

RESOLUTION NO. 2023-21

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL MAR, CALIFORNIA, ADOPTING THE FISCAL YEARS 2023-2024 AND 2024-2025 OPERATING AND CAPITAL BUDGET AND CITY COUNCIL PRIORITIES

WHEREAS, on May 30 and May 31, 2023, the City Council of the City of Del Mar held budget workshops to review the proposed Fiscal Years 2023-2024 and 2024-2025 Operating and Capital Budget; and

WHEREAS, the City Council has been presented with and has reviewed the final Fiscal Years 2023-2024 and 2024-2025 Operating and Capital Budget along with additional recommendations and appropriations setting the levels of reserves and transfers in and transfers out between funds, and other related expenditures; and

WHEREAS, the City Council approves the allocation of the remaining \$162,196 of Coronavirus State and Local Fiscal Recovery Funds to be used for FY 2023-24 Street Paving and Repairs, which were deferred in Fiscal Year 2020-2021 based on the loss in revenue due to the COVID-19 pandemic; and

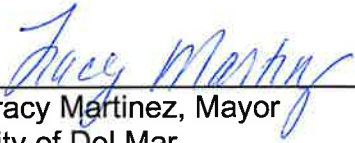
WHEREAS, the City Council hereby provides authorization to the City Manager to approve the purchase of equipment from the Equipment Replacement Fund for Fiscal Year 2023-2024 that has been included in the Fiscal Years 2023-2024 and 2024-2025 Operating and Capital Budget, which are as follows:

Replace Lifeguard Vehicle (CS)	\$55,000
Replace Utility Truck (PW)	80,000
Outfit Fire Truck-Camper Shell/Lights/Radio	20,000
Replace Boat & Engines	8,000

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Del Mar, California, that:

1. The above recitals are true and correct; and
2. The Fiscal Years 2023-2024 and 2024-2025 Operating and Capital Budget is approved and adopted as shown on Exhibit "A"; and
3. The City Manager has the authority to make the equipment replacement purchases identified above and move appropriations between programs as long as the total dollars do not exceed that approved by the City Council.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Del Mar, California, at a Regular Meeting held on the 19<sup>th</sup> day of June 2023.

  
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Tracy Martinez, Mayor  
City of Del Mar

APPROVED AS TO FORM:



\_\_\_\_\_  
Leslie E. Devaney, City Attorney  
City of Del Mar

ATTEST AND CERTIFICATION:

STATE OF CALIFORNIA  
COUNTY OF SAN DIEGO  
CITY OF DEL MAR

I, Nestor Machado, Acting City Clerk of the City of Del Mar, California, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution No. 2023-21, adopted by the City Council of the City of Del Mar, California, at a Regular Meeting held the 19<sup>th</sup> day of June 2023, by the following vote:

AYES: Mayor Martinez, Deputy Mayor Quirk, Councilmembers Druker,  
Gaasterland, and Worden  
NOES: None  
ABSENT: None  
ABSTAIN: None



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Nestor Machado, Acting City Clerk  
City of Del Mar

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

		<b>BEGINNING BALANCE JUL 1, 2023 ESTIMATE</b>	<b>REVENUES FY 2024</b>	<b>O &amp; M EXPENDITURES FY 2024</b>	<b>CIP EXPENDITURES FY 2024</b>	<b>TRANSFERS IN (OUT) FY 2024</b>		<b>ENDING BALANCE JUN 30, 2024 ESTIMATE</b>
<b>GENERAL FUND</b>								
CONTINGENCY	<b>27.87%</b>	4,811,637	20,225,080	(15,191,460)	-	287,400	\$ (5,222,646)	4,910,011
RESTRICTED:								
SELF-INSURANCE		371,553	-	(170,000)	-	148,450	-	350,003
DESIGNATED:								
ENCUMBRANCES		-	-	-	-	-	-	-
COASTAL PARKING REVENUE		-	81,900	(81,900)	-	-	-	-
SIDEWALK CAFÉ		-	5,000	(5,000)	-	-	-	-
PENSION RESERVE		3,400,000	-	-	-	360,000	-	3,760,000
LEAVE LIABILITY		100,000	-	-	-	-	-	100,000
EQUIPMENT REPLACEMENT		985,400	-	(102,200)	-	100,000	-	983,200
TOTAL GENERAL FUND		9,668,590	20,311,980	(15,550,560)	-	895,850	(5,222,646)	10,103,214
<b>MEASURE Q</b>								
		7,392,133	3,400,000	-	(5,636,310)	-	-	5,155,823
<b>ROAD MAINTENANCE REHABILITATION ACCT</b>								
		-	97,400	-	-	-	(97,400)	-
<b>GAS TAX FUND</b>								
		-	118,310	(839,140)	-	720,830	-	-
<b>OPEN SPACE FUND</b>								
		-	736,860	(1,418,230)	-	681,370	-	-
DESIGNATED								
ENCUMBRANCES		-	-	-	-	-	-	-
CAPITAL IMPROVEMENT PROJECTS		-	1,405,000	-	(1,592,000)	187,000	-	-
OPEN SPACE ACQUISITION		86,388	-	-	-	-	-	86,388
TREE RESERVE		35,767	-	-	-	-	-	35,767
TOTAL OPEN SPACE FUND		122,155	2,141,860	(1,418,230)	(1,592,000)	868,370	-	122,155
<b>SUPPLEMENTAL LAW ENFORCEMENT FUND</b>								
		-	160,000	-	-	-	(160,000)	-
<b>REGIONAL COMMUNICATIONS FUND</b>								
		10,864	45,000	(61,250)	-	10,386	-	5,000
<b>GRANTS FUND</b>								
		132,169	60,000	(61,170)	-	-	-	130,999
<b>HOUSING FUND</b>								
HOUSING RESERVE		54,112	-	(40,000)	-	-	-	14,112
		1,100,000	-	-	-	300,000	-	1,400,000
		1,154,112	-	(40,000)	-	300,000	-	1,414,112
<b>AB 939 FUND</b>								
		335,320	154,000	(78,840)	-	-	-	410,480
<b>PEG FEE FUND</b>								
		4,135	46,000	(10,700)	-	-	(30,000)	9,435

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

	BEGINNING BALANCE JUL 1, 2023 ESTIMATE	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>CAPITAL IMPROVEMENT FUND</b>	-	1,129,560		(2,213,060)	1,083,500	-	-
ENCUMBRANCES	-						
RESERVE FOR CAPITAL	200,000				200,000		400,000
DEBT SERVICE	-	-	(905,670)	-	905,670	-	-
TOTAL CAPITAL IMPROVEMENT FUND	200,000	1,129,560	(905,670)	(2,213,060)	2,189,170	-	400,000
<b>SPECIAL PROJECT FUND</b>	-	-	-	(354,000)	354,000	-	-
<b>TRANSNET FUND</b>	2,756	391,000	(391,000)	-	-	-	2,756
<b>RTCIP</b>	31,564	-	-	-	-	-	31,564
<b>WORKERS' COMPENSATION FUND</b>	380,860	290,000	(263,150)	-	-	-	407,710
<b>WATER FUND</b>							
NET POSITION	427,142	4,336,000	(4,087,710)	-	-	(470,152)	205,280
RESTRICTED:							
CONTRIBUTED CAPITAL	4,028,272	-	-	-	-	-	4,028,272
DESIGNATED							
ENCUMBRANCES	-	-	-	-	-	-	-
SELF-INSURANCE	50,000	-	-	-	-	-	50,000
RATE STABILIZATION	200,000	-	-	-	-	-	200,000
CAPTIAL REPLACEMENT	29,848	-	-	(300,000)	470,152	-	200,000
NET PENSION LIABILITY	(861,169)	-	-	-	-	-	(861,169)
PENSION RESERVE	1,000,000	-	-	-	-	-	1,000,000
OPERATING RESERVE	275,000	-	-	-	-	-	275,000
EQUIPMENT REPLACEMENT	200,000	-	(33,390)	-	-	-	166,610
UTILITY PLANT IN SERVICE	7,159,111	-	(385,000)	-	-	-	6,774,111
TOTAL WATER FUND	12,508,204	4,336,000	(4,506,100)	(300,000)	470,152	(470,152)	12,038,104
<b>CLEANWATER FUND</b>							
NET POSITION	-	635,000	(741,440)	-	106,440	-	-
DESIGNATED							
UTILITY PLANT IN SERVICE	56,010						56,010
ENCUMBRANCES	-		-	-	-	-	-
CAPITAL REPLACEMENT	-			(65,000)	65,000		-
TOTAL CLEAN WATER FUND	56,010	635,000	(741,440)	(65,000)	171,440	-	56,010

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

	<b>BEGINNING BALANCE JUL 1, 2023 ESTIMATE</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>WASTEWATER FUND</b>							
NET POSITION	34,140	3,912,000	(3,660,890)	-	317,000	(417,900)	184,350
RESTRICTED							
IBANK RESERVE	228,828	-	-	-	-	-	228,828
CONTRIBUTED CAPITAL	650,814	-	-	-	-	-	650,814
LOAN RESERVE-STATE REVOLVING	332,979	-	-	-	-	-	332,979
DESIGNATED							
ENCUMBRANCES	-	-	-	-	-	-	-
SELF-INSURANCE	50,000	-	-	-	-	-	50,000
CAPITAL REPLACEMENT	-	-	-	(375,000)	375,000	-	-
NET PENSION LIABILITY	(865,726)	-	-	-	-	-	(865,726)
PENSION RESERVE	817,000	-	-	-	-	(317,000)	500,000
OPERATING RESERVE	-	-	-	-	-	-	-
EQUIPMENT REPLACEMENT	-	-	(42,900)	-	42,900	-	-
UTILITY PLANT IN SERVICE	7,979,169	-	(700,000)	-	-	-	7,279,169
RATE STABILIZATION	200,000	-	-	-	-	-	200,000
TOTAL WASTEWATER FUND	9,427,204	3,912,000	(4,403,790)	(375,000)	734,900	(734,900)	8,560,414
<b>TOTAL ENTERPRISE FUNDS</b>	<b>21,991,418</b>	<b>8,883,000</b>	<b>(9,651,330)</b>	<b>(740,000)</b>	<b>1,376,492</b>	<b>(1,205,052)</b>	<b>20,654,528</b>
<b>TOTAL - ALL FUNDS</b>	<b>41,426,076</b>	<b>37,228,110</b>	<b>(29,271,040)</b>	<b>(10,535,370)</b>	<b>6,715,098</b>	<b>(6,715,098)</b>	<b>38,847,776</b>

**CITY OF DEL MAR  
RESERVE SUMMARY REPORT  
FISCAL YEAR 2024-2025**

		<b>BEGINNING BALANCE JUL 1, 2024 ESTIMATE</b>	<b>REVENUES FY 2025</b>	<b>O &amp; M EXPENDITURES FY 2025</b>	<b>CIP EXPENDITURES FY 2025</b>	<b>TRANSFERS IN FY 2025</b>	<b>(OUT) FY 2025</b>	<b>ENDING BALANCE JUN 30, 2025 ESTIMATE</b>
<b>GENERAL FUND</b>								
CONTINGENCY	<b>26.54%</b>	4,910,011	20,645,640	(15,640,260)	-	230,000	\$ (5,340,929)	4,804,462
RESTRICTED:								
SELF-INSURANCE		350,003	-	(60,000)	-	60,000	-	350,003
DESIGNATED:								
ENCUMBRANCES		-	-	-	-	-	-	-
COASTAL PARKING REVENUE		-	81,900	(81,900)	-	-	-	-
SIDEWALK CAFÉ		-	3,000	(3,000)	-	-	-	-
PENSION RESERVE		3,760,000	-	-	-	360,000	-	4,120,000
LEAVE LIABILITY		100,000	-	-	-	-	-	100,000
EQUIPMENT REPLACEMENT		983,200	-	(28,400)	-	100,000	-	1,054,800
TOTAL GENERAL FUND		10,103,214	20,730,540	(15,813,560)	-	750,000	(5,340,929)	10,429,265
<b>MEASURE Q</b>								
		5,155,823	3,500,000	-	(6,720,500)	-	-	1,935,323
<b>ROAD MAINTENANCE REHABILITATION ACCT</b>								
		-	90,000	-	-	-	(90,000)	-
<b>GAS TAX FUND</b>								
		-	120,670	(851,780)	-	731,110	-	-
<b>OPEN SPACE FUND</b>								
		-	736,860	(1,416,680)	-	679,820	-	-
DESIGNATED								
ENCUMBRANCES		-	-	-	-	-	-	-
CAPITAL IMPROVEMENT PROJECTS		-	-	-	(81,000)	81,000	-	-
OPEN SPACE ACQUISITION		86,388	-	-	-	-	-	86,388
TREE RESERVE		35,767	-	-	-	-	-	35,767
TOTAL OPEN SPACE FUND		122,155	736,860	(1,416,680)	(81,000)	760,820	-	122,155
<b>SUPPLEMENTAL LAW ENFORCEMENT FUND</b>								
		-	160,000	-	-	-	(100,000)	60,000
<b>REGIONAL COMMUNICATIONS FUND</b>								
		5,000	45,000	(61,250)	-	18,301	-	7,051
<b>GRANTS FUND</b>								
		130,999	60,000	(61,170)	-	-	-	129,829
<b>HOUSING FUND</b>								
HOUSING RESERVE		14,112	-	(40,000)	-	25,888	-	-
		1,400,000	-	-	-	300,000	-	1,700,000
		1,414,112	-	(40,000)	-	325,888	-	1,700,000
<b>AB 939 FUND</b>								
		410,480	154,000	(79,890)	-	-	-	484,590
<b>PEG FEE FUND</b>								
		9,435	46,000	(10,700)	-	-	(40,000)	4,735

**CITY OF DEL MAR  
RESERVE SUMMARY REPORT  
FISCAL YEAR 2024-2025**

	BEGINNING BALANCE JUL 1, 2024 ESTIMATE	REVENUES FY 2025	O & M EXPENDITURES FY 2025	CIP EXPENDITURES FY 2025	TRANSFERS IN FY 2025	(OUT) FY 2025	ENDING BALANCE JUN 30, 2025 ESTIMATE
<b>CAPITAL IMPROVEMENT FUND</b>	-	1,411,950		(2,179,450)	767,500	-	-
ENCUMBRANCES	-						
RESERVE FOR CAPITAL	400,000				200,000		600,000
DEBT SERVICE	-	-	(904,290)	-	904,290	-	-
TOTAL CAPITAL IMPROVEMENT FUND	400,000	1,411,950	(904,290)	(2,179,450)	1,871,790	-	600,000
<b>SPECIAL PROJECT FUND</b>	-	-	-	(616,960)	616,960	-	-
<b>TRANSNET FUND</b>	2,756	147,000	(147,000)	-	-	-	2,756
<b>RTCIP</b>	31,564	-	-	-	-	-	31,564
<b>WORKERS' COMPENSATION FUND</b>	407,710	290,000	(283,000)	-	-	-	414,710
<b>WATER FUND</b>							
NET POSITION	205,280	4,336,000	(4,249,650)	-	500,000	(617,000)	174,630
RESTRICTED:							
CONTRIBUTED CAPITAL	4,028,272	-	-	-	-	-	4,028,272
DESIGNATED							
ENCUMBRANCES	-	-	-	-	-	-	-
SELF-INSURANCE	50,000	-	-	-	-	-	50,000
RATE STABILIZATION	200,000	-	-	-	-	-	200,000
CAPTIAL REPLACEMENT	200,000	-	-	(617,000)	617,000	-	200,000
NET PENSION LIABILITY	(861,169)	-	-	-	-	-	(861,169)
PENSION RESERVE	1,000,000	-	-	-	-	(500,000)	500,000
OPERATING RESERVE	275,000	-	-	-	-	-	275,000
EQUIPMENT REPLACEMENT	166,610	-	(26,390)	-	-	-	140,220
UTILITY PLANT IN SERVICE	6,774,111	-	(385,000)	-	-	-	6,389,111
TOTAL WATER FUND	12,038,104	4,336,000	(4,661,040)	(617,000)	1,117,000	(1,117,000)	11,096,064
<b>CLEANWATER FUND</b>							
NET POSITION	-	635,000	(766,060)		131,060		-
DESIGNATED							
UTILITY PLANT IN SERVICE	56,010						56,010
ENCUMBRANCES	-		-	-	-		-
CAPITAL REPLACEMENT	-			(365,000)	365,000		-
TOTAL CLEAN WATER FUND	56,010	635,000	(766,060)	(365,000)	496,060	-	56,010

**CITY OF DEL MAR  
RESERVE SUMMARY REPORT  
FISCAL YEAR 2024-2025**

	<b>BEGINNING BALANCE JUL 1, 2024 ESTIMATE</b>	<b>REVENUES FY 2025</b>	<b>O &amp; M EXPENDITURES FY 2025</b>	<b>CIP EXPENDITURES FY 2025</b>	<b>TRANSFERS IN FY 2025</b>	<b>(OUT) FY 2025</b>	<b>ENDING BALANCE JUN 30, 2025 ESTIMATE</b>
<b>WASTEWATER FUND</b>							
NET POSITION	184,350	3,912,000	(3,909,340)	-	300,000	(450,900)	36,110
RESTRICTED							
IBANK RESERVE	228,828	-	-	-	-	-	228,828
CONTRIBUTED CAPITAL	650,814	-	-	-	-	-	650,814
LOAN RESERVE-STATE REVOLVING	332,979	-	-	-	-	-	332,979
DESIGNATED							
ENCUMBRANCES	-	-	-	-	-	-	-
SELF-INSURANCE	50,000	-	-	-	-	-	50,000
CAPITAL REPLACEMENT	-	-	-	(425,000)	425,000	-	-
NET PENSION LIABILITY	(865,726)	-	-	-	-	-	(865,726)
PENSION RESERVE	500,000	-	-	-	-	(300,000)	200,000
OPERATING RESERVE	-	-	-	-	-	-	-
EQUIPMENT REPLACEMENT	-	-	(25,900)	-	25,900	-	-
UTILITY PLANT IN SERVICE	7,279,169	-	(700,000)	-	-	-	6,579,169
RATE STABILIZATION	200,000	-	-	-	-	-	200,000
TOTAL WASTEWATER FUND	8,560,414	3,912,000	(4,635,240)	(425,000)	750,900	(750,900)	7,412,174
<b>TOTAL ENTERPRISE FUNDS</b>	<b>20,654,528</b>	<b>8,883,000</b>	<b>(10,062,340)</b>	<b>(1,407,000)</b>	<b>2,363,960</b>	<b>(1,867,900)</b>	<b>18,564,248</b>
<b>TOTAL - ALL FUNDS</b>	<b>38,847,776</b>	<b>36,375,020</b>	<b>(29,731,660)</b>	<b>(11,004,910)</b>	<b>7,438,829</b>	<b>(7,438,829)</b>	<b>34,486,226</b>

**CITY OF DEL MAR  
FISCAL YEAR 2023-2024 AND 2024-2025  
PROPOSED OPERATING AND CAPITAL BUDGET  
REVENUE SUMMARIES**

SOURCE OF FUNDS	ACTUAL FY 2020-21	ACTUAL FY 2021-22	BUDGET FY 2022-23	PROJECTION FY 2022-23	PROPOSED FY 2023-24	PROPOSED FY 2024-25	FY2024 vs FY2023 BUDGET (\$)	FY2024 vs FY2023 BUDGET (%)	FY2025 vs FY2024 PROP (\$)	FY2025 vs FY2024 PROP (%)
<b>GENERAL FUND</b>										
<b>TAXES</b>										
PROPERTY TAX	6,384,954	6,615,450	6,900,000	6,900,000	7,176,000	7,463,040	276,000	4.0%	287,040	4.0%
VLF IN LIEU OF PROPERTY TAX	680,800	699,411	736,110	759,800	790,190	821,800	54,080	7.3%	31,610	4.0%
SALES AND USE TAX	1,147,970	2,068,716	2,270,000	2,300,000	2,250,000	2,300,000	(20,000)	-0.9%	50,000	2.2%
TRANSIENT OCCUPANCY TAX	1,792,090	3,419,866	3,700,000	3,775,000	3,800,000	3,800,000	100,000	2.7%	-	0.0%
FRANCHISE TAX	324,804	404,226	370,000	295,000	300,000	300,000	(70,000)	-18.9%	-	0.0%
BUSINESS LICENSE TAX	229,534	282,524	260,000	200,000	200,000	210,000	(60,000)	-23.1%	10,000	5.0%
REAL PROPERTY TRANSFER TAX	220,962	274,365	170,000	140,000	140,000	140,000	(30,000)	-17.6%	-	0.0%
<b>TOTAL</b>	<b>10,781,114</b>	<b>13,764,558</b>	<b>14,406,110</b>	<b>14,369,800</b>	<b>14,656,190</b>	<b>15,034,840</b>	<b>250,080</b>	<b>1.7%</b>	<b>378,650</b>	<b>2.6%</b>
<b>LICENSES &amp; PERMITS</b>										
LICENSES & PERMITS	10,096	352	5,000	440	500	500	(4,500)	-90.0%	-	0.0%
JUNIOR LIFEGUARD	-	88,689	97,800	89,000	95,000	95,000	(2,800)	-2.9%	-	0.0%
PARKING PERMITS	21,315	31,333	25,000	25,000	25,000	25,000	-	0.0%	-	0.0%
<b>TOTAL</b>	<b>31,411</b>	<b>120,374</b>	<b>127,800</b>	<b>114,440</b>	<b>120,500</b>	<b>120,500</b>	<b>(7,300)</b>	<b>-5.7%</b>	<b>-</b>	<b>0.0%</b>
<b>FINES &amp; FORFEITURES</b>										
MOVING VIOLATIONS/VEHICLE CODE FINES	47,019	42,640	50,000	55,000	55,000	55,000	5,000	10.0%	-	0.0%
PENALTIES	12,106	23,939	12,000	12,000	12,000	12,000	-	0.0%	-	0.0%
PARKING VIOLATIONS	896,374	903,237	900,000	900,000	925,000	950,000	25,000	2.8%	25,000	2.7%
ADMINISTRATIVE CITATIONS	27,600	43,595	42,000	65,000	45,000	45,000	3,000	7.1%	-	0.0%
RED LIGHT ENFORCEMENT	65,903	52,859	55,000	75,000	65,000	65,000	10,000	18.2%	-	0.0%
<b>TOTAL</b>	<b>1,049,002</b>	<b>1,066,270</b>	<b>1,059,000</b>	<b>1,107,000</b>	<b>1,102,000</b>	<b>1,127,000</b>	<b>43,000</b>	<b>4.1%</b>	<b>25,000</b>	<b>2.3%</b>
<b>REVENUE FROM USE OF ASSETS</b>										
INV EARN-GENERAL	48,673	(183,213)	60,000	220,000	270,000	270,000	210,000	350.0%	-	0.0%
SIDEWALK CAFÉ USER FEE	2,940	6,339	3,000	3,000	5,000	3,000	2,000	66.7%	(2,000)	-40.0%
RENTAL INCOME	133,190	199,944	190,000	225,000	200,000	200,000	10,000	5.3%	-	0.0%
PARKING METER INCOME	1,600,304	1,513,143	1,350,000	1,400,000	1,400,000	1,400,000	50,000	3.7%	-	0.0%
<b>TOTAL</b>	<b>1,785,107</b>	<b>1,512,898</b>	<b>1,603,000</b>	<b>1,848,000</b>	<b>1,875,000</b>	<b>1,873,000</b>	<b>272,000</b>	<b>17.0%</b>	<b>(2,000)</b>	<b>-0.1%</b>
<b>REVENUE FROM OTHER AGENCIES</b>										
MOTOR VEHICLE LICENSE FEE	3,130	4,919	4,000	4,040	4,000	4,000	-	0.0%	-	0.0%
PUBLIC SAFETY AUGMENTATION FUND	85,433	102,840	90,000	107,000	100,000	100,000	10,000	11.1%	-	0.0%
HOMEOWNER EXEMPT	36,737	35,718	38,740	35,000	35,000	35,000	(3,740)	-9.7%	-	0.0%
FEDERAL GRANTS	21,325	-	878,535	878,530	-	162,200	(878,535)	-100.0%	162,200	0.0%
STATE GRANTS	-	-	-	5,000	-	-	-	0.0%	-	0.0%
STATE MANDATED COST REIMB	-	-	3,000	-	1,500	1,500	(1,500)	-50.0%	-	0.0%
OFF-TRACK PARIMUTUEL	2,417	7,380	5,000	8,000	8,000	8,000	3,000	60.0%	-	0.0%
SOLID WASTE	23,853	27,761	28,000	11,000	11,000	11,000	(17,000)	-60.7%	-	0.0%
<b>TOTAL</b>	<b>172,895</b>	<b>178,618</b>	<b>1,047,275</b>	<b>1,048,570</b>	<b>159,500</b>	<b>321,700</b>	<b>(887,775)</b>	<b>-84.8%</b>	<b>162,200</b>	<b>101.7%</b>

**CITY OF DEL MAR  
FISCAL YEAR 2023-2024 AND 2024-2025  
PROPOSED OPERATING AND CAPITAL BUDGET  
REVENUE SUMMARIES**

SOURCE OF FUNDS	ACTUAL FY 2020-21	ACTUAL FY 2021-22	BUDGET FY 2022-23	PROJECTION FY 2022-23	PROPOSED FY 2023-24	PROPOSED FY 2024-25	FY2024 vs FY2023 BUDGET (\$)	FY2024 vs FY2023 BUDGET (%)	FY2025 vs FY2024 PROP (\$)	FY2025 vs FY2024 PROP (%)
<b>CHARGES - PLANNING SERVICES</b>										
PLANNING SERVICES	505,823	541,623	520,000	520,000	520,000	520,000	-	0.0%	-	0.0%
ENGINEERING SERVICES	170,688	151,057	155,000	120,000	120,000	120,000	(35,000)	-22.6%	-	0.0%
BUILDING SERVICES	504,913	435,382	520,000	520,000	442,000	442,000	(78,000)	-15.0%	-	0.0%
<b>TOTAL</b>	<b>1,181,424</b>	<b>1,128,062</b>	<b>1,195,000</b>	<b>1,160,000</b>	<b>1,082,000</b>	<b>1,082,000</b>	<b>(113,000)</b>	<b>-9.5%</b>	<b>-</b>	<b>0.0%</b>
<b>OTHER REVENUE SOURCES</b>										
PARKING IN-LIEU FEE	1,554	8,510	1,550	-	5,000	1,500	3,450	222.6%	(3,500)	-70.0%
SALE OF PROPERTY	-	28,600	-	-	-	-	-	0.0%	-	0.0%
ADMINISTRATIVE CHARGE	910,340	910,344	965,780	937,650	965,790	990,000	10	0.0%	24,210	2.5%
CONTRIBUTIONS	214,996	43,719	-	-	-	-	-	0.0%	-	0.0%
CORONAVIRUS RELIEF FUNDS	-	-	-	-	-	-	-	0.0%	-	0.0%
ADMINISTRATIVE CHARGE-MEASURE Q	53,259	68,951	135,000	135,000	150,000	150,000	15,000	11.1%	-	0.0%
NUISANCE ALARM REIMBURSEMENT	-	1,015	-	-	-	-	-	0.0%	-	0.0%
WORKER'S COMP REIMBURSEMENT	34,946	35,709	-	4,150	-	-	-	-100.0%	-	0.0%
INSURANCE CLAIM REIMBURSEMENT	612,107	130,493	-	3,800	-	-	-	-100.0%	-	0.0%
EXPENDITURE REIMBURSEMENT	55,042	25,305	5,170	5,000	171,000	5,000	165,830	3207.5%	(166,000)	-97.1%
MISCELLANEOUS	167,511	51,245	50,000	52,000	25,000	25,000	(25,000)	-50.0%	-	0.0%
<b>TOTAL</b>	<b>2,049,755</b>	<b>1,303,891</b>	<b>1,157,500</b>	<b>1,137,600</b>	<b>1,316,790</b>	<b>1,171,500</b>	<b>159,290</b>	<b>13.8%</b>	<b>(145,290)</b>	<b>-11.0%</b>
<b>TOTAL GENERAL FUND</b>	<b>17,050,708</b>	<b>19,074,671</b>	<b>20,595,685</b>	<b>20,785,410</b>	<b>20,311,980</b>	<b>20,730,540</b>	<b>(283,705)</b>	<b>-1.4%</b>	<b>418,560</b>	<b>2.1%</b>
<b>MEASURE Q FUND</b>	<b>2,339,901</b>	<b>3,297,998</b>	<b>3,300,000</b>	<b>3,300,000</b>	<b>3,400,000</b>	<b>3,600,000</b>	<b>100,000</b>	<b>3.0%</b>	<b>200,000</b>	<b>5.9%</b>
<b>ROAD MAINTENANCE REHAB ACCOUNT</b>	<b>79,664</b>	<b>81,628</b>	<b>85,400</b>	<b>85,470</b>	<b>97,400</b>	<b>90,000</b>	<b>12,000</b>	<b>14.1%</b>	<b>(7,400)</b>	<b>-7.6%</b>
<b>GAS TAX FUND</b>	<b>101,400</b>	<b>104,286</b>	<b>107,000</b>	<b>107,080</b>	<b>118,310</b>	<b>120,670</b>	<b>11,310</b>	<b>10.6%</b>	<b>2,360</b>	<b>2.0%</b>
<b>OPEN SPACE FUND</b>										
TAXES	10,958	27,412	12,000	12,000	12,000	12,000	-	0.0%	-	0.0%
LICENSE & PERMITS	30,275	278,250	360,000	360,000	360,000	360,000	-	0.0%	-	0.0%
SURF CAMP PERMITS	79,519	80,311	180,000	180,000	180,000	180,000	-	0.0%	-	0.0%
ON-TRACK PARIMUTUEL	-	-	-	-	-	-	-	0.0%	-	0.0%
OFF-TRACK PARIMUTUEL	1,612	4,227	5,000	5,000	5,000	5,000	-	0.0%	-	0.0%
LOCAL GRANTS	-	35,000	-	-	680,000	-	680,000	100.0%	(680,000)	0.0%
CONTRIBUTIONS	-	40,000	137,000	137,000	862,000	137,000	725,000	529.2%	(725,000)	-84.1%
TREE MITIGATION	1,110	1,500	-	-	-	-	-	0.0%	-	0.0%
MISCELLANEOUS	38,557	49,769	42,860	42,860	42,860	42,860	-	0.0%	-	0.0%
<b>TOTAL OPEN SPACE FUND</b>	<b>162,031</b>	<b>516,469</b>	<b>736,860</b>	<b>736,860</b>	<b>2,141,860</b>	<b>736,860</b>	<b>1,405,000</b>	<b>190.7%</b>	<b>(1,405,000)</b>	<b>-65.6%</b>
<b>SUPPLEMENTAL LAW FUND</b>	<b>101,850</b>	<b>157,926</b>	<b>165,270</b>	<b>165,270</b>	<b>160,000</b>	<b>160,000</b>	<b>(5,270)</b>	<b>-3.2%</b>	<b>-</b>	<b>0.0%</b>
<b>REGIONAL COMMUNICATION</b>	<b>44,186</b>	<b>44,061</b>	<b>48,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>(3,000)</b>	<b>-6.3%</b>	<b>-</b>	<b>0.0%</b>

**CITY OF DEL MAR  
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REVENUE SUMMARIES**

SOURCE OF FUNDS	ACTUAL FY 2020-21	ACTUAL FY 2021-22	BUDGET FY 2022-23	PROJECTION FY 2022-23	PROPOSED FY 2023-24	PROPOSED FY 2024-25	FY2024 vs FY2023 BUDGET (\$)	FY2024 vs FY2023 BUDGET (%)	FY2025 vs FY2024 PROP (\$)	FY2025 vs FY2024 PROP (%)
<b>GRANTS FUND</b>	69,787	51,930	58,704	60,000	60,000	60,000	1,296	2.2%	-	0.0%
<b>HOUSING FUND</b>	51,620	(3,489)	3,000	6,000	-	-	(3,000)	-100.0%	-	0.0%
<b>AB 939</b>	51,475	193,546	150,000	154,000	154,000	154,000	4,000	2.7%	-	0.0%
<b>PEG FEE FUND</b>	44,183	42,868	46,000	46,000	46,000	46,000	-	0.0%	-	0.0%
<b>CAPITAL IMPROVEMENT FUND</b>										
FEDERAL GRANTS	134,937	168,052	1,987,335	1,987,335	1,000,000	1,250,000	(987,335)	-49.7%	250,000	25.0%
LOCAL GRANTS	9,203	43,716	-	-	129,560	161,950	129,560	100.0%	32,390	25.0%
INVESTMENT EARNINGS	-	(32,712)	-	-	-	-	-	0.0%	-	0.0%
MISCELLANEOUS	-	-	-	-	-	-	-	0.0%	-	0.0%
<b>TOTAL CAPITAL IMPROVEMENT FUND</b>	<b>144,140</b>	<b>179,056</b>	<b>1,987,335</b>	<b>1,987,335</b>	<b>1,129,560</b>	<b>1,411,950</b>	<b>(857,775)</b>	<b>-43.2%</b>	<b>282,390</b>	<b>25.0%</b>
<b>TRANSNET FUND</b>	<b>75,050</b>	<b>152,346</b>	<b>205,000</b>	<b>205,000</b>	<b>391,000</b>	<b>147,000</b>	<b>186,000</b>	<b>90.7%</b>	<b>(244,000)</b>	<b>-62.4%</b>
<b>RTCIP FUND</b>	<b>2,715</b>	<b>2,479</b>	<b>23,720</b>	<b>24,100</b>	<b>-</b>	<b>-</b>	<b>(23,720)</b>	<b>-100.0%</b>	<b>-</b>	<b>0.0%</b>
<b>SPECIAL PROJECTS FUND</b>	<b>147,170</b>	<b>65,000</b>	<b>225,000</b>	<b>225,000</b>	<b>-</b>	<b>-</b>	<b>(225,000)</b>	<b>-100.0%</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL GENERAL GOVERNMENTAL FUNDS</b>	<b>20,519,047</b>	<b>23,960,775</b>	<b>27,736,974</b>	<b>27,932,525</b>	<b>28,055,110</b>	<b>27,302,020</b>	<b>318,136</b>	<b>1.1%</b>	<b>(753,090)</b>	<b>-2.7%</b>
<b>WORKERS' COMPENSATION FUND</b>										
SERVICE CHARGES	231,771	249,995	270,000	271,000	280,000	280,000	10,000	3.7%	-	0.0%
INVESTMENT EARNINGS	8,386	(14,453)	1,500	10,000	10,000	10,000	8,500	566.7%	-	0.0%
<b>TOTAL WORKERS' COMPENSATION</b>	<b>240,157</b>	<b>235,542</b>	<b>271,500</b>	<b>281,000</b>	<b>290,000</b>	<b>290,000</b>	<b>18,500</b>	<b>6.8%</b>	<b>-</b>	<b>0.0%</b>
<b>WATER UTILITY FUND</b>										
PENALTIES	9,556	12,855	12,000	19,000	15,000	15,000	3,000	25.0%	-	0.0%
INVESTMENT EARNINGS	32,206	(51,470)	40,000	40,000	50,000	50,000	10,000	25.0%	-	0.0%
WATER SALES	2,394,497	2,393,663	2,375,000	2,200,000	2,375,000	2,375,000	-	0.0%	-	0.0%
READY TO SERVE CHARGE	1,644,154	1,747,817	1,750,000	1,750,000	1,800,000	1,800,000	50,000	2.9%	-	0.0%
WATER CONNECTION FEES	45,413	43,666	36,000	36,680	37,000	37,000	1,000	2.8%	-	0.0%
BACKFLOW DEVICE FEES	19,463	18,778	15,400	17,000	17,000	17,000	1,600	10.4%	-	0.0%
MISCELLANEOUS	149,904	146,277	42,060	42,000	42,000	42,000	(60)	-0.1%	-	0.0%
<b>TOTAL OPERATING REVENUE</b>	<b>4,295,193</b>	<b>4,311,586</b>	<b>4,270,460</b>	<b>4,104,680</b>	<b>4,336,000</b>	<b>4,336,000</b>	<b>65,540</b>	<b>1.5%</b>	<b>-</b>	<b>0.0%</b>

**CITY OF DEL MAR  
FISCAL YEAR 2023-2024 AND 2024-2025  
PROPOSED OPERATING AND CAPITAL BUDGET  
REVENUE SUMMARIES**

SOURCE OF FUNDS	ACTUAL FY 2020-21	ACTUAL FY 2021-22	BUDGET FY 2022-23	PROJECTION FY 2022-23	PROPOSED FY 2023-24	PROPOSED FY 2024-25	FY2024 vs FY2023 BUDGET (\$)	FY2024 vs FY2023 BUDGET (%)	FY2025 vs FY2024 PROP (\$)	FY2025 vs FY2024 PROP (%)
<b>CLEAN WATER PROGRAM</b>										
PENALTIES	1,803	2,217	1,500	2,300	2,000	2,000	500	33.3%	-	0.0%
INVESTMENTS	1,445	(1,990)	500	3,000	3,000	3,000	2,500	500.0%	-	0.0%
SERVICE CHARGE	619,039	632,149	640,000	630,000	630,000	630,000	(10,000)	-1.6%	-	0.0%
<b>TOTAL CLEAN WATER PROGRAM</b>	<b>622,287</b>	<b>632,376</b>	<b>642,000</b>	<b>635,300</b>	<b>635,000</b>	<b>635,000</b>	<b>(7,000)</b>	<b>-1.1%</b>	<b>-</b>	<b>0.0%</b>
<b>WASTEWATER FUND</b>										
PENALTIES	8,320	11,787	10,000	17,000	17,000	17,000	7,000	70.0%	-	0.0%
INVESTMENT EARNINGS	24,622	(58,638)	35,000	35,000	40,000	40,000	5,000	14.3%	-	0.0%
SERVICE CHARGES	1,677,265	1,767,441	1,800,000	1,820,000	1,840,000	1,840,000	40,000	2.2%	-	0.0%
USAGE CHARGES	1,672,477	2,008,043	1,850,000	1,900,000	1,920,000	1,920,000	70,000	3.8%	-	0.0%
SEWER INCLUSION FEES	74,101	90,210	95,000	75,000	75,000	75,000	(20,000)	-21.1%	-	0.0%
MISCELLANEOUS	13,095	6,703	20,000	20,000	20,000	20,000	-	0.0%	-	0.0%
<b>TOTAL WASTEWATER FUND</b>	<b>3,469,880</b>	<b>3,825,546</b>	<b>3,810,000</b>	<b>3,867,000</b>	<b>3,912,000</b>	<b>3,912,000</b>	<b>102,000</b>	<b>2.7%</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>8,387,360</b>	<b>8,769,508</b>	<b>8,722,460</b>	<b>8,606,980</b>	<b>8,883,000</b>	<b>8,883,000</b>	<b>160,540</b>	<b>1.8%</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL ALL FUNDS</b>	<b>29,146,564</b>	<b>32,965,825</b>	<b>36,730,934</b>	<b>36,820,505</b>	<b>37,228,110</b>	<b>36,475,020</b>	<b>497,176</b>	<b>1.4%</b>	<b>(753,090)</b>	<b>-2.0%</b>

**CITY OF DEL MAR**  
**FISCAL YEAR 2023-2024 AND 2024-2025**  
**ADOPTED OPERATING AND CAPITAL BUDGET**  
**EXPENDITURE SUMMARIES**

DEPARTMENT	ACTUAL FY 2020-21	ACTUAL FY 2021-22	BUDGET FY 2022-23	PROJECTED FY 2022-23	PROPOSED FY 2023-24	PROPOSED FY 2024-25	FY2024 vs FY2023 BUDGET (\$)	FY2024 vs FY2023 BUDGET (%)	FY2025 vs FY2024 PROP (\$)	FY2025 vs FY2024 PROP (%)
<b>GENERAL FUND</b>										
<b>GENERAL GOVERNMENT</b>										
CITY COUNCIL	22,669	22,010	24,280	24,830	32,780	32,780	8,500	35.0%	-	0.0%
LEGAL SERVICES	569,951	432,042	658,450	580,000	450,000	344,400	(208,450)	-31.7%	(105,600)	-23.5%
CITY MANAGER	971,234	850,488	942,620	690,070	881,400	933,790	(61,220)	-6.5%	52,390	5.9%
HUMAN RESOURCES	191,669	168,257	232,040	221,360	230,080	235,850	(1,960)	-0.8%	5,770	2.5%
CITY CLERK	252,426	247,843	304,320	350,130	300,890	335,680	(3,430)	-1.1%	34,790	11.6%
INFORMATION SYSTEMS	392,819	449,278	492,385	526,240	551,240	532,460	58,855	12.0%	(18,780)	-3.4%
FINANCE SERVICES	715,273	781,332	717,550	705,490	802,020	811,600	84,470	11.8%	9,580	1.2%
RISK MANAGEMENT	363,972	286,591	305,200	279,800	352,150	376,820	46,950	15.4%	24,670	7.0%
PLANNING SERVICES	954,394	1,124,971	1,356,130	1,214,070	1,635,760	1,721,990	279,630	20.6%	86,230	5.3%
CODE ENFORCEMENT	129,128	140,177	138,940	148,110	144,750	148,690	5,810	4.2%	3,940	2.7%
BUILDING SERVICES	423,102	349,196	417,000	416,500	357,100	357,100	(59,900)	-14.4%	-	0.0%
<b>TOTAL</b>	<b>4,986,636</b>	<b>4,852,185</b>	<b>5,588,915</b>	<b>5,156,600</b>	<b>5,738,170</b>	<b>5,831,160</b>	<b>149,255</b>	<b>2.7%</b>	<b>92,990</b>	<b>1.6%</b>
<b>PUBLIC SAFETY</b>										
LAW ENFORCEMENT	2,647,355	2,635,661	2,815,740	2,693,130	2,862,770	2,962,340	47,030	1.7%	99,570	3.5%
LIFEGUARD SERVICES	1,125,842	1,267,016	1,335,870	1,385,900	1,464,640	1,527,090	128,770	9.6%	62,450	4.3%
PARKING ENFORCEMENT	742,192	826,516	942,350	1,050,430	1,101,920	1,140,430	159,570	16.9%	38,510	3.5%
FIRE PROTECTION	2,373,982	2,288,956	2,557,335	2,488,980	2,611,550	2,669,060	54,215	2.1%	57,510	2.2%
HAZARDOUS WASTE MANAGEMENT	17,648	17,629	20,250	18,860	20,250	20,250	-	0.0%	-	0.0%
SOLID WASTE	4,207	4,647	5,000	5,000	5,000	5,000	-	0.0%	-	0.0%
EMERGENCY PREPAREDNESS	1,318	1,314	4,550	5,000	5,000	5,000	450	9.9%	-	0.0%
<b>TOTAL</b>	<b>6,912,544</b>	<b>7,041,738</b>	<b>7,681,095</b>	<b>7,647,300</b>	<b>8,071,130</b>	<b>8,329,170</b>	<b>390,035</b>	<b>5.1%</b>	<b>258,040</b>	<b>3.2%</b>
<b>PUBLIC WORKS</b>										
ENGINEERING SERVICES	174,469	145,511	195,000	185,000	263,750	263,750	68,750	35.3%	-	0.0%
STORM WATER	91,273	134,225	154,640	166,330	205,960	185,790	51,320	33.2%	(20,170)	-9.8%
FACILITIES	238,954	184,408	248,652	213,220	350,650	347,340	101,998	41.0%	(3,310)	-0.9%
<b>TOTAL</b>	<b>504,695</b>	<b>464,144</b>	<b>598,292</b>	<b>564,550</b>	<b>820,360</b>	<b>796,880</b>	<b>222,068</b>	<b>37.1%</b>	<b>(23,480)</b>	<b>-2.9%</b>
<b>NON-DEPARTMENTAL</b>										
COMMUNITY SUPPORT	274,573	390,627	400,180	400,715	414,910	415,010	14,730	3.7%	100	0.0%
TV STUDIO	80,574	82,855	111,820	94,080	115,850	119,420	4,030	3.6%	3,570	3.1%
CITY MEMBERSHIPS	88,191	90,754	94,680	93,750	104,310	109,890	9,630	10.2%	5,580	5.3%
CITY HALL - GENERAL	111,432	129,646	150,750	178,080	183,630	183,630	32,880	21.8%	-	0.0%
<b>TOTAL</b>	<b>554,769</b>	<b>693,881</b>	<b>757,430</b>	<b>766,625</b>	<b>818,700</b>	<b>827,950</b>	<b>61,270</b>	<b>8.1%</b>	<b>9,250</b>	<b>1.1%</b>

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DEPARTMENT	ACTUAL FY 2020-21	ACTUAL FY 2021-22	BUDGET FY 2022-23	PROJECTED FY 2022-23	PROPOSED FY 2023-24	PROPOSED FY 2024-25	FY2024 vs FY2023 BUDGET (\$)	FY2024 vs FY2023 BUDGET (%)	FY2025 vs FY2024 PROP (\$)	FY2025 vs FY2024 PROP (%)
<b>TOTAL GENERAL FUND BEFORE EQUIPMENT REPLACEMENT</b>	<b>12,958,644</b>	<b>13,051,949</b>	<b>14,625,732</b>	<b>14,135,075</b>	<b>15,448,360</b>	<b>15,785,160</b>	<b>822,628</b>	<b>5.6%</b>	<b>336,800</b>	<b>2.2%</b>
EQUIPMENT REPLACEMENT	55,423	65,687	984,100	987,430	102,200	28,400	(881,900)	-89.6%	(73,800)	-72.2%
<b>TOTAL GENERAL FUND INCLUDING EQUIPMENT REPLACEMENT</b>	<b>13,014,067</b>	<b>13,117,636</b>	<b>15,609,832</b>	<b>15,122,505</b>	<b>15,550,560</b>	<b>15,813,560</b>	<b>(59,272)</b>	<b>-0.4%</b>	<b>263,000</b>	<b>1.7%</b>
<b>MEASURE Q FUND</b>	<b>202,171</b>	<b>907,051</b>	<b>1,601,375</b>	<b>1,601,375</b>	<b>5,636,310</b>	<b>6,720,500</b>	<b>4,034,935</b>	<b>252.0%</b>	<b>1,084,190</b>	<b>19.2%</b>
<b>EMERGENCY EXPENDITURE FUND</b>	<b>30,316</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>
<b>ROAD MAINTENANCE REHAB ACCOUNT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>
<b>GAS TAX FUND</b>										
STREET MAINTENANCE	132,780	182,129	462,800	279,130	351,830	360,790	(110,970)	-24.0%	8,960	2.5%
STREET LIGHTS/SIGNS	101,422	125,632	129,970	150,170	184,210	185,710	54,240	41.7%	1,500	0.8%
STREET LANDSCAPING	199,692	278,477	277,640	296,150	303,100	305,280	25,460	9.2%	2,180	0.7%
<b>TOTAL GAX TAX FUND</b>	<b>433,894</b>	<b>586,239</b>	<b>870,410</b>	<b>725,450</b>	<b>839,140</b>	<b>851,780</b>	<b>(31,270)</b>	<b>-3.6%</b>	<b>12,640</b>	<b>1.5%</b>
<b>OPEN SPACE FUND</b>										
POWERHOUSE OPERATIONS	240,100	371,958	407,760	390,860	492,430	481,590	84,670	20.8%	(10,840)	-2.2%
BEACH MAINTENANCE	310,229	337,976	421,920	383,030	445,350	450,680	23,430	5.6%	5,330	1.2%
PARK MAINTENANCE	222,509	307,011	375,830	341,460	480,450	484,410	104,620	27.8%	3,960	0.8%
<b>TOTAL OPEN SPACE FUND</b>	<b>772,838</b>	<b>1,016,944</b>	<b>1,205,510</b>	<b>1,115,350</b>	<b>1,418,230</b>	<b>1,416,680</b>	<b>212,720</b>	<b>17.6%</b>	<b>(1,550)</b>	<b>-0.1%</b>
<b>REGIONAL COMMUNICATION FUND</b>	<b>86,303</b>	<b>61,607</b>	<b>59,760</b>	<b>59,760</b>	<b>61,250</b>	<b>61,250</b>	<b>1,490</b>	<b>2.5%</b>	<b>-</b>	<b>0.0%</b>
<b>GRANTS FUND</b>	<b>29,309</b>	<b>37,917</b>	<b>61,204</b>	<b>59,270</b>	<b>61,170</b>	<b>61,170</b>	<b>(34)</b>	<b>-0.1%</b>	<b>-</b>	<b>0.0%</b>
<b>HOUSING FUND</b>	<b>87,035</b>	<b>95,600</b>	<b>99,550</b>	<b>101,150</b>	<b>40,000</b>	<b>40,000</b>	<b>(59,550)</b>	<b>-59.8%</b>	<b>-</b>	<b>0.0%</b>
<b>AB 939</b>	<b>88,477</b>	<b>150,398</b>	<b>77,090</b>	<b>49,610</b>	<b>78,840</b>	<b>79,890</b>	<b>1,750</b>	<b>2.3%</b>	<b>1,050</b>	<b>1.3%</b>
<b>PEG FEE FUND</b>	<b>6,949</b>	<b>10,427</b>	<b>15,300</b>	<b>18,690</b>	<b>10,700</b>	<b>10,700</b>	<b>(4,600)</b>	<b>-30.1%</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL GENERAL O&amp;M FUNDS</b>	<b>14,751,360</b>	<b>15,983,818</b>	<b>19,600,031</b>	<b>18,853,160</b>	<b>23,696,200</b>	<b>25,055,530</b>	<b>4,096,169</b>	<b>20.9%</b>	<b>1,359,330</b>	<b>5.7%</b>

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<b>CAPITAL IMPROVEMENT FUNDS</b>										
OPEN SPACE CIP	84,595	137,311	747,720	747,720	1,592,000	81,000	844,280	112.9%	(1,511,000)	-94.9%
GENERAL FUND CIP	298,818	763,030	2,872,150	2,872,150	2,213,060	2,179,450	(659,090)	-22.9%	(33,610)	-1.5%
DEBT SERVICE-CITY HALL	906,996	905,661	904,290	904,290	905,670	904,290	1,380	0.2%	(1,380)	-0.2%
TRANSNET II CIP	59,859	152,680	341,000	341,000	391,000	147,000	50,000	14.7%	(244,000)	-62.4%
RTCIP FUND	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL IMPROVEMENT FUNDS</b>	<b>1,350,269</b>	<b>1,958,682</b>	<b>4,865,160</b>	<b>4,865,160</b>	<b>5,101,730</b>	<b>3,311,740</b>	<b>236,570</b>	<b>4.9%</b>	<b>(1,789,990)</b>	<b>-35.1%</b>
<b>SPECIAL PROJECT FUND</b>										
	<b>297,055</b>	<b>368,344</b>	<b>1,371,130</b>	<b>1,371,130</b>	<b>354,000</b>	<b>616,960</b>	<b>(1,017,130)</b>	<b>-74.2%</b>	<b>262,960</b>	<b>74.3%</b>
<b>TOTAL GENERAL GOVERNMENTAL FUNDS</b>	<b>16,398,684</b>	<b>18,310,845</b>	<b>25,836,321</b>	<b>25,089,450</b>	<b>29,151,930</b>	<b>28,984,230</b>	<b>3,315,609</b>	<b>12.8%</b>	<b>(167,700)</b>	<b>-0.6%</b>
<b>WORKERS' COMPENSATION FUND</b>										
	<b>286,439</b>	<b>228,848</b>	<b>290,000</b>	<b>237,500</b>	<b>263,150</b>	<b>283,000</b>	<b>(26,850)</b>	<b>-9.3%</b>	<b>19,850</b>	<b>7.5%</b>
<b>WATER FUND</b>										
GENERAL ADMINISTRATION	1,739,221	1,772,989	1,990,250	1,886,290	2,087,540	2,110,370	97,290	4.9%	22,830	1.1%
RISK MANAGEMENT	94,604	153,582	126,400	122,050	171,070	187,540	44,670	35.3%	16,470	9.6%
RAW WATER SUPPLY	1,607,704	1,647,167	1,771,110	1,650,000	1,811,460	1,902,040	40,350	2.3%	90,580	5.0%
TREATMENT/DELIVERY	346,427	445,740	519,020	412,300	436,030	461,090	(82,990)	-16.0%	25,060	5.7%
<b>TOTAL WATER FUND O&amp;M</b>	<b>3,787,956</b>	<b>4,019,477</b>	<b>4,406,780</b>	<b>4,070,640</b>	<b>4,506,100</b>	<b>4,661,040</b>	<b>99,320</b>	<b>2.3%</b>	<b>154,940</b>	<b>3.4%</b>
WATER CAP IMPROVEMENT	16,619	855,919	547,080	547,080	300,000	617,000	(247,080)	-45.2%	317,000	105.7%
<b>TOTAL WATER FUND</b>	<b>3,804,576</b>	<b>4,875,397</b>	<b>4,953,860</b>	<b>4,617,720</b>	<b>4,806,100</b>	<b>5,278,040</b>	<b>(147,760)</b>	<b>-3.0%</b>	<b>471,940</b>	<b>9.8%</b>
<b>CLEAN WATER FUND</b>										
PLANNING	48,032	59,593	54,760	65,812	63,720	71,100	8,960	16.4%	7,380	11.6%
CODE ENFORCEMENT	32,856	35,490	37,430	37,770	38,480	39,440	1,050	2.8%	960	2.5%
CLEAN WATER MANAGEMENT	211,351	266,563	310,050	306,300	314,750	327,930	4,700	1.5%	13,180	4.2%
PUBLIC WORKS	201,983	211,756	278,790	269,390	324,490	327,590	45,700	16.4%	3,100	1.0%
<b>TOTAL CLEAN WATER O &amp; M</b>	<b>494,222</b>	<b>573,402</b>	<b>681,030</b>	<b>679,272</b>	<b>741,440</b>	<b>766,060</b>	<b>60,410</b>	<b>8.9%</b>	<b>24,620</b>	<b>3.3%</b>
CLEAN WATER CAP IMPROVEMENT	20,832	92,114	511,391	511,391	65,000	365,000	(446,391)	-87.3%	300,000	461.5%
<b>TOTAL CLEAN WATER FUND</b>	<b>515,054</b>	<b>665,517</b>	<b>1,192,421</b>	<b>1,190,663</b>	<b>806,440</b>	<b>1,131,060</b>	<b>(385,981)</b>	<b>-32.4%</b>	<b>324,620</b>	<b>40.3%</b>

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<b>WASTEWATER FUND</b>										
RISK MANAGEMENT	98,838	138,316	165,400	125,850	180,070	196,540	14,670	8.9%	16,470	9.1%
WASTEWATER TRANSPORTATION	216,715	16,540	164,800	120,000	133,750	139,740	(31,050)	-18.8%	5,990	4.5%
WASTEWATER TREATMENT	736,349	747,594	937,000	920,000	983,880	1,039,550	46,880	5.0%	55,670	5.7%
DEBT SERVICE	564,625	564,764	569,940	569,940	569,390	568,850	(550)	-0.1%	(540)	-0.1%
WASTEWATER PROGRAM	2,324,815	2,189,027	2,574,220	2,504,780	2,536,700	2,690,560	(37,520)	-1.5%	153,860	6.1%
<b>TOTAL WASTEWATER FUND O&amp;M</b>	<b>3,941,343</b>	<b>3,656,240</b>	<b>4,411,360</b>	<b>4,240,570</b>	<b>4,403,790</b>	<b>4,635,240</b>	<b>(7,570)</b>	<b>-0.2%</b>	<b>231,450</b>	<b>5.3%</b>
WASTEWATER CAPITAL IMPROVEMENT	16,368	317,270	270,200	270,200	375,000	425,000	104,800	38.8%	50,000	13.3%
<b>TOTAL WASTEWATER FUND</b>	<b>3,957,711</b>	<b>3,973,510</b>	<b>4,681,560</b>	<b>4,510,770</b>	<b>4,778,790</b>	<b>5,060,240</b>	<b>97,230</b>	<b>2.1%</b>	<b>281,450</b>	<b>5.9%</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>8,277,340</b>	<b>9,514,423</b>	<b>10,827,841</b>	<b>10,319,153</b>	<b>10,391,330</b>	<b>11,469,340</b>	<b>(436,511)</b>	<b>-4.0%</b>	<b>1,078,010</b>	<b>10.4%</b>
<b>TOTAL EXPENDITURES</b>	<b>24,962,462</b>	<b>28,054,116</b>	<b>36,954,162</b>	<b>35,646,103</b>	<b>39,806,410</b>	<b>40,736,570</b>	<b>2,852,248</b>	<b>7.7%</b>	<b>930,160</b>	<b>2.3%</b>