



CITY OF DEL REY OAKS

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

Date: February 27, 2024
TO: Honorable Mayor and Members of the City Council
FROM: John Guertin, City Manager
SUBJECT: Mid-Year Budget Review and Amendment for Fiscal Year 2023-2024

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

Recommendation

Staff recommends approve the mid-year budget adjustments.

Background

We are pleased to present the Mid-Year Budget Adjustments for Fiscal Year 2023-2024. The mid-year budget uses actual revenues and expenditures through December 31, 2023 and incorporates staff’s revised estimates for revenue and expenditures for the remainder of the fiscal year.

Summary & Discussion

The impact of the mid-year budget adjustments is summarized for the General Fund as follows:

	FY 2024 Current Budget	FY 2024 MidYear Adjustments	FY 2024 Revised Budget
Estimated Revenues	\$ 4,704,620	\$ 194,580	\$ 4,899,200
Appropriations	4,704,620	22,432	4,727,052
Transfers to CIP	193,900	5,000	198,900
	\$ (193,900)	\$ 167,148	\$ (26,752)

The proposed Mid-Year budget adjustments result in General Fund estimated revenues increasing \$194,580, while appropriations and transfers are requested to increase \$27,432. This results in a net increase of \$167,148 to the original estimated operating

surplus of \$-0- bringing the estimated surplus for the year to \$167,148. The details of the changes are explained in the following sections.

Estimated Revenue Increase of \$194,580

The increase in estimated revenues is primarily due to the increase in Interest revenue from Local Agency Investment Fund (LAIF), the receipt of the payment from the LEAP and REAP grants and a one-time settlement from MBSIA. The details of the increase are shown on the attachment. Revenue adjustments are recommended only for known dramatic changes.

General Fund Appropriation Increase of \$27,432

The details of the increase in appropriations of \$27,432 are shown on the attachment. The total changes by department are shown below:

	FY 2024 Current Budget	FY 2024 MidYear Adjustments	FY 2024 Revised Budget
110 Council	32,200	-	32,200
111 City Clerk	443,900	11,570	455,470
120 City Manager	318,300	-	318,300
130 Finance	288,100	15,752	303,852
150 Legal	201,500	(48,200)	153,300
160 Planning & Building	105,400	17,000	122,400
180 Government Buildin	19,100	-	19,100
190 Non-Departmental	42,700	-	42,700
210 Police	2,668,790	(990)	2,667,800
220 Fire/Animal Control	227,600	-	227,600
311 Public Works/Street	313,530	27,300	340,830
411 Parks/Recreation	43,500	-	43,500
	4,704,620	22,432	4,727,052
Transfers to CIP	193,900	5,000	198,900
Total	\$ 4,898,520	\$ 27,432	\$ 4,925,952

Fiscal Impacts

The increases in estimated revenues and appropriations will result in the Estimated General Fund operating surplus for the fiscal year increasing by \$167,148.

Recommended Action

Staff recommends approve the mid-year budget adjustments.

ATTACHMENTS:

FY 2023-2024 Mid-Year Budget Adjustments

Respectfully submitted,

John Guertin
City Manager

City of Del Rey Oaks
Statement of Revenue & Expenditures
FY 2024 Mid-Year Budget Adjustments

v11-2/27/2024

Fund Dept Account	FY 2023 As of 12/31/2023	FY 2024 Budget - Revised	Percent of Budget Collected/ Expended	FY 2024 Midyear Adjustments	FY 2024 Adjusted Budget
100 - General Fund					
Revenue					
Non Department Specific					
100 000 41110 P/T-Secured	313,327.40	531,000.00	59.00%		531,000.00
100 000 41120 P/T-Unsecured	26,962.16	24,500.00	110.04%	2,400.00	26,900.00
100 000 41130 P/T-Prior Secured	6,028.38	6,100.00	98.82%		6,100.00
100 000 41140 Prior Unsecured	-	100.00	0.00%		100.00
100 000 41150 P/T-Unitary Tax	5,981.99	10,000.00	59.81%		10,000.00
100 000 41160 P/T-Supplemental Roll (SB813)	7,379.20	12,200.00	60.48%		12,200.00
100 000 41170 Property Tax - VLF	95,158.50	183,000.00	51.99%		183,000.00
100 000 41180 Prop Tax-Interest/Penalty	634.61	800.00	79.32%		800.00
100 000 42210 Sales Tax	244,939.95	470,000.00	52.11%		470,000.00
100 000 42220 Sales Tax - 145 (Measure S-1%)	316,060.92	562,000.00	56.23%		562,000.00
100 000 42221 Sales Tax -409 (Measure R 1/2%)	158,650.00	281,000.00	56.45%		281,000.00
100 000 42222 Cannabis Tax	68,448.44	99,000.00	69.13%		99,000.00
100 000 42223 Cannabis Tax-Delinquent	4,000.00	-		10,000.00	10,000.00
100 000 42230 Transient Occupancy Tax	116,675.04	190,000.00	61.40%		190,000.00
100 000 42250 Property Transfer Tax	8,124.33	5,000.00	162.48%	3,150.00	8,150.00
100 000 42290 Sewer Impact	-	15,000.00	0.00%		15,000.00
100 000 42310 Business Licenses	111,661.04	210,000.00	53.17%		210,000.00
100 000 42761 Gas Franchises	-	8,000.00	0.00%		8,000.00
100 000 42762 Electric Franchises	-	21,500.00	0.00%		21,500.00
100 000 42763 Garbage Franchises	51,487.18	100,000.00	51.48%		100,000.00
100 000 42764 Cable Tv Franchises	12,453.02	26,000.00	47.89%		26,000.00
100 000 42765 Water Franchises	-	23,000.00	0.00%		23,000.00
100 000 43311 SB1186 Disability Access Fund	410.00	1,000.00	41.00%		1,000.00
100 000 43312 SB1473 Environmental Assessment Fee	55.80	100.00	55.80%		100.00
100 000 43320 Building Permits	17,997.32	40,000.00	44.99%		40,000.00
100 000 43325 Cannabis Business Permit	-	10,000.00	40.00%		10,000.00
100 000 43330 Plan Check Fees	12,690.04	17,000.00	74.64%		17,000.00
100 000 43340 Street Opening Permits Fees	2,950.00	5,000.00	59.00%		5,000.00
100 000 43350 Plumbing Permits	1,125.00	1,600.00	70.31%		1,600.00
100 000 43360 Electrical Permits	375.00	1,600.00	23.43%		1,600.00
100 000 43390 Other Licenses/Permits	-	1,000.00	0.00%		1,000.00
100 000 45000 Fines & Forfeitures	1,289.90	200.00	644.95%	1,500.00	1,700.00
100 000 45510 Vehicle Code Fines	1,164.00	5,000.00	23.28%	(1,500.00)	3,500.00

City of Del Rey Oaks
Statement of Revenue & Expenditures
FY 2024 Mid-Year Budget Adjustments

v11-2/27/2024

Fund Dept Account	FY 2023 As of 12/31/2023	FY 2024 Budget - Revised	Percent of Budget Collected/ Expended	FY 2024 Midyear Adjustments	FY 2024 Adjusted Budget
100 000 45512	6,026.00	5,000.00	120.52%	2,000.00	7,000.00
100 000 46100	64,684.76	10,000.00	646.84%	110,000.00	120,000.00
100 000 46101	1,971.49	-	0.00%	2,500.00	2,500.00
100 000 46815	20,000.00	36,000.00	55.55%		36,000.00
100 000 46816	23,317.47	35,000.00	66.62%		35,000.00
100 000 46817	8,000.00	24,000.00	33.33%		24,000.00
100 000 47130	309.19	1,200.00	25.76%		1,200.00
100 000 47140	-	-	0.00%		-
100 000 47240	136,158.98	165,200.00	82.42%		165,200.00
100 000 47241	20,980.25	-	0.00%	20,980.00	20,980.00
100 000 47242	18,226.50	-	0.00%	18,300.00	18,300.00
100 000 47243	4,957.78	9,000.00	55.08%		9,000.00
100 000 47750	9,276.37	25,000.00	37.10%		25,000.00
100 000 47760	7,500.00	7,500.00	100.00%		7,500.00
100 000 47780	5,982.87	5,000.00	119.65%	1,250.00	6,250.00
100 000 47781	5,533.78	3,000.00	184.45%	2,500.00	5,500.00
100 000 47782	-	44,000.00	0.00%	(22,000.00)	22,000.00
100 000 47783	-	5,820.00	0.00%		5,820.00
100 000 48210	607.00	1,000.00	60.70%		1,000.00
100 000 48211	17,687.50	48,000.00	36.84%		48,000.00
100 000 48212	7,500.00	5,000.00	150.00%	2,500.00	7,500.00
100 000 48805	15,085.89	20,000.00	75.42%		20,000.00
100 000 48810	-	100.00	0.00%		100.00
100 000 48825	1,000.00	4,500.00	22.22%		4,500.00
100 000 48840	49,462.32	10,000.00	494.62%	40,000.00	50,000.00
100 000 48910	2,349.22	3,100.00	75.78%		3,100.00
100 000 48930	618.47	-	0.00%	1,000.00	1,000.00
Total Non Department Specific	1,956,333.49	3,328,120.00	58.78%	194,580.00	3,522,700.00
Police					
100 210 48220	552,285.00	1,376,500.00	40.12%		1,376,500.00
Total Police	552,285.00	1,376,500.00	40.12%	-	1,376,500.00
Total Revenue	2,508,618.49	4,704,620.00	53.32%	194,580.00	4,899,200.00
Expense					

City of Del Rey Oaks
Statement of Revenue & Expenditures
FY 2024 Mid-Year Budget Adjustments

v11-2/27/2024

Fund Dept Account	FY 2023 As of 12/31/2023	FY 2024 Budget - Revised	Percent of Budget Collected/ Expended	FY 2024 Midyear Adjustments	FY 2024 Adjusted Budget
Council					
100 110 61115 Council Member Stipend	2,022.31	7,500.00	26.96%		7,500.00
100 110 61130 Medicare-ER	54.36	200.00	27.18%		200.00
100 110 61131 Social Security-ER	232.50	500.00	46.50%		500.00
100 110 61132 Unemployment Ins-Fed & State	22.50	100.00	22.50%		100.00
100 110 61135 Dental Expense	2,418.63	11,400.00	21.21%	(650.00)	10,750.00
100 110 62410 Materials/Supply	100.00	-	0.00%	150.00	150.00
100 110 64550 Membership Dues-Professional Org	340.35	4,000.00	8.50%		4,000.00
100 110 64570 Strategic Planning	-	5,000.00	0.00%		5,000.00
100 110 64610 Travel Expenses	3,857.08	3,500.00	110.20%	500.00	4,000.00
Total Council	9,047.73	32,200.00	28.10%	-	32,200.00
City Clerk					
100 111 61105 Payroll	69,222.14	149,600.00	46.27%		149,600.00
100 111 61107 Temp Payroll	-	10,000.00	0.00%	(10,000.00)	-
100 111 61110 Overtime	2,765.72	20,000.00	13.82%		20,000.00
100 111 61124 PERS UAL	36,879.00	36,900.00	99.94%		36,900.00
100 111 61125 PERS Retirement	5,874.82	13,800.00	42.57%		13,800.00
100 111 61130 Medicare-ER	1,038.35	2,200.00	47.19%		2,200.00
100 111 61132 Unemployment Ins-Fed & State	-	200.00	0.00%		200.00
100 111 61135 Dental Expense	1,144.56	3,200.00	35.76%		3,200.00
100 111 61140 Health Insurance	21,977.49	60,500.00	36.32%		60,500.00
100 111 61141 Health Insurance -Retiree	-	1,800.00	0.00%		1,800.00
100 111 61145 Vision Ins	155.96	500.00	31.19%		500.00
100 111 61150 Workers Comp and EAP	4,844.48	9,100.00	53.23%		9,100.00
100 111 61155 Wellness Program	971.20	1,000.00	97.12%		1,000.00
100 111 62410 Materials/Supply	1,933.30	16,300.00	11.86%		16,300.00
100 111 62430 Office Supplies	2,438.09	11,200.00	21.76%		11,200.00
100 111 63505 Repair/Maintenance	597.23	3,000.00	19.90%	(2,000.00)	1,000.00
100 111 63508 Other Outside Services	2,341.41	-	0.00%	3,000.00	3,000.00
100 111 63509 Shredding Services	355.72	1,000.00	35.57%		1,000.00
100 111 63530 Telephone	3,843.14	7,700.00	49.91%		7,700.00
100 111 63535 Website Design & Maintenance	-	3,800.00	0.00%		3,800.00
100 111 63540 Postage / Shipping	1,126.20	4,000.00	28.15%	(1,000.00)	3,000.00
100 111 63605 Training	1,324.59	5,000.00	26.49%		5,000.00
100 111 63620 Insurance-Liability	8,684.57	17,370.00	49.99%		17,370.00

City of Del Rey Oaks
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Insurance-Property	1,264.14	230.00	549.62%	1,070.00	1,300.00
Contract Services - IT	7,793.75	6,000.00	129.89%	1,800.00	7,800.00
HR Services-RGS	-	31,500.00	0.00%	-	31,500.00
Temporary Assistance	5,671.05	-	0.00%	10,000.00	10,000.00
Janitorial Services	-	-	0.00%	-	-
Software/Server Subscription	6,621.52	2,000.00	331.07%	8,000.00	10,000.00
Agenda Management System	4,920.00	5,000.00	98.40%	-	5,000.00
Document Management System	437.50	1,500.00	29.16%	-	1,500.00
Municipal Code Service	1,097.25	10,000.00	10.97%	-	10,000.00
Membership Dues-Professional Org	285.00	3,200.00	8.90%	-	3,200.00
Membership Dues-Government Agency	650.00	1,300.00	50.00%	-	1,300.00
Printing / Publications	1,233.38	2,000.00	61.66%	-	2,000.00
Election Cost	-	-	0.00%	-	-
Travel Expenses	602.35	-	0.00%	700.00	700.00
Furniture & Equipment	174.79	3,000.00	5.82%	-	3,000.00
Total City Clerk	198,268.70	443,900.00	44.83%	11,570.00	455,470.00
City Manager					
Payroll	99,288.73	192,500.00	51.57%	9,600.00	202,100.00
PERS UAL	-	1,000.00	0.00%	-	1,000.00
PERS Retirement	4,951.01	14,800.00	33.45%	-	14,800.00
Medicare-ER	1,438.64	2,800.00	51.38%	-	2,800.00
Unemployment Ins-Fed & State	-	100.00	0.00%	-	100.00
Dental Expense	1,159.74	1,600.00	72.48%	-	1,600.00
Health Insurance	18,721.86	30,200.00	61.99%	-	30,200.00
Vision Ins	118.40	200.00	59.20%	-	200.00
Workers Comp and EAP	6,025.74	11,700.00	51.50%	-	11,700.00
Wellness Program	-	500.00	0.00%	-	500.00
Auto Allowance	2,492.36	5,400.00	46.15%	-	5,400.00
Office Supplies	641.31	1,500.00	40.36%	-	1,500.00
Insurance-Liability	11,201.12	22,405.00	49.99%	-	22,405.00
Insurance-Property	1,629.24	295.00	552.28%	1,350.00	1,645.00
Membership Dues-Professional Org	300.00	-	0.00%	2,800.00	2,800.00
Books and Periodicals	-	300.00	0.00%	-	300.00
Travel Expenses	1,387.18	8,000.00	17.33%	-	8,000.00
Contingency	-	25,000.00	0.00%	(13,750.00)	11,250.00
Total City Manager	149,355.33	318,300.00	46.92%	-	318,300.00

City of Del Rey Oaks
Statement of Revenue & Expenditures
FY 2024 Mid-Year Budget Adjustments

v11-2/27/2024

Fund Dept Account	FY 2023 As of 12/31/2023	FY 2024 Budget - Revised	Percent of Budget Collected/ Expended	FY 2024 Midyear Adjustments	FY 2024 Adjusted Budget
Finance					
100 130 62310	3,783.83	3,500.00	108.10%	3,500.00	7,000.00
100 130 62320	2,910.33	4,600.00	63.26%	1,400.00	6,000.00
100 130 62327	-	30,000.00	0.00%		30,000.00
100 130 62431	8,493.75	3,600.00	235.93%	5,052.39	8,652.39
100 130 63625	16,950.00	29,000.00	58.44%	5,800.00	34,800.00
100 130 63626	-	5,000.00	0.00%		5,000.00
100 130 63627	-	4,500.00	0.00%		4,500.00
100 130 63645	102,595.10	207,900.00	49.34%		207,900.00
	134,733.01	288,100.00	46.77%	15,752.39	303,852.39
Legal					
100 150 63650	39,080.83	200,000.00	19.54%	(50,000.00)	150,000.00
100 150 64560	1,834.11	1,500.00	122.27%	800.00	2,300.00
100 150 64580	459.94	-	0.00%	1,000.00	1,000.00
	41,374.88	201,500.00	20.53%	(48,200.00)	153,300.00
Planning & Building Regulation					
100 160 63639	-	20,000.00	0.00%		20,000.00
100 160 63640	9,800.00	40,000.00	24.50%		40,000.00
100 160 63642	16,735.15	-	0.00%	17,000.00	17,000.00
100 160 63648	20,129.68	32,400.00	62.12%		32,400.00
100 160 63649	3,629.25	5,000.00	72.58%		5,000.00
100 160 63656	954.50	5,000.00	19.09%		5,000.00
100 160 64610	2,919.92	3,000.00	97.33%		3,000.00
	54,168.50	105,400.00	47.70%	17,000.00	122,400.00
Government Buildings					
100 180 63505	204.00	16,100.00	1.26%	(1,000.00)	15,100.00
100 180 63508	306.00	-	0.00%	1,000.00	1,000.00
100 180 63660	1,500.00	3,000.00	16.66%		3,000.00
	2,010.00	19,100.00	5.29%	-	19,100.00
Non-Departmental					
100 190 62410	65.24	6,200.00	1.05%	(400.00)	5,800.00
100 190 63530	123.32	1,000.00	12.33%		1,000.00
100 190 63620	6,414.74	12,830.00	49.99%		12,830.00
100 190 63621	1,875.35	170.00	1103.14%	1,710.00	1,880.00

City of Del Rey Oaks
Statement of Revenue & Expenditures
FY 2024 Mid-Year Budget Adjustments

v11-2/27/2024

Fund	Dept	Account	FY 2023 As of 12/31/2023	FY 2024 Budget - Revised	Percent of		FY 2024 Adjusted Budget
					Budget Collected/ Expended	FY 2024 Midyear Adjustments	
100	190	64550	-	4,300.00	0.00%	(1,710.00)	2,590.00
100	190	64551	8,279.00	11,800.00	70.16%		11,800.00
100	190	64552	5,131.68	5,100.00	100.62%	400.00	5,500.00
100	190	64580	273.17	1,000.00	27.31%		1,000.00
100	190	64930	18.99	200.00	9.49%		200.00
100	190	64940	29.27	100.00	29.27%		100.00
		Total Non-Departmental	22,210.76	42,700.00	52.02%	-	42,700.00
		Police					
100	210	61105	449,015.83	1,081,000.00	41.53%	(45,000.00)	1,036,000.00
100	210	61110	76,158.97	110,000.00	69.23%	30,000.00	140,000.00
100	210	61111	12,541.72	44,000.00	28.50%		44,000.00
100	210	61120	45,789.29	80,000.00	57.23%	15,000.00	95,000.00
100	210	61123	1,020.00	1,000.00	102.00%	50.00	1,050.00
100	210	61124	101,918.00	102,000.00	99.91%	(50.00)	101,950.00
100	210	61125	64,493.54	136,500.00	47.24%		136,500.00
100	210	61126	14,700.00	32,400.00	45.37%		32,400.00
100	210	61130	8,466.45	15,700.00	53.92%		15,700.00
100	210	61131	700.42	1,600.00	43.77%		1,600.00
100	210	61132	107.55	10,500.00	1.02%		10,500.00
100	210	61135	7,599.11	17,900.00	42.45%		17,900.00
100	210	61140	111,927.76	296,400.00	37.76%		296,400.00
100	210	61141	906.00	2,000.00	45.30%		2,000.00
100	210	61145	1,194.20	2,900.00	41.17%		2,900.00
100	210	61150	88,182.44	172,400.00	51.14%		172,400.00
100	210	61155	-	5,300.00	0.00%		5,300.00
100	210	61160	2,250.00	10,000.00	22.50%		10,000.00
100	210	62410	5,569.29	28,670.00	19.42%	(10,000.00)	18,670.00
100	210	62420	3,905.89	5,000.00	78.11%		5,000.00
100	210	62422	-	12,150.00	0.00%		12,150.00
100	210	62430	1,360.48	3,000.00	45.34%	2,000.00	5,000.00
100	210	62460	-	24,300.00	0.00%	(24,300.00)	-
100	210	62461	-	1,000.00	0.00%	(1,000.00)	-
100	210	62710	-	2,500.00	0.00%		2,500.00
100	210	62720	18,297.46	30,000.00	60.99%		30,000.00
100	210	63505	480.00	14,000.00	3.42%		14,000.00
100	210	63508	2,501.16	-	0.00%		-

City of Del Rey Oaks
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v11-2/27/2024

Fund Dept Account	FY 2023 As of 12/31/2023	FY 2024 Budget - Revised	Percent of Budget Collected/ Expended	FY 2024 Midyear Adjustments	FY 2024 Adjusted Budget
100 210 63509	355.73	1,000.00	35.57%		1,000.00
100 210 63530	6,868.34	14,000.00	49.05%		14,000.00
100 210 63531	3,645.02	2,500.00	145.80%	4,000.00	6,500.00
100 210 63537	2,902.79	6,020.00	48.21%		6,020.00
100 210 63538	-	3,400.00	0.00%		3,400.00
100 210 63539	-	3,300.00	0.00%		3,300.00
100 210 63540	68.43	500.00	13.68%		500.00
100 210 63605	2,968.65	15,000.00	19.79%		15,000.00
100 210 63620	80,673.30	125,435.00	64.31%		125,435.00
100 210 63621	10,065.45	1,665.00	604.53%	8,410.00	10,075.00
100 210 63625	-	4,500.00	0.00%		4,500.00
100 210 63635	7,481.25	6,000.00	124.68%	6,900.00	12,900.00
100 210 63637	2,791.05	4,200.00	66.45%		4,200.00
100 210 63652	-	3,000.00	0.00%		3,000.00
100 210 63660	1,500.00	3,000.00	41.66%		3,000.00
100 210 63665	41,280.13	58,500.00	70.56%		58,500.00
100 210 63666	-	1,500.00	0.00%		1,500.00
100 210 63667	-	400.00	0.00%		400.00
100 210 63668	5,976.16	8,000.00	74.70%		8,000.00
100 210 63669	5,128.32	5,200.00	98.62%		5,200.00
100 210 63730	8,605.90	14,000.00	61.47%		14,000.00
100 210 63812	3,399.60	5,000.00	67.99%		5,000.00
100 210 63820	239.00	500.00	47.80%		500.00
100 210 63830	-	200.00	0.00%		200.00
100 210 63840	-	9,000.00	0.00%		9,000.00
100 210 64310	12,840.05	12,000.00	107.00%	2,000.00	14,000.00
100 210 64318	-	3,500.00	0.00%		3,500.00
100 210 64545	957.26	3,000.00	31.90%		3,000.00
100 210 64550	4,701.20	4,000.00	117.53%	1,000.00	5,000.00
100 210 64565	-	900.00	0.00%		900.00
100 210 64575	1,079.21	3,000.00	35.97%		3,000.00
100 210 64610	5,454.79	13,000.00	41.95%		13,000.00
100 210 65104	21,319.32	21,350.00	99.85%		21,350.00
100 210 66735	-	70,000.00	0.00%	10,000.00	80,000.00
Total Police	1,249,386.51	2,668,790.00	46.81%	(990.00)	2,667,800.00

City of Del Rey Oaks
Statement of Revenue & Expenditures
FY 2024 Mid-Year Budget Adjustments

v11-2/27/2024

Fund Dept Account	FY 2023 As of 12/31/2023	FY 2024 Budget - Revised	Percent of		FY 2024 Midyear Adjustments	FY 2024 Adjusted Budget
			Budget Collected/ Expended	Budget Expended		
100 220 63810	56,878.75	227,600.00	24.99%			227,600.00
Total Fire/Animal Control	56,878.75	227,600.00	24.99%		-	227,600.00
Public Works/Streets						
100 311 61105	38,646.33	83,600.00	46.22%			83,600.00
100 311 61110	-	3,000.00	0.00%			3,000.00
100 311 61124	-	1,000.00	0.00%			1,000.00
100 311 61125	3,191.14	6,500.00	49.09%			6,500.00
100 311 61130	559.32	1,300.00	43.02%			1,300.00
100 311 61132	-	100.00	0.00%			100.00
100 311 61135	761.88	1,600.00	47.61%			1,600.00
100 311 61140	14,401.44	30,300.00	47.52%			30,300.00
100 311 61145	99.06	300.00	33.02%			300.00
100 311 61150	2,749.74	5,200.00	52.87%		100.00	5,200.00
100 311 61155	576.93	500.00	115.38%			600.00
100 311 62410	2,972.83	16,500.00	18.01%			16,500.00
100 311 62430	400.96	1,500.00	26.73%			1,500.00
100 311 62710	645.97	2,500.00	25.83%			2,500.00
100 311 62720	2,852.31	5,000.00	57.04%		1,000.00	6,000.00
100 311 63505	5,849.40	41,000.00	14.26%		(2,740.00)	38,260.00
100 311 63508	440.00	-	0.00%		1,000.00	1,000.00
100 311 63515	566.60	5,000.00	11.33%			5,000.00
100 311 63520	10,666.25	15,000.00	71.10%		5,000.00	20,000.00
100 311 63525	2,814.02	4,000.00	70.35%		1,000.00	5,000.00
100 311 63530	206.11	-	0.00%		300.00	300.00
100 311 63605	675.00	5,000.00	13.50%			5,000.00
100 311 63620	5,329.17	10,660.00	49.99%			10,660.00
100 311 63621	775.50	140.00	553.92%		640.00	780.00
100 311 63622	4,267.00	4,500.00	94.82%			4,500.00
100 311 63654	-	9,000.00	0.00%			9,000.00
100 311 63730	1,724.14	8,300.00	20.77%			8,300.00
100 311 64575	770.86	1,250.00	61.66%			1,250.00
100 311 64920	7,067.00	23,000.00	30.72%			23,000.00
100 311 66210	-	-	0.00%			-

City of Del Rey Oaks
Statement of Revenue & Expenditures
FY 2024 Mid-Year Budget Adjustments

v11-2/27/2024

Fund	Dept	Account	FY 2023 As of 12/31/2023	FY 2024 Budget - Revised	Percent of Budget Collected/ Expended	FY 2024 Midyear Adjustments	FY 2024 Adjusted Budget
100	311	66302	20,101.99	-	0.00%	21,000.00	21,000.00
		Equipment					
100	311	66905	-	27,780.00	0.00%		27,780.00
		Contingency					
		Total Public Works/Streets	129,110.95	313,530.00	41.18%	27,300.00	340,830.00
		Parks/Recreation					
100	411	62410	7,535.04	15,500.00	48.61%	(100.00)	15,400.00
		Materials/Supply					
100	411	62430	68.19	-	0.00%		-
		Office Supplies					
100	411	63505	6,682.00	25,000.00	26.72%		25,000.00
		Repair/Maintenance					
100	411	63525	1,536.31	3,000.00	51.21%		3,000.00
		Utilities - Water					
100	411	64610	69.85	-	0.00%	100.00	100.00
		Travel Expenses					
100	411	66210	-	-	0.00%		-
		Storage Shed					
		Total Parks/Recreation	15,891.39	43,500.00	36.53%	-	43,500.00
		Total Expense	2,062,436.51	4,704,620.00	43.75%	22,432.39	4,727,052.39
		Other Financing Uses					
100	000	81003	-	(193,900.00)	0.00%	(5,000.00)	(198,900.00)
		Non Department Specific Transfers Out to CIP					
		Total Non Department Specific	-	(193,900.00)	0.00%	(5,000.00)	(198,900.00)
		Total Other Financing Uses	-	(193,900.00)	0.00%	(5,000.00)	(198,900.00)
		Excess(Deficit) of Revenue Over Expenditures	446,181.98	(193,900.00)	0.00%	167,147.61	(26,752.39)
		210 - Gas Tax Fund					
		Revenue					
		Non Department Specific					
210	000	47010	8,041.78	14,600.00	55.08%		14,600.00
		Gas Tax 2103					
210	000	47020	4,850.82	10,000.00	48.50%		10,000.00
		Gas Tax 2105					
210	000	47030	4,513.27	9,000.00	50.14%		9,000.00
		Gas Tax 2106					
210	000	47040	6,724.97	11,900.00	56.51%		11,900.00
		Gas Tax 2107					
210	000	47050	1,000.00	1,000.00	100.00%		1,000.00
		Gas Tax 2107.5					
		Total Non Department Specific	25,130.84	46,500.00	54.04%	-	46,500.00
		Total Revenue	25,130.84	46,500.00	54.04%	-	46,500.00
		Expense					
		Public Works/Streets					

City of Del Rey Oaks
Statement of Revenue & Expenditures
FY 2024 Mid-Year Budget Adjustments

v111-2/27/2024

Fund Dept Account	FY 2023 As of 12/31/2023	FY 2024 Budget - Revised	Percent of Budget Collected/ Expended	FY 2024 Midyear Adjustments	FY 2024 Adjusted Budget
210 311 63510 Street Sweeping	-	10,000.00	0.00%		10,000.00
210 311 63910 Street Lighting	1,951.39	15,000.00	13.00%		15,000.00
Total Expense	1,951.39	25,000.00	7.81%	-	25,000.00
Excess(Deficit) of Revenue Over Expenditures	23,179.45	21,500.00	107.81%		21,500.00
211 - SB1 Fund-RMRA					
Revenue					
Non Department Specific					
SB 1 Funds	19,263.87	38,900.00	40.28%		38,900.00
Total Revenue	19,263.87	38,900.00	49.52%	-	38,900.00
Expense					
Curb and Gutter Repair	-	20,000.00	0.00%		20,000.00
Saucito/Work Curb and Gutter Repair	-	40,000.00	0.00%		40,000.00
Via Verde Curb and Gutter Repair	13,195.00	90,000.00	14.66%		90,000.00
Total Expense	13,195.00	150,000.00	8.80%	-	150,000.00
Excess(Deficit) of Revenue Over Expenditures	6,068.87	(111,100.00)	-5.46%		(111,100.00)
212 - Measure X Fund					
Revenue					
Non Department Specific					
Measure X	-	94,400.00	0.00%		94,400.00
Total Non Department Specific	-	94,400.00	0.00%	-	94,400.00
Total Revenue	-	94,400.00	0.00%	-	94,400.00
Expense					
Via Verde/Los Encinos Street Improvements	39,480.00	30,000.00	131.60%	9,500.00	39,500.00
Angelus/Rosita Storm Drain Repair (Engineer	-	10,000.00	0.00%		10,000.00
Angelus/Rosita Storm Drain Repair (Construc	-	60,000.00	0.00%		60,000.00
Debt Service - Measure X					
Principal - Measure X Loan	-	80,400.00	0.00%		80,400.00
Interest - Measure X	-	14,000.00	0.00%		14,000.00

City of Del Rey Oaks
Statement of Revenue & Expenditures
FY 2024 Mid-Year Budget Adjustments

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Fund Dept Account	FY 2023 As of 12/31/2023	FY 2024 Budget - Revised	Percent of Budget Collected/ Expended	FY 2024 Midyear Adjustments	FY 2024 Adjusted Budget
Total Expense	39,480.00	194,400.00	20.31%	9,500.00	203,900.00
	(39,480.00)	(100,000.00)	39.48%		(109,500.00)
Excess(Deficit) of Revenue Over Expenditures					
221 - FORA Habitat Management Fund					
Expense					
221 160 63646	-	34,536.50	0.00%	-	34,536.50
	-	34,536.50	0.00%	-	34,536.50
Total Expense	-	34,536.50	0.00%	-	34,536.50
Excess(Deficit) of Revenue Over Expenditures					
223 - ARPA Fund					
Revenue					
223 000 47521	-	-	0.00%	-	-
	-	-	0.00%	-	-
Total Revenue	-	-	0.00%	-	-
Expense					
223 111 64315	-	-	0.00%	-	-
223 111 64318	-	-	0.00%	-	-
	-	-	0.00%	-	-
223 210 66305	465.55	5,998.17	7.76%	-	5,998.17
223 210 66306	2,548.26	2,589.89	98.39%	-	2,589.89
	3,013.81	8,588.06	35.09%	-	8,588.06
223 527 66425	-	100,000.00	0.00%	-	100,000.00
223 528 66425	-	-	0.00%	-	-
	-	-	0.00%	-	-
Total Park Parking Lot	-	-	0.00%	-	108,588.06

City of Del Rey Oaks
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FY 2024 Mid-Year Budget Adjustments

v11-2/27/2024

Fund Dept Account	FY 2023 As of 12/31/2023	FY 2024 Budget - Revised	Percent of Budget Collected/ Expended	FY 2024 Midyear Adjustments	FY 2024 Adjusted Budget
Total Expense	3,013.81	108,588.06	2.78%	-	108,588.06
Excess(Deficit) of Revenue Over Expenditures	(3,013.81)	(108,588.06)	2.77%		(108,588.06)
Beginning Fund Balance, 7/1/2023		170,460.06			
Estimated Ending Fund Balance, 06/30/2024		61,872.00			
231 - BSCC-Officer Wellness & Mental Health Grant					
Expense					
Police					
231 210 64314 Law Enforcement Wellness App	1,999.00	2,000.00	99.95%		2,000.00
Total Police	1,999.00	2,000.00	99.95%	-	2,000.00
Total Expense	1,999.00	2,000.00	99.95%	-	2,000.00
Excess(Deficit) of Revenue Over Expenditures	(1,999.00)	(2,000.00)	99.95%		(2,000.00)
235 - Asset Forfeitures					
Revenue					
Police					
235 210 47780 Police Grants & Other Reimbursements	-	5,000.00	0.00%		5,000.00
Total Police	-	5,000.00	0.00%	-	5,000.00
Total Revenue	-	5,000.00	0.00%	-	5,000.00
Excess(Deficit) of Revenue Over Expenditures	-	5,000.00	0.00%		5,000.00
241 - CalFire Grant Fund					
Revenue					
Non Department Specific					
241 000 47768 CalFire Grant	-	317,931.90	0.00%		317,931.90
Total Non Department Specific	-	317,931.90	0.00%	-	317,931.90
Total Revenue	-	317,931.90	0.00%	-	317,931.90
Expense					

City of Del Rey Oaks
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FY 2024 Mid-Year Budget Adjustments

v11-2/27/2024

Fund Dept Account	FY 2023 As of 12/31/2023	FY 2024 Budget - Revised	Percent of Budget Collected/ Expended	FY 2024 Midyear Adjustments	FY 2024 Adjusted Budget
241 411 63658	-	297,300.00	0.00%		297,300.00
241 411 62410	-	20,631.90	0.00%		20,631.90
Total Expense	-	317,931.90	0.00%	-	317,931.90
Excess(Deficit) of Revenue Over Expenditures					
	-	-	0.00%		-
301 - Capital Projects					
Other Financing Sources					
301 532 82003	-	138,900.00	0.00%		138,900.00
	-	138,900.00	0.00%		138,900.00
301 533 82003	-	35,000.00	0.00%	5,000.00	40,000.00
	-	35,000.00	0.00%		40,000.00
301 541 82003	-	10,000.00	0.00%		10,000.00
	-	10,000.00	0.00%		10,000.00
301 542 82003	-	10,000.00	0.00%		10,000.00
	-	10,000.00	0.00%		10,000.00
Total Other Financing Sources	-	193,900.00	0.00%	5,000.00	198,900.00
Expense					
532 63638	-	138,900.00	0.00%		138,900.00
	-	138,900.00	0.00%		138,900.00
533 66735	-	35,000.00	0.00%	5,000.00	40,000.00
	-	35,000.00	0.00%		40,000.00
541 66322	-	10,000.00	0.00%		10,000.00
	-	10,000.00	0.00%		10,000.00
542 66323	-	10,000.00	0.00%		10,000.00
	-	10,000.00	0.00%		10,000.00

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Fund Dept Account	FY 2023 As of 12/31/2023	FY 2024 Budget - Revised	Percent of Budget Collected/ Expended	FY 2024 Midyear Adjustments	FY 2024 Adjusted Budget
Total Expense	-	193,900.00	2.01%	5,000.00	198,900.00
Excess(Deficit) of Revenue Over Expenditures	-	(193,900.00)	2.00%		-
321 - SBR Engineering Fund					
Expense					
SBR Engineering					
321 518 63611 Contract Services - Engineering	-	505,830.00	0.00%		505,830.00
Total SBR Engineering	-	505,830.00	0.00%	-	505,830.00
Total Expense	-	505,830.00	0.00%	-	505,830.00
Excess(Deficit) of Revenue Over Expenditures	-	(505,830.00)	0.00%		(505,830.00)