



# City of Del Mar Agenda Report

TO: Honorable Mayor and City Council Members

FROM: Monica Molina, Finance Manager/Treasurer  
Ashley Jones, City Manager

DATE: March 18, 2024

SUBJECT: Fiscal Year 2023-24 Mid-Year Financial Report

## REQUESTED ACTION/RECOMMENDATION:

Staff recommends that the City Council: 1) Review the Fiscal Year (FY) 2023-24 Mid-Year Financial Report; and 2) Approve Resolution (Attachment A) amending the FY 2023-24 Operating and Capital Budget as included in Exhibit A of Attachment A, authorizing the reclassification of the Parking Enforcement Sergeant position to Parking and Community Enforcement Lieutenant position, and amending Management Professional Compensation Plan reflecting the reclassification included as Exhibit B to Attachment A.

## DISCUSSION/ANALYSIS:

During a public budget workshop held on May 30 and 31, 2023, the City Council received public input and provided direction to staff on the proposed Fiscal Years 2023-2024 and 2024-2025 operating expenditures; capital and special projects; staffing recommendations; Measure Q Fund; and City reserve balances and proposed policies. On June 19, 2023, Council approved the Fiscal Years 2023-24 and 2024-25 Operating and Capital Budget (Budget). The approved FY 2023-24 Budget reflected an Operating and Capital Budget of \$39.8 million with a General Fund Contingency of 27.87% (102 days of operation) and included transfers of \$360,000 to the Pension Reserve Fund; \$100,000 to the Equipment Reserve Fund; \$300,000 to the Housing Reserve Fund; and \$200,000 to the Capital Reserve Fund.

As separately presented, the FY 2022-23 Final Financial Report indicated positive results. The final results for FY 2022-23 reflect a General Fund Contingency of 39.68% (145 days of operations) with a total General Fund ending balance at June 30, 2023, of \$11.3 million. In order to present the FY 2022-23 Mid-Year Financial Report with the most updated information, the July 1, 2023, beginning balances have been updated to reflect the FY 2022-23 final results.

After a thorough review of financial data through the second quarter (July-December 2023) of FY 2023-24, as discussed in detail below, staff is recommending increasing General Fund revenues by \$475,500, and General Fund expenditures by \$301,500. Staff is also recommending approving \$3,516,702 in carry over funds from FY 2022-23. Based on the positive FY 2022-23 financial results, staff is recommending transferring an additional \$640,000 to the Pension Reserve Fund; \$200,000 to the Housing Reserve Fund; and \$250,000 to the Capital Reserve Fund. This results in new balances of \$4.4 million in the Pension Reserve; \$1.6 million in the Housing Reserve; and \$650,000 in the Capital Reserve. Approval of all recommended items will result in an adjusted June 30, 2024, General Fund Contingency of \$5,357,792, which is a 29.60% contingency (108 days of operations) and exceeds the General Fund Contingency Policy goal of 25% (Attachment A).

**General Fund Revenues**

Staff has reviewed revenues through the second quarter of the current fiscal year and an increase of \$475,500 in General Fund revenue is being recommended. Below is information regarding the revenues received for the first half of the fiscal year in each of the City’s largest sources of revenue, which is summarized, along with recommended adjustments in Table C.

Property Tax

Property tax is the City’s largest source of revenue and accounts for 35.9% of the City’s FY 2023-24 General Fund revenues. The City receives 12 property tax apportionments per fiscal year (July 1 – June 30). To date, the City has received seven property tax apportionments, with the largest of these distributions received in December. As of December 2023, the total property tax received by the City for FY 2023-24, is \$3.2 million. In comparison to prior year collections, current receipts (including receipts received thru February) indicate that property tax is coming in around 3.8% higher. Applying a 3.8% increase to FY 2022-23 final results of \$7.2 million, would result in a FY 2023-24 year-end projection of \$7.5 million. The current property tax budget projection for property tax is currently at \$7,176,000.

Another available resource that staff utilizes to project property tax revenue is the County of San Diego tax/revenue accountability report that is provided to the City monthly. This report includes total property tax allocated to Del Mar based on the property tax bill that was sent out to residents for the current year. The reported amount includes corrections, supplemental bills, prior year escapes and penalties and interest. Staff estimates that 96% of expected collections will be received by the end of the year, which for FY 2023-24 is projected at \$7.5 million. Based on the data received to date, the current 3.8% increase, and reports provided by the County of San Diego, staff is recommending adjusting revenue by \$324,000 resulting in an adjusted property tax budget projection of \$7.5 million.

Transient Occupancy Tax (TOT)

TOT is the City’s second largest revenue source and accounts for 18.3% of the City’s FY 2023-24 General Fund revenues. The City receives TOT payments on a monthly basis. Fiscal Year 2022-23 collections showed record breaking results, which staff is considering an anomaly. Most months in the current fiscal year are coming in slightly lower when compared to the same months last year. Based on information provided by local hotel management, the current decreasing trend is largely based on a decrease in average room rate in July through September. In comparison to the same period last year, the first half collections (July-December 2023) show revenue coming in at approximately 1.1% lower than last year. The following Table A summarizes Mid-Year and Year-End TOT results for the past five fiscal years:

**Table A. FY 2019-20 thru FY 2023-24 Mid-Year and Year-End TOT Results**

Fiscal Year	Mid-Year Results	% of Total	Year-End Results	Difference to PY
2023-2024	\$2,123,582	55.9%	\$3,800,000*	(\$16,392)
2022-2023	2,146,670	56.2%	3,816,392	396,526
2021-2022	1,851,155	54.1%	3,419,866	1,627,776
2020-2021	987,862	55.1%	1,792,090	(508,414)
2019-2020	1,612,853	70.1%	2,300,504	(676,337)

\*Budget projection for TOT revenue.

Historical data indicates that receipts collected through December of each year typically represents approximately 55% of the total revenue collected by the end of the year. Based on a current 1.1% decrease in TOT collections, the projected FY 2023-24 total would be approximately \$3.77 million. The \$1.68 million revenue collection required for the last six months of the year (January-June 2024) to meet the \$3.8 million projection would require collections to come in the same or slightly higher than what was collected in the last six months for FY 2022-23. Staff is recommending continuing to closely monitor TOT revenue and maintaining the current \$3.8 million budget projection with no budget adjustment at this time.

Sales Tax

Sales tax is the City’s third largest source of revenue and accounts for 10.1% of the City’s total General Fund revenues. The City receives sales tax payments (receipts) on a monthly basis with quarterly true-up payments, which the State correlates with the calendar year not the fiscal year. Last month, the City received the second quarter sales tax true-up payment, which is included in the analysis below. To date, the City has received approximately \$1.2 million in sales tax receipts. When compared to the same quarter receipts last year, third quarter receipts (July-September 2023) came in 6.5% lower and fourth quarter receipts (October-December 2023) came in 14.9% lower. As was anticipated, similar to TOT, last year results were an anomaly resulting from a consumer spending hike. As predicted by the City’s sales tax consultant, HdL Companies (HdL), and other economic forecasts, the trend was expected to level off and resulting in lower consumer spending largely related to restaurants and hotels and auto and transportation sales. Taking that into consideration, staff is recommending decreasing sales tax revenue by \$150,000, resulting in a new projected budget of \$2.1 million.

Table B below includes historical sales tax data by calendar year quarter. The last two quarters of the current fiscal year are staff’s recommended projections. As indicated on this table, revenue trends are decreasing based on the larger than anticipated increase in FY 2022-23 and returning to a normal trend of annual sales tax increases.

**Table B. FY 2019-20 thru FY 2023-24 Quarterly Sales Tax Receipts**

Fiscal Year	3 <sup>rd</sup> Quarter Jul-Sep Receipts	4 <sup>th</sup> Quarter Oct-Dec Receipts	1 <sup>st</sup> Quarter Jan-Mar Receipts	2 <sup>nd</sup> Quarter Apr-Jun Receipts	Totals
2023-2024	\$760,245	\$433,535	\$315,220*	\$590,000*	\$2,100,000*
2022-2023	813,190	509,776	346,379	636,917	2,306,262
2021-2022	644,065	476,648	368,787	579,216	2,068,716
2020-2021	321,812	221,455	197,667	407,037	\$1,147,971
2019-2020	818,622	396,536	137,410	119,821	1,472,389

\*Projected quarterly receipts and totals.

Table C below includes sales tax by segment. As indicated in this chart it can be seen that Fairground sales tax activity continues to increase when compared to the same quarter last year, taxable sales at the Fairgrounds increased by approximately 4% in comparison to the decrease in activity in the Downtown area of 5%.

**Table C. Sales Tax Revenues by Geographic Area**

Segment	3Q2023	2Q2023	1Q2023	4Q2022	3Q2022
East CDM	\$141,900	\$131,934	\$117,938	\$122,676	\$142,735
West CDM	179,583	153,497	127,063	135,729	194,401
Fairgrounds	241,352	227,990	22,349	63,119	231,152
Other	197,410	123,496	79,029	188,252	244,902
<b>TOTAL</b>	<b>\$760,245</b>	<b>\$636,917</b>	<b>\$346,379</b>	<b>\$509,776</b>	<b>\$813,190</b>

Attachment B is an analysis that is provided to the Measure Q Citizen Oversight Committee that compares Sales Tax to Measure Q receipts by Major Industry Group. This is based on data that is provided by HdL and updated to reflect receipts in the correct reporting quarter. Although relatively close, these amounts may not tie in with the totals listed on Table B. Even though receipts for the fourth quarter have been received, data regarding the Major Industry Group will not be available until late spring 2024.

Parking Violation Revenue

Parking violation revenue for the first six months of the fiscal year came in 23% higher than the prior year. The increase was largely due to bail amounts (fees) increasing on July 1, 2023, as part of the User Fee cost of living adjustment and the increased ability to acquire vehicle registered owner data for citations/enforcement. Staff has re-evaluated projections for the second half of the fiscal year, and is recommending increasing parking violation revenue by \$275,000, resulting in a new revenue projection of \$1.2 million for parking violations.

Other General Fund Revenue Adjustments

Based on actual collections to date, an adjustment of \$26,500 in Other Revenue is being recommended, which is primarily to account for the Federal Emergency Management Agency (FEMA) monies received for reimbursement of costs related to the 2023 Winter Storms.

The following Table D summarizes the requested General Fund Mid-Year adjustments:

**Table D. Recommended FY 2022-23 General Fund Revenue Adjustments**

Account	Current Budget Projection	Recommended Adjustment	2 <sup>nd</sup> Quarter Projection
Property tax	\$7,176,000	\$324,000	\$7,500,000
TOT	3,800,000	-	3,800,000
Sales tax	2,250,000	(150,000)	2,100,000
Parking violations	925,000	275,000	1,200,000
Other revenue	6,153,050	26,500	6,179,550
<b>Total</b>	<b>\$20,304,050</b>	<b>\$475,500</b>	<b>\$20,779,550</b>

**Other Non-General Fund Revenues**

In addition to the General Fund adjustments described above, staff will be requesting a decrease of \$100,000 in the Open Space Fund to account for miscalculated license revenue projections when the original budget was adopted, and an increase of \$30,000 Housing Reserve Fund to account for the projected investment income that will be generated from the funds that are held in the Housing Reserve Fund.

Included in this report are also recommended revenue adjustments to the Enterprise funds that do not impact the General Fund Contingency. This includes an increase of \$100,000 to the Water Fund; \$35,000 to the Clean Water Fund; and \$210,000 to the Wastewater Fund, which are largely due to increased usage charges related to current activity.

### **General Fund Operating Expenditures**

Staff has reviewed expenditures through the second quarter of the current fiscal year and an increase of \$301,500 in General Fund expenditure adjustments is being recommended. Below is information regarding the more significant General Fund adjustments being recommended, which are summarized along with the recommended adjustments in Table E.

#### Fire Protection Services

On July 10, 2023, the City Council approved the Memorandum of Agreement (MOA), which is a labor agreement, between the City of Del Mar and the Del Mar Firefighters Association. Since the MOA was approved after the adoption of the FY 2023-24 Budget, a total of \$128,000 is included in the Mid-Year to cover the cost of negotiated items in FY 2023-24.

On September 5, 2023, the City Council approved a Fifth Amendment to the Agreement for Cooperative Fire Management Services, which authorized the addition of an Administrative Fire Captain position. Since then, the City has received the 1<sup>st</sup> and 2<sup>nd</sup> Quarter invoices for services and has determined that an additional \$35,000 will be required to cover the cost for the remainder of the year.

On November 13, 2023, the City Council approved the purchase of ten (10) Self-Contained Breathing Apparatus (SCBA) replacement units, which serve as critical safety equipment for Fire Department personnel. It was recently determined that the current air compressor used to fill the SCBA units was not rated for the required pressures. The current air compressor is located at one of the Solana Beach fire stations. The cost to upgrade the air compressor is approximately \$100,000, of which Del Mar would be responsible for \$35,000.

#### Reclassification of Parking Enforcement Sergeant

Staff is recommending that the Parking Enforcement Sergeant position in the Community Service Department be reclassified to a Parking and Community Enforcement Lieutenant. This reclassification is more in line with the duties and responsibilities of the position and will enable the position to take on an expanded role in support of the Department's needs regarding parking management, beach & community patrol program oversight, and use of related technologies. Reclassification of the position as of April 1, 2024, will require a budget adjustment of \$3,500 in FY 2023-24. While this isn't a significant budget adjustment, the reclassification and related adjustments to the City's compensation schedule require City Council approval.

#### Equipment Replacement

The Town Hall audio visual (A/V) equipment began to malfunction and fail at the February 5, 2024, City Council meeting. Since then, the City has experienced challenges with the Town Hall A/V equipment, including poor sound quality onsite and in the streaming/recording/televising of public meetings. In order to expedite repair of the system and ordering of necessary replacement equipment, staff is requesting that the City Council provide authorization for the City Manager to spend up to \$100,000 for the emergency replacement of the Town Hall audio system which includes the dais and podium microphones, dais monitors, and the audio digital signal processor (DSP). The requested spending authority is based on a preliminary estimate provided by the City's vendor AVI, which is currently being reviewed and refined by IT staff and Del Mar Television.

A key component of the existing TAIDEN microphone system recently failed and cannot be repaired or replaced. The existing microphone system was purchased in 2018 and is no longer supported by the manufacturer. The current system uses a proprietary cable and “daisy chain” architecture, which creates many points of failure in the cabling: between each device in the “chain” and to each of the floor box connections. The break-down of the equipment on a regular basis is tedious, causes additional wear and tear on the delicate 6 PIN connectors, is not recommended by the manufacturer, and is likely a contributing factor to the failure. The audio DSP, the central audio processor, was purchased in 2016 for use in the temporary City Hall facility during the Civic Center construction. The DSP was scheduled for replacement in FY 2026 but must be replaced with a current model to maintain compatibility with the new microphone system.

The recommended replacement solution is made by Shure and is a common system successfully used by many public agencies, including Long Beach, Pleasant Hill, and San Luis Obispo. The new system will use a non-proprietary cabling system, either wireless technology or category 6 ethernet cable, and will be simpler to disconnect for events and maintain going forward. In addition to the audio system, the project includes 16” portable monitors with adjustable stands for meeting participants at the dais to view the PowerPoint presentations. The larger screen will be easier to read than the existing microphone/display combination units and will be easy to disconnect and safely store during Town Hall events. The total cost of the project is estimated at \$100,000, which includes approximately \$55,000 in equipment and \$45,000 for labor. In addition to installation, configuration, and testing of the new equipment, the vendor will also need to remove all the old cabling to the floor boxes and conduits which is included in the labor cost.

**Table E. Recommended FY 2022-23 General Fund Expenditure Adjustments**

Program	Current Budget Projection	Enc & Approp	Recommended Adjustment	2 <sup>nd</sup> Quarter Projection
General government	\$5,746,470	\$4,497	\$-	\$5,750,967
Public safety	8,129,100	9,807	201,500	8,340,407
Public works	837,710	11,640	-	849,350
Non-Departmental	818,700	-	-	818,700
Equipment Replacement	224,700	-	100,000	324,700
<b>Total</b>	<b>\$15,756,680</b>	<b>\$25,944</b>	<b>\$301,500</b>	<b>\$16,084,124</b>

**Other Non-General Fund Expenditure Adjustments**

Recommended increases to Non-General Fund expenditures total \$ 216,200, the most significant of which are increases of \$81,630 to the Gas Tax Fund related to small curb/gutter repairs and tree maintenance throughout the City; \$54,380 to the Open Space Fund related to Bark Beetle preventative treatment; and \$60,000 to the Capital Improvement Fund related to unforeseen major facility repairs.

Included in this report are also recommended adjustments to the Enterprise funds that do not impact the General Fund Contingency. This includes an increase of \$30,910 to the Water Fund; \$8,510 to the Clean Water Fund; and \$33,600 to the Wastewater Fund, which are largely due to increased operational costs related to the purchase of gas and vehicle maintenance.

**Reserves**

An updated FY 2022-23 Reserve Summary Report is included with this report as Exhibit A of Attachment A, which reflects the following:

- Updated beginning balances at July 1, 2023 based on FY 2022-23 final results;
- Current adopted budget which includes adjustments approved by the City Council from July 1, 2023 to February 20, 2024;
- Encumbrances and Continuing Appropriations for committed contracts or capital projects that were not completed by June 30, 2023; and
- Additional adjustments and reserve transfers recommended for approval, as described below.

As a result of the positive FY 2022-23 financial results, staff recommends that the Council authorize an additional reserve transfers including \$640,000 to the Pension Reserve Fund; \$200,000 to the Housing Reserve Fund; and \$250,000 to the Capital Improvement Reserve (Table F). As CalPERS continues to underperform on their targeted return on investments, increasing the City’s unfunded liability, additional transfers to the Pension Reserve fund are important and recommended consistent with the City’s Pension Reserve Policy. Funding of the Housing Reserve is critically important as the City moves forward with implementation of the Housing Element, including seeking to develop a minimum of 61 units of affordable housing units at the Fairgrounds. Setting aside funds for capital projects is also important as the City continues to plan for important capital projects and ongoing infrastructure repairs and maintenance.

Table G below represents the estimated ending General Fund reserve balances at June 30, 2024, reflecting adjustments and additional reserve transfers recommended by staff as part of this Mid-Year process.

**Table G. General Fund Reserve Balances**

Account	FY 2023-24 Original Budget (6/19/23)	FY 2023-24 Mid-Year (3/5/24)	Difference
<b>General Fund Contingency</b>	<b>27.87%</b>	<b>29.60%</b>	<b>1.73%</b>
General Fund Contingency	\$4,910,011	\$5,357,792	\$447,781
Pension Reserve*	3,760,000	4,400,000	640,000
Self-Insurance	350,003	415,632	65,629
Leave Liability	100,000	100,000	-
Equipment Replacement	983,200	760,700	(222,500)
<b>Total General Fund</b>	<b>\$10,103,214</b>	<b>\$11,034,124</b>	<b>\$1,030,910</b>
Housing Reserve	1,400,000	1,600,000	200,000
Capital Improvement Reserve	400,000	650,000	250,000

\*An additional \$1.4 million in Pension Reserve Funds are held in the Water and Wastewater fund.

**Measure Q Fund**

Revenues

Similar to sales tax, Measure Q revenues allocated to the City are made up of 1% of all taxable transactions that occur within the Del Mar city boundary. In addition, Measure Q is allocated a full 1% for online purchases made by Del Mar residents, at businesses located outside of Del Mar, and for vehicle purchases by Del Mar residents from out-of-town vendors/car dealers.

Measure Q, like sales tax, is impacted by lower consumer spending on restaurants and hotels and autos and transportation sales. To date, the City has received approximately \$1.7 million in Measure Q tax receipts. When compared to the same quarter last year, third quarter receipts (July-September 2023) came in 9.6% lower and fourth quarter receipts (October-December 2023) came in 4.8% higher. Based on current trends and quarterly reports prepared by HdL, staff is recommending decreasing Measure Q revenue by \$200,000, resulting in a new projected budget of \$3.2 million.

#### Expenditures

In FY 2020-21, the City Council established an undergrounding project budget for Tewa Court, which is now complete. In July 2021, the City Council established undergrounding districts 1A and X1A, both of which are in the final design phase and planned for construction in 2024. At the end of FY 2022-23, the Council authorized pre-formation activities for undergrounding district 1B. Funds for activities related to these active undergrounding districts has been allocated by the Council. The total available funding for all Measure Q projects is currently at \$6,538,860, which includes the \$322,275 in carry over funds from FY 2022-23. Based on a review of all current activities, staff is recommending an increase to the undergrounding general account by \$150,000 for administrative costs that are reimbursable to the General Fund.

#### Reserves

Based on the final FY 2022-23 year-end results, revenues received to date, and projected activity through the remainder of the fiscal year, the Measure Q fund balance at June 30, 2024, is projected at \$4.28 million.

### **Finance Committee Feedback**

Staff presented a similar Mid-Year Budget Report to the Finance Committee on March 5, 2024 and received feedback and input that has been incorporated into this report. Overall, the Committee expressed support for staff's recommended budget adjustments, and suggested limiting explanations to recommended changes over \$25,000; additional breakdown sales tax data by geographic area; and presenting information in the millions. It should be noted that the funding to update and replace the Town Hall A/V system was not included in the report presented to the Finance Committee, as the information was not available at the time, which resulted in a change to the final Equipment Replacement balance but no change to the General Fund Contingency.

### **OVERALL SUMMARY**

After a thorough review of financial activity through January 2024, staff is recommending an increase of \$475,500 to projected General Fund revenues and \$301,500 in General Fund expenditures, and carry-over of unspent FY 2022-23 funds totaling \$3,516,702. If these adjustments are approved, the new ending General Fund Contingency balance will increase from \$4,910,011 as reported on June 19, 2023, to \$5,357,792, which represents a 29.60% contingency (108 days of operations) and exceeds the current 25% General Fund Contingency goal.

#### NEXUS TO CITY COUNCIL GOALS AND PRIORITIES:

This item is operational in nature and is not directly related to the City Council's list of Goals and Priorities.

FISCAL IMPACT:

Council approval of the recommended action for this agenda item will result in amending the Fiscal Year 2023-24 Operating and Capital Budget as included in Exhibit A of Attachment A.

ENVIRONMENTAL IMPACT:

The proposed City Council action does not constitute a “project” under the definition set forth in California Environmental Quality Act (CEQA) Guidelines Section 15378 because it will not have a potential to result in a direct or indirect physical change in the environment and is, therefore, not subject to CEQA. No further action under CEQA is required.

ATTACHMENTS

- Attachment A - Resolution 2024-XX – Amending the Fiscal Year 2023-24 Operating and Capital Budget
- Attachment B - Major Industry Groups Quarterly Sales Tax/Measure Q Comparison

RESOLUTION NO. 2024-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL MAR, CALIFORNIA, AMENDING THE FISCAL YEAR 2023-2024 OPERATING AND CAPITAL BUDGET, AUTHORIZING THE RECLASSIFICATION OF THE PARKING ENFORCEMENT SERGEANT POSITION TO PARKING AND COMMUNITY ENFORCEMENT LIEUTENANT, AND AMENDING THE COMPENSATION PLAN FOR MANAGEMENT PROFESSIONAL EMPLOYEES

WHEREAS, on June 19, 2023, the City Council of the City of Del Mar passed Resolution 2023-21, adopting the Fiscal Years 2023-2024 and 2024-2025 Operating and Capital Budget; and

WHEREAS, a comprehensive second quarter review of expenditures and revenues through December 31, 2023 has been completed; and

WHEREAS, based on the results of the review, adjustments to the Fiscal Year 2023-2024 Operating and Capital Budget are needed in order to cover costs and account for anticipated revenues through the end of the current fiscal year (Exhibit "A"); and

WHEREAS, based on an evaluation of the Community Services Department operational enforcement needs, it is necessary to reclassify the Parking Enforcement Sergeant position to a Parking and Community Enforcement Lieutenant position and amend the Management Professional compensation plan (Exhibit "B") to reflect the change; and

WHEREAS, it is necessary to purchase A/V equipment from the Equipment Replacement Fund for Fiscal Year 2023-2024 for an amount not to exceed \$100,000.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Del Mar, California, that the above recitals are true and correct.

BE IT FURTHER RESOLVED that the Fiscal Year 2023-2024 Operating and Capital Budget is amended as shown in Exhibit "A" to the Resolution.

BE IT FURTHER RESOLVED that the reclassification of the Parking Enforcement Sergeant to Parking and Community Enforcement Lieutenant is hereby approved by the City Council.

BE IT FURTHER RESOLVED that the City Council does hereby approve and adopt the amended compensation plan for Management Professional employees as shown in Exhibit "B" to the Resolution.

BE IT FURTHER RESOLVED that the City Council does hereby provide authorization to the City Manager to approve the purchase of AV equipment from the Equipment Replacement Fund for Fiscal Year 2023-2024 for an amount not to exceed \$100,000.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Del Mar, California, at a Regular Meeting held on the 18<sup>th</sup> day of March 2024.

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Dave Druker, Mayor  
City of Del Mar

APPROVED AS TO FORM:

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Leslie E. Devaney, City Attorney  
City of Del Mar

ATTEST AND CERTIFICATION:

STATE OF CALIFORNIA  
COUNTY OF SAN DIEGO  
CITY OF DEL MAR

I, Sarah Krietor, Administrative Services Manager/City Clerk of the City of Del Mar, California, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution No. 2024-XX, adopted by the City Council of the City of Del Mar, California, at a Regular Meeting held the 18<sup>th</sup> day of March 2024, by the following vote:

AYES:

NOES:

RECUSE:

ABSENT:

ABSTAIN:

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Sarah Krietor, Administrative Services  
Manager/City Clerk  
City of Del Mar

**CITY OF DEL MAR  
FISCAL YEAR 2023-2024  
MID-YEAR FINANCIAL REPORT  
RESERVE SUMMARY**

		<b>BEGINNING BALANCE JUL 1, 2023 ACTUAL</b>	<b>REVENUES FY 2024</b>	<b>O &amp; M EXPENDITURES FY 2024</b>	<b>CIP EXPENDITURES FY 2024</b>	<b>TRANSFERS IN FY 2024</b>	<b>(OUT) FY 2024</b>	<b>ENDING BALANCE JUN 30, 2024 ESTIMATE</b>
<b>GENERAL FUND</b>								
CONTINGENCY	<b>29.60%</b>	6,413,333	20,692,650	(15,650,524)	-	377,784	\$ (6,475,451)	5,357,792
RESTRICTED:								
SELF-INSURANCE		437,632	-	(22,000)	-	-	-	415,632
DESIGNATED:								
ENCUMBRANCES		-	-	-	-	-	-	-
COASTAL PARKING REVENUE		-	81,900	(81,900)	-	-	-	-
SIDEWALK CAFÉ		-	5,000	(5,000)	-	-	-	-
PENSION RESERVE		3,400,000	-	-	-	1,000,000	-	4,400,000
LEAVE LIABILITY		100,000	-	-	-	-	-	100,000
EQUIPMENT REPLACEMENT		985,400	-	(324,700)	-	100,000	-	760,700
TOTAL GENERAL FUND		11,336,365	20,779,550	(16,084,124)	-	1,477,784	(6,475,451)	11,034,124
<b>MEASURE Q</b>								
ENCUMBRANCES		7,372,624	3,200,000	-	(6,291,585)	-	-	4,281,039
TOTAL MEASURE Q FUND		397,275	-	-	(397,275)	-	-	-
		7,769,899	3,200,000	-	(6,688,860)	-	-	4,281,039
<b>EMERGENCY EXPENDITURE FUND</b>								
		-	-	-	-	-	-	-
<b>ROAD MAINTENANCE REHABILITATION ACCT</b>								
		90,384	97,400	-	-	-	(187,784)	-
<b>GAS TAX FUND</b>								
		9,835	118,310	(930,605)	-	802,460	-	-
<b>OPEN SPACE FUND</b>								
		-	746,860	(1,475,633)	-	728,773	-	-
<b>DESIGNATE D</b>								
ENCUMBRANCES		154,618	-	-	(154,618)	-	-	-
CAPITAL IMPROVEMENT PROJECTS		-	1,295,000	-	(1,588,977)	293,977	-	-
OPEN SPACE ACQUISITION		86,388	-	-	-	-	-	86,388
TREE RESERVE		37,267	-	-	-	-	-	37,267
TOTAL OPEN SPACE FUND		278,273	2,041,860	(1,475,633)	(1,743,595)	1,022,750	-	123,655
<b>SUPPLEMENTAL LAW ENFORCEMENT FUND</b>								
		-	160,000	-	-	-	(160,000)	-
<b>REGIONAL COMMUNICATIONS FUND</b>								
		13,894	45,000	(61,250)	-	11,760	-	9,404

**CITY OF DEL MAR  
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RESERVE SUMMARY**

	BEGINNING BALANCE JUL 1, 2023 ACTUAL	REVENUES FY 2024	O & M EXPENDITURES FY 2024	CIP EXPENDITURES FY 2024	TRANSFERS IN FY 2024	TRANSFERS (OUT) FY 2024	ENDING BALANCE JUN 30, 2024 ESTIMATE
<b>GRANTS FUND</b>	136,432	60,000	(79,670)	-	-	-	116,762
<b>HOUSING FUND</b>	52,065	30,000	(45,690)	-	-	-	36,375
HOUSING RESERVE	1,100,000	-	-	-	500,000	-	1,600,000
TOTAL HOUSING FUND	1,152,065	30,000	(45,690)	-	500,000	-	1,636,375
<b>AB 939 FUND</b>	385,566	154,000	(93,672)	-	-	-	445,894
<b>PEG FEE FUND</b>	3,572	46,000	(10,700)	-	-	(30,000)	8,872
<b>CAPITAL IMPROVEMENT FUND</b>	200,000	2,632,810	-	(3,954,772)	1,121,962	-	-
ENCUMBRANCES	591,015	-	-	(591,015)	-	-	-
RESERVE FOR CAPITAL	200,000	-	-	-	450,000	-	650,000
DEBT SERVICE	-	-	(905,670)	-	905,670	-	-
TOTAL CAPITAL IMPROVEMENT FUND	991,015	2,632,810	(905,670)	(4,545,787)	2,477,632	-	650,000
<b>SPECIAL PROJECT FUND</b>	874,180	-	-	(1,234,180)	360,000	-	-
<b>TRANSNET FUND</b>	3,190	527,000	-	(527,000)	-	-	3,190
<b>RTCIP</b>	31,628	-	-	-	-	-	31,628
<b>WORKERS' COMPENSATION FUND</b>	308,724	290,000	(276,150)	-	-	-	322,574
<b>WATER FUND</b>							
NET POSITION	1,459,839	4,436,000	(4,164,986)	-	80,500	(556,794)	1,254,559
RESTRICTED:							
CONTRIBUTED CAPITAL	4,028,272	-	-	-	-	-	4,028,272
DESIGNATED							
ENCUMBRANCES	484,983	-	-	(484,983)	-	-	-
SELF-INSURANCE	50,000	-	-	-	-	-	50,000
RATE STABILIZATION	200,000	-	-	-	-	-	200,000
CAPITAL REPLACEMENT	350,000	-	-	(528,794)	528,794	-	350,000
NET PENSION LIABILITY	(1,832,206)	-	-	-	-	-	(1,832,206)
PENSION RESERVE	780,500	-	-	-	-	(80,500)	700,000
OPERATING RESERVE	500,000	-	-	-	-	-	500,000
EQUIPMENT REPLACEMENT	200,000	-	(28,000)	-	28,000	-	200,000
UTILITY PLANT IN SERVICE	7,274,127	-	(385,000)	-	-	-	6,889,127
TOTAL WATER FUND	13,495,515	4,436,000	(4,577,986)	(1,013,777)	637,294	(637,294)	12,339,752

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	BEGINNING BALANCE JUL 1, 2023 ACTUAL	REVENUES FY 2024	O & M EXPENDITURES FY 2024	CIP EXPENDITURES FY 2024	TRANSFERS IN FY 2024	(OUT) FY 2024	ENDING BALANCE JUN 30, 2024 ESTIMATE
<b>CLEANWATER FUND</b>							
NET POSITION	-	670,000	(749,950)	-	79,950	-	-
DESIGNATED							
UTILITY PLANT IN SERVICE	141,348			-			141,348
ENCUMBRANCES	341,486		-	(341,486)	-		-
CAPITAL REPLACEMENT RESERVE	-			(120,899)	120,899		-
TOTAL CLEAN WATER FUND	482,834	670,000	(749,950)	(462,385)	200,849	-	141,348
<b>WASTEWATER FUND</b>							
NET POSITION	452,325	4,122,000	(3,826,291)	-	117,000	(353,099)	511,935
RESTRICTED							
IBANK RESERVE	228,828	-	-	-	-	-	228,828
CONTRIBUTED CAPITAL	650,814	-	-	-	-	-	650,814
LOAN RESERVE-STATE REVOLVING	332,979	-	-	-	-	-	332,979
DESIGNATED							
ENCUMBRANCES	358,703	-	-	(358,703)	-	-	-
SELF-INSURANCE	50,000	-	-	-	-	-	50,000
CAPITAL REPLACEMENT	350,000	-	-	(271,199)	271,199	-	350,000
NET PENSION LIABILITY	(1,841,900)	-	-	-	-	-	(1,841,900)
PENSION RESERVE	817,000	-	-	-	-	(117,000)	700,000
OPERATING RESERVE	408,000	-	-	-	67,000	-	475,000
EQUIPMENT REPLACEMENT	300,000	-	(14,900)	-	14,900	-	300,000
UTILITY PLANT IN SERVICE	8,497,298	-	(700,000)	-	-	-	7,797,298
RATE STABILIZATION	200,000	-	-	-	-	-	200,000
TOTAL WASTEWATER FUND	10,804,047	4,122,000	(4,541,191)	(629,902)	470,099	(470,099)	9,754,954
<b>TOTAL ENTERPRISE FUNDS</b>	<b>24,782,396</b>	<b>9,228,000</b>	<b>(9,869,127)</b>	<b>(2,106,064)</b>	<b>1,308,242</b>	<b>(1,107,393)</b>	<b>22,236,054</b>
<b>TOTAL - ALL FUNDS</b>	<b>48,167,418</b>	<b>39,409,930</b>	<b>(29,832,291)</b>	<b>(16,845,486)</b>	<b>7,960,628</b>	<b>(7,960,628)</b>	<b>40,899,571</b>

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SOURCE OF FUNDS	ACTUAL REVENUE FINAL FY 2020-21	ACTUAL REVENUE FINAL FY 2021-22	ACTUAL REVENUE FINAL FY 2022-23	ACTUAL REVENUE MID-YEAR FY 2022-23	% RECV'D MID-YEAR FY2022-23	CURRENT ADOPTED BUDGET FY 2023-24	ENC & APPROP FY 2023-24	MID-YEAR BUDGET REQUEST FY2023-24	PROPOSED AMENDED BUDGET FY 2023-24	ACTUAL REVENUE MIDYEAR FY 2023-24	% RECV'D MIDYEAR 2023-24	PROJECTED REVENUE FY 2023-24
<b>GENERAL FUND</b>												
<b>TAXES</b>												
PROPERTY TAX	6,384,954	6,615,450	7,241,627	2,927,920	40.4%	7,176,000	-	324,000	7,500,000	3,231,286	43.1%	7,450,000
VLV IN LIEU OF PROPERTY TAX	680,800	699,411	759,841	-	0.0%	790,190	-	-	790,190	57	0.0%	806,920
SALES AND USE TAX	1,147,970	2,068,716	2,306,262	950,064	41.2%	2,250,000	-	(150,000)	2,100,000	1,193,779	56.8%	2,100,000
TRANSIENT OCCUPANCY TAX	1,792,090	3,419,866	3,816,392	1,792,215	47.0%	3,800,000	-	-	3,800,000	2,123,582	55.9%	3,785,000
BUSINESS LICENSE TAX	229,534	282,187	276,466	17,818	6.4%	200,000	-	-	200,000	123,715	61.9%	225,000
FRANCHISE TAX	324,804	404,226	442,409	59,113	13.4%	300,000	-	-	300,000	145,078	48.4%	300,000
REAL PROPERTY TRANSFER TAX	220,962	274,365	134,893	46,840	34.7%	140,000	-	-	140,000	83,261	59.5%	140,000
<b>TOTAL</b>	<b>10,781,114</b>	<b>13,764,222</b>	<b>14,977,890</b>	<b>5,793,970</b>	<b>38.7%</b>	<b>14,656,190</b>	<b>-</b>	<b>174,000</b>	<b>14,830,190</b>	<b>6,900,758</b>	<b>46.5%</b>	<b>14,806,920</b>
<b>LICENSES &amp; PERMITS</b>												
LICENSES & PERMITS	10,096	352	2,335	440	18.8%	500	-	-	500	750	150.0%	758
JUNIOR LIFEGUARD	-	88,689	96,990	3,705	3.8%	95,000	-	-	95,000	923	1.0%	95,000
PARKING PERMITS	21,315	31,333	30,060	15,881	52.8%	25,000	-	-	25,000	13,298	53.2%	25,000
<b>TOTAL</b>	<b>31,411</b>	<b>120,374</b>	<b>129,385</b>	<b>20,026</b>	<b>15.5%</b>	<b>120,500</b>	<b>-</b>	<b>-</b>	<b>120,500</b>	<b>14,971</b>	<b>12.4%</b>	<b>120,758</b>
<b>FINES &amp; FORFEITURES</b>												
MOVING VIOLATIONS/VEHICLE CODE FINES	47,019	42,640	58,170	25,049	43.1%	55,000	-	-	55,000	34,638	63.0%	60,000
PARKING VIOLATIONS	896,374	903,237	1,368,108	541,553	39.6%	925,000	-	275,000	1,200,000	666,701	55.6%	1,450,000
PENALTIES	12,106	23,939	5,712	2,494	43.7%	12,000	-	-	12,000	7,314	61.0%	12,000
ADMINISTRATIVE CITATIONS	27,600	43,595	88,167	46,150	52.3%	45,000	-	-	45,000	28,450	63.2%	45,000
RED LIGHT ENFORCEMENT	65,903	52,859	73,937	27,671	37.4%	65,000	-	-	65,000	46,332	71.3%	80,000
<b>TOTAL</b>	<b>1,049,003</b>	<b>1,066,270</b>	<b>1,594,094</b>	<b>642,917</b>	<b>40.3%</b>	<b>1,102,000</b>	<b>-</b>	<b>275,000</b>	<b>1,377,000</b>	<b>783,435</b>	<b>56.9%</b>	<b>1,647,000</b>
<b>REVENUE FROM USE OF ASSETS</b>												
INV EARN-GENERAL	48,673	50,863	199,381	90,441	45.4%	270,000	-	-	270,000	159,517	59.1%	300,000
RENTAL INCOME	133,190	199,944	230,372	160,009	69.5%	200,000	-	-	200,000	159,447	79.7%	220,000
PARKING METER INCOME	1,600,304	1,513,143	1,268,930	738,721	58.2%	1,400,000	-	-	1,400,000	625,652	44.7%	1,350,000
SIDEWALK CAFÉ USER FEE	2,940	6,339	1,469	-	0.0%	5,000	-	-	5,000	6,015	120.3%	6,000
<b>TOTAL</b>	<b>1,785,107</b>	<b>1,770,289</b>	<b>1,700,152</b>	<b>989,171</b>	<b>58.2%</b>	<b>1,875,000</b>	<b>-</b>	<b>-</b>	<b>1,875,000</b>	<b>950,631</b>	<b>50.7%</b>	<b>1,876,000</b>
<b>REVENUE FROM OTHER AGENCIES</b>												
MOTOR VEHICLE LICENSE FEE	3,130	4,919	4,040	-	0.0%	4,000	-	-	4,000	-	0.0%	1,000
PUBLIC SAFETY AUGMENTATION FUND	85,433	102,840	107,147	46,145	43.1%	100,000	-	-	100,000	54,209	54.2%	110,000
HOMEOWNER EXEMPT	36,737	35,718	35,835	5,361	15.0%	35,000	-	-	35,000	6,213	17.8%	35,000
STATE MANDATED COST REIMB	-	-	-	-	0.0%	1,500	-	-	1,500	128	8.5%	1,000
FEDERAL/STATE GRANTS	21,325	-	5,000	521,598	10432.0%	-	-	20,500	20,500	20,556	100.3%	20,500
CORONAVIRUS RELIEF FUNDS	-	-	870,883	-	0.0%	-	-	-	-	-	0.0%	-
OFF-TRACK PARIMUTUEL	2,417	7,380	9,009	3,738	41.5%	8,000	-	-	8,000	2,387	29.8%	7,000
SOLID WASTE	23,853	27,761	10,996	7,000	63.7%	11,000	-	-	11,000	12,620	114.7%	25,000
<b>TOTAL</b>	<b>172,895</b>	<b>178,619</b>	<b>1,042,910</b>	<b>583,842</b>	<b>56.0%</b>	<b>159,500</b>	<b>-</b>	<b>20,500</b>	<b>180,000</b>	<b>96,113</b>	<b>53.4%</b>	<b>199,500</b>
<b>CHARGES - PLANNING SERVICES</b>												
PLANNING SERVICES	505,823	541,624	625,509	332,928	53.2%	520,000	-	-	520,000	213,161	41.0%	480,000
ENGINEERING SERVICES	170,688	151,057	181,888	93,816	51.6%	120,000	-	-	120,000	84,078	70.1%	160,000
BUILDING SERVICES	504,913	435,382	606,602	368,050	60.7%	442,000	-	-	442,000	257,075	58.2%	442,000
<b>TOTAL</b>	<b>1,181,424</b>	<b>1,128,062</b>	<b>1,413,999</b>	<b>794,794</b>	<b>56.2%</b>	<b>1,082,000</b>	<b>-</b>	<b>-</b>	<b>1,082,000</b>	<b>554,314</b>	<b>51.2%</b>	<b>1,082,000</b>

**CITY OF DEL MAR  
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SOURCE OF FUNDS	ACTUAL REVENUE FINAL FY 2020-21	ACTUAL REVENUE FINAL FY 2021-22	ACTUAL REVENUE FINAL FY 2022-23	ACTUAL REVENUE MID-YEAR FY 2022-23	% RECV'D MID-YEAR FY2022-23	CURRENT ADOPTED BUDGET FY 2023-24	ENC & APPROP FY 2023-24	MID-YEAR BUDGET REQUEST FY2023-24	PROPOSED AMENDED BUDGET FY 2023-24	ACTUAL REVENUE MIDYEAR FY 2023-24	% RECV'D MIDYEAR 2023-24	PROJECTED REVENUE FY 2023-24
<b>OTHER REVENUE SOURCES</b>												
PARKING IN-LIEU FEE	1,554	8,510	-	-	0.0%	5,000	-	-	5,000	6,892	137.8%	6,900
ADMINISTRATIVE CHARGE	910,340	910,344	910,344	455,172	50.0%	965,790	-	-	965,790	468,822	48.5%	965,780
CONTRIBUTIONS	214,996	43,719	3,660	-	0.0%	-	-	6,000	6,000	5,320	88.7%	6,000
ADMINISTRATIVE CHARGE-MEASURE Q	53,259	68,951	59,875	-	0.0%	150,000	-	-	150,000	-	0.0%	150,000
EXPENDITURE REIMBURSEMENT	55,042	25,305	3,811	-	0.0%	163,070	-	-	163,070	15,323	9.4%	160,000
MISCELLANEOUS	887,952	247,062	163,654	17,262	10.5%	25,000	-	-	25,000	31,540	126.2%	40,000
<b>TOTAL</b>	<b>2,123,143</b>	<b>1,303,891</b>	<b>1,141,344</b>	<b>472,434</b>	<b>41.4%</b>	<b>1,308,860</b>	<b>-</b>	<b>6,000</b>	<b>1,314,860</b>	<b>527,897</b>	<b>40.1%</b>	<b>1,328,680</b>
<b>TOTAL GENERAL FUND</b>	<b>17,124,097</b>	<b>19,331,728</b>	<b>21,999,774</b>	<b>9,297,154</b>	<b>42.3%</b>	<b>20,304,050</b>	<b>-</b>	<b>475,500</b>	<b>20,779,550</b>	<b>9,828,119</b>	<b>47.3%</b>	<b>21,060,858</b>
<b>MEASURE Q FUND</b>	<b>2,339,901</b>	<b>3,297,998</b>	<b>3,401,946</b>	<b>1,386,397</b>	<b>40.8%</b>	<b>3,400,000</b>	<b>-</b>	<b>(200,000)</b>	<b>3,200,000</b>	<b>1,911,144</b>	<b>59.7%</b>	<b>3,300,000</b>
<b>ROAD MAINTENANCE REHAB ACCOUNT</b>	<b>79,664</b>	<b>81,628</b>	<b>90,384</b>	<b>29,024</b>	<b>32.1%</b>	<b>97,400</b>	<b>-</b>	<b>-</b>	<b>97,400</b>	<b>48,309</b>	<b>49.6%</b>	<b>95,000</b>
<b>GAS TAX FUND</b>	<b>101,400</b>	<b>104,286</b>	<b>105,890</b>	<b>37,077</b>	<b>35.0%</b>	<b>118,310</b>	<b>-</b>	<b>-</b>	<b>118,310</b>	<b>60,442</b>	<b>51.1%</b>	<b>115,000</b>
<b>OPEN SPACE FUND</b>												
TAXES	10,958	27,412	34,115	28,397	83.2%	12,000	-	-	12,000	8,150	67.9%	12,000
LICENSE & PERMITS	109,794	358,560	390,339	172,279	44.1%	540,000	-	(100,000)	440,000	200,400	45.5%	450,000
FEDERAL/STATE GRANTS	-	35,000	-	-	0.0%	680,000	-	-	680,000	180,672	26.6%	680,000
OFF-TRACK PARIMUTUEL	1,612	4,227	4,334	819	18.9%	5,000	-	-	5,000	1,591	31.8%	5,000
CONTRIBUTIONS	-	40,000	102,856	102,856	100.0%	862,000	-	-	862,000	34,000	3.9%	862,000
MISCELLANEOUS	39,667	51,268	8,021	4,573	57.0%	42,860	-	-	42,860	5,414	12.6%	30,000
<b>TOTAL OPEN SPACE FUND</b>	<b>162,031</b>	<b>516,468</b>	<b>539,665</b>	<b>308,924</b>	<b>57.2%</b>	<b>2,141,860</b>	<b>-</b>	<b>(100,000)</b>	<b>2,041,860</b>	<b>430,227</b>	<b>21.1%</b>	<b>2,039,000</b>
<b>SUPPLEMENTAL LAW FUND</b>	<b>101,850</b>	<b>157,926</b>	<b>166,847</b>	<b>95,271</b>	<b>57.1%</b>	<b>160,000</b>	<b>-</b>	<b>-</b>	<b>160,000</b>	<b>116,180</b>	<b>72.6%</b>	<b>160,000</b>
<b>REGIONAL COMMUNICATION</b>	<b>44,186</b>	<b>44,061</b>	<b>43,990</b>	<b>-</b>	<b>0.0%</b>	<b>45,000</b>	<b>-</b>	<b>-</b>	<b>45,000</b>	<b>-</b>	<b>0.0%</b>	<b>44,000</b>
<b>GRANTS FUND</b>	<b>69,787</b>	<b>51,930</b>	<b>71,515</b>	<b>9,978</b>	<b>14.0%</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>60,000</b>	<b>25,885</b>	<b>43.1%</b>	<b>60,000</b>
<b>HOUSING FUND</b>	<b>51,620</b>	<b>1,072</b>	<b>2,546</b>	<b>3,067</b>	<b>120.5%</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>7,873</b>	<b>26.2%</b>	<b>30,000</b>
<b>AB 939</b>	<b>51,475</b>	<b>193,546</b>	<b>159,145</b>	<b>37,500</b>	<b>23.6%</b>	<b>154,000</b>	<b>-</b>	<b>-</b>	<b>154,000</b>	<b>77,678</b>	<b>50.4%</b>	<b>160,000</b>
<b>PEG FEE FUND</b>	<b>44,183</b>	<b>42,868</b>	<b>43,647</b>	<b>16,184</b>	<b>37.1%</b>	<b>46,000</b>	<b>-</b>	<b>-</b>	<b>46,000</b>	<b>20,844</b>	<b>45.3%</b>	<b>44,000</b>

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SOURCE OF FUNDS	ACTUAL REVENUE FINAL FY 2020-21	ACTUAL REVENUE FINAL FY 2021-22	ACTUAL REVENUE FINAL FY 2022-23	ACTUAL REVENUE MID-YEAR FY 2022-23	% REC'D MID-YEAR FY2022-23	CURRENT ADOPTED BUDGET FY 2023-24	ENC & APPROP FY 2023-24	MID-YEAR BUDGET REQUEST FY2023-24	PROPOSED AMENDED BUDGET FY 2023-24	ACTUAL REVENUE MIDYEAR FY 2023-24	% REC'D MIDYEAR 2023-24	PROJECTED REVENUE FY 2023-24
<b>CAPITAL IMPROVEMENT FUND</b>												
FEDERAL/STATE GRANTS	144,140	211,768	684,949	-	0.0%	1,129,560	1,503,250	-	2,632,810	111,102	4.2%	2,632,810
CONTRIBUTIONS	-	-	-	-	0.0%	-	-	-	-	-	-	-
LOAN PROCEEDS	-	-	-	-	0.0%	-	-	-	-	-	-	-
MISCELLANEOUS	-	12,758	63,564	22,815	35.9%	-	-	-	-	41,221	-	42,000
<b>TOTAL CAPITAL IMPROVEMENT FUND</b>	<b>144,140</b>	<b>224,526</b>	<b>748,513</b>	<b>22,815</b>	<b>3.0%</b>	<b>1,129,560</b>	<b>1,503,250</b>	<b>-</b>	<b>2,632,810</b>	<b>152,323</b>	<b>5.8%</b>	<b>2,674,810</b>
<b>TRANSNET FUND</b>	<b>75,050</b>	<b>152,346</b>	<b>133,698</b>	<b>74</b>	<b>0.1%</b>	<b>477,930</b>	<b>49,070</b>	<b>-</b>	<b>527,000</b>	<b>49,066</b>	<b>9.3%</b>	<b>527,000</b>
<b>RTCIP FUND</b>	<b>2,715</b>	<b>2,479</b>	<b>23,784</b>	<b>23,720</b>	<b>99.7%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>228</b>	<b>100.0%</b>	<b>500</b>
<b>SPECIAL PROJECTS FUND</b>	<b>147,170</b>	<b>65,000</b>	<b>225,000</b>	<b>82,916</b>	<b>36.9%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
<b>TOTAL GENERAL GOVERNMENTAL FUNDS</b>	<b>20,592,435</b>	<b>24,267,862</b>	<b>27,756,344</b>	<b>11,350,101</b>	<b>40.9%</b>	<b>28,134,110</b>	<b>1,552,320</b>	<b>205,500</b>	<b>29,891,930</b>	<b>12,728,318</b>	<b>42.6%</b>	<b>30,310,168</b>
<b>WORKERS' COMPENSATION FUND</b>	<b>240,157</b>	<b>235,541</b>	<b>290,088</b>	<b>135,147</b>	<b>46.6%</b>	<b>290,000</b>	<b>-</b>	<b>-</b>	<b>290,000</b>	<b>146,880</b>	<b>50.6%</b>	<b>300,000</b>
<b>WATER UTILITY FUND</b>												
INVESTMENT EARNINGS	32,206	15,717	-	20,125	100.0%	15,000	-	-	15,000	22,192	147.9%	30,000
WATER SALES	2,394,497	2,393,663	2,250,941	1,262,532	56.1%	2,375,000	-	-	2,375,000	1,362,692	57.4%	2,375,000
READY TO SERVE CHARGE	1,644,154	1,747,817	1,860,332	850,768	45.7%	1,800,000	-	100,000	1,900,000	954,624	50.2%	1,950,000
OTHER CONNECTION FEES	64,876	62,444	57,667	35,180	61.0%	54,000	-	-	54,000	28,920	53.6%	48,000
MISCELLANEOUS	160,215	159,133	101,824	44,450	43.7%	92,000	-	-	92,000	8,956	9.7%	35,000
<b>TOTAL OPERATING REVENUE</b>	<b>4,295,948</b>	<b>4,378,774</b>	<b>4,270,764</b>	<b>2,213,055</b>	<b>51.8%</b>	<b>4,336,000</b>	<b>-</b>	<b>100,000</b>	<b>4,436,000</b>	<b>2,377,384</b>	<b>53.6%</b>	<b>4,438,000</b>
<b>CLEAN WATER PROGRAM</b>												
INVESTMENTS	1,445	617	-	1,736	100.0%	3,000	-	-	3,000	2,110	70.3%	4,000
SERVICE CHARGE	589,891	632,149	623,696	312,985	50.2%	630,000	-	35,000	665,000	362,767	54.6%	665,000
MISCELLANEOUS	30,951	2,217	5,266	1,353	25.7%	2,000	-	-	2,000	1,552	77.6%	5,000
<b>TOTAL CLEAN WATER PROGRAM</b>	<b>622,287</b>	<b>634,984</b>	<b>628,962</b>	<b>316,074</b>	<b>50.3%</b>	<b>635,000</b>	<b>-</b>	<b>35,000</b>	<b>670,000</b>	<b>366,429</b>	<b>54.7%</b>	<b>674,000</b>
<b>WASTEWATER FUND</b>												
INVESTMENT EARNINGS	24,622	15,168	-	18,317	100.0%	40,000	-	-	40,000	19,748	49.4%	40,000
SERVICE CHARGES	1,677,265	1,767,441	1,860,666	847,427	45.5%	1,840,000	-	130,000	1,970,000	954,728	48.5%	1,970,000
USAGE CHARGES	1,672,477	2,008,043	1,923,924	918,819	47.8%	1,920,000	-	80,000	2,000,000	1,029,256	51.5%	2,000,000
OTHER SEWER FEES	74,101	90,210	67,657	48,327	71.4%	75,000	-	-	75,000	35,439	47.3%	75,000
MISCELLANEOUS	233,705	18,490	56,127	11,702	20.8%	37,000	-	-	37,000	7,720	20.9%	40,000
<b>TOTAL WASTEWATER FUND</b>	<b>3,682,170</b>	<b>3,899,352</b>	<b>3,908,374</b>	<b>1,844,592</b>	<b>47.2%</b>	<b>3,912,000</b>	<b>-</b>	<b>210,000</b>	<b>4,122,000</b>	<b>2,046,891</b>	<b>49.7%</b>	<b>4,125,000</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>8,600,405</b>	<b>8,913,109</b>	<b>8,808,100</b>	<b>4,373,721</b>	<b>49.7%</b>	<b>8,883,000</b>	<b>-</b>	<b>345,000</b>	<b>9,228,000</b>	<b>4,790,704</b>	<b>51.9%</b>	<b>9,237,000</b>
<b>TOTAL ALL FUNDS</b>	<b>29,432,997</b>	<b>33,416,513</b>	<b>36,854,532</b>	<b>15,858,969</b>	<b>43.0%</b>	<b>37,307,110</b>	<b>1,552,320</b>	<b>550,500</b>	<b>39,409,930</b>	<b>17,665,902</b>	<b>44.8%</b>	<b>39,847,168</b>

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<b>GENERAL FUND</b>												
<b>GENERAL GOVERNMENT</b>												
CITY COUNCIL	22,669	22,010	23,400	9,235	39.5%	41,080	-	-	41,080	12,012	29.2%	44,000
LEGAL SERVICES	569,951	432,042	625,181	195,121	31.2%	450,000	-	-	450,000	134,040	29.8%	450,000
CITY MANAGER	971,234	850,489	714,344	298,442	41.8%	881,400	-	-	881,400	412,969	46.9%	900,000
HUMAN RESOURCES	191,669	168,257	226,829	114,899	50.7%	230,080	-	-	230,080	130,000	56.5%	230,000
CITY CLERK	252,426	247,843	337,212	169,849	50.4%	300,890	-	-	300,890	169,585	56.4%	334,020
INFORMATION SYSTEMS	392,818	449,278	504,087	339,638	67.4%	551,240	-	-	551,240	337,507	61.2%	556,000
FINANCE SERVICES	715,272	781,332	736,709	359,694	48.8%	802,020	-	-	802,020	376,321	46.9%	800,000
RISK MANAGEMENT	416,184	286,591	280,408	245,680	87.6%	352,150	-	-	352,150	315,510	89.6%	340,000
PLANNING SERVICES	954,394	1,124,971	1,196,048	664,810	55.6%	1,635,760	-	-	1,635,760	698,502	42.7%	1,620,000
CODE ENFORCEMENT	129,128	140,177	148,242	85,770	57.9%	144,750	4,497	-	149,247	93,517	62.7%	150,000
BUILDING SERVICES	423,102	349,196	485,477	236,356	48.7%	357,100	-	-	357,100	183,886	51.5%	345,000
<b>TOTAL</b>	<b>5,038,847</b>	<b>4,852,186</b>	<b>5,277,937</b>	<b>2,719,494</b>	<b>51.5%</b>	<b>5,746,470</b>	<b>4,497</b>	<b>-</b>	<b>5,750,967</b>	<b>2,863,849</b>	<b>49.8%</b>	<b>5,769,020</b>
<b>PUBLIC SAFETY</b>												
LAW ENFORCEMENT	2,647,355	2,635,662	2,687,591	909,246	33.8%	2,862,770	-	-	2,862,770	948,141	33.1%	2,850,000
LIFEGUARD SERVICES	1,125,842	1,267,016	1,393,458	754,922	54.2%	1,473,640	6,052	-	1,479,692	797,723	53.9%	1,480,000
PARKING ENFORCEMENT	742,191	826,516	1,084,591	475,892	43.9%	1,142,960	3,023	3,500	1,149,483	525,204	45.7%	1,150,000
FIRE PROTECTION	2,373,982	2,400,394	2,442,988	1,291,494	52.9%	2,619,480	732	198,000	2,818,212	1,405,147	49.9%	2,815,000
HAZARDOUS WASTE MANAGEMENT	17,648	17,629	17,632	17,632	100.0%	20,250	-	-	20,250	20,077	99.1%	15,000
SOLID WASTE	4,207	4,647	3,508	1,124	32.0%	5,000	-	-	5,000	1,109	22.2%	3,000
EMERGENCY PREPAREDNESS	1,318	1,314	2,884	1,112	38.6%	5,000	-	-	5,000	1,347	26.9%	5,000
<b>TOTAL</b>	<b>6,912,543</b>	<b>7,153,178</b>	<b>7,632,652</b>	<b>3,451,421</b>	<b>45.2%</b>	<b>8,129,100</b>	<b>9,807</b>	<b>201,500</b>	<b>8,340,407</b>	<b>3,698,748</b>	<b>44.3%</b>	<b>8,318,000</b>
<b>PUBLIC WORKS</b>												
ENGINEERING SERVICES	174,469	145,511	137,256	38,014	27.7%	263,750	11,640	-	275,390	50,254	18.2%	235,000
STORM DRAIN	91,273	134,225	154,487	78,682	50.9%	205,960	-	-	205,960	95,132	46.2%	210,000
FACILITIES	238,954	184,408	237,242	89,692	37.8%	368,000	-	-	368,000	134,901	36.7%	368,000
<b>TOTAL</b>	<b>504,696</b>	<b>464,144</b>	<b>528,985</b>	<b>206,387</b>	<b>39.0%</b>	<b>837,710</b>	<b>11,640</b>	<b>-</b>	<b>849,350</b>	<b>280,287</b>	<b>33.0%</b>	<b>813,000</b>
<b>NON-DEPARTMENTAL</b>												
COMMUNITY SUPPORT	274,573	390,627	415,129	242,287	58.4%	414,910	-	-	414,910	244,666	59.0%	414,910
TV STUDIO	80,574	82,855	97,575	47,604	48.8%	115,850	-	-	115,850	13,578	11.7%	114,000
CITY MEMBERSHIPS	88,191	90,754	93,740	90,054	96.1%	104,310	-	-	104,310	97,971	93.9%	102,000
CITY HALL - GENERAL	111,432	129,645	157,091	67,812	43.2%	183,630	-	-	183,630	75,775	41.3%	180,000
<b>TOTAL</b>	<b>554,770</b>	<b>693,881</b>	<b>763,535</b>	<b>447,756</b>	<b>58.6%</b>	<b>818,700</b>	<b>-</b>	<b>-</b>	<b>818,700</b>	<b>431,990</b>	<b>52.8%</b>	<b>810,910</b>
<b>TOTAL GENERAL FUND BEFORE EQUIPMENT REPLACEMENT</b>	<b>13,010,855</b>	<b>13,163,389</b>	<b>14,203,109</b>	<b>6,825,058</b>	<b>48.1%</b>	<b>15,531,980</b>	<b>25,944</b>	<b>201,500</b>	<b>15,759,424</b>	<b>7,274,874</b>	<b>46.2%</b>	<b>15,710,930</b>
EQUIPMENT REPLACEMENT	55,423	65,687	987,427	901,147	91.3%	224,700	-	100,000	324,700	4,562	1.4%	224,700
<b>TOTAL GENERAL FUND INCLUDING EQUIPMENT REPLACEMENT</b>	<b>13,066,278</b>	<b>13,229,076</b>	<b>15,190,536</b>	<b>7,726,205</b>	<b>50.9%</b>	<b>15,756,680</b>	<b>25,944</b>	<b>301,500</b>	<b>16,084,124</b>	<b>7,279,436</b>	<b>45.3%</b>	<b>15,935,630</b>

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<b>MEASURE Q FUND</b>	202,171	907,051	1,325,555	633,670	47.8%	6,216,585	322,275	150,000	6,688,860	18,250	0.3%	6,688,860
<b>ROAD MAINTENANCE REHAB ACCOUNT</b>	-	-	-	-	0.0%	-	-	-	-	-	0.0%	-
<b>GAS TAX FUND</b>												
STREET MAINTENANCE	132,780	182,129	276,033	134,417	48.7%	351,830	9,835	27,850	389,515	115,916	29.8%	384,200
STREET LIGHTS/SIGNS	101,422	125,632	161,080	48,455	30.1%	184,210	-	2,180	186,390	73,126	39.2%	185,400
STREET LANDSCAPING	199,692	278,477	272,320	107,892	39.6%	303,100	-	51,600	354,700	196,796	55.5%	352,600
<b>TOTAL GAX TAX FUND</b>	<b>433,894</b>	<b>586,238</b>	<b>709,433</b>	<b>290,764</b>	<b>41.0%</b>	<b>839,140</b>	<b>9,835</b>	<b>81,630</b>	<b>930,605</b>	<b>385,838</b>	<b>41.5%</b>	<b>922,200</b>
<b>OPEN SPACE FUND</b>												
POWERHOUSE OPERATIONS	240,099	371,958	379,591	177,684	46.8%	492,430	3,023	-	495,453	203,613	41.1%	497,000
BEACH MAINTENANCE	310,229	337,976	363,402	181,727	50.0%	445,350	-	1,630	446,980	179,510	40.2%	442,300
PARK MAINTENANCE	222,509	307,011	309,117	127,195	41.1%	480,450	-	52,750	533,200	163,499	30.7%	530,200
<b>TOTAL OPEN SPACE FUND</b>	<b>772,837</b>	<b>1,016,945</b>	<b>1,052,110</b>	<b>486,606</b>	<b>46.3%</b>	<b>1,418,230</b>	<b>3,023</b>	<b>54,380</b>	<b>1,475,633</b>	<b>546,622</b>	<b>37.0%</b>	<b>1,469,500</b>
<b>SUPPLEMENTAL LAW ENFORCEMENT</b>	-	-	-	-	0.0%	-	-	-	-	-	0.0%	-
<b>REGIONAL COMMUNICATION FUND</b>	86,302	61,607	40,960	-	0.0%	61,250	-	-	61,250	-	0.0%	61,250
<b>GRANTS FUND</b>	29,309	37,917	69,752	13,285	19.0%	71,170	-	8,500	79,670	12,729	16.0%	79,670
<b>HOUSING FUND</b>	87,035	95,600	101,143	53,433	52.8%	40,000	-	5,690	45,690	45,684	100.0%	45,690
<b>AB 939</b>	88,477	150,398	35,989	4,566	12.7%	78,840	14,832	-	93,672	27,020	28.8%	93,672
<b>PEG FEE FUND</b>	6,949	10,427	18,510	6,557	35.4%	10,700	-	-	10,700	6,319	59.1%	10,700
<b>TOTAL GENERAL O&amp;M FUNDS</b>	<b>14,803,570</b>	<b>16,095,259</b>	<b>18,543,988</b>	<b>9,215,086</b>	<b>49.7%</b>	<b>24,492,595</b>	<b>375,909</b>	<b>601,700</b>	<b>25,470,204</b>	<b>8,321,898</b>	<b>32.7%</b>	<b>25,307,172</b>
<b>CAPITAL IMPROVEMENT FUNDS</b>												
OPEN SPACE CIP	84,595	137,311	584,768	116,975	20.0%	1,592,000	151,595	-	1,743,595	64,747	3.7%	1,743,595
GENERAL FUND CIP	298,818	763,030	909,191	228,390	25.1%	2,634,856	1,850,931	60,000	4,545,787	508,814	11.2%	4,545,787
DEBT SERVICE-CITY HALL	906,996	905,661	904,283	678,764	75.1%	905,670	-	-	905,670	684,093	75.5%	905,670
TRANSNET II CIP	59,859	152,680	133,264	-	0.0%	477,930	49,070	-	527,000	49,066	9.3%	527,000
RTCIP FUND	-	5,000	-	-	0.0%	-	-	-	-	-	0.0%	-
<b>TOTAL CAPITAL IMPROVEMENT FUNDS</b>	<b>1,350,268</b>	<b>1,963,682</b>	<b>2,531,506</b>	<b>1,024,129</b>	<b>40.5%</b>	<b>5,610,456</b>	<b>2,051,596</b>	<b>60,000</b>	<b>7,722,052</b>	<b>1,306,720</b>	<b>16.9%</b>	<b>7,722,052</b>
<b>SPECIAL PROJECT FUND</b>	297,055	368,344	452,662	213,622	47.2%	354,000	874,180	6,000	1,234,180	127,014	10.3%	1,234,180
<b>TOTAL GENERAL GOVERNMENTAL FUNDS</b>	<b>16,450,893</b>	<b>18,427,285</b>	<b>21,528,156</b>	<b>10,452,837</b>	<b>48.6%</b>	<b>30,457,051</b>	<b>3,301,685</b>	<b>667,700</b>	<b>34,426,436</b>	<b>9,755,632</b>	<b>28.3%</b>	<b>34,263,404</b>
<b>WORKERS' COMPENSATION FUND</b>	286,439	228,848	380,724	176,055	46.2%	263,150	13,000	-	276,150	231,003	83.7%	274,000

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<b>WATER FUND</b>												
GENERAL ADMINISTRATION	1,739,596	1,773,539	1,653,945	760,114	46.0%	2,087,540	40,976	30,910	2,159,426	746,519	34.6%	2,159,400
RISK MANAGEMENT	94,604	153,582	132,948	121,425	91.3%	171,070	-	-	171,070	154,514	90.3%	170,000
RAW WATER SUPPLY	1,607,704	1,647,167	1,677,581	811,152	48.4%	1,811,460	-	-	1,811,460	791,098	43.7%	1,810,900
TREATMENT/DELIVERY	346,427	445,740	441,012	143,700	32.6%	436,030	-	-	436,030	72,700	16.7%	437,000
<b>TOTAL WATER FUND O&amp;M</b>	<b>3,788,331</b>	<b>4,020,028</b>	<b>3,905,486</b>	<b>1,836,391</b>	<b>47.0%</b>	<b>4,506,100</b>	<b>40,976</b>	<b>30,910</b>	<b>4,577,986</b>	<b>1,764,831</b>	<b>38.6%</b>	<b>4,577,300</b>
WATER CAP IMPROVEMENT	16,619	855,919	1,367	5,422	396.6%	979,992	33,785	-	1,013,777	16,315	1.6%	1,013,777
<b>TOTAL WATER FUND</b>	<b>3,804,950</b>	<b>4,875,947</b>	<b>3,906,853</b>	<b>1,841,813</b>	<b>47.1%</b>	<b>5,486,092</b>	<b>74,761</b>	<b>30,910</b>	<b>5,591,763</b>	<b>1,781,146</b>	<b>31.9%</b>	<b>5,591,077</b>
<b>CLEAN WATER FUND</b>												
PLANNING	48,032	59,593	66,315	34,416	51.9%	63,720	-	-	63,720	35,205	55.2%	63,200
CODE ENFORCEMENT	32,856	35,490	37,415	22,480	60.1%	38,480	-	-	38,480	22,888	59.5%	37,800
CLEAN WATER MANAGEMENT	211,351	266,563	281,209	77,131	27.4%	314,750	-	-	314,750	132,277	42.0%	315,000
PUBLIC WORKS	201,981	211,756	275,141	126,753	46.1%	324,490	-	8,510	333,000	140,559	42.2%	333,000
<b>TOTAL CLEAN WATER O &amp; M</b>	<b>494,220</b>	<b>573,402</b>	<b>660,080</b>	<b>260,780</b>	<b>39.5%</b>	<b>741,440</b>	<b>-</b>	<b>8,510</b>	<b>749,950</b>	<b>330,929</b>	<b>44.1%</b>	<b>749,000</b>
CLEAN WATER CAP IMPROVEMENT	20,832	92,114	3,462	41,124	1187.9%	438,930	23,455	-	462,385	4,208	0.9%	462,385
<b>TOTAL CLEAN WATER FUND</b>	<b>515,052</b>	<b>665,516</b>	<b>663,542</b>	<b>301,904</b>	<b>45.5%</b>	<b>1,180,370</b>	<b>23,455</b>	<b>8,510</b>	<b>1,212,335</b>	<b>335,137</b>	<b>27.6%</b>	<b>1,211,385</b>
<b>WASTEWATER FUND</b>												
RISK MANAGEMENT	98,838	138,316	131,867	120,344	91.3%	180,070	-	-	180,070	154,514	85.8%	180,000
WASTEWATER TRANSPORTATION	216,715	16,540	102,276	-	0.0%	133,750	-	-	133,750	29,702	22.2%	132,400
WASTEWATER TREATMENT	736,349	703,746	909,145	659,704	72.6%	983,880	-	-	983,880	627,909	63.8%	984,000
DEBT SERVICE	564,625	564,764	150,176	543,153	361.7%	569,390	-	-	569,390	544,430	95.6%	567,200
WASTEWATER PROGRAM	2,014,779	2,324,435	2,109,626	837,756	39.7%	2,536,700	103,801	33,600	2,674,101	935,543	35.0%	2,674,000
<b>TOTAL WASTEWATER FUND O&amp;M</b>	<b>3,631,306</b>	<b>3,747,801</b>	<b>3,403,090</b>	<b>2,160,957</b>	<b>63.5%</b>	<b>4,403,790</b>	<b>103,801</b>	<b>33,600</b>	<b>4,541,191</b>	<b>2,292,098</b>	<b>50.5%</b>	<b>4,537,600</b>
WASTEWATER CAPITAL IMPROVEMENT	16,368	317,270	-	3,850	100.0%	629,902	-	-	629,902	1,390	0.2%	629,902
<b>TOTAL WASTEWATER FUND</b>	<b>3,647,674</b>	<b>4,065,071</b>	<b>3,403,090</b>	<b>2,164,807</b>	<b>63.6%</b>	<b>5,033,692</b>	<b>103,801</b>	<b>33,600</b>	<b>5,171,093</b>	<b>2,293,488</b>	<b>44.4%</b>	<b>5,167,502</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>7,967,676</b>	<b>9,606,534</b>	<b>7,973,485</b>	<b>4,308,524</b>	<b>54.0%</b>	<b>11,700,154</b>	<b>202,017</b>	<b>73,020</b>	<b>11,975,191</b>	<b>4,409,771</b>	<b>36.8%</b>	<b>11,969,964</b>
<b>TOTAL EXPENDITURES</b>	<b>24,705,007</b>	<b>28,262,667</b>	<b>29,882,365</b>	<b>14,937,416</b>	<b>50.0%</b>	<b>42,420,355</b>	<b>3,516,702</b>	<b>740,720</b>	<b>46,677,777</b>	<b>14,396,406</b>	<b>30.8%</b>	<b>46,507,368</b>

City of Del Mar  
 Summary of Encumbrances and Continuing Appropriations  
 Fiscal Year 2022-23

Project Name	Department	Account Number	Amounts	
<u>General Fund</u>				
Motorola Radios & Supp (PO 56-00221)	CS	01.5631.2600	6,052	
Motorola Radios & Supp (PO 56-00221)	CS	01.5632.2600	3,023	
Motorola Radios & Supp (PO 56-00224)	CS	01.5536.2300	4,497	
Geotechnical Service (PO 58-00637)	PW	01.5220.3210	11,640	
Wildland Hose Packs (PO 57-00126)	Fire	01.5730.2600	732	
Total Fund			732	\$ 25,944
<u>Measure Q Fund</u>				
Shores Park Master Plan	CM	02.7000.7003	33,828	
Pavement Rehabilitation	PW	02.7000.7009	-	
Undergrounding - Tewa Ct	PW	02.7000.7201	108,376	
Undergrounding 1A - Stratford Ct. South	PW	02.7000.7202	11,037	
Undergrounding X1A - Crest Cyn	PW	02.7000.7203	96,216	
Undergrounding 1B -Stratford Ct. North	PW	02.7000.7204	72,818	
Total Fund			72,818	\$ 322,275
<u>Gas Tax Fund</u>				
Cathodic Protection Assess (PO58-00677)	PW	20.5845.3200	9,835	
Total Fund			9,835	\$ 9,835
<u>Open Space Fund</u>				
Motorola Radios & Supp (PO 56-00221)	CS	21.5635.2600	\$ 3,023	
Total Fund			3,023	\$ 3,023
<u>Open Space CIP</u>				
Riverpath Del Mar	PW	21.7000.7007	\$ 113,522	
20th St Lifeguard Tower Improv	PW	21.7000.7040	20,650	
20th St Lifeguard Driveway Improv	PW	21.7000.7051	17,423	
Total Fund			17,423	\$ 151,595
<u>AB939 Fund</u>				
SB1383 Consulting (PO 52-00064)	CM	26.5225.2300	\$ 14,832	
Total Fund			14,832	\$ 14,832
<u>General Fund CIP</u>				
Pavement Rehabilitation	PW	40.7000.7009	\$ -	
Major Facility Repairs	PW	40.7000.7010	36,346	
CDM Bridge over San Dieguito	PW	40.7000.7011	1,503,250 *	
Jimmy Durante Street Striping	PW	40.7000.7013	18,350	
Jimmy Durante Blvd Bluff Repairs	PW	40.7000.7026	138,712	
Torrey Pines Bridge	PW	40.7000.7036	10,181	
Major Arterial Bike Route Repairs	PW	40.7000.7041	-	
Hoska Ave Alley Assessment	PW	40.7000.7047	88,192	
San Dieguito Dr Development	PW	40.7000.7048	55,900	
Beach Colony Ped Improvements	PW	40.7000.7050	-	
Total Fund			-	\$ 1,850,931

City of Del Mar  
 Summary of Encumbrances and Continuing Appropriations  
 Fiscal Year 2022-23

Project Name	Department	Account Number	Amounts	
<u>TransNet CIP</u>				
Roadway & Sidewalk Improv	PW	44.7000.7002	\$ 49,070	
Pavement Rehabilitation	PW	44.7000.7009	-	
Beach Colony Ped Improvements	PW	44.7000.7053	-	
Total Fund			\$	49,070
 <u>Special Projects</u>				
Housing Element - 6th Cycle	PL	49.8000.8004	4,195	
SCOUP Sand Replenishing Permit	PL	49.8000.8008	71,240	
NC/PC Zone Code Amendment	PL	49.8000.8011	15,000	
Fairgrounds Housing Agreement	PL	49.8000.8013	357,540	
Short Term Rental Ordinance & LCPA	PL	49.8000.8014	80,000	
Update Community Plan Safety Element	PL	49.8000.8018	43,500	
Environmental Justice Element	PL	49.8000.8019	5,000	
Affordable Housing Incentives	PL	49.8000.8020	78,000	
SB35 Streamlining Procedures	PL	49.8000.8021	1,500	
Objective Design Standards	PL	49.8000.8022	77,000	
Housing State Law Alignment #1	PL	49.8000.8023	6,000	
Business Support/Parking	PL	49.8000.8025	2,150	
ADU Facilitation Measures	PL	49.8000.8026	38,500	
Housing State Law Alignment #2	PL	49.8000.8027	5,000	
6th Cycle Zoning Programs	PL	49.8000.8028	32,000	
HAP Grant Expenditures	PL	49.8000.8029	57,555	
Total Fund			\$	874,180
 <u>Workers' Compensation Fund</u>				
WC Implementation Fees (PO 54-00051)	FI	50.5420.3200	\$ 13,000	
Total Fund			\$	13,000
 <u>Water Fund</u>				
Rate Study Consulting	PW	51.5840.3200	\$ 40,976	
Infrastructure Improvements	PW	51.7000.7017	-	
Valve Replacements	PW	51.7000.7037	33,785	
			\$	74,761
 <u>Clean Water Fund</u>				
Los Penasquitos Lagoon Repairs	PW	55.7000.7015	\$ 1,824	
Storm Drain Improvements	PW	55.7000.7045	21,631	
			\$	23,455
 <u>Wastewater Fund</u>				
Rate Study Consulting	PW	57.5840.3200	\$ 40,976	
Backup Grinder (PO 58-00620)	PW	57.5840.5300	62,825	
Infrastructure Improvements	PW	57.7000.7024	-	
			\$	103,801
Total Encumbrances			\$	3,516,702

\* Offset with \$1,330,830 in Federal and \$172,420 in County funding which will be reflected in the Revenue Summary Report.

**City of Del Mar  
Cash Flow Report  
General Fund  
Fiscal Year 2023-24**

	<b>Adopted FY 2024 (6/19/23) (A)</b>	<b>Mid-Year Proposed FY 2024 (3/18/24) (B)</b>	<b>Difference (C=B-A)</b>
<b>Total Revenue</b>	20,311,980	20,779,550	467,570
<b>Total Expenditures</b>	15,550,560	16,084,124	533,564
<b>Transfers</b>			
RMRA Reimb	(97,400)	(187,784)	(90,384)
Gas Tax	720,830	802,460	81,630
Open Space	681,370	728,773	47,403
SLESF	(160,000)	(160,000)	-
Regional Comm	10,386	11,760	1,374
Housing Fund Transfer	300,000	500,000	200,000
Capital Improvement Reserve	200,000	450,000	250,000
Clean Water (non-CIP)	106,440	79,950	(26,490)
PEG Fee Reimb	(30,000)	(30,000)	-
Total Transfers	1,829,026	2,195,159	366,133
<b>City Hall Debt</b>	905,670	905,670	-
<b>Cash Flow (before CIP &amp; SP)</b>	<b>\$ 2,026,724</b>	<b>\$ 1,594,597</b>	<b>\$ (432,127)</b>
<b>Transfer to CIP</b>			
Open Space	187,000	293,977	106,977
General Fund	1,083,500	1,121,962	38,462
RTCIP	-	-	-
Clean Water	65,000	120,899	55,899
Total CIP	1,335,500	1,536,838	201,338
<b>Transfer to Special Projects</b>	354,000	360,000	6,000
<b>Cash Flow (after CIP &amp; SP)</b>	<b>\$ 337,224</b>	<b>\$ (302,241)</b>	<b>\$ (639,465)</b>
<b>Reserves</b>			
Contingency Reserves	4,910,011	5,357,792	447,781
Self-Insurance	350,003	415,632	65,629
Pension Reserves	3,760,000	4,400,000	640,000
Leave Liability	100,000	100,000	-
Equipment Replcement	983,200	760,700	(222,500)
	10,103,214	11,034,124	930,910

**CITY OF DEL MAR  
MANAGEMENT AND PROFESSIONAL COMPENSATION PLAN  
SALARY INCREASE 2.5%**

**EFFECTIVE JULY 1, 2023**

<b>POSITION TITLE</b>	<b>RANGE</b>	<b>ANNUAL SALARY</b>	
<b>City Manager*</b>	<b>M500</b>	Contract	257,088.00
<b>Assistant City Manager</b>	<b>M900</b>	161,771.40 -	212,258.10
<b>Department Directors</b>	<b>M850</b>	144,438.75 -	189,516.16
<b>Deputy Directors/Managers</b>	<b>M800</b>	113,244.70 -	148,586.86
<b>Finance Officer</b>	<b>M780</b>	103,595.65 -	135,926.48
<b>Project Manager II</b>	<b>M780</b>	103,595.65 -	135,926.48
<b>Information Technology Manager II</b>	<b>P287</b>	101,350.00 -	132,979.98
<b>Public Works Operations Manager II</b>	<b>P287</b>	101,350.00 -	132,979.98
<b>Maintenance &amp; Construction Superintendent II</b>	<b>P276</b>	90,842.41 -	119,193.12
<b>Project Manager I</b>	<b>P276</b>	90,842.41 -	119,193.12
<b>Information Technology Manager I</b>	<b>P274</b>	89,052.45 -	116,844.54
<b>Senior Management Analyst</b>	<b>P274</b>	89,052.45 -	116,844.54
<b>Senior Planner</b>	<b>P274</b>	89,052.45 -	116,844.54
<b>Public Works Operations Manager I</b>	<b>P274</b>	89,052.45 -	116,844.54
<b>Maintenance &amp; Construction Superintendent I</b>	<b>P269</b>	84,730.36 -	111,173.57
<b>Associate Management Analyst</b>	<b>P259</b>	76,705.29 -	100,643.98
<b>Associate Planner</b>	<b>P259</b>	76,705.29 -	100,643.98
<b>Parking Enforcement Lieutenant**</b>	<b>P259</b>	76,705.29 -	100,643.98
<b>Management Analyst</b>	<b>P244</b>	66,070.07 -	86,689.65
<b>Assistant Planner II</b>	<b>P244</b>	66,070.07 -	86,689.65
<b>Assistant Management Analyst</b>	<b>P233</b>	59,220.17 -	77,701.99
<b>Lifeguard Sergeant</b>	<b>P233</b>	59,220.17 -	77,701.99
<b>Assistant Planner I</b>	<b>P229</b>	56,909.41 -	74,670.07

*\*Amended on 2/20/2024 by Resolution 2024-03*

*\*\*Position Effective 4/1/2024*

CITY OF DEL MAR  
 MANAGEMENT AND PROFESSIONAL COMPENSATION PLAN  
 SALARY INCREASE 2.5%

EFFECTIVE JULY 1, 2023

POSITION TITLE	Grade	A	B	C	D	E	F	G	H	I	J	K	L
<b>Assistant City Manager</b>	<b>M900</b>												
-Hourly		77,774.7	79,719.1	81,712.1	83,754.9	85,848.7	87,994.9	90,194.8	92,449.7	94,760.9	97,130.0	99,558.2	102,047.2
-Bi-Weekly		6,221.98	6,377.53	6,536.96	6,700.39	6,867.90	7,039.60	7,215.59	7,395.98	7,580.87	7,770.40	7,964.66	8,163.77
-Monthly		13,480.95	13,817.97	14,163.42	14,517.51	14,880.45	15,252.46	15,633.77	16,024.61	16,425.23	16,835.86	17,256.76	17,688.17
-Annual		161,771.40	165,815.69	169,961.08	174,210.11	178,565.36	183,029.49	187,605.23	192,295.36	197,102.74	202,030.31	207,081.07	212,258.10
<b>Department Directors</b>	<b>M850</b>												
-Hourly		69,441.7	71,177.7	72,957.2	74,781.1	76,650.7	78,566.9	80,531.1	82,544.4	84,608.0	86,723.2	88,891.3	91,113.5
-Bi-Weekly		5,555.34	5,694.22	5,836.58	5,982.49	6,132.05	6,285.35	6,442.49	6,603.55	6,768.64	6,937.85	7,111.30	7,289.08
-Monthly		12,036.56	12,337.48	12,645.91	12,962.06	13,286.11	13,618.27	13,958.72	14,307.69	14,665.38	15,032.02	15,407.82	15,793.01
-Annual		144,438.75	148,049.72	151,750.96	155,544.73	159,433.35	163,419.19	167,504.67	171,692.28	175,984.59	180,384.20	184,893.81	189,516.16
<b>Deputy Directors/Managers*</b>	<b>M800</b>												
-Hourly		54,444.6	55,805.7	57,200.8	58,630.8	60,096.6	61,599.0	63,139.0	64,717.5	66,335.4	67,993.8	69,693.6	71,436.0
-Bi-Weekly		4,355.57	4,464.45	4,576.07	4,690.47	4,807.73	4,927.92	5,051.12	5,177.40	5,306.83	5,439.50	5,575.49	5,714.88
-Monthly		9,437.06	9,672.98	9,914.81	10,162.68	10,416.75	10,677.17	10,944.09	11,217.70	11,498.14	11,785.59	12,080.23	12,382.24
-Annual		113,244.70	116,075.82	118,977.71	121,952.16	125,000.96	128,125.98	131,329.13	134,612.36	137,977.67	141,427.11	144,962.79	148,586.86
<b>Finance Officer</b>	<b>M780</b>												
<b>Project Manager II</b>													
-Hourly		49,805.6	51,050.7	52,327.0	53,635.2	54,976.1	56,350.5	57,759.2	59,203.2	60,683.3	62,200.4	63,755.4	65,349.3
-Bi-Weekly		3,984.45	4,084.06	4,186.16	4,290.82	4,398.09	4,508.04	4,620.74	4,736.26	4,854.66	4,976.03	5,100.43	5,227.94
-Monthly		8,632.97	8,848.80	9,070.02	9,296.77	9,529.19	9,767.41	10,011.60	10,261.89	10,518.44	10,781.40	11,050.93	11,327.21
-Annual		103,595.65	106,185.55	108,840.19	111,561.19	114,350.22	117,208.98	120,139.20	123,142.68	126,221.25	129,376.78	132,611.20	135,926.48
<b>Information Technology Manager II</b>	<b>P287</b>												
<b>Public Works Operations Manager II</b>													
-Hourly		48,726.0	49,944.1	51,192.7	52,472.5	53,784.3	55,129.0	56,507.2	57,919.9	59,367.9	60,852.0	62,373.4	63,932.7
-Bi-Weekly		3,898.08	3,995.53	4,095.42	4,197.80	4,302.75	4,410.32	4,520.57	4,633.59	4,749.43	4,868.16	4,989.87	5,114.61
-Monthly		8,445.83	8,656.98	8,873.40	9,095.24	9,322.62	9,555.69	9,794.58	10,039.44	10,290.43	10,547.69	10,811.38	11,081.67
-Annual		101,350.00	103,883.75	106,480.84	109,142.87	111,871.44	114,668.22	117,534.93	120,473.30	123,485.14	126,572.26	129,736.57	132,979.98
<b>Maintenance &amp; Construction Superintendent II</b>	<b>P276</b>												
<b>Project Manager I</b>													
-Hourly		43,674.2	44,766.1	45,885.2	47,032.4	48,208.2	49,413.4	50,648.7	51,914.9	53,212.8	54,543.1	55,906.7	57,304.4
-Bi-Weekly		3,493.94	3,581.29	3,670.82	3,762.59	3,856.65	3,953.07	4,051.90	4,153.20	4,257.03	4,363.45	4,472.54	4,584.35
-Monthly		7,570.20	7,759.46	7,953.44	8,152.28	8,356.09	8,564.99	8,779.11	8,998.59	9,223.56	9,454.14	9,690.50	9,932.76
-Annual		90,842.41	93,113.47	95,441.31	97,827.34	100,273.03	102,779.85	105,349.35	107,983.08	110,682.66	113,449.73	116,285.97	119,193.12
<b>Information Technology Manager I</b>	<b>P274</b>												
<b>Senior Management Analyst</b>													
<b>Senior Planner</b>													
<b>Public Works Operations Manager I</b>													
-Hourly		42,813.7	43,884.0	44,981.1	46,105.7	47,258.3	48,439.7	49,650.7	50,892.0	52,164.3	53,468.4	54,805.1	56,175.3
-Bi-Weekly		3,425.09	3,510.72	3,598.49	3,688.45	3,780.66	3,875.18	3,972.06	4,071.36	4,173.14	4,277.47	4,384.41	4,494.02
-Monthly		7,421.04	7,606.56	7,796.73	7,991.65	8,191.44	8,396.22	8,606.13	8,821.28	9,041.81	9,267.86	9,499.56	9,737.04
-Annual		89,052.45	91,278.77	93,560.73	95,899.75	98,297.25	100,754.68	103,273.54	105,855.38	108,501.77	111,214.31	113,994.67	116,844.54

\* **Deputy Directors/Managers**

- Deputy Chief Lifeguard/Community Services Director
- Principal Engineer
- Environmental Sustainability & Special Projects Manager
- Finance Manager/City Treasurer
- Principal Planner/Planning Manager
- Administrative Services Manager/City Clerk

CITY OF DEL MAR  
 MANAGEMENT AND PROFESSIONAL COMPENSATION PLAN  
 SALARY INCREASE 2.5%

EFFECTIVE JULY 1, 2023

POSITION TITLE	Grade	A	B	C	D	E	F	G	H	I	J	K	L
<b>Maintenance &amp; Construction Superintendent I</b>	<b>P269</b>												
-Hourly		40,735.7	41,754.1	42,798.0	43,867.9	44,964.6	46,088.8	47,241.0	48,422.0	49,632.6	50,873.4	52,145.2	53,448.8
-Bi-Weekly		3,258.86	3,340.33	3,423.84	3,509.44	3,597.17	3,687.10	3,779.28	3,873.76	3,970.60	4,069.87	4,171.62	4,275.91
-Monthly		7,060.86	7,237.38	7,418.32	7,603.78	7,793.87	7,988.72	8,188.44	8,393.15	8,602.98	8,818.05	9,038.50	9,264.46
-Annual		84,730.36	86,848.62	89,019.83	91,245.33	93,526.46	95,864.62	98,261.24	100,717.77	103,235.71	105,816.60	108,462.02	111,173.57
<b>Associate Management Analyst</b>	<b>P259</b>												
<b>Associate Planner</b>													
<b>Parking and Community Enforcement Lieutenant**</b>													
-Hourly		36,877.5	37,799.5	38,744.5	39,713.1	40,705.9	41,723.6	42,766.6	43,835.8	44,931.7	46,055.0	47,206.4	48,386.5
-Bi-Weekly		2,950.20	3,023.96	3,099.56	3,177.05	3,256.47	3,337.88	3,421.33	3,506.86	3,594.54	3,684.40	3,776.51	3,870.92
-Monthly		6,392.11	6,551.91	6,715.71	6,883.60	7,055.69	7,232.08	7,412.88	7,598.21	7,788.16	7,982.87	8,182.44	8,387.00
-Annual		76,705.29	78,622.92	80,588.49	82,603.20	84,668.28	86,784.99	88,954.61	91,178.48	93,457.94	95,794.39	98,189.25	100,643.98
<b>Management Analyst</b>	<b>P244</b>												
<b>Assistant Planner II</b>													
-Hourly		31,764.5	32,558.6	33,372.5	34,206.8	35,062.0	35,938.6	36,837.0	37,758.0	38,701.9	39,669.5	40,661.2	41,677.7
-Bi-Weekly		2,541.16	2,604.69	2,669.80	2,736.55	2,804.96	2,875.09	2,946.96	3,020.64	3,096.15	3,173.56	3,252.90	3,334.22
-Monthly		5,505.84	5,643.48	5,784.57	5,929.19	6,077.42	6,229.35	6,385.09	6,544.71	6,708.33	6,876.04	7,047.94	7,224.14
-Annual		66,070.07	67,721.82	69,414.86	71,150.23	72,928.99	74,752.22	76,621.02	78,536.55	80,499.96	82,512.46	84,575.27	86,689.65
<b>Assistant Management Analyst</b>	<b>P233</b>												
<b>Lifeguard Sergeant</b>													
-Hourly		28,471.2	29,183.0	29,912.6	30,660.4	31,426.9	32,212.6	33,017.9	33,843.4	34,689.4	35,556.7	36,445.6	37,356.7
-Bi-Weekly		2,277.70	2,334.64	2,393.01	2,452.83	2,514.15	2,577.01	2,641.43	2,707.47	2,775.15	2,844.53	2,915.65	2,988.54
-Monthly		4,935.01	5,058.39	5,184.85	5,314.47	5,447.33	5,583.52	5,723.10	5,866.18	6,012.84	6,163.16	6,317.24	6,475.17
-Annual		59,220.17	60,700.67	62,218.19	63,773.64	65,367.98	67,002.18	68,677.24	70,394.17	72,154.02	73,957.87	75,806.82	77,701.99
<b>Assistant Planner I</b>	<b>P229</b>												
-Hourly		27,360.3	28,044.3	28,745.4	29,464.0	30,200.6	30,955.7	31,729.5	32,522.8	33,335.9	34,169.3	35,023.5	35,899.1
-Bi-Weekly		2,188.82	2,243.54	2,299.63	2,357.12	2,416.05	2,476.45	2,538.36	2,601.82	2,666.87	2,733.54	2,801.88	2,871.93
-Monthly		4,742.45	4,861.01	4,982.54	5,107.10	5,234.78	5,365.65	5,499.79	5,637.28	5,778.22	5,922.67	6,070.74	6,222.51
-Annual		56,909.41	58,332.14	59,790.44	61,285.20	62,817.34	64,387.77	65,997.46	67,647.40	69,338.58	71,072.05	72,848.85	74,670.07

\*\*position effective 4/1/2024

Major Industry Group	1Q19		1Q20		1Q21		1Q22		1Q23	
	Sales Tax	Measure Q	Sales Tax	Measure Q	Sales Tax	Measure Q	Sales Tax	Measure Q	Sales Tax	Measure Q
Restaurants and Hotels	\$ 189,475	\$ 186,660	\$ 51,133	\$ 60,741	\$ 110,225	\$ 113,616	\$ 210,763	\$ 235,021	\$ 208,499	\$ 215,169
General Consumer Goods	28,750	100,634	11,123	81,350	28,321	142,816	34,697	155,451	38,899	153,318
Business and Industry	15,436	70,404	9,653	79,891	9,966	73,323	15,406	79,488	16,664	82,778
Autos and Transportation	54,023	90,913	3,771	73,355	6,816	147,486	4,858	137,214	5,869	156,013
State and County Pools	49,210	-	24,940	-	40,973	-	70,596	-	61,186	-
Other*	3,802	31,388	22,179	30,037	2,626	47,605	3,869	72,457	6,498	47,912
<b>Total</b>	<b>\$ 340,696</b>	<b>479,999</b>	<b>\$ 122,799</b>	<b>325,374</b>	<b>\$ 198,927</b>	<b>524,846</b>	<b>\$ 340,189</b>	<b>679,631</b>	<b>\$ 337,615</b>	<b>655,190</b>

Major Industry Group	2Q19		2Q20		2Q21		2Q22		2Q23	
	Sales Tax	Measure Q	Sales Tax	Measure Q	Sales Tax	Measure Q	Sales Tax	Measure Q	Sales Tax	Measure Q
Restaurants and Hotels	\$ 342,964	\$ 344,702	\$ 104,685	\$ 108,825	\$ 254,618	\$ 268,005	\$ 351,362	\$ 359,730	\$ 394,695	\$ 396,375
General Consumer Goods	110,535	160,508	37,755	132,231	30,700	183,301	87,006	234,342	95,723	224,733
Business and Industry	22,384	98,560	11,129	70,924	12,125	74,161	23,726	105,446	18,866	93,375
Autos and Transportation	4,089	80,332	4,751	83,805	4,518	105,454	4,885	136,515	39,365	136,642
State and County Pools	83,259	-	44,603	-	68,409	-	109,545	-	112,413	-
Other*	9,235	50,343	3,726	42,082	4,379	57,160	5,299	58,320	9,516	58,022
<b>Total</b>	<b>\$ 572,466</b>	<b>734,445</b>	<b>\$ 206,649</b>	<b>437,867</b>	<b>\$ 374,749</b>	<b>688,081</b>	<b>\$ 581,823</b>	<b>894,353</b>	<b>\$ 670,578</b>	<b>909,147</b>

Major Industry Group	3Q19		3Q20		3Q21		3Q22		3Q23	
	Sales Tax	Measure Q	Sales Tax	Measure Q	Sales Tax	Measure Q	Sales Tax	Measure Q	Sales Tax	Measure Q
Restaurants and Hotels	\$ 458,711	\$ 470,433	\$ 198,460	\$ 195,490	\$ 426,595	\$ 443,525	\$ 489,091	\$ 508,818	\$ 472,999	\$ 475,270
General Consumer Goods	81,663	194,379	43,269	173,897	68,375	200,949	83,873	221,519	100,411	228,311
Business and Industry	43,193	114,749	15,692	91,426	18,229	83,855	24,734	111,374	30,927	114,063
Autos and Transportation	6,169	106,531	4,420	92,984	4,259	132,227	4,674	128,227	4,656	113,047
State and County Pools	106,009	-	80,653	-	120,625	-	147,058	-	132,277	-
Other*	21,407	35,456	3,732	48,539	5,362	48,179	16,136	73,917	17,956	60,847
<b>Total</b>	<b>\$ 717,152</b>	<b>921,548</b>	<b>\$ 346,226</b>	<b>602,336</b>	<b>\$ 643,445</b>	<b>908,735</b>	<b>\$ 765,566</b>	<b>1,043,855</b>	<b>\$ 759,226</b>	<b>991,538</b>

Major Industry Group	4Q19		4Q20		4Q21		4Q22		4Q23	
	Sales Tax	Measure Q	Sales Tax	Measure Q	Sales Tax	Measure Q	Sales Tax	Measure Q	Sales Tax	Measure Q
Restaurants and Hotels	\$ 205,543	\$ 229,402	\$ 113,335	\$ 115,928	\$ 277,689	\$ 300,178	\$ 241,860	\$ 262,489		
General Consumer Goods	67,899	177,818	50,258	201,447	55,452	225,849	51,951	200,823		
Business and Industry	12,094	79,603	12,096	60,194	14,836	80,244	15,747	88,188		
Autos and Transportation	68,111	97,395	5,433	118,667	5,008	140,753	19,728	132,644		
State and County Pools	78,118	-	58,860	-	97,058	-	95,302	-		
Other*	6,179	39,539	3,336	51,757	10,035	78,238	8,122	58,599		
<b>Total</b>	<b>\$ 437,944</b>	<b>623,757</b>	<b>\$ 243,318</b>	<b>547,993</b>	<b>\$ 460,078</b>	<b>825,262</b>	<b>\$ 432,710</b>	<b>742,743</b>	<b>\$ 433,535</b>	<b>747,919</b>