



CITY OF DEL REY OAKS

Staff Report

TO: Honorable Mayor and Council Members

FROM: John Guertin, City Manager

BY: Roberto Moreno, RGS Senior Advisor

DATE: May 23, 2023

SUBJECT: Presentation on the Draft Budget for Fiscal Year 2023-24

Attached for discussion and direction is the Draft Budget for Fiscal Year 2023-24. The Proposed FY 2022-23 budget reflects a minimal increase in revenues as the City returns to more normal business cycle post pandemic. The operating expenditures essentially reflect a status quo budget.

All Funds Budget Summary and Discussion

This table below shows the City's budget by fund. All funds are balanced.

City of Del Rey Oaks					
FY 2023-24 Budget Summary by Fund					
Estimated					
Fund	Fund Balance 6/30/2023	Estimated Revenues	Appropriations	Surplus (Deficit)	Est. Fund Bal. 6/30/2024
<u>100 General Fund</u>					
<u>Available</u>					
Unassigned-Economic Uncertainty	1,652,182.00				1,652,182
Unappropriated	1,161,008.00				1,231,688
Available Fund Balance	<u>2,813,190.00</u>	4,574,900	(4,504,220)	70,680	<u>2,883,870.00</u>
<u>Special Revenue Funds</u>					
210 Gas Tax Fund	90,850.00	49,700	(25,000)	24,700	115,550
211 SB1 Fund	59,744.00	36,900	-	36,900	96,644
212 Measure X	14,539.00	92,000	(92,000)	-	14,539
221 FORA Habitat Management Fund	743,570.00	-	-	-	743,570
223 ARPA Fund	117,706.00	-	-	-	117,706
<u>Capital Project Funds</u>					
301 Capital Projects Fund	-			-	-
322 SBR/GJM Intersection Fund	1,056,168.00			-	1,056,168
323 SBR Construction Fund	7,268,813.00	-	-	-	7,268,813
Total All Funds	<u>12,164,580.00</u>	<u>4,753,500</u>	<u>(4,621,220)</u>	<u>132,280</u>	<u>12,296,860</u>

The **General Fund** is balanced as presented with a minimal surplus to be budgeted.

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 2023-24, the fund shows a surplus of \$24,700. 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 SB1 otherwise known as the Road Rehabilitation Maintenance Act which can be spent only on street related purposes. For FY 23-24 staff is working on developing a project for the use of the \$96,644 estimated fund balance.

The **Measure X Fund** was used in 2018-19 to pay for the major street improvements for which the city borrowed against its future share of Measure X revenues. In 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 **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. The budget process will consider appropriation of the \$117,706 remaining of these one-time monies.

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 a new fund 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.

General Fund Budget

As shown on the attached General Fund Budget Summary the FY 23-24 Operating Draft Budget is a status quo budget with a 4% increase in revenues and a 3.7% increase in expenditures.

Major Points

- Personnel costs reflect a 5% COLA for all staff.
- \$30,000 is proposed for grant writing services.
- The Housing Element update is proposed to be funded in the new Capital Projects Fund since it is a one-time cost. It will be funded from the General Fund fund balance.
- Police staffing continues at 10 positions, which reflects one vacancy.

Major Changes in Proposed Budget

The FY 2023-24 proposed budget is essentially a status-quo budget with the following changes.

- Personnel costs are budgeted based on the following assumptions:
 - 5% Cost-of-Living increase for all staff.
 - Keeping one police officer position vacant
- \$30,000 is proposed for grant writing services.
- The Housing Element update is proposed to be funded in the new Capital Projects Fund since it is a one-time cost. It will be funded from the General Fund fund balance.

Use of General Fund Fund Balance

At June 30, 2021, the General Fund had an available fund balance of \$1,920,736 of which \$1,652,182 was reserved by Council for Economic Uncertainties. The following table shows the estimated future available fund balance:

<u>Date</u>	<u>Amount</u>	
06/30/21	\$1,920,736	Actual
06/30/22	\$2,754,590	Actual
06/30/23	\$2,813,190	Projected

In recent years, the City Council prioritized the use of any year-end fund balance as follows: \$150,000 annually in the Section 115 Trust for CalPERS retirement and any additional fund balance was added to the Economic Uncertainty Fund. Since 2020, the

fund balance has not been allocated to allow for flexibility in responding to economic impacts from the pandemic.

RECOMMENDATION

Receive the Draft Budget for Fiscal Year 2023-24 presentation and provide direction on any changes to be made prior to adoption in June.

CONCLUSION

The Council's direction will continue a positive economic strategic path for the City of Del Rey Oaks.

Respectfully submitted,

John Guertin
City Manager

City of Del Rey Oaks
FY 2024 Proposed Budget-General Fund Summary

	Current Year Actual 04/30/2023	FY 2023 Current Budget	FY 2024 Proposed Budget	Increase/ (Decrease)	Percent Change
GENERAL FUND SUMMARY					
Revenue:					
Property Taxes	763,298	738,700	767,700	29,000	3.9%
Sales Tax	1,099,048	1,253,000	1,313,000	60,000	4.8%
Other Taxes	416,468	503,300	487,500	(15,800)	-3.1%
Licenses and Permits	276,357	311,300	286,300	(25,000)	-8.0%
Fines and Forfeitures	2,926	5,200	5,200	-	0.0%
Other Revenue	42,771	37,200	37,200	-	0.0%
Grants	188,663	177,700	200,900	23,200	13.1%
Airport Police Services	899,292	1,211,250	1,290,400	79,150	6.5%
Current Services	146,564	162,700	186,700	24,000	14.8%
Total Estimated Revenue	3,835,387	4,400,350	4,574,900	174,550	4.0%
Expenditures:					
Council	21,644	33,600	33,700	100	0.3%
City Clerk	315,761	435,260	435,400	140	0.0%
City Manager	239,935	291,960	296,800	4,840	1.7%
Audit/Treasurer	148,463	227,200	260,200	33,000	14.5%
Legal	88,101	201,500	201,500	-	0.0%
Planning & Building	108,664	108,240	105,400	(2,840)	-2.6%
Government Buildings	9,098	22,100	19,100	(3,000)	-13.6%
Non-Departmental	26,977	33,640	34,500	860	2.6%
Police	2,086,842	2,465,900	2,552,920	87,020	3.5%
Fire/Animal Control	164,327	219,100	227,600	8,500	3.9%
Public Works/Streets	219,272	258,750	293,600	34,850	13.5%
Parks/Recreation	39,393	44,500	43,500	(1,000)	-2.2%
Total FY 2024 Budget	3,468,477	4,341,750	4,504,220	162,470	3.7%
Net Surplus(Deficit)	366,910	58,600	70,680	12,080	

City of Del Rey Oaks
FY 2024 Proposed Budget

	Current Year Actual 04/30/2023	FY 2023 Current Budget	FY 2024 Proposed Budget	Increase/ (Decrease)	Percent Change
100 - General Fund					
Revenue					
Non Department Specific					
P/T-Secured	531,578	520,200	531,000	10,800	
P/T-Unsecured	24,140	24,000	24,500	500	
P/T-Prior Secured	3,806	6,000	6,100	100	
Prior Unsecured	-	100	100	-	
P/T-Unitary Tax	10,529	8,600	10,000	1,400	
P/T-Supplemental Roll (SB813)	13,082	12,000	12,200	200	
Property Tax - VLF	179,366	167,000	183,000	16,000	
Prop/Tax-Interest/Penalty	797	800	800	-	
Sales Tax	320,787	450,000	470,000	20,000	
Sales Tax - Add On (Measure S-1% of Local Sales Tax)	778,261	803,000	562,000	(241,000)	
Sales Tax - Add On (Measure R-1% of Local Sales Tax)			281,000	281,000	
Cannabis Tax	82,850	120,000	99,000	(21,000)	
Transient Occupancy Tax	141,610	190,000	190,000	-	
Property Transfer Tax	-	5,000	5,000	-	
Sewer Impact	20,766	15,000	15,000	-	
Business Licenses	205,750	215,000	210,000	(5,000)	
Gas Franchises	8,071	5,800	8,000	2,200	
Electric Franchises	21,570	18,500	21,500	3,000	
Garbage Franchises	98,003	100,000	100,000	-	
Cable Tv Franchises	20,733	26,000	26,000	-	
Water Franchises	22,865	23,000	23,000	-	
SB1186 Disability Access Fund	1,598	1,000	1,000	-	
SB1473 Environmental Assessment Fee	55	100	100	-	
Building Permits	35,449	40,000	40,000	-	
Cannabis Business Permit	15,089	30,000	10,000	(20,000)	
Plan Check Fees	13,494	17,000	17,000	-	
Street Opening Permits Fees	3,000	5,000	5,000	-	
Plumbing Permits	2,375	1,600	1,600	-	
Electrical Permits	750	1,600	1,600	-	
Other Licenses/Permits	395	1,000	1,000	-	
Fines & Forfeitures	35	200	200	-	
Vehicle Code Fines	2,891	5,000	5,000	-	
Interest Earned	6,247	10,000	10,000	-	
Rental Income - Garden Ctr	30,000	36,000	36,000	-	
Rental Income - Airport RV	29,000	35,000	35,000	-	

City of Del Rey Oaks
FY 2024 Proposed Budget

	Current Year Actual 04/30/2023	FY 2023 Current Budget	FY 2024 Proposed Budget	Increase/ (Decrease)	Percent Change
Rental Income - PW Bldg	13,000	-	24,000	24,000	
HOPTR	1,030	1,200	1,200	-	
Vehicle License Collection	2,680	-	-	-	
COPS	148,605	165,200	165,200	-	
AMBAG REAP Grant - Housing Element	7,756	-	-	-	
HCD LEAP Grant - Housing Element	15,524	-	-	-	
SB1383 Organics Recycling	6,292	-	20,200	20,200	
Prop 172	25,086	25,000	25,000	-	
Wellness Program	7,500	7,500	7,500	-	
Police Grants Other Agencies	-	5,000	5,000	-	
POST Reimbursements	2,986	-	3,000	3,000	
Police Reports	375	1,000	1,000	-	
Police Services	29,050	48,000	48,000	-	
Public Events	-	5,000	5,000	-	
Use Permits	27,590	20,000	20,000	-	
Maps/Publications	-	100	100	-	
Property Inspections	3,000	4,500	4,500	-	
Miscellaneous Revenue	10,499	10,000	10,000	-	
Donations	-	-	-	-	
Rental - Park	4,050	3,100	3,100	-	
Miscellaneous Refunds	6,130	-	-	-	
Restitution	-	-	-	-	
Total Non Department Specific	2,936,095	3,189,100	3,284,500	95,400	
Police					
Airport Police Services	899,292	1,211,250	1,290,400	79,150	
Total Police	899,292	1,211,250	1,290,400	79,150	
Total Revenue	3,835,387	4,400,350	4,574,900	174,550	4.0%
Expense					
Council					
Council Member Stipend	6,150	9,000	9,000	-	
Medicare	89	200	200	-	
Social Security	381	-	500	500	
Unemployment Ins-Fed & State	60	-	100	100	
Dental Expense	4,022	7,400	11,400	4,000	
Member/Dues/Contributions	5,117	2,000	4,000	2,000	
Strategic Planning	1,300	12,000	5,000	(7,000)	
Travel Expenses	4,525	3,000	3,500	500	
Total Council	21,644	33,600	33,700	100	0.3%

City of Del Rey Oaks

FY 2024 Proposed Budget

	Current Year Actual 04/30/2023	FY 2023 Current Budget	FY 2024 Proposed Budget	Increase/ (Decrease)	Percent Change
City Clerk					
Payroll	114,560	142,800	149,600	6,800	
Temp Payroll	-	10,000	10,000	-	
Overtime	8,906	20,000	20,000	-	
PERS UAL	38,622	40,000	36,900	(3,100)	
PERS Retirement	7,419	11,700	13,800	2,100	
Medicare	1,703	2,100	2,200	100	
Social Security	-	-	-	-	
Unemployment Ins-Fed & State	196	-	200	200	
Dental Expense	1,716	3,400	3,200	(200)	
Health Insurance	36,905	47,200	60,500	13,300	
Health Insurance -Retiree	-	1,860	1,800	(60)	
Vision Ins	245	500	500	-	
Workers Comp	11,091	7,900	9,100	1,200	
Wellness Program	1,155	1,100	1,000	(100)	
Materials/Supply	10,186	16,300	16,300	-	
Office Supplies	5,241	11,200	11,200	-	
Repair/Maintenance	2,805	3,000	3,000	-	
Telephone	5,345	7,680	7,700	20	
Internet	-	-	-	-	
Website Design & Maintenance	347	3,800	3,800	-	
Postage / Shipping	4,195	2,400	4,000	1,600	
Training	718	5,000	5,000	-	
Liability & Property Insurance	13,266	14,900	17,600	2,700	
Contract Services - IT	6,319	5,000	6,000	1,000	
HR Services-RGS	51	31,500	31,500	-	
Organic Waste Regs Services (SB1383)	25,614	12,000	-	(12,000)	
Agenda Management System	-	4,920	5,000	80	
Document Management System	-	1,500	1,500	-	
Municipal Code Service	5,878	10,000	10,000	-	
Records Retention Services	-	5,000	-	(5,000)	
Member/Dues/Contributions	809	1,000	1,000	-	
Election Cost	12,469	8,500	-	(8,500)	
Furniture, Equipment & Vehicles	-	3,000	3,000	-	
Total City Clerk	315,761	435,260	435,400	140	0.0%
City Manager					
Payroll	156,760	187,000	192,500	5,500	
PERS UAL	893	900	1,000	100	
PERS Retirement	9,258	13,100	14,800	1,700	

City of Del Rey Oaks
FY 2024 Proposed Budget

	Current Year Actual 04/30/2023	FY 2023 Current Budget	FY 2024 Proposed Budget	Increase/ (Decrease)	Percent Change
Medicare	2,269	2,500	2,800	300	
Unemployment Ins-Fed & State	77	-	100	100	
Dental Expense	1,740	1,700	1,600	(100)	
Health Insurance	32,091	23,600	30,200	6,600	
Vision Ins	296	200	200	-	
Workers Comp	11,191	9,700	11,700	2,000	
Wellness Program	-	500	500	-	
Admin Leave	-	7,000	-	(7,000)	
Auto Allowance	4,361	5,400	5,400	-	
Office Supplies	126	1,530	1,500	(30)	
Liability & Property Insurance	14,327	18,200	22,700	4,500	
Member/Dues/Contributions	1,159	3,500	3,500	-	
Books and Periodicals	-	300	300	-	
Travel Expenses	387	8,000	8,000	-	
Contingency	5,000	8,830	-	(8,830)	
Total City Manager	239,935	291,960	296,800	4,840	1.7%
Audit/Treasurer					
Dental Expense	20	-	-	-	
ADP Payroll Fees	1,000	7,100	3,500	(3,600)	
Bank Service Charges	4,625	1,000	4,600	3,600	
Grant Writing Services			30,000	30,000	
Accounting Software	3,881	3,600	3,600	-	
Annual Audit	11,812	31,000	34,000	3,000	
Actuarial Services	-	4,500	4,500	-	
Accounting Services-RGS	127,125	180,000	180,000	-	
Total Audit/Treasurer	148,463	227,200	260,200	33,000	14.5%
Legal					
Legal Services	87,424	200,000	200,000	-	
Legal Advert	677	1,500	1,500	-	
Total Legal	88,101	201,500	201,500	-	0.0%
Planning & Building Regulation					
Economic Development Services	7,656	30,000	20,000	(10,000)	
Planning Services	51,588	40,000	40,000	-	
Contract Services - Housing Element	8,965	-	-	-	
Building Inspections Services	39,957	30,240	32,400	2,160	
Engineering Services	-	5,000	5,000	-	
Code Enforcement Services	498	-	5,000	5,000	
Member/Dues/Contributions	-	-	-	-	
Travel Expenses	-	3,000	3,000	-	

City of Del Rey Oaks

FY 2024 Proposed Budget

	Current Year Actual 04/30/2023	FY 2023 Current Budget	FY 2024 Proposed Budget	Increase/ (Decrease)	Percent Change
Total Planning & Building Regulation	108,664	108,240	105,400	(2,840)	-2.6%
Government Buildings					
Repair/Maintenance	6,948	20,000	16,100	(3,900)	
Janitorial Services	2,150	2,100	3,000	900	
Total Government Buildings	9,098	22,100	19,100	(3,000)	-13.6%
Non-Departmental					
Materials/Supply	3,029	6,120	6,200	80	
Telephone	67	1,120	1,000	(120)	
Liability & Property Insurance	12,067	12,100	13,000	900	
Member/Dues/Contributions	11,625	13,000	13,000	-	
Misc Expenses	-	1,000	1,000	-	
S.M.I.P.	140	200	200	-	
Sb 1473	49	100	100	-	
Total Non-Departmental	26,977	33,640	34,500	860	2.6%
Police					
Payroll	811,336	1,026,100	1,081,000	54,900	
Overtime	124,889	170,000	154,000	(16,000)	
Reserves Payroll	68,415	77,000	80,000	3,000	
PERS UAL - After 06/30/18	-	6,100	1,000	(5,100)	
PERS UAL	105,353	105,400	102,000	(3,400)	
PERS Retirement	83,066	127,500	136,500	9,000	
PERS 457 Expense	24,900	36,000	32,400	(3,600)	
Medicare	14,576	14,900	15,700	800	
Social Security	3,836	-	1,600	1,600	
Unemployment Ins-Fed & State	10,443	-	10,500	10,500	
Dental Expense	10,990	19,400	17,900	(1,500)	
Health Insurance	214,880	241,900	296,400	54,500	
Health Insurance -Retiree (OPEB)	1,587	1,800	2,000	200	
Vision Ins	1,984	2,900	2,900	-	
Workers Comp	166,139	212,800	172,400	(40,400)	
Wellness Program	2,440	5,300	5,300	-	
Uniform Allowance	4,250	10,000	10,000	-	
Deferred Comp			-	-	
Admin Leave	-	-	-	-	
Materials/Supply	51,475	45,000	45,000	-	
Ammunition	4,932	5,000	5,000	-	
Office Supplies	3,122	3,000	3,000	-	
PD Safety Equip Lease - Principal	8,039	24,300	24,300	-	
PD Safety Equip Lease - Interest	674	1,000	1,000	-	

City of Del Rey Oaks

FY 2024 Proposed Budget

	Current Year Actual 04/30/2023	FY 2023 Current Budget	FY 2024 Proposed Budget	Increase/ (Decrease)	Percent Change
Auto Ops - Supplies / Equip	1,371	2,500	2,500	-	
Auto Ops - Fuel	24,515	30,000	30,000	-	
Repair/Maintenance	10,223	14,000	14,000	-	
Telephone	18,451	14,000	14,000	-	
Internet	868	2,500	2,500	-	
Annual Maintenance-Records Manageme	6,014	3,400	6,020	2,620	
Annual Maintenance	3,276	3,400	3,400	-	
Annual Maintenance-MDT (Mobile Data Terminals)			3,300	3,300	
Postage / Shipping	378	500	500	-	
Training	9,725	15,000	15,000	-	
Liability & Property Insurance	120,653	111,800	127,100	15,300	
Annual Audit	-	4,500	4,500	-	
Contract Services - IT	6,550	6,000	6,000	-	
HR Services-RGS	-	3,000	3,000	-	
Janitorial Services	2,150	2,000	3,000	1,000	
911- Radio Dispatch	73,530	73,300	58,500	(14,800)	
911-Inform MDT Terminal Service			1,500	1,500	
911-Notification System			400	400	
911-NGEN O & M			8,000	8,000	
911-NGEN Debt			5,200	5,200	
Auto Repair/Maintenance	12,170	14,000	14,000	-	
Animal Regulation	-	500	500	-	
Fund Jail & Prisoner	-	200	200	-	
ACJIS System Police	7,318	9,000	9,000	-	
Law Enforcement Wellness App			-	-	
Personnel Recruit & Pre-Employment	1,821	3,000	3,000	-	
Member/Dues/Contributions	4,480	4,000	4,000	-	
Books and Periodicals	631	900	900	-	
Travel Expenses	14,207	13,000	13,000	-	
Equipment	51,185	-	-	-	
Total Police	2,086,842	2,465,900	2,552,920	87,020	3.5%
Fire/Animal Control					
Fire Seaside	164,327	219,100	227,600	8,500	
Total Fire/Animal Control	164,327	219,100	227,600	8,500	3.9%
Public Works/Streets					
Payroll	67,594	79,700	91,600	11,900	
Overtime	-	3,000	3,000	-	
PERS UAL	893	1,000	1,000	-	
PERS Retirement	4,300	6,000	7,100	1,100	

City of Del Rey Oaks
FY 2024 Proposed Budget

	Current Year Actual 04/30/2023	FY 2023 Current Budget	FY 2024 Proposed Budget	Increase/ (Decrease)	Percent Change
Medicare	976	1,200	1,400	200	
Unemployment Ins-Fed & State	77	-	100	100	
Dental Expense	1,143	1,700	1,600	(100)	
Health Insurance	24,685	23,600	30,300	6,700	
Vision Ins	165	300	300	-	
Workers Comp	4,578	4,400	5,600	1,200	
Wellness Program	614	500	500	-	
Materials/Supply	10,842	16,500	16,500	-	
Office Supplies	500	1,530	1,500	(30)	
Auto Ops - Supplies / Equip	1,813	2,500	2,500	-	
Auto Ops - Fuel	5,597	5,000	5,000	-	
Repair/Maintenance	38,594	41,000	41,000	-	
Gabilan Crew	-	5,000	5,000	-	
Utilities-PG&E	12,809	12,000	15,000	3,000	
Utilities-Water	3,256	3,200	4,000	800	
Training	-	5,000	5,000	-	
Insurance- Liability & Property	10,000	5,500	10,800	5,300	
Insurance-Vehicle	-	-	4,500	4,500	
Organic Waste Regs Services (SB1383)	-	-	9,000	9,000	
Auto Repair/Maintenance	2,724	8,300	8,300	-	
Storm Water Project - Phase 4	21,037	23,000	23,000	-	
Storage Shed	7,075	-	-	-	
Contingency	-	8,820	-	(8,820)	
Total Public Works/Streets	219,272	258,750	293,600	34,850	13.5%
Parks/Recreation					
Materials/Supply	4,594	16,500	15,500	(1,000)	
Repair/Maintenance	24,966	25,000	25,000	-	
Utilities/Water	2,758	2,000	3,000	1,000	
Travel Expenses	-	1,000	-	(1,000)	
Storage Shed	7,075	-	-	-	
Total Parks/Recreation	39,393	44,500	43,500	(1,000)	-2.2%
Total Expense	3,468,477	4,341,750	4,504,220	162,470	3.7%
Excess(Deficit) of Revenue Over Expenditures	366,910	58,600	70,680	12,080	20.6%
Beginning Fund Balance		2,754,588	2,813,188		
Ending Fund Balance		2,813,188	2,883,868		

City of Del Rey Oaks

FY 2024 Proposed Budget

	Current Year Actual 04/30/2023	FY 2023 Current Budget	FY 2024 Proposed Budget	Increase/ (Decrease)	Percent Change
GENERAL FUND SUMMARY					
Revenue:					
Property Taxes	763,298	738,700	767,700	29,000	3.9%
Sales Tax	1,099,048	1,253,000	1,313,000	60,000	4.8%
Other Taxes	416,468	503,300	487,500	(15,800)	-3.1%
Licenses and Permits	276,357	311,300	286,300	(25,000)	-8.0%
Fines and Forfeitures	2,926	5,200	5,200	-	0.0%
Other Revenue	42,771	37,200	37,200	-	0.0%
Grants	188,663	177,700	200,900	23,200	13.1%
Airport Police Services	899,292	1,211,250	1,290,400	79,150	6.5%
Current Services	146,564	162,700	186,700	24,000	14.8%
Total Estimated Revenue	3,835,387	4,400,350	4,574,900	174,550	4.0%
Expenditures:					
Council	21,644	33,600	33,700	100	0.3%
City Clerk	315,761	435,260	435,400	140	0.0%
City Manager	239,935	291,960	296,800	4,840	1.7%
Audit/Treasurer	148,463	227,200	260,200	33,000	14.5%
Legal	88,101	201,500	201,500	-	0.0%
Planning & Building	108,664	108,240	105,400	(2,840)	-2.6%
Government Buildings	9,098	22,100	19,100	(3,000)	-13.6%
Non-Departmental	26,977	33,640	34,500	860	2.6%
Police	2,086,842	2,465,900	2,552,920	87,020	3.5%
Fire/Animal Control	164,327	219,100	227,600	8,500	3.9%
Public Works/Streets	219,272	258,750	293,600	34,850	13.5%
Parks/Recreation	39,393	44,500	43,500	(1,000)	-2.2%
Total FY 2024 Budget	3,468,477	4,341,750	4,504,220	162,470	3.7%
Net Surplus(Deficit)	366,910	58,600	70,680	12,080	

City of Del Rey Oaks
FY 2024 Proposed Budget

	Current Year Actual 04/30/2023	FY 2023 Current Budget	FY 2024 Proposed Budget	Increase/ (Decrease)	Percent Change
210 - Gas Tax Fund					
Revenue					
Non Department Specific					
Gas Tax 2103	10,702	15,000	15,000		
Gas Tax 2105	7,551	10,400	10,400		
Gas Tax 2106	8,288	9,100	9,100		
Gas Tax 2107	9,228	14,200	14,200		
Gas Tax 2107.5	1,000	1,000	1,000		
Total Revenue	36,769	49,700	49,700	-	
Expense					
Public Works/Streets					
Street Sweeping	6,204	10,000	10,000		
Street Lighting	9,343	15,000	15,000		
Total Expense	15,547	25,000	25,000	-	
Excess(Deficit) of Revenue Over Expenditures	21,222	24,700	24,700		
Beginning Fund Balance		66,150	90,850		
Ending Fund Balance		90,850	115,550		
211 - SB1 Fund					
Revenue					
Non Department Specific					
SB 1 Funds	28,736	36,900	36,900		
MBASIA Contribution	-	10,000			
Total Revenue	28,736	46,900	36,900	-	
Expense					
Portola/Work Walkway					
Street Improvements	-	-			
Street Curb Replacement					
Street Improvements	-	20,000			
Street Improvements					
Street Improvements	-	70,000			
Total Expense	-	90,000	-	-	

City of Del Rey Oaks
FY 2024 Proposed Budget

	Current Year Actual 04/30/2023	FY 2023 Current Budget	FY 2024 Proposed Budget	Increase/ (Decrease)	Percent Change
Excess(Deficit) of Revenue Over Expenditures	28,736	(43,100)	36,900	-	
Beginning Fund Balance		102,844	59,744		
Ending Fund Balance		59,744	96,644		
212 - Measure X Fund					
Revenue					
Non Department Specific					
Measure X	76,274	92,000	92,000		
Total Revenue	76,274	92,000	92,000	-	
Expense					
Via Verde/Los Encinos Street Repair					
Street Improvements	-	30,000			
Angelus/Rosita Storm Drain Repair (Engineering)					
Street Improvements	-	10,000			
Angelus/Rosita Storm Drain Repair (Construction)					
Street Improvements	-	60,000			
Debt Service - Measure X					
Principal - Measure X Loan	65,359	90,000	90,000		
Interest - Measure X	10,915	2,000	2,000		
Total Expense	76,274	192,000	92,000	-	
Excess(Deficit) of Revenue Over Expenditures	-	(100,000)	-	-	
Beginning Fund Balance		114,539	14,539		
Ending Fund Balance		14,539	14,539		
221 - FORA Habitat Management Fund					
Expense					
City Clerk					
Council Chamber Technology	626	-			
Planning & Building Regulation					
Contract Services - Habitat Management	3,004	41,667			

City of Del Rey Oaks
FY 2024 Proposed Budget

	Current Year Actual 04/30/2023	FY 2023 Current Budget	FY 2024 Proposed Budget	Increase/ (Decrease)	Percent Change
Habitat Management Planning	-	-			
Total Expense	3,630	41,667	-	-	
Excess(Deficit) of Revenue Over Expenditures	(3,630)	(41,667)	-	-	
Beginning Fund Balance		743,570	701,903		
Ending Fund Balance		701,903	701,903		
223 - ARPA Fund					
Revenue					
Non Department Specific					
ARPA Grant	197,836	197,870	-		
Total Revenue	197,836	197,870	-	-	
Expense					
City Clerk					
Agenda Management System	8,070	13,000			
Document Management System	-	9,000			
Council Chamber Technology	-	6,463			
Computer Server Replace	9,989	12,000			
Total City Clerk	18,059	40,463	-	-	
Police					
Mobile Data Terminals	7,904	18,216			
Portable Radios		62,800			
Total Police	7,904	81,016	-	-	
City Hall Parking Lot Imp					
Parking Lot Improvements	-	150,000			
Total City Hall Parking Lot Imp	-	150,000	-	-	
Park Parking Lot					
Parking Lot Improvements	40,024	60,500			
Total Park Parking Lot	40,024	60,500	-	-	
Total Expense	65,987	331,978	-	-	
Excess(Deficit) of Revenue Over Expenditures	131,849	(71,308)			
Beginning Fund Balance		189,014	117,706		
Ending Fund Balance		117,706	117,706		

City of Del Rey Oaks
FY 2024 Proposed Budget

	Current Year Actual 04/30/2023	FY 2023 Current Budget	FY 2024 Proposed Budget	Increase/ (Decrease)	Percent Change
231 - BSCC-Wellness & Mental Health Grant					
Revenue					
Police					
Officer Wellness & Mental Health Grant	15,000	15,000	-		
Total Revenue	15,000	15,000	-	-	
Expense					
Law Enforcement Wellness App	500	500	2,000	1,500	
Total Expense	500	500	2,000	1,500	
Excess(Deficit) of Revenue Over Expenditures	14,500	14,500	(2,000)	(1,500)	
Beginning Fund Balance		-	14,500		
Ending Fund Balance		14,500	12,500		
235- Asset Forfeitures					
Revenue					
Equitably Shared Funds		-	5,000	5,000	
Total Revenue	-	-	5,000	5,000	
Expense					
Police Exp			5,000	5,000	
Total Expense	-	-	5,000	5,000	
Excess(Deficit) of Revenue Over Expenditures	-	-	-	-	
Beginning Fund Balance		-	-		
Ending Fund Balance		-	-		
301 - Capital Projects					
Revenue					
Transfers In-GF (Fund Balance)			138,900	138,900	

City of Del Rey Oaks
FY 2024 Proposed Budget

	Current Year Actual 04/30/2023	FY 2023 Current Budget	FY 2024 Proposed Budget	Increase/ (Decrease)	Percent Change
Transfers In-GF (Fund Balance)			70,000	70,000	
Capital Project Reimbursements			-		
Total Revenue	-	-	-	-	
Expense					
Planning & Building Regulation					
Housing Element Cost - 6th Cycle			138,900	138,900	
Police Department					
Vehicle Replacement			70,000	70,000	
Safeway Parking Lot (Sinkhole)	-	-			
Total Expense	-	-	-	-	
Excess(Deficit) of Revenue Over Expenditures	-	-	-	-	
Beginning Fund Balance					
Ending Fund Balance					
311 - Prop 68 Grant Fund					
Revenue					
Non Department Specific					
Prop 68 Grant	-	177,952	-		
Donations	-	30,000	-		
Total Revenue	-	207,952	-	-	
Expense					
Park Play Structure					
Park Improvements	-	-			
Basketball Court Reconstruction					
Park Improvements	-	-			
Park Parking Lot/Accessibility Project					
Park Improvements	68,582	68,582			
Total Expense	68,582	68,582	-	-	
Excess(Deficit) of Revenue Over Expenditures	(68,582.34)	139,370	-	-	
Beginning Fund Balance		(183,902)			
Ending Fund Balance		(44,532)			

City of Del Rey Oaks
 FY 2024 Proposed Budget

	Current Year Actual 04/30/2023	FY 2023 Current Budget	FY 2024 Proposed Budget	Increase/ (Decrease)	Percent Change
321 - SBR Engineering Fund					
Expense					
SBR Engineering					
Contract Services - Engineering	-	505,830			
Total Expense	-	505,830			
Excess(Deficit) of Revenue Over Expenditures	-	(505,830)			
Beginning Fund Balance					
Ending Fund Balance					