



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: April 22, 2023

SUBJECT: Draft Operating Budget for Fiscal Year 2025-26

Attached for discussion and direction is the Draft Operating Budget for Fiscal Year 2025-26. The Draft FY 2025-26 Operating Budget reflects a status quo budget with minimal increase for known cost increases outside of the City's control.

The operating budget is made up of the General Fund and Gas Tax Fund only. Capital improvements will be presented at the next meeting. This is a draft because staff is waiting to get an update from HdL Companies regarding the estimated sales tax revenues for next year, which will have an impact on the draft budget numbers and 911 Dispatch costs will be updated based on final amounts expected from the County.

Budget Summary and Discussion

The General Fund is balanced. Page 13 of the attached Draft Operating Budget FY 25-26 shows that the Budget reflects a 4.8% increase in revenues and a 2.8% increase in expenditures.

Revenues match expenditures at \$5,051,000. There is no contingency built into this budget.

Personnel costs reflect no COLA, only step increases for eligible staff. Staff will make a more in-depth presentation at the meeting.

RECOMMENDATION

Receive presentation on the Draft Operating Budget for Fiscal Year 2025-26 and provide direction.

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 2026 Proposed Budget

				FY 2025	FY 2026		
	Fund	Dept	Account	Budget	Proposed Budget	Increase (Decrease)	Percent Change
100 - General Fund							
Revenue							
Non Department Specific							
P/T-Secured	100	000	41110	541,600.00	552,400.00	10,800.00	2.0%
P/T-Unsecured	100	000	41120	30,600.00	31,200.00	600.00	2.0%
P/T-Prior Secured	100	000	41130	6,100.00	6,200.00	100.00	1.6%
Prior Unsecured	100	000	41140	100.00	100.00	-	0.0%
P/T-Unitary Tax	100	000	41150	10,000.00	10,200.00	200.00	2.0%
P/T-Supplemental Roll (SB813)	100	000	41160	12,200.00	12,400.00	200.00	1.6%
Property Tax - VLF	100	000	41170	183,000.00	186,700.00	3,700.00	2.0%
Prop Tax-Interest/Penalty	100	000	41180	800.00	800.00	-	0.0%
Sales Tax	100	000	42210	420,000.00	426,700.00	6,700.00	1.6%
Sales Tax - 145 (Measure S-1%)	100	000	42220	536,000.00	544,600.00	8,600.00	1.6%
Sales Tax -409 (Measure R 1/2%)	100	000	42221	268,000.00	272,300.00	4,300.00	1.6%
Cannabis Tax	100	000	42222	100,000.00	100,000.00	-	0.0%
Cannabis Tax-Delinquent	100	000	42223	-	-	-	
Transient Occupancy Tax	100	000	42230	190,000.00	229,500.00	39,500.00	20.8%
Property Transfer Tax	100	000	42250	8,500.00	8,700.00	200.00	2.4%
Sewer Impact	100	000	42290	22,000.00	22,000.00	-	0.0%
Business Licenses	100	000	42310	210,000.00	225,000.00	15,000.00	7.1%
Gas Franchises	100	000	42761	8,000.00	8,200.00	200.00	2.5%
Electric Franchises	100	000	42762	22,000.00	22,000.00	-	0.0%
Garbage Franchises	100	000	42763	110,000.00	110,000.00	-	0.0%
Cable Tv Franchises	100	000	42764	26,000.00	26,000.00	-	0.0%
Water Franchises	100	000	42765	25,000.00	25,000.00	-	0.0%
SB1186 Disability Access Fund	100	000	43311	1,000.00	1,000.00	-	0.0%
SB1473 Environmental Assessment Fee	100	000	43312	100.00	100.00	-	0.0%
Building Permits	100	000	43320	40,000.00	40,000.00	-	0.0%
Strong-Motion Instrumental Program (S	100	000	43322	-	200.00	200.00	

City of Del Rey Oaks
FY 2026 Proposed Budget

	Fund	Dept	Account	FY 2025 Budget	FY 2026 Proposed Budget	Increase (Decrease)	Percent Change
Cannabis Business Permit	100	000	43325	5,000.00	5,000.00	-	0.0%
Plan Check Fees	100	000	43330	17,000.00	10,000.00	(7,000.00)	-41.2%
Street Opening Permits Fees	100	000	43340	5,000.00	8,000.00	3,000.00	60.0%
Plumbing Permits	100	000	43350	1,600.00	2,000.00	400.00	25.0%
Electrical Permits	100	000	43360	1,600.00	1,600.00	-	0.0%
Other Licenses/Permits	100	000	43390	1,000.00	1,000.00	-	0.0%
Fines & Forfeitures	100	000	45000	1,700.00	2,600.00	900.00	52.9%
Vehicle Code Fines	100	000	45510	3,000.00	5,500.00	2,500.00	83.3%
Parking and Admin Fines	100	000	45512	11,500.00	17,000.00	5,500.00	47.8%
Interest Earned	100	000	46100	180,000.00	180,000.00	-	0.0%
Interest Earned-PARS	100	000	46101	15,000.00	15,000.00	-	0.0%
Rental Income - Garden Center	100	000	46815	36,000.00	18,000.00	(18,000.00)	-50.0%
Rental Income - Airport RV	100	000	46816	35,000.00	39,600.00	4,600.00	13.1%
Rental Income - PW Bldg (CHC Enterpris	100	000	46817	24,000.00	24,000.00	-	0.0%
HOPTR	100	000	47130	1,200.00	1,200.00	-	0.0%
Vehicle License Collection	100	000	47140	2,500.00	2,500.00	-	0.0%
COPS	100	000	47240	194,000.00	194,000.00	-	0.0%
AMBAG REAP Grant	100	000	47241	-	-	-	
HCD LEAP Grant	100	000	47242	-	-	-	
SB1383 Organics Recycling	100	000	47243	9,000.00	9,000.00	-	0.0%
Prop 172	100	000	47750	20,000.00	20,000.00	-	0.0%
Wellness Program	100	000	47760	7,500.00	7,500.00	-	0.0%
Police Grants & Other Reimbursements	100	000	47780	10,700.00	5,000.00	(5,700.00)	-53.3%
POST Reimbursements	100	000	47781	7,000.00	7,000.00	-	0.0%
Grant Other Agencies	100	000	47783	-	-	-	
DDA Negotiation Payment	100	000	47912	10,000.00	-	(10,000.00)	-100.0%
Police Service Fees	100	000	48210	1,000.00	1,000.00	-	0.0%
Police Services-Special Events	100	000	48211	40,000.00	35,000.00	(5,000.00)	-12.5%
Public Events	100	000	48212	7,500.00	5,000.00	(2,500.00)	-33.3%

City of Del Rey Oaks
FY 2026 Proposed Budget

	Fund	Dept	Account	FY 2025 Budget	FY 2026 Proposed Budget	Increase (Decrease)	Percent Change
Use Permits	100	000	48805	22,000.00	22,000.00	-	0.0%
Maps/Publications	100	000	48810	100.00	100.00	-	0.0%
Property Inspections	100	000	48825	4,500.00	4,500.00	-	0.0%
Miscellaneous Revenue	100	000	48840	25,300.00	10,000.00	(15,300.00)	-60.5%
LAFCO Refund & Interest for FORA	100	000	48842	400.00	400.00	-	0.0%
Rental - Park	100	000	48910	3,500.00	3,500.00	-	0.0%
Miscellaneous Refunds	100	000	48930	1,000.00	1,000.00	-	0.0%
NEW FEES-FROM FEE STUDY					60,000.00	60,000.00	
Total Non Department Specific				3,475,600.00	3,579,300.00	103,700.00	3.0%
Police					-		
Airport Police Services	100	210	48220	1,345,700.00	1,471,700.00	126,000.00	9.4%
Total Police				1,345,700.00	1,471,700.00	126,000.00	9.4%
Total Revenue				4,821,300.00	5,051,000.00	229,700.00	4.8%
V							
Expenditures							
Council							
Council Member Stipend	100	110	61115	7,500.00	7,500.00	-	0.0%
Medicare-ER	100	110	61130	200.00	200.00	-	0.0%
Social Security-ER	100	110	61131	500.00	500.00	-	0.0%
Unemployment Ins-Fed & State	100	110	61132	100.00	100.00	-	0.0%
Dental Expense	100	110	61135	7,900.00	8,900.00	1,000.00	12.7%
Materials/Supply	100	110	62410	200.00	200.00	-	0.0%
Membership Dues-Professional Org	100	110	64550	3,000.00	2,500.00	(500.00)	-16.7%
Strategic Planning	100	110	64570	5,000.00	5,000.00	-	0.0%
Misc Expenses	100	110	64580	2,500.00	2,500.00	-	0.0%
Travel Expenses	100	110	64610	4,000.00	4,000.00	-	0.0%
Total Council				30,900.00	31,400.00	500.00	1.6%
City Clerk							

City of Del Rey Oaks
FY 2026 Proposed Budget

				FY 2025	FY 2026	Increase	Percent
	Fund	Dept	Account	Budget	Proposed Budget	(Decrease)	Change
Payroll	100	111	61105	235,500.00	240,700.00	5,200.00	2.2%
Overtime	100	111	61110	10,000.00	5,000.00	(5,000.00)	-50.0%
PERS UAL-After 06/30/2018	100	111	61123	-	11,100.00	11,100.00	
PERS UAL-Before 06/30/2018	100	111	61124	44,500.00	41,000.00	(3,500.00)	-7.9%
PERS Retirement	100	111	61125	23,800.00	25,600.00	1,800.00	7.6%
Medicare-ER	100	111	61130	3,400.00	3,700.00	300.00	8.8%
Unemployment Ins-Fed & State	100	111	61132	100.00	1,200.00	1,100.00	1100.0%
Dental Expense	100	111	61135	4,800.00	5,700.00	900.00	18.8%
Health Insurance	100	111	61140	99,400.00	122,800.00	23,400.00	23.5%
Health Insurance -Retiree	100	111	61141	1,000.00	-	(1,000.00)	-100.0%
Vision Ins	100	111	61145	700.00	800.00	100.00	14.3%
Workers Comp and EAP	100	111	61150	14,100.00	4,000.00	(10,100.00)	-71.6%
Wellness Program	100	111	61155	1,500.00	1,500.00	-	0.0%
Educational Incentive Pay	100	111	61157	-	6,000.00	6,000.00	
Longevity Pay	100	111	61158	-	3,700.00	3,700.00	
Materials/Supply	100	111	62410	4,000.00	4,000.00	-	0.0%
Office Supplies	100	111	62430	7,000.00	7,000.00	-	0.0%
Repair/Maintenance	100	111	63505	1,000.00	1,000.00	-	0.0%
Other Outside Services	100	111	63508	6,000.00	6,000.00	-	0.0%
Shredding Services	100	111	63509	1,000.00	1,000.00	-	0.0%
Telephone	100	111	63530	4,000.00	3,000.00	(1,000.00)	-25.0%
Internet	100	111	63531	3,200.00	1,500.00	(1,700.00)	-53.1%
Website Design & Maintenance	100	111	63535	1,000.00	1,000.00	-	0.0%
Postage / Shipping	100	111	63540	3,000.00	2,000.00	(1,000.00)	-33.3%
Training	100	111	63605	9,000.00	11,000.00	2,000.00	22.2%
Insurance-Liability	100	111	63620	42,600.00	62,400.00	19,800.00	46.5%
Insurance-Property	100	111	63621	-	-	-	
Contract Services - IT	100	111	63635	10,000.00	10,000.00	-	0.0%
Temporary Assistance	100	111	63657	-	-	-	
Software/Server Subscription	100	111	64310	17,000.00	14,000.00	(3,000.00)	-17.6%

City of Del Rey Oaks
FY 2026 Proposed Budget

	Fund	Dept	Account	FY 2025 Budget	FY 2026 Proposed Budget	Increase (Decrease)	Percent Change
Agenda Management System	100	111	64315	5,000.00	7,000.00	2,000.00	40.0%
Document Management System	100	111	64316	1,500.00	-	(1,500.00)	-100.0%
Municipal Code Service	100	111	64320	5,000.00	5,000.00	-	0.0%
Membership Dues-Professional Org	100	111	64550	1,200.00	1,000.00	(200.00)	-16.7%
Membership Dues-Government Agency	100	111	64552	700.00	700.00	-	0.0%
Printing / Publications	100	111	64575	2,500.00	2,000.00	(500.00)	-20.0%
Misc Expenses	100	111	64580	1,000.00	500.00	(500.00)	-50.0%
Election Cost	100	111	64588	15,000.00	500.00	(14,500.00)	-96.7%
Travel Expenses	100	111	64610	2,700.00	4,700.00	2,000.00	74.1%
Furniture & Equipment	100	111	66300	-	-	-	
Total City Clerk				582,200.00	618,100.00	35,900.00	6.2%
City Manager							
Payroll	100	120	61105	204,500.00	202,100.00	(2,400.00)	-1.2%
PERS UAL-After 06/30/2018	100	120	61123	-	500.00	500.00	
PERS UAL-Before 06/30/2018	100	120	61124	400.00	-	(400.00)	-100.0%
PERS Retirement	100	120	61125	15,900.00	16,300.00	400.00	2.5%
Medicare-ER	100	120	61130	2,900.00	3,000.00	100.00	3.4%
Unemployment Ins-Fed & State	100	120	61132	100.00	100.00	-	0.0%
Dental Expense	100	120	61135	2,400.00	2,400.00	-	0.0%
Health Insurance	100	120	61140	43,100.00	48,400.00	5,300.00	12.3%
Health Insurance -Retiree	100	120	61141	-	1,900.00	1,900.00	
Vision Ins	100	120	61145	400.00	400.00	-	0.0%
Workers Comp and EAP	100	120	61150	12,000.00	3,000.00	(9,000.00)	-75.0%
Wellness Program	100	120	61155	500.00	500.00	-	0.0%
Educational Incentive Pay	100	120	61157	-	2,400.00	2,400.00	
Admin Leave	100	120	61175	-	-	-	
Auto Allowance	100	120	61180	4,900.00	5,400.00	500.00	10.2%
Office Supplies	100	120	62430	1,500.00	1,500.00	-	0.0%
Insurance-Liability	100	120	63620	36,700.00	51,000.00	14,300.00	39.0%
Insurance-Property	100	120	63621	-	-	-	

City of Del Rey Oaks
FY 2026 Proposed Budget

	Fund	Dept	Account	FY 2025 Budget	FY 2026 Proposed Budget	Increase (Decrease)	Percent Change
Membership Dues-Professional Org	100	120	64550	3,500.00	4,000.00	500.00	14.3%
Membership Dues-Government Agency	100	120	64552	700.00	700.00	-	0.0%
Books and Periodicals	100	120	64565	300.00	300.00	-	0.0%
Travel Expenses	100	120	64610	1,000.00	1,000.00	-	0.0%
Contingency	100	120	66905	-	-	-	
Total City Manager				330,800.00	344,900.00	14,100.00	4.3%
Finance							
ADP Payroll Fees	100	130	62310	7,000.00	8,500.00	1,500.00	21.4%
Bank Service Charges	100	130	62320	6,000.00	6,000.00	-	0.0%
Credit Card Fees	100	130	62321	6,000.00	6,000.00	-	0.0%
Bank Reconciliation Adjustments	100	130	62325	-	-	-	
Grant Writing Services	100	130	62327	-	-	-	
Accounting Software	100	130	62431	5,000.00	5,000.00	-	0.0%
Audit-General	100	130	63625	40,000.00	40,000.00	-	0.0%
Audit -Sales Tax	100	130	63626	5,000.00	5,000.00	-	0.0%
Actuarial Services	100	130	63627	4,500.00	4,500.00	-	0.0%
Accounting Services-RGS	100	130	63645	218,300.00	218,300.00	-	0.0%
Contract Services -Fee Study	100	130	63651	20,000.00	-	(20,000.00)	-100.0%
Total Finance				311,800.00	293,300.00	(18,500.00)	-5.9%
Legal							
Legal Services	100	150	63650	85,650.00	86,000.00	350.00	0.4%
Legal Advert	100	150	64560	2,300.00	2,300.00	-	0.0%
Misc Expenses	100	150	64580	1,000.00	1,000.00	-	0.0%
Total Legal				88,950.00	89,300.00	350.00	0.4%
Planning & Building Regulation							
Economic Development Services	100	160	63639	10,000.00	20,000.00	10,000.00	100.0%
Planning Services	100	160	63640	50,000.00	40,000.00	(10,000.00)	-20.0%
Contract Services - Housing Element	100	160	63642	-	-	-	
Building Inspections Services	100	160	63648	32,400.00	32,400.00	-	0.0%
Engineering Services	100	160	63649	5,000.00	5,000.00	-	0.0%

City of Del Rey Oaks
FY 2026 Proposed Budget

	Fund	Dept	Account	FY 2025 Budget	FY 2026 Proposed Budget	Increase (Decrease)	Percent Change
Code Enforcement Services	100	160	63656	5,000.00	5,000.00	-	0.0%
Travel Expenses	100	160	64610	1,000.00	1,000.00	-	0.0%
Total Planning & Building Regulation				103,400.00	103,400.00	-	0.0%
Government Buildings							
Materials/Supply	100	180	62410	2,000.00	2,000.00	-	0.0%
Repair/Maintenance	100	180	63505	5,000.00	5,000.00	-	0.0%
Other Outside Services	100	180	63508	1,000.00	1,000.00	-	0.0%
Utilities - PG&E	100	180	63520	5,000.00	8,000.00	3,000.00	60.0%
Janitorial Services	100	180	63660	3,000.00	4,200.00	1,200.00	40.0%
Total Government Buildings				16,000.00	20,200.00	4,200.00	26.3%
Non-Departmental							
Materials/Supply	100	190	62410	500.00	500.00	-	0.0%
Insurance-Liability	100	190	63620	25,000.00	25,000.00	-	0.0%
Insurance-Property	100	190	63621	9,000.00	9,000.00	-	0.0%
Insurance-PLL (Pollution Legal Liability)	100	190	63623	52,645.00	-	(52,645.00)	-100.0%
Membership Dues-Professional Org	100	190	64550	1,300.00	500.00	(800.00)	-61.5%
Membership Dues-Non Profit Agency Cc	100	190	64551	15,000.00	15,000.00	-	0.0%
Membership Dues-Government Agency	100	190	64552	5,500.00	5,500.00	-	0.0%
Misc Expenses	100	190	64580	1,000.00	1,000.00	-	0.0%
S.M.I.P.	100	190	64930	200.00	200.00	-	0.0%
SB 1473	100	190	64940	100.00	100.00	-	0.0%
Principal-PG&E	100	190	65751	-	-	-	
Non-Departmental				110,245.00	56,800.00	(53,445.00)	-48.5%
Police							
Payroll	100	210	61105	1,120,900.00	1,138,400.00	17,500.00	1.6%
Overtime	100	210	61110	140,000.00	150,000.00	10,000.00	7.1%
Overtime-DEA	100	210	61111	-	-	-	
Reserves Payroll	100	210	61120	95,000.00	95,000.00	-	0.0%
PERS UAL - After 06/30/18	100	210	61123	13,400.00	30,400.00	17,000.00	126.9%
PERS UAL-Before 06/30/2018	100	210	61124	110,200.00	111,000.00	800.00	0.7%

City of Del Rey Oaks
FY 2026 Proposed Budget

				FY 2025	FY 2026		
	Fund	Dept	Account	Budget	Proposed Budget	Increase (Decrease)	Percent Change
PERS Retirement	100	210	61125	150,200.00	158,900.00	8,700.00	5.8%
PERS 457 Expense	100	210	61126	32,400.00	32,400.00	-	0.0%
Medicare-ER	100	210	61130	19,200.00	16,900.00	(2,300.00)	-12.0%
Social Security-ER	100	210	61131	-	1,000.00	1,000.00	
Unemployment Ins-Fed & State	100	210	61132	13,000.00	13,000.00	-	0.0%
Dental Expense	100	210	61135	16,200.00	16,200.00	-	0.0%
Health Insurance	100	210	61140	304,800.00	342,300.00	37,500.00	12.3%
Health Insurance -Retiree	100	210	61141	-	-	-	
Vision Ins	100	210	61145	2,500.00	2,500.00	-	0.0%
Workers Comp and EAP	100	210	61150	142,000.00	141,500.00	(500.00)	-0.4%
Wellness Program	100	210	61155	5,000.00	5,000.00	-	0.0%
Educational Incentive Pay	100	210	61157	-	16,800.00	16,800.00	
Longevity Pay	100	210	61158	-	9,300.00	9,300.00	
Uniform Allowance	100	210	61160	10,000.00	10,000.00	-	0.0%
Admin Leave	100	210	61175	-	-	-	
Materials/Supply	100	210	62410	15,000.00	15,000.00	-	0.0%
Ammunition	100	210	62420	5,000.00	5,000.00	-	0.0%
Body Armor Vests	100	210	62422	1,500.00	1,500.00	-	0.0%
Office Supplies	100	210	62430	5,000.00	5,000.00	-	0.0%
Auto Operations - Supplies / Equip	100	210	62710	2,500.00	1,000.00	(1,500.00)	-60.0%
Auto Operations - Fuel	100	210	62720	30,000.00	30,000.00	-	0.0%
Repair/Maintenance	100	210	63505	2,000.00	2,000.00	-	0.0%
Other Outside Services	100	210	63508	5,000.00	5,000.00	-	0.0%
Shredding Services	100	210	63509	1,000.00	1,000.00	-	0.0%
Utilities - PG&E	100	210	63520	5,000.00	8,000.00	3,000.00	60.0%
Telephone	100	210	63530	8,000.00	8,000.00	-	0.0%
Internet	100	210	63531	9,500.00	6,000.00	(3,500.00)	-36.8%
Annual Maintenance-Records Mgmt Sof	100	210	63537	3,500.00	5,000.00	1,500.00	42.9%
Record Management-Historical	100	210	63538	3,400.00	3,400.00	-	0.0%
Postage / Shipping	100	210	63540	500.00	500.00	-	0.0%

City of Del Rey Oaks
FY 2026 Proposed Budget

	Fund	Dept	Account	FY 2025 Budget	FY 2026 Proposed Budget	Increase (Decrease)	Percent Change
Training	100	210	63605	5,000.00	5,000.00	-	0.0%
Insurance-Liability	100	210	63620	214,300.00	290,200.00	75,900.00	35.4%
Insurance-Property	100	210	63621	9,000.00	9,000.00	-	0.0%
Insurance-Vehicles	100	210	63622	2,550.00	2,550.00	-	0.0%
Audit-General	100	210	63625	5,000.00	5,000.00	-	0.0%
Actuarial Services	100	210	63627	2,500.00	2,500.00	-	0.0%
Professional Services	100	210	63628	12,000.00	12,000.00	-	0.0%
Contract Services - IT	100	210	63635	12,900.00	12,900.00	-	0.0%
Contract Services-Others	100	210	63637	4,200.00	4,200.00	-	0.0%
Legal Services	100	210	63650	3,800.00	3,800.00	-	0.0%
Janitorial Services	100	210	63660	3,000.00	4,200.00	1,200.00	40.0%
911-NGEN Phase II Upgrade	100	210	63664	7,000.00	7,000.00	-	0.0%
911-Radio Dispatch	100	210	63665	59,350.00	63,500.00	4,150.00	7.0%
911-Inform MDT Terminal Service	100	210	63666	900.00	1,000.00	100.00	11.1%
911-Notification System	100	210	63667	400.00	400.00	-	0.0%
911-NGEN O&M	100	210	63668	13,400.00	14,400.00	1,000.00	7.5%
911-NGEN Debt (Capital Fee)	100	210	63669	7,700.00	8,000.00	300.00	3.9%
Auto Repair/Maintenance	100	210	63730	19,500.00	23,000.00	3,500.00	17.9%
Parking & Admin Citations Services	100	210	63812	9,000.00	9,000.00	-	0.0%
Animal Regulation Fire	100	210	63820	500.00	500.00	-	0.0%
Fund Jail & Prisoner	100	210	63830	200.00	200.00	-	0.0%
ACJIS System	100	210	63840	9,000.00	9,000.00	-	0.0%
Software/Server Subscription	100	210	64310	20,000.00	20,500.00	500.00	2.5%
Computer Server	100	210	64318	2,500.00	5,000.00	2,500.00	100.0%
Personnel Recruit & Pre-Employment	100	210	64545	3,000.00	3,000.00	-	0.0%
Membership Dues-Professional Org	100	210	64550	9,000.00	9,000.00	-	0.0%
Membership Dues-Non Profit Agency Cc	100	210	64551	500.00	500.00	-	0.0%
Membership Dues-Government Agency	100	210	64552	5,000.00	5,000.00	-	0.0%
Books and Periodicals	100	210	64565	900.00	900.00	-	0.0%
Printing / Publications	100	210	64575	2,000.00	2,000.00	-	0.0%

City of Del Rey Oaks
FY 2026 Proposed Budget

	Fund	Dept	Account	FY 2025 Budget	FY 2026 Proposed Budget	Increase (Decrease)	Percent Change
Misc Expenses	100	210	64580	1,000.00	1,000.00	-	0.0%
Travel Expenses	100	210	64610	13,000.00	13,000.00	-	0.0%
Principal-Motorola Lease-Cameras	100	210	65104	21,350.00	21,350.00	-	0.0%
Principal-Sunridge Records Mgmt	100	210	65106	8,500.00	8,500.00	-	0.0%
Interest-Sunridge Records Mgmt	100	210	65107	300.00	300.00	-	0.0%
Principal-Auto Lease	100	210	65740	-	-	-	
Capital Outlay Ecogreen (PG&E)	100	210	66308	-	-	-	
Vehicle Replacement	100	210	66735	21,050.00	-	(21,050.00)	-100.0%
Total Police				2,781,000.00	2,964,400.00	183,400.00	6.6%
Fire/Animal Control							
Fire Seaside	100	220	63810	236,600.00	243,300.00	6,700.00	2.8%
Total Fire/Animal Control				236,600.00	243,300.00	6,700.00	2.8%
Public Works/Streets							
Payroll	100	311	61105	84,800.00	83,600.00	(1,200.00)	-1.4%
Overtime	100	311	61110	3,000.00	-	(3,000.00)	-100.0%
PERS UAL-After 06/30/2018	100	311	61123	-	500.00	500.00	
PERS UAL-Before 06/30/2018	100	311	61124	400.00	-	(400.00)	-100.0%
PERS Retirement	100	311	61125	6,600.00	6,800.00	200.00	3.0%
Medicare-ER	100	311	61130	1,300.00	1,300.00	-	0.0%
Unemployment Ins-Fed & State	100	311	61132	100.00	100.00	-	0.0%
Dental Expense	100	311	61135	1,800.00	1,600.00	(200.00)	-11.1%
Health Insurance	100	311	61140	33,200.00	37,200.00	4,000.00	12.0%
Vision Ins	100	311	61145	300.00	300.00	-	0.0%
Workers Comp and EAP	100	311	61150	5,500.00	1,500.00	(4,000.00)	-72.7%
Wellness Program	100	311	61155	500.00	500.00	-	0.0%
Educational Incentive Pay	100	311	61157	-	1,200.00	1,200.00	
Materials/Supply	100	311	62410	12,000.00	10,000.00	(2,000.00)	-16.7%
Office Supplies	100	311	62430	1,500.00	1,500.00	-	0.0%
Auto Operations - Supplies / Equip	100	311	62710	2,500.00	2,500.00	-	0.0%
Auto Operations - Fuel	100	311	62720	6,000.00	5,000.00	(1,000.00)	-16.7%

City of Del Rey Oaks
FY 2026 Proposed Budget

	Fund	Dept	Account	FY 2025 Budget	FY 2026 Proposed Budget	Increase (Decrease)	Percent Change
Repair/Maintenance	100	311	63505	29,800.00	17,900.00	(11,900.00)	-39.9%
Other Outside Services	100	311	63508	1,000.00	1,000.00	-	0.0%
Gabilan Crew	100	311	63515	5,000.00	5,000.00	-	0.0%
Utilities - PG&E	100	311	63520	10,000.00	5,000.00	(5,000.00)	-50.0%
Utilities - Water	100	311	63525	5,000.00	5,000.00	-	0.0%
Telephone	100	311	63530	400.00	200.00	(200.00)	-50.0%
Internet	100	311	63531	600.00	600.00	-	0.0%
Training	100	311	63605	4,000.00	4,000.00	-	0.0%
Insurance-Liability	100	311	63620	15,600.00	21,200.00	5,600.00	35.9%
Insurance-Property	100	311	63621	-	-	-	
Insurance-Vehicles	100	311	63622	5,000.00	5,000.00	-	0.0%
Organic Waste Regs Services	100	311	63654	9,000.00	9,000.00	-	0.0%
Hazardous Waste Disposal	100	311	63655		500.00	500.00	0.0%
Auto Repair/Maintenance	100	311	63730	8,300.00	5,000.00	(3,300.00)	-39.8%
Printing / Publications	100	311	64575	1,300.00	1,300.00	-	0.0%
Storm Water Project - Phase 4	100	311	64920	23,500.00	15,000.00	(8,500.00)	-36.2%
Equipment	100	311	66302	2,000.00	2,000.00	-	0.0%
Total Public Works/Streets				280,000.00	251,300.00	(28,700.00)	-10.3%
Parks/Recreation							
Materials/Supply	100	411	62410	13,500.00	10,000.00	(3,500.00)	-25.9%
Office Supplies	100	411	62430	1,000.00	1,000.00	-	0.0%
Repair/Maintenance	100	411	63505	25,000.00	20,000.00	(5,000.00)	-20.0%
Utilities - Water	100	411	63525	3,500.00	3,500.00	-	0.0%
Travel Expenses	100	411	64610	100.00	100.00	-	0.0%
Total Parks/Recreation				43,100.00	34,600.00	(8,500.00)	-19.7%
Total Expenditures				4,914,995.00	5,051,000.00	136,005.00	2.8%
Other Financing Sources and Uses							
Transfers Out to CIP	100	000	81003	(80,000.00)	(83,000.00)	(3,000.00)	3.8%

City of Del Rey Oaks
FY 2026 Proposed Budget

	Fund	Dept	Account	FY 2025 Budget	FY 2026 Proposed Budget	Increase (Decrease)	Percent Change
Transfers In from ARPA	100	000	82005	167,446.00		(167,446.00)	-100.0%
				87,446.00	(83,000.00)	(170,446.00)	
Total Other Financing Sources and Uses				87,446.00	(83,000.00)	(170,446.00)	
TOTAL GENERAL FUND				4,827,549.00	5,134,000.00	306,451.00	6.3%
Excess(Deficit) of Revenue Over Expenditures				(6,249.00)	(83,000.00)	(76,751.00)	

City of Del Rey Oaks
FY 2026 Proposed Budget

Fund	Dept	Account	FY 2025 Budget	FY 2026 Proposed Budget	Increase (Decrease)	Percent Change
GENERAL FUND SUMMARY:			FY 2025 Budget	FY 2026 Proposed Budget	Increase (Decrease)	Percent Change
Revenue			4,821,300.00	5,051,000.00	229,700.00	4.8%
					5%	
Expenditures						
	110 Council		30,900.00	31,400.00	500.00	1.6%
	111 City Clerk		582,200.00	618,100.00	35,900.00	6.2%
	120 City Manager		330,800.00	344,900.00	14,100.00	4.3%
	130 Finance		311,800.00	293,300.00	(18,500.00)	-5.9%
	150 Legal		88,950.00	89,300.00	350.00	0.4%
	160 Planning and Building Regulations		103,400.00	103,400.00	-	0.0%
	180 Government Buildings		16,000.00	20,200.00	4,200.00	26.3%
	190 Non-Depratmental		110,245.00	56,800.00	(53,445.00)	-48.5%
	210 Police		2,781,000.00	2,964,400.00	183,400.00	6.6%
	220 Fire/Animal Control		236,600.00	243,300.00	6,700.00	2.8%
	311 Public Works/Street		280,000.00	251,300.00	(28,700.00)	-10.3%
	411 Parks/Recreation		43,100.00	34,600.00	(8,500.00)	-19.7%
	Total		4,914,995.00	5,051,000.00	136,005.00	2.8%
					3%	
Transfers In-ARPA			-	-	(167,446.00)	
Transfers Out-CIP			87,446.00	(83,000.00)	(3,000.00)	-3.4%
Excess(Deficit) of Revenue Over Expenditures			(6,249.00)	(83,000.00)	(76,751.00)	

City of Del Rey Oaks
FY 2026 Proposed Budget

					FY 2026		
	Fund	Dept	Account	FY 2025 Budget	Proposed Budget	Increase (Decrease)	Percent Change
210 - Gas Tax Fund							
Revenue							
Non Department Specific							
Gas Tax 2103	210	000	47010	15,100.00	15,100.00	-	
Gas Tax 2105	210	000	47020	10,500.00	10,500.00	-	
Gas Tax 2106	210	000	47030	9,500.00	9,500.00	-	
Gas Tax 2107	210	000	47040	12,400.00	12,400.00	-	
Gas Tax 2107.5	210	000	47050	1,000.00	1,000.00	-	
Total Non Department Specific				48,500.00	48,500.00	-	
Total Revenue				48,500.00	48,500.00	-	
Expenditures							
Public Works/Streets							
Street Sweeping	210	311	63510	10,000.00	10,000.00	-	
Street Lighting	210	311	63910	15,000.00	20,400.00	5,400.00	
Principal-PG&E	210	311	65751	2,550.00	2,550.00	-	
Total Public Works/Streets				27,550.00	32,950.00	5,400.00	
Total Expense				27,550.00	32,950.00	5,400.00	
Excess(Deficit) of Revenue Over Expenditures				20,950.00	15,550.00	(5,400.00)	
Beginning Fund Balance				109,210.00	130,160.00		
Ending Fund Balance				130,160.00	145,710.00		