TO ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION**

WHEREAS, Article XIII B of the California Constitution provides that the total annual appropriations subject to limitation of each governmental entity, including this City, shall not exceed the appropriation limit of such entity of government for the prior year adjusted for changes in the cost of living or personal income and population, except as otherwise provided for in said Article XIII B and implementing State statutes; and

WHEREAS, pursuant to said Article XIII B of said California Constitution, and 7900 *et seq.* of the California Government Code, the City is required to set its appropriations limit for each fiscal year; and

WHEREAS, the City Council of the City of Del Rey Oaks has interpreted the technical provisions of said Proposition 4 computations and has caused a technical review to be made of the documentation for the City's said appropriation limitation, and has caused the numbers upon which the City's appropriation limit was and is based to be calculated on the basis of increase/decrease in city or county population; and

WHEREAS, based on such calculations the City Clerk has determined the said appropriation limit and pursuant to Section 7910 of said California Government Code has made available to the public the documentation used in the determination of said appropriation limit;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Del Rey Oaks, California that said appropriation limit for fiscal year 2026-2027 shall be and is hereby set in the amount of \$5,923,606 for said fiscal year. The Appropriations from Proceeds of Taxes Subject to the Limit is \$2,874,129.

Therefore, the City's Appropriations Subject to the Limit are under the Appropriations Limit.

PASSED AND ADOPTED at a regular meeting of the Del Rey Oaks City Council

duly held on June 23, 2026 by the following vote:

**AYES:**  
**NAYS:**  
**ABSENT:**  
**ABSTAIN:**

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Scott Donaldson,  
Mayor

ATTEST:

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John Guertin  
City Manager

CITY OF DEL REY OAKS  
 APPROPRIATIONS LIMIT CALCULATION  
 FY 2026-2027

SCHEDULE 1

FY 2025-2026 Appropriation Limit		<u>\$5,669,731</u>
Add: 2026-27 Multiplier	x	<u>1.0448</u>
FY 2026-27 Appropriation Limit		<u><u>5,923,606</u></u>

Note: The multiplier is calculated based on information provided by the State Department of Finance as follows:

California per Capita personal Income 4.95 percent

Change in City's population: -0.45 percent

Convert the above percentages to factors and multiply

$$\begin{array}{r}
 \phantom{x} \phantom{0.9955} 1.0495 \\
 x \phantom{0.9955} \phantom{1.0495} \underline{0.9955} \\
 \hline
 \phantom{x} \phantom{0.9955} \phantom{1.0495} \phantom{0.9955}
 \end{array}$$

FY 2026-27 Multiplier 1.0448

CITY OF DEL REY OAKS  
APPROPRIATIONS SUBJECT TO LIMITATION  
FY 2026-2027

SCHEDULE 3

Proceeds of Taxes	3,049,477
Exclusions:	<u>0</u>
<b>Appropriations Subject to Limitation</b>	<b>3,049,477</b>
Appropriations Limit	<u>5,923,606</u>
Appropriations Over/(Under) Limit	<u><u>(2,874,129)</u></u>

CITY OF DEL REY OAKS  
 SCHEDULE TO CATEGORIZE REVENUE  
 FY 2026-2027

SCHEDULE 2

	PROCEEDS FROM TAXES	NON-PROCEEDS FROM TAXES
<u>GENERAL FUND</u>		
<u>TAXES</u>		
PROPERTY TAXES	887,435	
SALES TAX	1,206,835	
OTHER TAXES	658,000	
FRANCHISE FEES		204,700
<u>LICENSES AND PERMITS</u>		116,900
<u>FINES AND PENALTIES</u>		28,100
<u>INTERGOVERNMENTAL</u>		238,600
<u>USE OF PROPERTY</u>		46,700
<u>CHARGES FOR SERVICES</u>		1,744,780
<u>OTHER REVENUE</u>		0
<u>MX - TRANSPORTATION SAFETY &amp; INVESTMENT</u>	100,705	
<u>SB1 ROAD MAINTENANCE &amp; REHAB</u>	44,305	
<u>SPECIAL GAS TAX FUND</u>	49,000	0
ARPA Fund		0
Asset Forfeitures		0
RSTP		15,600
REAP Grant		0
Cal-Fire Grant		0
CDBG Grant		0
FHWA Grant		0
DEA		40,000
<u>ALL FUNDS</u>		
INVESTMENT EARNINGS	103,197	85,303
	3,049,477	2,520,683
<u>INVESTMENT EARNINGS DISTRIBUTION</u>		
PROCEEDS FROM TAXES	2,946,280	54.75%
NON-PROCEEDS FROM TAXES	2,435,380	45.25%
	5,381,660	100.00%
General Fund	188,500	
Measure X Transportation Fund	0	
SB1 Road Maintenance Fund	0	
Special Gas Tax Fund	0	
Total Investment Earnings	188,500	



# CITY OF DEL REY OAKS

650 CANYON DEL REY BLVD, DEL REY OAKS, CALIFORNIA 93940  
PHONE (831) 394-8511 FAX (831) 394-6421

## The FY 2026-2027 Budget in Brief

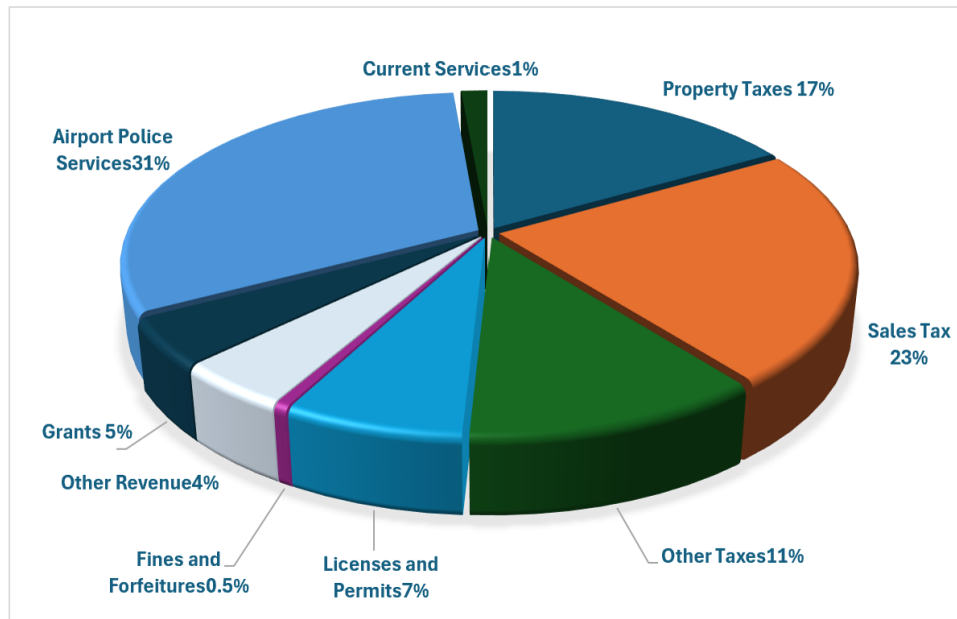
### FY 2026-2027 General Fund Estimated Revenues

As shown in the table below, 70.7% of the General Fund revenue comes from three sources  
– Airport Police Services, Sales Tax and Property Taxes.

#### Revenue:

Airport Police Services	\$ 1,665,780	31.3%	
Sales Tax	1,206,835	22.7%	
Property Taxes	887,435	16.7%	<b>70.7%</b>
Other Taxes	610,600	11.5%	
Licenses and Permits	370,400	7.0%	
Grants	238,600	4.5%	
Other Revenue	237,700	4.5%	
Current Services	75,100	1.4%	
Fines and Forfeitures	28,100	0.5%	
<b>Total Estimated Revenue</b>	<b>\$ 5,320,550</b>	<b>100%</b>	

The chart shows the percentage allocation of the City's revenue



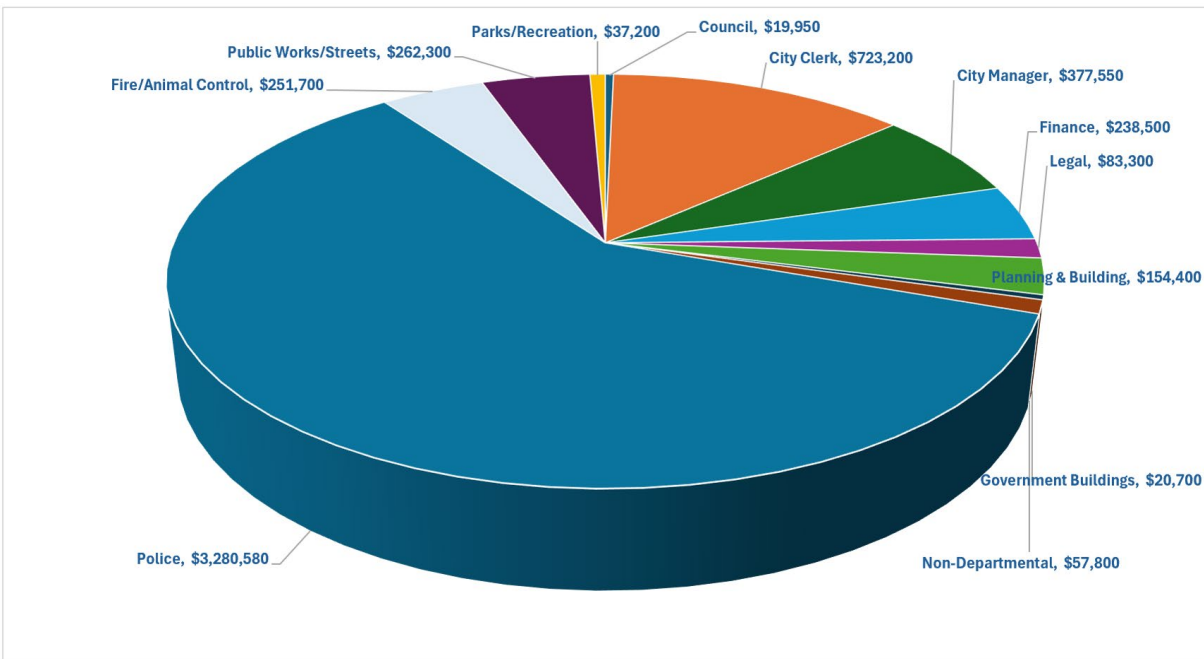
**FY 2026-2027 General Fund Operating Budget**

The FY 2026-2027 General Fund proposed operating budget totals \$5,507,180. Police department expenditures represent the largest expense at 59.6% of the operating budget. The proposed FY 2026-2027 General Fund operating budget, by department/service activity is as follows:

**Expenditures:**

Police	\$ 3,280,580	59.6%
City Clerk	723,200	13.1%
City Manager	377,550	6.9%
Public Works/Street	262,300	4.8%
Fire/Animal Control	251,700	4.6%
Finance	238,500	4.3%
Planning & Building Regulations	154,400	2.8%
Legal	83,300	1.5%
Non-Departmental	57,800	1.0%
Parks/Recreation	37,200	0.7%
Government Buildings	20,700	0.4%
Council	19,950	0.4%
<b>FY 2027 Total Appropriations</b>	<b>\$ 5,507,180</b>	<b>100%</b>

The chart shows the General Fund expenditures by department



Fifteen full-time positions are proposed for FY 2026-2027. Eleven Police positions are authorized but only 10 positions are filled for FY 2026-2027 Budget.

**SUMMARIES & SCHEDULES**

**General Fund Summary**

	<b>FY 2024-2025 Actuals</b>	<b>FY 2025-2026 Current Budget</b>	<b>FY 2026-2027 Proposed Budget</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
<b>Revenues:</b>					
Airport Police Services	1,342,230	1,489,000	1,665,780	176,780	11.9%
Sales Tax	1,216,015	1,189,000	1,206,835	17,835	1.5%
Property Taxes	862,401	870,000	887,435	17,435	2.0%
Other Taxes	547,445	571,900	610,600	38,700	6.8%
Licenses and Permits	301,940	352,050	370,400	18,350	5.2%
Grants	234,853	246,100	238,600	(7,500)	-3.0%
Other Revenue	326,628	282,700	237,700	(45,000)	-15.9%
Current Services	101,600	67,200	75,100	7,900	11.8%
Fines and Forfeitures	33,251	25,100	28,100	3,000	12.0%
<b>Total Revenues</b>	<b>4,966,363</b>	<b>5,093,050</b>	<b>5,320,550</b>	<b>227,500</b>	<b>4.5%</b>

	<b>FY 2024-2025 Actual</b>	<b>FY 2025-2026 Current Budget</b>	<b>FY 2026-2027 Proposed Budget</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
<b>Expenditures:</b>					
Police	2,570,155	3,074,800	3,280,580	205,780	6.7%
City Clerk	583,576	654,800	723,200	68,400	10.4%
City Manager	328,044	345,115	377,550	32,435	9.4%
Public Works/Streets	232,521	258,050	262,300	4,250	1.6%
Fire/Animal Control	236,615	243,300	251,700	8,400	3.5%
Finance	377,517	290,000	238,500	(51,500)	-17.8%
Planning & Building	134,784	255,400	154,400	(101,000)	-39.5%
Legal	51,881	89,300	83,300	(6,000)	-6.7%
Non-Departmental	101,934	56,800	57,800	1,000	1.8%
Parks/Recreation	40,354	111,850	37,200	(74,650)	-66.7%
Council	21,010	30,400	19,950	(10,450)	-34.4%
Government Buildings	11,893	20,200	20,700	500	2.5%
<b>Total-General Fund</b>	<b>4,690,284</b>	<b>5,430,015</b>	<b>5,507,180</b>	<b>77,165</b>	<b>1.4%</b>

**SUMMARIES & SCHEDULES**

**Fund Balance**

<b>City of Del Rey Oaks</b>							
FY 2026-2027 Budget Summary by Fund							
Fund	Audited Fund Balance 6/30/2025	Estimated Fund Balance 6/30/2026	Estimated Revenue FY 2026-2027	Interfund Transfers FY 2026-2027	Appropriations FY 2026-2027	Surplus (Deficit) FY 2026-2027	Est. Fund Bal. 6/30/2027
<b>100 General Fund</b>							
<u>Available</u>							
Unassigned-Economic Uncertainties	1,652,182	1,652,182					1,652,182
Unappropriated	2,039,478	1,258,182					993,552
<b>Available Fund Balance</b>	<b>3,691,660</b>	<b>2,910,364</b>	5,320,550	(78,000)	(5,507,180)	(264,630)	<b>2,645,734</b>
<u>Special Revenue Funds</u>							
210 Gas Tax Fund	127,738	140,218	49,000		(41,520)	7,480	147,698
211 SB1 Fund	113,633	52,337	44,305		-	44,305	96,642
212 Measure X	388	388	100,705		(100,705)	-	388
214 RSTP	-	-	15,600			15,600	15,600
221 FORA Habitat Management Fund	724,901	710,453	-		(14,448)	(14,448)	696,005
222 FOR A Land Development	8,095	-	-		-	-	-
231 BSCC Officer Wellness & Health	10,835	-	-		-	-	-
235 Asset Forfeitures	-	1,846	-		-	-	1,846
236 DEA Grant	4,105	4,105	40,000		(40,000)	-	4,105
242 REAP Grant	(13,885)	-	-		-	-	-
<u>Capital Project Funds</u>							
301 Capital Projects Fund (GF Only)	(3,801)	(3,801)	-	78,000	(78,000)	-	(3,801)
321 SBR Engineering Fund	411,649	-	-	-	-	-	-
322 SBR/GJM Intersection Fund	1,056,168	1,056,168	-	-	-	-	1,056,168
323 SBR Construction Fund	7,269,813	7,269,813	-	-	-	-	7,269,813
332 FEMA & OES	4,851	-	-	-	-	-	-
331 FHWA Grant Fund	(490,574)	-	-	-	-	-	-
<b>Total All Funds</b>	<b>12,915,576</b>	<b>12,141,891</b>	<b>5,570,160</b>	<b>-</b>	<b>(5,781,853)</b>	<b>(211,693)</b>	<b>11,930,198</b>

**SUMMARIES & SCHEDULES**

**Fund Transfers**

<b>Account Number</b>	<b><u>Transfers In</u></b>	<b><u>Transfers Out</u></b>
<b>To fund Capital Projects</b>		
301 533 66735 Vehicle Replacement	45,000	
301 540 66303 Server Replacement	20,000	
301 543 66736 PD Radio Replacement	10,000	
301 544 66324 Technology Replcement	3,000	
100 000 81003 Transfers Out from General Fund		78,000
<b>Total-All Funds</b>	<b><u>78,000</u></b>	<b><u>78,000</u></b>

**SUMMARIES & SCHEDULES**  
**Capital Improvement Projects Plan**

Project Description	Estimated Cost	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	Funded	Unfunded	Source
CIP 537 Saucito/Work Ave Impv Project	\$ 81,150	\$ 81,150					\$ 81,150	\$ -	SB 1-Funded in FY 2025, CO for FY2026
Angelus/Rosita Drainage Repairs	150,000	150,000					150,000	-	SB 1-Funded in FY 2025, CO for FY2026
Rosita Emergency Repair (Const. Eng.)	74,100	74,100					74,100	-	Measure X FB/ CO to FY 2026
Rosita Emergency Repair (Prelim. Eng.)	49,400	49,400					49,400	-	FHWA Grant Fund 331/ CO to FY 2026
Rosita Emergency Repair (Construction.)	494,000	494,000					494,000	-	FHWA Grant Fund 331/ CO to FY 2026
Wildfire Fuels Reduction	297,300	297,300					297,300	-	Cal Fire Grant
CIP 5xx City Hall Roof Repairs	-	-	-				-	-	GF ARPA FB
CIP 548 City Hall Parking Lot Improvements	167,446		167,446				167,446	-	GF ARPA FB
CIP 533 Vehicle Replacement-PD	135,000	45,000	45,000	45,000			135,000	-	GF Fund Balance
CIP 540 Server Repalcement	20,000			20,000			20,000	-	GF Fund Balance
CIP 541 City Hall Facility Repairs & Upgrades	20,000		20,000				20,000	-	GF Fund Balance
CIP 542-Council Chamber Technology Upgrades	10,000	5,000	5,000	-			10,000	-	GF Fund Balance
CIP 543 PD Radio Replacement	30,000	10,000	10,000	10,000			30,000	-	GF Fund Balance
CIP 544 Technology Repalcement	6,000		3,000	3,000			6,000	-	GF Fund Balance
CIP 545 City Hall Sewer Upgrades	40,000		40,000				40,000	-	GF Fund Balance
CIP 546 City Hall Chamber Renovation	50,000		50,000				50,000	-	GF Fund Balance
CIP 547 City Hall Fence Replacement	20,000		20,000				20,000	-	GF Fund Balance
CIP 549 Adair Stairs Repairs	15,000		15,000				15,000	-	GF Fund Balance
CIP 550 Del Rey Oaks Garden Center	-						-	-	GF Fund Balance
Del Rey Park Accessibility Improvements	90,000	90,000					90,000	-	2025 CDBG; CO to FY 2026
Via Verde Curb & Gutter Repair	-						-	-	Gas Tax
Tot Playground Replacement	170,000				170,000		-	170,000	TBD
Street Resurfacing Program	1,000,000					1,000,000	-	1,000,000	Measure X New Loan
South Boundary Realignment Design	\$ 500,000	\$ 300,000	\$ 200,000				\$ 500,000	\$ -	SBR Engineering Fund 321
<b>Total</b>	<b>\$ 3,419,396</b>	<b>\$ 1,595,950</b>	<b>\$ 575,446</b>	<b>\$ 78,000</b>	<b>\$ 170,000</b>	<b>\$ 1,000,000</b>	<b>\$ 2,249,396</b>	<b>\$ 1,170,000</b>	

Funding Source		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	Funded	Unfunded
General Fund 100	\$ 346,000	\$ 60,000	\$ 208,000	\$ 78,000			\$ 346,000	\$ -
General Fund-ARPA Transfer	167,446		167,446				167,446	
Gas Tax Fund 210	-			-			-	
SB1 Fund 211	231,150	231,150					231,150	
Measure X New Loan	1,000,000	-				1,000,000		1,000,000
Measure X 212	74,100	74,100					74,100	
CalFire 251	297,300	297,300					297,300	
CDBG Fund 260	90,000	90,000					90,000	
FHA Grant 331	543,400	543,400					543,400	
SBR Engineering Fund 321	500,000	300,000	200,000	-			500,000	
TBD	170,000			-	170,000	-	-	170,000
<b>Total</b>	<b>\$ 3,419,396</b>	<b>\$ 1,595,950</b>	<b>\$ 575,446</b>	<b>\$ 78,000</b>	<b>\$ 170,000</b>	<b>\$ 1,000,000</b>	<b>\$ 2,249,396</b>	<b>\$ 1,170,000</b>

**Note 5- LONG TERM LIABILITIES**  
**FY 2025 Audit**

	Balance 06/30/2025	Term	Notes
<b>Finance purchase agreements: (Capital Leases)</b>			
PG&E OBF Energy Efficiency Upgrades	\$ 17,709	9.56 years	Included in operating budget
Police Department-Body Cams	\$ 39,504	5 years	Included in operating budget
Subtotal finance purchase agreements	<u>\$ 57,213</u>		
<b>Loans Payable</b>			
Federal Group International, LLC	\$ 1,200,000	Undetermined	To be paid from Fort Ord Dev revenues
Federal Group International, LLC Compound Interest	\$ 502,223	Undetermined	To be paid from Fort Ord Dev revenues
TAMC Measure X Loan	\$ 387,083	10 years	Being paid from City's Measure X revenue
Subtotal Loans Payable	<u>\$ 2,089,306</u>		
<b>Total Debt</b>	<u>\$ 2,146,519</u>		

**City of Del Rey Oaks  
FY 2026-2027 Proposed Budget**

				FY 2024-2025	FY 2025-2026	FY 2026-2027	Increase	Percent
				Actuals	Current Budget	Proposed Budget	(Decrease)	Change
<b>100 - General Fund</b>								
Revenue								
			Non Department Specific					
Fund	Dept	Account						
100	000	41110	P/T-Secured	599,567	599,800	611,800	12,000	2.0%
100	000	41120	P/T-Unsecured	31,296	31,200	31,850	650	2.1%
100	000	41130	P/T-Prior Secured	6,048	6,200	6,325	125	2.0%
100	000	41140	Prior Unsecured	267	100	100	-	0.0%
100	000	41150	P/T-Unitary Tax	12,265	13,500	13,770	270	2.0%
100	000	41160	P/T-Supplemental Roll (SB813)	9,790	12,400	12,650	250	2.0%
100	000	41170	Property Tax - VLF	200,489	204,500	208,590	4,090	2.0%
100	000	41180	Prop Tax-Interest/Penalty	2,679	2,300	2,350	50	2.2%
100	000	42210	Sales Tax	418,247	409,000	415,135	6,135	1.5%
100	000	42220	Sales Tax - 145 (Measure S-1%)	530,815	520,000	527,800	7,800	1.5%
100	000	42221	Sales Tax -409 (Measure R 1/2%)	266,953	260,000	263,900	3,900	1.5%
100	000	42222	Cannabis Tax	100,992	100,000	100,000	-	0.0%
100	000	42230	Transient Occupancy Tax	243,157	250,000	275,000	25,000	10.0%
100	000	42231	STR Annual Licenses Fee	-	12,000	13,600	1,600	13.3%
100	000	42250	Property Transfer Tax	4,675	8,700	8,700	-	0.0%
100	000	42290	Sewer Impact	21,713	22,000	22,200	200	0.9%
100	000	42310	Business Licenses	227,181	230,000	235,000	5,000	2.2%
100	000	42311	HOUP (Home Occ User Permit)	-	4,000	3,500	(500)	-12.5%
100	000	42761	Gas Franchises	7,330	8,200	8,700	500	6.1%
100	000	42762	Electric Franchises	24,142	22,000	25,000	3,000	13.6%
100	000	42763	Garbage Franchises	105,237	110,000	120,000	10,000	9.1%
100	000	42764	Cable Tv Franchises	22,603	26,000	26,000	-	0.0%
100	000	42765	Water Franchises	17,595	25,000	25,000	-	0.0%
100	000	43311	SB1186 Disability Access Fund	1,332	1,000	1,000	-	0.0%
100	000	43312	SB1473 Environmental Assess Fee	84	100	150	50	50.0%
100	000	43318	Variance Fee	-	-	4,000	4,000	0.0%
100	000	43319	Architectural Review (ARC)	-	-	1,500	1,500	100.0%
100	000	43320	Building Permits	41,254	64,000	71,000	7,000	10.9%
100	000	43322	Strong-Motion Instrumental Prog (SMIP) Fees	67	300	350	50	16.7%
100	000	43325	Cannabis Business Permit	5,000	5,000	6,200	1,200	24.0%
100	000	43330	Plan Check Fees	15,179	20,500	17,000	(3,500)	-17.1%
100	000	43340	Encroachment/Street Opening Permits Fees	8,950	8,400	7,100	(1,300)	-15.5%
100	000	43350	Plumbing Permits	2,750	3,900	1,800	(2,100)	-53.8%
100	000	43360	Electrical Permits	1,625	3,250	3,500	250	7.7%
100	000	43361	Tree Removal Permits	-	-	2,300	2,300	100.0%
100	000	43390	Other Licenses/Permits	-	1,000	1,000	-	0.0%
100	000	45000	Fines & Forfeitures	3,026	2,600	2,600	-	0.0%
100	000	45510	Vehicle Code Fines	6,535	5,500	5,500	-	0.0%
100	000	45512	Parking and Admin Fines	23,690	17,000	20,000	3,000	17.6%
100	000	46100	Interest Earned	172,894	175,000	160,000	(15,000)	-8.6%
100	000	46101	Interest Earned-PARS	28,191	20,000	28,500	8,500	42.5%
100	000	46815	Rental Income - Garden Center	24,700	18,000	-	(18,000)	-100.0%
100	000	46816	Rental Income - Airport RV	42,910	39,600	43,000	3,400	8.6%
100	000	46817	Rental Income - PW Bldg (CHC Enterp)	41,547	24,000	-	(24,000)	-100.0%
100	000	47130	HOPTR	2,042	1,200	1,200	-	0.0%
100	000	47140	Vehicle License Collection	-	2,500	2,500	-	0.0%
100	000	47240	COPS	194,663	194,000	194,000	-	0.0%
100	000	47243	SB1383 Organics Recycling	6,250	6,000	6,000	-	0.0%
100	000	47750	Prop 172	18,318	20,000	20,000	-	0.0%
100	000	47760	MBSIA -Wellness & Safety Program	7,500	15,000	7,500	(7,500)	-50.0%
100	000	47780	Police Grants & Other Reimbursements	3,399	2,500	2,500	-	0.0%
100	000	47781	POST Reimbursements	4,723	7,000	7,000	-	0.0%
100	000	47783	Grant Other Agencies	-	1,600	1,600	-	0.0%
100	000	47912	DDA Negotiation Payment	10,000	-	-	-	100.0%
100	000	48210	Police Service Fees	1,575	1,000	1,600	600	60.0%
100	000	48211	Police Services-Special Events	36,688	40,000	43,500	3,500	8.8%
100	000	48212	Public Events	-	-	-	-	0.0%
100	000	48805	Use Permits	31,890	7,000	9,400	2,400	34.3%

**City of Del Rey Oaks  
FY 2026-2027 Proposed Budget**

				FY 2024-2025	FY 2025-2026	FY 2026-2027	Increase	Percent
				Actuals	Current Budget	Proposed Budget	(Decrease)	Change
100	000	48810	Maps/Publications	-	100	100	-	0.0%
100	000	48825	Property Inspections	1,500	5,000	2,600	(2,400)	-48.0%
100	000	48840	Miscellaneous Revenue	24,845	10,000	6,500	(3,500)	-35.0%
100	000	48841	Credit Card Processing Fee	-	-	4,000	4,000	100.0%
100	000	48842	LAFCO Refund & Interest for FORA	413	400	400	-	0.0%
100	000	48910	Rental - Park	4,690	3,700	7,000	3,300	89.2%
100	000	48911	Day Use Permits (Park only)	-	-	1,500	1,500	100.0%
100	000	48912	Old Town Hall Rental Fee	-	-	1,400	1,400	100.0%
100	000	48930	Miscellaneous Refunds	2,862	1,000	1,000	-	0.0%
100	210	48220	Airport Police Services	1,342,230	1,489,000	1,665,780	176,780	11.9%
<b>Total Revenue</b>				<b>4,966,363</b>	<b>5,093,050</b>	<b>5,320,550</b>	<b>227,500</b>	<b>4.5%</b>
<b>Expenditures</b>								
<b>Council</b>								
100	110	61115	Council Member Stipend	6,600	7,500	7,500	-	0.0%
100	110	61130	Medicare-ER	96	200	200	-	0.0%
100	110	61131	Social Security-ER	409	500	500	-	0.0%
100	110	61132	Unemployment Ins-Fed & State	40	100	100	-	0.0%
100	110	61135	Dental Expense	6,894	8,900	8,100	(800)	-9.0%
100	110	62410	Materials/Supply	-	200	550	350	175.0%
100	110	64550	Membership Dues-Professional Org	2,132	2,500	2,500	-	0.0%
100	110	64570	Strategic Planning	-	5,000	-	(5,000)	-100.0%
100	110	64580	Misc Expenses	2,731	2,500	500	(2,000)	-80.0%
100	110	64610	Travel Expenses	2,109	3,000	-	(3,000)	-100.0%
<b>Total Council</b>				<b>21,010</b>	<b>30,400</b>	<b>19,950</b>	<b>(10,450)</b>	<b>-34.4%</b>
<b>City Clerk</b>								
100	111	61105	Payroll	237,364	252,300	265,500	13,200	5.2%
100	111	61110	Overtime	2,827	5,000	5,000	-	0.0%
100	111	61123	PERS UAL - After 06/30/18	-	11,100	17,679	6,579	59.3%
100	111	61124	PERS UAL-Before 06/30/2018	44,451	41,000	42,121	1,121	2.7%
100	111	61125	PERS Retirement	19,841	26,700	28,100	1,400	5.2%
100	111	61130	Medicare-ER	3,445	3,800	4,000	200	5.3%
100	111	61132	Unemployment Ins-Fed & State	575	1,200	1,200	-	0.0%
100	111	61135	Dental Expense	5,534	5,700	5,700	-	0.0%
100	111	61140	Health Insurance	111,610	122,800	138,900	16,100	13.1%
100	111	61145	Vision Ins	751	800	800	-	0.0%
100	111	61150	Workers Comp and EAP	13,498	4,000	4,000	-	0.0%
100	111	61155	Wellness Program	1,607	1,500	1,500	-	0.0%
100	111	61157	Educational Incentive Pay	5,817	6,000	6,000	-	0.0%
100	111	61158	Longevity Pay	3,442	3,700	3,700	-	0.0%
100	111	62410	Materials/Supply	1,547	6,000	4,500	(1,500)	-25.0%
100	111	62430	Office Supplies	5,867	7,000	7,000	-	0.0%
100	111	63505	Repair/Maintenance	107	1,000	1,000	-	0.0%
100	111	63508	Other Outside Services	10,745	10,000	10,000	-	0.0%
100	111	63509	Shredding Services	1,138	1,000	1,000	-	0.0%
100	111	63511	Short Term Rental Services	-	17,500	15,000	(2,500)	-14.3%
100	111	63530	Telephone	3,326	3,000	3,000	-	0.0%
100	111	63531	Internet	4,823	1,500	1,500	-	0.0%
100	111	63535	Website Design & Maintenance	743	1,000	1,000	-	0.0%
100	111	63540	Postage / Shipping	1,913	2,000	2,000	-	0.0%
100	111	63605	Training	7,065	11,000	6,000	(5,000)	-45.5%
100	111	63620	Insurance-Liability	38,792	62,400	87,800	25,400	40.7%
100	111	63635	Contract Services - IT	11,700	10,600	11,200	600	5.7%
100	111	64310	Software/Server Subscription	12,289	15,500	15,500	-	0.0%
100	111	64315	Agenda Management System	12,528	7,000	12,700	5,700	81.4%
100	111	64320	Municipal Code Service	3,484	5,000	5,000	-	0.0%
100	111	64550	Membership Dues-Professional Org	1,130	1,000	1,000	-	0.0%
100	111	64552	Membership Dues-Government Agency	647	700	800	100	14.3%

**City of Del Rey Oaks  
FY 2026-2027 Proposed Budget**

				FY 2024-2025	FY 2025-2026	FY 2026-2027	Increase	Percent
				Actuals	Current Budget	Proposed Budget	(Decrease)	Change
100	111	64575	Printing / Publications	1,582	2,000	1,000	(1,000)	-50.0%
100	111	64580	Misc Expenses	1,175	500	500	-	0.0%
100	111	64588	Election Cost	6,387	500	10,000	9,500	1900.0%
100	111	64610	Travel Expenses	5,828	3,000	1,500	(1,500)	-50.0%
<b>Total City Clerk</b>				<b>583,577</b>	<b>654,800</b>	<b>723,200</b>	<b>68,400</b>	<b>10.4%</b>
<b>City Manager</b>								
100	120	61105	Payroll	199,678	207,750	214,035	6,285	3.0%
100	120	61175	Payroll-Leave	4,090	-	-	-	0.0%
100	120	61123	PERS UAL - After 06/30/18	-	500	500	-	0.0%
100	120	61124	PERS UAL-Before 06/30/2018	396	-	-	-	0.0%
100	120	61125	PERS Retirement	16,365	16,550	17,000	450	2.7%
100	120	61130	Medicare-ER	2,955	3,050	3,100	50	1.6%
100	120	61132	Unemployment Ins-Fed & State	42	100	100	-	0.0%
100	120	61135	Dental Expense	2,319	2,400	2,400	-	0.0%
100	120	61140	Health Insurance	43,530	48,400	54,700	6,300	13.0%
100	120	61141	Health Insurance -Retiree	945	1,900	1,900	-	0.0%
100	120	61145	Vision Ins	290	400	400	-	0.0%
100	120	61150	Workers Comp and EAP	11,811	3,000	3,000	-	0.0%
100	120	61155	Wellness Program	536	500	500	-	0.0%
100	120	61157	Educational Incentive Pay	1,662	465	465	-	0.0%
100	120	61180	Auto Allowance	5,445	5,400	5,400	-	0.0%
100	120	62430	Office Supplies	10	300	50	(250)	-83.3%
100	120	63620	Insurance-Liability	35,299	51,000	68,400	17,400	34.1%
100	120	64550	Membership Dues-Professional Org	1,660	1,700	2,800	1,100	64.7%
100	120	64552	Membership Dues-Gov Agency	947	700	800	100	14.3%
100	120	64611	Traning			1,000	1,000	100.0%
100	120	64610	Travel Expenses	67	1,000	1,000	-	0.0%
<b>Total City Manager</b>				<b>328,044</b>	<b>345,115</b>	<b>377,550</b>	<b>32,435</b>	<b>9.4%</b>
<b>Finance</b>								
100	130	62310	ADP Payroll Fees	9,280	8,500	9,000	500	5.9%
100	130	62320	Bank Service Charges	8,639	6,000	6,000	-	0.0%
100	130	62321	Credit Card Fees	1,769	5,000	5,000	-	0.0%
100	130	62431	Accounting Software	5,734	5,000	6,000	1,000	20.0%
100	130	62433	Budget Software	-	14,000	11,000	(3,000)	-21.4%
100	130	63625	Audit-General	40,075	42,000	42,000	-	0.0%
100	130	63626	Audit -Sales Tax	-	5,000	5,000	-	0.0%
100	130	63627	Actuarial Services	2,500	4,500	4,500	-	0.0%
100	130	63645	Accounting Services-RGS	289,540	200,000	150,000	(50,000)	-25.0%
100	130	63651	Contract Services-Fee Study	19,980			-	0.0%
<b>Total Finance</b>				<b>377,517</b>	<b>290,000</b>	<b>238,500</b>	<b>(51,500)</b>	<b>-17.8%</b>
<b>Legal</b>								
100	150	63650	Legal Services	50,623	86,000	80,000	(6,000)	-7.0%
100	150	64560	Legal Advert	1,258	3,300	3,300	-	0.0%
<b>Total Legal</b>				<b>51,881</b>	<b>89,300</b>	<b>83,300</b>	<b>(6,000)</b>	<b>-6.7%</b>
<b>Planning &amp; Building Regulation</b>								
100	160	63639	Economic Development Services	-	95,000	50,000	(45,000)	-47.4%
100	160	63640	Planning Services	87,263	40,000	40,000	-	0.0%
100	160	63642	Contract Services - Housing Element	-	50,000	-	(50,000)	-100.0%
100	160	63648	Building Inspections Services	46,318	62,400	62,400	-	0.0%
100	160	63649	Engineering Services	1,200	5,000	-	(5,000)	-100.0%
100	160	63656	Code Enforcement Services	-	2,000	2,000	-	0.0%
100	160	64610	Travel Expenses	-	1,000	-	(1,000)	-100.0%
<b>Total Planning &amp; Building Regulation</b>				<b>134,781</b>	<b>255,400</b>	<b>154,400</b>	<b>(101,000)</b>	<b>-39.5%</b>
<b>Government Buildings</b>								
100	180	62410	Materials/Supply	-	2,000	2,000	-	0.0%
100	180	63505	Repair/Maintenance	2,620	5,000	5,000	-	0.0%
100	180	63508	Other Outside Services	116	1,000	1,000	-	0.0%
100	180	63520	Utilities - PG&E	6,158	8,000	8,000	-	0.0%
100	180	63660	Janitorial Services	3,000	4,200	4,700	500	11.9%
<b>Total Government Buildings</b>				<b>11,894</b>	<b>20,200</b>	<b>20,700</b>	<b>500</b>	<b>2.5%</b>

**City of Del Rey Oaks  
FY 2026-2027 Proposed Budget**

			FY 2024-2025	FY 2025-2026	FY 2026-2027	Increase	Percent
			Actuals	Current Budget	Proposed Budget	(Decrease)	Change
<b>Non-Departmental</b>							
100	190	62410	31	500	500	-	0.0%
100	190	63620	24,359	25,000	25,000	-	0.0%
100	190	63621	8,362	9,000	10,000	1,000	11.1%
100	190	63623	52,643	-	-	-	0.0%
100	190	64550	500	500	500	-	0.0%
100	190	64551	11,100	15,000	15,000	-	0.0%
100	190	64552	4,460	5,500	5,500	-	0.0%
100	190	64580	169	1,000	1,000	-	0.0%
100	190	64930	235	200	200	-	0.0%
100	190	64940	76	100	100	-	0.0%
<b>Total Non-Departmental</b>			<b>101,934</b>	<b>56,800</b>	<b>57,800</b>	<b>1,000</b>	<b>1.8%</b>
<b>Police</b>							
100	210	61105	945,987	1,167,800	1,188,900	21,100	1.8%
100	210	61110	184,444	200,000	200,000	-	0.0%
100	210	61120	88,299	120,000	120,000	-	0.0%
100	210	61123	13,165	30,400	41,684	11,284	37.1%
100	210	61124	110,338	111,000	119,016	8,016	7.2%
100	210	61125	122,028	163,000	167,100	4,100	2.5%
100	210	61126	27,450	32,400	32,400	-	0.0%
100	210	61130	18,619	17,400	17,700	300	1.7%
100	210	61131	865	1,000	1,000	-	0.0%
100	210	61132	7,926	13,000	13,000	-	0.0%
100	210	61135	13,090	16,200	16,200	-	0.0%
100	210	61140	256,209	342,300	387,300	45,000	13.1%
100	210	61145	2,047	2,500	2,400	(100)	-4.0%
100	210	61150	138,358	141,500	141,900	400	0.3%
100	210	61155	3,213	5,000	5,000	-	0.0%
100	210	61157	15,627	16,800	18,000	1,200	7.1%
100	210	61158	9,941	9,300	11,400	2,100	22.6%
100	210	61160	8,500	10,000	10,000	-	0.0%
100	210	61175	25,523	-	-	-	0.0%
100	210	62410	6,679	15,000	10,000	(5,000)	-33.3%
100	210	62420	4,278	5,000	5,000	-	0.0%
100	210	62422	-	3,300	5,000	1,700	51.5%
100	210	62430	3,296	5,000	5,000	-	0.0%
100	210	62710	571	1,000	1,000	-	0.0%
100	210	62720	33,115	30,000	30,000	-	0.0%
100	210	63505	1,990	2,200	2,200	-	0.0%
100	210	63508	7,963	5,000	8,000	3,000	60.0%
100	210	63509	1,138	1,000	1,000	-	0.0%
100	210	63520	7,759	8,000	8,000	-	0.0%
100	210	63530	7,063	8,000	8,000	-	0.0%
100	210	63531	9,022	6,000	6,000	-	0.0%
100	210	63537	6,568	5,000	5,000	-	0.0%
100	210	63538	-	3,600	3,600	-	0.0%
100	210	63540	158	500	750	250	50.0%
100	210	63605	8,660	5,000	6,000	1,000	20.0%
100	210	63620	203,069	290,200	388,400	98,200	33.8%
100	210	63621	8,362	9,000	10,000	1,000	11.1%
100	210	63622	2,524	2,550	2,550	-	0.0%
100	210	63624	-	-	1,000	1,000	100.0%
100	210	63625	-	5,000	5,000	-	0.0%
100	210	63627	2,500	2,500	2,500	-	0.0%
100	210	63628	12,000	16,000	16,000	-	0.0%
100	210	63635	11,700	13,500	14,100	600	4.4%
100	210	63637	4,339	4,200	9,200	5,000	119.0%
100	210	63650	12,177	3,800	3,800	-	0.0%
100	210	63660	3,000	4,200	4,200	-	0.0%
100	210	63664	-	7,000	7,000	-	0.0%
100	210	63665	58,156	61,800	61,100	(700)	-1.1%

**City of Del Rey Oaks  
FY 2026-2027 Proposed Budget**

				FY 2024-2025	FY 2025-2026	FY 2026-2027	Increase	Percent
				Actuals	Current Budget	Proposed Budget	(Decrease)	Change
100	210	63666	911-Inform MDT Terminal Service	728	1,000	1,000	-	0.0%
100	210	63667	911-Notification System	-	400	400	-	0.0%
100	210	63668	911-NGEN O&M	12,956	14,400	14,300	(100)	-0.7%
100	210	63669	911-NGEN Debt (Capital Fee)	7,633	8,100	8,100	-	0.0%
100	210	63730	Auto Repair/Maintenance	18,682	23,000	23,000	-	0.0%
100	210	63812	Parking & Admin Citations Services	9,911	9,000	9,000	-	0.0%
100	210	63820	Animal Regulation Fire	-	500	500	-	0.0%
100	210	63830	Fund Jail & Prisoner	-	1,500	1,500	-	0.0%
100	210	63840	ACJIS System	14,247	9,000	12,000	3,000	33.3%
100	210	64310	Software/Server Subscription	17,860	22,700	22,700	-	0.0%
100	210	64545	Personnel Recruit & Pre-Employment	51	3,000	3,000	-	0.0%
100	210	64550	Membership Dues-Professional Org	7,203	8,300	10,500	2,200	26.5%
100	210	64551	Membership Dues-Non Profit Agency Contrib	500	500	500	-	0.0%
100	210	64552	Membership Dues-Government Agency	5,000	5,700	6,300	600	10.5%
100	210	64565	Books and Periodicals	266	900	900	-	0.0%
100	210	64575	Printing / Publications	1,384	2,000	2,000	-	0.0%
100	210	64580	Misc Expenses	2,652	2,200	2,200	-	0.0%
100	210	64610	Travel Expenses	13,862	13,000	13,000	-	0.0%
100	210	65104	Principal-Motorola Lease-Cameras	19,752	21,350	21,350	-	0.0%
100	210	65105	Principal-Dell	-	5,300	5,300	-	0.0%
100	210	65205	Interest-Dell	-	-	630	630	100.0%
100	210	65106	Principal-Sunridge Records Mgmt	8,612	-	-	-	0.0%
100	210	65107	Interest-Sunridge Records Mgmt	101	-	-	-	0.0%
100	210	66735	Vehicle Replacement	21,040	-	-	-	0.0%
<b>Total Police</b>				<b>2,570,155</b>	<b>3,074,800</b>	<b>3,280,580</b>	<b>205,780</b>	<b>6.7%</b>
<b>Fire/Animal Control</b>								
100	220	63810	Fire Seaside	236,616	243,300	251,700	8,400	3.5%
<b>Total Fire/Animal Control</b>				<b>236,616</b>	<b>243,300</b>	<b>251,700</b>	<b>8,400</b>	<b>3.5%</b>
<b>Public Works/Streets</b>								
100	311	61105	Payroll	84,282	87,800	87,800	-	0.0%
100	311	61123	PERS UAL - After 06/30/18	-	500	500	-	0.0%
100	311	61124	PERS UAL-Before 06/30/2018	396	-	-	-	0.0%
100	311	61125	PERS Retirement	5,913	7,100	7,100	-	0.0%
100	311	61130	Medicare-ER	1,222	1,300	1,300	-	0.0%
100	311	61132	Unemployment Ins-Fed & State	42	100	100	-	0.0%
100	311	61135	Dental Expense	1,524	1,600	1,600	-	0.0%
100	311	61140	Health Insurance	33,484	37,200	42,100	4,900	13.2%
100	311	61145	Vision Ins	198	300	200	(100)	-33.3%
100	311	61150	Workers Comp and EAP	5,062	1,500	1,300	(200)	-13.3%
100	311	61155	Wellness Program	536	500	500	-	0.0%
100	311	61157	Educational Incentive Pay	1,118	1,200	1,200	-	0.0%
100	311	62410	Materials/Supply	9,076	10,000	10,000	-	0.0%
100	311	62430	Office Supplies	1,394	1,500	800	(700)	-46.7%
100	311	62710	Auto Operations - Supplies / Equip	555	2,500	1,500	(1,000)	-40.0%
100	311	62720	Auto Operations - Fuel	3,824	5,000	4,000	(1,000)	-20.0%
100	311	63505	Repair/Maintenance	27,913	17,900	17,900	-	0.0%
100	311	63508	Other Outside Services	186	1,000	500	(500)	-50.0%
100	311	63515	Gabilan Crew	-	3,000	1,500	(1,500)	-50.0%
100	311	63520	Utilities - PG&E	2,868	5,000	5,000	-	0.0%
100	311	63525	Utilities - Water	5,723	6,250	6,250	-	0.0%
100	311	63530	Telephone	177	200	300	100	50.0%
100	311	63531	Internet	362	600	600	-	0.0%
100	311	63605	Training	568	2,000	1,000	(1,000)	-50.0%
100	311	63620	Insurance-Liability	14,602	21,200	28,400	7,200	34.0%
100	311	63622	Insurance-Vehicles	2,524	5,000	5,000	-	0.0%
100	311	63649	Engineering Services	6,134	-	3,600	3,600	0.0%
100	311	63654	SB1383 Organics Waste Regs Services	4,500	14,000	14,000	-	0.0%
100	311	63655	Hazardous Waste Disposal	-	500	250	(250)	-50.0%
100	311	63730	Auto Repair/Maintenance	2,481	5,000	2,500	(2,500)	-50.0%
100	311	64575	Printing / Publications	989	1,300	-	(1,300)	-100.0%
100	311	64920	Storm Water Project - Phase 4	14,870	15,000	15,000	-	0.0%
100	311	66302	Equipment	-	2,000	500	(1,500)	-75.0%

**City of Del Rey Oaks  
FY 2026-2027 Proposed Budget**

			FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change	
<b>Total Public Works/Streets</b>			<b>232,521</b>	<b>258,050</b>	<b>262,300</b>	<b>4,250</b>	<b>1.6%</b>	
<b>Parks/Recreation</b>								
100	411	62410	Materials/Supply	8,045	10,000	10,000	-	0.0%
100	411	62430	Office Supplies	73	1,000	100	(900)	-90.0%
100	411	63505	Repair/Maintenance	25,164	20,000	20,000	-	0.0%
100	411	63525	Utilities - Water	7,073	5,750	7,000	1,250	21.7%
100	411	63612	Contract Services - Consultant	-	75,000	-	(75,000)	-100.0%
100	411	64610	Travel Expenses	-	100	100	-	0.0%
<b>Total Parks/Recreation</b>			<b>40,355</b>	<b>111,850</b>	<b>37,200</b>	<b>(74,650)</b>	<b>-66.7%</b>	
<b>Total Expenditures</b>			<b>4,690,284</b>	<b>5,430,015</b>	<b>5,507,180</b>	<b>77,165</b>	<b>1.4%</b>	
<b>Net Revenues Over Expenditures</b>			<b>276,079</b>	<b>(336,965)</b>	<b>(186,630)</b>			
<b>Other Financing Sources and Uses</b>								
Non Department Specific								
100	000	81003	Transfers Out to CIP	-	(430,446)	(78,000)		
100	000	81004	Transfers Out to REAP Fund 242	-	(13,885)	-		
100	000	82005	Transfers In from ARPA	-	-	-		
<b>Total Other Financing Sources and Uses</b>			<b>-</b>	<b>(444,331)</b>	<b>(78,000)</b>			
<b>Net Revenues After Other Financing Sources and Uses</b>			<b>276,079</b>	<b>(781,296)</b>	<b>(264,630)</b>			

			FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
<b>GENERAL FUND SUMMARY:</b>							
Revenue			4,966,363	5,093,050	5,320,550	227,500	4.5%
Transfers In from ARPA			-	-	-		
Expenditures							
110	Council		21,010	30,400	19,950	(10,450)	-34.4%
111	City Clerk		583,577	654,800	723,200	68,400	10.4%
120	City Manager		328,044	345,115	377,550	32,435	9.4%
130	Finance		377,517	290,000	238,500	(51,500)	-17.8%
150	Legal		51,881	89,300	83,300	(6,000)	-6.7%
160	Planning and Building Regulations		134,781	255,400	154,400	(101,000)	-39.5%
180	Government Buildings		11,894	20,200	20,700	500	2.5%
190	Non-Departmental		101,934	56,800	57,800	1,000	1.8%
210	Police		2,570,155	3,074,800	3,280,580	205,780	6.7%
220	Fire/Animal Control		236,616	243,300	251,700	8,400	3.5%
311	Public Works/Street		232,521	258,050	262,300	4,250	1.6%
411	Parks/Recreation		40,355	111,850	37,200	(74,650)	-66.7%
Total			4,690,284	5,430,015	5,507,180	77,165	1.4%
Net Revenues over Expenditures			276,079	(336,965)	(186,630)		
Transfers Out-CIP			-	(430,446)	(78,000)		
Transfer Out to REAP			-	(13,885)	-		
			-	(444,331)	(78,000)		
<b>Excess(Deficit) of Revenue Over Expenditures</b>			<b>276,079</b>	<b>(781,296)</b>	<b>(264,630)</b>		

<b>Beginning Fund Balance, 7/1/2025</b>	<b>3,691,660</b>	<b>2,910,364</b>
<b>Estimated Ending Fund Balance, 06/30/2026</b>	<b>2,910,364</b>	<b>2,645,734</b>

**City of Del Rey Oaks  
FY 2026-2027 Proposed Budget**

				FY 2024-2025	FY 2025-2026	FY 2026-2027	Increase	Percent
				Actuals	Current Budget	Proposed Budget	(Decrease)	Change
<b>210 - Gas Tax Fund</b>								
Revenue								
Non Department Specific								
210	000	47010	Gas Tax 2103	15,100	15,000	15,000	-	0.0%
210	000	47020	Gas Tax 2105	9,820	10,100	10,100	-	0.0%
210	000	47030	Gas Tax 2106	9,092	9,200	9,200	-	0.0%
210	000	47040	Gas Tax 2107	12,988	13,700	13,700	-	0.0%
210	000	47050	Gas Tax 2107.5	1,000	1,000	1,000	-	0.0%
<b>Total Revenue</b>				<b>48,000</b>	<b>49,000</b>	<b>49,000</b>	<b>-</b>	<b>0.0%</b>
Expenditures								
Public Works/Streets								
210	311	63505	Repairs & Maintenance	-	-	5,000	5,000	100.0%
210	311	63510	Street Sweeping	9,614	12,070	12,070	-	0.0%
210	311	63910	Street Lighting	17,329	21,900	21,900	-	0.0%
210	311	65751	Principal-PG&E	2,530	2,550	2,550	-	0.0%
<b>Total Expenditures</b>				<b>29,472</b>	<b>36,520</b>	<b>41,520</b>	<b>5,000</b>	<b>13.7%</b>
<b>Net Revenues</b>				<b>18,528</b>	<b>12,480</b>	<b>7,480</b>		
<b>Beginning Fund Balance, 7/1/2025</b>					<b>127,738</b>	<b>140,218</b>		
<b>Estimated Ending Fund Balance, 06/30/2026</b>					<b>140,218</b>	<b>147,698</b>		
<b>211 - SB1 Fund-RMRA</b>								
Revenue								
Non Department Specific								
211	000	47777	SB 1 Funds	39,306	41,300	44,305	3,005	7.3%
<b>Total Revenue</b>				<b>39,306</b>	<b>41,300</b>	<b>44,305</b>	<b>3,005</b>	<b>7.3%</b>
Expenditures								
211	537	66327	Saucito Rd & Work Ave Impr Project	2,404	24,047	-	(24,047)	-100.0%
211	539	66327	Rosita Emergency Repairs	85,000	65,000	-	(65,000)	-100.0%
<b>Total Expenditures</b>				<b>87,404</b>	<b>89,047</b>	<b>-</b>	<b>(89,047)</b>	<b>-100.0%</b>
<b>Net Revenues</b>				<b>(48,098)</b>	<b>(47,747)</b>	<b>44,305</b>		
Other Financing Sources and Uses								
Non Department Specific								
211	000	81003	Transfers Out to CIP	-	(13,550)	-	13,550	-100.0%
<b>Total Other Financing Sources and Uses</b>				<b>-</b>	<b>(13,550)</b>	<b>-</b>	<b>13,550</b>	<b>-100.0%</b>
<b>Net Revenues After Other Financing Sources and Uses</b>				<b>(48,098)</b>	<b>(61,297)</b>	<b>44,305</b>		
<b>Beginning Fund Balance, 7/1/2025</b>					<b>113,633</b>	<b>52,337</b>		
<b>Estimated Ending Fund Balance, 06/30/2026</b>					<b>52,337</b>	<b>96,642</b>		

**City of Del Rey Oaks  
FY 2026-2027 Proposed Budget**

				FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
<b>212 - Measure X Fund</b>								
Revenue								
212	000	47775	Non Department Specific Measure X	100,953	95,900	100,705	4,805	5.0%
<b>Total Revenue</b>				<b>100,953</b>	<b>95,900</b>	<b>100,705</b>	<b>4,805</b>	<b>5.0%</b>
Expenditures								
212	610	65103	Debt Service - Measure X Principal - Measure X Loan	79,393	83,900	87,705	3,805	4.5%
212	610	65203	Interest - Measure X	20,470	12,000	13,000	1,000	8.3%
<b>Total Expenditures</b>				<b>99,863</b>	<b>95,900</b>	<b>100,705</b>	<b>4,805</b>	<b>5.0%</b>
<b>Net Revenues</b>				<b>1,090</b>	-	-		
Other Financing Sources and Uses								
212	539	81004	Rosita Emergency Repairs Transfers Out to Grants-Rosarita Emer Repairs	-	-	-	-	0.0%
<b>Total Other Financing Sources and Uses</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Net Revenues After Other Financing Sources and Uses</b>				<b>1,090</b>	<b>-</b>	<b>-</b>		
<b>Beginning Fund Balance, 7/1/2025</b>					<b>388</b>	<b>388</b>		
<b>Estimated Ending Fund Balance, 06/30/2026</b>					<b>388</b>	<b>388</b>		

				FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
<b>214 - RSTP</b>								
Revenue								
214	000	47776	Non Department Specific RSTP Funds	-	67,602	15,600	(52,002)	-76.9%
<b>Total Revenue</b>				<b>-</b>	<b>67,602</b>	<b>15,600</b>	<b>(52,002)</b>	<b>-76.9%</b>
Net Revenues				-	67,602	15,600		
Other Financing Sources and Uses								
214	000	81003	Non Department Specific Transfers Out to CIP	-	(67,602)	-		
<b>Total Other Financing Sources and Uses</b>				<b>-</b>	<b>(67,602)</b>	<b>-</b>		<b>0.0%</b>
<b>Net Revenues After Other Financing Sources and Uses</b>				<b>-</b>	<b>-</b>	<b>15,600</b>		
<b>Beginning Fund Balance, 7/1/2025</b>					-	<b>15,600</b>		
<b>Estimated Ending Fund Balance, 06/30/2026</b>					-	<b>-</b>		

				FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
<b>221 - FORA Habitat Management Fund</b>								
Expenditures								
221	160	63646	Planning & Building Regulation Contract Services - Habitat Mgmt Plan	-	14,448	14,448	-	0.0%
<b>Total Expenditures</b>				<b>-</b>	<b>14,448</b>	<b>14,448</b>	<b>-</b>	<b>0.0%</b>
<b>Net Revenues After Other Financing Sources and Uses</b>				<b>-</b>	<b>14,448</b>	<b>14,448</b>		

**City of Del Rey Oaks  
FY 2026-2027 Proposed Budget**

	FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
<b>Beginning Fund Balance, 7/1/2025</b>		724,901	710,453		
<b>Estimated Ending Fund Balance, 06/30/2026</b>		710,453	696,005		

<b>222 - FORA Land Development</b>			FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
<b>Revenue</b>							
		Non Department Specific					
222	000	47911	DDA Developer Deposit	75,000	-	-	0.0%
<b>Total Revenue</b>			<b>75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Expenditures</b>							
		Planning & Building Regulation					
222	160	63639	Economic Development Services	44,874	-	-	0.0%
222	160	63650	Legal Services	22,031	-	-	0.0%
222	160	64580	Misc Expenses	-	8,095	(8,095)	-100.0%
<b>Total Expenditures</b>			<b>66,905</b>	<b>8,095</b>	<b>-</b>	<b>(8,095)</b>	<b>-100.0%</b>
<b>Net Revenues After Other Financing Sources and Uses</b>			<b>8,095</b>	<b>(8,120)</b>	<b>-</b>		
<b>Beginning Fund Balance, 7/1/2025</b>				8,095	-		
<b>Estimated Ending Fund Balance, 06/30/2026</b>				-	-		

<b>231 - BSCC-Officer Wellness &amp; Mental Health Grant</b>			FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
<b>Expenditures</b>							
		Police					
231	210	64314	Law Enforcement Wellness App	1,999	2,000	(2,000)	-100.0%
<b>Total Expenditures</b>			<b>1,999</b>	<b>2,000</b>	<b>-</b>	<b>(2,000)</b>	<b>-100.0%</b>
<b>Net Revenues After Other Financing Sources and Uses</b>			<b>(1,999)</b>	<b>(2,000)</b>	<b>-</b>		
<b>Beginning Fund Balance, 7/1/2025</b>				10,835	0		
<b>Estimated Ending Fund Balance, 06/30/2026</b>				0	0		

<b>235 - Asset Forfeitures</b>			FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
<b>Revenue</b>							
		Police Grants & Other Reimbursements					
235	210	47780		-	-	-	0.00
<b>Total Revenue</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Net Revenues After Other Financing Sources and Uses</b>			<b>-</b>	<b>-</b>	<b>-</b>		
<b>Beginning Fund Balance, 7/1/2025</b>				-	1,846		
<b>Estimated Ending Fund Balance, 06/30/2026</b>				1,846	1,846		

**City of Del Rey Oaks  
FY 2026-2027 Proposed Budget**

			FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
<b>236 - Drug Enforcement Administration (DEA)</b>							
Revenue							
236	210	47782					
		Police					
		DEA Reimbursements	32,896	46,128	40,000	(6,128)	-13.3%
		<b>Total Revenue</b>	<b>32,896</b>	<b>46,128</b>	<b>40,000</b>	<b>(6,128)</b>	<b>-13.3%</b>
Expenditures							
236	210	61111					
		Overtime-DEA	35,533	46,128	40,000	(6,128)	-13.3%
		<b>Total Expenditures</b>	<b>35,533</b>	<b>46,128</b>	<b>40,000</b>	<b>(6,128)</b>	<b>-13.3%</b>
		<b>Net Revenues After Other Financing Sources and Uses</b>	<b>(2,636)</b>	<b>-</b>	<b>-</b>		
<b>Beginning Fund Balance, 7/1/2025</b>				<b>4,105</b>	<b>4,105</b>		
<b>Estimated Ending Fund Balance, 06/30/2026</b>				<b>4,105</b>	<b>4,105</b>		

			FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
<b>242 - REAP Grant</b>							
Revenue							
242	160	47241					
		AMBAG REAP Grant	48,571	-	-	-	0.00
		<b>Total Revenue</b>	<b>48,571</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Expenditures							
242	160	63640					
		Planning Services	62,456	-	-	-	0.00
		<b>Total Expenditures</b>	<b>62,456</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
100	000	82003		13,885	-	-	0.00
		Transfers In from GF		13,885	-	-	0.00
		<b>Net Revenues After Other Financing Sources and Uses</b>	<b>(13,885)</b>	<b>13,885</b>	<b>-</b>	<b>-</b>	
<b>Beginning Fund Balance, 7/1/2025</b>				<b>(13,885)</b>	<b>-</b>		
<b>Estimated Ending Fund Balance, 06/30/2026</b>				<b>(12,515)</b>	<b>-</b>		

			FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
<b>251 - Cal Fire Grant</b>							
Revenue							
251	411	47768					
		Cal Fire Grant	297,300	-	-	-	0.00
		<b>Total Revenue</b>	<b>297,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Expenditures							
251	411	63913					
		Tree Service	297,300	-	-	-	0.00
		<b>Total Expenditures</b>	<b>297,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
		<b>Net Revenues After Other Financing Sources and Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Beginning Fund Balance, 7/1/2025</b>				<b>-</b>	<b>-</b>		
<b>Estimated Ending Fund Balance, 06/30/2026</b>				<b>-</b>	<b>-</b>		





**City of Del Rey Oaks  
 FY 2026-2027 Proposed Budget**

	FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
Beginning Fund Balance, 7/1/2025		4,851	4,851		
Estimated Ending Fund Balance, 06/30/2026		-	4,851		

**CITY OF DEL REY OAKS**  
**SALARY SCHEDULE FOR FISCAL YEAR 2026-2027**  
**Effective 8/15/2026**

Title	Step 1	Step 2	Step 3	Step 4	Step 5	Contract
<b>City Manager</b>	Per Contract					
Monthly						17,870.67
Bi-weekly						8,248.00
Hourly Rate						103.10
Annual						214,448.00
<b>Assistant City Manager &amp; Chief of Police</b>	Per Contract					
Monthly						15,400.00
Bi-weekly						7,107.69
Hourly Rate						88.85
Annual	-	-	-	-	-	184,800.00
<b>City Clerk</b>						
Monthly	7,323.33	7,689.08	8,073.83	8,477.75	8,902.42	
Bi-weekly	3,380.00	3,548.80	3,726.40	3,912.80	4,108.80	
Hourly Rate	42.25	44.36	46.58	48.91	51.36	
Annual	87,880.00	92,269.00	96,886.00	101,733.00	106,829.00	
<b>Deputy City Clerk/Permit Clerk</b>						
Monthly	5,550.17	5,827.50	6,118.67	6,425.50	6,746.17	
Bi-weekly	2,561.60	2,689.60	2,824.00	2,965.60	3,113.60	
Hourly Rate	32.02	33.62	35.30	37.07	38.92	
Annual	66,602.00	69,930.00	73,424.00	77,106.00	80,954.00	
<b>Administrative Services Technician</b>						
Monthly	5,550.17	5,827.50	6,118.67	6,425.50	6,746.17	
Bi-weekly	2,561.60	2,689.60	2,824.00	2,965.60	3,113.60	
Hourly Rate	32.02	33.62	35.30	37.07	38.92	
Annual	66,602.00	69,930.00	73,424.00	77,106.00	80,954.00	
<b>Police Commander</b>						
Monthly	8,952.58	9,400.33	9,869.83	10,363.08	10,881.75	
Bi-weekly	4,131.96	4,338.60	4,555.32	4,782.96	5,022.36	
Hourly Rate	49.19	51.65	54.23	56.94	59.79	
Annual	107,431.00	112,804.00	118,438.00	124,357.00	130,581.00	
<b>Police Sergeant</b>						
Monthly	7,900.58	8,295.58	8,710.50	9,145.50	9,602.33	
Bi-weekly	3,646.44	3,828.72	4,020.24	4,221.00	4,431.84	
Hourly Rate	43.41	45.58	47.86	50.25	52.76	
Annual	94,807.00	99,547.00	104,526.00	109,746.00	115,228.00	
<b>Police Officer</b>						
Monthly	6,814.08	7,154.42	7,513.00	7,887.92	8,282.83	
Bi-weekly	3,144.96	3,302.04	3,467.52	3,640.56	3,822.84	
Hourly Rate	37.44	39.31	41.28	43.34	45.51	
Annual	81,769.00	85,853.00	90,156.00	94,655.00	99,394.00	
<b>Police Officer - Reserve</b>						
Hourly Rate					45.51	
<b>Public Works Supervisor</b>						
Monthly	5,938.42	6,234.83	6,546.83	6,874.42	7,311.17	
Bi-weekly	2,740.80	2,877.60	3,021.60	3,172.80	3,374.40	
Hourly Rate	34.26	35.97	37.77	39.66	42.18	
Annual	71,261.00	74,818.00	78,562.00	82,493.00	87,734.00	
<b>Temporary/Part Time EE</b>	At the discretion of the City Manager					
Hourly Rate						50.00

**City of Del Rey Oaks  
Position Control List for FY 2026-2027**

	Actual	Budget	Proposed
<b>Position</b>	2024-2025	2025-2026	2026-2027
City Manager	1	1	1
Deputy City Clerk & Assistant to the City Manager	0	0	0
City Clerk	1	1	1
Administrative Services Technician	1	1	1
Deputy City Clerk/Permit Clerk	1	1	1
Assistant City Manager and Chief of Police	0	0	1
Chief of Police	1	1	0
Commander	1	1	1
Sergeant	3	3	2
Police Officer *	5	5	6
Public Works Supervisor	1	1	1
<b>Total Positions</b>	15	15	15

\*Police Officer positions are authorized at 6 but only 5 positions are filled for FY 2026-2027 Budget

## Chart of Accounts

<b>Account Code</b>	<b>Account Title</b>
<b>FUNDS:</b>	
100	General Fund
210	Gas Tax Fund
211	SB1 Fund-RMRA
212	Measure X Fund
213	Corona Virus Relief Fund
214	RSTP
221	FORA Habitat Management Fund
222	FORA Land Development
223	ARPA Fund
231	BSCC-Officer Wellness & Mental Health Grant
235	Asset Forfeitures
236	Drug Enforcement Administration (DEA)
242	REAP Grant
251	Cal Fire Grant
260	CDBG Fund
301	Capital Projects
310	TAMC Street Projects
311	Prop 68 Grant Fund
321	SBR Engineering Fund
322	SBR/GJM Intersection Construction Fund
323	SBR Construction Fund
331	FHA Grant Fund
332	FEMA & OES
910	Government Wide
920	General Long-Term Debt

### **DEPARTMENT/PROJECTS:**

000	Non Department Specific
110	Council
111	City Clerk
120	City Manager
130	Finance
140	Administration
150	Legal
160	Planning & Building Regulation
180	Government Buildings
190	Non-Departmental
210	Police
211	Cops
220	Fire/Animal Control
311	Public Works/Streets
411	Parks/Recreation

## Chart of Accounts

<b>Account Code</b>	<b>Account Title</b>
<b>500</b>	<b>Capital Projects</b>
511	Street Slurry
512	Traffic Calming
513	Hwy 218 Corridor Planning
514	Street Reconstruction
515	Three Cedars, LLC
516	SBR Sewer Design
517	Solar City Hall
518	SBR Contract-Engineering & Others
519	JCFA HCP Funds
520	Portola/Work Walkway
521	Street Curb Replacement
522	Park Improvements
523	Street Improvements
524	Via Verde/Los Encinos Street Repair
525	Angelus/Rosita Storm Drain Repair (Engineering)
526	Angelus/Rosita Storm Drain Repair (Construction)
527	City Hall Parking Lot Imp
528	Park Parking Lot
529	Park Play Structure
530	Basketball Court Reconstruction
531	Park Parking Lot/Accessibility Project
532	Housing Element 6th Cycle
533	Vehicle Replacement
534	Safeway Parking Improvements (Sinkhole)
535	Safeway Repairs
536	Curb Repair
537	Saucito/Work Gutter & Curb
538	Via Verde Curb & Gutter Repair
539	Rosita Emergency Repairs
541	City Hall Facility Repairs & Upgrades
542	Council Chamber Technology Project
543	PD Radio Replacement
544	Technology Replacement
545	City Hall Sewer Upgrades
546	City Hall Chamber Renovations
547	City Hall Fence Replacement
548	City Hall Parking Lot Improvements
549	Adair Stairs Repairs
550	Del Rey Oaks Garden Center
610	Debt Service - Measure X
700	Transfer In/Out
999	Government-Wide

## Chart of Accounts

**Account Code            Account Title**

### REVENUE ACCOUNTS:

<b>41000</b>	<b>Taxes</b>
41110	P/T-Secured
41120	P/T-Unsecured
41130	P/T-Prior Secured
41140	Prior Unsecured
41150	P/T-Unitary Tax
41160	P/T-Supplemental Roll (SB813)
41170	Property Tax - VLF
41180	Prop Tax-Interest/Penalty
41190	P/T - Administrative Fee
<b>42000</b>	<b>Other Taxes</b>
42210	Sales Tax
42220	Sales Tax - 145 (Measure S-1%)
42221	Sales Tax -409 (Measure R 1/2%)
42222	Cannabis Tax
42223	Cannabis Tax-Delinquent
42230	Transient Occupancy Tax
42231	STR Annual License Fee
42235	Less Sales Tax Admin Fee
42250	Property Transfer Tax
42290	Sewer Impact
42310	Business Licenses
42311	HOUP (Home Occupational User Permit)
42700	Franchise Fees
42761	Gas Franchises
42762	Electric Franchises
42763	Garbage Franchises
42764	Cable Tv Franchises
42765	Water Franchises
<b>43000</b>	<b>Licenses &amp; Permits</b>
43311	SB1186 Disability Access Fund
43312	SB1473 Environmental Assessment Fee
43318	Variance Fee
43319	Architectural Review (ARC)
43320	Building Permits
43322	Strong-Motion Instrumental Program (SMIP) Fees
43325	Cannabis Business Permit
43330	Plan Check Fees
43340	Street Opening Permits Fees
43350	Plumbing Permits
43360	Electrical Permits

## Chart of Accounts

<b>Account Code</b>	<b>Account Title</b>
43361	Tree Removal Permits
43390	Other Licenses/Permits
<b>45000</b>	<b>Fines &amp; Forfeitures</b>
45510	Vehicle Code Fines
45512	Parking and Admin Fines
<b>46100</b>	<b>Interest Earned</b>
46101	Interest Earned-PARS
46200	Interest Income-GASB 87
46815	Rental Income - Garden Center
46816	Rental Income - Airport RV
46817	Rental Income - PW Bldg (CHC Enterprise)
<b>47000</b>	<b>Other Agency Revenue</b>
47010	Gas Tax 2103
47020	Gas Tax 2105
47030	Gas Tax 2106
47040	Gas Tax 2107
47050	Gas Tax 2107.5
47110	Motor Vehicle License Fee(Mvlf)
47130	HOPTR
47140	Vehicle License Collection
47240	COPS
47241	AMBAG REAP Grant
47242	HCD LEAP Grant
47243	SB1383 Organics Recycling
47340	CARES Act
47519	OES
47520	FEMA
47521	ARPA Grant
47523	FHWA Grant
47750	Prop 172
47751	Prop 68 Grant
47760	Wellness Program
47761	Officer Wellness & Mental Health Grant
47765	CDBG Grant
47767	FORA Caretaker Grant
47768	Cal Fire Grant
47770	Traffic Congestion Relief-Ab438
47771	FORA Contribution for SBR/GJM Intersection
47772	FORA Contribution for SBR Construction
47774	Measure X Loan/Advance
47775	Measure X
47776	RSTP Funds
47777	SB 1 Funds

## Chart of Accounts

<b>Account Code</b>	<b>Account Title</b>
47778	SBR Engineering
47779	JCFA HCP Funds
47780	Police Grants & Other Reimbursements
47781	POST Reimbursements
47782	DEA Reimbursements
47783	Grant Other Agencies
47910	FORA Caretaker Grant
47911	DDA Developer Deposit
47912	DDA Negotiation Payment
<b>48000</b>	<b>Current Services</b>
48210	Police Service Fees
48211	Police Services-Special Events
48212	Public Events
48220	Airport Police Services
48250	Pd Donations
48805	Use Permits
48806	Conditional Use Permits
48810	Maps/Publications
48825	Property Inspections
48840	Miscellaneous Revenue
48841	Credit Card Processing Fee
48842	LAFCO Refund & Interest for FORA
48844	Donations
48910	Rental - Park
48911	Day use Permits (Park Only)
48912	Old Town Hall Rental Fee
48920	Rental Income - PW Bldg
48925	Lease Revenue-GASB 87
48930	Miscellaneous Refunds
48950	Bank Reconciliation Adjustments
48960	Restitution
48970	MBASIA Contribution
49110	Transfers In - Corona Virus Relief Fund
49200	Sale Of Assets
49205	Special Item-Conversion of Land Held for Resale
49206	Special Item-Gain on Land due to FORA Dissolution
49210	Sale Of FORA Land
49220	Proceeds from Capital Lease
49999	Loan Revenue (Contra Account)
<b>82000</b>	<b>Transfers In</b>
82003	Transfers In from GF
82004	Transfers In from Measure X
82005	Transfers In from ARPA

## Chart of Accounts

Account Code	Account Title
<b>EXPENDITURE ACCOUNTS:</b>	
<b>61000</b>	<b>Salaries &amp; Benefits</b>
61105	Payroll
61107	Temp Payroll
61110	Overtime
61111	Overtime-DEA
61112	Overtime-Cannabis Tax Fund Grant
61115	Council Member Stipend
61120	Reserves Payroll
61123	PERS UAL - After 06/30/18
61124	PERS UAL-Before 06/30/2018
61125	PERS Retirement
61126	PERS 457 Expense
61127	Dental Exp - City Council
61130	Medicare-ER
61131	Social Security-ER
61132	Unemployment Ins-Fed & State
61135	Dental Expense
61140	Health Insurance
61141	Health Insurance -Retiree
61145	Vision Ins
61150	Workers Comp and EAP
61155	Wellness Program
61157	Educational Incentive Pay
61158	Longevity Pay
61160	Uniform Allowance
61165	Deferred Compensation
61170	Opeb
61171	PARS
61175	Admin Leave
61180	Auto Allowance
61196	Reimbursements - Exp
61197	OPEB Expense (GASB 75)
61199	Compensated Absences
<b>62000</b>	<b>Supplies</b>
62310	ADP Payroll Fees
62320	Bank Service Charges
62321	Credit Card Fees
62325	Bank Reconciliation Adjustments
62327	Grant Writing Services
62410	Materials/Supply
62420	Ammunition

## Chart of Accounts

<b>Account Code</b>	<b>Account Title</b>
62422	Body Armor Vests
62430	Office Supplies
62431	Accounting Software
62432	MuniCode Updates
62433	Budget Software
62440	Special Supply Police
62450	Radio System Lease - Principal
62451	Radio System Lease - Interest
62460	PD Safety Equip Lease - Principal
62461	PD Safety Equip Lease - Interest
62710	Auto Operations - Supplies / Equip
62720	Auto Operations - Fuel
<b>63000</b>	<b>Outside Services</b>
63300	Bank Service Charges
63505	Repair/Maintenance
63508	Other Outside Services
63509	Shredding Services
63510	Street Sweeping
63511	Short Term Rental Services
63515	Gabilan Crew
63520	Utilities - PG&E
63525	Utilities - Water
63530	Telephone
63531	Internet
63535	Website Design & Maintenance
63537	Annual Maintenance-Records Mgmt Software
63538	Record Management-Historical
63539	Annual Maintenance-MDT
63540	Postage / Shipping
63605	Training
63610	Other Permits PW Engineering
63611	Contract Services - Engineering
63612	Contract Services - Consultant (Park Planning)
63615	Equipment Maint
63620	Insurance-Liability
63621	Insurance-Property
63622	Insurance-Vehicles
63623	Insurance-PLL (Pollution Legal Liability)
63624	Insurance-ADWRP
63625	Audit-General
63626	Audit -Sales Tax
63627	Actuarial Services
63628	Professional Services

## Chart of Accounts

<b>Account Code</b>	<b>Account Title</b>
63630	Contract Accounting DNU
63635	Contract Services - IT
63636	Contract Services - MIP
63637	Contract Services-Others
63638	Housing Element Cost - 6th Cycle
63639	Economic Development Services
63640	Planning Services
63641	Contractual Services - Cop
63642	Contract Services - Housing Element
63643	Contractual Services - Icop
63644	Contractual Services - PW
63645	Accounting Services-RGS
63646	Contract Services - Habitat Management Plan
63647	Contract Services - Cannabis
63648	Building Inspections Services
63649	Engineering Services
63650	Legal Services
63651	Contract Services -Fee Study
63652	HR Services-RGS
63653	Contract Services - PM
63654	Organic Waste Regs Services
63655	Hazardous Waste Disposal
63656	Code Enforcement Services
63657	Temporary Assistance
63660	Janitorial Services
63664	911-NGEN Phase II Upgrade
63665	911-Radio Dispatch
63666	911-Inform MDT Terminal Service
63667	911-Notification System
63668	911-NGEN O&M
63669	911-NGEN Debt (Capital Fee)
63670	Comm Hum Serv Non-Dept
63694	Mpp - Planning Services
63695	Mpp - Legal Services
63730	Auto Repair/Maintenance
63800	Police And Fire
63810	Fire Seaside
63812	Parking & Admin Citations Services
63820	Animal Regulation Fire
63830	Fund Jail & Prisoner
63840	ACJIS System
63910	Street Lighting
63913	Tree Service

## Chart of Accounts

<b>Account Code</b>	<b>Account Title</b>
63955	Capital Improvements
63956	2019 Resurface Project
64310	Software/Server Subscription
64314	Law Enforcement Wellness App
64315	Agenda Management System
64316	Document Management System
64317	Council Chamber Technology
64318	Computer Server
64320	Municipal Code Service
64330	Records Retention Services
64545	Personnel Recruit & Pre-Employment
64550	Membership Dues-Professional Org
64551	Membership Dues-Non Profit Agency Contrib
64552	Membership Dues-Government Agency
64555	Ad Promotion City Council
64560	Legal Advert
64565	Books and Periodicals
64570	Strategic Planning
64575	Printing / Publications
64580	Misc Expenses
64581	Personnel Manual
64588	Election Cost
64610	Travel Expenses
64920	Storm Water Project - Phase 4
64930	S.M.I.P.
64940	SB 1473
<b>65000</b>	<b>Debt Service</b>
65101	Principal - Fora Loan
65102	Principal - Mbasia Loan
65103	Principal - Measure X Loan
65104	Principal-Motorola Lease-Cameras
65106	Principal-Sunridge Records Mgmt
65107	Interest-Sunridge Records Mgmt
65201	Interest - Fora Loan
65202	Interest - Mbasia Loan
65203	Interest - Measure X
65204	Interest-Motorola Lease-Cameras
65310	Land Payments To Fora
65740	Principal-Auto Lease
65741	Interest-Auto Lease
65750	Mbasia Principal Payments
65751	Principal-PG&E
65971	Interest Expense

## Chart of Accounts

<b>Account Code</b>	<b>Account Title</b>
65972	LAIF Interest Exp
66000	Capital Outlays and Projects
66210	Storage Shed
66300	Furniture & Equipment
66302	Equipment
66303	Server Equipment
66305	Mobile Data Terminals
66306	Portable Radios
66308	Capital Outlay Ecogreen (PG&E)
66310	Habitat Management Planning
66322	Repairs and Improvements
66323	Technology Upgrades
66324	Technology Replacement
66327	Curb and Gutter Repair
66410	Street Improvements
66411	Road Construction
66420	Park Improvements
66425	Parking Lot Improvements & Repairs
66426	City Hall Sewer Upgrades
66427	City Hall Chamber Renovations
66428	City Hall Fence Replacement
66429	City Hall Parking Lot Improvements
66430	Adair Stairs Repairs
66735	Vehicle Replacement
66736	PD Radio Replacement
66905	Contingency
66910	Capital Outlay (Contra Account)
<b>80000</b>	<b>Transfers Out</b>
80100	Capital Outlay Fund
80101	Gain/Loss on Disposal of Capital Assets
80102	Reserve Fund Account
80211	Gain/Loss for debt Forgiveness
81003	Transfers Out to CIP
81004	Transfers Out to Grants
81005	Transfers Out to GF
82006	Transfers In from RSTP
82007	Transfers In from SB1-RMRA



# 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:** June 23, 2026

**TO:** Honorable Mayor and City Council

**FROM:** John Guertin, City Manager

**SUBJECT:** Approve City Investment Policy FY 2026-2027

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

### RECOMMENDATION

Staff recommend that the City Council approve the City Investment Policy by resolution.

### BACKGROUND

California Government Code Section 53646(a) (2) states that the treasurer or chief fiscal officer of a local agency may render annually to the legislative body of the local agency an investment policy, which the legislative body shall consider at a public meeting. State law further requires the Treasurer or Chief Financial Officer to submit detailed information on all securities, investments, and monies of an agency on a quarterly basis.

### SUMMARY AND DISCUSSION

The recommended action is routine in nature and will become part of our annual budget adoption process. The Investment Policy allows investment in all investment vehicles permitted by State law. However, in actual practice the funds managed by the City have historically been invested in the Local Agency Investment Fund (LAIF). Staff will look for higher yielding investments than LAIF that meet the criteria of Safety, Liquidity, and Yield in that order. Staff does not anticipate making any investment until the end of the Fiscal Year.

### FISCAL IMPACT

The City’s LAIF balance as of \$3,247,756 as of May 2026 is currently returning 3.81%. By becoming a more active, but still conservative, participant in the investment market, the City should net modestly higher yields resulting in more revenue for the City.

### RECOMMENDED ACTION

Staff recommend that the City Council adopt a City Investment Policy by resolution.

### ATTACHMENT(S)

1. Resolution 2026-13
2. Investment Policy

**RESOLUTION NO. 2026-13**

**A RESOLUTION OF THE CITY OF DEL REY OAKS  
ESTABLISHING THE INVESTMENT POLICY**

**WHEREAS** the City of Del Rey Oaks may invest surplus monies not required for the immediate necessities of the local agency in accordance with the provisions of California Government Code Sections 5921 and 53630 et seq.; and

**WHEREAS** it is necessary to establish the policy and guidelines for the City of Del Rey Oaks City Council to invest public funds in a manner which will provide a high level of safety and security of principal; and

**WHEREAS** the City Manager of the City of Del Rey Oaks shall annually prepare and submit a statement of investment policy and such policy, and any changes thereto, shall be considered by the legislative body at a public meeting; and

**WHEREAS** the City of Del Rey Oaks Investment Policy has been developed and presented to this City Council on June 23, 2026.

**NOW, THEREFORE, BE IT RESOLVED** by the City of Del Rey Oaks City Council that it does hereby adopt the attached Investment Policy, marked "Exhibit A," and authorizes and directs the City Manager to use said Policy in the investment of City funds.

**PASSED AND ADOPTED** by the City of Del Rey Oaks City Council at the regular meeting duly held on the 23rd day of June 2026 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

\_\_\_\_\_  
Karen Minami  
City Clerk

\_\_\_\_\_  
Scott Donaldson  
Mayor

## **CITY OF DEL REY OAKS INVESTMENT POLICY**

### **PURPOSE**

The purpose of this document is to identify various policies and procedures that enhance opportunities for a prudent and systematic investment process and to organize and formalize investment-related activities. Investments shall be made with judgment and care, under circumstances then prevailing, which people of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The ultimate goal is to enhance the economic status of the City while protecting its invested cash.

The investment policies and practices of the City of Del Rey Oaks are based on state law and prudent money management. All funds will be invested in accordance with the City of Del Rey Oaks and the authority governing investments for local governments as set forth in the California Government Code, Sections 53601 through 53686. The provisions of relevant bond documents restrict the investments of bond proceeds.

### **OBJECTIVE**

The City has a fiduciary responsibility to maximize the productive use of all the assets entrusted to its care and to invest wisely and prudently manage those public funds. As such, the City shall strive to maintain the level of investment of all idle funds as near 100% as possible through daily and projected cash flow determinations, investing in those investment vehicles deemed prudent and allowable under current legislation of the State of California and the ordinances and resolutions of the City of Del Rey Oaks.

### **SCOPE**

It is intended that this policy cover all funds and investment activities of the City of Del Rey Oaks. This investment policy applies to all City transactions involving the financial assets and related activity of all funds. Any additional funds that may be created from time to time shall also be administered with the provisions of this policy and comply with current State Government Code.

The City will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiency with regard to investment pricing, safekeeping, and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

### **AUTHORIZATION**

The City of Del Rey Oaks City Council has delegated investment authority to the City Manager. This delegation is further authorized by Section 53600, et seq. of the Government Code of the State of California, which specifies the various permissible investment vehicles, collateralization levels, portfolio limits, and reporting requirements.

## GUIDELINES

Government Code Section 53600.5 states: “When investing, reinvesting, purchasing, acquiring, exchanging, selling, and managing public funds, the primary objective of the trustee shall be to safeguard the principal of funds under its control. The secondary objective shall be to meet the liquidity needs of the depositor. The third objective shall be to achieve a return on the funds under its control.”

Simply stated, *safety of principal* is the foremost objective, followed by *liquidity* and *return on investment* (known as yield). Each investment transaction shall seek to first ensure that capital losses are avoided, whether they are from market erosion or security defaults.

1. Government Code Section 53601 authorizes the following investment vehicles:

<u>Permitted Investments/Deposits</u>	<u>Maximum Percentages of Portfolio</u>	<u>Maximum Maturity</u>	<u>Minimum Quality Requirements</u>
U.S. Treasury Obligations	Unlimited	5 Years*	None
U.S. Agencies Obligations <sup>(g)</sup>	Unlimited	5 Years*	None
Certificates of Deposit	Unlimited	5 Years*	None
Negotiable Certificates	30%	5 Years*	None
Bankers Acceptances	40% <sup>b</sup>	180 Days	None
Commercial Paper	25% <sup>c</sup>	270 Days	A-1/P-1/F-1
L.A.I.F.	40 Million <sup>a</sup>	N/A	None
CalTRUST Investment Pool <sup>(h)</sup>	Unlimited	N/A	None
Repurchase Agreements	Unlimited	1 Year	None
Reverse Repurchase Agreements	20%	92 Days	None
Mutual Funds and Money Market			
Mutual Funds	20%	n/a	Multiple <sup>d, e</sup>
Medium Term Notes <sup>f</sup>	30%	5 Years*	“A” rating

\*Maximum term unless expressly authorized by Governing Body and within the prescribed time frame for said approval

(a) Limit set by LAIF Governing Board, not the Government Code.

(b) No more than 30 percent of the agency’s money may be in Bankers’ Acceptances of any one commercial bank.

(c) Ten percent of the outstanding commercial paper of any single corporate issuer.

(d) A mutual fund must receive the highest ranking by not less than two nationally recognized rating agencies or the fund must retain an investment advisor who is registered with the SEC (or exempt from registration), has assets under management in excess of \$500 million, and has at least five years’ experience investing in instruments authorized by Government Code sections 53601 and 53635.

(e) A money market mutual fund must receive the highest ranking by not less than two nationally recognized statistical rating organizations or retain an investment advisor registered with the SEC or exempt from registration and who has not less than five years’ experience

investing in money market instruments with assets under management in excess of \$500 million.

(f) "Medium-term notes" are defined in Government Code Section 53601 as "all corporate and depository institution debt securities with a maximum remaining maturity of five years or less, issued by corporations organized and operating with the U.S. or by depository institutions licensed by the U.S. or any state and operating within the U.S."

(g) Includes U.S. Government Sponsored Enterprise Obligations

(h) Investment Trust of California dba CalTRUST

2. Criteria for selecting investments, and the order of priority, are:

- A) Safety. The safety and risk associated with an investment refers to the potential loss of principal, interest, or a combination of these amounts. Investments of the City of Del Rey Oaks shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio. The City only invests in those instruments that are considered very safe.
  - B) Liquidity. This refers to the ability to "cash in" at any moment with a minimal chance of losing some portion of principal or interest. Liquidity is an important investment quality especially when the unexpected need for funds occurs. The City of Del Rey Oaks investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements, which might be reasonably anticipated. It is the City's full intent, at the time of purchase, to hold all investments until maturity to ensure the return of all invested principal dollars.
  - C) Yield. Yield is the potential dollar earnings an investment can provide and sometimes is described as the rate of return. The City of Del Rey Oaks investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the City's investment risk constraints and the cash flow characteristics of the portfolio.
3. An amount of money deemed sufficient to meet one payroll and two weeks claims shall be maintained in highly liquid investment vehicles such as the State Local Agency Investment Fund, or other similar investment instruments.
  4. The City will attempt to obtain the highest yield obtainable when selecting investments, provided that criteria for safety and liquidity are met. Ordinarily, through a positive yield curve (i.e., longer term investment rates are higher than those of shorter maturities), the City attempts to ladder its maturities to meet anticipated cash maturities that carry a higher rate than is available in the extremely short market of 30 days or less.
  5. Most investments are highly liquid, with the exception of certificates of deposit held by banks and savings and loans. Investments in Certificate of Deposit shall be fully insured or collateralized. When insurance is pledged, it shall be through the FDIC. Collateralization shall be in the amount of 110% of principal when government securities are pledged or 150% of principal when backed

by first deeds of trust. Maturities are selected to anticipate cash needs, thereby obviating the need for forced liquidation.

6. When investing in Bankers Acceptances, Treasury Bills and Notes, Government Agency Securities and Commercial Paper, securities for these investments shall be conducted on a delivery-versus-payment basis. Securities are held by a third-party custodian designated by the City Manager and evidenced by safekeeping receipts when such delivery directly to the City would be impractical.
7. With the exception of Treasury Notes and other government Agency Issues, the maturity of any given investment shall not exceed 1 year.
8. Bond Proceeds shall include any notes, bonds or other instruments issued on behalf of the City of Del Rey Oaks for which the members of the Board of Directors serve as the governing body. Should the City of Del Rey Oaks elect to issue bonds for any purpose, the Indenture of Trust shall be the governing document specifying allowable investments for the proceeds of the issue as prescribed by law.
9. Investment income shall be shared by all funds on a proportionate ratio of each funds balance to total pooled cash with investment income distributed accordingly on a quarterly basis.
10. Investments in any other vehicle like Repurchase and Reverse Repurchase Agreements shall not be authorized unless the investment is made through the pooled money portfolio of the Local Agency Investment Fund.
11. The City Manager shall annually render to the City Council for consideration at a public meeting, a statement of investment policy. The City Manager will also render an investment report to the City Council within 30 days following the end of each calendar quarter. The quarterly report shall include types of investment, issuer, date of maturity, par and dollar amount invested on all securities, investments and monies held by the City of Del Rey Oaks. The report shall state compliance with the investment policy or manner in which the portfolio is not in compliance. It should also include a statement denoting the ability to meet the City's expenditure requirement for the next six months or provide an explanation as to why sufficient money shall, or may, not be available.
12. Any State of California legislative action that further restricts allowable maturities, investment type or percentage allocations, will be incorporated into the City of Del Rey Oaks Policy and supersede any and all previous language.
13. Officers and employees involved in the investment process shall refrain from personal business activities that could conflict with proper execution of the investment program, or that could impair their ability to make impartial decisions.

The basic premises underlying the City's investment philosophy are, and will continue to be, to safeguard principal, to meet the liquidity needs of the organization and to return an acceptable yield.

June 23, 2026



# 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:** June 23, 2026

**TO:** Honorable Mayor and City Council

**FROM:** John Guertin, City Manager

**SUBJECT:** Adoption of Comprehensive Fee Schedule for FY 2026-2027.

**CEQA:** The California Environmental Quality Act (CEQA) does not apply to activities that will not result in a direct or reasonably foreseeable indirect physical change in the environment and is otherwise not considered a project as defined by CEQA Statute §21065 and CEQA Guidelines §§15060(c)(3) and 15378. Adoption of the Comprehensive Fee Schedule meets these criteria and is not subject to CEQA. No additional environmental review is required.

### **Recommendation**

Adopt a Resolution Approving the Comprehensive Fee Schedule for Fiscal Year 2026-2027 to Continue Certain Department Fees, Rates, and Charges, and Amending Certain Fees, Rates, and Charges for Fiscal Year 2026-2027.

### **Background**

On February 25, 2025, the City Council adopted Resolution No. 2025-01 updating and establishing user and regulatory fees following completion of a comprehensive cost-of-service study. Resolution No. 2025-01 further authorized the City Manager to annually update applicable fees based on the annual percentage change in the All-Urban Consumer Price Index (CPI) for the San Francisco-Oakland-Hayward metropolitan area.

The purpose of this annual adjustment process is to ensure that fees remain aligned with the City's cost of providing services, keep pace with inflation, avoid large periodic fee increases, and reduce the subsidy of fee-supported services by the General Fund.

### **Discussion**

Resolution No. 2025-01 authorizes annual fee adjustments based upon the annual percentage change in the San Francisco-Oakland-Hayward All Urban Consumer Price Index (CPI). The CPI increase applicable to Fiscal Year 2026-2027 is 3.8 percent.

Accordingly, staff have reviewed the City's Comprehensive Fee Schedule and recommend increasing applicable user and regulatory fees by 3.8 percent effective July 1, 2026. The adjustment applies to those fees subject to annual CPI indexing and is intended to maintain the City's cost recovery levels as personnel, contractual, materials, and administrative costs continue to increase.

The proposed CPI adjustment is consistent with the policy direction established by the City Council in Resolution No. 2025-01 and does not alter the methodology or structure of the City's fee program. Rather, it represents the routine annual inflationary adjustment contemplated by the Resolution.

The proposed Comprehensive Fee Schedule for Fiscal Year 2026-2027 continues existing fees, rates, and charges while amending applicable fees by 3.8 percent. Fees established by statute, contract, separate City Council action, or other legal authorities that are not subject to CPI adjustment remain unchanged unless otherwise identified in the attached fee schedule.

### **Fiscal Impacts**

The proposed fee adjustments are expected to maintain the City's cost recovery for user and regulatory services and reduce the degree to which General Fund revenues subsidize services that primarily benefit individual applicants or users.

The precise fiscal impact will depend on service demand during Fiscal Year 2026-2027; however, the recommended adjustments will help ensure that revenues generated from fees keep pace with inflationary increases in the City's cost of providing services.

### **ATTACHMENTS:**

1. Resolution Approving the Comprehensive Fee Schedule for Fiscal Year 2026-2027
2. Comprehensive Fee Schedule for Fiscal Year 2026-2027

Respectfully Submitted,

---

John Guertin  
City Manager

## RESOLUTION NO. 2026-19

### A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL REY OAKS APPROVING THE COMPREHENSIVE FEE SCHEDULE FOR FISCAL YEAR 2026-2027 TO CONTINUE CERTAIN DEPARTMENT FEES, RATES, AND CHARGES, AND AMENDING CERTAIN FEES, RATES, AND CHARGES FOR FISCAL YEAR 2026-2027

WHEREAS, the City Council has previously established fees, rates, and charges for various municipal services, permits, programs, and activities; and

WHEREAS, on February 25, 2025, the City Council adopted Resolution No. 2025-01 updating and establishing user and regulatory fees following completion of a comprehensive cost-of-service study; and

WHEREAS, Resolution No. 2025-01 authorizes the City Manager to annually update applicable fees based on the annual percentage change in the All-Urban Consumer Price Index (CPI) for the San Francisco-Oakland-Hayward area; and

WHEREAS, Resolution No. 2025-01 further provides that if the CPI does not increase in a given year, no adjustment shall be made to the fee schedule; and

WHEREAS, the annual percentage change in the applicable CPI for Fiscal Year 2026-2027 is 3.8 percent; and

WHEREAS, staff has reviewed the City's Comprehensive Fee Schedule and recommends adjusting applicable fees by 3.8 percent consistent with Resolution No. 2025-01; and

WHEREAS, the City Council finds that the fees, rates, and charges contained in the Comprehensive Fee Schedule do not exceed the reasonable cost of providing the services for which the fees are charged and are consistent with applicable provisions of California law; and

WHEREAS, the City Council desires to continue certain existing fees, rates, and charges and amend certain fees, rates, and charges as reflected in the Fiscal Year 2026-2027 Comprehensive Fee Schedule attached hereto as Exhibit "A".

NOW, THEREFORE, be it resolved by the City Council of the City of Del Rey Oaks as follows:

SECTION 1. The foregoing recitals are true and correct and are incorporated herein by this reference.

SECTION 2. The City Council hereby approves and adopts the Comprehensive Fee Schedule for Fiscal Year 2026/27 attached hereto as Exhibit "A".

SECTION 3. Applicable fees, rates, and charges identified in Exhibit "A" are increased by 3.8 percent consistent with the annual CPI adjustment authorized by Resolution No. 2025-01.

SECTION 4. Any fees, rates, or charges not amended by Exhibit "A" shall remain in full force and effect.

SECTION 5. The fees, rates, and charges adopted by this Resolution shall become effective July 1, 2026.

PASSED AND ADOPTED as a resolution of the City Council of the City of Del Rey Oaks at a meeting held on this 23<sup>rd</sup> day of June 2026.

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

\_\_\_\_\_  
Scott Donaldson, Mayor

ATTEST:

\_\_\_\_\_  
Karen Minami, City Clerk

## City of Del Rey Oaks Fee Schedule

3.8 CPI Increase

		GL Code	NEW FEES EFFECTIVE 07/01/2025	PROPOSED FEES INCREASE 07/01/2026	NEW FEES EFFECTIVE 07/01/2026 (ROUNDED DOWN TO \$)
<b>Planning</b>					
<b>Architectural Review Committee Review:</b>					
<b>Commercial</b>					
a) Major	(New commercial)	43319	\$3,200	\$ 3,321.60	\$ 3,321
b) Minor	(Commercial additions, remodels, exterior tenant improvements, etc.)	43319	\$800	\$ 830.40	\$ 830
<b>Residential</b>					
a) Major	(New one or two-story buildings, or second-story additions)	43319	\$1,600	\$ 1,660.80	\$ 1,660
b) Minor	(One-story additions, exterior alterations to one-story buildings or one-story of a two-story)	43319	\$400	\$ 415.20	\$ 415
<b>Architectural Review Committee Sign Review:</b>					
Major	(Large monument signs, multiple freestanding signs, pole signs, internally illuminated signs)	43319	\$1,200	\$ 1,245.60	\$ 1,245
Minor	(All signs not included above)	43319	\$200	\$ 207.60	\$ 207
	Architectural Review/Solar Panels	43319	\$200	\$ 207.60	\$ 207
<b>Appeal Fees</b>					
Appeals of Planning Commission Decisions to City Council		Future Fee	\$1,600	\$ 1,660.80	\$ 1,660
Appeals of Staff Decisions/Home Occupation Permits		Future Fee	\$400	\$ 415.20	\$ 415
<b>Environmental Review</b>					
Environmental Impact Report		Future Fee	Contract Cost plus 15%	Contract Cost plus 15%	Contract Cost plus 15%
Environmental Initial Study Leading to a Negative Declaration (Excludes Fish and Game Fee and technical studies)		Future Fee	\$6,400	\$ 6,643.20	\$ 6,643
Environmental Exemption		Future Fee	\$400	\$ 415.20	\$ 415
<b>Use Permits</b>					
Master	(Projects requiring environmental review and/or multiple permits)	48805	\$6,000	\$ 6,228.00	\$ 6,228
Major	(Commercial, industrial, multi-family, cannabis)	48805	\$4,800	\$ 4,982.40	\$ 4,982
Minor	(Single-family residential uses)	48805	\$1,200	\$ 1,245.60	\$ 1,245
<b>Cannabis</b>					
Annual Cannabis Business Permit		43325	\$5,000	\$ 5,190.00	\$ 5,190
Cannabis Tax		42222	5% of Gross Receipts	5% of Gross Receipts	5% of Gross Receipts
<b>Short Term Rental</b>					
New	One-time approval fee Whole Home or Home Share	42231	\$820	\$ 851.16	\$ 851
Annual	a) Whole Home	42231	\$500	\$ 519.00	\$ 519
	b) Home Share	42231	\$250	\$ 259.50	\$ 259
<b>Permits</b>					
Home Occupation (Business) Permit due every year		42311	\$150	\$ 155.70	\$ 155
Home Occupational Use Permit Application Fee		42311	\$10	\$ 10.38	\$ 10
Permit Extension		Future Fee	\$800	\$ 830.40	\$ 830
Reopen Permit		Future Fee	\$1,200	\$ 1,245.60	\$ 1,245
Special Permits (Temporary use)		Future Fee	\$300	\$ 311.40	\$ 311
Special Sign Permit (Temporary window/banner sign)		48805	\$200	\$ 207.60	\$ 207
Tree Removal/Significant Alteration Permit		43361	\$100	\$ 103.80	\$ 103
Investigative fee for work without permit(s)		43320	equal to permit fee - In addition to standard permit fees	equal to permit fee - In addition to standard permit fees	equal to permit fee - In addition to standard permit fees
Missed Inspections or work not complete		Future Fee	\$170	\$ 176.46	\$ 176
Electrical		43360	Base on Valuation	Base on Valuation	Base on Valuation
Plumbing/Mechanical Permit		43350	Base on Valuation	Base on Valuation	Base on Valuation

## City of Del Rey Oaks Fee Schedule

**3.8 CPI Increase**

Grading Permit Fee		43340	\$200	\$	207.60	\$	207
			\$100	\$	103.80	\$	103
Residential Property Inspections Reports - Single Family Dwelling		48825	\$255	\$	264.69	\$	264
Duplicate Job Card		N/A	no charge		no charge		no charge
<b>Variance Permit</b>							
Master	(Multiple variances for commercial, multi-family or industrial projects)	43318	\$4,800	\$	4,982.40	\$	4,982
Major	(One variance {coverage, height, parking adjustments} for commercial, multi-family or industrial sites)	43318	\$3,200	\$	3,321.60	\$	3,321
Minor	(One variance - residential fences, setbacks, parking, etc.)	43318	\$1,200	\$	1,245.60	\$	1,245
<b>Zoning Permits</b>							
R-1 District		Future Fee	\$200	\$	207.60	\$	207
D District (Condo.)		Future Fee	\$200	\$	207.60	\$	207
Hotel/motel/multi-family				\$	-		
1-7 units		Future Fee	\$1,600	\$	1,660.80	\$	1,660
8-36 units		Future Fee	\$200	\$	207.60	\$	207
>36 units		Future Fee	Negotiated fee for cost of service		Negotiated fee for cost of service		Negotiated fee for cost of service
<b>Commercial &amp; Industrial</b>							
<15,000 sf		Future Fee	\$800 + \$200 K/SF		\$830 + \$207.60 K/SF		\$830 + \$207 K/SF
>15,000		Future Fee	Negotiated fee for cost of service		Negotiated fee for cost of service		Negotiated fee for cost of service
Additional meetings		Future Fee	\$400		415.20	\$	415
Zoning Ordinance Text		Future Fee	Available online at no cost		Available online at no cost		Available online at no cost
R-1 Guidelines		Future Fee	Available online at no cost		Available online at no cost		Available online at no cost
Commercial Guidelines		Future Fee	Available online at no cost		Available online at no cost		Available online at no cost
Sign Ordinance		Future Fee	Available online at no cost		Available online at no cost		Available online at no cost
Subdivision Ordinance		Future Fee	Available online at no cost		Available online at no cost		Available online at no cost
General Plan Text		Future Fee	Available online at no cost		Available online at no cost		Available online at no cost
<b>Reclassification or Rezoning</b>							
Major text	(alterations of existing sections)	Future Fee	\$4,800	\$	4,982.40	\$	4,982
Minor text	(addition of new section)						
	a) 1st Section	Future Fee	\$3,200	\$	3,321.60	\$	3,321
	b) Each additional Section	Future Fee	\$400	\$	415.20	\$	415
<b>Standard Subdivision Map</b>							
<b>Tentative Tract Map</b>							
a) Base Fee		Future Fee	\$4,800	\$	4,982.40	\$	4,982
b) Per Lot		Future Fee	\$100	\$	103.80	\$	103
<b>Tentative Parcel Map</b>							
Exceptions (per lot with exceptions)		Future Fee	\$800	\$	830.40	\$	830
Minor		Future Fee	\$3,200	\$	3,321.60	\$	3,321
Exceptions		Future Fee	\$800	\$	830.40	\$	830
Additional meetings for minor text amendments		Future Fee	\$200	\$	207.60	\$	207
<b>Development Agreement</b>							
Development Agreement (Deposit)		Future Fee	\$20,000	\$	20,760.00	\$	20,760

*Consultant fee, plus 30% of consultant fees to cover normal staff costs, plus 15% of consultant fee as a contingency fund to cover unanticipated costs, plus duplication. These fees shall be considered advances and should the actual cost be less than the fee advanced, the excess shall be returned to the applicant; should the actual cost be more than the fee advanced, the difference shall be paid by the applicant.*

*Applicant shall, in addition to those fees listed in this fee schedule, pay the actual cost of legal advertising.*

## City of Del Rey Oaks Fee Schedule

**3.8 CPI Increase**

It is the City policy and requirement that processing of development or planning projects be fully cost recoverable. Application fees are intended to reimburse the City for minimal costs incurred for the normal or routine amount of time necessary to process applicant's requests. If additional or other unusual time is required on a particular project, then the developer/applicant will be charged for these additional costs to the City, plus a 30% administrative overhead fee.

<b>General Plan Amendment</b>					
General Plan Amendment		Future Fee	Contract Cost plus 15%	Contract Cost plus 15%	Contract Cost plus 15%
Minor Text	(alterations of existing sections)	Future Fee			
Major Text	(addition of new sections)	Future Fee			
<b>Other Planning Fees</b>					
Credit Card Transaction Processing Fee		48841	3%	3%	3%
Missed Inspections or work not complete (per hour)		43330	\$200	\$ 207.60	\$207
Investigative fee for work without permit(s)		43330	equal to permit fee - In addition to standard permit fees	equal to permit fee - In addition to standard permit fees	equal to permit fee - In addition to standard permit fees
Fee Related Services Not Otherwise Listed Above		43330			
a) In-House Planning		43330	\$200	\$ 207.60	\$ 207
b) Contract Service / Specialized Review		43330	Actual Cost + 15%	Actual Cost + 15%	Actual Cost + 15%

## City of Del Rey Oaks Fee Schedule

**3.8 CPI Increase**

Engineering					
Grading Permit Fee	43340		\$200	\$ 207.60	\$ 207
<b>Encroachment Permit</b>					
a) Residential	43340		\$300	\$ 311.40	\$ 311
b) Commercial		\$400 plus 3% of cost of public improvements requires plan check		\$400 plus 3% of cost of public improvements requires plan check	\$400 plus 3% of cost of public improvements requires plan check
Street Opening Permit					
a) Residential	43340		\$300	\$ 311.40	\$ 311
b) Commercial	43340	\$400 plus 3% of cost of public improvements requires plan check		\$400 plus 3% of cost of public improvements requires plan check	\$400 plus 3% of cost of public improvements requires plan check
Driveway, Curb, Gutter, Sidewalk Permit	43340		\$300	\$ 311.40	\$ 311
Construction Activity Road Impact Fee	Future Fee	1% of the sum of the building permit's project		1% of the sum of the building permit's project	1% of the sum of the building permit's
Storm Water Review & Inspection Fee	Future Fee				
a) Application Fee	Future Fee		\$300	\$ 311.40	\$ 311
b) Plan Review and Inspection (per hour)	Future Fee		\$200 per hour	\$ 207.60	\$ 207
<b>Final Map</b>					
Final Tract Map					
a) Base Fee (plus per lot fee)	Future Fee		\$4,000.00	\$ 4,152.00	\$ 4,152
b) Per Lot	Future Fee		\$100.00	\$ 103.80	\$ 103
Final Parcel Map	Future Fee		\$4,000.00	\$ 4,152.00	\$ 4,152
Lot Line Adjustment	Future Fee		3200	\$ 3,321.60	\$ 3,321
Processing	Future Fee		Actual Cost + 15%	Actual Cost + 15%	Actual Cost + 15%
<b>Other Engineering Fees</b>					
Credit Card Transaction Processing Fee	48841		3%	3%	3%
Investigative Fee for work without permit(s)	43330	equal to permit fee - In addition to standard permit fees		equal to permit fee - In addition to standard permit fees	equal to permit fee - In addition to standard permit fees
Fee Related Services Not Otherwise Listed Above	43340		Actual Cost + 15%	Actual Cost + 15%	Actual Cost + 15%
<b>Police/Fire Fees</b>					
Accident Report	48210				
Police Report (e.g., accident, crime)	48210		\$30 each	\$ 31.14	\$ 31
Fingerprinting - Hard Card	48210		\$50 per request	\$ 51.90	\$ 51
Fingerprinting - Livescan	48210		\$50 per request [a]	\$ 51.90	\$ 51
Vehicle Repossession	45510		\$15 [b]	\$ 16	\$ 16
Vehicle Storage Release	45510		\$250 each	\$ 259.50	\$ 259
Citation Sign-Off	45510		\$25 each	\$ 25.95	\$ 25
VIN Verification	48210		\$25 each	\$ 25.95	\$ 25
DUI Accident Response	48210	Actual Cost; Not to Exceed \$12,000		Actual Cost; Not to Exceed \$12,000	Actual Cost; Not to Exceed \$12,000
Loud Party Response/Noise Disturbance Response					
a) 1st Response in 24-hour Period	48210		No Charge	No Charge	No Charge
b) 2nd Response in 24-hour Period	48210		\$100 each	\$ 103.80	\$ 103
c) Each Additional Response in 24-hour Period	48210		\$150 each	\$ 155.70	\$ 155
False Police Alarm Fees	48210				
1st alarm within 60 days	48210		No Charge [c]	No Charge [c]	No Charge [c]
2nd alarm within 60 days	48210		\$100 each [c]	\$ 103.80	\$ 103
Subsequent Alarms	48210		\$150 each [c]	\$ 155.70	\$ 155
False Alarm / Fire Response / Fire Alarm - Sprinkler System (Fire presence required)	48210		n/a	n/a	n/a

## City of Del Rey Oaks Fee Schedule

**3.8 CPI Increase**

Hazardous Materials / Fire Response fee/Traffic Accident - (Fire presence required)		48210	n/a	n/a	n/a
Special Events		48210	\$130 per hour	134.94	\$ 134
Police Shoulder Patch Request		48210	n/c	n/c	n/c
[a] In addition to amounts shown, additional amounts due to Department of Justice and/or other agencies will be collected.					
[b] Fee set by State of California.		48210	State of CA	State of CA	State of CA
[c] Based on number of false alarms per calendar year.		48210	State of CA	State of CA	State of CA
<b>Animal Regulation Fees</b>					
Dog park annual registration fee		48840	Free Membership - Replacement Key \$10	Free Membership - Replacement Key \$10	Free Membership - Replacement Key \$10
County of Monterey Animal Services		48840	See County of Monterey fee schedule	Actual Cost to City to be paid by owner	See County of Monterey fee schedule
<b>Reserved Facility Use Fees</b>					
<b>Park Barbeque Reservation Fees:</b>					
Residents:	Groups of 1 to 50	48910	\$60	\$ 62.28	\$ 62
	Groups of 51 to 100	48910	\$120	\$ 124.56	\$ 124
	Groups of 101 to 150	48910	\$180	\$ 186.84	\$ 186
Non-Residents:	Groups of 1 to 50	48910	\$120	\$ 124.56	\$ 124
	Groups of 51 to 100	48910	\$180	\$ 186.84	\$ 186
	Groups of 101 to 150	48910	\$240	\$ 249.12	\$ 249
Bounce House Permit		48911	\$60	\$ 62.28	\$ 62
Temporary Day Use Permit		48911	\$60	\$ 62.28	\$ 62
<b>Old Town Hall Reservation Fees:</b>					
Resident :	First 3 hours (per hour)	48912	\$60	\$ 62.28	\$ 62
	Each additional hour	48912	\$30	\$ 31.14	\$ 31
	Cleaning Fee	48912	\$25	\$ 25.95	\$ 25
	Use Permit	48911	\$60	\$ 62.28	\$ 62
	Refundable Cleaning/Damage Deposit	N/A (hold check)	\$250	\$ 259.50	\$ 259
Non-Resident:	First 3 hours (per hour)	48912	\$80	\$ 83.04	\$ 83
	Each additional hour	48912	\$30	\$ 31.14	\$ 31
	Cleaning Fee	48912	\$25	\$ 25.95	\$ 25
	Use Permit	48911	\$60	\$ 62.28	\$ 62
	Refundable Cleaning/Damage Deposit	N/A (hold check)	\$250	\$ 259.50	\$ 259
Non-Profit:	First 3 hours (per hour)	48912	\$50	\$ 51.90	\$ 51
	Each additional hour	48912	\$20	\$ 20.76	\$ 20
	Cleaning Fee	48912	\$25	\$ 25.95	\$ 25
	Use Permit	48911	\$60	\$ 62.28	\$ 62
	Refundable Cleaning/Damage Deposit	N/A (hold check)	\$250	\$ 259.50	\$ 259
<b>Clerk/Administration Fees</b>					
<b>Business License</b>					
Business License Application Fee					
a) Business License Application Fee - New		42310	\$56	\$ 57.61	\$ 57
b) Business License Application Fee - Renewal		42310	\$28	\$ 28.80	\$ 28
Stop Payment / NSF Fee					
[a] Fee limited by State of California.		48840	\$35 [a]	\$35 [a]	\$35 [a]
<b>Duplication Fees</b>					
Copies		48810	\$0.20 per page	\$0.21 per page	\$0.21 per page
Duplication of Audio Tape		48810	\$50 Each	\$51 Each	\$51 Each
Duplication of DVD (Council Meeting, Etc.)		48810	\$50 Each	\$51 Each	\$51 Each
Duplication of DVD / Police Photos		48810	\$50 Each	\$51 Each	\$51 Each
Enlargement of Photographs		48810	Actual cost	Actual cost	Actual cost
Maps		48810	\$5	\$ 5.19	\$ 5

## City of Del Rey Oaks Fee Schedule

### 3.8 CPI Increase

Mailing Fees				
Council Packet Yearly Subscription	48810	\$180	\$ 186.84	\$ 186
All Other Mailing	48810	Actual Cost of Postage and Materials	Actual Cost of Postage and Materials	Actual Cost of Postage and Materials
Other				
Credit Card Transaction Processing Fee	48841	3%	3%	3%
Request Requiring Special Programming or Formatting	48840	Actual Cost	Actual Cost	Actual Cost

**City of Del Rey Oaks**  
**BUILDING FEES-MISCELLANEOUS**

<b>NEW FEES EFFECTIVE 07/01/2025</b>	<b>PROPOSED FEES INCREASE 07/01/2026</b>	<b>NEW FEES EFFECTIVE 07/01/2026 (ROUNDED DOWN TO \$)</b>
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**A. Fees for Commonly Requested and Minor Miscellaneous Building Permit Types.** Fees shown in this section (Section A.) include all applicable inspection, and plan review fees. Additional permit processing fees apply. Additional fees may apply for services provided by other City Departments (e.g. Planning Review), Technology Enhancement Fees, and Fees Collected on Behalf of Other Agencies.

Fee Description	Fee	Note	Y'rly CPI			
1 HVAC Change-Out - Residential	\$170		Y	\$	176.46	\$ 176
2 Water Heater Change-Out - Residential	\$128		Y	\$	132.35	\$ 132
3 Residential Re-Roof (without calculation)	\$255		Y	\$	264.69	\$ 264
4 Siding - Residential	\$255		Y	\$	264.69	\$ 264
5 Service Panel Upgrade - Residential	\$255		Y	\$	264.69	\$ 264
6 Battery Backup Storage - Residential	\$170		Y	\$	176.46	\$ 176
7 Electric Vehicle Charger - Residential	\$170		Y	\$	176.46	\$ 176
8 Generator - Residential	\$170		Y	\$	176.46	\$ 176
9 Residential Solar Photovoltaic System - Solar Permit						
a) 15kW or less	\$298	[a]	Y	\$	308.81	\$ 308
b) Above 15kW	\$450 base fee, plus \$15 per kW for each kW above 15kW	[a]	N			
10 Commercial Solar Photovoltaic System - Solar Permit						
a) 50kW or less	\$1,000	[a]	N	\$	1,038.00	\$ 1,038
b) 50kW – 250kW	\$1,000 base fee, plus \$7 per kW for each kW above 50kW up to 250kW	[a]	Y	\$	\$1,038 base fee, plus \$7 per kW for each kW above 50kW up to 250kW	\$1,038 base fee, plus \$7 per kW for each kW above 50kW up to 250kW
c) Above 250kW	\$2,400 base fee, plus \$5 per kW for each kW above 250 kW	[a]	Y	\$	\$2,491 base fee, plus \$5 per kW for each kW above 250 kW	\$2,491 base fee, plus \$5 per kW for each kW above 250 kW
11 Ground-Mount Solar	\$340		Y	\$	352.92	\$ 352
12 Swimming Pool/Spa Equipment Change-out Only	\$170		Y	\$	176.46	\$ 176
13 Swimming Pool Replaster	\$255		Y	\$	264.69	\$ 264
14 Residential Voluntary Seismic Retrofit	\$255		Y	\$	264.69	\$ 264
15 Retaining Wall / CMU Wall						
a) Wall Under 4' in height	\$340		Y	\$	352.92	\$ 352
b) Wall Over 4' in height						
i) Up to 100 LF	\$680		Y	\$	705.84	\$ 705

**City of Del Rey Oaks**  
**BUILDING FEES-MISCELLANEOUS**

<b>NEW FEES EFFECTIVE 07/01/2025</b>	<b>PROPOSED FEES INCREASE 07/01/2026</b>	<b>NEW FEES EFFECTIVE 07/01/2026 (ROUNDED DOWN TO \$)</b>
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A. Fees for Commonly Requested and Minor Miscellaneous Building Permit Types. Fees shown in this section (Section A.) include all applicable inspection, and plan review fees. Additional permit processing fees apply. Additional fees may apply for services provided by other City Departments (e.g. Planning Review), Technology Enhancement Fees, and Fees Collected on Behalf of Other Agencies.

Fee Description	Fee	Note	Y'rly CPI			
ii) Each Additional 100 LF	\$43		Y	\$	44.12	\$ 44
16 Window / Sliding Glass Door - Retrofit / Repair						
a) Up to 5	\$170		Y	\$	176.46	\$ 176
b) Over 5	See Permit Fee Table		N			
17 Fences Requiring a Building Permit	\$170		Y	\$	176.46	\$ 176

[a] Total fees shall not exceed amounts outlined in California Government Code 66015(a)(1).

**City of Del Rey Oaks  
BUILDING FEES-PERMIT**

**Determination of Valuation for Fee-Setting Purposes**

• Building Valuation shall be based on the higher of 1) the applicant's estimated valuation or 2) the most current Building Valuation as printed and published by the International Code Council and adjusted using the most current City Cost Index printed and published by R. S. Means Building Construction Cost Data. CRC, R108.3 Building permit valuations. Building permit valuation shall include total value of the work for which a permit is being issued, such as electrical, gas, mechanical, plumbing equipment, and other permanent systems, including materials and labor. The final building permit valuation shall be set at an amount that allows the City to recover its costs of applicant plan check, permit and inspection activities.

**Note: For construction projects with permit fees calculated using Section B, additional fees apply for permit issuance. Additional fees may apply for services provided by other City Departments (e.g. Planning Review), Technology Enhancement Fees, and Fees Collected on Behalf of Other Agencies (e.g. State of California). Additional fees apply for plan review, when applicable.**

**B. Permit Fee for New Buildings, Additions, Tenant Improvements, Residential Remodels, and Mechanical, Electrical, and/or Plumbing Permits Not Identified Elsewhere in This Fee Schedule**

Valuation	Permit Fee	Y'rly CPI
\$1 to \$2,000	\$170.00	Y
\$2,001 to \$25,000	\$170.00 for the first \$2,000 plus \$36.96 for each add'l \$1,000 or fraction thereof, to and including \$25,000	Y
\$25,001 to \$50,000	\$1,020.00 for the first \$25,000 plus \$27.20 for each add'l \$1,000 or fraction thereof, to and including \$50,000	Y
\$50,001 to \$100,000	\$1,700.00 for the first \$50,000 plus \$20.40 for each add'l \$1,000 or fraction thereof, to and including \$100,000	Y
\$100,001 to \$500,000	\$2,720.00 for the first \$100,000 plus \$13.60 for each add'l \$1,000 or fraction thereof, to and including \$500,000	Y
\$500,001 to \$1,000,000	\$8,160.00 for the first \$500,000 plus \$10.88 for each add'l \$1,000 or fraction thereof, to and including \$1,000,000	Y
\$1,000,001 and up	\$13,600.00 for the first \$1,000,000 plus \$7.07 for each additional \$1,000 or fraction thereof over \$1,000,000	Y

For permits for new construction, additions, tenant improvements or residential remodels requiring plumbing, electric, or mechanical review, the following percentages shall be added to the base permit fee

Plumbing inspection fees = Base permit fee x .10	N
Electrical inspection fees = Base permit fee x .10	N
Mechanical inspection fees = Base permit fee x .10	N

**NEW FEES EFFECTIVE 07/01/2026  
(ROUNDED DOWN TO \$)**

\$176.00				
\$176.00	for the first \$2,000	plus	\$38.00	for each add'l \$1,000 or fraction thereof, to and including \$25,000
\$1,058.00	for the first \$25,000	plus	\$28.00	for each add'l \$1,000 or fraction thereof, to and including \$50,000
\$1,764.00	for the first \$50,000	plus	\$21.00	for each add'l \$1,000 or fraction thereof, to and including \$100,000
\$2,823.00	for the first \$100,000	plus	\$14.00	for each add'l \$1,000 or fraction thereof, to and including \$500,000
\$8,470.00	for the first \$500,000	plus	\$11.00	for each add'l \$1,000 or fraction thereof, to and including \$1,000,000
\$14,116.00	for the first \$1,000,000	plus	\$7.00	for each additional \$1,000 or fraction thereof over \$1,000,000

**City of Del Rey Oaks**  
**BUILDING FEES-PLAN CHECK**

C. <u>Building Plan Review Fees</u>	NEW FEES EFFECTIVE 07/01/2025			PROPOSED FEES INCREASE 07/01/2026	NEW FEES EFFECTIVE 07/01/2026 (ROUNDED DOWN TO \$)
	Activity Description	Fee	Note	Y'rly CPI	
<b>1 Building Plan Check Fees - Building</b>					
a) Plan Review Fee, if applicable	75%	[a]	N	75%	75%
b) Expedited Plan Check - At Application Submittal (when applicable)	1.5x standard plan check fee		N	1.5x standard plan check fee	1.5x standard plan check fee
c) Revision Application Fee (per hour) (1-hour minimum)	\$170		Y	\$ 176.46	\$ 176
d) Tract Home / Master Plan Construction (Production Units)	20% of standard plan check fee	[b]	N	20% of standard plan check fee	20% of standard plan check fee
e) Alternate Materials and Materials Review (per hour)	\$170		Y	\$ 176.46	\$ 176
f) Excess Plan Review Fee (4th and subsequent) (per hour)	\$170		Y	\$ 176.46	\$ 176
g) Revisions (per hour)	\$170		Y	\$ 176.46	\$ 176
<b>2 Building Plan Check Fees - Planning (Fees Only Applied to Projects Requiring Review)</b>					
a) Zoning Clearance Verification	\$100		Y	\$ 103.80	\$ 103
b) Planning Plan Check				#VALUE!	
i) Alterations/Additions - Residential	\$250		Y	\$ 259.50	\$ 259
ii) New Construction - Single Family Residential	\$450		Y	\$ 467.10	\$ 467
iii) New Construction - 2-4 Residential Units	\$850		Y	\$ 882.30	\$ 882
iv) New Construction - 5+ Residential Units	\$2,200		Y	\$ 2,283.60	\$ 2,283
v) New Construction - Non-Residential	\$850		Y	\$ 882.30	\$ 882
vi) Alterations/Additions - Non-Residential	\$450		Y	\$ 467.10	\$ 467
<b>3 Building Plan Check Fees - Public Works Engineering (Fees Only Applied to Projects Requiring Review)</b>					
a) Swimming Pool	\$200		Y	\$ 207.60	\$ 207
b) Block Wall	\$100		Y	\$ 103.80	\$ 103
c) Fence	\$100		Y	\$ 103.80	\$ 103
d) Sign	\$100		Y	\$ 103.80	\$ 103
e) Alterations/Additions - Residential	\$150		Y	\$ 155.70	\$ 155
f) New Construction - Single Family Residential	\$400		Y	\$ 415.20	\$ 415
g) New Construction - 2-4 Residential Units	\$600		Y	\$ 622.80	\$ 622
h) New Construction - 5+ Residential Units	\$1,200		Y	\$ 1,245.60	\$ 1,245
i) New Construction - Non-Residential	\$800		Y	\$ 830.40	\$ 830
j) Alterations/Additions - Non-Residential	\$200		Y	\$ 207.60	\$ 207
k) Trash Capture, SWPPP, and NPDES Review Fees	See Eng. Fee Schedule		N	See Eng. Fee Schedule	See Eng. Fee Schedule
l) Permits / Plan checks not listed above	See footnote	[c]	N	See footnote	See footnote

Plan check fees are in addition to building permit fees.

**City of Del Rey Oaks**  
**BUILDING FEES-PLAN CHECK**

<b>C. <u>Building Plan Review Fees</u></b>	<b>NEW FEES EFFECTIVE 07/01/2025</b>			<b>PROPOSED FEES INCREASE 07/01/2026</b>	<b>NEW FEES EFFECTIVE 07/01/2026 (ROUNDED DOWN TO \$)</b>
<b>Activity Description</b>	<b>Fee</b>	<b>Note</b>	<b>Y'rly CPI</b>		

- [a] Includes up to three plan checks. The City will bill hourly for additional plan review required.
- [b] For identical buildings built by the same builder on the same lot or in the same tract and for which building permits are issued at the same time.
- [c] Engineer/technician to determine hours and applicable fee at time of application.

**City of Del Rey Oaks**  
**BUILDING FEES-OTHER**

<b>D. Other Fees</b>		<b>NEW FEES EFFECTIVE 07/01/2025</b>			<b>PROPOSED FEES INCREASE 07/01/2026</b>		<b>NEW FEES EFFECTIVE 07/01/2026 (ROUNDED DOWN TO \$)</b>	
<b>Activity Description</b>		<b>Fee</b>	<b>Note</b>	<b>Y'rly CPI</b>				
1	Permit Processing Fee	\$71		Y	\$ 73.53	\$ 73		
2	Credit Card Transaction Processing Fee	3%		N	3%	3%		
3	General Plan Maintenance Fee (% of permit fee)	5%		N	5%	5%		
4	Technology Fee (% of plan review and permit fee)	5%		N	5%	5%		
5	Strong Motion Instrumentation (SMI) Fee Calculation							
	a) Residential	\$0.50 or valuation x .00013		N	\$0.50 or valuation x .00013	\$0.50 or valuation x .00013		
	b) Commercial	\$0.50 or valuation x .00028		N	\$0.50 or valuation x .00028	\$0.50 or valuation x .00028		
6	Building Standards (SB 1473) Fee Calculation (Valuation)							
	a) \$1 - \$25,000	\$1		N	\$ 1.04	\$ 1		
	b) \$25,001 - \$50,000	\$2		N	\$ 2.08	\$ 2		
	c) \$50,001 - \$75,000	\$3		N	\$ 3.11	\$ 3		
	d) \$75,001 - \$100,000	\$4		N	\$ 4.15	\$ 4		
	e) Each Add'l \$25,000 or fraction thereof	Add \$1		N	Add \$1	Add \$1		
7	Business License Inspection Fee	\$85		Y	\$ 88.23	\$ 88		
8	Temporary Certificate of Occupancy (per 30 Days)	\$255		Y	\$ 264.69	\$ 264		
9	Permit Extension	\$71		Y	\$ 73.53	\$ 73		
10	Permit Reactivation Fee							
	a) Reactivation Fee if All Inspections Have Been Performed and Approved Up to But Not Including Final Inspection	\$71		Y	\$ 73.53	\$ 73		
	b) Reactivation Fee - All Other Scenarios							
	i) Permit Expired Up to One Year	50% of Original Base Building Permit Fee		N	50% of Original Base Building Permit Fee	50% of Original Base Building Permit Fee		
	ii) Permit Expired More than One Year	100% of Original Base Building Permit Fee		N	100% of Original Base Building Permit Fee	100% of Original Base Building Permit Fee		
11	Permit Reissuance Fee	\$71		Y	\$ 73.53	\$ 73		

**City of Del Rey Oaks**  
**BUILDING FEES-OTHER**

<b>D. Other Fees</b>				<b>NEW FEES EFFECTIVE 07/01/2025</b>		<b>PROPOSED FEES INCREASE 07/01/2026</b>		<b>NEW FEES EFFECTIVE 07/01/2026 (ROUNDED DOWN TO \$)</b>	
<b>Activity Description</b>				<b>Fee</b>	<b>Note</b>	<b>Y'rly CPI</b>			
12	Damaged Building Survey (Fire, Flood, Vehicle Damage, Etc.)			\$255		Y	\$	264.69	\$ 264
13	Residential Property Inspections Reports - Single Family Dwelling			\$255		Y	\$	264.69	\$ 264
<b>Other Fees</b>									
14	After Hours Inspection (per hour) (4-hour minimum)			\$204		Y	\$	211.75	\$ 211
15	Re-inspection Fee (2nd Time or More) (each)			\$170	[a]	Y	\$	176.46	\$ 176
16	Missed Inspection Fee			\$170		Y	\$	176.46	\$ 176
17	Duplicate Copy of Permit			\$28		Y	\$	29.41	\$ 29
18	Duplicate Copy of Certificate of Occupancy			\$28		Y	\$	29.41	\$ 29
19	Construction and Demolition Waste Management Review Fee			\$85		Y	\$	88.23	\$ 88
20	Fees for Services Not Listed in this Fee Schedule (per 1/2 hour)			\$85		Y	\$	88.23	\$ 88
<b>Violation Fees</b>									
21	Investigation Fee For Work Done Without Permit(s)			equal to permit fee - In addition to standard permit fees		N	equal to permit fee - In addition to standard permit fees		equal to permit fee - In addition to standard permit fees
<b>Refunds</b>									
22	Refunds								
	a) Fees Erroneously Paid or Collected by the City			100% refund		N	100% refund		100% refund
	b) Refund of Plan Review Fees - Prior to Plan Review Commencing			up to 80% refund		N	up to 80% refund		up to 80% refund
	c) Refund of Permit Fees - Prior to Inspection Commencing			up to 80% refund		N	up to 80% refund		up to 80% refund
	d) 180 Days After Payment of Fees			no refund		N	no refund		no refund

[a] Reinspection fee applies after the first re-inspection.