



CITY OF DEL REY OAKS

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Staff Report

TO: Honorable Mayor and City Council Members
FROM: John Guertin, City Manager
DATE: May 21, 2025
SUBJECT: Preliminary Budget for Fiscal Year 2025-2026

Staff is pleased to present the Preliminary Budget for FY 2025-26 for Council's review and direction. Due to flat revenue projections for the General Fund, the operating budget is basically a continuation of the 2024-25 budget, with some minimal changes.

Economic Outlook for FY 2025-26

The latest projections for the City's economic outlook anticipate a slight reduction in sales tax. HdL, the City's consultant for Sales Tax is projecting a 3% reduction 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 27% of the City's revenue, sales tax growth or no growth, has a dramatic impact on the City's budget. As a result, staff is recommending a conservative approach in developing the FY 25-26 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 property. 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 2024-25

	2022-23 Actual	2023-24 Budget	2024-25 Proposed	Increase (Decrease)	Percent Change
Revenues	4,461,435	4,899,200	4,826,200	(73,000)	-1.5%
Expenditures	(4,327,637)	(4,727,052)	(4,788,700)	61,648	1.3%
Operating Surplus (Deficit)	133,797	172,148	37,500	(134,648)	
Transfers to Capital Projects	(35,000)	(198,900)	(80,000)	(118,900)	-59.8%
Net General Fund Surplus (Deficit)	98,797	(26,752)	(42,500)	(15,748)	

As the table above shows, we are anticipating a 1.5% decrease in revenue and a 1.3% increase in expenditures which will create a \$37,500 General Fund operating surplus for the year. In addition, staff recommends using \$80,000 for capital expenditures which will mean a decrease of \$42,500 in the General Fund fund balance. All the departments made adjustments to their budgets in order to live within the 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

Staff projections included an estimated increase in operating revenues of approximately \$126,600 when compared to the current fiscal year. As addressed above, Sales, Use, and Transaction Taxes are estimated to decrease 3%, or \$35,000 next fiscal year. However, overall revenues (excluding the Airport Police Service contract revenues) are anticipated to increase by 4%. Some of the larger changes include interest income primarily from Local Agency Investment Fund (LAIF), Business Licenses, and Transient Occupancy Tax.

Last fiscal year, the City Council directed that fund balances in the General Fund be reserved and used to fund the Economic Uncertainty Reserve, vehicle and technology replacement reserves, retirement liability reserves, and capital projects. Funds sitting idle in reserve accounts and those assigned to capital projects that have not been completed are regularly invested in the Local Agency Investment Fund. The most recent reporting on the investments shows 4.33% in earnings. In anticipation of the amount of fund balances available for investment and continued high interest rates, staff are estimating a modest increase of \$5,000, or 3%.

Business License fees are estimated to increase 7%, or \$15,000. This is due in part to a slight increase in businesses in the City. However, the increase is due primarily to staff improvements to communication, tracking, and collection of Business License Taxes.

Transient Occupancy Tax is estimated to increase next fiscal year by 21%, or \$39,500. This increase is a result of continued high occupancy rates and the 2% increase in the tax approved by voters in 2024. In FY 2025-26, staff anticipates contracting with a consultant firm short-term rental program administration.

Expenditure Appropriations

The General Fund Operating Budget shows a 3% increase in expenditures.

Below is a General Fund summary by department.

GENERAL FUND SUMMARY:	FY 2024 YTD Actual	FY 2025 Budget	FY 2026 Proposed Budget	Increase (Decrease)	
Revenues	4,971,651.14	4,821,300.00	5,074,200.00	252,900.00	5%
Expenditures					5%
110 Council	22,274.37	30,900.00	31,400.00	500.00	2%
111 City Clerk	362,621.96	582,200.00	619,600.00	37,400.00	6%
120 City Manager	306,975.56	330,800.00	342,500.00	11,700.00	4%
130 Finance	387,114.26	311,800.00	307,300.00	(18,500.00)	-6%
150 Legal	102,875.32	88,950.00	89,300.00	350.00	0%
160 Planning and Building Regulations	242,513.55	103,400.00	103,400.00	-	0%
180 Government Buildings	12,392.03	16,000.00	20,200.00	4,200.00	26%
190 Non-Departmental	34,088.82	110,245.00	56,800.00	(53,445.00)	-48%
210 Police	2,444,922.96	2,781,000.00	2,964,900.00	183,900.00	7%
220 Fire/Animal Control	227,515.00	236,600.00	243,300.00	6,700.00	3%
311 Public Works/Street	250,482.16	280,000.00	260,900.00	(19,100.00)	-7%
411 Parks/Recreation	40,529.39	43,100.00	34,600.00	(8,500.00)	-20%
Total	4,434,305.38	4,914,995.00	5,074,200.00	145,205.00	3%

Transfers In-ARPA	-	167,446.00	-	(167,446.00)	
Transfers Out-CIP	(138,900.00)	(80,000.00)	223,000.00	303,000.00	
Excess(Deficit) of Revenue Over Expenditures	398,445.76	(6,249.00)	223,000.00	243,249.00	

For the line-item detail to the Appropriations refer to the attached FY 2025-26 Proposed Budget Detail.

Highlights of Operating Appropriations

While the General Fund Operating Budget reflects a minimal increase, it does include the following major items:

- Salary step increases for all employees that still have steps on their salary range.
- Keeping one police officer position vacant.
- Liability insurance premium increase of 50%.

RECOMMENDATION

Review the preliminary budget for FY 2025-26 and provide recommendations and direction.

CONCLUSION

The Finance Committee's recommendations for the FY 2025-26 budget are included in this draft budget. Staff will bring back the final proposed budget for FY 2025-26 at the next meeting based on direction received from the Council.

Respectfully submitted,

John Guertin
City Manager

Attachments:
FY 2025-2026 Proposed Budget Detail

City of Del Rey Oaks
FY 2026 Proposed Budget

	Fund	Dept	Acct	FY 2024 YTD Actual	FY 2025 Budget	FY 2026 Proposed Budget	Increase (Decrease)	Percent Change
100 - General Fund								
Revenue								
Non Department Specific								
P/T-Secured	100	000	41110	569,259.58	541,600.00	599,800.00	58,200.00	11%
P/T-Unsecured	100	000	41120	27,752.21	30,600.00	31,200.00	600.00	2%
P/T-Prior Secured	100	000	41130	9,729.07	6,100.00	6,200.00	100.00	2%
Prior Unsecured	100	000	41140	-	100.00	100.00	-	0%
P/T-Unitary Tax	100	000	41150	11,610.13	10,000.00	12,500.00	2,500.00	25%
P/T-Supplemental Roll (SB813)	100	000	41160	14,166.85	12,200.00	12,400.00	200.00	2%
Property Tax - VLF	100	000	41170	190,317.00	183,000.00	204,500.00	21,500.00	12%
Prop Tax-Interest/Penalty	100	000	41180	1,893.61	800.00	800.00	-	0%
Sales Tax	100	000	42210	416,797.15	420,000.00	409,000.00	(11,000.00)	-3%
Sales Tax - 145 (Measure S-1%)	100	000	42220	544,412.00	536,000.00	520,000.00	(16,000.00)	-3%
Sales Tax -409 (Measure R 1/2%)	100	000	42221	268,824.03	268,000.00	260,000.00	(8,000.00)	-3%
Cannabis Tax	100	000	42222	100,706.50	100,000.00	100,000.00	-	0%
Cannabis Tax-Delinquent	100	000	42223	4,000.00	-	-	-	
Transient Occupancy Tax	100	000	42230	193,504.20	190,000.00	229,500.00	39,500.00	21%
Property Transfer Tax	100	000	42250	12,328.53	8,500.00	8,700.00	200.00	2%
Sewer Impact	100	000	42290	21,650.14	22,000.00	22,000.00	-	0%
Business Licenses	100	000	42310	213,474.04	210,000.00	225,000.00	15,000.00	7%
Gas Franchises	100	000	42761	8,206.82	8,000.00	8,200.00	200.00	3%
Electric Franchises	100	000	42762	21,915.74	22,000.00	22,000.00	-	0%
Garbage Franchises	100	000	42763	104,782.25	110,000.00	110,000.00	-	0%
Cable Tv Franchises	100	000	42764	24,562.03	26,000.00	26,000.00	-	0%
Water Franchises	100	000	42765	24,938.82	25,000.00	25,000.00	-	0%
SB1186 Disability Access Fund	100	000	43311	940.44	1,000.00	1,000.00	-	0%
SB1473 Environmental Assessment Fee	100	000	43312	102.80	100.00	100.00	-	0%
Building Permits	100	000	43320	42,144.71	40,000.00	40,000.00	-	0%
Strong-Motion Instrumental Program (S	100	000	43322	-	-	200.00	200.00	
Cannabis Business Permit	100	000	43325	5,000.00	5,000.00	5,000.00	-	0%
Plan Check Fees	100	000	43330	22,567.49	17,000.00	10,000.00	(7,000.00)	-41%
Street Opening Permits Fees	100	000	43340	5,450.00	5,000.00	8,000.00	3,000.00	60%
Plumbing Permits	100	000	43350	1,875.00	1,600.00	2,000.00	400.00	25%
Electrical Permits	100	000	43360	1,000.00	1,600.00	1,600.00	-	0%
Other Licenses/Permits	100	000	43390	-	1,000.00	1,000.00	-	0%
Fines & Forfeitures	100	000	45000	2,282.00	1,700.00	2,600.00	900.00	53%
Vehicle Code Fines	100	000	45510	4,264.00	3,000.00	5,500.00	2,500.00	83%
Parking and Admin Fines	100	000	45512	14,383.00	11,500.00	17,000.00	5,500.00	48%
Interest Earned	100	000	46100	165,310.99	180,000.00	185,000.00	5,000.00	3%
Interest Earned-PARS	100	000	46101	26,659.58	15,000.00	15,000.00	-	0%
Rental Income - Garden Center	100	000	46815	28,700.00	36,000.00	18,000.00	(18,000.00)	-50%
Rental Income - Airport RV	100	000	46816	49,683.99	35,000.00	39,600.00	4,600.00	13%
Rental Income - PW Bldg (CHC Enterpris	100	000	46817	17,547.00	24,000.00	24,000.00	-	0%
HOPTR	100	000	47130	2,061.26	1,200.00	1,200.00	-	0%
Vehicle License Collection	100	000	47140	1,963.78	2,500.00	2,500.00	-	0%
COPS	100	000	47240	186,158.96	194,000.00	194,000.00	-	0%

City of Del Rey Oaks
FY 2026 Proposed Budget

	Fund	Dept	Acct	FY 2024 YTD Actual	FY 2025 Budget	FY 2026 Proposed Budget	Increase (Decrease)	Percent Change
AMBAG REAP Grant	100	000	47241	12,847.75	-	-	-	
HCD LEAP Grant	100	000	47242	7,170.00	-	-	-	
SB1383 Organics Recycling	100	000	47243	4,957.78	9,000.00	14,000.00	5,000.00	56%
Prop 172	100	000	47750	18,325.92	20,000.00	20,000.00	-	0%
Wellness Program	100	000	47760	7,500.00	7,500.00	7,500.00	-	0%
Police Grants & Other Reimbursements	100	000	47780	5,982.87	10,700.00	5,000.00	(5,700.00)	-53%
POST Reimbursements	100	000	47781	7,556.91	7,000.00	7,000.00	-	0%
Grant Other Agencies	100	000	47783	10,956.61	-	-	-	
DDA Negotiation Payment	100	000	47912	-	10,000.00	-	(10,000.00)	-100%
Police Service Fees	100	000	48210	1,432.00	1,000.00	1,000.00	-	0%
Police Services-Special Events	100	000	48211	30,062.50	40,000.00	35,000.00	(5,000.00)	-13%
Public Events	100	000	48212	7,500.00	7,500.00	5,000.00	(2,500.00)	-33%
Use Permits	100	000	48805	27,650.89	22,000.00	22,000.00	-	0%
Maps/Publications	100	000	48810	-	100.00	100.00	-	0%
Property Inspections	100	000	48825	2,500.00	4,500.00	4,500.00	-	0%
Miscellaneous Revenue	100	000	48840	52,079.31	25,300.00	10,000.00	(15,300.00)	-60%
LAFCO Refund & Interest for FORA	100	000	48842	80,260.45	400.00	400.00	-	0%
Rental - Park	100	000	48910	5,799.22	3,500.00	3,500.00	-	0%
Miscellaneous Refunds	100	000	48930	659.23	1,000.00	1,000.00	-	0%
NEW FEES-FROM FEE STUDY						60,000.00	60,000.00	
Total Non Department Specific				3,646,167.14	3,475,600.00	3,602,200.00	126,600.00	4%
Police						-		
Airport Police Services	100	210	48220	1,325,484.00	1,345,700.00	1,472,000.00	126,300.00	9%
Total Police				1,325,484.00	1,345,700.00	1,472,000.00	126,300.00	9%
Total Revenue				4,971,651.14	4,821,300.00	5,074,200.00	252,900.00	5%
Expenditures								
Council								
Council Member Stipend	100	110	61115	7,500.00	7,500.00	7,500.00	-	0%
Medicare-ER	100	110	61130	108.72	200.00	200.00	-	0%
Social Security-ER	100	110	61131	465.00	500.00	500.00	-	0%
Unemployment Ins-Fed & State	100	110	61132	45.00	100.00	100.00	-	0%
Dental Expense	100	110	61135	4,973.78	7,900.00	8,900.00	1,000.00	13%
Materials/Supply	100	110	62410	100.00	200.00	200.00	-	0%
Membership Dues-Professional Org	100	110	64550	1,916.18	3,000.00	2,500.00	(500.00)	-17%
Strategic Planning	100	110	64570	-	5,000.00	5,000.00	-	0%
Misc Expenses	100	110	64580	924.83	2,500.00	2,500.00	-	0%
Travel Expenses	100	110	64610	6,240.86	4,000.00	4,000.00	-	0%
Total Council				22,274.37	30,900.00	31,400.00	500.00	2%
City Clerk								
Payroll	100	111	61105	138,921.65	235,500.00	240,700.00	5,200.00	2%
Overtime	100	111	61110	7,510.26	10,000.00	5,000.00	(5,000.00)	-50%
PERS UAL-After 06/30/2018	100	111	61123	-	-	11,100.00	11,100.00	
PERS UAL-Before 06/30/2018	100	111	61124	36,879.00	44,500.00	41,000.00	(3,500.00)	-8%
PERS Retirement	100	111	61125	11,839.98	23,800.00	25,600.00	1,800.00	8%
Medicare-ER	100	111	61130	2,119.54	3,400.00	3,700.00	300.00	9%

City of Del Rey Oaks
FY 2026 Proposed Budget

	Fund	Dept	Acct	FY 2024 YTD Actual	FY 2025 Budget	FY 2026 Proposed Budget	Increase (Decrease)	Percent Change
Unemployment Ins-Fed & State	100	111	61132	1,101.42	100.00	1,200.00	1,100.00	1100%
Dental Expense	100	111	61135	2,166.04	4,800.00	5,700.00	900.00	19%
Health Insurance	100	111	61140	49,291.83	99,400.00	122,800.00	23,400.00	24%
Health Insurance -Retiree	100	111	61141	-	1,000.00	-	(1,000.00)	-100%
Vision Ins	100	111	61145	323.30	700.00	800.00	100.00	14%
Workers Comp and EAP	100	111	61150	9,337.48	14,100.00	4,000.00	(10,100.00)	-72%
Wellness Program	100	111	61155	1,108.66	1,500.00	1,500.00	-	0%
Educational Incentive Pay	100	111	61157	-	-	6,000.00	6,000.00	
Longevity Pay	100	111	61158	-	-	3,700.00	3,700.00	
Materials/Supply	100	111	62410	6,563.45	4,000.00	4,000.00	-	0%
Office Supplies	100	111	62430	6,047.48	7,000.00	7,000.00	-	0%
Repair/Maintenance	100	111	63505	2,717.17	1,000.00	1,000.00	-	0%
Other Outside Services	100	111	63508	6,224.11	6,000.00	6,000.00	-	0%
Shredding Services	100	111	63509	1,059.51	1,000.00	1,000.00	-	0%
Telephone	100	111	63530	6,056.80	4,000.00	3,000.00	(1,000.00)	-25%
Internet	100	111	63531	-	3,200.00	1,500.00	(1,700.00)	-53%
Website Design & Maintenance	100	111	63535	-	1,000.00	1,000.00	-	0%
Postage / Shipping	100	111	63540	2,197.55	3,000.00	2,000.00	(1,000.00)	-33%
Training	100	111	63605	2,920.88	9,000.00	11,000.00	2,000.00	22%
Insurance-Liability	100	111	63620	17,369.57	42,600.00	62,400.00	19,800.00	46%
Insurance-Property	100	111	63621	1,264.14	-	-	-	
Contract Services - IT	100	111	63635	13,662.50	10,000.00	10,000.00	-	0%
Temporary Assistance	100	111	63657	6,514.20	-	-	-	
Software/Server Subscription	100	111	64310	12,137.01	17,000.00	15,500.00	(1,500.00)	-9%
Agenda Management System	100	111	64315	7,480.00	5,000.00	7,000.00	2,000.00	40%
Document Management System	100	111	64316	437.50	1,500.00	-	(1,500.00)	-100%
Municipal Code Service	100	111	64320	1,097.50	5,000.00	5,000.00	-	0%
Membership Dues-Professional Org	100	111	64550	285.00	1,200.00	1,000.00	(200.00)	-17%
Membership Dues-Government Agency	100	111	64552	650.00	700.00	700.00	-	0%
Printing / Publications	100	111	64575	3,137.08	2,500.00	2,000.00	(500.00)	-20%
Misc Expenses	100	111	64580	1,316.96	1,000.00	500.00	(500.00)	-50%
Election Cost	100	111	64588	-	15,000.00	500.00	(14,500.00)	-97%
Travel Expenses	100	111	64610	602.35	2,700.00	4,700.00	2,000.00	74%
Furniture & Equipment	100	111	66300	2,282.04	-	-	-	
Total City Clerk				362,621.96	582,200.00	619,600.00	37,400.00	6%
City Manager								
Payroll	100	120	61105	197,172.64	204,500.00	202,100.00	(2,400.00)	-1%
PERS UAL-After 06/30/2018	100	120	61123	-	-	500.00	500.00	
PERS UAL-Before 06/30/2018	100	120	61124	-	400.00	-	(400.00)	-100%
PERS Retirement	100	120	61125	11,416.22	15,900.00	16,300.00	400.00	3%
Medicare-ER	100	120	61130	2,904.13	2,900.00	3,000.00	100.00	3%
Unemployment Ins-Fed & State	100	120	61132	42.00	100.00	100.00	-	0%
Dental Expense	100	120	61135	2,126.19	2,400.00	2,400.00	-	0%
Health Insurance	100	120	61140	39,224.46	42,600.00	48,400.00	5,800.00	14%
Health Insurance -Retiree	100	120	61141	-	-	1,900.00	1,900.00	
Vision Ins	100	120	61145	118.40	400.00	400.00	-	0%
Workers Comp and EAP	100	120	61150	11,802.74	12,000.00	3,000.00	(9,000.00)	-75%

City of Del Rey Oaks
FY 2026 Proposed Budget

	Fund	Dept	Acct	FY 2024 YTD Actual	FY 2025 Budget	FY 2026 Proposed Budget	Increase (Decrease)	Percent Change
Wellness Program	100	120	61155	576.93	500.00	500.00	-	0%
Educational Incentive Pay	100	120	61157	-	-	-	-	
Admin Leave	100	120	61175	3,109.76	-	-	-	
Auto Allowance	100	120	61180	5,192.46	5,400.00	5,400.00	-	0%
Office Supplies	100	120	62430	777.08	1,500.00	1,500.00	-	0%
Insurance-Liability	100	120	63620	22,402.12	36,700.00	51,000.00	14,300.00	39%
Insurance-Property	100	120	63621	1,629.24	-	-	-	
Membership Dues-Professional Org	100	120	64550	1,555.00	3,500.00	4,000.00	500.00	14%
Membership Dues-Government Agency	100	120	64552	300.00	700.00	700.00	-	0%
Books and Periodicals	100	120	64565	-	300.00	300.00	-	0%
Travel Expenses	100	120	64610	4,251.19	1,000.00	1,000.00	-	0%
Contingency	100	120	66905	2,375.00	-	-	-	
Total City Manager				306,975.56	330,800.00	342,500.00	11,700.00	4%
Finance								
ADP Payroll Fees	100	130	62310	8,598.99	7,000.00	8,500.00	1,500.00	21%
Bank Service Charges	100	130	62320	4,396.94	6,000.00	6,000.00	-	0%
Credit Card Fees	100	130	62321	4,701.12	6,000.00	6,000.00	-	0%
Bank Reconciliation Adjustments	100	130	62325	2,030.17	-	-	-	
Grant Writing Services	100	130	62327	4,458.00	-	-	-	
Accounting Software	100	130	62431	12,646.14	5,000.00	5,000.00	-	0%
Budget Software	100	130	xxxxx			14,000.00		
Audit-General	100	130	63625	33,900.00	40,000.00	40,000.00	-	0%
Audit -Sales Tax	100	130	63626	563.54	5,000.00	5,000.00	-	0%
Actuarial Services	100	130	63627	1,200.00	4,500.00	4,500.00	-	0%
Accounting Services-RGS	100	130	63645	314,619.36	218,300.00	218,300.00	-	0%
Contract Services -Fee Study	100	130	63651	-	20,000.00	-	(20,000.00)	-100%
Total Finance				387,114.26	311,800.00	307,300.00	(18,500.00)	-6%
Legal								
Legal Services	100	150	63650	97,597.77	85,650.00	86,000.00	350.00	0%
Legal Advert	100	150	64560	4,817.61	2,300.00	2,300.00	-	0%
Misc Expenses	100	150	64580	459.94	1,000.00	1,000.00	-	0%
Total Legal				102,875.32	88,950.00	89,300.00	350.00	0%
Planning & Building Regulation								
Economic Development Services	100	160	63639	43,765.00	10,000.00	20,000.00	10,000.00	100%
Planning Services	100	160	63640	114,635.37	50,000.00	40,000.00	(10,000.00)	-20%
Contract Services - Housing Element	100	160	63642	16,856.15	-	-	-	
Building Inspections Services	100	160	63648	53,443.22	32,400.00	32,400.00	-	0%
Engineering Services	100	160	63649	8,429.25	5,000.00	5,000.00	-	0%
Code Enforcement Services	100	160	63656	2,158.00	5,000.00	5,000.00	-	0%
Travel Expenses	100	160	64610	3,226.56	1,000.00	1,000.00	-	0%
Total Planning & Building Regulation				242,513.55	103,400.00	103,400.00	-	0%
Government Buildings								
Materials/Supply	100	180	62410	-	2,000.00	2,000.00	-	0%
Repair/Maintenance	100	180	63505	7,611.03	5,000.00	5,000.00	-	0%
Other Outside Services	100	180	63508	1,531.00	1,000.00	1,000.00	-	0%
Utilities - PG&E	100	180	63520	-	5,000.00	8,000.00	3,000.00	60%
Janitorial Services	100	180	63660	3,250.00	3,000.00	4,200.00	1,200.00	40%

City of Del Rey Oaks
FY 2026 Proposed Budget

	Fund	Dept	Acct	FY 2024 YTD Actual	FY 2025 Budget	FY 2026 Proposed Budget	Increase (Decrease)	Percent Change
Total Government Buildings				12,392.03	16,000.00	20,200.00	4,200.00	26%
Non-Departmental								
Materials/Supply	100	190	62410	242.02	500.00	500.00	-	0%
Insurance-Liability	100	190	63620	12,829.74	25,000.00	25,000.00	-	0%
Insurance-Property	100	190	63621	1,875.35	9,000.00	9,000.00	-	0%
Insurance-PLL (Pollution Legal Liability)	100	190	63623	-	52,645.00	-	(52,645.00)	-100%
Membership Dues-Professional Org	100	190	64550	500.00	1,300.00	500.00	(800.00)	-62%
Membership Dues-Non Profit Agency Cc	100	190	64551	11,679.00	15,000.00	15,000.00	-	0%
Membership Dues-Government Agency	100	190	64552	5,131.68	5,500.00	5,500.00	-	0%
Misc Expenses	100	190	64580	258.21	1,000.00	1,000.00	-	0%
S.M.I.P.	100	190	64930	199.82	200.00	200.00	-	0%
SB 1473	100	190	64940	108.02	100.00	100.00	-	0%
Principal-PG&E	100	190	65751	1,264.98	-	-	-	
Non-Departmental				34,088.82	110,245.00	56,800.00	(53,445.00)	-48%
Police								
Payroll	100	210	61105	934,695.50	1,120,900.00	1,138,400.00	17,500.00	2%
Overtime	100	210	61110	134,467.94	140,000.00	150,000.00	10,000.00	7%
Overtime-DEA	100	210	61111	-	-	-	-	
Reserves Payroll	100	210	61120	92,405.83	95,000.00	95,000.00	-	0%
PERS UAL - After 06/30/18	100	210	61123	1,020.00	13,400.00	30,400.00	17,000.00	127%
PERS UAL-Before 06/30/2018	100	210	61124	101,918.00	110,200.00	111,000.00	800.00	1%
PERS Retirement	100	210	61125	128,368.90	150,200.00	158,900.00	8,700.00	6%
PERS 457 Expense	100	210	61126	29,100.00	32,400.00	32,400.00	-	0%
Medicare-ER	100	210	61130	17,272.10	19,200.00	16,900.00	(2,300.00)	-12%
Social Security-ER	100	210	61131	1,177.96	-	1,000.00	1,000.00	
Unemployment Ins-Fed & State	100	210	61132	8,281.83	13,000.00	13,000.00	-	0%
Dental Expense	100	210	61135	13,439.19	16,200.00	16,200.00	-	0%
Health Insurance	100	210	61140	240,564.07	304,800.00	342,300.00	37,500.00	12%
Health Insurance -Retiree	100	210	61141	1,848.00	-	-	-	
Vision Ins	100	210	61145	2,495.42	2,500.00	2,500.00	-	0%
Workers Comp and EAP	100	210	61150	173,311.44	142,000.00	141,500.00	(500.00)	0%
Wellness Program	100	210	61155	4,026.30	5,000.00	5,000.00	-	0%
Educational Incentive Pay	100	210	61157	-	-	16,800.00	16,800.00	
Longevity Pay	100	210	61158	-	-	9,300.00	9,300.00	
Uniform Allowance	100	210	61160	6,750.00	10,000.00	10,000.00	-	0%
Admin Leave	100	210	61175	-	-	-	-	
Materials/Supply	100	210	62410	9,658.77	15,000.00	15,000.00	-	0%
Ammunition	100	210	62420	3,905.89	5,000.00	5,000.00	-	0%
Body Armor Vests	100	210	62422	12,142.15	1,500.00	1,500.00	-	0%
Office Supplies	100	210	62430	3,677.67	5,000.00	5,000.00	-	0%
Auto Operations - Supplies / Equip	100	210	62710	-	2,500.00	1,000.00	(1,500.00)	-60%
Auto Operations - Fuel	100	210	62720	34,785.26	30,000.00	30,000.00	-	0%
Repair/Maintenance	100	210	63505	2,350.13	2,000.00	2,000.00	-	0%
Other Outside Services	100	210	63508	6,910.75	5,000.00	5,000.00	-	0%
Shredding Services	100	210	63509	888.07	1,000.00	1,000.00	-	0%
Utilities - PG&E	100	210	63520	-	5,000.00	8,000.00	3,000.00	60%
Telephone	100	210	63530	17,252.64	8,000.00	8,000.00	-	0%

City of Del Rey Oaks
FY 2026 Proposed Budget

	Fund	Dept	Acct	FY 2024 YTD Actual	FY 2025 Budget	FY 2026 Proposed Budget	Increase (Decrease)	Percent Change
Internet	100	210	63531	9,538.82	9,500.00	6,000.00	(3,500.00)	-37%
Annual Maintenance-Records Mgmt Sof	100	210	63537	6,277.79	3,500.00	5,000.00	1,500.00	43%
Record Management-Historical	100	210	63538	-	3,400.00	3,400.00	-	0%
Postage / Shipping	100	210	63540	191.51	500.00	500.00	-	0%
Training	100	210	63605	4,088.55	5,000.00	5,000.00	-	0%
Insurance-Liability	100	210	63620	143,389.30	214,300.00	290,200.00	75,900.00	35%
Insurance-Property	100	210	63621	10,065.45	9,000.00	9,000.00	-	0%
Insurance-Vehicles	100	210	63622	-	2,550.00	2,550.00	-	0%
Audit-General	100	210	63625	4,500.00	5,000.00	5,000.00	-	0%
Actuarial Services	100	210	63627	-	2,500.00	2,500.00	-	0%
Professional Services	100	210	63628	-	12,000.00	12,000.00	-	0%
Contract Services - IT	100	210	63635	13,037.50	12,900.00	12,900.00	-	0%
Contract Services-Others	100	210	63637	3,489.07	4,200.00	4,200.00	-	0%
Legal Services	100	210	63650	-	3,800.00	3,800.00	-	0%
Janitorial Services	100	210	63660	2,750.00	3,000.00	4,200.00	1,200.00	40%
911-NGEN Phase II Upgrade	100	210	63664	-	7,000.00	7,000.00	-	0%
911-Radio Dispatch	100	210	63665	54,696.13	59,350.00	61,800.00	2,450.00	4%
911-Inform MDT Terminal Service	100	210	63666	716.00	900.00	1,000.00	100.00	11%
911-Notification System	100	210	63667	118.00	400.00	400.00	-	0%
911-NGEN O&M	100	210	63668	7,969.16	13,400.00	14,400.00	1,000.00	7%
911-NGEN Debt (Capital Fee)	100	210	63669	5,128.32	7,700.00	8,000.00	300.00	4%
Auto Repair/Maintenance	100	210	63730	21,463.05	19,500.00	23,000.00	3,500.00	18%
Parking & Admin Citations Services	100	210	63812	8,504.34	9,000.00	9,000.00	-	0%
Animal Regulation Fire	100	210	63820	1,195.00	500.00	500.00	-	0%
Fund Jail & Prisoner	100	210	63830	140.64	200.00	200.00	-	0%
ACJIS System	100	210	63840	13,220.55	9,000.00	9,000.00	-	0%
Software/Server Subscription	100	210	64310	16,073.84	20,000.00	22,700.00	2,700.00	14%
Computer Server	100	210	64318	-	2,500.00	5,000.00	2,500.00	100%
Personnel Recruit & Pre-Employment	100	210	64545	957.26	3,000.00	3,000.00	-	0%
Membership Dues-Professional Org	100	210	64550	9,753.96	9,000.00	9,000.00	-	0%
Membership Dues-Non Profit Agency Cc	100	210	64551	-	500.00	500.00	-	0%
Membership Dues-Government Agency	100	210	64552	-	5,000.00	5,000.00	-	0%
Books and Periodicals	100	210	64565	252.40	900.00	900.00	-	0%
Printing / Publications	100	210	64575	2,245.88	2,000.00	2,000.00	-	0%
Misc Expenses	100	210	64580	1,226.83	1,000.00	1,000.00	-	0%
Travel Expenses	100	210	64610	11,034.70	13,000.00	13,000.00	-	0%
Principal-Motorola Lease-Cameras	100	210	65104	19,752.32	21,350.00	21,350.00	-	0%
Principal-Sunridge Records Mgmt	100	210	65106	8,258.00	8,500.00	8,500.00	-	0%
Interest-Sunridge Records Mgmt	100	210	65107	455.40	300.00	300.00	-	0%
Principal-Auto Lease	100	210	65740	1,265.00	-	-	-	-
Capital Outlay Ecogreen (PG&E)	100	210	66308	21,504.00	-	-	-	-
Vehicle Replacement	100	210	66735	58,950.38	21,050.00	-	(21,050.00)	-100%
Total Police				2,444,922.96	2,781,000.00	2,964,900.00	183,900.00	7%
Fire/Animal Control								
Fire Seaside	100	220	63810	227,515.00	236,600.00	243,300.00	6,700.00	3%
Total Fire/Animal Control				227,515.00	236,600.00	243,300.00	6,700.00	3%
Public Works/Streets								

City of Del Rey Oaks
FY 2026 Proposed Budget

	Fund	Dept	Acct	FY 2024 YTD Actual	FY 2025 Budget	FY 2026 Proposed Budget	Increase (Decrease)	Percent Change
Payroll	100	311	61105	84,478.45	84,800.00	83,600.00	(1,200.00)	-1%
Overtime	100	311	61110	-	3,000.00	-	(3,000.00)	-100%
PERS UAL-After 06/30/2018	100	311	61123	-	-	500.00	500.00	
PERS UAL-Before 06/30/2018	100	311	61124	-	400.00	-	(400.00)	-100%
PERS Retirement	100	311	61125	6,315.86	6,600.00	6,800.00	200.00	3%
Medicare-ER	100	311	61130	1,224.97	1,300.00	1,300.00	-	0%
Unemployment Ins-Fed & State	100	311	61132	42.01	100.00	100.00	-	0%
Dental Expense	100	311	61135	1,396.78	1,800.00	1,600.00	(200.00)	-11%
Health Insurance	100	311	61140	30,172.68	33,200.00	37,200.00	4,000.00	12%
Vision Ins	100	311	61145	198.12	300.00	300.00	-	0%
Workers Comp and EAP	100	311	61150	5,317.74	5,500.00	1,500.00	(4,000.00)	-73%
Wellness Program	100	311	61155	576.93	500.00	500.00	-	0%
Educational Incentive Pay	100	311	61157	-	-	1,200.00	1,200.00	
Materials/Supply	100	311	62410	5,792.26	12,000.00	10,000.00	(2,000.00)	-17%
Office Supplies	100	311	62430	737.21	1,500.00	1,500.00	-	0%
Auto Operations - Supplies / Equip	100	311	62710	645.97	2,500.00	2,500.00	-	0%
Auto Operations - Fuel	100	311	62720	5,750.45	6,000.00	5,000.00	(1,000.00)	-17%
Repair/Maintenance	100	311	63505	14,973.11	29,800.00	17,900.00	(11,900.00)	-40%
Other Outside Services	100	311	63508	440.00	1,000.00	1,000.00	-	0%
Gabilan Crew	100	311	63515	2,702.00	5,000.00	5,000.00	-	0%
Utilities - PG&E	100	311	63520	16,295.18	10,000.00	5,000.00	(5,000.00)	-50%
Utilities - Water	100	311	63525	6,239.62	5,000.00	5,000.00	-	0%
Telephone	100	311	63530	120.72	400.00	200.00	(200.00)	-50%
Internet	100	311	63531	-	600.00	600.00	-	0%
Training	100	311	63605	714.00	4,000.00	4,000.00	-	0%
Insurance-Liability	100	311	63620	10,658.17	15,600.00	21,200.00	5,600.00	36%
Insurance-Property	100	311	63621	775.50	-	-	-	
Insurance-Vehicles	100	311	63622	4,267.00	5,000.00	5,000.00	-	0%
SB1383 Organic Waste Regs Services	100	311	63654	10,626.00	9,000.00	14,000.00	5,000.00	56%
Hazardous Waste Disposal	100	311	63655			500.00	500.00	0%
Auto Repair/Maintenance	100	311	63730	2,810.91	8,300.00	5,000.00	(3,300.00)	-40%
Printing / Publications	100	311	64575	1,937.53	1,300.00	1,300.00	-	0%
Storm Water Project - Phase 4	100	311	64920	15,171.00	23,500.00	15,000.00	(8,500.00)	-36%
Equipment	100	311	66302	20,101.99	2,000.00	2,000.00	-	0%
Contingency	100	311	66905	-	-	4,600.00	4,600.00	0%
Total Public Works/Streets				250,482.16	280,000.00	260,900.00	(19,100.00)	-7%
Parks/Recreation								
Materials/Supply	100	411	62410	10,290.52	13,500.00	10,000.00	(3,500.00)	-26%
Office Supplies	100	411	62430	68.19	1,000.00	1,000.00	-	0%
Repair/Maintenance	100	411	63505	26,543.44	25,000.00	20,000.00	(5,000.00)	-20%
Utilities - Water	100	411	63525	3,557.39	3,500.00	3,500.00	-	0%
Travel Expenses	100	411	64610	69.85	100.00	100.00	-	0%
Total Parks/Recreation				40,529.39	43,100.00	34,600.00	(8,500.00)	-20%
Total Expenditures				4,434,305.38	4,914,995.00	5,074,200.00	145,205.00	3%
Excess(Deficit) of Revenue Over Expenditures								
				537,345.76	(93,695.00)	-	107,695.00	

City of Del Rey Oaks
FY 2026 Proposed Budget

	Fund	Dept	Acct	FY 2024 YTD Actual	FY 2025 Budget	FY 2026 Proposed Budget	Increase (Decrease)	Percent Change
Other Financing Sources and Uses								
Transfers Out to CIP	100	000	81003	(138,900.00)	(80,000.00)	223,000.00	303,000.00	-379%
Transfers In from ARPA	100	000	82005	-	167,446.00		(167,446.00)	-100%
				(138,900.00)	87,446.00	223,000.00	135,554.00	155%
Police	100	210		21,504.00	-	-	-	
Total Police				21,504.00	-	-	-	
Total Other Financing Sources and Uses				(117,396.00)	87,446.00	223,000.00	135,554.00	155%
TOTAL GENERAL FUND				4,551,701.38	4,827,549.00	4,851,200.00	280,759.00	6%
Excess(Deficit) of Revenue Over Expenditures				419,949.76	(6,249.00)	223,000.00	243,249.00	

GENERAL FUND SUMMARY:	FY 2024 YTD Actual	FY 2025 Budget	FY 2026 Proposed Budget	Increase (Decrease)	
Revenues	4,971,651.14	4,821,300.00	5,074,200.00	252,900.00	5%
				5%	
Expenditures					
110 Council	22,274.37	30,900.00	31,400.00	500.00	2%
111 City Clerk	362,621.96	582,200.00	619,600.00	37,400.00	6%
120City Manager	306,975.56	330,800.00	342,500.00	11,700.00	4%
130 Finance	387,114.26	311,800.00	307,300.00	(18,500.00)	-6%
150 Legal	102,875.32	88,950.00	89,300.00	350.00	0%
160 Planning and Building Regulations	242,513.55	103,400.00	103,400.00	-	0%
180 Government Buildings	12,392.03	16,000.00	20,200.00	4,200.00	26%
190 Non-Depratmental	34,088.82	110,245.00	56,800.00	(53,445.00)	-48%
210 Police	2,444,922.96	2,781,000.00	2,964,900.00	183,900.00	7%
220 Fire/Animal Control	227,515.00	236,600.00	243,300.00	6,700.00	3%
311 Public Works/Street	250,482.16	280,000.00	260,900.00	(19,100.00)	-7%
411 Parks/Recreation	40,529.39	43,100.00	34,600.00	(8,500.00)	-20%
Total	4,434,305.38	4,914,995.00	5,074,200.00	145,205.00	3%
				3%	
Transfers In-ARPA	-	167,446.00	-	(167,446.00)	
Transfers Out-CIP	(138,900.00)	(80,000.00)	223,000.00	303,000.00	
Excess(Deficit) of Revenue Over Expenditures	398,445.76	(6,249.00)	223,000.00	243,249.00	

City of Del Rey Oaks
FY 2026 Proposed Budget

	Fund	Dept	Acct	FY 2024 YTD Actual	FY 2025 Budget	FY 2026 Proposed Budget	Increase (Decrease)	Percent Change
210 - Gas Tax Fund								
Revenue								
Non Department Specific								
Gas Tax 2103	210	000	47010	14,345.38	15,100.00	15,000.00	(100.00)	
Gas Tax 2105	210	000	47020	9,566.80	10,500.00	10,300.00	(200.00)	
Gas Tax 2106	210	000	47030	8,933.39	9,500.00	9,500.00	-	
Gas Tax 2107	210	000	47040	12,949.50	12,400.00	12,400.00	-	
Gas Tax 2107.5	210	000	47050	1,000.00	1,000.00	1,000.00	-	
Total Non Department Specific				46,795.07	48,500.00	48,200.00	(300.00)	
Total Revenue				46,795.07	48,500.00	48,200.00	(300.00)	
Expenditures								
Public Works/Streets								
Street Sweeping	210	311	63510	9,485.10	10,000.00	10,000.00	-	
Street Lighting	210	311	63910	122.35	15,000.00	20,400.00	5,400.00	
Principal-PG&E	210	311	65751	13,422.92	2,550.00	2,550.00	-	
Total Public Works/Streets				23,030.37	27,550.00	32,950.00	5,400.00	
Total Expense				23,030.37	27,550.00	32,950.00	5,400.00	
Excess(Deficit) of Revenue Over Expenditures				23,764.70	20,950.00	15,250.00	(5,700.00)	
Beginning Fund Balance					109,210.00	130,160.00		
Ending Fund Balance					130,160.00	145,410.00		
211 - SB1 Fund-RMRA								
Revenue								
Non Department Specific								
SB 1 Funds	211	000	47777	39,894.97	40,800.00	41,400.00	600.00	
Total Non Department Specific				39,894.97	40,800.00	41,400.00	600.00	
Total Revenue				39,894.97	40,800.00	41,400.00	600.00	
Expenditures								
Saucito/Work Gutter & Curb								
Curb and Gutter Repair	211	537	66327	13,195.00	40,000.00	-	(40,000.00)	
Total Saucito/Work Gutter & Curb				13,195.00	40,000.00	-	(40,000.00)	
Rosita Emergency Repairs								
Curb and Gutter Repair	211	539	66327	-	150,000.00	-	(150,000.00)	
Total Rosita Emergency Repairs				-	150,000.00	-	(150,000.00)	
Total Expenditures				13,195.00	190,000.00	-	(190,000.00)	
Excess(Deficit) of Revenue Over Expenditures				26,699.97	(149,200.00)	41,400.00	190,600.00	
Beginning Fund Balance					161,731.00	12,531.00		
Ending Fund Balance					12,531.00	53,931.00		

City of Del Rey Oaks
FY 2026 Proposed Budget

	Fund	Dept	Acct	FY 2024 YTD Actual	FY 2025 Budget	FY 2026 Proposed Budget	Increase (Decrease)	Percent Change
212 - Measure X Fund								
Revenue								
Non Department Specific								
Measure X	212	000	47775	98,018.26	95,102.00	95,900.00	798.00	
Total Non Department Specific				98,018.26	95,102.00	95,900.00	798.00	
Total Revenue				98,018.26	95,102.00	95,900.00	798.00	
Expenditures								
Via Verde/Los Encino Repair								
Street Improvements	212	524	66410	39,480.00	-	-	-	
Total Via Verde/Los Encinos Repair				39,480.00	-	-	-	
Angelus/Rosita Storm Drain Repair (Engineering)								
Street Improvements	212	525	66410	1,199.00	-	-	-	
Total Angelus/Rosita Storm Drain Repair (Engineering)				1,199.00	-	-	-	
Debt Service - Measure X								
Principal - Measure X Loan	212	610	65103	77,503.09	80,400.00	83,900.00	3,500.00	
Interest - Measure X	212	610	65203	20,977.38	14,000.00	12,000.00	(2,000.00)	
Total Debt Service - Measure X				98,480.47	94,400.00	95,900.00	1,500.00	
Total Expenditures				139,159.47	94,400.00	95,900.00	1,500.00	
Other Financing Sources and Uses								
Rosita Emergency Repairs								
Transfers Out to Grants	212	539	81004	-	(74,100.00)	-	74,100.00	
Total Other Financing Sources and Uses				-	(74,100.00)	-	74,100.00	
Excess(Deficit) of Revenue Over Expenditures				(41,141.21)	(73,398.00)	-	73,398.00	
Beginning Fund Balance					73,398.00	-		
Ending Fund Balance					-	-		
221 - FORA Habitat Management Fund								
Expenditures								
Planning & Building Regulation								
Contract Services - Habitat Management	221	160	63646	9,103.50	16,884.00	-	(16,884.00)	
Total Expenditures				9,103.50	16,884.00	-	(16,884.00)	
Excess(Deficit) of Revenue Over Expenditures				(9,103.50)	(16,884.00)	-	16,884.00	
Beginning Fund Balance					727,338.00	710,454.00		
Ending Fund Balance					710,454.00	710,454.00		

City of Del Rey Oaks
FY 2026 Proposed Budget

	Fund	Dept	Acct	FY 2024 YTD Actual	FY 2025 Budget	FY 2026 Proposed Budget	Increase (Decrease)	Percent Change
222 - FORA Land Development								
Revenue								
Non Department Specific								
DDA Developer Deposit	222	000	47911	-	75,000.00	-	(75,000.00)	
Total Revenue				-	75,000.00	-	(75,000.00)	
Expenditures								
Planning & Building Regulation								
Legal Services	222	160	63650		20,000.00		(20,000.00)	
Economic Development Services	222	160	63639	-	55,000.00	-	(55,000.00)	
Total Expenditures				-	75,000.00	-	(75,000.00)	
Excess(Deficit) of Revenue Over Expenditures				-	-	-	(75,000.00)	
Beginning Fund Balance					-	-		
Ending Fund Balance					-	-		
223 - ARPA Fund								
Expenditures								
Police								
Mobile Data Terminals	223	210	66305	465.55	-	-	-	
Portable Radios	223	210	66306	2,548.26	-	-	-	
Total Police				3,013.81	-	-	-	
City Hall Parking Lot Imp								
Parking Lot Improvements & Repairs	223	527	66425	-	-	-	-	
Total City Hall Parking Lot Imp				-	-	-	-	
Total Expenditures				3,013.81	-	-	-	
Other Financing Sources and Uses								
Non Department Specific								
Transfers Out to GF	223	000	81005	-	(167,446.00)	-	167,446.00	
Total Other Financing Sources and Uses				-	(167,446.00)	-	167,446.00	
Excess(Deficit) of Revenue Over Expenditures				(3,013.81)	(167,446.00)	-	167,446.00	
Beginning Fund Balance					167,446.00	-		
Ending Fund Balance					-	-		
231 - BSCC-Officer Wellness & Mental Health Grant								
Expenditures								
Police								
Law Enforcement Wellness App	231	210	64314	1,999.00	2,000.00	2,000.00	-	
Total Police				1,999.00	2,000.00	2,000.00	-	

City of Del Rey Oaks
FY 2026 Proposed Budget

	Fund	Dept	Acct	FY 2024 YTD Actual	FY 2025 Budget	FY 2026 Proposed Budget	Increase (Decrease)	Percent Change
Total Expenditures				1,999.00	2,000.00	2,000.00	-	
Excess(Deficit) of Revenue Over Expenditures				(1,999.00)	(2,000.00)	(2,000.00)	-	
Beginning Fund Balance					12,834.00	10,834.00		
Ending Fund Balance					10,834.00	8,834.00		
236 - Drug Enforcement Administration (DEA)								
Revenue								
Police								
DEA Reimbursements	236	210	47782	31,260.82	44,000.00	44,000.00	-	
Total Police				31,260.82	44,000.00	44,000.00	-	
Total Revenue				31,260.82	44,000.00	44,000.00	-	
Expenditures								
Police								
Overtime-DEA	236	210	61111	24,520.04	44,000.00	44,000.00	-	
Total Police				24,520.04	44,000.00	44,000.00	-	
Total Expenditures				24,520.04	44,000.00	44,000.00	-	
Excess(Deficit) of Revenue Over Expenditures				6,740.78	-	-	-	
Beginning Fund Balance					6,741.00	6,741.00		
Ending Fund Balance					6,741.00	6,741.00		
242 - REAP Grant								
Revenue								
Planning & Building Regulation								
AMBAG REAP Grant	242	160	47241	31,414.00	42,500.00	-	(42,500.00)	
Total Planning & Building Regulation				31,414.00	42,500.00	-	(42,500.00)	
Total Revenue				31,414.00	42,500.00	-	(42,500.00)	
Expenditures								
Planning & Building Regulation								
Planning Services	242	160	63640	31,414.00	42,500.00	-	(42,500.00)	
Total Planning & Building Regulation				31,414.00	42,500.00	-	(42,500.00)	
Total Expenditures				31,414.00	42,500.00	-	(42,500.00)	
Excess(Deficit) of Revenue Over Expenditures				-	-	-	-	
Beginning Fund Balance					-	-		
Ending Fund Balance					-	-		

City of Del Rey Oaks
FY 2026 Proposed Budget

	Fund	Dept	Acct	FY 2024 YTD Actual	FY 2025 Budget	FY 2026 Proposed Budget	Increase (Decrease)	Percent Change
251 - Cal Fire Grant								
Revenue								
Parks/Recreation								
Cal Fire Grant	251	411	47768	20,631.90	297,300.00	-	(297,300.00)	
Total Parks/Recreation				20,631.90	297,300.00	-	(297,300.00)	
Total Revenue				20,631.90	297,300.00	-	(297,300.00)	
Expenditures								
Parks/Recreation								
Tree Service	251	411	63913	-	297,300.00	-	(297,300.00)	
Equipment	251	411	66302	20,631.90	-	-		
Total Parks/Recreation				20,631.90	297,300.00	-	(297,300.00)	
Total Expenditures				20,631.90	297,300.00	-	(297,300.00)	
Excess(Deficit) of Revenue Over Expenditures				-	-	-	-	
Beginning Fund Balance					-	-		
Ending Fund Balance					-	-		
260 - CDBG Fund								
Revenue								
Parks/Recreation								
CDBG Grant	260	411	47765	-	90,000.00	-	(90,000.00)	
Total Parks/Recreation				-	90,000.00	-	(90,000.00)	
Total Revenue				-	90,000.00	-	(90,000.00)	
Expenditures								
Parks/Recreation								
Park Improvements	260	411	66420	-	90,000.00	-	(90,000.00)	
Total Parks/Recreation				-	90,000.00	-	(90,000.00)	
Total Expenditures				-	90,000.00	-	(90,000.00)	
Excess(Deficit) of Revenue Over Expenditures				-	-	-	-	
Beginning Fund Balance					-	-		
Ending Fund Balance					-	-		
301 - Capital Projects								
Expenditures								
Housing Element 6th Cycle								
Housing Element 6th Cycle	301	532	63638	138,900.00	-		-	
Total Housing Element 6th Cycle				138,900.00	-	-	-	
Vehicle Replacement								
Vehicle Replacement (set aside)	301	533	66735	-	45,000.00	45,000.00	-	

City of Del Rey Oaks
FY 2026 Proposed Budget

	Fund	Dept	Acct	FY 2024 YTD Actual	FY 2025 Budget	FY 2026 Proposed Budget	Increase (Decrease)	Percent Change
Total Housing Element 6th Cycle				-	45,000.00	45,000.00	-	
City Hall Facility Repairs & Upgrades							-	
Repairs and Improvements	301	541	66322	-	20,000.00	20,000.00	-	
Total City Hall Facility Repairs & Upgrades				-	20,000.00	20,000.00	-	
Council Chamber Technology Project							-	
Technology Upgrades	301	542	66323	-	5,000.00	5,000.00	-	
Total Council Chamber Technology Project				-	5,000.00	5,000.00	-	
PD Radio Replacement							-	
PD Radio Replacement	301	543	66736	-	10,000.00	10,000.00	-	
Total PD Radio Replacement				-	10,000.00	10,000.00	-	
Technology Replacement							-	
Technology Replacement	301	544	66324	-	-	3,000.00	3,000.00	
Total Technology Replacement				-	-	3,000.00	3,000.00	
City Hall Sewer Upgrades							-	
City Hall Sewer Upgrades	301	5xx	6xxxx	-	-	40,000.00	40,000.00	
Total City Hall Sewer Upgrades				-	-	40,000.00	40,000.00	
City Hall Chamber Renovations							-	
City Hall Chamber Renovations	301	5xx	6xxxx	-	-	50,000.00	50,000.00	
Total City Hall Chamber Renovations				-	-	50,000.00	50,000.00	
City Hall Roof Repairs							-	
City Hall Roof Repairs	301	5xx	6xxxx	-	-	47,466.00	47,466.00	
Total City Hall Parking Lot Improvements				-	-	47,466.00	47,466.00	
City Hall Parking Lot Improvements							-	
City Hall Parking Lot Improvements	301	5xx	6xxxx	-	-	150,000.00	150,000.00	
Total City Hall Roof Repairs				-	-	150,000.00	150,000.00	
Total Expenditures				138,900.00	80,000.00	370,466.00	93,000.00	
Other Financing Sources and Uses								
Housing Element 6th Cycle								
Transfers In from GF	301	532	82003	138,900.00	-		-	
Total Housing Element 6th Cycle				138,900.00	-	-	-	
Vehicle Replacement								
Transfers In from GF	301	533	82003	-	45,000.00	45,000.00	-	
Total Vehicle Replacement				-	45,000.00	45,000.00	-	
City Hall Facility Repairs & Upgrades								
Transfers In from GF	301	541	82003	-	20,000.00	20,000.00	-	
Total City Hall Facility Repairs & Upgrades				-	20,000.00	20,000.00	-	
Council Chamber Technology Project								
Transfers In from GF	301	542	82003	-	5,000.00	5,000.00	-	
Total Council Chamber Technology Project				-	5,000.00	5,000.00	-	
PD Radio Replacement								
Transfers In from GF	301	543	82003	-	10,000.00	10,000.00	-	
Total Technology Replacement				-	10,000.00	10,000.00	-	
Technology Replacement								
Transfers In from GF	301	544	82003	-	-	3,000.00	3,000.00	
Total Technology Replacement				-	-	3,000.00	3,000.00	

City of Del Rey Oaks
FY 2026 Proposed Budget

	Fund	Dept	Acct	FY 2024 YTD Actual	FY 2025 Budget	FY 2026 Proposed Budget	Increase (Decrease)	Percent Change
City Hall Sewer Upgrades							-	
Transfers In from GF	301	5xx	82003	-	-	40,000.00	40,000.00	
Total City Hall Sewer Upgrades				-	-	40,000.00	40,000.00	
City Hall Chamber Renovations							-	
Transfers In from GF	301	5xx	82003	-	-	50,000.00	50,000.00	
Total City Hall Chamber Renovations				-	-	50,000.00	50,000.00	
Transfers In from GF	301	5xx	82003	-	-	47,466.00	47,466.00	
Total City Hall Parking Lot Improvements				-	-	47,466.00	47,466.00	
City Hall Parking Lot Improvements							-	
Transfers In from GF	301	5xx	82003	-	-	150,000.00	150,000.00	
Total City Hall Roof Repairs				-	-	150,000.00	150,000.00	
Total Other Financing Sources and Uses				138,900.00	80,000.00	370,466.00	93,000.00	
Excess(Deficit) of Revenue Over Expenditures				-	-	-	-	
Beginning Fund Balance					950.00	950.00		
Ending Fund Balance					950.00	950.00		
321 - SBR Engineering Fund								
SBR Contract-Engineering & Others								
Contract Services - Engineering	321	518	63611	6,582.19	300,000.00	200,000.00	(100,000.00)	
Contract Services-Others	321	518	63637	10,673.15	-	-		
Total SBR Contract-Engineering & Others				17,255.34	300,000.00	200,000.00	(100,000.00)	
Total Expenditures				17,255.34	300,000.00	200,000.00	(100,000.00)	
Excess(Deficit) of Revenue Over Expenditures				(17,255.34)	(300,000.00)	(200,000.00)	100,000.00	
Beginning Fund Balance					488,575.00	188,575.00		
Ending Fund Balance					188,575.00	(11,425.00)		
323 - SBR Construction Fund								
Revenue								
Non Department Specific								
FORA Contribution for SBR Constructio	323	000	47772	1,000.00	-	-	-	
Total Non Department Specific				1,000.00	-	-	-	
Total Revenue				1,000.00	-	-	-	
Beginning Fund Balance					7,269,813.00	7,269,813.00		
Ending Fund Balance					7,269,813.00	7,269,813.00		

City of Del Rey Oaks
FY 2026 Proposed Budget

	Fund	Dept	Acct	FY 2024 YTD Actual	FY 2025 Budget	FY 2026 Proposed Budget	Increase (Decrease)	Percent Change
331 - FHA Grant Fund								
Revenue								
Non Department Specific								
FHWA Grant	331	000	47523	-	543,400.00	-		
Non Department Specific				-	543,400.00	-	-	
Total Revenue				-	543,400.00	-	-	
Expenditures								
Rosita Emergency Repairs								
Contract Services - Engineering	331	539	63611	33,128.80	90,371.20	-	(90,371.20)	
Road Construction	331	539	66411	-	494,000.00	-	(494,000.00)	
Total Rosita Emergency Repairs				33,128.80	584,371.20	-	(584,371.20)	
Total Expenditures				33,128.80	584,371.20	-	(584,371.20)	
Other Financing Sources and Uses								
Rosita Emergency Repairs								
Transfers In from Measure X	331	539	82004	-	74,100.00	-	(74,100.00)	
Total Rosita Emergency Repairs				-	74,100.00	-	(74,100.00)	
Total Other Financing Sources and Uses				-	74,100.00	-	(74,100.00)	
Excess(Deficit) of Revenue Over Expenditures				(33,128.80)	33,128.80	-	510,271.20	
Beginning Fund Balance					(33,129.00)	(0.20)		
Ending Fund Balance					(0.20)	(0.20)		
332 - FEMA & OES								
Revenue								
Non Department Specific								
OES	332	000	47519	-	14,555.00	-	(14,555.00)	
FEMA	332	000	47520	-	58,218.00	-	(58,218.00)	
				-	72,773.00	-	(72,773.00)	
Total Revenue				-	72,773.00	-	(72,773.00)	
Expenditures								
City Hall Facility Repairs & Upgrades								
Repairs and Improvements	332	541	66322	-	72,773.00	-	(72,773.00)	
				-	72,773.00	-	(72,773.00)	
Total Expenditures				-	72,773.00	-	(72,773.00)	
Excess(Deficit) of Revenue Over Expenditures				-	-	-	-	
Beginning Fund Balance					-	-		
Ending Fund Balance					-	-		