



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 19, 2026
SUBJECT: Proposed Budget for Fiscal Year 2027

Staff is pleased to present the Proposed Budget for FY 2027 for Council review. Due to flat revenue projections for the General Fund, the operating budget is a continuation of the 2026 budget, with some minimal changes.

Economic Outlook for FY 2027

The latest projections for the City's economic outlook are flat. HdL, the City's consultant for Sales Tax information, does not expect an increase 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 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 2027

	FY 2026 Current Budget	FY 2027 Proposed Budget	Increase/ (Decrease)	Percent Change
Total Estimated Revenue	5,093,050.00	5,421,420.00	328,370.00	6.1%
Total Operating Budget	5,430,015.00	5,518,730.00	88,715.00	1.6%
Excess (Deficit) of Revenue Over Expenditures	(336,965.00)	(97,310.00)	239,655.00	
Transfers Out-CIP	(430,446.00)	(78,000.00)	(78,000.00)	
Transfers Out-REAP	(13,885.00)	-	-	
Net General Fund Surplus (Deficit)	<u>(781,296.00)</u>	<u>(175,310.00)</u>	<u>161,655.00</u>	

As the table above shows, we are anticipating a 6.1% increase in revenue and a 1.6% increase in expenditure. The General Fund operating revenues and expenses will have a slight use of fund balance to balance the FY 2027 budget.

In addition, staff recommend using \$78,000 for capital expenditure, which will mean a decrease of \$78,000 in the General Fund fund balance. All the departments adjusted their budgets 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 & 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 2025 Actual 06/30/2025	FY 2026 Current Budget	FY 2027 Proposed Budget	Increase/ (Decrease)	Percent Change
Revenues:					
Airport Police Services	1,342,230	1,489,000	1,784,798	295,798	16.6%
Sales Tax	1,216,015	1,189,000	1,206,835	17,835	1.5%
Property Taxes	862,402	870,000	887,437	17,437	2.0%
Other Taxes	547,445	571,900	600,600	28,700	4.8%
Licenses and Permits	303,422	352,450	367,350	14,900	4.1%
Grants	234,853	246,100	238,600	(7,500)	-3.0%
Current Services	210,757	148,800	115,500	(33,300)	-22.4%
Other Revenue	215,989	200,700	194,200	(6,500)	-3.2%
Fines and Forfeitures	33,251	25,100	26,100	1,000	3.8%
Total Revenues	4,966,364	5,093,050	5,421,420	328,370	6.1%

Revenue Highlights

General Fund revenues are estimated to increase by \$328,370, a 6.1% increase.

Sales Tax is projected to have an increase of 1.5% due to the current economy.

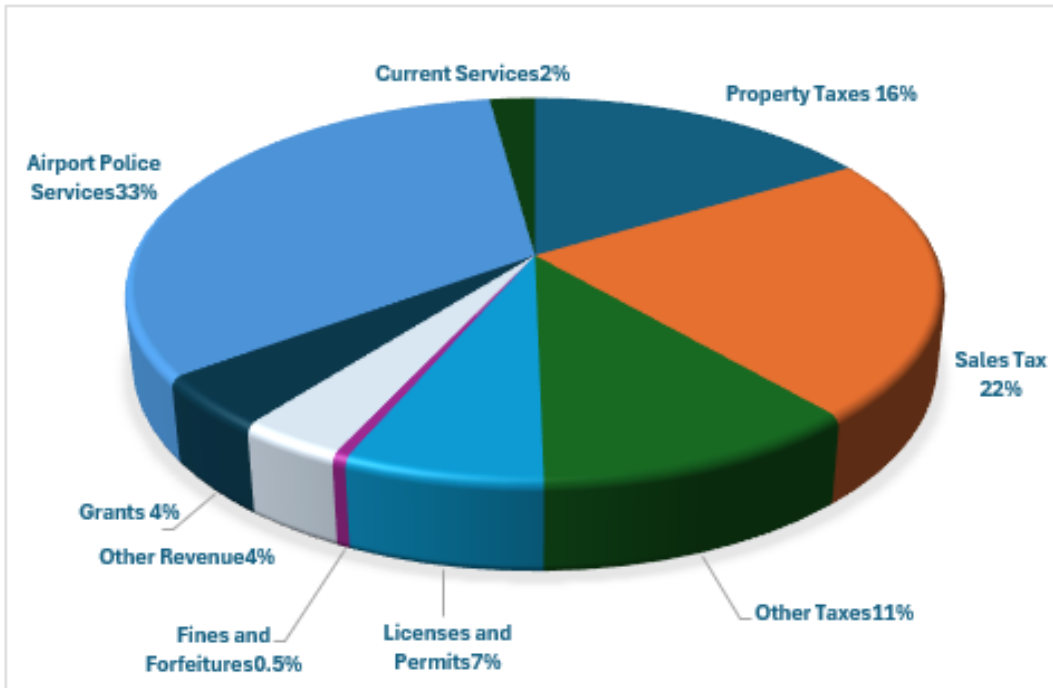
Airport Police Services revenue is projected to have a slight increase since this fee is 50% of the Police Department budget with some minor adjustments, which is an increase over the previous year.

Current Services is projected to have a decrease due to one-time reimbursement received in FY 2025 from PG&E.

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 2027 Proposed Budget Detail.

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



Expenditure Appropriations

The General Fund Operating Budget shows a 1.6% increase in expenditure.

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

	FY 2025 Actual 06/30/2025	FY 2026 Current Budget	FY 2027 Proposed Budget	Increase/ (Decrease)	Percent Change
Expenditures:					
Police	2,570,155	3,074,800	3,280,580	205,780	6.3%
City Clerk	583,576	654,800	715,200	60,400	8.4%
City Manager	328,044	345,115	377,550	32,435	8.6%
Public Works/Streets	232,521	258,050	268,350	10,300	3.8%
Finance	377,517	290,000	238,500	(51,500)	-17.8%
Fire/Animal Control	236,615	243,300	251,700	8,400	3.3%
Legal	51,881	89,300	83,300	(6,000)	-6.7%
Planning & Building	134,784	255,400	154,400	(101,000)	-39.5%
Parks/Recreation	40,354	111,850	47,200	(64,650)	-57.8%
Non-Departmental	101,934	56,800	57,800	1,000	1.7%
Council	21,010	30,400	23,450	(6,950)	-29.6%
Government Buildings	11,893	20,200	20,700	500	2.5%
Total-General Fund	4,690,284	5,430,015	5,518,730	88,715	1.6%

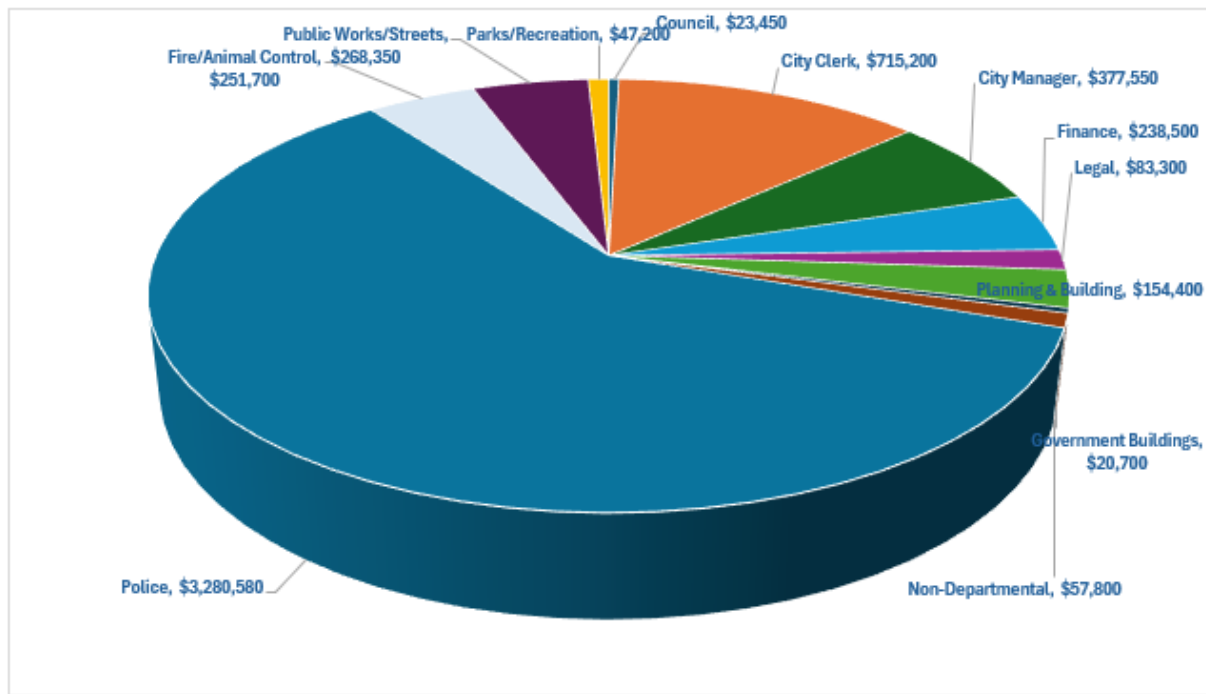
Operating Appropriations Highlights

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

Salary step increases for all employees that still have steps on their salary range.
Keeping one police officer position vacant.

For the line-item detail to the Appropriations refer to the attached FY 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 26-27	Interfund Transfers FY 26-27	Appropriations FY 26-27	Surplus (Deficit) FY 26-27	Est. Fund Bal. 6/30/2027
100 General Fund							
<u>Available</u>							
Unassigned-Economic Uncertainties	1,652,182	1,652,182					1,652,182
Unappropriated	2,039,478	1,258,182					1,082,872
Available Fund Balance	<u>3,691,660</u>	<u>2,910,364</u>	5,421,420	(78,000)	(5,518,730)	(175,310)	<u>2,735,054</u>
<u>Special Revenue Funds</u>							
210 Gas Tax Fund	127,738	140,218	49,000	-	(36,520)	12,480	152,698
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
235 Asset Forfeitures	-	1,846	-	-	-	-	1,846
236 DEA Grant	4,105	4,105	40,000	-	(40,000)	-	4,105
251 CalFIRE Grant	-	-	-	-	-	-	-
260 CDBG Grant Fund	-	-	-	-	-	-	-
<u>Capital Project Funds</u>							
301 Capital Projects Fund (GF Only)	(3,801)	(3,801)	-	(78,000)	(75,000)	(153,000)	(156,801)
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)	-	-	-	-	-	-
Total All Funds	<u>12,915,576</u>	<u>12,281,260</u>	<u>5,671,030</u>	<u>(156,000)</u>	<u>(5,785,403)</u>	<u>(270,373)</u>	<u>12,010,887</u>

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 2026-27 Proposed Budget Detail. Below is 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 2027, the fund shows an operating surplus of \$12,480, with an estimated year-end balance of \$152,698. These funds can be used only for street maintenance and repair purposes. The City uses these monies for street sweeping and street lighting. 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 2027 all funds are expected to be spent on street projects. The projects are listed in the Capital Improvement Plan (CIP) below.

The **Measure X Fund** was used in FY 2018-19 to pay for the major street resurfacing project which the city borrowed against its future share of Measure X revenues. In FY 2018-19, 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 **CalFIRE Grant** project will be used for the reduction of wildfire fuels along Del Rey Park and Via Verde and in Work Memorial Park.

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 (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 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
Total	\$ 3,419,396	\$ 1,595,950	\$ 575,446	\$ 78,000	\$ 170,000	\$ 1,000,000	\$ 2,249,396	\$ 1,170,000	

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
Total	3,419,396.00	1,595,950.00	575,446.00	78,000.00	170,000.00	1,000,000.00	2,249,396.00	1,170,000.00

Budget Policy Changes

Over the course of the next several months, staff will work with the Finance Committee to develop and update the City's financial policies. Some areas of focus are recommended to include Establishing, Funding and Utilization of Reserve Funds; Use of Fund Balances; City Manager Signing Authority; Planning for Long-Range Capital Replacement Planning; Revenues; Capital Improvement Program.

City's Existing Debt

On June 30, 2025, the City had the existing debt shown below. The FY 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
Finance purchase agreements: (Capital Leases)			
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>		
Loans Payable			
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>		
Total Debt	<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.

Federal Group International, LLC Loan Payable

The City has a promissory note with Federal Group International, LLC in the amount of \$1,200,000. Of that, \$700,000 is the City's obligation to pay funds loaned by Federal/JER Associates I, LLC to the former Redevelopment Agency of the City of Del Rey Oaks. The remaining \$500,000 of the note is the City's obligation to pay the holder as settlement of

claims between the City and Belmont Rock Holdings, LLC. Interest is accrued at 5% per annum on the \$700,000 beginning June 1, 2014, until the entire outstanding loan amount, plus interest, is paid in full. Payments on the note, once they commence, shall be for a five-year period, however if the note is not paid in full at the end of the five-year term it shall automatically renew, once, for an additional five-year term. No payment shall be due under this loan until commencement of construction on the Fort Ord property. Additionally, the requirement to begin to repay the loan is based on an increase of 50% of City revenue through new revenues generated by the development of the entire property.

The stipulation in the agreement tying the repayment to revenue generated by future development was included to protect the City in the case that development is not done or feasible. At this time staff recommend following the original plan of paying the note off from the additional revenues generated when development takes place on the former Fort Ord property.

TAMC Measure X Loan Payable \$387,083 as of June 30, 2025

In December 2018, the City entered into an agreement with the Transportation Agency for Monterey County (TAMC) for the purpose of receiving advance funding for the Del Rey Oaks Slurry Seal (the project). TAMC advanced \$861,300 to the City. The loan is payable from Measure X revenue, which can only be estimated year by year, so no amortization schedule has been established at this time. An interest rate of 2.5% is fixed until such time as the Monterey County Pool Quarterly Rate rises above 2.0%, at which point the interest rate will be variable, tied to the Monterey County Pool Quarterly Rate plus 50 basis points, only becoming fixed again at 2.5% when the Monterey County Pool Quarterly Rate drops below 2.0%.

Repayment was originally estimated to take place over 10 years. The annual payment for FY 2026-2027 is \$100,705 based on TAMC's estimate. Once the advance is paid off, then the City will begin to receive its annual share. Measure X is a county-wide sales tax measure. Measure X monies are restricted to transportation improvements.

Use of General Fund Fund Balance

At June 30, 2026, the General Fund had an available fund balance of \$2,910,364 of which \$1,652,182 was reserved by the Council for Economic Uncertainties.

For FY 2027, staff will work with the Finance Committee to establish a policy to guide the use of available General Fund balances.

RECOMMENDATION

Review the proposed budget for FY 2027.

CONCLUSION

The Finance Committee's recommendations for the FY 2027 budget are included in the proposed budget.

Respectfully submitted,

John Guertin
City Manager

Attachments:
FY 2027 Proposed Budget

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

CC Meeting: 05/19/2026

				FY 2025	FY 2026	FY 2026 As of	Percent	FY 2027	Increase	Percent	
				Actual	Budget	04/30/2026	Collected /Spent	Proposed Budget	(Decrease)	Change	
100 - General Fund											
Revenue											
Account Non Department Specific											
Fund	Dept	t									
100	000	41110	P/T-Secured	599,566.81	599,800.00	618,628.76	103%	611,800.00	12,000.00	2.0%	
100	000	41120	P/T-Unsecured	31,296.09	31,200.00	30,865.67	99%	31,850.00	650.00	2.0%	
100	000	41130	P/T-Prior Secured	6,048.01	6,200.00	5,611.37	91%	6,325.00	125.00	2.0%	
100	000	41140	Prior Unsecured	267.46	100.00	-	0%	102.00	2.00	2.0%	
100	000	41150	P/T-Unitary Tax	12,265.05	13,500.00	14,005.01	104%	13,770.00	270.00	2.0%	
100	000	41160	P/T-Supplemental Roll (SB813)	9,790.29	12,400.00	11,915.28	96%	12,650.00	250.00	2.0%	
100	000	41170	Property Tax - VLF	200,489.00	204,500.00	207,837.00	102%	208,590.00	4,090.00	2.0%	
100	000	41180	Prop Tax-Interest/Penalty	2,678.91	2,300.00	(1,973.57)	-86%	2,350.00	50.00	2.1%	
100	000	42210	Sales Tax	418,246.86	409,000.00	337,386.73	82%	415,135.00	6,135.00	1.5%	
100	000	42220	Sales Tax - 145 (Measure S-1%)	530,815.22	520,000.00	444,625.77	86%	527,800.00	7,800.00	1.5%	
100	000	42221	Sales Tax -409 (Measure R 1/2%)	266,953.36	260,000.00	221,535.91	85%	263,900.00	3,900.00	1.5%	
100	000	42222	Cannabis Tax	100,991.79	100,000.00	66,142.58	66%	100,000.00	-	0.0%	
100	000	42230	Transient Occupancy Tax	243,156.85	250,000.00	252,392.39	101%	275,000.00	25,000.00	9.1%	
100	000	42231	STR Annual Licenses Fee	0.00	12,000.00	10,938.24	91%	12,000.00	-	0.0%	
100	000	42250	Property Transfer Tax	4,675.00	8,700.00	5,850.91	67%	8,700.00	-	0.0%	
100	000	42290	Sewer Impact	21,713.05	22,000.00	22,181.41	101%	22,200.00	200.00	0.9%	
100	000	42310	Business Licenses	227,181.45	230,000.00	235,825.23	103%	235,000.00	5,000.00	2.1%	
100	000	42311	HOUP (Home Occ User Permit)	0.00	4,000.00	2,720.00	68%	4,000.00	-	0.0%	
100	000	42761	Gas Franchises	7,330.19	8,200.00	8,657.44	106%	8,700.00	500.00	5.7%	
100	000	42762	Electric Franchises	24,142.11	22,000.00	23,977.07	109%	25,000.00	3,000.00	12.0%	
100	000	42763	Garbage Franchises	105,236.58	110,000.00	110,495.27	100%	110,000.00	-	0.0%	
100	000	42764	Cable Tv Franchises	22,603.48	26,000.00	15,430.02	59%	26,000.00	-	0.0%	
100	000	42765	Water Franchises	17,595.30	25,000.00	15,246.84	61%	25,000.00	-	0.0%	
100	000	43311	SB1186 Disability Access Fund	1,332.00	1,000.00	653.00	65%	1,000.00	-	0.0%	
100	000	43312	SB1473 Environmental Assess Fee	84.00	100.00	116.95	117%	150.00	50.00	33.3%	
100	000	43318	Variance Fee	0.00	0.00	3,200.00	0%	3,200.00	3,200.00	0.0%	
100	000	43319	Architectural Review (ARC)	0.00	0.00	1,200.00	0%	1,200.00	1,200.00	0.0%	
100	000	43320	Building Permits	41,254.21	64,000.00	57,172.38	89%	65,000.00	1,000.00	0.0%	
100	000	43322	Strong-Motion Instrumental Prog (SMIP) Fees	66.57	300.00	314.75	105%	350.00	50.00	14.3%	
100	000	43325	Cannabis Business Permit	5,000.00	5,000.00	5,000.00	100%	5,000.00	-	0.0%	
100	000	43330	Plan Check Fees	15,179.00	20,500.00	13,640.97	67%	20,500.00	-	0.0%	
100	000	43340	Encroachment/Street Opening Permits Fees	8,950.00	8,400.00	5,700.00	68%	8,400.00	-	0.0%	
100	000	43350	Plumbing Permits	2,750.00	3,900.00	1,307.92	34%	3,900.00	-	0.0%	
100	000	43360	Electrical Permits	1,625.00	3,250.00	2,762.88	85%	3,250.00	-	0.0%	
100	000	43361	Tree Removal Permits	0.00	0.00	1,806.00	0%	2,000.00	2,000.00	100.0%	
100	000	43390	Other Licenses/Permits	0.00	1,000.00	-	0%	1,000.00	-	0.0%	
100	000	45000	Fines & Forfeitures	3,026.22	2,600.00	2,223.97	86%	2,600.00	-	0.0%	
100	000	45510	Vehicle Code Fines	6,534.59	5,500.00	3,709.00	67%	5,500.00	-	0.0%	
100	000	45512	Parking and Admin Fines	23,690.00	17,000.00	17,685.00	104%	18,000.00	1,000.00	5.6%	
100	000	46100	Interest Earned	172,893.55	175,000.00	103,149.62	59%	160,000.00	(15,000.00)	-8.6%	
100	000	46101	Interest Earned-PARS	28,191.15	20,000.00	15,297.82	76%	28,500.00	8,500.00	29.8%	
100	000	46815	Rental Income - Garden Center	24,700.00	18,000.00	15,000.00	83%	0.00	(18,000.00)	-100.0%	
100	000	46816	Rental Income - Airport RV	42,909.70	39,600.00	39,443.60	100%	43,000.00	3,400.00	7.9%	
100	000	46817	Rental Income - PW Bldg (CHC Enterp)	41,547.00	24,000.00	6,000.00	25%	0.00	(24,000.00)	-100.0%	
100	000	47130	HOPTR	2,041.78	1,200.00	1,081.71	90%	1,200.00	-	0.0%	
100	000	47140	Vehicle License Collection	0.00	2,500.00	2,414.14	97%	2,500.00	-	0.0%	
100	000	47240	COPS	194,663.46	194,000.00	184,869.95	95%	194,000.00	-	0.0%	
100	000	47243	SB1383 Organics Recycling	6,250.00	6,000.00	5,000.00	83%	6,000.00	-	0.0%	
100	000	47750	Prop 172	18,317.85	20,000.00	15,673.10	78%	20,000.00	-	0.0%	
100	000	47760	MBSIA -Wellness & Safety Program	7,500.00	15,000.00	10,772.04	72%	7,500.00	(7,500.00)	-50.0%	
100	000	47780	Police Grants & Other Reimbursements	3,398.85	2,500.00	2,503.23	100%	2,500.00	-	0.0%	
100	000	47781	POST Reimbursements	4,722.73	7,000.00	525.50	8%	7,000.00	-	0.0%	
100	000	47783	Grant Other Agencies	0.00	1,600.00	-	0%	1,600.00	-	0.0%	
100	000	47912	DDA Negotiation Payment	10,000.00	0.00	-	0%	0.00	-	0.0%	
100	000	48210	Police Service Fees	1,575.00	1,000.00	1,260.00	126%	1,000.00	-	0.0%	
100	000	48211	Police Services-Special Events	36,687.50	40,000.00	34,920.00	87%	40,000.00	-	0.0%	
100	000	48212	Public Events	0.00	0.00	-	0%	0.00	-	0.0%	
100	000	48805	Use Permits	31,890.00	7,000.00	7,510.00	107%	7,500.00	500.00	6.7%	
100	000	48810	Maps/Publications	0.00	100.00	-	0%	100.00	-	0.0%	
100	000	48825	Property Inspections	1,500.00	5,000.00	2,035.00	41%	5,000.00	-	0.0%	
100	000	48840	Miscellaneous Revenue	24,845.18	10,000.00	4,997.71	50%	10,000.00	-	0.0%	
100	000	48841	Credit Card Processing Fee	0.00	0.00	3,283.45	0%	3,500.00	3,500.00	0.0%	
100	000	48842	LAFCO Refund & Interest for FORA	412.60	400.00	-	0%	400.00	-	0.0%	
100	000	48910	Rental - Park	4,690.00	3,700.00	5,895.00	159%	5,000.00	1,300.00	26.0%	
100	000	48911	Day Use Permits (Park only)	0.00	0.00	1,200.00	0%	1,200.00	1,200.00	100.0%	
100	000	48912	Old Town Hall Rental Fee	0.00	0.00	1,110.00	0%	1,200.00	1,200.00	100.0%	
100	000	48930	Miscellaneous Refunds	2,862.27	1,000.00	9,636.05	964%	1,000.00	-	0.0%	

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

CC Meeting: 05/19/2026

				FY 2025 Actual	FY 2026 Budget	FY 2026 As of 04/30/2026	Percent Collected /Spent	FY 2027 Proposed Budget	Increase (Decrease)	Percent Change	
100	210	48220	Airport Police Services	1,342,230.00	1,489,000.00	1,228,589.50	83%	1,784,798.00	295,798.00	16.6%	
Total Revenue				4,966,363.07	5,093,050.00	4,478,955.57	88%	5,421,420.00	328,370.00	6.1%	
Expenditures											
Council											
100	110	61115	Council Member Stipend	6,600.00	7,500.00	5,250.00	70%	7,500.00	-	0.0%	
100	110	61130	Medicare-ER	95.67	200.00	218.90	109%	200.00	-	0.0%	
100	110	61131	Social Security-ER	409.20	500.00	195.30	39%	500.00	-	0.0%	
100	110	61132	Unemployment Ins-Fed & State	39.60	100.00	32.57	33%	100.00	-	0.0%	
100	110	61135	Dental Expense	6,894.24	8,900.00	7,018.11	79%	8,100.00	(800.00)	-9.9%	
100	110	62410	Materials/Supply	0.00	200.00	540.75	270%	550.00	350.00	63.6%	
100	110	64550	Membership Dues-Professional Org	2,131.53	2,500.00	1,670.18	67%	2,500.00	-	0.0%	
100	110	64570	Strategic Planning	0.00	5,000.00	-	0%	0.00	(5,000.00)	-100.0%	
100	110	64580	Misc Expenses	2,731.05	2,500.00	264.54	11%	2,500.00	-	0.0%	
100	110	64610	Travel Expenses	2,108.58	3,000.00	1,183.62	39%	1,500.00	(1,500.00)	-50.0%	
Total Council				21,009.87	30,400.00	16,373.97	54%	23,450.00	(6,950.00)	-22.9%	
City Clerk											
100	111	61105	Payroll	237,364.08	252,300.00	220,620.34	87%	265,500.00	13,200.00	5.0%	
100	111	61110	Overtime	2,826.59	5,000.00	3,169.17	63%	5,000.00	-	0.0%	
100	111	61123	PERS UAL - After 06/30/18	0.00	11,100.00	890.00	8%	17,679.00	6,579.00	37.2%	
100	111	61124	PERS UAL-Before 06/30/2018	44,451.00	41,000.00	51,139.00	125%	42,121.00	1,121.00	2.7%	
100	111	61125	PERS Retirement	19,840.68	26,700.00	17,984.64	67%	28,100.00	1,400.00	5.0%	
100	111	61130	Medicare-ER	3,445.48	3,800.00	3,358.70	88%	4,000.00	200.00	5.0%	
100	111	61132	Unemployment Ins-Fed & State	574.77	1,200.00	363.99	30%	1,200.00	-	0.0%	
100	111	61135	Dental Expense	5,533.95	5,700.00	4,919.75	86%	5,700.00	-	0.0%	
100	111	61140	Health Insurance	111,609.66	122,800.00	101,299.24	82%	138,900.00	16,100.00	11.6%	
100	111	61145	Vision Ins	751.44	800.00	655.60	82%	800.00	-	0.0%	
100	111	61150	Workers Comp and EAP	13,498.32	4,000.00	10,029.05	251%	4,000.00	-	0.0%	
100	111	61155	Wellness Program	1,607.14	1,500.00	919.72	61%	1,500.00	-	0.0%	
100	111	61157	Educational Incentive Pay	5,817.25	6,000.00	5,028.94	84%	6,000.00	-	0.0%	
100	111	61158	Longevity Pay	3,441.80	3,700.00	3,558.30	96%	3,700.00	-	0.0%	
100	111	62410	Materials/Supply	1,547.21	6,000.00	3,806.01	63%	4,500.00	(1,500.00)	-25.0%	
100	111	62430	Office Supplies	5,866.50	7,000.00	7,131.92	102%	7,000.00	-	0.0%	
100	111	63505	Repair/Maintenance	107.46	1,000.00	801.66	80%	1,000.00	-	0.0%	
100	111	63508	Other Outside Services	10,744.56	10,000.00	9,353.22	94%	10,000.00	-	0.0%	
100	111	63509	Shredding Services	1,138.38	1,000.00	941.34	94%	1,000.00	-	0.0%	
100	111	63511	Short Term Rental Services	0.00	17,500.00	17,500.00	100%	15,000.00	(2,500.00)	-14.3%	
100	111	63530	Telephone	3,325.99	3,000.00	1,956.84	65%	3,000.00	-	0.0%	
100	111	63531	Internet	4,822.56	1,500.00	1,085.82	72%	1,500.00	-	0.0%	
100	111	63535	Website Design & Maintenance	742.50	1,000.00	742.50	74%	1,000.00	-	0.0%	
100	111	63540	Postage / Shipping	1,913.24	2,000.00	1,796.30	90%	2,000.00	-	0.0%	
100	111	63605	Training	7,064.52	11,000.00	1,742.74	16%	6,000.00	(5,000.00)	-45.5%	
100	111	63620	Insurance-Liability	38,792.06	62,400.00	63,683.40	102%	87,800.00	25,400.00	28.9%	
100	111	63635	Contract Services - IT	11,700.00	10,600.00	9,600.00	91%	11,200.00	600.00	5.4%	
100	111	64310	Software/Server Subscription	12,288.75	15,500.00	9,977.05	64%	15,500.00	-	0.0%	
100	111	64315	Agenda Management System	12,528.00	7,000.00	7,742.41	111%	12,700.00	5,700.00	44.9%	
100	111	64320	Municipal Code Service	3,484.02	5,000.00	906.04	18%	5,000.00	-	0.0%	
100	111	64550	Membership Dues-Professional Org	1,130.00	1,000.00	337.78	34%	1,000.00	-	0.0%	
100	111	64552	Membership Dues-Government Agency	646.50	700.00	740.50	106%	800.00	100.00	12.5%	
100	111	64575	Printing / Publications	1,581.95	2,000.00	162.91	8%	1,000.00	(1,000.00)	-50.0%	
100	111	64580	Misc Expenses	1,174.77	500.00	1,719.91	344%	500.00	-	0.0%	
100	111	64588	Election Cost	6,387.32	500.00	-	0%	500.00	-	0.0%	
100	111	64610	Travel Expenses	5,828.07	3,000.00	1,603.67	53%	3,000.00	-	0.0%	
Total City Clerk				583,576.52	654,800.00	567,268.46	87%	715,200.00	60,400.00	8.4%	
City Manager											
100	120	61105	Payroll	199,677.64	207,750.00	159,560.28	77%	214,035.00	6,285.00	2.9%	
100	120	61175	Payroll-Leave	4,089.76	0.00	14,048.32	0%	0.00	-	0.0%	
100	120	61123	PERS UAL - After 06/30/18	0.00	500.00	445.00	89%	500.00	-	0.0%	
100	120	61124	PERS UAL-Before 06/30/2018	395.50	0.00	-	0%	0.00	-	0.0%	
100	120	61125	PERS Retirement	16,364.83	16,550.00	11,870.83	72%	17,000.00	450.00	2.6%	
100	120	61130	Medicare-ER	2,954.98	3,050.00	2,559.05	84%	3,100.00	50.00	1.6%	
100	120	61132	Unemployment Ins-Fed & State	42.00	100.00	-	0%	100.00	-	0.0%	
100	120	61135	Dental Expense	2,319.48	2,400.00	2,126.19	89%	2,400.00	-	0.0%	
100	120	61140	Health Insurance	43,529.76	48,400.00	40,535.60	84%	54,700.00	6,300.00	11.5%	
100	120	61141	Health Insurance -Retiree	945.00	1,900.00	1,596.00	84%	1,900.00	-	0.0%	
100	120	61145	Vision Ins	289.75	400.00	172.81	43%	400.00	-	0.0%	
100	120	61150	Workers Comp and EAP	11,811.03	3,000.00	7,615.64	254%	3,000.00	-	0.0%	
100	120	61155	Wellness Program	535.71	500.00	-	0%	500.00	-	0.0%	
100	120	61157	Educational Incentive Pay	1,661.58	465.00	461.55	99%	465.00	-	0.0%	
100	120	61180	Auto Allowance	5,445.20	5,400.00	4,524.40	84%	5,400.00	-	0.0%	

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

CC Meeting: 05/19/2026

				FY 2025	FY 2026	FY 2026 As of	Percent	FY 2027	Increase	Percent
				Actual	Budget	04/30/2026	Collected /Spent	Proposed Budget	(Decrease)	Change
100	120	62430	Office Supplies	9.64	300.00	30.94	10%	50.00	(250.00)	-83.3%
100	120	63620	Insurance-Liability	35,298.84	51,000.00	51,297.72	101%	68,400.00	17,400.00	25.4%
100	120	64550	Membership Dues-Professional Org	1,660.00	1,700.00	1,660.00	98%	2,800.00	1,100.00	39.3%
100	120	64552	Membership Dues-Gov Agency	946.50	700.00	900.00	129%	800.00	100.00	12.5%
100	120	64611	Traning					1,000.00	1,000.00	
100	120	64610	Travel Expenses	66.95	1,000.00	680.82	68%	1,000.00	-	0.0%
Total City Manager Finance				328,044.15	345,115.00	300,085.15	87%	377,550.00	32,435.00	8.6%
100	130	62310	ADP Payroll Fees	9,279.90	8,500.00	10,172.59	120%	9,000.00	500.00	5.6%
100	130	62320	Bank Service Charges	8,638.73	6,000.00	4,457.21	74%	6,000.00	-	0.0%
100	130	62321	Credit Card Fees	1,769.33	5,000.00	4,015.91	80%	5,000.00	-	0.0%
100	130	62431	Accounting Software	5,734.32	5,000.00	5,124.59	102%	6,000.00	1,000.00	16.7%
100	130	62433	Budget Software	0.00	14,000.00	14,000.00	100%	11,000.00	(3,000.00)	-21.4%
100	130	63625	Audit-General	40,075.00	42,000.00	36,175.00	86%	42,000.00	-	0.0%
100	130	63626	Audit -Sales Tax	0.00	5,000.00	-	0%	5,000.00	-	0.0%
100	130	63627	Actuarial Services	2,500.00	4,500.00	1,550.00	34%	4,500.00	-	0.0%
100	130	63645	Accounting Services-RGS	289,539.55	200,000.00	150,785.42	75%	150,000.00	(50,000.00)	-25.0%
100	130	63651	Contract Services-Fee Study	19,980.00			0%		-	0.0%
Total Finance Legal				377,516.83	290,000.00	226,280.72	78%	238,500.00	(51,500.00)	-17.8%
100	150	63650	Legal Services	50,623.44	86,000.00	27,345.22	32%	80,000.00	(6,000.00)	-7.0%
100	150	64560	Legal Advert	1,257.75	3,300.00	2,171.74	66%	3,300.00	-	0.0%
Total Legal				51,881.19	89,300.00	29,516.96	33%	83,300.00	(6,000.00)	-6.7%
Planning & Building Regulation										
100	160	63639	Economic Development Services	0.00	95,000.00	12,486.67	13%	50,000.00	(45,000.00)	-47.4%
100	160	63640	Planning Services	87,263.25	40,000.00	36,004.00	90%	40,000.00	-	0.0%
100	160	63642	Contract Services - Housing Element	0.00	50,000.00	20,351.50	41%	0.00	(50,000.00)	-100.0%
100	160	63648	Building Inspections Services	46,318.17	62,400.00	50,019.35	80%	62,400.00	-	0.0%
100	160	63649	Engineering Services	1,200.00	5,000.00	600.00	12%	0.00	(5,000.00)	-100.0%
100	160	63656	Code Enforcement Services	0.00	2,000.00	-	0%	2,000.00	-	0.0%
100	160	64610	Travel Expenses	0.00	1,000.00	-	0%	0.00	(1,000.00)	-100.0%
Total Planning & Building Regulation				134,781.42	255,400.00	119,461.52	47%	154,400.00	(101,000.00)	-39.5%
Government Buildings										
100	180	62410	Materials/Supply	0.00	2,000.00	-	0%	2,000.00	-	0.0%
100	180	63505	Repair/Maintenance	2,620.00	5,000.00	1,704.35	34%	5,000.00	-	0.0%
100	180	63508	Other Outside Services	116.00	1,000.00	-	0%	1,000.00	-	0.0%
100	180	63520	Utilities - PG&E	6,157.78	8,000.00	4,143.65	52%	8,000.00	-	0.0%
100	180	63660	Janitorial Services	3,000.00	4,200.00	4,550.00	108%	4,700.00	500.00	10.6%
Total Government Buildings				11,893.78	20,200.00	10,398.00	51%	20,700.00	500.00	2.4%
Non-Departmental										
100	190	62410	Materials/Supply	30.61	500.00	177.78	36%	500.00	-	0.0%
100	190	63620	Insurance-Liability	24,359.25	25,000.00	(4,091.10)	-16%	25,000.00	-	0.0%
100	190	63621	Insurance-Property	8,362.23	9,000.00	7,812.76	87%	10,000.00	1,000.00	10.0%
100	190	63623	Insurance-PLL (Pollution Legal Liab)	52,643.04	0.00	-	0%	0.00	-	0.0%
100	190	64550	Membership Dues-Professional Org	500.00	500.00	500.00	100%	500.00	-	0.0%
100	190	64551	Membership Dues-Non Profit Agency Contrib	11,100.00	15,000.00	13,675.00	91%	15,000.00	-	0.0%
100	190	64552	Membership Dues-Government Agency	4,460.10	5,500.00	5,161.71	94%	5,500.00	-	0.0%
100	190	64580	Misc Expenses	168.70	1,000.00	2,077.33	208%	1,000.00	-	0.0%
100	190	64930	S.M.I.P.	234.79	200.00	280.41	140%	200.00	-	0.0%
100	190	64940	SB 1473	75.60	100.00	94.27	94%	100.00	-	0.0%
Total Non-Departmental				101,934.32	56,800.00	25,688.16	45%	57,800.00	1,000.00	1.7%
Police										
100	210	61105	Payroll	945,987.31	1,167,800.00	784,661.14	67%	1,188,900.00	21,100.00	1.8%
100	210	61110	Overtime	184,443.96	200,000.00	251,462.84	126%	200,000.00	-	0.0%
100	210	61120	Reserves Payroll	88,298.51	120,000.00	122,672.73	102%	120,000.00	-	0.0%
100	210	61123	PERS UAL - After 06/30/18	13,165.00	30,400.00	25,476.01	84%	41,684.00	11,284.00	27.1%
100	210	61124	PERS UAL-Before 06/30/2018	110,338.00	111,000.00	115,906.99	104%	119,016.00	8,016.00	6.7%
100	210	61125	PERS Retirement	122,027.72	163,000.00	108,998.54	67%	167,100.00	4,100.00	2.5%
100	210	61126	PERS 457 Expense	27,450.00	32,400.00	24,450.00	75%	32,400.00	-	0.0%
100	210	61130	Medicare-ER	18,618.92	17,400.00	18,874.46	108%	17,700.00	300.00	1.7%
100	210	61131	Social Security-ER	865.15	1,000.00	234.61	23%	1,000.00	-	0.0%
100	210	61132	Unemployment Ins-Fed & State	7,925.68	13,000.00	1,189.50	9%	13,000.00	-	0.0%
100	210	61135	Dental Expense	13,089.96	16,200.00	11,548.12	71%	16,200.00	-	0.0%
100	210	61140	Health Insurance	256,209.12	342,300.00	226,542.23	66%	387,300.00	45,000.00	11.6%
100	210	61145	Vision Ins	2,046.76	2,500.00	1,720.61	69%	2,400.00	(100.00)	-4.0%
100	210	61150	Workers Comp and EAP	138,357.77	141,500.00	127,540.96	90%	141,900.00	400.00	0.3%
100	210	61155	Wellness Program	3,213.30	5,000.00	3,772.04	75%	5,000.00	-	0.0%
100	210	61157	Educational Incentive Pay	15,626.83	16,800.00	13,353.15	79%	18,000.00	1,200.00	6.7%
100	210	61158	Longevity Pay	9,941.15	9,300.00	9,485.61	102%	11,400.00	2,100.00	18.4%
100	210	61160	Uniform Allowance	8,500.00	10,000.00	8,250.00	83%	10,000.00	-	0.0%
100	210	61175	Admin Leave	25,523.37	0.00	46,489.44	0%	0.00	-	0.0%
100	210	62410	Materials/Supply	6,678.60	15,000.00	8,945.35	60%	10,000.00	(5,000.00)	-33.3%

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

CC Meeting: 05/19/2026

				FY 2025	FY 2026	FY 2026 As of	Percent	FY 2027	Increase	Percent
				Actual	Budget	04/30/2026	Collected /Spent	Proposed Budget	(Decrease)	Change
100	210	62420	Ammunition	4,278.05	5,000.00	2,166.44	43%	5,000.00	-	0.0%
100	210	62422	Body Armor Vests	0.00	3,300.00	3,281.38	99%	5,000.00	1,700.00	34.0%
100	210	62430	Office Supplies	3,295.82	5,000.00	4,331.50	87%	5,000.00	-	0.0%
100	210	62710	Auto Operations - Supplies / Equip	570.63	1,000.00	-	0%	1,000.00	-	0.0%
100	210	62720	Auto Operations - Fuel	33,115.30	30,000.00	19,622.16	65%	30,000.00	-	0.0%
100	210	63505	Repair/Maintenance	1,989.95	2,200.00	2,120.65	96%	2,200.00	-	0.0%
100	210	63508	Other Outside Services	7,962.79	5,000.00	5,606.12	112%	8,000.00	3,000.00	37.5%
100	210	63509	Shredding Services	1,138.34	1,000.00	941.39	94%	1,000.00	-	0.0%
100	210	63520	Utilities - PG&E	7,758.79	8,000.00	4,195.62	52%	8,000.00	-	0.0%
100	210	63530	Telephone	7,063.25	8,000.00	5,218.07	65%	8,000.00	-	0.0%
100	210	63531	Internet	9,022.31	6,000.00	3,273.38	55%	6,000.00	-	0.0%
100	210	63537	Annual Maintenance-Records Mgmt Software	6,568.07	5,000.00	4,912.00	98%	5,000.00	-	0.0%
100	210	63538	Record Management-Historical	0.00	3,600.00	3,512.38	98%	3,600.00	-	0.0%
100	210	63540	Postage / Shipping	158.37	500.00	451.52	90%	750.00	250.00	33.3%
100	210	63605	Training	8,660.34	5,000.00	8,589.72	172%	6,000.00	1,000.00	16.7%
100	210	63620	Insurance-Liability	203,069.30	290,200.00	286,763.68	99%	388,400.00	98,200.00	25.3%
100	210	63621	Insurance-Property	8,362.22	9,000.00	7,812.75	87%	10,000.00	1,000.00	10.0%
100	210	63622	Insurance-Vehicles	2,523.50	2,550.00	2,383.00	93%	2,550.00	-	0.0%
100	210	63624	Insurance-ADWRP	0.00	0.00	829.00	0%	1,000.00	1,000.00	100.0%
100	210	63625	Audit-General	0.00	5,000.00	4,725.00	95%	5,000.00	-	0.0%
100	210	63627	Actuarial Services	2,500.00	2,500.00	1,550.00	62%	2,500.00	-	0.0%
100	210	63628	Professional Services	12,000.00	16,000.00	8,000.00	50%	16,000.00	-	0.0%
100	210	63635	Contract Services - IT	11,700.00	13,500.00	9,600.00	71%	14,100.00	600.00	4.3%
100	210	63637	Contract Services-Others	4,338.63	4,200.00	3,267.66	78%	9,200.00	5,000.00	54.3%
100	210	63650	Legal Services	12,176.58	3,800.00	1,730.30	46%	3,800.00	-	0.0%
100	210	63660	Janitorial Services	3,000.00	4,200.00	4,550.00	108%	4,200.00	-	0.0%
100	210	63664	911-NGEN Phase II Upgrade	0.00	7,000.00	-	0%	7,000.00	-	0.0%
100	210	63665	911-Radio Dispatch	58,156.00	61,800.00	61,760.00	100%	61,100.00	(700.00)	-1.1%
100	210	63666	911-Inform MDT Terminal Service	728.00	1,000.00	934.00	93%	1,000.00	-	0.0%
100	210	63667	911-Notification System	0.00	400.00	-	0%	400.00	-	0.0%
100	210	63668	911-NGEN O&M	12,956.00	14,400.00	14,312.00	99%	14,300.00	(100.00)	-0.7%
100	210	63669	911-NGEN Debt (Capital Fee)	7,633.00	8,100.00	8,045.00	99%	8,100.00	-	0.0%
100	210	63730	Auto Repair/Maintenance	18,681.66	23,000.00	16,247.16	71%	23,000.00	-	0.0%
100	210	63812	Parking & Admin Citations Services	9,910.80	9,000.00	8,511.09	95%	9,000.00	-	0.0%
100	210	63820	Animal Regulation Fire	0.00	500.00	-	0%	500.00	-	0.0%
100	210	63830	Fund Jail & Prisoner	0.00	1,500.00	983.00	66%	1,500.00	-	0.0%
100	210	63840	ACJIS System	14,247.44	9,000.00	8,211.94	91%	12,000.00	3,000.00	25.0%
100	210	64310	Software/Server Subscription	17,859.81	22,700.00	22,169.24	98%	22,700.00	-	0.0%
100	210	64545	Personnel Recruit & Pre-Employment	51.00	3,000.00	1,499.00	50%	3,000.00	-	0.0%
100	210	64550	Membership Dues-Professional Org	7,203.45	8,300.00	6,041.48	73%	10,500.00	2,200.00	21.0%
100	210	64551	Membership Dues-Non Profit Agency Contrib	500.00	500.00	500.00	100%	500.00	-	0.0%
100	210	64552	Membership Dues-Government Agency	5,000.00	5,700.00	6,333.50	111%	6,300.00	600.00	9.5%
100	210	64565	Books and Periodicals	265.66	900.00	430.96	48%	900.00	-	0.0%
100	210	64575	Printing / Publications	1,384.21	2,000.00	381.35	19%	2,000.00	-	0.0%
100	210	64580	Misc Expenses	2,651.62	2,200.00	2,465.77	112%	2,200.00	-	0.0%
100	210	64610	Travel Expenses	13,861.69	13,000.00	9,310.44	72%	13,000.00	-	0.0%
100	210	65104	Principal-Motorola Lease-Cameras	19,752.32	21,350.00	21,319.32	100%	21,350.00	-	0.0%
100	210	65105	Principal-Dell	0.00	5,300.00	5,276.34	100%	5,300.00	-	0.0%
100	210	65205	Interest-Dell	-	-	-	0%	630.00	630.00	100.0%
100	210	65106	Principal-Sunridge Records Mgmt	8,612.40	0.00	-	0%	-	-	0.0%
100	210	65107	Interest-Sunridge Records Mgmt	101.00	0.00	-	0%	-	-	0.0%
100	210	66735	Vehicle Replacement	21,039.71	0.00	-	0%	-	-	0.0%
Total Police				2,570,155.12	3,074,800.00	2,505,739.64	81%	3,280,580.00	205,780.00	6.3%
Fire/Animal Control										
100	220	63810	Fire Seaside	236,615.60	243,300.00	182,784.75	75%	251,700.00	8,400.00	
Total Fire/Animal Control				236,615.60	243,300.00	182,784.75	75%	251,700.00	8,400.00	3.3%
Public Works/Streets										
100	311	61105	Payroll	84,282.40	87,800.00	75,056.00	85%	87,800.00	-	0.0%
100	311	61123	PERS UAL - After 06/30/18	0.00	500.00	445.00	89%	500.00	-	0.0%
100	311	61124	PERS UAL-Before 06/30/2018	395.50	0.00	-	0%	0.00	-	0.0%
100	311	61125	PERS Retirement	5,913.19	7,100.00	4,966.27	70%	7,100.00	-	0.0%
100	311	61130	Medicare-ER	1,221.86	1,300.00	1,130.61	87%	1,300.00	-	0.0%
100	311	61132	Unemployment Ins-Fed & State	42.01	100.00	91.01	91%	100.00	-	0.0%
100	311	61135	Dental Expense	1,523.76	1,600.00	1,396.78	87%	1,600.00	-	0.0%
100	311	61140	Health Insurance	33,484.44	37,200.00	31,935.50	86%	42,100.00	4,900.00	11.6%
100	311	61145	Vision Ins	198.12	300.00	172.81	58%	200.00	(100.00)	-33.3%
100	311	61150	Workers Comp and EAP	5,061.88	1,500.00	3,663.80	244%	1,300.00	(200.00)	-13.3%
100	311	61155	Wellness Program	535.72	500.00	-	0%	500.00	-	0.0%
100	311	61157	Educational Incentive Pay	1,117.60	1,200.00	1,005.30	84%	1,200.00	-	0.0%
100	311	62410	Materials/Supply	9,075.53	10,000.00	6,500.99	65%	10,000.00	-	0.0%
100	311	62430	Office Supplies	1,393.74	1,500.00	373.53	25%	800.00	(700.00)	-46.7%
100	311	62710	Auto Operations - Supplies / Equip	554.70	2,500.00	214.30	9%	1,500.00	(1,000.00)	-40.0%
100	311	62720	Auto Operations - Fuel	3,823.72	5,000.00	2,477.28	50%	5,000.00	-	0.0%

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

CC Meeting: 05/19/2026

				FY 2025 Actual	FY 2026 Budget	FY 2026 As of 04/30/2026	Percent Collected /Spent	FY 2027 Proposed Budget	Increase (Decrease)	Percent Change
100	311	63505	Repair/Maintenance	27,912.71	17,900.00	37,550.05	210%	17,900.00	-	0.0%
100	311	63508	Other Outside Services	186.39	1,000.00	100.00	10%	1,000.00	-	0.0%
100	311	63515	Gabilan Crew	0.00	3,000.00	-	0%	3,000.00	-	0.0%
100	311	63520	Utilities - PG&E	2,867.94	5,000.00	3,284.04	66%	5,000.00	-	0.0%
100	311	63525	Utilities - Water	5,723.37	6,250.00	4,249.19	68%	6,250.00	-	0.0%
100	311	63530	Telephone	177.35	200.00	316.65	158%	300.00	100.00	33.3%
100	311	63531	Internet	362.16	600.00	364.16	61%	600.00	-	0.0%
100	311	63605	Training	568.29	2,000.00	758.69	38%	1,000.00	(1,000.00)	-50.0%
100	311	63620	Insurance-Liability	14,601.60	21,200.00	21,227.80	100%	28,400.00	7,200.00	25.4%
100	311	63622	Insurance-Vehicles	2,523.50	5,000.00	2,397.00	48%	5,000.00	-	0.0%
100	311	63649	Engineering Services	6,133.85	-	-	0%	3,600.00	3,600.00	100.0%
100	311	63654	SB1383 Organics Waste Regs Services	4,500.00	14,000.00	11,500.00	82%	14,000.00	-	0.0%
100	311	63655	Hazardous Waste Disposal	0.00	500.00	-	0%	500.00	-	0.0%
100	311	63730	Auto Repair/Maintenance	2,480.75	5,000.00	2,264.68	45%	2,500.00	(2,500.00)	-50.0%
100	311	63910	Street Lighting	0.00	0.00	-	0%	0.00	-	0.0%
100	311	64575	Printing / Publications	988.72	1,300.00	-	0%	1,300.00	-	0.0%
100	311	64920	Storm Water Project - Phase 4	14,870.00	15,000.00	17,652.00	118%	15,000.00	-	0.0%
100	311	66302	Equipment	0.00	2,000.00	-	0%	2,000.00	-	0.0%
Total Public Works/Streets				232,520.80	258,050.00	231,093.44	90%	268,350.00	10,300.00	3.8%
Parks/Recreation										
100	411	62410	Materials/Supply	8,045.24	10,000.00	5,770.14	58%	10,000.00	-	0.0%
100	411	62430	Office Supplies	72.56	1,000.00	106.23	11%	100.00	(900.00)	-90.0%
100	411	63505	Repair/Maintenance	25,163.77	20,000.00	24,104.18	121%	20,000.00	-	0.0%
100	411	63525	Utilities - Water	7,073.22	5,750.00	8,034.80	140%	7,000.00	1,250.00	17.9%
100	411	63612	Contract Services - Consultant	0.00	75,000.00	-	0%	10,000.00	(65,000.00)	-86.7%
100	411	64610	Travel Expenses	0.00	100.00	-	0%	100.00	-	0.0%
Total Parks/Recreation				40,354.79	111,850.00	38,015.35	34%	47,200.00	(64,650.00)	-57.8%
Total Expenditures				4,690,284.39	5,430,015.00	4,252,706.12	78%	5,518,730.00	88,715.00	1.6%
Net Revenues Over Expenditures				276,078.68	(336,965.00)	226,249.45		(97,310.00)		
Other Financing Sources and Uses										
Non Department Specific										
100	000	81003	Transfers Out to CIP	0.00	(430,446.00)	(9,759.64)		(78,000.00)		
100	000	81004	Transfers Out to REAP Fund 242		(13,885.00)	(13,884.75)		-		
100	000	82005	Transfers In from ARPA	0.00	-	-		-		
Total Other Financing Sources and Uses				0.00	(444,331.00)	(23,644.39)		(78,000.00)		
Net Revenues After Other Financing Sources and Uses				276,078.68	(781,296.00)	249,893.84		(175,310.00)		

GENERAL FUND SUMMARY:				FY 2025 Actual	FY 2026 Budget	FY 2026 As of 04/30/2026	Percent Collected /Spent	FY 2027 Proposed Budget	Increase (Decrease)	Percent Change
Revenue				4,966,363.07	5,093,050.00	4,478,955.57	88%	5,421,420.00	328,370.00	6.1%
Transfers In from ARPA				-	-	-		-		
Expenditures										
110	Council		21,009.87	30,400.00	16,373.97	54%	23,450.00	(6,950.00)	-22.9%	
111	City Clerk		583,576.52	654,800.00	567,268.46	87%	715,200.00	60,400.00	8.4%	
120	City Manager		328,044.15	345,115.00	300,085.15	87%	377,550.00	32,435.00	8.6%	
130	Finance		377,516.83	290,000.00	226,280.72	78%	238,500.00	(51,500.00)	-17.8%	
150	Legal		51,881.19	89,300.00	29,516.96	33%	83,300.00	(6,000.00)	-6.7%	
160	Planning and Building Regulations		134,781.42	255,400.00	119,461.52	47%	154,400.00	(101,000.00)	-39.5%	
180	Government Buildings		11,893.78	20,200.00	10,398.00	51%	20,700.00	500.00	2.4%	
190	Non-Depratmental		101,934.32	56,800.00	25,688.16	45%	57,800.00	1,000.00	1.7%	
210	Police		2,570,155.12	3,074,800.00	2,505,739.64	81%	3,280,580.00	205,780.00	6.3%	
220	Fire/Animal Control		236,615.60	243,300.00	182,784.75	75%	251,700.00	8,400.00	3.3%	
311	Public Works/Street		232,520.80	258,050.00	231,093.44	90%	268,350.00	10,300.00	3.8%	
411	Parks/Recreation		40,354.79	111,850.00	38,015.35	34%	47,200.00	(64,650.00)	-57.8%	
Total				4,690,284.39	5,430,015.00	4,252,706.12	78%	5,518,730.00	88,715.00	1.6%
Net Revenues over Expenditures				276,078.68	(336,965.00)	226,249.45		(97,310.00)		
Transfers Out-CIP				-	(430,446.00)	(9,759.64)	2%	(78,000.00)		
Transfer Out to REAP				-	(13,885.00)	(13,884.75)	100%	-		
				-	(444,331.00)	(23,644.39)	5%	(78,000.00)		
Excess(Deficit) of Revenue Over Expenditures				276,078.68	(781,296.00)	202,605.06	-26%	(175,310.00)		

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

CC Meeting: 05/19/2026

	FY 2025 Actual	FY 2026 Budget	FY 2026 As of 04/30/2026	Percent Collected /Spent	FY 2027 Proposed Budget	Increase (Decrease)	Percent Change
Beginning Fund Balance, 7/1/2025		3,691,660.00			2,910,364.00		
Estimated Ending Fund Balance, 06/30/2026		2,910,364.00			2,735,054.00		

210 - Gas Tax Fund				FY 2025 Actual	FY 2026 Budget	FY 2026 As of 04/30/2026	Percent Collected /Spent	FY 2027 Proposed Budget	Increase (Decrease)	Percent Change
Revenue										
Non Department Specific										
210	000	47010	Gas Tax 2103	15,100.34	15,000.00	12,357.25	82%	15,000.00	-	0.0%
210	000	47020	Gas Tax 2105	9,819.86	10,100.00	8,009.32	79%	10,100.00	-	0.0%
210	000	47030	Gas Tax 2106	9,091.55	9,200.00	7,511.22	82%	9,200.00	-	0.0%
210	000	47040	Gas Tax 2107	12,988.45	13,700.00	10,588.01	77%	13,700.00	-	0.0%
210	000	47050	Gas Tax 2107.5	1,000.00	1,000.00	1,000.00	100%	1,000.00	-	0.0%
Total Revenue				48,000.20	49,000.00	39,465.80	81%	49,000.00	-	
Expenditures										
Public Works/Streets										
210	311	63505	Repairs & Maintenance	0.00	0.00	-	0%	5,000.00	5,000.00	100.0%
210	311	63510	Street Sweeping	9,613.62	12,070.00	-	0%	12,070.00	-	0.0%
210	311	63910	Street Lighting	17,328.56	21,900.00	14,995.32	68%	21,900.00	-	0.0%
210	311	65751	Principal-PG&E	2,529.96	2,550.00	1,897.47	74%	2,550.00	-	0.0%
Total Expenditures				29,472.14	36,520.00	16,892.79	46%	41,520.00	-	
Net Revenues				18,528.06	12,480.00	22,573.01		7,480.00		
Beginning Fund Balance, 7/1/2025					127,738.00			140,218.00		
Estimated Ending Fund Balance, 06/30/2026					140,218.00			147,698.00		

211 - SB1 Fund-RMRA				FY 2025 Actual	FY 2026 Budget	FY 2026 As of 04/30/2026	Percent Collected /Spent	FY 2027 Proposed Budget	Increase (Decrease)	Percent Change
Revenue										
Non Department Specific										
211	000	47777	SB 1 Funds	39,306.00	41,300.00	36,109.45	87%	44,305.00	3,005.00	6.8%
Total Revenue				39,306.00	41,300.00	36,109.45	87%	44,305.00	3,005.00	
Expenditures										
211	537	66327	Saucito Rd & Work Ave Impr Project	2,403.50	24,046.50	-	0%	0.00	-	0.0%
211	539	66327	Rosita Emergency Repairs	85,000.00	65,000.00	-	0%	0.00	-	0.0%
Total Expenditures				87,403.50	89,046.50	-	0%	0.00	-	
Net Revenues				(48,097.50)	(47,746.50)	36,109.45	-76%	44,305.00		
Other Financing Sources and Uses										
Non Department Specific										
211	000	81003	Transfers Out to CIP	0.00	(13,550.00)	(13,550.00)	100%	0.00	-	
Total Other Financing Sources and Uses				0.00	(13,550.00)	(13,550.00)	100%	0.00	-	
Net Revenues After Other Financing Sources and Uses				(48,097.50)	(61,296.50)	22,559.45		44,305.00		
Beginning Fund Balance, 7/1/2025					113,633.00			52,336.50		
Estimated Ending Fund Balance, 06/30/2026					52,336.50			96,641.50		

212 - Measure X Fund				FY 2025 Actual	FY 2026 Budget	FY 2026 As of 04/30/2026	Percent Collected /Spent	FY 2027 Proposed Budget	Increase (Decrease)	Percent Change
Revenue										
Non Department Specific										
212	000	47775	Measure X	100,953.06	95,900.00	54,550.48	57%	100,705.00	4,805.00	4.8%
Total Revenue				100,953.06	95,900.00	54,550.48	57%	100,705.00	4,805.00	
Expenditures										
Debt Service - Measure X										
212	610	65103	Principal - Measure X Loan	79,393.34	83,900.00	45,795.14	55%	87,705.00	3,805.00	4.3%
212	610	65203	Interest - Measure X	20,469.66	12,000.00	8,755.34	73%	13,000.00	1,000.00	7.7%

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

CC Meeting: 05/19/2026

				FY 2025 Actual	FY 2026 Budget	FY 2026 As of 04/30/2026	Percent Collected /Spent	FY 2027 Proposed Budget	Increase (Decrease)	Percent Change
Total Expenditures				99,863.00	95,900.00	54,550.48	57%	100,705.00	4,805.00	
Net Revenues				1,090.06	0.00	-		0.00		
Other Financing Sources and Uses										
Rosita Emergency Repairs										
212	539	81004	Transfers Out to Grants-Rosarita Emer Repairs	0.00	0.00	-		0.00	-	#DIV/0!
Total Other Financing Sources and Uses				0.00	0.00	-		0.00	-	
Net Revenues After Other Financing Sources and Uses				1,090.06	0.00	-		0.00		
Beginning Fund Balance, 7/1/2025					388.00			388.00		
Estimated Ending Fund Balance, 06/30/2026					388.00			388.00		

				FY 2025 Actual	FY 2026 Budget	FY 2026 As of 04/30/2026	Percent Collected /Spent	FY 2027 Proposed Budget	Increase (Decrease)	Percent Change
214 - RSTP										
Revenue										
Non Department Specific										
214	000	47776	RSTP Funds	0.00	67,602.00	-	0%	15,600.00	(52,002.00)	-76.9%
Total Revenue				0.00	67,602.00	-	0%	15,600.00	(52,002.00)	
Net Revenues				0.00	67,602.00	-		15,600.00		
Other Financing Sources and Uses										
Non Department Specific										
214	000	81003	Transfers Out to CIP	0.00	(67602.00)	(67,600.00)	100%	0.00	-	
Total Other Financing Sources and Uses				0.00	(67602.00)	(67,600.00)		0.00		
Net Revenues After Other Financing Sources and Uses				0.00	0.00	(67,600.00)		15,600.00		
Beginning Fund Balance, 7/1/2025					0.00			15,600.00		
Estimated Ending Fund Balance, 06/30/2026					-			-		

				FY 2025 Actual	FY 2026 Budget	FY 2026 As of 04/30/2026	Percent Collected /Spent	FY 2027 Proposed Budget	Increase (Decrease)	Percent Change
221 - FORA Habitat Management Fund										
Expenditures										
Planning & Building Regulation										
221	160	63646	Contract Services - Habitat Mgmt Plan	0.00	14,448.00	529.75	4%	14,448.00	-	0.0%
Total Expenditures				0.00	14,448.00	529.75	4%	14,448.00	-	
Net Revenues After Other Financing Sources and Uses				0.00	14,448.00	529.75		14,448.00		
Beginning Fund Balance, 7/1/2025					724,901.00			710,453.00		
Estimated Ending Fund Balance, 06/30/2026					710,453.00			696,005.00		

				FY 2025 Actual	FY 2026 Budget	FY 2026 As of 04/30/2026	Percent Collected /Spent	FY 2027 Proposed Budget	Increase (Decrease)	Percent Change
222 - FORA Land Development										
Revenue										
Non Department Specific										
222	000	47911	DDA Developer Deposit	75,000.00	0.00	-	0%	0.00	-	0.0%
Total Revenue				75,000.00	0.00	-	0%	0.00	-	
Expenditures										
Planning & Building Regulation										
222	160	63639	Economic Development Services	44,874.42	0.00	-	0%	0.00	-	0.0%
222	160	63650	Legal Services	22,031.00	0.00	-	0%	0.00	-	0.0%
222	160	64580	Misc Expenses	0.00	8094.58	8,094.58	100%	0.00	-	0.0%
Total Expenditures				66,905.42	8,094.58	8,094.58	100%	0.00	-	
Net Revenues After Other Financing Sources and Uses				8,094.58	(8120.23)	(8,094.58)		0.00		
Beginning Fund Balance, 7/1/2025					8,094.58			-		
Estimated Ending Fund Balance, 06/30/2026					0.00			-		

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

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				FY 2025 Actual	FY 2026 Budget	FY 2026 As of 04/30/2026	Percent Collected /Spent	FY 2027 Proposed Budget	Increase (Decrease)	Percent Change
231 - BSCC-Officer Wellness & Mental Health Grant										
Expenditures										
Police										
231	210	64314	Law Enforcement Wellness App	1,999.00	2,000.00	10,835.00	542%	0.00	-	0.0%
Total Expenditures				1,999.00	2,000.00	10,835.00	542%	0.00	-	
Net Revenues After Other Financing Sources and Uses:				(1999.00)	(2,000.00)	(10,835.00)		0.00		
Beginning Fund Balance, 7/1/2025					10,835.42			0.42		
Estimated Ending Fund Balance, 06/30/2026					0.42			0.42		

				FY 2025 Actual	FY 2026 Budget	FY 2026 As of 04/30/2026	Percent Collected /Spent	FY 2027 Proposed Budget	Increase (Decrease)	Percent Change
235 - Asset Forfeitures										
Revenue										
235	210	47780	Police Grants & Other Reimbursements	0.00	0.00	1,846.26	0.00	0.00	0.00	0.00
Total Revenue				0.00	0.00	1,846.26	0.00	0.00	0.00	
Net Revenues After Other Financing Sources and Uses:				0.00	0.00	1,846.26		0.00		
Beginning Fund Balance, 7/1/2025					0.00			1,846.26		
Estimated Ending Fund Balance, 06/30/2026					1,846.26			1,846.26		

				FY 2025 Actual	FY 2026 Budget	FY 2026 As of 04/30/2026	Percent Collected /Spent	FY 2027 Proposed Budget	Increase (Decrease)	Percent Change
236 - Drug Enforcement Administration (DEA)										
Revenue										
Police										
236	210	47782	DEA Reimbursements	32,896.41	46,128.26	20,951.75	0.45	40,000.00	(6,128.26)	-13.3%
Total Revenue				32,896.41	46,128.26	20,951.75	0.45	40,000.00	(6,128.26)	
Expenditures										
236	210	61111	Overtime-DEA	35,532.61	46,128.26	40,387.07	0.88	40,000.00	(6128.26)	-13.3%
Total Expenditures				35,532.61	46,128.26	40,387.07	0.88	40,000.00	(6128.26)	
Net Revenues After Other Financing Sources and Uses:				(2,636.20)	-	(19,435.32)		-		
Beginning Fund Balance, 7/1/2025					4,105.00			4,105.00		
Estimated Ending Fund Balance, 06/30/2026					4,105.00			4,105.00		

				FY 2025 Actual	FY 2026 Budget	FY 2026 As of 04/30/2026	Percent Collected /Spent	FY 2027 Proposed Budget	Increase (Decrease)	Percent Change
242 - REAP Grant										
Revenue										
242	160	47241	AMBAG REAP Grant	48571.00	0.00	-	0.00	0.00	0.00	0.00
Total Revenue				48571.00	0.00	-	0.00	0.00	0.00	
Expenditures										
242	160	63640	Planning Services	62455.75	0.00	-	0.00	0.00	0.00	0.00
Total Expenditures				62455.75	0.00	-	0.00	0.00	0.00	
100	000	82003	Transfers In from GF		13,885.00	13,884.75		0.00	0.00	0.00
Net Revenues After Other Financing Sources and Uses:				(13884.75)	13,885.00	13,884.75	1.00	0.00	0.00	
Beginning Fund Balance, 7/1/2025					(13,884.75)			0.00		
Estimated Ending Fund Balance, 06/30/2026					-			0.00		

**City of Del Rey Oaks
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				FY 2025 Actual	FY 2026 Budget	FY 2026 As of 04/30/2026	Percent Collected /Spent	FY 2027 Proposed Budget	Increase (Decrease)	Percent Change
251 - Cal Fire Grant										
Revenue										
251	411	47768	Cal Fire Grant	297300.00	0.00	-	0.00	0.00	0.00	0.00
Total Revenue				297300.00	0.00	-	0.00	0.00	0.00	
Expenditures										
251	411	63913	Tree Service	297300.00	0.00	-	0.00	0.00	0.00	0.00
Total Expenditures				297300.00	0.00	-	0.00	0.00	0.00	
Net Revenues After Other Financing Sources and Uses:				0.00	0.00	-		0.00		
Beginning Fund Balance, 7/1/2025					0.00			0.00		
Estimated Ending Fund Balance, 06/30/2026					0.00			0.00		

				FY 2025 Actual	FY 2026 Budget	FY 2026 As of 04/30/2026	Percent Collected /Spent	FY 2027 Proposed Budget	Increase (Decrease)	Percent Change
260 - CDBG Fund										
Revenue										
260	411	47765	CDBG Grant	0.00	90000.00	-	0.00	0.00	0.00	0.00
Total Revenue				0.00	90000.00	-	0.00	0.00	0.00	
Expenditures										
260	411	66420	Park Improvements	0.00	90000.00	-	0.00	0.00	0.00	0.00
Total Expenditures				0.00	90000.00	-	0.00	0.00	0.00	
Net Revenues After Other Financing Sources and Uses:				0.00	0.00	-		0.00		
Beginning Fund Balance, 7/1/2025					0.00			0.00		
Estimated Ending Fund Balance, 06/30/2026					0.00			0.00		

				FY 2025 Actual	FY 2026 Budget	FY 2026 As of 04/30/2026	Percent Collected /Spent	FY 2027 Proposed Budget	Increase (Decrease)	Percent Change
301 - Capital Projects										
Expenditures										
					Includes CO					
301	533	66735	Vehicle Replacement	-	90,000.00	-	0.00	45,000.00	45,000.00	
301	537	66322	Saucito Rd & Work Ave Imp Project	-	81,150.00	81,150.00	1.00	-	-	
301	540	66303	Server Replacement	-	-	-	-	20,000.00	20,000.00	
301	541	66322	City Hall Facility Repairs & Upgrades	20,297.73	20,000.00	7,373.64	0.37	-	-	
301	542	66323	Council Chamber Technology Project	7,651.43	5,000.00	-	0.00	-	-	
301	543	66736	PD Radio Replacement	-	20,000.00	-	0.00	10,000.00	10,000.00	
301	544	66324	Technology Replacement	-	3,000.00	-	0.00	3,000.00	3,000.00	
301	545	66426	City Hall Sewer Upgrades	-	40,000.00	-	0.00	-	-	
301	546	66427	City Hall Chamber Renovations	-	50,000.00	-	0.00	-	-	
301	547	66428	City Hall Fence Replacement	-	20,000.00	-	0.00	-	-	
301	548	66429	City Hall Parking Lot Improvements	-	167,446.00	6,396.00	0.04	-	-	
301	549	66430	Adair Stairs Repairs	-	15,000.00	-	0.00	-	-	
301	550	63505	Del Rey Oaks Garden Center	-	-	2,386.00	0.00	-	-	
Total Expenditures				27,949.16	511,596.00	97,305.64	0.19	78,000.00	78,000.00	
Other Financing Sources and Uses										
301	533	82003	Transfers In from GF	-	90,000.00	-	0.00	45,000.00	45,000.00	
301	537	82006	Transfers In from RSTP	-	67,600.00	67,600.00	1.00	-	-	
301	537	82007	Transfers In from SB1-RMRA	-	13,550.00	13,550.00	1.00	-	-	
301	540	82003	Transfers In from GF	-	-	-	-	20,000.00	20,000.00	
301	541	82003	Transfers In from GF	23,198.50	20,000.00	7,373.64	0.37	-	-	
301	542	82003	Transfers In from GF	-	5,000.00	-	0.00	-	-	
301	543	82003	Transfers In from GF	-	20,000.00	-	0.00	10,000.00	10,000.00	
301	544	82003	Transfers In from GF	-	3,000.00	-	0.00	3,000.00	3,000.00	
301	545	82003	Transfers In from GF	-	40,000.00	-	0.00	-	-	
301	546	82003	Transfers In from GF	-	50,000.00	-	0.00	-	-	

**City of Del Rey Oaks
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				FY 2025 Actual	FY 2026 Budget	FY 2026 As of 04/30/2026	Percent Collected /Spent	FY 2027 Proposed Budget	Increase (Decrease)	Percent Change
301	547	82003	Transfers In from GF	-	20,000.00	-	0.00	-	-	
301	548	82003	Transfers In from GF	-	167,446.00	-	0.00	-	-	
301	549	82003	Transfers In from GF	-	15,000.00	-	0.00	-	-	
301	550	82003	Transfers In from GF	-	-	2,386.00	0.00	-	-	
Total Other Financing Sources and Uses				23,198.50	511,596.00	90,909.64	0.18	78,000.00	78,000.00	
Net Revenues After Other Financing Sources and Uses:				(4,750.66)	-	(6,396.00)		-		

Beginning Fund Balance, 7/1/2025	3,801.00	3,801.00
Estimated Ending Fund Balance, 06/30/2026	3,801.00	

				FY 2025 Actual	FY 2026 Budget	FY 2026 As of 04/30/2026		FY 2026 Adjusted Budget		
321 - SBR Engineering Fund										
Expenditures										
321	518	63611	SBR Contract-Engineering & Others	76,925.10	411,649.00	15,396.70	0.04	0.00	0.00	0.00
Total Expenditures				76,925.10	411,649.00	15,396.70	0.04	0.00	0.00	
Net Revenues After Other Financing Sources and Uses:				(76,925.10)	411,649.00	(15,396.70)		0.00		

Beginning Fund Balance, 7/1/2025	411,649.38	0.38
Estimated Ending Fund Balance, 06/30/2026	0.38	0.38

				FY 2025 Actual	FY 2026 Budget	FY 2026 As of 04/30/2026	Percent Collected /Spent	FY 2027 Proposed Budget	Increase (Decrease)	Percent Change
331 - FHA Grant Fund										
Revenue										
331	000	47523	FHWA Grant	-	543,400.00	501,655.54	0.92	0.00	0.00	0.00
Total Revenue				-	543,400.00	501,655.54	0.92	0.00	0.00	
Expenditures										
331	539	63611	Rosita Emergency Repairs	86,352.01	4,019.22	1,421.00	0.35	0.00	0.00	0.00
331	539	66411	Contract Services - Engineering	445,193.22	48,806.78	-	0.00	0.00	0.00	0.00
Total Expenditures				531,545.23	52,826.00	1,421.00	0.03	0.00	0.00	
Net Revenues				(531,545.23)	490,574.00	500,234.54		0.00		
Other Financing Sources and Uses										
331	539	82004	Transfers In from Measure X	-	-	-	0.00	0.00	0.00	0.00
Total Other Financing Sources and Uses				-	-	-		0.00	0.00	
Net Revenues After Other Financing Sources and Uses:				(531,545.23)	490,574.00	500,234.54		0.00		

Beginning Fund Balance, 7/1/2025	(490,574.03)	(0.03)
Estimated Ending Fund Balance, 06/30/2026	(0.03)	(0.03)

				FY 2025 Actual	FY 2026 Budget	FY 2026 As of 04/30/2026	Percent Collected /Spent	FY 2027 Proposed Budget	Increase (Decrease)	Percent Change
332 - FEMA & OES										
Revenue										
Non Department Specific										
332	000	47519	OES	14,554.27	-	-	0.00	0.00	0.00	0.00
332	000	47520	FEMA	58,217.06	-	-	0.00	0.00	0.00	0.00
Total Revenue				72,771.33	-	-	0.00	0.00	0.00	
Expenditures										
332	541	66322	City Hall Facility Repairs & Upgrades	67,919.91	4,851.00	-	0.00	4,851.42	0.42	0.00
Total Expenditures				67,919.91	4,851.00	-	0.00	4,851.42	0.42	
Net Revenues				4,851.42	(4,851.00)	-		(4,851.42)		

Beginning Fund Balance, 7/1/2025	4,851.42	4,851.42
Estimated Ending Fund Balance, 06/30/2026	-	-