

CITY OF DEL MAR
OPERATING
and
CAPITAL BUDGET



Fiscal Years 2021-2022 and 2022-2023

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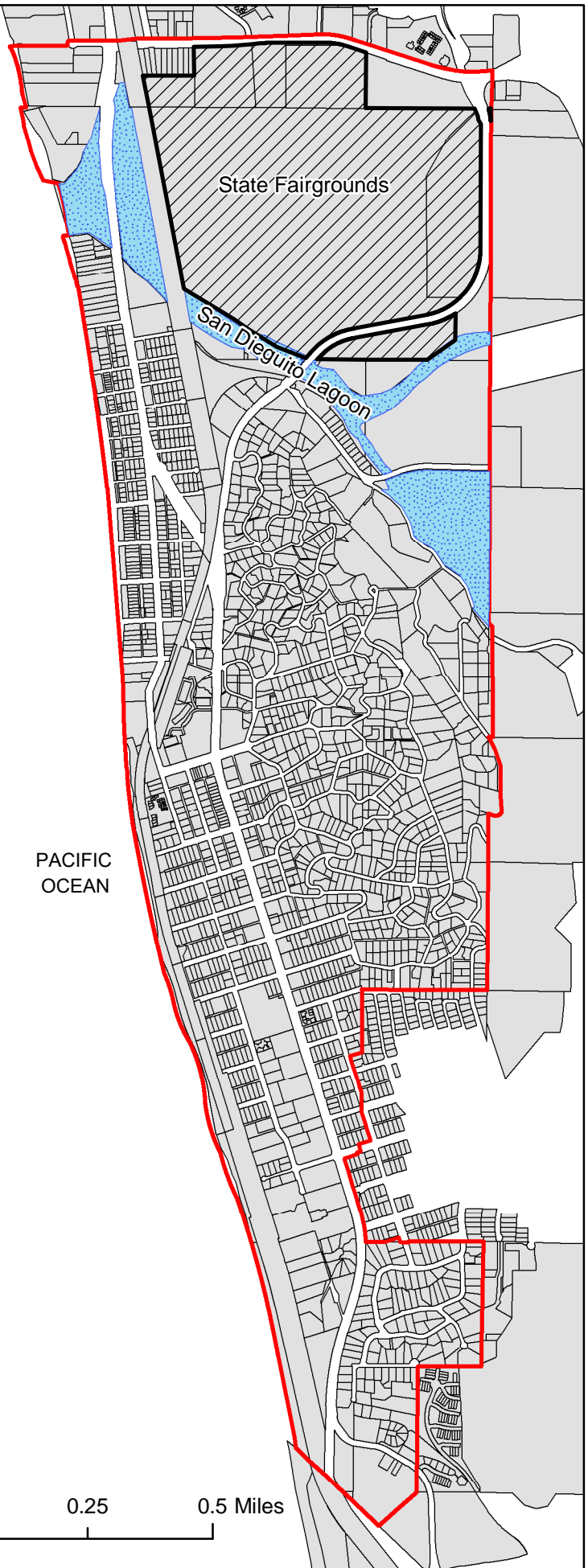
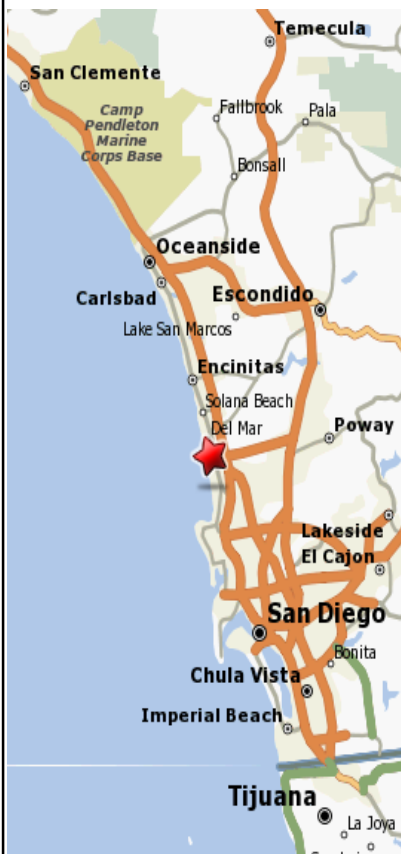
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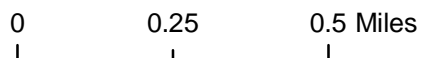
CITY OF DEL MAR

VICINITY MAP



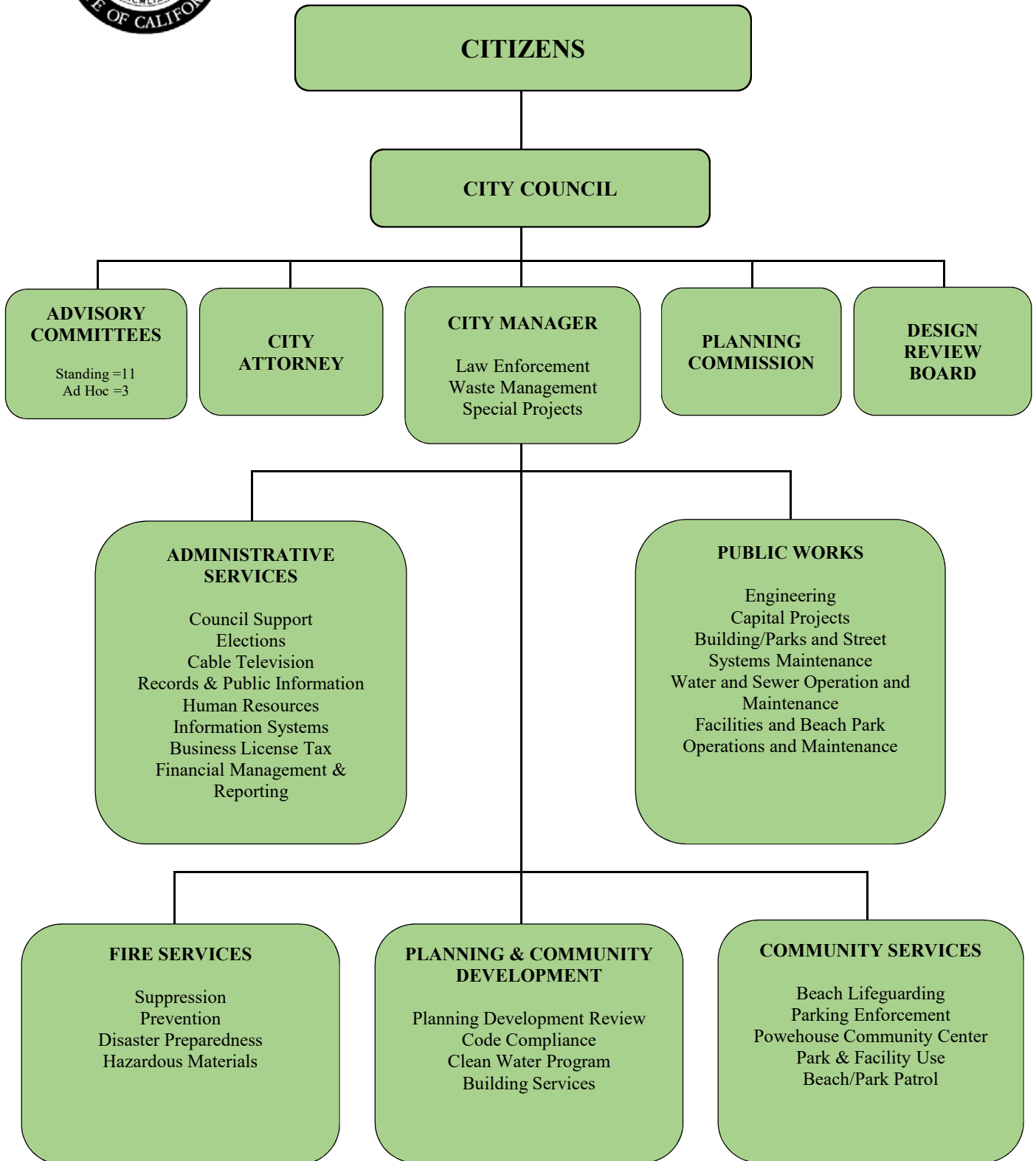
Legend

-  State Fairgrounds
-  San Dieguito Lagoon
-  City Limits





CITY OF DEL MAR Organizational Chart



CITY COUNCIL

Terry Gaasterland
Mayor

Dwight Worden
Deputy Mayor

Dave Druker
Councilmember

Tracy Martinez
Councilmember

Dan Quirk
Councilmember

CITY MANAGER

*Ashley Jones**

ASSISTANT CITY MANAGER

Kristen Crane

CITY ATTORNEY

Leslie Devaney

**DIRECTOR OF PLANNING AND
COMMUNITY DEVELOPMENT**

Joseph Smith

ADMINISTRATIVE SERVICES

DIRECTOR

Ashley Jones

PUBLIC WORKS

DIRECTOR

Joe Bride

**DIRECTOR OF COMMUNITY
SERVICES/LIFEGUARD CHIEF**

Jon Edelbrock

SHERIFF CAPTAIN

Herbert Taft

FIRE CHIEF

Mike Stein

**Interim City Manager*

CITY OF DEL MAR

CITIZEN BOARDS, COMMISSIONS AND ADVISORY COMMITTEES As of July 1, 2021

PLANNING COMMISSION	DESIGN REVIEW BOARD
Ted Bakker Jr., Chair	Glenn Warren, Chair
Philip Posner, Vice Chair	John Goodkind, Vice Chair
Don Countryman	Amy Isackson
John Farrell	Beth Levine
Claire McGreal	Greg Rothnem
	Tina Thomas
	Elena Oanta, Ex-Officio Primary
	Philip Szymanski, Ex-Officio Alternate
	Vacant - Voting member

BUSINESS SUPPORT ADVISORY COMMITTEE	FINANCE COMMITTEE
Zach Groban, Chair	Tom McGreal, Chair
Richard Levak, Vice Chair	Jeff Sturgis, Vice Chair
Jean Claude Aldibs	Robert Gans
Jim Coleman	Jas Grewal
Robert Fleet	Judd Halenza
Greg Glassman	Karen Lare
Randy Gruber	Alan Lonbom
Jim Hindman	Scott MacDonald
Charles Koll	Tom Tullie
Sally McPartlan	Terry Gaasterland, Council Liaison
Mukesh Shah	Dan Quirk, Council Liaison
Terry Gaasterland, Council Liaison	
Tracy Martinez, Council Liaison	

PARKS AND RECREATION COMMITTEE	TRAFFIC AND PARKING COMMITTEE
Mac McLoughlin, Chair	John Imperato, Vice Chair
Claire McGreal, Secretary	Kenneth Barrett
Linda Chisari	Robin Crabtree
Mary Friestedt	Jeffrey Dysart
Felise Levine	Greg Glassman
Andrea Moreno	Katherine White
John Peterson	Tracy Martinez, Council Liaison
Dave Druker, Council Liaison	Dwight Worden, Council Liaison
Dwight Worden, Council Liaison	Vacant - Voting member

CITY OF DEL MAR

CITIZEN BOARDS, COMMISSIONS AND ADVISORY COMMITTEES As of July 1, 2021

SAN DIEGUITO LAGOON COMMITTEE	ARTS ADVISORY COMMITTEE
Julie Kawasaki, Chair	Bonnie Grossman, Chair
Jill Gartman, Vice Chair	Julie Maxey-Allison, Secretary
Karen Lare, Secretary	Kathryn Grimm
Ellen Breen	Maidy Morhous
Robert Chase	Karen Powell
Geoffrey Criqui	Marc Brutton, Ex-Officio
Carol Kerridge	Dwight Worden, Council Liaison
Bill Michalsky	Dave Druker, Council Liaison
Udo Wahn	Vacant - Voting Members (2)
Ann Feeney, At-Large Member (non-voting)	
Donna Shaw, At-Large Member (non-voting)	
Dwight Worden, Council Liaison	
Dan Quirk, Council Liaison	

SUSTAINABILITY ADVISORY BOARD	MEASURE Q CITIZEN OVERSIGHT COMMITTEE
Silvia De Dea, Vice Chair	Alan Lonbom, Chair
Catherine Blair	Steven Mcdowell, Vice Chair/Secretary
Dolores Davies Jamison	Michael Chiappetta
Ann Feeney	Tom McGreal
Debbie Hecht	Dave Druker, Council Liaison
Bertha Leone	Dan Quirk, Council Liaison
Ashley Mazanec	Vacant - Voting Member
Alan Sweedler	
Jeanne Nilmini Silva-Send (Ex-Officio)	
Dwight Worden, Council Liaison	
Dave Druker, Council Liaison	
Vacant - Voting Member	

SHORES ADVISORY COMMITTEE	UNDERGROUNDING PROJECT ADVISORY COMMITTEE
Nathan McCay, Chair	Jay Thomas, Chair
Piper Underwood, Vice Chair	Jim Hindman, Vice Chair
Cathy Ascitutto, Secretary	Thomas Blakely
Sissy Alsabrook	Amy Cheshire
Judd Halenza	Barry Entous
Arthur Olson	Dave Sykes
Tom Sohn	Steven Voss
Terry Gaasterland, Council Liaison	Wade Walker
Tracy Martinez, Council Liaison	Terry Gaasterland, Council Liaison
Vacant - Voting Members (3)	Dan Quirk, Council Liaison
	Vacant - Voting Member

ABOUT DEL MAR

“Where the Turf Meets the Surf”



Having incorporated in 1959, the City of Del Mar is a quaint seaside village located just 20 miles north of San Diego. With a population of approximately 3,900 people, and covering just 2.2 square miles, Del Mar is known for its vibrant small-town atmosphere. Del Mar attracts residents, and upwards of 2 million visitors annually from all over the world, who come to enjoy the beautiful dog-friendly beaches, hiking trails, scenic views, and the many shops and dining opportunities located within the Del Mar Village.

There are many local events to enjoy in the City as well. Residents and visitors alike have the opportunity to attend many signature events put on annually by the Del Mar Village Association, the weekly Farmer’s Market, and year-round events held at the Del Mar Fairgrounds including the San Diego County Fair and Del Mar horse races.

The community is primarily comprised of single-family residential neighborhoods, with retail uses and restaurants in the downtown, a small commercial area, and several hotels. The City employs approximately 60 full-time employees, and 70 part-time, seasonal employees, which operate out of the City’s Civic Center, Lifeguard Headquarters, Del Mar Fire Station, and Public Works yard and administration building. The City provides law enforcement services through a contract with the San Diego County Sheriff’s Department, and fire administration is provided through a mutual agreement between the cities of Del Mar, Encinitas, and Solana Beach.

The University of California, San Diego sits on the Torrey Pines Mesa several miles south of Del Mar on bluffs overlooking the Pacific Ocean. Proximity to the University has made Del Mar attractive to faculty and staff alike. The median age of Del Mar residents is 50, median household income is \$129,063 and the median educational level is a bachelor’s degree.

The landmark 22nd District Agricultural Association, commonly referred to as the Fairgrounds, was, when it was built in 1936, an important event for the City. The country was in the depths of the depression, and the Fairgrounds was seen as a “shot in the arm” to revive interest in Del Mar and increase land prices. Approval of pari-mutuel wagering in California triggered additional interest, and with assistance from the Worker’s Progress Administration (WPA), the deal to build the Fairgrounds was closed.

Immediately, horse racing aficionados set about establishing a major racetrack for thoroughbred racing at the site. Bing Crosby, whom many will remember as a popular singer and movie actor, was the first president of the Del Mar Turf Club. Over the years, the Del Mar Race Track became a popular destination for Hollywood stars, and some of them, notably Jimmy Durante and Desi Arnaz, were also residents. The Del Mar Thoroughbred Club continues its racing meet for approximately eight weeks each summer attracting the best horses to Del Mar along with large numbers of racing fans.

The Fairgrounds continues to be a major presence in the City, and several years ago doubled the size of the grandstand and completed substantial remodeling of the facilities. Each year the County Fair runs for about five weeks in June with thoroughbred racing beginning shortly thereafter and running through early September. Del Mar was also the proud host city of the 2017 Breeders' Cup World Championships and will be again for 2021.

Several of Del Mar's older buildings and spaces have been renovated and/or preserved for public use and City activities. The St. James church, later a restaurant and office building, now houses the unique Del Mar Library complete with a large computer center, private reading areas, and a children's room. The Powerhouse building at the beach, which has been through many iterations over the years, formally opened as the Del Mar Community Center in December 1999. A third building, the rebuilt Beach Safety Center, was completed in 2012 and includes a two-story Lifeguard Headquarters with offices, first aid room, public restrooms, and a handicapped accessibility pathway to the new facility and the beach. It replaced a 45-year-old cinderblock structure that was built by volunteers. The most recently redeveloped City-owned site is the Del Mar Civic Center, which was completed in May 2018. The new Civic Center includes 8,855 sq. ft. City Hall for administrative functions; 3,104 sq. ft. Town Hall, 15,000 sq. ft. public plaza, and up to 140 parking stalls at the street level and underground. The City's acquisition of the 5.3 acre Del Mar Shores property in 2008, ensured the preservation of the last remaining developable parcel in the City as open space. All of these public facilities and community amenities were made possible in large part because of the commitment of our residents and their generous contributions.

As is evident from the support of the people of Del Mar, our most valuable resource is the residents of the community who have pride in their community and remain committed to maintaining its character and the Del Mar way of life.

MISCELLANEOUS STATISTICS
June 30, 2021

Date of Incorporation	July 15, 1959
Form of Government	Council/Manager Charter City
Population	3,900
Median Age	49.4
Median Household Income	\$129,063
Percent with Bachelor’s Degree or Higher	75.7%
Percent with Graduate or Professional Degree	39.0%
Area	2 square miles
Climate:	
Average annual high temperature	74.5
Average annual low temperature	55.1
Annual precipitation	13.30”
Fire protection:	
Stations	1
Firefighters and officers	9
Shared Management Personnel	8
Fire incident responses	20
Emergency medical incident responses	491
Public service calls	69
Fire inspections	281
Culture and leisure:	
Parks	9.69 acres in 5 parks
Passive/ Active Recreation Areas	300.38 acres including 200 acres Fairgrounds/Racetrack
Miles of beaches	2.2
Beach attendance	Approximately 2,000,000
Tennis Courts	2
Basketball Courts	1
Libraries/Number of Volumes	1/16,484

MISCELLANEOUS STATISTICS
June 30, 2021
(continued)

Hotels:

Major hotel rooms	355
Average occupancy	40%
Average persons per stay	2.5
Average nights per stay	3.5
Average room rate	\$243

Education:

Schools:

Private	1
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Miles of streets	22.5
Street Lights	81

Water System:

Service connections	1,888
Fire Hydrants	350

Miles of sanitary sewers	28.85
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Employees:

Full-time	55
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Date: July 1, 2021
To: Honorable Mayor and Members of the City Council
From: Ashley Jones, Interim City Manager
RE: Adopted Fiscal Years 2021-2022 and 2022-2023 Operating and Capital Budget

I am pleased to present you with the Adopted Fiscal Years 2021-2022 and 2022-2023 Operating and Capital Budget. During the first year of the last two-year budget period, the City accomplished several capital projects, the most notable of which was the completion of the Downtown Streetscape Project. However, as we reached the last quarter of Fiscal Year 2019-2020, the coronavirus (COVID-19) caused a global pandemic which greatly impacted Del Mar's revenue sources, and therefore many of the City's planned capital and special projects had to be put on hold into FY 2020-2021. With some indicators of economic recovery over the next two fiscal years, the adopted two-year budget includes a gradual return to providing City services at pre-COVID levels and a restart of several important City capital and special projects.

Capital projects included in the adopted two-year budget include: utility undergrounding; Riverpath Del Mar Phase 3, improvements to 17th and 20th Street Lifeguard Towers; tennis court resurfacing; Tot lot improvements at Seagrove Park; design phase of the Camino del Mar Bridge; as well as some funding for pavement rehabilitation and major arterial bike route repairs. As the City's critical infrastructure continues to age, some funding was also allocated to water, sewer, and storm drain improvements. The two-year budget also includes several significant special projects such as the pursuit of affordable housing at the Del Mar Fairgrounds; SCOUP sand replenishment permit; an update to the City's Community Plan (General Plan) safety element; development of objective design standards and consideration of affordable housing incentives.

Overview of Budgeting for Local Government

The City has an operating budget that reflects ongoing critical/essential annual expenditures and a capital budget for infrastructure improvements/investments such as streets, facilities, water and wastewater infrastructure. The City's capital investments are planned on a 10-year schedule, anticipating future needs, and identifying revenue sources to pay for those improvements.

The City's budgeting is structured using governmental fund accounting with each fund consisting of a self-balancing set of accounts. The General Fund is the City's primary operating fund. The City also has Special Revenue Funds, which account for revenues that are designated for a specific use by the City Council, State, or Federal governments. Some examples are the Gas Tax Fund, Open Space Fund, and Housing Fund. The City's internal service fund accounts for the workers' compensation program and charges the other funds or departments for the cost of the program. All workers' compensation expenses are then paid out of that fund. The City's Capital Project Fund accounts for the acquisition and construction of major capital facilities and infrastructure in the Open Space, Measure Q and CIP Fund. Lastly, the City's Water, Clean Water, and Wastewater Funds are enterprise funds which operate

in a similar manner as a private business. For a detailed explanation of each fund and the balances in each fund, please refer to the Fund, Reserves, and Fund Balance section of the Executive Summary.

Budget Principals, Policies and Laws

The two-year budget was developed using three primary budget policies for Del Mar along with State law as the guidepost, which are further described below.

Del Mar Financial Policies

Balanced Budget: A balanced budget is achieved when budget expenditures are equal to or less than revenues and/or sources of funds. A balanced budget is included for both adopted fiscal years, and at no time will the City operate with a deficit.

Contingency Reserve Policy: As recommended by the Finance Committee, and supported by staff and the City Council, the City's General Fund Contingency (GFC) was anticipated to increase by 1% annually each year until it reached 25% (90 days) of operations. Amounts over 25% are eligible to be transferred to the CIP Reserve Fund, upon City Council approval. However, due to the financial impact caused by the COVID-19 pandemic, the gradual increase in GFC was deferred until reserves have been replenished to pre-COVID levels. The adopted budget includes a General Fund Contingency of 19.92% for Fiscal Year 2021-22 and 18.51% for Fiscal Year 2022-23.

Finnell Plan: The Finnell Plan is an internal financial policy that was developed to limit the growth of expenditures in relation to growth in revenues and was created to provide a source of funding for the City's capital improvement program. The Finnell Plan formula requires that 1.4% be subtracted from revenue growth and then used as a limit for expenditure growth. The adopted two-year budget meets this requirement for each fiscal year.

State Law

Gann Limit: The State places limits on the amount of revenue that can be spent by governmental entities. The City is responsible for calculating the annual appropriations limit which is calculated by increasing the previous year's limit by a factor calculated by changes in population and inflation. The City's current estimated appropriations limit is high enough that the City will not reach the Gann limit in the foreseeable future.

Budget Development Process

There are many factors taken into consideration when undertaking the two-year budget development process, which include economic forecasts and projections; current and historical budget activity; 10-year financial forecast; contingency fund requirements; City Council Goals & Priorities; encumbrances and continuing appropriations; anticipated development activity; and reserve fund transfer requirements.

Revenue Assumptions: The City’s three primary sources of revenues are property taxes, Transient Occupancy Tax (TOT), and Sales and Use Tax (sales tax), which make up approximately 68% percent of General Fund revenues. As we saw with COVID, TOT and sales tax revenues are vulnerable to substantial fluctuation as they are largely based on tourism. As such, a more conservative methodology is used when forecasting future revenues in these areas. These two sources of revenue were the hardest hit during the pandemic, and the two-year budget reflects a gradual recovery to these revenues with the anticipation to return to pre-COVID levels in FY 2023-2024.

Expenditure Assumptions: Expenditures are based on anticipated operating needs, capital and special projects, and City Council driven goals and priorities. City staff approached the two-year budget process with the goal of maintaining current funding and service levels, and only requesting increases to areas that are needed to maintain services levels, increase operational efficiencies, or those that are required in order to remain compliant with state and federal laws. Due to the COVID-19 pandemic, expenditures in the previous year were reduced to “essential items” only and the two-year budget has maintained similar levels of service, with some items, including tree trimming and landscaping, gradually being increased over the two-year budget period to pre-COVID levels. It should be noted that there are some expenditures that are outside of the City’s control such as increases to the cost of utilities (electricity, phone, cable), pension obligations, Sheriff’s contract, implementation of state and federal law, and those due to inflation and increased costs for contractual services.

Reserves: The Council has designated within the General Fund certain reserves to maintain such as an equipment replacement fund, self-insurance, leave liability, and pension reserve fund. A more detailed explanation of each reserve and the balances for each can be found in the Executive Summary and approved budget document.

Encumbrances and Continuing Appropriations: Funds budgeted for operational expenditures that are unused at the close of the fiscal year are either returned to the General Fund Contingency or rolled forward as an encumbrance or continuing appropriation. Operational encumbrances are only possible when associated with an existing contract or purchase order where the work has been initiated during the prior fiscal year. Unspent budget for Capital Improvement Program (CIP) projects and Special Operating Projects that are ongoing are eligible to be brought forward to the current year as a Continuing Appropriation. Unspent budget amounts are calculated annually after the year is closed and the audit is completed.

Summary

In summary, the adopted budget totals \$28.4 million and \$29.7 million, for the first and second years, respectively. The budget for the General Fund, the City’s primary operating fund, is \$13.7 million in the first year of the budget and \$14.1 million in the second year of the budget. The capital improvement program including Measure Q capital projects is \$1.6 million for Fiscal Year 2021-22; and \$2.4 million for Fiscal Year 2022-23.

As in past years, the City Council has identified an ambitious list of goals and priorities for the coming fiscal years, and Del Mar is fortunate to have a dedicated and talented group of staff and community volunteers that are committed to helping the Council to achieve those goals. The adopted budget reflects the hard work and dedication of City staff; the Finance Committee's continued efforts to assist the City with oversight of the City's finances; and the City Council's commitment to make financial health and stability a top priority for the Del Mar community.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Ashley Jones".

Ashley Jones
Interim City Manager

EXECUTIVE SUMMARY

Fiscal Years 2021-2022 and 2022-2023

Adopted Operating and Capital Budget

The Adopted Fiscal Years 2021-2022 and 2022-2023 Operating and Capital Budget is a spending plan based on current services, special projects, community funding requests, and Capital Improvement Program (CIP) projects, totaling \$28,350,600 and \$29,714,380 respectively. The total expenditures for each fiscal year are made up of the following:

Fund	FY 2021-2022	FY 2022-2023
General Fund	\$13,717,330	\$14,157,080
Capital Improvement Fund	\$1,715,670	\$2,864,290
Measure Q Fund	\$75,000	\$75,000
Special Projects Fund	\$621,500	\$333,500
Other Governmental Funds	\$2,733,270	\$2,340,160
Worker's Comp Fund	\$258,000	\$275,000
Water Fund	\$4,135,270	\$4,341,760
Clean Water	\$897,530	\$915,760
Wastewater Fund	\$4,197,030	\$4,411,830
Totals	\$28,350,600	\$29,714,380

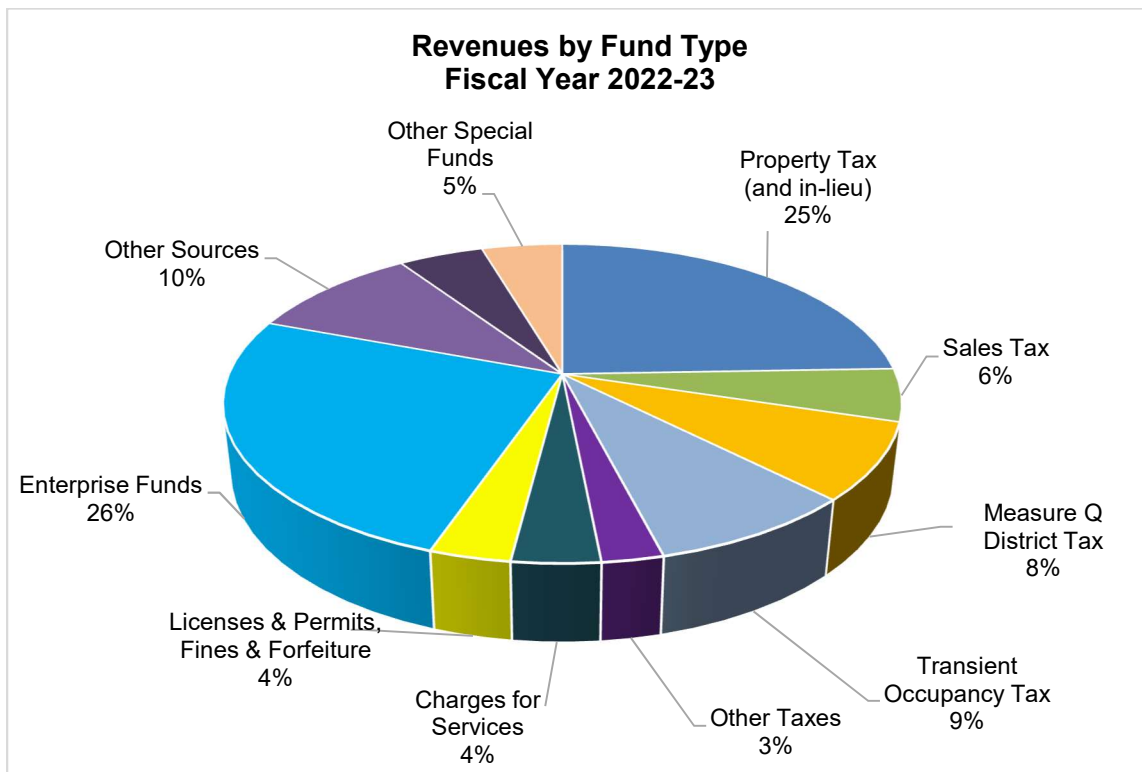
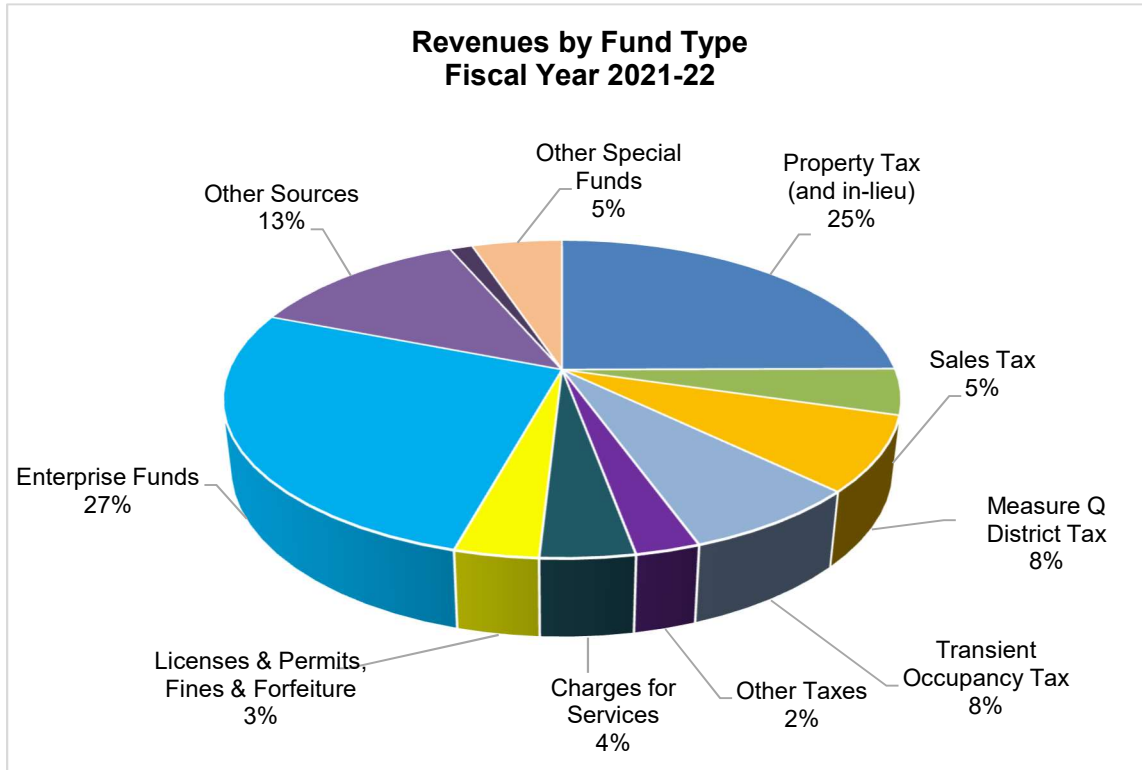
The City's adopted two-year budget conforms with three City financial policies. The first is the Council's policy to have a balanced budget. The second policy is the contingency reserve policy, which in the past required that the General Fund contingency reserve be no less than 10% of the City's annual expenditures and that any amount over 20% be considered to transfer to the Capital Improvement Reserve Fund. Based on a recommendation by the City's Finance Committee, the City Council directed staff to increase the General fund Contingency (GFC) by 1% each year until it reaches 25% or 90 days of operations. Based on the negative financial impacts of the COVID-19 pandemic on the City's finances, increasing the contingency by 1% has been deferred until all reserves have been restored. However, the adopted budget for both proposed fiscal years still achieves the reserve policy with a projected FY 2021-22 contingency of 19.92% (73 days of operating expenses), and a FY 2022-23 contingency of 18.51% (68 days of operating expenses). This GFC is projected to have an ending fund balance of \$2,986,154 in Fiscal Year 2021-22, and \$2,926,094 in Fiscal Year 2022-23. The contingency funds a total of \$100,000 each year into the Equipment Replacement Reserve, and \$250,000 for each fiscal year into the Pension Reserve Fund which was established to pay off the City's unfunded liability within a fifteen-year period. Also included each year is a transfer of \$100,000 to the Housing Reserve Fund which is reported in the Housing Special Revenue Fund. Although considered General Fund revenues, Measure Q sales tax revenue and related expenditures are reported in a separate fund which is managed similar to the Capital Improvement Fund.

The third financial policy that is applied to the two-year budget is the Finnell Plan. The Finnell Plan is an internal policy that identifies the difference between revenues and operating expenditures as a potential funding source to be used to fund the City's Capital Improvement Program. The Finnell Plan was developed to monitor the growth of expenditures in relationship to revenue growth. The primary purpose of the Plan was to ensure that there would be an accumulation of revenues that would support capital improvements. It is becoming more difficult to meet the Finnell Plan due to rising fixed costs, particularly in the areas of pension and staffing/benefits costs, public safety, and increased costs for consultants and other resources that are needed to achieve the City Council's goals and priorities. Most of these increased costs are not offset by new revenues. However, due to the substantial decline in revenues in the previous year, the growth in revenues for FY 2021-22 reflects a 20.79% revenue growth. But it should also be noted that due to the substantial loss in revenue in FY 2020-21, expenditures were substantially decreased in the same year. Since the Finnell Plan expenditure calculation is compared to the previous year budget, the growth in expenditures for FY 2021-22 reflects a 6.94% expenditure growth. When compared to FY 2021-22 budget, the FY 2022-23 revenue growth is calculated at 6.94%. In comparison, the expenditure growth for the same year is 3.59%. Based on these calculations, the Finnell Plan was achieved in both fiscal years.

The Finnell Plan is calculated using Governmental Fund revenues and operating expenditures, and excludes self-sustaining governmental funds, equipment replacement fund purchases, and one-time expenditure reimbursements. Subtracting 1.4% from the revenue growth in each fiscal year as required by the Finnell Plan, operating expenditure increases would be limited to 19.39% in Fiscal Year 2021-2022 and 5.54% in Fiscal Year 2022-2023. In Fiscal Year 2021-22, expenditures are under the allowable expenditure growth cap by 14.17% or \$2,071,004; and expenditures are under the allowable expenditure growth cap by 1.96% or \$300,844 in Fiscal Year 2022-23.

It is important to keep in mind that due to the uncertainty of how long or how quickly the economy will recover from the recession caused by the sudden pandemic, the City has prepared the two-year budget with conservative revenue projections and spending has been limited to only essential/critical items and activities with the anticipation to return to pre-COVID level of services in Fiscal Year 2023-24. Since the City is increasing the level of services slower than the anticipated revenue recovery, it needs to be noted that there may be a year or two, in the near future, where The Finnell Plan will not be met. In the next two years, staff will be working on producing a comprehensive Reserve Policy Plan that will include the re-evaluation of The Finnell Plan which can include budgeting practices and steps to take when an "out of the ordinary" situations like the one mentioned above occur.

REVENUE AND EXPENDITURE PICTURE:



Revenues by Fund Type:	Adopted FY 2021-2022	Adopted FY 2022-2023
Property Tax (and in-lieu)	\$ 7,173,830	\$ 7,532,110
Sales Tax	1,340,000	1,640,000
Measure Q District Tax	2,200,000	2,400,000
Transient Occupancy Tax	2,100,000	2,600,000
Other Taxes	750,000	765,000
Charges for Services	1,095,000	1,095,000
Licenses & Permits, Fines & Forfeiture	976,800	1,006,800
Enterprise Funds	7,679,140	7,829,140
Other Sources	3,635,190	3,046,020
Capital Improvement Program	371,830	1,487,300
Other Special Funds	1,481,700	1,414,830
Sources of Funds (Deposits to Reserves)	(452,890)	(1,101,820)
Total	\$ 28,350,600	\$ 29,714,380

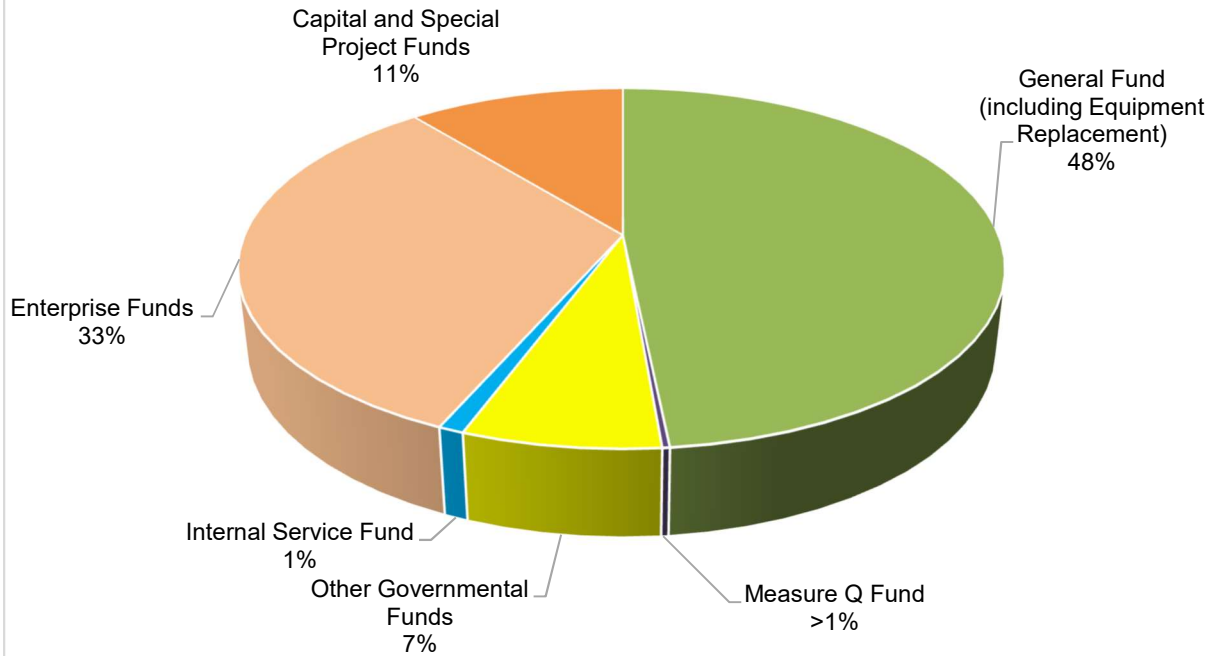
Total Revenues

Total revenues for Fiscal Year 2021-22 are \$28,803,490 and \$30,816,200 for Fiscal Year 2022-23, resulting in a deposit to reserves, after expenditures in the amount of \$452,890 in Fiscal Year 2021-22 and \$1,101,820 in Fiscal Year 2022-23. The projected revenue totals are larger in Fiscal Year 2022-23 due to anticipated recovery in revenues based on the major drop in revenues in FY 2020-21 due to the COVID-19 pandemic. As shown in the expenditure/revenue graphs, for Fiscal Year 2021-22, property taxes, sales and use tax including Measure Q district tax, and Transient Occupancy Tax (TOT) make up 46% of total revenues. Enterprise funds account for 27% of total revenues and Other Sources accounts for 13% of total revenues. The remaining 14% of revenues are from other taxes, other special funds, charge for services, license and permits, and fines and forfeiture.

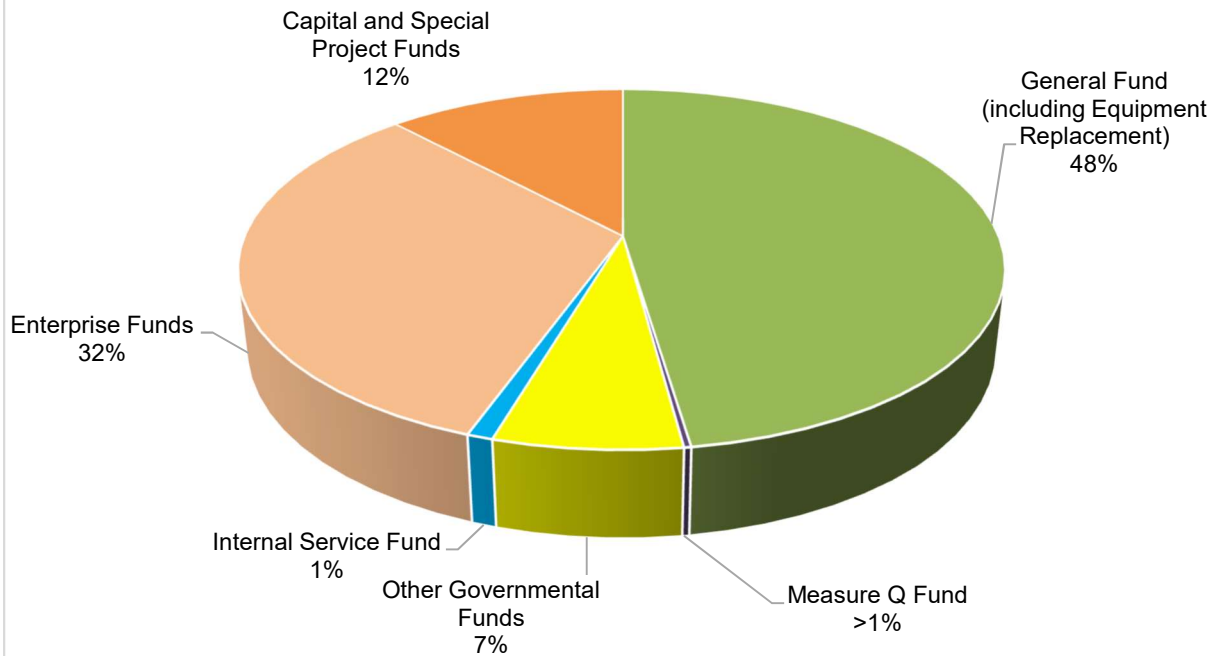
For Fiscal Year 2022-23, property taxes, sales and use tax including Measure Q district tax, and Transient Occupancy Tax (TOT) make up 48% of total revenues. Enterprise funds account for 26% of total revenues and Other Sources accounts for 10% of total revenues. The remaining 16% of revenues are from other taxes, other special funds, charges for services, licenses and permits, and fines and forfeiture.

The City’s four primary revenues in the General Fund are property tax; sales and use tax; Measure Q district tax; and TOT, which make up 67% and 71% of the overall General Fund revenue for Fiscal Years 2021-22 and 2022-23, respectively. Although activity in these revenue categories are anticipated to increase each fiscal year, the City does not anticipate full recovery of these revenues to pre-COVID levels until Fiscal Year 2023-24. A more detailed analysis of General Fund revenues may be found under the “Financial Summaries” section.

**Expenditures by Fund Type
Fiscal Year 2021-22**



**Expenditures by Fund Type
Fiscal Year 2022-23**



Expenditures by Fund Type:	FY 2021-22	FY 2022-23
General Fund (including Equipment Replacement)	\$ 13,717,330	\$ 14,157,080
Measure Q Fund	75,000	75,000
Other Governmental Funds	1,993,270	1,985,160
Internal Service Fund	258,000	275,000
Enterprise Funds	9,229,830	9,669,350
Capital and Special Project Funds	3,077,170	3,552,790
Totals:	\$ 28,350,600	\$ 29,714,380

Total Expenditures

Total expenditures for Fiscal Year 2021-22 are \$28,350,600 and \$29,714,380 for Fiscal Year 2022-23. Approved expenditures for Fiscal Year 2022-23 are slightly higher than Fiscal Year 2021-22 due to the gradual recovery of services back to pre-COVID levels based on the anticipated revenue recovery.

As shown in the graph, in Fiscal Year 2021-22, the General Fund is 48% of the total overall budget; Other Governmental Funds make up 7% of the total budget; the Internal Service Fund totals 1%; Enterprise Funds total 33%; and Capital and Special Projects Funds total 11%.

For Fiscal Year 2022-23, the General Fund is 48% of the total overall budget; the Other Governmental Funds make up 7% of the total budget; the Internal Service Fund totals 1%; Enterprise Funds total 32%; and Capital and Special Projects Funds total 12%.

Workforce and Compensation/Benefit Adjustments

The adopted two-year budget was prepared taking into consideration the requirements of the Council approved Memorandums of Agreement that are in place with the Del Mar City Employees Association (DMCEA) and the Del Mar Firefighters Association (DMFA). Based on the anticipated slow recovery of revenues, the City and DMCEA entered into a Side Letter Agreement which reduced the previously agreed to 3% Cost of Living Adjustment (COLA) for general employees to 1.7% in Fiscal Year 2021-22. The newly approved Memorandum of Agreement between the City and the DMFA goes into effect on July 1, 2021, and includes a 1.7% COLA increase effective July 1, 2021, and a 2% COLA effective July 1, 2022. The City Council also approved a 1.7% COLA increase in FY 2021-22 for all unrepresented employees to ensure consistency for the entire organization.

The adopted budget reflects two changes to staffing over the next two fiscal years when compared to the reduced staffing levels that were in place for in Fiscal Year 2020-21, as a result of the COVID-19 pandemic. These changes include elimination of all employee furloughs; and the reinstatement of several staff positions including the Facilities Coordinator position in the Community Services Department; the reinstatement and reclassification of the Deputy Public

Works Director position to Principal Engineer in the Public Works Department; and the reorganization and reinstatement of the Assistant Planner position in the Planning Department. The adopted budget also include a reorganization of staffing in the City’s Planning Department which resulted in the reclassification of an Associate Planner position to Senior Planner; reclassification of an Assistant Planner position to an Associate Planner, and reclassification of a Management Analyst position to an Associate Planner.

Expenditures – General Fund

General Fund expenditures, excluding the Equipment Replacement expenditures which are funded by a separate reserve, will increase by 3.3% in Fiscal Year 2021-22, when compared to the amended budget for Fiscal Year 2020-21, and will increase by 3.3% in Fiscal Year 2022-23 when compared to the Fiscal Year 2021-22 projection. The increase in both years are related to cost of living increases for contractual services, including fire management and law enforcement service through a contract with the San Diego County Sheriff’s Department, as well as cost of living adjustments for employee services and benefits.

Overall, department operating budgets maintain current levels of service and spending except for anticipated cost of living increases for contractual services, utility costs, and pension costs. Very few services, including street landscaping and tree trimming have substantive increases when compared to Fiscal Year 2020-21, since these services have been budgeted to gradually return to pre-COVID service levels by Fiscal Year 2022-23. A more detailed analysis of General Fund expenditures may be found under the “Financial Summaries” section.

Special Projects

Similar to the reporting of Capital Projects, a Special Projects fund was created to account for all special projects that are based on the City Council’s goals and objectives for the upcoming two years. Special projects included in the adopted budget for Fiscal Year 2021-22 total \$787,970 and \$524,380 in Fiscal Year 2022-23.

Special Projects Included in the Adopted Budget

	FY 2021-22	FY 2022-23
General Fund		
Legal Fees related to Special Projects	\$ 55,000	\$ 9,000
SCOUP Sand Replenishment Permit	75,000	-
NCTD Safe Crossing Study	25,000	-
Computer Software Upgrades	18,000	8,500
Update Safety Element	43,500	-
Prepare Environmental Justice Element	5,000	-
Develop Fairgrounds Agreement	225,000	225,000
Affordable Housing Incentives	76,000	2,000
SB35 Streamlining Procedures	1,500	-
Objective Design Standards	77,000	-
Business Support/Parking	8,000	-
Housing State Law Alignment #1	2,500	3,500
Digital Archiving	10,000	10,000
ADU Facilitation Measures	-	38,500
Housing State Law Alignment #2	-	5,000
6 th Cycle Zoning Programs	-	32,000
<i>General Fund Totals</i>	\$ 621,500	\$ 333,500

Capital Improvement Program

The City develops, modifies, and maintains its infrastructure, facilities, and open space through a Capital Improvement Program (CIP). Staff enhances the program’s efficiencies by overseeing a delivery team of as-needed consultants and contractors in accordance with public contracting laws. Total budgeted CIP expenditures are \$1,420,000 in Fiscal Year 2021-2022, and \$2,185,000 in Fiscal Year 2022-2023. Both budgets include significant General Fund CIP, Open Space Fund CIP, and Clean Water Fund CIP expenditure reductions due to COVID associated revenue impacts. Measure Q funded CIPs such as the City’s Undergrounding Program remain fully funded. Water Fund CIP expenditures are budgeted at \$140,000 in Fiscal Year 2021-2022, and \$290,000 in Fiscal Year 2022-2023. Wastewater Fund CIP expenditures are \$125,000 in both Fiscal Year 2021-2022 and Fiscal Year 2022-2023. Water and Wastewater projects are scheduled to achieve operational/financial goals while minimizing risks to the public and environment.

Capital Projects Included in the Adopted Budget

	FY 2021-22	FY 2022-23
General Fund		
Pavement Rehabilitation	\$ 100,000	\$ 100,000
Major Facilities Maintenance	50,000	100,000
CDM Bridge over San Dieguito**	420,000	1,680,000
Public Works Building Improvements*	50,000	25,000
Jimmy Durante Striping*	25,000	-
Torrey Pines Bridge Mitigation	110,000	-
Major Arterial Bike Route Repairs	55,000	55,000
<i>General Fund Totals</i>	\$ 810,000	\$ 1,960,000
Special Funds		
Pavement Rehabilitation – RTCIP Funds	5,000	-
Powerhouse Trellis/Deck/Skylight*	25,000	-
Riverpath Extension*	150,000	150,000
20 th and 25 th Street Lifeguard Tower Improvements*	25,000	-
17 th Street Beach and Safety Center Improvements	75,000	-
Tennis Court Resurfacing	30,000	-
Tot Lot @ Powerhouse Park**	225,000	-
<i>Special Funds Totals</i>	\$ 535,000	\$ 150,000
Measure Q Funds		
Pavement Rehabilitation	75,000	75,000
<i>Measure Q Fund Totals</i>	\$ 75,000	\$ 75,000
Enterprise Funds		
Water Infrastructure Improvements	120,000	250,000
Water Valve Replacements	20,000	20,000
Stratford Zone Conversion	-	20,000
<i>Water Fund Subtotal</i>	\$140,000	\$290,000
Wastewater Infrastructure Improvements	125,000	125,000
<i>Wastewater Fund Subtotal</i>	\$125,000	\$125,000
Los Penasquitos Lagoon Repairs*	3,000	3,000
Trash Full Capture Devices*	20,000	20,000
10 th Street Drainage Improvements	3,000	3,000
Citywide CMP Replacement*	247,000	247,000
<i>Clean Water Subtotal</i>	\$273,000	\$273,000
<i>Enterprise Funds Totals</i>	\$ 538,000	\$ 688,000
Totals	\$ 1,958,000	\$ 2,873,000

* Projects that were deferred in Fiscal Year 2020-21 due to the COVID-19 pandemic.

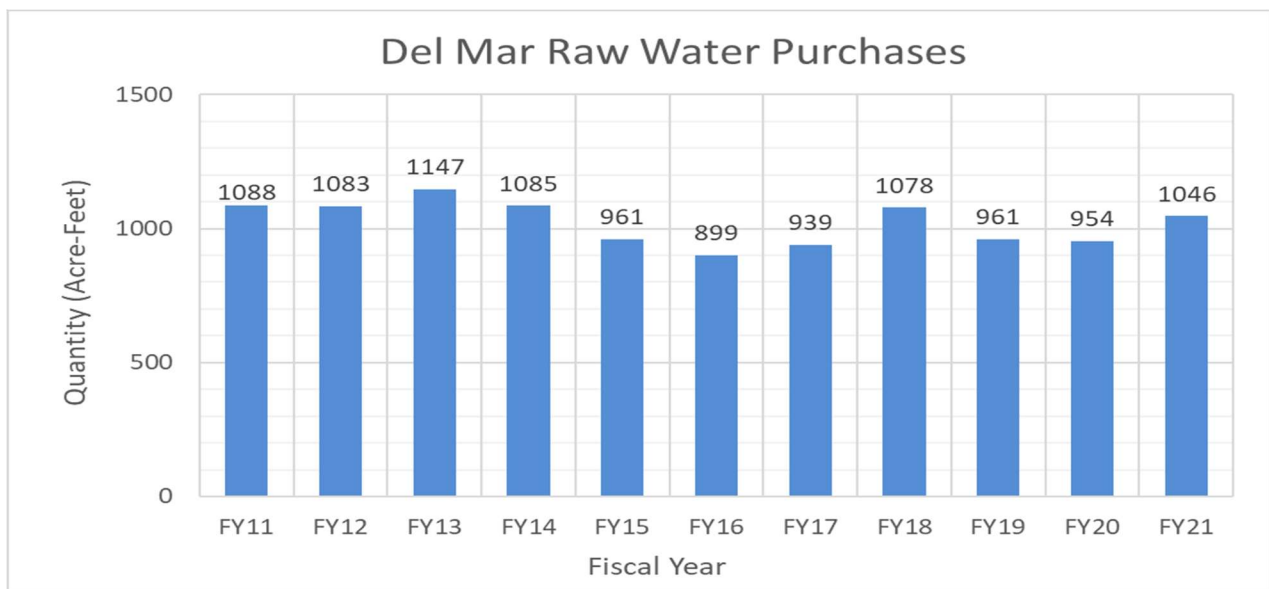
** Projects that have partial offsetting revenues from Federal and Local funding sources.

Enterprise Funds

Potable Water Supply, Treatment, and Transportation

The City purchases un-treated water from the San Diego County Water Authority and contracts with the City of San Diego for treatment and transportation to Del Mar. The City projects continued increases in supply, treatment, and transportation costs and approximately 1,000 Acre Feet (AF) of annual water purchases. The budget includes \$2,043,810 in Fiscal Year 2021-22 for potable water supply, treatment, and transportation. The budget of \$2,105,130 in Fiscal Year 2022-23 reflects an anticipated 3% increase in costs.

The graphic below details the total quantity of raw water the City has purchased annually.



Wastewater Transportation and Disposal

The City contracts with the City of Solana Beach and the San Elijo Joint Powers Authority (SEJPA) for transportation and disposal of wastewater, respectively. The City also contracts with the City of San Diego for transportation and disposal of wastewater. The City's wastewater system is connected to both the City of Solana Beach and the City of San Diego; however, the City has not sent wastewater to San Diego for over one-year; primarily because the Solana Beach/JPA alternative results in lower overall expenditures. The budget includes \$1,076,900 in Fiscal Year 2021-22 for wastewater transportation and treatment. The budget of \$1,101,800 in Fiscal Year 2022-23 reflects an anticipated 2% increase in costs.

Reserves

Reserve levels have been thoroughly evaluated during this budget process and adjustments made where appropriate. The discussion below focuses on the fund balances that are important to the funding level of the City as a whole, or otherwise managed specifically to support the funding level of City objectives.

Given that the City's revenues remain significantly impacted by the pandemic and are not anticipated to reach pre-COVID levels until at least FY 2023-24, staff is recommending reducing the annual year-end transfers from the General Fund to the Housing Reserve Fund from \$300,000 to \$100,000; and to the Pension Reserve Fund from approximately \$550,000 to \$250,000. A transfer to the Equipment Replacement Reserve Fund of \$100,000 each year is also included in the approved budget.

Restoring reserves as the City economically recovers from the catastrophic revenue losses caused by the pandemic continues to be a priority. In July 2020, the City Council adopted Resolution 2020-41, which provided direction on how any revenues over projections would be used to restore salaries and hours for staff and replenish the City's reserves.

Since revenues are not expected to return to pre-COVID levels until at least FY 2023-24, staff recommends continuing to implement Council Resolution 2020-41 over the next two-year budget period. At such time that reserves return to pre-COVID levels, staff will work with the Finance Committee to develop a more detailed plan for how to restore the City's reserves as a priority in future budget years. In addition to the reserve contributions included in the proposed two-year budget, staff will return to Council as additional revenues are received as part of the Midyear and Annual Budget Updates to provide the Council with recommendations for additional reserve contributions should revenues come in higher than projected.

The General Fund Contingency on June 30, 2022, is projected to be \$2,986,154 or 19.92% (73 days of operation) and \$2,926,094 or 18.51% (68 days of operation) by June 30, 2023. Other reserves within the General Fund include a restricted Self-Insurance Reserve, which funds the City's self-insured retention (\$100K/per occurrence) and anticipated costs for outstanding claims and litigation. The reserve level is projected to be \$300,000 at the end of both fiscal years. The General Fund also contains a series of designated reserves. The reserve for Sidewalk Cafés is projected to be used each year towards maintenance of the Downtown Streetscape. The Leave Liability Reserve is expected to remain constant at approximately \$63,000, without additional funding or expenditures, in this two-year budget cycle. The Pension Reserve Fund includes additional funding of \$250,000 for each year. The ending balance in Fiscal Year 2021-22 is projected to be \$1,470,200, and \$1,720,200 in Fiscal Year 2022-23.

The City's Equipment Replacement Fund provides a mechanism to manage the procurement of capital equipment. The Equipment Replacement Reserve is funded by depreciation schedules to the equipment designated in this fund; \$100,000 is included in both years of the budget. The Fiscal

Year 2021-22 draw from this fund is \$103,200 and the draw is \$39,600 in Fiscal Year 2022-23. Included in the draw in Fiscal Year 2021-22 is \$19,200 for the General Fund's portion of a dump truck, \$70,000 for a replacement F-250 truck for the Fire Department, and \$14,000 for two ATV's in the Community Services Department. In Fiscal Year 2022-23, the draw includes \$9,600 for the General Fund's portion of a utility truck, \$25,000 to replace the Lifeguard boat and engine, and \$5,000 for an equipment trailer in the Community Services Department. The ending balance for this reserve is projected to be \$721,650 in Fiscal Year 2021-22, and \$782,050 in Fiscal Year 2022-23.

The Measure Q Fund was created to maintain and account for the revenue stream created by the 2016 passage of local ballot Measure Q. This revenue stream has and will continue to be used to fund specific Council approved projects such as the Shores Master Park Plan and Utility Undergrounding. Collections are projected to be \$2,200,000 in Fiscal Year 2021-22, and \$2,400,000 during Fiscal Year 2022-23.

At this time, the only expenditure projection included in the adopted two-year budget for the Measure Q Fund is the required \$75,000 Maintenance of Effort contribution to be used for street related repairs and projects. However, on Monday, May 17, 2021, the City Council approved \$635,000 in funding for the Tewa Court/10th Street undergrounding project, which will be reflected in the Midyear financial report to the City Council.

The current projected ending fund balance on June 30, 2022, for the Measure Q Fund is \$5,119,421, and an ending fund balance of \$7,444,421 is projected at June 30, 2023. It should be noted that these projected fund balances do not reflect any potential funding that may be allocated for Undergrounding Project costs.

In the Open Space Fund, the City's Tree Reserve, which funds the fuel reduction program implemented by the Fire Department, is expected to remain at \$33,157 for both fiscal years. The Open Space Acquisition Fund remains the same at \$126,388 for both fiscal years.

Finally, the City's Workers' Compensation Fund is considered to be a special purpose fund through which the City is self-insured for its workers' compensation liability. An actuarial study is prepared every two years and is expected to be completed by the end of September 2021. The fund balance is projected to be \$408,698 for Fiscal Year 2021-22, and \$405,198 for Fiscal Year 2022-23.

The City has three enterprise funds: Water, Wastewater, and Clean Water. The Water Fund is projected to have an unreserved contingency of \$227,580 and \$56,610 at the end of Fiscal Year 2021-22 and Fiscal Year 2022-23, respectively.

The Wastewater Fund will meet its Rate Stabilization Fund and Operating Reserve requirement in both years. The fund is projected to have an unreserved contingency of \$75,959 and \$29,129 for Fiscal Year 2021-22 and Fiscal Year 2022-23, respectively.

The final enterprise fund is the Clean Water Fund. This fund does not normally carry a contingency fund balance as expenditures will typically be equal to service charge revenues. It relies on the General Fund to supplement the fund as may be needed based on annual variations in revenues and expenditures.

LOOKING FORWARD:

In comparison to the original budget for FY 2020-21, adopted on June 19, 2019, the City would need to recover \$1.2 million to get to FY 2021-22 pre-COVID projected reserve levels. Based on the current speed of recovery, staff anticipates revenues may come in higher than projected for the current year, and revenue projections will need to be adjusted periodically should this be the case. As revenues are adjusted, staff will provide recommendations to the City Council about how those funds should be used to restore City reserves to pre-COVID levels in a manner consistent with City Council Resolution 2020-41. As the City's reserves are restored to pre-COVID levels, staff will develop a proposed Reserve Policy, to continue to build up and sufficiently fund the City's reserves, for Finance Committee and City Council consideration.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Del Mar
California**

For the Biennium Beginning

July 01, 2019

Christopher P. Morill

Executive Director

RESOLUTION NO. 2021-26

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL MAR, CALIFORNIA, ADOPTING THE FISCAL YEARS 2021-2022 AND 2022-2023 OPERATING AND CAPITAL BUDGET AND CITY COUNCIL PRIORITIES

WHEREAS, on May 22 and May 24, 2021, the City Council of the City of Del Mar held budget workshops to review the proposed Fiscal Years 2021-2022 and 2022-2023 Operating and Capital Budget; and

WHEREAS, the City Council has been presented with and has reviewed the final Fiscal Years 2021-2022 and 2022-2023 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

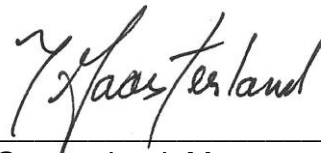
WHEREAS, the City Council hereby provides authorization to the City Manager to approve the purchase of equipment from the Equipment Replacement Fund for Fiscal Year 2021-2022 that has been included in the Fiscal Years 2021-2022 and 2022-2023 Operating and Capital Budget, which are as follows:

Replace ATV's (2) – Community Services Department	\$14,000
Replace Dump Truck – Public Works Department	80,000
Replace F-250 Truck – Fire Department	70,000

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 2021-2022 and 2022-2023 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 this 21st day of June, 2021.



Terry Gaasterland, Mayor
City of Del Mar

APPROVED AS TO FORM:



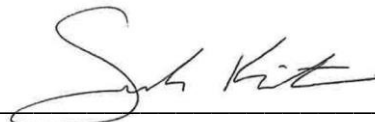
Leslie E. Devaney, City Attorney
City of Del Mar

ATTEST AND CERTIFICATION:

STATE OF CALIFORNIA
COUNTY OF SAN DIEGO
CITY OF DEL MAR

I, SARAH KRIETOR, 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. 2021-26, adopted by the City Council of the City of Del Mar, California, at a Regular Meeting held the 21st day of June 2021, by the following vote:

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



Sarah Krietor, Acting City Clerk
City of Del Mar

RESOLUTION NO. 2021-27

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL MAR, CALIFORNIA, ADOPTING THE COMPENSATION PLANS FOR THE MANAGEMENT AND PROFESSIONAL, GENERAL, FIREFIGHTER, AND MISCELLANEOUS, PART-TIME, TEMPORARY AND HOURLY EMPLOYEES

WHEREAS, on June 18, 2018, the City Council of the City of Del Mar adopted Resolution 2018-34, approving the Memorandum of Agreement (MOA) between the City of Del Mar and the Del Mar City Employees Association (“General group”) for the period July 1, 2018 through June 30, 2022; and

WHEREAS, on June 21, 2021, the City Council approved a side letter agreement with the Del Mar City Employees Association reducing the scheduled 3% salary increase to a 1.7% salary increase for general employees covered by the MOA effective July 1, 2021; and

WHEREAS, on June 21, 2021, the City Council of the City of Del Mar adopted Resolution 2021-23, approving the Memorandum of Agreement between the City of Del Mar and the Del Mar Firefighters Association (“Firefighter group”) for the period July 1, 2021 through June 30, 2023; and

WHEREAS, in accordance with the Del Mar Firefighters Association MOA, firefighter group employees shall receive 1.7% salary increase effective July 1, 2021; and

WHEREAS, effective July 1, 2022, the City will convert the current Firefighter group twelve-step compensation plan to a five-step compensation plan, and Firefighter group employees shall receive a 2% salary increase; and

WHEREAS, the City Council also desires to provide Management and Professional, and Miscellaneous, Part-Time, Temporary and Hourly Del Mar employees with a 1.7% salary increase effective July 1, 2021, in order to ensure competitive wages for all City employees; and

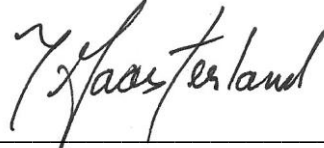
WHEREAS, the compensation plan for the Management and Professional employee group has been additionally revised to remove the Deputy Public Works Director position and add the Principal Engineer position; and

WHEREAS, the City Council has been presented with and has reviewed the compensation plans for Management and Professional, General, Firefighter, and Miscellaneous, Part-Time, Temporary and Hourly employees for inclusion in the Fiscal Years 2021-22 and 2022-23 Operating and Capital Budgets.

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 City Council does hereby approve and adopt the amended compensation plans for the Management and Professional, General, Firefighter, and Miscellaneous, Part-Time, Temporary and Hourly employees as shown in Exhibit "A".

PASSED, APPROVED AND ADOPTED by the City Council of the City of Del Mar, California, at a Regular Meeting held this 21st day of June, 2021.



Terry Gaasterland, 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, SARAH KRIETOR, 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. 2021-27, adopted by the City Council of the City of Del Mar, California, at a Regular Meeting held the 21st day of June 2021, by the following vote:

- AYES: Mayor Gaasterland, Deputy Mayor Worden, Council Members Druker, Martinez and Quirk
- NOES: None
- ABSENT: None
- ABSTAIN: None



Sarah Krietor, Acting City Clerk
City of Del Mar

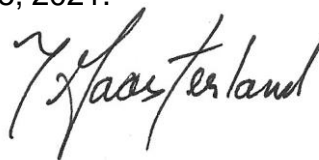
RESOLUTION NO. 2021-30

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL MAR, CALIFORNIA, ESTABLISHING THE FIXED CHARGE ASSESSMENTS FOR BONDED INDEBTEDNESS FOR FISCAL YEAR 2021-2022

WHEREAS, Special Assessment District No. 2005-01 was created in 2005 for the purpose of financing the conversion of certain overhead electric and communications facilities to underground locations.

NOW, THEREFORE, BE IT RESOLVED that whereby Special Assessment District 2005-01 (Ocean View/Pines) requires a flat charge assessment to be raised for bonded indebtedness, City Council hereby approves the flat charge assessments for Fiscal Year 2021-2022 as shown on Exhibit "A" to this resolution.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Del Mar, California, at a Regular Meeting held this 21st day of June, 2021.



Terry Gaasterland, 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, SARAH KRIETOR, 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. 2021-30, adopted by the City Council of the City of Del Mar, California, at a Regular Meeting held the 21st day of June 2021, by the following vote:

AYES: Mayor Gaasterland, Deputy Mayor Worden, Council Members
Druker, Martinez and Quirk

NOES: None

ABSENT: None

ABSTAIN: None



Sarah Krietor, Acting City Clerk
City of Del Mar

RESOLUTION NO. 2021-31

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL MAR, CALIFORNIA, ESTABLISHING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2021-2022

WHEREAS, Constitutional Article XIII-B (Propositions 4 and 111) places an appropriations limitation on State and Local Government; and

WHEREAS, this appropriations limitation is based on proceeds of taxes adjusted annually from the base Fiscal Year 1986-1987 by either the population growth factor for the City of Del Mar or for the County of San Diego, and by either the change in the California Per Capita Personal Income or the change in Non-Residential Construction for the City of Del Mar; and


WHEREAS, the City has received inflation and population data from the State Department of Finance to calculate the Fiscal Year 2021-2022 Appropriations Limit; and

WHEREAS, the City Council of the City of Del Mar wishes to select those options providing the greatest ratio of change as shown below:

Change in California Per Capita Personal Income <u>(inflation factor)</u>	Del Mar Population Change <u>(population factor)</u>	<u>Factor</u>
1.0573	0.9970	1.0541


NOW, THEREFORE, BE IT RESOLVED that the appropriations limit be established at \$31,269,572, as calculated in Exhibit "A," and that the City Council does hereby adopt the annual appropriations limitation for Fiscal Year 2021-2022 and selects the options for calculation using the population growth of the City of Del Mar and the change in California per capita personal income.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Del Mar, California, at a Regular Meeting held this 21st day of June 2021.



Terry Gaasterland, 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, SARAH KRIETOR, 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. 2021-31, adopted by the City Council of the City of Del Mar, California, at a Regular Meeting held the 21st day of June 2021, by the following vote:

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



Sarah Krietor, Acting City Clerk
City of Del Mar

RESOLUTION NO. 2021-32

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL MAR, CALIFORNIA, APPROVING THE STATEMENT OF INVESTMENT POLICY FOR FISCAL YEAR 2021-2022, AND DELEGATING THE AUTHORITY TO INVEST CITY FUNDS TO THE TREASURER

WHEREAS, the City Council of the City of Del Mar, California, pursuant to Title 5, Division 2, Part 1 of the Government Code of the State of California, is authorized to invest City funds more particularly set out in Section 53601 of said Code; and

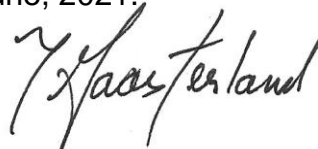
WHEREAS, the City Council, pursuant to Section 53607 of the Government Code is authorized to delegate said authority to the Treasurer; and

WHEREAS, it is good practice for the City Council to review the Statement of Investment Policy as more particularly set out in Section 53646 of said Code.

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 City Council of the City of Del Mar does hereby authorize the Treasurer to invest City funds and adopt the Statement of Investment Policy as attached in Exhibit "A."

PASSED, APPROVED AND ADOPTED by the City Council of the City of Del Mar, California, at a Regular Meeting held this 21st day of June, 2021.



Terry Gaasterland, Mayor
City of Del Mar

APPROVED AS TO FORM:



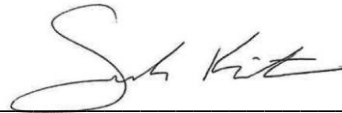
Leslie E. Devaney, City Attorney
City of Del Mar

ATTEST AND CERTIFICATION:

STATE OF CALIFORNIA
COUNTY OF SAN DIEGO
CITY OF DEL MAR

I, SARAH KRETOR, 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. 2021-32, adopted by the City Council of the City of Del Mar, California, at a Regular Meeting held the 21st day of June 2021, by the following vote:

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



Sarah, Krietor, Acting City Clerk
City of Del Mar

BUDGET PROCESS

The City of Del Mar’s budget process is an on-going, dynamic activity involving City Council, staff, and residents. While the budget process provides the funding necessary for the general day-to-day operations of the City, the budget also addresses the City Council’s goals and priorities, which include special projects and capital projects. The Council goals and priorities list also includes projects that are deferred to future fiscal years.

The budget process begins each year with a Council workshop early in the calendar year and is completed with the budget adoption in June. Residents of the City of Del Mar are actively involved in determining the policies and direction of the City and in developing long-term objectives designed to enhance the natural beauty of the City and to anticipate infrastructure maintenance. This budget document attempts to communicate to readers that those priorities are considered in the budget process.

The City’s budget provides the structural basis for general operations, special projects, capital projects, and overall financial planning. This document is a link between prior and future years with regard to planning the financial future of the City. The budget is also the basis for its 10-year financial forecast which the City uses as a tool for long-range financial planning.

The following table illustrates the budget process:

BUDGET PROCESS STEPS	Jan	Feb	Mar	Apr	May	Jun
City Council Workshop to set goals and priorities for the two-year budget period		X				
Departments Submit Budget Requests to Finance			X			
City Manager Reviews Requests with the Finance staff and Department Directors				X		
City Manager Submits Proposed Budget to City Council					X	
City Council Conducts Budget Workshops					X	
City Council Adopts Budget						X

The City Council follows a process whereby the priorities are developed for the next two fiscal years. This workshop provides the essential framework around which staff works to propose a budget for Council deliberation.

The second major activity of the budget process is the two-day budget workshop during which the Council receives daily public input, receives presentations from all department directors on proposed budgets, considers community support requests, evaluates revenue estimates and the financial forecast, thoroughly reviews the proposed capital projects, and makes decisions regarding the final budget. The City Manager incorporates the Council's decisions into the budget and presents the final budget at a regularly scheduled Council meeting in June. Copies of the budget are available for public review at City Hall, local Del Mar library, and on the City's website.

A majority of the Council, at least three out of the five, must vote to approve the budget. Generally, however, there is strong consensus and final votes on the budget have not been controversial. The budget is adopted at the program level for operating expenditures, the project level for capital expenditures and on a line item basis for revenues. This budget was approved by Council at its regularly scheduled meeting on June 21, 2021.

Budget Reviews

The budget is monitored monthly by Finance Division staff and department directors using internal reports, which compares actual revenues and expenditures to-date with budgeted amounts. On a semi-annual basis, the Finance Division completes a comprehensive report to the City Council, and subject to majority Council approval, adjusts the budget to incorporate financial information that was not available at the time the budget was adopted and to provide funds for unanticipated events. These reports are reviewed by the Finance Committee, which may make recommendations for Council consideration.

Outside the context of the semi-annual reviews, City Council action may amend the budget. The City Manager has the authority to approve budget transfers between programs within the same fund, but only Council may authorize transfers between funds.

Basis of Accounting

The financial statements are prepared in accordance with Generally Accepted Accounting Principles. All general government funds are accounted for on a modified accrual basis, which means that revenues are recognized when they become eligible to accrue, which is when they are measurable and available to finance expenditures of the current period; expenditures are recognized when the fund liability is incurred. Enterprise funds (Water, Wastewater, and Clean Water) are accounted for on a full accrual basis, which is similar to accounting for a business. Revenues and expenses are recorded for the period in which the transactions are earned.

Basis of Budgeting

The basis for budgeting is modified accrual for the governmental funds which is also used as its basis of accounting, as described. The Water, Wastewater, and Clean Water Enterprise funds are budgeted on the full accrual basis. Departments may encumber, and the City budgets as expenditures, those items that are under contract at the end of the fiscal year or associated with an outstanding purchase order. Encumbrances are re-appropriated in the following fiscal year.

BUDGET POLICIES

The City Council, and by direction the City Manager, have developed and continue to re-assess guiding principles that set the course of the budget preparation. As part of developing their goals and priorities, the City Council reaffirms and re-evaluates the policies that govern budget development. This session allows for shifts in direction to respond to changes in the fiscal and political climate from within the City and from other governmental entities, whose decisions can directly affect the resources of the City. These principles have as their basis the imperative to provide necessary services, to maximize the City's resources, to plan for future improvements, and to meet goals in the context of realistic revenue projections. Department directors are responsible for initiating program budgets within the context of policy guidelines and objectives established by the City Council. The City Manager carefully evaluates requested departmental budgets to ensure they effectively address stated objectives. The following policies provide the framework for budget development and guide the decision-making process:

Financial Policies

It is the City's policy and practice to complete a budget that is balanced, maintains a minimum contingency reserve, and meets the Finnell Plan. Based on recommendation by the Finance Committee, beginning in Fiscal Year 2019-20, Council directed staff to increase the General fund contingency by one-percent each year until it reaches 25% or 90 days of operations. The contingency reserve calculation is the percent the ending unreserved balance is of the total of General Fund operating expenditures including General Fund transfers to support operating expenditures in other funds. Council may consider one-time expenditures that do not increase recurring operating costs; increase or establish new reserves to address future goals; or establish new programs but only in the context of multi-year revenue and expenditure projections. Semi-annual financial reports to Council also allow for close monitoring of the estimated revenues and budgeted expenditures and offer an opportunity to make corrections if needed.

The City has an Equipment Replacement Reserve in the General Fund to fully fund the replacement cost of equipment and vehicles. Equipment purchases over \$5,000 are "depreciated", using the estimated replacement cost, over the normal life of the item. The total of the annual depreciation is transferred from the General Fund Contingency Reserve to the Equipment Replacement Reserve. The annual purchase of replacement equipment is funded from this reserve.

In 2007, the Council adopted the Finnell Plan, which is an internal City policy, which was established to provide funding for future capital projects. This objective was in response to the results of a 20-year forecast of revenues, operating expenditures and capital projects. Because funding for future capital projects was inadequate when the Plan was established, the Finnell Plan caps the growth of operating expenditures to 1.4% of the projected growth of revenues. The Fiscal Years 2021-22 and 2022-23 Operating and Capital Budgets meets this financial objective.

Cash Management

The basic tool for management of the City's cash is the City's Investment Policy which is approved annually by the City Council in compliance with State law. Staff monitors cash daily in order to maximize investment opportunities. Bank balances are kept at a level with only enough cash to cover daily needs, and excess cash is invested in the State Local Agency Investment Fund (LAIF). The remaining funds are invested with the County of San Diego Investment Fund and in government agencies and corporate notes, laddered to coincide with significant debt service payments.

Debt Policy/ Capital Financing

The City's Debt Policy is reviewed annually by Council as part of the budget process. The City has no legal limitations on the amount of debt it may issue but has adopted conservative practices in which it funds most projects on a Pay-As-You-Go (cash financing) basis. It is the City's policy to attempt to finance its capital at the lowest possible cost, while also reducing interest rate risk. The City also endeavors to maintain the highest possible credit rating in order to reduce its cost of capital.

For its Enterprise Funds, the City will typically use revenue bonds and certificates of participation. The City will also take advantage of programs such as the Water Resources Control Board's State Revolving Fund or the California Infrastructure and Economic Development Bank (iBank) subject to availability of funding. The City's policy requires strict adherence to bond covenants for debt service coverage and reserve funding.

For property-tax based general obligation bonds and assessment districts, it is the City's policy to ensure that the minimum required reserve as required by bond covenants is always maintained. In addition, it is the City's policy to hold a small operating reserve in the order of 10-15% of annual debt service to help maintain smooth and predictable millage rates and assessments. The City adheres to all continuing disclosure and significant event reporting requirements.

The City may enter into capital financing arrangements using long-term, short-term or variable financing instruments. Typically, these will be structured as lease-out/lease-back arrangements or capital leases. It is the City's policy to project its revenues and expenditures for a rolling five-year period in order to ensure that it can meet its debt service obligations. It is also the City's policy to have sufficient unrestricted cash reserves to act as a hedge against variable interest rate risk.

Conservative Revenue Estimates

The Finance Division is responsible for preparing the revenue estimates for the new budget document. Using a variety of sources including historical trends and information obtained from County, State, and other governmental organizations, the goal is to have realistic projections that are still conservative. The City believes fiscal conservatism provides a strong basis from which to achieve other budget policies.

Provide Necessary Services

The City Council and staff continue to actively promote cost effective means of providing necessary services to Del Mar residents. The budget receives careful scrutiny to ensure that streets and roads are maintained and cleaned; trash is picked up; utility service is provided in the most cost-effective, equitable manner; and that residents are assured a safe community. Del Mar is a community of considerable natural beauty with the ocean and spacious beaches at our doorstep and winding densely vegetated hillsides that overlook the sea. Such natural attractions also draw visitors to the City who, through patronage of local businesses, provide sales tax and transient occupancy tax revenues to the City. Maintenance and enhancement of the City's beaches and parks is included in the overall policy direction, and each budget reflects that commitment.

Future Planning

The City's two-year operational budget and ten-year capital improvement budget are prepared every other year. The budget consists of two single-year appropriations and, along with the ten-year capital plan, is analyzed over the course of both years and is subject to review and update, with any changes submitted to Council for approval. In conjunction with the preparation of the two-year model, a 10-year forecast is also prepared. The forecast tracks reserve levels and adherence to reserve policies and allows the City to proactively adjust programs as needed to meet future budgetary constraints.

Enterprise Funds

Utility rates for water, sewer, and clean water were adopted effective July 1, 2019, for a five-year period. Rates and charges are sufficient to fund only the required operating expenditures, and reserve requirements for the full five-year period. A drought rate schedule was also adopted which will allow the City to adjust rates in accordance with any level of mandatory cut in consumption. Due to the Bighorn court decision in July 2006, utility rates are now subject to the majority protest requirements of Prop 218.

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PROPOSITION 4 GANN APPROPRIATIONS LIMIT

Article XIII-B of the California State Constitution places limits on the amount of revenue that can be spent by all entities of government. It is the City's responsibility to annually calculate its appropriations limit, which became effective in Fiscal Year 1978-1979, and can be increased by factors including the change in population, the change in the California Per Capita Personal Income, or the local change in property tax assessments due to non-residential construction.

The law provides for voter approval of an override that allows cities to exceed their appropriations limit. In November 1992, Del Mar voters approved such an override that was effective for the four years ended Fiscal Year 1995-1996.

Substantial improvements at the Fairgrounds in 1992, including the construction of additional grandstands at the racetrack, ultimately allowed the City to increase its appropriations limit to a point where there will be no need for future voter approval of an override.

With the adoption of the Fiscal Year 2021-22 budget, the appropriation limit for the City of Del Mar is \$31,269,572 which is \$19,991,332 over the proceeds of taxes.

The calculation of the proceeds of taxes follows this page.

**CITY OF DEL MAR
CALCULATION - PROCEEDS OF TAXES
FY 2021-2022**

FUND	ESTIMATED FY 2021-2022	PROCEEDS OF TAXES	NON-PROCEEDS OF TAXES
GENERAL FUND			
PROPERTY TAX	6,472,770 t	6,472,770	
PROPERTY TAX IN LIEU OF VLF	701,060 t	701,060	
SALES AND USE TAX	1,340,000 t	1,340,000	
TRANSIENT OCCUPANCY TAX	2,100,000 t	2,100,000	
FRANCHISE TAXES	375,000 np		375,000
BUSINESS LICENSE TAX	225,000 t	225,000	
REAL PROPERTY TRANSFER TAX	150,000 t	150,000	
SALES TAX - SAFETY	515,000 np		515,000
LICENSES & PERMITS	5,000 t	5,000	
JUNIOR LIFEGUARDS	97,800 np		97,800
PARKING PERMITS	25,000 np		25,000
MOVING VIOLATIONS	140,000 np		140,000
PENALTIES	12,000 np		12,000
PARKING VIOLATIONS	675,000 np		675,000
ADMINISTRATIVE CITATIONS	22,000 np		22,000
SIDEWALK CAFÉ USER FEE	5,300 np		5,300
RENTAL INCOME	190,000 np		190,000
PARKING METER INCOME	1,200,000 np		1,200,000
VEHICLE LICENSE FEE	3,530 t	3,530	
PUBLIC SAFETY AUGMENTATION FUND (PSAF)	83,900 t	83,900	
HOMEOWNER EXEMPT	38,740 t	38,740	
ON-TRACK PARAMUTUAL	- np		-
OFF-TRACK PARAMUTUAL	- np		-
SOLID WASTE	28,000 np		28,000
CHARGES FOR PLANNING SERVICES	1,095,000 np		1,095,000
PARKING IN LIEU	1,550 np		1,550
ADMINISTRATIVE CHARGE	937,650 np		937,650
ADMINISTRATIVE CHARGE-MEASURE Q	130,000 np		130,000
NUISANCE ALARM REIMBURSEMENT	2,000 np		2,000
EXPENDITURE REIMBURSEMENT	365,170 np		365,170
STATE MANDATED COST REIMBURSEMENT	3,000 np		3,000
MISCELLANEOUS	71,350 np		71,350
SUB-TOTAL GENERAL FUND	17,010,820	11,120,000	5,890,820
GENERAL INTEREST	60,000	39,222	20,778
TOTAL GENERAL FUND	17,070,820	11,159,222	5,911,598
MEASURE Q			
DISTRICT TAX	2,200,000 np		2,200,000
TOTAL MEASURE Q	2,200,000	-	2,200,000
ROAD MAINTENANCE REHAB ACCOUNT			
RMRA	86,990 np		86,990
TOTAL RMRA	86,990	-	86,990
GAS TAX FUND			
STATE GAS TAX	119,380 np		119,380
TOTAL GAS TAX FUND	119,380	-	119,380

CITY OF DEL MAR
 CALCULATION - PROCEEDS OF TAXES
 FY 2021-2022

<u>FUND</u>	<u>ESTIMATED FY 2021-2022</u>	<u>PROCEEDS OF TAXES</u>	<u>NON-PROCEEDS OF TAXES</u>
<u>OPEN SPACE FUND</u>			
CONSTRUCTION TAX	6,000 t	6,000	
PERMITS	260,000 np		260,000
ON-TRACK PARAMUTUAL	- np		-
OFF-TRACK PARAMUTUAL	1,500 np		1,500
CONTRIBUTIONS	- np		-
TREE MITIGATION	360 np		360
MISCELLANEOUS	42,000 np		42,000
	<hr/>	<hr/>	<hr/>
SUB-TOTAL OPEN SPACE FUND	489,860	6,000	483,860
INVESTMENT EARNINGS	500	6	494
	<hr/>	<hr/>	<hr/>
TOTAL OPEN SPACE FUND	490,360	6,006	484,354
<u>SUPPLEMENTAL LAW FUND</u>			
SUPPLEMENTAL LAW GRANT	100,000 np		100,000
	<hr/>	<hr/>	<hr/>
TOTAL SUPPLEMENTAL LAW	100,000	-	100,000
<u>REGIONAL COMMUNICATIONS FUND</u>			
PROPERTY TAX	48,000 t	48,000	
	<hr/>	<hr/>	<hr/>
TOTAL REGIONAL COMMUNICATIONS	48,000	48,000	-
<u>GRANTS FUND</u>			
STATE	- np		-
FEDERAL	51,470 np		51,470
LOCAL	- np		-
	<hr/>	<hr/>	<hr/>
TOTAL GRANTS FUND	51,470	-	51,470
<u>HOUSING FUND</u>			
INVESTMENT EARNINGS	3,000 np		3,000
HOUSING IN LIEU	- np		-
	<hr/>	<hr/>	<hr/>
TOTAL HOUSING FUND	3,000	-	3,000
<u>AB 939 FUND</u>			
AB 939 REIMBURSEMENT	65,000 t	65,000	-
	<hr/>	<hr/>	<hr/>
TOTAL AB 939 FUND	65,000	65,000	-
<u>PUBLIC, EDUCATION, GOVERNMENT FUND</u>			
PEG FEE	46,000 np		46,000
INVESTMENT EARNINGS	- np		-
	<hr/>	<hr/>	<hr/>
TOTAL WILDFIRE DEBT	46,000	-	46,000
<u>CAPITAL IMPROVEMENT FUND</u>			
FEDERAL GRANTS	371,830 np		371,830
LOAN PROCEEDS	- np		-
INVESTMENT EARNINGS	- np		-
	<hr/>	<hr/>	<hr/>
TOTAL CAPITAL IMPROVEMENT FUND	371,830	-	371,830

CITY OF DEL MAR
 CALCULATION - PROCEEDS OF TAXES
 FY 2021-2022

<u>FUND</u>	<u>ESTIMATED FY 2021-2022</u>		<u>PROCEEDS OF TAXES</u>	<u>NON-PROCEEDS OF TAXES</u>
<u>TRANSNET FUND</u>				
TRANSNET	205,000	np		205,000
INVESTMENT EARNINGS	-	np		-
TOTAL TRANSNET FUND	205,000		-	205,000
TOTAL GENERAL GOVERNMENT	20,857,850		11,278,228	9,579,622
<u>WORKER'S COMPENSATION FUND</u>				
CONTRIBUTIONS	265,000	np		265,000
INVESTMENT EARNINGS	1,500	np		1,500
TOTAL WORKER'S COMPENSATION FUND	266,500		-	266,500
<u>WATER UTILITY FUND</u>				
PENALTIES	10,500	np		10,500
INVESTMENT EARNINGS	26,260	np		26,260
WATER SALES	2,063,820	np		2,063,820
READY TO SERVICE CHARGE	1,471,600	np		1,471,600
CURRENT SERVICE FEES	31,400	np		31,400
FIRE METERS	-	np		-
MISCELLANEOUS	43,560	np		43,560
TOTAL WATER FUND	3,647,140		-	3,647,140
<u>CLEAN WATER FUND</u>				
PENALTIES	1,500	np		1,500
INVESTMENT EARNINGS	500	np		500
SERVICE CHARGES	560,000	np		560,000
GRANT REVENUE	-	np		-
TOTAL CLEANWATER FUND	562,000		-	562,000
<u>SEWER UTILITY FUND</u>				
PENALTIES	10,000	np		10,000
INVESTMENT EARNINGS	35,000	np		35,000
SERVICE CHARGES	1,700,000	np		1,700,000
USAGE CHARGES	1,650,000	np		1,650,000
INCLUSION FEES	55,000	np		55,000
MISCELLANEOUS	20,000	np		20,000
CITY OF SAN DIEGO	-	np		-
LOAN PROCEEDS	-	np		-
TOTAL SEWER FUND	3,470,000		-	3,470,000
TOTAL ALL FUNDS	<u>28,803,490</u>		<u>11,278,228</u>	<u>17,525,262</u>
PROP 4 LIMIT			31,269,572	
OVER/(UNDER) LIMIT			<u>(19,991,344)</u>	

Financial Summaries

FUND OVERVIEW

The City of Del Mar uses governmental funds to account for services funded through non-exchange revenues – mainly taxes. The following is a brief overview of the City of Del Mar’s fund structure:

General Fund: The City’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Major revenue sources are property tax, sales and use tax, Transient Occupancy Tax (TOT), parking violations and parking meter income, planning fees, and the administrative charge from the Enterprise Funds. Major expenditures are primarily related to public safety, general government, and public works.

Capital Projects Fund: Used to account for the financial resources used for the acquisition or construction of major property, equipment, or facilities (other than those financed by the Enterprise Funds). Major revenue sources are grant funding and private contributions.

Special Projects Fund: Used to account for the financial resources used for the designated special projects approved by the City Council based on the goals and priority of the year.

Enterprise Funds account for “business-type activities” similar to those in the private sector which are funded through user charges. The City has the following major enterprise funds:

Water Fund: Used to account for the operation, maintenance, and capital facility financing of the City's water system. Its major revenue source is from user charges.

Wastewater Fund: Used to account for the operation, maintenance, and capital facility financing of the City's wastewater system. Its major revenue source is from user charges.

The City has the following non-major enterprise fund:

Clean Water Fund: Accounts for the mandated costs of the City’s National Pollution Discharge Eliminations System (NPDES) permit. Its major revenue source is from user charges.

Additionally, the City has the following fund types:

Special Revenue Funds are used to account for revenues derived from specific sources which are usually required by law or administrative regulation to be accounted for in a separate fund. The special revenue funds for the City of Del Mar are as follows:

Road Maintenance Rehabilitation Account Fund: Used to account for basic road maintenance, rehabilitation, and critical safety projects on local streets and roads system.

Gasoline Tax Fund: Used to account for state gasoline taxes received by the City. These funds may be used for street maintenance, right-of-way acquisition, and street construction.

Open Space Fund: Accounts for park and beach maintenance, and the Powerhouse Community Center maintenance and operations. It is partially funded by facility use permits for the community center.

Supplemental Law Enforcement Fund: Used to account for grant revenue received by the City from the State of California for supplemental law enforcement expenditures.

Regional Communications System Fund: Used to account for revenue received by the City to maintain its portion of the San Diego County and Imperial County Regional Communications System.

Grants Fund: Accounts for federal, state, and local grants received by the City and the expenditure of those funds.

Housing Fund: Accounts for in-lieu payments from developers and expenditures in support of low-income housing.

AB 939 Fund: Accounts for revenue received through the City's solid waste franchise agreement to implement the countywide integrated waste management plan and program.

PEG Fee Fund: Accounts for revenue received through the City's local cable franchise agreements which can be used to provide television production equipment, airtime on local cable system, and to televise public information and meetings.

The **Debt Service Fund** is used to account for bond proceeds required to be set aside for future debt service and related interest income. The funds are used to repay principal and interest on long-term indebtedness of the City. The City currently has no outstanding general bond obligations.

Capital Project Funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities, and include the following:

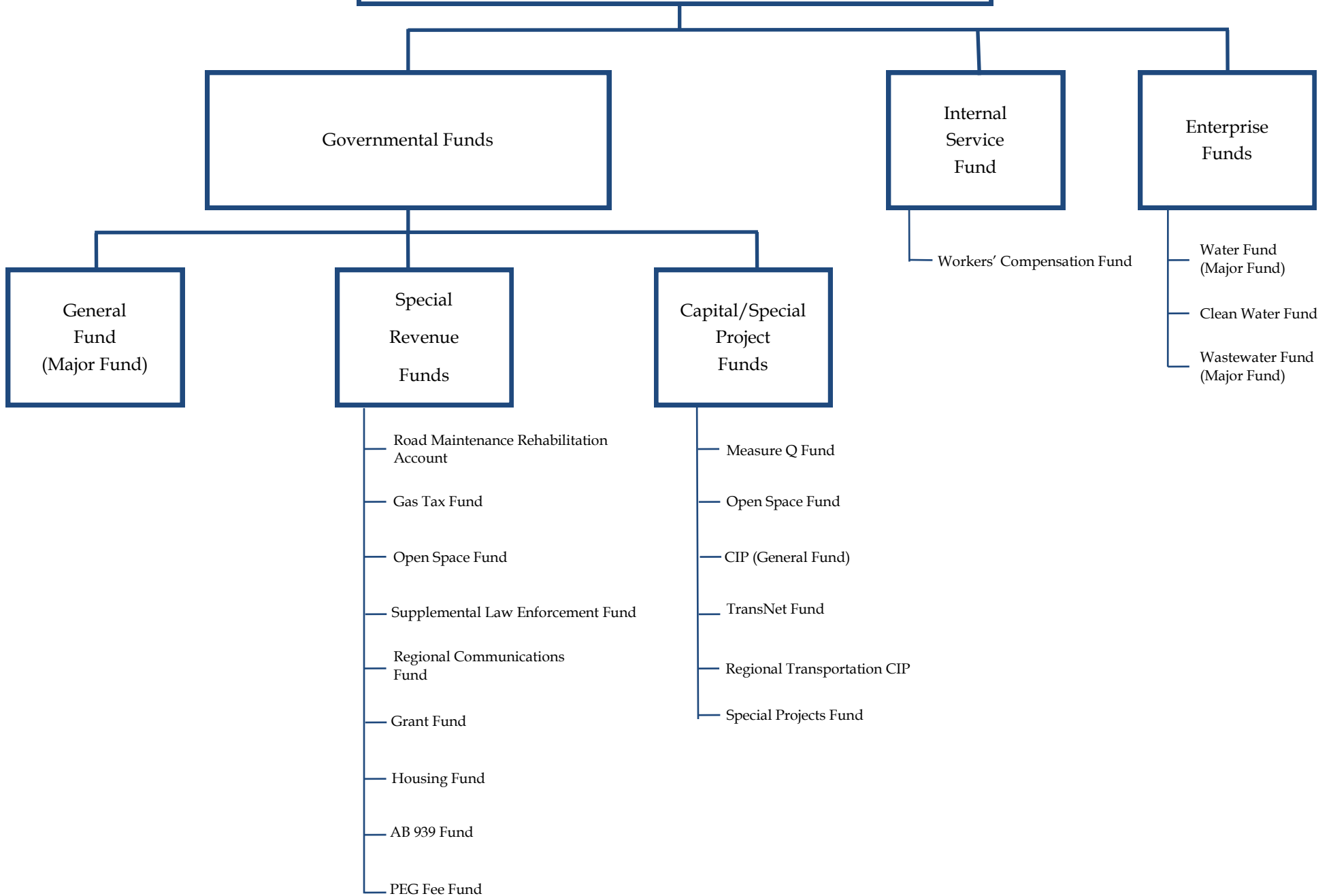
Measure Q Fund: Accounts for the voter approved 1% transaction and use tax that is imposed within Del Mar and used for the acquisition or construction of capital projects or facilities specified by the City Council, which at this time include the citywide Utility Undergrounding, Shores Park, and Downtown Streetscape projects.

Regional Transportation Congestion Improvement Program (RTCIP) Fund: Accounts for fees received on new development used to mitigate the impacts of residential development.

TransNet Fund: Accounts for the financial resources to be used for the acquisition or construction of capital facilities.

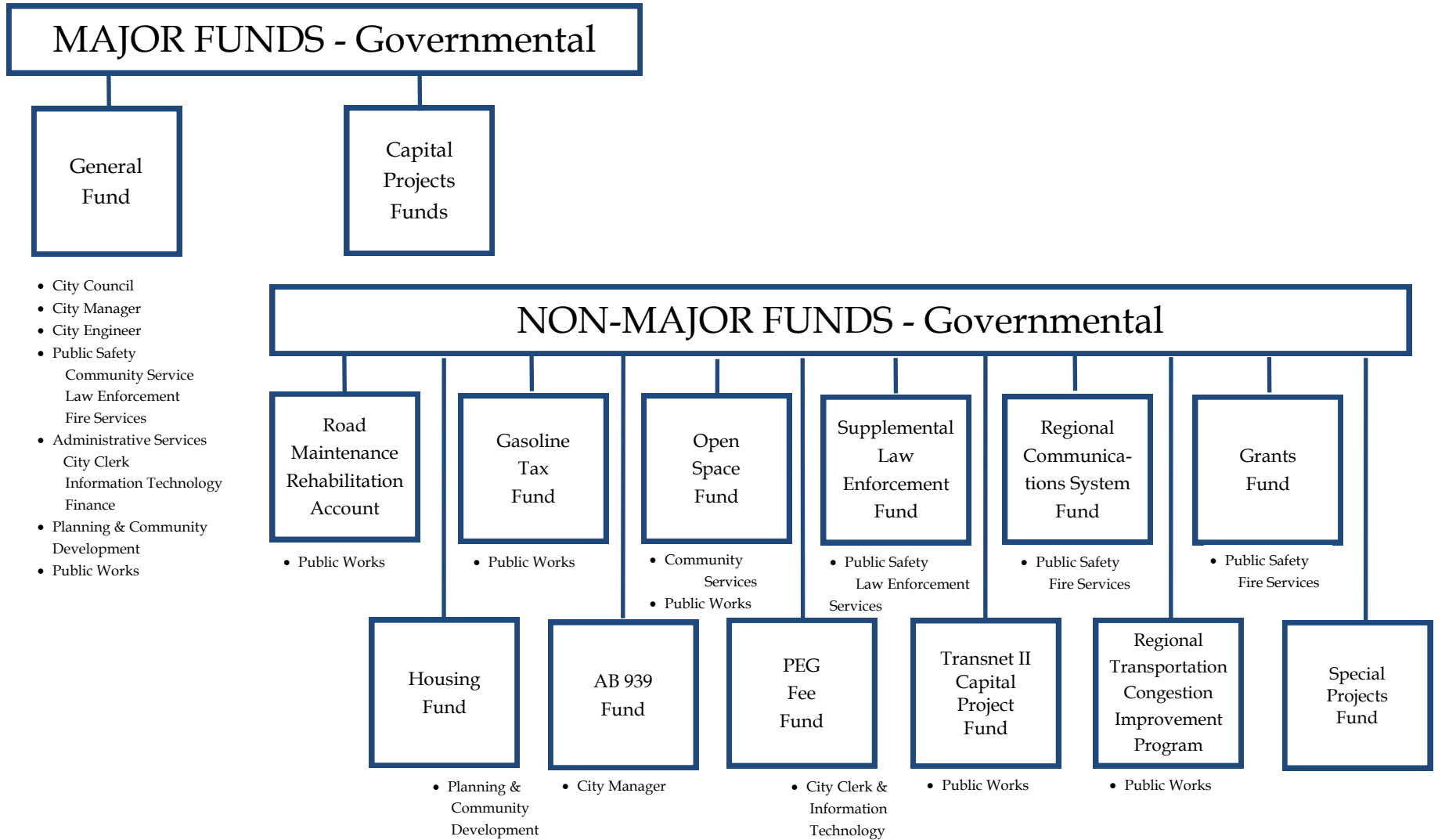
The **Internal Service Fund** is used to account for the third-party workers' compensation administration services provided to the City.

City of Del Mar



Department to Fund Relationship

Major funds are those funds whose revenues, expenditures, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least five percent of the aggregate amount for all governmental and enterprise funds for the same items.



GENERAL FUND REVENUE ANALYSIS

The City of Del Mar derives revenue from a variety of sources; however, the primary sources of revenue in the General Fund are taxes on property, on hotel rooms (Transient Occupancy Tax), and on the sale of goods. Del Mar is a beachside community covering two square miles with few vacant lots and very little room for new development. Therefore, revenue growth is generally the result of increases in assessed valuation, hotel room rate increases, and additional commercial sales activity.

The section below briefly describes the primary General Fund revenue sources, the basis of the revenue estimates, and additional information on events that affect projections. In reviewing the revenue estimates in the current fiscal year, projections for the upcoming fiscal years are considered.

TAX REVENUE

PROPERTY TAX

Property tax comprises approximately 42% of General Fund revenues (not including Measure Q revenue) for Fiscal Years 2021-21 (\$7,173,830) and 2021-22 (\$7,532,110). The City's assessed valuation exceeds \$4.3 billion and continues to trend upward. The County of San Diego provides assessed valuation information to the City, and the City's revenue projections are made in large part based on that information. Historical growth is also considered, which includes the resale and development of property. As an affluent and desirable beach community, property values in Del Mar continue to grow, and resales contribute to large increases in assessed valuation. The City has little growth due to development, as there are very few vacant lots. Some development occurs when an older house is demolished and replaced with a new house, or improvements are made to existing houses.

The basic property tax rate in California is one percent of assessed valuation, as determined by the passage of Proposition 13 in 1978. This means that for a house assessed at \$1,000,000, the basic property tax is \$10,000. Of that total, the City receives approximately \$1,478 or 14.775% of the total property tax assessed. The passage of Proposition 13 restricted the increase in assessed valuation to the lower of the annual change in the Consumer Price Index (CPI) or two percent.

SALES AND USE TAX

Sales and Use Tax is a major revenue source and comprises approximately 8-9% of General Fund revenues for Fiscal Years 2021-22 (\$1,340,000) and 2022-23 (\$1,640,000). The current sales and use tax rate in San Diego County is 7.75%, and the City receives one percent of the total sales in the City.

On a quarterly basis, the California Department of Tax and Fee Administration (CDTFA) provides detailed reporting, by business, of the sales tax collected during the quarter. With the assistance of reports provided by a consultant retained to put the CDTFA information in a usable format, the City can more accurately estimate revenues by analyzing the trends by business category and location.

The character of Del Mar has a significant impact on sales tax revenue. The City, which is only two square miles, has a village-like atmosphere, with very little vacant land for development. Retailers are often individual proprietors, and there are no supermarkets, department stores, or automobile dealers. There are only a few national retailers in the City.

Del Mar's restaurants are known for superior dining and generate 54% of the sales tax revenue. Approximately 75% of Del Mar's sales tax is generated by the top 25 businesses. Fifteen of the top 25 businesses are restaurants. In order to improve retail sales, the City Council has taken certain actions to revitalize downtown and to attract business and customers to the downtown area.

The presence of the 22nd District Agricultural Association (22nd DAA), with occasional automobile and recreational vehicle sales, an annual County Fair, and thoroughbred racing, offers unique sales tax opportunities and room for growth that is not available in other areas of the City.

Sales tax revenue was hit the hardest during the current pandemic financial crisis. Due to modified events at the Fairgrounds, and lower downtown activity, sales tax recovery is showing a slower recovery. The revenue projections for the next two fiscal years represents around 60% of pre-COVID sales tax levels.

TRANSIENT OCCUPANCY TAX

Transient Occupancy Tax (TOT) is collected at each hotel and motel in the City for overnight stays that are less than 31 days. With the approval to increase the TOT rate by the allowable 0.5% to a total of 13% in October 2019, the TOT revenues are approximately 13-15% of General Fund revenues and are estimated to receive \$2,100,000 in Fiscal Year 2021-22 and \$2,600,000 in Fiscal Year 2022-23.

In past years, the hotels and motels in the City have seen an upturn in visitors and TOT collections. However, due to the COVID-19 pandemic, prior year collections were about 50% of previous year totals. Although TOT is seeing a faster recovery, conservative projections are included for the next two years. The City anticipates that TOT revenues have a potential of reaching pre-COVID levels by the end of Fiscal Year 2022-23.

MEASURE Q TRANSACATION TAX

Beginning in April 2017, the City has a new stream of revenue with the voters' passage of Measure Q, a ballot measure that increased the sales and use tax rate by an additional one percent. The total sales and use tax rate in Del Mar is 8.75%. Although considered General Fund revenues, Measure Q funds are accounted for in a separate fund and are estimated to be \$2,200,000 for Fiscal Year 2021-22, and \$2,400,000 for Fiscal Year 2022-23.

OTHER TAXES

Other Taxes are approximately 4% of General Fund revenues. This category includes Franchise Tax, Business License Tax, and Real Property Transfer Tax and are estimated at approximately \$750,000 and \$765,000 for Fiscal Years 2021-22 and 2022-23, respectively.

Franchise Tax includes gas, electric, trash, and cable franchises that operate in the City. It is estimated at approximately \$375,000 and \$390,000 for Fiscal Years 2021-22 and 2022-23, respectively. Estimates for Franchise Tax revenue are based on similar current year collections.

Business license revenue, estimated at \$225,000 for Fiscal Years 2021-22 and 2022-23, constitutes approximately 1.3% of General Fund revenues for both fiscal years. Estimates are based on historical information, together with estimates for new business revenues, and reflects approximately 2.3% increase from previous year.

The Real Property Transfer Tax estimate of approximately \$150,000 for Fiscal Years 2021-22 and 2022-23, and is an average of historical revenues. Estimates are based on a similar current year collections.

LICENSES AND PERMITS

Licenses and permits are revenues collected for the Junior Lifeguard Program, and parking permits for spaces underneath the L'Auberge Hotel. These revenues make up approximately 0.7% of total General Fund Revenues. Due to the suspension of the Junior Lifeguard program in the previous year, an additional \$97,800 in revenue is projected for the next two fiscal years.

OTHER REVENUES

PARKING FEES, FINES, AND FORFEITURES

Fines and Forfeitures are revenues collected primarily from parking violations, but for purposes of analysis, includes parking meter coin revenue as well. Projected revenue estimates for Parking Meter Income, Fines, and Forfeitures are approximately 11% of the total General Fund revenue.

Parking estimates are based on historical information, as well as estimated increases in beach attendance, but are always subject to the unpredictable nature of the weather. With significant demands for parking because of the beach, metered parking helps to ensure turnover and allow more visitors the opportunity to find parking. Due to the unexpected increase in parking revenues in Fiscal Year 2020-21, these revenues are projected to decrease 10% for Fiscal Year 2021-22, and increase approximately 4% for Fiscal Year 2022-23. Revenue from Parking Violations is estimated to be approximately \$675,000 and \$700,000 for Fiscal Year 2021-22 and Fiscal Year 2022-23, respectively.

REVENUES FROM THE USE OF ASSETS

The two revenue sources in this category are Investment Earnings and Rental Income. Trends, current economic climate, and historical information are used to calculate these estimates. Rental income of \$190,000 for Fiscal Years 2021-22 and 2022-23, reflects several rental agreements.

REVENUE FROM OTHER AGENCIES

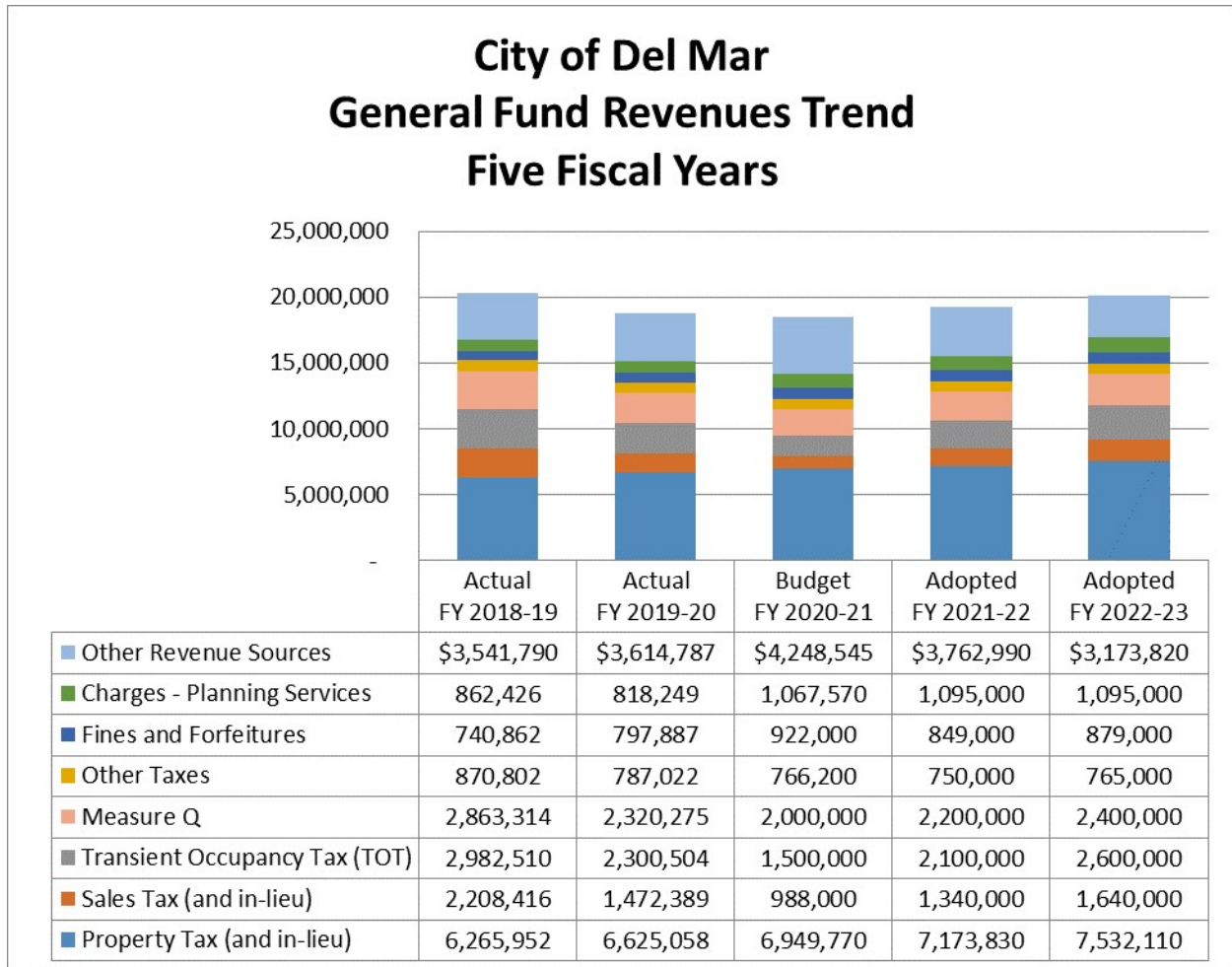
These revenue sources include State and Federal funds, both subventions and grants, and the pari-mutuel activity at the 22nd DAA, both on and off-track. Pari-mutuel revenue is subject to an agreement with the 22nd District Agriculture Association (DAA) that offsets possessory interest payments made by the DAA against pari-mutuel collections.

CHARGES FOR SERVICES

These revenues come from a variety of activities including Planning and Development fees, Building Services, and Engineering Services. Because the City has very little new development, these charges for services are not significant revenue sources. Estimates are based primarily on historical information in conjunction with anticipated building levels. The projected revenue for Planning Services is approximately \$480,000 for Fiscal Year 2021-22 and Fiscal Year 2022-23. The City contracts with a private company for issuance of building permits. The projected revenue for Building Services is approximately \$460,000 for Fiscal Year 2021-22 and Fiscal Year 2022-23. The projected revenue for Engineering Services is approximately \$155,000 for both fiscal years and is mostly offset by the costs of the outside contractors that operate each program.

OTHER REVENUE SOURCES

The primary source of revenue in this classification is the Administrative Charge, an allocation of approximately \$937,650 and \$965,780 for Fiscal Years 2021-22 and 2022-23, respectively, from the Water and Wastewater Enterprise funds. Miscellaneous revenues from a number of different sources including First Responder revenue and Nuisance Alarm Reimbursement comprise the remainder of the revenues, a small portion of the total.



GENERAL FUND EXPENDITURES ANALYSIS

The General Fund represents 48% of the City's total expenditures for Fiscal Year 2021-22 and 2022-23, and is primarily funded by taxes. The General Fund provides for the general cost of operating City government and includes the administrative programs of City Manager, City Clerk, Legal, and Finance. Public Safety, Planning, Public Works Administration and Engineering are also included in the General Fund budget. Public Safety programs include Law and Traffic Enforcement, Fire Protection, and Lifeguard Services. Also included are regulatory programs such as Code Enforcement and Parking Enforcement.

Department Heads are responsible for the preparation and management of program budgets under their direction. The City Council approves employee salary schedules each fiscal year. This two-year budget includes a projected 1.7% cost-of-living adjustment in Fiscal Year 2021-22 for the Management and Professional groups, as well as General Employees, and the Firefighters' Association.

Several City services are provided by contract including law enforcement, City Attorney, and City Engineer. Management of the Fire Department is provided through a cooperative agreement with the Cities of Encinitas and Solana Beach.

PUBLIC SAFETY

This category of expenditures, at 52% and 53% of the General Fund total for Fiscal Years 2021-22 and 2022-23, comprises the largest segment of the General Fund budget. It includes law and traffic enforcement activities, lifeguard services, fire protection, and several smaller public safety programs. Despite Del Mar's size, approximately 3,000,000 people visit the City's beaches annually, and the presence of the Fairgrounds within the City limits, requires the need for the City to provide effective public safety services for the visiting population that can be several times larger than its actual number of residents. City Councils, past and present, have funded these programs to provide a safe community for both residents and visitors.

The City operates a fire station which it leases from the 22nd District Agricultural Association. It has nine full-time firefighters and a primary and reserve engine. In October 2009, the City entered into a Fire Management Services Cooperative Agreement with the Cities of Solana Beach and Encinitas. This agreement provides substantial benefits for the City of Del Mar. The City of Encinitas provides management services to the City of Del Mar that includes the positions of Fire Chief, three Division Chiefs, a Fire Marshall and a Management Analyst, and also provides management services to Solana Beach. Specific management services include supervision of Del Mar's fire suppression operations, emergency management, fire prevention

activities, emergency medical services, procurement and administrative functions, as well as major incident support. The agreement continues to serve the City well, and provides the cities with enhanced supervisory effectiveness, increased communication with emergency personnel, and improved chief officer response times.

Beach safety is provided by the City's five permanent lifeguards, and approximately 50 seasonal lifeguard positions. The City's Chief Lifeguard and Community Services Director also supervises the City's Beach and Community Patrol program.

The City contracts with the San Diego County Sheriff's Department for both law and traffic enforcement. The nine contract law cities in San Diego County jointly negotiate a contract with the Sheriff, from which each city selects its own level of service. The current year contract includes caps on cost increases (except for costs based upon retirement fund investment performance) and the two budget years are capped at 5% for each fiscal year. The City has traditionally budgeted the full amount of its Sheriff contract, with an additional funds for overtime for high impact holidays such as the Fourth of July.

GENERAL GOVERNMENT

General Government provides the basic support services for all City activities. This group of programs, including City Manager, Finance, City Clerk, Legal Services, Human Resources, and the City Council among others, provides for the general administrative services for all departments. General Government comprises approximately 38% of General Fund expenditures for both Fiscal Years 2021-22 and 2022-23.

PUBLIC WORKS

The public works category, making up 4% of General Fund expenditures, for both fiscal years includes both general public works and engineering. With the inclusion of general governmental funds, this category is approximately 11% for both fiscal years, of the total and includes Street Maintenance, Streetlights and Signs, Street Maintenance, Street Landscaping in the Gas Tax Fund, and Park Maintenance in the Open Space Fund.

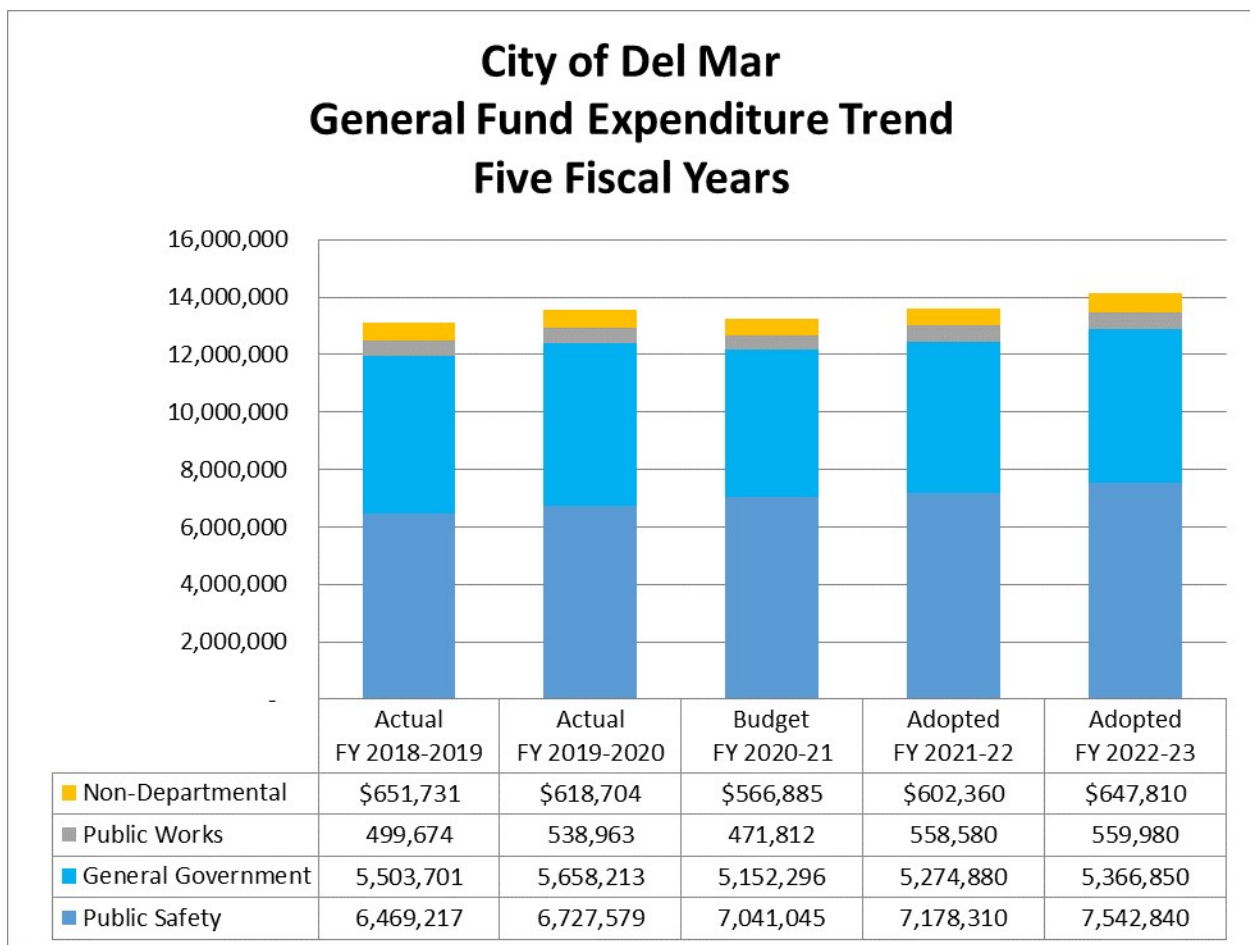
PLANNING

In addition to the Planning Department, which is responsible for administration of all ordinances pertaining to land use and development in the City, this category also includes the programs for design review, planning commission, beach preservation, housing, building permits, and inspections. This City function is the mechanism through which the village-like quality, in addition to the ocean views, enjoyed by many residents, are preserved. This function is 9% for both fiscal years, of the General Fund expenditures and has significant responsibility in the enforcement of ordinances, which are generally far more stringent than most California

communities. Planning programs are projected to recover approximately 62 percent (\$1,095,000 for Fiscal Years 2021-22 and 2022-23) of the cost in permit and inspection fees for the first and second years, respectively.

NON-DEPARTMENTAL

Programs included in this category are expenditures towards Community Support, City Memberships, and operations and maintenance of the City’s TV Studio and City Hall that are not associated with any departmental programs. The Equipment Replacement category is for capital equipment fully funded by a separate reserve in the General Fund.



**CITY OF DEL MAR
RESERVE SUMMARY REPORT
FISCAL YEAR 2021-2022**

	BEGINNING BALANCE JUL 1, 2021 ESTIMATE	REVENUES FY 2022	O & M EXPENDITURES FY 2022	CIP EXPENDITURES FY 2022	TRANSFERS IN FY 2022	TRANSFERS (OUT) FY 2022	ENDING BALANCE JUN 30, 2022 ESTIMATE
GENERAL FUND							
CONTINGENCY	19.92%	3,265,181	16,623,620	(13,018,480)	-	426,990 \$ (4,311,157)	2,986,154
RESTRICTED:							
SELF-INSURANCE		421,553	360,000	(508,450)	-	26,897	300,000
DESIGNATED:							
ENCUMBRANCES		-	-	-	-	-	-
COASTAL PARKING REVENUE		-	81,900	(81,900)	-	-	-
SIDEWALK CAFÉ		-	5,300	(5,300)	-	-	-
ECONOMIC UNCERTAINTY RESERVE		200,000	-	-	-	(200,000)	-
PENSION RESERVE		1,220,200	-	-	-	250,000	1,470,200
LEAVE LIABILITY		63,123	-	-	-	-	63,123
EQUIPMENT REPLACEMENT		724,850	-	(103,200)	-	100,000	721,650
TOTAL GENERAL FUND		5,894,907	17,070,820	(13,717,330)	-	803,887 (4,511,157)	5,541,127
MEASURE Q							
		2,994,421	2,200,000	-	(75,000)	-	5,119,421
EMERGENCY EXPENDITURE FUND							
		-	-	-	-	-	-
ROAD MAINTENANCE REHABILITATION ACCT							
		-	86,990	-	-	(86,990)	-
GAS TAX FUND							
		-	119,380	(579,030)	-	459,650	-
OPEN SPACE FUND							
		-	490,360	(1,022,340)	-	531,980	-
DESIGNATED							
ENCUMBRANCES		-	-	-	-	-	-
CAPITAL IMPROVEMENT PROJECTS		-	-	-	(530,000)	530,000	-
OPEN SPACE ACQUISITION		126,388	-	-	-	-	126,388
TREE RESERVE		33,157	-	-	-	-	33,157
TOTAL OPEN SPACE FUND		159,545	490,360	(1,022,340)	(530,000)	1,061,980	159,545
SUPPLEMENTAL LAW ENFORCEMENT FUND							
		-	100,000	-	-	(100,000)	-
REGIONAL COMMUNICATIONS FUND							
		7,051	48,000	(59,760)	-	11,760	7,051
GRANTS FUND							
		70,909	51,470	(53,970)	-	-	68,409
HOUSING FUND							
		245,486	3,000	(99,550)	-	100,000	248,936
AB 939 FUND							
		257,572	65,000	(172,120)	-	-	150,452
PEG FEE FUND							
		16,199	46,000	(6,500)	-	(40,000)	15,699
CAPITAL IMPROVEMENT FUND							
ENCUMBRANCES		-	371,830	-	(810,000)	438,170	-
RESERVE FOR CAPITAL		-	-	-	-	-	-
DEBT SERVICE		-	-	(905,670)	-	905,670	-
TOTAL CAPITAL IMPROVEMENT FUND		-	371,830	(905,670)	(810,000)	1,343,840	-
SPECIAL PROJECT FUND							
		-	-	-	(621,500)	621,500	-
TRANSNET FUND							
		19,864	205,000	(205,000)	-	-	19,864
RTCIP							
		7,650	-	-	(5,000)	-	2,650

**CITY OF DEL MAR
RESERVE SUMMARY REPORT
FISCAL YEAR 2021-2022**

	BEGINNING BALANCE JUL 1, 2021 ESTIMATE	REVENUES FY 2022	O & M EXPENDITURES FY 2022	CIP EXPENDITURES FY 2022	TRANSFERS IN FY 2022	(OUT) FY 2022	ENDING BALANCE JUN 30, 2022 ESTIMATE
WORKERS' COMPENSATION FUND	400,198	266,500	(258,000)	-	-	-	408,698
WATER FUND							
NET POSITION	419,420	3,647,140	(3,577,370)	-	-	(261,610)	227,580
RESTRICTED:							
CONTRIBUTED CAPITAL	4,028,272	-	-	-	-	-	4,028,272
DESIGNATED							
ENCUMBRANCES	-	-	-	-	-	-	-
SELF-INSURANCE	50,000	-	-	-	-	-	50,000
RATE STABILIZATION	200,000	-	-	-	-	-	200,000
CAPITAL REPLACEMENT	18,640	-	-	(140,000)	121,360	-	-
NET PENSION LIABILITY	(1,409,823)	-	-	-	-	-	(1,409,823)
PENSION RESERVE	640,250	-	-	-	140,250	-	780,500
OPERATING RESERVE	475,000	-	-	-	-	-	475,000
EQUIPMENT REPLACEMENT	200,000	-	(32,900)	-	-	-	167,100
UTILITY PLANT IN SERVICE	7,078,196	-	(385,000)	-	-	-	6,693,196
TOTAL WATER FUND	11,699,955	3,647,140	(3,995,270)	(140,000)	261,610	(261,610)	11,211,825
CLEANWATER FUND							
NET POSITION	-	562,000	(624,530)	-	62,530	-	-
DESIGNATED							
UTILITY PLANT IN SERVICE	20,000	-	-	-	-	-	20,000
ENCUMBRANCES	-	-	-	-	-	-	-
CAPITAL REPLACEMENT	-	-	-	(273,000)	273,000	-	-
TOTAL CLEAN WATER FUND	20,000	562,000	(624,530)	(273,000)	335,530	-	20,000
WASTEWATER FUND							
NET POSITION	107,989	3,470,000	(3,344,130)	-	-	(157,900)	75,959
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	-	-	-	(125,000)	125,000	-	-
NET PENSION LIABILITY	(1,417,285)	-	-	-	-	-	(1,417,285)
PENSION RESERVE	668,500	-	-	-	-	-	668,500
OPERATING RESERVE	285,000	-	-	-	-	-	285,000
EQUIPMENT REPLACEMENT	-	-	(32,900)	-	32,900	-	-
UTILITY PLANT IN SERVICE	7,557,042	-	(695,000)	-	-	-	6,862,042
RATE STABILIZATION	50,000	-	-	-	-	-	50,000
TOTAL WASTEWATER FUND	8,513,867	3,470,000	(4,072,030)	(125,000)	157,900	(157,900)	7,786,837
TOTAL ENTERPRISE FUNDS	20,233,822	7,679,140	(8,691,830)	(538,000)	755,040	(419,510)	19,018,662
TOTAL - ALL FUNDS	30,307,624	28,803,490	(25,771,100)	(2,579,500)	5,157,657	(5,157,657)	30,760,514

**CITY OF DEL MAR
RESERVE SUMMARY REPORT
FISCAL YEAR 2022-2023**

	BEGINNING BALANCE JUL 1, 2022 ESTIMATE	REVENUES FY 2023	O & M EXPENDITURES FY 2023	CIP EXPENDITURES FY 2023	TRANSFERS IN FY 2023	TRANSFERS (OUT) FY 2023	ENDING BALANCE JUN 30, 2023 ESTIMATE	
GENERAL FUND								
CONTINGENCY	18.51%	2,986,154	17,357,730	(13,631,830)	-	228,000 \$ (4,013,960)	2,926,094	
RESTRICTED:								
SELF-INSURANCE		300,000	240,000	(398,450)	-	158,450	-	300,000
DESIGNATED:								
ENCUMBRANCES		-	-	-	-	-	-	
COASTAL PARKING REVENUE		-	81,900	(81,900)	-	-	-	
SIDEWALK CAFÉ		-	5,300	(5,300)	-	-	-	
ECONOMIC UNCERTAINTY RESERVE		-	-	-	-	-	-	
PENSION RESERVE		1,470,200	-	-	-	250,000	1,720,200	
LEAVE LIABILITY		63,123	-	-	-	-	63,123	
EQUIPMENT REPLACEMENT		721,650	-	(39,600)	-	100,000	782,050	
TOTAL GENERAL FUND		5,541,127	17,684,930	(14,157,080)	-	736,450 (4,013,960)	5,791,467	
MEASURE Q								
		5,119,421	2,400,000	-	(75,000)	-	-	7,444,421
EMERGENCY EXPENDITURE FUND								
		-	-	-	-	-	-	-
ROAD MAINTENANCE REHABILITATION ACCT								
		-	88,000	-	-	-	(88,000)	-
GAS TAX FUND								
		-	120,000	(615,850)	-	495,850	-	-
OPEN SPACE FUND								
		-	413,860	(1,097,510)	-	683,650	-	-
DESIGNATED								
ENCUMBRANCES		-	-	-	-	-	-	
CAPITAL IMPROVEMENT PROJECTS		-	-	-	(150,000)	150,000	-	
OPEN SPACE ACQUISITION		126,388	-	-	-	-	-	126,388
TREE RESERVE		33,157	-	-	-	-	-	33,157
TOTAL OPEN SPACE FUND		159,545	413,860	(1,097,510)	(150,000)	833,650	-	159,545
SUPPLEMENTAL LAW ENFORCEMENT FUND								
		-	100,000	-	-	-	(100,000)	-
REGIONAL COMMUNICATIONS FUND								
		7,051	48,000	(59,760)	-	11,760	-	7,051
GRANTS FUND								
		68,409	51,470	(53,970)	-	-	-	65,909
HOUSING FUND								
		248,936	3,000	(99,550)	-	100,000	-	252,386
AB 939 FUND								
		150,452	68,000	(51,720)	-	-	-	166,732
PEG FEE FUND								
		15,699	46,000	(6,800)	-	-	(40,000)	14,899
CAPITAL IMPROVEMENT FUND								
ENCUMBRANCES		-	1,487,300	-	(1,960,000)	472,700	-	-
RESERVE FOR CAPITAL		-	-	-	-	-	-	-
DEBT SERVICE		-	-	(904,290)	-	904,290	-	-
TOTAL CAPITAL IMPROVEMENT FUND		-	1,487,300	(904,290)	(1,960,000)	1,376,990	-	-
SPECIAL PROJECT FUND								
		-	-	-	(333,500)	333,500	-	-
TRANSNET FUND								
		19,864	205,000	(205,000)	-	-	-	19,864
RTCIP								
		2,650	-	-	-	-	-	2,650

**CITY OF DEL MAR
RESERVE SUMMARY REPORT
FISCAL YEAR 2022-2023**

	BEGINNING BALANCE JUL 1, 2022 ESTIMATE	REVENUES FY 2023	O & M EXPENDITURES FY 2023	CIP EXPENDITURES FY 2023	TRANSFERS IN FY 2023	(OUT) FY 2023	ENDING BALANCE JUN 30, 2023 ESTIMATE
WORKERS' COMPENSATION FUND	408,698	271,500	(275,000)	-	-	-	405,198
WATER FUND							
NET POSITION	227,580	3,647,140	(3,662,860)	-	275,000	(430,250)	56,610
RESTRICTED:							
CONTRIBUTED CAPITAL	4,028,272	-	-	-	-	-	4,028,272
DESIGNATED							
ENCUMBRANCES	-	-	-	-	-	-	-
SELF-INSURANCE	50,000	-	-	-	-	-	50,000
RATE STABILIZATION	200,000	-	-	-	-	-	200,000
CAPITAL REPLACEMENT	-	-	-	(290,000)	290,000	-	-
NET PENSION LIABILITY	(1,409,823)	-	-	-	-	-	(1,409,823)
PENSION RESERVE	780,500	-	-	-	140,250	-	920,750
OPERATING RESERVE	475,000	-	-	-	-	(275,000)	200,000
EQUIPMENT REPLACEMENT	167,100	-	(18,900)	-	-	-	148,200
UTILITY PLANT IN SERVICE	6,693,196	-	(370,000)	-	-	-	6,323,196
TOTAL WATER FUND	11,211,825	3,647,140	(4,051,760)	(290,000)	705,250	(705,250)	10,517,205
CLEANWATER FUND							
NET POSITION	-	562,000	(642,760)	-	80,760	-	-
DESIGNATED							
UTILITY PLANT IN SERVICE	20,000	-	-	-	-	-	20,000
ENCUMBRANCES	-	-	-	-	-	-	-
CAPITAL REPLACEMENT	-	-	-	(273,000)	273,000	-	-
TOTAL CLEAN WATER FUND	20,000	562,000	(642,760)	(273,000)	353,760	-	20,000
WASTEWATER FUND							
NET POSITION	75,959	3,620,000	(3,539,930)	-	50,000	(176,900)	29,129
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	-	-	-	(125,000)	125,000	-	-
NET PENSION LIABILITY	(1,417,285)	-	-	-	-	-	(1,417,285)
PENSION RESERVE	668,500	-	-	-	-	-	668,500
OPERATING RESERVE	285,000	-	-	-	-	(50,000)	235,000
EQUIPMENT REPLACEMENT	-	-	(51,900)	-	51,900	-	-
UTILITY PLANT IN SERVICE	6,862,042	-	(695,000)	-	-	-	6,167,042
RATE STABILIZATION	50,000	-	-	-	-	-	50,000
TOTAL WASTEWATER FUND	7,786,837	3,620,000	(4,286,830)	(125,000)	226,900	(226,900)	6,995,007
TOTAL ENTERPRISE FUNDS	19,018,662	7,829,140	(8,981,350)	(688,000)	1,285,910	(932,150)	17,532,212
TOTAL - ALL FUNDS	30,760,514	30,816,200	(26,507,880)	(3,206,500)	5,174,110	(5,174,110)	31,862,334

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**CITY OF DEL MAR
FISCAL YEAR 2021-2022 AND 2022-2023
ADOPTED OPERATING AND CAPITAL BUDGET
REVENUE SUMMARIES**

SOURCE OF FUNDS	ACTUAL 2018-2019	ACTUAL FY 2019-20	BUDGET FY 2020-21	ADOPTED FY 2021-22	ADOPTED FY 2022-23
GENERAL FUND					
<u>TAXES</u>					
PROPERTY TAX	5,662,270	5,983,399	6,284,250	6,472,770	6,796,000
VLF IN LIEU OF PROPERTY TAX	603,682	641,659	665,520	701,060	736,110
SALES AND USE TAX	2,208,416	1,472,389	988,000	1,340,000	1,640,000
SALES TAX RECOVERY		-	400,000	515,000	-
TRANSIENT OCCUPANCY TAX	2,982,510	2,300,504	1,500,000	2,100,000	2,600,000
FRANCHISE TAX	424,930	390,482	396,200	375,000	390,000
BUSINESS LICENSE TAX	243,198	235,557	220,000	225,000	225,000
REAL PROPERTY TRANSFER TAX	202,674	160,983	150,000	150,000	150,000
TOTAL	12,327,680	11,184,973	10,603,970	11,878,830	12,537,110
<u>LICENSES & PERMITS</u>					
LICENSES & PERMITS	21,786	5,778	7,000	5,000	5,000
JUNIOR LIFEGUARD	52,103	39,651	-	97,800	97,800
PARKING PERMITS	34,755	29,465	32,000	25,000	25,000
TOTAL	108,644	74,894	39,000	127,800	127,800
<u>FINES & FORFEITURES</u>					
MOVING VIOLATIONS/VEHICLE CODE FINES	90,538	78,894	85,000	70,000	70,000
PENALTIES	13,119	13,257	12,000	12,000	12,000
PARKING VIOLATIONS	508,842	593,192	750,000	675,000	700,000
ADMINISTRATIVE CITATIONS	26,245	23,893	20,000	22,000	22,000
RED LIGHT ENFORCEMENT	102,118	88,651	55,000	70,000	75,000
TOTAL	740,862	797,887	922,000	849,000	879,000
<u>REVENUE FROM USE OF ASSETS</u>					
INV EARN-GENERAL	229,761	135,117	57,830	60,000	60,000
SIDEWALK CAFÉ USER FEE	10,424	5,194	5,300	5,300	3,000
RENTAL INCOME	221,258	195,857	201,840	190,000	190,000
PARKING METER INCOME	1,127,508	1,072,694	1,500,000	1,200,000	1,200,000
TOTAL	1,588,951	1,408,862	1,764,970	1,455,300	1,453,000
<u>REVENUE FROM OTHER AGENCIES</u>					
MOTOR VEHICLE LICENSE FEE	2,075	3,523	3,530	3,530	3,530
PUBLIC SAFETY AUGMENTATION FUND	83,629	81,422	83,900	83,900	83,900
HOMEOWNER EXEMPT	36,175	37,493	38,740	38,740	38,740
STATE MANDATED COST REIMB	215	6,583	3,000	3,000	3,000
CONTRACT SOLANA BEACH	18,975	2,925	-	-	-
ON-TRACK PARIMUTUEL	-	-	-	-	-
OFF-TRACK PARIMUTUEL	19,208	5,026	20	-	15,000
SOLID WASTE	29,807	30,369	27,540	28,000	28,000
TOTAL	214,447	167,341	156,730	157,170	172,170
<u>CHARGES - PLANNING SERVICES</u>					
PLANNING SERVICES	424,409	364,135	477,070	480,000	480,000
ENGINEERING SERVICES	114,511	128,420	137,500	155,000	155,000
BUILDING SERVICES	323,506	325,694	453,000	460,000	460,000
TOTAL	862,426	818,249	1,067,570	1,095,000	1,095,000

**CITY OF DEL MAR
FISCAL YEAR 2021-2022 AND 2022-2023
ADOPTED OPERATING AND CAPITAL BUDGET
REVENUE SUMMARIES**

SOURCE OF FUNDS	ACTUAL 2018-2019	ACTUAL FY 2019-20	BUDGET FY 2020-21	ADOPTED FY 2021-22	ADOPTED FY 2022-23
<u>OTHER REVENUE SOURCES</u>					
PARKING IN-LIEU FEE	5,253	-	1,550	1,550	1,550
SALE OF PROPERTY	18,723	-	-	-	-
ADMINISTRATIVE CHARGE	841,650	875,320	910,340	937,650	965,780
CONTRIBUTIONS	-	17,939	207,440	-	-
ADMINISTRATIVE CHARGE-MEASURE Q	-	154,603	-	130,000	135,000
NUISANCE ALARM REIMBURSEMENT	1,855	2,250	2,000	2,000	2,000
WORKER'S COMP REIMBURSEMENT	45,409	37,640	-	-	-
INSURANCE CLAIM REIMBURSEMENT	577,174	596,159	690,000	360,000	240,000
EXPENDITURE REIMBURSEMENT	40,111	210,622	5,170	5,170	5,170
MISCELLANEOUS	99,573	69,157	71,345	71,350	71,350
TOTAL	1,629,748	1,963,690	1,887,845	1,507,720	1,420,850
TOTAL GENERAL FUND	17,472,758	16,415,896	16,442,085	17,070,820	17,684,930
MEASURE Q FUND	2,863,314	2,320,275	2,000,000	2,200,000	2,400,000
EMERGENCY EXPENDITURE FUND	-	77,494	63,830	-	-
ROAD MAINTENANCE REHAB ACCOUNT	80,755	78,438	76,400	86,990	88,000
GAS TAX FUND	94,697	108,677	110,780	119,380	120,000
OPEN SPACE FUND					
TAXES	12,637	2,528	4,550	6,000	6,000
LICENSE & PERMITS	361,938	136,545	5,950	200,000	300,000
SURF CAMP PERMITS	-	49,167	65,000	60,000	60,000
INVESTMENT EARNINGS	392	680	500	500	500
ON-TRACK PARIMUTUEL	-	-	-	-	-
OFF-TRACK PARIMUTUEL	7,427	3,351	10	1,500	5,000
STATE GRANTS	-	-	-	180,000	-
CONTRIBUTIONS	23,230	15,000	40,000	-	-
TREE MITIGATION	800	6,000	360	360	360
MISCELLANEOUS	44,043	45,220	40,800	42,000	42,000
TOTAL OPEN SPACE FUND	450,467	258,491	157,170	490,360	413,860
SUPPLEMENTAL LAW FUND	155,948	156,727	100,000	100,000	100,000
REGIONAL COMMUNICATION	44,702	48,001	45,000	48,000	48,000
GRANTS FUND	44,914	149,340	51,470	51,470	51,470
HOUSING FUND	33,467	31,413	47,960	3,000	3,000
AB 939	66,108	71,308	61,710	65,000	68,000
PEG FEE FUND	47,946	45,479	48,740	46,000	46,000

**CITY OF DEL MAR
FISCAL YEAR 2021-2022 AND 2022-2023
ADOPTED OPERATING AND CAPITAL BUDGET
REVENUE SUMMARIES**

SOURCE OF FUNDS	ACTUAL 2018-2019	ACTUAL FY 2019-20	BUDGET FY 2020-21	ADOPTED FY 2021-22	ADOPTED FY 2022-23
CAPITAL IMPROVEMENT FUND					
FEDERAL GRANTS	702,155	656,854	460,350	371,830	1,487,300
INVESTMENT EARNINGS	12,045	-	-	-	-
CONTRIBUTIONS - CIVIC CENTER PROJ	2,500	-	-	-	-
LOAN PROCEEDS	1,587,535	-	-	-	-
MISCELLANEOUS	13,694	-	-	-	-
TOTAL CAPITAL IMPROVEMENT FUND	2,317,929	656,854	460,350	371,830	1,487,300
TRANSNET FUND					
	196,019	214,328	205,000	205,000	205,000
RTCIP FUND					
	2,565	2,658	-	-	-
SPECIAL PROJECTS FUND					
		-	225,000	-	-
TOTAL GENERAL GOVERNMENTAL FUNDS	23,871,589	20,635,379	18,465,865	20,857,850	22,715,560
WORKERS' COMPENSATION FUND					
SERVICE CHARGES	243,624	256,055	245,000	265,000	270,000
INVESTMENT EARNINGS	18,429	17,462	5,000	1,500	1,500
TOTAL WORKERS' COMPENSATION	262,053	273,517	250,000	266,500	271,500
WATER UTILITY FUND					
PENALTIES	9,846	7,275	10,500	10,500	10,500
INVESTMENT EARNINGS	43,365	43,510	26,260	26,260	26,260
WATER SALES	1,911,396	2,049,166	2,163,820	2,063,820	2,063,820
READY TO SERVE CHARGE	1,376,898	1,533,110	1,571,600	1,471,600	1,471,600
WATER CONNECTION FEES	10,480	54,145	6,980	15,000	15,000
BACKFLOW DEVICE FEES	16,698	18,255	16,400	16,400	16,400
MISCELLANEOUS	23,336	13,347	140,000	43,560	43,560
TOTAL OPERATING REVENUE	3,392,019	3,718,808	3,935,560	3,647,140	3,647,140
CLEAN WATER PROGRAM					
PENALTIES	2,182	1,545	1,000	1,500	1,500
ADMINISTRATIVE CITATIONS	1,100	1,050	-	-	-
INVESTMENTS	846	244	500	500	500
SERVICE CHARGE	545,045	559,754	560,000	560,000	560,000
TOTAL CLEAN WATER PROGRAM	549,173	562,593	561,500	562,000	562,000
WASTEWATER FUND					
PENALTIES	9,281	6,611	10,000	10,000	10,000
INVESTMENT EARNINGS	84,156	69,079	35,000	35,000	35,000
SERVICE CHARGES	1,473,337	1,592,732	1,605,600	1,700,000	1,750,000
USAGE CHARGES	1,754,980	1,647,404	1,622,500	1,650,000	1,750,000
SEWER INCLUSION FEES	19,331	99,875	54,770	55,000	55,000
MISCELLANEOUS	-	16,197	20,000	20,000	20,000
TOTAL WASTEWATER FUND	3,341,085	3,431,898	3,347,870	3,470,000	3,620,000
TOTAL ENTERPRISE FUNDS	7,282,277	7,713,299	7,844,930	7,679,140	7,829,140
TOTAL ALL FUNDS	31,415,919	28,622,195	28,190,425	28,803,490	30,816,200

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**CITY OF DEL MAR
FISCAL YEAR 2021-2022 AND 2022-2023
ADOPTED OPERATING AND CAPITAL BUDGET
EXPENDITURE SUMMARIES**

DEPARTMENT	ACTUAL 2018-2019	ACTUAL FY 2019-20	BUDGET FY 2020-21	ADOPTED FY 2021-22	ADOPTED FY 2022-23
GENERAL FUND					
GENERAL GOVERNMENT					
CITY COUNCIL	84,861	71,543	22,740	22,780	24,280
LEGAL SERVICES	1,204,636	1,047,924	959,640	768,450	658,450
CITY MANAGER	919,151	1,049,395	793,702	886,660	890,390
HUMAN RESOURCES	169,371	186,593	248,350	188,450	202,320
CITY CLERK	277,157	283,423	305,030	264,640	324,730
INFORMATION SYSTEMS	432,371	457,784	412,990	468,190	500,110
FINANCE SERVICES	761,238	718,672	707,794	743,220	770,510
RISK MANAGEMENT	196,567	328,290	360,000	241,900	265,790
PLANNING SERVICES	1,057,049	1,102,865	975,730	1,194,290	1,233,290
CODE ENFORCEMENT	91,341	124,211	119,420	126,950	127,980
BUILDING SERVICES	309,959	287,513	306,900	369,350	369,000
TOTAL	5,503,701	5,658,213	5,152,296	5,274,880	5,366,850
PUBLIC SAFETY					
LAW ENFORCEMENT	2,409,932	2,545,856	2,656,180	2,667,210	2,812,740
LIFEGUARD SERVICES	1,066,742	1,141,311	1,102,845	1,219,800	1,294,450
PARKING ENFORCEMENT	817,868	689,980	850,850	839,620	867,390
FIRE PROTECTION	2,153,420	2,328,292	2,405,000	2,421,880	2,538,460
HAZARDOUS WASTE MANAGEMENT	15,185	16,417	19,160	20,250	20,250
SOLID WASTE	4,060	2,845	2,500	5,000	5,000
EMERGENCY PREPAREDNESS	2,010	2,878	4,510	4,550	4,550
TOTAL	6,469,217	6,727,579	7,041,045	7,178,310	7,542,840
PUBLIC WORKS					
ENGINEERING SERVICES	252,122	238,745	165,000	205,000	195,000
STORM WATER	79,060	104,104	101,482	130,890	132,530
FACILITIES	168,492	196,114	205,330	222,690	232,450
TOTAL	499,674	538,963	471,812	558,580	559,980
NON-DEPARTMENTAL					
COMMUNITY SUPPORT	313,847	302,690	247,635	252,100	290,560
TV STUDIO	87,902	101,613	96,470	111,170	111,820
CITY MEMBERSHIPS	80,029	99,144	87,750	91,640	94,680
CITY HALL - GENERAL	169,953	125,338	135,030	147,450	150,750
TOTAL	651,731	618,704	566,885	602,360	647,810
TOTAL GENERAL FUND BEFORE EQUIPMENT REPLACEMENT					
	13,124,320	13,543,459	13,232,038	13,614,130	14,117,480
EQUIPMENT REPLACEMENT					
	137,517	75,149	54,800	103,200	39,600
TOTAL GENERAL FUND INCLUDING EQUIPMENT REPLACEMENT					
	13,261,837	13,618,608	13,286,838	13,717,330	14,157,080

**CITY OF DEL MAR
FISCAL YEAR 2021-2022 AND 2022-2023
ADOPTED OPERATING AND CAPITAL BUDGET
EXPENDITURE SUMMARIES**

DEPARTMENT	ACTUAL 2018-2019	ACTUAL FY 2019-20	BUDGET FY 2020-21	ADOPTED FY 2021-22	ADOPTED FY 2022-23
MEASURE Q FUND	4,102,363	3,009,140	170,410	75,000	75,000
EMERGENCY EXPENDITURE FUND	-	65,693	30,000	-	-
ROAD MAINTENANCE REHAB ACCOUNT	-	-	-	-	-
GAS TAX FUND					
STREET MAINTENANCE	129,560	175,828	175,093	232,690	234,800
STREET LIGHTS/SIGNS	126,611	141,233	117,310	124,610	124,870
STREET LANDSCAPING	250,266	242,857	179,240	221,730	256,180
TOTAL GAX TAX FUND	506,437	559,918	471,643	579,030	615,850
OPEN SPACE FUND					
POWERHOUSE OPERATIONS	384,173	373,555	299,800	389,900	425,130
BEACH MAINTENANCE	302,391	312,320	328,770	349,880	355,650
PARK MAINTENANCE	229,995	256,872	221,990	282,560	316,730
TOTAL OPEN SPACE FUND	916,559	942,747	850,560	1,022,340	1,097,510
SUPPLEMENTAL LAW ENFORCEMENT	223,155	252,745	-	-	-
REGIONAL COMMUNICATION FUND	72,217	79,273	85,010	59,760	59,760
GRANTS FUND	23,895	127,277	60,740	53,970	53,970
HOUSING FUND	109,232	102,908	87,640	99,550	99,550
AB 939	16,567	47,158	60,402	172,120	51,720
PEG FEE FUND	5,663	5,780	6,300	6,500	6,800
TOTAL GENERAL O&M FUNDS	19,237,925	18,811,247	15,061,533	15,785,600	16,217,240
CAPITAL IMPROVEMENT FUNDS					
OPEN SPACE CIP	101,557	188,091	154,180	530,000	150,000
GENERAL FUND CIP	4,064,322	1,759,265	1,048,065	810,000	1,960,000
DEBT SERVICE-CITY HALL	909,542	922,153	907,000	905,670	904,290
TRANSNET II CIP	196,019	193,004	205,000	205,000	205,000
RTCIP FUND			-	5,000	-
TOTAL CAPITAL IMPROVEMENT FUNDS	5,271,440	3,062,513	2,314,245	2,455,670	3,219,290
SPECIAL PROJECT FUND	228,213	840,409	384,500	621,500	333,500
TOTAL GENERAL GOVERNMENTAL FUNDS	24,737,578	22,714,169	17,729,778	18,862,770	19,770,030
WORKERS' COMPENSATION FUND	275,226	354,414	288,750	258,000	275,000

**CITY OF DEL MAR
FISCAL YEAR 2021-2022 AND 2022-2023
ADOPTED OPERATING AND CAPITAL BUDGET
EXPENDITURE SUMMARIES**

DEPARTMENT	ACTUAL 2018-2019	ACTUAL FY 2019-20	BUDGET FY 2020-21	ADOPTED FY 2021-22	ADOPTED FY 2022-23
WATER FUND					
GENERAL ADMINISTRATION	1,655,909	1,685,804	1,711,170	1,837,010	1,820,230
RISK MANAGEMENT	52,789	65,813	103,500	114,450	126,400
RAW WATER SUPPLY	1,398,376	1,440,942	1,601,560	1,651,560	1,701,110
TREATMENT/DELIVERY	277,414	299,852	332,250	392,250	404,020
TOTAL WATER FUND O&M	3,384,488	3,492,411	3,748,480	3,995,270	4,051,760
WATER CAP IMPROVEMENT	832,312	127,379	849,290	140,000	290,000
TOTAL WATER FUND	4,216,800	3,619,790	4,597,770	4,135,270	4,341,760
CLEAN WATER FUND					
PLANNING	49,620	58,320	43,840	47,770	48,950
CODE ENFORCEMENT	25,083	30,425	32,220	34,320	34,330
CLEAN WATER MANAGEMENT	254,781	235,516	276,000	299,500	310,050
PUBLIC WORKS	231,990	231,490	297,530	242,940	249,430
TOTAL CLEAN WATER O & M	561,474	555,751	649,590	624,530	642,760
CLEAN WATER CAP IMPROVEMENT	-	62,607	76,890	273,000	273,000
TOTAL CLEAN WATER FUND	561,474	618,358	726,480	897,530	915,760
WASTEWATER FUND					
RISK MANAGEMENT	115,154	175,772	142,500	153,450	165,400
WASTEWATER TRANSPORTATION	79,619	335,446	25,000	164,400	164,800
WASTEWATER TREATMENT	814,173	709,837	928,670	912,500	937,000
DEBT SERVICE	573,560	565,740	570,960	570,440	569,940
WASTEWATER PROGRAM	2,188,037	2,532,350	2,363,260	2,271,240	2,449,690
TOTAL WASTEWATER FUND O&M	3,770,543	4,319,145	4,030,390	4,072,030	4,286,830
WASTEWATER CAPITAL IMPROVEMENT	484,222	62,848	586,650	125,000	125,000
TOTAL WASTEWATER FUND	4,254,765	4,381,993	4,617,040	4,197,030	4,411,830
TOTAL ENTERPRISE FUNDS	9,033,039	8,620,141	10,004,930	9,229,830	9,669,350
TOTAL EXPENDITURES	34,045,843	31,688,724	28,023,458	28,350,600	29,714,380

FISCAL YEAR 2021-2022 and FISCAL YEAR 2022-2023 CAPITAL OUTLAY EXPENDITURES

DEPARTMENT/DESCRIPTION	FUND	NEW/REPLACEMENT	FY 2021-2022 BUDGET	FY 2022-2023 BUDGET	DEPARTMENT TOTAL
Lifeguard Services					
ATV (2)	Equipment Replacement	Replacement	14,000	-	
Equipment Trailer	Equipment Replacement	Replacement	-	5,000	
Boat & Engine	Equipment Replacement	Replacement	-	25,000	44,000
Fire Services					
F-250 Truck	Equipment Replacement	Replacement	70,000	-	70,000
Public Works					
Utility Truck - 24%	Equipment Replacement	Replacement	-	9,600	
Dump Truck - 24%	Equipment Replacement	Replacement	19,200	-	28,800
Water					
Utility Truck - 35%	Water	Replacement	-	14,000	
Dump Truck - 35%	Water	Replacement	28,000	-	42,000
Clean Water					
Utility Truck - 6%	Clean Water	Replacement	-	2,400	
Dump Truck - 6%	Clean Water	Replacement	4,800	-	7,200
Wastewater					
Utility Truck - 35%	Wastewater	Replacement	-	14,000	
Dump Truck - 35%	Wastewater	Replacement	28,000	-	42,000

General Fund

City Service Vision

Del Mar is a beautiful coastal village enjoyed and treasured by its residents, businesses, visitors, and employees.

Del Mar is dedicated to providing extraordinary and personalized service. You will know this by:

- Friendly face-to-face contact
- Accessible, knowledgeable, professional, and caring staff
- Cooperation and support between departments
- Superior response time to questions, problems, and emergencies
- And... an appreciation for the community's vision of making Del Mar

A RESIDENTIAL COMMUNITY WITH A VIBRANT DOWNTOWN AND TRANQUIL PLACE OF NATURAL BEAUTY WHERE RESIDENTS AND VISITORS FEEL SAFE AND ENJOY OPPORTUNITIES FOR RECREATION AND QUALITY OF LIFE.

innovation integrity teamwork service excellence preservation & safety

A wonderful place to live, work & play

GENERAL FUND

The General Fund accounts for all the revenues received by the City that are not designated for a specific purpose either by the City Council, State or Federal requirements, or special requirements such as those associated with bond debt. The General Fund is monitored very closely because these revenues fund the backbone of City government. The major sources of General Fund revenues include property tax, sales and use tax, transient occupancy tax, and parking fees and fines. Decreases to General Fund revenue may have a profound effect on the operations of City government.

Due to the COVID-19 global pandemic, the City lost over 40% of transient occupancy tax and 46% of sales and use tax in FY 2020-21 which totaled over \$2.2 million loss in those two top revenue sources. Based on a goal to reach pre-COVID revenue levels in FY 2023-24, the production of the FY 2021-22 and FY 2022-23 expenditure budgets have continued to provide essential services with some gradual service recovery.

Most general government programs are funded through the General Fund, and in the City of Del Mar, those programs include general administrative services, planning, and safety functions such as law enforcement, fire, and lifeguard services.

CITY COUNCIL

The City Council, as the elected representatives of Del Mar residents, sets City policy, determines budget priorities, allocates resources, and hears appeals from decisions of the Planning Commission and Design Review Board. Through the selection and appointment of numerous volunteers to advisory committees, the Council fosters and promotes the active involvement of Del Mar residents in important City programs and activities. The City Council appoints the City Manager to manage the City who, in turn, implements the goals and objectives of the City Council. The City Attorney is selected by the City Council to provide legal advice and ensure compliance with local, State, and Federal laws.

In addition to holding regularly scheduled monthly City Council meetings, and additional administrative meetings, Council Members serve on various regional boards and commissions, and act as liaisons to the City's multiple citizen advisory committees.

Through the Community Support Program, the City Council allocates funds to help support various organizations and groups that provide public services to the greater Del Mar community.

Each year the City Council meets to establish and prioritize goals, strategic initiatives, and operational initiatives.

PROGRAM: CITY COUNCIL **ACCT # 01-5100**

The City Council consists of five independently elected Councilmembers who set City policy, appropriate resources, represent the City on regional forums, and hear appeals from citizens.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023	
Employee Services	\$ 19,423	\$ 19,434	\$ 19,390	\$ 19,430	\$ 19,430	(1)
Maintenance & Operations	18,409	12,108	3,350	3,350	4,850	(2)
Contractual Services	48,000	40,000	-	-	-	(3)
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
GRAND TOTAL	85,832	71,542	22,740	22,780	24,280	
POSITIONS (FTE)	-	-	-	-	-	

- (1) Each of the five Councilmembers receive a \$300 monthly stipend.
- (2) Beginning in March 2020, a reduction/elimination in Community Promotions was made which includes suspending the Volunteer Reception until revenues recover from impact of the COVID-19 pandemic.
- (3) In April 2020, the City discontinued the contract with Capitol Advocacy.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	CITY COUNCIL					
01-5100-1000	COUNCIL STIPEND	18,000	18,000	18,000	18,000	18,000
01-5100-1200	BENEFITS	1,423	1,434	1,390	1,430	1,430
	EMPLOYEE SERVICES	19,423	19,434	19,390	19,430	19,430
01-5100-2300	OPERATING SUPPLIES	198	483	250	250	250
01-5100-2350	COMMUNITY PROMOTION	10,918	6,686	-	-	-
01-5100-3800	MEETINGS & TRAVEL	6,693	4,339	2,500	2,500	2,500
01-5100-3801	TRAINING & EDUCATION	-	-	-	-	1,500
01-5100-3900	AUTO ALLOWANCE	600	600	600	600	600
	MAINTENANCE & OPERATIONS	18,409	12,108	3,350	3,350	4,850
01-5100-3200	CONTRACTUAL SERVICES	48,000	40,000	-	-	-
	CITY COUNCIL	85,832	71,542	22,740	22,780	24,280

PROGRAM: LEGAL SERVICES **ACCT # 01-5101**

Legal services are provided by contract with the City Attorney. This program also includes funds for additional services by the City Attorney, as well as outside attorney services.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Contractual Services	1,204,636	1,047,923	821,952	768,450	658,450 (1)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	1,204,636	1,047,923	821,952	768,450	658,450
POSITIONS (FTE)	-	-	-	-	-

(1) Approximately \$360,000 in FY 2021-2022 and \$240,000 in FY 2022-2023 will be reimbursed from insurance provider for claims paid above the self-insurance retention (SIR) of \$100,000.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	LEGAL SERVICES					
01-5101-3201	CITY ATTORNEY RETAINER	407,467	303,114	271,440	240,000	240,000
01-5101-3202	CITY ATTORNEY-CLAIMS	797,169	744,619	510,512	508,450	398,450
01-5101-3203	OUTSIDE ATTORNEY SERVICES	-	190	40,000	20,000	20,000
	CONTRACTUAL SERVICES	1,204,636	1,047,923	821,952	768,450	658,450
	LEGAL SERVICES	1,204,636	1,047,923	821,952	768,450	658,450

PROGRAM: COMMUNITY SUPPORT **ACCT # 01-5110**

Through the Community Support Program, the City Council provides financial support to not-for-profit organizations and community groups which provide worthwhile services to the public. Funding decisions are made based on the submittal of a funding request form that the Council evaluates as part of the budget process.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	71,000	122,703	116,095	90,560	90,560 (1)
Contractual Services	242,847	179,987	131,540	161,540	200,000 (2)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	313,847	302,690	247,635	252,100	290,560
POSITIONS (FTE)	-	-	-	-	-

(1) Includes approved contributions for the following organizations:

Name of Organization	Actual 2019-2020	Budget 2020-2021*	Adopted 2021-2022	Adopted 2022-2023
Del Mar Community Connections	\$ 63,500	\$ 84,845	\$ 60,000	\$ 60,000
Del Mar Village Association	50,000	25,000	25,000	25,000
Community Resource Center	6,703	3,750	3,560	3,560
Regional Task Force on the Homeless	1,250	1,250	2,000	2,000
Kitchens for Good	1,250	1,250	-	-
Total	\$ 122,703	\$ 116,095	\$ 90,560	\$ 90,560

* Includes additional funding to Del Mar Community Connections that was provided by the federal government for COVID-19 pandemic response services. Among other services, funding was used to provide Del Mar residents with grocery delivery service during the stay at home order.

(2) Contractual Services accounts for 1/13th of Transient Occupancy Tax revenues that are used to fund a contract with Del Mar Village Association to provide business promotion and economic development of the Downtown area.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
01-5110-3500	COMMUNITY SUPPORT					
	CONTRIBUTIONS	71,000	122,703	116,095	90,560	90,560
01-5110-3200	MAINTENANCE & OPERATIONS	71,000	122,703	116,095	90,560	90,560
	CONTRACTUAL SERVICES	242,847	179,987	131,540	161,540	200,000
	COMMUNITY SUPPORT	313,847	302,690	247,635	252,100	290,560

PROGRAM: SOLID WASTE **ACCT # 01-5125**

This program covers the costs of the City's participation in the Household Hazardous Waste Program (HHW) sponsored through the Regional Solid Waste Authority.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Contractual Services	4,060	2,845	2,500	5,000	5,000 (1)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	4,060	2,845	2,500	5,000	5,000
POSITIONS (FTE)	-	-	-	-	-

(1) This amount funds the Household Hazardous Waste Program (HHW) that allows the City to offer hazardous waste services such as home collection of HHW materials for Del Mar residents in addition to access of drop-off facilities in Vista and Poway.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
01-5125-3208	SOLID WASTE					
	HOUSEHOLD HAZARDOUS WASTE	4,060	2,845	2,500	5,000	5,000
	CONTRACTUAL SERVICES	4,060	2,845	2,500	5,000	5,000
	SOLID WASTE	4,060	2,845	2,500	5,000	5,000

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City Manager

City Manager

Department Mission Statement

The City Manager's Office is committed to supporting and serving the City Council and Community with energy and enthusiasm. We provide leadership and coordination for the City employees to achieve our community goals.

We are often the first or the last point of contact and we strive to handle ALL customers with integrity, respect, and professionalism.

innovation integrity teamwork service excellence preservation & safety

A wonderful place to live, work & play



DEL MAR™

City Manager's Department Organizational Chart

CITY ADMINISTRATION

CITY MANAGER

ASSISTANT
CITY MANAGER

ENVIRONMENTAL SUSTAINABILITY/SPECIAL
PROJECTS MANAGER

SENIOR
MANAGEMENT ANALYST

CITY MANAGER'S DEPARTMENT

The City Manager's Department is responsible for implementing the goals and policies of the City Council and overall management of all City operations. In addition, the City Manager's Department works with Finance staff to develop a budget for Council review and approval, coordinates the flow of information to and from the Council, oversees the activities of all City departments, and manages special programs and projects (e.g., sustainability initiatives, business support, and public art) that pertain to all functional areas of City operations.

The City Manager's Department also implements the City's Climate Action Plan, directs the City's Emergency Operations Center, conducts legislative affairs, handles all intergovernmental coordination, oversees all City leases, and manages the City's law enforcement services contract with the San Diego County Sheriff's Department and the fire governance agreement between the cities of Del Mar, Solana Beach, and Encinitas.

Fiscal Years 2019-2020 and 2020-2021 Achievements

In addition to monitoring the progress of all City departments toward attaining the Council's goals and objectives, the City Manager's Department completed several special projects during Fiscal Years 2019-2020 and Fiscal Year 2020-2021. Even with a 50% reduction of the Senior Management Analyst, which is one of four positions in the City Manager's Office, many notable accomplishments were achieved as outlined below:

City Administration and Financial Management

- **COVID-19 Response:** Faced with having to make extreme budget cuts, developed a tiered framework for the City Council to evaluate City services that prioritized the continuity of essential services.
 - Monitored and tracked all State and San Diego County COVID-19 updates related to the Public Health Order and quickly disseminated that critical information to the City Council and public.
 - Assisted local non-profits in their efforts to support the community.
 - Partnered with the Del Mar Village Association on business assistance efforts.
 - In partnership with the Planning and Community Development Department, obtained City Council approval on a host of COVID relief measures and urgency ordinances to assist Del Mar businesses.
 - Secured Coronavirus Aid, Relief, and Economic Security Act ("CARES Act") funding at the state and local level to the fullest extent possible.
 - Secured Community Development Block Grant COVID-19 (CDBG-CV) to assist the Del Mar Community Connections Senior Grocery Delivery Program.
 - Expanded communication efforts and developed new website pages to provide timely and important information to Del Mar residents.
 - Partnered with the County of San Diego on the COVID-19 Safe Reopening Compliance Team.

- Completed a Comprehensive Cost-of-Service User Fee Study that included an in-depth analysis of user fees for Planning, Public Works and Community Services.

- Launched the Clean Water Rate Study to develop a new cost allocation methodology for assessing Clean Water Rates that is Proposition 218-compliant and current with industry standards.
- In partnership with the Planning and Community Development Department, gained City Council approval of a new cost-of-service based Clean Water Construction Inspection Fee to recover approximately \$60,000 annually for inspection work associated with private construction projects.
- Worked with Finance staff to complete the Fiscal Year 2020-2021 Budget Update and develop a new two-year budget for Fiscal Years 2021-2022 and 2022-2023 to address the significant revenue losses due to the pandemic and factoring slow economic recovery for Del Mar due to continued lack of or significantly reduced events at the Fairgrounds.
- Continued to build a cohesive Del Mar City team with an emphasis on customer service to provide residents and businesses with continuously improved quality services, despite reduced staffing levels. This included quickly pivoting to virtual and remote services, including virtual City Council meetings, with minimal to no impact on the public, effective March 16, 2020.
- Continued to assess and determine the appropriate level of staffing and supervision within departments when there is staff turnover.
- Secured grant and donation funding to help pay for important City projects including:
 - A \$31,000 grant from the Center for Sustainable Energy's Self Generating Incentive Program for solar storage at the Civic Center.
 - A \$180,820 donation from the Del Mar Foundation to fund the following City projects, equipment, and operational items:
 - \$50,000 for the Phase 3 of the River Path project
 - \$30,000 for the 17th Street Safety Center improvements
 - \$54,800 for a Lifeguard Patrol vehicle
 - \$9,000 for three 800 Megahertz radios
 - \$10,000 for Fire Department Turnout Gear
 - \$5,300 for Personal Protective Equipment for Fire Department staff
 - \$2,720 for Staffing the Arts and Lagoon Advisory Committees
 - \$6,400 for Landscaping Maintenance on Camino del Mar
 - \$6,000 for Camino del Mar Irrigation
 - \$1,600 for Scuba Certifications
 - \$1,500 for EMT Certifications
 - \$3,500 for City of Del Mar Employee Appreciation
- Continued community engagement efforts through the City's website, e-blasts, community workshops, neighborhood meetings, and more. Expanded the City's communications efforts through use of a contract communications consultant.
- Provided staff support and administration to twelve City Council-appointed advisory committees for Fiscal Year 2019-2020.

Capital Projects

- Worked with Public Works and Finance staff on the development of a 10-Year Capital Improvement Plan (CIP) and financial plan, which identified necessary capital projects, major facility repairs, maintenance projects, and significant equipment purchases, including a planning schedule.
- Completed construction of the Downtown Streetscape Project, which extends from 9th Street to 15th Street.
- Ongoing discussions with the Winston School regarding their long-term lease. During summer 2019, worked on determining the parking requirement associated with the planned elements for the park and completed a public review process with the Traffic & Parking Advisory Committee, the Parks & Recreation Advisory Committee, Planning Commission, and the City Council.
- Worked with the Undergrounding Project Advisory Committee to develop and implement a project delivery plan for how to approach citywide undergrounding of all utility poles, which was presented to the City Council in August 2019. In fall 2019, staff completed a request for qualifications process to bring-on a new consultant for the Undergrounding Project. Staff was preparing to form the first two undergrounding districts in March 2020, when the COVID-19 pandemic occurred and the project was temporarily put on-hold, first due to efforts related to immediate COVID-response and then in July 2020, due to the budget cuts and layoff of a significant staff position that had been managing the project. In March 2021, the City Council directed staff to resume efforts on the Undergrounding Project.

City Services and Programs

- Managed the decision-making and policy-setting process associated with a number of important policy matters facing the City, including sea level rise; preparation of the Sixth Cycle Housing Element; rail and bluff issues, such as relocation of the rail line, potential fencing installation by the North County Transit District, and bluff stabilization.
- Pursued initiatives for a more sustainable Del Mar that included the development of a Climate Action Plan Monitoring Tool and Annual Report, installation of an electric vehicle charging station at the Beach Safety Center, and supported the final planning for the Clean Energy Alliance Community Choice Aggregation (CCA) program's May 2021 launch.
- Continued to work with the San Diego County Sheriff and the community on exploring enhanced law enforcement services.
- Collaborated with Waste Management and the Solana Center for Environmental Innovation to expand the City's recycling and organics diversion program to comply with state law.
- Continued efforts to improve the City's ability to respond to emergencies by organizing staff trainings and drills in the Emergency Operations Center, expanding the capabilities of the Community Emergency Response Team (CERT) to include radio communications, and streamlining the City's annual Fuel Reduction Program.

- Continued efforts to work with advisory committees and local non-profits that receive partial funding from the City to continue to align each group’s work program with Council priorities related to the work they do.
- Collaborated with the business community via the Business Support Advisory Committee (on-hold due to COVID-19, starting in March 2020) and the Del Mar Village Association.
- Supported local non-profits by facilitating quarterly non-profit coordination meetings and overseeing the application of community space use at the L’Auberge (on-hold due to COVID-19).
- Collaborated with the Arts Advisory Committee to install two new pieces of public art in the form Bronze sculptures placed on stone benches in the Downtown area.
- Extended the off-leash dog use hours at the Shores Park property via ordinance.

Intergovernmental

- Continued to build positive working relations with the 22nd District Agricultural Association (DAA). Worked with the Fairgrounds to address traffic issues related to events, noise and other concerns related to any future development at the Fairgrounds’ property and annual summer and other large-scale events. Initiated dialogue to facilitate a partnership for development of affordable housing.
- Executed a Memorandum of Understanding with the San Diego County Association of Governments (SANDAG) and the North County Transit District (NCTD) to collaborate on a study to identify additional safe and legal crossings of the rail corridor in Del Mar.
- Worked with and are continuing to engage NCTD and the California Coastal Commission on NCTD’s proposal to install safety fencing along the perimeter of the rail corridor.
- Advocated Del Mar legislative priorities to State legislature and Governor’s Office by submitting numerous letters of support and opposition on key issues impacting the community; brought on a consulting firm to expand the City’s legislative affairs, advocacy and grant services programs to support the City Council’s goals and priorities.

Fiscal Years 2021-2022 and 2022-2023 Goals and Objectives

The City Manager’s Department will continue to implement strategies to achieve the goals and objectives as outlined by the City Council as well as those developed in the City Manager’s Department work plan. These goals and objectives include:

City Administration and Financial Management

- Continue to improve service to the community and enhance communications efforts on City projects and programs.
- Continue informal efforts towards employee development and succession planning for the city-wide work force.

- Continue to identify and pursue grant funding opportunities for the City.

Capital Projects

- Continue to work toward implementation of the citywide utility Undergrounding Project.
- Continue development of a Park Master Plan for the Shores property when the City Council reestablishes a timeline for this project moving forward.
- Work with NCTD and SANDAG to address concerns related to the train track and bluffs for both near-term pedestrian crossing options and long-term efforts to relocate the tracks off the bluffs.

City Services and Programs

- Continue to work with the Del Mar Village Association and the business community on business support efforts.
- Continue to collaborate with Del Mar non-profits through the Quarterly Non-Profit meetings and other opportunities to assist/support the work of their organizations.
- Continue to manage the decision-making and policy-setting process associated with a number of important policy matters facing the City, including short-term vacation rentals, sea level rise, and affordable housing.
- Develop the City's next solid waste and collections franchise agreement with the goal of achieving compliance with state-mandated organics recycling regulations.
- Continue to work on enhancing law enforcement services in a way that is cost-effective and focused on what would be most beneficial to Del Mar.
- Continue to implement the Climate Action Plan and environmental sustainability strategies to reduce the City's greenhouse gas emissions by participating in the launch and implementation of the Clean Energy Alliance Community Choice Aggregation (CCA) program.
- Complete the Safe Pedestrian Crossing Feasibility study and identify additional safe and legal crossings of the rail corridor in Del Mar that are supported by the community.
- Oversee the initial planning and construction of the Powerhouse Park Tot Lot Renovation Project with Proposition 68 grant funding.
- Continue to strengthen the City's ability to respond to emergencies by conducting additional staff training and practice exercises.
- Collaborate with the DAA, Del Mar Thoroughbred Club, Del Mar Village Association, and Breeders' Cup International to host the Breeders' Cup in November 2021.
- Continue to implement the Public Art Policy to facilitate the placement of art in public spaces.

Intergovernmental

- Continue to work with NCTD and the California Coastal Commission regarding NCTD's proposal for installation of fencing within the NCTD right-of-way.
- Continue to work with the 22nd District Agricultural Association on governance issues related to the Fairgrounds to ensure local representation from the City of Del Mar.
- Continue advocacy efforts to influence legislation affecting the City.

PROGRAM: CITY MANAGER **ACCT # 01-5200**

The City Manager's Office is responsible for overseeing the implementation of the goals and objectives of the City Council, as well as the overall management of City operations. In addition, the City Manager's Office oversees a number of contracts and franchises including solid waste, recycling, and Sheriff law enforcement services, as well as coordinating special projects involving all City Departments.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023	
Employee Services	\$ 841,115	\$ 991,542	\$ 852,658	\$ 798,010	\$ 801,740	(1)
Maintenance & Operations	32,381	30,833	27,550	26,650	26,650	
Contractual Services	45,655	27,021	51,182	62,000	62,000	(2)
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
GRAND TOTAL	919,151	1,049,396	931,390	886,660	890,390	
POSITIONS						
Full Time	4.00	4.50	3.30	3.80	3.80	
Part Time	0.50	0.50	0.50	-	-	
TOTAL POSITIONS (FTE)	4.50	5.00	3.80	3.80	3.80	

- (1) Fiscal Year 2019-2020 includes final payout and severance pay of previous City Manager. During in Fiscal Year 2020-2021, the Administrative Assistant was transferred to the Administrative Services Department.
- (2) During Fiscal Year 2020-2021, Contractual services includes the funding for a grant seeking specialist and continues through Fiscal Year 2022-2023.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	CITY MANAGER					
01-5200-1000	SALARIES - PERMANENT	611,617	780,237	713,628	646,240	649,180
01-5200-1200	EMPLOYEE BENEFITS	177,989	186,385	122,710	131,610	132,230
01-5200-1205	WORKERS' COMPENSATION	13,064	14,148	16,320	20,160	20,330
01-5200-1300	SALARIES - SEASONAL	38,445	10,772	-	-	-
	EMPLOYEE SERVICES	841,115	991,542	852,658	798,010	801,740
01-5200-2300	OPERATING SUPPLIES	3,189	2,603	1,000	1,000	1,000
01-5200-2800	GAS & OIL	-	-	300	300	300
01-5200-3400	TELEPHONE	600	3,240	3,480	3,340	3,340
01-5200-3700	MEMBERSHIPS & SUBSCRIPTIONS	8,013	5,940	4,770	4,970	4,970
01-5200-3800	MEETINGS & TRAVEL	4,227	3,193	1,900	1,900	1,900
01-5200-3801	TRAINING & EDUCATION	752	257	500	500	500
01-5200-3900	AUTO ALLOWANCE	15,600	15,600	15,600	14,640	14,640
	MAINTENANCE & OPERATIONS	32,381	30,833	27,550	26,650	26,650
01-5200-3200	CONTRACTUAL SERVICES	45,655	27,021	51,182	62,000	62,000
	CITY MANAGER	919,151	1,049,396	931,390	886,660	890,390

PROGRAM: CITY MEMBERSHIPS **ACCT # 01-5212**

City memberships provide for Del Mar's memberships in a number of outside agencies including the San Diego Association of Governments (SANDAG), the League of California Cities (LCC), and the Local Agency Formation Commission (LAFCO), among others.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	69,968	78,982	77,370	80,960	83,680 (1)
Contractual Services	10,061	10,081	10,380	10,680	11,000 (2)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	80,029	89,063	87,750	91,640	94,680
POSITIONS (FTE)	-	-	-	-	-

- (1) Includes memberships to LAFCO, SANDAG, League of California Cities, and the San Dieguito River Park JPA.
- (2) Contractual services includes costs related to the SANDAG Regional Shoreline Monitoring Program.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	<u>CITY MEMBERSHIPS</u>					
01-5212-3700	MEMBERSHIPS & SUBSCRIPTIONS	69,968	78,982	77,370	80,960	83,680
	MAINTENANCE & OPERATIONS	69,968	78,982	77,370	80,960	83,680
01-5212-3200	CONTRACTUAL SERVICES	10,061	10,081	10,380	10,680	11,000
	CITY MEMBERSHIPS	80,029	89,063	87,750	91,640	94,680

Administrative Services

Administrative Services

Department Mission Statement

The Administrative Services Department has a policy to provide friendly, personalized, and unbiased assistance in accessing information, both current and historical, through well-organized systems. We maintain around-the-clock access to technology tools and create long-term strategies that build confidence with our customers. We are committed to working with departments to retain a skilled, adaptable, and diverse workforce so they may deliver superior services to the residents and visitors of the City. We are dedicated to the responsible management of the financial resources for the City. Our customers trust in us to provide fiscal accountability and integrity, friendly and helpful service, and accurate and timely information.

“INFORMATION IS OUR BUSINESS”

innovation integrity teamwork service excellence preservation & safety

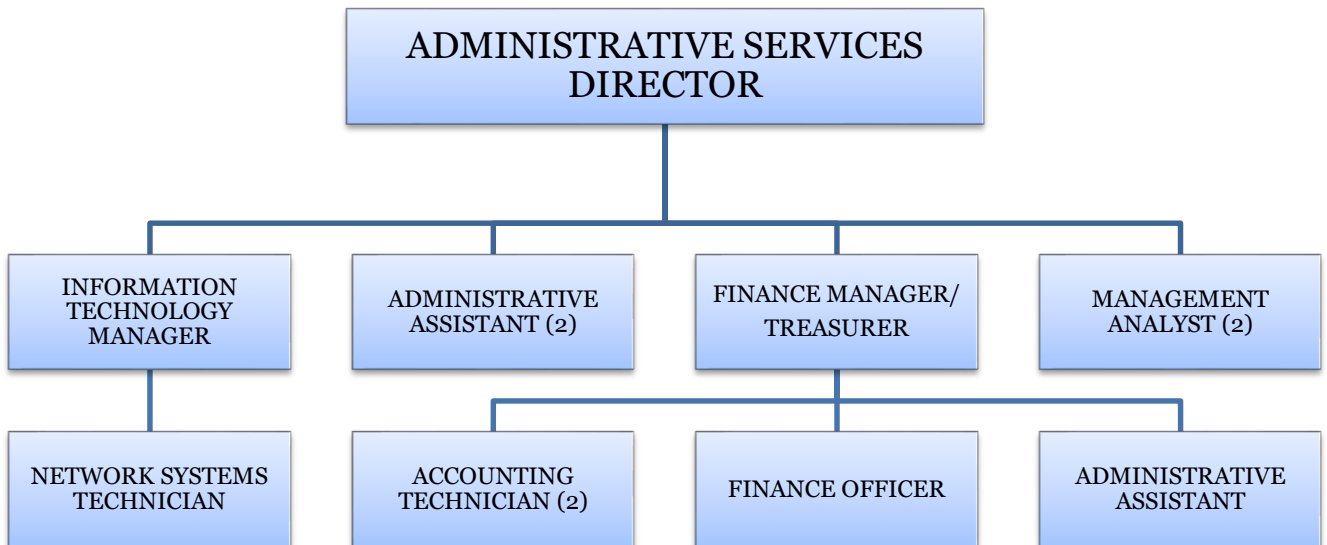
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DEL MAR™

Administrative Services Department Organizational Chart

COUNCIL SUPPORT
HUMAN RESOURCES
RECORDS
ELECTIONS
INFORMATION SYSTEMS
TV STUDIO MANAGEMENT
ACCOUNTING
BUDGETING
UTILITY BILLING
REVENUE COLLECTION
TREASURY
RISK MANAGEMENT
BUSINESS LICENSE TAX PROGRAM
FINANCIAL REPORTING



ADMINISTRATIVE SERVICES DEPARTMENT

The Administrative Services Department performs a variety of functions for the City, and consists of the City Clerk, Human Resources, Information Technology, and Finance divisions.

The Director of Administrative Services serves as the City Clerk and is responsible for performing all legislative, legal, and administrative duties, as required by law. The City Clerk division maintains the City Council meeting calendar, prepares City Council meeting agendas and minutes, processes updates to the municipal code, manages all records for the City, and conducts municipal elections. The Clerk's division is also responsible for providing support for the City's Design Review Board, Planning Commission, and many advisory committees, including volunteer recruitments and appointments; implementation of Council Policy 200; and compliance with the Fair Political Practices Commission (FPPC) filing requirements.

The Human Resources division oversees all aspects of the City's personnel and labor relations functions, including formal negotiations with the City's general employee and fire associations, ensuring compliance with local, state and federal laws and regulations pertaining to labor practices, conducting job recruitments, and health benefits management.

Responsibilities in the Information Technology division include managing the hardware and software related to the City's phone, voicemail and computer systems, troubleshooting user problems, administering the citywide networks on a daily basis, managing and updating the City's website, as well as providing for its long-range planning. Other Information Technology responsibilities include establishing and implementing policies regarding the security and dispersion of data.

The Finance division is responsible for the City's accounting activities including payroll, accounts receivable, accounts payable, and revenue collection; budget preparation and management; coordination of the annual audit and Comprehensive Annual Financial Report (CAFR); utility billing and periodic review and update to the City's utility rates; risk management through participation in the California State Association of Counties Excess Insurance Authority (CSAC-EIA); and management of the City's investing and treasury functions.

Fiscal Years 2019-2020 and 2020-2021 Achievements

Clerk Division

- Successfully administered the March 2020 Special Election and November 2020 General Election for Del Mar in collaboration with the San Diego County Registrar of Voters.
- Implemented Council approved changes to the Del Mar Municipal Code pertaining to campaign regulations and Policy 108 related to Fair Campaign Practices.
- Implemented a city-wide agreements tracking database.
- Successfully implemented COVID related operational changes including facilitation of remote public meetings, and public participation, for the City Council, Design Review Board, Planning Commission, and select advisory committees.

- Facilitated 37 committee member appointments in 2019; 14 in 2020, and 4 to date in 2021. Reduced number of appointments in 2020 and 2021 are due to the pause on many advisory committee meetings and appointments as a result of COVID-19.
- Completed an update to the City's Conflict of Interest Code in 2020.
- Increased storage capacity of the Electronic Document Management System to expand the use of the system and to meet regulatory requirements.
- Processed 189 Public Records Act requests in 2019; 182 in 2020; and 57 to date in 2021.

Human Resources

- Improved employee performance evaluation tracking process.
- Processed a large number of unemployment claims due to the COVID-19 pandemic.
- Successfully lead a joint firefighter recruitment for the cities of Del Mar, Solana Beach, and Encinitas.
- Completed multiple employee recruitments and processed 25 new hires in 2019; 7 in 2020; and 21 to date in 2021. The reduced number of hires in 2020 was due to a hiring freeze related to the pandemic, and high retention of seasonal staff from the previous season.
- Developed a COVID-19 Prevention Program, as required by AB 685, in January 2021, and implemented a series of workplace policies and protocols related to the pandemic including temperature and health screening; mask wearing; use and disinfection of common areas; social distancing; and teleworking from March 2020 to present.
- Successfully negotiated and implemented side letter agreements with the City's represented employees related to employee concessions for the 2020-21 fiscal year.
- Successfully implemented the provisions of the Families First Coronavirus Response Act.
- Developed a plan for reopening of City facilities in preparation for an anticipated statewide reopening on June 15, 2021.
- Completed the FY 2019-20 and 2020-21 open enrollment process for employees, and continued to work with the City's insurance broker to obtain quality healthcare and other benefit options at an affordable cost for City employees.

Information Technology

- Expanded the remote access infrastructure to support city-wide teleworking during pandemic.
- Developed protocols for and assisted with the implementation and support of public meetings via Zoom.
- Server Virtualization/Storage Upgrade – replaced aging hardware and upgraded all application servers to latest versions of software.

- Provided technology support to the new in-house Building and Safety Department.

Finance

- Maintained a balanced operating and capital budget during Fiscal Years 2019-20 and 2020-21, despite the sudden economic crisis created by the COVID-19 pandemic.
- Completed request for proposals for audit and sales tax services.
- Completed the Fiscal Year 2020-2021 Budget Update to address the significant revenue losses due to the pandemic and produced quarterly reports to monitor impacts of the economic crisis.
- Completed all required financial audits and reports on-time for Fiscal Year 2019-2020.
- Received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the completion of the Fiscal Years 2019-2020 and 2020-2021 Operating and Capital Budget.
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year ended June 30, 2019 and June 30, 2020.

Fiscal Years 2021-2022 and 2022-2023 Goals and Objectives

City Clerk

- Complete a comprehensive review and update to the City's Record Retention schedule.
- Assist with the recruitment and appointment of Planning Commission, Design Review Board, and advisory committee members.
- Continue to track active City agreements/contracts and related insurance requirements.
- Work with City Council liaisons to review advisory committee efficiencies and bring forward recommendations for City Council consideration prior to the end of 2021.
- Successfully administer the November 2022 General Election for Del Mar in collaboration with the San Diego County Registrar of Voters.
- Continue management of the Form 700 annual filing process.
- Facilitate a return to in-person public meetings when it is safe to do so and as directed by the City Council.

Human Resources

- Successfully negotiate new labor agreements with the Del Mar Firefighter's Association by July 1, 2021, and with the Del Mar General Employee's Association by July 1, 2022.
- Prepare for and implement a citywide reopening plan starting on July 1, 2021.
- Continue to implement the City's COVID-19 Prevention Program (CPP) and implement and update related policies to reflect changes to public health orders, and Department of Industrial Relations and Cal/OSHA requirements.
- Complete the FY 2021-22 and 2022-23 open enrollment process for employees.
- Continue to work on development of an Administrative Policy Manual to benefit internal operations.
- Review and complete necessary updates to the City's Personnel Rules and Job Descriptions for City Council consideration.

Information Technology

- Replace end of life server hardware.
- Upgrade or replace the existing Permit & Licensing software and implement an online system for the public to apply, track, and pay for Planning/Building permits, business licenses, and facility rental permits.

Finance

- Develop a new two-year budget for Fiscal Year 2021-2022 and 2022-2023 factoring a slow economic recovery for Del Mar due to continued lack of or significantly reduced events at the Fairgrounds.
- Apply for the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year Ended June 30, 2021 and June 30, 2022.
- Apply for the Government Finance Officers Association Distinguished Budget Presentation Award for the Fiscal Years 2021-2022 and 2022-2023 Operating and Capital Budget.
- Maintain a balanced budget during the next two-year financial recovery.
- Work with the Finance Committee to re-engage in establishing a Pension Trust Fund.
- Complete an update to the City's Cost Allocation Plan.
- Work with the Finance Committee to develop a Reserve Policy that will serve as a guide to replenish reserves during this and future economic downturns.
- Determine the Equipment Replacement value of assets to establish the required reserve.
- Continue cross training and succession planning for key finance division positions to ensure continuity of services following future employee separations or retirements.

PROGRAM: CITY CLERK **ACCT # 01-5300**

This program provides the City with legislative, legal, and administrative support that includes recording all actions of the City Council, records management related to City activities, and the preparation of Council agendas, packet materials, and minutes. This program also pays for Del Mar's Municipal Election costs, with the next regularly scheduled Municipal Election in November 2022.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ 231,608	\$ 253,040	\$ 253,590	\$ 231,660	\$ 277,530 (1)
Maintenance & Operations	12,938	12,029	12,850	11,790	11,490
Contractual Services	32,611	18,352	38,590	21,190	35,710 (2)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	277,157	283,421	305,030	264,640	324,730
POSITIONS					
Full Time	1.92	2.17	2.02	2.02	2.17
Part Time	0.50	0.50	0.00	0.25	0.25
POSITIONS (FTE)	2.42	2.67	2.02	2.27	2.42

- (1) Fiscal Year 2021-2022 Employee Services includes funding beginning in January 2022 for an Administrative Services Director and a full year funding in Fiscal Year 2022-2023. The Administrative Services Director is currently filling the capacity of Interim City Manager.
- (2) Contractual Services includes funding for election costs in Fiscal Year 2022-23

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	CITY CLERK					
01-5300-1000	SALARIES - PERMANENT	164,385	177,854	173,300	153,130	190,750
01-5300-1200	EMPLOYEE BENEFITS	57,669	61,510	71,780	70,410	77,500
01-5300-1205	WORKERS' COMPENSATION	1,250	1,412	3,510	3,120	4,280
01-5300-1300	SALARIES - SEASONAL	6,997	10,977	5,000	5,000	5,000
01-5300-1400	OVERTIME SALARIES	1,307	1,287	-	-	-
	EMPLOYEE SERVICES	231,608	253,040	253,590	231,660	277,530
01-5300-2300	OPERATING SUPPLIES	2,809	2,211	2,170	2,190	1,890
01-5300-3000	ADVERTISING & PRINTING	6,063	6,358	7,700	6,600	6,600
01-5300-3400	TELEPHONE	-	220	240	240	240
01-5300-3700	MEMBERSHIPS & SUBSCRIPTIONS	130	65	260	340	340
01-5300-3800	MEETINGS & TRAVEL	204	354	60	-	-
01-5300-3801	TRAINING & EDUCATION	532	661	500	500	500
01-5300-3900	AUTO ALLOWANCE	3,200	2,160	1,920	1,920	1,920
	MAINTENANCE & OPERATIONS	12,938	12,029	12,850	11,790	11,490
01-5300-3200	CONTRACTUAL SERVICES	32,611	18,352	38,590	21,190	35,710
	CITY CLERK	277,157	283,421	305,030	264,640	324,730

PROGRAM: INFORMATION SYSTEMS **ACCT # 01-5320**

This program provides funding for the management of the citywide computer system and the computer-based Voice Over IP Phone System. The citywide systems include an office productivity software, an internal and public-facing Geographic Information System (GIS), an archiving electronic document management system, a financial accounting system, an enterprise system for permitting/licensing/code enforcement/land management, a City government website to enhance the availability of public information, and an internal intranet to improve collaboration and efficiencies. Funds for maintenance, software upgrades, replacement equipment, and security systems allow the City to keep current technologically and to maintain data security.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023	
Employee Services	\$ 317,221	\$ 323,747	\$ 308,900	\$ 354,950	\$ 377,080	(1)
Maintenance & Operations	81,026	78,623	69,640	79,040	85,560	(2)
Contractual Services	34,124	55,415	34,450	34,200	37,470	(3)
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
GRAND TOTAL	432,371	457,785	412,990	468,190	500,110	
POSITIONS						
Full Time	2.15	2.15	1.65	2.15	2.15	
Part Time	-	-	-	-	-	
POSITIONS (FTE)	2.15	2.15	1.65	2.15	2.15	

- (1) Based on the revenue loss due to the COVID-19 pandemic, in Fiscal Year 2020-2021, the Network Systems Technician was furloughed by 50%.
- (2) Revenue losses in Fiscal Year 2020-2021 required a reduction in non-essential services which included a reduction in computer software and hardware costs and training.
- (3) Fiscal Year 2019-2020 Contractual Services includes the one-time purchase of the Bluebeam software program.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	INFORMATION SYSTEMS					
01-5320-1000	SALARIES	222,721	220,604	194,840	213,000	226,600
01-5320-1200	EMPLOYEE BENEFITS	92,865	101,501	109,650	136,950	145,050
01-5320-1205	WORKERS' COMPENSATION	1,635	1,642	4,410	5,000	5,430
	EMPLOYEE SERVICES	317,221	323,747	308,900	354,950	377,080
01-5320-2140	COMPUTER MAINTENANCE	11,058	12,472	16,750	15,850	23,880
01-5320-2145	SOFTWARE MAINTENANCE	35,559	37,619	36,520	40,830	42,820
01-5320-2300	OPERATING SUPPLIES	3,842	4,783	4,600	4,600	4,600
01-5320-2360	COMPUTER SOFTWARE	691	4,710	-	1,500	-
01-5320-2370	COMPUTER HARDWARE	19,188	9,444	5,500	10,000	5,500
01-5320-2800	GAS AND OIL	-	-	200	-	-
01-5320-3400	TELEPHONES	4,056	4,101	3,690	4,080	4,080
01-5320-3700	MEMBERSHIP & SUBSCRIPTIONS	460	460	460	260	260
01-5320-3800	MEETINGS & TRAVEL	468	36	-	-	-
01-5320-3801	TRAINING & EDUCATION	5,224	4,338	1,200	1,200	3,700
01-5320-3900	AUTO ALLOWANCE	480	660	720	720	720
	MAINTENANCE & OPERATIONS	81,026	78,623	69,640	79,040	85,560
01-5320-3200	CONTRACTUAL SERVICES	19,954	42,058	20,950	20,700	22,970
01-5320-3231	GIS SYSTEM	12,775	11,717	13,500	13,500	13,500
01-5320-3237	PHONE REPLACEMENT PROJECT	1,395	1,640	-	-	1,000
	CONTRACTUAL SERVICES	34,124	55,415	34,450	34,200	37,470
	INFORMATION SYSTEMS	432,371	457,785	412,990	468,190	500,110

PROGRAM: HUMAN RESOURCES **ACCT # 01-5350**

The Human Resources program oversees all personnel-related activity of the City such as position recruitment, employee training, and collective bargaining with three unions representing City employees. This program also includes the Employee Assistance Program.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023	
Employee Services	\$ 125,532	\$ 131,583	\$ 198,110	\$ 149,240	\$ 168,110	(1)
Maintenance & Operations	12,378	11,590	11,960	13,810	13,810	
Contractual Services	31,461	43,420	18,280	25,400	20,400	(2)
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
GRAND TOTAL	169,371	186,593	228,350	188,450	202,320	
POSITIONS						
Full Time	0.80	0.95	0.80	0.80	0.95	
Part Time	0.50	0.25	-	0.25	0.25	
POSITIONS (FTE)	1.30	1.20	0.80	1.05	1.20	

- (1) Employee services reflects the changes to employee allocation due to the consolidation of the Administrative Services and Finance Department.
- (2) FY 2019-20 increase in Contractual Services is due to expenditures related to an agreement with an executive recruitment consultant for the City Manager position.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	HUMAN RESOURCES					
01-5350-1000	SALARIES - PERMANENT	64,035	78,201	79,880	64,260	87,950
01-5350-1200	EMPLOYEE BENEFITS	29,997	21,120	39,960	16,920	21,360
01-5350-1205	WORKERS' COMPENSATION	460	581	2,270	2,060	2,800
01-5350-1225	UNEMPLOYMENT INSURANCE	30,361	29,244	70,000	59,000	49,000
01-5350-1250	TUITION REIMBURSEMENT	679	1,690	1,000	2,000	2,000
01-5350-1300	SALARIES - SEASONAL	-	747	5,000	5,000	5,000
	EMPLOYEE SERVICES	125,532	131,583	198,110	149,240	168,110
01-5350-2300	OPERATING SUPPLIES	439	159	500	500	500
01-5350-2330	EMPLOYEE RELATIONS	4,636	5,495	5,800	4,000	4,000
01-5350-3000	ADVERTISING & PRINTING	1,502	1,110	1,000	1,000	1,000
01-5350-3400	TELEPHONE	-	137	150	150	150
01-5350-3700	MEMBERSHIPS & SUBSCRIPTIONS	2,310	1,439	1,060	2,210	2,210
01-5350-3800	MEETINGS & TRAVEL	865	1,030	750	750	750
01-5350-3801	TRAINING & EDUCATION	1,826	1,120	1,500	4,000	4,000
01-5350-3900	AUTO ALLOWANCE	800	1,100	1,200	1,200	1,200
	MAINTENANCE & OPERATIONS	12,378	11,590	11,960	13,810	13,810
01-5350-3200	CONTRACTUAL SERVICES	31,461	43,420	18,280	25,400	20,400
	HUMAN RESOURCES	169,371	186,593	228,350	188,450	202,320

PROGRAM: TELEVISION STUDIO **ACCT # 01-5360**

This program funds the operating costs of the Del Mar Television Studio.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	3,072	14,223	14,670	20,220	16,220 (1)
Contractual Services	84,830	87,390	81,800	90,950	95,600 (2)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	87,902	101,613	96,470	111,170	111,820
POSITIONS (FTE)	-	-	-	-	-

- (1) Maintenance & Operations includes maintenance agreement to warranty all equipment in the TV Studio.
- (2) Contractual Services includes agreement with the DMTV Foundation and additional funding to contract professional services to set up hybrid meeting equipment.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	TELEVISION STUDIO					
01-5360-2100	EQUIPMENT MAINT & REPAIR	-	10,236	11,000	12,250	12,250
01-5360-2300	OPERATING SUPPLIES	1,110	1,520	1,500	5,500	1,500
01-5360-3300	UTILITIES	-	-	-	-	-
01-5360-3400	TELEPHONE	1,962	2,467	2,170	2,470	2,470
	MAINTENANCE & OPERATIONS	3,072	14,223	14,670	20,220	16,220
01-5360-3200	CONTRACTUAL SERVICES	84,830	87,390	81,800	90,950	95,600
	TELEVISION STUDIO	87,902	101,613	96,470	111,170	111,820

PROGRAM: FINANCE SERVICES **ACCT # 01-5400**

This program provides for the accounting, budgeting, treasury, payroll, revenue collection, and utility billing functions.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ 419,449	\$ 498,589	\$ 524,490	\$ 553,230	\$ 572,470 (1)
Maintenance & Operations	70,471	77,026	74,430	76,520	76,320
Contractual Services	271,318	143,057	108,874	113,470	121,720 (2)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	761,238	718,672	707,794	743,220	770,510
POSITIONS					
Full Time	4.45	4.45	3.95	3.95	4.45
Part Time	0.25	0.25	-	-	-
POSITIONS (FTE)	4.70	4.70	3.95	3.95	4.45

- (1) Beginning in Fiscal Year 2019-20, 25% of the Administrative Assistant salary and benefits is allocated to the Finance program. Employee services also reflects the changes to employee allocation due to the consolidation of the Administrative Services and Finance Department.
- (2) Increase in Contractual Services in FY 2018-19 was due to a consultant agreement to temporarily fill the vacant positions of Finance Director and Finance Officer during the recruitment of both positions.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	FINANCE					
01-5400-1000	SALARIES - PERMANENT	248,259	351,190	343,740	359,000	371,380
01-5400-1200	EMPLOYEE BENEFITS	125,483	142,283	173,040	185,490	191,980
01-5400-1205	WORKERS' COMPENSATION	2,476	2,678	7,210	8,240	8,610
01-5400-1300	SALARIES - SEASONAL	42,464	2,242	-	-	-
01-5400-1400	OVERTIME SALARIES	767	196	500	500	500
	EMPLOYEE SERVICES	419,449	498,589	524,490	553,230	572,470
01-5400-2300	OPERATING SUPPLIES	3,029	3,632	3,240	3,550	3,330
01-5400-3000	ADVERTISING & PRINTING	3,662	6,191	2,850	4,350	2,870
01-5400-3400	TELEPHONE	-	615	-	480	480
01-5400-3700	MEMBERSHIP & SUBSCRIPTIONS	565	710	860	660	660
01-5400-3800	MEETINGS & TRAVEL	893	2,073	500	500	2,000
01-5400-3801	TRAINING & EDUCATION	1,031	3,141	1,500	1,500	1,500
01-5400-3900	AUTO ALLOWANCE	400	440	480	480	480
01-5400-4810	PROP TAX ADMIN	60,891	60,224	65,000	65,000	65,000
	MAINTENANCE & OPERATIONS	70,471	77,026	74,430	76,520	76,320
01-5400-3200	CONTRACTUAL SERVICES	271,318	143,057	108,874	113,470	121,720
	FINANCE	761,238	718,672	707,794	743,220	770,510

PROGRAM: CITY HALL GENERAL **ACCT # 01-5410**

This program funds the general operations of City Hall including utilities, office supplies, and the copier lease.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	148,693	109,623	115,750	129,950	133,250 (1)
Contractual Services	17,259	15,715	19,280	17,500	17,500
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	165,952	125,338	135,030	147,450	150,750
POSITIONS (FTE)	-	-	-	-	-

(1) Maintenance & Operations includes utility cost related to the City Hall building.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	<u>CITY HALL</u>					
01-5410-2300	OPERATING SUPPLIES	16,967	10,881	7,800	8,550	9,550
01-5410-2320	POSTAGE	21,569	15,663	15,000	20,000	20,000
01-5410-2340	SUPPLIES - PAPER	3,353	1,774	3,500	3,000	3,000
01-5410-3000	ADVERTISING & PRINTING	3,501	896	3,500	3,500	3,500
01-5410-3300	UTILITIES	56,606	46,589	51,000	54,300	56,300
01-5410-3400	TELEPHONE	45,300	31,957	33,080	38,600	38,900
01-5410-3600	PROPERTY/EQUIPMENT RENTAL	1,397	1,863	1,870	2,000	2,000
	MAINTENANCE & OPERATIONS	148,693	109,623	115,750	129,950	133,250
01-5410-3200	CONTRACTUAL SERVICES	17,259	15,715	19,280	17,500	17,500
	CITY HALL	165,952	125,338	135,030	147,450	150,750

PROGRAM: GENERAL RISK MANAGEMENT **ACCT # 01-5411**

This program provides for the City's insurance as well as claims and administrative costs related to those claims.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	196,567	328,290	360,000	241,900	265,790 (1)
Contractual Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	196,567	328,290	360,000	241,900	265,790
POSITIONS (FTE)	-	-	-	-	-

(1) Maintenance & Operations reflects the large increase in both liability and property insurance based on current market insurance premium rates. Fiscal Year 2019-20 and 2020-21 increase is due to large settlement payments. Any claim exceeding the \$100,000 Self Insured Retention (SIR) is reimbursed by the insurance company.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	<u>RISK MANAGEMENT</u>					
01-5411-4000	INSURANCE	105,577	131,627	195,000	216,900	240,790
01-5411-4300	CLAIMS	71,790	184,352	150,000	10,000	10,000
01-5411-4400	CLAIMS ADMIN/LITIGATION	19,200	12,311	15,000	15,000	15,000
	MAINTENANCE & OPERATIONS	196,567	328,290	360,000	241,900	265,790
	RISK MANAGEMENT	196,567	328,290	360,000	241,900	265,790

PROGRAM: EQUIPMENT REPLACEMENT RESERVE **ACCT # 01-5890**

This General Fund reserve is used to fund the replacement of capital assets such as vehicles, computer equipment, and machinery and equipment.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Contractual Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	137,517	75,149	54,800	103,200	39,600 (1)
GRAND TOTAL	137,517	75,149	54,800	103,200	39,600
POSITIONS (FTE)	-	-	-	-	-

(1) The equipment that is being replaced has reached the end of its useful life and funds are available in the Equipment Replacement Reserve. The following items are being requested for the next two fiscal years.

	<u>ADOPTED 2021-2022</u>	<u>ADOPTED 2022-2023</u>
Fire F-250 Truck	70,000	\$ -
Public Works Dumptruck	19,200	-
Lifeguard ATV's (2)	14,000	-
Lifeguard Boat & Engines	-	25,000
Public Works Utility Truck	-	9,600
Lifeguard Equipment Trailer	-	5,000
	<u>\$ 103,200</u>	<u>\$ 39,600</u>

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
01-5890-5997	<u>EQUIPMENT REPLACEMENT RESERVE</u>					
	CAPITAL OUTLAY	137,517	75,149	54,800	103,200	39,600
	EQUIPMENT REPLACEMENT RESERVE	137,517	75,149	54,800	103,200	39,600

Planning and Community
Development

Planning & Community Development

Department Mission Statement

Each member of the Planning Department takes pride in providing our customers with personal attention, accurate and consistent information, and creative, timely solutions to complex community development issues.

We will guide our customers through the Planning process in a manner that instills public trust and confidence.

innovation integrity teamwork service excellence preservation & safety

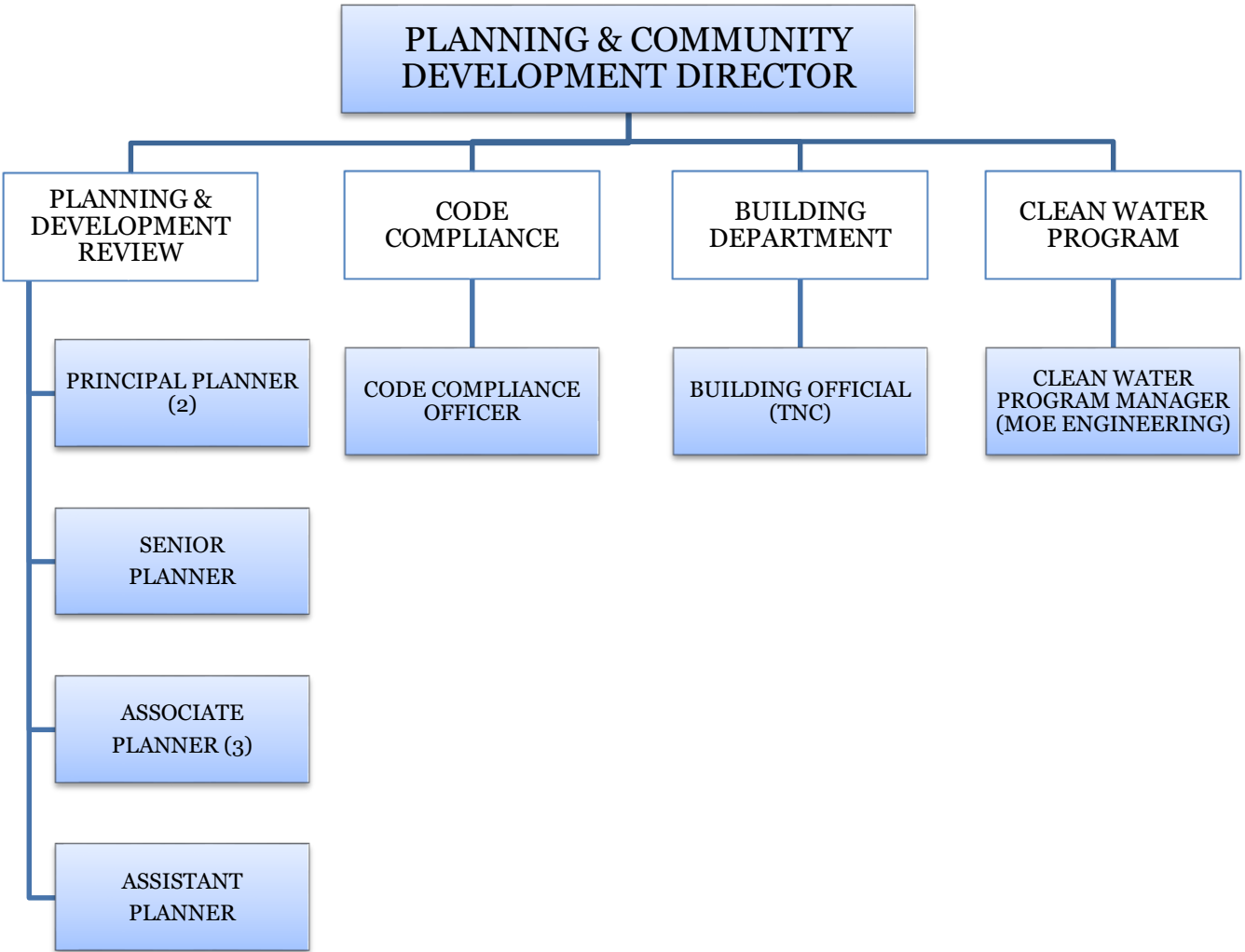
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Planning & Community Development Department Organizational Chart

CURRENT PLANNING
LONG RANGE PLANNING
ECONOMIC REVITALIZATION
ZONING ADMINISTRATION
ENVIRONMENTAL REVIEW
CODE ENFORCEMENT
CLEAN WATER PROGRAM
BUILDING SERVICES



PLANNING AND COMMUNITY DEVELOPMENT DEPARTMENT

The Planning and Community Development Department is responsible for current planning and development review; long range planning, special projects and state and regional planning efforts; and clean water, building and safety, and code enforcement compliance. In addition to the functional areas noted below, the Department manages key programs and special projects, assists with policy and provides permitting assistance for City Capital Improvement Projects (CIP) and preparation of grant applications for related programs and projects.

The Current Planning division, which administers the City's development review programs, involves the processing of applications for development proposals to ensure their consistency with the City's Community Plan; Zoning Ordinance; Design Review Ordinance; Local Coastal Program; and other land use documents. As part of this function, department staff respond to the day-to-day inquiries from property owners; permit applicants; and interested parties about the City's land use regulations and design review procedures. Managing residential and other development projects through the City's processes is a major function of this division. Staff also supports the City Council; Planning Commission; and Design Review Board in their review of land-use related permit applications and in the preparation of new and modified land use policies and ordinances. Additionally, staff reviews projects proposed outside of the City limits to gauge their potential impacts to Del Mar and its residents. Generally, development applications have consumed approximately 75% of staff time over the last seven years; however, in light of the impacts to the Department's budget and reduced staff resulting from the COVID-19 pandemic, this has increased to approximately 95%. A rate of 75% to 95% is projected to continue for the near future.

The Long-Range Planning division, which oversees implementation of the City's land use regulations, codes, and policies, involves the development of planning goals and implementation strategies for the long-term governance of the City. This includes developing programs to implement the community's vision for development and environmental conservation in the City. Staff manages and participates in the major Council priority projects including implementation of various housing-related programs including rezone efforts to facilitate the production of affordable housing and Accessory Dwelling Units (ADU) promotion; implementation of the City's Sand Compatibility and Opportunistic Use Program (SCOUP); assisting in rail corridor planning items including bluff stabilization and safe pedestrian access; processing the City's Sea Level Rise resiliency planning efforts; coordinating the City's efforts on Short Term Rentals; and assisting in legislative support with state and federal law as applied to Del Mar. This unit also involves updating segments of the Local Coastal Program, Zoning Code, and Community Plan, such as the 6th Cycle Housing Element (2021-2029), Safety Element, and the preparation of an Environmental Justice Element. Long Range Planning encompasses efforts to address issues such as planning for climate change and sustainability; shoreline management and coastal resources; floodplain management; and parking. In addition, it also includes coordination with state and regional planning agencies including the California Coastal Commission (CCC), California Department of Housing and Community Development (HCD), 22nd District Agricultural Association (22nd DAA), North County Transit District (NCTD), the San Diego Association of Government (SANDAG), as well as the US Army Corps of Engineers (USACE), US Fish and Wildlife Service (USFWS), California Department of Fish and Wildlife (CDFW), California Department of Transportation (Caltrans), California State Lands Commission (SLC), and the Regional Water Quality Control Board (RWQCB).

The third functional area of the department includes a variety of activities that ensure the health and safety of the City. These include Clean Water Program management, Building and Safety services, and Code Enforcement. The Clean Water Program conducts activities to protect water quality through education, enforcement, and compliance with state and federal monitoring and reporting requirements. Building and Safety services performs construction plan-checks, issues building permits, and completes inspections, which are overseen by the Planning and Community Development Department and provided through a contract with a third-party service provider. Code enforcement is responsible for resolving code violations, including those related to building and noise regulations, as well as federal and state accessibility requirements.

Fiscal Years 2019-2020 and 2020-2021 Achievements:

- Administered the City’s development permit process that consists of “discretionary” permits (e.g. Design Review Permits, Conditional Use Permits, Variances, Coastal Development Permits, etc.) and “non-discretionary” permits (e.g., Encroachment Permits, Accessory Dwelling Units, Temporary Use Permits, Tree Removal Permits, etc.). In FY 2019-2020, the Department received 369 project applications (150 discretionary permits and 219 non-discretionary permits) and approved 281 project applications (126 discretionary permits and 155 non-discretionary permits). For FY 2020-2021, the Department anticipates receiving 392 project applications (142 discretionary permits and 251 non-discretionary permits) and approving 256 project applications (106 discretionary permits and 150 non-discretionary permits) by end of the fiscal year. The decrease in permit approvals in FY2020-2021 is due to the reduction in Department staffing from COVID-19 related budget impacts.
- Ensured compliance with applicable Building and Fire safety codes. In FY 2019-2020, the Department received 340 applications and issued 354 building permits. For FY 2020-2021, the Department anticipates receiving approximately 358 applications and issuance of 297 building permits by end of the fiscal year.
- Oversaw the City’s Code Compliance Program. The range of typical code enforcement cases include but are not limited to building and design review permits, encampments, encroachments, leaf blowers, real estate signs, and public nuisances. In FY 2019-2020, the Department opened 281 code enforcement cases and resolved 278 cases. For FY 2020-2021, the Department anticipates opening 280 code enforcement cases and resolving 276 cases by end of the fiscal year.
- Transitioned to a new consultant to provide Building and Safety Services and, for the first time in City history, all Building and Safety services are provided at the Del Mar City Hall (previously provided in the City of Solana Beach City Hall). This resulted in a considerable improvement to customer service delivery, both external with the public and internal with staff.
- Updated the City’s Engineering Fee Schedule for Development Review Services. This service is 100% cost recoverable to the City and provides complex reviews of project applications involving grading, drainage, subdivisions, and public improvements. The last fee update occurred in 2013.

- In partnership with the City Manager’s Office, implemented a new Clean Water Construction Inspection Fee to recover approximately \$60,000 annually for inspection work associated with private construction projects. The fee is charged to applicants proposing work generally involving grading, excavation, and other site work. Prior to this new fee, Clean Water inspection services for private construction projects were paid for by the City’s General Fund.
- In coordination with the City Manager’s Office and Administrative Services Department, completed the Comprehensive User Fee Study which resulted in cost-of-service adjustments to all Planning-related fees for services. The last comprehensive fee update occurred in 2009.
- Seamlessly transitioned all Planning and Building Services functions to 100% electronic and virtual following the COVID-19 pandemic in mid-March 2020. This was a major advancement for the City’s commitment to sustainability and streamlining efforts that had been in the works for several years prior. As a result of this transition, the City can process a development application from start to finish virtually, including facilitating the Citizens’ Participation Program (CPP) meetings, Design Review processing and public hearings, and Building plan check and permit issuance.
- Initiated several short-term measures to assist the business community in the wake of COVID-19 including expedited permitting to allow for interim measures such as temporary coverings and expanded outdoor service area, and urgency ordinances to help businesses advertise sufficiently.
- Completed an update to the Del Mar Municipal Code to align the City’s Accessory Dwelling Unit (ADU) ordinance with a package of State laws that went into effect on January 1, 2020.
- Processed an update to the City’s Supplemental Regulations for California Environmental Quality Act (CEQA) processing related to the adoption of thresholds for Vehicle Miles Travelled (VMT) per State law. VMT has replaced the traditional metric of Level of Service (LOS) for assessing transportation impacts under CEQA.
- Successfully completed local adoption by the City Council of the Sand Compatibility and Opportunistic Program (SCOUP) which is the first step in the City’s plan for ongoing sand nourishment projects.
- Prepared and successfully completed local adoption of the City’s 6th Cycle Housing Element Update covering years 2021-2029. The new Housing Element replaces the 5th Cycle Housing Element in the Community Plan and involved a comprehensive public outreach program including an online community survey, Citywide mailings, website, nine meetings with the 6th Cycle Housing Element Ad-Hoc Citizens’ Task Force, and several public hearings with the Planning Commission hearings and City Council. The City anticipates certification of its 6th Cycle Housing Element in mid-2021 by the California Department of Housing and Community Development (HCD).

- Finished local adoption of key 5th Cycle Housing Element programs required for adoption before April 15, 2021. These included Programs 2E (residential allowed in North Commercial Zone up to 20 dwelling units per acre (du/ac)); 2F (residential allowed in Professional Commercial Zone up to 20 du/ac); and 2G (residential “by right” development with an affordable component on two vacant parcels in the North Commercial Zone up to 20-25 du/ac).
- Continued implementation of TRAKiT as the digital permit management system for permit processing and Bluebeam as the digital plan review system, both of which increase processing efficiencies and document management.
- Continued to oversee the Floodplain Management Program in compliance with Federal and State requirements, and coordination with FEMA.
- Prepared required reports, and prepared and implemented corresponding regulations to ensure compliance with existing and new state and federal Clean Water mandates.
- Continued to oversee the Clean Water Program, which is managed and administered through a third-party contract, which is responsible for implementing regulations and submitting reports for compliance with State and Federal Clean Water mandates.
- Provided assistance with grant applications, permit processing, and environmental documents for the City’s Capital Improvement Projects.
- Assisted with the City Council Priority Projects, including the Rail Trail and Safe Pedestrian Crossing Feasibility Study and various bluff stabilization projects related to the rail corridor.
- Completed updates to the City’s Design Review and Planning Commission Policy Manuals.

Fiscal Years 2021-2022 and 2022-2023 Goals and Objectives:

- Continue to provide a high level of service for the ongoing review of development permit and land use applications with a goal to continue 100% electronic processing of all applications (in lieu of paper applications).
- Continue to provide a high level of service and ongoing oversight and implementation of the City’s Code Compliance Program, Building and Safety Services, and the Clean Water Program.
- Draft and process ordinances for Zoning Code and Local Coastal Program (LCP) amendments to ensure compliance with Federal and State mandates.
- Finalize pending LCP amendments with the California Coastal Commission related to Sea Level Rise and Adaptation, the City’s updated Accessory Dwelling Unit ordinance, and a series of ordinances to implement various 5th Cycle Housing Element Programs (Program 2E – North Commercial Zone; Program 2F -Professional Commercial Zone; and Program 2G – Housing

Element Implementation Overlay Zone (HEI-OZ) and Rezone of two vacant lots in the North Commercial Zone).

- Implement the Sea Level Rise Adaptation Plan recommendation for Sand Replenishment and Living Levee, including final state and final permitting and implementation of the Sand Compatibility and Opportunistic Use Program (SCOUP).
- Assist with City Council Priority Projects, including all rail-related items such as the Rail Trail and Safe Pedestrian Crossing Feasibility Study, bluff stabilization projects, and long-term rail relocation efforts.
- Prepare and implement several housing programs required within the first and second year following certification of the City's 6th Cycle Housing Element covering an eight-year planning period from 2021-2029. This effort includes an emphasis on ensuring City codes are aligned with current State law, and facilitating and increasing the City's housing stock for lower-income households with a priority of executing an agreement with the 22nd District Agricultural Association for housing opportunities at the Del Mar Fairgrounds.
- Provide assistance with grant applications, permit processing, and environmental documents for the City's Capital Improvement Projects and Council-related Special Projects such as housing at the Del Mar Fairgrounds, Shoreline Management programs, and Short-Term Rentals.
- Finalize two major projects including the Hillstone Del Mar project (formerly Bully's) and 941 Camino del Mar.
- Continue to implement and improve the City's Design Review process including the use of citywide Design Guidelines to provide guidance for development project applicants and objective criteria for use by the Design Review Board when determining project consistency with the Design Review Ordinance standards.
- Provide ongoing permitting assistance and relief measures to the business community in light of the COVID-19 pandemic and recovery.
- Prepare an update to the Community Plan Safety Element for fire hazard review pursuant to Senate Bill 1241.
- Prepare a new Environmental Justice Element to the Community Plan pursuant to Senate Bill 1000.
- Prepare an update to the City's Building and Safety Fee Schedule and Building and Fire Codes.

PROGRAM: PLANNING SERVICES**ACCT # 01-5530**

The Planning Department applies the City of Del Mar's planning policy as established by the City Council. Staff prepares and administers the City's zoning and subdivision ordinances, general plan, building regulations, and State map regulations. The Planning Department also prepares special studies for Council priorities.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ 1,002,263	\$ 1,047,998	\$ 915,680	\$ 1,130,060	\$ 1,161,730 (1)
Maintenance & Operations	24,459	25,078	27,100	28,750	33,360
Contractual Services	30,327	29,789	32,950	35,480	38,200
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	1,057,049	1,102,865	975,730	1,194,290	1,233,290
POSITIONS					
Full Time	7.49	7.49	6.49	7.49	7.49
Part Time	0.50	0.50	-	-	-
POSITIONS (FTE)	7.99	7.99	6.49	7.49	7.49

- (1) Beginning in Fiscal Year 2021-22, the Planning department re-organized the department to align with all the required new special projects that will need to be completed in the next few years.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	PLANNING					
01-5530-1000	SALARIES - PERMANENT	680,300	717,069	650,770	791,240	810,280
01-5530-1200	EMPLOYEE BENEFITS	263,175	265,951	245,950	313,610	325,650
01-5530-1205	WORKERS' COMPENSATION	17,437	18,525	18,460	24,710	25,300
01-5530-1300	SALARIES - SEASONAL	41,291	46,192	-	-	-
01-5530-1400	OVERTIME	60	261	500	500	500
	EMPLOYEE SERVICES	1,002,263	1,047,998	915,680	1,130,060	1,161,730
01-5530-2300	OPERATING SUPPLIES	3,525	3,561	4,100	4,100	4,100
01-5530-3000	ADVERTISING & PRINTING	4,939	3,584	4,500	5,000	5,550
01-5530-3400	TELEPHONE	912	2,327	2,690	2,690	2,690
01-5530-3700	MEMBERSHIPS & SUBSCRIPTIONS	440	2,426	1,590	1,590	4,250
01-5530-3800	MEETINGS & TRAVEL	324	39	500	1,150	2,050
01-5530-3801	TRAINING & EDUCATION	975	901	1,000	1,500	2,000
01-5530-3900	AUTO ALLOWANCE	13,344	12,240	12,720	12,720	12,720
	MAINTENANCE & OPERATIONS	24,459	25,078	27,100	28,750	33,360
01-5530-3200	CONTRACTUAL SERVICES	30,327	29,789	32,950	35,480	38,200
	PLANNING	1,057,049	1,102,865	975,730	1,194,290	1,233,290

PROGRAM: CODE ENFORCEMENT**ACCT # 01-5536**

The purpose of this program is to maintain and enhance the quality of life in the community by resolving Municipal Code violations, including those related to building and noise violations; federal and state accessibility requirements; water-quality protection regulations, as well as requirements of approved development permits.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ 88,322	\$ 120,191	\$ 115,130	\$ 123,140	\$ 123,950
Maintenance & Operations	1,131	3,236	2,680	2,410	2,430
Contractual Services	1,888	784	1,400	1,400	1,600
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	91,341	124,211	119,210	126,950	127,980
POSITIONS					
Full Time	0.85	0.85	0.85	0.85	0.85
Part Time	-	-	-	-	-
POSITIONS (FTE)	0.85	0.85	0.85	0.85	0.85

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	CODE ENFORCEMENT					
01-5536-1000	SALARIES - PERMANENT	53,887	76,322	68,150	72,480	72,840
01-5536-1200	EMPLOYEE BENEFITS	30,405	39,070	42,480	45,350	45,790
01-5536-1205	WORKERS' COMPENSATION	4,030	4,799	4,500	5,310	5,320
	EMPLOYEE SERVICES	88,322	120,191	115,130	123,140	123,950
01-5536-2300	OPERATING SUPPLIES	47	1,179	650	730	730
01-5536-3400	TELEPHONE	456	866	900	420	420
01-5536-3700	MEMBERSHIPS & SUBSCRIPTIONS	95	96	100	230	250
01-5536-3800	MEETINGS & TRAVEL	17	400	200	200	200
01-5536-3801	TRAINING & EDUCATION	516	35	350	350	350
01-5536-3900	AUTO ALLOWANCE	-	660	480	480	480
	MAINTENANCE & OPERATIONS	1,131	3,236	2,680	2,410	2,430
01-5536-3200	CONTRACTUAL SERVICES	1,888	784	1,400	1,400	1,600
	CODE ENFORCEMENT	91,341	124,211	119,210	126,950	127,980

PROGRAM: BUILDING INSPECTION SERVICES **ACCT # 01-5538**

The City contracts with EsGil Corporation to provide standard building plan check and inspection services as well as review ADA/Title 24 issues. EsGil operates at the Solana Beach building counter under a contract with the City of Solana Beach for plan check submittal and building permit issuance.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	1,944	572	500	1,350	1,000
Contractual Services	308,016	286,941	306,400	368,000	368,000 (1)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	309,960	287,513	306,900	369,350	369,000
POSITIONS (FTE)	-	-	-	-	-

(1) The building services costs is offset by building fee revenues. Del Mar retains 20% of all building permit fees.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	<u>BUILDING SERVICES</u>					
01-5538-2300	OPERATING SUPPLIES	1,944	572	500	1,350	1,000
	MAINTENANCE & OPERATIONS	1,944	572	500	1,350	1,000
01-5538-3200	CONTRACTUAL SERVICES	7,570	7,570	-	-	-
01-5538-3202	BUILDING INSPECTIONS	300,446	279,371	306,400	368,000	368,000
	CONTRACTUAL SERVICES	308,016	286,941	306,400	368,000	368,000
	BUILDING SERVICES	309,960	287,513	306,900	369,350	369,000

Community Services

Department Mission Statement

Our highly trained and motivated team strives to maintain and enhance our reputation for excellence in safety, cleanliness, and use of our recreational resources.

Safe fun in the sun.

Fire

Department Mission Statement

The Del Mar Fire Department is committed to providing emergency services, fire prevention, and education in a prompt, professional, and compassionate manner.

Our foremost goal is the preservation of life and property.

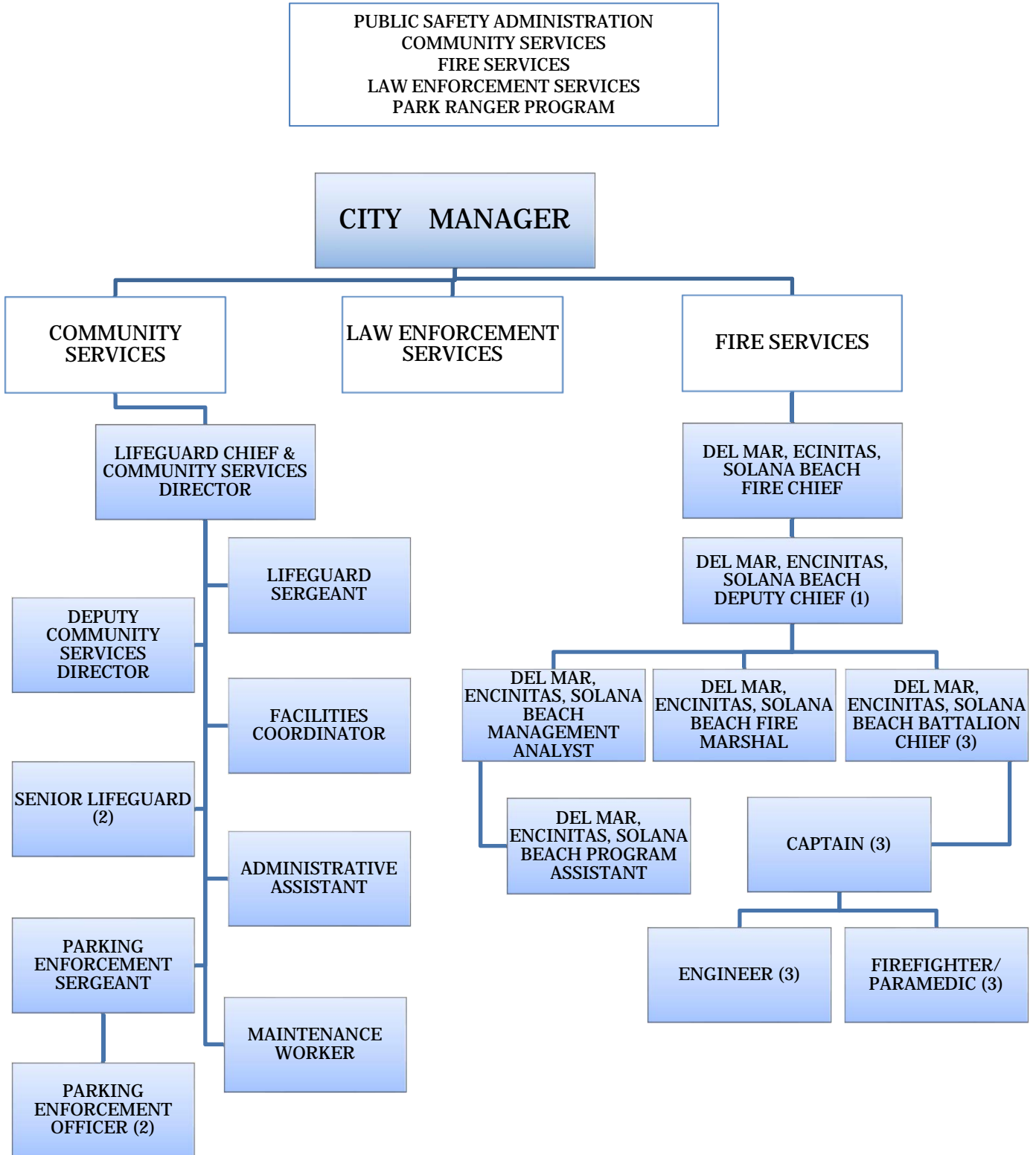
innovation integrity teamwork service excellence preservation & safety

A wonderful place to live, work & play



DEL MAR™

Public Safety Organizational Chart



COMMUNITY SERVICES DEPARTMENT

The Community Services Department consists of the Lifeguard, Parking Enforcement, and Open Space divisions. Department operations are open for service every day of the year with varying hours depending on the season.

The Lifeguard Division proactively manages beach operations and performs ocean rescues, first aid, and supports local beach and park ordinance compliance. Advanced teams within the Lifeguard Division also provide cliff, swift water, and SCUBA, rescue services. Additionally, the Division issues Operations Permits for beach and ocean recreational activities including surfing and volleyball camps, which serve thousands of children year-round. They are also looking forward to operating the City's Junior Lifeguard Program in the upcoming Fiscal Year.

Parking Enforcement Officers patrol City streets to ensure safety, protect resident parking, and maximize on-street parking availability. They also manage parking limit zones downtown, paid parking areas near the beach, and throughout the residential areas. Other responsibilities include advising on traffic and parking issues, processing and responding to complaints, paid parking collection, and enforcement of the Del Mar Municipal Code throughout the City. New to the Division is the part-time Beach and Community Patrol Officer position which assists with municipal code enforcement in the City's open space during the summer months and periods of high demand.

The Open Space Division oversees permitting of events and activities at the Civic Center, Powerhouse Community Center, Powerhouse Park, Seagrove Park, and beach, as well as large assemblages such as the annual La Jolla Half Marathon, Helen Woodward Dog Surf event, and the Boys and Girls Club Horseshoe Tournament to name a few. Open Space Division staff also provide cleaning and maintenance services for Community Services open space and facilities, including the public restrooms. Additionally, staff assists Public Works with sand push-up during the winter season to help ensure a safe and accessible beach.

Fiscal Years 2019-2020 and 2020-2021 Achievements

- During the last two fiscal years, Lifeguard staff performed 1,533 ocean rescues, made over 37,000 public health and safety contacts, 2,548 medical aids, and over 13,000 enforcement contacts.
- Provided a safe environment for nearly 6 million visitors over two fiscal years and maintained an excellent customer service and safety record.
- Increased operational hours for all Department divisions during the COVID-19 pandemic to more effectively meet enforcement, safety, and maintenance needs in the morning and evening hours.
- Implemented a Department-wide reorganization in response to pandemic-related budget adjustments which included elimination of two full-time positions, re-classification of two positions, and creation of two part-time positions.

- Upgraded multiple multi-space parking meters and participated in beta programs exploring new parking technologies to enhance both the administration and use of the public parking meters.
- Expanded and upgraded our Parking Division electric bike fleet with two more efficient bikes to continue emission free, customer connected patrols and work toward Climate Action Plan goals and objectives.
- Added special event operations at the new Civic Center to Community Services Department responsibilities. Hosted the inaugural Dedication Event for the opening of the redesigned Civic Center, and consequently developed and implemented parking and operation plans for special events at Town Hall.
- Issued, planned, and supported Operations Permits for special events in the City open space including the parks, beach, Powerhouse Community Center, City streets, and Civic Center.
- Maintenance and lifeguard staff worked collaboratively with Public Works to manage sand levels and helped maintain a safe, clean, and accessible beach throughout the year utilizing the City loader and beach cleaner.
- Worked with Human Resources staff to facilitate the hiring and onboarding of the City's first team of part-time Beach and Community Patrol Officers to assist with municipal code enforcement in the City's open space.
- Supported all City Departments with video and photo documentation via piloting of the City's unmanned aerial drone including documenting erosion of the City's beach and bluffs quarterly.
- Completed Operations Permits for beach volleyball and surf camp operations for three-year terms.

Fiscal Years 2021-2022 and 2022-2023 Goals and Objectives

- Proactively manage and support a safe public beach and open space with integrated enforcement, safety services, and customer service.
- Provide Emergency Medical Technician (EMT), Defibrillator, and King Tube training to new employees, and further develop and structure Department trainings with in-house instructors for SCUBA, medical, and other advanced rescue skills training.
- Continue to host the City's annual Lifeguard Academy to provide quality training to new Lifeguards.

- Continue to work inter-departmentally to help maintain access to a safe and walkable beach through managing sand levels at access points, improved signage, and public communication efforts.
- Continue to build upon our relationship with the community by providing safety tours for school kids, conducting outreach visits, and providing local Cardiopulmonary Resuscitation (CPR) and First Aid programs.
- Continue to help support and maintain a healthy marine environment through wildlife rescue and working with local non-profit rescue and rehabilitation groups.
- Enhance and expand the balance between public and private use of our open space and City facilities to best meet the needs of our vibrant community.
- Meet the challenge of re-opening City facilities and supporting public and private events at Town Hall, Powerhouse Community Center, the public beach and parks.
- Evaluate the feasibility of operating the City's Junior Lifeguard camp program when budget and public health orders allow for a safe and fiscally sound program.
- Work with Planning Department on an extension to the City's parking meter Coastal Development Permit.

PROGRAM: PATROL AND TRAFFIC ENFORCEMENT **ACCT # 01-5230**

Patrol enforcement services are provided through a contract with the San Diego County Sheriff's Department. Current services include one patrol unit serving Del Mar on a seven-day week, 24-hour basis, one 40 hour per week traffic deputy, one detective, and support and management staff.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	423	490	500	500	500
Contractual Services	2,409,508	2,545,366	2,655,680	2,666,710	2,812,240 (1)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	2,409,931	2,545,856	2,656,180	2,667,210	2,812,740
POSITIONS (FTE)	-	-	-	-	-

(1) Contractual Services includes Patrol and Traffic Enforcement, Special Enforcement Services for special events, heavy traffic support during busy weekends, and additional special patrol as needed and Traffic Signal Enforcement for contract with Redflex to monitor red light cameras.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	<u>PATROL AND TRAFFIC ENFORCEMENT</u>					
01-5230-3400	TELEPHONE	423	490	500	500	500
	MAINTENANCE & OPERATIONS	423	490	500	500	500
01-5230-3220	PATROL ENFORCEMENT	1,941,924	2,049,198	2,154,460	2,102,800	2,213,410
01-5230-3221	TRAFFIC ENFORCEMENT	387,371	410,130	432,930	485,730	510,020
01-5230-3223	SPECIAL ENFORCEMENT SERVICES	14,890	18,446	5,000	13,680	24,000
01-5230-3225	REGIONAL SERVICES	1,326	1,184	1,500	1,500	1,500
01-5230-3226	TRAFFIC SIGNAL ENFORCEMENT	56,790	56,790	56,790	56,790	56,790
01-5230-3200	CONTRACTUAL SERVICES	7,207	9,618	5,000	6,210	6,520
	CONTRACTUAL SERVICES	2,409,508	2,545,366	2,655,680	2,666,710	2,812,240
	PATROL AND TRAFFIC ENFORCEMENT	2,409,931	2,545,856	2,656,180	2,667,210	2,812,740

PROGRAM: LIFEGUARD SERVICES **ACCT # 01-5631**

Del Mar Lifeguards maintain a safe beach environment through preventive lifeguarding and proactive law enforcement.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ 887,004	\$ 990,571	\$ 955,110	\$ 1,058,380	\$ 1,114,590
Maintenance & Operations	132,662	96,661	100,725	98,370	109,030
Contractual Services	47,075	54,079	47,010	63,050	70,830
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	1,066,741	1,141,311	1,102,845	1,219,800	1,294,450
POSITIONS					
Full Time	4.55	4.55	4.55	4.55	4.55
Part Time	12.00	12.00	12.00	12.00	12.00
POSITIONS (FTE)	16.55	16.55	16.55	16.55	16.55

(1)

(1) Beginning in the end of Fiscal Year 2022 are costs related to the Junior Lifeguard program.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	LIFEGUARD SERVICES					
01-5631-1000	SALARIES - PERMANENT	360,164	394,883	381,620	409,070	412,950
01-5631-1200	EMPLOYEE BENEFITS	156,840	179,779	209,970	231,470	242,570
01-5631-1205	WORKERS' COMPENSATION	21,647	25,006	19,520	23,590	24,670
01-5631-1300	SALARIES - SEASONAL	315,780	368,388	324,000	374,250	414,400
01-5631-1400	OVERTIME	32,573	22,515	20,000	20,000	20,000
	EMPLOYEE SERVICES	887,004	990,571	955,110	1,058,380	1,114,590
01-5631-2000	BUILDING MAINTENANCE & REPAIR	2,597	3,830	2,000	2,000	2,000
01-5631-2100	EQUIP/RADIO MAINT & REPAIR	4,291	3,740	3,500	6,950	7,940
01-5631-2131	VEHICLE MAINTENANCE	6,604	6,941	6,500	7,400	8,390
01-5631-2300	OPERATING SUPPLIES	28,667	16,077	14,800	15,650	16,450
01-5631-2400	UNIFORMS	11,001	3,690	5,000	5,000	5,250
01-5631-2600	SMALL TOOLS & EQUIPMENT	16,164	9,810	13,000	10,800	17,710
01-5631-2800	GAS & OIL	10,582	10,979	10,000	10,000	10,000
01-5631-3000	ADVERTISING & PRINTING	1,781	2,937	200	670	730
01-5631-3300	UTILITIES	12,085	12,531	12,600	13,000	13,200
01-5631-3400	TELEPHONE	21,605	15,768	19,000	16,910	17,070
01-5631-3600	PROPERTY/EQUIPMENT RENTAL	998	798	1,000	950	1,000
01-5631-3700	MEMBERSHIPS & SUBSCRIPTIONS	500	150	750	900	900
01-5631-3801	TRAINING & EDUCATION	13,787	6,590	12,375	5,500	5,750
01-5631-3900	AUTO ALLOWANCE	2,000	2,820	-	2,640	2,640
	MAINTENANCE & OPERATIONS	132,662	96,661	100,725	98,370	109,030
01-5631-3200	CONTRACTUAL SERVICES	47,075	46,875	47,010	47,950	50,030
01-5631-3215	JUNIOR LIFEGUARD	-	7,204	-	15,100	20,800
	CONTRACTUAL SERVICES	47,075	54,079	47,010	63,050	70,830
	LIFEGUARD SERVICES	1,066,741	1,141,311	1,102,845	1,219,800	1,294,450

PROGRAM: PARKING ENFORCEMENT **ACCT # 01-5632**

This program funds enforcement of parking regulations. It includes the installation, maintenance, and collection of parking control devices.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ 455,012	\$ 364,924	\$ 485,180	\$ 511,700	\$ 526,750
Maintenance & Operations	44,546	56,809	54,670	62,720	75,440
Contractual Services	318,310	268,247	311,000	265,200	265,200 (1)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	817,868	689,980	850,850	839,620	867,390
POSITIONS					
Full Time	3.25	3.25	3.25	3.25	3.25
Part Time	3.00	3.00	3.00	3.00	3.00
POSITIONS (FTE)	6.25	6.25	6.25	6.25	6.25

(1) Contractual services includes services to process parking citations and merchant fees for credit card parking fee transactions.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	<u>PARKING ENFORCEMENT</u>					
01-5632-1000	SALARIES - PERMANENT	214,344	155,057	203,890	216,780	220,580
01-5632-1200	EMPLOYEE BENEFITS	96,082	84,246	107,620	114,350	116,500
01-5632-1205	WORKERS' COMPENSATION	23,995	17,831	21,670	24,870	25,600
01-5632-1300	SALARIES - SEASONAL	105,379	98,015	142,000	149,700	158,070
01-5632-1400	OVERTIME	15,212	9,775	10,000	6,000	6,000
	EMPLOYEE SERVICES	455,012	364,924	485,180	511,700	526,750
01-5632-2000	BUILDING MAINTENANCE & REPAIR	424	509	500	500	500
01-5632-2100	EQUIP/RADIO MAINT & REPAIR	8,424	16,645	11,500	11,900	21,900
01-5632-2131	VEHICLE MAINTENANCE	1,357	1,620	4,200	5,650	5,850
01-5632-2300	OPERATING SUPPLIES	12,614	16,229	12,000	15,800	16,600
01-5632-2400	UNIFORMS	5,173	1,571	4,500	3,950	4,180
01-5632-2600	SMALL TOOLS & EQUIPMENT	5,377	6,768	6,000	7,370	7,740
01-5632-2800	GAS & OIL	2,217	2,123	4,300	4,300	4,300
01-5632-3000	ADVERTISING & PRINTING	112	1,280	1,000	400	420
01-5632-3400	TELEPHONE	4,730	5,327	5,220	6,900	7,100
01-5632-3600	PROPERTY/EQUIPMENT RENTAL	4,118	3,562	4,300	3,600	4,500
01-5632-3700	MEMBERSHIPS/SUBSCRIPTIONS	-	250	150	150	150
01-5632-3801	TRAINING & EDUCATION	-	265	1,000	1,000	1,000
01-5632-3900	AUTO ALLOWANCE	-	660	-	1,200	1,200
	MAINTENANCE & OPERATIONS	44,546	56,809	54,670	62,720	75,440
01-5632-3200	CONTRACTUAL SERVICES	318,310	268,247	311,000	265,200	265,200
	PARKING ENFORCEMENT	817,868	689,980	850,850	839,620	867,390

FIRE DEPARTMENT

The Fire Department responds to fire, medical, and all-risk service calls in the City of Del Mar and surrounding areas through automatic aid agreements. The Department is responsible for emergency preparedness in the City including homeland security planning and exercises. The Fire Department provides outreach to residents and businesses; inspects and pre-fire plans multi-occupancy and commercial buildings; and maintains a high level of education, training, and fitness to provide the best possible emergency service to the residents of Del Mar as well as visitors to the City and the Fairgrounds. Day-to-day operational management of the Fire Department is provided through a cooperative management agreement with the cities of Encinitas and Solana Beach.

Fiscal Years 2019-2020 and 2020-2021 Achievements

- Maintained an ISO rating of "2" out of 10. This rating is used to set the appropriate insurance premium rates for residential and commercial properties. The lower the number the better, and it should be noted that only 4% of Fire Departments nationally have an ISO classification of 2 or less.
- The Fire Department received the 2020 American Heart Association Mission Lifeline Award
- Participated in the preparation, recording, and release of the San Diego County Wildfire Safety PSA video series.
- Organized and participated in the first-ever Fire Prevention Week drive-thru event at the Del Mar Fairgrounds.
- Created a regional emergency planner position that is 100% grant funded.
- Created several fire safety videos that are posted on the city website.
- Created and distributed a business self-inspection program due to COVID-19 restrictions.
- Completed the wildland urban interface (WUI) inspections in Crest Canyon.
- Continued tracking response turnout times for all crews and saw a quicker turnout time trend line for the last three years.
- Completed new-hire testing and both Engineers and Captains promotional exams. All exams were conducted cooperatively with the cities of Solana Beach and Encinitas and participating in the new North Zone Cooperative testing process.
- Held a supervisors leadership academy for all uniformed personnel.
- Purchased new 800 MHz radios to ensure P25 Phase 2 NextGen compliance.

Fiscal Years 2021-2022 and 2022-2023 Goals and Objectives

- Maintain the health and safety of the workforce to carry out the needs of the Fire Department. Continue to support the wellness program and other health and safety initiatives.
- Continue to create efficiencies and cost containment strategies within the Cooperative Management Agreement between the cities of Encinitas and Solana Beach.
- Identify and actively pursue grant funding opportunities while continuing to seek out and identify cost recovery opportunities for the department.
- Continue our CPR in the Schools program.
- Add new community access Automated External Defibrillators (AEDs) to improve bystander availability and use of AEDs and help to improve cardiac arrest survival outcomes.
- Continue the review and update the City's Emergency Operations Procedures and arrange for additional citywide disaster exercises involving all departments of the City.
- Continue to update and revise the different governance contract options with the cities of Encinitas and Solana Beach, especially in the Fire Prevention service delivery.
- Develop and implement a drowning prevention program (non-beach incidents.)
- Continue the evaluation of equity of services with surrounding agencies.
- Provide training opportunities to increase competencies and capabilities as well as utilizing best practice methods.
- Provide an updated Standards of Cover document for all three agencies to define best practices and goals for emergency response.
- Host wildfire safety and preparedness workshops with residents in the San Dieguito Drive/North Commercial area of the City in summer 2021 and prepare a wildfire evacuation plan for the area in conjunction with the City of San Diego by February 2022.

PROGRAM: FIRE SERVICES **ACCT # 01-5730**

The Fire Department provides emergency service to the residents and businesses of Del Mar by responding to all fire and medical calls, achieving the ultimate goal of saving lives and protecting property.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ 1,652,035	\$ 1,774,497	\$ 1,792,140	\$ 1,848,590	\$ 1,943,040
Maintenance & Operations	218,731	229,589	295,650	247,100	255,570 (1)
Contractual Services	282,657	324,209	317,210	326,190	339,850 (2)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	2,153,423	2,328,295	2,405,000	2,421,880	2,538,460
POSITIONS					
Full Time	9.00	9.00	9.00	9.00	9.00
Part Time	-	-	-	-	-
POSITIONS (FTE)	9.00	9.00	9.00	9.00	9.00

- (1) Fiscal Year 2020-21 Budget includes extraordinary unexpected vehicle maintenance on the fire engine.
- (2) Contractual services include the equipment rental costs associated with the Fuel Reduction Program and the annual contract with North County Dispatch JPA for ongoing emergency and non-emergency dispatch services.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	FIRE PROTECTION					
01-5730-1000	SALARIES - PERMANENT	802,293	845,399	846,580	854,820	887,930
01-5730-1200	EMPLOYEE BENEFITS	475,006	553,257	610,550	648,190	696,140
01-5730-1205	WORKERS' COMPENSATION	68,476	75,918	72,720	80,730	83,860
01-5730-1400	OVERTIME	285,396	260,605	240,370	242,710	252,120
01-5730-1401	FIRE FLSA OVERTIME	20,864	21,837	21,920	22,140	22,990
01-5730-1403	OVERTIME - STRIKE TEAM	-	17,481	-	-	-
	EMPLOYEE SERVICES	1,652,035	1,774,497	1,792,140	1,848,590	1,943,040
01-5730-2000	BUILDING MAINTENANCE & REPAIR	4,833	7,468	3,350	3,350	5,850
01-5730-2100	EQUIP/RADIO MAINT & REPAIR	1,466	2,292	3,950	3,950	3,950
01-5730-2131	VEHICLE MAINTENANCE	34,345	28,680	71,010	30,000	30,000
01-5730-2300	OPERATING SUPPLIES	5,228	8,679	9,830	9,860	9,860
01-5730-2400	UNIFORMS	9,421	11,738	26,600	20,000	20,000
01-5730-2600	SMALL TOOLS & EQUIPMENT	10,513	18,562	13,560	2,000	3,000
01-5730-2800	GAS & OIL	9,071	9,189	11,000	11,000	11,000
01-5730-3000	ADVERTISING & PRINTING	820	901	1,000	1,000	1,000
01-5730-3300	UTILITIES	11,062	11,613	14,000	14,000	14,000
01-5730-3400	TELEPHONE	25,285	23,077	28,000	27,900	27,900
01-5730-3600	PROPERTY/EQUIPMENT RENTAL	96,265	101,078	106,140	111,450	117,020
01-5730-3700	MEMBERSHIPS & SUBSCRIPTIONS	577	624	230	230	230
01-5730-3801	TRAINING & EDUCATION	9,845	5,688	6,980	12,360	11,760
	MAINTENANCE & OPERATIONS	218,731	229,589	295,650	247,100	255,570
01-5730-3200	CONTRACTUAL SERVICES	225,806	263,102	249,850	265,510	276,630
01-5730-3222	FUEL REDUCTION	-	-	10,000	10,000	10,000
01-5730-3228	DISPATCH	56,851	61,107	57,360	50,680	53,220
	CONTRACTUAL SERVICES	282,657	324,209	317,210	326,190	339,850
	FIRE PROTECTION	2,153,423	2,328,295	2,405,000	2,421,880	2,538,460

PROGRAM: HAZARDOUS WASTE **ACCT # 01-5731**

This program funds the City's participation in the County's Hazardous Incident Response Team (HIRT) program and includes supplies and services for disposing of hazardous waste.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	15,185	16,417	18,110	19,200	19,200 (1)
Contractual Services	-	-	1,050	1,050	1,050
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	15,185	16,417	19,160	20,250	20,250
POSITIONS (FTE)	-	-	-	-	-

(1) Reflects the membership fee for HIRT in the event of a hazardous materials incident.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
01-5731-3700	HAZARDOUS WASTE					
	MEMBERSHIPS & SUBSCRIPTIONS	15,185	16,417	18,110	19,200	19,200
01-5731-3200	MAINTENANCE & OPERATIONS	15,185	16,417	18,110	19,200	19,200
	CONTRACTUAL SERVICES	-	-	1,050	1,050	1,050
	HAZARDOUS WASTE	15,185	16,417	19,160	20,250	20,250

PROGRAM: EMERGENCY PREPAREDNESS **ACCT # 01-5735**

This program provides for countywide disaster training exercises, equipment for the City's Emergency Operations Center (EOC), and membership in the Unified Disaster Council.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	2,010	2,878	5,295	2,450	2,450 (1)
Contractual Services	-	-	2,060	2,100	2,100
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	2,010	2,878	7,355	4,550	4,550
POSITIONS (FTE)	-	-	-	-	-

(1) Fiscal Year 2020-21 Budget includes a \$2,845 donation from the Del Mar Foundation for CERT supplies.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	<u>EMERGENCY PREPAREDNESS</u>					
01-5735-2300	OPERATING SUPPLIES	660	1,264	3,595	750	750
01-5735-3400	TELEPHONE	1,350	1,614	1,700	1,700	1,700
	MAINTENANCE & OPERATIONS	2,010	2,878	5,295	2,450	2,450
01-5735-3200	CONTRACTUAL SERVICES	-	-	2,060	2,100	2,100
	EMERGENCY PREPAREDNESS	2,010	2,878	7,355	4,550	4,550

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Public Works

Department Mission Statement

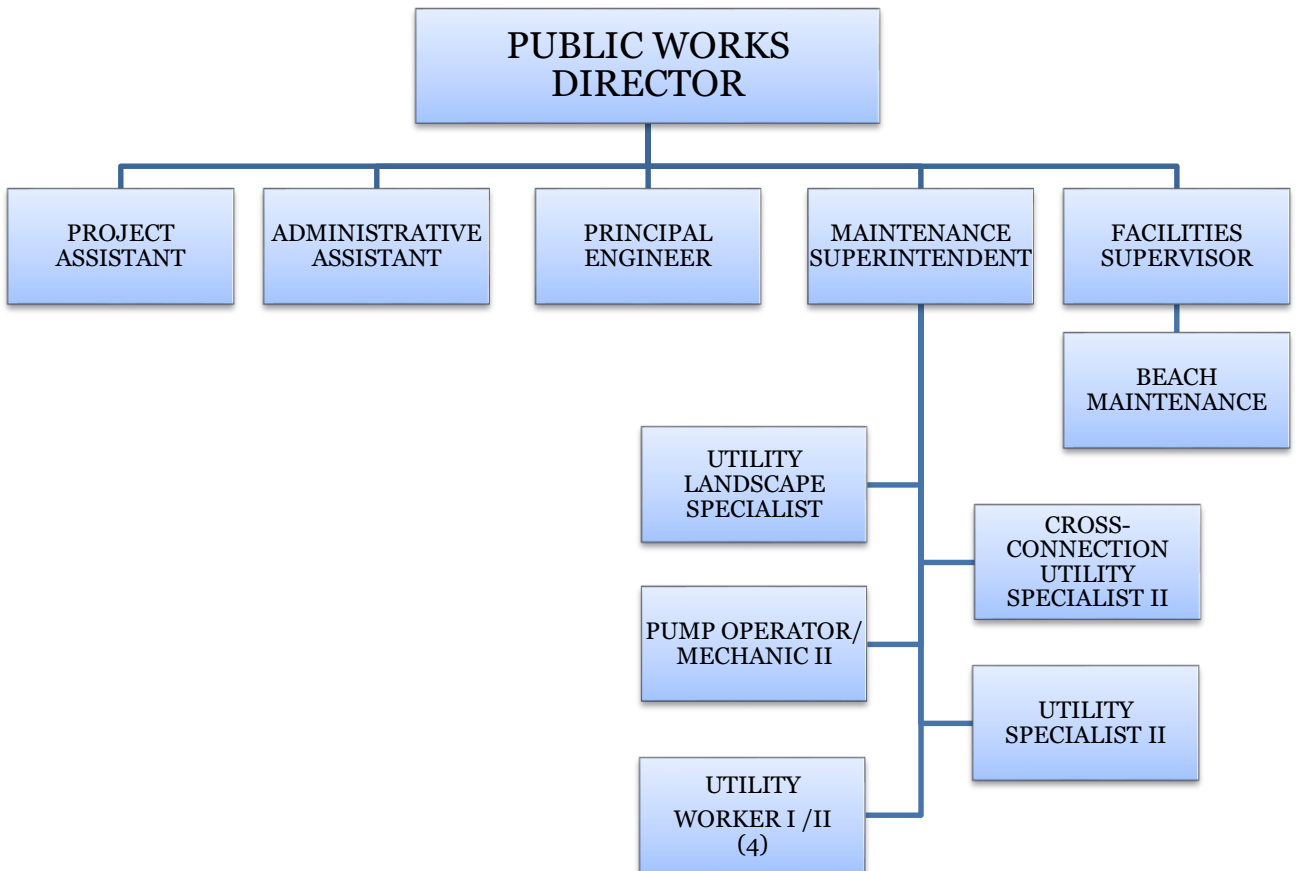
We, the experienced professional staff of the Public Works Department, take ownership of the operation and maintenance of the City of Del Mar's infrastructure. With our customers' needs in mind, we deliver this 24/7 service in a prompt, courteous, and efficient manner.



DELMAR™

Public Works Department Organizational Chart

ENGINEERING AND CAPITAL CONTRACTS
BUILDING/PARKS/OPEN SPACE MAINTENANCE
STREET SYSTEM MAINTENANCE
WATER SYSTEM OPERATION AND MAINTENANCE
CLEAN WATER PROGRAMS
WASTEWATER SYSTEM OPERATION AND MAINTENANCE
FACILITIES OPERATIONS AND MAINTENANCE
PARK AND BEACH MAINTENANCE



PUBLIC WORKS / ENGINEERING DEPARTMENT

The Public Works Department is responsible for maintenance, repair, and replacement/installation of the City's public infrastructure including buildings, roadways and bridges; parks and open space areas; and the water, storm drain, and wastewater systems. Public Works administers as-needed service contracts for engineering, surveying, seawall, geotechnical, construction management, and architectural services.

The Engineering Department provides consultation and technical support to the City Manager, Department Heads, and City Council, and addresses public inquiries regarding water, sewer, streets, storm drains and other infrastructure. Responsibilities also include capital improvement program development and delivery. Services include traffic engineering, field investigations, periodic representation of the City in dealing with other public agencies and providing technical support for grant applications. Services related to development regulation and review, including plan reviews and inspection of privately-funded public improvements, are also provided.

Fiscal Years 2019-2020 and 2020-2021 Achievements

Operations

- Developed COVID-19 signage, disinfection, social distancing, and health check programs in accordance with State and Local Guidelines. Trained staff and adjusted daily operations to comply with workplace guidelines.
- Reduced the FY 2019-2020 and FY 2020-2021 department operating budgets to focus exclusively on essential activities during COVID19 budget crisis; including substantial decreases to as-needed tree maintenance, landscape maintenance, and janitorial budgets.
- Implemented a citywide comprehensive maintenance program for city facilities. Completed Repairs at several facilities including City Hall, Beach Community Center, Public Works, and Community Connections Building ranging from doors, windows, electrical panels to HVAC systems.
- Completed annual Storm Drain and Wastewater System Cleaning as required by State and Federal regulations.
- Expanded storm water preparation and response activities including sand bagging, street sweeping, and tree removals.
- Continued annual sidewalk trip hazard elimination program by surveying pedestrian routes and contracting with specialty concrete sawing contractor.
- Managed wastewater treatment and transportation agreements with the San Elijo Joint Powers Authority, City of Solana Beach, and City of San Diego for the treatment and disposal of Del Mar's wastewater.

- Managed expansion of the City’s tree maintenance program, including implementation of a zoned maintenance schedule available to the public on the City’s website.
- Implemented annual public pathway walks and clean-ups with the Parks and Recreation Committee.
- Upgraded recycling methods throughout the department including recycled base paving materials, greenery waste, and recycling receptacles.
- Continued street sign retro-reflectivity study in accordance with state and federal regulations. Prioritized a sign replacement schedule based on safety, regulations, and cosmetics.
- Upgraded water operations to comply with escalating state and federal drinking water sampling, analysis, and reporting requirements.
- Provided Engineering and Public Works reviews, conditions, and approvals to Planning Department for all Developmental and Encroachment Permits.
- Updated Sanitary Sewer Management Plan in accordance with regulatory requirements and daily operations. Passed annual audit from third party. Subsequently responded to several Sanitary Sewer Overflow emergencies and responded in accordance with California Regional Water Board’s requirements and expectations.
- Developed Fats, Oil, and Grease reduction (restaurant effluent) program in accordance with state and federal regulations.
- Updated the City’s landscape maintenance scope of work and administered a Request for Proposals procurement process to award an up-to-date contract and upgraded citywide landscaping program.
- Updated the City’s janitorial services scope of work and administered a Request for Proposals procurement process to award an up-to-date contract.
- Installed several smart irrigation controllers in parks to reduce irrigation volumes during rain events.
- Expanded street sweeping operations to provide additional services subsequent to crowded holidays and storm events.
- Expanded beach maintenance operations including sand replenishment program.
- Assisted with completion of the Water, Wastewater, and Clean Water utility rate studies.
- Represented the City of Del Mar on the Metropolitan Wastewater Joint Power Authority and SANDAG City/County Transportation Committee.

- Continued Bark Beetle reduction program at three strategic locations.
- Completed construction punch list and developed cyclical maintenance program (mechanical/electrical systems, landscaping), including catalogs, for the new Del Mar Civic Center.
- Contracted with San Elijo Joint Power Authority to supplement operations and maintenance activities at the 21st Street Pump Station.
- Administered a permanent asphalt repair contract to permanently repair small asphalt trenches/areas throughout Del Mar.

Capital Improvements

- Developed a 10-year Capital Improvement Program (CIP) for City's infrastructure needs, comprised of Open Space, Facilities, Storm Drain, Streets, Bridges, Wastewater, and Water Projects. The Program includes significant equipment purchases, planning schedules, and options for financing. Reduced FY 2019-2020 and FY 2020-2021 CIP expenditure budgets and CIP staff to focus exclusively on essential projects during COVID-19 budget crisis.
- Completed several preliminary engineering phases of the Camino del Mar Bridge Replacement Project including geotechnical borings, hydraulic analysis, and bridge alternative selection.
- Completed several elements of the City's Streetscape/Sidewalk Connectivity Program including vehicle, pedestrian, bicycle, and traffic signal improvements; Segment 5, Camino del Mar from 4th Street to Carmel Valley Road; and Segment 1, Camino del Mar from 9th Street to Plaza.
- Completed emergency response, geological studies, and temporary repair projects for the 2019 Jimmy Durante Boulevard Bluff Failure and the 2020 Camino del Mar Bluff Failure.
- Continued annual Capital Improvement Projects to address prioritized demands of the City's water, wastewater, and storm drain systems.
- Completed the 21st Street Tennis Courts Drainage Ditch and Court Street Park Project.
- Collaborated with Traffic Parking Advisory Committee and installed traffic calming measures along major arterials; including speed feedback signs which resulted in lower speed survey results along Jimmy Durante Boulevard and Camino del Mar. Lower speed survey results justified lower posted speed limits.
- Continued Pavement Management Program including administrating annual paving contracts.
- Completed the 22nd Street, Camino del Mar, and Coast Boulevard Pedestrian, Vehicle, and Bicycle Improvements Project.

- Completed Design and Construction of Powerhouse Walkway Lighting Project in collaboration with the Parks and Recreation Committee.
- Completed Seagrove Park Lighting Replacement and Pathway Improvements Project.
- Partnered with the San Dieguito River Valley Conservancy and continued preliminary engineering and several environmental permitting activities for Riverpath Del Mar Phase 3 along San Dieguito Drive from Grand Avenue Bridge to Crest Canyon, connecting the Grand Avenue Bridge to Crest Canyon Trailhead.
- Completed the habitat restoration phase of the Torrey Pines Bridge Seismic Rehabilitation Project.
- Collaborated with consultants and several departments during on the Water, Wastewater, and Clean Water user fee study.
- Management of on-call consultants for engineering design, geotechnical, construction management, seawall, architectural, and surveying services.
- Completed Jimmy Durante Boulevard Water System temporary emergency repair and subsequent Pipeline Replacement Project across San Dieguito River Bridge.
- Installed traffic calming measures along major arterials; including speed feedback signs which resulted in lower speed survey results along Jimmy Durante Boulevard and Camino del Mar. Lower speed survey results justify lower posted speed limits.
- Worked with the City Manager’s office and Undergrounding Project Advisory Committee on developing a project delivery plan for the citywide Undergrounding Project.
- Completed reconstruction of light poles and fixtures throughout the 17th Street City parking lot.

Fiscal Years 2021-2022 and 2022-2023 Goals and Objectives

Operations

- Maintain essential Public Works/Engineering Services throughout significant COVID-19 budget and staff reductions. Prioritize resumption of “non-essential” activities as funds become available.
- Maintain COVID-19 signage, disinfection, social distancing, and health check programs in accordance with State and Local Guidelines.
- Work with Administrative Services staff to develop and implement a reopening plan for City facilities (employee/public protection, signage, disinfection, social distancing, and enforcement programs) in accordance with State and Local Guidelines.

- Develop a beach sand grading program with adequate budget, equipment, and resources to proactively prepare for winter storms and beach sand erosion.
- Manage enhancement of the City’s facility maintenance program, including completion of facility needs assessments and expansion of facility repair projects, and administer and adjust the facility maintenance program for City Hall, City buildings, various lifeguard towers, and public facilities throughout the City.
- Monitor and adjust wastewater utility operations and the Sanitary Sewer Management Plan in order to comply with the California Regional Water Board’s requirements and expectations. Continue outstanding performance as monitored by third party during annual compliance audits.
- Develop asset inventory Geographic Information Systems (GIS) program to track and schedule water, wastewater, streets, and utility undergrounding CIP programs.
- Continue supporting the Traffic and Parking Advisory Committee (TPAC) and Parks and Recreation Committee, when committee activities resume.
- Administer and adjust facility maintenance program for City Hall, City buildings, various lifeguard towers, and public facilities throughout the City.
- Continue Water Valve Exercising Program.
- Administer the Fats, Oil, and Grease reduction (restaurant effluent) program in accordance with State and Federal regulations.
- Complete the annual storm drain and wastewater system cleaning as required by state and federal regulations.
- Continue annual sidewalk trip hazard elimination program by surveying pedestrian routes and contracting with specialty concrete sawing contractor.
- Administer wastewater treatment and transportation agreements with the San Elijo Joint Powers Authority, the City of San Diego, and the City of Solana Beach for the treatment of the majority of Del Mar’s wastewater.
- Administer the potable and recycled water supply, treatment, and transportation agreements with the San Diego County Water Authority, City of San Diego, and the San Elijo Joint Powers Authority, for the supply, transportation, and treatment of Del Mar’s drinking water.
- Administer the City’s tree maintenance program, including implementation of a zoned maintenance schedule available to the public on the City’s website.
- Continue annual public pathway walks and clean-ups with the Parks and Recreation Committee.

- Complete street sign retro-reflectivity program in accordance with state and federal regulations.
- Continuously adjust water operations to comply with escalating state and federal drinking water sampling, analysis, and reporting requirements.
- Oversee/provide Engineering and Public Works reviews, conditions, and approvals to Planning Department for all developmental and encroachment permits.
- Administer and adjust beach maintenance operations include sand replenishment program.
- Continue representing the City of Del Mar on the Metropolitan Wastewater Joint Power Authority and SANDAG City/County Transportation Committee.
- Continue Bark Beetle reduction program at three strategic locations.
- Administer an annual permanent asphalt repair contract to permanently repair small asphalt trenches/areas throughout Del Mar.

Capital Improvements

- Continue citywide pavement management program focused on the repair and refurbishment of the City's roadways and bicycle lanes
- Continue annual storm drain, water, and wastewater utility capital projects in support of the City's critical infrastructure.
- Resurface and Restripe Court Street Tennis Courts.
- Complete surface treatment application along North Torrey Pines Bridge.
- Update City's American's with Disability Act (ADA) transition plan as required by Federal Department of Justice.
- Restripe Jimmy Durante Boulevard.
- Continue Water Valve Replacement Program.
- Complete 29th Street Sea Wall and Access Project.
- Complete preliminary engineering phase of the Camino del Mar Bridge over San Diego River Bridge Replacement Project in December 2021.
- Complete permanent repairs along Jimmy Durante Boulevard, resulting from 2019 Jimmy Durante Boulevard Bluff Failure.

- Complete Clean Water Rate Study and commence proactive Storm Drain Capital Improvement Program.
- Continue storm drain inlet trash capture device program as required by State Water Quality Control Board.
- Complete design and permitting of Phase 3 of the River Path Del Mar public pathway from Grand Avenue Bridge to Crest Canyon with San Dieguito River Valley Conservancy.
- Complete Tot Lot replacement project utilizing Proposition 68 grant funds.
- Complete Habitat Restorations of Los Penasquitos Lagoon Storm Drain Repair and Riverpath Del Mar Phase 2 as required by environmental permits.
- Continue major facility repairs at City facilities including building, mechanical, electrical, and plumbing work.
- Develop Citywide Undergrounding Program in collaboration with the City Manager's office, City Council project liaisons, and the Undergrounding Project Committee.
- Provide support for updates to the wastewater, storm drain, and water system operational diagrammatic map books and record drawings.

PROGRAM: ENGINEERING SERVICES **ACCT # 01-5220**

General engineering and traffic engineering services are currently provided through a contract with Michael Baker International. General engineering services include capital improvement planning and budgeting, field investigations, and technical support for various projects including grant writing and analysis of traffic circulation issues.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Contractual Services	252,122	238,745	165,000	205,000	195,000 (1)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	252,122	238,745	165,000	205,000	195,000
POSITIONS (FTE)	-	-	-	-	-

(1) Contractual services include infrastructure Geographic Information System development/maintenance, traffic engineering, and review of applicant submittal plans and reports.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	ENGINEERING SERVICES					
01-5220-3210	CITY ENGINEER	78,468	63,756	50,000	50,000	50,000
01-5220-3212	TRAFFIC ENGINEERING	51,804	34,054	20,000	30,000	20,000
01-5220-3220	CONTRACTUAL SERVICES	-	16,373	5,000	5,000	5,000
01-5220-3227	DEVELOPMENT REVIEWS	121,850	124,562	90,000	120,000	120,000
	CONTRACTUAL SERVICES	252,122	238,745	165,000	205,000	195,000
	ENGINEERING SERVICES	252,122	238,745	165,000	205,000	195,000

PROGRAM: STORM WATER **ACCT # 01-5841**

This program provides administration and general support for the City's storm water conveyance infrastructure, inlets, piping, channels, gutters, and pumping systems.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ 69,161	\$ 89,430	\$ 85,160	\$ 113,870	\$ 115,510 (1)
Maintenance & Operations	8,361	14,436	15,992	16,680	16,680
Contractual Services	1,537	241	330	340	340
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	79,059	104,107	101,482	130,890	132,530
POSITIONS					
Full Time	0.79	0.79	0.74	0.87	0.87
Part Time	0.08	0.08	0.08	0.08	0.08
POSITIONS (FTE)	0.87	0.87	0.82	0.95	0.95

(1) Employee services includes 13% salary and benefits for the new full time Principal Engineer position.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	STORM WATER					
01-5841-1000	SALARIES - PERMANENT	48,798	59,610	52,650	73,080	73,740
01-5841-1200	EMPLOYEE BENEFITS	16,474	23,926	28,530	35,700	36,640
01-5841-1205	WORKERS' COMPENSATION	2,666	3,377	2,590	3,700	3,740
01-5841-1300	SALARIES - SEASONAL	737	440	-	-	-
01-5841-1400	OVERTIME	486	2,077	1,390	1,390	1,390
	EMPLOYEE SERVICES	69,161	89,430	85,160	113,870	115,510
01-5841-2000	BUILDING MAINTENANCE & REPAIR	110	8	210	210	210
01-5841-2100	EQUIPMENT MAINT & REPAIR	31	69	200	200	200
01-5841-2131	VEHICLE MAINTENANCE	544	475	540	540	540
01-5841-2200	GENERAL MAINTENANCE/REPAIR	14	3,219	6,120	6,120	6,120
01-5841-2300	OPERATING SUPPLIES	2,521	4,987	3,940	3,940	3,940
01-5841-2400	UNIFORMS	336	353	430	430	430
01-5841-2600	SMALL TOOLS & EQUIPMENT	617	337	220	220	220
01-5841-2800	GAS & OIL	933	1,065	1,160	1,230	1,230
01-5841-3300	UTILITIES	492	545	430	430	430
01-5841-3400	TELEPHONE	254	331	270	1,110	1,110
01-5841-3600	PROPERTY/EQUIPMENT RENTAL	1,633	2,031	1,282	1,060	1,060
01-5841-3700	MEMBERSHIPS & SUBSCRIPTIONS	25	19	40	40	40
01-5841-3800	MEETING & TRAVEL	1	17	-	-	-
01-5841-3801	TRAINING & EDUCATION	22	42	30	30	30
01-5841-3900	AUTO ALLOWANCE	216	396	220	220	220
01-5841-4800	ASSESSMENTS	612	542	900	900	900
	MAINTENANCE & OPERATIONS	8,361	14,436	15,992	16,680	16,680
01-5841-3200	CONTRACTUAL SERVICES	1,537	241	330	340	340
	STORM WATER	79,059	104,107	101,482	130,890	132,530

PROGRAM: FACILITIES **ACCT # 01-5854**

Provides administration and general support for City-owned property and buildings. Services provided include janitorial, heating and air conditioning unit maintenance, alarm system monitoring, and pest control.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ 67,125	\$ 81,808	\$ 83,330	\$ 92,980	\$ 93,740
Maintenance & Operations	28,149	24,298	19,720	21,730	21,730
Contractual Services	73,219	90,008	102,280	107,980	116,980 (1)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	168,493	196,114	205,330	222,690	232,450
POSITIONS					
Full Time	0.75	0.75	0.72	0.72	0.72
Part Time	0.02	0.02	0.02	0.02	0.02
POSITIONS (FTE)	0.77	0.77	0.74	0.74	0.74

(1) Contractual services includes additional services required for the City Hall/Town Hall building.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	FACILITIES					
01-5854-1000	SALARIES - PERMANENT	50,237	62,040	60,950	67,770	68,070
01-5854-1200	EMPLOYEE BENEFITS	14,280	15,849	18,930	21,080	21,510
01-5854-1205	WORKERS' COMPENSATION	2,178	2,765	2,650	3,330	3,360
01-5854-1300	SALARIES - SEASONAL	328	195	-	-	-
01-5854-1400	OVERTIME	102	959	800	800	800
	EMPLOYEE SERVICES	67,125	81,808	83,330	92,980	93,740
01-5854-2000	BUILDING MAINTENANCE & REPAIR	256	3,994	5,000	5,250	5,250
01-5854-2100	EQUIPMENT MAINT & REPAIR	146	85	240	240	240
01-5854-2131	VEHICLE MAINTENANCE	811	538	660	660	660
01-5854-2200	GENERAL MAINTENANCE/REPAIR	16,418	7,424	5,400	5,400	5,400
01-5854-2300	OPERATING SUPPLIES	5,587	6,121	4,520	4,520	4,520
01-5854-2400	UNIFORMS	410	867	390	390	390
01-5854-2600	SMALL TOOLS & EQUIPMENT	754	594	150	150	150
01-5854-2800	GAS & OIL	1,140	1,366	970	1,070	1,070
01-5854-3300	UTILITIES	1,462	1,765	1,530	3,030	3,030
01-5854-3400	TELEPHONE	496	559	330	480	480
01-5854-3600	PROPERTY/EQUIPMENT RENTAL	345	174	180	190	190
01-5854-3700	MEMBERSHIPS & SUBSCRIPTIONS	31	400	40	40	40
01-5854-3800	MEETING & TRAVEL	2	87	-	-	-
01-5854-3801	TRAINING & EDUCATION	27	50	40	40	40
01-5854-3900	AUTO ALLOWANCE	264	274	270	270	270
	MAINTENANCE & OPERATIONS	28,149	24,298	19,720	21,730	21,730
01-5854-3200	CONTRACTUAL SERVICES	73,219	90,008	102,280	107,980	116,980
01-5854-5300	MACHINERY & EQUIPMENT	-	-	-	-	-
	CAPITAL OUTLAY	-	-	-	-	-
	OTHER FACILITY MAINTENANCE	168,493	196,114	205,330	222,690	232,450

PROGRAM: SPECIAL PROJECTS **ACCT # 01-5890**

This program accounts for operational projects that do not qualify as capital projects. These special projects are based on fulfilling the City Council's goals and objectives.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Contractual Services	107,172	200,335	70,000	55,000	9,000
Debt Service	-	-	-	-	-
Capital Outlay	121,041	640,073	243,000	566,500	324,500 (1)
GRAND TOTAL	228,213	840,408	313,000	621,500	333,500
POSITIONS (FTE)	-	-	-	-	-

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	SPECIAL PROJECTS					
49-5101-3208	CITY ATTORNEY SERVICIES	107,172	200,335	70,000	55,000	9,000
	CONTRACTUAL SERVICES	107,172	200,335	70,000	55,000	9,000
49-8000-8001	COMMUNITY CHOICE FEASIBILITY	18,688	156,333	1,100	-	-
49-8000-8002	RECORD SCANNING PROJECT	-	-	10,000	-	-
49-8000-8003	HOUSING ELEMENT - 5TH CYCLE	-	14,245	40,000	-	-
49-8000-8004	HOUSING ELEMENT - 6TH CYCLE	-	277,970	137,630	-	-
49-8000-8006	SEA LEVEL RISE	28,429	2,548	-	-	-
49-8000-8008	SCOUP PERMIT	-	134,236	19,960	75,000	-
49-8000-8009	FEE STUDY	5,374	8,171	-	-	-
49-8000-8011	NC/PC REZONE EIR	68,550	43,893	31,810	-	-
49-8000-8013	DEVELOP FAIRGROUND AGREEMENT	-	-	-	225,000	225,000
49-8000-8014	SHORT TERM RENTAL ORD & LCPA	-	2,677	-	-	-
49-8000-8015	DINE ON THE DECK	-	-	2,500	-	-
49-8000-8016	NCTD SAFE CROSSING STUDY	-	-	-	25,000	-
49-8000-8017	SOFTWARE PROGRAM UPGRADES	-	-	-	18,000	8,500
49-8000-8018	UPDATE SAFETY ELEMENT	-	-	-	43,500	-
49-8000-8019	PREPARE ENVIRO JUSTICE ELEMENT	-	-	-	5,000	-
49-8000-8020	AFFORDABLE HOUSING INCENTIVES	-	-	-	76,000	2,000
49-8000-8021	SB35 STREAMLINING PROCEDURES	-	-	-	1,500	-
49-8000-8022	OBJECTIVE DESIGN STANDARDS	-	-	-	77,000	-
49-8000-8023	HOUSING STATE LAW ALIGNMENT#1	-	-	-	2,500	3,500
49-8000-8024	DIGITAL ARCHIVING	-	-	-	10,000	10,000
49-8000.8025	BUSINESS SUPPORT/PARKING	-	-	-	8,000	-
49-8000-80XX	ADU FACILITATION MEASURES	-	-	-	-	38,500
49-8000-80XX	HOUSING STATE LAW ALIGNMENT#2	-	-	-	-	5,000
49-8000-80XX	6TH CYCLE ZONING PROGRAM	-	-	-	-	32,000
	CAPITAL OUTLAY	121,041	640,073	243,000	566,500	324,500
	SPECIAL PROJECTS	228,213	840,408	313,000	621,500	333,500

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Special Revenue Funds

SPECIAL REVENUE FUNDS

Special Revenue Funds account for revenues that are designated for a specific use by the City Council, State or Federal governments. The City of Del Mar currently has ten Special Revenue Funds that have specific program requirements:

The Road Maintenance Rehabilitation Account (RMRA) Fund accounts for revenue from the Road Repair and Accountability Act of 2017 for the use on local streets, roads and other transportation uses.

The Gas Tax Fund includes programs related to street maintenance and is partially funded by State gas tax funds.

The Open Space Fund accounts for park and beach maintenance, and Powerhouse Community Center maintenance and operations. It is partially funded by facility use permits of the community center.

The Supplemental Law Enforcement Fund, with revenues from a motor vehicle license fee, funds various local law enforcement programs previously paid by the State general fund.

The Regional Communications Fund accounts for funds received from a voter-approved property tax assessment and the related expenditures associated with the City of Del Mar's participation in the regional 800 MHz communications system.

The Grants Fund accounts for non-capital projects received by the City for General Fund operations.

The Housing Fund accounts for rental subsidy assistance and oversees the Shared Housing Program. This program is funded by housing in-lieu fees.

The AB 939 Fund accounts for the costs of implementing the countywide integrated waste management plan and programs. This program is funded by revenue collected from the Waste Management trash collection contract.

The Public, Education, and Government (PEG) Fee Fund accounts for revenue received through the City's local cable company agreement to provide television production equipment, airtime on local cable system, and to televise public information and meetings.

**GAS TAX FUND/
ROAD MAINTENANCE AND REHABILITATION ACCOUNT**

The City receives a portion of the Highway User's Tax (Gas Tax) money from the State. These funds are required to be expended on certain types of street and road programs and are legally required to be segregated.

The City estimates receiving revenues from the State of approximately \$119,380 and \$120,000 for Fiscal Year 2021-22 and Fiscal Year 2022-23, respectively. These amounts include the Proposition 42 monies, which were used for transportation and eliminated and swapped for Gas Tax monies in the Gasoline Excise Tax Swap of 2010. The remaining funds are provided through a transfer from the General Fund contingency reserve to meet the City's maintenance of effort obligation.

The City estimates receiving additional revenues from the State of approximately \$86,990 and \$88,000 for Fiscal Year 2021-22 and Fiscal Year 2022-23, respectively. These additional revenues are from the Road Maintenance and Rehabilitation Account (RMRA) which allocates revenue from the Road Repair and Accountability Act of 2017 to local streets and roads and other transportation uses. These funds are transferred to the General Fund to pay for street repairs.

PROGRAM: STREET MAINTENANCE **ACCT # 20-5845**

This program provides for maintenance of all public streets and sidewalks within Del Mar, including street sweeping, street tree trimming, trip hazard grinding, and minor asphalt patching.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ 95,010	\$ 107,986	\$ 110,530	\$ 171,460	\$ 173,570 (1)
Maintenance & Operations	15,073	19,514	20,883	16,090	16,090
Contractual Services	19,478	48,327	43,680	45,140	45,140
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	129,561	175,827	175,093	232,690	234,800
POSITIONS					
Full Time	0.95	1.03	1.00	1.16	1.16
Part Time	0.28	0.20	-	-	-
POSITIONS (FTE)	1.23	1.23	1.00	1.16	1.16

(1) Employee services includes 16% salary and benefits for the new full time Principal Engineer position.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	STREET MAINTENANCE					
20-5845-1000	SALARIES - PERMANENT	66,076	71,230	68,770	113,110	114,340
20-5845-1200	EMPLOYEE BENEFITS	23,689	29,308	36,610	50,830	51,640
20-5845-1205	WORKERS' COMPENSATION	3,238	4,135	3,900	6,270	6,340
20-5845-1300	SALARIES -SEASONAL	1,475	879	-	-	-
20-5845-1400	OVERTIME SALARIES	532	2,434	1,250	1,250	1,250
	EMPLOYEE SERVICES	95,010	107,986	110,530	171,460	173,570
20-5845-2000	BUILDING MAINT & REPAIR	220	15	400	400	400
20-5845-2100	EQUIP/RADIO MAINT & REPAIR	62	153	390	390	390
20-5845-2131	VEHICLE MAINTENANCE	1,087	881	1,080	1,080	1,080
20-5845-2200	GENERAL MAINT & REPAIR	3,026	7,110	7,703	1,000	1,000
20-5845-2300	OPERATING SUPPLIES	3,662	5,117	4,850	4,850	4,850
20-5845-2400	UNIFORMS	672	706	630	630	630
20-5845-2600	SMALL TOOLS & EQUIPMENT	1,450	887	690	690	690
20-5845-2800	GAS & OIL	1,865	2,129	1,580	1,740	1,740
20-5845-3300	UTILITIES	984	1,091	860	860	860
20-5845-3400	TELEPHONE	445	524	540	2,080	2,080
20-5845-3600	PROPERTY/EQUIPMENT RENTAL	1,070	284	1,590	1,800	1,800
20-5845-3700	MEMBERSHIPS/SUBSCRIPTIONS	51	38	70	70	70
20-5845-3800	MEETINGS/TRAVEL	3	40	-	-	-
20-5845-3801	TRAINING	44	83	60	60	60
20-5845-3900	AUTO ALLOWANCE	432	456	440	440	440
	MAINTENANCE & OPERATIONS	15,073	19,514	20,883	16,090	16,090
20-5845-3200	CONTRACTUAL SERVICES	19,478	48,327	43,680	45,140	45,140
	STREET MAINTENANCE	129,561	175,827	175,093	232,690	234,800

PROGRAM: STREET LIGHTS & SIGNS **ACCT # 20-5846**

This program provides for maintenance of the City's parking and traffic signs, bike lane markings, parking and street striping, street lights, traffic signals, and flashing crosswalks.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ 35,143	\$ 44,788	\$ 43,160	\$ 46,250	\$ 46,510
Maintenance & Operations	58,259	78,039	42,190	46,400	46,400
Contractual Services	33,207	18,405	31,960	31,960	31,960
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	126,609	141,232	117,310	124,610	124,870
POSITIONS					
Full Time	0.38	0.44	0.34	0.34	0.34
Part Time	-	-	-	-	-
POSITIONS (FTE)	0.38	0.44	0.34	0.34	0.34

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	<u>STREET LIGHTS, SIGNS</u>					
20-5846-1000	SALARIES - PERMANENT	24,217	29,748	26,310	28,110	28,110
20-5846-1200	EMPLOYEE BENEFITS	9,613	12,472	14,900	16,030	16,290
20-5846-1205	WORKERS' COMPENSATION	643	1,199	950	1,110	1,110
20-5846-1400	OVERTIME	670	1,369	1,000	1,000	1,000
	EMPLOYEE SERVICES	35,143	44,788	43,160	46,250	46,510
20-5846-2000	BUILDING MAINT & REPAIR	159	11	290	290	290
20-5846-2100	EQUIPMENT MAINT & REPAIR	198	548	280	280	280
20-5846-2131	VEHICLE MAINTENANCE	785	636	780	780	780
20-5846-2200	GENERAL MAINT & REPAIR	24,026	44,749	15,000	19,000	19,000
20-5846-2300	OPERATING SUPPLIES	5,956	2,123	1,410	1,410	1,410
20-5846-2400	UNIFORMS	485	571	460	460	460
20-5846-2600	SMALL TOOLS & EQUIPMENT	891	487	180	180	180
20-5846-2800	GAS & OIL	1,347	1,538	1,140	1,260	1,260
20-5846-3300	UTILITIES	22,619	26,504	21,620	21,620	21,620
20-5846-3400	TELEPHONE	339	361	390	490	490
20-5846-3600	PROPERTY/EQUIPMENT RENTAL	1,056	205	210	220	220
20-5846-3700	MEMBERSHIPS/SUBSCRIPTIONS	37	27	50	50	50
20-5846-3800	MEETINGS & TRAVEL	2	25	20	-	-
20-5846-3801	TRAINING & EDUCATION	47	60	40	40	40
20-5846-3900	AUTO ALLOWANCE	312	194	320	320	320
	MAINTENANCE & OPERATIONS	58,259	78,039	42,190	46,400	46,400
20-5846-3200	CONTRACTUAL SERVICES	33,207	18,405	31,960	31,960	31,960
	STREET LIGHTS, SIGNS	126,609	141,232	117,310	124,610	124,870

PROGRAM: STREET LANDSCAPING **ACCT # 20-5847**

This program provides for maintenance of the landscaping, trees, and furniture located within the roadway right-of-way. Items provided within this program include irrigation system maintenance, the care and planting of landscaping materials, tree trimming and removals, dead animal removal, and the maintenance and installation of public benches and trash receptacles.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ 45,374	\$ 53,387	\$ 47,220	\$ 53,940	\$ 54,560
Maintenance & Operations	54,061	64,668	62,990	65,490	65,490
Contractual Services	150,830	124,801	69,030	102,300	136,130 (1)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	250,265	242,856	179,240	221,730	256,180
POSITIONS					
Full Time	0.45	0.50	0.47	0.47	0.47
Part Time	0.13	0.08	-	-	-
POSITIONS (FTE)	0.58	0.58	0.47	0.47	0.47

(1) Contractual Services includes increase in median landscaping and urban forestry maintenance services to pre-pandemic levels by FY 2022-2023.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	STREET LANDSCAPING					
20-5847-1000	SALARIES - PERMANENT	31,563	37,785	28,180	34,740	34,960
20-5847-1200	EMPLOYEE BENEFITS	10,892	13,110	13,810	16,510	16,900
20-5847-1205	WORKERS' COMPENSATION	1,407	1,796	1,550	2,010	2,020
20-5847-1300	SALARIES - SEASONAL	737	440	-	-	-
20-5847-1400	OVERTIME	775	256	3,680	680	680
	EMPLOYEE SERVICES	45,374	53,387	47,220	53,940	54,560
20-5847-2000	BUILDING MAINT & REPAIR	110	8	200	200	200
20-5847-2100	EQUIP/RADIO MAINT & REPAIR	131	69	190	190	190
20-5847-2131	VEHICLE MAINTENANCE	544	440	540	540	540
20-5847-2200	GENERAL MAINT & REPAIR	72	3,523	3,600	3,600	3,600
20-5847-2300	OPERATING SUPPLIES	1,352	841	700	700	700
20-5847-2400	UNIFORMS	336	396	320	320	320
20-5847-2600	SMALL TOOLS & EQUIPMENT	763	590	120	120	120
20-5847-2800	GAS & OIL	933	1,064	790	870	870
20-5847-3300	UTILITIES	49,163	56,253	55,930	58,030	58,030
20-5847-3400	TELEPHONE	238	281	270	490	490
20-5847-3600	PROPERTY/EQUIPMENT RENTAL	155	142	50	150	150
20-5847-3700	MEMBERSHIPS/SUBSCRIPTIONS	25	499	30	30	30
20-5847-3800	MEETINGS & TRAVEL	1	17	-	-	-
20-5847-3801	TRAINING & EDUCATION	22	149	30	30	30
20-5847-3900	AUTO ALLOWANCE	216	396	220	220	220
	MAINTENANCE & OPERATIONS	54,061	64,668	62,990	65,490	65,490
20-5847-3200	CONTRACTUAL SERVICES	150,830	124,801	69,030	102,300	136,130
	STREET LANDSCAPING	250,265	242,856	179,240	221,730	256,180

OPEN SPACE FUND

The City Council is committed to the acquisition and maintenance of open space in Del Mar, and believes open space is vital in perpetuating the village character of the City as well as providing recreational areas for residents and visitors.

Revenue sources include fees charged for facility use permits and forty percent of the parimutuel activity from the 22nd District Agricultural Association. The remaining funds are the result of a transfer from the General Fund.

Programs include Beach and Park maintenance, and the Powerhouse Community Center operations. The Open Space Fund also accumulates reserves for future open space acquisition.

PROGRAM: POWERHOUSE OPERATIONS **ACCT # 21-5635**

The Powerhouse Community Center, renovated from a historical landmark at the beach, was formally dedicated in December 1999. This public facility offers a venue for meetings and provides a setting for private events.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ 321,394	\$ 332,038	\$ 248,850	\$ 337,720	\$ 367,400 (1)
Maintenance & Operations	53,929	36,486	48,050	46,900	52,150
Contractual Services	8,851	5,032	2,900	5,280	5,580
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	384,174	373,556	299,800	389,900	425,130
POSITIONS					
Full Time	2.15	3.15	2.20	3.20	3.20
Part Time	2.65	1.65	1.00	1.65	1.65
POSITIONS (FTE)	4.80	4.80	3.20	4.85	4.85

(1) In Fiscal Year 2020-2021, based on the loss of revenue due to the COVID-19 pandemic, the Facilities Coordinator position was eliminated for one year due to non-activity at the Powerhouse Community Center.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	<u>POWERHOUSE OPERATIONS</u>					
21-5635-1000	SALARIES	124,276	150,362	124,810	165,900	180,340
21-5635-1200	EMPLOYEE BENEFITS	57,760	66,543	57,550	87,520	98,360
21-5635-1205	WORKERS' COMPENSATION	14,154	13,365	13,490	13,750	14,290
21-5635-1300	SALARIES - SEASONAL	116,411	99,311	48,000	68,550	72,410
21-5635-1400	OVERTIME	8,793	2,457	5,000	2,000	2,000
	EMPLOYEE SERVICES	321,394	332,038	248,850	337,720	367,400
21-5635-2000	BUILDING MAINT & REPAIR	5,045	2,265	2,500	1,000	2,500
21-5635-2100	EQUIPMENT MAINT & REPAIR	2,100	-	500	900	1,450
21-5635-2131	VEHICLE MATERIALS/SUPPLIES	1,203	274	1,000	1,000	1,050
21-5635-2300	OPERATING SUPPLIES	23,389	11,084	18,500	17,850	17,400
21-5635-2380	FURNISHINGS	2,022	520	-	-	-
21-5635-2400	UNIFORMS	995	1,087	1,250	500	1,800
21-5635-2600	SMALL TOOLS & EQUIPMENT	3,340	3,142	3,700	2,600	2,800
21-5635-2800	GAS & OIL	-	-	500	500	500
21-5635-3000	ADVERTISING, PRINTING, PUBLIC.	88	-	-	-	-
21-5635-3300	UTILITIES	14,030	14,913	17,000	20,000	22,000
21-5635-3400	TELEPHONE	1,219	1,663	1,700	660	690
21-5635-3600	EQUIPMENT RENTAL	498	878	1,400	930	1,000
21-5635-3900	AUTO ALLOWANCE	-	660	-	960	960
	MAINTENANCE & OPERATIONS	53,929	36,486	48,050	46,900	52,150
21-5635-3200	CONTRACTUAL SERVICES	8,851	5,032	2,900	5,280	5,580
	POWERHOUSE OPERATIONS	384,174	373,556	299,800	389,900	425,130

PROGRAM: BEACH MAINTENANCE **ACCT # 21-5834**

This program funds the clean-up and solid waste disposal at the Del Mar beach, parks, and downtown. It also funds the clean-up and maintenance of the public restrooms and showers.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ 201,265	\$ 191,139	\$ 209,700	\$ 232,590	\$ 238,240
Maintenance & Operations	94,128	96,508	85,640	83,860	83,850
Contractual Services	7,000	24,674	33,430	33,430	33,560
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	302,393	312,321	328,770	349,880	355,650
POSITIONS					
Full Time	0.43	1.79	0.88	0.88	0.88
Part Time	4.78	3.42	3.42	3.42	3.42
POSITIONS (FTE)	5.21	5.21	4.30	4.30	4.30

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	BEACH MAINTENANCE					
21-5834-1000	SALARIES - PERMANENT	46,463	53,811	56,500	61,290	61,990
21-5834-1200	EMPLOYEE BENEFITS	17,765	16,591	21,560	23,060	23,610
21-5834-1205	WORKERS' COMPENSATION	11,037	10,486	16,130	17,100	17,570
21-5834-1300	SALARIES - SEASONAL	115,145	102,240	106,960	122,330	126,000
21-5834-1400	OVERTIME	10,855	8,011	8,550	8,810	9,070
	EMPLOYEE SERVICES	201,265	191,139	209,700	232,590	238,240
21-5834-2000	BUILDING MAINT & REPAIR	220	15	410	410	410
21-5834-2100	EQUIP/RADIO MAINT & REPAIR	62	138	380	380	380
21-5834-2131	VEHICLE MAINTENANCE	2,103	3,101	6,480	6,480	6,480
21-5834-2200	GENERAL MAINT & REPAIR	1,145	2	1,000	1,000	1,000
21-5834-2300	OPERATING SUPPLIES	41,031	40,762	41,350	41,350	41,350
21-5834-2400	UNIFORMS	1,121	791	630	630	630
21-5834-2600	SMALL TOOLS & EQUIPMENT	1,248	947	250	250	250
21-5834-2800	GAS & OIL	1,865	2,129	1,580	1,740	1,740
21-5834-3300	UTILITIES	22,185	25,681	28,760	30,000	30,000
21-5834-3400	TELEPHONE	565	623	540	760	760
21-5834-3600	PROPERTY/EQUIPMENT RENTAL	22,042	21,677	3,660	290	280
21-5834-3700	MEMBERSHIP & SUBSCRIPTIONS	51	38	70	70	70
21-5834-3800	MEETINGS & TRAVEL	3	35	30	-	-
21-5834-3801	TRAINING & EDUCATION	55	155	60	60	60
21-5834-3900	AUTO ALLOWANCE	432	414	440	440	440
	MAINTENANCE & OPERATIONS	94,128	96,508	85,640	83,860	83,850
21-5834-3200	CONTRACTUAL SERVICES	7,000	24,674	33,430	33,430	33,560
	BEACH MAINTENANCE	302,393	312,321	328,770	349,880	355,650

PROGRAM: PARK MAINTENANCE**ACCT # 21-5848**

This program provides maintenance for the City's open space areas, including parks, public pathways, building grounds, and sports facilities. Items provided within this program include irrigation system maintenance, the care and planting of landscaping materials, tree trimming and removals, sidewalk and pathway maintenance, dead animal removal, playground equipment repairs, and the maintenance and installation of public benches and trash receptacles.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ 45,795	\$ 56,010	\$ 46,680	\$ 65,280	\$ 66,480
Maintenance & Operations	65,833	76,697	66,780	81,430	81,420 (1)
Contractual Services	118,367	124,165	107,730	135,850	168,830 (2)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	229,995	256,872	221,190	282,560	316,730
POSITIONS					
Full Time	0.34	0.34	0.34	0.49	0.49
Part Time	-	-	-	-	-
POSITIONS (FTE)	0.34	0.34	0.34	0.49	0.49

(1) Maintenance & Operations includes increase utility costs.

(2) Contractual Services includes increase in landscaping and urban forestry maintenance services to pre-pandemic levels by FY 2022-2023.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	<u>PARK MAINTENANCE</u>					
21-5848-1000	SALARIES - PERMANENT	29,737	39,971	31,890	45,670	46,360
21-5848-1200	EMPLOYEE BENEFITS	11,544	12,022	12,340	16,470	16,910
21-5848-1205	WORKERS' COMPENSATION	1,269	1,945	1,640	2,300	2,350
21-5848-1300	SALARIES - SEASONAL	2,949	1,759	-	-	-
21-5848-1400	OVERTIME	296	313	810	840	860
	EMPLOYEE SERVICES	45,795	56,010	46,680	65,280	66,480
21-5848-2000	BUILDING MAINTENANCE & REPAIR	220	1,338	410	410	410
21-5848-2100	EQUIPMENT MAINT & REPAIR	62	209	380	380	380
21-5848-2131	VEHICLE MAINTENANCE	1,087	881	1,080	1,080	1,080
21-5848-2200	GENERAL MAINT & REPAIR	8,038	14,628	10,000	10,000	10,000
21-5848-2300	OPERATING SUPPLIES	9,330	9,546	9,670	9,670	9,670
21-5848-2400	UNIFORMS	672	791	630	630	630
21-5848-2600	SMALL TOOLS AND EQUIPMENT	1,234	681	250	250	250
21-5848-2800	GAS & OIL	1,865	2,129	1,580	1,740	1,740
21-5848-3300	UTILITIES	35,103	43,288	41,360	55,000	55,000
21-5848-3400	TELEPHONE	476	515	540	1,240	1,240
21-5848-3600	PROPERTY & EQUIPMENT RENTAL	7,063	1,951	280	290	280
21-5848-3700	MEMBERSHIP & SUBSCRIPTION	204	208	70	70	70
21-5848-3800	MEETING & TRAVEL	3	35	30	-	-
21-5848-3801	TRAINING & EDUCATION	44	83	60	230	230
21-5848-3900	AUTO ALLOWANCE	432	414	440	440	440
	MAINTENANCE & OPERATIONS	65,833	76,697	66,780	81,430	81,420
21-5848-3200	CONTRACTUAL SERVICES	118,367	124,165	107,730	135,850	168,830
	PARK MAINTENANCE	229,995	256,872	221,190	282,560	316,730

SUPPLEMENTAL LAW ENFORCEMENT FUND

Passed by the State Legislature during the 1996 Session, AB 3229 (Brulte) distributes money to counties and cities to fund certain supplemental law enforcement activities. Allowable costs include the purchase of certain equipment to aid in law enforcement; activities to address problems created by gangs; and community policing.

Prior to Fiscal Year 2020-2021, Del Mar used these funds to provide for additional patrol service during the busy summer months. These funds also provided a substantial contribution to the cost of the Park Ranger, a Del Mar employee whose focus is in the beach and park areas. The remaining expenditures were funded through a transfer from the General Fund.

Effective Fiscal Year 2020-2021, the Park Ranger program was eliminated, and the Beach and Community Patrol program was transferred to the Parking Enforcement program. The Supplemental Law Enforcement funds are now transferred to the General Fund to fund a portion of Law Enforcement program.

PROGRAM: BEACH & COMMUNITY PATROL **ACCT # 22-5633**

Del Mar implemented a Park Ranger position primarily to patrol in the beach area of town and provide services to maintain order and address safety issues at the beach. The Ranger is a police academy trained peace officer. Effective Fiscal Year 2020-2021, the Park Ranger Program was eliminated and the Beach & Community Patrol program is managed through the Parking Enforcement program.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ 186,262	\$ 226,716	\$ -	\$ -	\$ -
Maintenance & Operations	16,918	11,345	-	-	-
Contractual Services	19,975	14,686	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	223,155	252,747	-	-	-
POSITIONS					
Full Time	1.00	1.00	-	-	-
Part Time	1.00	1.00	-	-	-
POSITIONS (FTE)	2.00	2.00	-	-	-

EXPENDITURE DETAIL

ACCOUNT*	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	<u>BEACH & COMMUNITY PATROL</u>					
22-5633-1000	SALARIES - PERMANENT	105,451	136,909	-	-	-
22-5633-1200	EMPLOYEE BENEFITS	42,439	52,863	-	-	-
22-5633-1205	WORKERS' COMPENSATION	7,936	7,545	-	-	-
22-5633-1300	SALARIES - SEASONAL	18,692	25,562	-	-	-
22-5633-1400	OVERTIME	11,744	3,837	-	-	-
	EMPLOYEE SERVICES	186,262	226,716	-	-	-
22-5633-2100	EQUIPMENT/RADIO MAINT. REPAIR	1,835	437	-	-	-
22-5633-2131	VEHICLE MAINTENANCE	1,655	1,136	-	-	-
22-5633-2300	OPERATING SUPPLIES	3,845	3,440	-	-	-
22-5633-2360	COMPUTER SOFTWARE	110	333	-	-	-
22-5633-2400	UNIFORMS	893	654	-	-	-
22-5633-2600	SMALL TOOLS & EQUIPMENT	606	154	-	-	-
22-5633-2800	GAS & OIL	4,456	1,369	-	-	-
22-5633-3400	TELEPHONE	2,748	3,089	-	-	-
22-5633-3801	TRAINING & EDUCATION	770	73	-	-	-
22-5633-3900	AUTO ALLOWANCE	-	660	-	-	-
	MAINTENANCE & OPERATIONS	16,918	11,345	-	-	-
22-5633-3200	CONTRACTUAL SERVICES	19,975	14,686	-	-	-
	BEACH & COMMUNITY PATROL	223,155	252,747	-	-	-

REGIONAL COMMUNICATIONS FUND

This fund accounts for revenue received by the City of Del Mar residents to maintain its portion of the San Diego County and Imperial County Regional Communications System as well as the costs associated with the system.

In 1995, the City entered into an agreement to participate in the regional communication system. This 800 MHz system is primarily used by public safety personnel. Del Mar voters approved an assessment on their property tax in 1998 to pay for the implementation of the system infrastructure.

The original RCS, which provides 800 MHz radio communication, became operational in 1998 and reached the manufacturer's "end of life" in December 2012. In 2014, the City Council entered into an agreement with the County to participate in the Next Generation Regional Communication System (NextGen RCS), which is a radio system used by the City's Sheriff, Fire, Lifeguard, and Public Works personnel to communicate.

Revenue collected is used to pay for the debt service on the equipment lease purchase and the City's share of the infrastructure. Expenditures are supplemented by a transfer from the General Fund.

PROGRAM: REGIONAL COMMUNICATIONS 800 MHZ **ACCT # 23-5740**

As part of the City's agreement to participate in the Regional Communications System for San Diego and Imperial County, Del Mar agreed to reimburse San Diego County for its costs to set up the system. This program accounts for the repayment of those funds.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Contractual Services	21,716	28,773	34,500	34,500	34,500 (1)
Debt Service	50,501	50,501	50,510	25,260	25,260 (2)
Capital Outlay	-	-	-	-	-
GRAND TOTAL	72,217	79,274	85,010	59,760	59,760
POSITIONS (FTE)	-	-	-	-	-

- (1) The City uses a portion of the amount collected from the voter-approved assessment to pay for the monthly charges for the radios as part of the 800 MHz radio system.
- (2) Beginning in Fiscal Year 2021-2022, 50% of the debt payment to San Diego County will be paid with CSA-17 funds located in the Grants fund program.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
23-5740-3200	REGIONAL COMMUNICATIONS					
	CONTRACTUAL SERVICES	21,716	28,773	34,500	34,500	34,500
	DEBT SERVICE					
23-5900-4500	DEBT INTEREST	9,979	8,848	7,690	3,250	2,640
23-5900-4600	DEBT PRINCIPAL	40,522	41,653	42,820	22,010	22,620
	DEBT SERVICE	50,501	50,501	50,510	25,260	25,260
	REGIONAL COMMUNICATIONS	72,217	79,274	85,010	59,760	59,760

GRANTS FUND

This fund accounts for revenue received for non-capital project grants and tracks eligible costs used for General Fund operations.

Grants revenue collected in the past have been from the State Homeland Security and the Urban Area Security Initiative and are used to purchase fire equipment and supplies.

PROGRAM: GRANTS **ACCT # 24-5XXX**

This program provides for the accounting of grants received by the City for non-capital projects.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	23,894	120,010	53,470	51,470	51,470
Contractual Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	23,894	120,010	53,470	51,470	51,470
POSITIONS (FTE)	-	-	-	-	-

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	<u>PLANNING</u>					
24-5589-7006	SEA LEVEL RISE-SPECIAL PROJECT	-	-	-	-	-
24-5530-3200	CONTRACTUAL SERVICES	-	-	-	-	-
	<u>PLANNING</u>	-	-	-	-	-
	<u>FIRE PROTECTION</u>					
24-5730-2110	COUNTY SERVICE AREA 17 (CSA-17)	14,721	119,030	51,470	51,470	51,470
24-5730-2400	UNIFORMS	-	-	-	-	-
24-5730-5900	ER TRAFFIC PREEMPTION DEVICES	-	-	-	-	-
24-5730-5904	COMMUNITY EMERGENCY RESPONSE TE	1,826	980	2,000	2,500	2,500
	<u>FIRE PROTECTION</u>	16,547	120,010	53,470	53,970	53,970
	<u>STATE HOMELAND SECURITY GRANT</u>					
24-5781-2600	SMALL TOOLS & EQUIPMENT	7,347	7,267	7,270	-	-
24-5781-3200	CONTRACTUAL SERVICES	-	-	-	-	-
	<u>STATE HOMELAND SECURITY GRANT</u>	7,347	7,267	7,270	-	-
	TOTAL GRANTS	23,894	127,277	60,740	53,970	53,970

HOUSING FUND

This fund accounts for revenue received for housing in-lieu fees to be used for the purpose of providing funding assistance for affordable housing.

Three housing-related fees contribute to the fund including: 1) In-Lieu Housing Mitigation Fees that are charged for new condominium construction or conversions based on a rate per square foot of habitable area (DMMC Chapter 24.21); 2) In-Lieu Housing Mitigation Fees that are charged for new lots created through the subdivision process based on a rate per lot created (DMMC Chapter 24.21); and 3) Housing Reduction Fees are charged based on a rate per each unit removed from a site. Due to 2020-21 State Housing law, namely Senate Bill (SB) 330 and SB 8, that prevents the City from approving a reduction in housing units on a site, the City is unable to collect its Housing Reduction Fee until January 1, 2030.

Housing in-lieu fees are administered by the City and are used for the purpose of providing funding assistance for the provision of affordable housing units consistent with the goals and policies contained in the Housing Element of the Community Plan.

Originally established in 2019, the Housing Reserve is a designated account within the Housing Assistance Fund. The Housing Reserve is intended to assist in the development of new affordable housing and is entirely funded by the City General Fund.

PROGRAM: HOUSING **ACCT # 25-5540**

In conjunction with Del Mar Community Connections and the Del Mar Housing Corporation, the City provides rental subsidy assistance for low and moderate income families, and oversees the Shared Housing Program.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	72,232	88,888	73,640	85,520	85,520 (1)
Contractual Services	37,000	14,020	14,000	14,030	14,030
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	109,232	102,908	87,640	99,550	99,550
POSITIONS (FTE)	-	-	-	-	-

(1) Community Connections, a local non-profit agency focusing on the needs of senior citizens, administers this program, which provides subsidies for five low-income families/individuals. The budget reflect current subsidy commitments.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
FUND 25	HOUSING					
25-5540-4900	RENTAL SUBSIDY	72,232	88,888	73,640	85,520	85,520
	MAINTENANCE & OPERATIONS	72,232	88,888	73,640	85,520	85,520
25-5540-3200	SHARED HOUSING CONTRACT	37,000	14,020	14,000	14,030	14,030
25-5540-3200	CONTRACTUAL SERVICES	37,000	14,020	14,000	14,030	14,030
TOTAL HOUSING		109,232	102,908	87,640	99,550	99,550

AB 939 FUND

This fund accounts for revenue received through the City's solid waste franchise agreement. Funds are spent on implementing the countywide integrated waste management plan and program which include education, outreach, and recycling programs designated towards both the residential and commercial sections.

PROGRAM: AB 939 **ACCT # 26-5225**

The AB 939 Fund is funded through the City's solid waste franchise agreement. Funds are spent on educational, outreach, and recycling programs designated towards both the residential and commercial sections.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ -	\$ -	\$ 34,070	\$ 37,760	\$ 38,360 (1)
Maintenance & Operations	148	5,599	5,150	6,360	6,360
Contractual Services	16,419	41,559	21,182	128,000	7,000 (2)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	16,567	47,158	60,402	172,120	51,720
POSITIONS					
Full Time	-	-	0.20	0.20	0.20
Part Time	-	-	-	-	-
TOTAL POSITIONS (FTE)	-	-	0.20	0.20	0.20

- (1) Beginning in Fiscal Year 2020-2021, 5% of the Assistant City Manager, and 15% of the Environmental Sustainability/ Special Project Manager salary and benefits is being allocated to this program.
- (2) Contractual services are for AB341 commercial and multifamily outreach, and composting recycling, and educational programs. In Fiscal Year 2020-2021, the City approved a contract for organics recycling compliance and franchise agreement consulting services, with most services being performed and completed in Fiscal Year 2021-2022.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
FUND 26	<u>AB 939 REIMBURSEMENT</u>					
26-5225-1200	EMPLOYEE BENEFITS	-	-	27,840	30,950	31,470
26-5225-1205	WORKERS' COMPENSATION	-	-	5,440	5,840	5,910
26-5225-1300	SALARIES - SEASONAL	-	-	790	970	980
	EMPLOYEE SERVICES	-	-	34,070	37,760	38,360
26-5225-2300	OPERATING SUPPLIES	148	5,599	5,150	5,250	5,250
26-5225-3400	TELEPHONE	-	-	-	150	150
26-5225-3900	AUTO ALLOWANCE	-	-	-	960	960
	MAINTENANCE & OPERATIONS	148	5,599	5,150	6,360	6,360
26-5225-3200	CONTRACTUAL SERVICES	16,419	41,559	21,182	128,000	7,000
TOTAL AB 939		16,567	47,158	60,402	172,120	51,720

PUBLIC, EDUCATION, AND GOVERNMENT (PEG) FEE FUND

This fund accounts for revenue received through the City's local cable company agreement to provide television production equipment, airtime on local cable system, and to televise public information and meetings.

In order to purchase the new TV Studio equipment for the new City Hall/Town Hall, funds were transferred from the CIP Reserve Fund. Excess PEG fee revenue will be used to reimburse the CIP Reserve Fund.

PROGRAM: PUBLIC, EDUCATION, AND GOVERNMENT (PEG) FUND	ACCT # 27-5211
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This fund accounts for the Public, Education, and Government (PEG) fees from cable television. These funds are provided by a two percent charge on cable television customers, and are used to purchase equipment and facilities for the operations and production of public, education, and government programming.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	5,663	5,780	6,300	6,500	6,800
Contractual Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	5,663	5,780	6,300	6,500	6,800
POSITIONS (FTE)	-	-	-	-	-

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
FUND 27	PEG FEE FUND					
27-5211-3300	UTILITIES	5,663	5,780	6,300	6,500	6,800
	MAINTENANCE & OPERATIONS	5,663	5,780	6,300	6,500	6,800
TOTAL PEG FEE FUND		5,663	5,780	6,300	6,500	6,800

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Capital Project Funds

CAPITAL PROJECT FUNDS

Capital projects are accounted for in the Open Space and Capital Improvement Project Funds and include projects funded by Transnet II Funds and Measure Q Funds.

Capital project funds are used to account for the acquisition and construction of major capital facilities. The City maintains a ten-year project planning list to ensure continuing maintenance of the City's infrastructure. Transfers from the General Fund contingency reserve provide the basic funding for most capital projects.

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OPEN SPACE CAPITAL PROJECTS



PROGRAM: OPEN SPACE FUND - CAPITAL PROJECTS**ACCT # 21-7XXX**

Capital project funds are used to account for the acquisition and construction of major capital facilities in the open space areas of the City.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	CAPITAL PROJECTS					
21-7000-7003	SHORES PARK MASTER PLAN	33,972	-	-	-	-
21-7000-7004	POWERHOUSE DECK EXPANSION	-	38,027	21,973	-	-
21-7000-7005	PH TRELLIS/DECK/SKYLIGHTS	-	-	-	25,000	-
21-7000-7006	SEAGROVE PARK LIGHTING	5,141	117,203	19,734	-	-
21-7000-7007	RIVERPATH DEL MAR	18,810	29,906	110,000	150,000	150,000
21-7000-7008	29TH ST SEA WALL & BEACH ACCESS	-	570	19,430	-	-
21-7000-7027	CITY LANDSCAPING ENHANCEMENTS	94	-	-	-	-
21-7000-7028	POWERHOUSE PATH LIGHTING	2,773	2,385	4,843	-	-
21-7000-7034	POWERHOUSE DECK DESIGN	40,768	-	-	-	-
21-7000-7040	20&25TH ST LIFEGUARD TOWER IMP	-	-	-	25,000	-
21-7000-7042	17TH ST BEACH AND SAFETY CENTER	-	-	-	75,000	-
21-7000-7043	TENNIS COURT RESURFACING	-	-	-	30,000	-
21-7000-7044	TOT LOT @ POWERHOUSE PARK-GRANT	-	-	-	180,000	-
21-7000-7044	TOT LOT @ POWERHOUSE PARK-CITY	-	-	-	45,000	-
	TOTAL OPEN SPACE CAPITAL PROJECTS	101,558	188,091	175,980	530,000	150,000

**OPEN SPACE CIP FUND 21
POWERHOUSE TRELLIS/DECK/SKYLIGHT**

21-7000-7005

PROJECT DESCRIPTION

This project funds essential repairs to the Powerhouse restrooms, trellis structure, deck, and skylights.

Operating effect: This project will have minimal impact to the Operating General Fund.

FUNDING SOURCE	ADOPTED 2021-2022	ADOPTED 2022-2023
OPEN SPACE	<u>\$ 25,000</u>	<u>\$ -</u>
TOTAL	<u>\$ 25,000</u>	<u>\$ -</u>

PROJECT DESCRIPTION

This project phase will expand River Path Del Mar from the Grand Avenue Bridge to Crest Canyon. Concept Design Complete. Project is currently in the environmental permitting phase with design to begin in January 2023.

Operating effect: This project will have minimal impact to the Operating General Fund.

FUNDING SOURCE	ADOPTED 2021-2022	ADOPTED 2022-2023
GENERAL FUND	<u>\$ 150,000</u>	<u>\$ 150,000</u>
TOTAL	<u>\$ 150,000</u>	<u>\$ 150,000</u>

OPEN SPACE CIP FUND 21**20TH & 25TH STREET LIFEGUARD TOWER IMPROVEMENTS****21-7000-7040**

PROJECT DESCRIPTION

This project replaces high-end wooden doors and repaints the exterior of the 25th Street Lifeguard Tower.

Operating effect: This project will have minimal impact to the Operating General Fund.

FUNDING SOURCE	ADOPTED 2021-2022	ADOPTED 2022-2023
OPEN SPACE	<u>\$ 25,000</u>	<u>\$ -</u>
TOTAL	<u>\$ 25,000</u>	<u>\$ -</u>

PROJECT DESCRIPTION

This Project will replace the garage entrance automated roll-up doors that have deteriorated beyond their useful life.

Operating effect: This project will have minimal impact to the Operating General Fund.

FUNDING SOURCE	ADOPTED 2021-2022	ADOPTED 2022-2023
OPEN SPACE	<u>\$ 75,000</u>	<u>\$ -</u>
TOTAL	<u>\$ 75,000</u>	<u>\$ -</u>

**OPEN SPACE CIP FUND 21
TENNIS COURT RESURFACING**

21-7000-7043

PROJECT DESCRIPTION

This project funds essential repairs to the Court Street Park tennis courts including resurfacing, re-striping, netting, and fence repairs.

Operating effect: This project will have minimal impact to the Operating General Fund.

FUNDING SOURCE	ADOPTED 2021-2022	ADOPTED 2022-2023
OPEN SPACE	<u>\$ 30,000</u>	<u>\$ -</u>
TOTAL	<u>\$ 30,000</u>	<u>\$ -</u>

**OPEN SPACE CIP FUND 21
TOT LOT IMPROVEMENTS**

21-7000-7044

PROJECT DESCRIPTION

This project utilizes a California Proposition 68 grant to refurbish the Powerhouse Park tot lot with new play structures, swings, play surfacing, and drainage improvements. Additional funding to enhance the tot lot's new design and play structures has been generously committed by the Friends of the Powerhouse.

Operating effect: This project will have minimal impact to the Operating General Fund.

FUNDING SOURCE	ADOPTED 2021-2022	ADOPTED 2022-2023
STATE GRANT	\$ 180,000	\$ -
GENERAL FUND	<u>45,000</u>	<u>-</u>
TOTAL	<u>\$ 225,000</u>	<u>\$ -</u>

GENERAL CAPITAL PROJECTS



PROGRAM: GENERAL CAPITAL PROJECTS**ACCT # 40-7XXX**

Capital project funds are used to account for the acquisition and construction of major capital facilities.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
40-5900-4500	DEBT INTEREST	506,710	495,005	482,930	470,460	457,580
40-5900-4600	DEBT PRINCIPAL	355,390	366,900	378,790	391,060	403,730
40-5900-4700	DEBT SERVICE FEE	47,450	46,385	45,280	44,150	42,980
	DEBT SERVICE	909,550	908,290	907,000	905,670	904,290
40-6121-5900	LIBRARY EXTERIOR IMPROVEMENTS	72,694	-	-	-	-
40-6460-5900	EV CHARGING STATION-BEACH	7,373	-	-	-	-
40-7000-7002	DOWNTOWN STREETSCAPE PROJECT	1,004,321	-	-	-	-
40-7000-7002	ROADWAY & SIDEWALK IMPROVEMENTS	340,964	147,100	5,387	-	-
40-7000-7009	ANNUAL PAVEMENT REHABILITATION	630,110	20,818	204,180	100,000	100,000
40-7000-7010	MAJOR FACILITIES REPAIRS/IMPROVEMENTS	49,358	58,888	95,000	50,000	100,000
40-7000-7011	CDM BRIDGE OVER SAN DIEGUITO-LOCAL	36,286	63,178	59,650	48,170	192,700
40-7000-7011	CDM BRIDGE OVER SAN DIEGUITO-FED	278,425	487,632	460,350	371,830	1,487,300
40-7000-7012	PUBLIC WORKS BUILDING IMPROVEMENTS	-	-	-	50,000	25,000
40-7000-7013	JIMMY DURANTE STRIPING	-	-	-	25,000	-
40-7000-7014	COAST BLVD AT 22ND INTERSECTION IMPRV	19,183	93,608	-	-	-
40-7000-7025	CITY/TOWN HALL SOLAR PROJECT	405,843	20,891	-	-	-
40-7000-7026	JDB ER BLUFF REPAIRS	625,103	291,789	163,065	-	-
40-7000-7029	TENNIS COURT DRAINAGE	47,027	381,928	43,187	-	-
40-7000-7030	CITY FACILITIES ADA IMPROVEMENTS	-	-	-	-	-
40-7000-7031	CITY HALL DEVELOPMENT	277,506	51,753	-	-	-
40-7000-7032	ANNUAL STORM DRAIN IMPROVEMENT	199,126	-	-	-	-
40-7000-7036	TORREY PINES BRIDGE	71,003	31,745	-	110,000	-
40-7000-7038	CARMEL VALLEY STORM DRAIN REPAIRS	-	61,194	-	-	-
40-7000-7039	CITY HALL BIKE LOCKERS	-	15,985	-	-	-
40-7000-7041	MAJOR ARTERIAL BIKE ROUTE REPAIRS	-	-	-	55,000	55,000
40-7000-7046	1840 CDM BLUFF REPAIRS	-	32,755	17,245	-	-
	CAPITAL PROJECTS	4,064,322	1,759,264	1,048,064	810,000	1,960,000
	TOTAL GENERAL CAPITAL PROJECTS	4,973,872	2,667,554	1,955,064	1,715,670	2,864,290

PROGRAM: GENERAL CAPITAL PROJECTS **ACCT # 44-7XXX**

Capital project funds are used to account for the acquisition and construction of major capital facilities. TransNet Fund also accounts for a note payable through San Deigo Association of Governments (SANDAG) debt financing program for its Sidewalk, Street, and Drainage Project.

FUND: 44		TRANSNET FUND				
ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
44-5900-4500	DEBT INTEREST	141,309	141,914	145,000	-	-
44-5900-4600	DEBT PRINCIPAL	51,250	54,733	60,000	-	-
	DEBT SERVICE	192,559	196,647	205,000	-	-
44-6121-5900	LOCAL MATCH TO BRIDGE RETROFIT	-	-	-	-	-
44-7000-7002	ROADWAY & SIDEWALK IMPROVEMENTS	-	-	-	-	-
44-7000-7002	-SEGMENT #1	-	-	-	-	-
44-7000-7002	-SEGMENT #2	-	-	-	-	-
44-7000-7002	-SEGMENT #4	-	-	-	-	-
44-7000-7002	-SEGMENT #5	-	-	-	-	-
44-7000-7002	-SEGMENT #6	-	-	-	-	-
44-7000-7002	-SEGMENT #7	-	-	-	-	-
44-7000-7002	-SEGMENT #8	-	-	-	-	-
44-7000-7002	-SEGMENT #9	-	-	-	-	-
44-7000-7009	STREET & DRAINAGE IMPROVEMENTS-DM01	-	-	-	-	-
	CAPITAL PROJECTS	-	-	-	-	-
	TOTAL TRANSNET CAPITAL PROJECTS	192,559	196,647	205,000	-	-

PROGRAM: MEASURE Q FUND - CAPITAL PROJECTS **ACCT # 02-7XXX**

Measure Q funds are used to account for the acquisition and construction of major capital facilities and infrastructure.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	CAPITAL PROJECTS					
02-7000-7001	UNDERGROUNDING PROJECT	286,374	349,514	-	-	-
02-7000-7002	DOWNTOWN STREETScape	3,815,989	3,158,648	50,180	-	-
02-7000-7003	SHORES PARK MASTER PLAN	-	3,138	45,230	-	-
02-7000-7009	PAVEMENT REHABILITATION	-	-	75,000	75,000	75,000
	TOTAL MEASURE Q CAPITAL PROJECTS	4,102,363	3,511,300	170,410	75,000	75,000

**GENERAL CIP FUND 40; MEASURE Q FUND 02
ANNUAL PAVEMENT REHABILITATION**

XX-7000-7009

PROJECT DESCRIPTION

The City completes annual pavement rehabilitation projects with an ongoing program to preserve the integrity of the City’s roadways. Individual roadways are selected and prioritized after analysis of the condition of the underlying infrastructure (water, wastewater, storm water) and in accordance with the recommendations of the City’s Pavement Management Study.

Operating effect: This project will have minimal impact to the Operating General Fund.

FUNDING SOURCE	ADOPTED 2021-2022	ADOPTED 2022-2023
GENERAL FUND	\$100,000	\$100,000
MEASURE Q FUND	<u>75,000</u>	<u>75,000</u>
TOTAL	<u>\$175,000</u>	<u>\$175,000</u>

**GENERAL CIP FUND 40
MAJOR FACILITY MAINTENANCE**

40-7000-7010

PROJECT DESCRIPTION

This project provides as-needed major maintenance and rehabilitation of City facilities. These improvements may include painting, heating and air conditioning unit replacements, new carpeting, security/fire system repairs, and roofing repairs. Additionally, the project funds the installation of hardscape features (benches, drinking fountains, etc.) on City property and right-of-way areas.

Operating effect: This project will have positive impacts to the Operating General Fund as maintenance costs for rehabilitated facilities will be marginally lower.

FUNDING SOURCE	ADOPTED 2021-2022	ADOPTED 2022-2023
GENERAL FUND	<u>\$50,000</u>	<u>\$100,000</u>
TOTAL	<u>\$50,000</u>	<u>\$100,000</u>

PROJECT DESCRIPTION

This project includes the seismic upgrade and replacement of the existing bridge. The Federal Highway Bridge Program has obligated funds for 88.5 percent of the total cost of the project, but the funding obligation is contingent on the City locating funding for the remaining \$5.5 million in local match funds required to complete the project. The County of San Diego recently provided \$3.5 million in local match funding. The current budget will provide the funding needed to complete the Preliminary Engineering and Project Approval/Environmental Documentation (PA/ED) phase of the project.

Operating effect: This project will have minimal impact to the Operating General Fund.

FUNDING SOURCE	ADOPTED 2021-2022	ADOPTED 2022-2023
GENERAL FUND	\$ 48,170	\$ 192,700
FEDERAL FUNDS	<u>371,830</u>	<u>1,487,300</u>
TOTAL	<u>\$420,000</u>	<u>\$1,680,000</u>

**GENERAL CIP FUND 40
PUBLIC WORKS BUILDING IMPROVEMENTS**

40-7000-7012

PROJECT DESCRIPTION

This project provides funding for essential repairs to the Public Works Facility including roof repairs, HVAC system and exterior replacement and painting.

Operating effect: This project will have minimal impact to the Operating General Fund.

FUNDING SOURCE	ADOPTED 2021-2022	ADOPTED 2022-2023
GENERAL FUND	<u>\$50,000</u>	<u>\$25,000</u>
TOTAL	<u>\$50,000</u>	<u>\$25,000</u>

**GENERAL CIP FUND 40
JIMMY DURANTE BLVD STRIPING**

40-7000-7013

PROJECT DESCRIPTION

This project will provide new striping along Jimmy Durante Boulevard at the Via de la Valle intersection and south to the San Dieguito Drive roundabout.

Operating effect: This project will have minimal impact to the Operating General Fund.

FUNDING SOURCE	ADOPTED 2021-2022	ADOPTED 2022-2023
GENERAL FUND	<u>\$25,000</u>	<u>\$ -</u>
TOTAL	<u>\$25,000</u>	<u>\$ -</u>

PROJECT DESCRIPTION

This project applies a surface treatment of Methacrylate to the Torrey Pines Bridge decking to prevent moisture from penetrating into the bridge's steel reinforcement.

Operating effect: This project will have minimal impact to the Operating General Fund.

FUNDING SOURCE	ADOPTED 2021-2022	ADOPTED 2022-2023
GENERAL FUND	<u>\$110,000</u>	<u>\$ -</u>
TOTAL	<u>\$110,000</u>	<u>\$ -</u>

**GENERAL CIP FUND 40
MAJOR ARTERIAL BIKE ROUTE REPAIRS**

40-7000-7041

PROJECT DESCRIPTION

This project dedicates annual funding for bike lane repairs along Via de la Valle, Camino del Mar, Jimmy Durante Boulevard, and Carmel Valley Road.

Operating effect: This project will have minimal impact to the Operating General Fund.

FUNDING SOURCE	ADOPTED 2021-2022	ADOPTED 2022-2023
GENERAL FUND	<u>\$ 55,000</u>	<u>\$ 55,000</u>
TOTAL	<u>\$ 55,000</u>	<u>\$ 55,000</u>

CAPITAL IMPROVEMENT PROGRAM TEN YEAR PLAN



TEN-YEAR OPEN SPACE CAPITAL PROJECTS PLAN

ACCT # 21-7000

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ADOPTED 2021-2022	ADOPTED 2022-2023	PROJECTED 2023-2024	PROJECTED 2024-2025	PROJECTED 2025-2026
	<u>CAPITAL IMPROVEMENT PROJECTS</u>					
21-7000-7004	POWERHOUSE DECK EXPANSION	-	-	-	100,000	-
21-7000-7005	PH TRELLIS/DECK/SKYLIGHTS	25,000	-	-	-	-
21-7000-7007	RIVERPATH DEL MAR	150,000	150,000	50,000	50,000	-
21-7000-7008	29TH ST SEA WALL AND BEACH ACCESS	-	-	350,000	-	-
21-7000-7027	CITY LANDSCAPING IMPROVEMENTS	-	-	-	-	-
21-7000-7040	20TH & 25TH ST LIFEGUARD TOWER IMPROV	25,000	-	-	-	-
21-7000-7042	17TH ST BEACH AND SAFETY CENTER IMPROV	75,000	-	-	-	-
21-7000-7043	TENNIS COURT RESURFACING	30,000	-	-	-	-
21-7000-7044	TOT LOT @ POWERHOUSE PARK - GRANT	180,000	-	-	-	-
21-7000-7044	TOT LOT @ POWERHOUSE PARK - CITY	45,000	-	-	-	-
21-7000-XXXX	NORTH BEACH CITY FACILITIES	-	-	-	-	1,000,000
21-7000-XXXX	NORTH BEACH/NORTH BLUFF PUBLIC ACCESS	-	-	-	-	200,000
21-7000-XXXX	SE CORNER CARMEL VALLEY/CDM LOT	-	-	-	-	-
21-7000-XXXX	NORTH BEACH/CDM BOARDWALK	-	-	-	-	-
	CAPITAL IMPROVEMENT PROJECTS	530,000	150,000	400,000	150,000	1,200,000

ACCOUNT	DESCRIPTION	PROJECTED 2026-2027	PROJECTED 2027-2028	PROJECTED 2028-2029	PROJECTED 2029-2030	TO BE SCHEDULED
	<u>CAPITAL IMPROVEMENT PROJECTS</u>					
21-7000-7004	POWERHOUSE DECK EXPANSION	-	-	-	-	-
21-7000-7005	PH TRELLIS/DECK/SKYLIGHTS	-	-	-	-	-
21-7000-7007	RIVERPATH DEL MAR	-	-	-	-	-
21-7000-7008	29TH ST SEA WALL AND BEACH ACCESS	-	-	-	-	-
21-7000-7027	CITY LANDSCAPING IMPROVEMENTS	100,000	100,000	100,000	200,000	-
21-7000-7040	20TH & 25TH ST LIFEGUARD TOWER IMPROV	-	-	-	-	-
21-7000-7042	17TH ST BEACH AND SAFETY CENTER IMPROV	-	-	-	-	-
21-7000-7043	TENNIS COURT RESURFACING	-	-	32,000	-	-
21-7000-7044	TOT LOT @ POWERHOUSE PARK - GRANT	-	-	-	-	-
21-7000-7044	TOT LOT @ POWERHOUSE PARK - CITY	-	-	-	-	-
21-7000-XXXX	NORTH BEACH CITY FACILITIES	-	-	-	-	-
21-7000-XXXX	NORTH BEACH/NORTH BLUFF PUBLIC ACCESS	-	-	-	-	-
21-7000-XXXX	SE CORNER CARMEL VALLEY/CDM LOT	35,000	-	-	-	-
21-7000-XXXX	NORTH BEACH/CDM BOARDWALK	-	-	-	-	200,000
	CAPITAL IMPROVEMENT PROJECTS	135,000	100,000	132,000	200,000	200,000

TEN-YEAR GENERAL CAPITAL PROJECTS PLAN

ACCT # 40-7000

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ADOPTED 2021-2022	ADOPTED 2022-2023	PROJECTED 2023-2024	PROJECTED 2024-2025	PROJECTED 2025-2026
	CAPITAL IMPROVEMENT PROJECTS					
40-7000-7002	ROADWAY & SIDEWALK IMPROVEMENTS	100,000	100,000	110,000	250,000	25,000
40-7000-7009	ANNUAL PAVEMENT REHABILITATION	100,000	100,000	170,000	250,000	100,000
40-7000-7010	MAJOR FACILITIES MAINTENANCE	50,000	100,000	100,000	100,000	300,000
40-7000-7011	CDM BRIDGE OVER SAN DIEGUITO-LOCAL	48,170	192,700	57,350	3,625,990	466,420
40-7000-7011	CDM BRIDGE OVER SAN DIEGUITO-FED	371,830	1,487,300	442,650	27,986,910	3,600,000
40-7000-7012	PUBLIC WORKS BUILDING IMPROVEMENTS	50,000	25,000	-	-	-
40-7000-7013	JIMMY DURANTE BLVD STRIPING	25,000	-	-	-	-
40-7000-7026	JDB BLUFF REPAIRS	-	-	400,000	-	-
40-7000-7029	COURT ST PARALLEL PARKING	-	-	-	-	-
40-7000-7030	CITYWIDE ADA UPGRADES	-	-	25,000	25,000	25,000
40-7000-7036	TORREY PINES BRIDGE	110,000	-	-	-	-
40-7000-7041	MAJOR ARTERIAL BIKE ROUTE REPAIRS	55,000	55,000	55,000	55,000	55,000
40-7000-XXXX	ALVARADO HOUSE BUILDING ASSESSMENT	-	-	-	60,000	-
40-7000-XXXX	EV CHARGING STATION REPLACEMENT	-	-	-	25,000	-
	CAPITAL IMPROVEMENT PROJECTS	810,000	1,960,000	1,360,000	32,127,900	4,571,420

ACCOUNT	DESCRIPTION	PROJECTED 2026-2027	PROJECTED 2027-2028	PROJECTED 2028-2029	PROJECTED 2029-2030	TO BE SCHEDULED
	CAPITAL IMPROVEMENT PROJECTS					
40-7000-7002	ROADWAY & SIDEWALK IMPROVEMENTS	-	-	550,000	900,000	710,000
40-7000-7009	ANNUAL PAVEMENT REHABILITATION	200,000	100,000	300,000	200,000	200,000
40-7000-7010	MAJOR FACILITIES MAINTENANCE	100,000	100,000	100,000	100,000	100,000
40-7000-7011	CDM BRIDGE OVER SAN DIEGUITO-LOCAL	464,160	388,680	259,120	-	-
40-7000-7011	CDM BRIDGE OVER SAN DIEGUITO-FED	3,582,600	3,000,000	2,000,000	-	-
40-7000-7012	PUBLIC WORKS BUILDING IMPROVEMENTS	-	-	-	-	-
40-7000-7013	JIMMY DURANTE BLVD STRIPING	-	-	-	-	-
40-7000-7026	JDB BLUFF REPAIRS	-	-	-	-	-
40-7000-7029	COURT ST PARALLEL PARKING	-	-	25,000	-	-
40-7000-7030	CITYWIDE ADA UPGRADES	25,000	25,000	25,000	25,000	25,000
40-7000-7036	TORREY PINES BRIDGE	-	-	-	-	-
40-7000-7041	MAJOR ARTERIAL BIKE ROUTE REPAIRS	55,000	55,000	55,000	55,000	55,000
40-7000-XXXX	ALVARADO HOUSE BUILDING ASSESSMENT	-	-	-	-	-
40-7000-XXXX	EV CHARGING STATION REPLACEMENT	-	-	-	-	-
	CAPITAL IMPROVEMENT PROJECTS	4,426,760	3,668,680	3,314,120	1,280,000	1,090,000

TEN-YEAR MEASURE Q CAPITAL PROJECTS PLAN **ACCT # 02-7000**

EXPENDITURE DETAIL						
ACCOUNT	DESCRIPTION	APPROVED 2021-2022	APPROVED 2022-2023	PROJECTED 2023-2024	PROJECTED 2024-2025	PROJECTED 2025-2026
02-7000-7001 02-7000-7003	<u>CAPITAL IMPROVEMENT PROJECTS</u>					
	UNDERGROUNDING PROJECT	75,000	75,000	75,000	75,000	75,000
	SHORES PARK MASTER PLAN	-	-	-	-	-
	CAPITAL IMPROVEMENT PROJECTS	75,000	75,000	75,000	75,000	75,000

ACCOUNT	DESCRIPTION	PROJECTED 2026-2027	PROJECTED 2027-2028	PROJECTED 2028-2029	PROJECTED 2029-2030	TO BE SCHEDULED
02-7000-7001 02-7000-7003	<u>CAPITAL IMPROVEMENT PROJECTS</u>					
	UNDERGROUNDING PROJECT	75,000	75,000	75,000	75,000	75,000
	SHORES PARK MASTER PLAN	-	-	-	-	-
	CAPITAL IMPROVEMENT PROJECTS	75,000	75,000	75,000	75,000	75,000

Internal Service Fund

INTERNAL SERVICE FUND

An internal service fund is used to account for the City's internal business-type activity. Internal business-type activities transpire when benefits are provided to other funds or departments and those entities are charged for the service.

In Fiscal Year 2003-2004, Del Mar became self-insured for workers' compensation to achieve cost savings and management control. All expenditures related to workers' compensation are paid from the internal service fund. Each department is charged for the cost of the program, which results in revenue for the fund.

PROGRAM: WORKERS' COMPENSATION**ACCT # 50-5420**

This internal service fund represents the City's self insurance fund for workers' compensation. Each program is charged for the cost of workers' compensation, and claims, excess insurance and third party administration are paid out of this fund.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	250,047	325,021	252,000	228,000	240,000
Contractual Services	25,179	29,394	36,750	30,000	35,000
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	275,226	354,415	288,750	258,000	275,000
POSITIONS (FTE)	-	-	-	-	-

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	<u>WORKERS' COMPENSATION</u>					
50-5420-4000	INSURANCE	126,950	134,413	132,000	120,000	130,000
50-5420-4300	CLAIMS	123,097	190,608	120,000	108,000	110,000
	MAINTENANCE & OPERATIONS	250,047	325,021	252,000	228,000	240,000
50-5420-3200	CONTRACTUAL SERVICES	25,179	29,394	36,750	30,000	35,000
	WORKERS' COMPENSATION	275,226	354,415	288,750	258,000	275,000

ENTERPRISE FUNDS

Enterprise funds account for operations that are financed and operated in a manner similar to private businesses. The intent is that the costs of providing the services are recovered through user fees.

The City has three enterprise funds that account for the activities of the Water, Clean Water, and Wastewater programs. Clean Water was added in Fiscal Year 2003-04 to account for the mandated costs of the City's National Pollution Discharge Elimination System (NPDES) permit. While the City owns a water utility system, raw water is purchased, treated and delivered by outside sources. Because the City does not have a sewage treatment facility, this service is provided by the San Elijo Joint Powers Authority (JPA) and City of San Diego through multiple contracts.

A full cost of service study and rate review, including review by the Finance Committee, occurred in early 2019. New Wastewater and Water rates became effective July 1, 2019 while the new Clean Water Rates are currently under review.

Since the City utility customer base is small (approximately 1,900 customers), there are few economies of scale. Through careful monitoring, operations and maintenance costs incurred at the City level have remained stable for the two-year budget period. Staff continues to work with partnering agencies to minimize pass-through costs for raw water (San Diego County Water Authority), treated water (City of San Diego), recycled water (San Elijo JPA), and wastewater transportation and treatment (San Elijo JPA / City of San Diego).

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WATER FUND



PROGRAM: WATER**ACCT # 51-5840**

The Department of Public Works and Finance share management of the Water Utility administrative functions. These functions include bi-monthly meter reading and billing to approximately 1,900 accounts. This program also covers the purchase, transportation, and treatment of approximately 1,000 acre-feet of raw water through contracts with the San Diego County Water Authority and the City of San Diego. Public Works verifies compliance with all State and Federal requirements through periodic testing of the system's water and provides maintenance of all water system infrastructure, including meters, piping, reservoirs, and valves.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023	
Employee Services	\$ 562,644	\$ 624,686	\$ 650,730	\$ 712,990	\$ 720,030	(1)
Maintenance & Operations	983,320	1,013,151	1,047,290	1,087,760	1,099,610	(2)
Contractual Services	1,805,041	1,839,314	2,148,960	2,161,620	2,213,220	(3)
Debt Service	-	-	-	-	-	
Capital Outlay	11,226	13,135	4,900	32,900	18,900	(4)
GRAND TOTAL	3,362,231	3,490,286	3,851,880	3,995,270	4,051,760	
POSITIONS						
Full Time	5.25	5.25	3.90	4.20	4.20	
Part Time	0.30	0.30	-	-	-	
POSITIONS (FTE)	5.55	5.55	3.90	4.20	4.20	

- (1) Employee services includes 30% salary and benefits for the new full time Principal Engineer position.
- (2) Operating Supplies includes water system supplies, such as replacement valves and meters..
- (3) Contractual Services includes funding for periodic cleaning of the City's four water resevoirs. Raw Water Supply includes funding for raw water purchases from the San Diego County Water Authority. Water Treatment & Delivery includes funding for treatment and delivery of the City's water from the City of San Diego's Miramar Water Treatment Plant.
- (4) Capital Outlay accounts for the allocated portion (35%) of the replacement of a Dumptruck in Fiscal Year 2021-2022 and one Public Works utility truck in Fiscal Year 2022-2023.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	WATER					
51-5840-1000	SALARIES - PERMANENT	378,700	426,334	404,720	446,780	449,240
51-5840-1200	EMPLOYEE BENEFITS	146,584	173,349	218,510	236,070	240,480
51-5840-1205	WORKERS' COMPENSATION	16,113	18,835	17,500	20,140	20,310
51-5840-1300	SALARIES - SEASONAL	14,584	2,443	-	-	-
51-5840-1400	OVERTIME	6,663	3,725	10,000	10,000	10,000
	EMPLOYEE SERVICES	562,644	624,686	650,730	712,990	720,030
51-5840-2000	BUILDING MAINTENANCE	1,714	117	3,150	3,150	3,150
51-5840-2100	EQUIP/RADIO MAINT & REPAIR	481	1,452	2,980	2,980	2,980
51-5840-2131	VEHICLE MAINTENANCE	8,457	7,438	8,400	8,400	8,400
51-5840-2200	GENERAL MAINT & REPAIR	5,634	1,455	5,000	10,000	10,000
51-5840-2300	OPERATING SUPPLIES	45,754	48,573	31,620	41,620	41,620
51-5840-2320	POSTAGE	3,908	3,024	3,500	3,500	3,500
51-5840-2400	UNIFORMS	5,288	4,152	4,900	4,900	4,900
51-5840-2600	SMALL TOOLS & EQUIPMENT	10,905	9,789	5,930	5,930	5,930
51-5840-2800	GAS & OIL	14,506	16,559	14,820	13,550	13,560
51-5840-3000	ADVERTISING & PRINTING	1,453	887	1,000	1,000	1,000
51-5840-3300	UTILITIES	10,054	8,633	8,650	8,650	8,650
51-5840-3400	TELEPHONE	5,463	6,066	7,700	7,700	7,700
51-5840-3600	PROPERTY/EQUIPMENT RENTAL	6,439	6,308	2,230	3,280	3,170
51-5840-3700	MEMBERSHIPS & SUBSCRIPTIONS	1,147	2,079	3,030	3,030	3,030
51-5840-3800	MEETINGS & TRAVEL	409	270	260	-	-
51-5840-3801	TRAINING	2,846	2,380	1,970	1,970	1,970
51-5840-3900	AUTO ALLOWANCE	3,760	3,120	3,430	3,430	3,430
51-5840-4000	INSURANCE	52,789	65,813	97,500	108,450	120,400
51-5840-4200	ADMINISTRATIVE CHARGE	420,870	437,710	455,220	455,220	455,220
51-5840-4300	CLAIMS	581	525	5,000	5,000	5,000
51-5840-4400	CLAIMS ADMIN/LITIGATION	-	-	1,000	1,000	1,000
51-5840-4800	ASSESSMENTS	9,793	10,539	10,000	10,000	10,000
51-5840-5800	DEPRECIATION	371,069	376,262	370,000	385,000	385,000
	MAINTENANCE & OPERATIONS	983,320	1,013,151	1,047,290	1,087,760	1,099,610
51-5840-3200	CONTRACTUAL SERVICES	129,251	98,520	105,150	117,810	108,090
51-5840-3230	RAW WATER SUPPLY	1,398,376	1,440,942	1,651,560	1,651,560	1,701,110
51-5840-3240	WATER TREATMENT & DELIVERY	277,414	299,852	392,250	392,250	404,020
	CONTRACTUAL SERVICES	1,805,041	1,839,314	2,148,960	2,161,620	2,213,220
51-5840-5300	MACHINERY & EQUIPMENT	-	4,883	4,900	4,900	4,900
51-5840-5500	VEHICLES	11,226	8,252	-	28,000	14,000
	CAPITAL OUTLAY	11,226	13,135	4,900	32,900	18,900
	WATER FUND	3,362,231	3,490,286	3,851,880	3,995,270	4,051,760

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WATER CAPITAL PROJECTS



PROGRAM: CAPITAL IMPROVEMENT PROJECT**ACCT # 51-7000****EXPENDITURE DETAIL**

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	<u>CAPITAL IMPROVEMENT PROJECTS</u>					
51-6125-5900	SD RIVER BRIDGE ER PIPE REPAIR	178,851	-	-	-	-
51-7000-7016	SIDEWALK, STREET & DRAINAGE	1,109	21,006	-	-	-
51-7000-7017	WATER INFRASTRUCTURE IMPROV	35,230	85,850	829,290	120,000	250,000
51-7000-7019	JDB PIPELINE REPLACEMENT	617,122	1,235	-	-	-
51-7000-7037	WATER VALVE REPLACEMENTS	-	19,288	20,000	20,000	20,000
51-7000-XXXX	STRATFORD ZONE CONVERSION	-	-	-	-	20,000
	CAPITAL IMPROVEMENT PROJECTS	832,312	127,379	849,290	140,000	290,000

WATER CIP FUND 51
WATER INFRASTRUCTURE IMPROVEMENTS

51-7000-7017

PROJECT DESCRIPTION:

This project provides for the capital planning, engineering design, and construction of improvements, repairs, and rehabilitation activities to the City's water distribution system pipelines, valves, meters, and reservoirs.

FUNDING SOURCE	ADOPTED 2021-2022	ADOPTED 2022-2023
WATER CIP FUND	<u>\$ 120,000</u>	<u>\$ 250,000</u>
TOTAL	<u>\$ 120,000</u>	<u>\$ 250,000</u>

**WATER CIP FUND 51
WATER VALVE REPLACEMENTS**

51-7000-7037

PROJECT DESCRIPTION:

This project replaces broken operational valves that are discovered during the city's annual water distribution system valve exercising program.

FUNDING SOURCE	ADOPTED 2021-2022	ADOPTED 2022-2023
WATER CIP FUND	<u>\$ 20,000</u>	<u>\$ 20,000</u>
TOTAL	<u>\$ 20,000</u>	<u>\$ 20,000</u>

**WATER CIP FUND 51
STRATFORD ZONE CONVERSION**

51-7000-7044

PROJECT DESCRIPTION:

This project will adjust the Stratford water service zone and adjust service and fire pressures in the area and improve water quality in the 11th Street reservoir.

FUNDING SOURCE	ADOPTED 2021-2022	ADOPTED 2022-2023
WATER CIP FUND	\$ -	\$ 20,000
TOTAL	\$ -	\$ 20,000

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WATER CAPITAL PROJECTS TEN YEAR PLAN



TEN-YEAR WATER CAPITAL PROJECTS PLAN

ACCT # 51-7000

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	APPROVED 2021-2022	APPROVED 2022-2023	PROJECTED 2023-2024	PROJECTED 2024-2025	PROJECTED 2025-2026
	<u>CAPITAL IMPROVEMENT PROJECTS</u>					
51-7000-7017	ANNUAL WATER UTILITY IMPROVEMENTS	120,000	250,000	120,000	332,000	76,000
51-7000-7018	CHRISTIE LANE PROJECT	-	-	15,000	-	-
51-7000-7037	WATER VALVE REPLACEMENTS	20,000	20,000	20,000	20,000	20,000
51-7000-7042	CITYWIDE FIRE FLOW UPGRADES	-	-	100,000	-	-
51-7000-7044	STRATFORD ZONE CONVERSION	-	20,000	-	-	-
51-7000-XXXX	RESERVOIR REHAB PROGRAM	-	-	-	-	210,000
51-7000-XXXX	21ST STREET PIPELINE INSTALL	-	-	-	-	65,000
51-7000-XXXX	CREST RESERVOIR PIPING UPGRADE	-	-	-	-	-
51-7000-XXXX	HIGH ZONE PRESSURE RELIEF STATIONS	-	-	-	-	-
51-7000-XXXX	SEISMIC EQUIPMENT ASSESSMENT	-	-	-	-	-
	CAPITAL IMPROVEMENT PROJECTS	140,000	290,000	255,000	352,000	371,000

ACCOUNT	DESCRIPTION	PROJECTED 2026-2027	PROJECTED 2027-2028	PROJECTED 2028-2029	PROJECTED 2029-2030	PROJECTED 2030-2031
	<u>CAPITAL IMPROVEMENT PROJECTS</u>					
51-7000-7017	WATER INFRASTRUCTURE IMPROV	176,000	176,000	176,000	176,000	176,000
51-7000-7018	CHRISTIE LANE PROJECT	-	-	-	-	-
51-7000-7037	WATER VALVE REPLACEMENTS	20,000	20,000	20,000	20,000	20,000
51-7000-7042	CITYWIDE FIRE FLOW CONVERSION	-	-	-	-	-
51-7000-7044	STRATFORD ZONE CONVERSION	-	-	-	-	-
51-7000-XXXX	RESERVOIR REHAB PROGRAM	90,000	-	-	-	-
51-7000-XXXX	21ST STREET PIPELINE INSTALL	-	-	-	-	-
51-7000-XXXX	CREST RESERVOIR PIPING UPGRADE	64,000	156,000	-	-	-
51-7000-XXXX	HIGH ZONE PRESSURE RELIEF STATIONS	-	-	154,000	155,000	-
51-7000-XXXX	SEISMIC EQUIPMENT ASSESSMENT	-	-	65,000	-	-
	CAPITAL IMPROVEMENT PROJECTS	350,000	352,000	415,000	351,000	196,000

CLEAN WATER FUND



PROGRAM: CLEAN WATER PLANNING **ACCT # 55-5530**

The Planning Department assists in the active enforcement of the Clean Water regulations as per the Municipal Stormwater Permit issued by the Regional Water Quality Control Board. Responsibilities include regional participation as part of the Co-permittees, oversight of contractual services, project and plan review, permitting, construction monitoring, and implementation of best management practices.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ 49,044	\$ 57,356	\$ 42,480	\$ 46,960	\$ 48,140
Maintenance & Operations	576	965	810	810	810
Contractual Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	49,620	58,321	43,290	47,770	48,950
POSITIONS					
Full Time	0.24	0.24	0.20	0.31	0.31
Part Time	0.01	0.01	-	-	-
POSITIONS (FTE)	0.25	0.25	0.20	0.31	0.31

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	PLANNING					
55-5530-1000	SALARIES - PERMANENT	36,957	39,709	32,370	35,530	36,420
55-5530-1200	EMPLOYEE BENEFITS	8,953	14,697	9,190	10,320	10,580
55-5530-1205	WORKERS' COMPENSATION	961	1,025	920	1,110	1,140
55-5530-1300	SALARIES - SEASONAL	2,173	1,925	-	-	-
	EMPLOYEE SERVICES	49,044	57,356	42,480	46,960	48,140
55-5530-3400	TELEPHONE	-	105	90	90	90
55-5530-3900	AUTO ALLOWANCE	576	860	720	720	720
	MAINTENANCE & OPERATIONS	576	965	810	810	810
	PLANNING	49,620	58,321	43,290	47,770	48,950

PROGRAM: CLEAN WATER CODE ENFORCEMENT

ACCT # 55-5536

Active code enforcement is required as part of the Clean Water regulations under the Municipal Stormwater Permit issued by the San Diego Regional Water Quality Control Board. The City's Code Enforcement Officer assists the Clean Water Manager in this regard.

	ACTUAL 2016-2017	ACTUAL 2017-2018	BUDGET 2018-2019	ADOPTED 2019-2020	ADOPTED 2020-2021
Employee Services	\$ 25,016	\$ 25,309	\$ 28,500	\$ 31,960	\$ 33,410 (1)
Maintenance & Operations	-	-	-	-	-
Contractual Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	25,016	25,309	28,500	31,960	33,410
POSITIONS					
Full Time	0.25	0.25	0.25	0.25	0.25
Part Time	-	-	-	-	-
POSITIONS (FTE)	0.25	0.25	0.25	0.25	0.25

(1) The City's full-time code enforcement officer charges 25 percent of their time to this program in compliance with the requirements for active code enforcement.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2016-2017	ACTUAL 2017-2018	BUDGET 2018-2019	ADOPTED 2019-2020	ADOPTED 2020-2021
	CODE ENFORCEMENT					
55-5536-1000	SALARIES - PERMANENT	16,841	17,193	18,910	18,480	19,040
55-5536-1200	EMPLOYEE BENEFITS	6,996	6,863	8,170	12,060	12,910
55-5536-1205	WORKERS' COMPENSATION	1,179	1,253	1,420	1,420	1,460
	EMPLOYEE SERVICES	25,016	25,309	28,500	31,960	33,410
	CODE ENFORCEMENT	25,016	25,309	28,500	31,960	33,410

PROGRAM: CLEAN WATER PROGRAM MANAGEMENT

ACCT # 55-5539

The City of Del Mar's Clean Water Manager is a consultant that is responsible for general program administration and day-to-day activities for the Clean Water Program. Because of the technical nature of the program, it is more cost efficient to utilize an outside consultant rather than a specialized full-time staff member. Management costs include fees to agencies, development and distribution of educational materials, and general compliance activities with the Municipal Stormwater Permit.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	PROPOSED 2021-2022	PROPOSED 2022-2023
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	25,178	28,929	50,000	45,000	50,050 (1)
Contractual Services	229,603	206,587	226,000	254,500	260,000 (2)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	254,781	235,516	276,000	299,500	310,050
POSITIONS (FTE)	-	-	-	-	-

- (1) Maintenance and Operations fees include assessments from outside agencies, including the State of California, permit fees and cost sharing MOUs with Copermittees, in addition to general monitoring costs.
- (2) Contractual service costs under program management include programmatic implementation contracts which are not a part of engineering services. These costs include new implementation programs required under the new discharge permit and special studies.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	CLEAN WATER MANAGEMENT					
55-5539-2300	OPERATING SUPPLIES	-	-	-	500	500
55-5539-3000	ADVERTISING & PRINTING	-	-	500	1,000	1,000
55-5539-4800	ASSESSMENTS	25,178	28,929	49,500	43,500	48,550
	MAINTENANCE & OPERATIONS	25,178	28,929	50,000	45,000	50,050
55-5539-3200	CONTRACTUAL SERVICES	229,603	206,587	226,000	254,500	260,000
	CLEAN WATER MANAGEMENT	254,781	235,516	276,000	299,500	310,050

PROGRAM: CLEAN WATER

ACCT # 55-5840

This budget provides for the Public Works Department's expenses related to the City's Clean Water Program and compliance with then City's municipal permit with the Regional Water Quality Control Board. This program includes monitoring, water quality testing, permits, and labor associated with operation of the City's Storm Water system. Additionally, a portion of the costs related to the maintenance and cleaning of the City's sidewalks, streets, parks, and beaches are included within this program. This program also provides for a portion of the costs incurred for the increased supervision, documentation, pesticide and fertilization monitoring, and litter control mandated by the NPDES permit for landscaping of the City's medians, islands, and open spaces.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ 132,028	\$ 135,468	\$ 134,560	\$ 132,920	\$ 134,230
Maintenance & Operations	46,067	21,362	44,930	48,660	48,620
Contractual Services	51,875	72,430	116,850	56,560	64,180 (1)
Debt Service	-	-	-	-	-
Capital Outlay	1,924	1,980	-	4,800	2,400 (2)
GRAND TOTAL	231,894	231,240	296,340	242,940	249,430
POSITIONS					
Full Time	1.07	1.07	0.96	1.07	1.07
Part Time	0.10	0.10	-	-	-
POSITIONS (FTE)	1.17	1.17	0.96	1.07	1.07

- (1) Fiscal Year 2020-2021 included funding for Clean Water Fee study.
- (2) Capital Outlay accounts for the allocated portion (6%) of the replacement of Dumptruck in Fiscal Year 2021-2022 and one Public Works utility truck in Fiscal Year 2022-2023.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	<u>PUBLIC WORKS</u>					
55-5840-1000	SALARIES - PERMANENT	82,892	87,090	75,560	81,810	82,180
55-5840-1200	EMPLOYEE BENEFITS	30,002	34,685	40,680	43,830	44,740
55-5840-1205	WORKERS' COMPENSATION	4,891	5,192	4,000	4,730	4,760
55-5840-1300	SALARIES - SEASONAL	13,025	7,888	11,800	-	-
55-5840-1400	OVERTIME	1,218	613	2,520	2,550	2,550
	EMPLOYEE SERVICES	132,028	135,468	134,560	132,920	134,230
55-5840-2000	BUILDING MAINT & REPAIR	294	167	540	540	540
55-5840-2100	EQUIP/RADIO MAINT & REPAIR	82	185	510	510	510
55-5840-2131	VEHICLE MAINTENANCE	1,563	2,975	2,040	2,040	2,040
55-5840-2200	GENERAL MAINTENANCE/REPAIR	4,954	1,829	5,330	5,330	5,330
55-5840-2300	OPERATING SUPPLIES	10,129	6,506	11,030	11,030	11,030
55-5840-2400	UNIFORMS	946	1,055	840	840	840
55-5840-2600	SMALL TOOLS & EQUIPMENT	1,878	908	330	330	330
55-5840-2800	GAS & OIL	2,487	2,839	2,150	2,360	2,360
55-5840-3300	UTILITIES	12,866	1,341	14,240	15,170	15,140
55-5840-3400	TELEPHONE	672	718	720	3,360	3,360
55-5840-3600	PROPERTY/EQUIPMENT RENTAL	7,168	3,100	4,040	4,090	4,080
55-5840-3700	MEMBERSHIPS & SUBSCRIPTIONS	85	51	90	90	90
55-5840-3800	MEETINGS & TRAVEL	3	46	50	-	-
55-5840-3801	TRAINING & EDUCATION	61	110	80	80	80
55-5840-3900	AUTO ALLOWANCE	576	636	590	590	590
55-5840-4800	ASSESSMENTS	89	-	100	100	100
55-5840-5800	DEPRECIATION	2,214	(1,104)	2,250	2,200	2,200
	MAINTENANCE & OPERATIONS	46,067	21,362	44,930	48,660	48,620
55-5840-3200	CONTRACTUAL SERVICES	51,875	72,430	116,850	56,560	64,180
55-5840-5500	VEHICLES	1,924	1,980	-	4,800	2,400
	CAPITAL OUTLAY	1,924	1,980	-	4,800	2,400
	PUBLIC WORKS	231,894	231,240	296,340	242,940	249,430

CLEAN WATER CAPITAL PROJECTS



PROGRAM: CAPITAL IMPROVEMENT PROJECT**ACCT # 55-7000****EXPENDITURE DETAIL**

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	<u>CAPITAL IMPROVEMENT PROJECTS</u>					
55-7000-7015	LOS PENASQUITOS LAGOON REPAIR	-	-	4,500	3,000	3,000
55-7000-7020	TRASH FULL CAPTURE DEVICES	-	-	50,000	20,000	20,000
55-7000-7022	LA AMATISTA/NOBB DRAINAGE IMPROV	-	20,000	-	-	-
55-7000-7023	STORM DRAIN SYS INFRASTR ASSESSMENT	-	42,607	37,390	-	-
55-7000-7032	STORM DRAIN IMPROVEMENTS-CITYWIDE	-	-	30,000	250,000	250,000
	CAPITAL IMPROVEMENT PROJECTS	-	62,607	121,890	273,000	273,000

**CLEAN WATER CIP FUND 55
LOS PENASQUITOS LAGOON REPAIR**

55-7000-7015

PROJECT DESCRIPTION:

This project provides for planting, irrigation, and biological consulting services to complete the Habitat Restoration Phase of the Los Penasquitos Lagoon Storm Drain Repair project.

FUNDING SOURCE	ADOPTED 2021-2022	ADOPTED 2022-2023
CLEAN WATER CIP FUND	<u>\$ 3,000</u>	<u>\$ 3,000</u>
TOTAL	<u>\$ 3,000</u>	<u>\$ 3,000</u>

**CLEAN WATER CIP FUND 55
TRASH FULL CAPTURE DEVICES**

55-7000-7020

PROJECT DESCRIPTION:

This project provides trash capture devices with the City's storm drain system for the City to comply with a municipal stormwater permit regulated by the California Regional Water Quality Control Board.

FUNDING SOURCE	ADOPTED 2021-2022	ADOPTED 2022-2023
CLEAN WATER CIP FUND	<u>\$ 20,000</u>	<u>\$ 20,000</u>
TOTAL	<u>\$ 20,000</u>	<u>\$ 20,000</u>

CLEAN WATER CIP FUND 55
STORM DRAIN IMPROVEMENTS – CITYWIDE

55-7000-7032

PROJECT DESCRIPTION:

This project provides for the capital planning, engineering design, and construction of improvements, repairs, and rehabilitation activities to the City’s storm water distribution system facilities, pipelines, and outfalls.

FUNDING SOURCE	ADOPTED 2021-2022	ADOPTED 2022-2023
CLEAN WATER CIP FUND	<u>\$ 250,000</u>	<u>\$ 250,000</u>
TOTAL	<u>\$ 250,000</u>	<u>\$ 250,000</u>

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CLEAN WATER CAPITAL PROJECTS TEN YEAR PLAN



TEN-YEAR CLEAN WATER CAPITAL PROJECTS PLAN **ACCT # 55-7000**

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	APPROVED 2021-2022	APPROVED 2022-2023	PROJECTED 2023-2024	PROJECTED 2024-2025	PROJECTED 2025-2026
	<u>CAPITAL IMPROVEMENT PROJECTS</u>					
55-7000-7015	LOS PENASQUITOS LAGOON REPAIR	10,000	2,500	-	-	-
55-7000-7020	TRASH FULL CAPTURE DEVICES	40,000	20,000	20,000	20,000	-
55-7000-7021	10TH ST DRAINAGE IMPROVEMENTS	70,000	-	490,000	-	-
55-7000-7022	LA AMATISTA/NOBB DRAINAGE IMPROV	160,000	-	-	-	-
55-7000-7023	STORM DRAIN SYS INFRASTR ASSESS	65,000	-	-	-	-
55-7000-7032	STORM DRAIN IMPROVEMENTS	100,000	107,500	132,000	443,000	275,000
55-7000-7045	SANTA FE EROSION CONTROL	-	40,000	-	-	-
	CAPITAL IMPROVEMENT PROJECTS	445,000	170,000	642,000	463,000	275,000

ACCOUNT	DESCRIPTION	PROJECTED 2026-2027	PROJECTED 2027-2028	PROJECTED 2028-2029	PROJECTED 2029-2030	TO BE SCHEDULED
	<u>CAPITAL IMPROVEMENT PROJECTS</u>					
55-7000-7015	LOS PENASQUITOS LAGOON REPAIR	-	-	-	-	-
55-7000-7020	TRASH FULL CAPTURE DEVICES	-	-	-	-	-
55-7000-7021	10TH ST DRAINAGE IMPROVEMENTS	-	-	-	-	-
55-7000-7022	LA AMATISTA/NOBB DRAINAGE IMPROV	-	-	-	-	-
55-7000-7023	STORM DRAIN SYS INFRASTR ASSESSMEN	-	-	-	-	-
55-7000-7032	STORM DRAIN IMPROVEMENTS	165,000	125,000	130,000	135,000	140,000
55-7000-7045	SANTA FE EROSION CONTROL	-	-	-	-	-
	CAPITAL IMPROVEMENT PROJECTS	165,000	125,000	130,000	135,000	140,000

WASTEWATER FUND



PROGRAM: WASTEWATER

ACCT # 57-5840

The Public Works and Finance Departments share management of the Wastewater Utility administrative functions. These functions include account maintenance and billing. Public Works maintains the wastewater collection system by keeping mains clear from blockages and operating the City's two pump stations to ensure adequate flow of wastewater out of the City for eventual treatment and disposal.

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
Employee Services	\$ 615,711	\$ 663,885	\$ 689,170	\$ 745,150	\$ 752,930
Maintenance & Operations	1,408,648	1,466,059	1,469,460	1,492,300	1,500,640 (1)
Contractual Services	1,047,338	1,571,681	1,181,350	1,231,240	1,411,420 (2)
Debt Service	573,560	571,450	570,960	570,440	569,940
Capital Outlay	11,471	51,779	119,450	32,900	51,900 (3)
GRAND TOTAL	3,656,728	4,324,854	4,030,390	4,072,030	4,286,830
POSITIONS					
Full Time	5.40	5.40	5.40	5.48	5.48
Part Time	0.30	0.30	0.30	0.22	0.22
POSITIONS (FTE)	5.70	5.70	5.70	5.70	5.70

- (1) General Maintenance & Repair includes repairs to the wastewater pump stations and distribution lines. Increase in the administrative charge accounts for the Wastewater Fund's portion of the City Hall/Town Hall debt service.
- (2) Contractual Services includes funding for periodic root treatment for the City's root-impacted wastewater distribution lines. Treatment includes funding for treatment of the City's wastewater by the San Elijo Joint Powers Authority and Metropolitan Joint Powers Authority. Transportation includes funding for transporation of the City's wastewater through the Solana Beach and San Diego wastewater transportation systems. Transportation and Treatment costs are anticipated to decline as Del Mar continues to send the majority of wastewater to the San Elijo Joint Powers Authority Facility.
- (3) Capital Outlay accounts for the allocated portion (35%) of the replacement of one Public Works vehicle per year (12 vehicle fleet).

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
	WASTEWATER					
57-5840-1000	SALARIES - PERMANENT	416,418	450,660	429,110	464,590	467,210
57-5840-1200	EMPLOYEE BENEFITS	158,497	188,219	234,470	252,580	257,560
57-5840-1205	WORKERS' COMPENSATION	18,451	20,434	18,590	20,980	21,160
57-5840-1300	SALARIES - SEASONAL	14,514	2,443	-	-	-
57-5840-1400	OVERTIME	7,831	2,129	7,000	7,000	7,000
	EMPLOYEE SERVICES	615,711	663,885	689,170	745,150	752,930
57-5840-2000	BUILDING MAINT & REPAIR	1,714	436	3,150	3,150	3,150
57-5840-2100	EQUIP/RADIO MAINT & REPAIR	771	1,701	2,980	6,480	2,980
57-5840-2131	VEHICLE MAINTENANCE	16,619	11,104	10,900	11,900	11,900
57-5840-2200	GENERAL MAINTENANCE/REPAIR	78,336	457	5,000	5,000	5,000
57-5840-2300	OPERATING SUPPLIES	8,867	9,784	9,620	9,620	9,620
57-5840-2320	POSTAGE	3,907	3,024	3,500	3,500	3,500
57-5840-2400	UNIFORMS	5,285	6,151	4,900	4,900	4,900
57-5840-2600	SMALL TOOLS & EQUIPMENT	11,318	7,557	3,430	3,430	3,430
57-5840-2800	GAS & OIL	15,176	17,042	14,320	15,550	15,550
57-5840-3000	ADVERTISING & PRINTING	1,768	887	1,000	1,000	1,000
57-5840-3300	UTILITIES	84,861	84,660	96,650	96,650	96,650
57-5840-3400	TELEPHONE	5,783	6,222	7,200	9,840	9,840
57-5840-3600	PROPERTY/EQUIPMENT RENTAL	6,439	6,045	2,000	2,780	2,670
57-5840-3700	MEMBERSHIPS	2,247	1,905	2,030	2,030	2,030
57-5840-3800	MEETINGS & TRAVEL	19	363	260	-	-
57-5840-3801	TRAINING	4,405	2,129	3,470	3,470	3,470
57-5840-3900	AUTO ALLOWANCE	3,760	3,580	3,430	3,430	3,430
57-5840-4000	INSURANCE	52,788	65,813	97,500	108,450	120,400
57-5840-4200	ADMINISTRATIVE CHARGE	420,780	437,610	455,120	455,120	455,120
57-5840-4300	CLAIMS	61,221	111,152	40,000	40,000	40,000
57-5840-4400	CLAIMS ADMIN/LITIGATION	1,754	-	5,000	5,000	5,000
57-5840-4800	ASSESSMENTS	3,495	3,569	3,000	6,000	6,000
57-5840-5800	DEPRECIATION	617,335	684,868	695,000	695,000	695,000
	MAINTENANCE & OPERATIONS	1,408,648	1,466,059	1,469,460	1,492,300	1,500,640
57-5840-3200	CONTRACTUAL SERVICES	153,546	225,865	227,680	154,340	309,620
57-5840-3215	TREATMENT-METRO	112,554	300,533	66,530	57,500	59,000
57-5840-3216	TREATMENT-SEJPA	701,619	709,837	872,540	855,000	878,000
57-5840-3217	TRANSPORTATION	79,619	335,446	14,600	164,400	164,800
	CONTRACTUAL SERVICES	1,047,338	1,571,681	1,181,350	1,231,240	1,411,420
57-5840-5300	MACHINERY & EQUIPMENT	245	43,527	119,450	4,900	37,900
57-5840-5500	VEHICLES	11,226	8,252	-	28,000	14,000
	CAPITAL OUTLAY	11,471	51,779	119,450	32,900	51,900
	WASTEWATER FUND	3,083,168	3,753,404	3,459,430	3,501,590	3,716,890
	DEBT SERVICE					
57-5900-4500	DEBT INTEREST	149,050	139,890	132,160	124,230	116,110
57-5900-4600	DEBT PRINCIPAL	373,400	383,130	393,130	403,390	413,930
57-5900-4700	BOND SERVICE	51,110	48,430	45,670	42,820	39,900
	DEBT SERVICE	573,560	571,450	570,960	570,440	569,940
	TOTAL WASTEWATER FUND	3,656,728	4,324,854	4,030,390	4,072,030	4,286,830

CITY OF DEL MAR
 21st Street Sewer Pump Station
 Debt Service Schedule

Date	Interest	Principal	Total Debt Service
8/1/2021	99,901	244,116	344,017
8/1/2022	92,822	251,195	344,017
8/1/2023	85,537	258,480	344,017
8/1/2024	78,042	265,975	344,017
8/1/2025	70,328	273,689	344,017
8/1/2026	62,391	281,626	344,017
8/1/2027	54,224	289,793	344,017
8/1/2028	45,820	298,197	344,017
8/1/2029	37,172	306,845	344,017
8/1/2030	28,274	315,743	344,017
8/1/2031	19,117	324,900	344,017
8/1/2032	9,695	334,322	344,017
Total	683,323	3,444,881	4,128,204

CITY OF DEL MAR
 Citywide Wastewater Infrastructure Rehabilitation
 and San Elijo Wastewater Force Main
 Debt Service Schedule

Date	Interest	Principal	Fee	Total Debt Service
8/1/2021	30,254	159,267	8,365	197,886
2/1/2022	28,526			28,526
8/1/2022	28,526	162,723	7,887	199,136
2/1/2023	26,760			26,760
8/1/2023	26,760	166,254	7,399	200,413
2/1/2024	24,956			24,956
8/1/2024	24,956	169,862	6,900	201,718
2/1/2025	23,113			23,113
8/1/2025	23,113	173,548	6,391	203,052
2/1/2026	21,230			21,230
8/1/2026	21,230	177,314	5,870	204,414
2/1/2027	19,306			19,306
8/1/2027	19,306	181,161	5,338	205,805
2/1/2028	17,341			17,341
8/1/2028	17,341	185,093	4,795	207,229
2/1/2029	15,332			15,332
8/1/2029	15,332	189,109	4,239	208,680
2/1/2030	13,281			13,281
8/1/2030	13,281	193,213	3,672	210,166
2/1/2031	11,184			11,184
8/1/2031	11,184	197,405	3,092	211,681
2/1/2032	9,042			9,042
8/1/2032	9,042	201,689	2,500	213,231
2/1/2033	6,854			6,854
8/1/2033	6,854	206,066	1,895	214,815
2/1/2034	4,618			4,618
8/1/2034	4,618	210,537	1,277	216,432
2/1/2035	2,334			2,334
8/1/2035	2,334	215,106	645	218,085
Totals	478,008	2,788,347	70,265	3,336,620

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WASTEWATER CAPITAL PROJECTS



PROGRAM: CAPITAL IMPROVEMENT PROJECT	ACCT # 57-7000
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EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023
57-7000-7024	CAPITAL IMPROVEMENT PROJECTS					
	WASTEWATER INFRASTRUCTURE IMPROV	484,222	62,848	586,650	125,000	125,000
	CAPITAL IMPROVEMENT PROJECTS	484,222	62,848	586,650	125,000	125,000

WASTEWATER CIP FUND 57
WASTEWATER INFRASTRUCTURE IMPROVEMENTS

55-7000-7024

PROJECT DESCRIPTION:

This project provides for the capital planning, engineering design, and construction of improvements, repairs, and rehabilitation activities to the City's wastewater collections system, distribution system pipelines, valves, meters, and pump stations.

FUNDING SOURCE	ADOPTED 2021-2022	ADOPTED 2022-2023
WASTEWATER CIP FUND	<u>\$ 125,000</u>	<u>\$ 125,000</u>
TOTAL	<u>\$ 125,000</u>	<u>\$ 125,000</u>

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WASTEWATER CAPITAL PROJECTS TEN YEAR PLAN



TEN-YEAR WASTEWATER CAPITAL PROJECTS PLAN	ACCT # 57-7000
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EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	APPROVED 2021-2022	APPROVED 2022-2023	PROJECTED 2023-2024	PROJECTED 2024-2025	PROJECTED 2025-2026
57-7000-7024	<u>CAPITAL IMPROVEMENT PROJECTS</u>					
	WASTEWATER INFRASTRUCTURE IMPROV	385,000	375,000	420,000	715,000	380,000
	CAPITAL IMPROVEMENT PROJECTS	385,000	375,000	420,000	715,000	380,000

ACCOUNT	DESCRIPTION	PROJECTED 2026-2027	PROJECTED 2027-2028	PROJECTED 2028-2029	PROJECTED 2029-2030	TO BE SCHEDULED
57-7000-7024	<u>CAPITAL IMPROVEMENT PROJECTS</u>					
	WASTEWATER INFRASTRUCTURE IMPROV	465,000	400,000	830,000	960,000	350,000
	CAPITAL IMPROVEMENT PROJECTS	465,000	400,000	830,000	960,000	350,000

Appendix

GLOSSARY

22nd DAA (22ND DISTRICT AGRICULTURAL ASSOCIATION). A State agency, formally organized by the State legislature to promote and encourage local agriculture and home industry. It owns and operates the 241.2 acres of land in the San Dieguito Valley known as the Fairgrounds, and is the sponsor of the Del Mar Fair.

ACCOUNT. A record of additions, deletions, and balances of individual assets, liabilities, equity, revenues, and expenditures or expenses.

ACCOUNTING SYSTEM. The set of records and procedures that are used to record, classify, and report information of the financial status and operations of an entity.

ACCRUAL BASIS OF ACCOUNTING. Under this accounting method, revenues and expenses are recorded in the periods in which these transactions and events occur, rather than only the periods in which cash is received or paid. Enterprise and Internal Service Funds use the accrual basis of accounting.

APPROPRIATION. Money set aside (by the legislative body) for a specific purpose.

APPROPRIATION LIMIT. The calculated dollar amount that restricts the ability to receive and appropriate proceeds of taxes. In its simplest form, it is the limit from the previous year increased for inflation and population growth.

ASSESSED VALUATION. The estimated value placed upon real and personal property by the County Assessor as the basis for levying property taxes.

BASIS OF ACCOUNTING. A term used to refer to when revenues, expenditures or expenses, transfers, and the related assets and liabilities, are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, for either the cash or the accrual method.

BENEFITS. Benefits paid by the City as part of the conditions of employment such as medical, dental and life insurance, retirement, and workers' compensation.

BUDGET. A plan of financial operation including an estimate of proposed expenditures or expenses for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term can refer to the financial plan presented to the governing body for adoption or the plan finally approved by that body.

BUDGET DOCUMENT. The instrument used by city management to present a comprehensive financial program to the governing body. The budget document is comprised of three parts. The first part contains a message from city management, together with a summary of the adopted expenditures or expenses and the means of financing them. The second part consists of schedules supporting the summary. These schedules show in detail the previous years' actual revenues, expenditures or expenses, and other data used in making the estimates. The third part is composed of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM (CalPERS). It is the largest public pension system in the nation with more than \$350 billion in assets. Headquartered in Sacramento, CalPERS provides retirement and health benefits to more than 1.8 million State and local government employees, retirees, and their families.

CAPITAL ASSETS. Long-lived tangible assets obtained or controlled as a result of past transactions or events. Capital assets include buildings, equipment, improvements other than buildings and land.

CAPITAL PROGRAM. A plan for capital expenditures or expenses to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure or expense in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

DEBT. An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, leases, notes, and certificates of participation.

DELINQUENT TAXES. Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid or converted into tax liens.

DEPARTMENT. Basic organizational unit of City government responsible for carrying out specific functions.

ENCUMBRANCES. Commitments related to unperformed contracts for goods or services.

ENTERPRISE FUND. Used to account for operations that are financed and operated in a manner similar to private business enterprises. The full costs of providing the goods or services are financed primarily through user charges and fees.

EXPENDITURES. The outlay of financial resources. Expenditures include current operating costs, debt service, and capital outlay.

FAIRGROUNDS. 241.2 acres in the San Dieguito Valley owned and operated by the 22nd District Agricultural Association (DAA). Site of the San Diego County Fair and thoroughbred racing.

FISCAL YEAR. A 12-month period to which the annual operating budget applies and at the end of which, a government determines its financial position and operational results.

FULL-TIME EQUIVALENT (FTE). A term that expresses the amount of time a position has been budgeted for in relation to the amount of time a regular, full-time employee normally works in a year. For budget and planning purposes, a year of full-time employment is defined as 2,080 hours. A position that has been budgeted to work half-time for a full year, or full-time for only six months, is 0.50 FTE. Firefighters have a different level of hours worked, but are displayed using the same basic method.

FUND. An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE. The excess of a fund's assets over its liabilities.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP). Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local government is the Government Accounting Standards Board.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB). The authoritative accounting and financial reporting standard-setting body for government entities.

GENERAL FUND. The fund supported by taxes, fees, and other revenues that may be used for any lawful purpose. The General Fund is a governmental fund that accounts for all activity not specifically accounted for in other funds.

GRANT. A contribution of assets (usually cash) by one government unit or other organization to be used or spent for a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.

INTERNAL SERVICE FUND. Used to account for financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

LIABILITIES. Probable future sacrifices of economic benefits, arising from the present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

LEVY. Refers to the act of imposing taxes, special assessments, or service charges for the support of governmental activities, or the amount of those charges.

MODIFIED ACCRUAL BASIS. Under this accounting method, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred, with some exceptions. All governmental funds, expendable trust funds, and agency funds use the modified accrual basis of accounting.

OBJECT. As used in expenditure classification, this term applies to the type of item purchased or service obtained.

OBJECTIVE. Desired accomplishment that can be measured and achieved within a given period.

OPERATING TRANSFERS. All interfund transfers other than residual equity transfers.

NATIONAL POLLUTION DISCHARGE ELIMINATION SYSTEM (NPDES). The federal Water Quality Act, which is coordinated with the Regional Water Quality Review Board Permit 01-01, addressing the treatment of storm drain pollution.

PROPRIETARY FUND TYPES. Funds that focus on determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two types of proprietary funds: enterprise and internal service.

REVENUES. Income received by the City including such items as property taxes, fees, user charges, grants, fines and forfeitures, interest income, and miscellaneous revenue.

SAN DIEGO ASSOCIATION OF GOVERNMENTS (SANDAG). An association of 18 cities and the County of San Diego, serving as the forum for regional decision-making. As an association of local governments, SANDAG builds consensus, makes strategic plans, obtains and allocates resources, and provides facts and figures on a broad range of subjects pertinent to the San Diego region's quality of life.

SPECIAL REVENUE FUND. A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

TAXES. Compulsory charges levied by a government to finance services performed for the common benefit. This does not include charges for services rendered only to those who pay for and use those services.

TAX LEVY ORDINANCE. An ordinance through which taxes are levied.

TAX RATE. The amount of tax stated in terms of a unit of the tax base (e.g., 25 mills per dollar of assessed valuation of taxable property).

TAX RATE LIMIT. The maximum rate at which a government may levy a tax. Overall tax-rate limits usually restrict levies for purposes of all governments, state and local, having jurisdiction in a given area.

TOURISM BUSINESS IMPROVEMENT DISTRICT (TBID). A district created to implement a concerted destination promotion awareness campaign to bring more overnight tourists to the available hotel rooms in all of the six Del Mar lodging businesses.

TRANSIENT OCCUPANCY TAX (TOT). A tax levied on the occupant of any hotel room, in the amount of not to exceed thirteen percent (13%) of the rent charged by the operator. The transient satisfies this tax obligation by paying the tax to the operator.

READERS' GUIDE TO THE BUDGET

The budget document contains data identifying specific revenue and expenditure accounts. The data in the budget is presented in line item format. An example of a typical revenue account and a typical expenditure account is presented below:

Revenue Account: 01.4200.4204

- 01 = The first two numbers identify the fund into which the revenue is placed (01 = the General Fund).
- 4200 = The second four numbers identify the generic revenue source (4200 = Taxes).
- 4204 = The last four numbers identify the specific revenue source (4204 = Admission Tax).

Expenditure Account: 01.5400.2300

- 01 = The first two numbers identify the fund from which the expenditure will be made (01 = the General Fund).
- 5400 = The second four numbers identify the city department responsible for the expenditure (5400 = the Finance Department).
- 2300 = The last four numbers identify the type of expenditure to be made (2300 = Operating Supplies).

CITY OF DEL MAR
FISCAL YEAR 2021-2022 COMPENSATION SCHEDULE

	Positions Funded	Salary Range	Budgeted Benefits
CITY MANAGEMENT:			
City Manager (Contract)	1	\$223,740	\$46,240
MANAGEMENT:			
Assistant City Manager	1	\$154,731 - \$203,021	\$34,870
Administrative Services Director	1	\$138,153 - \$181,268	\$19,990
Chief Lifeguard & Community Services Director	1	\$138,153 - \$181,268	\$92,310
Director of Finance/Treasurer	-	\$138,153 - \$181,268	-
Planning/Community Development Director	1	\$138,153 - \$181,268	\$27,990
Public Works Director	1	\$138,153 - \$181,268	\$119,970
Principal Engineer	1	\$108,316 - \$142,120	\$33,650
Deputy Chief Lifeguard & Deputy Community Services Director	1	\$108,316 - \$142,120	\$83,390
Environmental Sustainability & Special Projects Manager	1	\$108,316 - \$142,120	\$33,700
Finance Manager/Treasurer	1	\$108,316 - \$142,120	\$96,920
Management Services Director	-	\$108,316 - \$142,120	-
Planning Manager/Principal Planner	2	\$108,316 - \$142,120	\$189,940
Finance Officer	1	\$99,087 - \$130,011	\$31,960
PROFESSIONAL & SUPERVISORY:			
Information Technology Manager II	1	\$96,939 - \$127,193	\$88,140
Maintenance Superintendent II	-	\$86,889 - \$114,006	-
Senior Planner	1	\$85,177 - \$111,759	\$28,490
Senior Management Analyst	1	\$85,177 - \$111,759	\$33,750
Maintenance Superintendent I	1	\$81,043 - \$106,335	\$83,380
Associate Planner	3	\$73,367 - \$96,264	\$73,220
Lifeguard Lieutenant	-	\$73,367 - \$96,264	-
Facilities Supervisor	1	\$66,418 - \$87,147	\$16,420
Management Analyst	2	\$63,195 - \$82,917	\$50,990
Assistant Planner II	1	\$63,195 - \$82,917	\$22,000
Assistant Management Analyst	-	\$56,643 - \$74,320	-
Lifeguard Sergeant	1	\$56,643 - \$74,320	\$46,490
Parking Enforcement Sergeant	1	\$56,643 - \$74,320	\$30,260
Assistant Planner I	-	\$54,433 - \$71,420	-

**CITY OF DEL MAR
FISCAL YEAR 2021-2022 COMPENSATION SCHEDULE**

		Salary Range		
FIRE:				
Fire Captain	3	\$82,767 -	\$108,598	\$328,330
Fire Engineer	3	\$71,292 -	\$93,541	\$283,360
Firefighter/Paramedic	3	\$69,195 -	\$90,790	\$93,230
GENERAL:				
Cross Connection Utility Specialist II	1	\$59,005 -	\$77,419	\$30,540
Pump Operator/Mechanic II	1	\$59,005 -	\$77,419	\$53,280
Code Enforcement Officer II	1	\$59,005 -	\$77,419	\$59,340
Network Systems Technician II	1	\$55,035 -	\$72,210	\$50,810
Cross Connection Utility Specialist I	-	\$52,364 -	\$68,706	-
Pump Operator/Mechanic I	-	\$52,364 -	\$68,706	-
Accounting Technician II	2	\$49,822 -	\$65,371	\$97,510
Senior Parking Enforcement	1	\$49,822 -	\$65,371	\$52,170
Administrative Assistant II	2	\$49,822 -	\$65,371	\$71,670
Project Assistant	1	\$49,822 -	\$65,371	\$47,250
Utility/Landscape Specialist	2	\$49,822 -	\$65,371	\$29,340
Accounting Technician I	-	\$47,404 -	\$62,198	-
Administrative Assistant I	3	\$47,404 -	\$62,198	\$91,620
Network Systems Technician I	-	\$47,404 -	\$62,198	-
Utility Worker II	1	\$47,404 -	\$62,198	\$54,300
Facilities Coordinator	1	\$44,657 -	\$58,594	\$27,850
Senior Lifeguard	2	\$42,489 -	\$55,750	\$54,350
Utility Worker I	3	\$42,489 -	\$55,750	\$75,870
Senior Maintenance Worker	2	\$42,489 -	\$55,750	\$49,640
Parking Enforcement Officer	1	\$39,631 -	\$51,999	\$20,740
Maintenance Worker	-	\$39,631 -	\$51,999	-
Receptionist	-	\$38,465 -	\$50,470	-

CITY OF DEL MAR
FISCAL YEAR 2022-2023 COMPENSATION SCHEDULE

	Positions Funded	Salary Range	Budgeted Benefits
CITY MANAGEMENT:			
City Manager (Contract)	1	\$223,740	\$56,330
MANAGEMENT:			
Assistant City Manager	1	\$154,731 - \$203,021	\$35,050
Administrative Services Director	1	\$138,153 - \$181,268	\$40,050
Chief Lifeguard & Community Services Director	1	\$138,153 - \$181,268	\$98,760
Director of Finance/Treasurer	-	\$138,153 - \$181,268	-
Planning/Community Development Director	1	\$138,153 - \$181,268	\$28,630
Public Works Director	1	\$138,153 - \$181,268	\$127,780
Principal Engineer	1	\$108,316 - \$142,120	\$34,100
Deputy Chief Lifeguard & Deputy Community Services Director	1	\$108,316 - \$142,120	\$87,250
Environmental Sustainability & Special Projects Manager	1	\$108,316 - \$142,120	\$34,270
Finance Manager/Treasurer	1	\$108,316 - \$142,120	\$103,050
Management Services Director	-	\$108,316 - \$142,120	-
Planning Manager/Principal Planner	2	\$108,316 - \$142,120	\$205,490
Finance Officer	1	\$99,087 - \$130,011	\$32,480
PROFESSIONAL & SUPERVISORY:			
Information Technology Manager II	1	\$96,939 - \$127,193	\$93,620
Maintenance Superintendent II	-	\$86,889 - \$114,006	-
Senior Planner	1	\$85,177 - \$111,759	\$28,910
Senior Management Analyst	1	\$85,177 - \$111,759	\$33,800
Maintenance Superintendent I	1	\$81,043 - \$106,335	\$88,290
Associate Planner	3	\$73,367 - \$96,264	\$68,890
Lifeguard Lieutenant	-	\$73,367 - \$96,264	-
Facilities Supervisor	1	\$66,418 - \$87,147	\$16,447
Management Analyst	2	\$63,195 - \$82,917	\$51,550
Assistant Planner II	1	\$63,195 - \$82,917	\$22,250
Assistant Management Analyst	-	\$56,643 - \$74,320	-
Lifeguard Sergeant	1	\$56,643 - \$74,320	\$49,200
Parking Enforcement Sergeant	1	\$56,643 - \$74,320	\$30,610
Assistant Planner I	-	\$54,433 - \$71,420	-

**CITY OF DEL MAR
FISCAL YEAR 2022-2023 COMPENSATION SCHEDULE**

		Salary Range		
FIRE:				
Fire Captain	3	\$91,131 -	\$110,770	\$354,970
Fire Engineer	3	\$78,495 -	\$95,412	\$302,190
Firefighter/Paramedic	3	\$76,187 -	\$92,606	\$97,900
GENERAL:				
Cross Connection Utility Specialist II	1	\$59,005 -	\$77,419	\$20,560
Pump Operator/Mechanic II	1	\$59,005 -	\$77,419	\$54,210
Code Enforcement Officer II	1	\$59,005 -	\$77,419	\$59,370
Network Systems Technician II	1	\$55,035 -	\$72,210	\$50,840
Cross Connection Utility Specialist I	-	\$52,364 -	\$68,706	-
Pump Operator/Mechanic I	-	\$52,364 -	\$68,706	-
Accounting Technician II	2	\$49,822 -	\$65,371	\$97,570
Senior Parking Enforcement	1	\$49,822 -	\$65,371	\$52,200
Administrative Assistant II	2	\$49,822 -	\$65,371	\$71,730
Project Assistant	1	\$49,822 -	\$65,371	\$47,290
Utility/Landscape Specialist	2	\$49,822 -	\$65,371	\$29,360
Accounting Technician I	-	\$47,404 -	\$62,198	-
Administrative Assistant I	3	\$47,404 -	\$62,198	\$92,080
Network Systems Technician I	-	\$47,404 -	\$62,198	-
Utility Worker II	1	\$47,404 -	\$62,198	\$54,330
Facilities Coordinator	1	\$44,657 -	\$58,594	\$37,140
Senior Lifeguard	2	\$42,489 -	\$55,750	\$54,360
Utility Worker I	3	\$42,489 -	\$55,750	\$76,590
Senior Maintenance Worker	2	\$42,489 -	\$55,750	\$50,160
Parking Enforcement Officer	1	\$39,631 -	\$51,999	\$20,930
Maintenance Worker	-	\$39,631 -	\$51,999	-
Receptionist	-	\$38,465 -	\$50,470	-

**FISCAL YEAR 2018-2019 through FISCAL YEAR 2022-2023
FULL-TIME STAFFING SUMMARY**

Department	Fiscal Year 2018-2019	Fiscal Year 2019-2020	Fiscal Year 2020-2021	Furlough Eliminated FY 2022	Reinstated Positions FY 2022	Fiscal Year 2021-2022	Variance FY 2022 vs FY 2021	Transferred Positions FY 2023	Fiscal Year 2022-2023	Variance FY 2023 vs FY 2022
City Manager	5	5	3.45	0.55	-	4	0.55	-	4	-
Public Safety:										
Community Services	11	12	9.75	0.25	1	11	1.25	-	11	-
Fire	9	9	9.00	-	-	9	-	-	9	-
Administrative Services:										
City Clerk	3	3	3.17	0.08	-	3.25	0.08	0.25	3.5	0.25
Information Services	2	2	1.47	0.53	-	2	0.53	-	2	-
Finance	6	6	6.09	0.16	-	6.25	0.16	0.25	6.5	0.25
Planning & Community Development:										
Planning Services	8	8	6.82	0.18	1	8	1.18	-	8	-
Code Enforcement	1	1	0.97	0.03	-	1	0.03	-	1	-
Clean Water	-	-	-	-	-	-	-	-	-	-
Public Works	14	15	14.14	0.36	1	15.5	1.36	(0.50)	15	(0.50)
Total Full-Time Positions	59	61	54.86	2.14	3	60	5.14	-	60	-

Notes: Variance FY 2020 vs 2019

A Senior Maintenance Worker was created in the Community Services Department. An equivalent amount of part time staff were reduced to offset the full time position.
A Maintenance Worker was created in the Public Works Department. An equivalent amount of part time staff were reduced to offset the full time position.

Notes: Variance FY 2021 vs 2020

Implementation of 52-hours of furlough for all employees (except Fire) for up to 12 months.
50% furlough of Senior Management Analyst (City Manager's Office) and Networks System Technician II (Administrative Services Department)
Unfunded Deputy Public Works Director, Assistant Planner II, Facilities Coordinator, and Park Ranger positions.

Notes: Variance FY 2022 vs 2021

Beginning on July 1, 2021, furlough for all employees was discontinued.
Three positions were reinstated in FY 2022; Principal Engineer (Deputy Public Works Director); Assistant Planner II, and Facilities Coordinator

Notes: Variance FY 2023 vs 2022

50% of the Management Analyst position was changed from Public Works to Administrative Services Department.

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