

# CITY OF DEL REY OAKS

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

## Staff Report

**TO:** Honorable Mayor and City Council Members

**FROM:** John Guertin, City Manager

**BY:** Roberto Moreno, RGS Senior Advisor

**DATE:** May 21, 2024

**SUBJECT:** Preliminary Budget for Fiscal Year 2024-2025

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Staff is pleased to present the Preliminary Budget for FY 2024-25 for Council's review and direction. Due to flat revenue projections for the General Fund, the operating budget is basically a continuation of the 2023-24 budget, with some minimal changes. As such, staff would like to take this opportunity to focus on policies for long-term financial planning in the following areas:

- Use of non-General Fund revenues
- Establishing a vehicle and equipment replacement reserve
- Establishing plans for handling of the City's debt
- Revising fund balance policies
- Developing financial policies

### Economic Outlook for FY 2024-25

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 27% of the City's revenue, sales tax growth or no growth, has a dramatic impact on the City's budget. As a result, staff is recommending a very conservative approach in developing the FY 24-25 budget. Services are being kept at the level that revenue can support.

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

## General Fund Summary FY 2024-25

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

As the table above shows, we are anticipating a 1.5% decrease in revenue and a 1.3% increase in expenditures which will create a \$37,500 General Fund operating surplus for the year. In addition, staff recommends using \$80,000 for capital expenditures which will mean a decrease of \$42,500 in the General Fund fund balance. All the departments made adjustments to their budgets in order to live within the available revenue for the year, considering that some expenses, such as insurance and utilities are beyond the control of the City. This is an austere General Fund budget.

## General Fund Revenues & 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 2022-2023 FY 2023-2024				
	Actual 06/30/2023	Current Budget	FY 2024-25 Proposed	Increase (Decrease)	Percent Change
<b>Revenue:</b>					
Property Taxes	774,674	770,100	780,800	10,700	1.4%
Sales Tax	1,305,062	1,313,000	1,313,000	-	0.0%
Other Taxes	481,457	500,650	511,500	10,850	2.2%
Licenses and Permits	308,381	286,300	281,300	(5,000)	-1.7%
Fines and Forfeitures	7,248	12,200	12,200	-	0.0%
Other Revenue	88,205	150,700	160,700	10,000	6.6%
Grants	238,261	232,730	219,200	(13,530)	-5.8%
Airport Police Services	1,083,650	1,376,500	1,341,600	(34,900)	-2.5%
Current Services	174,497	257,020	205,900	(51,120)	-19.9%
<b>Total Estimated Revenue</b>	<b>4,461,435</b>	<b>4,899,200</b>	<b>4,826,200</b>	<b>(73,000)</b>	<b>-1.5%</b>

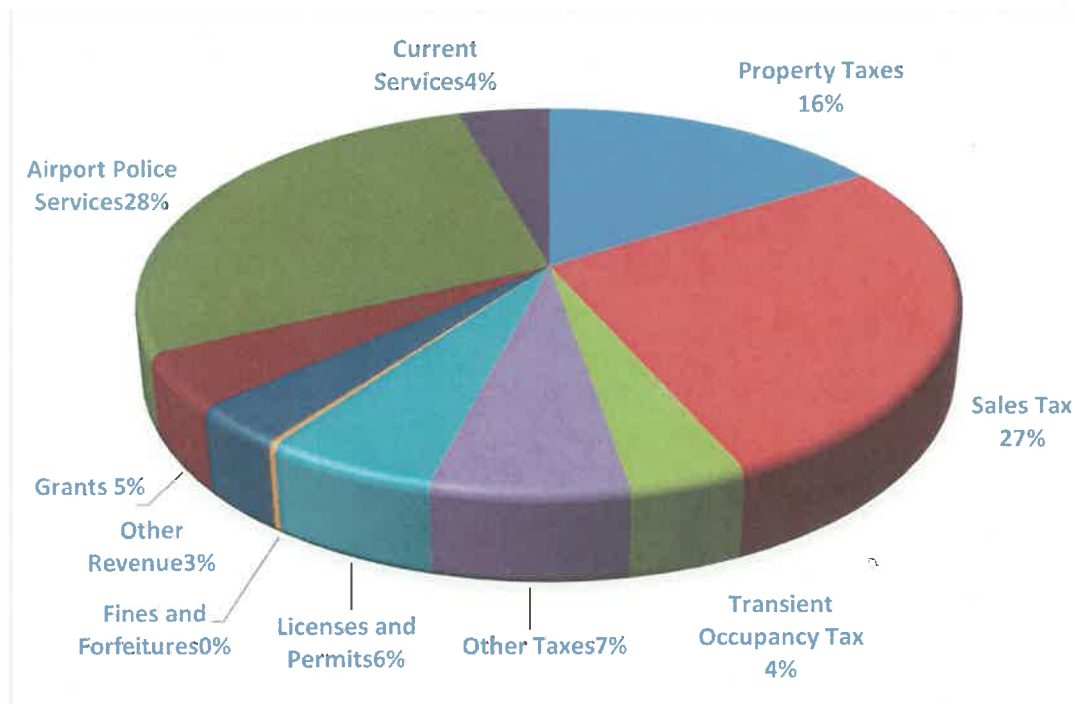
## Revenue Highlights

General Fund revenues are estimated to decrease by \$73,000, a 1.5% decrease. Whereas Sales Tax has been increasing in the past, it is expected to remain flat for the coming year due to the current economy.

Airport Police Services revenue is projected to have a slight decrease since this fee is 50% of the Police Department budget with some minor adjustments, which is a decrease over the previous year. It should be noted that the Police Department budget was higher in FY 2023-24 due to the purchase of a replacement vehicle. No such purchase is included in the proposed budget.

Current Services is projected to have a decrease due to one-time reimbursement received in FY 2023-24. All other revenues are basically flat or will have a slight decrease. For the revenue detail refer to the FY 2024-2025 Proposed Budget Detail.

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



#### Expenditure Appropriations

The General Fund Operating Budget shows a 1.3% increase in expenditures.

Below is a General Fund summary by department followed by a brief discussion regarding the change in each department.

	Actual 06/30/2023	Current Budget	Proposed Budget	Increase (Decrease)	Percent Change
<b>100 - General Fund</b>	-	-	-		
<b>Totals Expenditures by Department</b>					
Council	23,894	32,200	30,900	(1,300)	-4.0%
City Clerk	367,258	455,470	573,300	117,830	25.9%
City Manager	287,642	318,300	331,400	13,100	4.1%
Audit/Treasurer	271,604	303,852	285,800	(18,052)	-5.9%
Legal	139,898	153,300	128,300	(25,000)	-16.3%
Planning & Building	213,669	122,400	103,400	(19,000)	-15.5%
Government Buildings	10,494	19,100	11,000	(8,100)	-42.4%
Non-Departmental	32,256	42,700	34,100	(8,600)	-20.1%
Police	2,461,156	2,667,800	2,725,400	57,600	2.2%
Fire/Animal Control	219,102	227,600	234,400	6,800	3.0%
Public Works/Streets	252,945	340,830	287,600	(53,230)	-15.6%
Parks/Recreation	47,721	43,500	43,100	(400)	-0.9%
<b>Total FY 2025 Appropriations</b>	<b>4,327,637</b>	<b>4,727,052</b>	<b>4,788,700</b>	<b>61,648</b>	<b>1.3%</b>

### Appropriation Increases (Decreases) by Department

- Council slight decrease is due to decrease in dental premiums.
- City Clerk increase is due to salary and benefits of one new position.
- City Manager increase is due to increase in liability insurance premium.
- Audit/Treasurer decrease is due to elimination of \$30,000 for grant writing.
- Legal decrease is due to reduced use of legal services.
- Planning and Building decrease reflects moving cost of the Housing Element to Capital Projects Fund.
- Government Building decrease is due to decreased repair and maintenance.
- Non-departmental decrease is due to moving Liability insurance to departments.
- Police increase is due to \$80,000 increase in Liability insurance premium.
- Fire slight increase is per the agreement with the City of Seaside.
- Public Works decrease is due to elimination of \$27,780 contingency and the one-time increase of \$21,000 in FY 2023-24 for purchase of a lawn mower.
- Parks and Recreation minimal decrease is due to reduced supplies.

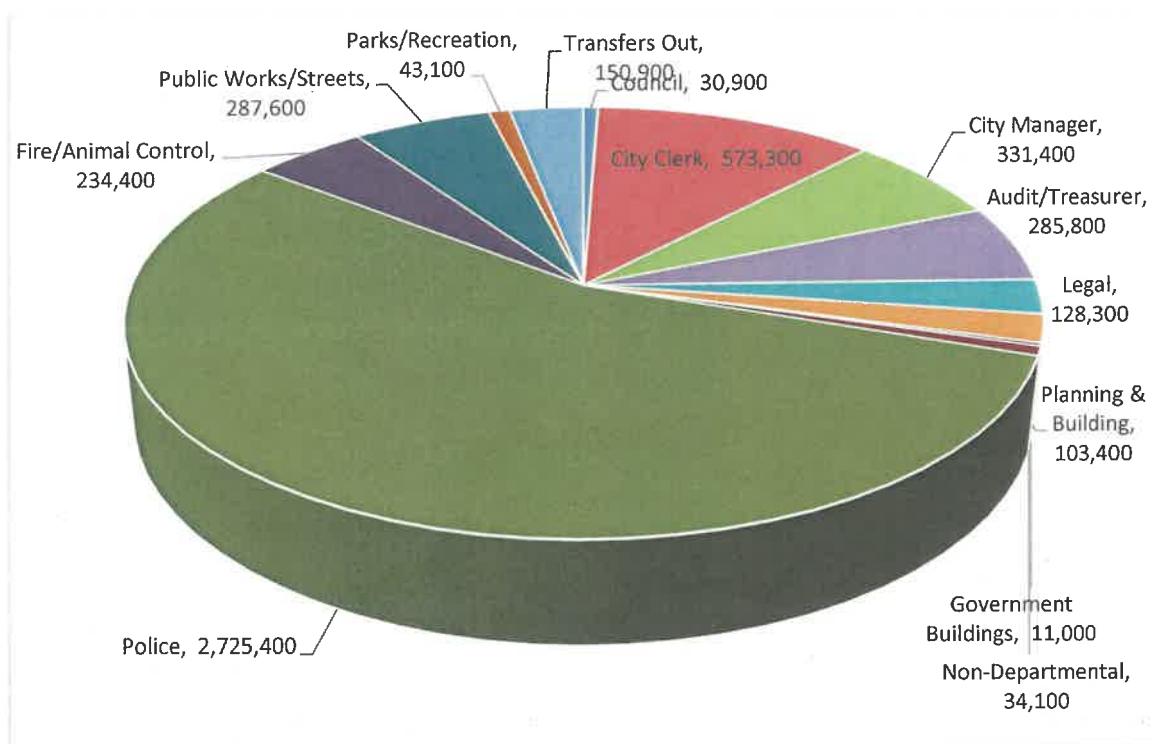
For the line-item detail to the Appropriations refer to the attached FY 2024-25 Proposed Budget Detail.

### Highlights of Operating Appropriations

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

- One new position (Administrative Services Technician) is added in the City Clerk's office to assist with the increasing workload. With the addition of this position and the Deputy City Clerk/Permit Clerk position created in FY 2023-24, most of the day-to-day finance and HR duties will eventually be brought back inhouse resulting in a reduction in the need for services, and the associated costs, currently provided by RGS.
- Salary step increases for all employees that still have steps on their salary range.
- Keeping one police officer position vacant.
- Liability insurance premium increase of \$111,680 (50%).

The pie chart below shows the General Fund expenditures by department.



## All Funds Budget Summary and Discussion

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

City of Del Rey Oaks						
FY 2024-25 Budget Summary by Fund						
Fund	Estimated Fund Balance 6/30/2024	Estimated Revenue FY 24-25	Interfund Transfers FY 24-25	Appropriations FY 24-25	Surplus (Deficit) FY 24-25	Est. Fund Bal. 6/30/2025
<b>100 General Fund</b>						
Available						
Unassigned-Economic Uncertainty	1,637,349.00					1,637,349
Unappropriated	1,187,276.61					1,144,777
Available Fund Balance	<b>2,824,625.61</b>	4,826,200	(80,000.00)	(4,788,700)	(42,500)	<b>2,782,125.61</b>
<b>Special Revenue Funds</b>						
210 Gas Tax Fund	106,946.00	46,500		(25,000)	21,500	128,446
211 SB1 Fund	160,731.00	38,900		(210,000)	(171,100)	(10,369)
212 Measure X	75,039.00	94,400		(168,500)	(74,100)	939
221 FORA Habitat Management Fund	701,904.50	-		-	-	701,905
223 ARPA Fund	61,871.94	-		(50,000)	(50,000)	11,872
231 BSCC Officer Wellness & Health	12,833.00	-		(2,000)	(2,000)	10,833
235 Asset Forfeitures	5,000.00	-		-	-	5,000
242 REAP Grant	-	42,500		(42,500)	-	-
251 CalFIRE Grant	-	317,932		(317,932)	-	-
<b>Capital Project Funds</b>						
301 Capital Projects Fund	950.00		80,000.00	(80,000)	-	950
321 SBR Engineering Fund	505,830.00			(300,000)	(300,000)	205,830
322 SBR/GJM Intersection Fund	1,056,168.00				-	1,056,168
323 SBR Construction Fund	7,268,813.00	-	-	-	-	7,268,813
<b>Total All Funds</b>	<b>12,780,712.05</b>	<b>5,366,432</b>	<b>-</b>	<b>(5,984,632)</b>	<b>(618,200)</b>	<b>12,162,512</b>

The **General Fund** operating revenues and expenses are balanced. There is a slight use of fund balance for some capital improvement projects.

### **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 2024-25 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 2024-25, the fund shows an operating surplus of \$21,500, with an estimated year-end balance of \$128,446. 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 2024-25 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 for 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 on the City's budget even though the City does not receive the monies in order to track the amounts that are being paid toward the Measure X Loan.

The fund has a fund balance that staff recommends utilizing for the FHWA grant match requirement of \$74,100 for the Rosita Emergency Repairs project (in the CIP).

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 **American Rescue Plan Act (ARPA) Fund** is used to account for the \$395,672 in federal monies the City is received to mitigate revenue loss resulting from the pandemic. The remaining one-time monies in this account are recommended for use to fund the City Hall Parking Lot Improvements and City Hall Roof Repair projects, listed in the CIP.

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 **REAP Grant** can be used only for developing and implementing the Housing Element.

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. 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.

City of Del Rey Oaks Capital Improvement Plan									
Project Description	Estimated Cost	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	Funded	Unfunded	Source
Saucito/Work Gutter & Curb	\$ 40,000	\$ 40,000					\$ 40,000	\$ -	SB 1
Angelus/Rosita Drainage Repairs	\$ 150,000	\$ 150,000					\$ 150,000	\$ -	SB 1
Rosita Emergency Repair (Prelim. Eng.)	\$ 49,400	\$ 49,400					\$ 49,400	\$ -	FHWA Grant
Rosita Emergency Repair (Const. Eng.)	\$ 74,100	\$ 74,100					\$ 74,100	\$ -	Measure X FB
Rosita Emergency Repair (Construction.)	\$ 494,000	\$ 494,000					\$ 494,000	\$ -	FHWA Grant
Wildfire Fuels Reduction	\$ 297,300	\$ 297,300					\$ 297,300	\$ -	Cal Fire Grant
City Hall Parking Lot Improvements	\$ 150,000	\$ 150,000					\$ 150,000	\$ -	ARPA (FY23 carryover)
City Hall Roof Repairs	\$ 47,446	\$ 47,446					\$ 47,446	\$ -	ARPA (FY23 carryover)
City Hall Fence Replacement	\$ 20,000	\$ 20,000					\$ 20,000	\$ -	GF Fund Balance
Council Chamber Technology Upgrades	\$ 10,000	\$ 5,000	\$ 5,000				\$ 10,000	\$ -	GF Fund Balance
Del Rey Park Accessibility Improvements	\$ 50,000		\$ 50,000				\$ 50,000	\$ -	2024-25 CDBG
Via Verde Curb & Gutter Repair	\$ 90,000		\$ 90,000				\$ 90,000	\$ -	Gas Tax
City Hall Sewer Upgrades	\$ 40,000		\$ 40,000				\$ 40,000	\$ -	GF Fund Balance
Adair Stairs Repairs	\$ 15,000		\$ 15,000				\$ 15,000	\$ -	GF Fund Balance
City Hall Chamber Renovation	\$ 50,000		\$ 50,000				\$ 50,000	\$ -	GF Fund Balance
Park Bathroom Water Efficiency	\$ 40,000			\$ 40,000			\$ 40,000	\$ -	GF Fund Balance
Tot Playground Replacement	\$ 170,000			\$ 170,000			\$ -	\$ 170,000	TBD
Street Resurfacing Program	\$ 40,000					\$ 1,000,000	\$ -	\$ 1,000,000	Measure X Loan
South Boundary Realignment Design	\$ 40,000	\$ 300,000	\$ 200,000	\$ 100,000			\$ 600,000	\$ -	SBR Engineering Fund

The \$1.6 million in Capital Improvement Projects is funded by the sources as shown on the Source column.

### **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**

At June 30, 2023, the City had the existing debt shown below. The FY 2024-25 budget includes payments on the financed purchases in the Police Department budget. Payments of \$94,400 on the Measure X loan are budgeted in the Measure X fund.

	Amount Due	Term	Notes
Financed Purchases:			
Police body cameras	79,008	5 yrs	Included in operating budget
Police software	16,738	2 yrs	Included in operating budget
Loans Payable:			
Federal Group	1,200,000	Undetermined	To be paid from Fort Ord Development revenues
Federal Group Compound Interest	390,454	Undetermined	To be paid from Fort Ord Development revenues
TAMC Measure X Loan	543,979	10 years	Being paid from City's Measure X revenue'
Total Debt	2,230,179		

Of the total debt of \$2,230,179, the General Fund is responsible for only \$95,746 for the financed purchases which are included in the police department operating budget.

### **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 for 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 Bellmont 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 recommends 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 \$543,979**

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). As of June 30, 2021, TAMC advanced \$817,659 to the City. The loan is payable from Measure X revenue, which can only be estimated year to 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 2024-25 is \$94,400 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, 2023, the General Fund had an available fund balance of \$2,824,626 of which \$1,637,349 was reserved by Council for Economic Uncertainties.

For FY 2024-2025, staff will work with the Finance Committee to establish a policy to guide the use of available General Fund balances.

### **RECOMMENDATION**

Review the preliminary budget for FY 2024-25 and provide recommendations and direction.

### **CONCLUSION**

The Finance Committee's recommendations for the FY 2024-25 budget are included in this staff report. Staff will bring back the final proposed budget for FY 2024-25 at the next meeting based on direction received from the Council.

Respectfully submitted,

John Guertin  
City Manager

Attachments:  
FY 2024-2025 Proposed Budget Detail  
FY 2024-2025 Draft CIP

**City of Del Rey Oaks**  
**FY 2025 Proposed Budget**

	FY 2022-2023	FY 2023-2024	FY 2024-25	
	Actual 06/30/2023	Current Budget	Proposed Budget	Increase (Decrease)
<b>100 - General Fund</b>				
Revenue				
Non Department Specific				
P/T-Secured	540,389	531,000	541,600	10,600
P/T-Unsecured	23,803	26,900	27,000	100
P/T-Prior Secured	4,510	6,100	6,100	-
Prior Unsecured	-	100	100	-
P/T-Unitary Tax	10,539	10,000	10,000	-
P/T-Supplemental Roll (SB813)	14,994	12,200	12,200	-
Property Tax - VLF	179,366	183,000	183,000	-
Prop Tax-Interest/Penalty	1,072	800	800	-
Sales Tax	455,955	470,000	470,000	-
Sales Tax - 145 (Measure S-1%)	508,336	562,000	562,000	-
Sales Tax -409 (Measure R 1/2%)	340,770	281,000	281,000	-
Cannabis Tax	103,668	99,000	100,000	1,000
Cannabis Tax-Delinquent	169,488	10,000	-	(10,000)
Transient Occupancy Tax	-	190,000	190,000	-
Property Transfer Tax	9,183	8,150	8,500	350
Sewer Impact	20,766	15,000	22,000	7,000
Business Licenses	205,750	210,000	210,000	-
Gas Franchises	8,071	8,000	8,000	-
Electric Franchises	21,570	21,500	22,000	500
Garbage Franchises	99,265	100,000	110,000	10,000
Cable Tv Franchises	26,580	26,000	26,000	-
Water Franchises	22,865	23,000	25,000	2,000
SB1186 Disability Access Fund	2,179	1,000	1,000	-
SB1473 Environmental Assessment Fe	86	100	100	-
Building Permits	51,083	40,000	40,000	-
Cannabis Business Permit	20,089	10,000	5,000	(5,000)
Plan Check Fees	23,853	17,000	17,000	-
Street Opening Permits Fees	3,500	5,000	5,000	-
Plumbing Permits	2,750	1,600	1,600	-
Electrical Permits	875	1,600	1,600	-
Other Licenses/Permits	395	1,000	1,000	-
Fines & Forfeitures	1,662	1,700	1,700	-
Vehicle Code Fines	275	3,500	3,000	(500)
Parking and Admin Fines	5,311	7,000	7,500	500
Interest Earned	93,965	120,000	120,000	-
Interest Earned-PARS	(28,823)	2,500	15,000	12,500

City of Del Rey Oaks  
FY 2025 Proposed Budget

	FY 2022-2023	FY 2023-2024	FY 2024-25	
	Actual 06/30/2023	Current Budget	Proposed Budget	Increase (Decrease)
<b>100 - General Fund</b>				
Rental Income - Garden Center	30,700	36,000	36,000	-
Rental Income - Airport RV	34,200	35,000	35,000	-
Rental Income - PW Bldg (CHC Enterpr	17,547	24,000	24,000	-
HOPTR	2,060	1,200	1,200	-
Vehicle License Collection	2,930	-	2,500	2,500
COPS	165,271	165,200	185,000	19,800
AMBAG REAP Grant - Housing Element	19,971	20,980	-	(20,980)
HCD LEAP Grant - Housing Element	33,750	18,300	-	(18,300)
SB1383 Organics Recycling	6,292	9,000	9,000	-
Prop 172	12,576	25,000	20,000	(5,000)
Wellness Program	7,500	7,500	7,500	-
Police Grants & Other Reimbursement	-	6,250	10,700	4,450
POST Reimbursements	5,476	5,500	7,000	1,500
DEA Reimbursements	-	22,000	22,000	-
Grant Other Agencies	-	5,820	-	(5,820)
Police Service Fees	3,325	1,000	1,000	-
Police Services-Special Events	37,050	48,000	40,000	(8,000)
Public Events	-	7,500	7,500	-
Use Permits	31,680	20,000	22,000	2,000
Maps/Publications	-	100	100	-
Property Inspections	3,750	4,500	4,500	-
Miscellaneous Revenue	10,845	50,000	10,300	(39,700)
Rental - Park	5,400	3,100	3,500	400
Miscellaneous Refunds	3,318	1,000	1,000	-
<b>Total Non Department Specific</b>	<b>3,377,784</b>	<b>3,522,700</b>	<b>3,484,600</b>	<b>(38,100)</b>
Police				
Airport Police Services	1,083,650	1,376,500	1,341,600	(34,900)
<b>Total Police</b>	<b>1,083,650</b>	<b>1,376,500</b>	<b>1,341,600</b>	<b>(34,900)</b>
<b>Total Revenue</b>	<b>4,461,435</b>	<b>4,899,200</b>	<b>4,826,200</b>	<b>(73,000)</b>
<b>Expense</b>				
Council				
Council Member Stipend	7,400	7,500	7,500	-
Medicare-ER	107	200	200	-
Social Security-ER	459	500	500	-
Unemployment Ins-Fed & State	67	100	100	-
Dental Expense	5,167	10,750	8,900	(1,850)
Materials/Supply	-	150	200	50
Membership Dues-Professional Org	982	4,000	3,000	(1,000)

**City of Del Rey Oaks**  
**FY 2025 Proposed Budget**

	<b>FY 2022-2023</b>	<b>FY 2023-2024</b>	<b>FY 2024-25</b>	
	<b>Actual 06/30/2023</b>	<b>Current Budget</b>	<b>Proposed Budget</b>	<b>Increase (Decrease)</b>
<b>100 - General Fund</b>				
Strategic Planning	2,125	5,000	5,000	-
Misc Expenses	-	-	1,500	1,500
Travel Expenses	7,587	4,000	4,000	-
<b>Total Council</b>	<b>23,894</b>	<b>32,200</b>	<b>30,900</b>	<b>(1,300)</b>
<b>City Clerk</b>				
Payroll	142,927	149,600	229,000	79,400
Overtime	8,013	20,000	10,000	(10,000)
PERS UAL	38,622	36,900	44,500	7,600
PERS Retirement	9,713	13,800	23,800	10,000
Medicare-ER	2,141	2,200	3,400	1,200
Unemployment Ins-Fed & State	196	200	100	(100)
Dental Expense	2,289	3,200	4,800	1,600
Health Insurance	40,601	60,500	99,400	38,900
Health Insurance -Retiree	-	1,800	1,000	(800)
Vision Ins	278	500	700	200
Workers Comp and EAP	11,091	9,100	14,100	5,000
Wellness Program	1,302	1,000	1,500	500
Materials/Supply	10,437	16,300	5,000	(11,300)
Office Supplies	6,322	11,200	10,000	(1,200)
Repair/Maintenance	3,341	1,000	1,000	-
Other Outside Services	-	3,000	5,000	2,000
Shredding Services	465	1,000	1,000	-
Telephone	8,527	7,700	7,000	(700)
Internet	-	-	2,000	2,000
Website Design & Maintenance	1,106	3,800	1,000	(2,800)
Postage / Shipping	4,861	3,000	3,000	-
Training	2,163	5,000	5,000	-
Insurance-Liability	13,266	17,370	42,600	25,230
Insurance-Property	-	1,300	-	(1,300)
Contract Services - IT	9,019	7,800	10,000	2,200
HR Services-RGS	51	31,500	-	(31,500)
Temporary Assistance	25,614	10,000	-	(10,000)
Software/Server Subscription	2,232	10,000	15,000	5,000
Agenda Management System	-	5,000	5,000	-
Document Management System	-	1,500	1,500	-
Municipal Code Service	6,221	10,000	5,000	(5,000)
Membership Dues-Professional Org	257	3,200	500	(2,700)
Membership Dues-Government Agenc	609	1,300	700	(600)
Printing / Publications	3,035	2,000	2,000	-
Misc Expenses	-	-	1,000	1,000

**City of Del Rey Oaks**  
**FY 2025 Proposed Budget**

	FY 2022-2023	FY 2023-2024	FY 2024-25	
	Actual 06/30/2023	Current Budget	Proposed Budget	Increase (Decrease)
<b>100 - General Fund</b>				
Election Cost	12,469	-	15,000	15,000
Travel Expenses	90	700	2,700	2,000
Furniture & Equipment	-	3,000	-	(3,000)
<b>Total City Clerk</b>	<b>367,258</b>	<b>455,470</b>	<b>573,300</b>	<b>117,830</b>
<b>City Manager</b>				
Payroll	193,845	202,100	202,100	-
PERS UAL	893	1,000	400	(600)
PERS Retirement	12,353	14,800	15,900	1,100
Medicare-ER	2,806	2,800	2,900	100
Unemployment Ins-Fed & State	77	100	100	-
Dental Expense	2,319	1,600	2,400	800
Health Insurance	35,211	30,200	43,100	12,900
Vision Ins	296	200	400	200
Workers Comp and EAP	11,191	11,700	12,000	300
Wellness Program	614	500	500	-
Admin Leave	-	-	-	-
Auto Allowance	5,400	5,400	5,400	-
Office Supplies	154	1,500	1,500	-
Insurance-Liability	14,327	22,405	36,700	14,295
Insurance-Property	-	1,645	-	(1,645)
Membership Dues-Professional Org	1,510	2,800	3,000	200
Membership Dues-Government Agenc	609	-	700	700
Books and Periodicals	-	300	300	-
Travel Expenses	1,037	8,000	4,000	(4,000)
Contingency	5,000	11,250	-	(11,250)
<b>Total City Manager</b>	<b>287,642</b>	<b>318,300</b>	<b>331,400</b>	<b>13,100</b>
<b>Finance</b>				
Dental Expense	20	-	-	-
ADP Payroll Fees	1,400	7,000	7,000	-
Bank Service Charges	6,285	6,000	6,000	-
Grant Writing Services	-	30,000	-	(30,000)
Accounting Software	3,881	8,652	5,000	(3,652)
Audit-Finance	29,933	34,800	40,000	5,200
Audit -Sales Tax	-	5,000	5,000	-
Actuarial Services	4,800	4,500	4,500	-
Accounting Services-RGS	225,285	207,900	218,300	10,400
<b>Total Finance</b>	<b>271,604</b>	<b>303,852</b>	<b>285,800</b>	<b>(18,052)</b>
<b>Legal</b>				
Legal Services	137,632	150,000	125,000	(25,000)
Legal Advert	2,265	2,300	2,300	-

City of Del Rey Oaks  
FY 2025 Proposed Budget

	FY 2022-2023	FY 2023-2024	FY 2024-25	
	Actual 06/30/2023	Current Budget	Proposed Budget	Increase (Decrease)
<b>100 - General Fund</b>				
Misc Expenses	-	1,000	1,000	-
<b>Total Legal</b>	<b>139,898</b>	<b>153,300</b>	<b>128,300</b>	<b>(25,000)</b>
<b>Planning &amp; Building Regulation</b>				
Economic Development Services	7,656	20,000	10,000	(10,000)
Planning Services	101,223	40,000	50,000	10,000
Contract Services - Housing Element	42,847	17,000		(17,000)
Building Inspections Services	56,299	32,400	32,400	-
Engineering Services	300	5,000	5,000	-
Code Enforcement Services	5,344	5,000	5,000	-
Travel Expenses	-	3,000	1,000	(2,000)
<b>Total Planning &amp; Building Regulation</b>	<b>213,669</b>	<b>122,400</b>	<b>103,400</b>	<b>(19,000)</b>
<b>Government Buildings</b>				
Materials/Supply			2,000	2,000
Repair/Maintenance	7,594	15,100	5,000	(10,100)
Other Outside Services	-	1,000	1,000	-
Janitorial Services	2,900	3,000	3,000	-
<b>Total Government Buildings</b>	<b>10,494</b>	<b>19,100</b>	<b>11,000</b>	<b>(8,100)</b>
<b>Non-Departmental</b>				
Materials/Supply	1,957	5,800	500	(5,300)
Telephone	67	1,000	-	(1,000)
Insurance-Liability	12,066	12,830	-	(12,830)
Insurance-Property	-	1,880	10,000	8,120
Membership Dues-Professional Org	6	2,590	4,800	2,210
Membership Dues-Non Profit Agency	8,054	11,800	12,000	200
Membership Dues-Government Agency	4,450	5,500	5,500	-
Misc Expenses	5,434	1,000	1,000	-
S.M.I.P.	173	200	200	-
SB 1473	49	100	100	-
<b>Total Non-Departmental</b>	<b>32,256</b>	<b>42,700</b>	<b>34,100</b>	<b>(8,600)</b>
<b>Police</b>				
Payroll	980,695	1,036,000	1,112,700	76,700
Overtime	164,023	140,000	140,000	-
Overtime-DEA	615	44,000	22,000	(22,000)
Reserves Payroll	92,325	95,000	95,000	-
PERS UAL - After 06/30/18	-	1,050	13,400	12,350
PERS UAL	105,353	101,950	110,200	8,250
PERS Retirement	106,666	136,500	150,200	13,700
PERS 457 Expense	30,600	32,400	32,400	-
Medicare-ER	17,971	15,700	16,200	500
Social Security-ER	4,444	1,600	-	(1,600)

**City of Del Rey Oaks**  
**FY 2025 Proposed Budget**

	<b>FY 2022-2023</b>	<b>FY 2023-2024</b>	<b>FY 2024-25</b>	
	<b>Actual</b>	<b>Current</b>	<b>Proposed</b>	<b>Increase</b>
<b>100 - General Fund</b>	<b>06/30/2023</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease</b>
Unemployment Ins-Fed & State	10,500	10,500	11,000	500
Dental Expense	14,692	17,900	16,200	(1,700)
Health Insurance	233,815	296,400	304,800	8,400
Health Insurance -Retiree	1,738	2,000	-	(2,000)
Vision Ins	2,441	2,900	2,500	(400)
Workers Comp and EAP	166,139	172,400	142,000	(30,400)
Wellness Program	6,106	5,300	5,000	(300)
Uniform Allowance	6,250	10,000	10,000	-
Materials/Supply	37,525	18,670	15,000	(3,670)
Ammunition	4,931	5,000	5,000	-
Body Armor Vests	-	12,150	1,500	(10,650)
Office Supplies	4,268	5,000	5,000	-
Auto Operations - Supplies / Equip	1,806	2,500	2,500	-
Auto Operations - Fuel	31,311	30,000	30,000	-
Repair/Maintenance	17,585	14,000	2,000	(12,000)
Other Outside Services	-	-	5,000	5,000
Shredding Services	465	1,000	1,000	-
Telephone	23,522	14,000	13,000	(1,000)
Internet	868	6,500	6,500	-
Annual Maintenance-Records Manage	6,014	6,020	6,500	480
Annual Maintenance	3,276	3,400	3,400	-
Annual Maintenance-MDT	-	3,300	-	(3,300)
Postage / Shipping	585	500	500	-
Training	12,796	15,000	5,000	(10,000)
Insurance-Liability	120,653	125,435	205,800	80,365
Insurance-Property	-	10,075	10,000	(75)
Audit-Finance	4,500	4,500	5,000	500
Contract Services - IT	9,250	12,900	12,900	-
Contract Services-Others	-	4,200	4,200	-
HR Services-RGS	-	3,000	-	(3,000)
Janitorial Services	2,900	3,000	3,000	-
911-Radio Dispatch	73,698	58,500	59,350	850
911-Inform MDT Terminal Service	-	1,500	900	(600)
911-Notification System	-	400	400	-
911-NGEN O&M	-	8,000	13,400	5,400
911-NGEN Debt	-	5,200	7,700	2,500
911-NGEN Phase II Upgrade	-	-	7,000	7,000
Auto Repair/Maintenance	14,735	14,000	14,000	-
Parking & Admin Citations Services	4,508	5,000	5,000	-
Animal Regulation Fire	-	500	500	-

**City of Del Rey Oaks**  
**FY 2025 Proposed Budget**

	FY 2022-2023	FY 2023-2024	FY 2024-25	
	Actual 06/30/2023	Current Budget	Proposed Budget	Increase (Decrease)
<b>100 - General Fund</b>				
Fund Jail & Prisoner	28	200	200	-
ACJIS System	11,006	9,000	9,000	-
Software/Server Subscription	12,428	14,000	20,000	6,000
Computer Server	3,455	3,500	2,500	(1,000)
Personnel Recruit & Pre-Employment	3,191	3,000	3,000	-
Membership Dues-Professional Org	4,568	5,000	9,000	4,000
Books and Periodicals	719	900	900	-
Printing / Publications	2,655	3,000	2,000	(1,000)
Misc Expenses	-	-	1,000	1,000
Travel Expenses	22,318	13,000	13,000	-
Principal-Motorola Lease-Cameras	19,752	21,350	21,350	-
Principal-Sunridge Records Mgmt	7,949	-	8,500	8,500
Interest-Sunridge Records Mgmt	2,331	-	300	300
Equipment	51,185	-	-	-
Computers	-	-	-	-
Vehicle Replacement	-	80,000	-	(80,000)
<b>Total Police</b>	<b>2,461,156</b>	<b>2,667,800</b>	<b>2,725,400</b>	<b>57,600</b>
<b>Fire/Animal Control</b>				
Fire Seaside	219,102	227,600	234,400	6,800
<b>Total Fire/Animal Control</b>	<b>219,102</b>	<b>227,600</b>	<b>234,400</b>	<b>6,800</b>
<b>Public Works/Streets</b>				
Payroll	82,966	83,600	83,600	-
Overtime	-	3,000	3,000	-
PERS UAL	893	1,000	400	(600)
PERS Retirement	5,672	6,500	6,600	100
Medicare-ER	1,198	1,300	1,300	-
Unemployment Ins-Fed & State	77	100	100	-
Dental Expense	1,524	1,600	1,600	-
Health Insurance	27,086	30,300	33,200	2,900
Vision Ins	198	300	300	-
Workers Comp and EAP	4,578	5,200	5,500	300
Wellness Program	614	600	500	(100)
Materials/Supply	13,853	16,500	12,000	(4,500)
Office Supplies	540	1,500	1,500	-
Auto Operations - Supplies / Equip	2,050	2,500	2,500	-
Auto Operations - Fuel	6,819	6,000	6,000	-
Repair/Maintenance	40,364	38,260	30,000	(8,260)
Other Outside Services	-	1,000	1,000	-
Gabilan Crew	-	5,000	5,000	-
Utilities - PG&E	15,712	20,000	20,000	-



**City of Del Rey Oaks**  
**FY 2025 Proposed Budget**

	FY 2022-2023	FY 2023-2024	FY 2024-25	
	Actual 06/30/2023	Current Budget	Proposed Budget	Increase (Decrease)
<b>100 - General Fund</b>				
Utilities - Water	4,457	5,000	5,000	-
Telephone	-	300	300	-
Training	-	5,000	4,000	(1,000)
Insurance-Liability	9,999	10,660	15,600	4,940
Insurance-Property	-	780	-	(780)
Insurance-Vehicles	-	4,500	5,000	500
Organic Waste Regs Services (SB 1383)	-	9,000	9,000	-
Auto Repair/Maintenance	4,336	8,300	8,300	-
Printing / Publications	1,897	1,250	1,300	50
Storm Water Project - Phase 4	21,037	23,000	23,000	-
Storage Shed	7,075	-	-	-
Equipment	-	21,000	2,000	(19,000)
Contingency	-	27,780	-	(27,780)
<b>Total Public Works/Streets</b>	<b>252,945</b>	<b>340,830</b>	<b>287,600</b>	<b>(53,230)</b>
<b>Parks/Recreation</b>				
Materials/Supply	7,006	15,400	14,000	(1,400)
Office Supplies	-	-	1,000	1,000
Repair/Maintenance	30,018	25,000	25,000	-
Utilities - Water	3,622	3,000	3,000	-
Travel Expenses	-	100	100	-
Storage Shed	7,075	-	-	-
<b>Total Parks/Recreation</b>	<b>47,721</b>	<b>43,500</b>	<b>43,100</b>	<b>(400)</b>
<b>Total Expense</b>	<b>4,327,637</b>	<b>4,727,052</b>	<b>4,788,700</b>	<b>61,648</b>
Other Financing Sources and Uses:				
Transfers Out to FHA Grant-Match	00		(70,900)	
Transfers Out to CIP :				
Transfers Out to CIP (From Fund Balance) :	(35,000)	(198,900)	(80,000)	
<b>Total Other Financing Sources and Uses</b>	<b>(35,000)</b>	<b>(198,900)</b>	<b>(150,900)</b>	
<b>TOTAL GENERAL FUND</b>	<b>4,362,637</b>	<b>4,925,952</b>	<b>4,939,600</b>	
Excess(Deficit) of Revenue Over Expenditures	98,797	(26,752)	(113,400)	
Beginning Fund Balance		2,851,378	2,824,626	
Ending Fund Balance		2,824,626	2,711,226	

**City of Del Rey Oaks**  
**FY 2025 Proposed Budget**

	FY 2022-2023	FY 2023-2024	FY 2024-25	
	Actual 06/30/2023	Current Budget	Proposed Budget	Increase (Decrease)
<b>100 - General Fund</b>				
	FY 22-23 Actual As of	FY 23-24 YTD Budget - Revised	FY 2024-25 Proposed	
<b>210 - Gas Tax Fund</b>	06/30/2023			
Revenue				
Non Department Specific				
Gas Tax 2103	12,852.72	14,600.00	14,600	-
Gas Tax 2105	8,976.92	10,000.00	10,000	-
Gas Tax 2106	9,704.91	9,000.00	9,000	-
Gas Tax 2107	11,220.56	11,900.00	11,900	-
Gas Tax 2107.5	1,000.00	1,000.00	1,000	
Total Non Department Specific	<b>43,755.11</b>	<b>46,500.00</b>	<b>46,500</b>	-
Total Revenue	<b>43,755.11</b>	<b>46,500.00</b>	<b>46,500</b>	-
Expense				
Public Works/Streets				
Street Sweeping	12,156.20	10,000.00	10,000	-
Street Lighting	12,304.09	15,000.00	15,000	-
Total Public Works/Streets	<b>24,460.29</b>	<b>25,000.00</b>	<b>25,000</b>	-
Total Expense	<b>24,460.29</b>	<b>25,000.00</b>	<b>25,000</b>	-
Excess(Deficit) of Revenue Over Expenditures	19,294.82	21,500.00	21,500.00	
Beginning Fund Balance		85,446.00	106,946	
Ending Fund Balance		106,946.00	128,446	
	FY 22-23 Actual As of	FY 23-24 YTD Budget - Revised	FY 2024-25 Proposed	
<b>211 - SB1 Fund-RMRA</b>	06/30/2023			
Revenue				
Non Department Specific				
SB 1 Funds	32,186.29	38,900.00	38,900	
Total Non Department Specific	<b>32,186.29</b>	<b>38,900.00</b>	<b>38,900</b>	
Total Revenue	<b>32,186.29</b>	<b>38,900.00</b>	<b>38,900</b>	
Expense				
Curb Repair				
Curb and Gutter Repair	-	-	20,000	Not Included in

**City of Del Rey Oaks**  
**FY 2025 Proposed Budget**

	FY 2022-2023	FY 2023-2024	FY 2024-25	
	Actual 06/30/2023	Current Budget	Proposed Budget	Increase (Decrease)
<b>100 - General Fund</b>				
Total Curb Repair	-	-	20,000	
Saucito/Work Gutter & Curb				
Curb and Gutter Repair	-	-	40,000	
Total Saucito/Work Gutter & Curb	-	-	40,000	
Angelus/Rosita Drainage Repairs				
Drainage Repairs	-	-	150,000	
Total Saucito/Work Gutter & Curb	-	-	150,000	
Via Verde Curb & Gutter Repair				
Curb and Gutter Repair	-	13,200.00		
Total Via Verde Curb & Gutter Repair	-	13,200.00	-	
Total Expense	-	13,200.00	210,000	
Excess(Deficit) of Revenue Over Expenditures	32,186.29	25,700.00	(171,100)	
Beginning Fund Balance		135,031.00	160,731	
Ending Fund Balance		160,731.00	(10,369)	
	FY 22-23 Actual As of 06/30/2023	FY 23-24 YTD Budget - Revised	FY 2024-25 Proposed	
<b>212 - Measure X Fund</b>				
Revenue				
Non Department Specific				
Measure X	99,031.32	94,400.00	94,400	
Total Non Department Specific	99,031.32	94,400.00	94,400	
Total Revenue	99,031.32	94,400.00	94,400	
Expense				
Via Verde/Los Encinos Street Repair				
Street Improvements	-	39,500.00		
Total Via Verde/Los Encinos Street Repa	-	39,500.00	-	
Angelus/Rosita Storm Drain Repair (Engineering)				
Street Improvements	-	-		
Total Angelus/Rosita Storm Drain Repair	-	-	-	
Angelus/Rosita Storm Drain Repair (Construction)				
Street Improvements	-	-	74,100	Grant Match
Total Angelus/Rosita Storm Drain Repair	-	-	74,100	
Debt Service - Measure X				
Principal - Measure X Loan	82,690.99	80,400.00	80,400	

**City of Del Rey Oaks**  
**FY 2025 Proposed Budget**

	FY 2022-2023	FY 2023-2024	FY 2024-25	
	Actual 06/30/2023	Current Budget	Proposed Budget	Increase (Decrease)
<b>100 - General Fund</b>				
Interest - Measure X	16,340.36	14,000.00	14,000	
Total Debt Service - Measure X	99,031.35	94,400.00	94,400	
Total Expense	99,031.35	133,900.00	168,500	
Excess(Deficit) of Revenue Over Expenditures	(0.03)	(39,500.00)	(74,100)	
Beginning Fund Balance		114,539.00	75,039	
Ending Fund Balance		75,039.00	939	
<b>221 - FORA Habitat Management Fund</b>	FY 22-23 Actual As of 06/30/2023	FY 23-24 YTD Budget - Revised	FY 2024-25 Proposed	
Expense				
Planning & Building Regulation				
Contract Services - Habitat Manageme	-	34,536.50		
Total Planning & Building Regulation	-	34,536.50	-	
Total Expense	-	34,536.50	-	
Excess(Deficit) of Revenue Over Expenditures	-	(34,536.50)	-	
Beginning Fund Balance		736,441.00	701,905	
Ending Fund Balance		701,904.50	701,905	
<b>223 - ARPA Fund</b>	FY 22-23 Actual As of 06/30/2023	FY 23-24 YTD Budget - Revised	FY 2024-25 Proposed	
Revenue				
Non Department Specific				
ARPA Grant	197,836.00	-		
Total Non Department Specific	197,836.00	-		
Total Revenue	197,836.00	-	-	
Expense				
City Clerk				
Agenda Management System	8,070.00	-		
Document Management System	-	-		
Council Chamber Technology	626.09	-		
Computer Server	9,988.72	-		

**City of Del Rey Oaks**  
**FY 2025 Proposed Budget**

	FY 2022-2023	FY 2023-2024	FY 2024-25	
	Actual 06/30/2023	Current Budget	Proposed Budget	Increase (Decrease)
<b>100 - General Fund</b>				
Total City Clerk	18,684.81	-	-	
Police				
Mobile Data Terminals	12,217.49	5,998.17		
Portable Radios	57,931.66	2,589.89		
Total Police	70,149.15	8,588.06	-	
City Hall Parking Lot Imp				
Parking Lot Improvements & Repairs	97,556.27	100,000.00	50,000	
Total City Hall Parking Lot Imp	97,556.27	100,000.00	50,000	
Total Expense	186,390.23	108,588.06	50,000	
Excess(Deficit) of Revenue Over Expenditures	11,445.77	(108,588.06)	(50,000)	
Beginning Fund Balance		170,460.00	61,872	
Ending Fund Balance		61,871.94	11,872	
	FY 22-23 Actual As of	FY 23-24 YTD Budget - Revised	FY 2024-25 Proposed	
<b>231 - BSCC-Wellness &amp; Mental Health Gr</b>	06/30/2023			
Revenue				
Police				
Officer Wellness & Mental Health Grai	15,000.00	-		
Total Police	15,000.00	-	-	
Total Revenue	15,000.00	-	-	
Expense				
Police				
Law Enforcement Wellness App	166.58	2,000.00	2,000	
Total Police	166.58	2,000.00	2,000	
Total Expense	166.58	2,000.00	2,000	
Excess(Deficit) of Revenue Over Expenditures	14,833.42	(2,000.00)	(2,000)	
Beginning Fund Balance		14,833.00	12,833	
Ending Fund Balance		12,833.00	10,833	
	FY 22-23 Actual As of	FY 23-24 YTD Budget - Revised	FY 2024-25 Proposed	
<b>235- Asset Forfeitures</b>	06/30/2023			

**City of Del Rey Oaks**  
**FY 2025 Proposed Budget**

	FY 2022-2023	FY 2023-2024	FY 2024-25	
	Actual 06/30/2023	Current Budget	Proposed Budget	Increase (Decrease)
<b>100 - General Fund</b>				
Revenue				
Police				
Police Grants & Other Reimbursement	-	5,000.00		
Total Police	-	5,000.00	-	
Total Revenue	-	5,000.00	-	
Excess(Deficit) of Revenue Over Expenditures	-	5,000.00		
Beginning Fund Balance		-	5,000	
Ending Fund Balance		5,000.00	5,000	
<b>242 - REAP Grant</b>	FY 22-23 Actual As of 06/30/2023	FY 23-24 YTD Budget - Revised	FY 2024-25 Proposed	
Revenue				
Planning				
REAP Grant	-		42,500	
Total	-	-	42,500	
<b>Total Revenue</b>	-	-	42,500	
Expense				
Planning				
Planning Services	-		42,500	
Total Police	-	-	42,500	
Total Expense	-	-	42,500	
Excess(Deficit) of Revenue Over Expenditures	-	-	-	
Beginning Fund Balance		-	-	
Ending Fund Balance		-	-	
<b>251 - Cal Fire Grant</b>	FY 22-23 Actual As of 06/30/2023	FY 23-24 YTD Budget - Revised	FY 2024-25 Proposed	
Revenue				
Recreation & Parks				
Cal Fire Grant	-		317,932	
Total	-	-	317,932	

**City of Del Rey Oaks**  
**FY 2025 Proposed Budget**

	FY 2022-2023	FY 2023-2024	FY 2024-25	
	Actual 06/30/2023	Current Budget	Proposed Budget	Increase (Decrease)
<b>100 - General Fund</b>				
<b>Total Revenue</b>	-	-	317,932	
Expense				
Recreation & Parks				
Tree Service	51		297,300	
Equipemt	-		20,632	
Total Police	-	-	317,932	
Total Expense	-	-	317,932	
Excess(Deficit) of Revenue Over Expenditures	-	-	-	
Beginning Fund Balance		-	-	
Ending Fund Balance		-	-	
	FY 22-23 Actual As of 06/30/2023	FY 23-24 YTD Budget - Revised	FY 2024-25 Proposed	
<b>301 - Capital Projects</b>				
Expense				
Housing Element 6th Cycle				
Housing Element Cost - 6th Cycle	-	138,900.00		
Total Housing Element 6th Cycle	-	138,900.00	-	
Vehicle Replacement				
Vehicle Replacement	-	40,000.00	45,000	Set-Aside
Total Vehicle Replacement	-	40,000.00	45,000	
PD Radio Replacement				
PD Radio Replacement	-	-	10,000	Set-Aside
Total PD Radio Replacement	-	-	10,000	
Safeway Repairs				
Parking Lot Improvements & Repairs	34,050.50	-		
Total Safeway Repairs	34,050.50	-	-	
City Hall Facility Repairs & Upgrades				
Repairs and Improvements	-	10,000.00	20,000	
Total City Hall Facility Repairs & Upgrades	-	10,000.00	20,000	
Council Chamber Technology Project				
Technology Upgrades	-	10,000.00	5,000	
Total Council Chamber Technology Project	-	10,000.00	5,000	
Total Expense	34,050.50	198,900.00	80,000	
Other Financing Sources and Uses				
Safeway Repairs				

**City of Del Rey Oaks**  
**FY 2025 Proposed Budget**

	FY 2022-2023	FY 2023-2024	FY 2024-25	
	Actual 06/30/2023	Current Budget	Proposed Budget	Increase (Decrease)
<b>100 - General Fund</b>				
Transfers In from GF (IFT-DO NOT USE)	35,000.00	-		
Total Safeway Repairs	35,000.00	-	-	
Housing Element 6th Cycle				
Transfers In from GF	-	138,900.00		
Total Housing Element 6th Cycle	-	138,900.00	-	
Vehicle Replacement				
Transfers In from GF-Fund Balance	-	40,000.00	45,000	for set-aside
Total Vehicle Replacement	-	40,000.00	45,000	
PD Radio Replacement				
Transfers In from GF-Fund Balance	-	-	10,000	fro set-aside
Total PD Radio Replacement	-	-	10,000	
City Hall Facility Repairs & Upgrades				
Transfers In from GF	-	10,000.00	20,000	
Total City Hall Facility Repairs & Upgrades	-	10,000.00	20,000	
Council Chamber Technology Project				
Transfers In from GF	-	10,000.00	5,000	
Total Council Chamber Technology Project	-	10,000.00	5,000	
Total Other Financing Sources and Uses	35,000.00	198,900.00	80,000	
Excess(Deficit) of Revenue Over Expenditures	949.50	-		
Beginning Fund Balance		950.00	950	
Ending Fund Balance		950.00	950	
	FY 22-23 Actual As of 06/30/2023	FY 23-24 YTD Budget - Revised	FY 2024-25 Proposed	
<b>311 - Prop 68 Grant Fund</b>				
Revenue				
Non Department Specific				
Prop 68 Grant	177,952.00	-		
Total Non Department Specific	177,952.00	-	-	
<b>Total Revenue</b>	<b>177,952.00</b>	<b>-</b>	<b>-</b>	
Expense				
Park Improvements	24,049.72	-		
Total Park Parking Lot/Accessibility Project	24,049.72	-		
<b>Total Expense</b>	<b>24,049.72</b>	<b>-</b>	<b>-</b>	



**City of Del Rey Oaks**  
**FY 2025 Proposed Budget**

	FY 2022-2023	FY 2023-2024	FY 2024-25	
	Actual 06/30/2023	Current Budget	Proposed Budget	Increase (Decrease)
<b>100 - General Fund</b>				
Other Financing Sources				
Non Department Specific				
Transfers In from Other Funds (IFT-DO)	30,000.00	-		
Total Non Department Specific	30,000.00	-		
Total Other Financing Sources	30,000.00	-		
Excess(Deficit) of Revenue Over Expenditures	183,902.28	-	-	
Beginning Fund Balance		-	-	
Ending Fund Balance		-	-	
	FY 22-23 Actual As of 06/30/2023	FY 23-24 YTD Budget - Revised	FY 2024-25 Proposed	
<b>321 SBR Engineering Fund</b>				
Revenue				
Non Department Specific				
Prop 68 Grant	-	-		
Total Non Department Specific	-	-	-	
Total Revenue	-	-	-	
Expense				
SBR Engineering				
Contract Services - Engineering	-	-	300,000	
Total SBR Engineering	-	-	300,000	
Total Expense	-	-	300,000	
Excess(Deficit) of Revenue Over Expenditures		-	(300,000)	
Beginning Fund Balance		505,830.00	505,830	
Ending Fund Balance		505,830.00	205,830	

**City of Del Rey Oaks  
Capital Improvement Plan**

Project Description	Estimated Cost	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	Funded	Unfunded
Saucito/Work Gutter & Curb	\$ 40,000	\$ 40,000					\$ 40,000	\$ -
Angelus/Rosita Drainage Repairs	\$ 150,000	\$ 150,000					\$ 150,000	\$ -
Rosita Emergency Repair (Prelim. Eng.)	\$ 49,400	\$ 49,400					\$ 49,400	\$ -
Rosita Emergency Repair (Const. Eng.)	\$ 74,100	\$ 74,100					\$ 74,100	\$ -
Rosita Emergency Repair (Construction.)	\$ 494,000	\$ 494,000					\$ 494,000	\$ -
Wildfire Fuels Reduction	\$ 297,300	\$ 297,300					\$ 297,300	\$ -
City Hall Parking Lot Improvements	\$ 150,000	\$ 150,000					\$ 150,000	\$ -
City Hall Roof Repairs	\$ 47,446	\$ 47,446					\$ 47,446	\$ -
City Hall Fence Replacement	\$ 20,000	\$ 20,000					\$ 20,000	\$ -
Council Chamber Technology Upgrades	\$ 10,000	\$ 5,000	\$ 5,000				\$ 10,000	\$ -
Del Rey Park Accessibility Improvements	\$ 50,000		\$ 50,000				\$ 50,000	\$ -
Via Verde Curb & Gutter Repair	\$ 90,000		\$ 90,000				\$ 90,000	\$ -
City Hall Sewer Upgrades	\$ 40,000		\$ 40,000				\$ 40,000	\$ -
Adair Stairs Repairs	\$ 15,000		\$ 15,000				\$ 15,000	\$ -
City Hall Chamber Renovation	\$ 50,000		\$ 50,000				\$ 50,000	\$ -
Park Bathroom Water Efficiency	\$ 40,000			\$ 40,000			\$ 40,000	\$ -
Tot Playground Replacement	\$ 170,000			\$ 170,000			\$ -	\$ 170,000
Street Resurfacing Program	\$ 40,000					\$ 1,000,000	\$ -	\$ 1,000,000
South Boundary Realignment Design	\$ 40,000	\$ 300,000	\$ 200,000	\$ 100,000			\$ 600,000	\$ -

Source
SB 1
SB 1
FHWA Grant
Measure X FB
FHWA Grant
Cal Fire Grant
ARPA (FY23 carryover)
ARPA (FY23 carryover)
GF Fund Balance
GF Fund Balance
2024-25 CDBG
Gas Tax
GF Fund Balance
GF Fund Balance
GF Fund Balance
GF Fund Balance
TBD
Measure X Loan
SBR Engineering Fund

	SB1	Measure X	Gas Tax	CDBG
FB	160,736	75,059	105,000	
Revenue	40,000	-		50,000
Budget	190,000	74,100	90,000	
Balance	10,736	959	15,000	50,000

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