CITY OF DEL REY OAKS
650 CANYON DEL REY BLVD., DEL REY OAKS, CALIFORNIA 93940
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Date: March 25, 2025

TO: Honorable Mayor and City Council Members

FROM: John Guertin, City Manager

SUBJECT: Mid-Year Budget Review and Amendment for Fiscal Year 2024-2025

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 review of the mid-year budget adjustments.

Background

We are pleased to present the Mid-Year Budget Adjustments for Fiscal Year 2024-2025. The mid-year budget uses actual revenues and expenditures through December 31, 2024 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:

GENERAL FUND SUMMARY:	FY 2025 Current Budget	FY 2025 Midyear Adjustments	FY 2025 Adjusted Budget
Revenue	$ 4,808,300	$ 13,000	$ 4,821,300
Transfers In from ARPA	167,446	-	167,446
Estimated Revenues & Transfers In	4,975,746	13,000	4,988,746
Appropriations By Department	4,901,995	13,000	4,914,995
Transfers Out-CIP	80,000	-	80,000
Appropriations & Transfers Out	4,981,995	13,000	4,994,995
Excess(Deficit) of Revenue Over Expenditures	$ (6,249)	$ -	$ (6,249)

The proposed Mid-Year budget adjustments result in General Fund estimated revenues increasing $13,000, while appropriations and transfers are requested to increase $13,000. This results in a net decrease of $-0- to the current estimated operating surplus of $-0- bringing the estimated deficit for the year to $6,249. The details of the changes are explained in the following sections.

Estimated Revenue Increase of $13,000

The increase in estimated revenues is primarily due to a decrease of $89,000 in sales tax due to the economy, offset by various increases, the largest being an increase of $60,000 in interest earnings from Local Agency Investment Fund (LAIF). The details of the increase are shown in the attachment. Revenue adjustments are recommended only for known dramatic changes.

General Fund Appropriation Increase of $13,000

The details of the increase in appropriations of $13,000 are shown in the attachment. The total changes by department are shown below. The largest increase is in the Police Department primarily due to unexpected costs of $12,000 for Paragon Investigative Services, $8,500 for liability insurance deductible costs and $5,000 to join the Monterey Peninsula Special Response Unit. The details of the increase/decreases are shown on the attachment. Appropriation adjustments are recommended only for known large changes.

GENERAL FUND SUMMARY:		FY 2025 Current Budget	FY 2025 Midyear Adjustments	FY 2025 Revised Budget
110	Council	$ 30,900.00	$ -	$ 30,900.00
111	City Clerk	579,800.00	2,400.00	582,200.00
120	City Manager	357,100.00	(26,300.00)	344,600.00
130	Finance	305,800.00	6,000.00	311,800.00
150	Legal	128,300.00	(39,350.00)	103,300.00
160	Planning and Building Regulation:	103,400.00	-	103,400.00
180	Government Buildings	11,000.00	5,000.00	16,000.00
190	Non-Depratmental	86,745.00	23,500.00	110,245.00
210	Police	2,732,650.00	48,350.00	2,781,000.00
220	Fire/Animal Control	234,400.00	2,200.00	236,600.00
311	Public Works/Street	288,800.00	(8,800.00)	280,000.00
411	Parks/Recreation	43,100.00	-	43,100.00
Total Appropriations By Department		4,901,995.00	13,000.00	4,943,145.00
Transfers Out-CIP		80,000.00	-	80,000.00
Total		$ 4,981,995.00	$ 13,000.00	$ 5,023,145.00

Fiscal Impacts

The increases in estimated revenues of $13,000 and appropriations of $13,000 will result in a $-0- effect on the operating surplus.

Recommended Action

Staff recommends approval of the mid-year budget adjustments.

ATTACHMENTS:

Mid-Year Budget Amendment for FY 2024-2025.

Respectfully submitted,

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John Guertin
City Manager

City of Del Rey Oaks
Statement of Revenue & Expenditures
FY 2025 Mid-Year Budget Adjustments

Fund	Dept	Account			FY 2025 As of 12/31/2024	FY 2025 Budget - Revised	Percent of Budget Collected/ Expended	FY 2025 Midyear Adjustments	FY 2025 Adjusted Budget
				100 - General Fund					
				Revenue					
				Non Department Specific					
100	000	41110	0000	P/T-Secured	329,275.77	541,600.00	61%	-	541,600.00
100	000	41120	0000	P/T-Unsecured	30,603.03	27,000.00	113%	3,600.00	30,600.00
100	000	41130	0000	P/T-Prior Secured	3,815.69	6,100.00	63%	-	6,100.00
100	000	41140	0000	Prior Unsecured	-	100.00	0%	-	100.00
100	000	41150	0000	P/T-Unitary Tax	6,396.46	10,000.00	64%		10,000.00
100	000	41160	0000	P/T-Supplemental Roll (SB813)	5,919.48	12,200.00	49%	-	12,200.00
100	000	41170	0000	Property Tax - VLF	100,244.50	183,000.00	55%	-	183,000.00
100	000	41180	0000	Prop Tax-Interest/Penalty	997.52	800.00	125%		800.00
100	000	42210	0000	Sales Tax	209,022.96	470,000.00	44%	(50,000.00)	420,000.00
100	000	42220	0000	Sales Tax - 145 (Measure S-1%)	268,272.52	562,000.00	48%	(26,000.00)	536,000.00
100	000	42221	0000	Sales Tax -409 (Measure R 1/2%)	133,716.07	281,000.00	48%	(13,000.00)	268,000.00
100	000	42222	0000	Cannabis Tax	47,802.23	100,000.00	48%		100,000.00
100	000	42223	0000	Cannabis Tax-Delinquent	-	-	0%		-
100	000	42230	0000	Transient Occupancy Tax	130,337.82	190,000.00	69%		190,000.00
100	000	42250	0000	Property Transfer Tax	3,589.85	8,500.00	42%		8,500.00
100	000	42290	0000	Sewer Impact	-	22,000.00	0%		22,000.00
100	000	42310	0000	Business Licenses	222,720.45	210,000.00	106%		210,000.00
100	000	42761	0000	Gas Franchises	-	8,000.00	0%		8,000.00
100	000	42762	0000	Electric Franchises	-	22,000.00	0%		22,000.00
100	000	42763	0000	Garbage Franchises	55,186.96	110,000.00	50%		110,000.00
100	000	42764	0000	Cable Tv Franchises	11,771.75	26,000.00	45%		26,000.00
100	000	42765	0000	Water Franchises	-	25,000.00	0%		25,000.00
100	000	43311	0000	SB1186 Disability Access Fund	740.00	1,000.00	74%		1,000.00
100	000	43312	0000	SB1473 Environmental Assessment Fee	48.00	100.00	48%		100.00
100	000	43320	0000	Building Permits	22,916.97	40,000.00	57%		40,000.00
100	000	43325	0000	Cannabis Business Permit	5,000.00	5,000.00	100%		5,000.00
100	000	43330	0000	Plan Check Fees	3,156.81	17,000.00	19%		17,000.00
100	000	43340	0000	Street Opening Permits Fees	2,200.00	5,000.00	44%		5,000.00
100	000	43350	0000	Plumbing Permits	1,375.00	1,600.00	86%		1,600.00
100	000	43360	0000	Electrical Permits	1,250.00	1,600.00	78%		1,600.00
100	000	43390	0000	Other Licenses/Permits	-	1,000.00	0%		1,000.00
100	000	45000	0000	Fines & Forfeitures	1,919.51	1,700.00	113%		1,700.00
100	000	45510	0000	Vehicle Code Fines	2,470.00	3,000.00	82%		3,000.00
100	000	45512	0000	Parking and Admin Fines	11,685.00	7,500.00	156%	4,000.00	11,500.00
100	000	46100	0000	Interest Earned	92,267.52	120,000.00	77%	60,000.00	180,000.00
100	000	46101	0000	Interest Earned-PARS 115 Trust	10,355.82	15,000.00	69%		15,000.00
100	000	46815	0000	Rental Income - Garden Center	18,000.00	36,000.00	50%		36,000.00

City of Del Rey Oaks
Statement of Revenue & Expenditures
FY 2025 Mid-Year Budget Adjustments

Fund	Dept	Account			FY 2025 As of 12/31/2024	FY 2025 Budget - Revised	Percent of Budget Collected/ Expended	FY 2025 Midyear Adjustments	FY 2025 Adjusted Budget
100	000	46816	0000	Rental Income - Airport RV	24,351.60	35,000.00	70%		35,000.00
100	000	46817	0000	Rental Income - PW Bldg (CHC Enterprise)	24,000.00	24,000.00	100%		24,000.00
100	000	47130	0000	HOPTR	306.27	1,200.00	26%		1,200.00
100	000	47140	0000	Vehicle License Collection	-	2,500.00	0%		2,500.00
100	000	47240	0000	COPS	144,663.48	185,000.00	78%	9,000.00	194,000.00
100	000	47241	0000	AMBAG REAP Grant - Housing Element	-	-	0%		-
100	000	47242	0000	HCD LEAP Grant - Housing Element	-	-	0%		-
100	000	47243	0000	SB1383 Organics Recycling	-	9,000.00	0%		9,000.00
100	000	47750	0000	Prop 172	9,137.54	20,000.00	46%		20,000.00
100	000	47760	0000	Wellness Program	7,500.00	7,500.00	100%		7,500.00
100	000	47780	0000	Police Grants & Other Reimbursements	2,500.00	10,700.00	23%		10,700.00
100	000	47781	0000	POST Reimbursements	3,978.01	7,000.00	57%		7,000.00
100	000	47783	0000	Grant Other Agencies	-	-	0%		-
100	000	47912	0000	DDA Negotiation Payment	10,000.00	-	0%	10,000.00	10,000.00
100	000	48210	0000	Police Service Fees	975.00	1,000.00	98%		1,000.00
100	000	48211	0000	Police Services-Special Events	19,687.50	40,000.00	49%		40,000.00
100	000	48212	0000	Public Events	-	7,500.00	0%		7,500.00
100	000	48805	0000	Use Permits	15,010.00	22,000.00	68%		22,000.00
100	000	48810	0000	Maps/Publications	-	100.00	0%		100.00
100	000	48825	0000	Property Inspections	750.00	4,500.00	17%		4,500.00
100	000	48840	0000	Miscellaneous Revenue	25,681.44	10,300.00	249%	15,000.00	25,300.00
100	000	48842	0000	LAFCO Refund & Interest for FOR A	412.60	-	0%	400.00	400.00
100	000	48910	0000	Rental - Park	2,250.00	3,500.00	64%		3,500.00
100	000	48930	0000	Miscellaneous Refunds	552.27	1,000.00	55%		1,000.00
				Total Non Department Specific	2,024,813.40	3,462,600.00	58%	13,000.00	3,475,600.00
				Police					
100	210	48220	0000	Airport Police Services	669,719.50	1,345,700.00	50%		1,345,700.00
				Total Revenue	**2,694,532.90**	**4,808,300.00**	**56%**	**13,000.00**	**4,821,300.00**
				Other Financing Sources					
				Non Department Specific					
100	000	82005	0000	Transfers In from ARPA	167,446.25	167,446.00	100%	-	167,446.00
				Total Non Department Specific	167,446.25	167,446.00	100%	-	167,446.00
				Total Other Financing Sources	**167,446.25**	**167,446.00**	**100%**	**-**	**167,446.00**
				Expense					
				Council					
100	110	61115	0000	Council Member Stipend	3,350.00	7,500.00	45%		7,500.00
100	110	61130	0000	Medicare-ER	48.56	200.00	24%		200.00
100	110	61131	0000	Social Security-ER	207.70	500.00	42%		500.00

City of Del Rey Oaks
Statement of Revenue & Expenditures
FY 2025 Mid-Year Budget Adjustments

Fund	Dept	Account			FY 2025 As of 12/31/2024	FY 2025 Budget - Revised	Percent of Budget Collected/ Expended	FY 2025 Midyear Adjustments	FY 2025 Adjusted Budget
100	110	61132	0000	Unemployment Ins-Fed & State	20.10	100.00	20%		100.00
100	110	61135	0000	Dental Expense	3,577.21	8,900.00	40%	(1,000.00)	7,900.00
100	110	62410	0000	Materials/Supply	-	200.00	0%		200.00
100	110	64550	0000	Membership Dues-Professional Org	510.00	3,000.00	17%		3,000.00
100	110	64570	0000	Strategic Planning	-	5,000.00	0%		5,000.00
100	110	64580	0000	Miscellaneous Expense	1,941.69	1,500.00	129%	1,000.00	2,500.00
100	110	64610	0000	Travel Expenses	675.00	4,000.00	17%		4,000.00
				Total Council	**10,330.26**	**30,900.00**	**33%**	**-**	**30,900.00**
				City Clerk					
100	111	61105	0000	Payroll	115,232.49	235,500.00	49%		235,500.00
100	111	61110	0000	Overtime	2,033.57	10,000.00	20%		10,000.00
100	111	61124	0000	PERS UAL	44,451.00	44,500.00	100%		44,500.00
100	111	61125	0000	PERS Retirement	9,925.64	23,800.00	42%		23,800.00
100	111	61130	0000	Medicare-ER	1,693.53	3,400.00	50%		3,400.00
100	111	61132	0000	Unemployment Ins-Fed & State	6.80	100.00	7%		100.00
100	111	61135	0000	Dental Expense	3,297.73	4,800.00	69%		4,800.00
100	111	61140	0000	Health Insurance	52,601.06	99,400.00	53%		99,400.00
100	111	61141	0000	Health Insurance -Retiree	157.00	1,000.00	16%		1,000.00
100	111	61145	0000	Vision Ins	375.72	700.00	54%		700.00
100	111	61150	0000	Workers Comp and EAP	8,167.00	14,100.00	58%		14,100.00
100	111	61155	0000	Wellness Program	913.87	1,500.00	61%		1,500.00
100	111	62410	0000	Materials/Supply	1,358.70	5,000.00	27%	(1,000.00)	4,000.00
100	111	62430	0000	Office Supplies	3,158.75	10,000.00	32%	(3,000.00)	7,000.00
100	111	63505	0000	Repair/Maintenance	-	1,000.00	0%		1,000.00
100	111	63508	0000	Other Outside Services	4,365.97	5,000.00	87%	1,000.00	6,000.00
100	111	63509	0000	Shredding Services	506.29	1,000.00	51%		1,000.00
100	111	63530	0000	Telephone	1,692.47	7,000.00	24%	(3,000.00)	4,000.00
100	111	63531	0000	Internet	2,213.75	2,000.00	111%	1,200.00	3,200.00
100	111	63535	0000	Website Design & Maintenance	-	1,000.00	0%		1,000.00
100	111	63540	0000	Postage / Shipping	900.83	3,000.00	30%		3,000.00
100	111	63605	0000	Training	2,985.63	5,000.00	60%	4,000.00	9,000.00
100	111	63620	0000	Insurance-Liability	19,396.03	42,600.00	46%		42,600.00
100	111	63621	0000	Insurance-Property	-	-	0%		-
100	111	63635	0000	Contract Services - IT	5,400.00	10,000.00	54%		10,000.00
100	111	63652	0000	HR Services-RGS	-	-	0%		-
100	111	63657	0000	Temporary Assistance	-	-	0%		-
100	111	63660	0000	Janitorial Services	-	-	0%		-
100	111	64310	0000	Software/Server Subscription	8,152.45	15,000.00	54%	2,000.00	17,000.00
100	111	64315	0000	Agenda Management System	4,920.00	5,000.00	98%		5,000.00
100	111	64316	0000	Document Management System	-	1,500.00	0%		1,500.00

City of Del Rey Oaks
Statement of Revenue & Expenditures
FY 2025 Mid-Year Budget Adjustments

Fund	Dept	Account			FY 2025 As of 12/31/2024	FY 2025 Budget - Revised	Percent of Budget Collected/ Expended	FY 2025 Midyear Adjustments	FY 2025 Adjusted Budget
100	111	64320	0000	Municipal Code Service	2,841.82	5,000.00	57%		5,000.00
100	111	64550	0000	Membership Dues-Professional Org	1,070.00	500.00	214%	700.00	1,200.00
100	111	64552	0000	Membership Dues-Government Agency	-	700.00	0%		700.00
100	111	64575	0000	Printing / Publications	1,581.95	2,000.00	79%	500.00	2,500.00
100	111	64580	0000	Misc Expenses	68.64	1,000.00	7%		1,000.00
100	111	64588	0000	Election Cost	-	15,000.00	0%		15,000.00
100	111	64610	0000	Travel Expenses	2,179.35	2,700.00	81%		2,700.00
100	111	66300	0000	Furniture & Equipment	-	-	0%		-
				Total City Clerk	**301,648.04**	**579,800.00**	**52%**	**2,400.00**	**582,200.00**
				City Manager					
100	120	61105	0000	Payroll	101,067.20	204,500.00	49%		204,500.00
100	120	61124	0000	PERS UAL	395.50	400.00	99%		400.00
100	120	61125	0000	PERS Retirement	6,738.35	15,900.00	42%		15,900.00
100	120	61130	0000	Medicare-ER	1,465.49	2,900.00	51%		2,900.00
100	120	61132	0000	Unemployment Ins-Fed & State	-	100.00	0%		100.00
100	120	61135	0000	Dental Expense	1,353.03	2,400.00	56%		2,400.00
100	120	61140	0000	Health Insurance	20,502.60	43,100.00	48%		43,100.00
100	120	61145	0000	Vision Ins	177.60	400.00	44%		400.00
100	120	61150	0000	Workers Comp and EAP	7,145.74	12,000.00	60%		12,000.00
100	120	61155	0000	Wellness Program	-	500.00	0%		500.00
100	120	61180	0000	Auto Allowance	2,700.10	5,400.00	50%	(500.00)	4,900.00
100	120	62430	0000	Office Supplies	9.64	1,500.00	1%		1,500.00
100	120	63620	0000	Insurance-Liability	17,649.42	36,700.00	48%		36,700.00
100	120	63621	0000	Insurance-Property	-	-	0%		-
100	120	64550	0000	Membership Dues-Professional Org	1,660.00	3,000.00	55%	500.00	3,500.00
100	120	64552	0000	Membership Dues-Government Agency	-	700.00	0%		700.00
100	120	64565	0000	Books and Periodicals	-	300.00	0%		300.00
100	120	64610	0000	Travel Expenses	-	4,000.00	0%	(3,000.00)	1,000.00
100	120	66905	0000	Contingency	-	23,300.00	0%	(23,300.00)	-
				Total City Manager	**160,864.67**	**357,100.00**	**45%**	**(26,300.00)**	**330,800.00**
				Finance					
100	130	62310	0000	ADP Payroll Fees	4,193.90	7,000.00	60%		7,000.00
100	130	62320	0000	Bank Service Charges	2,883.53	6,000.00	48%		6,000.00
100	130	62321	0000	Credit Card Fees	2,573.82	0.0	0%	6,000.00	6,000.00
100	130	62325	0000	Bank Reconciliation	0.0	0.0	0%		-
100	130	62327	0000	Grant Writing Services	-	-	0%		-
100	130	62431	0000	Accounting Software	225.00	5,000.00	5%		5,000.00
100	130	63625	0000	Audit-General	25,825.00	40,000.00	65%		40,000.00
100	130	63626	0000	Audit -Sales Tax	-	5,000.00	0%		5,000.00
100	130	63627	0000	Actuarial Services	2,500.00	4,500.00	56%		4,500.00

City of Del Rey Oaks
Statement of Revenue & Expenditures
FY 2025 Mid-Year Budget Adjustments

Fund	Dept	Account			FY 2025 As of 12/31/2024	FY 2025 Budget - Revised	Percent of Budget Collected/ Expended	FY 2025 Midyear Adjustments	FY 2025 Adjusted Budget
100	130	63645	0000	Accounting Services-RGS	120,241.98	218,300.00	55%		218,300.00
100	130	63651	0000	Contract Services-Fee Study		20,000.00	0%		20,000.00
				Total Finance	**158,443.23**	**305,800.00**	**52%**	**6,000.00**	**311,800.00**
				Legal					
100	150	63650	0000	Legal Services	24,740.80	125,000.00	20%	(39,350.00)	85,650.00
100	150	64560	0000	Legal Advert	1,257.75	2,300.00	55%		2,300.00
100	150	64580	0000	Misc Expenses	-	1,000.00	0%		1,000.00
				Total Legal	**25,998.55**	**128,300.00**	**20%**	**(39,350.00)**	**88,950.00**
				Planning & Building Regulation					
100	160	63639	0000	Economic Development Services	7,064.32	10,000.00	71%		10,000.00
100	160	63640	0000	Planning Services	24,159.50	50,000.00	48%		50,000.00
100	160	63642	0000	Contract Services - Housing Element	-	-	0%		-
100	160	63648	0000	Building Inspections Services	18,599.40	32,400.00	57%		32,400.00
100	160	63649	0000	Engineering Services	300.00	5,000.00	6%		5,000.00
100	160	63656	0000	Code Enforcement Services	-	5,000.00	0%		5,000.00
100	160	64610	0000	Travel Expenses	-	1,000.00	0%		1,000.00
				Total Planning & Building Regulation	**50,123.22**	**103,400.00**	**48%**	**-**	**103,400.00**
				Government Buildings					
100	180	62410	0000	Materials/Supply	-	2,000.00	0%		2,000.00
100	180	63505	0000	Repair/Maintenance	-	5,000.00	0%		5,000.00
100	180	63508	0000	Other Outside Services	116.00	1,000.00	12%		1,000.00
100	180	63520	0000	Utilties-PG&E	2,278.52	-	0%	5,000.00	5,000.00
100	180	63660	0000	Janitorial Services	1,250.00	3,000.00	42%		3,000.00
				Total Government Buildings	**3,644.52**	**11,000.00**	**33%**	**5,000.00**	**16,000.00**
				Non-Departmental					
100	190	62410	0000	Materials/Supply	30.61	500.00	6%		500.00
100	190	63520	0000	Utilties-PG&E	-	-	0%		-
100	190	63530	0000	Telephone	-	-	0%		-
100	190	63620	0000	Insurance-Liability	24,359.25	-	0%	25,000.00	25,000.00
100	190	63621	0000	Insurance-Property	8,362.23	10,000.00	84%	(1,000.00)	9,000.00
100	190	63623	0000	Insurance-PLL (Pollution Legal Liab)	52,643.04	52,645.00	100%		52,645.00
100	190	64550	0000	Membership Dues-Professional Org	500.00	4,800.00	10%	(3,500.00)	1,300.00
100	190	64551	0000	Membership Dues-Non Profit Agency Contrib	11,100.00	12,000.00	93%	3,000.00	15,000.00
100	190	64552	0000	Membership Dues-Government Agency	4,460.10	5,500.00	81%		5,500.00
100	190	64580	0000	Misc Expenses	42.00	1,000.00	4%		1,000.00
100	190	64930	0000	S.M.I.P.	107.90	200.00	54%		200.00
100	190	64940	0000	SB 1473	27.00	100.00	27%		100.00
100	190	65751	0000	Principal-PG&E	-	-	0%		-
				Total Non-Departmental	**101,632.13**	**86,745.00**	**117%**	**23,500.00**	**110,245.00**
				Police					

City of Del Rey Oaks
Statement of Revenue & Expenditures
FY 2025 Mid-Year Budget Adjustments

Fund	Dept	Account			FY 2025 As of 12/31/2024	FY 2025 Budget - Revised	Percent of Budget Collected/ Expended	FY 2025 Midyear Adjustments	FY 2025 Adjusted Budget
100	210	61105	0000	Payroll	484,136.22	1,120,900.00	43%		1,120,900.00
100	210	61110	0000	Overtime	76,576.22	140,000.00	55%		140,000.00
100	210	61111	0000	Overtime-DEA	14,697.09	-	0%		-
100	210	61120	0000	Reserves Payroll	47,106.86	95,000.00	50%		95,000.00
100	210	61123	0000	PERS UAL - After 06/30/18	13,165.00	13,400.00	98%		13,400.00
100	210	61124	0000	PERS UAL	110,338.00	110,200.00	100%		110,200.00
100	210	61125	0000	PERS Retirement	63,436.96	150,200.00	42%		150,200.00
100	210	61126	0000	PERS 457 Expense	14,400.00	32,400.00	44%		32,400.00
100	210	61130	0000	Medicare-ER	9,279.76	16,200.00	57%	3,000.00	19,200.00
100	210	61131	0000	Social Security-ER	480.87	-	0%		-
100	210	61132	0000	Unemployment Ins-Fed & State	7,353.70	11,000.00	67%	2,000.00	13,000.00
100	210	61135	0000	Dental Expense	8,086.82	16,200.00	50%		16,200.00
100	210	61140	0000	Health Insurance	126,942.64	304,800.00	42%		304,800.00
100	210	61141	0000	Health Insurance -Retiree	314.00	-	0%		-
100	210	61145	0000	Vision Ins	1,082.58	2,500.00	43%		2,500.00
100	210	61150	0000	Workers Comp and EAP	83,707.23	142,000.00	59%		142,000.00
100	210	61155	0000	Wellness Program	-	5,000.00	0%		5,000.00
100	210	61160	0000	Uniform Allowance	4,500.00	10,000.00	45%		10,000.00
100	210	61175	0000	Admin Leave	10,479.21	-	0%		-
100	210	62410	0000	Materials/Supply	4,454.98	15,000.00	30%		15,000.00
100	210	62420	0000	Ammunition	-	5,000.00	0%		5,000.00
100	210	62422	0000	Body Armor Vests	-	1,500.00	0%		1,500.00
100	210	62430	0000	Office Supplies	1,523.92	5,000.00	30%		5,000.00
100	210	62710	0000	Auto Operations - Supplies / Equip	144.78	2,500.00	6%	-	2,500.00
100	210	62720	0000	Auto Operations - Fuel	15,548.23	30,000.00	52%		30,000.00
100	210	63505	0000	Repair/Maintenance	282.49	2,000.00	14%		2,000.00
100	210	63508	0000	Other Outside Services	2,529.93	5,000.00	51%		5,000.00
100	210	63509	0000	Shredding Services	506.29	1,000.00	51%		1,000.00
100	210	63520	0000	Utilities-PG&E	2,278.47	-	0%	5,000.00	5,000.00
100	210	63530	0000	Telephone	3,598.09	13,000.00	28%	(5,000.00)	8,000.00
100	210	63531	0000	Internet	5,182.03	6,500.00	80%	3,000.00	9,500.00
100	210	63537	0000	Annual Maintenance-Records Management S	3,193.07	6,500.00	49%	(3,000.00)	3,500.00
100	210	63538	0000	Record Management-Historical	-	3,400.00	0%		3,400.00
100	210	63540	0000	Postage / Shipping	83.34	500.00	17%		500.00
100	210	63605	0000	Training	2,366.27	5,000.00	47%		5,000.00
100	210	63620	0000	Insurance-Liability	105,588.95	205,800.00	51%	8,500.00	214,300.00
100	210	63621	0000	Insurance-Property	8,362.22	10,000.00	84%	(1,000.00)	9,000.00
100	210	63622	0000	Insurance-Vehicles	2,523.50	-	0%	2,550.00	2,550.00
100	210	63625	0000	Audit-AUP	-	5,000.00	0%		5,000.00

City of Del Rey Oaks
Statement of Revenue & Expenditures
FY 2025 Mid-Year Budget Adjustments

Fund	Dept	Account			FY 2025 As of 12/31/2024	FY 2025 Budget - Revised	Percent of Budget Collected/ Expended	FY 2025 Midyear Adjustments	FY 2025 Adjusted Budget
100	210	63627	0000	Actuarial Services	2,500.00	-	0%	2,500.00	2,500.00
100	210	63635	0000	Contract Services - IT	5,400.00	12,900.00	42%		12,900.00
100	210	63637	0000	Contract Services-Others	2,000.00	4,200.00	48%	-	4,200.00
100	210	63628	0000	Professional Services	12,000.00	-	0%	12,000.00	12,000.00
100	210	63650	0000	Legal Services	-	-	0%	3,800.00	3,800.00
100	210	63652	0000	HR Services-RGS	-	-	0%		-
100	210	63660	0000	Janitorial Services	1,250.00	3,000.00	42%		3,000.00
100	210	63664	0000	911-NGEN Phase II Upgrade	-	7,000.00	0%		7,000.00
100	210	63665	0000	911-Radio Dispatch	43,617.00	59,350.00	73%		59,350.00
100	210	63666	0000	911-Inform MDT Terminal Service	-	900.00	0%		900.00
100	210	63667	0000	911-Notification System	-	400.00	0%		400.00
100	210	63668	0000	911-NGEN O&M	9,717.00	13,400.00	73%		13,400.00
100	210	63669	0000	911-NGEN Debt	7,633.00	7,700.00	99%		7,700.00
100	210	63730	0000	Auto Repair/Maintenance	7,365.33	14,000.00	53%	5,500.00	19,500.00
100	210	63812	0000	Parking & Admin Citations Services	5,237.46	5,000.00	105%	4,000.00	9,000.00
100	210	63820	0000	Animal Regulation Fire	-	500.00	0%		500.00
100	210	63830	0000	Fund Jail & Prisoner	-	200.00	0%		200.00
100	210	63840	0000	ACJIS System	-	9,000.00	0%		9,000.00
100	210	64310	0000	Software/Server Subscription	14,966.28	20,000.00	75%		20,000.00
100	210	64318	0000	Computer Server	-	2,500.00	0%		2,500.00
100	210	64545	0000	Personnel Recruit & Pre-Employment	-	3,000.00	0%		3,000.00
100	210	64550	0000	Membership Dues-Professional Org	3,907.70	9,000.00	43%		9,000.00
100	210	64551	0000	Membership Dues-Non Profit Agency Contrib	500.00	-	0%	500.00	500.00
100	210	64552	0000	Membership Dues-Government Agency	5,000.00	-	0%	5,000.00	5,000.00
100	210	64565	0000	Books and Periodicals	-	900.00	0%		900.00
100	210	64575	0000	Printing / Publications	1,384.21	2,000.00	69%		2,000.00
100	210	64580	0000	Misc Expenses	-	1,000.00	0%		1,000.00
100	210	64610	0000	Travel Expenses	7,616.60	13,000.00	59%		13,000.00
100	210	65104	0000	Principal-Motorola Lease-Cameras	-	21,350.00	0%		21,350.00
100	210	65106	0000	Principal-Sunridge Records Mgmt	-	8,500.00	0%		8,500.00
100	210	65107	0000	Interest-Sunridge Records Mgmt	-	300.00	0%		300.00
100	210	66735	0000	Vehicle Replacement	19,189.09	21,050.00	91%		21,050.00
				Total Police	**1,383,533.39**	**2,732,650.00**	**51%**	**48,350.00**	**2,781,000.00**
				Fire/Animal Control					
100	220	63810	0000	Fire Seaside	59,153.90	234,400.00	25%	2,200.00	236,600.00
				Total Fire/Animal Control	**59,153.90**	**234,400.00**	**25%**	**2,200.00**	**236,600.00**
				Public Works/Streets					
100	311	61105	0000	Payroll	41,787.20	84,800.00	49%		84,800.00
100	311	61110	0000	Overtime		3,000.00	0%		3,000.00
100	311	61124	0000	PERS UAL	395.50	400.00	99%		400.00

City of Del Rey Oaks
Statement of Revenue & Expenditures
FY 2025 Mid-Year Budget Adjustments

Fund	Dept	Account			FY 2025 As of 12/31/2024	FY 2025 Budget - Revised	Percent of Budget Collected/ Expended	FY 2025 Midyear Adjustments	FY 2025 Adjusted Budget
100	311	61125	0000	PERS Retirement	3,052.18	6,600.00	46%		6,600.00
100	311	61130	0000	Medicare-ER	605.93	1,300.00	47%		1,300.00
100	311	61132	0000	Unemployment Ins-Fed & State	-	100.00	0%		100.00
100	311	61135	0000	Dental Expense	888.86	1,600.00	56%	200.00	1,800.00
100	311	61140	0000	Health Insurance	15,771.24	33,200.00	48%		33,200.00
100	311	61145	0000	Vision Ins	99.06	300.00	33%		300.00
100	311	61150	0000	Workers Comp and EAP	3,062.46	5,500.00	56%		5,500.00
100	311	61155	0000	Wellness Program	200.00	500.00	40%		500.00
100	311	62410	0000	Materials/Supply	3,033.00	12,000.00	25%		12,000.00
100	311	62430	0000	Office Supplies	1,044.72	1,500.00	70%		1,500.00
100	311	62710	0000	Auto Operations - Supplies / Equip	50.91	2,500.00	2%		2,500.00
100	311	62720	0000	Auto Operations - Fuel	1,864.92	6,000.00	31%		6,000.00
100	311	63505	0000	Repair/Maintenance	3,550.00	30,000.00	12%	(200.00)	29,800.00
100	311	63508	0000	Other Outside Services	186.39	1,000.00	19%		1,000.00
100	311	63515	0000	Gabilan Crew	-	5,000.00	0%		5,000.00
100	311	63520	0000	Utilities - PG&E	2,500.93	20,000.00	13%	(10,000.00)	10,000.00
100	311	63525	0000	Utilities - Water	2,071.93	5,000.00	41%		5,000.00
100	311	63530	0000	Telephone	-	300.00	0%	100.00	400.00
100	311	63531	0000	Internet	160.96	-	0%	600.00	600.00
100	311	63605	0000	Training	23.83	4,000.00	1%		4,000.00
100	311	63620	0000	Insurance-Liability	7,300.80	15,600.00	47%		15,600.00
100	311	63621	0000	Insurance-Property	-	-	0%		-
100	311	63622	0000	Insurance-Vehicles	2,523.50	5,000.00	50%		5,000.00
100	311	63654	0000	Organic Waste Regs Services	4,500.00	9,000.00	50%		9,000.00
100	311	63730	0000	Auto Repair/Maintenance	1,298.78	8,300.00	16%		8,300.00
100	311	64575	0000	Printing / Publications	988.72	1,300.00	76%		1,300.00
100	311	64920	0000	Storm Water Project - Phase 4	7,279.00	23,000.00	32%	500.00	23,500.00
100	311	66302	0000	Equipment	-	2,000.00	0%		2,000.00
100	311	66905	0000	Contingency	-	-	0%		-
				Total Public Works/Streets	**104,240.82**	**288,800.00**	**36%**	**(8,800.00)**	**280,000.00**
				Parks/Recreation					
100	411	62410	0000	Materials/Supply	2,741.11	14,000.00	20%	(500.00)	13,500.00
100	411	62430	0000	Office Supplies	-	1,000.00	0%		1,000.00
100	411	63505	0000	Repair/Maintenance	4,644.15	25,000.00	19%		25,000.00
100	411	63525	0000	Utilities - Water	1,661.91	3,000.00	55%	500.00	3,500.00
100	411	64610	0000	Travel Expenses	-	100.00	0%		100.00
				Total Parks/Recreation	**9,047.17**	**43,100.00**	**21%**	**-**	**43,100.00**
				Total Expense	**2,368,659.90**	**4,901,995.00**	**48%**	**13,000.00**	**4,914,995.00**

City of Del Rey Oaks
Statement of Revenue & Expenditures
FY 2025 Mid-Year Budget Adjustments

Fund	Dept	Account			FY 2025 As of 12/31/2024	FY 2025 Budget - Revised	Percent of Budget Collected/ Expended	FY 2025 Midyear Adjustments	FY 2025 Adjusted Budget
				Other Financing Uses					
				Non Department Specific					
100	000	81003	0000	Transfers Out to CIP	(9,738.00)	(80,000.00)	12%		(80,000.00)
				Total Non Department Specific	(9,738.00)	(80,000.00)	12%	-	(80,000.00)
				Total Other Financing Uses	**(9,738.00)**	**(80,000.00)**	**12%**	**-**	**(80,000.00)**
				Excess(Deficit) of Revenue Over Expenditures	483,581.25	(6,249.00)		-	(6,249.00)

GENERAL FUND SUMMARY:		FY 2025 As of 12/31/2024	FY 2025 Budget - Revised	Percent of Budget Collected/ Expended	FY 2025 Midyear Adjustments	FY 2025 Adjusted Budget
Revenue		2,694,532.90	4,808,300.00	56%	13,000.00	4,821,300.00
Transfers In		167,446.25	167,446.00	100%	-	167,446.00
Expenditures						
110	Council	10,330.26	30,900.00	33%	-	30,900.00
111	City Clerk	301,648.04	579,800.00	52%	2,400.00	582,200.00
120	City Manager	160,864.67	357,100.00	45%	(26,300.00)	330,800.00
130	Finance	158,443.23	305,800.00	52%	6,000.00	311,800.00
150	Legal	25,998.55	128,300.00	20%	(39,350.00)	88,950.00
160	Planning and Building Regulations	50,123.22	103,400.00	48%	-	103,400.00
180	Government Buildings	3,644.52	11,000.00	33%	5,000.00	16,000.00
190	Non-Depratmental	101,632.13	86,745.00	117%	23,500.00	110,245.00
210	Police	1,383,533.39	2,732,650.00	51%	48,350.00	2,781,000.00
220	Fire/Animal Control	59,153.90	234,400.00	25%	2,200.00	236,600.00
311	Public Works/Street	104,240.82	288,800.00	36%	(8,800.00)	280,000.00
411	Parks/Recreation	9,047.17	43,100.00	21%	-	43,100.00
Total		2,368,659.90	4,901,995.00	48%	13,000.00	4,914,995.00
Transfers Out-CIP		(9,738.00)	(80,000.00)	0.12	-	(80,000.00)
Excess(Deficit) of Revenue Over Expenditures		483,581.25	(6,249.00)		-	(6,249.00)

Beginning Fund Balance, 7/1/2024	**3,271,331.00**
Estimated Ending Fund Balance, 06/30/2025	**3,265,082.00**

210 - Gas Tax Fund

City of Del Rey Oaks
Statement of Revenue & Expenditures
FY 2025 Mid-Year Budget Adjustments

Fund	Dept	Account			FY 2025 As of 12/31/2024	FY 2025 Budget - Revised	Percent of Budget Collected/ Expended	FY 2025 Midyear Adjustments	FY 2025 Adjusted Budget
				Revenue					
				Non Department Specific					
210	000	47010	0000	Gas Tax 2103	8,570.08	15,100.00	57%		15,100.00
210	000	47020	0000	Gas Tax 2105	5,120.83	10,500.00	49%		10,500.00
210	000	47030	0000	Gas Tax 2106	4,642.88	9,500.00	49%		9,500.00
210	000	47040	0000	Gas Tax 2107	6,862.29	12,400.00	55%		12,400.00
210	000	47050	0000	Gas Tax 2107.5	1,000.00	1,000.00	100%		1,000.00
				Total Non Department Specific	26,196.08	48,500.00	54%	-	48,500.00
				Total Revenue	**26,196.08**	**48,500.00**	**54%**	**-**	**48,500.00**
				Expense					
				Public Works/Streets					
210	311	63510	0000	Street Sweeping	-	10,000.00	0%		10,000.00
210	311	63910	0000	Street Lighting	7,502.65	15,000.00	50%		15,000.00
210	311	65751	0000	PG&E-Street Lighting Loan	1,054.15	-	0%	2,550.00	2,550.00
				Total Expense	**8,556.80**	**25,000.00**	**25%**	**2,550.00**	**27,550.00**
				Excess(Deficit) of Revenue Over Expenditures	17,639.28	23,500.00		(2,550.00)	20,950.00
				Beginning Fund Balance, 7/1/2024					**109,210.00**
				Estimated Ending Fund Balance, 06/30/2025					**130,160.00**
				211 - SB1 Fund-RMRA					
				Revenue					
				Non Department Specific					
211	000	47777	0000	SB 1 Funds	21,486.31	40,800.00	53%		40,800.00
				Total Revenue	**21,486.31**	**40,800.00**	**53%**	**-**	**40,800.00**
				Expense					
211	537	66327	0000	Saucito/Work Curb and Gutter Repair	-	40,000.00	0%		40,000.00
211	538	66327	0000	Via Verde Curb and Gutter Repair	-	-	0%		-
211	539	66327	0000	Rosita Emergency Repairs	85,000.00	150,000.00	57%		150,000.00
				Total Expense	**85,000.00**	**190,000.00**	**45%**	**-**	**190,000.00**
				Excess(Deficit) of Revenue Over Expenditures	(63,513.69)	(149,200.00)		-	(149,200.00)
				Beginning Fund Balance, 7/1/2024					**161,731.00**
				Estimated Ending Fund Balance, 06/30/2025					**12,531.00**

City of Del Rey Oaks
Statement of Revenue & Expenditures
FY 2025 Mid-Year Budget Adjustments

Fund	Dept	Account			FY 2025 As of 12/31/2024	FY 2025 Budget - Revised	Percent of Budget Collected/ Expended	FY 2025 Midyear Adjustments	FY 2025 Adjusted Budget
				212 - Measure X Fund					
				Revenue					
				Non Department Specific					
212	000	47775	0000	Measure X	25,325.46	94,400.00	27%		94,400.00
				Total Non Department Specific	25,325.46	94,400.00	27%	-	94,400.00
				Total Revenue	**25,325.46**	**94,400.00**	**27%**	**-**	**94,400.00**
				Expense					
212	524	66410	0000	Via Verde/Los Encinos Street Improvements	-	-	0%		-
				Debt Service - Measure X					
212	610	65103	0000	Principal - Measure X Loan	19,835.85	80,400.00	25%		80,400.00
212	610	65203	0000	Interest - Measure X	5,489.61	14,000.00	39%		14,000.00
				Total Expense	**25,325.46**	**94,400.00**	**27%**	**-**	**94,400.00**
				Other Financing Uses					
212	539	81004	0000	Transfers Out to Grants	(74,100.00)	(74,100.00)	100%		(74,100.00)
				Total Other Financing Uses	**(74,100.00)**	**(74,100.00)**	**0%**	**-**	**(74,100.00)**
				Excess(Deficit) of Revenue Over Expenditures	74,100.00	(74,100.00)	0%	-	-
				Beginning Fund Balance, 7/1/2024					**73,398.00**
				Estimated Ending Fund Balance, 06/30/2025					**(702.00)**
				221 - FORA Habitat Management Fund					
				Expense					
				Planning & Building Regulation					
221	160	63646	0000	Contract Services - Habitat Management Plar	-	16,884.00	0%		16,884.00
				Total Expense	**-**	**16,884.00**	**0%**	**-**	**16,884.00**
				Excess(Deficit) of Revenue Over Expenditures	-	(16,884.00)	0%		(16,884.00)
				Beginning Fund Balance, 7/1/2024					**727,338.00**
				Estimated Ending Fund Balance, 06/30/2025					**710,454.00**
				222 - FORA Land Development Fund					
				Revenue					
				Non Department Specific					
222	000	47911	0000	DDA Developer Deposit	75,000.00	-	0%	75,000.00	75,000.00

City of Del Rey Oaks
Statement of Revenue & Expenditures
FY 2025 Mid-Year Budget Adjustments

Fund	Dept	Account			FY 2025 As of 12/31/2024	FY 2025 Budget - Revised	Percent of Budget Collected/ Expended	FY 2025 Midyear Adjustments	FY 2025 Adjusted Budget
				Total Revenue	**75,000.00**	**-**	**0%**	**75,000.00**	**75,000.00**
				Excess(Deficit) of Revenue Over Expenditures	75,000.00	-	0%		75,000.00
				Beginning Fund Balance, 7/1/2024					**-**
				Estimated Ending Fund Balance, 06/30/2025					**75,000.00**
				223 - ARPA Fund					
				Revenue					
				Non Department Specific					
223	000	47521	0000	ARPA Grant	-	-	0%		-
				Total Revenue	**-**	**-**	**0%**	**-**	**-**
				Expense					
				Police					
223	210	66305	0000	Mobile Data Terminals	-	-	0%		-
223	210	66306	0000	Portable Radios	-	-	0%		-
				Total Police	-	-	0%	-	-
				City Hall Parking Lot Imp					
223	527	66425	0000	Parking Lot Improvements & Repairs	-	50,000.00	0%	(50,000.00)	-
				Total Park Parking Lot	-	50,000.00	0%	(50,000.00)	-
				Total Expense	**-**	**50,000.00**	**0%**	**(50,000.00)**	**-**
				Other Financing Uses					
				Non Department Specific					
223	000	81005	0000	Transfers Out to GF	(167,446.25)	(167,446.00)	100%		(167,446.00)
				Total Other Financing Uses	**(167,446.25)**	**(167,446.00)**	**100%**	**-**	**(167,446.00)**
				Excess(Deficit) of Revenue Over Expenditures	(167,446.25)	(217,446.00)			(167,446.00)
				Beginning Fund Balance, 7/1/2024					**167,446.00**
				Estimated Ending Fund Balance, 06/30/2025					**-**
				231 - BSCC-Officer Wellness & Mental Health Grant					
				Expense					
				Police					
231	210	64314	0000	Law Enforcement Wellness App	1,999.00	2,000.00	100%		2,000.00

City of Del Rey Oaks
Statement of Revenue & Expenditures
FY 2025 Mid-Year Budget Adjustments

Fund	Dept	Account			FY 2025 As of 12/31/2024	FY 2025 Budget - Revised	Percent of Budget Collected/ Expended	FY 2025 Midyear Adjustments	FY 2025 Adjusted Budget
				Total Expense	**1,999.00**	**2,000.00**	**100%**		**2,000.00**
				Excess(Deficit) of Revenue Over Expenditures	(1,999.00)	(2,000.00)	100%		(2,000.00)
				Beginning Fund Balance, 7/1/2024					**12,834.00**
				Estimated Ending Fund Balance, 06/30/2025					**10,834.00**
				235 - Asset Forfeitures					
				Revenue					
				Police					
235	210	47780	0000	Police Grants & Other Reimbursements	-	-	0%		-
				Total Revenue	**-**	**-**	**0%**		**-**
				Excess(Deficit) of Revenue Over Expenditures	-	5,000.00	0%		-
				Beginning Fund Balance, 7/1/2024					**-**
				Estimated Ending Fund Balance, 06/30/2025					**-**
				236 - Drug Enforcement Administration (DEA) Fund					
				Revenue					
				Police					
236	210	47782	0000	DEA Reimbursements	21,536.39	44,000.00	49%		44,000.00
				Total Revenue	**21,536.39**	**44,000.00**	**49%**	**-**	**44,000.00**
				Expense					
236	210	61111	0000	Overtime-DEA	4,674.46	44,000.00	11%		44,000.00
				Total Expense	**4,674.46**	**44,000.00**	**11%**	**-**	**44,000.00**
				Excess(Deficit) of Revenue Over Expenditures	16,861.93	-		-	-
				Beginning Fund Balance, 7/1/2024					**6,741.00**
				Estimated Ending Fund Balance, 06/30/2025					**6,741.00**
				242 - REAP Grant					
				Revenue					
				Planning & Building Regulation					
242	160	47241	0000	AMBAG REAP Grant	44,045.00	42,500.00	104%		42,500.00

City of Del Rey Oaks
Statement of Revenue & Expenditures
FY 2025 Mid-Year Budget Adjustments

Fund	Dept	Account			FY 2025 As of 12/31/2024	FY 2025 Budget - Revised	Percent of Budget Collected/ Expended	FY 2025 Midyear Adjustments	FY 2025 Adjusted Budget
				Total Revenue	**44,045.00**	**42,500.00**	**104%**		**42,500.00**
				Expense					
242	160	63640	0000	Planning Services	19,017.00	42,500.00	45%		42,500.00
				Total Expense	**19,017.00**	**42,500.00**	**45%**	**-**	**42,500.00**
				Excess(Deficit) of Revenue Over Expenditures	-	-	0%		-
				Beginning Fund Balance, 7/1/2024					**-**
				Estimated Ending Fund Balance, 06/30/2025					**-**
				251 - CalFire Grant Fund					
				Revenue					
				Non Department Specific					
251	411	47768	0000	CalFire Grant	20,631.90	297,300.00	7%		297,300.00
				Total Revenue	**20,631.90**	**297,300.00**	**7%**	**-**	**297,300.00**
				Expense					
251	411	63913	0000	Tree Service	85,000.00	297,300.00	29%		297,300.00
				Total Expense	**85,000.00**	**297,300.00**	**29%**	**-**	**297,300.00**
				Excess(Deficit) of Revenue Over Expenditures	(64,368.10)	-		-	-
				Beginning Fund Balance, 7/1/2024					**-**
				Estimated Ending Fund Balance, 06/30/2025					**-**
				260 - CDBG Fund					
				Revenue					
				Parks/Recreation					
260	411	47765	0000	CDBG Grant	-	90,000.00	0%		90,000.00
				Total Revenue	**-**	**90,000.00**	**0%**	**-**	**90,000.00**
				Expense					
260	411	66420	0000	Parks & Improvements	-	90,000.00	0%		90,000.00
				Total Expense	**-**	**90,000.00**	**0%**	**-**	**90,000.00**

City of Del Rey Oaks
Statement of Revenue & Expenditures
FY 2025 Mid-Year Budget Adjustments

Fund	Dept	Account			FY 2025 As of 12/31/2024	FY 2025 Budget - Revised	Percent of Budget Collected/ Expended	FY 2025 Midyear Adjustments	FY 2025 Adjusted Budget
				Excess(Deficit) of Revenue Over Expenditures	-	-			-
				Beginning Fund Balance, 7/1/2024					-
				Estimated Ending Fund Balance, 06/30/2025					-
				301 - Capital Projects					
				Other Financing Sources					
				Vehicle Replacement					
301	533	82003	0000	Transfers In from GF	-	45,000.00	0%		45,000.00
				Total Vehicle Replacement	-	45,000.00	0%		45,000.00
				City Hall Facility Repairs & Upgrades					
301	541	82003	0000	Transfers In from GF	9,738.00	20,000.00	49%		20,000.00
				Total City Hall Facility Repairs & Upgrades	9,738.00	20,000.00	49%		20,000.00
				Council Chamber Technology Project					
301	542	82003	0000	Transfers In from GF	-	5,000.00	0%		5,000.00
				Total Council Chamber Tech Project	-	5,000.00			5,000.00
				PD Radio Replacement					
301	543	82003	0000	Transfers In from GF	-	10,000.00	0%		10,000.00
				Total PD Radio Replacement	-	10,000.00	0%		10,000.00
				Total Other Financing Sources	**9,738.00**	**80,000.00**	**12%**	**-**	**80,000.00**
				Expense					
				Housing Element 6th Cycle					
301	532	63638	0000	Housing Element Cost - 6th Cycle	-	-	0%		-
				Total Housing Element 6th Cycle	-	-	0%		-
				Vehicle Replacement					
301	533	66735	0000	Vehicle Replacement	-	45,000.00	0%		45,000.00
				Total Vehicle Replacement	-	45,000.00	0%		45,000.00
				City Hall Facility Repairs & Upgrades					
301	541	66322	0000	Repairs and Improvements	9,738.00	20,000.00	49%		20,000.00
				Total City Hall Facility Repairs & Upgrades	9,738.00	20,000.00	49%		20,000.00
				Council Chamber Technology Project					
301	542	66323	0000	Technology Upgrades	-	5,000.00	0%		5,000.00
				Total Council Chamber Technology Project	-	5,000.00	0%		5,000.00
				PD Radio Replacement					
301	543	66736	0000	PD Radio Replacement	-	10,000.00	0%		10,000.00
				Total PD Radio Replacement	-	10,000.00	0%		10,000.00
				Total Expense	**9,738.00**	**80,000.00**	**12%**	**-**	**80,000.00**

City of Del Rey Oaks
Statement of Revenue & Expenditures
FY 2025 Mid-Year Budget Adjustments

Fund	Dept	Account			FY 2025 As of 12/31/2024	FY 2025 Budget - Revised	Percent of Budget Collected/ Expended	FY 2025 Midyear Adjustments	FY 2025 Adjusted Budget
				Excess(Deficit) of Revenue Over Expenditures	-	-			-
				Beginning Fund Balance, 7/1/2024					**950.00**
				Estimated Ending Fund Balance, 06/30/2025					**950.00**
				321 - SBR Engineering Fund					
				Expense					
				SBR Engineering					
321	518	63611	0000	Contract Services - Engineering	40,137.50	300,000.00	13%		300,000.00
				Total Expense	**40,137.50**	**300,000.00**	**13%**	**-**	**300,000.00**
				Excess(Deficit) of Revenue Over Expenditures	(40,137.50)	(300,000.00)	13%		(300,000.00)
				Beginning Fund Balance, 7/1/2024					**488,575.00**
				Estimated Ending Fund Balance, 06/30/2025					**188,575.00**
				331 - FHA Grant Fund					
				Revenue					
				Non Department Specific					
331	000	47523	0000	FHWA Grant	-	543,400.00	0%		543,400.00
				Total Revenue	**-**	**543,400.00**	**0%**	**0.00%**	**543,400.00**
				Other Financing Sources					
331	539	82004	0000	Transfers In from MX	74,100.00	74,100.00	100%		74,100.00
				Total Other Financing Sources	**-**	**74,100.00**	**0%**	**-**	**74,100.00**
				Expense					
331	539	63611	0000	Contract Services-Engineering	13,741.51	90,371.20	15%		90,371.20
331	539	66411	0000	Road Construction	-	494,000.00	0%		494,000.00
				Total Expense	**13,741.51**	**584,371.20**	**2%**	**-**	**584,371.20**
				Excess(Deficit) of Revenue Over Expenditures	(13,741.51)	33,128.80			33,128.80
				Beginning Fund Balance, 7/1/2024					**(33,129.00)**
				Estimated Ending Fund Balance, 06/30/2025					**(0.20)**

City of Del Rey Oaks
Statement of Revenue & Expenditures
FY 2025 Mid-Year Budget Adjustments

Fund	Dept	Account			FY 2025 As of 12/31/2024	FY 2025 Budget - Revised	Percent of Budget Collected/ Expended	FY 2025 Midyear Adjustments	FY 2025 Adjusted Budget
				332 - FEMA & OES					
				Revenue					
				Non Department Specific					
332	000	47519	0000	OES	14,554.27	14,555.00	100%		14,555.00
332	000	47520	0000	FEMA	58,217.06	58,218.00	100%		58,218.00
				Total Non Department Specific	72,771.33	72,773.00	100%	-	72,773.00
				Total Revenue	**-**	**72,773.00**	**100%**	**-**	**72,773.00**
				Expense					
332	541	66322	0000	City Hall Repairs	-	72,772.00	0%	1.00	72,773.00
				Total Expense	**-**	**72,772.00**	**0%**	**1.00**	**72,773.00**
				Excess(Deficit) of Revenue Over Expenditures	-	1.00	100%		-
				Beginning Fund Balance, 7/1/2024					**-**
				Estimated Ending Fund Balance, 06/30/2025					**-**