

RESOLUTION NO. 57-25

**RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF MORRO BAY, CALIFORNIA,
APPROVING FISCAL YEAR 2024-25 YEAR-END BUDGET ADJUSTMENTS**

**THE CITY COUNCIL
City of Morro Bay, California**

WHEREAS, City staff is preparing year-end accounting entries to close out the City's Fiscal Year 2024-25 financial records; and

WHEREAS, in preparing year-end accounting entries staff have identified budget adjustments needed to ensure that the City ends the year consistent with Council's fiscal direction; and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Morro Bay, California,

1. The operating budgets of the City are amended by the additional revenues and expenditures, as shown on the attached Exhibit A, to finalize Fiscal Year 2024-25 accounting records.

PASSED AND ADOPTED by the City Council of the City of Morro Bay at a regular meeting thereof held on the 12th day of November 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

RECUSE:

CARLA WIXOM, Mayor

ATTEST:

DANA SWANSON, City Clerk

Exhibit A – Fiscal Year 2024-25 Year-End Budget Amendments

Fund	Department	Account	GL	Budget	Increase/ (Decrease)	Amended Budget
Governmental Vehicle Replacement	Consolidated Maintenance	Trucks	050-5215-7202	\$64,961.00	\$14,118.85	\$79,079.85
State Gas Tax	Street Maintenance	Gas Tax - Section 2105	250-5230-3211	\$65,497.00	\$106.13	\$65,603.13
State Gas Tax	Street Maintenance	Gas Tax - Section 2106	250-5230-3212	\$51,916.00	\$1,904.02	\$53,820.02
State Gas Tax	Street Maintenance	Gas Tax - Section 2107	250-5230-3213	\$89,510.00	\$(2,486.72)	\$87,023.28
State Gas Tax	Street Maintenance	Gas Tax - Section 2103	250-5230-3219	\$93,684.00	\$7,185.31	\$100,869.31
State Gas Tax	Interfund Transactions	Transfer to General Fund	250-7710-8510	\$303,607.00	\$6,708.74	\$310,315.74
Road Maintenance & Rehab (SB-1)	Undistrib/Non -Dept	Road Maint & Rehab Alloc	260-1111-3215	\$269,999.00	\$18,092.01	\$288,091.01
Road Maintenance & Rehab (SB-1)	Undistrib/Non -Dept	Prior Year Carryforward	260-1111-3997	\$0.00	\$272,253.84	\$272,253.84
Road Maintenance & Rehab (SB-1)	Undistrib/Non -Dept	Transfer to Capital Imp Fund	260-1111-8540	\$269,999.00	\$290,345.85	\$560,344.85
Traffic Safety	Police Department	Statutory Violations	280-4110-3620	\$10,000.00	\$15,175.68	\$25,175.68
Traffic Safety	Police Department	Machinery/Equi p/Supplies	280-4110-5504	\$10,000.00	\$15,175.68	\$25,175.68
Special Safety Grants	State Police Grants	Outside Vehicle Repair	282-4190-6604	\$0.00	\$7,802.08	\$7,802.08
Transit Operating Fund	MB Transit	Programmed Use of Fund Balance	301-5261-3996	\$19,200.00	\$838,000.00	\$857,200.00
Transit Operating Fund	MB Transit	Payment to Other Agency	301-5261-8721	\$0.00	\$350,000.00	\$350,000.00

Exhibit A – Fiscal Year 2024-25 Year-End Budget Amendments (Continued)

Fund	Department	Account	GL	Budget	Year-End Amendment	Amended Budget
Governmental Impact Fees	Fire Department	Transfers Out	900-4210-8501	\$0.00	\$39,309.31	\$39,309.31
Governmental Capital Projects Fund	Storm/Flood Repair-Facilities/Equ	FEMA Federal Grant	915-8033-3305	\$0.00	\$15,528.00	\$15,528.00
Governmental Capital Projects Fund	Storm/Flood Repair-Facilities/Equ	Contractual Services	915-8033-6106	\$295,250.00	\$15,528.00	\$310,778.00
Governmental Capital Projects Fund	Storm/Flood Repair-Pavement	FEMA Federal Grant	915-8034-3305	\$0.00	\$623,388.83	\$623,388.83
Governmental Capital Projects Fund	Storm/Flood Repair-Pavement	Contractual Services	915-8034-6106	\$741,334.05	\$623,388.83	\$1,364,722.88
Governmental Capital Projects Fund	Bonita Fire Station Remodel	Transfer from Special Revenue	915-8206-3820	\$0.00	\$39,309.31	\$39,309.31
Governmental Capital Projects Fund	Bonita Fire Station Remodel	Contractual Services	915-8206-6106	\$38,466.69	\$39,309.31	\$77,776.00
Governmental Capital Projects Fund	Pavement Management Program	Transfer from Special Revenue	915-9614-3820	\$350,000.00	\$290,345.85	\$640,345.85
Governmental Capital Projects Fund	Pavement Management Program	Transfer from Enterprise	915-9614-3860	\$0.00	\$488,000.00	\$488,000.00
Governmental Capital Projects Fund	Pavement Management Program	Contractual Services	915-9614-6106	\$4,633,477.51	\$778,345.85	\$5,411,823.36
Governmental Capital Projects Fund	Trash Enclosures	Donations	915-9906-3970	\$0.00	\$10,000.00	\$10,000.00
Governmental Capital Projects Fund	Trash Enclosures	Machinery/Equipment/Supplies	915-9906-5504	\$0.00	\$10,000.00	\$10,000.00
Governmental Capital Projects Fund	New EV Charging Station	Other State Grant Public Service	915-9942-3391	\$0.00	\$14,016.00	\$14,016.00
Governmental Capital Projects Fund	New EV Charging Station	Contractual Services	915-9942-6106	\$28,121.75	\$14,016.00	\$42,137.75

Exhibit A – Fiscal Year 2024-25 Year-End Budget Amendments (Continued)

Fund	Department	Account	GL	Budget	Year-End Amendment	Amended Budget
Governmental Capital Projects Fund	Sequoia Ct Emergency Storm/Drain Repair	State Grant Capital Improvement	915-9950-3370	\$0.00	\$300,000.00	\$300,000.00
State Park Marina	State Park Marina Dredging	Harbor Leases	924-8107-3440	\$95,000.00	\$41,644.03	\$136,644.03
State Park Marina	State Park Marina Dredging	Regular Pay	924-8107-4110	\$0.00	\$41,644.03	\$41,644.03