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

SPECIAL CITY COUNCIL MEETING AGENDA
OF THE CITY OF DEL REY OAKS CITY COUNCIL
MONDAY, JUNE 08, 2026 AT 6:00 PM

Notice is hereby given that the City Council of the City of Del Rey Oaks has called and will convene a special meeting of the City Council at the time and location stated on this agenda. The public may ***view*** *the meeting online or may* ***participate*** *in-person in the Council Chamber.*

View Via Live Stream Meeting
http://bit.ly/4q8aLjm

1. **ROLL CALL - Council**

2. **PLEDGE OF ALLEGIANCE**

3. **PUBLIC COMMENTS**: **General Public Comment must deal with matters subject to the jurisdiction of the City and the Council that are not on the Agenda. Anyone wishing to address the City Council on matters not appearing on the Agenda may do so now. The public may comment on any other matter listed on the Agenda at the time the matter is being considered. There will be a time limit of not more than three minutes for each speaker. No action will be taken on matters brought up under this item and all comments will be referred to staff.**

4. **CONSENT AGENDA:**

   A. Approve Amendment of Del Rey Park ADA Sidewalk Improvements Project Funding Source

   B. Approve an Amended Resolution Adopting a List of Projects for FY 2026-27 Funded by SB1

5. **NEW BUSINESS:**

   A. Review Proposed Budget for Fiscal Year 2026-2027

6. **NEXT REGULAR MEETING DATE:**

   TUESDAY, JUNE 23, 2026 AT 6PM

7. **ADJOURNMENT**

Information distributed to the Council at the meeting becomes part of the public record. A copy of written material, pictures, etc. must be provided to the secretary for this purpose.

All enclosures and materials regarding these agenda items are available for public review at the Del Rey Oaks City Hall, 650 Canyon Del Rey Road, Del Rey Oaks.

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Staff Report

DATE: June 8, 2026

TO: Honorable Mayor and City Council

FROM: John Guertin, City Manager

SUBJECT: Del Rey Park ADA Sidewalk Improvements Project Funding Source Amendment

CEQA: Staff has determined this project to be categorically exempt under Section 15301 of the CEQA Guidelines (Existing Facilities).

DISCUSSION

In February, the City of Del Rey Oaks solicited bids for the Del Rey Park ADA Sidewalk Improvements Project, which includes roadway excavation, subgrade preparation, construction of ADA-compliant sidewalks, curb ramps, and related concrete improvements at Del Rey Park. The contract was awarded to Coastal Excavating & Paving and the project has been completed.

Following the bid process, staff identified an issue with the environmental review documentation associated with the Community Development Block Grant (CDBG) funding originally intended to fund this project. Due to an error in the environmental review process, the project is not eligible to utilize the current fiscal year CDBG allocation. Proceeding with the use of CDBG funds could jeopardize compliance with federal grant requirements.

The project has been completed as planned and staff recommends funding the construction costs through available General Fund fund balance.

Importantly, the City's CDBG allocation remains available for use in Fiscal Year 2026-27. Staff anticipates returning to the City Council at a later date with recommendations for an eligible project that can utilize the available CDBG funding in compliance with all applicable federal requirements.

FISCAL IMPACTS

The project amount due to Coastal Paving is $83,282.

Because CDBG funds cannot be used for this project due to the environmental review documentation issue described above, staff recommends appropriating funds from the General Fund fund balance to cover the project costs, including the construction contract, with the approved change order. The total project authorization would be $83,282.

The City's Fiscal Year 2026-27 CDBG allocation remains available and may be programmed for a future eligible project to be identified and presented to the City Council at a later date.

RECOMMENDATION

Authorize the use of General Fund fund balance to fund the Del Rey Park ADA Sidewalk Improvements Project due to the inability to utilize CDBG funds resulting from an environmental review documentation error.

ATTACHMENTS

February 26, 2026 Staff Report for Award of Contract to Coastal Paving

Respectfully submitted,

John Guertin
City Manager

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PHONE (831) 394-8511 FAX (831) 394-6421

Staff Report

DATE: February 26, 2026

TO: Honorable Mayor and City Council

FROM: John Guertin, City Manager

SUBJECT: Award Contract for Del Rey Park ADA Sidewalk Improvements Project to Coastal Excavating & Paving, Inc.

CEQA: Staff has determined this project to be categorically exempt under Section 15301 of the CEQA Guidelines (Existing Facilities).

DISCUSSION

The City of Del Rey Oaks solicited bids for the Del Rey Park ADA Sidewalk Improvements Project, which includes roadway excavation, subgrade preparation, construction of ADA-compliant sidewalks, curb ramps, and related concrete improvements at Del Rey Park.

Bids were opened on March 11, 2026. Six bids were received from the following contractors, listed in ascending order of bid amount:

Coastal Excavating & Paving, Inc. — $69,450
GraniteRock — $69,800
JMS Cement Contractors, Inc. — $78,980
Arrow Asphalt & Concrete — $82,457
Monterey Peninsula Engineering — $85,140
Don Chapin Company — $100,250

The Engineer's Estimate for the project was $86,300.

The City Engineer reviewed the bid proposals for mathematical accuracy, bid bonds, and compliance with the proposal requirements. All bids were determined to be responsive and responsible.

The City Engineer recommends awarding the contract to the lowest responsive bidder, Coastal Excavating & Paving, Inc., in the amount of $69,450. Coastal Excavating & Paving previously completed improvements at Del Rey Park in 2022 and performed the work satisfactorily.

Pending Council approval, construction is anticipated to begin in spring 2026.

FISCAL IMPACTS

The contract amount is $69,450.

Staff recommends authorizing a 10% contingency ($6,945) for unforeseen construction conditions and engineering support for construction oversight as needed.

Funds for the project are included in the City's Capital Improvement Program.

RECOMMENDATION

Adopt the resolution awarding the Del Rey Park ADA Sidewalk Improvements Project contract to Coastal Excavating & Paving, Inc. in the amount of $69,450, authorize the City Manager to execute the construction agreement, and authorize up to 10% contingency for construction costs.

ATTACHMENTS

City Engineer Recommendation and Tabulation of Bids
Construction Agreement

Respectfully submitted,

John Guertin
City Manager

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TO: Honorable Mayor and Member of the City Council

FROM: John Guertin, City Manager

DATE: June 8, 2026

SUBJECT: Approve an Amended Resolution Adopting a List of Projects for FY 2026-27 Funded by SB1

RECOMMENDATION:

Adopt an amended resolution of the City of Del Rey Oaks "Adopting a List of Projects for FY 2026-27 funded by SB1: The Road Repair and Accountability Act of 2017."

DISCUSSION:

The funding from SB1 will help the City of Del Rey Oaks maintain and rehabilitate streets and roads throughout the City this year and many similar projects into the future. In order to receive SB1 funding this amended resolution is required. A more in-depth description was required on an amended resolution.

FISCAL IMPACT:

The City of Del Rey Oaks will receive an estimate of $44,304.00 in Road Maintenance and Repair funding in FY 2026-27 from SB1.

CONCLUSION:

Staff recommends that the Council adopt Amended Resolution 2026-08, to continue in the road repair and maintenance and rehabilitation throughout the City of Del Rey Oaks in 2026-27.

ATTACHMENTS:

1. Amended Resolution 2026-08

Respectfully Submitted,

____

John Guertin
City Manager

AMENDED
RESOLUTION NO. 2026-08

RESOLUTION ADOPTING A LIST OF PROJECTS FOR FISCAL YEAR 2026-27 FUNDED BY SB 1: THE ROAD REPAIR AND ACCOUNTABILITY ACT OF 2017

WHEREAS, Senate Bill 1 (SB 1), the Road Repair and Accountability Act of 2017 (Chapter 5, Statutes of 2017) was passed by the Legislature and Signed into law by the Governor in April 2017 to address the significant multi-modal transportation funding shortfalls statewide; and

WHEREAS, SB 1 includes accountability and transparency provisions that will ensure the residents of our City of Del Rey Oaks are aware of the projects proposed for funding in our community and which projects have been completed each fiscal year; and

WHEREAS, the City of Del Rey Oaks must adopt by resolution a list of projects proposed to receive fiscal year funding from the Road Maintenance and Rehabilitation Account (RMRA), created by SB 1, which must include a description and the location of each proposed project, a proposed schedule for the project's completion, and the estimated useful life of the improvement; and

WHEREAS, the City of Del Rey Oaks, will receive an estimated $44,304.00 in RMRA funding in Fiscal Year 2026-27 from SB 1; and

WHEREAS, this is the tenth year in which the City of Del Rey Oaks is receiving SB 1 funding and will enable the City of Del Rey Oaks to continue essential road maintenance and rehabilitation projects, safety improvements, repairing and replacing aging bridges, and increasing access and mobility options for the traveling public that would not have otherwise been possible without SB 1; and

WHEREAS, the City of Del Rey Oaks has undergone a public process to ensure public input into our community's transportation priorities/the project list; and

WHEREAS, the City of Del Rey Oaks used a Pavement Management System to develop the SB 1 project list to ensure revenues are being used on the most high-priority and cost-effective projects that also meet the community's priorities for transportation investment; and

WHEREAS, the funding from SB 1 will help the City of Del Rey Oaks maintain and rehabilitate streets and roads throughout the City of Del Rey Oaks this year and many similar projects into the future; and

WHEREAS, the 2022 California Statewide Local Streets and Roads Needs Assessment found that the City of Del Rey Oaks' streets and roads are in good condition and this revenue will help us increase the overall quality of our road system and over the next decade will bring our streets and roads into excellent/good condition; and

WHEREAS, the SB 1 project list and overall investment in our local streets and roads infrastructure with a focus on basic maintenance and safety, investing in complete streets infrastructure, and using cutting-edge technology, materials and practices, will have significant positive benefits statewide.

NOW, THEREFORE IT IS HEREBY RESOLVED, ORDERED AND FOUND by the City Council of the City of Del Rey Oaks, State of California, as follows:

1. The foregoing recitals are true and correct.

2. The following list of newly proposed projects will be funded in-part or solely with Fiscal Year 2026-27 Road Maintenance and Rehabilitation Account revenues:

   Project Title: Rosita Rd. Shoulder repair
   Project Description: Rosita Rd. full reconstruction of failed shoulder.
   Project Location: West shoulder of Rosita Rd. between Angelus & Paloma Rd.
   Estimated Project Schedule: February 1, 2027 – June 30, 2027
   Estimated Useful life of this repair: 25 years

PASSED AND ADOPTED by the City Council of the City of Del Rey Oaks, State of California this 8th day of June 2026, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Attest	Signed
___________________________	____________________________
Karen Minami, City Clerk	Scott Donaldson, Mayor

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Staff Report

TO: Honorable Mayor and City Council Members

FROM: John Guertin, City Manager

DATE: June 8, 2026

SUBJECT: Proposed Budget for Fiscal Year 2026-2027

Staff is pleased to present the Proposed Budget for FY 2026-2027 for Council review. Due to flat revenue projections for the General Fund, the operating budget is essentially a continuation of the 2026 budget, with some minimal changes. The annual budget serves as the City's primary financial planning document and establishes the framework for monitoring municipal services, funding capital projects, and advancing the City Council's strategic priorities for the upcoming fiscal year.

The proposed FY 2026-2027 Budget was developed through a collaborative process involving all City departments and the Council's Finance Committee. It reflects the City Council's priorities and staff's continued commitment to maintaining the City's long-term fiscal health and preserving essential City services while advancing the City Council goals. Departments reviewed operational needs, anticipated projected expenditures, staffing requirements, and ongoing contractual obligations in developing the budget. Staff also evaluated historical revenue performance, projected inflation, and labor and benefit costs in preparing the proposed budget.

On March 18, April 13, and May 8, 2026, staff met with the Finance Committee to review budget development efforts and the proposed budget. On May 19, the City Council reviewed the proposed budget and gave staff direction for modifications. The proposed budget reflects a cautious and conservative approach to revenue forecasting while continuing to prioritize municipal services, infrastructure maintenance, and public safety.

Economic Outlook for FY 2026-2027
The latest projections for the City's economic outlook are flat. HdL, the City's consultant for Sales Tax information, expects a moderate increase of approximately 1.9% in the City's sales tax due to continued inflation and high interest rates having a negative effect on consumer spending. Since Sales Tax makes up 23% of the City's revenue, sales tax growth or no growth, has a dramatic impact on the City's budget. As a result, staff are recommending a very conservative approach in developing the FY 2026 budget. Services are being kept at the level that revenue can support.

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

General Fund Summary FY 2026-2027

	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase/ (Decrease)	Percent Change
Total Estimated Revenue	5,093,050.00	5,320,550.00	227,500.00	4.5%
Total Operating Budget	5,430,015.00	5,507,180.00	77,165.00	1.4%
Excess (Deficit) of Revenue Over Expenditures	(336,965.00)	(186,630.00)	150,335.00	

As the table above shows, we are anticipating a 4.5% increase in revenue and a 1.4% increase in expenditure. The General Fund operating revenues and expenses will have a slight use of fund balance to balance the FY 2026-2027 budget.

All departments adjusted their budgets in an attempt to meet available revenue for the year, considering that some expenses, such as insurance and utilities, are beyond the control of the City. This is an austere General Fund budget.

General Fund Revenues & Expenditures

Below is a brief description of the General Fund estimated revenue changes followed by a summary of the General Fund Budget by Departments.

	FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase/ (Decrease)	Percent Change
Revenues:					
Airport Police Services	1,342,230	1,489,000	1,665,780	176,780	11.9%
Sales Tax	1,216,015	1,189,000	1,206,835	17,835	1.5%
Property Taxes	862,401	870,000	887,435	17,435	2.0%
Other Taxes	547,445	571,900	610,600	38,700	6.8%
Licenses and Permits	301,940	352,050	370,400	18,350	5.2%
Grants	234,853	246,100	238,600	(7,500)	-3.0%
Other Revenue	326,628	282,700	237,700	(45,000)	-15.9%
Current Services	101,600	67,200	75,100	7,900	11.8%
Fines and Forfeitures	33,251	25,100	28,100	3,000	12.0%
Total Revenues	**4,966,363**	**5,093,050**	**5,320,550**	**227,500**	**4.5%**

Revenue Highlights
General Fund revenues are estimated to increase by $227,500 a 4.5% increase over the prior year.

Sales Tax is conservatively budgeted with an increase of 1.5% due to the current economy.

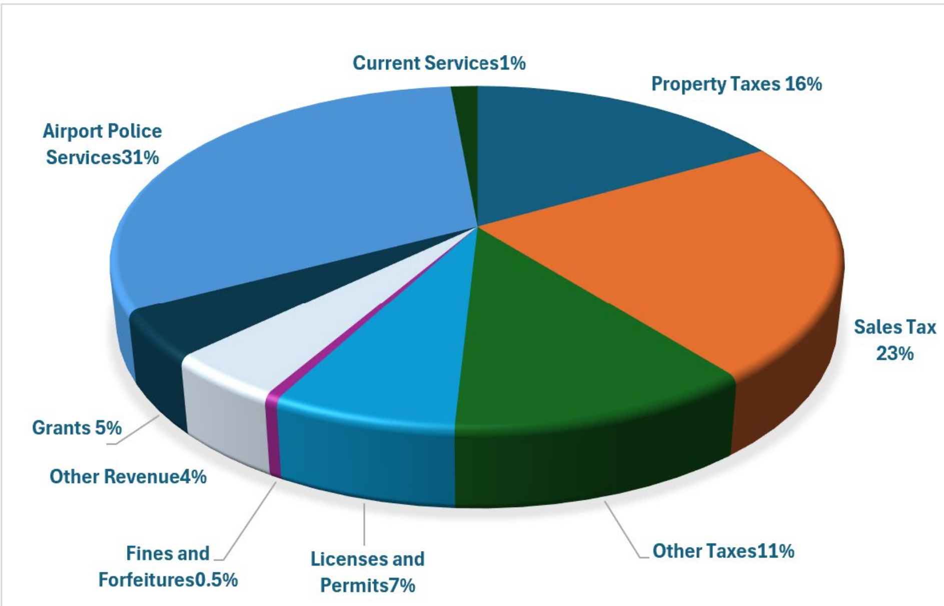
Airport Police Services revenue is projected to have an increase of $176,780. A portion of this is attributed to the need to purchase a new vehicle.

Other Revenue is projected to have a decrease due to end of leases-Garden Center and Public Works Building.

Fines and Forfeitures are projected to have an increase due to the collection received from parking citations.

All other revenues are flat or will have a slight decrease. For the revenue details refer to the FY 2026-2027 Proposed Budget Detail.

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



Expenditures

The General Fund Operating Budget shows a 1.4% increase in expenditure.

Below is a General Fund summary by department followed by a brief discussion regarding the operating expenditures highlights.

	FY 2024-2025 Actual	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase/ (Decrease)	Percent Change
Expenditures:					
Police	2,570,155	3,074,800	3,280,580	205,780	6.7%
City Clerk	583,576	654,800	723,200	68,400	10.4%
City Manager	328,044	345,115	377,550	32,435	9.4%
Public Works/Streets	232,521	258,050	262,300	4,250	1.6%
Fire/Animal Control	236,615	243,300	251,700	8,400	3.5%
Finance	377,517	290,000	238,500	(51,500)	-17.8%
Planning & Building	134,784	255,400	154,400	(101,000)	-39.5%
Legal	51,881	89,300	83,300	(6,000)	-6.7%
Non-Departmental	101,934	56,800	57,800	1,000	1.8%
Parks/Recreation	40,354	111,850	37,200	(74,650)	-66.7%
Council	21,010	30,400	19,950	(10,450)	-34.4%
Government Buildings	11,893	20,200	20,700	500	2.5%
Total-General Fund	**4,690,284**	**5,430,015**	**5,507,180**	**77,165**	**1.4%**

Operating Expenditures Highlights

There is an increase for all the departments in Liability Insurance by $148, 200, Health, Vision & Dental $71,300 and UAL $27,000.

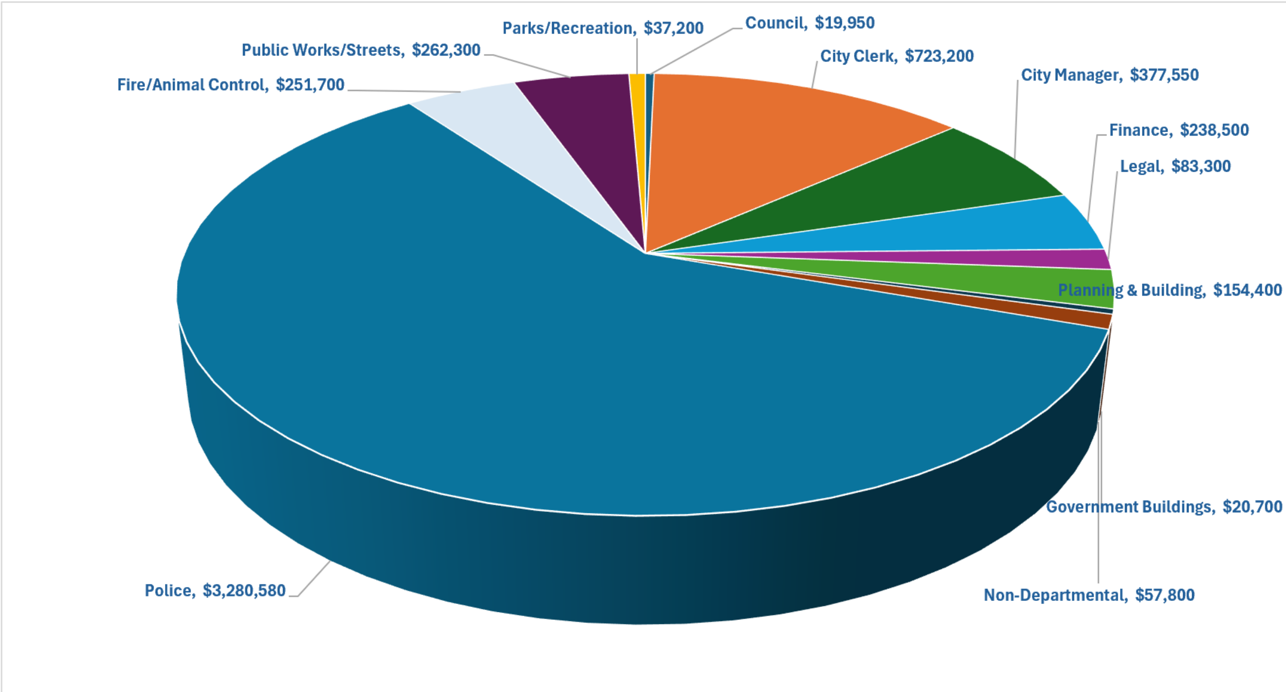
Employee salary step increases.

Reductions in training, travel, and some contract services.

For the line-item detail to the Appropriations refer to the attached FY 2026-2027 Proposed Budget Detail.

Item A.

The chart below shows the General Fund expenditure by department.



All Funds Budget Summary and Discussion

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

City of Del Rey Oaks							
FY 2026-2027 Budget Summary by Fund							
Fund	Audited Fund Balance **6/30/2025**	Estimated Fund Balance **6/30/2026**	Estimated Revenue FY 2026-2027	Interfund Transfers FY 2026-2027	Appropriations FY 2026-2027	Surplus (Deficit) FY 2026-2027	Est. Fund Bal. 6/30/2027
100 General Fund							
Available							
Unassigned-Economic Uncertainties	1,652,182	1,652,182					1,652,182
Unapproriated	2,039,478	1,258,182					993,552
Available Fund Balance	**3,691,660**	**2,910,364**	5,320,550	(78,000)	(5,507,180)	(264,630)	**2,645,734**
Special Revenue Funds							
210 Gas Tax Fund	127,738	140,218	49,000		(41,520)	7,480	147,698
211 SB1 Fund	113,633	52,337	44,305		-	44,305	96,642
212 Measure X	388	388	100,705		(100,705)	-	388
214 RSTP	-	-	15,600			15,600	15,600
221 FORA Habitat Management Fund	724,901	710,453	-		(14,448)	(14,448)	696,005
222 FOR A Land Development	8,095	-	-		-	-	-
231 BSCC Officer Wellness & Health	10,835	-	-		-	-	-
235 Asset Forfeitures	-	1,846	-		-	-	1,846
236 DEA Grant	4,105	4,105	40,000		(40,000)	-	4,105
242 REAP Grant	(13,885)	-	-		-	-	-
Capital Project Funds		-	-				
301 Capital Projects Fund (GF Only)	(3,801)	(3,801)	-	78,000	(78,000)	-	(3,801)
321 SBR Engineering Fund	411,649	-	-	-	-	-	-
322 SBR/GJM Intersection Fund	1,056,168	1,056,168	-	-	-	-	1,056,168
323 SBR Construction Fund	7,269,813	7,269,813	-	-	-	-	7,269,813
332 FEMA & OES	4,851	-	-	-	-	-	-
331 FHWA Grant Fund	(490,574)	-	-	-	-	-	-
Total All Funds	12,915,576	12,141,891	5,570,160	-	(5,781,853)	(211,693)	11,930,198

Special Revenue and Capital Project Funds Budgets (Non-General Fund)

The non-general fund revenues are used in accordance with the grant or legal requirements. Appropriations details are included in the FY 2026-2027 Proposed Budget Detail. Below is a brief description of each fund and its use.

The following **Special Revenue Funds** are used to account for funds as required by law or agreement. These monies can be used only for specific purposes as noted below.

The **Gas Tax Fund** is used to account for gas tax revenues received. For FY 2026-2027, the fund shows an operating surplus of $7,480, with an estimated year-end balance of $147,698. These funds can be used only for street maintenance and repair purposes. The City uses these monies for street sweeping and street lighting. This year's budget also includes a Repairs & Maintenance allocation of $5,000 for additional street maintenance projects. The surplus funds are available to be used as a match for grants or built up for a major street project.

The **SB1 Fund** is used to account for gas tax revenues generated under Senate Bill 1, otherwise known as the Road Rehabilitation Maintenance Act which can be spent only on street related purposes. For FY 2026-2027 all funds allocated for repairs to Rosita Road.

The **Measure X Fund** was used in FY 2018-2019 to pay for the major street resurfacing project which the city borrowed against its future share of Measure X revenues. In FY 2018-2019, 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 in the City's budget even though the City does not receive the money to track the amounts that are being paid to 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 **BSCC Officer Wellness & Health Fund** and **Asset Forfeitures Fund** can be used only for police-related expenditures as allowed by law and under the grant guidelines.

The **Drug Enforcement Administration (DEA) Grant** is used to account for the DEA grant reimbursements for overtime pay for police officers trained to work on the DEA Task Force. The grant runs through September 30, 2026.

The **REAP Grant** can be used only for developing and implementing the Housing Element and this grant has ended.

The following **Capital Project Funds** are used to account for funds as required by law or agreement for major capital improvements. These monies can be used only for specific purposes as noted below.

The **Capital Projects Fund** is used to account for the City's major capital projects that are funded by the General Fund. The budget process will deliberate on how much of the General Fund fund balance should be used to fund the City's upcoming major construction projects.

The **SBR/GJM Intersection Construction Fund** is used to account for the monies received from FORA for the construction of the Intersection at South Boundary Road (SBR) and General Jim Moore Road which is presently on hold.

The **SBR Construction Fund** is used to account for the monies received from FORA for the construction of South Boundary Road.

Capital Improvements

Below is a summary of the proposed capital improvement projects included in the Proposed Budget.

Project Description	Estimated Cost	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	Funded	Unfunded	Source
CIP 537 Saucito/Work Ave Impv Project	$ 81,150	81,150.00					$ 81,150	$ -	SB 1-Funded in FY 2025, CO for FY2026
Angelus/Rosita Drainage Repairs	$ 150,000	$ 150,000					$ 150,000	$ -	SB 1-Funded in FY 2025, CO for FY2026
Rosita Emergency Repair (Const. Eng.)	$ 74,100	$ 74,100					$ 74,100	$ -	Measure X FB/ CO to FY 2026
Rosita Emergency Repair (Prelim. Eng.)	$ 49,400	$ 49,400					$ 49,400	$ -	FHWA Grant Fund 331/ CO to FY 2026
Rosita Emergency Repair (Construction.)	$ 494,000	$ 494,000					$ 494,000	$ -	FHWA Grant Fund 331/ CO to FY 2026
Wildfire Fuels Reduction	$ 297,300	$ 297,300					$ 297,300	$ -	Cal Fire Grant
CIP 5xx City Hall Roof Repairs	$ -	$ -	$ -				$ -	$ -	GF ARPA FB
CIP 548 City Hall Parking Lot Improvements	$ 167,446		$ 167,446				$ 167,446	$ -	GF ARPA FB
CIP 533 Vehicle Replacement-PD	$ 135,000	$ 45,000	$ 45,000	$ 45,000			$ 135,000	$ -	GF Fund Balance
CIP 540 Server Repalcement	$ 20,000			$ 20,000			$ 20,000	$ -	GF Fund Balance
CIP 541 City Hall Facility Repairs & Upgrades	$ 20,000		$ 20,000				$ 20,000	$ -	GF Fund Balance
CIP 542-Council Chamber Technology Upgrades	$ 10,000	$ 5,000	$ 5,000	$ -			$ 10,000	$ -	GF Fund Balance
CIP 543 PD Radio Replacement	$ 30,000	$ 10,000	$ 10,000	$ 10,000			$ 30,000	$ -	GF Fund Balance
CIP 544 Technology Repalcement	$ 6,000		$ 3,000	$ 3,000			$ 6,000	$ -	GF Fund Balance
CIP 545 City Hall Sewer Upgrades	$ 40,000		$ 40,000				$ 40,000	$ -	GF Fund Balance
CIP 546 City Hall Chamber Renovation	$ 50,000		$ 50,000				$ 50,000	$ -	GF Fund Balance
CIP 547 City Hall Fence Replacement	$ 20,000		$ 20,000				$ 20,000	$ -	GF Fund Balance
CIP 549 Adair Stairs Repairs	$ 15,000		15,000.00				$ 15,000	$ -	GF Fund Balance
CIP 550 Del Rey Oaks Garden Center	$ -						$ -	$ -	GF Fund Balance
Del Rey Park Accessibility Improvements	$ 90,000	$ 90,000					$ 90,000	$ -	2025 CDBG; CO to FY 2026
Via Verde Curb & Gutter Repair	$ -						$ -	$ -	Gas Tax
Tot Playground Replacement	$ 170,000				$ 170,000		$ -	$ 170,000	TBD
Street Resurfacing Program	$ 1,000,000					$ 1,000,000	$ -	$ 1,000,000	Measure X New Loan
South Boundary Realignment Design	$ 500,000	$ 300,000	$ 200,000				$ 500,000	$ -	SBR Engineering Fund 321
Total	**$ 3,419,396**	**$ 1,595,950**	**$ 575,446**	**$ 78,000**	**$ 170,000**	**$ 1,000,000**	**$ 2,249,396**	**$ 1,170,000**	

As the Funding Source summary shows below, of the $3.4 million in projects over the next 5 years all projects are funded except for $1,170,000 which are scheduled for future years.

Funding Source		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	Funded	Unfunded
General Fund 100	346,000.00	60,000.00	208,000.00	78,000.00			346,000.00	-
General Fund-ARPA Transfer	167,446.00		167,446.00				167,446.00	
Gas Tax Fund 210	-			-			-	
SB1 Fund 211	231,150.00	231,150.00					231,150.00	
Measure X New Loan	1,000,000.00	-				1,000,000.00		1,000,000.00
Measure X 212	74,100.00	74,100.00					74,100.00	
CalFire 251	297,300.00	297,300.00					297,300.00	
CDBG Fund 260	90,000.00	90,000.00					90,000.00	
FHA Grant 331	543,400.00	543,400.00					543,400.00	
SBR Engineering Fund 321	500,000.00	300,000.00	200,000.00	-			500,000.00	
TBD	170,000.00			-	170,000.00	-	-	170,000.00
Total	**3,419,396.00**	**1,595,950.00**	**575,446.00**	**78,000.00**	**170,000.00**	**1,000,000.00**	**2,249,396.00**	**1,170,000.00**

City's Existing Debt

On June 30, 2025, the City had the existing debt shown below. The FY 2026-2027 budget includes payments on the financed purchases in the Police Department budget. Payments of $100,705 on the Measure X loan are budgeted in the Measure X fund.

	Balance 06/30/2025	Term	Notes
Finance purchase agreements: (Capital Leases)			
PG&E OBF Energy Efficiency Upgrades	$ 17,709	9.56 years	Included in operating budget
Police Department-Body Cams	$ 39,504	5 years	Included in operating budget
Subtotal finance purchase agreements	$ 57,213		
Loans Payable			
Federal Group International, LLC	$ 1,200,000	Undetermined	To be paid from Fort Ord Dev revenues
Federal Group International, LLC Compound Interest	$ 502,223	Undetermined	To be paid from Fort Ord Dev revenues
TAMC Measure X Loan	$ 387,083	10 years	Being paid from City's Measure X revenue
Subtotal Loans Payable	$ 2,089,306		
Total Debt	$ 2,146,519		

Of the total debt of $2,146,519 the General Fund is responsible for only $57,213 for the financed purchases which are included in the police department operating budget and the PG&E debt is budgeted by Gas Tax.

RECOMMENDATION

Review the proposed budget for FY 2026-2027.

CONCLUSION

The Finance Committee's recommendations for the FY 2026-2027 budget are included in the proposed budget.

Respectfully submitted,

John Guertin
City Manager

Attachments:
FY 2026-2027 Proposed Budget

City of Del Rey Oaks
FY 2026-2027 Proposed Budget

Fund	Dept	Account		FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
			100 - General Fund					
			Revenue					
			Non Department Specific					
100	000	41110	P/T-Secured	599,567	599,800	611,800	12,000	2.0%
100	000	41120	P/T-Unsecured	31,296	31,200	31,850	650	2.1%
100	000	41130	P/T-Prior Secured	6,048	6,200	6,325	125	2.0%
100	000	41140	Prior Unsecured	267	100	100	-	0.0%
100	000	41150	P/T-Unitary Tax	12,265	13,500	13,770	270	2.0%
100	000	41160	P/T-Supplemental Roll (SB813)	9,790	12,400	12,650	250	2.0%
100	000	41170	Property Tax - VLF	200,489	204,500	208,590	4,090	2.0%
100	000	41180	Prop Tax-Interest/Penalty	2,679	2,300	2,350	50	2.2%
100	000	42210	Sales Tax	418,247	409,000	415,135	6,135	1.5%
100	000	42220	Sales Tax - 145 (Measure S-1%)	530,815	520,000	527,800	7,800	1.5%
100	000	42221	Sales Tax -409 (Measure R 1/2%)	266,953	260,000	263,900	3,900	1.5%
100	000	42222	Cannabis Tax	100,992	100,000	100,000	-	0.0%
100	000	42230	Transient Occupancy Tax	243,157	250,000	275,000	25,000	10.0%
100	000	42231	STR Annual Licenses Fee	-	12,000	13,600	1,600	13.3%
100	000	42250	Property Transfer Tax	4,675	8,700	8,700	-	0.0%
100	000	42290	Sewer Impact	21,713	22,000	22,200	200	0.9%
100	000	42310	Business Licenses	227,181	230,000	235,000	5,000	2.2%
100	000	42311	HOUP (Home Occ User Permit)	-	4,000	3,500	(500)	-12.5%
100	000	42761	Gas Franchises	7,330	8,200	8,700	500	6.1%
100	000	42762	Electric Franchises	24,142	22,000	25,000	3,000	13.6%
100	000	42763	Garbage Franchises	105,237	110,000	120,000	10,000	9.1%
100	000	42764	Cable Tv Franchises	22,603	26,000	26,000	-	0.0%
100	000	42765	Water Franchises	17,595	25,000	25,000	-	0.0%
100	000	43311	SB1186 Disability Access Fund	1,332	1,000	1,000	-	0.0%
100	000	43312	SB1473 Environmental Assess Fee	84	100	150	50	50.0%
100	000	43318	Variance Fee	-	-	4,000	4,000	0.0%
100	000	43319	Architectural Review (ARC)	-	-	1,500	1,500	100.0%
100	000	43320	Building Permits	41,254	64,000	71,000	7,000	10.9%
100	000	43322	Strong-Motion Instrumental Prog (SMIP) Fees	67	300	350	50	16.7%
100	000	43325	Cannabis Business Permit	5,000	5,000	6,200	1,200	24.0%
100	000	43330	Plan Check Fees	15,179	20,500	17,000	(3,500)	-17.1%
100	000	43340	Encroachment/Street Opening Permits Fees	8,950	8,400	7,100	(1,300)	-15.5%
100	000	43350	Plumbing Permits	2,750	3,900	1,800	(2,100)	-53.8%
100	000	43360	Electrical Permits	1,625	3,250	3,500	250	7.7%
100	000	43361	Tree Removal Permits	-	-	2,300	2,300	100.0%
100	000	43390	Other Licenses/Permits	-	1,000	1,000	-	0.0%
100	000	45000	Fines & Forfeitures	3,026	2,600	2,600	-	0.0%
100	000	45510	Vehicle Code Fines	6,535	5,500	5,500	-	0.0%
100	000	45512	Parking and Admin Fines	23,690	17,000	20,000	3,000	17.6%
100	000	46100	Interest Earned	172,894	175,000	160,000	(15,000)	-8.6%
100	000	46101	Interest Earned-PARS	28,191	20,000	28,500	8,500	42.5%
100	000	46815	Rental Income - Garden Center	24,700	18,000	-	(18,000)	-100.0%
100	000	46816	Rental Income - Airport RV	42,910	39,600	43,000	3,400	8.6%
100	000	46817	Rental Income - PW Bldg (CHC Enterp)	41,547	24,000	-	(24,000)	-100.0%
100	000	47130	HOPTR	2,042	1,200	1,200	-	0.0%
100	000	47140	Vehicle License Collection	-	2,500	2,500	-	0.0%
100	000	47240	COPS	194,663	194,000	194,000	-	0.0%
100	000	47243	SB1383 Organics Recycling	6,250	6,000	6,000	-	0.0%
100	000	47750	Prop 172	18,318	20,000	20,000	-	0.0%
100	000	47760	MBSIA -Wellness & Safety Program	7,500	15,000	7,500	(7,500)	-50.0%
100	000	47780	Police Grants & Other Reimbursements	3,399	2,500	2,500	-	0.0%
100	000	47781	POST Reimbursements	4,723	7,000	7,000	-	0.0%
100	000	47783	Grant Other Agencies	-	1,600	1,600	-	0.0%
100	000	47912	DDA Negotiation Payment	10,000	-	-	-	100.0%
100	000	48210	Police Service Fees	1,575	1,000	1,600	600	60.0%
100	000	48211	Police Services-Special Events	36,688	40,000	43,500	3,500	8.8%
100	000	48212	Public Events	-	-	-	-	0.0%
100	000	48805	Use Permits	31,890	7,000	9,400	2,400	34.3%

City of Del Rey Oaks
FY 2026-2027 Proposed Budget

				FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
100	000	48810	Maps/Publications	-	100	100	-	0.0%
100	000	48825	Property Inspections	1,500	5,000	2,600	(2,400)	-48.0%
100	000	48840	Miscellaneous Revenue	24,845	10,000	6,500	(3,500)	-35.0%
100	000	48841	Credit Card Processing Fee	-	-	4,000	4,000	100.0%
100	000	48842	LAFCO Refund & Interest for FORA	413	400	400	-	0.0%
100	000	48910	Rental - Park	4,690	3,700	7,000	3,300	89.2%
100	000	48911	Day Use Permits (Park only)	-	-	1,500	1,500	100.0%
100	000	48912	Old Town Hall Rental Fee	-	-	1,400	1,400	100.0%
100	000	48930	Miscellaneous Refunds	2,862	1,000	1,000	-	0.0%
100	210	48220	Airport Police Services	1,342,230	1,489,000	1,665,780	176,780	11.9%
			Total Revenue	**4,966,363**	**5,093,050**	**5,320,550**	**227,500**	**4.5%**
			Expenditures					
			Council					
100	110	61115	Council Member Stipend	6,600	7,500	7,500	-	0.0%
100	110	61130	Medicare-ER	96	200	200	-	0.0%
100	110	61131	Social Security-ER	409	500	500	-	0.0%
100	110	61132	Unemployment Ins-Fed & State	40	100	100	-	0.0%
100	110	61135	Dental Expense	6,894	8,900	8,100	(800)	-9.0%
100	110	62410	Materials/Supply	-	200	550	350	175.0%
100	110	64550	Membership Dues-Professional Org	2,132	2,500	2,500	-	0.0%
100	110	64570	Strategic Planning	-	5,000	-	(5,000)	-100.0%
100	110	64580	Misc Expenses	2,731	2,500	500	(2,000)	-80.0%
100	110	64610	Travel Expenses	2,109	3,000	-	(3,000)	-100.0%
			Total Council	**21,010**	**30,400**	**19,950**	**(10,450)**	**-34.4%**
			City Clerk					
100	111	61105	Payroll	237,364	252,300	265,500	13,200	5.2%
100	111	61110	Overtime	2,827	5,000	5,000	-	0.0%
100	111	61123	PERS UAL - After 06/30/18	-	11,100	17,679	6,579	59.3%
100	111	61124	PERS UAL-Before 06/30/2018	44,451	41,000	42,121	1,121	2.7%
100	111	61125	PERS Retirement	19,841	26,700	28,100	1,400	5.2%
100	111	61130	Medicare-ER	3,445	3,800	4,000	200	5.3%
100	111	61132	Unemployment Ins-Fed & State	575	1,200	1,200	-	0.0%
100	111	61135	Dental Expense	5,534	5,700	5,700	-	0.0%
100	111	61140	Health Insurance	111,610	122,800	138,900	16,100	13.1%
100	111	61145	Vision Ins	751	800	800	-	0.0%
100	111	61150	Workers Comp and EAP	13,498	4,000	4,000	-	0.0%
100	111	61155	Wellness Program	1,607	1,500	1,500	-	0.0%
100	111	61157	Educational Incentive Pay	5,817	6,000	6,000	-	0.0%
100	111	61158	Longevity Pay	3,442	3,700	3,700	-	0.0%
100	111	62410	Materials/Supply	1,547	6,000	4,500	(1,500)	-25.0%
100	111	62430	Office Supplies	5,867	7,000	7,000	-	0.0%
100	111	63505	Repair/Maintenance	107	1,000	1,000	-	0.0%
100	111	63508	Other Outside Services	10,745	10,000	10,000	-	0.0%
100	111	63509	Shredding Services	1,138	1,000	1,000	-	0.0%
100	111	63511	Short Term Rental Services	-	17,500	15,000	(2,500)	-14.3%
100	111	63530	Telephone	3,326	3,000	3,000	-	0.0%
100	111	63531	Internet	4,823	1,500	1,500	-	0.0%
100	111	63535	Website Design & Maintenance	743	1,000	1,000	-	0.0%
100	111	63540	Postage / Shipping	1,913	2,000	2,000	-	0.0%
100	111	63605	Training	7,065	11,000	6,000	(5,000)	-45.5%
100	111	63620	Insurance-Liability	38,792	62,400	87,800	25,400	40.7%
100	111	63635	Contract Services - IT	11,700	10,600	11,200	600	5.7%
100	111	64310	Software/Server Subscription	12,289	15,500	15,500	-	0.0%
100	111	64315	Agenda Management System	12,528	7,000	12,700	5,700	81.4%
100	111	64320	Municipal Code Service	3,484	5,000	5,000	-	0.0%
100	111	64550	Membership Dues-Professional Org	1,130	1,000	1,000	-	0.0%
100	111	64552	Membership Dues-Government Agency	647	700	800	100	14.3%

City of Del Rey Oaks
FY 2026-2027 Proposed Budget

				FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
100	111	64575	Printing / Publications	1,582	2,000	1,000	(1,000)	-50.0%
100	111	64580	Misc Expenses	1,175	500	500	-	0.0%
100	111	64588	Election Cost	6,387	500	10,000	9,500	1900.0%
100	111	64610	Travel Expenses	5,828	3,000	1,500	(1,500)	-50.0%
			Total City Clerk	**583,577**	**654,800**	**723,200**	**68,400**	**10.4%**
			City Manager					
100	120	61105	Payroll	199,678	207,750	214,035	6,285	3.0%
100	120	61175	Payroll-Leave	4,090	-	-	-	0.0%
100	120	61123	PERS UAL - After 06/30/18	-	500	500	-	0.0%
100	120	61124	PERS UAL-Before 06/30/2018	396	-	-	-	0.0%
100	120	61125	PERS Retirement	16,365	16,550	17,000	450	2.7%
100	120	61130	Medicare-ER	2,955	3,050	3,100	50	1.6%
100	120	61132	Unemployment Ins-Fed & State	42	100	100	-	0.0%
100	120	61135	Dental Expense	2,319	2,400	2,400	-	0.0%
100	120	61140	Health Insurance	43,530	48,400	54,700	6,300	13.0%
100	120	61141	Health Insurance -Retiree	945	1,900	1,900	-	0.0%
100	120	61145	Vision Ins	290	400	400	-	0.0%
100	120	61150	Workers Comp and EAP	11,811	3,000	3,000	-	0.0%
100	120	61155	Wellness Program	536	500	500	-	0.0%
100	120	61157	Educational Incentive Pay	1,662	465	465	-	0.0%
100	120	61180	Auto Allowance	5,445	5,400	5,400	-	0.0%
100	120	62430	Office Supplies	10	300	50	(250)	-83.3%
100	120	63620	Insurance-Liability	35,299	51,000	68,400	17,400	34.1%
100	120	64550	Membership Dues-Professional Org	1,660	1,700	2,800	1,100	64.7%
100	120	64552	Membership Dues-Gov Agency	947	700	800	100	14.3%
100	120	64611	Traninng			1,000	1,000	100.0%
100	120	64610	Travel Expenses	67	1,000	1,000	-	0.0%
			Total City Manager	**328,044**	**345,115**	**377,550**	**32,435**	**9.4%**
			Finance					
100	130	62310	ADP Payroll Fees	9,280	8,500	9,000	500	5.9%
100	130	62320	Bank Service Charges	8,639	6,000	6,000	-	0.0%
100	130	62321	Credit Card Fees	1,769	5,000	5,000	-	0.0%
100	130	62431	Accounting Software	5,734	5,000	6,000	1,000	20.0%
100	130	62433	Budget Software	-	14,000	11,000	(3,000)	-21.4%
100	130	63625	Audit-General	40,075	42,000	42,000	-	0.0%
100	130	63626	Audit -Sales Tax	-	5,000	5,000	-	0.0%
100	130	63627	Actuarial Services	2,500	4,500	4,500	-	0.0%
100	130	63645	Accounting Services-RGS	289,540	200,000	150,000	(50,000)	-25.0%
100	130	63651	Contract Services-Fee Study	19,980			-	0.0%
			Total Finance	**377,517**	**290,000**	**238,500**	**(51,500)**	**-17.8%**
			Legal					
100	150	63650	Legal Services	50,623	86,000	80,000	(6,000)	-7.0%
100	150	64560	Legal Advert	1,258	3,300	3,300	-	0.0%
			Total Legal	**51,881**	**89,300**	**83,300**	**(6,000)**	**-6.7%**
			Planning & Building Regulation					
100	160	63639	Economic Development Services	-	95,000	50,000	(45,000)	-47.4%
100	160	63640	Planning Services	87,263	40,000	40,000	-	0.0%
100	160	63642	Contract Services - Housing Element	-	50,000	-	(50,000)	-100.0%
100	160	63648	Building Inspections Services	46,318	62,400	62,400	-	0.0%
100	160	63649	Engineering Services	1,200	5,000	-	(5,000)	-100.0%
100	160	63656	Code Enforcement Services	-	2,000	2,000	-	0.0%
100	160	64610	Travel Expenses	-	1,000	-	(1,000)	-100.0%
			Total Planning & Building Regulation	**134,781**	**255,400**	**154,400**	**(101,000)**	**-39.5%**
			Government Buildings					
100	180	62410	Materials/Supply	-	2,000	2,000	-	0.0%
100	180	63505	Repair/Maintenance	2,620	5,000	5,000	-	0.0%
100	180	63508	Other Outside Services	116	1,000	1,000	-	0.0%
100	180	63520	Utilities - PG&E	6,158	8,000	8,000	-	0.0%
100	180	63660	Janitorial Services	3,000	4,200	4,700	500	11.9%
			Total Government Buildings	**11,894**	**20,200**	**20,700**	**500**	**2.5%**

City of Del Rey Oaks
FY 2026-2027 Proposed Budget

				FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
			Non-Departmental					
100	190	62410	Materials/Supply	31	500	500	-	0.0%
100	190	63620	Insurance-Liability	24,359	25,000	25,000	-	0.0%
100	190	63621	Insurance-Property	8,362	9,000	10,000	1,000	11.1%
100	190	63623	Insurance-PLL (Pollution Legal Liab)	52,643	-	-	-	0.0%
100	190	64550	Membership Dues-Professional Org	500	500	500	-	0.0%
100	190	64551	Membership Dues-Non Profit Agency Contrib	11,100	15,000	15,000	-	0.0%
100	190	64552	Membership Dues-Government Agency	4,460	5,500	5,500	-	0.0%
100	190	64580	Misc Expenses	169	1,000	1,000	-	0.0%
100	190	64930	S.M.I.P.	235	200	200	-	0.0%
100	190	64940	SB 1473	76	100	100	-	0.0%
			Total Non-Departmental	**101,934**	**56,800**	**57,800**	**1,000**	**1.8%**
			Police					
100	210	61105	Payroll	945,987	1,167,800	1,188,900	21,100	1.8%
100	210	61110	Overtime	184,444	200,000	200,000	-	0.0%
100	210	61120	Reserves Payroll	88,299	120,000	120,000	-	0.0%
100	210	61123	PERS UAL - After 06/30/18	13,165	30,400	41,684	11,284	37.1%
100	210	61124	PERS UAL-Before 06/30/2018	110,338	111,000	119,016	8,016	7.2%
100	210	61125	PERS Retirement	122,028	163,000	167,100	4,100	2.5%
100	210	61126	PERS 457 Expense	27,450	32,400	32,400	-	0.0%
100	210	61130	Medicare-ER	18,619	17,400	17,700	300	1.7%
100	210	61131	Social Security-ER	865	1,000	1,000	-	0.0%
100	210	61132	Unemployment Ins-Fed & State	7,926	13,000	13,000	-	0.0%
100	210	61135	Dental Expense	13,090	16,200	16,200	-	0.0%
100	210	61140	Health Insurance	256,209	342,300	387,300	45,000	13.1%
100	210	61145	Vision Ins	2,047	2,500	2,400	(100)	-4.0%
100	210	61150	Workers Comp and EAP	138,358	141,500	141,900	400	0.3%
100	210	61155	Wellness Program	3,213	5,000	5,000	-	0.0%
100	210	61157	Educational Incentive Pay	15,627	16,800	18,000	1,200	7.1%
100	210	61158	Longevity Pay	9,941	9,300	11,400	2,100	22.6%
100	210	61160	Uniform Allowance	8,500	10,000	10,000	-	0.0%
100	210	61175	Admin Leave	25,523	-	-	-	0.0%
100	210	62410	Materials/Supply	6,679	15,000	10,000	(5,000)	-33.3%
100	210	62420	Ammunition	4,278	5,000	5,000	-	0.0%
100	210	62422	Body Armor Vests	-	3,300	5,000	1,700	51.5%
100	210	62430	Office Supplies	3,296	5,000	5,000	-	0.0%
100	210	62710	Auto Operations - Supplies / Equip	571	1,000	1,000	-	0.0%
100	210	62720	Auto Operations - Fuel	33,115	30,000	30,000	-	0.0%
100	210	63505	Repair/Maintenance	1,990	2,200	2,200	-	0.0%
100	210	63508	Other Outside Services	7,963	5,000	8,000	3,000	60.0%
100	210	63509	Shredding Services	1,138	1,000	1,000	-	0.0%
100	210	63520	Utilities - PG&E	7,759	8,000	8,000	-	0.0%
100	210	63530	Telephone	7,063	8,000	8,000	-	0.0%
100	210	63531	Internet	9,022	6,000	6,000	-	0.0%
100	210	63537	Annual Maintenance-Records Mgmt Software	6,568	5,000	5,000	-	0.0%
100	210	63538	Record Management-Historical	-	3,600	3,600	-	0.0%
100	210	63540	Postage / Shipping	158	500	750	250	50.0%
100	210	63605	Training	8,660	5,000	6,000	1,000	20.0%
100	210	63620	Insurance-Liability	203,069	290,200	388,400	98,200	33.8%
100	210	63621	Insurance-Property	8,362	9,000	10,000	1,000	11.1%
100	210	63622	Insurance-Vehicles	2,524	2,550	2,550	-	0.0%
100	210	63624	Insurance-ADWRP	-	-	1,000	1,000	100.0%
100	210	63625	Audit-General	-	5,000	5,000	-	0.0%
100	210	63627	Actuarial Services	2,500	2,500	2,500	-	0.0%
100	210	63628	Professional Services	12,000	16,000	16,000	-	0.0%
100	210	63635	Contract Services - IT	11,700	13,500	14,100	600	4.4%
100	210	63637	Contract Services-Others	4,339	4,200	9,200	5,000	119.0%
100	210	63650	Legal Services	12,177	3,800	3,800	-	0.0%
100	210	63660	Janitorial Services	3,000	4,200	4,200	-	0.0%
100	210	63664	911-NGEN Phase II Upgrade	-	7,000	7,000	-	0.0%
100	210	63665	911-Radio Dispatch	58,156	61,800	61,100	(700)	-1.1%

City of Del Rey Oaks
FY 2026-2027 Proposed Budget

				FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
100	210	63666	911-Inform MDT Terminal Service	728	1,000	1,000	-	0.0%
100	210	63667	911-Notification System	-	400	400	-	0.0%
100	210	63668	911-NGEN O&M	12,956	14,400	14,300	(100)	-0.7%
100	210	63669	911-NGEN Debt (Capital Fee)	7,633	8,100	8,100	-	0.0%
100	210	63730	Auto Repair/Maintenance	18,682	23,000	23,000	-	0.0%
100	210	63812	Parking & Admin Citations Services	9,911	9,000	9,000	-	0.0%
100	210	63820	Animal Regulation Fire	-	500	500	-	0.0%
100	210	63830	Fund Jail & Prisoner	-	1,500	1,500	-	0.0%
100	210	63840	ACJIS System	14,247	9,000	12,000	3,000	33.3%
100	210	64310	Software/Server Subscription	17,860	22,700	22,700	-	0.0%
100	210	64545	Personnel Recruit & Pre-Employment	51	3,000	3,000	-	0.0%
100	210	64550	Membership Dues-Professional Org	7,203	8,300	10,500	2,200	26.5%
100	210	64551	Membership Dues-Non Profit Agency Contrib	500	500	500	-	0.0%
100	210	64552	Membership Dues-Government Agency	5,000	5,700	6,300	600	10.5%
100	210	64565	Books and Periodicals	266	900	900	-	0.0%
100	210	64575	Printing / Publications	1,384	2,000	2,000	-	0.0%
100	210	64580	Misc Expenses	2,652	2,200	2,200	-	0.0%
100	210	64610	Travel Expenses	13,862	13,000	13,000	-	0.0%
100	210	65104	Principal-Motorola Lease-Cameras	19,752	21,350	21,350	-	0.0%
100	210	65105	Principal-Dell	-	5,300	5,300	-	0.0%
100	210	65205	Interest-Dell			630	630	100.0%
100	210	65106	Principal-Sunridge Records Mgmt	8,612	-		-	0.0%
100	210	65107	Interest-Sunridge Records Mgmt	101	-		-	0.0%
100	210	66735	Vehicle Replacement	21,040	-		-	0.0%
			Total Police	**2,570,155**	**3,074,800**	**3,280,580**	**205,780**	**6.7%**
			Fire/Animal Control					
100	220	63810	Fire Seaside	236,616	243,300	251,700	8,400	3.5%
			Total Fire/Animal Control	**236,616**	**243,300**	**251,700**	**8,400**	**3.5%**
			Public Works/Streets					
100	311	61105	Payroll	84,282	87,800	87,800	-	0.0%
100	311	61123	PERS UAL - After 06/30/18	-	500	500	-	0.0%
100	311	61124	PERS UAL-Before 06/30/2018	396	-	-	-	0.0%
100	311	61125	PERS Retirement	5,913	7,100	7,100	-	0.0%
100	311	61130	Medicare-ER	1,222	1,300	1,300	-	0.0%
100	311	61132	Unemployment Ins-Fed & State	42	100	100	-	0.0%
100	311	61135	Dental Expense	1,524	1,600	1,600	-	0.0%
100	311	61140	Health Insurance	33,484	37,200	42,100	4,900	13.2%
100	311	61145	Vision Ins	198	300	200	(100)	-33.3%
100	311	61150	Workers Comp and EAP	5,062	1,500	1,300	(200)	-13.3%
100	311	61155	Wellness Program	536	500	500	-	0.0%
100	311	61157	Educational Incentive Pay	1,118	1,200	1,200	-	0.0%
100	311	62410	Materials/Supply	9,076	10,000	10,000	-	0.0%
100	311	62430	Office Supplies	1,394	1,500	800	(700)	-46.7%
100	311	62710	Auto Operations - Supplies / Equip	555	2,500	1,500	(1,000)	-40.0%
100	311	62720	Auto Operations - Fuel	3,824	5,000	4,000	(1,000)	-20.0%
100	311	63505	Repair/Maintenance	27,913	17,900	17,900	-	0.0%
100	311	63508	Other Outside Services	186	1,000	500	(500)	-50.0%
100	311	63515	Gabilan Crew	-	3,000	1,500	(1,500)	-50.0%
100	311	63520	Utilities - PG&E	2,868	5,000	5,000	-	0.0%
100	311	63525	Utilities - Water	5,723	6,250	6,250	-	0.0%
100	311	63530	Telephone	177	200	300	100	50.0%
100	311	63531	Internet	362	600	600	-	0.0%
100	311	63605	Training	568	2,000	1,000	(1,000)	-50.0%
100	311	63620	Insurance-Liability	14,602	21,200	28,400	7,200	34.0%
100	311	63622	Insurance-Vehicles	2,524	5,000	5,000	-	0.0%
100	311	63649	Engineering Services	6,134		3,600	3,600	0.0%
100	311	63654	SB1383 Organics Waste Regs Services	4,500	14,000	14,000	-	0.0%
100	311	63655	Hazardous Waste Disposal	-	500	250	(250)	-50.0%
100	311	63730	Auto Repair/Maintenance	2,481	5,000	2,500	(2,500)	-50.0%
100	311	64575	Printing / Publications	989	1,300	-	(1,300)	-100.0%
100	311	64920	Storm Water Project - Phase 4	14,870	15,000	15,000	-	0.0%
100	311	66302	Equipment	-	2,000	500	(1,500)	-75.0%

City of Del Rey Oaks
FY 2026-2027 Proposed Budget

				FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
			Total Public Works/Streets	**232,521**	**258,050**	**262,300**	**4,250**	**1.6%**
			Parks/Recreation					
100	411	62410	Materials/Supply	8,045	10,000	10,000	-	0.0%
100	411	62430	Office Supplies	73	1,000	100	(900)	-90.0%
100	411	63505	Repair/Maintenance	25,164	20,000	20,000	-	0.0%
100	411	63525	Utilities - Water	7,073	5,750	7,000	1,250	21.7%
100	411	63612	Contract Services - Consultant	-	75,000	-	(75,000)	-100.0%
100	411	64610	Travel Expenses	-	100	100	-	0.0%
			Total Parks/Recreation	**40,355**	**111,850**	**37,200**	**(74,650)**	**-66.7%**
			Total Expenditures	**4,690,284**	**5,430,015**	**5,507,180**	**77,165**	**1.4%**
			Net Revenues Over Expenditures	**276,079**	**(336,965)**	**(186,630)**		
			Other Financing Sources and Uses					
			Non Department Specific					
100	000	81003	Transfers Out to CIP	-	(430,446)	(78,000)		
100	000	81004	Transfers Out to REAP Fund 242		(13,885)	-		
100	000	82005	Transfers In from ARPA	-	-	-		
					-	-		
			Total Other Financing Sources and Uses	**-**	**(444,331)**	**(78,000)**		
			Net Revenues After Other Financing Sources and Uses	**276,079**	**(781,296)**	**(264,630)**		

GENERAL FUND SUMMARY:		FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
Revenue		4,966,363	5,093,050	5,320,550	227,500	**4.5%**
Transfers In from ARPA		-	-	-		
Expenditures						
110	Council	21,010	30,400	19,950	(10,450)	-34.4%
111	City Clerk	583,577	654,800	723,200	68,400	10.4%
120	City Manager	328,044	345,115	377,550	32,435	9.4%
130	Finance	377,517	290,000	238,500	(51,500)	-17.8%
150	Legal	51,881	89,300	83,300	(6,000)	-6.7%
160	Planning and Building Regulations	134,781	255,400	154,400	(101,000)	-39.5%
180	Government Buildings	11,894	20,200	20,700	500	2.5%
190	Non-Departmental	101,934	56,800	57,800	1,000	1.8%
210	Police	2,570,155	3,074,800	3,280,580	205,780	6.7%
220	Fire/Animal Control	236,616	243,300	251,700	8,400	3.5%
311	Public Works/Street	232,521	258,050	262,300	4,250	1.6%
411	Parks/Recreation	40,355	111,850	37,200	(74,650)	-66.7%
Total		4,690,284	5,430,015	5,507,180	77,165	**1.4%**
	Net Revenues over Expenditures	276,079	(336,965)	(186,630)		
Transfers Out-CIP		-	(430,446)	(78,000)		
Transfer Out to REAP			(13,885)	-		
		-	(444,331)	(78,000)		
Excess(Deficit) of Revenue Over Expenditures		**276,079**	**(781,296)**	**(264,630)**		

Beginning Fund Balance, 7/1/2025	**3,691,660**	**2,910,364**
Estimated Ending Fund Balance, 06/30/2026	**2,910,364**	**2,645,734**

City of Del Rey Oaks
FY 2026-2027 Proposed Budget

			210 - Gas Tax Fund	FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
			Revenue					
			Non Department Specific					
210	000	47010	Gas Tax 2103	15,100	15,000	15,000	-	0.0%
210	000	47020	Gas Tax 2105	9,820	10,100	10,100	-	0.0%
210	000	47030	Gas Tax 2106	9,092	9,200	9,200	-	0.0%
210	000	47040	Gas Tax 2107	12,988	13,700	13,700	-	0.0%
210	000	47050	Gas Tax 2107.5	1,000	1,000	1,000	-	0.0%
			Total Revenue	**48,000**	**49,000**	**49,000**	**-**	**0.0%**
			Expenditures					
			Public Works/Streets					
210	311	63505	Repairs & Maintenance	-	-	5,000	5,000	100.0%
210	311	63510	Street Sweeping	9,614	12,070	12,070	-	0.0%
210	311	63910	Street Lighting	17,329	21,900	21,900	-	0.0%
210	311	65751	Principal-PG&E	2,530	2,550	2,550	-	0.0%
			Total Expenditures	**29,472**	**36,520**	**41,520**	**5,000**	**13.7%**
			Net Revenues	**18,528**	**12,480**	**7,480**		
			Beginning Fund Balance, 7/1/2025		**127,738**	**140,218**		
			Estimated Ending Fund Balance, 06/30/2026		**140,218**	**147,698**		

			211 - SB1 Fund-RMRA	FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
			Revenue					
			Non Department Specific					
211	000	47777	SB 1 Funds	39,306	41,300	44,305	3,005	7.3%
			Total Revenue	**39,306**	**41,300**	**44,305**	**3,005**	**7.3%**
			Expenditures					
211	537	66327	Saucito Rd & Work Ave Impr Project	2,404	24,047	-	(24,047)	-100.0%
211	539	66327	Rosita Emergency Repairs	85,000	65,000	-	(65,000)	-100.0%
			Total Expenditures	**87,404**	**89,047**	**-**	**(89,047)**	**-100.0%**
			Net Revenues	**(48,098)**	**(47,747)**	**44,305**		
			Other Financing Sources and Uses					
			Non Department Specific					
211	000	81003	Transfers Out to CIP	-	(13,550)	-	13,550	-100.0%
			Total Other Financing Sources and Uses	**-**	**(13,550)**	**-**	**13,550**	**-100.0%**
			Net Revenues After Other Financing Sources and Uses	**(48,098)**	**(61,297)**	**44,305**		
			Beginning Fund Balance, 7/1/2025		**113,633**	**52,337**		
			Estimated Ending Fund Balance, 06/30/2026		**52,337**	**96,642**		

City of Del Rey Oaks
FY 2026-2027 Proposed Budget

			212 - Measure X Fund	FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
			Revenue					
			Non Department Specific					
212	000	47775	Measure X	100,953	95,900	100,705	4,805	5.0%
			Total Revenue	**100,953**	**95,900**	**100,705**	**4,805**	**5.0%**
			Expenditures					
			Debt Service - Measure X					
212	610	65103	Principal - Measure X Loan	79,393	83,900	87,705	3,805	4.5%
212	610	65203	Interest - Measure X	20,470	12,000	13,000	1,000	8.3%
			Total Expenditures	**99,863**	**95,900**	**100,705**	**4,805**	**5.0%**
			Net Revenues	**1,090**	**-**	**-**		
			Other Financing Sources and Uses					
			Rosita Emergency Repairs					
212	539	81004	Transfers Out to Grants-Rosarita Emer Repairs	-	-	-	-	0.0%
			Total Other Financing Sources and Uses	**-**	**-**	**-**	**-**	**0.0%**
			Net Revenues After Other Financing Sources and Uses	**1,090**	**-**	**-**		
			Beginning Fund Balance, 7/1/2025		**388**	**388**		
			Estimated Ending Fund Balance, 06/30/2026		**388**	**388**		

			214 - RSTP	FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
			Revenue					
			Non Department Specific					
214	000	47776	RSTP Funds	-	67,602	15,600	(52,002)	-76.9%
			Total Revenue	**-**	**67,602**	**15,600**	**(52,002)**	**-76.9%**
			Net Revenues	-	67,602	15,600		
			Other Financing Sources and Uses					
			Non Department Specific					
214	000	81003	Transfers Out to CIP	-	(67,602)	-		
			Total Other Financing Sources and Uses	**-**	**(67,602)**	**-**		**0.0%**
			Net Revenues After Other Financing Sources and Uses	**-**	**-**	**15,600**		
			Beginning Fund Balance, 7/1/2025		**-**	**15,600**		
			Estimated Ending Fund Balance, 06/30/2026		**-**	**-**		

			221 - FORA Habitat Management Fund	FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
			Expenditures					
			Planning & Building Regulation					
221	160	63646	Contract Services - Habitat Mgmt Plan	-	14,448	14,448	-	0.0%
			Total Expenditures	**-**	**14,448**	**14,448**	**-**	**0.0%**
			Net Revenues After Other Financing Sources and Uses	**-**	**14,448**	**14,448**		

City of Del Rey Oaks
FY 2026-2027 Proposed Budget

				FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
			Beginning Fund Balance, 7/1/2025		**724,901**	**710,453**		
			Estimated Ending Fund Balance, 06/30/2026		**710,453**	**696,005**		

			222 - FORA Land Development	FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
			Revenue					
			Non Department Specific					
222	000	47911	DDA Developer Deposit	75,000	-	-	-	0.0%
			Total Revenue	**75,000**	**-**	**-**	**-**	**0.0%**
			Expenditures					
			Planning & Building Regulation					
222	160	63639	Economic Development Services	44,874	-	-	-	0.0%
222	160	63650	Legal Services	22,031	-	-	-	0.0%
222	160	64580	Misc Expenses	-	8,095	-	(8,095)	-100.0%
			Total Expenditures	**66,905**	**8,095**	**-**	**(8,095)**	**-100.0%**
			Net Revenues After Other Financing Sources and Uses	**8,095**	**(8,120)**	**-**		
			Beginning Fund Balance, 7/1/2025		**8,095**	**-**		
			Estimated Ending Fund Balance, 06/30/2026		**-**	**-**		

			231 - BSCC-Officer Wellness & Mental Health Grant	FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
			Expenditures					
			Police					
231	210	64314	Law Enforcement Wellness App	1,999	2,000	-	(2,000)	-100.0%
			Total Expenditures	**1,999**	**2,000**	**-**	**(2,000)**	**-100.0%**
			Net Revenues After Other Financing Sources and Uses	**(1,999)**	**(2,000)**	**-**		
			Beginning Fund Balance, 7/1/2025		**10,835**	**0**		
			Estimated Ending Fund Balance, 06/30/2026		**0**	**0**		

			235 - Asset Forfeitures	FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
			Revenue					
235	210	47780	Police Grants & Other Reimbursements	-	-	-	-	0.00
			Total Revenue	**-**	**-**	**-**	**-**	**0.0%**
			Net Revenues After Other Financing Sources and Uses	**-**	**-**	**-**		
			Beginning Fund Balance, 7/1/2025		**-**	**1,846**		
			Estimated Ending Fund Balance, 06/30/2026		**1,846**	**1,846**		

City of Del Rey Oaks
FY 2026-2027 Proposed Budget

			236 - Drug Enforcement Administration (DEA)	FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
			Revenue					
			Police					
236	210	47782	DEA Reimbursements	32,896	46,128	40,000	(6,128)	-13.3%
			Total Revenue	**32,896**	**46,128**	**40,000**	**(6,128)**	**-13.3%**
			Expenditures					
236	210	61111	Overtime-DEA	35,533	46,128	40,000	(6,128)	-13.3%
			Total Expenditures	**35,533**	**46,128**	**40,000**	**(6,128)**	**-13.3%**
			Net Revenues After Other Financing Sources and Uses	**(2,636)**	**-**	**-**		
			Beginning Fund Balance, 7/1/2025		**4,105**	**4,105**		
			Estimated Ending Fund Balance, 06/30/2026		**4,105**	**4,105**		

			242 - REAP Grant	FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
			Revenue					
242	160	47241	AMBAG REAP Grant	48,571	-	-	-	0.00
			Total Revenue	**48,571**	**-**	**-**	**-**	**0.0%**
			Expenditures					
242	160	63640	Planning Services	62,456	-	-	-	0.00
			Total Expenditures	**62,456**	**-**	**-**	**-**	**0.0%**
100	000	82003	Transfers In from GF		13,885	-	-	0.00
			Net Revenues After Other Financing Sources and Uses	**(13,885)**	**13,885**	**-**	**-**	
			Beginning Fund Balance, 7/1/2025		**(13,885)**	**-**		
			Estimated Ending Fund Balance, 06/30/2026		**(12,515)**	**-**		

			251 - Cal Fire Grant	FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
			Revenue					
251	411	47768	Cal Fire Grant	297,300	-	-	-	0.00
			Total Revenue	**297,300**	**-**	**-**	**-**	**0.0%**
			Expenditures					
251	411	63913	Tree Service	297,300	-	-	-	0.00
			Total Expenditures	**297,300**	**-**	**-**	**-**	**0.0%**
			Net Revenues After Other Financing Sources and Uses	**-**	**-**	**-**		
			Beginning Fund Balance, 7/1/2025		**-**	**-**		
			Estimated Ending Fund Balance, 06/30/2026		**-**	**-**		

City of Del Rey Oaks
FY 2026-2027 Proposed Budget

			260 - CDBG Fund	FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
			Revenue					
260	411	47765	CDBG Grant	-	90,000	-	-	0.00
			Total Revenue	**-**	**90,000**	**-**	**-**	**0.0%**
			Expenditures					
260	411	66420	Park Improvements	-	90,000	-	-	0.00
			Total Expenditures	**-**	**90,000**	**-**	**-**	**0.0%**
			Net Revenues After Other Financing Sources and Uses	**-**	**-**	**-**		
			Beginning Fund Balance, 7/1/2025		**-**	**-**		
			Estimated Ending Fund Balance, 06/30/2026		**-**	**-**		

			301 - Capital Projects	FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
			Expenditures		**Includes CO**			
301	533	66735	Vehicle Replacement	-	90,000	45,000	45,000	
301	537	66322	Saucito Rd & Work Ave Imp Project	-	81,150	-	-	
301	540	66303	Server Replacement			20,000	20,000	
301	541	66322	City Hall Facility Repairs & Upgrades	20,298	20,000	-	-	
301	542	66323	Council Chamber Technology Project	7,651	5,000	-	-	
301	543	66736	PD Radio Replacement	-	20,000	10,000	10,000	
301	544	66324	Technology Replacement	-	3,000	3,000	3,000	
301	545	66426	City Hall Sewer Upgrades	-	40,000	-	-	
301	546	66427	City Hall Chamber Renovations	-	50,000	-	-	
301	547	66428	City Hall Fence Replacement	-	20,000	-	-	
301	548	66429	City Hall Parking Lot Improvements	-	167,446	-	-	
301	549	66430	Adair Stairs Repairs	-	15,000	-	-	
301	550	63505	Del Rey Oaks Garden Center	-	-	-	-	
			Total Expenditures	**27,949**	**511,596**	**78,000**	**78,000**	
			Other Financing Sources and Uses					
301	533	82003	Transfers In from GF	-	90,000	45,000	45,000	
301	537	82006	Transfers In from RSTP	-	67,600	-	-	
301	537	82007	Transfers In from SB1-RMRA	-	13,550	-	-	
301	540	82003	Transfers In from GF	-	-	20,000	20,000	
301	541	82003	Transfers In from GF	23,199	20,000	-	-	
301	542	82003	Transfers In from GF	-	5,000	-	-	
301	543	82003	Transfers In from GF	-	20,000	10,000	10,000	
301	544	82003	Transfers In from GF	-	3,000	3,000	3,000	
301	545	82003	Transfers In from GF	-	40,000	-	-	
301	546	82003	Transfers In from GF	-	50,000	-	-	
301	547	82003	Transfers In from GF	-	20,000	-	-	
301	548	82003	Transfers In from GF	-	167,446	-	-	
301	549	82003	Transfers In from GF	-	15,000	-	-	
301	550	82003	Transfers In from GF	-	-	-	-	
			Total Other Financing Sources and Uses	**23,199**	**511,596**	**78,000**	**78,000**	
			Net Revenues After Other Financing Sources and Uses	**(4,751)**	**-**	**-**		

City of Del Rey Oaks
FY 2026-2027 Proposed Budget

				FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
			Beginning Fund Balance, 7/1/2025		**3,801**	**3,801**		
			Estimated Ending Fund Balance, 06/30/2026		**3,801**			

			321 - SBR Engineering Fund	FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget		
			Expenditures					
321	518	63611	SBR Contract-Engineering & Others	76,925	411,649	-	(411,649)	-100.0%
			Total Expenditures	**76,925**	**411,649**	**-**	**(411,649)**	-100.0%
			Net Revenues After Other Financing Sources and Uses	**(76,925)**	**411,649**	**-**		
			Beginning Fund Balance, 7/1/2025		**411,649**	**0**		
			Estimated Ending Fund Balance, 06/30/2026		**0**	**0**		

			331 - FHA Grant Fund	FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
			Revenue					
331	000	47523	FHWA Grant	-	543,400	-	(501,656)	-100%
			Total Revenue	**-**	**543,400**	**-**	**(501,656)**	**-100%**
			Expenditures					
			Rosita Emergency Repairs					
331	539	63611	Contract Services - Engineering	86,352	4,019	-	(4,019)	-100%
331	539	66411	Road Construction	445,193	48,807	-	(48,807)	-100%
			Total Expenditures	**531,545**	**52,826**	**-**	**(52,826)**	**-100%**
			Net Revenues	**(531,545)**	**490,574**	**-**		
			Other Financing Sources and Uses					
331	539	82004	Transfers In from Measure X	-	-	-	-	0.00
			Total Other Financing Sources and Uses	**-**	**-**	**-**	**-**	**0.0%**
			Net Revenues After Other Financing Sources and Uses	**(531,545)**	**490,574**	**-**		
			Beginning Fund Balance, 7/1/2025		**(490,574)**	**(0)**		
			Estimated Ending Fund Balance, 06/30/2026		**(0)**	**(0)**		

			332 - FEMA & OES	FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
			Revenue					
			Non Department Specific					
332	000	47519	OES	14,554	-	-	-	0.00
332	000	47520	FEMA	58,217	-	-	-	0.00
			Total Revenue	**72,771**	**-**	**-**	**-**	**0.0%**
			Expenditures					
332	541	66322	City Hall Facility Repairs & Upgrades	67,920	4,851	-	(4,851)	-100%
			Total Expenditures	**67,920**	**4,851**	**-**	**(4,851)**	**-100%**
			Net Revenues	**4,851**	**(4,851)**	**-**		

City of Del Rey Oaks
FY 2026-2027 Proposed Budget

	FY 2024-2025 Actuals	FY 2025-2026 Current Budget	FY 2026-2027 Proposed Budget	Increase (Decrease)	Percent Change
Beginning Fund Balance, 7/1/2025		4,851	4,851		
Estimated Ending Fund Balance, 06/30/2026		-	4,851		