

City of Del Mar
Operating and Capital Budget
Fiscal Years 2013-2014 and 2014-2015



DEL MAR

Sandpipers are familiar coastal birds that are often seen running near the water's edge on beaches and tidal mud flats. Here are five sandpipers enjoying the famous beaches of the City of Del Mar.

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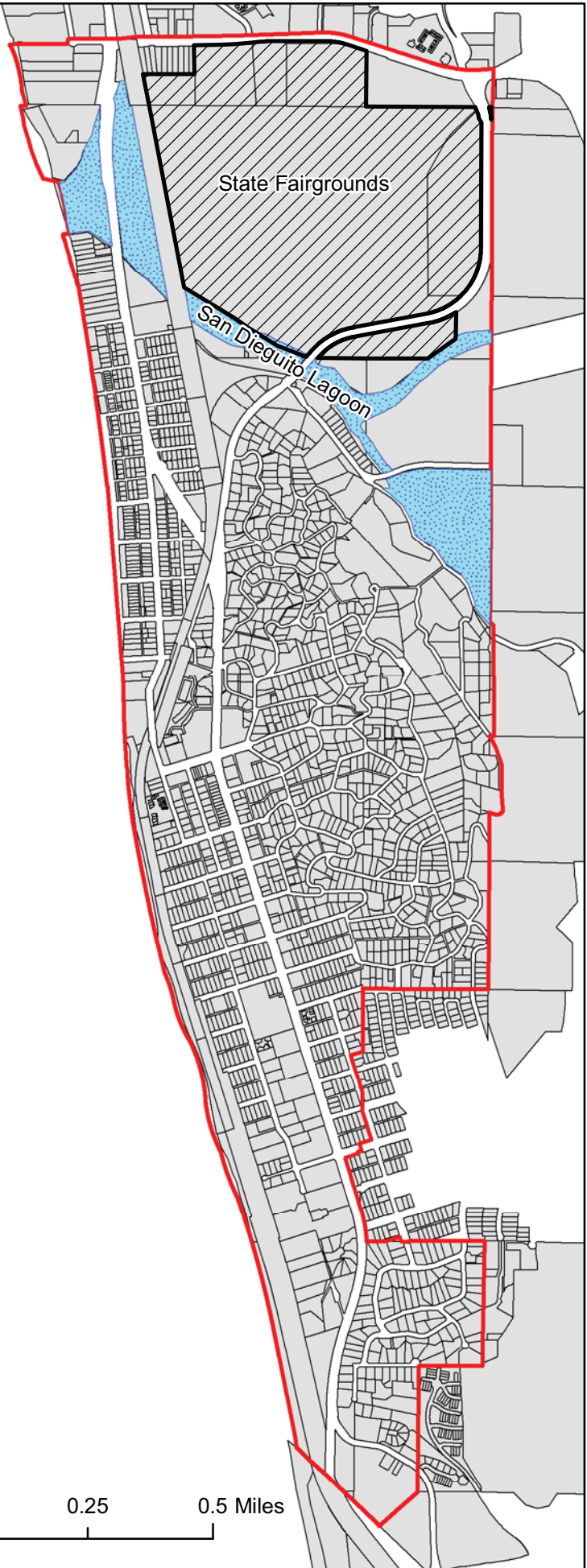
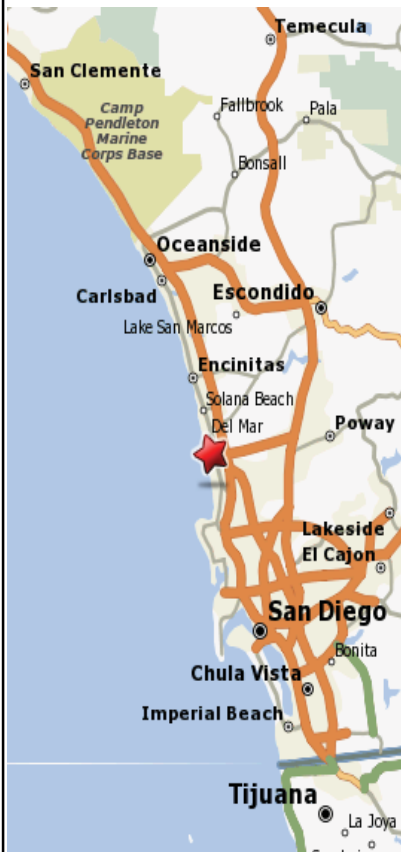
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

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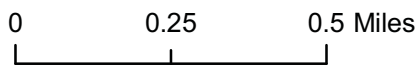
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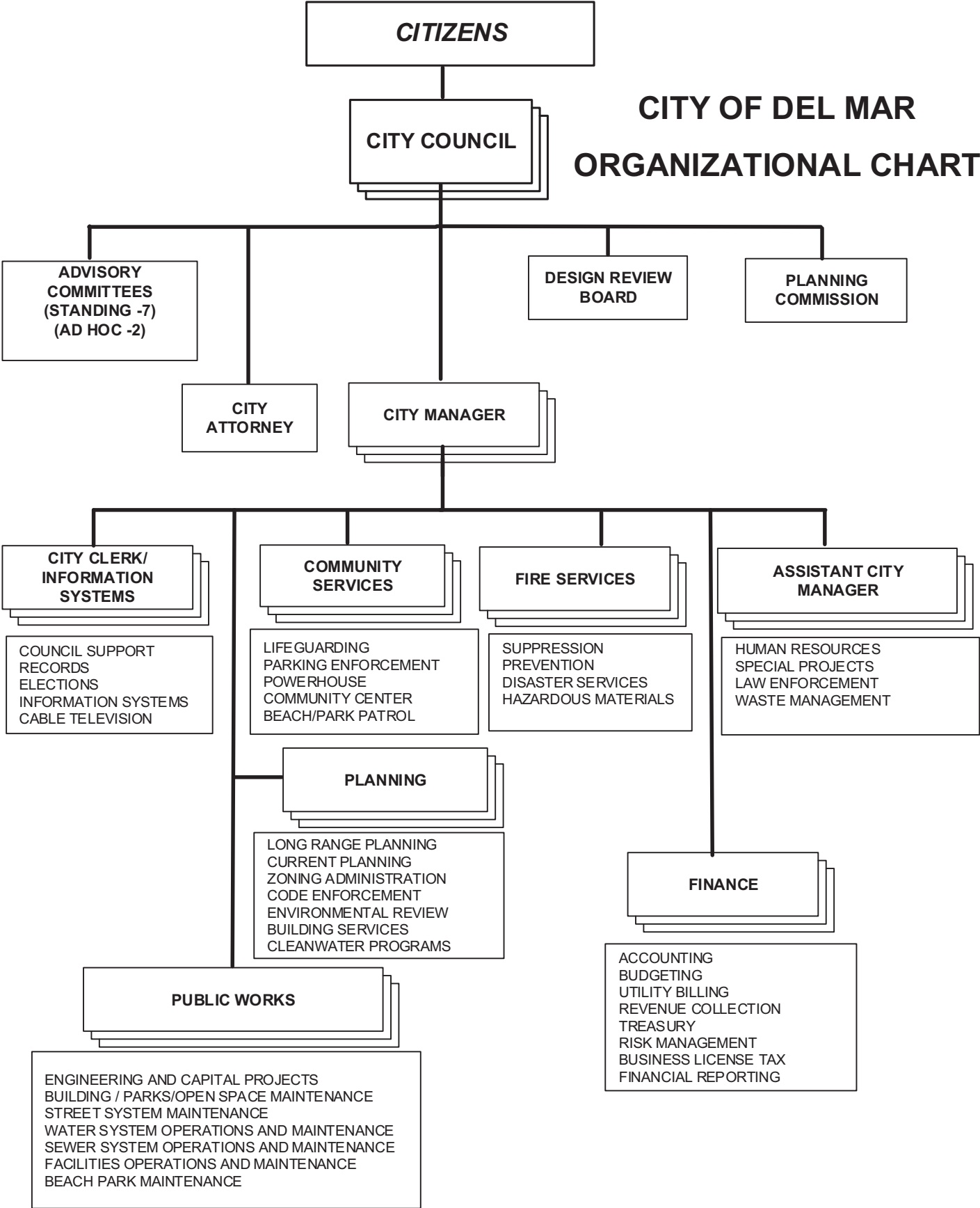


Legend

-  State Fairgrounds
-  San Dieguito Lagoon
-  City Limits



CITY OF DEL MAR ORGANIZATIONAL CHART



CITY COUNCIL

Terry Sinnott
Mayor

Lee Haydu
Deputy Mayor

Al Corti
Councilmember

Donald Mosier
Councilmember

Sherryl Parks
Councilmember

CITY MANAGER

Scott W. Huth

ASSISTANT CITY MANAGER

Mark Delin

CITY ATTORNEY

Leslie Devaney

**DIRECTOR OF PLANNING AND
COMMUNITY DEVELOPMENT**

Kathy Garcia

**CITY CLERK AND
INFORMATION SYSTEMS DIRECTOR**

Mercedes Martin

**DIRECTOR OF FINANCE/
TREASURER**

Teresa S. McBroome

**DIRECTOR OF COMMUNITY SERVICES
AND LIFEGUARD CHIEF**

Pat Vergne

CITY ENGINEER

Tim Thiele

PUBLIC WORKS DIRECTOR

Eric Minicilli

SHERIFF CAPTAIN

Robert Haley

CITY OF DEL MAR

CITIZEN BOARDS, COMMISSIONS AND ADVISORY COMMITTEES As of July 1, 2013

PLANNING COMMISSION	DESIGN REVIEW BOARD
Lani Curtis	Kelly Kaplan
Ted Bakker Jr.	Scott Crouch
Mark Corcoran	Bill Michalsky
Sam Blick	Sharon Hilliard
Nancy Sanquist	Joe Curtis
	David Mighdoll
	Vacancy

BUSINESS SUPPORT ADVISORY COMMITTEE	FINANCE COMMITTEE
Robert Angello	Jim Benedict
Paul Chasan	James Eckmann
Yvonne Dichiaro	Bud Emerson
Greg Glassman	Barry Entous
Zach Groban	William Holliday
Michael Hull	Tom McGreal
Jason Pasiut	Glenn Sherman
Molly Proul	D'Marie Simon
Dan Sbicca	Jeffrey Sturgis
Daniel Schreiber	Al Corti, Council Liaison
Man Lai Tam	Terry Sinnott, Council Liaison
Karen Vafiadis	
Al Corti, Council Liaison	
Don Mosier, Council Liaison	

PARKS AND RECREATION COMMITTEE	TRAFFIC AND PARKING COMMITTEE
Rebecca Dembitsky	Steven McDowell
Linda Chisari	Edward Yuskiewicz
Patricia Jacoby	Julie Maxey-Allison
Karen Lockwood	Robin Crabtree
Katherine Finnell	Ann Ray
Alan Rubin	Al Corti, Council Liaison
Francesco Tedeschi	Sherryl Parks, Council Liaison
Terry Sinnott, Council Liaison	
Sherryl Parks, Council Liaison	

CITY OF DEL MAR

CITIZEN BOARDS, COMMISSIONS AND ADVISORY COMMITTEES As of July 1, 2013

SAN DIEGUITO LAGOON COMMITTEE	HOUSING ELEMENT ADVISORY COMMITTEE
Alice Brown	Bud Emerson
Mark Corcoran	Robin Nordhoff
Jeffrey Barnouw	Barbara Stegman
Jim Jelley	Nathan McCay
Justin Kulongoski	Don Mosier, Council Liaison
Bill Michalsky	Lee Haydu, Council Liaison
Jim Tucker	
Dawn Rawls	
Lucy Zizka	
Vacancy	
Don Mosier, Council Liaison	
Lee Haydu, Council Liaison	

SUSTAINABILITY ADVISORY BOARD	
Greg Hibbard	
Don Instone	
Bruce Bekkar	
Mark Henshaw	
Andy Friedl	
Dolores Davies Jamison	
Anthony Corso	
Don Mosier, Council Liaison	
Sherryl Parks, Council Liaison	

ABOUT DEL MAR
“Where the turf meets the surf”



Del Mar has always been a popular beach community, but over the years, the village has grown to be a permanent home for about 4,200 residents. This small town of just two square miles includes winding tree-lined residential streets, 2.2 miles of beachfront fronted by bluffs, homes and beautiful parks, and a business area that straddles Camino Del Mar. With a year round average annual temperature of 72, residents consider Del Mar to be the perfect place to live.

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 \$119,864, 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 parimutuel 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 seven 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 two weeks in June with thoroughbred racing beginning shortly thereafter and running through early September.

However, more important and enduring is the natural beauty of the City and the 2.2 mile stretch of incomparable beach that lures so many each summer. Del Mar takes considerable pride in the quality of our beaches and in the care of visitors provided through extensive lifeguard coverage.

Two of Del Mar's older buildings were remodeled for community activities. The St. James church, later a restaurant and office building, 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 newly rebuilt Beach Safety Center, was completed last year 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 replaces a 45-year-old cinderblock structure that was built by volunteers. The City's acquisition of the 5.3 acre Del Mar Shores property in 1999 ensured the preservation of the last remaining developable parcel in the City as open space. All of these 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 quality life style.

MISCELLANEOUS STATISTICS
June 30, 2013

Date of Incorporation	July 15, 1959
Form of Government	Council/Manager Charter City
Population	4,194
Median Age	49.5
Median Household Income	\$119,864
Percent with Bachelor's Degree or Higher	73%
Percent with Graduate or Professional Degree	37%
Area	2 square miles
Climate:	
Average annual high temperature	73.3
Average annual low temperature	52.0
Annual precipitation	10.13"
Fire protection:	
Stations	1
Firefighters and officers	9
Shared Management Personnel	6
Fire incident responses	245
Emergency medical incident responses	756
Public service calls	74
Fire inspections	425
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	1/30,102

MISCELLANEOUS STATISTICS
June 30, 2013
(continued)

Hotels:

Major hotel rooms	355
Average occupancy	64%
Average persons per stay	2.1
Average nights per stay	2.8
Average room rate	\$245

Education:

Schools:

Private	1
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Miles of streets	22.5
Street Lights	74

Water System:

Service connections	1,870
Fire Hydrants	375

Miles of sanitary sewers	28.85
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Employees:

Full-time	54
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Date: June 3, 2013
To: Honorable Mayor and City Council
From: Scott W. Huth, City Manager
RE: Adopted Budget for Fiscal Years 2013-2014 and 2014-2015

Honorable Mayor and Councilmembers:

I am pleased to present the Adopted Fiscal Years 2013-2014 and 2014-2015 Operating and Capital Budget. This balanced, two-year budget represents a spending plan that reflects the City's continued commitment to provide a high level of service to its residents, while preserving the City's long-term financial viability. Emphasizing a professional and conservative fiscal approach, this budget intends to establish a financial, operational, and action plan to deliver City services. Adhering to the City's financial philosophy of a balanced budget, the budget meets the needs of the Council's current service priorities and sets the framework for the ability to meet the long-standing needs and goals of the community.

The Economy and the City's Outlook

While the current economic environment has witnessed improvements since the official end of the Great Recession, it also continues to present its share of challenges for local and state government. Despite that, the City of Del Mar looks to the future with vision, flexibility, and innovation to ensure long-term fiscal strength and sustainability for the community. Staff has crafted this two-year budget, which is comprised of two single-year appropriations, with a conservative approach to the future economic climate. In preparation of the upcoming two-year budget, staff completed a general review of the economy and its effect on the City's revenues. Although positive signs of economic improvement are visible and expected to continue, the expectation is that of a long and slow recovery. It is therefore imperative that the City carefully manage its resources and prudently preserve its revenues and reserves.

This balanced budget continues to take a proactive approach to cost savings measures and improve efficiencies while continuously enhancing the level of services provided to the community. Although the City of Del Mar is in no way exempt from the difficulties the current economic climate presents, this budget does not include any reduction in services, although it removes funding for two full-time positions that are currently vacant. The City's employees have maintained the level of service and commitment to the citizens, consistent with the tradition of the City of Del Mar.

Preparation of the Two-Year Budget

Due to the overall modest growth in the City's revenues and slow economic growth outlook, the City Manager directed the Department Directors to prepare their departmental budgets consistent with prior years (excluding salaries and benefits) and to keep the budget growth flat while maintaining the current level of services. The City's budget over the next two years will include costs that have already been negotiated such as the Sheriff's costs for law enforcement services, employees' salaries Council has previously approved, and pension and medical costs that are outside of the City's direct control. New expenditure items were reviewed thoroughly for inclusion in the budget and only the most compelling requests were brought forward.

Operationally, the City is always looking for opportunities to enhance revenues wherever possible. The budget includes a comprehensive fee analysis during the next two years to review user fees, permit and application fees, and utility fees (Water, Clean Water, and Wastewater). On the expenditure side, Management completed its departmental assessments of the Community Services and the Public Works Departments. The outcome of these operational assessments has led to a recommendation to move Beach Maintenance to the Public Works Department in the new budget. Additionally, Management will conduct labor negotiations over the next two-year period with the Del Mar Firefighters' Association, whose labor contract expires on June 30, 2013 and the Del Mar City Employees Association, whose labor contract will expire on December 31, 2014. The budget honors the current labor agreement negotiated for the Del Mar City Employees Association bargaining unit, which calls for a 1.5 percent wage increase in January 2014. A commensurate increase for the City's non-represented employees is not included in the budget for 2014. The City is also currently negotiating a new agreement with the Part-Time, Seasonal Employees Unit, who were certified as a represented group in January 2013. Any financial outcome from these discussions will be adjusted in the budget upon completion of negotiations and approval of the agreement from City Council.

As part of the preparation for this budget and in an effort to reduce pension costs, Staff also analyzed the side fund liability associated with the City's pensions with California Public Employees Retirement System (CalPERS). When CalPERS required smaller agencies to move into risk pools in 2003, a liability or credit was established for each agency to reflect the degree of funding of the City's plan with respect to the funded status of the pool. CalPERS took the difference (either a credit or debit) and set it aside in an account that the agency would either pay into to pay down the debt or use as a credit towards other pension costs. This is known as a *Side Fund*. Del Mar has a Side

Fund liability of approximately \$3 million dollars, which CalPERS is charging the City at a rate of 7.5 percent annual interest until the side fund is fully paid. Staff recommended and the City Council approved that this liability be paid off which will save the City approximately \$1.1 million. The budget for Fiscal Year 2012-2013 was amended to reflect the anticipated payoff before June 30, 2013.

Implementing City Council's Goals and Objectives

The guiding principles for this budget are the City Council's Goal and Objectives. These policy statements offer clear and thoughtful direction for achieving community expectations. The following broad policy goals are reflected throughout the recommended budget:

- Goal 1: Preserve and enhance the community character of the City with emphasis on natural resources.**
- Goal 2: Manage the City's resources in a fiscally sound and prudent manner in order to protect the public's health, safety and welfare.**
- Goal 3: Communicate effectively and engage the community.**
- Goal 4: Provide leadership to influence decisions that impact the local and regional communities.**

Within the comprehensive City Council Goals and Objectives, Council adopts specific "must-do" priorities, strategic and operational initiatives, council led initiatives, and citizen-community led projects to guide budget priorities and staff work plans. Funding for several of the "must-do" priorities are incorporated into this budget document, including:

- Housing Element Update
- Construction of the North Torrey Pines Bridge Project
- Annual Street and Drain Project
- Comprehensive Citywide Parking Management Plan
- Assessment of Pension Costs
- Assessment of Law Enforcement Costs

Capital Improvement Program

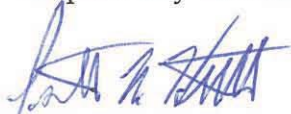
The City of Del Mar has significant capital expenditure needs with limited financial resources. Staff has developed a draft ten-year Capital Improvement Program (CIP) for City Council review based on the ability to “pay as we go” to fund the projects. City Council has reviewed numerous projects for addition into the CIP earlier this year. The CIP provides a schedule of planned improvements over the next 10 years and identifies the revenue sources that will pay for those improvements. The proposed 10-year CIP primarily focuses on street and sidewalk projects, the City Hall project, Shores Master Planning, utility projects and smaller facility projects.

Summary

In summary, throughout the next two fiscal years, staff will continue to evaluate revenues and expenditures to ensure that the City remains on the path the Council has charted for the city. Despite ongoing challenges of the economy and other unforeseen costs, employees will remain focused on implementing City Council’s goals and objectives. This budget underscores a commitment by all city departments to live within their means and to implement cost-saving efficiencies wherever possible, while preserving those things that make Del Mar a wonderful place to live and work.

I wish to thank the City Council for their guidance and support throughout the development of this adopted budget. Special thanks are extended to the Finance Department for their dedication and hard work in creating this budget document including Teresa S. McBroome, Director of Finance/Treasurer, Monica Molina, Senior Accountant, Jay Lipscomb, Administrative Assistant, Adele Crawford, Accounting Technician, Les Middleton, Accounting Technician, and Jason Julaton, Finance Intern. In addition, I wish to thank the Executive Team and all of the employees of the city who have contributed by creativity and sacrifice to make this budget a reality.

Respectfully submitted,



Scott W. Huth
City Manager

EXECUTIVE SUMMARY

Fiscal Years 2013-2014 and 2014-2015

Adopted Operating and Capital Budget

The Adopted Fiscal Years 2013-2014 and 2014-2015 Operating and Capital Budget is \$19,058,520 and \$19,312,170, respectively. This includes \$9,572,740 and \$9,688,520 in the General Fund, respectively, \$508,000 and \$498,000 in the Capital Improvement Program funds, not including City Hall funding, respectively, \$1,681,820 and \$1,671,740 in the Special Revenue Funds, respectively, and includes Workers' Compensation Fund expenditures of \$232,650 and 259,110, respectively. Water Fund expenses for the two years are \$3,187,260 and \$3,266,180, Clean Water Fund expenses are \$471,460 and \$474,570, and Wastewater Fund expenses are \$3,404,590 and \$3,454,050, respectively.

The City's adopted two-year budget is balanced and meets two important City policies. It satisfies the General Fund 10 percent minimum contingency reserve requirement with projected Fiscal Year 2013-2014 and Fiscal Year 2014-2015 contingencies of 19.15 and 24.93 percent, respectively. It maintains the City's Revenue Loss Reserve at \$500,000 and funds \$150,000 for each fiscal year into the Equipment Replacement Reserve.

In addition, the budget satisfies the Finnell plan over the two-year budget period. The purpose of the Finnell plan was to identify the difference between revenues and operating expenditures as a potential funding source to be tapped to fund the City's capital improvement program. The Finnell plan was developed in times of strong revenue growth, when the difference between revenue growth and expenditure growth was sufficient to fund the City's capital needs. When revenue growth rates are less than 5.4 percent, the Finnell Plan requires holding the growth in operating expenditures to 1.4 percent less than the growth in revenues.

In Fiscal Years 2013-2014 and 2014-2015, revenues are projected to increase 3.46 percent and 2.97 percent over the previous fiscal years, respectively. Subtracting the 1.4 percent per the Finnell Plan, expenditure increases would be limited to 2.06 percent, and 1.57 percent, respectively. The adopted budget indicates a decrease of 3.05 percent in the first year and a decrease of 1.29 percent in the second year, which is within the percent increase permitted by the Finnell Plan. The Finnell Plan is computed using General Fund revenues and operating expenditures, and excludes grant funding, grant funded expenditures, equipment replacement fund purchases, one-time expenditure reimbursements, and one-time expenditures such as litigation costs and the payoff of the pension side fund liability as reflected in the previous year's budget.

In concurrence with the two-year budget, the previous year's budget (FY 2012-2013) was amended to reflect the payoff of the City's pension side fund liability before June 30, 2013. As part of the payoff, the Water Fund loaned \$1.2 million to the General Fund. The two-year budget reflects the General Fund's payment back to the Water Fund beginning in the second year of the two-year budget using the savings that would have normally been paid before the payoff of approximately \$478,000 per year. The payoff payment is reflected in Fiscal Year 2012-2013 information for comparison purposes in benefit expenditures. The two-year budget reflects reduced benefit expenditures with the transfer to reimburse the Water Fund from the General Fund shown as a transfer between funds.

The adopted two-year budget was prepared with the following salary and benefit adjustments:

- a) An already approved 1.5 percent increase on January 1, 2014 for the Miscellaneous Group. This contract expires on December 31, 2014 and the budget does not include any additional salary adjustments.
- b) The Firefighters' Association labor contract expires on June 30, 2013. There are no anticipated salary changes beyond that date shown in this budget.
- c) There are no scheduled salary changes for Management or the unrepresented employees shown in this budget.
- d) Medical costs are budgeted to increase by 15 percent in the first year and 18 percent in the second year.

Workforce:

The budget reflects the elimination of two positions.

The first is the Clean Water Manager position. The duties assigned to this position have been contracted out. An outside consultant will handle the duties of this position more cost effectively.

The second is the elimination of a vacant Senior Lifeguard position. One of the conclusions of the Community Services Department Assessment was that this position could be eliminated by reassigning lifeguard responsibilities from beach maintenance duties to Lifeguard duties. In order to realign responsibilities to match department duties, the Beach Maintenance program is being transferred to the Public Works Department where it can be managed with other City maintenance work programs. This shift will achieve additional cost savings associated with a reduction of the seasonal lifeguard hours associated with beach maintenance activities.

Operational Efficiencies and Community Group Fund Requests:

Except for the changes listed above, the adopted two-year budget reflects the same level of service as in previous years. The City Council also approved the following one-time expenditures of \$200,000 in Fiscal Year 2013-2014 and \$100,000 in Fiscal Year 2014-2015:

One-Time Expenditures:	<u>FY 2013-2014</u>	<u>FY 2014-2015</u>
Resident/Business Customer Service Survey	\$ -	\$15,000
American Disability Act Coordinator Certification Training	5,000	2,000
Lifesaving CCTV Camera North Beach	16,000	-
Trustworthy Electronic Document (TED) Storage Project	75,000	55,000
Development Fee Study	25,000	-
Website Redesign Project and Hosting	19,000	11,000
TrakIT Integrated Property, Planning and Business License Software Package	35,000	12,000
Citywide Employee Time and Project Tracking and Scheduler Systems	<u>25,000</u>	<u>5,000</u>
Total One-Time Expenditures	<u>\$200,000</u>	<u>\$100,000</u>

In terms of capital improvements, the City’s capital program meets the minimum requirements necessary to achieve its TransNet match. The adopted two-year budget does not include the following capital programs which will be considered by the City Council over the next two-year period:

1. The City’s roadway program,
2. constructing more sidewalks,
3. financing a new City Hall,
4. the Shores Master Plan,
5. the Parking Program, and
6. Water and Wastewater Projects and Master Planning.

LOOKING FORWARD:

With the economy continuing its slow recovery and the increasing costs of pension and medical, a 30-year forecast was prepared in conjunction with the two-year budget to ensure the viability and financial health of the City. It was also prepared in order to analyze whether or not the City can issue bonds for capital projects and fund upcoming long-term projects.

Revenues: the City’s top three revenue sources – property taxes, transient occupancy tax (TOT), and sales and use tax - were forecasted by calculating the average increase over a 25-year period. For property taxes, the City has averaged about a seven percent increase per year; however, Fiscal Years 2010-2011 and 2011-2012 have generated only

two percent. Due to an improvement in the real estate market and the long-term favorable trends for coastal properties, an increase of four percent was used for each year.

For TOT, the City has averaged about eight percent per year, even after factoring out the TOT increase imposed in 2008; however, due to the uncertain nature of this revenue, the dependence on the economy, and that it is highly concentrated on few hotels, the forecast reflects a four percent increase every year.

For sales and use tax, the City has averaged a 3.5 percent increase over the past 25 years. The forecast reflects one percent increases the first two years, two percent the following two years, and three percent increases for every year thereafter. All other revenues have been flat or have shown modest growth and are forecasted between one to three percent increases each year.

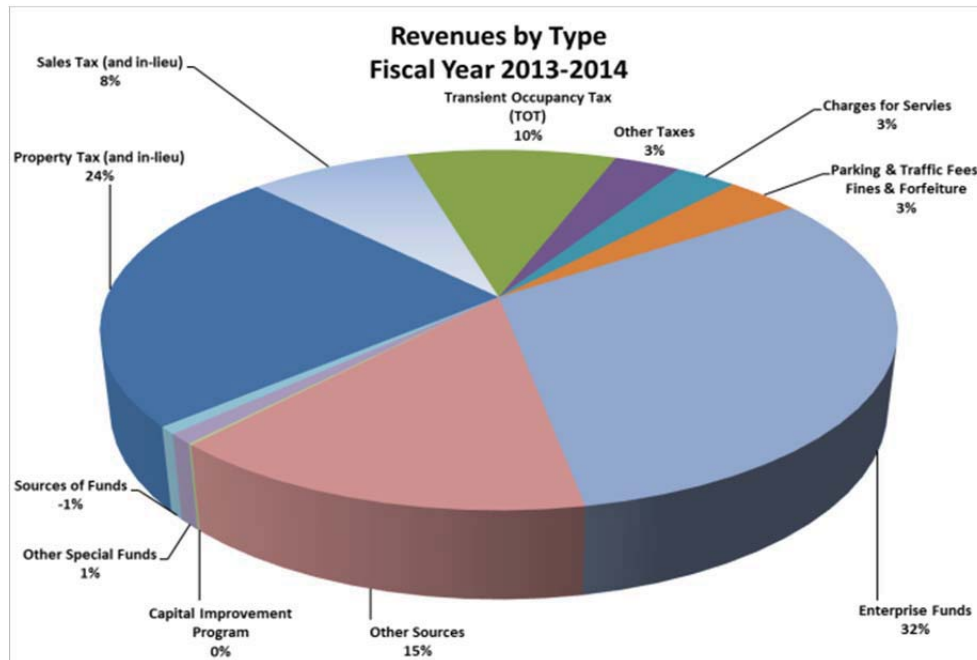
Expenditures: salaries include negotiated contract increases for the first two years; then two percent increases for every year thereafter. For pension costs, the Employer Contribution rates were reduced based on City Council's approval in paying off the Side Fund liability, and includes the new increases recently approved by CalPERS for FYs 2015-2016 through 2019-2020; and then four percent increases for the Miscellaneous group, four percent increases for the Firefighters, and one percent increases for the Other Safety (Lifeguard) group. Pension costs were also prepared based on the City's voluntary survey of its employees on when they would be most likely to retire. Medical costs were forecast to increase by 15 percent increase in the first year, 18 percent increase in the second year, and 7.5 percent for each year thereafter. All other benefits including workers' compensation are forecasted to increase by one percent each year.

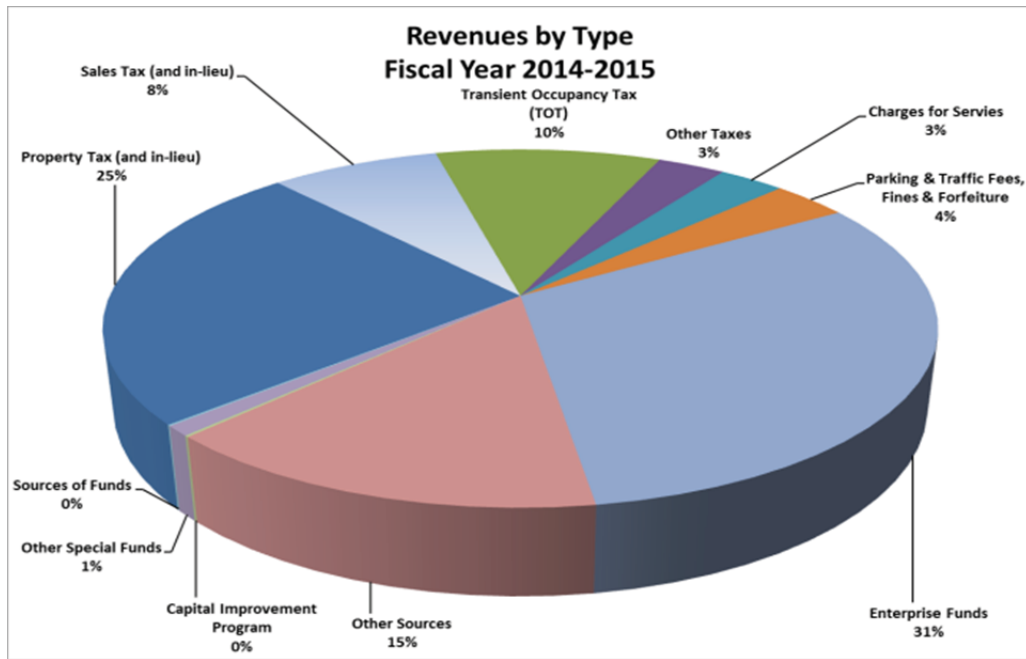
The City contracts out for its Sheriff services and Fire Management services. The Sheriff contract is forecasted to increase five percent each year and three percent each year for Fire Management services. Based on its contract with the 22nd District of Agriculture, five percent increases were scheduled for the fire lease. All other expenditures were forecasted to increase three percent each year.

Like any forecasting tool, earlier years tend to be more accurate than later years where the probability of accuracy lessens as the years go out. Since the first five years will yield more accurate results, reflected below is a snapshot of the five years following this two-year budget.

City of Del Mar Forecast	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
GF Beginning Balance	\$ 1,006,302	\$ 1,818,472	\$ 1,962,759	\$ 2,077,549	\$ 2,152,351	\$ 2,068,627	\$ 1,999,932
GF Revenue	11,425,380	11,757,920	12,132,693	12,494,744	12,891,877	13,299,633	13,725,070
GF Expenditures	9,496,540	9,636,320	10,031,252	10,386,820	10,756,445	11,140,787	11,540,538
City Hall Funding (GF Expenditures)	-	440,000	440,000	440,000	440,000	440,000	440,000
Transfers Out	1,116,669	1,537,313	1,546,650	1,593,122	1,259,156	1,267,541	1,308,982
Transfer to Pension Reserve Fund	-	-	-	-	520,000	520,000	520,000
GF Expenditures and Transfers Out	10,613,210	11,613,633	12,017,902	12,419,942	12,975,601	13,368,328	13,809,520
Revenue Over/(Under) Expenditures	812,170	144,287	114,791	74,802	(83,724)	(68,695)	(84,450)
GF Contingency Ending Balance	\$ 1,818,472	\$ 1,962,759	\$ 2,077,549	\$ 2,152,351	\$ 2,068,627	\$ 1,999,932	\$ 1,915,482
Project General Fund Contingency	19.1%	19.5%	19.8%	19.9%	18.5%	17.3%	16.0%

REVENUE AND EXPENDITURE PICTURE:





Revenues:	Adopted FY 2013-2014	Adopted FY 2014-2015
Property Tax (and in-lieu)	\$ 4,589,680	\$ 4,773,270
Sales Tax (and in-lieu)	1,497,140	1,512,110
Transient Occupancy Tax (TOT)	1,934,020	2,011,380
Other Taxes	607,120	603,880
Charges for Services	569,820	586,920
Parking & Traffic Fees, Fines & Forfeiture	681,730	681,730
Enterprise Funds	6,033,560	6,081,580
Other Sources	2,811,493	2,875,760
Capital Improvement Program	24,840	24,840
Other Special Funds	180,580	180,580
Sources of Funds	(128,537)	19,881
Total	\$ 18,801,446	\$ 19,351,931

Total Revenues

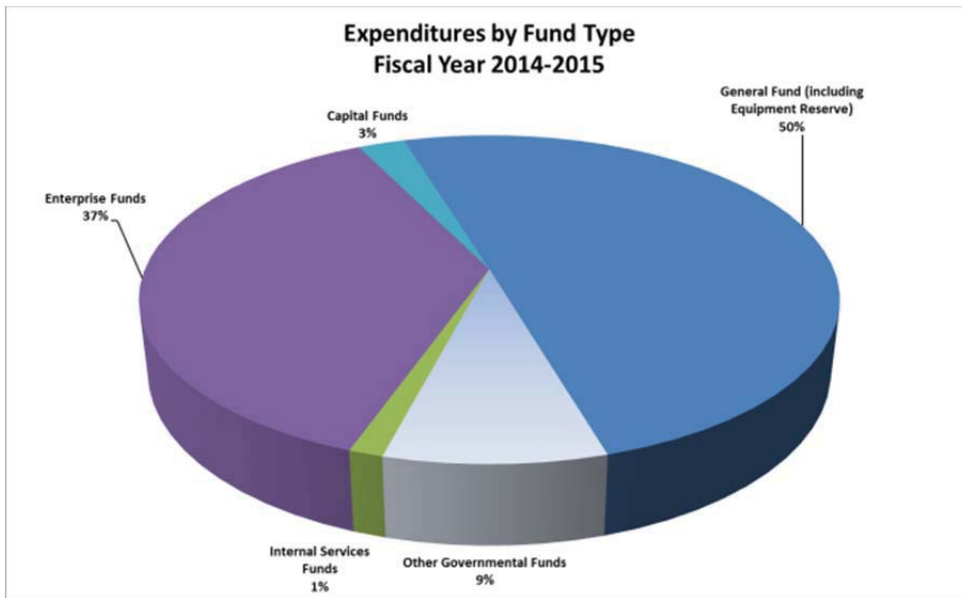
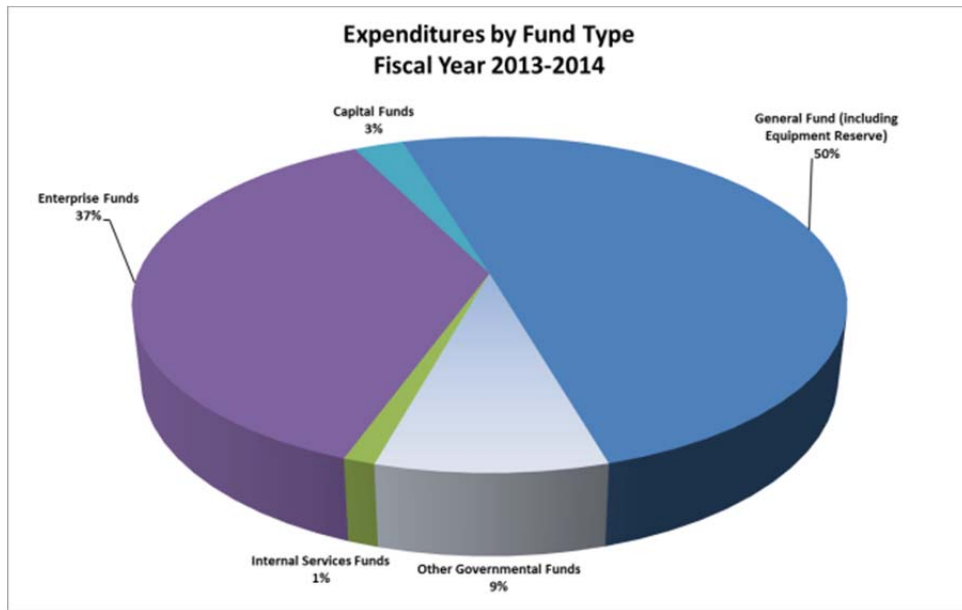
Total revenues for Fiscal Year 2013-2014 is \$18,929,983 and \$19,332,051 for Fiscal Year 2014-2015.

General Fund Revenues for Fiscal Years 2013-2014 and 2014-2015

General Fund Revenue:	Adopted 2013-2014	Adopted 2014-2015
Property Tax (and in-lieu)	\$ 4,589,680	\$ 4,773,270
Sales Tax (and in-lieu)	1,497,140	1,512,110
Transient Occupancy Tax (TOT)	1,934,020	2,011,380
Other Taxes	607,120	603,880
Total Taxes:	8,627,960	8,900,640
Licenses and Permits	89,760	91,560
Fines and Forfeitures	681,730	681,730
Revenue from Use of Assets	754,660	776,850
Revenue from Other Agencies	139,100	141,020
Charge - Planning Services	569,820	586,920
Other Revenue Sources	567,530	584,480
Total General Fund Revenues	\$ 2,802,600	\$ 2,862,560

Revenues - General Fund

The City's three primary supporting revenues of General Fund services are property taxes, sales and use tax, and transient occupancy taxes (TOT) which make-up 70 percent and 70.5 percent of the City's overall General Fund revenue for Fiscal Years 2013-2014 and 2014-2015, respectively. The combined three primary revenues are projected to increase, growing about 4.5 percent in Fiscal Year 2013-2014 and 3.4 percent in Fiscal Year 2014-2015. As the City's largest revenue, property tax growth of four percent per year translates into the largest source of revenue growth. The primary source of increase is property tax growth at four percent per year. The City's tourism-based revenues have increased - TOT is projected to increase 8.5 percent for Fiscal Year 2013-2014 and four percent for Fiscal Year 2014-2015, and sales and use tax is projected to increase at one percent per year.



General Fund Expenditures for Fiscal Year 2013-2014 and 2014-2015

	Proposed 2013-2014	Proposed 2014-2015
General Fund (including Equipment Reserve)	\$ 9,572,740	\$ 9,688,520
Other Governmental Funds	1,681,820	1,671,739
Internal Services Funds	232,650	259,110
Enterprise Funds	7,063,310	7,194,800
Capital Funds	508,000	498,000
Total	\$ 19,058,520	\$ 19,312,170

Total Expenditures

Total expenditures for Fiscal Year 2013-2014 are \$19,058,520 and \$19,312,170 for Fiscal Year 2014-2015.

Expenditures - General Fund

General Fund expenditures, excluding the Equipment Replacement expenditures, which are funded by a separate reserve, will decrease by 21.3 percent in Fiscal Year 2013-2014 when compared to the amended projection for Fiscal Year 2012-2013, and by 1.47 percent in Fiscal Year 2014-2015 when compared to the Fiscal Year 2013-2014 projection. The large decrease when comparing Fiscal Year 2012-2013 to Fiscal Year 2013-2014 is due to the payoff of the CalPERS Side Fund liability during Fiscal Year 2012-2013 of \$2,130,661; otherwise, excluding the side fund payment, the decrease would be 4.5 primarily due to reduced pension expenditures.

Another factor in the decreased expenditures are based on the completion of departmental assessments in the Community Services and Public Works Departments resulting in a transfer of the Beach Maintenance program from Community Services to the Public Works Departments and resulting in the elimination of a Senior Lifeguard position. The assessment also re-allocated staffing to the appropriate work programs and various funds.

Overall, each department prepared their budgets with the same level of service and kept their expenditures flat except for the anticipated increases in medical costs. Any other increases are due to the one-time operational expenditures as discussed previously.

In anticipation of increasing pension costs, the City's Finance Committee and staff have evaluated, studied, and worked on the City's pension liability and rising pension costs. Based on this work, the City Council approved the payoff of the City's Side Fund liability of \$3,020,916. The payoff was made possible by transferring \$250,000 from the CalPERS Fund, transferring \$300,000 from the Workers' Compensation Fund, which was considered superfunded and by an interfund loan from the Water Fund to the General Fund of approximately \$1.2 million, with \$625,000 absorbed by the General Fund Contingency Reserve and the rest being charged to the appropriate funds as allocated by salaries. With the reduction in pension costs, the General Fund is scheduled to reimburse the Water Fund over three to four years with savings from avoided pension costs beginning in the second year of the budget - Fiscal Year 2014-2015. The payment to the Water Fund is reflected as an interfund transfer in the

Reserve Summaries for Fiscal Year 2014-2015. Based on the payoff of the Side Fund liability, the CalPERS contribution rates will be reduced as shown in the following table:

General Fund Programs

	Adopted <u>FY 2013-2014</u>	Adopted <u>FY 2014-2015</u>
Non-Departmental	\$372,270	\$371,870
Public Works	312,601	315,850
General Government	3,678,940	3,694,420
Public Safety	5,147,730	5,269,180

In addition to the General Fund Programs, the City has a category of funds called Other Governmental Programs, which differ from General Fund programs in that they have their own dedicated funding sources. However, the General Fund provides the balance of funding for these programs that are not funded by these other sources.

Other General Governmental Expenditures

	Adopted <u>FY 2013-2014</u>	Adopted <u>FY 2014-2015</u>
Grant Fund	\$33,560	\$19,370
Housing Fund	125,000	124,720
Regional Communications Fund	29,760	12,000
Supplemental Law Enforcement Fund	173,780	176,560
Gas Tax Fund	368,680	372,310
Library Fund	11,810	11,810

Other General Government Expenditures decline 20.2 percent in Fiscal Year 2013-2014 compared to the amended projection for Fiscal Year 2012-2013, and decline 0.6 percent in Fiscal Year 2014-2015 compared to Fiscal Year 2013-2014. In the first year, the Open Space Fund and the Supplemental Law Enforcement Fund have salary expenditures allocated to those funds and the declines are related to the payoff of the Side Fund liability being included in the Fiscal Year 2012-2013 amounts as well as a reduction in the pension costs in the following years as discussed previously in the General Fund section.

The reduction in the Grants Fund for the first year is due to grants applied and received during Fiscal Year 2012-2013 for consulting services on the bicycle parking facilities plan from the Active Transportation Grant Program through the San Diego Association of Governments, fire radio communications equipment from Assistance to Firefighter Grant, and an Emergency Operations Center (EOC) emergency generator received from

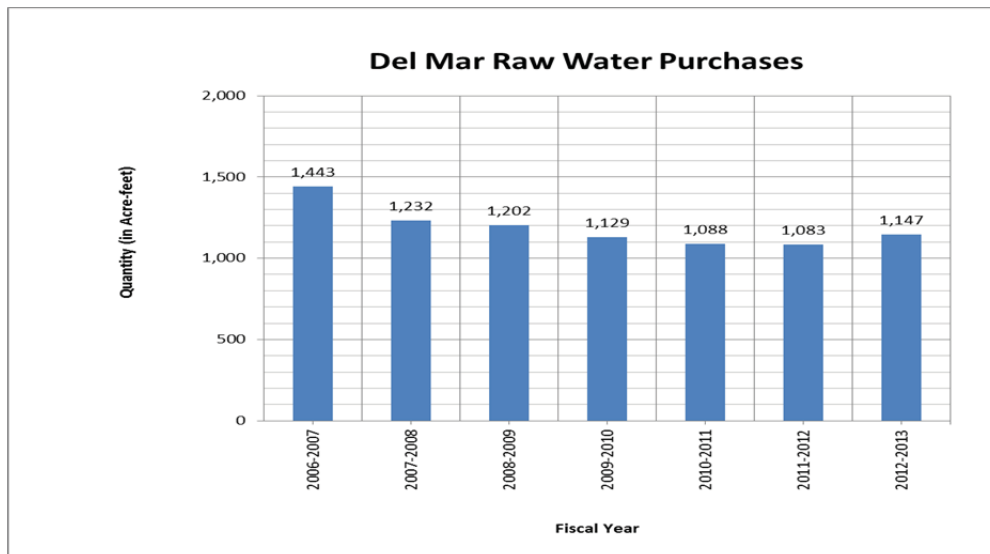
a State Homeland Security Program Grant while the two-year budget includes established grants from the County Service Area (CSA) for fire equipment and supplies. The Grants Fund decreased in the second year due to unused CSA funds from Fiscal Year 2012-2013 being allocated to Fiscal Year 2013-2014.

The decrease in the Library Fund is due to a carpet remodel included in Fiscal Year 2012-2013 which was paid through contributions from the Friends of the Del Mar Library and the City and is not included in either years of the two-year budget. The Regional Communications Fund increases in the first year by 14.5 percent due to available funds to purchase 800 Mhz radios in the first year that are not needed and not included in the second year. The Housing Fund increases by 15.1 percent in the first year due to an increase in subsidies provided to eight low-income families or individuals, and remain flat the following year. The AB 939 Fund increased by 66.7 percent due to Fiscal Year 2012-2013 being the first year of receiving funding from the solid waste franchise agreement for part of the year. The remaining funds – Supplemental Law Enforcement and Wildfire Protection Services, are relatively flat.

Enterprise Funds

Raw Water

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



Conservation efforts related to the statewide drought conditions resulted in significant declines in raw water purchases in recent years. However, raw water sales have begun to rebound from the Fiscal Year 2011-2012 nadir of 1,100 acre-feet (AF). Since 2009, the City has seen its rates for untreated water purchases climb from \$463 per AF to the current rate of \$807 per AF. The City is projecting continuing increases in raw water purchase and transportation costs and a return of the City's annual water use to approximately 1,250 AF. The budget includes \$1,400,000 for raw water supply purchases in Fiscal Year 2013-2014. The budget of \$1,512,000 for Fiscal Year 2014-2015 assumes an additional eight percent increase in raw water costs.

Treated Water

In May, the City of San Diego proposed increasing Del Mar's water treatment and transportation cost from the Fiscal Year 2010 rate of \$123.66 per AF to an estimated \$214.27 for Fiscal Year 2012-2013. San Diego also intends to assess cost increases based on new unit prices for Fiscal Year 2009-2010, Fiscal Year 2010-2011, and Fiscal Year 2011-2012. These new unit prices for water treatment and transportation are derived from an allocation of costs to the Miramar treatment plant, the facility that treats Del Mar's water. The Fiscal Year 2013-2014 budget of \$185,000 and the Fiscal Year 2014-2015 budget of \$199,800 includes an annual capacity fee of \$19,380.

Wastewater Treatment and Metro JPA costs

The current estimate from San Diego Wastewater for Fiscal Year 2013-2014 for the cost to treat the City's wastewater is approximately \$3,800 per million gallons. The wastewater treatment budget assumes the City will generate 600,000 gallons of wastewater per day, yielding a budget of \$832,000. The budgeted cost for Fiscal Year 2014-2015 remains the same at \$832,000.

Wastewater Transportation

The cost to transport the City's wastewater through the San Diego Municipal System prior to its deposition into the Metro System for treatment is \$120,000 for Fiscal Year 2013-2014. The cost estimate for wastewater transportation for Fiscal Year 2014-2015 remains steady at \$120,000.

Capital Improvement Program

The City has embarked on a variety of capital improvement projects in recent years and this year's budget continues to fund some of these major efforts. General CIP expenditures will decrease from \$7,798,737 in Fiscal Year 2012-2013 to \$823,000 in Fiscal Year 2013-2014. The vast majority of this budget decrease is attributable to the completion of construction of the Torrey Pines Bridge. TransNet, which provides funding for the City's annual street and drainage improvement projects, is projected to increase to \$206,000 in Fiscal Year 2013-2014 and \$216,000 in Fiscal Year 2014-2015. Combined with General Fund contributions, Community Development Block Grants, and Gas Tax funds, a total of approximately \$350,000 is made available annually for street and drainage improvement projects. A total of \$120,000 in funding was made available in Fiscal Year 2013-2014 to begin master planning for public facilities and the Shores Park.

Within the utility funds, a total of \$70,000 has been allocated to complete master plan updates for the City's water and wastewater systems in Fiscal Year 2013-2014. Additionally, a cost of service study will be completed in Fiscal Year 2013-2014 to provide the data necessary to set appropriate utility rates for the next five years. Construction of the bi-annual water system maintenance project is scheduled to occur in Fiscal Year 2014-2015 with a two-year total of \$180,000 in design and construction funds budgeted. For Fiscal Year 2014-2015, a two-year total of \$160,000 is available for the bi-annual sewer system maintenance project.

Reserves

As indicated, the Adopted Budget is balanced and all reserves have been maintained according to City policies. Reserve levels have been thoroughly evaluated during this budget process and adjustments made where appropriate. The discussion below will focus on fund balances important to the funding level of the City as a whole, or otherwise managed specifically to support the funding level of City objectives.

As indicated, the General Fund Contingency Reserve policy to maintain reserves of between 10 to 20 percent of operating expenditures has been satisfied with levels of 19.5 percent and 24.93 percent, respectively. Other reserves within the General Fund include a restricted Self-Insurance Reserve, which is funding the City's self-insured retention of \$125,000 and anticipated costs for outstanding claims and litigation. The reserve level is projected to be \$469,354 in the first year, and \$476,354 in the second year. The General Fund also contains a series of designated reserves. A Revenue Loss Reserve of \$500,000 is expected to remain untouched during the two-year budget. The

reserve for Sidewalk Cafés is projected to have additions of approximately \$5,000 in each year of the budget. This reserve is funded by fees from the sidewalk cafes, and is dedicated towards downtown streetscape improvements. The Software Licensing Reserve is expected to remain constant at approximately \$32,000, without additional funding or expenditures, in this two-year budget cycle. The City's Deposits Reserve is projected to remain at \$60,000 for both years to fund for any unclaimed deposits.

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; \$150,000 will be added in each fiscal year of this budget. The Fiscal Year 2013-2014 draw from this fund is \$61,200 and the draw is \$37,200 in Fiscal Year 2014-2015. Included in the draw in Fiscal Year 2013-2014 is \$26,000 for parking Pay and Display machines, \$29,200 for the Core Switch project, and \$6,000 for the General Fund's share towards electric/gas cars. In Fiscal Year 2014-2015, the draw includes \$30,000 for a truck in the Lifeguard Department and \$7,200 for the General Fund's share towards a duty truck in the Public Works Department. The ending balance for this fund is projected at \$554,037 in Fiscal Year 2013-2014 and \$666,837 in Fiscal Year 2014-2015.

In the Open Space Fund, the City's Tree Reserve which funds the fuel reduction programs by the Fire Department is expected to be \$25,020 in Fiscal Year 2013-2014 and to be \$28,020 in Fiscal Year 2014-2015. The Open Space Acquisition Fund remains the same at \$133,388 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. Previous studies have indicated that the City is superfunded, with reserves in excess of its projected liabilities. . The fund balance is projected to be \$477,990 for Fiscal Year 2013-2014 and \$399,460 for Fiscal Year 2014-2015.

The City has three enterprise funds, Water, Wastewater, and Clean Water. In order to payoff the City's CalPERS Side Fund liability, the Water Fund loaned \$1,200,790 to the General Fund. The Water Fund will be repaid in three to four years using the avoided pension costs from the annual amortized side fund payments. The Fund is projected to have an unreserved contingency of \$274,716 and \$476,451 in the two budget years and will receive the first reimbursement from the General Fund during Fiscal Year 2014-2015.

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 \$103,386 and \$6,396 for Fiscal Year 2013-2014 and Fiscal Year 2014-2015, respectively.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Del Mar
California**

For the Biennium Beginning

July 1, 2011

Linda C. Danson Jeffrey R. Egan

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Del Mar, California for the Biennial Budget beginning July 01, 2011. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of two years only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

RESOLUTION NO. 2013-32

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL MAR,
CALIFORNIA, ADOPTING THE FISCAL YEARS 2013-2014 AND 2014-
2015 OPERATING AND CAPITAL BUDGET

WHEREAS, on May 13, 2013 and May 14, 2013, the City Council of the City of Del Mar held Budget Workshops to review the recommendations for the Fiscal Years 2013-2014 and 2014-2015 Operating and Capital Budget; and

WHEREAS, the City Council has been presented with and has reviewed and approved the Capital Program for Fiscal Years 2013-2014 and 2014-2015 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.

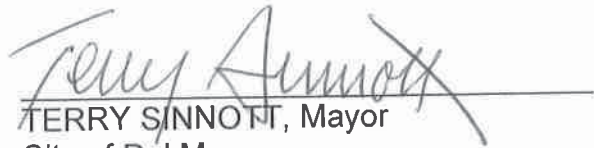
NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Del Mar, California, that the above recitals are true and correct.

BE IT FURTHER RESOLVED, that the Fiscal Years 2013-2014 and 2013-2014 Operating and Capital Improvement Budget is approved and adopted as shown on Exhibit "A" to the resolution; and

BE IT FURTHER RESOLVED, that the City Manager has the authority to move appropriations between programs as long as the total dollars do not exceed that approved by the City Council; and

BE IT FURTHER RESOLVED, that the City Manager has the authority to purchase the capital assets included in the budget and approved by the City Council.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Del Mar, California, at a Regular Meeting held on the 3rd day of June 2013.


TERRY SINNOTT, 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, Mercedes Martin, City Clerk of the City of Del Mar, California, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution 2013-32_, adopted by the City Council of the City of Del Mar, California, at a Regular Meeting held the 3rd day of June 2013, by the following vote:

AYES: Mayor Sinnott; Council Members Corti, Mosier and Parks

NOES: None

ABSENT: Deputy Mayor Haydu

ABSTAIN: None



MERCEDES MARTIN, City Clerk
City of Del Mar

RESOLUTION NO. 2013-33

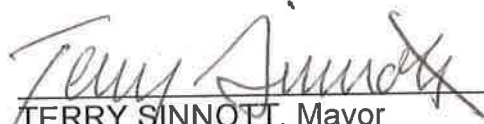
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL MAR, CALIFORNIA, ADOPTING THE COMPENSATION PLANS FOR THE MANAGEMENT AND PROFESSIONAL, GENERAL AND SEASONAL EMPLOYEES, AND FIREFIGHTERS

WHEREAS, on June 6, 2011, the City Council of the City of Del Mar passed Resolution 2011-46 adopting the compensation plans for Management and Professional, General, and Seasonal employees; and

WHEREAS, the City Council has been presented with and has reviewed the compensation plans for Management and Professional, General and Seasonal employees, and Firefighters for inclusion in the Fiscal Years 2013-2014 and 2014-2015 Operating and Capital Budgets.

NOW, THEREFORE, BE IT RESOLVED, that the City Council does hereby approve and adopt the proposed compensation plan for the Management and Professional, General, Seasonal, and Firefighter employees as shown in Exhibit "A".

PASSED, APPROVED AND ADOPTED by the City Council of the City of Del Mar, California, this 3rd day of June 2013.


TERRY SINNOTT, Mayor
City of Del Mar

APPROVED AS TO FORM:


LESLIE E. DEVANEY, City Attorney
City of Del Mar

RESOLUTION NO. 2013-33

ATTEST AND CERTIFICATION:

STATE OF CALIFORNIA
COUNTY OF SAN DIEGO
CITY OF DEL MAR

I, Mercedes Martin, City Clerk of the City of Del Mar, California, DO HEREBY CERTIFY, that the foregoing is a true and correct copy of Resolution 2013-33, adopted by the City Council of the City of Del Mar, California at a Regular Meeting held the 3rd day of June 2013, by the following vote:

AYES: Mayor Sinnott; Council Members Corti, Mosier and Parks

NOES: None

ABSENT: Deputy Mayor Haydu

ABSTAIN: None



Mercedes Martin, City Clerk
City of Del Mar

RESOLUTION NO. 2013-34

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL MAR, CALIFORNIA, ESTABLISHING THE PROPERTY TAX RATE AND FIXED CHARGE ASSESSMENTS FOR BONDED INDEBTEDNESS FOR FISCAL YEAR 2013-2014

WHEREAS, the total net taxable secured and unsecured assessed valuation of the City of Del Mar is now estimated at \$2,818,423,000 full value; and

WHEREAS, the amount of revenue to be raised from the tax base, according to the voter approved bonded indebtedness, thereby established the rate of property tax required.

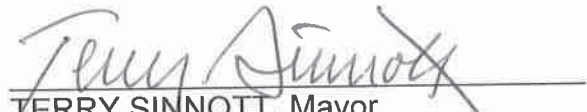
NOW, THEREFORE, BE IT RESOLVED that the property tax rate for the City of Del Mar for the Fiscal Year ending June 30, 2013, be and hereby is established at \$0.00635 per \$100 assessed value which shall be apportioned in the following amount. (Exhibit "A")

WILDFIRE PROTECTION 1999 GENERAL OBLIGATION BONDS:

\$0.00635 PER \$100 ASSESSED VALUE

BE IT FURTHER RESOLVED that whereby Special Assessment District 99-1 (Seawall Construction) and Special Assessment District 2005-01 (Ocean View/Pines) require a flat charge assessment calculated by an engineer's report to be raised for bonded indebtedness, City Council hereby approves the flat charge assessments for Fiscal Year 2013-2014 as shown on Exhibits "B" and "C".

PASSED, APPROVED AND ADOPTED by the City Council of the City of Del Mar, California, at a Regular Meeting held on the 3rd day of June 2013.


TERRY SINNOTT, 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, Mercedes Martin, City Clerk of the City of Del Mar, California, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution 2013-34, adopted by the City Council of the City of Del Mar, California, at a Regular Meeting held the 3rd day of June 2013, by the following vote:

AYES: Mayor Sinnott; Council Members Corti, Mosier and Parks

NOES: None

ABSENT: Deputy Mayor Haydu

ABSTAIN: None


MERCEDES MARTIN, City Clerk
City of Del Mar

RESOLUTION NO. 2013-35

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL MAR, CALIFORNIA, ESTABLISHING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2013-2014

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

WHEREAS, the appropriation limit established for Fiscal Year 2012-2013 is \$20,862,036; 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 2013-2014 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>	County Population Change <u>(population factor)</u>	<u>Factor</u>
1.0512	1.0080	1.0596

NOW, THEREFORE, BE IT RESOLVED that the appropriations limit be established at \$22,105,613 and that the City Council does hereby adopt the annual appropriations limitation for Fiscal Year 2013-2014, and selects the options for calculation using the population growth of the County of San Diego 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 on the 3rd day of June 2013.


TERRY SINNOTT, Mayor
City of Del Mar

APPROVED AS TO FORM:


LESLIE E. DEVANEY, City Attorney
City of Del Mar

RESOLUTION NO. 2013-35

ATTEST AND CERTIFICATION:

STATE OF CALIFORNIA
COUNTY OF SAN DIEGO
CITY OF DEL MAR


I, Mercedes Martin, City Clerk of the City of Del Mar, California, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution 2013-35, adopted by the City Council of the City of Del Mar, California, at a Regular Meeting held the 3rd day of June 2013 by the following vote:

AYES: Mayor Sinnott; Council Members Corti, Mosier and Parks

NOES: None

ABSENT: Deputy Mayor Haydu

ABSTAIN: None


MERCEDES MARTIN, City Clerk
City of Del Mar

RESOLUTION NO. 2013-36

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL MAR, CALIFORNIA, APPROVING THE STATEMENT OF INVESTMENT POLICY EFFECTIVE JUNE 3, 2013 THROUGH JUNE 30, 2014, 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, the City Council has determined that it is in the best interest of the City to permit interfund loans between the various funds held by the City in compliance with Government Code Section 53601 and the Investment Policy; 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:

1. The above recitals are true and correct.
2. The Investment Policy is hereby amended to permit interfund borrowing subject to certain conditions and in compliance with Government Code Section 53601.
3. 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 of this Resolution.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Del Mar, California, at a Regular Meeting held on the 3rd day of June 2013.


TERRY SINNOTT, 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, Mercedes Martin, City Clerk of the City of Del Mar, California, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution 2013-36, adopted by the City Council of the City of Del Mar, California, at a Regular Meeting held the 3rd day of June 2013, by the following vote:

AYES: Mayor Sinnott; Council Members Corti, Mosier and Parks

NOES: None

ABSENT: Deputy Mayor Haydu

ABSTAIN: None



MERCEDES MARTIN, 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, City staff, and City residents. While each year’s budget process includes certain specific steps in the development of the current year’s figures, the budget also addresses the City Council’s “Must-Do” Priorities, Strategic and Operational Initiatives, Council Led Initiatives and Citizen-Community Led Projects.

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, capital improvement 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 and to measure the distance we have traveled to accomplish our goals. In 1999, the Council approved our first two-year budget as an additional tool for long-range financial planning. Prior to Fiscal Year 2006-2007, Del Mar’s two-year budget was best described as a “rolling” two-year budget, as Council went through a complete budget process annually. In Fiscal Year 2006-2007, and again in Fiscal Year 2008-2009, staff analyzed the second year of the two-year request and prepared an update for Council adoption. This budget continues the policy of a “true” two-year budget as the Council approved the separate appropriations for both Fiscal Years 2013-2014 and 2014-2015.

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					
City Council Workshop with Executive Team			X			
Departments Submit Budget Requests to Finance			X			
City Manager Reviews Requests with Finance Director and Department Heads				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 “Must-Do” Priorities, Strategic and Operational Initiatives, Council Led Initiatives, and Citizen-Community Led Projects 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, hears presentations from all Department Heads on proposed budgets, evaluates revenue estimates, 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, the local 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 their regularly scheduled meeting on June 3, 2013.

Budget Reviews

The budget is monitored monthly by the Finance Department and Department Heads using internal reports, which compares actual revenues and expenditures to-date with budgeted amounts. On a semi-annual basis, the Finance Department completes a comprehensive report to the City Council, and subject to majority Council approval, adjusts budget figures 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, Council may amend the budget upon approval of a resolution to do so. 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 susceptible to accrual, 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 above. 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 with the Mid-Year Financial Report.

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 “Must-Do” Priorities, Strategic and Operational Initiatives, Council Led Initiatives, and Citizen-Community Led Projects, 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 Heads 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 and has a minimum 10 percent contingency reserve in the General Fund in order to ensure the City’s continuing financial health. The contingency reserve calculation is the percent the ending unreserved balance is of the total of General Fund expenditures. As part of the budget adoption process in June 2000, the City Council approved an expanded reserve policy providing for, in addition to the 10 percent minimum contingency reserve, a mandatory review of reserves should the contingency reserve reach 20 percent. 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. Each equipment purchase is “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 that reserve.

In 2007, the Council adopted a financial objective 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, the financial objective caps the growth of operating expenditures as a percentage of the projected growth of revenues. The Fiscal Years 2013-2014 and Fiscal Years 2014-2015 budgets meet this financial objective.

Cash Management

The basic tool for management of the City’s cash is the investment policy approved annually by the City Council in compliance with State of California law. Staff monitors cash daily in order to maximize investment opportunities. Bank balances include only cash necessary to cover daily needs, and excess cash is invested in the State Local Agency Investment Fund (LAIF). The remaining funds are invested with 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 maintained by the Finance Department and is reviewed annually as a 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 through 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 as high as 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 State Revolving Fund may be used subject to availability of funding. The City’s policy requires strict adherence to bond covenants for debt service coverage and reserve funding.

The City uses a series of financing mechanisms for projects in its General Fund. The following methods are the most commonly used.

For 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 to 15 percent 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 or short-term or variable 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 Department 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. Current revenues must exceed current expenditures in order to achieve a balanced budget, and 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 the residents of the City. The budget receives careful scrutiny to ensure that streets and roads are maintained and cleaned, that trash is picked up, that 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 prepares a two-year operational budget and a ten-year capital improvement budget every other year. The budget consists of two single-year appropriations and along with the ten-year capital plan are analyzed over the course of both years and are subject to review and update, with any changes submitted to Council for approval.

In conjunction with the preparation of the two-year model, a 30-year forecast was 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

In conjunction with the capital improvements in the enterprise funds, utility rates for both water and sewer were adopted in 2009 for a five-year period. Rates and charges are sufficient to fund the required capital improvements, operating expenditures, and reserve requires for the five-year period. Due to the potential of mandatory reductions in water consumption, 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. The water and sewer rates adopted in 2009 received only 37 protest votes, or about one percent of the ratepayers, which the City believes is a testament to the open process in which the rates were set with extensive community input.

The Clean Water Fund is also supported by a new five-year rate schedule, which once again received few protest votes. The funds received from the new rates and charges should be sufficient to fund the program and allow the City to meet its various programmatic responsibilities.

New rates and charges over a five-year period will be updated and prepared during this two-year budget period.

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 we believe there will be no need for future voter approval of an override.

With the adoption of the Fiscal Year 2013-2014 budget, the appropriation limit for the City of Del Mar is \$22,105,613 which is \$13,655,809 over the proceeds of taxes.

On the next page, the reader will find the calculation of the proceeds of taxes.

CITY OF DEL MAR
CALCULATION - PROCEEDS OF TAXES
FY 2013-2014

<u>FUND</u>	<u>ESTIMATED FY2013-2014</u>	<u>PROCEEDS OF TAXES</u>	<u>NON-PROCEEDS OF TAXES</u>
GENERAL FUND			
PROPERTY TAX	4,130,680 t	4,130,680	
PROPERTY TAX IN LIEU OF VLF	459,000 t	459,000	
SALES AND USE TAX	1,093,680 t	1,093,680	
PROPERTY TAX IN LIEU OF SALES TAX	403,460 t	403,460	
TRANSIENT OCCUPANCY TAX	1,934,020 t	1,934,020	
FRANCHISE TAXES	334,900 np		334,900
BUSINESS LICENSE TAX	198,110 t	198,110	
REAL PROPERTY TRANSFER TAX	74,110 t	74,110	
SALES TAX - SAFETY	- np		-
LICENSES & PERMITS	20,400 t	20,400	
JUNIOR LIFEGUARDS	51,000 np		51,000
PARKING PERMITS	18,360 np		18,360
MOVING VIOLATIONS	149,240 np		149,240
PENALTIES	4,700 np		4,700
PARKING VIOLATIONS	517,790 np		517,790
ADMINISTRATIVE CITATIONS	10,000 np		10,000
INVESTMENT EARNINGS - PROPERTY TAX	- np		-
INVESTMENT EARNINGS - HOUSING	- np		-
INVESTMENT EARNINGS - SELF INSURANCE	- np		-
SIDEWALK CAFÉ USER FEE	5,180 np		5,180
RENTAL INCOME	122,000 np		122,000
PARKING METER INCOME	607,700 np		607,700
VEHICLE LICENSE FEE	2,530 t	2,530	
PUBLIC SAFETY AUGMENTATION FUND (PSAF)	50,500 t	50,500	
HOMEOWNER EXEMPT	21,220 t	21,220	
OFF HWY IN-LIEU	- t	-	
SOLANA BEACH CONTRACT	19,500 np		19,500
STATE GRANTS	- np		-
FEDERAL GRANTS	- np		-
ON-TRACK PARAMUTUAL	17,160 np		17,160
OFF-TRACK PARAMUTUAL	20,000 np		20,000
SOLID WASTE	8,190 np		8,190
CHARGES FOR PLANNING SERVICES	569,820 np		569,820
HOUSING IN LIEU	- np		-
SALE OF PROPERTY	- np		-
ADMINISTRATIVE CHARGE	563,690 np		563,690
NUISANCE ALARM REIMBURSEMENT	3,840 np		3,840
EXPENDITURE REIMBURSEMENT	- np		-
BOOKING FEES RETURN	- np		-
MISCELLANEOUS	- np		-
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SUB-TOTAL GENERAL FUND	11,410,780	8,387,710	3,023,070
GENERAL INTEREST	19,780	14,540	5,240
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TOTAL GENERAL FUND	11,430,560	8,402,250	3,028,310

CITY OF DEL MAR
CALCULATION - PROCEEDS OF TAXES
FY 2013-2014

<u>FUND</u>	<u>ESTIMATED FY2013-2014</u>	<u>PROCEEDS OF TAXES</u>	<u>NON-PROCEEDS OF TAXES</u>
<u>LIBRARY FUND</u>			
CONTRIBUTIONS	- np		-
CONTRIBUTIONS - FRIENDS	- np		-
TOTAL LIBRARY FUND	-	-	-
<u>GAS TAX FUND</u>			
INVESTMENT EARNINGS	- np		-
STATE GAS TAX	140,370 np		140,370
STATE GRANTS	- np		-
PERS SURPLUS/INTEREST	- np		-
FRANCHISE FEE	- np		-
MISCELLANEOUS	- np		-
TOTAL GAS TAX FUND	140,370	-	140,370
<u>OPEN SPACE FUND</u>			
CONSTRUCTION TAX	2,550 t	2,550	
PERMITS	380,990 np		380,990
ON-TRACK PARAMUTUAL	10,400 np		10,400
OFF-TRACK PARAMUTUAL	13,000 np		13,000
STATE GRANTS	- np		-
FEDERAL GRANTS	- np		-
LOCAL GRANTS	- np		-
CONTRIBUTIONS	3,870 np		3,870
TREE MITIGATION	3,000 np		3,000
MISCELLANEOUS	2,120 np		2,120
SUB-TOTAL OPEN SPACE FUND	415,930	2,550	413,380
INVESTMENT EARNINGS	760	5	755
TOTAL OPEN SPACE FUND	416,690	2,555	414,135
<u>SUPPLEMENTAL LAW FUND</u>			
SUPPLEMENTAL LAW GRANT	100,000 np		100,000
TOTAL SUPPLEMENTAL LAW	100,000	-	100,000
<u>REGIONAL COMMUNICATIONS FUND</u>			
PROPERTY TAX	45,000 t	45,000	
TOTAL REGIONAL COMMUNICATIONS	45,000	45,000	-
<u>GRANTS FUND</u>			
STATE	- np		-
FEDERAL	- np		-
LOCAL	19,373 np		19,373
TOTAL GRANTS FUND	19,373	-	19,373

CITY OF DEL MAR
CALCULATION - PROCEEDS OF TAXES
FY 2013-2014

<u>FUND</u>	<u>ESTIMATED FY2013-2014</u>	<u>PROCEEDS OF TAXES</u>	<u>NON-PROCEEDS OF TAXES</u>
<u>HOUSING FUND</u>			
INVESTMENT EARNINGS	4,210 np		4,210
CDBG	- np		-
HOUSING IN LIEU	94,030 np		94,030
TOTAL HOUSING FUND	98,240	-	98,240
<u>AB 939 FUND</u>			
AB 939 REIMBURSEMENT	50,000 t	50,000	-
TOTAL AB 939 FUND	50,000	50,000	-
<u>WILDFIRE PROTECTION DEBT SERVICE FUND</u>			
PROPERTY TAX	183,660 np		183,660
INVESTMENT EARNINGS	1,100 np		1,100
TOTAL WILDFIRE DEBT	184,760	-	184,760
<u>CAPITAL IMPROVEMENT FUND</u>			
FEDERAL GRANTS	16,840 np		16,840
STATE GRANTS	- np		-
LOCAL GRANTS	- np		-
INVESTMENT EARNINGS	8,000 np		8,000
TOTAL CAPITAL IMPROVE FUND	24,840	-	24,840
<u>PROP 42 FUND</u>			
STATE GRANTS	- np		-
INVESTMENT EARNINGS	- np		-
TOTAL PROP 42 FUND	-	-	-
<u>TRANSNET FUND</u>			
TRANSNET	206,000 np		206,000
ARRA	- np		-
INVESTMENT EARNINGS	10 np		10
TOTAL TRANSNET FUND	206,010	-	206,010
TOTAL GENERAL GOVERNMENT	12,715,843	8,449,804	4,216,039
<u>WORKERS' COMPENSATION FUND</u>			
CONTRIBUTIONS	175,580 np		175,580
INVESTMENT EARNINGS	5,000 np		5,000
TOTAL WORKERS' COMPENSATION FUND	180,580	-	180,580

CITY OF DEL MAR
 CALCULATION - PROCEEDS OF TAXES
 FY 2013-2014

<u>FUND</u>	<u>ESTIMATED FY2013-2014</u>		<u>PROCEEDS OF TAXES</u>	<u>NON-PROCEEDS OF TAXES</u>
<u>WATER UTILITY FUND</u>				
PENALTIES	9,750	np		9,750
NON-RATE CHARGES FOR SERVICE	-	np		-
INVESTMENT EARNINGS	11,680	np		11,680
WATER SALES	1,632,430	np		1,632,430
READY TO SERVICE CHARGE	1,015,790	np		1,015,790
CURRENT SERVICE FEES	6,400	np		6,400
FIRE METERS	1,150	np		1,150
GRANT FUNDS	-	np		-
CONTRIB. IN AID	-	np		-
PERS SURPLUS/INTEREST	-	np		-
MISCELLANEOUS	21,860	np		21,860
INTEREST BOND PROCEEDS	-	np		-
	<hr/>		<hr/>	<hr/>
TOTAL WATER FUND	2,699,060		-	2,699,060
<u>CLEAN WATER FUND</u>				
PENALTIES	1,500	np		1,500
INVESTMENT EARNINGS	-	np		-
SERVICE CHARGES	359,360	np		359,360
GRANT REVENUE	5,000	np		5,000
	<hr/>		<hr/>	<hr/>
TOTAL CLEANWATER FUND	365,860		-	365,860
<u>SEWER UTILITY FUND</u>				
PENALTIES	10,710	np		10,710
INVESTMENT EARNINGS	9,000	np		9,000
SERVICE CHARGES	1,297,000	np		1,297,000
USAGE CHARGES	1,507,610	np		1,507,610
INCLUSION FEES	6,060	np		6,060
CONTRIB IN AID	-	np		-
PERS SURPLUS/INTEREST	-	np		-
MISCELLANEOUS	105,470	np		105,470
CITY OF SAN DIEGO	32,790	np		32,790
BOND PROCEEDS	-	np		-
	<hr/>		<hr/>	<hr/>
TOTAL SEWER FUND	2,968,640		-	2,968,640
	<hr/>		<hr/>	<hr/>
TOTAL ALL FUNDS	18,929,983		8,449,804	10,430,179
	<hr/>		<hr/>	<hr/>
PROP 4 LIMIT			22,105,613	
			<hr/>	
OVER/(UNDER) LIMIT			(13,655,809)	
			<hr/>	

CITY COUNCIL PRIORITIES

Background

Del Mar is a beach community of approximately 4,194 residents. Because of its proximity to the University of California, San Diego, the City attracts well-educated residents many of whom become very involved in their community. Del Mar residents take an active part in the budget workshop sessions in addition to contributing through participation on various advisory committees.

At the beginning of each two-year budget in January or February, it is customary for the City Council to establish the priorities that will provide the framework for budget development. As a result of that meeting, Council establishes “Must-Do” Priorities, Strategic and Operational Initiatives, Council Led Initiatives, and Citizen-Community Led Projects. This budget addresses many of these goals.

The document on the following pages illustrates the priorities determined by the City Council. Using these priorities as a guideline, each Department develops a Work Program including tasks necessary to complete Council priorities and tracks progress towards meeting those priorities throughout the year. The City Council adopts the work program at the beginning of the fiscal year and reviews the Work Program in six months in conjunction with the midyear financial review. This process has served the City well in providing a tool that focuses on City priorities and monitors staff progress in implementation of the directions Council has set.

City Council Priorities for Fiscal Years 2013-2014 and 2014-2015

CITY COUNCIL MISSION STATEMENT

The mission of the Del Mar City Council is to serve as the representative body that determines the local and regional needs of its citizens, sets goals, makes general policy, and exercises its responsibility to retain and enhance the special character of Del Mar based on the Community Plan.

CITY VISION STATEMENT

The vision for the City of Del Mar is to be a residential community with a vibrant downtown and a tranquil place of natural beauty where residents and visitors feel safe and enjoy opportunities for recreation and entertainment.

OVERALL GOALS AND OBJECTIVES

- GOAL 1: Preserve and enhance the community character of the City with emphasis on natural resources.**
- GOAL 2: Manage the City’s resources in a fiscally sound and prudent manner in order to protect the public’s health, safety and welfare.**
- GOAL 3: Communicate effectively with and engage the community.**
- GOAL 4: Provide leadership to influence decisions that impact the local and regional communities.**

CITY COUNCIL “MUST-DO” PRIORITIES, STRATEGIC AND OPERATIONAL INITIATIVES, COUNCIL LED INITIATIVES, AND CITIZEN-COMMUNITY LED PROJECTS

“Must Do” Priorities

“Must-Do” priorities are those projects that are important to the City’s financial solvency, crucial to public safety or public service delivery, are required by local, state, or federal mandate.

Housing Element Update

HCD Certification	Fiscal Year 2012-2013
Zoning Code Amendments	Fiscal Year 2013-2014
Local Coastal Program Amendment	Fiscal Year 2013-2014

Construction of the North Torrey Pines Bridge Project

Project Complete	November 2013
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Annual Street & Drainage (Streetscape & Sidewalks)

Fiscal Year 2013-2014

Downtown Parking Management Plan (Phase 1)

Underway – FY 2013-2014

Optimize On Street Parking (Phase 2)

Optimize Off Street Parking (Phase 3)

Seek out opportunities to form Public-Private-Partnerships (Phase 4)

Public Parking Structure (Phase 5)

Strategic Initiatives

Strategic Initiatives are those projects that are not “Must-Do” Priorities, but will aid towards advancing the City in its goals and objectives and will enhance the City financially, and take advantage of funding opportunities.

Comprehensive Parking Management Plan for North Beach, Fiscal Year 2013-2014, 2014-2015
North Commercial, Via del la Valle, Hillside, and Bluffs zones
and Early Implementation Measures

Street and streetscape improvements
between 14th and 9th Streets (Public Realm)

Governance related to the Fairgrounds (underway) Fiscal Year 2013-2014
DAA discussions with the County concerning a new governance model for the fairgrounds. Current Board governance structure is by appointment, concern over local representation.

Del Mar Fairgrounds LCPA (underway) Fiscal Year 2013-2014
Local Coastal Program Amendment to modify "white hole" in LCP; create vision statement and development policies for the Fairgrounds property, similar to guidelines established for rest of City and found in the Del Mar Community Plan.

Develop Comprehensive Facilities Plan for City Fiscal Year 2013-2014
Develop a complete inventory of current City facilities. City Council has identified 1050 CdM and City Hall facilities as priorities; this process determines the programming: 1050 Camino del Mar; City Hall Offices; Relation of Fire Station from leased property at Fairgrounds; Other City Facilities, including Beach Safety Center and Public Works Yard. Process will identify annual costs, pending maintenance, and future schedule for renovating existing structures, moving or building new facilities. Use of professional facilities consultants to recommend plan for City.

City Hall Siting Fiscal Year 2013-2014

Potential Private-Public Partnership(s)

Expansion of the Fire Management Services Agreement (underway) Fiscal Year 2013-2014

Traffic Improvements
(Install two temporary traffic circles on Camino del Mar in the Beach Colony; begin process for planning reconfiguration of CdM)

Regulation of Short-Term Rentals

Operational Initiatives

Operational initiatives are those projects that are not needed to be done immediately, but will proactively aid in the operation of the City.

Del Mar Fairgrounds Cost of Services Study and Master Plan Impact Fee Recovery Fiscal Year 2013-2014

10-Year CIP and Financial Plan (underway) Fiscal Year 2013-2014
Development of 10-year Capital Improvement Plan, which identifies: capital projects, major facility repair, maintenance projects, and significant equipment purchases;

Community Plan Update
The process would include extensive community outreach for evaluation and recommendation and would include CEQA documentation and supporting technical studies.

Assessment of Pension Costs and Options Ongoing

Assessment of Safety Costs and Options (underway) Fiscal Year 2013-2014

Shores Property Park Master Plan Fiscal Year 2013-2014

Potential Partnership with 22nd District Agricultural Association

Pedestrian and Bicycle Plan

Assessment of Landscaping / Trees on Public Property (underway) Fiscal Year 2013-2014

Implement Community Satisfaction Survey

Utility Undergrounding

Implement a Web-based Issues Survey of Community for City Council

Council Led Initiatives (Unfunded)

Council led initiatives are those projects that the City Council will organize and lead.

Community Outreach – based on specific issues Ongoing

City Council/Volunteer Efforts Fiscal Years 2013-2014
Develop recognition program for volunteers, review Council Advisory Committees, review and standardize Committee resolutions, create checklist/guidelines for Council Liaisons

Citizen-Community Led Projects

Citizen-Community led projects are those projects led by private citizens or Del Mar Community Groups.

Alvarado House Fiscal Year 2014-2015

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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:

- The General Fund is the 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 charges, and the administrative charge from the Enterprise Funds. Major expenditures are public safety, general government, and public works expenditures.
- The 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.
- The Capital Improvement Project Fund is 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.

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:

- The Water Fund is 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.
- The Wastewater Fund is 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:

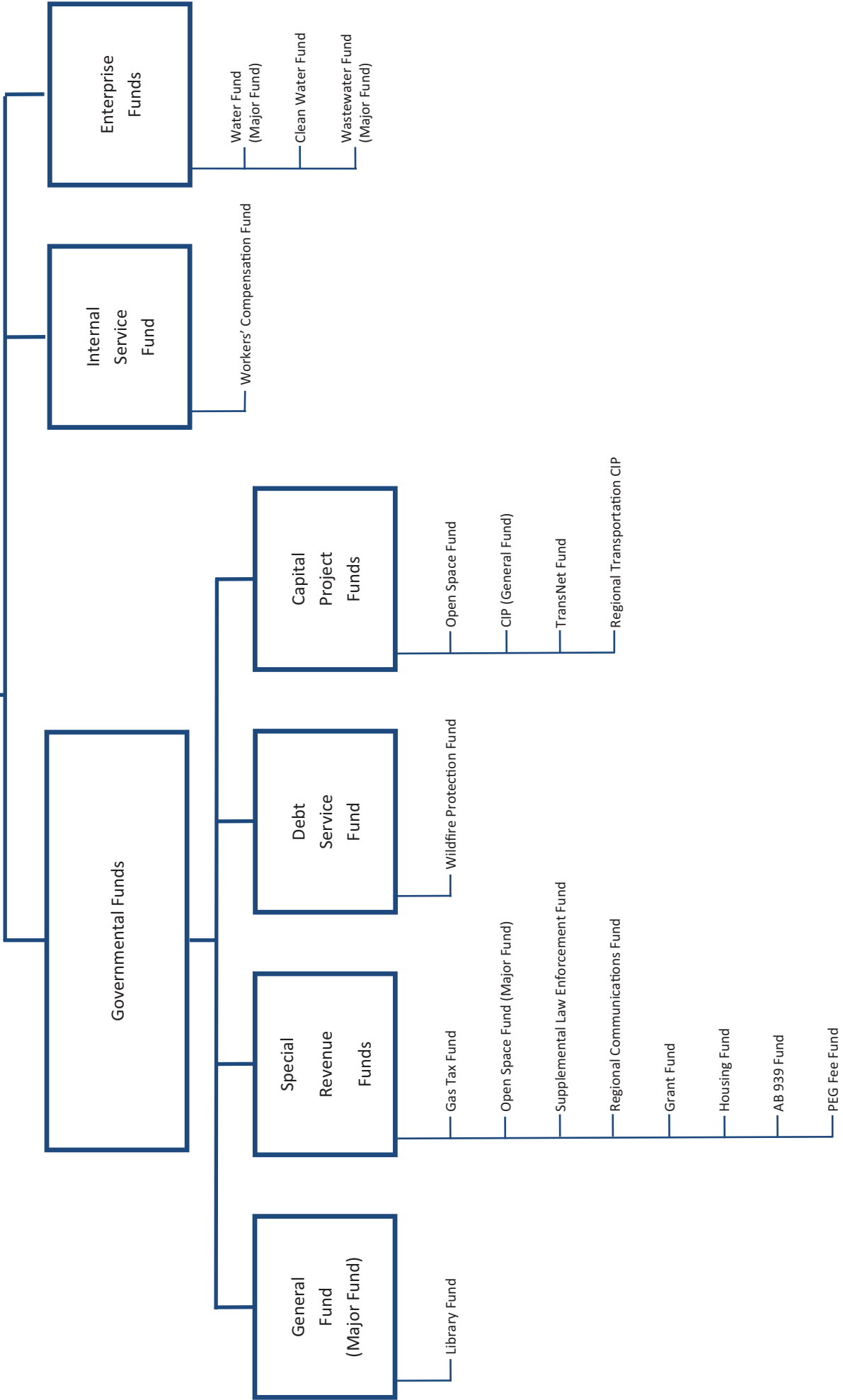
- The Clean Water Fund accounts for the mandated costs of the City’s National Pollution Discharge Eliminations System (NPDES) permit. Its major revenue source is from user charges.

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 Gasoline Tax Fund is 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.
 - The Supplemental Law Enforcement Fund is used to account for grant revenue received by the City from the State of California for supplemental law enforcement expenditures.
 - The Regional Communications System Fund is used to account for revenue received by the City to maintain its portion of the San Diego County and Imperial County Regional Communications System.
 - The Grant Fund accounts for federal, state and local grants received by the City and the expenditure of those funds.
 - The Housing Fund accounts for in-lieu payments from developers and expenditures in support of low-income housing.
 - The 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.
 - The 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.
- 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 Wildfire Debt Service Fund accounts for the accumulation of resources and payment of the Wildfire Protection general obligation bond principal and interest from governmental resources.

- The Capital Project Funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities.
 - The Regional Transportation Congestion Improvement Program (RTCIP) Fund accounts for fees received on new development used to mitigate the impacts of residential development.
 - The 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 workers' compensation services provided to other departments of the City.

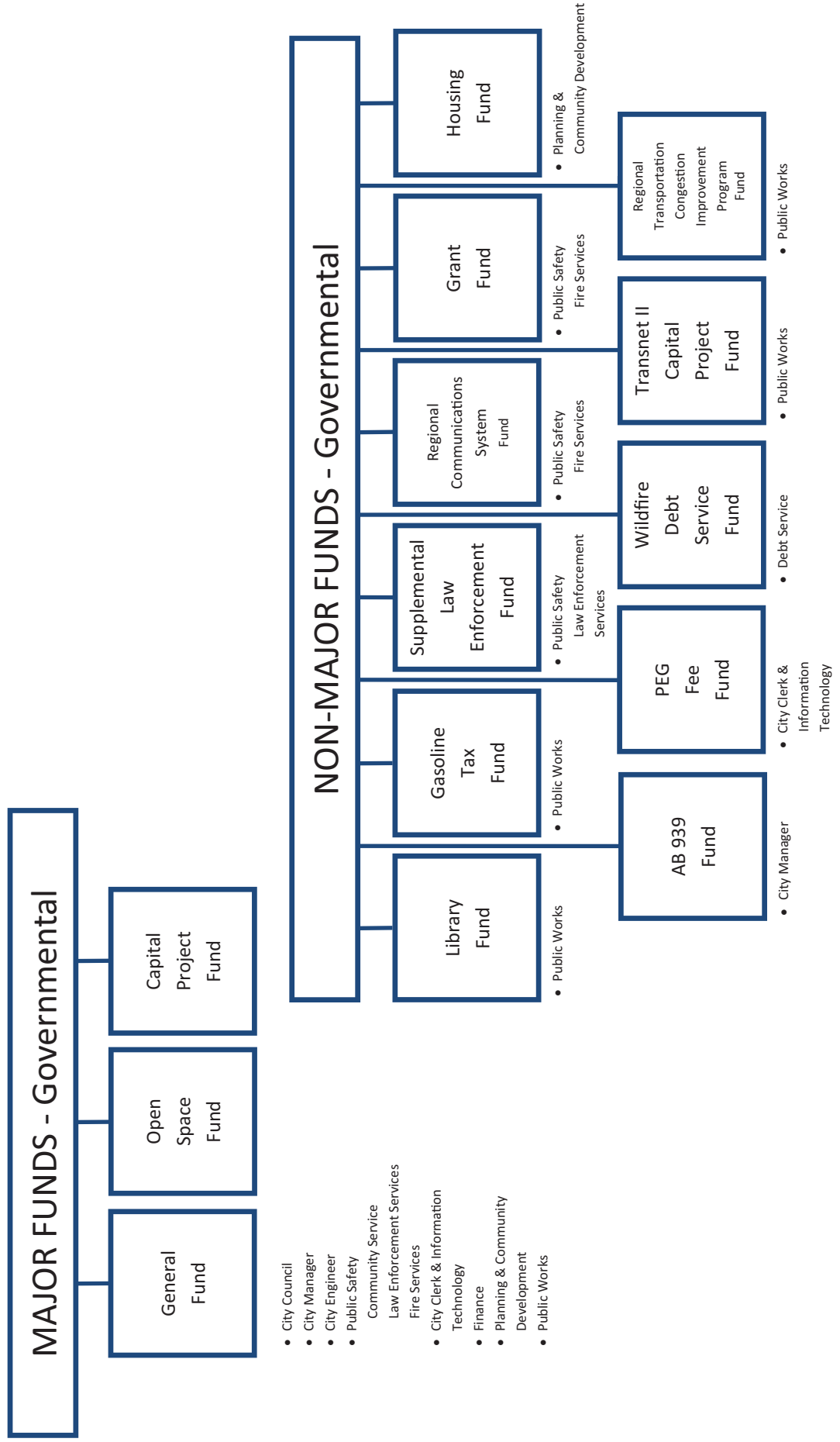
City of Del Mar



Department to Fund Relationship

Major funds are 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.

The graphic below shows the relationship between the City's functional units (departments) and its major and non-major funds.



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 almost completely built out; 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 40 percent and 41 percent of General Fund revenues for Fiscal Years 2013-2014 (\$4,589,680) and 2014-2015 (\$4,773,270), respectively. The City's assessed valuation exceeds \$2 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 on the basis of that information. Historical growth is also considered, which includes the re-sale and development of property. As an affluent and desirable beach community, property values in Del Mar continue to grow substantially, and re-sales 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 percent 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 13 percent of General Fund revenues for both Fiscal Years 2013-2014 (\$1,497,140) and 2014-2015 (\$1,512,110). The current sales tax rate in San Diego County is 8.00 percent, and the City receives one percent of the total sales in the City. On a quarterly basis, the State Board of Equalization (SBOE) 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 SBOE 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 couple of national retailers in the City.

Del Mar's restaurants are known for superior dining and generate 61 percent of the sales tax revenue. However, Del Mar's retail sector remains flat in this slow economy. Almost 71 percent of Del Mar's sales tax is generated by the top 25 businesses. Twelve 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 Fair, and thoroughbred racing, offers unique sales tax opportunities and room for growth that is not available in other areas of the City. However, even those events have declined and revenues have decreased over recent years.

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. TOT revenues are approximately 17 percent of General Fund revenues for both Fiscal Years 2013-2014 and 2014-2015.

The current estimate for Fiscal Years 2013-2014 (\$1,934,020) and 2014-2015 (\$1,104,620) is four percent more than the previous fiscal year. The hotels and motels in the City have seen an upturn in visitors and TOT collections.

OTHER TAXES

Other taxes are approximately five percent of General Fund revenues. This category includes franchise taxes of approximately \$335,000 and \$328,000 for Fiscal Years 2013-2014 and 2014-2015, respectively, for the gas, electric, trash and cable franchises that operate in the City. These estimates are based on the current projections increased by the historical growth rate.

The Real Property Transfer Tax estimate of approximately \$74,000 and \$76,000, respectively, is an average of historical revenues and reflects minimal increases from the previous years.

The economic crisis and the slow recovery has impacted the Business License Tax. Business license revenue, estimated at \$198,000 and \$200,000 for Fiscal Years 2013-2014 and 2014-2015, respectively, constitutes almost two percent of General Fund revenues for both fiscal years. Estimates are based on historical information together with estimates for new business revenues.

LICENSES AND PERMITS

Licenses and permits are revenues collected for taxicab operation permits, a Junior Lifeguard Program, and parking permits for spaces underneath the L'Auberge Hotel. These revenues make up less than one percent of total General Fund Revenues and, except for parking permits, are projected to decline based on historical information and declines the City has experienced in this revenue category.

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 are approximately 11 percent 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. These revenues are projected to increase one percent and three percent for Fiscal Years 2013-2014 and 2014-2015, respectively, because of increased activity and due to having parking machines that accept credit cards. Revenue from Parking Violations is estimated to be approximately \$518,000 for both years.

In Fiscal Year 2004-2005, the City Council approved the installation of red light cameras at certain intersections in Del Mar as a safety measure to reduce red light violations. The success of these cameras have resulted in a decline of revenue of \$109,000 for both years with offsetting annual expenditures of \$54,000.

REVENUES FROM THE USE OF ASSETS

The two revenue sources in this category are Investment Earnings and Rental Income. Trends, the current economic climate, and historical information are used to calculate these estimates. Investment Earnings have declined dramatically in recent years due to more funds invested in the State of California's Local Agency Investment Fund (LAIF) and due to the decrease in interest rates. Rental income of almost \$122,000 and \$126,000 for Fiscal Years 2013-2014 and 2014-2015, respectively, 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. On track pari-mutuel revenues declined significantly as a result of AB 304 implementation, which reduced the amount retained on every quarter horse bet and returned more money to the bettors as winnings. This source, which in Fiscal Year 1995-1996 comprised approximately six percent of General Fund revenues, is projected to be less than 0.2 percent for both fiscal years. Not only are these revenues subject to the effects of the legislation, but decreases in the past have also resulted from reductions in attendance primarily attributed to gaming on Indian reservations and on-line gambling. The two-year budget reflects an increase from previous years due to the increase in racing days and the closure of the Hollywood Park racetrack. Estimates are based on historical information. This revenue category also includes \$17,000 in each fiscal year for Information Technology Services provided by Del Mar staff to the City of Solana Beach.

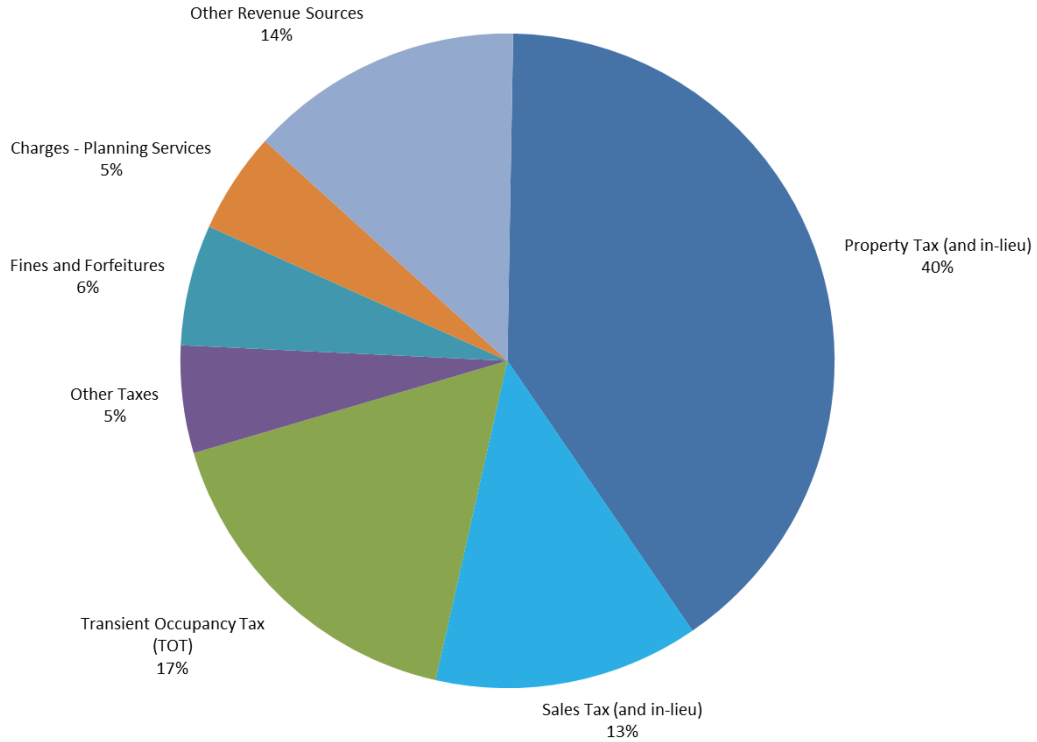
CHARGES FOR SERVICES

These revenues come from a variety of activities including planning and development fees. Because the City has very little new development, this is not a significant revenue source. Estimates are based primarily on historical information in conjunction with anticipated building levels. The City contracts with a private company for issuance of building permits. The projected revenue of approximately \$230,000 in Fiscal Year 2013-2014 and \$236,000 in Fiscal Year 2014-2015 for Building Services, and \$68,000 in Fiscal Year 2013-2014 and \$70,000 in Fiscal Year 2014-2015 for Engineering Services is mostly offset by the costs of the outside contractors that operate each program. Projected Planning Services Revenue is almost \$273,000 and \$281,000 for Fiscal Years 2013-2014 and 2014-2015, respectively.

OTHER REVENUE SOURCES

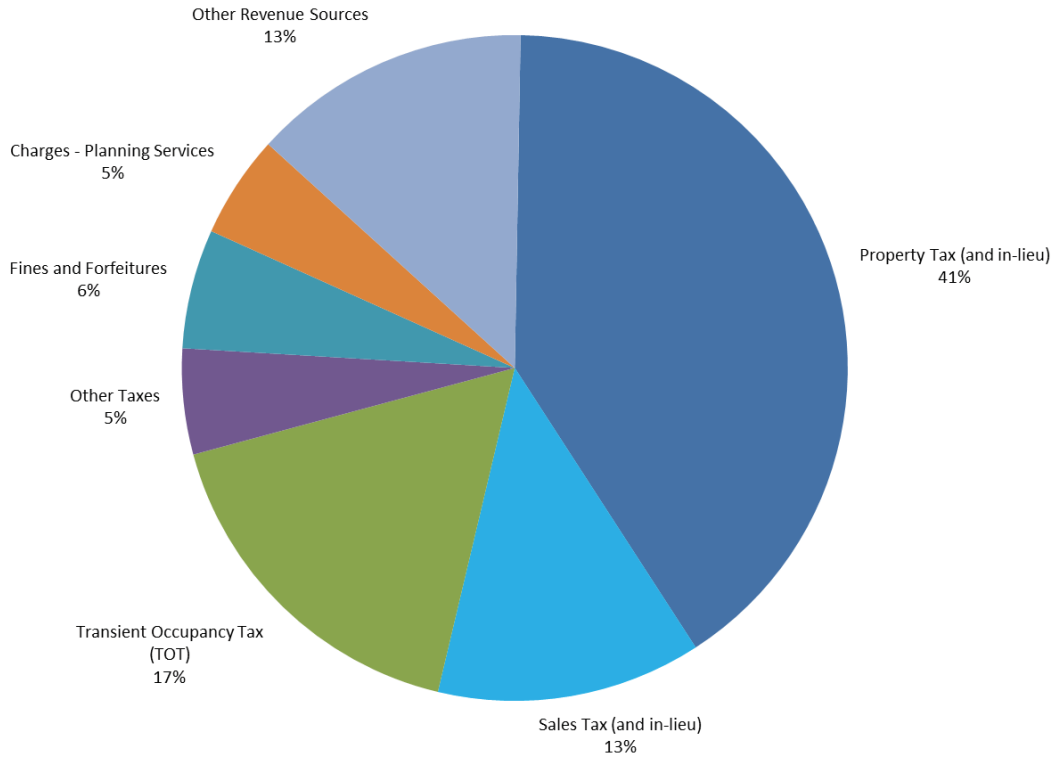
The primary source of revenue in this classification is the Administrative Charge, an allocation of approximately \$564,000 and \$581,000 for Fiscal Years 2013-2014 and 2014-2015, respectively, from the Water and Wastewater Enterprise funds based on an updated cost allocation study. Miscellaneous revenues from a number of different sources including First Responder revenue, sale of property, and nuisance alarm reimbursement comprise the remainder of the revenues, a small portion of the total.

**City of Del Mar
Projected General Fund Revenues
Fiscal Year 2013-2014**



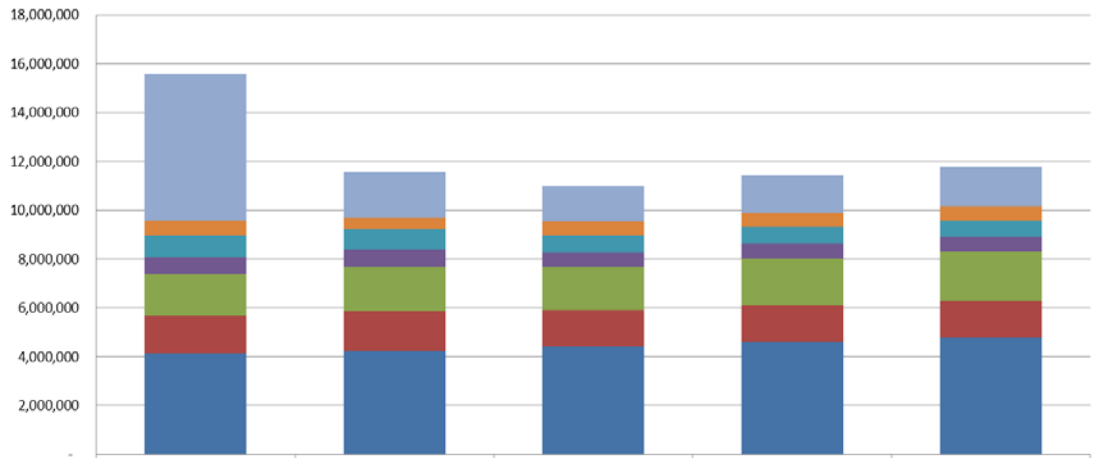
General Fund Revenues	Adopted FY 2013-2014
Property Tax (and in-lieu)	\$ 4,589,680
Sales Tax (and in-lieu)	1,497,140
Transient Occupancy Tax (TOT)	1,934,020
Other Taxes	607,120
Fines and Forfeitures	681,730
Charges - Planning Services	569,820
Other Revenue Sources	1,551,050
Total Projected General Fund Revenues	<u>\$ 11,430,560</u>

**City of Del Mar
Projected General Fund Revenues
Fiscal Year 2014-2015**



General Fund Revenues	Adopted FY 2014-2015
Property Tax (and in-lieu)	\$ 4,773,270
Sales Tax (and in-lieu)	1,512,110
Transient Occupancy Tax (TOT)	2,011,380
Other Taxes	603,880
Fines and Forfeitures	681,730
Charges - Planning Services	586,920
Other Revenue Sources	1,593,910
Total Projected General Fund Revenues	<u>\$ 11,763,200</u>

**City of Del Mar
General Fund Revenues Trend
Five Fiscal Years**



	Actual FY 2010-2011	Actual FY 2011-2012	Projected FY 2012-13	Projected FY 2013-14	Projected FY 2014-15
Other Revenue Sources	\$6,029,957	\$1,858,058	\$1,477,665	\$1,551,050	\$1,593,910
Charges - Planning Services	602,561	479,885	553,222	569,820	586,920
Fines and Forfeitures	891,019	815,617	702,504	681,730	681,730
Other Taxes	670,886	730,327	590,920	607,120	603,880
Transient Occupancy Tax (TOT)	1,704,696	1,805,475	1,782,960	1,934,020	2,011,380
Sales Tax (and in-lieu)	1,551,454	1,628,442	1,482,308	1,497,140	1,512,110
Property Tax (and in-lieu)	4,146,061	4,235,214	4,413,155	4,589,680	4,773,270

GENERAL FUND EXPENDITURES ANALYSIS

The General Fund represents 50 percent of the City's expenditures for Fiscal Year 2013-2014 and Fiscal Year 2014-2015 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 no salary increases or cost of living adjustments for the Management and Professional groups, or Firefighters, and includes a negotiated 1.5 percent increase for General employees effective on January 1, 2014.

Several City services are provided by contract including law enforcement, City Attorney, City Engineer, and management of the Fire Department.

PUBLIC SAFETY

This category of expenditures, at 54 percent and 55 percent of the General Fund total for Fiscal Years 2013-2014 and 2014-2015, respectively, 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 two million people visit the City's beaches annually, and the presence of the Fairgrounds within the City limits, with its 3,000,000 visitors per year requires the City to need to provide public safety services for an effective daily population several times larger than its actual number of residents. City Councils, past and present, have generously funded these programs to provide a safe community for both residents and visitors.

In October 2009, the City entered into a new Fire Management Services Cooperative Agreement with the Cities of Solana Beach and Encinitas and the Rancho Santa Fe Fire Protection District. 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. Effective for this budget period, the Rancho Santa Fe Fire Protection District has withdrawn from the agreement so Battalion Chief coverage is provided within the three cities. 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.

The City contracts with the San Diego County Sheriff's Department for both law and traffic enforcement. In recent years, the costs of patrol services have increased significantly due to enhanced retirement benefits for deputies, inclusions of Deputy-initiated calls in the "beat factor" calculations, and other operational cost increases. The City continues to explore ways in which sheriff and police protection can be provided to its residents in the most cost-effective manner.

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 39 percent and 38 percent of General Fund expenditures for Fiscal Years 2013-2014 and 2014-2015.

PUBLIC WORKS

The public works category, making up three percent 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 three percent for both Fiscal Years 2013-2014 and 2014-2015, 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.

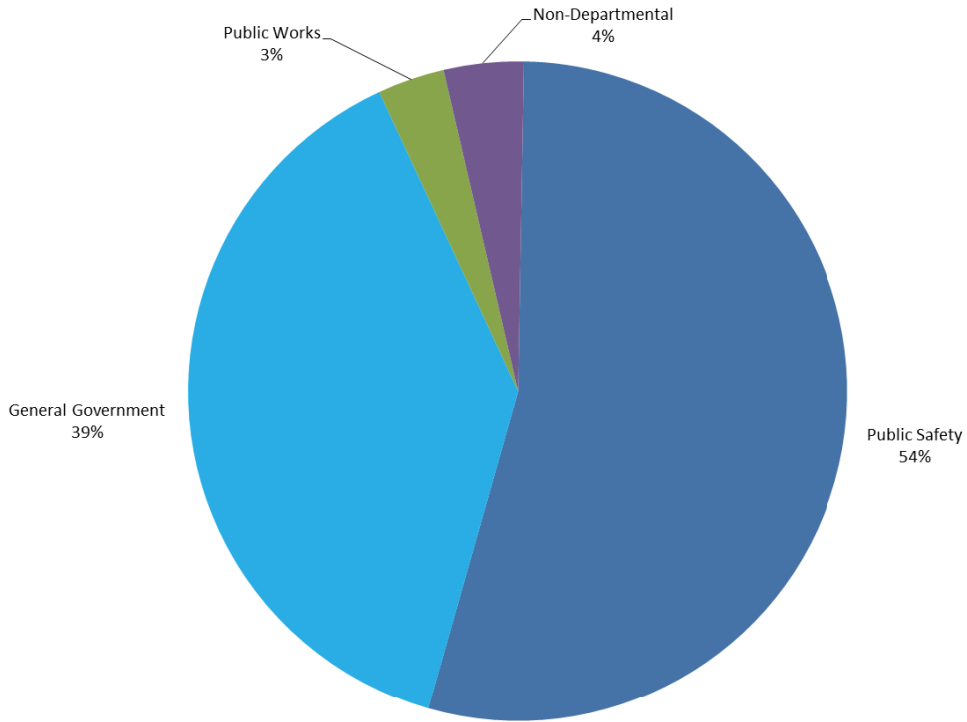
PLANNING

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 eight percent for both Fiscal Years 2013-2014 and 2014-2015, 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 recover approximately 35 and 36 percent (\$502,000 and \$517,000 for Fiscal Years 2013-2014 and 2014-2015, respectively) of the cost in permit and inspection fees for the first and second years, respectively.

NON-DEPARTMENTAL

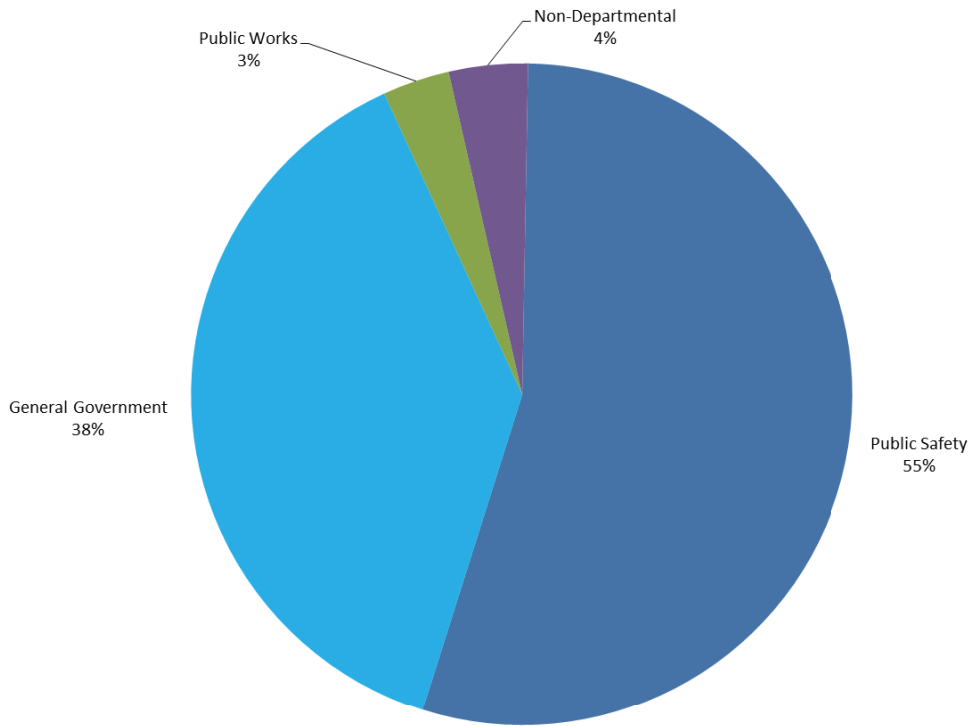
Programs included in this category are expenditures towards Community Support, City Memberships, and operations and maintenance of the City's TV studio and City Hall. The Equipment Replacement category is for capital equipment fully funded from a separate reserve in the General Fund.

**City of Del Mar
Projected General Fund Expenditures
Fiscal Year 2013-2014**



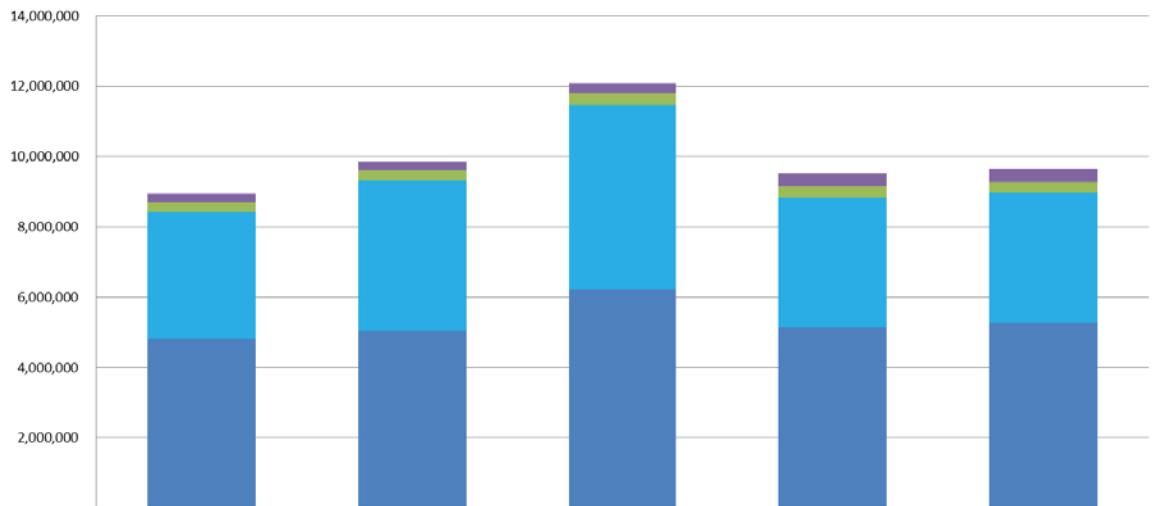
	Adopted Fiscal Year 2013-2014
General Fund Expenditures	
Public Safety	\$ 5,147,730
General Government	3,678,940
Public Works	312,600
Non-Departmental	372,270
Total	<u>\$ 9,511,540</u>

**City of Del Mar
Projected General Fund Expenditures
Fiscal Year 2014-2015**



General Fund Expenditures	Adopted Fiscal Year 2014-2015
Public Safety	\$ 5,269,180
General Government	\$ 3,694,420
Public Works	\$ 315,850
Non-Departmental	\$ 371,870
Total	<u>\$ 9,651,320</u>

**City of Del Mar
General Fund Expenditure Trend
Five Fiscal Years**



	Actual FY 2010-2011	Actual FY 2011-2012	Projected FY 2012-2013	Projected FY 2013-2014	Projected FY 2014-2015
■ Non-Departmental	\$257,932	\$253,572	\$288,992	\$372,270	\$371,870
■ Public Works	265,334	282,051	348,097	312,600	315,850
■ General Government	3,622,293	4,288,394	5,233,067	3,678,940	3,694,420
■ Public Safety	4,800,815	5,034,237	6,219,502	5,147,730	5,269,180

**CITY OF DEL MAR
FISCAL YEAR 2013 - 2014
OPERATING AND CAPITAL BUDGET
RESERVE SUMMARIES**

RESERVE TITLE	ESTIMATED BEG. BALANCE JULY 1, 2013	REVENUE FY2014	O & M EXPENDITURES FY2014	CIP EXPENDITURES FY2014	IN FY2014	(OUT) FY2014	PROJECTED ENDING BALANCE JUNE 30, 2014
GENERAL FUND							
CONTINGENCY	19.15%	\$ 1,006,302	\$ 11,425,380	\$ (9,496,540)	\$ -	\$ -	\$ (1,116,670)
RESTRICTED:							
SELF-INSURANCE		462,354	-	(15,000)	-	22,000	-
DESIGNATED:							
REVENUE LOSS		500,000	-	-	-	-	500,000
SIDEWALK CAFÉS		13,498	5,180	-	-	-	18,678
SOFTWARE LICENSING		31,960	-	-	-	-	31,960
DEPOSITS		60,000	-	-	-	-	60,000
LEAVE LIABILITY		155,041	-	-	-	-	155,041
EQUIPMENT REPLACEMENT		465,237	-	(61,200)	-	150,000	-
TOTAL GENERAL FUND		2,694,393	11,430,560	(9,572,740)	-	172,000	(1,116,670)
LIBRARY FUND							
CONTINGENCY		-	-	(11,810)	-	11,810	-
GAS TAX FUND							
CONTINGENCY		-	140,370	(368,680)	-	228,310	-
ENCUMBRANCES		-	-	-	-	-	-
TOTAL GAS TAX FUND		-	140,370	(368,680)	-	228,310	-
OPEN SPACE FUND							
CONTINGENCY		-	416,690	(711,700)	(50,000)	345,010	-
DESIGNATED:							
OPEN SPACE ACQUISITION		133,388	-	-	-	-	133,388
RIVERMOUTH OPENING		1,756	-	-	-	-	1,756
TREE RESERVE		22,020	-	-	-	3,000	-
TOTAL OPEN SPACE FUND		157,164	416,690	(711,700)	(50,000)	348,010	-
GRANTS							
RESTRICTED		14,187	19,373	(33,560)	-	-	-
HOUSING							
RESTRICTED		710,931	98,240	(125,000)	-	-	684,171
AB 939							
RESTRICTED		36,752	50,000	(50,000)	-	-	36,752
SUPPLEMENTAL LAW FUND							
RESTRICTED		-	100,000	(173,780)	-	73,780	-
REGIONAL COMMUNICATION FUND							
RESTRICTED		34,270	45,000	(29,760)	-	-	49,510
PEG FEE FUND							
RESTRICTED		145,360					145,360
WILDFIRE PROTECTION BOND DEBT							
RESTRICTED		193,895	184,760	(177,530)	-	-	201,125

**CITY OF DEL MAR
FISCAL YEAR 2013 - 2014
OPERATING AND CAPITAL BUDGET
RESERVE SUMMARIES**

RESERVE TITLE	ESTIMATED BEG. BALANCE JULY 1, 2013	REVENUE FY2014	O & M EXPENDITURES FY2014	CIP EXPENDITURES FY2014	IN FY2014	(OUT) FY2014	PROJECTED ENDING BALANCE JUNE 30, 2014
CAPITAL IMPROVEMENT FUND							
CONTINGENCY	50,000	24,840	-	(252,000)	177,160	-	-
RESERVE FOR CAPITAL	664,947	-	-	-	-	-	664,947
TOTAL CAPITAL IMPROVEMENT FU	714,947	24,840	-	(252,000)	177,160	-	664,947
PROP 42 FUND							
RESTRICTED	-	-	-	-	-	-	-
TRANSNET II FUND							
RESTRICTED	1,555	206,010	-	(206,000)	-	-	1,565
RTCIP FUND							
RESTRICTED	6,895	-	-	-	-	-	6,895
TOTAL GENERAL GOVERNMENTAL	4,710,349	12,715,843	(11,254,560)	(508,000)	1,011,070	(1,116,670)	5,558,032
WORKERS' COMPENSATION FUND							
FUND BALANCE	530,059	180,580	(232,650)	-	-	-	477,990
WATER FUND							
RETAINED EARNINGS	7,563	2,699,060	(2,663,970)	-	232,063	-	274,716
RESTRICTED:							
BOND SECURITY	232,063	-	-	-	-	(232,063)	-
CONTRIBUTED CAPITAL	4,028,272	-	-	-	-	-	4,028,272
WILDFIRE PROTECTION	21,604	-	-	-	-	-	21,604
DESIGNATED:							
ENCUMBRANCES	-	-	-	-	-	-	-
SELF-INSURANCE	50,000	-	-	-	-	-	50,000
RATE STABILIZATION	100,000	-	-	-	-	-	100,000
CAPITAL REPLACEMENT	286,490	-	-	(180,000)	-	-	106,490
OPERATING RESERVE	49,837	-	-	-	-	-	49,837
EQUIPMENT REPLACEMENT	212,286	-	-	-	-	-	212,286
UTILITY PLANT IN SERVICE	7,231,304	-	(343,290)	-	-	-	6,888,014
TOTAL WATER FUND	12,219,419	2,699,060	(3,007,260)	(180,000)	232,063	(232,063)	11,731,219
CLEANWATER FUND							
RETAINED EARNINGS	-	365,860	(471,460)	-	105,600	-	-
TOTAL CLEAN WATER FUND	-	365,860	(471,460)	-	105,600	-	-
WASTEWATER FUND							
RETAINED EARNINGS	190,686	2,968,640	(2,920,940)	-	-	(135,000)	103,386
RESTRICTED:							
BOND SECURITY	456,552	-	-	-	-	-	456,552
CONTRIBUTED CAPITAL	650,814	-	-	-	-	-	650,814
DESIGNATED:							
CAPITAL REPLACEMENT	7,215	-	-	(135,000)	135,000	-	7,215
OPERATING RESERVE	20,000	-	-	-	-	-	20,000
UTILITY PLANT IN SERVICE	7,265,812	-	(348,650)	-	-	-	6,917,162
RATE STABILIZATION	230,000	-	-	-	-	-	230,000
TOTAL WASTEWATER FUND	8,821,079	2,968,640	(3,269,590)	(135,000)	135,000	(135,000)	8,385,129
TOTAL ENTERPRISE FUNDS	21,040,498	6,033,560	(6,748,310)	(315,000)	472,663	(367,063)	20,116,348
TOTAL - ALL FUNDS	26,280,906	18,929,983	(18,235,520)	(823,000)	1,483,733	(1,483,733)	26,152,369

**CITY OF DEL MAR
FISCAL YEAR 2014 - 2015
OPERATING AND CAPITAL BUDGET
RESERVE SUMMARIES**

RESERVE TITLE	ESTIMATED BEG. BALANCE JULY 1, 2014	REVENUE FY2015	O & M EXPENDITURES FY2015	CIP EXPENDITURES FY2015	IN FY2015	(OUT) FY2015	PROJECTED ENDING BALANCE JUNE 30, 2015
GENERAL FUND							
CONTINGENCY	24.93% \$ 1,818,472	\$ 11,757,920	\$ (9,636,320)	\$ -	\$ 384,954	\$ (1,922,267)	\$ 2,402,759
RESTRICTED:							
SELF-INSURANCE	469,354	-	(15,000)	-	22,000	-	476,354
DESIGNATED:							
REVENUE LOSS	500,000	-	-	-	-	-	500,000
SIDEWALK CAFÉS	18,678	5,280	-	-	-	-	23,958
SOFTWARE LICENSING	31,960	-	-	-	-	-	31,960
DEPOSITS	60,000	-	-	-	-	-	60,000
PERS RESERVE	-	-	-	-	384,954	(384,954)	-
LEAVE LIABILITY	155,041	-	-	-	-	-	155,041
EQUIPMENT REPLACEMENT	554,037	-	(37,200)	-	150,000	-	666,837
TOTAL GENERAL FUND	3,607,543	11,763,200	(9,688,520)	-	941,908	(2,307,221)	4,316,909
LIBRARY FUND							
CONTINGENCY	-	-	(11,810)	-	11,810	-	-
GAS TAX FUND							
CONTINGENCY	-	143,180	(372,310)	-	229,130	-	-
ENCUMBRANCES	-	-	-	-	-	-	-
TOTAL GAS TAX FUND	-	143,180	(372,310)	-	229,130	-	-
OPEN SPACE FUND							
CONTINGENCY	-	425,290	(730,060)	(45,000)	349,770	-	-
DESIGNATED:							
OPEN SPACE ACQUISITION	133,388	-	-	-	-	-	133,388
RIVERMOUTH OPENING	1,756	-	-	-	-	-	1,756
TREE RESERVE	25,020	-	-	-	3,000	-	28,020
TOTAL OPEN SPACE FUND	160,164	425,290	(730,060)	(45,000)	352,770	-	163,164
GRANTS							
RESTRICTED	-	19,370	(19,370)	-	-	-	-
HOUSING							
RESTRICTED	684,171	98,240	(124,720)	-	-	-	657,691
AB 939							
RESTRICTED	36,752	50,000	(50,000)	-	-	-	36,752
SUPPLEMENTAL LAW FUND							
RESTRICTED	-	100,000	(176,560)	-	76,560	-	-
REGIONAL COMMUNICATION FUND							
RESTRICTED	49,510	45,000	(12,000)	-	-	-	82,510
PEG FEE FUND							
RESTRICTED	145,360	-	-	-	-	-	145,360
WILDFIRE PROTECTION BOND DEBT							
RESTRICTED	201,125	184,760	(174,910)	-	-	-	210,975

**CITY OF DEL MAR
FISCAL YEAR 2014 - 2015
OPERATING AND CAPITAL BUDGET
RESERVE SUMMARIES**

RESERVE TITLE	ESTIMATED BEG. BALANCE JULY 1, 2014	REVENUE FY2015	O & M EXPENDITURES FY2015	CIP EXPENDITURES FY2015	IN FY2015	(OUT) FY2015	PROJECTED ENDING BALANCE JUNE 30, 2015
CAPITAL IMPROVEMENT FUND							
CONTINGENCY	-	24,840	-	(237,000)	212,160	-	-
RESERVE FOR CAPITAL	664,947	-	-	-	-	-	664,947
TOTAL CAPITAL IMPROVEMENT FUND	664,947	24,840	-	(237,000)	212,160	-	664,947
TRANSNET II FUND							
RESTRICTED	1,565	216,010	-	(216,000)	-	-	1,575
RTCIP FUND							
RESTRICTED	6,895	-	-	-	-	-	6,895
TOTAL GENERAL GOVERNMENTAL	5,558,032	13,069,890	(11,360,260)	(498,000)	1,824,337	(2,307,221)	6,286,778
WORKERS' COMPENSATION FUND							
FUND BALANCE	477,990	180,580	(259,110)	-	-	-	399,460
WATER FUND							
RETAINED EARNINGS	274,716	2,752,160	(2,820,380)	-	384,954	(115,000)	476,451
RESTRICTED:							
CONTRIBUTED CAPITAL	4,028,272	-	-	-	-	-	4,028,272
WILDFIRE PROTECTION	21,604	-	-	-	-	-	21,604
DESIGNATED:							
SELF-INSURANCE	50,000	-	-	-	-	-	50,000
RATE STABILIZATION	100,000	-	-	-	-	-	100,000
CAPITAL REPLACEMENT	106,490	-	-	(115,000)	115,000	-	106,490
OPERATING RESERVE	49,837	-	-	-	-	-	49,837
EQUIPMENT REPLACEMENT	212,286	-	-	-	-	-	212,286
UTILITY PLANT IN SERVICE	6,888,014	-	(330,800)	-	-	-	6,557,214
TOTAL WATER FUND	11,731,219	2,752,160	(3,151,180)	(115,000)	499,954	(115,000)	11,602,154
CLEANWATER FUND							
RETAINED EARNINGS	-	376,640	(474,570)	-	97,930	-	-
TOTAL CLEAN WATER FUND	-	376,640	(474,570)	-	97,930	-	-
WASTEWATER FUND							
RETAINED EARNINGS	103,386	2,952,780	(2,969,770)	-	60,000	(140,000)	6,396
RESTRICTED:							
BOND SECURITY	456,552	-	-	-	-	-	456,552
CONTRIBUTED CAPITAL	650,814	-	-	-	-	-	650,814
DESIGNATED:							
CAPITAL REPLACEMENT	7,215	-	-	(140,000)	140,000	-	7,215
OPERATING RESERVE	20,000	-	-	-	-	-	20,000
UTILITY PLANT IN SERVICE	6,917,162	-	(344,280)	-	-	-	6,572,882
RATE STABILIZATION	230,000	-	-	-	-	(60,000)	170,000
TOTAL WASTEWATER FUND	8,385,129	2,952,780	(3,314,050)	(140,000)	200,000	(200,000)	7,883,859
TOTAL ENTERPRISE FUNDS	20,116,348	6,081,580	(6,939,800)	(255,000)	797,884	(315,000)	19,486,012
TOTAL - ALL FUNDS	26,152,369	19,332,051	(18,559,170)	(753,000)	2,622,221	(2,622,221)	26,172,250

**CITY OF DEL MAR
FISCAL YEARS 2013-2014 AND 2014-2015
OPERATING AND CAPITAL BUDGET
REVENUE SUMMARIES**

SOURCE OF FUNDS	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
GENERAL FUND					
<u>TAXES</u>					
PROPERTY TAX	3,736,027	3,814,219	3,971,812	4,130,680	4,295,910
VLV IN LIEU OF PROPERTY TAX	410,034	420,995	441,343	459,000	477,360
SALES AND USE TAX	1,171,224	1,225,794	1,082,847	1,093,680	1,104,620
SALES TAX IN LIEU OF PROPERTY TAX	380,230	402,648	399,461	403,460	407,490
TRANSIENT OCCUPANCY TAX	1,704,696	1,805,475	1,782,960	1,934,020	2,011,380
FRANCHISE TAX	402,677	421,518	341,730	334,900	328,200
BUSINESS LICENSE TAX	197,639	210,243	196,145	198,110	200,090
REAL PROPERTY TRANSFER TAX	70,570	98,566	53,045	74,110	75,590
TOTAL	8,073,097	8,399,458	8,269,343	8,627,960	8,900,640
<u>LICENSES & PERMITS</u>					
LICENSES & PERMITS	24,108	24,689	14,580	20,400	20,810
JUNIOR LIFE GUARD	43,709	46,698	44,910	51,000	52,020
PARKING PERMITS	14,120	16,110	9,866	18,360	18,730
TOTAL	81,937	87,497	69,356	89,760	91,560
<u>FINES & FORFEITURES</u>					
MOVING VIOLATIONS/VEHICLE CODE FINES	64,411	44,620	45,248	40,000	40,000
PENALTIES	4,824	4,021	4,699	4,700	4,700
PARKING VIOLATIONS	665,716	622,240	523,495	517,790	517,790
ADMINISTRATIVE CITATIONS	28,250	19,850	19,820	10,000	10,000
RED LIGHT ENFORCEMENT	127,818	124,886	109,242	109,240	109,240
TOTAL	891,019	815,617	702,504	681,730	681,730
<u>REVENUE FROM USE OF ASSETS</u>					
INV EARN-GENERAL	25,050	16,396	19,580	19,780	19,980
SIDEWALK CAFÉ USER FEE	3,892	5,366	4,048	5,180	5,280
RENTAL INCOME	78,002	52,074	41,997	122,000	125,660
PARKING METER INCOME	575,168	566,812	600,413	607,700	625,930
TOTAL	682,112	640,648	666,038	754,660	776,850
<u>REVENUE FROM OTHER AGENCIES</u>					
MOTOR VEHICLE LICENSE FEE	21,199	2,305	2,485	2,530	2,580
PUBLIC SAFETY AUGMENTATION FUND (PSA)	56,579	61,790	43,809	50,500	51,010
HOMEOWNER EXEMPT	36,171	36,567	20,808	21,220	21,640
CONTRACT SOLANA BEACH	21,413	18,450	15,600	19,500	19,500
ON-TRACK PARIMUTUEL	22,808	20,794	11,176	17,160	17,850
OFF-TRACK PARIMUTUEL	34,292	31,641	19,525	20,000	20,000
SOLID WASTE	2,622	7,554	3,152	8,190	8,440
TOTAL	195,084	180,462	116,555	139,100	141,020
<u>CHARGES - PLANNING SERVICES</u>					
PLANNING SERVICES	247,091	228,196	265,000	272,950	281,140
ENGINEERING SERVICES	72,549	43,715	66,000	67,980	70,020
BUILDING SERVICES	282,921	207,974	222,222	228,890	235,760
TOTAL	602,561	479,885	553,222	569,820	586,920

**CITY OF DEL MAR
FISCAL YEARS 2013-2014 AND 2014-2015
OPERATING AND CAPITAL BUDGET
REVENUE SUMMARIES**

SOURCE OF FUNDS	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
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GENERAL FUND (CONTINUED)

OTHER REVENUE SOURCES

SALE OF PROPERTY	4,407,079	18,811	-	-	-
ADMINISTRATIVE CHARGE	515,860	531,336	547,276	563,690	580,600
CONTRIBUTIONS	-	5,000	-	-	-
NUISANCE ALARM REIMBURSEMENT	10,200	8,985	3,800	3,840	3,880
WORKER'S COMP REIMBURSEMENT	4,703	124,493	-	-	-
EXPENDITURE REIMBURSEMENT	28,399	183,027	36,440	-	-
MISCELLANEOUS	104,583	77,799	38,201	-	-
TOTAL	5,070,824	949,451	625,717	567,530	584,480

TOTAL GENERAL FUND	15,596,634	11,553,018	11,002,734	11,430,560	11,763,200
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OPEN SPACE FUND

CONSTRUCTION TAX	16,038	7,381	5,796	2,550	2,600
PERMITS/PARK AND COMMUNITY CENTER	330,035	373,141	328,083	334,640	341,330
SURF CAMP PERMITS	27,443	46,794	41,973	46,350	47,740
INVESTMENT EARNINGS	1,072	46	750	760	770
ON-TRACK PARIMUTUEL	15,205	13,863	7,450	10,400	10,820
OFF-TRACK PARIMUTUEL	22,862	21,094	13,038	13,000	13,000
FIELD FEES	2,405	588	1,000	-	-
CONTRIBUTIONS	3,648	5,375	3,870	3,870	3,870
TREE MITIGATION	2,250	750	3,000	3,000	3,000
MISCELLANEOUS	3,834	19,188	9,767	2,120	2,160
TOTAL OPEN SPACE FUND	424,792	488,220	414,727	416,690	425,290

GAS TAX FUND

INVESTMENT EARNINGS	8	-	-	-	-
STATE GAS TAX	116,939	136,190	126,296	140,370	143,180
TOTAL GAS TAX FUND	116,947	136,190	126,296	140,370	143,180

LIBRARY FUND

MISCELLANEOUS	-	3	35,400	-	-
TOTAL LIBRARY FUND	-	3	35,400	-	-

SUPPLEMENTAL LAW FUND

SUPPLEMENTAL LAW GRANT	100,000	100,000	100,000	100,000	100,000
MISCELLANEOUS	-	39	-	-	-
TOTAL SUPPLEMENTAL LAW	100,000	100,039	100,000	100,000	100,000

REGIONAL COMMUNICATION

INVESTMENT EARNINGS	62	38	-	-	-
PROPERTY TAX	44,086	44,097	45,000	45,000	45,000
TOTAL REGIONAL COMMUNICATION	44,148	44,135	45,000	45,000	45,000

**CITY OF DEL MAR
FISCAL YEARS 2013-2014 AND 2014-2015
OPERATING AND CAPITAL BUDGET
REVENUE SUMMARIES**

SOURCE OF FUNDS	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
GRANTS FUND					
INVESTMENT EARNINGS	-	25	-	-	-
STATE	13,864	-	32,394	-	-
FEDERAL	13	72,651	-	-	-
LOCAL	20,872	35,505	150,763	19,373	19,370
TOTAL GRANTS FUND	34,749	108,181	183,157	19,373	19,370
HOUSING FUND					
INVESTMENT EARNINGS	3,777	2,890	4,210	4,210	4,210
HOUSING IN LIEU	141,048	47,016	94,032	94,030	94,030
TOTAL HOUSING FUND	144,825	49,906	98,242	98,240	98,240
AB 939					
AB 939 REIMBURSEMENT	-	12,500	54,252	50,000	50,000
TOTAL AB 939	-	12,500	54,252	50,000	50,000
WILDFIRE PROTECTION DEBT FUND					
PROPERTY TAX	156,972	170,913	183,655	183,660	183,660
INVESTMENT EARNINGS	546	432	1,100	1,100	1,100
WILDFIRE PROTECTION DEBT FUND	157,518	171,345	184,755	184,760	184,760
CAPITAL IMPROVEMENT FUND					
STATE GRANTS	-	650,000	-	-	-
FEDERAL GRANTS	4,194,853	6,636,053	11,308,193	16,840	16,840
LOCAL GRANTS	21,346	130,411	443,644	-	-
INVESTMENT EARNINGS	5,461	1,675	8,000	8,000	8,000
MISCELLANEOUS	177,548	647,500	75,000	-	-
CAPITAL IMPROVEMENT FUND	4,399,208	8,065,639	11,834,837	24,840	24,840
TRANSNET FUND					
INVESTMENT EARNINGS	17	297	4	10	10
TRANSNET	-	338,000	199,000	206,000	216,000
TOTAL TRANSNET FUND	17	338,297	199,004	206,010	216,010
RTCIP FUND					
	43	30	-	-	-
TOTAL GENERAL GOVERNMENTAL FUNDS	21,018,881	21,067,503	24,278,403	12,715,843	13,069,890
TOTAL GENERAL GOV FUNDS LESS CAPITAL (FINNELL PLAN)	16,619,613	12,663,537	12,244,562	12,484,993	12,829,040
WORKERS' COMPENSATION FUND					
CONTRIBUTIONS	168,412	165,157	175,578	175,580	175,580
INVESTMENT EARNINGS	5,791	4,113	5,000	5,000	5,000
MISCELLANEOUS	-	10,358	-	-	-
TOTAL WORKERS' COMPENSATION	174,203	179,628	180,578	180,580	180,580

**CITY OF DEL MAR
FISCAL YEARS 2013-2014 AND 2014-2015
OPERATING AND CAPITAL BUDGET
REVENUE SUMMARIES**

SOURCE OF FUNDS	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
WATER UTILITY FUND					
PENALTIES	7,571	9,453	9,746	9,750	9,750
INVESTMENT EARNINGS	9,245	8,771	11,676	11,680	11,680
WATER SALES	1,383,846	1,524,215	1,536,320	1,632,430	1,665,080
READY TO SERVE CHARGE	886,284	940,210	944,051	1,015,790	1,036,110
CURRENT SERVICE FEES	11,599	12,368	10,142	6,400	6,530
FIRE METERS	-	-	1,153	1,150	1,150
MISCELLANEOUS	44,781	37,756	43,303	21,860	21,860
TOTAL OPERATING REVENUE	2,343,326	2,532,773	2,556,391	2,699,060	2,752,160
TOTAL WATER FUND	2,343,326	2,532,773	2,556,391	2,699,060	2,752,160
CLEAN WATER PROGRAM					
PENALTIES	1,574	1,742	1,500	1,500	1,500
ADMINISTRATIVE CITATIONS	1,850	800	-	-	-
INVESTMENTS	-	1,639	-	-	-
SERVICE CHARGE	376,656	380,167	390,897	359,360	370,140
MISCELLANEOUS	-	284	-	-	-
STATE GRANTS	5,876	5,000	5,000	5,000	5,000
TOTAL CLEAN WATER PROGRAM	385,956	389,632	397,397	365,860	376,640
WASTEWATER FUND					
PENALTIES	8,656	11,845	10,707	10,710	10,710
INVESTMENT EARNINGS	3,596	2,850	9,000	9,000	9,000
HOMEOWNER EXEMPTION			-	-	0
SERVICE CHARGES	1,218,463	1,244,280	1,259,222	1,297,000	1,335,910
USAGE CHARGES	1,395,334	1,575,248	1,463,696	1,507,610	1,552,840
ACCRUED INTEREST			-	-	0
SEWER INCLUSION FEES	-	6,074	-	6,060	6,060
PERS SURPLUS/INTEREST			-	-	0
MISCELLANEOUS	23,872	(21,873)	44,314	105,470	5,470
CITY OF SAN DIEGO	-	37,306	-	32,790	32,790
TOTAL OPERATING REVENUE	2,649,921	2,855,730	2,786,939	2,968,640	2,952,780
LOAN PROCEEDS	-	-	356,285	-	-
INTEREST ON BOND RESERVES	45	-	-	-	-
TOTAL SEWER FUND	2,649,966	2,855,730	3,143,224	2,968,640	2,952,780
TOTAL ENTERPRISE FUNDS	5,379,248	5,778,135	6,097,012	6,033,560	6,081,580
TOTAL ALL FUNDS	26,572,332	27,025,266	30,555,994	18,929,983	19,332,051

**CITY OF DEL MAR
FISCAL YEARS 2013-2014 AND 2014-2015
OPERATING AND CAPITAL BUDGET
EXPENDITURE SUMMARIES**

DEPARTMENT	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
GENERAL FUND					
GENERAL GOVERNMENT					
CITY COUNCIL	52,029	87,184	61,623	80,220	80,420
LEGAL SERVICES	420,962	544,002	491,000	262,200	262,200
CITY MANAGER	580,308	533,622	843,689	588,630	613,310
HUMAN RESOURCES	74,118	78,721	144,590	148,380	126,560
CITY CLERK	326,530	352,143	536,478	422,410	422,100
ELECTIONS	3,042	6,493	16,860	-	-
INFORMATION SYSTEMS	319,739	329,102	456,485	343,730	338,050
FINANCE SERVICES	577,359	617,692	857,805	663,460	666,850
RISK MANAGEMENT	76,680	139,573	99,825	114,850	129,830
PLANNING SERVICES	568,559	969,832	1,022,925	775,530	773,740
PLANNING COMMISSION	911	1,096	1,510	-	-
DESIGN REVIEW BOARD	2,145	3,527	2,620	-	-
BEACH PRESERVATION	7,553	8,494	8,494	-	-
SAN DIEGUITO LAGOON	49,540	60,403	57,378	-	-
CODE ENFORCEMENT	67,182	70,420	111,820	71,460	73,290
BUILDING SERVICES	255,301	199,035	214,300	208,070	208,070
COMMUNITY SERVICES	240,335	287,055	305,665	-	-
TOTAL	3,622,293	4,288,394	5,233,067	3,678,940	3,694,420
PUBLIC SAFETY					
PATROL AND TRAFFIC ENFORCEMENT	1,343,668	1,435,876	1,505,415	1,956,600	2,058,720
TRAFFIC ENFORCEMENT	294,316	276,914	348,982	-	-
TRAFFIC SIGNAL ENFORCEMENT	54,000	55,863	54,000	-	-
LIFEGUARD SERVICES	695,665	745,608	768,533	862,230	858,530
PARKING ENFORCEMENT	499,864	502,941	575,791	479,980	474,770
FIRE PROTECTION	1,897,402	1,990,971	2,945,230	1,822,360	1,850,270
HAZARDOUS WASTE MANAGEMENT	9,755	10,318	11,841	15,150	15,480
SOLID WASTE	5,679	4,388	7,000	7,000	7,000
EMERGENCY PREPAREDNESS	466	11,358	2,710	4,410	4,410
TOTAL	4,800,815	5,034,237	6,219,502	5,147,730	5,269,180
PUBLIC WORKS					
ENGINEERING SERVICES	127,620	154,725	155,000	155,000	155,000
GENERAL PUBLIC WORKS	72,953	75,486	126,056	-	-
STORM WATER	28,665	25,903	42,866	77,560	79,370
FACILITIES	27,096	25,937	24,175	80,040	81,480
TOTAL	256,334	282,051	348,097	312,601	315,850
NON-DEPARTMENTAL					
COMMUNITY SUPPORT	72,910	73,250	73,250	78,220	74,860
TV STUDIO	55,276	50,659	82,342	87,800	89,420
CITY MEMBERSHIPS	9,508	8,937	12,400	77,920	77,920
CITY HALL - GENERAL	118,803	119,739	119,800	128,330	129,670
CITY HALL - ANNEX	1,435	987	1,200	-	-
TOTAL	257,932	253,572	288,992	372,270	371,870

**CITY OF DEL MAR
FISCAL YEARS 2013-2014 AND 2014-2015
OPERATING AND CAPITAL BUDGET
EXPENDITURE SUMMARIES**

DEPARTMENT	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
TOTAL GENERAL FUND					
BEFORE EQUIPMENT REPLACEMENT	8,937,374	9,858,254	12,089,658	9,511,540	9,651,320
EQUIPMENT REPLACEMENT RESERVE	93,961	100,750	535,301	61,200	37,200
TOTAL	93,961	100,750	535,301	61,200	37,200
TOTAL GENERAL FUND INCLUDING EQUIPMENT REPLACEMENT	9,031,335	9,959,004	12,624,959	9,572,740	9,688,520
LIBRARY FUND	9,606	9,709	61,210	11,810	11,810
GAS TAX FUND					
STREET MAINTENANCE	125,627	157,940	211,011	87,040	88,490
STREET LIGHTS/SIGNS	131,340	114,214	154,916	132,050	133,100
STREET LANDSCAPING	135,607	135,353	166,795	149,590	150,720
TOTAL GAX TAX FUND	392,574	407,507	532,722	368,680	372,310
OPEN SPACE FUND					
BEACH MAINTENANCE	287,557	317,425	281,382	255,850	257,780
POWERHOUSE OPERATIONS	264,248	262,733	289,745	278,030	293,030
SHORES PROPERTY	11,947	12,108	34,650	-	-
PARK MAINTENANCE	136,300	142,549	173,907	177,820	179,250
DEBT SERVICE	3,752,315	-	-	-	-
TOTAL OPEN SPACE FUND	4,452,367	734,815	779,684	711,700	730,060
SUPPLEMENTAL LAW ENFORCEMENT FUND					
SUPPLEMENTAL LAW ENFORCEMENT	24,264	15,375	16,000	-	-
BEACH AND COMMUNITY PATROL	167,822	160,318	176,166	173,780	176,560
TOTAL SUPPLEMENTAL LAW ENFORCEMENT FUND	192,086	175,693	192,166	173,780	176,560
REGIONAL COMMUNICATION FUND					
REGIONAL COMMUNICATION	27,383	27,766	25,984	29,760	12,000
REGIONAL COMMUNICATION DEBT SERVICE	12,086	-	-	-	-
TOTAL REGIONAL COMMUNICATION FUND	39,469	27,766	25,984	29,760	12,000
GRANTS FUND	23,563	101,350	186,988	33,560	19,370
HOUSING FUND	93,055	91,218	108,582	125,000	124,720
AB 939	-	-	30,000	50,000	50,000
WILDFIRE PROTECTION BOND DEBT FUND	177,390	176,148	174,405	177,530	174,910
TOTAL GENERAL O&M FUNDS	14,411,445	11,683,210	14,716,700	11,254,560	11,360,260

**CITY OF DEL MAR
FISCAL YEARS 2013-2014 AND 2014-2015
OPERATING AND CAPITAL BUDGET
EXPENDITURE SUMMARIES**

DEPARTMENT	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
CAPITAL IMPROVEMENT FUNDS					
OPEN SPACE CAPITAL IMPROVEMENT FUND	683	5,366	9,642	50,000	45,000
GENERAL CAPITAL IMPROVEMENT FUND	4,525,028	9,471,169	12,734,389	252,000	237,000
TRANSNET II CAPITAL IMPROVEMENT FUND	356	320,401	216,242	206,000	216,000
RTCIP FUND	-	-	6,895	-	-
TOTAL GENERAL CAPITAL IMPROVEMENT FUNDS	4,526,067	9,796,936	12,967,168	508,000	498,000
TOTAL GENERAL GOVERNMENTAL FUNDS	18,937,512	21,480,146	27,683,868	11,762,560	11,858,260
WORKERS' COMPENSATION FUND					
	55,949	145,243	182,273	232,650	259,110
WATER FUND					
RISK MANAGEMENT	32,910	37,708	49,523	-	-
GENERAL ADMINISTRATION	932,048	984,250	1,167,833	-	-
WATER CONSERVATION	150	557	2,071	-	-
RAW WATER SUPPLY	974,893	1,084,774	1,200,000	-	-
TREATMENT/DELIVERY	134,612	133,972	185,000	-	-
DISTRIBUTION	321,515	316,068	450,639	-	-
WATER PROGRAM	-	-	-	3,007,260	3,151,180
TOTAL WATER FUND O&M	2,396,128	2,557,329	3,055,066	3,007,260	3,151,180
WATER CAP IMPROVEMENT	323,614	1,000	191,500	180,000	115,000
TOTAL WATER FUND	2,719,742	2,558,329	3,246,566	3,187,260	3,266,180
CLEAN WATER FUND					
PLANNING	26,693	35,662	70,341	44,220	45,150
CODE ENFORCEMENT	23,161	22,308	35,257	23,000	23,750
CLEAN WATER MANAGEMENT	196,824	222,943	245,104	242,500	242,750
PUBLIC WORKS	12,961	15,490	31,361	161,740	162,920
FLOOD CONTROL	4,312	4,078	6,746	-	-
STREET MAINTENANCE	77,531	87,137	127,280	-	-
STREET LANDSCAPING	17,865	18,313	23,748	-	-
PARK MAINTENANCE	10,670	10,918	14,614	-	-
TOTAL CLEAN WATER FUND	370,017	416,849	554,451	471,460	474,570

**CITY OF DEL MAR
FISCAL YEARS 2013-2014 AND 2014-2015
OPERATING AND CAPITAL BUDGET
EXPENDITURE SUMMARIES**

DEPARTMENT	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
WASTEWATER FUND					
RISK MANAGEMENT	43,093	80,480	56,523	-	-
GENERAL ADMINISTRATION	957,531	1,001,124	1,227,127	-	-
SEWER COLLECTION	194,792	183,652	542,026	-	-
PUMPING	171,518	175,733	221,983	-	-
TRANSPORTATION/TREATMENT	911,589	905,472	1,319,375	-	-
WASTEWATER PROGRAM	-	-	-	3,269,590	3,314,050
BOND DEBT SERVICE	514,482	574,931	462,853	-	-
TOTAL SEWER FUND O&M	2,793,005	2,921,392	3,829,887	3,269,590	3,314,050
SEWER CAPITAL IMPROVEMENT	3,308,005	1,340,598	592,785	135,000	140,000
TOTAL SEWER FUND	6,101,010	4,261,990	4,422,672	3,404,590	3,454,050
TOTAL ENTERPRISE FUNDS	9,190,769	7,237,168	8,223,689	7,063,310	7,194,800
TOTAL EXPENDITURES	28,184,230	28,862,557	36,089,830	19,058,520	19,312,170

FISCAL YEAR 2013-2014 and FISCAL YEAR 2014-2015 CAPITAL OUTLAY EXPENDITURES

DEPARTMENT/DESCRIPTION	FUND	NEW/REPLACEMENT	FY 2013-2014 BUDGET	FY 2014-2015 BUDGET	DEPARTMENT TOTAL
Information Systems					
EDMS Server	Equipment Replacement	Replacement	6,000	-	
Core Switch	Equipment Replacement	Replacement	22,000	-	
Presentation Laptop	Equipment Replacement	Replacement	1,200	-	29,200
Parking Enforcement					
(2) - Pay & Display Machines	Equipment Replacement	New	26,000	-	26,000
Lifeguards					
(1) - Truck-Lifeguards	Equipment Replacement	Replacement	-	30,000	30,000
Public Works					
(1) -Duty Truck-Public Works (30% General Fund)	Equipment Replacement	Replacement	-	7,200	
(2) - Electric/Gas Cars (30% General Fund)	Equipment Replacement	New	6,000	-	13,200
Water					
(1) - Duty Truck-Public Works (35% Water Fund)	Water	Replacement	-	8,400	
(2) - Electric/Gas Cars (35% Water Fund)	Water	New	7,000	-	15,400
Wastewater					
(1) - Duty Truck-Public Works (35% Wastewater Fund)	Wastewater	Replacement	-	8,400	
(2) - Electric/Gas Cars (35% Wastewater Fund)	Wastewater	New	7,000	-	
Compressor	Wastewater	Replacement	-	20,000	35,400

City Service Vision

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

We are 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 WONDERFUL PLACE TO LIVE, WORK and PLAY

We still make house calls...

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.

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 two regularly scheduled monthly City Council 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. In February 2013, the City Council met and established the following goals, and strategic and operational initiatives:

Priority Goals

- Annual Street and Drainage (Streetscape):
 - Maintenance, repair, and refurbishment of City streets
- Update Housing Element:
 - HCD Certification, zoning code amendments, and LCPA
- Completion of Torrey Pines Bridge Seismic Retrofit:
 - preserve historic character while rehabilitating the iconic bridge
- Downtown Parking Management Plan (PMP) and Public Parking Structures:
 - Parking Management Plan (i.e. permit parking, meters, shuttles, employee parking) that addresses parking demand, and various programs to address parking ratios, employee parking; and
 - Location assessment, financing, siting, design, outreach, and construction of public parking facilities.

Strategic Initiatives

- Comprehensive Parking Management Plan for North Beach, North Commercial, Via de la Valle, Hillside, and Bluff Zones:
 - Management Plan for the operations of existing and future parking, including: on street public parking, Parking In-Lieu fee determination, shuttle program, valet, employee parking, visitor parking, beach parking; review of Pay & Display; and
 - Pay and Display at Jimmy Durante & Via de la Valle: New pay-for-parking zone; includes planning, installation, and any Del Mar Municipal Code amendments.
- Street and streetscape improvements between 15th and 9th Streets (Public Realm):
 - Sidewalk improvements for contiguous pedestrian access, roundabouts for improved traffic and greenhouse gas emissions, additional landscaping and streetscape for improved air and water quality.
- Governance related to the Fairgrounds:
 - 22nd DAA now proposes discussions with the County concerning a new governance model for the Fairgrounds. The current Board governance structure is by appointment; concern over local representation.
- Del Mar Fairgrounds LCPA:
 - Local Coastal Program Amendment to modify "white hole" in LCP; create vision statement and development policies for the Fairgrounds property, similar to guidelines established for the rest of the City and found in the Del Mar Community Plan.
- Develop Comprehensive Facilities Plan for City
 - Develop a complete inventory of current City facilities, including: 1050 Camino del Mar, City Hall Offices, Fire Station, Beach Safety Center, and Public Works Yard; and
 - Identify annual costs, pending maintenance, and future schedule for renovating existing structures, moving or building new facilities.
- Commercial Area Design Review Ordinance Modifications
 - Review the DRO for commercial properties and revise, as needed.
- Strengthen and Develop potential Private-Public Partnership(s)

- Expansion of the Fire Management Services Agreement:
 - Further integrate Del Mar fire service with Encinitas and Solana Beach while still working with Rancho Santa Fe Fire to save joint operational costs.
- Traffic
 - Install two temporary traffic circles on Camino del Mar in the Beach Colony; begin process for planning reconfiguration of Camino del Mar to decrease congestion.
- Regulation of Short-Term Rentals
 - Consider adoption of regulations covering short-term rentals. Revisit issue of classification of short-term rentals as motel / hotel units.

Operational Initiatives

- Del Mar Fairgrounds Cost of Services Study and Master Plan Impact Fee Recovery:
 - Assessment of costs associated with services, capital replacement, and maintenance of infrastructure services supporting the Fairgrounds.
- 10-Year Capital Improvement Plan (CIP) and Financial Plan
 - Development of 10-year CIP which identifies: capital projects, major facility repair, maintenance projects, and significant equipment purchases; provides a planning schedule and identifies options for financing the plan.
- Community Plan Update:
 - State General Plan guidelines require that, at least once every five years, local jurisdictions review and revise the General Plan document, as necessary.
 - The process would include extensive community outreach for evaluation and recommendation and would include CEQA documentation and supporting technical studies.
- Assessment of Pension Costs and Options:
 - Review of the City's current pension obligations; provide an assessment of options the City can take to reduce overall pension liability.
- Assessment of Safety Costs and Options:
 - Assessment of costs associated with the Sheriff's Contract; and
 - Exploration of options and alternatives for law enforcement services.

- Shores Property Park Master Plan:
 - Preparation of a Master Plan to include: programming site uses, conceptual design for open spaces, programs for structures, design guidelines, financing, and implementation measures.

- Assessment of Landscaping / Trees on Public Property:
 - Review/assess public properties for opportunities to enhance landscaping/ replace old growth; review tree view and property damage issues.

- Implement Community Satisfaction Survey:
 - Survey community to determine how well the City is delivering services and meeting needs of residents, business owners, and visitors.

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 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015	
Employee Services	\$ 19,773	\$ 19,122	\$ 20,023	\$ 20,020	\$ 20,020	(1)
Maintenance & Operations	7,209	10,278	10,600	10,200	10,400	
Contractual Services	25,047	57,784	31,000	50,000	50,000	(2)
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
GRAND TOTAL	\$ 52,029	\$ 87,184	\$ 61,623	\$ 80,220	\$ 80,420	
POSITIONS (FTE)	-	-	-	-	-	

- (1) Each of the five Councilmembers receive a \$300 monthly stipend; the Mayor receives an additional \$50 per month.
- (2) This amount includes funds for a lobbyist.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>CITY COUNCIL</u>					
01-5100-1000	COUNCIL STIPEND	18,350	17,717	18,600	18,600	18,600
01-5100-1200	BENEFITS	1,423	1,405	1,423	1,420	1,420
	EMPLOYEE SERVICES	19,773	19,122	20,023	20,020	20,020
01-5100-2300	OPERATING SUPPLIES	1,631	501	1,000	1,000	1,000
01-5100-2350	COMMUNITY PROMOTION	2,344	3,698	3,500	4,700	4,700
01-5100-3800	MEETINGS & TRAVEL	2,459	6,079	4,000	3,000	3,200
01-5100-3801	TRAINING & EDUCATION	525	-	1,500	1,500	1,500
01-5100-3900	AUTO ALLOWANCE	250	-	600	-	-
	MAINTENANCE & OPERATIONS	7,209	10,278	10,600	10,200	10,400
01-5100-3200	CONTRACTUAL SERVICES	25,047	57,784	31,000	50,000	50,000
	CONTRACTUAL SERVICES	25,047	57,784	31,000	50,000	50,000
	CITY COUNCIL	52,029	87,184	61,623	80,220	80,420

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 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Contractual Services	420,962	544,002	491,000	262,200	262,200 (1)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 420,962	\$ 544,002	\$ 491,000	\$ 262,200	\$ 262,200
POSITIONS (FTE)	-	-	-	-	-

(1) Contractual services include a retainer for the City Attorney and outside legal costs. The previous fiscal years include additional expenditures for the proposed purchase of the Fairgrounds (FY 2011-2012) and litigation expenditures funded by a separate reserve (FYs 2010-2011 and 2012-2013).

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	LEGAL SERVICES					
01-5101-3201	CITY ATTORNEY RETAINER	\$ 355,962	\$ 217,760	\$ 216,000	\$ 217,200	\$ 217,200
01-5101-3202	CITY ATTORNEY ADDITIONAL	55,000	314,787	235,000	25,000	25,000
01-5101-3203	OUTSIDE ATTORNEY SERVICES	10,000	11,455	40,000	20,000	20,000
	CONTRACTUAL SERVICES	420,962	544,002	491,000	262,200	262,200
	LEGAL SERVICES	\$ 420,962	\$ 544,002	\$ 491,000	\$ 262,200	\$ 262,200

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. This program also funds the Dial-a-Ride program; a taxi voucher program for Del Mar seniors and/or the disabled.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	68,910	69,250	69,250	74,220	70,860 (1)
Contractual Services	4,000	4,000	4,000	4,000	4,000 (2)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 72,910	\$ 73,250	\$ 73,250	\$ 78,220	\$ 74,860
POSITIONS (FTE)	-	-	-	-	-

(1) The recommended contributions are shown below along with the Fiscal Year 2011-2012 and 2012-2013 actual contributions. No additional funds are included for Council's allocation during the fiscal year.

Name of Organization	Actual FY 2011-2012	Actual FY 2012-2013	Adopted FY 2013-2014	Adopted FY 2014-2015
Meals-On-Wheels	\$ 1,750	\$ 1,750	\$ -	\$ -
Community Connections-				
Education and Health Program	17,500	17,500	17,500	18,360
Legal Services & Transportation				
Dial-a-Ride Program	4,000	4,000	4,000	4,000
Del Mar Village Association	50,000	50,000	50,000	50,000
Community Resource Center	-	-	2,500	2,500
Del Mar Historical Society	-	-	3,820	-
San Dieguito Lagoon	-	-	400	-
Total	\$ 73,250	\$ 73,250	\$ 78,220	\$ 74,860

(2) This amount includes funds for a lobbyist.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
01-5110-3500	COMMUNITY SUPPORT					
	CONTRIBUTIONS	68,910	69,250	69,250	74,220	70,860
	MAINTENANCE & OPERATIONS	68,910	69,250	69,250	74,220	70,860
01-5110-3200	CONTRACTUAL SERVICES	4,000	4,000	4,000	4,000	4,000
	CONTRACTUAL SERVICES	4,000	4,000	4,000	4,000	4,000
	COMMUNITY SUPPORT	72,910	73,250	73,250	78,220	74,860

PROGRAM: SOLID WASTE

ACCT # 01-5125

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

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Contractual Services	5,679	4,388	7,000	7,000	7,000 (1)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 5,679	\$ 4,388	\$ 7,000	\$ 7,000	\$ 7,000
POSITIONS (FTE)	-	-	-	-	-

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

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
01-5125-3208	SOLID WASTE					
	HOUSEHOLD HAZARDOUS WASTE	\$ 5,679	\$ 4,388	\$ 7,000	\$ 7,000	\$ 7,000
	CONTRACTUAL SERVICES	5,679	4,388	7,000	7,000	7,000
	SOLID WASTE	\$ 5,679	\$ 4,388	\$ 7,000	\$ 7,000	\$ 7,000

City Manager

City Manager

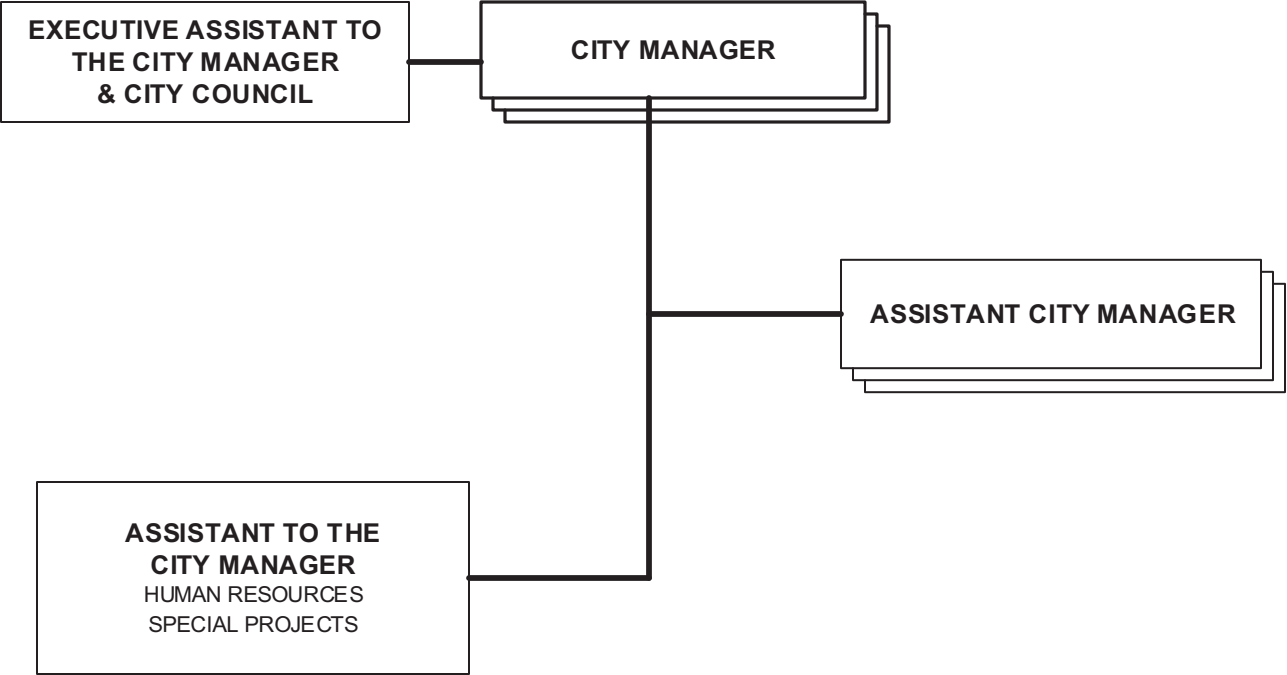
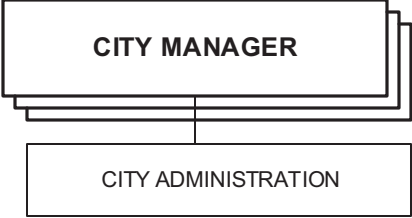
Department Mission Statement

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



CITY MANAGER'S DEPARTMENT

The City Manager's Department is responsible for implementing the goals and policies of the City Council, developing a budget for Council review and approval, coordinating the flow of information to and from the Council, overseeing the activities of the other departments, and initiating/coordinating various special programs. In addition, the Department oversees the City's personnel and labor relations functions, including the formal meet-and-confer sessions with the City's employee associations to ensure that personnel activity is conducted in accordance with State and Federal laws and regulations.

Fiscal Years 2011-2012 and 2012-2013 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 2011-2012 and 2012-2013 as outlined below:

- Ensured smooth City-wide transition under new City Manager leadership.
- Continued to build a cohesive Del Mar City Team with an emphasis in customer service to provide our residents and businesses with continuously improved quality services.
- Improved the financial solvency of the City and its ability to fund new capital and infrastructure improvement projects through securing new funding sources.
- As a continued leader in pension reform, worked with the Finance Pension Subcommittee to analyze City's pension obligations and develop strategies to pay down those obligations.
- Prepaid the City's FY 2012-2013 employer pension cost in a lump sum payment resulting in approximately \$34,000 of interest savings; diversified the City's investment portfolio.
- Completed construction of the new Beach Safety Center and 21st Street Sewer Pump Station, providing improved facilities to the public.
- Negotiated Settlement Agreement with the 22nd District Agricultural Association regarding their Master Plan and Environmental Impact Report.
- Actively pursued involvement with Fairgrounds governance issues, advocating for the City to have a seat on future governance boards; continued to build positive working relations with the 22nd District Agricultural Association.

- Completed an Interim Use agreement with the Del Mar Foundation to transform non-utilized City property into the Del Mar Community Building which is enjoyed as a meeting and learning space for all community members.
- Partnered with residents, businesses, and NCTD to install the first Wayside Horn System in San Diego County.
- Completed undergrounding of utility poles along the south end of Camino del Mar, leading to increased service reliability and view improvements.
- Renegotiated several City leases leading to improved terms benefitting City revenues (i.e. Seagrove Parking Lot, T-Mobile).
- Pursued initiatives for a more sustainable Del Mar by installing three electric vehicle charging stations on City property.
- Enrollment in SANDAGs Energy Roadmap Program to reduce energy use in municipal operations resulting in economic savings and environmental benefits.
- Ensured progress of the North Torrey Pines Bridge Earthquake Retrofit improving safety to motorists, bikers, walkers and joggers.
- Successfully renegotiated labor agreements resulting in all City employees paying their full CalPERS employee share of pension costs.
- Initiated assessments of each City department which will lead to improved service delivery.
- Negotiated a new five-year agreement with the San Diego County Sheriff for law enforcement services; built positive working relationships with the Sheriff's Department and increased promotion of their services to the public via Neighborhood Watch, Senior Volunteer, and Coffee with the Community events.
- Developed a Continuity of Operations Plan (COOP) for all City departments and ensured staff compliance with federal and state mandated safety training requirements.
- Negotiated cost-saving purchase arrangements and took delivery of a new fire engine, ensuring the public safety of residents and visitors.

- Instituted a pay-as-you-throw residential solid waste collection program resulting in new trash, recycling, and yard bins for all residents; increased funding for City recycling programs through a new in-house developed franchise agreement. Implemented new monitoring and outreach programs to comply with AB 341 commercial and multifamily recycling requirements.
- Created a Village Specific Plan to enhance Del Mar's seaside village atmosphere with a pedestrian-oriented Village and revitalization of the city's commercial core.
- Developed Fiscal Years 2013-2014 and 2014-2015 Operating and Capital Budget and citywide Capital Improvement Plan.
- Received numerous regional recognitions for City projects:
 - Beach Safety Center: Project of the Year Award from the San Diego Chapter of the American Public Works Association (APWA); San Diego Architectural Foundation Orchid Nomination.
 - 21st Street Sewer Pump Station: Environmental Project of the Year Award from the American Public Works Association; Award of Excellence in Wastewater Collection and Treatment from the American Society of Civil Engineers.

Service Level Changes

Despite the continued economic slump and transition in top leadership, the City has continued to provide quality service to citizens with no interruption of services. Service levels are expected to remain constant as in Fiscal Years 2013-2014 and 2014-2015.

Fiscal Years 2013-2014 and 2014-2015 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:

- Develop a Downtown Parking Management Plan (PMP) and public parking structure(s) to address parking demand; various programs to address parking ratios, employee parking, and location assessment.
- Initiate a Comprehensive Parking Management Plan for North Beach, North Commercial, Via de la Valle, Hillside, and Bluff zones. Management plan for the operation of existing and future parking; review of Pay and Display.

- Aggressively pursue governance issues related to the Fairgrounds. Continue involvement with the DAA's discussions with the County concerning a new governance model to ensure local representation from the City of Del Mar.
- Pursue renegotiation of the Del Mar Fire Station lease for an annual rental amount of \$1.
- Del Mar Fairgrounds Cost of Services Study and Master Plan Impact Fee Recovery. Assessment of costs associated with services, capital replacement, and maintenance of infrastructure services supporting the Fairgrounds.
- Institute a Fairgrounds traffic study.
- Develop a comprehensive facilities plan, including a complete inventory of all current City facilities.
- Development of a 10-Year Capital Improvement Plan (CIP) and financial plan. Identify capital projects, needed major facility repairs, maintenance projects, and significant equipment purchases; provide a planning schedule and identify options for financing.
- Develop a Master Plan for the Shores property to include conceptual design for open spaces.
- Expand the Fire Management Services Agreement to further integrate Del Mar fire services with Encinitas and Solana Beach to save on joint operational costs.
- Evaluate law enforcement services to determine a best practices model to ensure public safety of residents and visitors.
- Conduct rate review and City-wide fee studies (water, wastewater, clean water, etc.); conduct new Proposition 218 process for the purposes of implementing new rate structures.
- Work to improve and ensure safety of community through utilizing bluff stabilization practices.
- Create a public pathway along San Dieguito Drive to provide access to the old Grand Avenue bridge overlook.
- Continue City facility compliance with the Americans with Disabilities Act (ADA) Transition Plan.

- Cultivate and grow opportunities to solidify private-public partnership(s).
- Aggressively pursue opportunities to increase grant funding.
- Increase advocacy efforts to influence legislation impacting the City.
- Implement Community-wide surveys to gauge public perception and increase public outreach efforts.
- Conduct organizational assessments of Departments when there are full-time positions vacant in that department and assess the Park Ranger Program.
- Develop an employee development and succession plan to create a blueprint for succession of key positions.
- Pursue successful labor negotiations with staff associations and unrepresented employees.
- Continue assessment of City pension costs and develop options for lowering these obligations.

Positions (Full Time Employees)	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2014-2015 Adopted
City Manager	4.0	4.0	4.0	4.0	4.0

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 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015	
Employee Services	\$ 565,280	\$ 517,437	\$ 787,263	\$ 559,400	\$ 569,360	(1)
Maintenance & Operations	15,028	16,185	27,926	24,230	23,950	
Contractual Services	-	-	28,500	5,000	20,000	(2)
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
GRAND TOTAL	\$ 580,308	\$ 533,622	\$ 843,689	\$ 588,630	\$ 613,310	
POSITIONS (FTE)	3.0	3.0	3.0	3.0	3.0	

- (1) Mid-Year Fiscal Year 2012-2013 budget reflects the payoff of the Side Fund in the CalPERS Miscellaneous retirement plan. Beginning in Fiscal Year 2013-2014, an additional \$20,000 is included for intern positions.
- (2) This category includes \$15,000 in Fiscal Year 2014-2015 for a resident/business customer service survey.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	CITY MANAGER					
01-5200-1000	SALARIES-PERMANENT	\$ 413,452	\$ 397,140	\$ 397,445	\$ 407,220	\$ 411,010
01-5200-1200	EMPLOYEE BENEFITS	126,977	108,090	365,564	122,680	128,760
01-5200-1205	WORKERS' COMPENSATION	8,291	6,559	9,254	9,500	9,590
01-5200-1300	SALARIES-SEASONAL	16,560	5,648	15,000	20,000	20,000
	EMPLOYEE SERVICES	565,280	517,437	787,263	559,400	569,360
01-5200-2131	VEHICLE MAINTENANCE	537	602	2,000	-	-
01-5200-2300	OPERATING SUPPLIES	2,325	3,172	5,000	3,500	3,500
01-5200-2800	GAS & OIL	1,414	497	1,500	300	300
01-5200-3700	MEMBERSHIP & SUBSCRIPTIONS	2,235	2,495	3,626	3,700	3,700
01-5200-3800	MEETING & TRAVEL	2,704	1,418	3,000	3,930	3,650
01-5200-3801	TRAINING & EDUCATION	1,013	214	2,000	2,000	2,000
01-5200-3900	AUTO ALLOWANCE	4,800	7,787	10,800	10,800	10,800
	MAINTENANCE & OPERATIONS	15,028	16,185	27,926	24,230	23,950
01-5200-3200	CONTRACTUAL SERVICES	-	-	28,500	5,000	20,000
	CONTRACTUAL SERVICES	-	-	28,500	5,000	20,000
	CITY MANAGER	\$ 580,308	\$ 533,622	\$ 843,689	\$ 588,630	\$ 613,310

PROGRAM: HUMAN RESOURCES

ACCT # 01-5210

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 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015	
Employee Services	\$ 45,587	\$ 47,691	\$ 85,805	\$ 55,860	\$ 57,030	(1)
Maintenance & Operations	8,673	3,650	9,535	14,800	11,810	(2)
Contractual Services	19,858	27,380	49,250	77,720	57,720	(3)
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
GRAND TOTAL	\$ 74,118	\$ 78,721	\$ 144,590	\$ 148,380	\$ 126,560	
POSITIONS (FTE)	0.42	0.42	0.42	0.42	0.42	

- (1) Mid-Year Fiscal Year 2012-2013 reflects the payoff of the Side Fund in the CalPERS Miscellaneous retirement plan.
- (2) These funds primarily provide for City-wide employee recruitment and training.
- (3) This category contains additional funds for labor relations consulting due to the creation of a new union representing part-time employees.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	HUMAN RESOURCES					
01-5210-1000	SALARIES-PERMANENT	\$ 32,071	\$ 34,622	\$ 38,698	\$ 39,080	\$ 39,080
01-5210-1200	EMPLOYEE BENEFITS	11,099	12,160	42,712	12,380	13,550
01-5210-1205	WORKERS' COMPENSATION	199	215	895	900	900
01-5210-1250	TUITION REIMBURSEMENT	2,218	694	3,500	3,500	3,500
	EMPLOYEE SERVICES	45,587	47,691	85,805	55,860	57,030
01-5210-2330	EMPLOYEE RELATIONS	2,587	2,004	3,000	4,000	4,000
01-5210-3000	ADVERTISING & PRINTING	3,521	50	2,500	2,500	2,500
01-5210-3700	MEMBERSHIP & SUBSCRIPTIONS	340	340	740	440	450
01-5210-3800	MEETING & TRAVEL	125	225	250	250	250
01-5210-3801	TRAINING & EDUCATION	2,100	1,031	3,045	7,610	4,610
	MAINTENANCE & OPERATIONS	8,673	3,650	9,535	14,800	11,810
01-5210-3200	CONTRACTUAL SERVICES	19,858	27,380	49,250	77,720	57,720
	CONTRACTUAL SERVICES	19,858	27,380	49,250	77,720	57,720
	HUMAN RESOURCES	\$ 74,118	\$ 78,721	\$ 144,590	\$ 148,380	\$ 126,560

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 Local Agency Formation Commission (LAFCO), among others.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	9,508	8,937	12,400	70,180	70,180 (1)
Contractual Services	-	-	-	7,740	7,740 (2)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 9,508	\$ 8,937	\$ 12,400	\$ 77,920	\$ 77,920
POSITIONS (FTE)	-	-	-	-	-

- (1) City membership fees to the San Dieguito Lagoon JPA were transferred to City Memberships from the Planning department.
- (2) The annual SANDAG Transect Beach Monitoring Fee was transferred to City Memberships from the Planning department.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>CITY MEMBERSHIPS</u>					
01-5212-3700	CONTRIBUTIONS	\$ 9,508	\$ 8,937	\$ 12,400	\$ 70,180	\$ 70,180
	MAINTENANCE & OPERATIONS	9,508	8,937	12,400	70,180	70,180
01-5212-3200	CONTRACTUAL SERVICES	-	-	-	7,740	7,740
	CONTRACTUAL SERVICES	-	-	-	7,740	7,740
	CITY MEMBERSHIPS	\$ 9,508	\$ 8,937	\$ 12,400	\$ 77,920	\$ 77,920

City Engineer

Engineering

Department Mission Statement

The Engineering Department is dedicated to providing innovative, timely and cost effective civil engineering solutions to preserve and enhance the environment and the quality of life in the beautiful village of Del Mar.

CITY ENGINEER'S DEPARTMENT

The City 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. Services also include capital improvement planning and budgeting, 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. The City Engineer also coordinates the design and construction of the City's Annual Capital Improvement Program and manages traffic engineering services.

Fiscal Years 2011-2012 and 2012-2013 Achievements

- Completed construction of the 17th Street Beach Safety Center.
- Completed the Rehabilitation/Replacement Study for the Camino Del Mar/San Dieguito River Bridge.
- Supported the Planning Department in regards to the streetscape components of the Village Specific Plan.
- Updated the City's sewer and water GIS database and produced new utility map books for the Public Works Department.
- Assisted and/or managed the design and contract administration of a number of other critical capital improvement projects, including:
 - The Fiscal Year 2011-2012 Streets & Drainage Improvement Project
 - The Fiscal Year 2012-2013 Streets & Drainage Improvement Project
 - The Vector Control Project along San Dieguito Drive

Service Level Changes

The current level of service will be maintained.

Fiscal Years 2013-2014 and 2014-2015 Goals and Objectives

- Continue assistance with Annual Streets and Drainage Improvement Projects.
- Manage design efforts for the Bi-Annual Water and Wastewater project.
- Provide support in the development of the Water and Wastewater Utility Master Plans.
- Provide support for updates to the Sewer, Storm Drain, and Water System Master Plans.
- Assist other departments in review and development of citywide parking strategies.
- Attend the City/County Transportation Committee as the City's representative.

PROGRAM: ENGINEERING SERVICES

ACCT # 01-5220

General Engineering and Traffic Engineering services are currently provided through a contract with RBF Consulting. 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 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Contractual Services	127,620	154,725	155,000	155,000	155,000 (1)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 127,620	\$ 154,725	\$ 155,000	\$ 155,000	\$ 155,000
POSITIONS (FTE)	-	-	-	-	-

(1) This budget reflects a base level of engineering services for each year. Preliminary development reviews charged to this account are offset by a flat fee reported in engineering revenues.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	ENGINEERING SERVICES					
01-5220-3210	CITY ENGINEER	\$ 43,464	\$ 37,085	\$ 66,000	\$ 66,000	\$ 66,000
01-5220-3211	ENGINEER-SPECIAL PROJECTS	3,338	21,963	10,000	10,000	10,000
01-5220-3212	TRAFFIC ENGINEERING	5,311	17,687	10,000	10,000	10,000
01-5220-3218	ORDINANCE UPDATE	290	540	4,000	4,000	4,000
01-5220-3219	TECH SUPPORT PLANNING	10,438	28,643	20,000	20,000	20,000
01-5220-3227	DEVELOPMENT REVIEWS	64,779	48,807	45,000	45,000	45,000
	CONTRACTUAL SERVICES	127,620	154,725	155,000	155,000	155,000
	ENGINEERING SERVICES	\$ 127,620	\$ 154,725	\$ 155,000	\$ 155,000	\$ 155,000

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

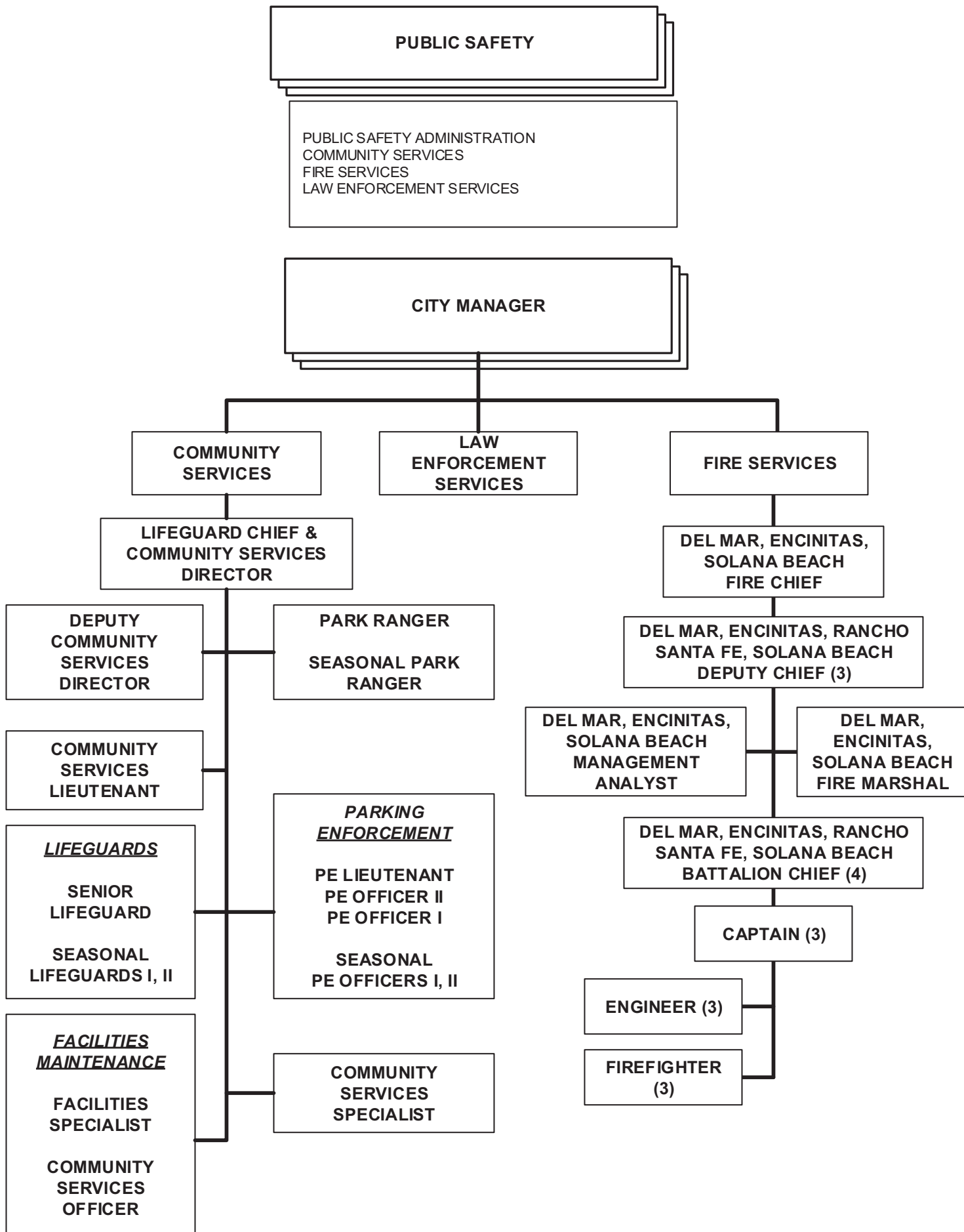
The Del Mar Fire Department is committed to providing emergency services, fire prevention, and education in a prompt, professional, and compassionate manner.

Our foremost goal is the preservation of life and property.

innovation integrity teamwork service excellence preservation & safety

A wonderful place to live, work & play

Public Safety



PUBLIC SAFETY - COMMUNITY SERVICES

The Community Services Department is comprised of Lifeguard Services, Parking Enforcement, the Powerhouse Community Center, and the Park Ranger Program; including both safety and non-safety designated personnel. The lifeguard service operates several specialized teams to respond to aquatic and cliff emergencies. The Department operates two rescue boats with medical aid equipment and has specialized teams to handle swift water rescues, cliff rescues, and SCUBA emergencies. The Department has a large outreach program to local schools and beach visitors. Additionally, the Department responds to a limited number of incidents outside the city as part of mutual aid with the Coast Guard and other agencies. Through the work of Parking Enforcement and the Park Ranger, Community Services proactively enforces beach and parking regulations as well as the processing of facility use permits for private use of the beach, parks, and the Powerhouse Community Center.

2011-2012 and 2012-2013 Major Achievements

- Completed construction of the 17th Street Beach Safety Center.
- Maintained the Departments unparalleled record of beach safety by performing rescues, medical aids, and by continuing to proactively enforce beach rules and regulations and inform the public via the Surf-Cam with updated surf conditions on a daily basis.
- Upgraded parking meter technology to a new IPS meter that accepts credit cards.
- Expanded the North Beach paid parking area by installing a Pay and Display machine at 29th Street.
- Completed re-model of the 20th Street Lifeguard Tower, structurally and upgraded the tower equipment.
- Improved beach access at 26th, 27th and 29th street by building new stairs.

Service Level Changes

The current level of service will be maintained.

2013-2014 and 2014-2015 Goals and Objectives

- Maintain the department's unparalleled record of no drowning's on a guarded beach.
- Certify new employees as Emergency Medical Technicians with defibrillator and Combitube Accreditation. Continue advanced education and certification in swift water rescue, cliff rescue, and scuba rescue.
- Continue to train new student lifeguards and have them complete the 80 hour training academy.

- Continue to generate ideas for potential new revenue ideas.
- Continue to deploy the Park Ranger to proactively enforce regulations on the beach, parks and surrounding areas.
- Continue to support the Del Mar based Non-Profit organizations with help on their Community events.
- Continue enforcement of the Seagrove Parking lot and monitor effectiveness.

Positions (Full Time Employees)	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2014-2015 Adopted
Community Services	12.00	12.00	12.00	11.00	11.00

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 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	1,000	1,000
Contractual Services	1,343,668	1,435,876	1,505,415	1,955,600	2,057,720 (1)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 1,343,668	\$ 1,435,876	\$ 1,505,415	\$ 1,956,600	\$ 2,058,720
POSITIONS (FTE)	-	-	-	-	-

(1) Reflects funding based on a negotiated five-year contract in Fiscal Year 2012-2013 that caps increases at 2.75 percent for contract year two, 3.0 percent for contract years three and four, and 3.25 percent for contract year five except for certain pension expenses.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	LAW ENFORCEMENT					
01-5230-2300	OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
01-5230-2600	SMALL TOOLS & EQUIPMENT	-	-	-	-	-
01-5230-3801	TRAINING & EDUCATION	-	-	-	-	-
	MAINTENANCE & OPERATIONS				1,000	1,000
01-5230-3220	PATROL ENFORCEMENT	1,342,186	1,434,668	1,503,915	1,577,130	1,661,020
01-5230-3221	TRAFFIC ENFORCEMENT	-	-	-	302,870	318,980
01-5230-3225	REGIONAL SERVICES	1,482	1,208	1,500	1,800	2,160
01-5230-3226	TRAFFIC SIGNAL ENFORCEMENT	-	-	-	58,800	60,560
01-5230-3200	CONTRACTUAL SERVICES	-	-	-	15,000	15,000
	CONTRACTUAL SERVICES	1,343,668	1,435,876	1,505,415	1,955,600	2,057,720
	LAW ENFORCEMENT	\$ 1,343,668	\$ 1,435,876	\$ 1,505,415	\$ 1,956,600	\$ 2,058,720

PROGRAM: TRAFFIC ENFORCEMENT

ACCT # 01-5231

Traffic Enforcement services are provided through a contract with the San Diego County Sheriff's Department. The current contract provides one traffic unit on a seven-day per week basis spending approximately 90 percent of its time in Del Mar.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Contractual Services	294,316	276,914	348,982	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 294,316	\$ 276,914	\$ 348,982	\$ -	\$ -
POSITIONS (FTE)	-	-	-	-	-

(1)

(1) Beginning in Fiscal Year 2013-2014, Contractual Services for traffic enforcement services was transferred to the Patrol and Traffic Enforcement program.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
01-5231-3221	<u>TRAFFIC ENFORCEMENT</u>					
	TRAFFIC ENFORCEMENT	\$ 294,316	\$ 276,914	\$ 348,982	\$ -	\$ -
	CONTRACTUAL SERVICES	294,316	276,914	348,982	-	-
	TRAFFIC ENFORCEMENT	\$ 294,316	\$ 276,914	\$ 348,982	\$ -	\$ -

PROGRAM: TRAFFIC SIGNAL ENFORCEMENT

ACCT # 01-5233

In an effort to promote safe driving in Del Mar, the City has installed traffic light enforcement cameras at locations in the City where drivers regularly run through red lights. Redflex installs and maintains the system. The Sheriff's Department reviews and issues citations.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Contractual Services	54,000	55,863	54,000	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 54,000	\$ 55,863	\$ 54,000	\$ -	\$ -
POSITIONS (FTE)	-	-	-	-	-

(1)

(1) Beginning in Fiscal Year 2013-2014, the Contractual Services for the traffic signal enforcement was transferred to the Patrol and Traffic Enforcement program.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
01-5233-3200	TRAFFIC SIGNAL ENFORCEMENT					
	CONTRACTUAL SERVICES	\$ 54,000	\$ 55,863	\$ 54,000	\$ -	\$ -
	CONTRACTUAL SERVICES	54,000	55,863	54,000	-	-
	TRAFFIC SIGNAL ENFORCEMENT	\$ 54,000	\$ 55,863	\$ 54,000	\$ -	\$ -

PROGRAM: COMMUNITY SERVICES

ACCT # 01-5630

This program includes the general operational costs of the Community Services Department that consists of Lifeguard, Parking, Park Ranger, Powerhouse Community Center, and Beach Services programs, with clerical assistance to process facility use permits.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ 197,302	\$ 246,863	\$ 267,415	\$ -	\$ -
Maintenance & Operations	16,741	9,726	10,750	-	-
Contractual Services	26,292	30,466	27,500	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 240,335	\$ 287,055	\$ 305,665	\$ -	\$ -
POSITIONS (FTE)	2.00	2.00	2.00	-	-

(1)

(1) Beginning in Fiscal Year 2013-2014, the Community Services program, which included general operation costs of the Community Services Department , was transferred to the individual corresponding programs.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	COMMUNITY SERVICES					
01-5630-1000	SALARIES-PERMANENT	\$ 143,846	\$ 176,311	\$ 179,775	\$ -	\$ -
01-5630-1200	EMPLOYEE BENEFITS	46,205	61,294	78,659	-	-
01-5630-1205	WORKERS' COMPENSATION	5,100	5,316	5,481	-	-
01-5630-1300	SALARIES-SEASONAL	179	-	-	-	-
01-5630-1400	OVERTIME	1,972	3,942	3,500	-	-
	EMPLOYEE SERVICES	197,302	246,863	267,415	-	-
01-5630-2000	BUILDING MAINT & REPAIR	1,237	-	1,500	-	-
01-5630-2100	EQUIP/RADIO MAINT & REPAIR	-	-	400	-	-
01-5630-2131	VEHICLE MAINTENANCE	1,388	1,232	1,000	-	-
01-5630-2133	VEHICLE CONTRACTUAL SERVICES	-	-	-	-	-
01-5630-2300	OPERATING SUPPLIES	7,568	2,187	2,000	-	-
01-5630-2800	GAS & OIL	2,892	2,826	3,250	-	-
01-5630-3400	TELEPHONE	3,656	3,481	2,600	-	-
01-5630-3800	MEETINGS & TRAVEL	-	-	-	-	-
	MAINTENANCE & OPERATIONS	16,741	9,726	10,750	-	-
01-5630-3200	CONTRACTUAL SERVICES	26,292	30,466	27,500	-	-
	CONTRACTUAL SERVICES	26,292	30,466	27,500	-	-
01-5630-5300	MACHINERY & EQUIPMENT	-	-	-	-	-
	CAPITAL OUTLAY	-	-	-	-	-
	COMMUNITY SERVICES	\$ 240,335	\$ 287,055	\$ 305,665	\$ -	\$ -

PROGRAM: LIFEGUARD SERVICES

ACCT # 01-5631

This program funds Lifeguard Services. Del Mar Lifeguards maintain a safe beach environment through preventive lifeguarding and proactive law enforcement.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ 584,891	\$ 598,087	\$ 645,283	\$ 738,880	\$ 751,180
Maintenance & Operations	109,457	124,763	90,750	75,850	75,850
Contractual Services	1,317	6,698	-	31,500	31,500
Debt Service	-	-	-	-	-
Capital Outlay	-	16,060	32,500	16,000	-
GRAND TOTAL	\$ 695,665	\$ 745,608	\$ 768,533	\$ 862,230	\$ 858,530
POSITIONS (FTE)	3.00	3.00	3.00	4.65	4.65

(1) For Fiscal Years 2013-2014 and 2014-2015, Employee Services in Community Services were re-allocated over various programs based on a recently completed departmental assessment.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>LIFEGUARD SERVICES</u>					
01-5631-1000	SALARIES-PERMANENT	\$ 266,665	\$ 239,608	\$ 271,652	\$ 372,760	\$ 373,460
01-5631-1200	EMPLOYEE BENEFITS	100,927	99,808	115,259	142,040	153,620
01-5631-1205	WORKERS' COMPENSATION	12,488	12,365	13,372	15,080	15,100
01-5631-1300	SALARIES-SEASONAL	198,359	239,221	235,000	200,000	200,000
01-5631-1400	OVERTIME	6,452	7,085	10,000	9,000	9,000
	EMPLOYEE SERVICES	584,891	598,087	645,283	738,880	751,180
01-5631-2000	BUILDING MAINT & REPAIR	1,222	9,593	5,000	6,500	6,500
01-5631-2100	EQUIP/RADIO MAINT & REPAIR	776	145	3,000	400	400
01-5631-2131	VEHICLE MAINTENANCE	4,653	4,665	2,500	3,500	3,500
01-5631-2300	OPERATING SUPPLIES	54,459	67,441	42,500	10,000	10,000
01-5631-2400	UNIFORMS	4,742	9,617	3,500	3,500	3,500
01-5631-2600	SMALL TOOLS & EQUIPMENT	8,455	2,179	5,000	15,000	15,000
01-5631-2800	GAS & OIL	10,539	11,547	9,500	12,750	12,750
01-5631-3000	ADVERTISING & PRINTING	542	-	500	500	500
01-5631-3300	UTILITIES	5,933	5,902	7,000	10,000	10,000
01-5631-3400	TELEPHONE	2,619	1,452	3,000	9,200	9,200
01-5631-3700	MEMBERSHIP & SUBSCRIPTIONS	-	-	250	-	-
01-5631-3800	MEETING & TRAVEL	-	570	-	-	-
01-5631-3801	TRAINING & EDUCATION	15,517	11,652	9,000	4,500	4,500
	MAINTENANCE & OPERATIONS	109,457	124,763	90,750	75,850	75,850
01-5631-3200	CONTRACTUAL SERVICES	1,317	6,698	-	31,500	31,500
	CONTRACTUAL SERVICES	1,317	6,698	-	31,500	31,500
01-5631-5300	MACHINERY & EQUIPMENT	-	16,060	32,500	16,000	-
	CAPITAL OUTLAY	-	16,060	32,500	16,000	-
	LIFEGUARD SERVICES	\$ 695,665	\$ 745,608	\$ 768,533	\$ 862,230	\$ 858,530

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 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015	
Employee Services	\$ 333,244	\$ 360,602	\$ 464,541	\$ 368,480	\$ 363,270	(1)
Maintenance & Operations	47,289	56,786	31,250	31,500	31,500	
Contractual Services	93,644	85,553	80,000	80,000	80,000	(2)
Debt Service	-	-	-	-	-	
Capital Outlay	25,687	-	-	-	-	
GRAND TOTAL	\$ 499,864	\$ 502,941	\$ 575,791	\$ 479,980	\$ 474,770	
POSITIONS (FTE)	3.00	3.00	3.00	3.10	3.10	(3)

- (1) Mid-Year Fiscal Year 2012-2013 budget reflects the payoff of the Side Fund in the CalPERS Miscellaneous retirement plan.
- (2) Includes the City's cost to contract with Phoenix Company to process parking citations, the annual service agreement to maintain the Pay and Display machines as well as the administration costs for the credit card transaction fees for the meters.
- (3) For Fiscal Years 2013-2014 and 2014-2015, Employee Services in Community Services were re-allocated over various programs based on a recently completed departmental assessment.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>PARKING ENFORCEMENT</u>					
01-5632-1000	SALARIES-PERMANENT	\$ 162,119	\$ 165,764	\$ 167,730	\$ 183,440	\$ 184,160
01-5632-1200	EMPLOYEE BENEFITS	65,964	76,359	205,135	89,220	83,250
01-5632-1205	WORKERS' COMPENSATION	16,395	16,281	15,176	15,820	15,860
01-5632-1300	SALARIES-SEASONAL	77,440	87,262	75,000	75,000	75,000
01-5632-1400	OVERTIME	11,326	14,936	1,500	5,000	5,000
	EMPLOYEE SERVICES	333,244	360,602	464,541	368,480	363,270
01-5632-2100	EQUIP/RADIO MAINT & REPAIR	7,783	5,289	7,500	5,000	5,000
01-5632-2131	VEHICLE MAINTENANCE	4,062	607	1,000	1,000	1,000
01-5632-2300	OPERATING SUPPLIES	8,813	14,342	7,000	7,000	7,000
01-5632-2400	UNIFORMS	4,930	5,767	2,500	2,500	2,500
01-5632-2600	SMALL TOOLS & EQUIPMENT	10,834	18,056	1,000	3,750	3,750
01-5632-2800	GAS & OIL	4,913	4,318	5,500	5,500	5,500
01-5632-3000	ADVERTISING & PRINTING	4,979	7,392	5,500	5,500	5,500
01-5632-3400	TELEPHONE	975	966	1,250	1,250	1,250
01-5632-3801	TRAINING & EDUCATION	-	49	-	-	-
	MAINTENANCE & OPERATIONS	47,289	56,786	31,250	31,500	31,500
01-5632-3200	CONTRACTUAL SERVICES	93,644	85,553	80,000	80,000	80,000
	CONTRACTUAL SERVICES	93,644	85,553	80,000	80,000	80,000
01-5632-5300	MACHINERY & EQUIPMENT	25,687	-	-	-	-
	CAPITAL OUTLAY	25,687	-	-	-	-
	PARKING ENFORCEMENT	\$ 499,864	\$ 502,941	\$ 575,791	\$ 479,980	\$ 474,770

PUBLIC SAFETY - FIRE

The Fire Department responds to fire and medical calls in 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 agreement with the Cities of Encinitas and Solana Beach.

Fiscal Years 2011-2012 and 2012-2013 Achievements - Fire

- Purchased new Fire Apparatus and Mobile Data Computers, (MDC's).
- Completed the City of Del Mar Continuity of Operations Capability (COOP) Plan to ensure that essential functions will continue or can be rapidly reestablished in the event of a large scale emergency or disaster.
- Participated in the Golden Guardian disaster drill.
- Received grants to enhance the Community Emergency Response Team (CERT) program, purchase radios and charging equipment for use during large scale incidents and day-to-day operations, a trailer mounted generator for the EOC, and pre-plan development.
- Assessed the division of the City into fire management zones then assigned fire engine companies/shifts responsibility areas for the annual maintenance of fire hydrants and the annual fire safety inspection of all businesses.

Service Level Changes

The current level of service will remain the same.

Fiscal Years 2013-2014 and 2014-2015 Goals and Objectives - Fire

- Complete a Strategic Work Plan for the Fire Department that will serve as a blueprint for how the Department will respond to a variety of challenges and changing priorities in the next two years.

- Identify and actively pursue grant funding opportunities while continuing to seek out and identify cost recovery opportunities for the department.
- Adopt and Amend new State Fire Codes and Municipal Fire Code.
- Continue to review and update the City's Emergency Operations procedures and arrange for additional citywide disaster exercises involving all departments of the City.
- Continue the evaluation and analysis of potential service sharing arrangements and service governance options with the cities of Encinitas and Solana Beach.
- Provide an assessment of the current fire station's costs, condition and location then provide alternatives that will maintain or improve service delivery.

Positions (Full Time Employees)	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2014-2015 Adopted
Fire	9.00	9.00	9.00	9.00	9.00

PROGRAM: FIRE PROTECTION**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 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015	
Employee Services	\$ 1,452,670	\$ 1,559,204	\$ 2,447,668	\$ 1,376,000	\$ 1,403,790	(1)
Maintenance & Operations	180,767	202,452	196,652	183,340	177,070	(2)
Contractual Services	263,965	229,315	285,380	263,020	269,410	(3)
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	15,530	-	-	
GRAND TOTAL	\$ 1,897,402	\$ 1,990,971	\$ 2,945,230	\$ 1,822,360	\$ 1,850,270	
POSITIONS (FTE)	9.00	9.00	9.00	9.00	9.00	

- (1) Mid-Year Fiscal Year 2012-2013 budget reflects the payoff of the Side Fund in the CalPERS Fire retirement plan.
- (2) Included in this category is the cost to lease the Fire Department building from the Fairgrounds.
- (3) Contractual services include the equipment rental costs associated with the Fuel Reduction Program and the annual contract with North County Dispatch JPA for on-going emergency and non-emergency dispatch services.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>FIRE PROTECTION</u>					
01-5730-1000	SALARIES-PERMANENT	\$ 694,988	\$ 702,333	\$ 725,116	\$ 739,330	\$ 739,330
01-5730-1200	EMPLOYEE BENEFITS	480,189	485,657	1,436,192	336,840	364,620
01-5730-1205	WORKERS' COMPENSATION	52,121	50,040	52,583	53,610	53,610
01-5730-1300	SALARIES-SEASONAL	3,960	10,394	-	-	-
01-5730-1400	OVERTIME	202,882	292,165	214,354	226,420	226,430
01-5730-1401	FIRE FLSA OVERTIME	18,530	18,615	19,423	19,800	19,800
	EMPLOYEE SERVICES	1,452,670	1,559,204	2,447,668	1,376,000	1,403,790
01-5730-2000	BUILDING MAINT & REPAIR	3,202	1,713	2,000	2,550	2,600
01-5730-2100	EQUIP/RADIO MAINT & REPAIR	1,762	1,053	2,030	4,000	3,200
01-5632-2131	VEHICLE MAINTENANCE	27,696	34,096	16,100	25,720	16,100
01-5632-2300	OPERATING SUPPLIES	16,061	21,679	10,870	10,350	10,860
01-5730-2370	COMPUTER HARDWARE	-	618	-	-	-
01-5730-2400	UNIFORMS	4,263	1,531	7,282	7,000	6,000
01-5730-2600	SMALL TOOLS & EQUIPMENT	765	1,301	3,064	5,600	4,500
01-5730-2800	GAS & OIL	9,105	10,109	9,500	10,500	11,500
01-5730-3000	ADVERTISING & PRINTING	395	70	200	200	200
01-5730-3300	UTILITIES	10,369	10,827	12,600	11,870	12,500
01-5730-3400	TELEPHONE	15,349	14,700	16,000	20,470	20,840
01-5730-3600	PROPERTY/EQUIPMENT RENTAL	89,641	98,605	108,466	75,430	79,200
01-5730-3700	MEMBERSHIP & SUBSCRIPTIONS	199	264	310	400	470
01-5730-3800	MEETING & TRAVEL	-	781	1,000	1,000	1,000
01-5730-3801	TRAINING & EDUCATION	1,960	5,105	7,230	8,250	8,100
	MAINTENANCE & OPERATIONS	180,767	202,452	196,652	183,340	177,070
01-5730-3200	CONTRACTUAL SERVICES	216,093	187,517	215,782	194,050	196,920
01-5730-3222	FUEL REDUCTION	-	-	20,000	20,000	20,000
01-5730-3228	DISPATCH	47,872	41,798	49,598	48,970	52,490
	CONTRACTUAL SERVICES	263,965	229,315	285,380	263,020	269,410
01-5730-5300	MACHINERY & EQUIPMENT	-	-	15,530	-	-
	CAPITAL OUTLAY	-	-	15,530	-	-
	FIRE PROTECTION	\$ 1,897,402	\$ 1,990,971	\$ 2,945,230	\$ 1,822,360	\$ 1,850,270

PROGRAM: HAZARDOUS WASTE

ACCT # 01-5731

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

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	9,755	10,318	10,791	14,100	14,430 (1)
Contractual Services	-	-	1,050	1,050	1,050
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 9,755	\$ 10,318	\$ 11,841	\$ 15,150	\$ 15,480
POSITIONS (FTE)	-	-	-	-	-

(1) This amount is for the membership fee for HIRT response in event of a hazardous materials incident.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	HAZARDOUS WASTE					
01-5731-3700	MEMBERSHIPS & SUBSCRIPTIONS	\$ 9,755	\$ 10,318	\$ 10,791	\$ 14,100	\$ 14,430
	MAINTENANCE & OPERATIONS	9,755	10,318	10,791	14,100	14,430
01-5731-3200	CONTRACTUAL SERVICES	-	-	1,050	1,050	1,050
	CONTRACTUAL SERVICES	-	-	1,050	1,050	1,050
	HAZARDOUS WASTE	\$ 9,755	\$ 10,318	\$ 11,841	\$ 15,150	\$ 15,480

PROGRAM: EMERGENCY PREPAREDNESS

ACCT # 01-5735

This program provides for County-wide disaster training exercises, equipment for the City's emergency operations center (EOC) and membership in the Unified Disaster Council.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	271	5,182	750	2,450	2,450 (1)
Contractual Services	195	6,176	1,960	1,960	1,960
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 466	\$ 11,358	\$ 2,710	\$ 4,410	\$ 4,410
POSITIONS (FTE)	-	-	-	-	-

(1) The City is a member of the Unified Disaster Council. This category is used to fund the City's membership.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>EMERGENCY PREPAREDNESS</u>					
01-5735-2300	OPERATING SUPPLIES	\$ 271	\$ 5,182	\$ 750	\$ 750	\$ 750
01-5735-3400	TELEPHONE	-	-	-	1,700	1,700
	MAINTENANCE & OPERATIONS	271	5,182	750	2,450	2,450
01-5735-3200	CONTRACTUAL SERVICES	195	6,176	1,960	1,960	1,960
	CONTRACTUAL SERVICES	195	6,176	1,960	1,960	1,960
	EMERGENCY PREPAREDNESS	\$ 466	\$ 11,358	\$ 2,710	\$ 4,410	\$ 4,410

City Clerk & Information Technology

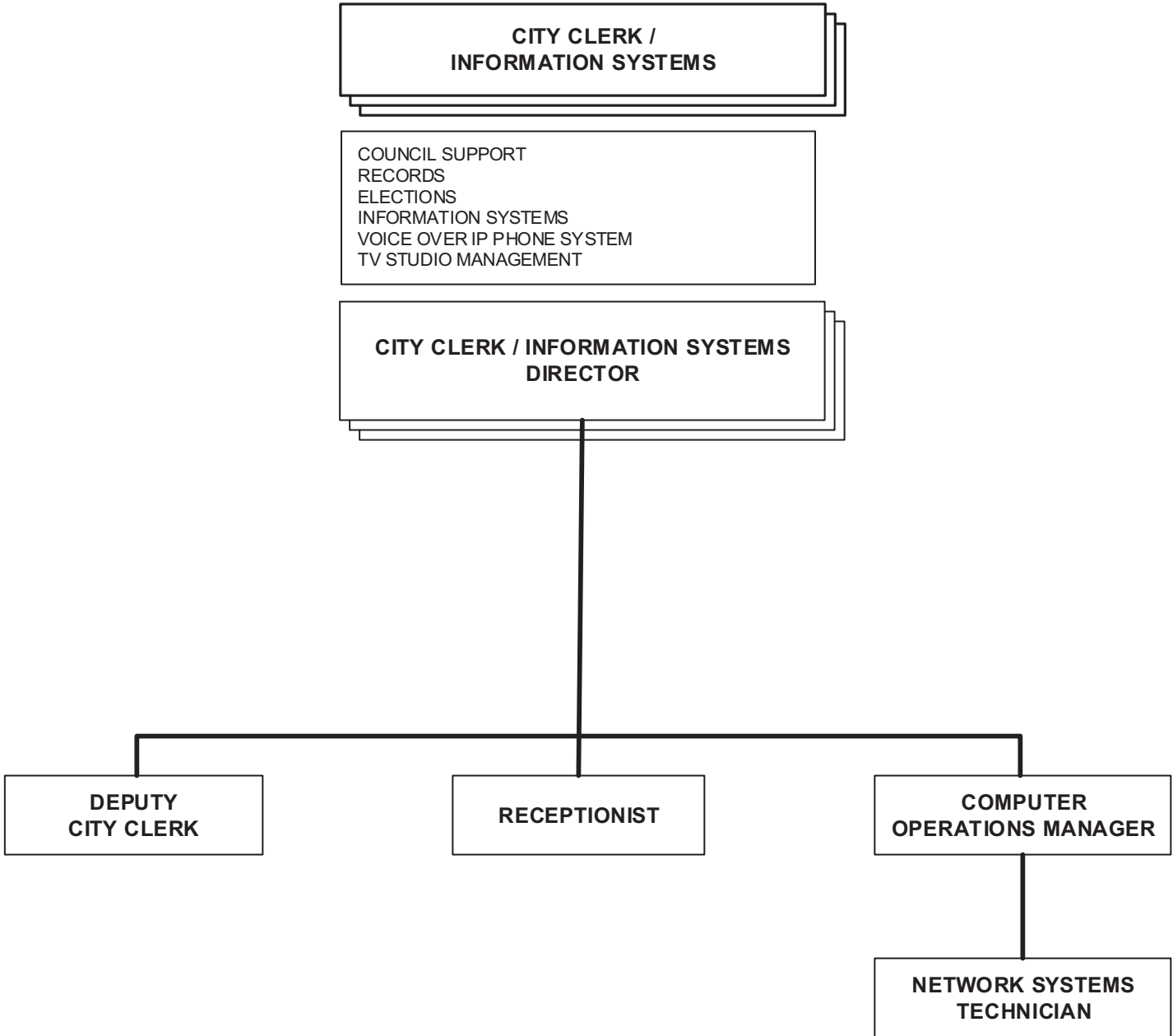
Department Mission Statement

The City Clerk and Information Technology Department has an ongoing 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.

“INFORMATION IS OUR BUSINESS”

innovation integrity teamwork service excellence preservation & safety

A wonderful place to live, work & play



CITY CLERK/INFORMATION SYSTEMS DEPARTMENT

The City Clerk and Information Systems Department perform two distinctly different functions for the City. The City Clerk is a statutory officer of the City of Del Mar and is responsible for performing all legislative, legal, and administrative duties, as required by law. The City Clerk records all actions of the City Council, retains records related to City activities, and directs all activities of the Office of the City Clerk. The City Clerk schedules Council meetings, prepares related agenda and materials, and administers State and local laws applicable to the City Council and advisory bodies. The City Clerk is responsible for administering municipal elections. Responsibilities in the Information Systems area include designing, managing and updating the City's web page, managing the hardware and software related to the City's phone, voice mail and computer systems, troubleshooting user problems, administering the City-wide networks on a daily basis, as well as providing for its long range planning. Other Information Systems responsibilities include establishing and implementing policies regarding the security and dispersion of data.

Fiscal Years 2011-2012 and 2012-2013 Achievements

- Successfully administered the November 2012 Municipal Election.
- Expanded the use of City Web Page and social media to improve public information.
- Implemented the EECBG Energy Efficiency Server Virtualization project to reduce energy use and improve business continuity.
- Upgraded the web-based Geographic Information System to improve public access to property information including zoning and overlay codes.
- Installed public wireless at City facilities. Installed point to point wireless to extend network services to remote offices, thereby, eliminating the costs of recurring telecommunication charges for point to point connectivity.
- Researched Multi-function copiers (MFC), solicited bids via RFP process and replaced City Hall MFC to improve functionality and lower contract costs with an estimated five year savings of \$20,000. Developed new workflow for City meeting packet processing to reduce staff time, paper use, and facilitate use of iPads by Council to view packets electronically. The new procedure has resulted in a significant reduction in the City Hall receptionist's time preparing the packet for distribution.
- Installed backup generator, battery backup (UPS), and power monitoring software in the datacenter to improve business continuity.

Service Level Changes

The current level of service will be maintained with no changes in staffing.

Fiscal Years 2013-2014 and 2014-2015 Goals and Objectives

- Administer the November 2014 General Municipal Election.
- Redesign the City website to improve the public’s access to information, reduce annual website maintenance costs, and reduce staff time in maintaining the website.
- Digital Records Project – develop new program and incentives for submission of electronic documents by the public to reduce labor and storage costs associated with processing and storing paper archives. Increase storage capacity of Electronic Document Management System to expand the use of the system and meet regulatory requirements.
- Replace aging core network switch to improve network performance, ensure business continuity, and reduce annual maintenance costs.
- Expand the use of the City intranet to improve collaboration between staff and external contractors and consultants.
- Research cost effective solutions to provide fiber connectivity between City Hall and the City’s off-site departments (Community Services, Fire Station, and Public Works) to replace the INet previously provided through the City’s Cable Franchise agreement.
- Participate in Facility Planning and Needs Analysis for the City Clerk/Information Systems Department, City Hall, and the Council Chambers/TV Studio.
- Track pending legislation in order to protect the City’s interests.

Positions (Full Time Employees)	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2014-2015 Adopted
City Clerk	3.00	3.00	3.00	3.00	3.00
Information Systems	2.00	2.00	2.00	2.00	2.00

PROGRAM: TELEVISION STUDIO

ACCT # 01-5211

This program funds operating costs at the Del Mar Television Studio based on the current operations agreement.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	9,219	6,344	10,306	16,970	17,350 (1)
Contractual Services	46,057	44,315	72,036	70,830	72,070 (2)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 55,276	\$ 50,659	\$ 82,342	\$ 87,800	\$ 89,420
POSITIONS (FTE)	-	-	-	-	-

(1) Maintenance and operational costs include equipment maintenance, supplies, telephone service, cable access, and utilities.

(2) The TV Studio is operated through an agreement with the Del Mar Television Foundation. Contractual services include the cost to crew and broadcast City Council, Design Review Board, and Planning Commission meetings. Contractual services also covers the management and maintenance of the studio and broadcasting equipment, and support for public access and local origination programming.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	TELEVISION STUDIO					
01-5211-2100	EQUIPMENT MAINT & REPAIR	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
01-5211-2300	OPERATING SUPPLIES	2,655	599	2,506	3,500	3,500
01-5211-3300	UTILITIES	6,564	5,745	6,800	7,070	7,360
01-5211-3400	TELEPHONE	-	-	-	5,400	5,490
	MAINTENANCE & OPERATIONS	9,219	6,344	10,306	16,970	17,350
01-5211-3200	CONTRACTUAL SERVICES	46,057	44,315	72,036	70,830	72,070
	CONTRACTUAL SERVICES	46,057	44,315	72,036	70,830	72,070
	TELEVISION STUDIO	\$ 55,276	\$ 50,659	\$ 82,342	\$ 87,800	\$ 89,420

PROGRAM: CITY CLERK

ACCT # 01-5300

This program provides the City with legislative, legal, and administrative support that include recording all actions of the City Council, records management related to City activities, and the preparation of Council agendas, packet materials, and minutes. As of Fiscal Year 2013-2014, this program also pays for Del Mar's Municipal Election costs. Del Mar's next regularly scheduled Municipal Election is November 2014.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ 314,172	\$ 341,362	\$ 505,188	\$ 319,100	\$ 327,730 (1)
Maintenance & Operations	10,416	9,899	13,530	13,310	14,370 (2)
Contractual Services	1,942	882	17,760	90,000	80,000 (3)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 326,530	\$ 352,143	\$ 536,478	\$ 422,410	\$ 422,100
POSITIONS (FTE)	3.0	3.0	3.0	3.0	3.0

- (1) Mid-Year Fiscal Year 2012-2013 budget reflects the payoff of the Side Fund in the CalPERS Miscellaneous retirement plan.
- (2) Maintenance and Operations costs includes operating supplies, advertising and printing, training and education and auto allowance for the City Clerk/Information Systems Director. Associated elections costs include election notices translated and advertised in Chinese, Spanish, Tagalog, and Vietnamese as required by State law.
- (3) Pays for climate controlled, off-site storage of original resolutions, ordinances and minutes. Contractual services also include \$10,000 in FY 2014-2015 for election services performed by the Registrar of Voters' Office. This estimate is for a standard "candidates" election, plus one relatively simple ballot measure, consolidated with the County and held in November 2014.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>CITY CLERK</u>					
01-5300-1000	SALARIES-PERMANENT	\$ 225,235	\$ 228,269	\$ 230,976	\$ 234,010	\$ 234,760
01-5300-1200	EMPLOYEE BENEFITS	83,143	88,588	235,377	80,740	88,610
01-5300-1205	WORKERS' COMPENSATION	3,684	3,748	3,855	3,710	3,720
01-5300-1300	SALARIES-SEASONAL	1,890	20,757	34,345	-	-
01-5300-1400	OVERTIME	-	-	385	390	390
01-5300-1803	OUTSIDE CLERICAL	220	-	250	250	250
	EMPLOYEE SERVICES	314,172	341,362	505,188	319,100	327,730
01-5300-2300	OPERATING SUPPLIES	2,077	1,978	2,000	2,100	2,200
01-5300-3000	ADVERTISING & PRINTING	3,105	2,165	3,000	2,800	4,150
01-5300-3700	MEMBERSHIP & SUBSCRIPTIONS	255	460	625	450	600
01-5300-3800	MEETING & TRAVEL	179	238	2,600	1,120	1,120
01-5300-3801	TRAINING & EDUCATION	-	386	505	1,940	1,500
01-5300-3900	AUTO ALLOWANCE	4,800	4,572	4,800	4,800	4,800
01-5300-4000	INSURANCE	-	100	-	100	-
	MAINTENANCE & OPERATIONS	10,416	9,899	13,530	13,310	14,370
01-5300-3200	CONTRACTUAL SERVICES	1,923	882	17,760	90,000	80,000
01-5300-3207	ADMINISTRATIVE REVIEW	19	-	-	-	-
	CONTRACTUAL SERVICES	1,942	882	17,760	90,000	80,000
	CITY CLERK	\$ 326,530	\$ 352,143	\$ 536,478	\$ 422,410	\$ 422,100

PROGRAM: ELECTIONS**ACCT # 01-5310**

This program pays for Del Mar's Municipal Election which occurs bi-annually in even-numbered years. Del Mar's next Regular Municipal Election is November 2014.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	932	987	2,360	-	-
Contractual Services	2,110	5,506	14,500	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 3,042	\$ 6,493	\$ 16,860	\$ -	\$ -
POSITIONS (FTE)	-	-	-	-	-

(1) Beginning in Fiscal Year 2013-2014, the Elections Program was transferred to the City Clerk Program.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	ELECTIONS					
01-5310-2300	OPERATING SUPPLIES	\$ 280	\$ 39	\$ 158	\$ -	\$ -
01-5310-3000	ADVERTISING & PRINTING	652	120	1,202	-	-
01-5310-3801	TRAINING & EDUCATION	-	828	1,000	-	-
	MAINTENANCE & OPERATIONS	932	987	2,360	-	-
01-5310-3200	CONTRACTUAL SERVICES	2,110	5,506	14,500	-	-
	CONTRACTUAL SERVICES	2,110	5,506	14,500	-	-
	ELECTIONS	\$ 3,042	\$ 6,493	\$ 16,860	\$ -	\$ -

PROGRAM: INFORMATION SYSTEMS

ACCT # 01-5320

This program provides funding for the management of the City-wide computer system and the computer based Voice Over IP Phone System. City-wide systems include office productivity software, an internal and public facing Geographic Information System (GIS), an archiving electronic document management system, a financial accounting system, 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 technologically current and maintain data security.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015	
Employee Services	\$ 197,183	\$ 202,593	\$ 316,395	\$ 202,160	\$ 207,730	(1)
Maintenance & Operations	64,006	75,541	77,994	74,450	70,790	(2)
Contractual Services	58,550	50,968	54,496	67,120	59,530	(3)
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	7,600	-	-	
GRAND TOTAL	\$ 319,739	\$ 329,102	\$ 456,485	\$ 343,730	\$ 338,050	
POSITIONS (FTE)	2.0	2.0	2.0	2.0	2.0	

- (1) The employee services costs are partially offset by the information systems support contract with the City of Solana Beach. In Fiscal Years 2013-2014 and 2014-2015, the contract is expected to offset costs by approximately \$15,600 in each year. Mid-Year Fiscal Year 2012-2013 reflects the payoff of the Side Fund in the CalPERS Miscellaneous retirement plan.
- (2) Funds cover computer supplies, maintenance and replacement, software licensing and upgrades. As new software programs are implemented, the ongoing costs of maintaining the systems are expected to gradually increase. It also includes funding for limited technology training for the technology staff and software training for employees City-wide.
- (3) This budget includes funding for updates for assessor information, off-site backup storage, hosting of the City's website, the video-streaming and archiving of the City Council, Design Review Board and Planning Commission meetings, support for the City's GIS system, as well as GIS hosting, Planning Permit Software hosting, scanning and back-file conversion of documents into the document management system, and vendor support for the phone and electronic document management system.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>INFORMATION SYSTEMS</u>					
01-5320-1000	SALARIES-PERMANENT	\$ 143,109	\$ 144,600	\$ 146,315	\$ 148,210	\$ 148,650
01-5320-1200	EMPLOYEE BENEFITS	53,159	56,879	168,667	52,530	57,650
01-5320-1205	WORKERS' COMPENSATION	915	897	913	920	930
01-5320-1400	OVERTIME	-	217	500	500	500
	EMPLOYEE SERVICES	197,183	202,593	316,395	202,160	207,730
01-5320-2140	COMPUTER MAINTENANCE	11,400	14,257	17,154	16,100	13,400
01-5320-2145	SOFTWARE MAINTENANCE	35,661	34,531	38,100	31,850	31,850
01-5320-2300	OPERATING SUPPLIES	4,822	4,906	5,600	5,600	5,600
01-5320-2360	COMPUTER SOFTWARE	886	2,302	1,000	1,000	1,000
01-5320-2370	COMPUTER HARDWARE	1,976	11,424	6,300	9,860	8,900
01-5320-2800	GAS AND OIL	-	-	200	200	200
01-5320-3400	TELEPHONES	3,600	3,429	3,600	3,600	3,600
01-5320-3700	MEMBERSHIP & SUBSCRIPTIONS	340	340	340	540	540
01-5320-3800	MEETING & TRAVEL	175	350	500	500	500
01-5320-3801	TRAINING & EDUCATION	5,146	4,002	5,200	5,200	5,200
	MAINTENANCE & OPERATIONS	64,006	75,541	77,994	74,450	70,790
01-5320-3200	CONTRACTUAL SERVICES	31,466	28,971	27,940	50,220	45,130
01-5320-3231	GIS SYSTEM	18,589	16,000	17,200	12,400	12,400
01-5320-3232	DIGITAL RECORD	814	-	1,500	-	-
01-5320-3235	DATABASE PROJECT	2,700	5,763	5,856	3,000	-
01-5320-3236	TRANSACTIONAL WEB PAGE	51	-	-	-	-
01-5320-3237	PHONE REPLACEMENT PROJECT	4,930	234	2,000	1,500	2,000
	CONTRACTUAL SERVICES	58,550	50,968	54,496	67,120	59,530
01-5320-5300	MACHINERY & EQUIPMENT	-	-	7,600	-	-
	CAPITAL OUTLAY	-	-	7,600	-	-
	INFORMATION SYSTEMS	\$ 319,739	\$ 329,102	\$ 456,485	\$ 343,730	\$ 338,050

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Finance

Department Mission Statement

The Finance Department is dedicated to the responsible management of the financial resources for the City of Del Mar.

Our customers trust in us to provide:

- ~ *Fiscal Accountability and Integrity*
- ~ *Friendly and Helpful Service*
- ~ *Accurate and Timely Information*

FINANCE

- ACCOUNTING
- BUDGETING
- UTILITY BILLING
- REVENUE COLLECTION
- TREASURY
- RISK MANAGEMENT
- BUSINESS LICENSE TAX ENFORCEMENT
- FINANCIAL REPORTING

DIRECTOR OF FINANCE/TREASURER

ADMINISTRATIVE ASSISTANT II

SENIOR ACCOUNTANT

ACCOUNTING TECHNICIAN II (2)

FINANCE DEPARTMENT

The Finance Department handles the City's accounting activities, including payroll, accounts receivable, accounts payable and miscellaneous revenue collection. Staff coordinates the budget process and prepares the budget document, as well as annual financial reports required by other government agencies. Finance coordinates the annual financial audit and prepares the Comprehensive Annual Financial Report. Additional responsibilities include utility billing and monitoring of utility rates as well as coordinating utility rate reviews as required. The Risk Management function of the Department, through participation in the SANDPIPA Insurance Joint Powers Authority, oversees the insurance requirements of the City, manages the loss-control program, and handles all claims made against the City in addition to the self-insured workers' compensation program. Management of the City's cash through careful investing and monitoring of cash requirements are primary responsibilities under the Treasury function. Integral to the successful operation of the City is the focus of the Department to carefully monitor expenditures and optimize revenues.

Fiscal Years 2011-2012 and 2012-2013 Achievements

- Awarded the California Society of Municipal Finance Officers (CSMFO) Budget Award for the Fiscal Years 2011-2012 and 2012-2013 Operating and Capital Budget.
- Awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year 2010-2011 Comprehensive Annual Financial Report (CAFR).
- Updated the City's cost allocation plan to facilitate long term budget planning.
- Successfully implemented the new changes to Title 6 of the Del Mar Municipal Code sections that govern operation permits for massage and taxi cab businesses.
- Assisted Waste Management in the transition to the City's new trash/recycling collection program.
- Implemented Senate Bill 1186 as it applies to new business licenses and renewals effective January 2013.
- Successfully completed an on-site risk management audit assessment of City properties.
- Implemented the recent Governmental Accounting Standards Board (GASB) updates as well as the California Public Employees' Pension Reform Act (PEPRA).

Service Level Changes

The current level of service will remain the same.

Fiscal Years 2013-2014 and 2014-2015 Goals and Objectives

- Achieve a balanced Operating and Capital Budget for Fiscal Years 2013-2014 and 2014-2015 and enhance the communication to the Community in a more transparent manner.
- Develop a 30-year financial forecasting tool and maintain it on an annual basis.
- Assist in the Bond issuance review and issuance process, if that option is selected to fund Capital Projects.
- Successfully complete request for proposals and negotiate a new contract for auditing services.
- Implement GASB 68, Accounting and Financial Reporting for Pensions, which will report the entire unfunded actuarial liability on the balance sheet.
- Complete city-wide schedule of facility inspections for all locations including documentation of inspections based on occupancy, exposures and foot traffic.
- Assist in the review and development of the water and wastewater five-year rate plan.
- Implement a Special Events Insurance Program.

Positions (Full Time Employees)	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2014-2015 Adopted
Finance Services	5.00	5.00	5.00	5.00	5.00

PROGRAM: FINANCE SERVICES

ACCT # 01-5400

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

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ 358,578	\$ 439,160	\$ 659,662	\$ 449,760	\$ 460,720 (1)
Maintenance & Operations	70,996	79,627	83,830	81,720	84,340
Contractual Services	147,785	98,905	114,313	131,980	121,790 (2)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 577,359	\$ 617,692	\$ 857,805	\$ 663,460	\$ 666,850
POSITIONS (FTE)	3.8	3.8	3.8	3.8	3.8

- (1) A portion of the costs for the Senior Accountant, Accounting Technicians, and the Administrative Assistant, are budgeted in the Water and Wastewater Funds for utility billing, payroll, and accounting. Mid-Year Fiscal Year 2012-2013 budget reflects the payoff of the Side Fund in the CalPERS Miscellaneous retirement plan.
- (2) Contractual Services include software maintenance fees for the accounting, cashiering, and business license systems. Also reflected in this amount are audit fees and bank and investment fees. These costs are shared with the Water and Wastewater Funds. The increase in Fiscal Year 2013-2014 reflects the costs for a Development Fee Study and a new Cost Allocation Plan.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	FINANCE SERVICES					
01-5400-1000	SALARIES-PERMANENT	\$ 245,198	\$ 302,574	\$ 314,344	\$ 318,170	\$ 318,890
01-5400-1200	EMPLOYEE BENEFITS	100,273	116,667	326,044	106,220	116,450
01-5400-1205	WORKERS' COMPENSATION	3,718	4,093	5,674	5,850	5,860
01-5400-1300	SALARIES-SEASONAL	9,080	15,428	12,600	19,020	19,020
01-5400-1400	OVERTIME	309	398	1,000	500	500
	EMPLOYEE SERVICES	358,578	439,160	659,662	449,760	460,720
01-5400-2300	OPERATING SUPPLIES	2,559	3,511	4,000	4,000	4,000
01-5400-3000	ADVERTISING & PRINTING	3,739	7,757	5,000	8,000	4,570
01-5400-3700	MEMBERSHIP & SUBSCRIPTIONS	1,074	1,189	1,360	1,360	1,360
01-5400-3800	MEETING & TRAVEL	162	1,154	2,670	2,000	2,000
01-5400-3801	TRAINING & EDUCATION	1,459	1,530	1,000	1,000	1,000
01-5400-3900	AUTO ALLOWANCE	4,800	4,572	4,800	4,800	4,800
01-5400-4810	PROPERTY TAX ADMIN	57,203	59,914	65,000	60,560	66,610
	MAINTENANCE & OPERATIONS	70,996	79,627	83,830	81,720	84,340
01-5400-3200	CONTRACTUAL SERVICES	147,785	98,905	114,313	131,980	121,790
	CONTRACTUAL SERVICES	147,785	98,905	114,313	131,980	121,790
	FINANCE SERVICES	\$ 577,359	\$ 617,692	\$ 857,805	\$ 663,460	\$ 666,850

PROGRAM: CITY HALL GENERAL

ACCT # 01-5410

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

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	97,600	98,777	97,800	112,050	113,390 (1)
Contractual Services	21,203	20,962	22,000	16,280	16,280
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 118,803	\$ 119,739	\$ 119,800	\$ 128,330	\$ 129,670
POSITIONS (FTE)	-	-	-	-	-

(1) In Fiscal Year 2013-2014, City Hall Annex was incorporated into the City Hall program budget.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>CITY HALL GENERAL</u>					
01-5410-2000	BUILDING MAINT & REPAIR	\$ -	\$ 74	\$ -	\$ -	\$ -
01-5410-2100	EQUIP/RADIO MAINT & REPAIR	-	-	200	-	-
01-5410-2131	VEHICLE MAINTENANCE	1,051	-	-	-	-
01-5410-2300	OPERATING SUPPLIES	20,031	18,710	17,000	18,760	19,060
01-5410-2320	POSTAGE	9,539	14,418	11,500	12,500	12,500
01-5410-2340	SUPPLIES-PAPER	4,708	4,837	3,100	3,560	4,100
01-5410-2800	GAS & OIL	33	-	-	-	-
01-5410-3000	ADVERTISING & PRINTING	5,444	2,732	4,000	4,000	4,500
01-5410-3300	UTILITIES	24,443	25,399	28,000	28,000	28,000
01-5410-3400	TELEPHONE	26,691	26,804	28,000	39,300	39,300
01-5410-3600	PROPERTY/EQUIPMENT RENTAL	5,240	5,191	5,500	5,210	5,210
01-5410-3700	MEMBERSHIP & SUBSCRIPTIONS	420	612	500	720	720
	MAINTENANCE & OPERATIONS	97,600	98,777	97,800	112,050	113,390
01-5410-3200	CONTRACTUAL SERVICES	21,203	20,962	22,000	16,280	16,280
	CONTRACTUAL SERVICES	21,203	20,962	22,000	16,280	16,280
	CITY HALL GENERAL	\$ 118,803	\$ 119,739	\$ 119,800	\$ 128,330	\$ 129,670

PROGRAM: GENERAL RISK MANAGEMENT

ACCT # 01-5411

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

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	76,680	139,573	99,825	114,850	129,830 (1)
Contractual Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 76,680	\$ 139,573	\$ 99,825	\$ 114,850	\$ 129,830
POSITIONS (FTE)	-	-	-	-	-

(1) This budget covers the General Fund portion (50 percent) of the liability and property insurance in addition to costs for claims administration. Vehicle insurance for all City vehicles except for vehicles in the Enterprise Funds are also included in this account.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>GENERAL RISK MANAGEMENT</u>					
01-5411-4000	INSURANCE	\$ 65,820	\$ 74,587	\$ 86,825	\$ 99,850	\$ 114,830
01-5411-4300	CLAIMS	91	4,478	10,000	10,000	10,000
01-5411-4400	CLAIMS ADMIN/LITIGATION	10,769	60,508	3,000	5,000	5,000
	MAINTENANCE & OPERATIONS	76,680	139,573	99,825	114,850	129,830
	GENERAL RISK MANAGEMENT	\$ 76,680	\$ 139,573	\$ 99,825	\$ 114,850	\$ 129,830

PROGRAM: CITY HALL ANNEX**ACCT # 01-5415**

In April 1997, San Diego County transferred the trailer (previously used as the library) to the City. Re-named the "Annex" and used as a meeting place for a wide variety of community needs, this program provides for the operations of the facility.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	1,435	987	1,200	-	-
Contractual Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 1,435	\$ 987	\$ 1,200	\$ -	\$ -
POSITIONS (FTE)	-	-	-	-	-

(1) Beginning in Fiscal Year 2013-2014, the City Hall Annex Program was transferred to the City Hall General Program.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	CITY HALL ANNEX					
01-5415-2000	BUILDING MAINT & REPAIR	\$ -	\$ -	\$ -	\$ -	\$ -
01-5415-2300	OPERATING SUPPLIES	907	444	700	-	-
01-5415-3400	TELEPHONE	528	543	500	-	-
	MAINTENANCE & OPERATIONS	1,435	987	1,200	-	-
	CITY HALL ANNEX	\$ 1,435	\$ 987	\$ 1,200	\$ -	\$ -

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 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Contractual Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	93,961	100,750	535,301	61,200	37,200
GRAND TOTAL	\$ 93,961	\$ 100,750	\$ 535,301	\$ 61,200	\$ 37,200
POSITIONS (FTE)	-	-	-	-	-

(1) The following equipment was approved to be purchased. The equipment that it is replacing has reached the end of its useful life and funds are available in this reserve.

	Fiscal Year 2013-2014	Fiscal Year 2014-2015
Pay & Display Machines	\$ 26,000	
Truck-Lifeguard	-	30,000
EDMS Server	6,000	-
Electric/Gas Cars (30% General Fund)	6,000	-
Duty Truck-Public Works (30% General Fund)	-	7,200
Core Switch	22,000	-
Presentation Laptop	1,200	-
	<u>\$ 61,200</u>	<u>37,200</u>

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
01-5890-5997	<u>EQUIPMENT REPLACEMENT</u>					
	CAPITAL OUTLAY	\$ 93,961	\$ 100,750	\$ 535,301	\$ 61,200	\$ 37,200
	CAPITAL OUTLAY	93,961	100,750	535,301	61,200	37,200
	<u>EQUIPMENT REPLACEMENT</u>	\$ 93,961	\$ 100,750	\$ 535,301	\$ 61,200	\$ 37,200

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Planning & Community Development

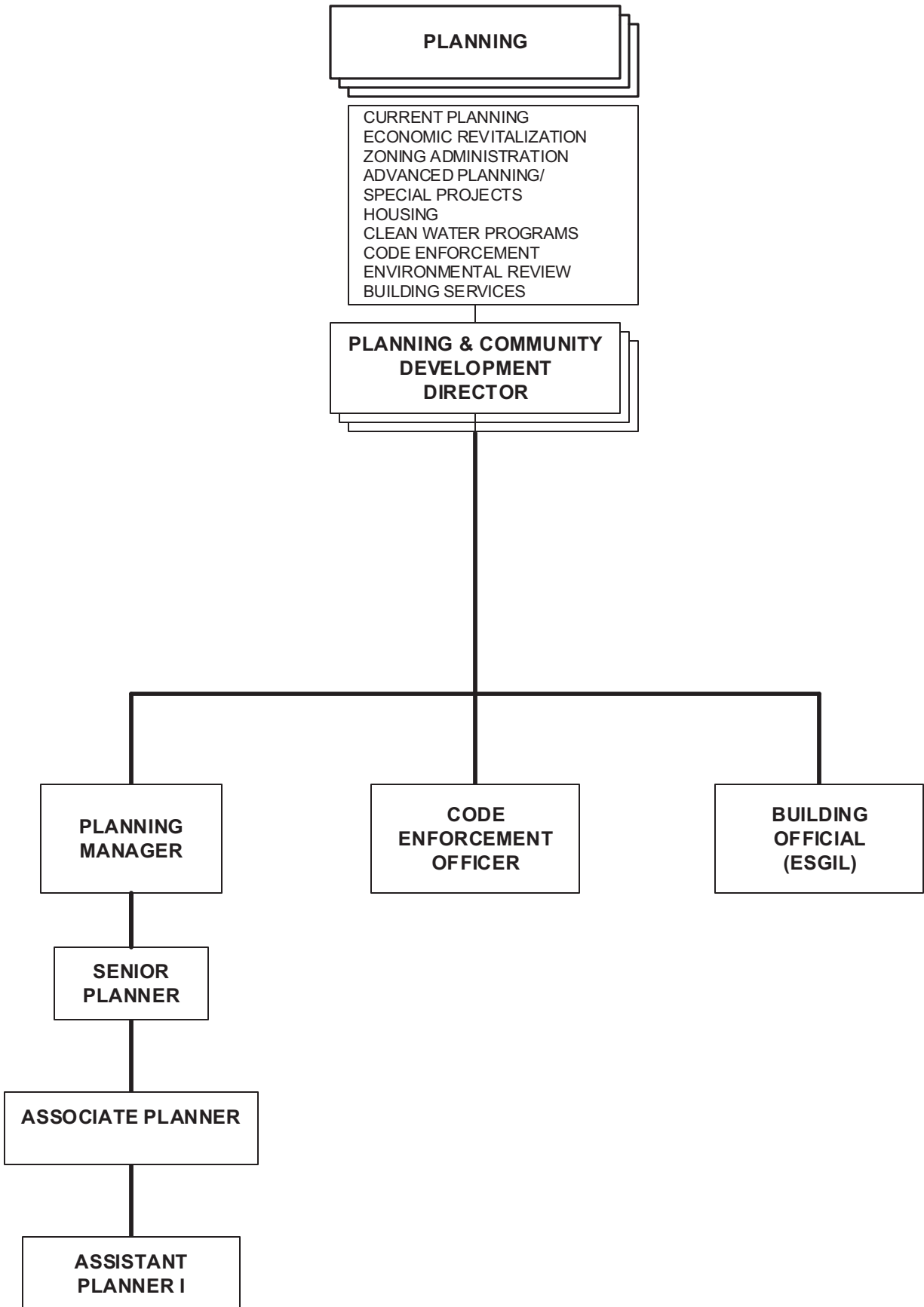
Department Mission Statement

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

A wonderful place to live, work & play



DEPARTMENT OF PLANNING AND COMMUNITY DEVELOPMENT

The work and functions of the Planning and Community Development Department fall into three basic categories: 1) current planning and development review; 2) advanced planning, special projects and regional planning efforts; and 3) clean-water, building and code enforcement compliance.

The first category, current planning, involves the processing of applications for development proposals to ensure their consistency with the City's Community Plan, Local Coastal Program, Zoning Ordinances, and other land use documents. As part of this function, department staff responds to the day-to-day inquiries from property owners, permit applicants and interested parties about the City's land use regulations and processes. Staff also assists the City Council, Planning Commission, and Design Review Board in their review of 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 citizens.

The second category 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 conservation in the City. It also involves updating segments of the Del Mar Community Plan, such as the Housing and Circulation Elements. This function encompasses efforts to address issues such as planning for climate change and sustainability. This category also includes regional planning, where staff participates in and provides support to the City Council on a variety of regional plans, largely through work with the San Diego Association of Government (SANDAG) and other agencies.

The third category includes a variety of functions to ensure the health and safety of the City and its environs. These include clean-water management, code enforcement, and building inspection. The Clean Water program includes tasks to protect water quality, including education, enforcement and State and Federal monitoring and reporting requirements. Code Enforcement is responsible for resolving Code violations, including those related to building and noise regulations, as well as federal and state accessibility requirements. The Planning Department oversees the work of a contract Building Services Division which is responsible for construction plan-checks, building permits and inspections.

In addition to the three basic functions noted above, the Planning Department manages key programs and special projects such as: review of development proposals at 22nd DAA's Fairgrounds property; CEQA and NEPA environmental reviews; permit processing for Capital Improvement Projects; and preparation of grant applications for city tasks and projects. The Department also assists many of the City's ad-hoc and citizen committees in the performance of their duties.

Fiscal Years 2011-2012 and 2012-2013 Achievements

- Proceed approximately 160 discretionary permits (e.g. Design Review Permits, Conditional Use Permits, Variances, Coastal Development Permits, etc.). The Department also processed a total of 164 non-discretionary development applications (Encroachment Permits, Tree Removal Permits, etc.).
- Prepared the Village Specific Plan (VSP) and associated technical and environmental review documents. This process included participation in over 80 public meetings and workshops. Staff also prepared the many documents required to set the matter for a public vote.
- Conducted public meetings and prepared the draft 2013-2021 Cycle Housing Element for review by the State Department of Housing and Community Development.
- Began public input and the preparation of a Local Coastal Program Amendment (LCPA) and accompanying Community Plan Amendment (CPA) to express the community's vision and corresponding goals for uses and development at the 22nd DAA Fairgrounds property.
- Prepared and processed a variety of Municipal Code amendments on issues including, but not limited to: accommodating and regulating Charitable Bingo Games; regulating mobile food trucks, refinement of the Community Participation Program (CPP); and establishing processes for extensions of time for land use permits.
- Prepared comments submitted by the City in response to the environmental documents for the One Paseo development proposal, the railroad double track/regional rail platform project and the Solana Beach Encinitas Army Corps of Engineers Beach Sand Replenishment Project.
- Oversaw completion of the San Dieguito Lagoon Restoration Project, including the associated installation of riverbank protection along San Dieguito Drive.
- Assisted with grant applications and permit processing for the Beach Safety Center.
- Opened 612 Code Enforcement cases with compliance gained on approximately 582 cases.

Service Level Changes

There are no changes proposed for the Department's service levels or number of Full Time Employees (FTEs) during Fiscal Years 2013-2014 or 2014-2015. However, there have been some changes to position titles and shifts in assigned tasks that occurred over the past 24 months. The adopted Departmental budget for the Fiscal Year 2011-2012 included a Cleanwater Manager position. That position remained vacant and the tasks were instead performed by contract with an "on call" consultant with extensive experience in Cleanwater issues. The position is unfunded for the Fiscal Year 2013-2014 and 2014-2015, and all funding is now in Contractual Services. The 2011-2012 and 2012-2013 FYs Budget also included the position of Assistant to the Planning Director, Planning Commission and Design Review Board, which has since been eliminated. A vacant, unfunded Associated Planner position has been reclassified to Assistant Planner I and filled. That position has assumed the tasks that were previously carried out by the eliminated Assistant to the Planning Director, Planning Commission and Design Review Board position as well as needed Public Counter assistance.

Fiscal Years 2013-2014 and 2014-2015 Goals and Objectives

- Continue to provide a high level of service for the on-going review of development permit and land use applications.
- Complete drafting and commence processing of the Local Coastal Program and associated Community Plan Amendments (LCPA/CPA) for the 22nd DAA Fairgrounds property.
- Prepare a Downtown Parking Management Plan (PMP) to address parking demands, required off-street parking ratios and employee parking in the downtown commercial corridor and the surrounding residential area. Prepare and process corresponding amendments to the City's Zoning Code and Local Coastal Program parking regulations.
- Initiate a comprehensive Parking Management Plan (PMP) for the North Beach, North Commercial, and hillside areas.
- Draft and process an amendment to the City's Community Plan to express the City's goals regarding climate change and sustainable development and to ensure compliance with state mandates.
- Prepare and process the roughly 35 Municipal Code amendments, land use modifications and related procedural changes to implement the programs contained in the 2013-2021 Cycle Housing Element.
- Modify the permit application process to accommodate and require digital submittal of development and land use application materials, including copies of construction plans.
- Prepare and process Municipal Code amendments on issues including, but not limited to, requirements for undergrounding of utilities, temporary signage and adoption of new building codes.
- Assist in the City's planning efforts for municipal facility/property upgrades.
- Prepare and process an amendment to the Community Plan for Pedestrian and Bicycle Circulation.
- Prepare required reports and prepare and implement corresponding regulations to ensure compliance with existing and new State and Federal Clean Water mandates.
- Continue to oversee the (contract) Building Services Department to ensure compliance with applicable building codes.
- Update the City's Code Enforcement Policy Manual and process Municipal Code amendments that result from the updated Policy Manual's directives.
- Provide assistance with grant applications, permit processing, and environmental documents for the City's Capital Improvement Projects.

Positions (Full Time Employees)	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2014-2015 Adopted
Planning Services	5.00	5.00	5.00	5.00	5.00
Code Enforcement	1.00	1.00	1.00	1.00	1.00
Clean Water	1.00	0.00	0.00	0.00	0.00

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, State environmental and subdivision map regulations. The Planning Department also prepares special studies for Council priorities. As of Fiscal Year 2013-2014, this program also reflects Planning Commission, Design Review Board, Beach Preservation, and San Dieguito Lagoon expenditures.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ 511,270	\$ 640,265	\$ 922,713	\$ 577,110	\$ 589,580 (1)
Maintenance & Operations	12,895	15,778	25,560	25,420	24,560
Contractual Services	44,394	313,789	74,652	173,000	159,600
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 568,559	\$ 969,832	\$ 1,022,925	\$ 775,530	\$ 773,740
POSITIONS (FTE)	4.34	4.34	4.34	4.34	4.34

(1) Mid-Year Fiscal Year 2012-2013 budget reflects the payoff of the Side Fund in the CalPERS Miscellaneous retirement plan.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>PLANNING SERVICES</u>					
01-5530-1000	SALARIES-PERMANENT	\$ 378,656	\$ 408,901	\$ 412,908	\$ 415,160	\$ 415,160
01-5530-1200	EMPLOYEE BENEFITS	124,321	142,627	459,746	133,040	145,560
01-5530-1205	WORKERS' COMPENSATION	8,045	10,318	8,607	10,010	10,010
01-5530-1300	SALARIES-SEASONAL	248	77,834	41,452	15,000	15,000
01-5530-1400	OVERTIME	-	585	-	3,900	3,850
	EMPLOYEE SERVICES	511,270	640,265	922,713	577,110	589,580
01-5530-2300	OPERATING SUPPLIES	2,537	3,009	2,500	3,320	3,320
01-5530-3000	ADVERTISING & PRINTING	980	1,127	10,500	5,960	5,360
01-5530-3400	TELEPHONE	350	245	-	-	-
01-5530-3700	MEMBERSHIP & SUBSCRIPTIONS	350	1,110	1,110	1,850	1,850
01-5530-3800	MEETING & TRAVEL	428	189	250	250	250
01-5530-3801	TRAINING & EDUCATION	196	1,336	1,600	4,440	4,180
01-5530-3900	AUTO ALLOWANCE	8,054	8,762	9,600	9,600	9,600
	MAINTENANCE & OPERATIONS	12,895	15,778	25,560	25,420	24,560
01-5530-3200	CONTRACTUAL SERVICES	44,394	313,789	74,652	173,000	159,600
	CONTRACTUAL SERVICES	44,394	313,789	74,652	173,000	159,600
	PLANNING SERVICES	\$ 568,559	\$ 969,832	\$ 1,022,925	\$ 775,530	\$ 773,740

PROGRAM: PLANNING COMMISSION

ACCT # 01-5531

The Planning Commission is a five-member body of residents appointed by the City Council to review development proposals for conformity to Chapter 30 (Zoning Ordinance) of the Del Mar Municipal Code in order to maintain the quality of development constructed in the community. The Commission also hears cases brought by resident regarding trees, scenic views, and sunlight that cannot be handled through mediation.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	911	1,096	1,510	-	-
Contractual Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 911	\$ 1,096	\$ 1,510	\$ -	\$ -
POSITIONS (FTE)	-	-	-	-	-

(1)

(1) Beginning in Fiscal Year 2013-2014, the Planning Commission Program was transferred to the Planning Services Program.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	PLANNING COMMISSION					
01-5531-2300	BUILDING MAINT & REPAIR	\$ 144	\$ 157	\$ 160	\$ -	\$ -
01-5531-3000	OPERATING SUPPLIES	767	939	1,350	-	-
	MAINTENANCE & OPERATIONS	911	1,096	1,510	-	-
	PLANNING COMMISSION	\$ 911	\$ 1,096	\$ 1,510	\$ -	\$ -

PROGRAM: DESIGN REVIEW BOARD

ACCT # 01-5532

The Design Review Board is a seven-member body of residents appointed by the City Council to review development applications for conformity to Chapter 23 of the Del Mar Municipal Code in order to preserve and improve the City of Del Mar from an aesthetic perspective.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	2,145	3,527	2,620	-	-
Contractual Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 2,145	\$ 3,527	\$ 2,620	\$ -	\$ -
POSITIONS (FTE)	-	-	-	-	-

(1)

(1) Beginning in Fiscal Year 2013-2014, the Design Review Board Program was transferred to the Planning Services Program.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
01-5532-2300	DESIGN REVIEW BOARD OPERATING SUPPLIES	\$ 191	\$ 169	\$ 220	\$ -	\$ -
01-5532-3000	ADVERTISING & PRINTING	1,954	3,358	2,400	-	-
	MAINTENANCE & OPERATIONS	2,145	3,527	2,620	-	-
	DESIGN REVIEW BOARD	\$ 2,145	\$ 3,527	\$ 2,620	\$ -	\$ -

PROGRAM: BEACH PRESERVATION**ACCT # 01-5533**

To implement the Beach Preservation Ordinance to recover public beach land, provide public beach access, and assist property owners in the protection of their property.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	750	750	750	-	-
Contractual Services	6,803	7,744	7,744	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 7,553	\$ 8,494	\$ 8,494	\$ -	\$ -
POSITIONS (FTE)	-	-	-	-	-

(1) Beginning in FY 2013-2014, the Beach Preservation Program was transferred to the Planning Services Program.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	BEACH PRESERVATION					
01-5533-3700	MEMBERSHIP & SUBSCRIPTIONS	\$ 750	\$ 750	\$ 750	\$ -	\$ -
	MAINTENANCE & OPERATIONS	750	750	750	-	-
01-5533-3200	CONTRACTUAL SERVICES	6,803	7,744	7,744	-	-
	CONTRACTUAL SERVICES	6,803	7,744	7,744	-	-
	BEACH PRESERVATION	\$ 7,553	\$ 8,494	\$ 8,494	\$ -	\$ -

PROGRAM: SAN DIEGUITO LAGOON**ACCT # 01-5535**

To protect the resources of and participation in implementation of enhancement of the San Dieguito Lagoon; to ensure maximum open space; to deter incompatible land uses; and to provide for passive recreational opportunities to the public.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	49,540	57,378	57,378	-	-
Contractual Services	-	3,025	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 49,540	\$ 60,403	\$ 57,378	\$ -	\$ -
POSITIONS (FTE)	-	-	-	-	-

(1) Beginning in Fiscal Year 2013-2014, the San Dieguito Lagoon Program was transferred to the Planning Services Program.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	SAN DIEGUITO LAGOON					
01-5535-3700	MEMBERSHIP & SUBSCRIPTIONS	\$ 49,540	\$ 57,378	\$ 57,378	\$ -	\$ -
	MAINTENANCE & OPERATIONS	49,540	57,378	57,378	-	-
01-5535-3200	CONTRACTUAL SERVICES	-	3,025	-	-	-
	CONTRACTUAL SERVICES	-	3,025	-	-	-
	SAN DIEGUITO LAGOON	\$ 49,540	\$ 60,403	\$ 57,378	\$ -	\$ -

PROGRAM: CODE ENFORCEMENT

ACCT # 01-5536

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 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ 63,922	\$ 66,923	\$ 105,320	\$ 69,010	\$ 71,220 (1)
Maintenance & Operations	3,090	3,327	4,900	2,450	2,070
Contractual Services	170	170	1,600	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 67,182	\$ 70,420	\$ 111,820	\$ 71,460	\$ 73,290
POSITIONS (FTE)	0.75	0.75	0.75	0.75	0.75

(1) With implementation of the Clean Water National Pollutant Discharge Elimination System (NPDES) program requirements for active code enforcement, 25 percent of the code enforcement officer's time is charged to this account. Mid-Year Fiscal Year 2012-2013 budget reflects the pay-off of the Side Fund in the CalPERS Miscellaneous retirement plan.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>CODE ENFORCEMENT</u>					
01-5536-1000	SALARIES-PERMANENT	\$ 43,501	\$ 46,114	\$ 46,874	\$ 47,690	\$ 48,050
01-5536-1200	EMPLOYEE BENEFITS	16,558	17,936	55,527	18,350	20,180
01-5536-1205	WORKERS' COMPENSATION	2,788	2,873	2,919	2,970	2,990
01-5536-1310	SALARIES-SEASONAL	1,075	-	-	-	-
	EMPLOYEE SERVICES	63,922	66,923	105,320	69,010	71,220
01-5536-2131	VEHICLE MAINTENANCE	108	-	-	-	-
01-5536-2300	OPERATING SUPPLIES	2,376	2,758	2,800	1,230	1,000
01-5536-2800	GAS & OIL	81	-	-	-	-
01-5536-3000	ADVERTISING & PRINTING	525	-	700	-	-
01-5536-3400	TELEPHONE	-	69	-	-	-
01-5536-3700	MEMBERSHIP & SUBSCRIPTIONS	-	-	150	150	-
01-5536-3800	MEETING & TRAVEL	-	-	750	570	570
01-5536-3801	TRAINING & EDUCATION	-	500	500	500	500
	MAINTENANCE & OPERATIONS	3,090	3,327	4,900	2,450	2,070
01-5536-3200	CONTRACTUAL SERVICES	170	170	1,600	-	-
	CONTRACTUAL SERVICES	170	170	1,600	-	-
	CODE ENFORCEMENT	\$ 67,182	\$ 70,420	\$ 111,820	\$ 71,460	\$ 73,290

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 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	182	1,142	1,100	500	500
Contractual Services	255,119	197,893	213,200	207,570	207,570
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 255,301	\$ 199,035	\$ 214,300	\$ 208,070	\$ 208,070
POSITIONS (FTE)	-	-	-	-	-

(1) EsGil is providing building inspection services for the City under contract. The building services costs are offset with building fee revenues. Del Mar retains 10 percent of all plan check and building permit fees.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>BUILDING INSPECTION</u>					
01-5538-2300	OPERATING SUPPLIES	\$ 182	\$ 492	\$ 500	\$ 500	\$ 500
01-5538-3000	ADVERTISING & PRINTING	-	600	600	-	-
01-5538-3700	MEMBERSHIP & SUBSCRIPTIONS	-	50	-	-	-
	MAINTENANCE & OPERATIONS	182	1,142	1,100	500	500
01-5538-3200	CONTRACTUAL SERVICES	7,570	7,570	13,200	7,570	7,570
01-5538-3202	BUILDING INSPECTIONS	247,549	190,323	200,000	200,000	200,000
	CONTRACTUAL SERVICES	255,119	197,893	213,200	207,570	207,570
	BUILDING INSPECTION	\$ 255,301	\$ 199,035	\$ 214,300	\$ 208,070	\$ 208,070

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 customer's needs in mind, we deliver this 24/7 service in a prompt, courteous, and efficient manner.

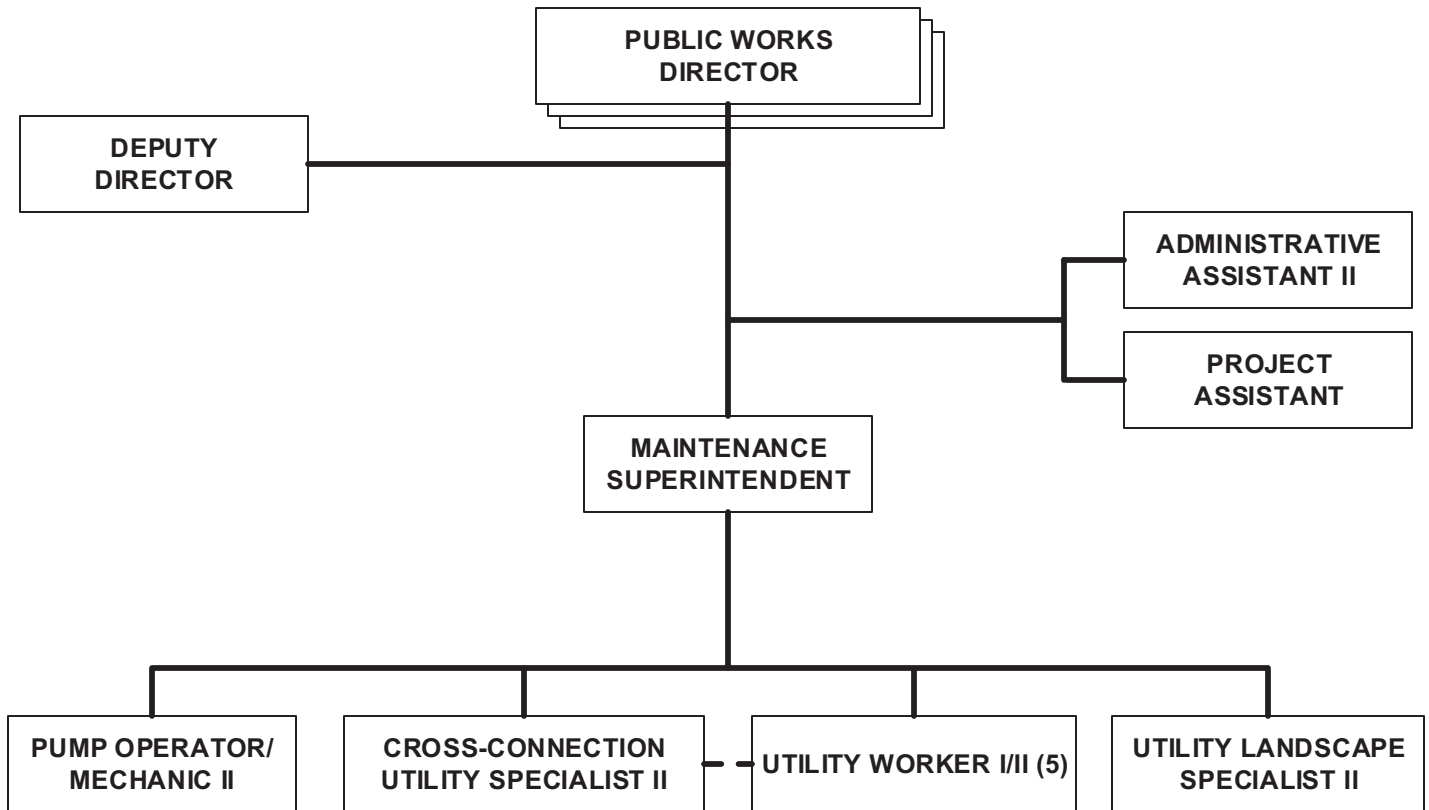
“WE MAKE THE HOUSE CALLS!”

innovation integrity teamwork service excellence preservation & safety

A wonderful place to live, work & play

**CITY OF DEL MAR
PUBLIC WORKS DEPT.**

ENGINEERING AND CAPITAL CONTRACTS
BUILDINGS/PARKS/OPEN SPACE MAINTENANCE
STREET SYSTEM MAINTENANCE
WATER SYSTEM OPERATION AND MAINTENANCE
CLEAN WATER PROGRAMS
SEWER SYSTEM OPERATION AND MAINTENANCE
VARIOUS CONTRACTS FOR PUBLIC WORKS/CITY
FACILITIES OPERATIONS AND MAINTENANCE
PARK AND BEACH MAINTENANCE



PUBLIC WORKS DEPARTMENT

The Public Works Department provides maintenance and manages capital improvements to key infrastructure including City buildings, roadways, parks, beaches, and open space areas, the potable water system, storm drains, and the wastewater system. Beach Maintenance responsibilities, including cleaning of public restrooms, the beach, and City trash cans, have been transferred to the Public Works Department so they could be managed alongside other City maintenance work programs.

Fiscal Years 2011-2012 and 2012-2013 Achievements

- Completed construction of the award-winning 21st Street Sewer Pump Station.
- Completed sidewalk and roadway improvement projects on Camino del Mar from 9th to 10th Streets and from Via de la Valle to North Beach.
- Completed grant-funded projects to improve drainage on San Dieguito Drive, provided emergency electrical power to the City's Emergency Operations Center, and upgraded the City's street lights to energy-efficient induction lighting.
- Completed facility remodeling projects at the TV Studio and Library, and irrigation upgrades at the Shores Park.
- Developed an update to the City's Long Term Capital Improvement Program in conjunction with the completion of a citywide Pavement Management Study.

Service Level Changes

- No operational changes.

Fiscal Years 2013-2014 and 2014-2015 Goals and Objectives

- Complete construction of the seismic retrofit and rehabilitation of the historic North Torrey Pines Road Bridge.
- Complete sidewalk and roadway improvement projects on Camino del Mar from 26th to 27th Streets and from 12th to 13th Streets.
- Complete the grant-funded project to improve drainage along the NCTD railway from the City tennis courts to the San Dieguito River.
- Assess the feasibility of upgrading to automated water meter reading technology citywide.

- Complete a Utility Rate Study in conjunction with Water and Wastewater System Master Plan updates.
- Start work on the installation of new sidewalks and drainage improvements in the Beach Colony, along certain areas on Camino del Mar and a sidewalk connecting the commercial area to San Dieguito Drive.
- Continue work on Water and Wastewater System upgrades and replacement of aging infrastructure.
- Complete Water and Wastewater Master Plan.

Positions (Full Time Employees)	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2014-2015 Adopted
Public Works	13	13	13	13	13

PROGRAM: GENERAL PUBLIC WORKS

ACCT # 01-5840

Provides administration and general support for all City-owned property and buildings. Provides for supervision of maintenance staff, administers associated contracts, and for management of the Department.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ 65,274	\$ 66,222	\$ 104,402	\$ -	\$ -
Maintenance & Operations	7,245	8,803	20,653	-	-
Contractual Services	434	461	1,001	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 72,953	\$ 75,486	\$ 126,056	\$ -	\$ -
POSITIONS (FTE)	0.64	0.64	0.64	-	-

(1)

(1) Beginning in Fiscal Year 2013-2014, the General Public Works Program, which included general operation costs of the Public Works Department was transferred to the individual corresponding programs.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	GENERAL PUBLIC WORKS					
01-5840-1000	SALARIES-PERMANENT	\$ 47,697	\$ 46,883	\$ 47,948	\$ -	\$ -
01-5840-1200	EMPLOYEE BENEFITS	16,127	17,712	54,947	-	-
01-5840-1205	WORKERS' COMPENSATION	1,433	1,414	1,407	-	-
01-5840-1300	SALARIES-SEASONAL	-	-	-	-	-
01-5840-1400	OVERTIME	17	213	100	-	-
	EMPLOYEE SERVICES	65,274	66,222	104,402	-	-
01-5840-2000	BUILDING MAINT & REPAIR	-	110	258	-	-
01-5840-2100	EQUIPMENT MAINT & REPAIR	192	293	124	-	-
01-5840-2131	VEHICLE MAINTENANCE	245	135	13,318	-	-
01-5840-2133	VEHICLE CONTRACTUAL SERVICE	796	1,420	824	-	-
01-5840-2300	OPERATING SUPPLIES	1,352	1,700	1,236	-	-
01-5840-2400	UNIFORMS	206	444	186	-	-
01-2840-2600	SMALL TOOLS & EQUIPMENT	222	525	600	-	-
01-5840-2800	GAS & OIL	2,280	2,243	2,060	-	-
01-5840-3300	UTILITIES	841	894	866	-	-
01-5840-3400	TELEPHONE	574	323	609	-	-
01-5840-3600	PROPERTY/EQUIPMENT RENTAL	150	84	205	-	-
01-5840-3700	MEMBERSHIP & SUBSCRIPTIONS	56	142	68	-	-
01-5840-3800	MEETINGS & TRAVEL	108	84	103	-	-
01-5840-3801	TRAINING & EDUCATION	53	27	52	-	-
01-5840-3900	AUTO ALLOWANCE	170	379	144	-	-
	MAINTENANCE & OPERATIONS	7,245	8,803	20,653	-	-
01-5840-3200	CONTRACTUAL SERVICES	434	461	1,001	-	-
	CONTRACTUAL SERVICES	434	461	1,001	-	-
	GENERAL PUBLIC WORKS	\$ 72,953	\$ 75,486	\$ 126,056	\$ -	\$ -

PROGRAM: STORM WATER

ACCT # 01-5841

This program provides administration and general support for the City's stormwater conveyance infrastructure, including piping, channels, gutters, and pumping systems. Flood Prevention is an integral part of the City's Disaster Preparedness Plan. As of Fiscal Year 2013-2014, this program also reflects a portion of the General Public Works expenditures.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ 22,198	\$ 23,476	\$ 35,721	\$ 65,900	\$ 67,710 (1)
Maintenance & Operations	4,685	1,929	1,845	7,430	7,430
Contractual Services	1,782	498	5,300	4,230	4,230
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 28,665	\$ 25,903	\$ 42,866	\$ 77,560	\$ 79,370
POSITIONS (FTE)	0.30	0.30	0.30	0.64	0.64 (2)

(1) Mid-Year Fiscal Year 2012-2013 budget reflects the payoff of the Side Fund in the CalPERS Miscellaneous retirement plan.

(2) For Fiscal Years 2013-2014 and 2014-2015, Employee Services in Public Works were re-allocated over various programs based on a recently completed departmental assessment.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	STORM WATER					
01-5841-1000	SALARIES-PERMANENT	\$ 14,951	\$ 15,711	\$ 15,964	\$ 45,890	\$ 46,080
01-5841-1200	EMPLOYEE BENEFITS	6,286	6,687	18,658	16,380	17,990
01-5841-1205	WORKERS' COMPENSATION	961	981	944	2,080	2,090
01-5841-1300	SALARIES-SEASONAL	-	-	-	1,390	1,390
01-5841-1400	OVERTIME	-	97	155	160	160
	EMPLOYEE SERVICES	22,198	23,476	35,721	65,900	67,710
01-5841-2000	BUILDING MAINT & REPAIR	-	-	-	130	130
01-5841-2100	EQUIPMENT MAINT & REPAIR	-	-	-	180	180
01-5841-2131	VEHICLE MATERIALS	-	-	-	300	300
01-5841-2133	VEHICLE CONTRACTUAL SRVC	-	-	-	550	550
01-5841-2300	OPERATING SUPPLIES	3,960	1,235	1,025	1,700	1,700
01-5841-2400	UNIFORMS	100	69	205	330	330
01-5841-2600	SMALL TOOLS & EQUIPMENT	-	-	-	340	340
01-5841-2800	GAS & OIL	-	-	-	1,130	1,130
01-5841-3300	UTILITIES	-	-	-	730	730
01-5841-3400	TELEPHONE	-	-	-	450	450
01-5811-3600	PROPERTY/EQUIPMENT RENTAL	-	-	-	200	200
01-5841-3700	MEMBERSHIP & SUBSCRIPTIONS	-	-	-	80	80
01-5841-3800	MEETING & TRAVEL	-	-	-	130	130
01-5841-3801	TRAINING & EDUCATION	-	-	-	80	80
01-5841-3900	AUTO ALLOWANCE	-	-	-	480	480
01-5841-4800	ASSESSMENTS	625	625	615	620	620
	MAINTENANCE & OPERATIONS	4,685	1,929	1,845	7,430	7,430
01-5841-3200	CONTRACTUAL SERVICES	1,782	498	5,300	4,230	4,230
	CONTRACTUAL SERVICES	1,782	498	5,300	4,230	4,230
	STORM WATER	\$ 28,665	\$ 25,903	\$ 42,866	\$ 77,560	\$ 79,370

PROGRAM: FACILITIES

ACCT # 01-5854

Provides administration and general support for City-owned property and buildings, including City Hall, the Annex, and TV Studio. Services provided include janitorial, heating and air conditioning unit maintenance, alarm system monitoring, and pest control. As of Fiscal Year 2013-2014, this program reflects a portion of the General Public Works expenses.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ 47,880	\$ 49,320 (1)
Maintenance & Operations	8,127	6,565	4,550	11,310	11,310
Contractual Services	18,969	19,372	19,625	20,850	20,850
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 27,096	\$ 25,937	\$ 24,175	\$ 80,040	\$ 81,480
POSITIONS (FTE)	-	-	-	0.52	0.52 (2)

- (1) Mid-Year Fiscal Year 2012-2013 reflects the payoff of the Side Fund in the CalPERS Miscellaneous plan.
- (2) For Fiscal Years 2013-2014 and 2014-2015, Employee Services in Public Works were re-allocated over various programs based on a recently completed departmental assessment.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	FACILITIES					
01-5845-1000	SALARIES-PERMANENT	\$ -	\$ -	\$ -	\$ 33,630	\$ 33,810
01-5845-1200	EMPLOYEE BENEFITS	-	-	-	12,620	13,870
01-5845-1205	WORKERS' COMPENSATION	-	-	-	1,630	1,640
01-5845-1400	OVERTIME	-	-	-	-	-
	EMPLOYEE SERVICES				47,880	49,320
01-5845-2000	BUILDING MAINT & REPAIR	2,133	3,442	2,500	2,630	2,630
01-5845-2100	EQUIPMENT MAINT & REPAIR	-	-	-	180	180
01-5845-2131	VEHICLE MATERIALS	-	-	-	300	300
01-5845-2133	VEHICLE CONTRACTUAL SRVC	-	-	-	550	550
01-5845-2300	OPERATING SUPPLIES	5,994	3,123	2,050	3,700	3,700
01-5845-2400	UNIFORMS	-	-	-	330	330
01-5845-2600	SMALL TOOLS & EQUIPMENT	-	-	-	340	340
01-5845-2800	GAS & OIL	-	-	-	1,130	1,130
01-5845-3300	UTILITIES	-	-	-	730	730
01-5845-3400	TELEPHONE	-	-	-	450	450
01-5845-3600	PROPERTY/EQUIPMENT RENTAL	-	-	-	200	200
01-5845-3700	MEMBERSHIP & SUBSCRIPTIONS	-	-	-	80	80
01-5845-3800	MEETING & TRAVEL	-	-	-	130	130
01-5845-3801	TRAINING & EDUCATION	-	-	-	80	80
01-5845-3900	AUTO ALLOWANCE	-	-	-	480	480
	MAINTENANCE & OPERATIONS	8,127	6,565	4,550	11,310	11,310
01-5845-3200	CONTRACTUAL SERVICES	18,969	19,372	19,625	20,850	20,850
	CONTRACTUAL SERVICES	18,969	19,372	19,625	20,850	20,850
	FACILITIES	\$ 27,096	\$ 25,937	\$ 24,175	\$ 80,040	\$ 81,480

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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 nine Special Revenue Funds that have specific program requirements:

The Library Fund accounts for facility maintenance of the Del Mar Community Library, which is operated by the County of San Diego.

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 new, temporary 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 county-wide integrated waste management plan and programs. This program is funded by revenue collected from the Waste Management trash collection contract.

The PEG 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.

LIBRARY FUND

The Del Mar Community Library, opened in 1996 after extensive remodeling of an old church, and is operated by the County of San Diego. Handicapped access was completed a year later and the Library is an integral part of the Del Mar community.

At City Council designation, the City maintains all program costs in a separate fund. A transfer from the General Fund contingency reserve provides the funding for maintenance of the facility and related landscaping. The County of San Diego is responsible for the Library operational costs and maintenance of the computer equipment that was added in 2000.

PROGRAM: LIBRARY

ACCT # 08-5840

This program provides for facility maintenance services and other costs in accordance with the existing agreement in place with the operator of the Del Mar Library, the County of San Diego.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	6	2,761	51,400	2,000	2,000 (1)
Contractual Services	9,600	6,948	9,810	9,810	9,810 (2)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 9,606	\$ 9,709	\$ 61,210	\$ 11,810	\$ 11,810
POSITIONS (FTE)	-	-	-	-	-

- (1) Maintenance and Operations in Fiscal Year 2012-2013 includes a carpet remodel funded by the Friends of the Del Mar Library for \$35,000 and the City for \$15,000.
- (2) Contractual Services include landscaping, heat and air conditioning, pedestrian accessible lift, and other as-needed contracts.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>LIBRARY</u>					
08-5840-2000	BUILDING MAINT & REPAIR	\$ -	\$ 2,535	\$ 51,400	\$ 2,000	\$ 2,000
08-5840-2300	OPERATING SUPPLIES	6	226	-	-	-
	MAINTENANCE & OPERATIONS	6	2,761	51,400	2,000	2,000
08-5840-3200	CONTRACTUAL SERVICES	9,600	6,948	9,810	9,810	9,810
	CONTRACTUAL SERVICES	9,600	6,948	9,810	9,810	9,810
	LIBRARY	\$ 9,606	\$ 9,709	\$ 61,210	\$ 11,810	\$ 11,810

GAS TAX FUND

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 \$140,370 and \$143,180 for Fiscal Year 2013-2014 and Fiscal Year 2014-2015, 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.

Programs included in this fund are Street Maintenance, Street Light and Signs, and Street Landscaping.

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

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

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015	
Employee Services	\$ 106,841	\$ 117,636	\$ 168,234	\$ 59,200	\$ 60,650	(1)
Maintenance & Operations	17,322	13,893	18,312	15,710	15,710	
Contractual Services	1,464	26,411	24,465	12,130	12,130	(2)
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
GRAND TOTAL	\$ 125,627	\$ 157,940	\$ 211,011	\$ 87,040	\$ 88,490	
POSITIONS (FTE)	1.17	1.17	1.17	0.52	0.52	(3)

- (1) Mid-Year Fiscal Year 2012-2013 budget reflect the payoff of the Side Fund in the CalPERS Miscellaneous retirement plan.
- (2) This amount represents 50 percent of the City's private street sweeping services contract. The remaining 50 percent is allocated within the Clean Water Fund.
- (3) For Fiscal Years 2013-2014 and 2014-2015, Employee Services in Public Works were re-allocated over various programs based on a recently completed departmental assessment.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>STREET MAINTENANCE</u>					
20-5845-1000	SALARIES-PERMANENT	\$ 74,051	\$ 80,185	\$ 76,161	\$ 37,980	\$ 38,110
20-5845-1200	EMPLOYEE BENEFITS	27,957	31,678	87,007	13,530	14,840
20-5845-1205	WORKERS' COMPENSATION	3,832	4,123	3,666	1,480	1,490
20-5845-1300	SALARIES-SEASONAL	-	110	-	5,210	5,210
20-5845-1400	OVERTIME	1,001	1,540	1,400	1,000	1,000
	EMPLOYEE SERVICES	106,841	117,636	168,234	59,200	60,650
20-5845-2000	BUILDING MAINT & REPAIR	-	132	513	90	90
20-5845-2100	EQUIPMENT MAINT & REPAIR	385	376	308	130	130
20-5845-2131	VEHICLE MATERIALS	2,900	712	2,016	220	220
20-5845-2133	VEHICLE CONTRACTUAL SERVICES	2,169	1,926	1,780	400	400
20-5845-2200	GENERAL MAINT & REPAIR	-	-	-	7,810	7,810
20-5845-2300	OPERATING SUPPLIES	4,250	2,989	5,055	4,170	4,170
20-5845-2400	UNIFORMS	688	685	682	240	240
20-5845-2600	SMALL TOOLS & EQUIPMENT	308	650	1,000	250	250
20-5845-2800	GAS & OIL	3,167	2,860	3,300	830	830
20-5845-3000	ADVERTISING & PRINTING	31	-	-	-	-
20-5845-3300	UTILITIES	1,511	1,603	1,600	530	530
20-5845-3400	TELEPHONE	893	759	900	330	330
20-5845-3600	PROPERTY/EQUIPMENT RENTAL	-	101	-	150	150
20-5845-3700	MEMBERSHIP & SUBSCRIPTIONS	63	143	76	60	60
20-5845-3800	MEETING & TRAVEL	141	93	205	90	90
20-5845-3801	TRAINING & EDUCATION	194	35	205	60	60
20-5845-3900	AUTO ALLOWANCE	622	829	672	350	350
	MAINTENANCE & OPERATIONS	17,322	13,893	18,312	15,710	15,710
20-5845-3200	CONTRACTUAL SERVICES	1,464	26,411	24,465	12,130	12,130
	CONTRACTUAL SERVICES	1,464	26,411	24,465	12,130	12,130
	STREET MAINTENANCE	\$ 125,627	\$ 157,940	\$ 211,011	\$ 87,040	\$ 88,490

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 LED crosswalks.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ 61,559	\$ 57,359	\$ 99,387	\$ 47,490	\$ 48,540 (1)
Maintenance & Operations	31,118	29,055	35,029	41,570	41,570
Contractual Services	38,663	27,800	20,500	42,990	42,990
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 131,340	\$ 114,214	\$ 154,916	\$ 132,050	\$ 133,100
POSITIONS (FTE)	0.71	0.58	0.58	0.36	0.36 (2)

(1) Mid-Year Fiscal Year 2012-2013 reflects the payoff of the Side Fund in the CalPERS Miscellaneous plan.

(2) For Fiscal Years 2013-2014 and 2014-2015, Employee Services in Public Works were re-allocated over various programs based on a recently completed departmental assessment.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>STREET LIGHTS & SIGNS</u>					
20-5846-1000	SALARIES-PERMANENT	\$ 43,651	\$ 39,384	\$ 44,751	\$ 27,260	\$ 27,340
20-5846-1200	EMPLOYEE BENEFITS	15,000	15,174	51,499	9,660	10,600
20-5846-1205	WORKERS' COMPENSATION	2,059	1,919	2,137	890	920
20-5846-1300	SALARIES-SEASONAL	-	-	-	8,680	8,680
20-5846-1400	OVERTIME	849	882	1,000	1,000	1,000
	EMPLOYEE SERVICES	61,559	57,359	99,387	47,490	48,540
20-5846-2000	BUILDING MAINT & REPAIR	-	-	-	110	110
20-5846-2100	EQUIPMENT MAINT & REPAIR	-	-	-	150	150
20-5846-2131	VEHICLE MATERIALS	-	-	-	260	260
20-5846-2133	VEHICLE CONTRACTUAL SERVICES	-	-	-	480	480
20-5846-2200	GENERAL MAINT & REPAIR	7,067	6,162	7,575	12,580	12,580
20-5846-2300	OPERATING SUPPLIES	-	114	-	610	610
20-5846-2400	UNIFORMS	351	107	307	280	280
20-5846-2600	SMALL TOOLS & EQUIPMENT	-	-	1,025	290	290
20-5846-2800	GAS & OIL	-	-	-	980	980
20-5846-3000	ADVERTISING & PRINTING	11	-	-	-	-
20-5846-3300	UTILITIES	23,621	22,506	25,971	24,600	24,600
20-5846-3400	TELEPHONE	5	6	-	390	390
20-5846-3600	PROPERTY/EQUIPMENT RENTAL	-	-	-	170	170
20-5846-3700	MEMBERSHIP & SUBSCRIPTIONS	-	-	-	70	70
20-5846-3800	MEETING & TRAVEL	-	-	103	110	110
20-5846-3801	TRAINING & EDUCATION	-	-	-	70	70
20-5846-3900	AUTO ALLOWANCE	63	160	48	420	420
	MAINTENANCE & OPERATIONS	31,118	29,055	35,029	41,570	41,570
20-5846-3200	CONTRACTUAL SERVICES	38,663	27,800	20,500	42,990	42,990
	CONTRACTUAL SERVICES	38,663	27,800	20,500	42,990	42,990
	STREET LIGHTS & SIGNS	\$ 131,340	\$ 114,214	\$ 154,916	\$ 132,050	\$ 133,100

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 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ 38,187	\$ 38,364	\$ 60,319	\$ 37,860	\$ 38,990 (1)
Maintenance & Operations	33,513	35,621	38,976	44,110	44,110
Contractual Services	63,907	61,368	67,500	67,620	67,620
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 135,607	\$ 135,353	\$ 166,795	\$ 149,590	\$ 150,720
POSITIONS (FTE)	0.40	0.40	0.40	0.40	0.40

(1) Mid-Year Fiscal Year 2012-2013 budget reflects the payoff of the Side Fund of the CalPERS Miscellaneous retirement plan.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>STREET LANDSCAPING</u>					
20-5847-1000	SALARIES-PERMANENT	\$ 27,256	\$ 26,820	\$ 27,366	\$ 26,400	\$ 26,540
20-5847-1200	EMPLOYEE BENEFITS	9,596	10,191	31,181	9,820	10,790
20-5847-1205	WORKERS' COMPENSATION	1,307	1,280	1,272	1,140	1,160
20-5847-1400	OVERTIME	28	73	500	500	500
	EMPLOYEE SERVICES	38,187	38,364	60,319	37,860	38,990
20-5847-2000	BUILDING MAINT & REPAIR	-	-	-	50	50
20-5847-2100	EQUIPMENT MAINT & REPAIR	-	-	205	70	70
20-5847-2131	VEHICLE MATERIALS	-	-	-	120	120
20-5847-2133	VEHICLE CONTRACTUAL SERVICES	-	-	-	220	220
20-5847-2200	GENERAL MAINT & REPAIR	3	-	1,025	500	500
20-5847-2300	OPERATING SUPPLIES	3	627	820	780	780
20-5847-2400	UNIFORMS	156	55	308	130	130
20-5847-2600	SMALL TOOLS & EQUIPMENT	-	-	101	140	140
20-5847-2800	GAS & OIL	-	-	-	450	450
20-5847-3300	UTILITIES	33,351	34,830	35,800	41,090	41,090
20-5847-3400	TELEPHONE	-	-	-	180	180
20-5847-3600	PROPERTY/EQUIPMENT RENTAL	-	-	717	80	80
20-5847-3700	MEMBERSHIP & SUBSCRIPTIONS	-	-	-	30	30
20-5847-3800	MEETING & TRAVEL	-	-	-	50	50
20-5847-3801	TRAINING & EDUCATION	-	-	-	30	30
20-5847-3900	AUTO ALLOWANCE	-	109	-	190	190
	MAINTENANCE & OPERATIONS	33,513	35,621	38,976	44,110	44,110
20-5847-3200	CONTRACTUAL SERVICES	63,907	61,368	67,500	67,620	67,620
	CONTRACTUAL SERVICES	63,907	61,368	67,500	67,620	67,620
	STREET LANDSCAPING	\$ 135,607	\$ 135,353	\$ 166,795	\$ 149,590	\$ 150,720

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 pari-mutuel activity from the 22nd District Agricultural Association. The remaining funds are the result of a transfer from the General Fund contingency reserve.

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 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015	
Employee Services	\$ 121,036	\$ 120,491	\$ 180,745	\$ 208,030	\$ 220,030	(1)
Maintenance & Operations	72,139	89,467	59,000	59,000	62,000	(2)
Contractual Services	71,073	52,776	50,000	11,000	11,000	(3)
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
GRAND TOTAL	\$ 264,248	\$ 262,734	\$ 289,745	\$ 278,030	\$ 293,030	
POSITIONS (FTE)	1.50	1.50	1.50	2.15	2.15	

- (1) For Fiscal Years 2013-2014 and 2014-2015, Employee Services in Community Services were re-allocated over various programs based on a recently completed departmental assessment. Mid-Year Fiscal Year 2012-2013 budget reflects the payoff of the Side Fund in the CalPERS Miscellaneous retirement plan.
- (2) These amounts reflect the cost of utilities, telephone, restroom supplies, replacement of hardware, door maintenance, floor and stone resealing, and other miscellaneous maintenance.
- (3) These funds provide for HVAC maintenance, pest control, and gardening maintenance.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>POWERHOUSE OPERATIONS</u>					
21-5635-1000	SALARIES-PERMANENT	\$ 66,016	\$ 66,880	\$ 67,673	\$ 109,570	\$ 110,240
21-5635-1200	EMPLOYEE BENEFITS	31,222	32,976	86,473	49,570	60,860
21-5635-1205	WORKERS' COMPENSATION	5,367	5,055	5,474	8,590	8,630
21-5635-1300	SALARIES-SEASONAL	16,927	12,455	18,500	39,420	39,420
21-5635-1400	OVERTIME	1,504	3,125	2,625	880	880
	EMPLOYEE SERVICES	121,036	120,491	180,745	208,030	220,030
21-5635-2000	BUILDING MAINT & REPAIR	14,691	33,297	5,000	5,000	7,000
21-5635-2100	EQUIPMENT MAINT & REPAIR	-	-	-	-	1,000
21-5635-2300	OPERATING SUPPLIES	40,126	32,550	32,000	32,000	32,000
21-5635-2380	FURNISHINGS	349	1,104	1,000	1,000	1,000
21-5635-2600	SMALL TOOLS & EQUIPMENT	-	1,887	2,500	2,500	2,500
21-5635-3300	UTILITIES	13,593	17,091	15,000	15,000	15,000
21-5635-3400	TELEPHONE	3,380	3,538	3,500	3,500	3,500
	MAINTENANCE & OPERATIONS	72,139	89,467	59,000	59,000	62,000
21-5635-3200	CONTRACTUAL SERVICES	71,073	52,776	50,000	11,000	11,000
	CONTRACTUAL SERVICES	71,073	52,776	50,000	11,000	11,000
	POWERHOUSE OPERATIONS	\$ 264,248	\$ 262,734	\$ 289,745	\$ 278,030	\$ 293,030

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. As of Fiscal Year 2013-2014, this program was transferred to the Public Works Department.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ 48,503	\$ 63,387	\$ 47,428	\$ 165,780	\$ 167,710 (1)
Maintenance & Operations	91,775	91,259	76,704	76,420	76,420
Contractual Services	147,279	162,779	157,250	13,650	13,650
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 287,557	\$ 317,425	\$ 281,382	\$ 255,850	\$ 257,780
POSITIONS (FTE)	0.50	0.50	0.50	0.34	0.34

(1) Mid-Year Fiscal Year 2012-2013 budget reflects the payoff of the Side Fund in the CalPERS Miscellaneous retirement fund. The increase in Employee Services beginning in Fiscal Year 2013-2014 is due to the conversion of the Jani-King contract services to City part-time employees.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	BEACH MAINTENANCE					
21-5834-1000	SALARIES-PERMANENT	\$ 20,055	\$ 17,720	\$ 23,357	\$ 25,590	\$ 25,690
21-5834-1200	EMPLOYEE BENEFITS	9,904	14,592	11,778	10,660	11,540
21-5834-1205	WORKERS' COMPENSATION	1,596	2,172	1,293	1,610	1,620
21-5834-1300	SALARIES-SEASONAL	16,307	24,720	11,000	117,980	117,980
21-5834-1400	OVERTIME	641	4,183	-	9,940	10,880
	EMPLOYEE SERVICES	48,503	63,387	47,428	165,780	167,710
21-5834-2000	BUILDING MAINT & REPAIR	5,540	2,654	5,000	70	70
21-5834-2100	EQUIPMENT MAINT & REPAIR	-	-	-	90	90
21-5834-2131	VEHICLE MATERIALS	8,530	6,521	1,000	3,300	3,300
21-5834-2133	VEHICLE CONTRACTUAL SERVICES	-	-	-	8,380	8,380
21-5834-2200	GENERAL MAINT & REPAIR	-	-	-	4,500	4,500
21-5834-2300	OPERATING SUPPLIES	41,836	47,664	36,000	32,750	32,750
21-5834-2400	UNIFORMS	432	1,221	1,000	160	160
21-5834-2600	SMALL TOOLS & EQUIPMENT	7,482	-	1,000	170	170
21-5834-2800	GAS & OIL	7,576	9,880	9,000	560	560
21-5834-3000	UTILITIES	15,607	15,098	18,204	16,740	16,740
21-5834-3400	TELEPHONE	-	-	-	220	220
21-5834-3600	PROPERTY/EQUIPMENT RENTAL	4,772	8,221	5,500	9,100	9,100
21-5834-3700	MEMBERSHIP & SUBSCRIPTIONS	-	-	-	40	40
21-5834-3800	MEETING & TRAVEL	-	-	-	60	60
21-5834-3801	TRAINING & EDUCATION	-	-	-	40	40
21-5834-3900	AUTO ALLOWANCE	-	-	-	240	240
	MAINTENANCE & OPERATIONS	91,775	91,259	76,704	76,420	76,420
21-5834-3200	CONTRACTUAL SERVICES	147,279	162,779	157,250	13,650	13,650
	CONTRACTUAL SERVICES	147,279	162,779	157,250	13,650	13,650
	BEACH MAINTENANCE	\$ 287,557	\$ 317,425	\$ 281,382	\$ 255,850	\$ 257,780

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 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ 33,579	\$ 31,275	\$ 50,283	\$ 36,480	\$ 37,450 (1)
Maintenance & Operations	29,380	50,966	45,074	55,080	55,540
Contractual Services	73,341	60,308	78,550	86,260	86,260
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 136,300	\$ 142,549	\$ 173,907	\$ 177,820	\$ 179,250
POSITIONS (FTE)	0.43	0.43	0.43	0.34	0.34 (2)

(1) Mid-Year Fiscal Year 2012-2013 budget reflects the payoff of the Side Fund in the CalPERS Miscellaneous retirement plan.

(2) For Fiscal Years 2013-2014 and 2014-2015, Employee Services in Public Works were re-allocated over various programs based on a recently completed departmental assessment.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>PARK MAINTENANCE</u>					
21-5848-1000	SALARIES-PERMANENT	\$ 23,030	\$ 22,135	\$ 22,945	\$ 25,590	\$ 25,690
21-5848-1200	EMPLOYEE BENEFITS	8,820	8,240	25,894	8,840	9,710
21-5848-1205	WORKERS' COMPENSATION	1,130	897	931	1,030	1,030
21-5848-1300	SALARIES-SEASONAL	-	-	-	870	870
21-5848-1400	OVERTIME	599	3	513	150	150
	EMPLOYEE SERVICES	33,579	31,275	50,283	36,480	37,450
21-5848-2000	BUILDING MAINT & REPAIR	-	-	-	70	70
21-5848-2100	EQUIPMENT MAINT & REPAIR	-	-	-	90	90
21-5848-2131	VEHICLE MATERIALS	-	-	-	150	150
21-5848-2133	VEHICLE CONTRACTUAL SERVICES	-	-	-	280	280
21-5848-2200	GENERAL MAINT & REPAIR	5,342	8,241	6,050	7,550	7,550
21-5848-2300	OPERATING SUPPLIES	2,396	2,591	1,683	2,950	2,950
21-5848-2400	UNIFORMS	104	41	123	160	160
21-5848-2600	SMALL TOOLS & EQUIPMENT	-	-	308	170	170
21-5848-2800	GAS & OIL	-	-	-	560	560
21-5848-3300	UTILITIES	21,391	39,871	36,814	39,700	39,700
21-5848-3400	TELEPHONE	41	11	-	220	230
21-5848-3600	PROPERTY/EQUIPMENT RENTAL	-	-	-	2,800	3,250
21-5848-3700	MEMBERSHIP & SUBSCRIPTIONS	-	-	-	40	40
21-5848-3800	MEETING & TRAVEL	-	-	-	60	60
21-5848-3801	TRAINING & EDUCATION	-	-	-	40	40
21-5848-3900	AUTO ALLOWANCE	106	211	96	240	240
	MAINTENANCE & OPERATIONS	29,380	50,966	45,074	55,080	55,540
21-5848-3200	CONTRACTUAL SERVICES	73,341	60,308	78,550	86,260	86,260
	CONTRACTUAL SERVICES	73,341	60,308	78,550	86,260	86,260
	PARK MAINTENANCE	\$ 136,300	\$ 142,549	\$ 173,907	\$ 177,820	\$ 179,250

PROGRAM: SHORES PROPERTY

ACCT # 21-5849

This program pays for the costs of the Del Mar Shores property acquired by the City in November 2008.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	3,308	5,054	5,050	-	-
Contractual Services	8,639	7,054	29,600	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 11,947	\$ 12,108	\$ 34,650	\$ -	\$ -
POSITIONS (FTE)	-	-	-	-	-

(1) Beginning in Fiscal Year 2013-2014, the Shores Property Program was transferred to the Park Maintenance Program.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	SHORES PROPERTY					
21-5636-3600	RENTAL EQUIPMENT	\$ 3,308	\$ 3,292	\$ 3,000	\$ -	\$ -
21-5849-2200	GENERAL MAINT & REPAIR	-	847	2,050	-	-
21-5849-3300	UTILITIES	-	915	-	-	-
	MAINTENANCE & OPERATIONS	3,308	5,054	5,050	-	-
21-5849-3200	CONTRACTUAL SERVICES	8,639	7,054	29,600	-	-
	CONTRACTUAL SERVICES	8,639	7,054	29,600	-	-
	SHORES PROPERTY	\$ 11,947	\$ 12,108	\$ 34,650	\$ -	\$ -

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 purchase of certain equipment to aid in law enforcement; activities to address problems created by gangs; and community policing.

Del Mar uses these funds to provide for additional patrol service during the busy summer months. These funds also provide a substantial contribution to the cost of the Park Ranger, a Del Mar employee whose focus is the beach areas. The remaining expenditures are funded through a transfer from the General Fund contingency reserve.

PROGRAM: SUPPLEMENTAL LAW ENFORCEMENT

ACCT # 22-5230

Legislation passed during the 1996 state legislative session provides special grant funding for local agencies for the purpose of ensuring public safety. Activities funded in this program include patrol and additional assistance for the 4th of July.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	10,067	479	1,000	-	-
Contractual Services	14,197	14,896	15,000	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 24,264	\$ 15,375	\$ 16,000	\$ -	\$ -
POSITIONS (FTE)	-	-	-	-	-

(1)

(1) Beginning in Fiscal Year 2013-2014, the Supplemental Law Enforcement Program was transferred to the Patrol and Traffic Enforcement Program.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>LAW ENFORCEMENT</u>					
22-5230-2300	OPERATING SUPPLIES	\$ 3,574	\$ 479	\$ 1,000	\$ -	\$ -
22-5230-2400	UNIFORMS	248	-	-	-	-
22-5230-2600	SMALL TOOLS & EQUIPMENT	6,210	-	-	-	-
22-5230-3801	TRAINING & EDUCATION	35	-	-	-	-
	MAINTENANCE & OPERATIONS	10,067	479	1,000	-	-
22-5230-3200	CONTRACTUAL SERVICES	14,197	3,434	-	-	-
22-5230-3220	LAW ENFORCEMENT	-	11,462	15,000	-	-
	CONTRACTUAL SERVICES	14,197	14,896	15,000	-	-
	LAW ENFORCEMENT	\$ 24,264	\$ 15,375	\$ 16,000	\$ -	\$ -

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.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015	
Employee Services	\$ 142,802	\$ 122,699	\$ 149,266	\$ 147,230	\$ 150,010	(1)
Maintenance & Operations	20,590	24,173	12,900	12,550	12,550	
Contractual Services	4,430	13,446	14,000	14,000	14,000	(2)
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
GRAND TOTAL	\$ 167,822	\$ 160,318	\$ 176,166	\$ 173,780	\$ 176,560	
POSITIONS (FTE)	1.00	1.00	1.00	1.10	1.10	(3)

- (1) The cost for this program is partially offset by a State grant of \$100,000 to be used for law enforcement purposes. The balance of the funding is a transfer from the City's General Fund.
- (2) Funds include the cost of the ARJIS Law Enforcement system. This allows access to the Department of Motor Vehicle databases, as well as criminal warrant information for all states.
- (3) For Fiscal Years 2013-2014 and 2014-2015, Employee Services in Community Services were re-allocated over various programs based on a recently completed departmental assessment.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>BEACH & COMMUNITY PATROL</u>					
22-5633-1000	SALARIES-PERMANENT	\$ 74,156	\$ 75,883	\$ 78,665	\$ 93,700	\$ 93,700
22-5633-1200	EMPLOYEE BENEFITS	27,484	28,278	29,937	33,460	36,240
22-5633-1205	WORKERS' COMPENSATION	4,987	4,377	5,664	5,070	5,070
22-5633-1300	SALARIES-SEASONAL	23,474	-	25,000	5,000	5,000
22-5633-1400	OVERTIME	12,701	14,161	10,000	10,000	10,000
	EMPLOYEE SERVICES	142,802	122,699	149,266	147,230	150,010
22-5633-2100	EQUIPMENT MAINT & REPAIR	114	259	500	500	500
22-5633-2131	VEHICLE MATERIALS	2,448	1,549	500	500	500
22-5633-2300	OPERATING SUPPLIES	8,652	11,951	3,500	3,500	3,500
22-5633-2360	COMPUTER SOFTWARE	70	-	750	750	750
22-5633-2400	UNIFORMS	1,741	1,382	800	800	800
22-5633-2600	SMALL TOOLS & EQUIPMENT	1,262	1,763	1,000	1,000	1,000
22-5633-2800	GAS & OIL	4,063	4,692	3,500	3,500	3,500
22-5633-3400	TELEPHONE	2,044	2,026	1,850	1,500	1,500
22-5633-3801	TRAINING & EDUCATION	196	551	500	500	500
	MAINTENANCE & OPERATIONS	20,590	24,173	12,900	12,550	12,550
22-5633-3200	CONTRACTUAL SERVICES	4,430	13,446	14,000	14,000	14,000
	CONTRACTUAL SERVICES	4,430	13,446	14,000	14,000	14,000
	BEACH & COMMUNITY PATROL	\$ 167,822	\$ 160,318	\$ 176,166	\$ 173,780	\$ 176,560

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.

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 contingency reserve.

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 voters agreed to reimburse San Diego County for its costs to set up the system. This program accounts for the repayment of those funds.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Contractual Services	27,383	27,766	25,984	29,760	12,000 (1)
Debt Service	12,086	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 39,469	\$ 27,766	\$ 25,984	\$ 29,760	\$ 12,000
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.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>REGIONAL COMMUNICATIONS</u>					
23-5740-3200	CONTRACTUAL SERVICES	\$ 27,383	\$ 27,766	\$ 25,984	\$ 29,760	\$ 12,000
	CONTRACTUAL SERVICES	27,383	27,766	25,984	29,760	12,000
23-5900-4500	DEBT INTEREST	646	-	-	-	-
23-5900-4600	DEBT PRINCIPAL	11,440	-	-	-	-
	DEBT SERVICE	12,086	-	-	-	-
	REGIONAL COMMUNICATIONS	\$ 39,469	\$ 27,766	\$ 25,984	\$ 29,760	\$ 12,000

GRANT 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 accounting of grants.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	21,303	51,522	128,645	33,560	19,370
Contractual Services	2,260	30,868	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	18,960	58,343	-	-
GRAND TOTAL	\$ 23,563	\$ 101,350	\$ 186,988	\$ 33,560	\$ 19,370
POSITIONS (FTE)	-	-	-	-	-

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>INFORMATION SYSTEMS</u>					
24-5320-2360	COMPUTER SOFTWARE	\$ -	\$ 4,957	\$ 5,000	\$ -	\$ -
24-5320-3200	CONTRACTUAL SERVICES	-	1,000	-	-	-
24-5320-5300	MACHINERY & EQUIPMENT	-	18,960	-	-	-
	INFORMATION SYSTEMS	-	24,917	5,000	-	-
	<u>PLANNING</u>					
24-5530-3200	FORM BASED CODE	-	-	25,000	-	-
	PLANNING	-	-	25,000	-	-
	<u>LIFEGUARD SERVICES</u>					
24-5631-2600	SMALL TOOLS & EQUIPMENT	-	10,633	-	-	-
	LIFEGUARD SERVICES	-	10,633	-	-	-
	<u>FIRE PROTECTION</u>					
24-5730-2110	COUNTY SERVICE AREA 17	-	-	15,446	19,370	19,370
24-5730-2300	OPERATING SUPPLIES	6,824	9,354	7,757	-	-
24-5730-2600	SMALL TOOLS & EQUIPMENT	-	-	75,442	14,190	-
24-5730-3000	ADVERTISING & PRINTING	290	-	-	-	-
24-5730-3200	CONTRACTUAL SERVICES	2,260	2,235	-	-	-
24-5730-5904	COMMUNITY ER RESPONSE TEAM	361	6,561	-	-	-
	FIRE PROTECTION	9,735	18,150	98,645	33,560	19,370
	<u>HAZARDOUS WASTE</u>					
24-5731-5900	EOC EMERGENCY GENERATOR	-	-	58,343	-	-
	HAZARDOUS WASTE	-	-	58,343	-	-
	<u>STATE HOMELAND SECURITY</u>					
24-5781-2600	SMALL TOOLS & EQUIPMENT	13,828	20,017	-	-	-
24-5781-3200	CONTRACTUAL SERVICES	-	27,633	-	-	-
	STATE HOMELAND SECURITY	13,828	47,650	-	-	-
	TOTAL GRANT FUND	\$ 23,563	\$ 101,350	\$ 186,988	\$ 33,560	\$ 19,370

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.

As a condition of approval for any tentative subdivision map that involves the creation of new residential lots or proposes the conversion of existing residential units into condominiums, stock cooperatives, or community apartment projects, the subdivider must reserve a certain number of units for affordable housing or pay an in-lieu fee.

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.

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 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	56,055	54,218	71,582	88,000	87,720 (1)
Contractual Services	37,000	37,000	37,000	37,000	37,000 (2)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 93,055	\$ 91,218	\$ 108,582	\$ 125,000	\$ 124,720
POSITIONS (FTE)	-	-	-	-	-

- (1) Costs for this program are funded by the City's Housing Assistance Reserve. Community Connections, a local non-profit agency focusing on the needs of senior citizens, assumed responsibility for administration of the program, and provides subsidies for eight low-income families/individuals. The Fiscal Year 2013-2014 and 2014-2015 budgets reflect current subsidy commitments. This program meets the City's low-income housing efforts.
- (2) This program reflects the cost of the contract for the Shared Housing Program with Community Connections, which is an effective and feasible means of meeting the City's efforts to provide affordable housing pursuant to the Del Mar Housing Element.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	HOUSING					
25-5540-3800	MEETINGS & TRAVEL	\$ 57	\$ -	\$ -	\$ -	\$ -
25-5540-4800	RENTAL SUBSIDY	55,998	54,218	71,582	88,000	87,720
	MAINTENANCE & OPERATIONS	56,055	54,218	71,582	88,000	87,720
25-5540-3200	CONTRACTUAL SERVICES	37,000	37,000	37,000	37,000	37,000
	CONTRACTUAL SERVICES	37,000	37,000	37,000	37,000	37,000
	HOUSING	\$ 93,055	\$ 91,218	\$ 108,582	\$ 125,000	\$ 124,720

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 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
Maintenance & Operations	-	-	-	6,000	6,000
Contractual Services	-	-	30,000	39,000	39,000
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ -	\$ -	\$ 30,000	\$ 50,000	\$ 50,000
POSITIONS (FTE)	-	-	-	-	-

(1) Contractual services are for AB341 commercial and multi-family outreach, and composting recycling and educational programs.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	AB 939					
26-5225-1200	EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ 130	\$ 130
26-5225-1205	WORKERS' COMPENSATION	-	-	-	30	30
26-5225-1300	SALARIES-SEASONAL	-	-	-	4,840	4,840
	EMPLOYEE SERVICES	-	-	-	5,000	5,000
26-5225-2300	OPERATING SUPPLIES	-	-	-	5,000	5,000
26-5225-3801	TRAINING & EDUCATION	-	-	-	1,000	1,000
	MAINTENANCE & OPERATIONS	-	-	-	6,000	6,000
26-5225-3200	CONTRACTUAL SERVICES	-	-	30,000	39,000	39,000
	CONTRACTUAL SERVICES	-	-	30,000	39,000	39,000
	AB 939	\$ -	\$ -	\$ 30,000	\$ 50,000	\$ 50,000

Debt Service Fund

DEBT SERVICE FUND

The Debt Service Fund accounts for the resources and payment of general obligation debt. The City of Del has no legal limitations on the amount of debt it may issue.

In 1998, Del Mar voters approved a measure allowing the issuance of general obligation bonds for the purpose of completing capital improvements to enhance water flows and complete necessary water upgrades for firefighting at the City's urban/wildland boundaries. The City issued bonds totaling \$1,950,000 in May 1999. The fifteen year bonds mature in 2014 and carry a true interest cost of 4.26 percent. Property owners in Del Mar will see a Council-approved assessment on their Fiscal Year 2013-2014 property tax bill amounting to approximately .00635 percent per \$100 of assessed valuation.

PROGRAM: WILDFIRE PROTECTION BOND DEBT

ACCT # 35-5900

In November 1998, Del Mar voters approved the issuance of general obligation bonds, not to exceed \$2,000,000, to construct water system upgrades to provide enhanced water flow for firefighting at the City's urban/wildland boundaries.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	199	258	-	250	250
Contractual Services	-	-	-	-	-
Debt Service	177,191	175,890	174,405	177,280	174,660 (1)
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 177,390	\$ 176,148	\$ 174,405	\$ 177,530	\$ 174,910
POSITIONS (FTE)	-	-	-	-	-

(1) Subsequent to voter approval in November 1998, the City issued \$1,950,000 in general obligation bonds in May 1999 for a fifteen-year period. Annual debt service payments will be completed in 2014. Property owners are assessed for their portion of the annual debt service as part of their property tax bill. At July 1, 2013, the principal balance outstanding is \$335,000.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	WILDFIRE PROTECTION BOND					
35-5400-4810	PROPERTY TAX ADMIN FEE	\$ 199	\$ 258	\$ -	\$ 250	\$ 250
	MAINTENANCE & OPERATIONS	199	258	-	250	250
35-5900-4500	DEBT INTEREST	31,560	25,290	18,655	11,530	3,910
35-5900-4600	DEBT PRINCIPAL	145,000	150,000	155,000	165,000	170,000
35-5900-4700	BOND SERVICE	631	600	750	750	750
	DEBT SERVICE	177,191	175,890	174,405	177,280	174,660
	WILDFIRE PROTECTION BOND	\$ 177,390	\$ 176,148	\$ 174,405	\$ 177,530	\$ 174,910

CITY OF DEL MAR
1999 Wildfire Protection Bonds
Debt Service Schedule

Date	Interest	Principal	Total Debt Service
8/1/2013	7,623	165,000	172,623
2/1/2014	3,910		3,910
8/1/2014	3,910	170,000	173,910
Total	\$15,443	\$335,000	\$350,443

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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.

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. State transportation funds (Transnet) provide approximately \$206,000 for Fiscal Year 2013-2014 and \$216,000 for Fiscal Year 2014-2015, which must be used for street repair and drainage projects.

With substantial funding provided from federal and state grants, the City has started construction work for the seismic upgrade of the Torrey Pines Bridge and is estimated to be completed in 2014.

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**OPEN SPACE
CAPITAL PROJECTS**

PROJECT DESCRIPTION

This project will extend the Riverpath Del Mar east from the City’s lot at the intersection of Jimmy Durante Boulevard and San Dieguito Drive through the northern edge of several private properties. This project will include the establishment of metered parking in the City lot.

Operating effect: This project will potentially increase revenues to the Operating General Fund.

FUNDING SOURCE	ADOPTED 2013-2014	ADOPTED 2014-2015
OPEN SPACE	\$10,000	\$10,000
TOTAL	<u>\$10,000</u>	<u>\$10,000</u>

PROJECT DESCRIPTION

The Shores Park supports recreational, community and educational activities, and is now owned by the City of Del Mar. This project involves the establishment of a plan for the redevelopment of the 5.3 acre site at 800 Camino del Mar.

The existing buildings on the site are leased to local non-profit organizations, including the Winston School and Community Connections. The site also contains a community field that is used for a variety of purposes, including physical education classes, Little League events, general recreation, and as a dog park. The site was purchased by the City of Del Mar using both city funds and donations with the intention of maintaining a parkland use on the site.

As part of the development of the master plan, significant community input on the visioning, programming and site development will be vetted using a community participation program.

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

FUNDING SOURCE	ADOPTED 2013-2014	ADOPTED 2014-2015
OPEN SPACE	\$40,000	\$35,000
TOTAL	<u>\$40,000</u>	<u>\$35,000</u>

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	OPEN SPACE FUND					
	<u>CAPITAL IMPROVEMENT PROJECT</u>					
21-6532-5900	PARK IRRIGATION SYSTEM	\$ -	\$ 5,366	\$ 6,325	\$ -	\$ -
21-6545-5900	RIVERPATH EXTENSION	-	-	-	10,000	10,000
21-6552-5900	SEA GROVE PARK	683	-	3,317	-	-
21-6817-5900	SHORES PARK MASTER PLAN	-	-	-	40,000	35,000
	CAPITAL IMPROVEMENT PROJECT	\$ 683	\$ 5,366	\$ 9,642	\$ 50,000	\$ 45,000

**CAPITAL IMPROVEMENT
PROJECTS**

**GENERAL CIP FUND 40
ANNUAL STORM DRAIN IMPROVEMENT**

40-6100

PROJECT DESCRIPTION

These projects provide for minor storm drain infrastructure improvements. These improvement projects are often combined with the curb, gutter, sidewalk, and roadway improvements included within the City's annual Street and Drainage Improvements Projects.

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

FUNDING SOURCE	ADOPTED 2013-2014	ADOPTED 2014-2015
GENERAL FUND	<u>\$15,000</u>	<u>\$15,000</u>
TOTAL	<u>\$15,000</u>	<u>\$15,000</u>

GENERAL CIP FUND 40, TRANSNET FUND 44	
STREET & DRAINAGE IMPROVEMENTS - 1ST YEAR	40-6101
STREET & DRAINAGE IMPROVEMENTS - 2ND YEAR	40-6105
STREET & DRAINAGE IMPROVEMENTS - DM01	44-6101
CAMINO DEL MAR MAJOR REHABILITATION - DM02	44-6511

PROJECT DESCRIPTION

Annual Street & Drainage Improvements - The City completes the Annual Street and Drainage Improvements Project in an ongoing effort to preserve the integrity of the City’s curbs and gutters, sidewalks, and roadways. Roadway rehabilitation projects are prioritized in accordance with the recommendations of the recently completed Pavement Management Study commissioned by the City. The study provided an objective overview of the condition of the entirety of the City’s streets, in addition to recommendations for repair and project prioritization. In addition to roadway maintenance, this project funds the extension of sidewalk connectivity along the City’s arterials. Specific projects selected for construction are brought before the City Council for approval prior to advertisement for contractor bids.

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

FUNDING SOURCE	ADOPTED 2013-2014	ADOPTED 2014-2015
GENERAL FUND	\$137,000	\$137,000
TRANSNET MAINTENANCE (FUND 44)	62,000	65,000
TRANSNET CDM MAJOR REHABILITATION (FUND 44)	<u>144,000</u>	<u>151,000</u>
TOTAL	<u>\$343,000</u>	<u>\$353,000</u>

PROJECT DESCRIPTION

This project provides for master planning related to the City's major public facilities. City departments, including Planning, Public Works, and Fire, will work with consultants to determine if opportunities exist for the combining of City facilities and to establish a prioritized sequence for the construction of facility capital projects.

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

FUNDING SOURCE	ADOPTED 2013-2014	ADOPTED 2014-2015
GENERAL FUND	<u>\$60,000</u>	<u>\$20,000</u>
TOTAL	<u>\$60,000</u>	<u>\$20,000</u>

**GENERAL CIP FUND 40
MAJOR FACILITY MAINTENANCE**

40-6454

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, and roofing repairs.

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 2013-2014	ADOPTED 2014-2015
GENERAL FUND	<u>\$25,000</u>	<u>\$50,000</u>
TOTAL	<u>\$25,000</u>	<u>\$50,000</u>

PROJECT DESCRIPTION

Del Mar completed its 2012 Americans with Disabilities Act (ADA) Assessment Study in April 2013. The study updated the City's ADA Transition Plan which lists a prioritized schedule of repairs to City facilities that must be completed to meet ADA requirements. This project will implement improvements to the City's existing facilities as recommended within the City's updated ADA Transition Plan. This project will be primarily funded by federal Community Development Block Grant (CDBG) funds. CDBG funds have been estimated based upon the most recent information provided by San Diego County, the grant administrator.

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

FUNDING SOURCE	ADOPTED 2013-2014	ADOPTED 2014-2015
GENERAL FUND	\$ -	\$ -
CDBG Grant	<u>15,000</u>	<u>15,000</u>
TOTAL	<u>\$ 15,000</u>	<u>\$ 15,000</u>

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	GENERAL FUND					
	<u>CAPITAL IMPROVEMENT PROJECTS</u>					
40-6100-5900	ANNUAL STORM DRAIN IMPROVEMENT	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
40-6101-5900	STREET & DRAINAGE IMPROVEMENT-1ST	-	136,426	158,233	137,000	-
40-6105-5900	STREET & DRAINAGE IMPROVEMENT-2ND	-	46,276	175,176	-	137,000
40-6106-5900	PARKING MANAGEMENT PLAN	-	-	45,000	-	-
40-6122-5900	STREET LIGHT RETROFIT-EECBG	-	-	25,000	-	-
40-6123-5900	WEED ABATEMENT-CITY PROPERTIES	-	6,556	23,444	-	-
40-6125-5900	EMERGENCY CIP REPAIRS	-	-	30,000	-	-
40-6308-5900	NCTD LOT PROJECT	-	-	36,000	-	-
40-6401-5900	NORTH HILLS UNDERGROUNDING	41,059	-	-	-	-
40-6411-5900	PUBLIC FACILITIES MASTER PLAN	2,979	-	226,883	60,000	20,000
40-6433-5900	BEACH SAFETY CENTER	181,439	2,512,413	210,000	-	-
40-6445-5900	TORREY PINES BRIDGE	4,194,223	6,531,640	11,144,101	-	-
40-6449-5900	DOWNTOWN STREETScape	8,785	-	-	-	-
40-6454-5900	MAJOR FACILITIES MAINTENANCE	-	-	50,000	25,000	50,000
40-6455-5900	LIBRARY A/C UNIT	-	-	16,000	-	-
40-6456-5900	SAN DIEGUITO DR DRAINAGE	7,178	15,955	76,886	-	-
40-6457-5900	COURT ST TO 28TH ST DRAINAGE	14,167	114,456	366,758	-	-
40-6458-5900	SHORES ENVIRONMENTAL ASSESSMENT	-	3,034	-	-	-
40-6511-5900	2010/11 STREET RESURFACING	52,897	-	-	-	-
40-6525-5900	CDBG PROJECT - SIDEWALK	-	36,965	13,266	-	-
40-6617-5900	WAYSIDE HORN	17,548	-	-	-	-
40-6630-5900	CDM BRIDGE/SAN DIEGUITO-LOCAL	4,123	-	8,521	-	-
40-6631-5900	CDM BRIDGE/SAN DIEGUITO-FED	630	67,448	129,121	-	-
40-6854-5900	CITY FACILITIES ADA IMPROVEMENTS	-	-	-	15,000	15,000
	CAPITAL IMPROVEMENT PROJECTS	\$ 4,525,028	\$ 9,471,169	\$ 12,734,389	\$ 252,000	\$ 237,000

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	TRANSNET FUND					
	<u>CAPITAL IMPROVEMENT PROJECTS</u>					
44-6101-5900	STREET & DRAINAGE IMPROVEMENT-DM01	\$ -	\$ 152,000	\$ 59,700	\$ 62,000	\$ 65,000
44-6121-5900	BRIDGE RETROFIT-LOCAL MATCH-DM02	-	8,757	17,242	-	-
44-6124-5900	PEDESTRIAN IMPROVEMENTS	-	-	139,300	-	-
44-6511-5900	CDM MAJOR REHABILITATION-DM04	356	159,644	-	144,000	151,000
	CAPITAL IMPROVEMENT PROJECTS	\$ 356	\$ 320,401	\$ 216,242	\$ 206,000	\$ 216,000

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	RTCIP FUND					
	<u>CAPITAL IMPROVEMENT PROJECT</u>					
45-6118-5900	VIA DE LA VALLE IMPROVEMENTS	\$ -	\$ -	\$ 6,895	\$ -	\$ -
	CAPITAL IMPROVEMENT PROJECTS	\$ -	\$ -	\$ 6,895	\$ -	\$ -

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**CAPITAL IMPROVEMENT
PROGRAM
TEN YEAR PLAN**

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EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ADOPTED 2013-2014	ADOPTED 2014-2015	PROJECTED 2015-2016	PROJECTED 2016-2017	PROJECTED 2017-2018
	GENERAL FUND					
	<u>CAPITAL IMPROVEMENT PROJECTS</u>					
40-6100-5900	ANNUAL STORM DRAIN IMPROVEMENT	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -
40-6101-5900	STREET & DRAINAGE IMPROVEMENT	137,000	-	137,000	-	137,000
40-6105-5900	STREET & DRAINAGE IMPROVEMENT	-	137,000	-	137,000	-
40-6411-5900	PUBLIC FACILITIES MASTER PLAN	60,000	20,000	-	-	-
40-6454-5900	MAJOR FACILITIES MAINTENANCE	25,000	50,000	25,000	25,000	25,000
40-6854-5900	CITY FACILITIES ADA IMPROVEMENTS	15,000	15,000	15,000	15,000	15,000
40-6XXX-5900	ER TRAFFIC PREEMPTION DEVICES	-	-	20,800	-	-
40-6XXX-5900	POWERHOUSE PARK PED CROSSING	-	-	25,000	-	-
40-6XXX-5900	ADDITIONAL TENNIS COURT PARKING	-	-	20,000	-	-
40-6XXX-5900	LOW FLOW DIVERSION LANDSCAPING	-	-	80,000	-	-
40-6XXX-5900	9TH STREET DRAINAGE IMPROVEMENT	-	-	-	-	275,000
	CAPITAL IMPROVEMENT PROJECTS	\$ 252,000	\$ 237,000	\$ 322,800	\$ 177,000	\$ 452,000

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ADOPTED 2013-2014	ADOPTED 2014-2015	PROJECTED 2015-2016	PROJECTED 2016-2017	PROJECTED 2017-2018
	TRANSNET FUND					
	<u>CAPITAL IMPROVEMENT PROJ</u>					
44-6101-5900	STREET & DRAINAGE IMPROVEMENT-DM01	\$ 62,000	\$ 65,000	\$ 67,000	\$ 70,000	\$ 73,000
44-6511-5900	CDM MAJOR REHABILITATION-DM04	144,000	151,000	158,000	163,000	170,000
	CAPITAL IMPROVEMENT PROJ	\$ 206,000	\$ 216,000	\$ 225,000	\$ 233,000	\$ 243,000

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	PROJECTED 2018-2019	PROJECTED 2019-2020	PROJECTED 2020-2021	PROJECTED 2021-2022	PROJECTED 2022-2023
	GENERAL FUND					
	<u>CAPITAL IMPROVEMENT PROJECTS</u>					
40-6100-5900	ANNUAL STORM DRAIN IMPROVEMENT	\$ -	\$ -	\$ -	\$ -	\$ -
40-6101-5900	STREET & DRAINAGE IMPROVEMENT	-	137,000	-	137,000	-
40-6105-5900	STREET & DRAINAGE IMPROVEMENT	137,000	-	137,000	-	137,000
40-6411-5900	PUBLIC FACILITIES MASTER PLAN	-	-	-	-	-
40-6454-5900	MAJOR FACILITIES MAINTENANCE	25,000	25,000	25,000	25,000	25,000
40-6854-5900	CITY FACILITIES ADA IMPROVEMENTS	15,000	15,000	15,000	15,000	15,000
40-6XXX-5900	ER TRAFFIC PREEMPTION DEVICES	-	-	-	-	-
40-6XXX-5900	POWERHOUSE PARK PED CROSSING	-	-	-	-	-
40-6XXX-5900	ADDITIONAL TENNIS COURT PARKING	-	-	-	-	-
40-6XXX-5900	LOW FLOW DIVERSION LANDSCAPING	-	-	-	-	-
40-6XXX-5900	9TH STREET DRAINAGE IMPROVEMENT	-	-	-	-	-
	CAPITAL IMPROVEMENT PROJECTS	\$ 177,000	\$ 177,000	\$ 177,000	\$ 177,000	\$ 177,000

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	PROJECTED 2018-2019	PROJECTED 2019-2020	PROJECTED 2020-2021	PROJECTED 2021-2022	PROJECTED 2022-2023
	TRANSNET FUND					
	<u>CAPITAL IMPROVEMENT PROJ</u>					
44-6101-5900	STREET & DRAINAGE IMPROVEMENT-DM01	\$ 76,000	\$ 79,000	\$ 82,000	\$ 85,000	\$ 88,000
44-6511-5900	CDM MAJOR REHABILITATION-DM04	177,000	184,000	191,000	198,000	205,000
	CAPITAL IMPROVEMENT PROJ	\$ 253,000	\$ 263,000	\$ 273,000	\$ 283,000	\$ 293,000

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. Claims, excess insurance and third party administration are paid out of this fund.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	32,579	120,950	158,273	193,800	217,250 (1)
Contractual Services	23,370	24,293	24,000	38,850	41,860 (2)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 55,949	\$ 145,243	\$ 182,273	\$ 232,650	\$ 259,110
POSITIONS (FTE)	-	-	-	-	-

(1) Del Mar became self-insured for workers' compensation effective November 1, 2003. These funds include the actuarially determined claims loss as well as the cost of excess insurance. The City is self-insured for the first \$125,000. The higher costs in Fiscal Years 2013-2014 and 2014-2015 reflect increased costs for insurance premiums.

(2) These amounts are the costs for a third party administrator.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>WORKERS' COMPENSATION</u>					
50-5420-4000	INSURANCE	\$ 55,498	\$ 64,415	\$ 58,273	\$ 93,800	\$ 117,250
50-5420-4300	CLAIMS	(22,919)	56,535	100,000	100,000	100,000
	MAINTENANCE & OPERATIONS	32,579	120,950	158,273	193,800	217,250
50-5420-3200	CONTRACTUAL SERVICES	23,370	24,293	24,000	38,850	41,860
	CONTRACTUAL SERVICES	23,370	24,293	24,000	38,850	41,860
	WORKERS' COMPENSATION	\$ 55,949	\$ 145,243	\$ 182,273	\$ 232,650	\$ 259,110

Enterprise Funds

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 2003-2004 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 City of San Diego through a contract.

In Fiscal Year 1998-1999, the City Council appointed a task force consisting of residents and business operators to complete a comprehensive review of the water and sewer rates, and rate structures. The Utility Task Force made recommendations for two-year rate changes, which were approved by the City Council and were implemented in November 1999. In June 2001, the information from the 1999 study was updated and the Council approved three-year rates for all customers. In the spring of 2004, with the assistance of consultants and the review and recommendation of the Utility Advisory Committee, the City Council adopted five-year utility rates beginning July 1, 2004. The Fiscal Years 2013-2014 budget includes the adopted five-year utility rates implemented on July 1, 2009. A review of utility rates will be conducted to establish new rates beginning July 1, 2014.

Because the City utility customer base is small (approximately 1870), 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 be concerned about pass-through costs for the City's raw water purchases and the impact of delayed capital improvement projects proposed by the City of San Diego Metro Commission to modernize the sewage treatment facilities.

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WATER FUND

PROGRAM: WATER RISK MANAGEMENT

ACCT # 51-5411

This program funds claims filed against the City for damages resulting from problems in city water lines. The program also provides for the Water Fund's 25 percent share of liability and property insurance.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	32,910	37,708	49,523	-	-
Contractual Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 32,910	\$ 37,708	\$ 49,523	\$ -	\$ -
POSITIONS (FTE)	-	-	-	-	-

- (1) This budget covers the General Fund portion (50 percent) of the liability and property insurance in addition to costs for claims administration. Vehicle insurance for all City vehicles except for vehicles in the Enterprise Funds are also included in this account.
- (2) Beginning in Fiscal Year 2013-2014 the Water Risk Management Program was transferred to the Water Program.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>RISK MANAGEMENT</u>					
51-5411-4000	INSURANCE	\$ 32,910	\$ 37,293	\$ 43,523	\$ -	\$ -
51-5411-4300	CLAIMS	-	-	5,000	-	-
51-5411-4400	CLAIMS ADMIN/LITIGATION	-	415	1,000	-	-
	MAINTENANCE & OPERATIONS	32,910	37,708	49,523	-	-
	RISK MANAGEMENT	\$ 32,910	\$ 37,708	\$ 49,523	\$ -	\$ -

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 1,800 accounts. This program also covers the purchase, transportation, and treatment of approximately 1,250 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. As of Fiscal Year 2013-2014, this program also pays for Water risk management, conservation, raw water supply, treatment/delivery, distribution, and bond debt.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015	
Employee Services	\$ 219,939	\$ 247,920	\$ 455,699	\$ 547,100	\$ 562,680	(1)
Maintenance & Operations	641,494	680,090	666,378	783,050	786,240	(2)
Contractual Services	70,615	56,240	45,756	1,670,110	1,793,860	(3)
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	-	7,000	8,400	
GRAND TOTAL	\$ 932,048	\$ 984,250	\$ 1,167,833	\$ 3,007,260	\$ 3,151,180	
POSITIONS (FTE)	5.25	5.25	5.25	5.83	5.83	(4)

- (1) Mid-Year Fiscal Year 2012-2013 budget reflects the payoff of the Side Fund in the CalPERS Miscellaneous retirement fund. A portion of Planning costs are charged to this account for required environmental reviews. A portion of Finance costs are included primarily for utility billing, payroll, accounting, and human resources.
- (2) This category includes the administrative charge that reimburses the General Fund for administrative overhead. The amount is based on an updated cost allocation plan and reflects full cost recovery.
- (3) This amount includes the Water Fund's share (25 percent) of the cost of the financial audit, utility and accounting software maintenance, and underground alert charges. Del Mar's water rates are reviewed every five years and incorporate raw water purchase cost projections from the San Diego County Water Authority. In Fiscal Year 2013-2014, a new cost of service rate study will be completed to set the City's utility rates through Fiscal Year 2018-2019.
- (4) For Fiscal Years 2013-2014 and 2014-2015, Employee Services in Public Works were re-allocated over various programs based on a recently completed departmental assessment.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	WATER					
51-5840-1000	SALARIES-PERMANENT	\$ 158,980	\$ 175,284	\$ 178,897	\$ 377,850	\$ 379,600
51-5840-1200	EMPLOYEE BENEFITS	54,735	64,090	271,867	139,880	153,640
51-5840-1205	WORKERS' COMPENSATION	3,241	3,354	3,935	14,820	14,890
51-5840-1300	SALARIES-SEASONAL	2,745	4,566	-	11,550	11,550
51-5840-1400	OVERTIME	238	626	1,000	3,000	3,000
	EMPLOYEE SERVICES	219,939	247,920	455,699	547,100	562,680
51-5840-2000	BUILDING MAINT & REPAIR	-	384	1,800	880	880
51-5840-2100	EQUIPMENT MAINT & REPAIR	631	963	1,250	1,230	1,230
51-5840-2131	VEHICLE MATERIALS	-	398	2,100	2,100	2,100
51-5840-2133	VEHICLE CONTRACTUAL SRVC	-	2,950	3,150	3,850	3,850
51-5840-2200	GENERAL MAINT & REPAIR	-	-	-	20,700	20,700
51-5840-2300	OPERATING SUPPLIES	13,124	(2,554)	3,150	8,400	8,400
51-5840-2320	POSTAGE	3,101	3,238	3,500	3,500	3,500
51-5840-2400	UNIFORMS	134	1,382	2,180	2,280	2,280
51-5840-2600	SMALL TOOLS & EQUIPMENT	6	1,479	1,000	2,380	2,380
51-5840-2800	GAS & OIL	-	4,725	7,200	7,880	7,880
51-5840-3000	ADVERTISING & PRINTING	2,215	1,987	3,000	3,000	2,500
51-5840-3300	UTILITIES	2,694	3,008	2,197	8,180	8,180
51-5840-3400	TELEPHONE	1,723	1,835	2,000	6,140	6,140
51-5840-3600	PROPERTY/EQUIPMENT RENTAL	1,438	1,390	2,000	1,400	1,400
51-5840-3700	MEMBERSHIP & SUBSCRIPTIONS	1,313	1,191	1,200	1,530	1,530
51-5840-3800	MEETING & TRAVEL	553	697	1,125	880	880
51-5840-3801	TRAINING & EDUCATION	1,234	2,498	1,260	2,530	2,530
51-5840-3900	AUTO ALLOWANCE	1,041	1,838	720	3,360	3,360
51-5840-4000	INSURANCE	-	-	-	49,920	57,410
51-5840-4200	ADMINISTRATIVE CHARGE	265,045	272,996	281,186	289,620	298,310
51-5840-4300	CLAIMS	-	-	-	5,000	5,000
51-5840-4400	CLAIMS ADMIN/LITIGATION	-	-	-	1,000	1,000
51-5840-4800	ASSESSMENTS	8,080	7,137	14,000	14,000	14,000
51-5840-4950	BAD DEBT EXPENSE	3,067	1,638	-	-	-
51-5840-5800	DEPRECIATION	336,095	370,910	332,360	343,290	330,800
	MAINTENANCE & OPERATIONS	641,494	680,090	666,378	783,050	786,240
51-5840-3200	CONTRACTUAL SERVICES	70,615	56,240	45,756	85,110	82,060
51-5840-3230	RAW WATER SUPPLY	-	-	-	1,400,000	1,512,000
51-5840-3240	WATER TREATMENT & DELIVERY	-	-	-	185,000	199,800
	CONTRACTUAL SERVICES	70,615	56,240	45,756	1,670,110	1,793,860
51-5840-5300	MACHINERY & EQUIPMENT	-	-	-	-	-
51-5840-5500	VEHICLES	-	-	-	7,000	8,400
	CAPITAL OUTLAY	-	-	-	7,000	8,400
	WATER	\$ 932,048	\$ 984,250	\$ 1,167,833	\$ 3,007,260	\$ 3,151,180

PROGRAM: WATER CONSERVATION**ACCT # 51-5843**

The Water Conservation Program provides funding for the City's Water conservation efforts, primarily the ultra low flow toilet rebate program. The Finance Department manages this program.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Contractual Services	150	557	2,071	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 150	\$ 557	\$ 2,071	\$ -	\$ -
POSITIONS (FTE)	-	-	-	-	-

(1)

(1) Beginning in Fiscal Year 2013-2014, the Water Conservation Program was transferred to the Water Program.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
51-5843-2300	WATER CONSERVATION					
	OPERATING SUPPLIES	\$ 150	\$ 557	\$ 2,071	\$ -	\$ -
	CONTRACTUAL SERVICES	150	557	2,071	-	-
	WATER CONSERVATION	\$ 150	\$ 557	\$ 2,071	\$ -	\$ -

PROGRAM: RAW WATER SUPPLY**ACCT # 51-5850**

Del Mar is a member of San Diego County Water Authority which purchases its water from the Metropolitan Water District of Southern California. This program covers purchases of approximately 1,250 acre feet of raw water from these wholesalers. The fund also is a pass through for the 150 acre-feet of reclaimed water that is sold to the 22nd District Agricultural Association as provided by the San Elijo Joint Powers Authority. Pass through charges are not reflected in the budget amounts.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Contractual Services	974,893	1,084,774	1,200,000	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 974,893	\$ 1,084,774	\$ 1,200,000	\$ -	\$ -
POSITIONS (FTE)	-	-	-	-	-

(1)

(1) Beginning in Fiscal Year 2013-2014, the Raw Water Supply Program was transferred to the Water Program.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
51-5850-3200	RAW WATER SUPPLY					
	CONTRACTUAL SERVICES	\$ 974,893	\$ 1,084,774	\$ 1,200,000	\$ -	\$ -
	CONTRACTUAL SERVICES	974,893	1,084,774	1,200,000	-	-
	RAW WATER SUPPLY	\$ 974,893	\$ 1,084,774	\$ 1,200,000	\$ -	\$ -

PROGRAM: WATER TREATMENT/DELIVERY**ACCT # 51-5851**

Del Mar contracts with the City of San Diego for the treatment of raw water purchased from the San Diego County Water Authority and for the transportation of the treated water. The program also provides funding for Del Mar's share of pipeline capacity and Miramar Filtration Plant and Reservoir.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Contractual Services	134,612	133,972	185,000	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 134,612	\$ 133,972	\$ 185,000	\$ -	\$ -
POSITIONS (FTE)	-	-	-	-	-

(1)

- (1) Beginning in Fiscal Year 2013-2014, the Water Treatment/Delivery Program was transferred to the Water Program.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
51-5851-3200	WATER TREATMENT/DELIVERY					
	CONTRACTUAL SERVICES	\$ 134,612	\$ 133,972	\$ 185,000	\$ -	\$ -
	CONTRACTUAL SERVICES	134,612	133,972	185,000	-	-
	WATER TREATMENT/DELIVERY	\$ 134,612	\$ 133,972	\$ 185,000	\$ -	\$ -

PROGRAM: WATER DISTRIBUTION

ACCT # 51-5852

This program provides funding for the maintenance of the Water Distribution System. The water is periodically sampled and must meet all State and Federal requirements. The department ensures compliance by maintaining all water lines and reservoirs. Public Works also administers a meter replacement program, repairs water mains and service lines, and overhauls Cla-Vals (capacity and pressure regulating valves).

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015	
Employee Services	\$ 253,616	\$ 245,805	\$ 389,006	\$ -	\$ -	(1)
Maintenance & Operations	46,636	52,400	28,915	-	-	(2)
Contractual Services	21,263	17,863	22,568	-	-	(3)
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	10,150	-	-	
GRAND TOTAL	\$ 321,515	\$ 316,068	\$ 450,639	\$ -	\$ -	(4)
POSITIONS (FTE)	3.04	3.04	3.04	-	-	(5)

- (1) Mid-Year Fiscal Year 2012-2013 budget reflects the payoff of the Side Fund in the CalPERS Miscellaneous retirement fund. A portion of Planning costs are charged to this account for required environmental reviews. A portion of Finance costs are included primarily for utility billing, payroll, accounting, and human resources.
- (2) This category includes the administrative charge that reimburses the General Fund for administrative overhead. The amount is based on an updated cost allocation plan and reflects full cost recovery.
- (3) This amount includes the Water Fund's share (25 percent) of the cost of the financial audit, utility and accounting software maintenance, and underground alert charges. Del Mar's water rates are reviewed every five years and incorporate raw water purchase cost projections from the San Diego County Water Authority. In Fiscal Year 2013-2014, a new cost of service rate study will be completed to set the City's utility rates through Fiscal Year 2018-2019.
- (4) Beginning in Fiscal Year 2013-2014, the Water Distribution Program was transferred to the Water Program.
- (5) For Fiscal Years 2013-2014 and 2014-2015, Employee Services in Public Works were re-allocated over various programs based on a recently completed departmental assessment.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	WATER DISTRIBUTION					
51-5852-1000	SALARIES-PERMANENT	\$ 173,335	\$ 167,766	\$ 174,628	\$ -	\$ -
51-5852-1200	EMPLOYEE BENEFITS	68,222	67,281	203,042	-	-
51-5852-1205	WORKERS' COMPENSATION	9,966	9,237	9,336	-	-
51-5840-1400	OVERTIME	2,093	1,521	2,000	-	-
	EMPLOYEE SERVICES	253,616	245,805	389,006	-	-
51-5852-2000	BUILDING MAINT & REPAIR	-	137	-	-	-
51-5852-2010	SYSTEM MAINT & REPAIR	19,666	37,315	20,000	-	-
51-5852-2100	EQUIPMENT MAINT & REPAIR	115	113	-	-	-
51-5852-2131	VEHICLE MATERIALS & SUPPLIES	951	81	-	-	-
51-5852-2133	VEHICLE CONTRACTUAL SERVICE	3,094	2,244	-	-	-
51-5852-2200	GENERAL MAINT & REPAIR	422	536	-	-	-
51-5852-2300	OPERATING SUPPLIES	5,390	2,159	3,000	-	-
51-5852-2400	UNIFORMS	1,664	581	-	-	-
51-5852-2600	SMALL TOOLS & EQUIPMENT	856	1,349	-	-	-
51-5852-2800	GAS & OIL	8,867	3,473	-	-	-
51-5852-3300	UTILITIES	2,286	1,713	2,100	-	-
51-5852-3400	TELEPHONE	3,325	2,449	3,500	-	-
51-5852-3600	PROPERTY/EQUIPMENT RENTAL	-	-	315	-	-
51-5852-3800	MEETING & TRAVEL	-	250	-	-	-
	MAINTENANCE & OPERATIONS	46,636	52,400	28,915	-	-
51-5852-3200	CONTRACTUAL SERVICES	21,263	17,863	22,568	-	-
	CONTRACTUAL SERVICES	21,263	17,863	22,568	-	-
51-5852-5300	MACHINERY & EQUIPMENT	-	-	-	-	-
51-5852-5500	VEHICLES	-	-	10,150	-	-
	CAPITAL OUTLAY	-	-	10,150	-	-
	WATER DISTRIBUTION	\$ 321,515	\$ 316,068	\$ 450,639	\$ -	\$ -

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WATER CAPITAL PROJECTS

**WATER CIP FUND 51
BI-ANNUAL UTILITY IMPROVEMENTS**

51-6511

PROJECT DESCRIPTION:

These projects provide for the engineering and construction of water system upgrades and replacements completed every two years. Improvements to water system pipelines, valves, meters, and minor reservoir repairs are included within the scope of this project.

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

FUNDING SOURCE	ADOPTED 2013-2014	ADOPTED 2014-2015
WATER FUND	<u>\$90,000</u>	<u>\$90,000</u>
TOTAL	<u>\$90,000</u>	<u>\$90,000</u>

PROJECT DESCRIPTION:

This project provides an engineering study to determine the long-term capital improvement needs of the City's water system.

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

FUNDING SOURCE	ADOPTED 2013-2014	ADOPTED 2014-2015
WATER FUND	<u>\$35,000</u>	<u>\$ -</u>
TOTAL	<u>\$35,000</u>	<u>\$ -</u>

**WATER CIP FUND 51
UNDERGROUNDING WATER SYSTEM PARCELS**

51-6852

PROJECT DESCRIPTION:

This project provides for the Water Fund's proportionate share of undergrounding costs for the upcoming private undergrounding project of 11-19 homes along Crest Road and 15th Street.

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

FUNDING SOURCE	ADOPTED 2013-2014	ADOPTED 2014-2015
WATER FUND	\$ -	<u>\$25,000</u>
TOTAL	<u>\$ -</u>	<u>\$25,000</u>

PROJECT DESCRIPTION:

The City's most recent cost of service study was completed in 2009 and recommended rates through Fiscal Year 2014-2015. This project provides the Water Fund's share of a financial study to determine utility rates for the next five years.

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

FUNDING SOURCE	ADOPTED 2013-2014	ADOPTED 2014-2015
WATER FUND	<u>\$30,000</u>	\$ -
TOTAL	<u>\$30,000</u>	<u>\$ -</u>

PROJECT DESCRIPTION:

This project provides for the Water Fund’s proportionate share of costs for an engineering study to identify, survey, and GIS map all City properties and easements.

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

FUNDING SOURCE	ADOPTED 2013-2014	ADOPTED 2014-2015
WATER FUND	<u>\$25,000</u>	<u>\$ -</u>
TOTAL	<u>\$25,000</u>	<u>\$ -</u>

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	WATER FUND					
	<u>CAPITAL IMPROVEMENT PROJECT</u>					
51-6511-5900	BI-ANNUAL UTILITY IMPROVEMENTS	\$ -	\$ 1,000	\$ 149,000	\$ 90,000	\$ 90,000
51-6811-5900	BI-ANNUAL UTILITY IMPROVEMENTS	131,819	-	-	-	-
51-6816-5900	TELEMETRY SYSTEM	41,627	-	30,000	-	-
51-6817-5900	WATER MASTER PLAN	-	-	-	35,000	-
51-6842-5900	CREST & TORREY PINES ROOF	150,168	-	-	-	-
51-6852-5900	UNDERGROUNDING WATER SYSTEM	-	-	-	-	25,000
51-6853-5900	PUBLIC WORKS ROOF REPAIR	-	-	12,500	-	-
51-6880-5900	COST OF SERVICE STUDY	-	-	-	30,000	-
51-6954-5900	CITY PROPERTY SURVEY	-	-	-	25,000	-
	CAPITAL IMPROVEMENT PROJECT	\$ 323,614	\$ 1,000	\$ 191,500	\$ 180,000	\$ 115,000

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**WATER CAPITAL
PROJECTS
TEN YEAR PLAN**

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EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ADOPTED 2013-2014	ADOPTED 2014-2015	PROJECTED 2015-2016	PROJECTED 2016-2017	PROJECTED 2017-2018
	WATER FUND					
	<u>CAPITAL IMPROVEMENT PROJECTS</u>					
51-6817-5900	WATER MASTER PLAN	\$ 35,000	\$ -	\$ -	\$ -	\$ -
51-6511-5900	BI-ANNUAL UTILITY IMPROVEMENTS	90,000	90,000	90,000	90,000	90,000
51-6880-5900	COST OF SERVICE STUDY	30,000	-	-	-	-
51-6954-5900	CITY PROPERTY SURVEY	25,000	-	-	-	-
51-6852-5900	UNDERGROUNDING WATER SYSTEM	-	25,000	-	-	-
51-6XXX-5900	ZUNI RESERVOIR ROOF REPLACEMENT	-	-	-	150,000	850,000
51-6XXX-5900	CREST RESERVOIR PIPING UPGRADE	-	-	-	-	-
	CAPITAL IMPROVEMENT PROJECTS	\$ 180,000	\$ 115,000	\$ 90,000	\$ 240,000	\$ 940,000

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	PROJECTED 2018-2019	PROJECTED 2019-2020	PROJECTED 2020-2021	PROJECTED 2021-2022	PROJECTED 2022-2023
	WATER FUND					
	<u>CAPITAL IMPROVEMENT PROJECTS</u>					
51-6817-5900	WATER MASTER PLAN	\$ -	\$ -	\$ -	\$ -	\$ -
51-6511-5900	BI-ANNUAL UTILITY IMPROVEMENTS	90,000	90,000	90,000	90,000	90,000
51-6880-5900	COST OF SERVICE STUDY	-	-	-	-	-
51-6954-5900	CITY PROPERTY SURVEY	-	-	-	-	-
51-6852-5900	UNDERGROUNDING WATER SYSTEM	-	-	-	-	-
51-6XXX-5900	ZUNI RESERVOIR ROOF REPLACEMENT	-	-	-	-	-
51-6XXX-5900	CREST RESERVOIR PIPING UPGRADE	200,000	-	-	-	-
	CAPITAL IMPROVEMENT PROJECTS	\$ 290,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000

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 Copermitees, oversight of contractual services, project and plan review, permitting, construction monitoring, and implementation of best management practices.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ 26,378	\$ 31,315	\$ 70,341	\$ 44,220	\$ 45,150 (1)
Maintenance & Operations	315	4,347	-	-	-
Contractual Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 26,693	\$ 35,662	\$ 70,341	\$ 44,220	\$ 45,150
POSITIONS (FTE)	0.35	0.35	0.35	0.31	0.31

- (1) For the purpose of reviewing projects, and permitting and construction monitoring, 15 percent of the Planning Director's time and four percent of the time for four planning staff are charged to this account. Mid-Year Fiscal Year 2012-2013 budget reflects the payoff of the Side Fund in the CalPERS Miscellaneous retirement plan.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	PLANNING					
55-5530-1000	EMPLOYEE BENEFITS	\$ 19,841	\$ 23,396	\$ 33,265	\$ 33,510	\$ 33,510
55-5530-1200	WORKERS' COMPENSATION	6,108	7,417	36,346	9,930	10,870
55-5530-1205	SALARIES-SEASONAL	429	502	730	780	770
	EMPLOYEE SERVICES	26,378	31,315	70,341	44,220	45,150
55-5530-2300	OPERATING SUPPLIES	-	3,961	-	-	-
55-5530-3400	TELEPHONE	35	20	-	-	-
55-5530-3900	AUTO ALLOWANCE	280	366	-	-	-
	MAINTENANCE & OPERATIONS	315	4,347	-	-	-
55-5530-3200	CONTRACTUAL SERVICES	-	-	-	-	-
	CONTRACTUAL SERVICES	-	-	-	-	-
	PLANNING	\$ 26,693	\$ 35,662	\$ 70,341	\$ 44,220	\$ 45,150

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.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ 23,161	\$ 22,308	\$ 35,107	\$ 23,000	\$ 23,750 (1)
Maintenance & Operations	-	-	150	-	-
Contractual Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 23,161	\$ 22,308	\$ 35,257	\$ 23,000	\$ 23,750
POSITIONS (FTE)	0.25	0.25	0.25	0.25	0.25

(1) This program reflects 25 percent of the City's full-time code enforcement officer in order to comply with the requirements for active code enforcement. Mid-Year Fiscal Year 2012-2013 budget reflects the payoff of the Side Fund in the CalPERS Miscellaneous retirement plan.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	CODE ENFORCEMENT					
55-5536-1000	EMPLOYEE BENEFITS	\$ 14,512	\$ 15,372	\$ 15,625	\$ 15,900	\$ 16,020
55-5536-1200	WORKERS' COMPENSATION	5,537	5,978	18,509	6,110	6,730
55-5536-1205	SALARIES-SEASONAL	934	958	973	990	1,000
55-5536-1310	PART TIME PLANNING	2,178	-	-	-	-
	EMPLOYEE SERVICES	23,161	22,308	35,107	23,000	23,750
55-5536-3801	TRAINING & EDUCATION	-	-	150	-	-
	MAINTENANCE & OPERATIONS	-	-	150	-	-
	CODE ENFORCEMENT	\$ 23,161	\$ 22,308	\$ 35,257	\$ 23,000	\$ 23,750

PROGRAM: CLEAN WATER PROGRAM MANAGEMENT

ACCT # 55-5539

The City's Program is managed by an outside consultant. Management costs include fees to agencies, development and distribution of educational materials, and general compliance activities with the Municipal Stormwater Permit.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015	
Employee Services	\$ 48,778	\$ -	\$ 163,541	\$ -	\$ -	(1)
Maintenance & Operations	21,584	40,262	44,913	50,500	40,750	(2)
Contractual Services	126,461	182,681	36,650	192,000	202,000	(3)
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
GRAND TOTAL	\$ 196,823	\$ 222,943	\$ 245,104	\$ 242,500	\$ 242,750	
POSITIONS (FTE)	1.00	1.00	1.00	-	-	

- (1) The Clean Water Manager position is no longer funded and is managed by an outside consultant.
- (2) Maintenance and Operations include Assessments from outside agencies, including the State of California, permit fees and cost sharing MOU's with Copermittees, in addition to general monitoring costs.
- (3) 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 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>CLEAN WATER MANAGEMENT</u>					
55-5539-1000	EMPLOYEE BENEFITS	\$ 39,634	\$ -	\$ 114,731	\$ -	-
55-5539-1200	WORKERS' COMPENSATION	8,418	-	46,157	-	-
55-5539-1300	SALARIES-SEASONAL	726	-	2,653	-	-
	EMPLOYEE SERVICES	48,778	-	163,541	-	-
55-5539-2300	OPERATING SUPPLIES	82	441	500	500	500
55-5539-3000	ADVERTISING & PRINTING	175	-	1,575	1,750	1,750
55-5539-3700	MEMBERSHIP & SUBSCRIPTIONS	-	-	225	-	-
55-5539-3800	MEETINGS & TRAVEL	-	-	400	-	-
55-5539-3801	TRAINING & EDUCATION	-	-	300	-	-
55-5539-4800	ASSESSMENTS	21,327	39,821	41,913	48,250	38,500
	MAINTENANCE & OPERATIONS	21,584	40,262	44,913	50,500	40,750
55-5539-3200	CONTRACTUAL SERVICES	126,461	182,681	36,650	192,000	202,000
	CONTRACTUAL SERVICES	126,461	182,681	36,650	192,000	202,000
	CLEAN WATER MANAGEMENT	\$ 196,823	\$ 222,943	\$ 245,104	\$ 242,500	\$ 242,750

PROGRAM: CLEAN WATER**ACCT # 55-5840**

This budget provides for the Public Works Department's expenditures related to the operation of the City's Clean Water Program. 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 and streets 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, and open spaces.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015	
Employee Services	\$ 8,571	\$ 13,367	\$ 22,633	\$ 93,190	\$ 95,180	(1)
Maintenance & Operations	3,807	2,083	2,681	37,340	36,530	
Contractual Services	583	40	6,047	31,210	31,210	(2)
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
GRAND TOTAL	\$ 12,961	\$ 15,490	\$ 31,361	\$ 161,740	\$ 162,920	
POSITIONS (FTE)	0.12	0.12	0.12	0.65	0.65	(3)

- (1) Mid-Year Fiscal Year 2012-2013 budget reflects the payoff of the Side Fund in the CalPERS Miscellaneous retirement fund.
- (2) This amount represents 50 percent of the City's private street sweeping services contract. The remaining 50 percent is allocated within the Street Maintenance program.
- (3) For Fiscal Years 2013-2014 and 2014-2015, an employee services in Public Works were re-allocated over various programs based on a recently completed departmental assessment.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	CLEAN WATER					
55-5840-1000	SALARIES-PERMANENT	\$ 4,917	\$ 9,355	\$ 10,544	\$ 51,700	\$ 51,890
55-5840-1200	EMPLOYEE BENEFITS	3,372	3,753	11,824	18,600	20,390
55-5840-1205	WORKERS' COMPENSATION	282	258	265	2,130	2,140
55-5840-1300	SALARIES-SEASONAL	-	-	-	18,570	18,570
55-5840-1400	OVERTIME	-	1	-	2,190	2,190
	EMPLOYEE SERVICES	8,571	13,367	22,633	93,190	95,180
55-5840-2000	BUILDING MAINT & REPAIR	-	11	25	130	130
55-5840-2100	EQUIPMENT MAINT & REPAIR	21	31	12	180	180
55-5840-2131	VEHICLE MATERIALS	27	14	33	650	650
55-5840-2133	VEHICLE CONTRACTUAL SRVC	88	148	100	1,450	1,450
55-5840-2200	GENERAL MAINT & REPAIR	-	-	-	9,200	9,200
55-5840-2300	OPERATING SUPPLIES	125	125	120	8,410	8,410
55-5840-2400	UNIFORMS	21	46	18	330	330
55-5840-2600	SMALL TOOLS & EQUIPMENT	25	54	60	340	340
55-5840-2800	GAS & OIL	253	234	200	1,130	1,130
55-5840-3300	UTILITIES	94	99	87	11,450	11,450
55-5840-3400	TELEPHONE	63	67	61	450	450
55-5840-3600	PROPERTY/EQUIPMENT RENTAL	17	8	21	1,400	1,450
55-5840-3700	MEMBERSHIP & SUBSCRIPTIONS	13	15	7	80	80
55-5840-3800	MEETING & TRAVEL	12	10	10	130	130
55-5840-3801	TRAINING & EDUCATION	6	3	5	80	80
55-5840-3900	AUTO ALLOWANCE	98	168	96	480	480
55-5840-4800	ASSESSMENTS	-	-	-	70	70
55-5840-4950	BAD DEBT EXPENSE	597	375	-	-	-
55-5840-5800	DEPRECIATION	2,347	675	1,826	1,380	520
	MAINTENANCE & OPERATIONS	3,807	2,083	2,681	37,340	36,530
55-5840-3200	CONTRACTUAL SERVICES	583	40	6,047	31,210	31,210
	CONTRACTUAL SERVICES	583	40	6,047	31,210	31,210
55-5840-5500	VEHICLES	-	-	-	-	-
	CAPITAL OUTLAY	-	-	-	-	-
	CLEAN WATER	\$ 12,961	\$ 15,490	\$ 31,361	\$ 161,740	\$ 162,920

PROGRAM: CLEAN WATER FLOOD CONTROL

ACCT # 55-5841

This program provides the needed monitoring, water quality testing, and labor associated with the Clean Water (NPDES) program requirements when the Flood Control pumps are operated.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ 3,700	\$ 3,896	\$ 5,927	\$ -	\$ -
Maintenance & Operations	449	127	321	-	-
Contractual Services	163	55	498	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 4,312	\$ 4,078	\$ 6,746	\$ -	\$ -
POSITIONS (FTE)	0.05	0.05	0.05	-	-

(1)

(1) Beginning in Fiscal Year 2013-2014, the Clean Water Flood Control Program was transferred to the Clean Water Program.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>FLOOD CONTROL</u>					
55-5841-1000	EMPLOYEE BENEFITS	\$ 2,492	\$ 2,619	\$ 2,661	\$ -	\$ -
55-5841-1200	WORKERS' COMPENSATION	1,048	1,114	3,110	-	-
55-5841-1205	SALARIES-SEASONAL	160	163	156	-	-
	EMPLOYEE SERVICES	3,700	3,896	5,927	-	-
55-5841-2300	OPERATING SUPPLIES	433	116	300	-	-
55-5841-2400	UNIFORMS	16	11	21	-	-
	MAINTENANCE & OPERATIONS	449	127	321	-	-
55-5841-3200	CONTRACTUAL SERVICES	163	55	498	-	-
	CONTRACTUAL SERVICES	163	55	498	-	-
	FLOOD CONTROL	\$ 4,312	\$ 4,078	\$ 6,746	\$ -	\$ -

PROGRAM: CLEAN WATER STREET MAINTENANCE

ACCT # 55-5845

This program provides for a portion of the sidewalk and street cleaning including street sweeping and storm drain maintenance within the City limits of Del Mar. Special activities include testing, recording contents, and recovering all deposited materials that otherwise would discharge to the beach, river, or lagoon.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ 62,834	\$ 52,419	\$ 93,843	\$ -	\$ -
Maintenance & Operations	13,508	11,244	12,437	-	-
Contractual Services	1,189	23,474	21,000	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 77,531	\$ 87,137	\$ 127,280	\$ -	\$ -
POSITIONS (FTE)	0.80	0.80	0.80	-	-

(1)

(1) Beginning in Fiscal Year 2013-2014, the Clean Water Street Maintenance Program was transferred to the Clean Water Program.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>STREET MAINTENANCE</u>					
55-5845-1000	EMPLOYEE BENEFITS	\$ 42,659	\$ 35,456	\$ 41,493	\$ -	\$ -
55-5845-1200	WORKERS' COMPENSATION	17,472	14,871	48,865	-	-
55-5845-1205	SALARIES-SEASONAL	2,650	2,092	2,485	-	-
55-5845-1400	OVERTIME	53	-	1,000	-	-
	EMPLOYEE SERVICES	62,834	52,419	93,843	-	-
55-5845-2000	BUILDING MAINT & REPAIR	-	132	52	-	-
55-5845-2100	EQUIP/RADIO MAINT & REPAIR	266	376	308	-	-
55-5845-2131	VEHICLE MATERIALS & SUPPLIES	2,943	712	2,016	-	-
55-5845-2133	VEHICLE CONTRACTUAL SERVICE	2,170	1,926	1,700	-	-
55-5845-2300	OPERATING SUPPLIES	2,398	2,194	2,381	-	-
55-5845-2400	UNIFORMS	706	694	682	-	-
55-5845-2600	SMALL TOOLS & EQUIPMENT	308	650	812	-	-
55-5845-2800	GAS & OIL	3,168	2,860	2,400	-	-
55-5845-3000	ADVERTISING & PRINTING	-	-	100	-	-
55-5845-3300	UTILITIES	962	1,075	1,200	-	-
55-5845-3400	TELEPHONE	351	255	300	-	-
55-5845-3600	PROPERTY EQUIPMENT RENTAL	-	101	-	-	-
55-5845-3700	MEMBERSHIPS & SUBSCRIPTIONS	56	143	76	-	-
55-5845-3800	MEETINGS & TRAVEL	126	91	205	-	-
55-5845-3801	TRAINING	54	35	205	-	-
	MAINTENANCE & OPERATIONS	13,508	11,244	12,437	-	-
55-5845-3200	CONTRACTUAL SERVICES	1,189	23,474	21,000	-	-
	CONTRACTUAL SERVICES	1,189	23,474	21,000	-	-
	STREET MAINTENANCE	\$ 77,531	\$ 87,137	\$ 127,280	\$ -	\$ -

PROGRAM: CLEAN WATER LANDSCAPING

ACCT # 55-5847

This program provides for landscape supervision, documentation and controls for the Clean Water aspects of the street landscaping for the City of Del Mar's street medians, islands, street ends and other street related areas. The program also provides for improved litter control, pesticide and fertilization monitoring and reporting for the NPDES permit requirements.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ 7,878	\$ 8,062	\$ 12,424	\$ -	\$ -
Maintenance & Operations	3,758	3,955	4,324	-	-
Contractual Services	6,229	6,296	7,000	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 17,865	\$ 18,313	\$ 23,748	\$ -	\$ -
POSITIONS (FTE)	0.10	0.10	0.10	-	-

- (1) Beginning in Fiscal Year 2013-2014, the Clean Water Landscaping Program was transferred to the Clean Water Program.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>STREET LANDSCAPING</u>					
55-5847-1000	EMPLOYEE BENEFITS	\$ 5,441	\$ 5,530	\$ 5,577	\$ -	\$ -
55-5847-1200	WORKERS' COMPENSATION	2,076	2,189	6,466	-	-
55-5847-1205	SALARIES-SEASONAL	350	343	331	-	-
55-5847-1400	OVERTIME	11	-	50	-	-
	EMPLOYEE SERVICES	7,878	8,062	12,424	-	-
55-5847-2100	EQUIP/RADIO MAINT & REPAIR	-	-	21	-	-
55-5847-2200	GENERAL MAINT & REPAIR	-	-	50	-	-
55-5847-2300	OPERATING SUPPLIES	-	65	82	-	-
55-5847-2400	UNIFORMS	54	20	65	-	-
55-5847-2600	SMALL TOOLS & EQUIPMENT	-	-	10	-	-
55-5847-3300	UTILITIES	3,704	3,870	4,000	-	-
55-5847-3600	PROPERTY & EQUIPMENT RENTAL	-	-	96	-	-
	MAINTENANCE & OPERATIONS	3,758	3,955	4,324	-	-
55-5847-3200	CONTRACTUAL SERVICES	6,229	6,296	7,000	-	-
	CONTRACTUAL SERVICES	6,229	6,296	7,000	-	-
	STREET LANDSCAPING	\$ 17,865	\$ 18,313	\$ 23,748	\$ -	\$ -

PROGRAM: CLEAN WATER PARK MAINTENANCE

ACCT # 55-5848

This program provides for park maintenance supervision, documentation and controls for the Clean Water aspects of the landscaping for Del Mar's parks, open spaces, building landscaping, and other street related areas. It also provides for improved litter control, pesticide and fertilization monitoring, and reporting for the NPDES permit requirements.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ 1,480	\$ 1,559	\$ 2,476	\$ -	\$ -
Maintenance & Operations	2,560	3,315	3,138	-	-
Contractual Services	6,630	6,044	9,000	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 10,670	\$ 10,918	\$ 14,614	\$ -	\$ -
POSITIONS (FTE)	0.02	0.02	0.02	-	-

- (1) Beginning in Fiscal Year 2013-2014, the Clean Water Park Maintenance Program was transferred to the Clean Water Program.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>PARK MAINTENANCE</u>					
55-5848-1000	EMPLOYEE BENEFITS	\$ 997	\$ 1,048	\$ 1,064	\$ -	\$ -
55-5848-1200	WORKERS' COMPENSATION	419	446	1,245	-	-
55-5848-1205	SALARIES-SEASONAL	64	65	67	-	-
55-5848-1400	OVERTIME	-	-	100	-	-
	EMPLOYEE SERVICES	1,480	1,559	2,476	-	-
55-5848-2200	GENERAL MAINT & REPAIR	77	701	205	-	-
55-5848-2300	OPERATING SUPPLIES	122	215	169	-	-
55-5848-2400	UNIFORMS	7	5	12	-	-
55-5848-3300	UTILITIES	2,354	2,394	2,752	-	-
	MAINTENANCE & OPERATIONS	2,560	3,315	3,138	-	-
55-5848-3200	CONTRACTUAL SERVICES	6,630	6,044	9,000	-	-
	CONTRACTUAL SERVICES	6,630	6,044	9,000	-	-
	PARK MAINTENANCE	\$ 10,670	\$ 10,918	\$ 14,614	\$ -	\$ -

WASTEWATER FUND

PROGRAM: WASTEWATER RISK MANAGEMENT

ACCT # 57-5411

This program provides funding for claims for damages resulting from problems occurring in City owned wastewater lines. Also included are liability and property insurance costs.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	43,093	80,480	56,523	-	-
Contractual Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 43,093	\$ 80,480	\$ 56,523	\$ -	\$ -
POSITIONS (FTE)	-	-	-	-	-

- (1) This budget covers the General Fund portion (50 percent) of the liability and property insurance in addition to costs for claims administration. Vehicle insurance for all City vehicles except for vehicles in the Enterprise Funds are also included in this account.
- (2) Beginning in Fiscal Year 2013-2014, the Wastewater Risk Management Program was transferred to the Wastewater Program.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>RISK MANAGEMENT</u>					
57-5411-4000	INSURANCE	\$ 32,910	\$ 37,293	\$ 43,523	\$ -	\$ -
57-5411-4300	CLAIMS	9,381	34,195	12,000	-	-
57-5411-4400	CLAIMS ADMIN/LITIGATION	802	8,992	1,000	-	-
	MAINTENANCE & OPERATIONS	43,093	80,480	56,523	-	-
	RISK MANAGEMENT	\$ 43,093	\$ 80,480	\$ 56,523	\$ -	\$ -

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 monitoring and keeping mains clear from blockages and operating the City's two pump stations to ensure adequate flow of sewage out of the City for eventual treatment and disposal by the City of San Diego. This program also pays for Wastewater risk management, collection, pumping, transportation/treatment, and bond debt.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015	
Employee Services	\$ 242,414	\$ 275,614	\$ 493,469	\$ 559,450	\$ 574,980	(1)
Maintenance & Operations	656,317	679,053	698,218	835,250	846,090	(2)
Contractual Services	69,360	57,017	46,000	1,064,760	1,061,700	(3)
Debt Service	505,448	564,371	452,293	803,130	802,880	(4)
Capital Outlay	-	-	-	7,000	28,400	
GRAND TOTAL	\$ 1,473,539	\$ 1,576,055	\$ 1,689,980	\$ 3,269,590	\$ 3,314,050	
POSITIONS (FTE)	1.00	1.00	1.00	0.65	0.65	(5)

- (1) Mid-Year Fiscal Year 2012-2013 budget reflects the payoff of the Side Fund in the CalPERS Miscellaneous retirement fund. A portion of the Planning Department is charged to this budget for required environmental reviews. A portion of the Finance Department is included primarily for utility billing, payroll, accounting and human resources.
- (2) This category includes the administrative charge that reimburses the General Fund for administrative overhead. The amount was based on an updated cost allocation plan.
- (3) This amount includes the Wastewater Fund's share (25 percent) of the cost of the financial audit, utility and accounting software maintenance, and underground alert charges. In Fiscal Year 2013-2014, a new cost of service rate study will be completed to set the City's utility rates through Fiscal Year 2018-2019.
- (4) The City issued \$6,000,000 of Certificates of Participation in September 1993, to fund construction and repair wastewater lines. Repayment of the issue will be completed in September 2015. The principal balance at July 1, 2013 is \$1,250,000. In March 2010, the City entered into an agreement for a \$5,000,000 State Revolving Fund with the State Water Resource Board, to upgrade the 21st Street Pump Station. Repayment of the loan will begin in Fiscal Year 2013-2014.
- (5) For Fiscal Years 2013-2014 and 2014-2015, Employee Services in Public Works were re-allocated over various programs based on a recently completed departmental assessment.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	WASTEWATER					
57-5840-1000	SALARIES-PERMANENT	\$ 177,480	\$ 196,356	\$ 199,726	\$ 385,930	\$ 387,590
57-5840-1200	EMPLOYEE BENEFITS	58,578	70,954	289,038	140,680	154,490
57-5840-1205	WORKERS' COMPENSATION	3,571	3,658	4,247	15,250	15,320
57-5840-1300	SALARIES-SEASONAL	2,745	4,566	-	13,290	13,280
57-5840-1400	OVERTIME	40	80	300	4,300	4,300
57-5840-1803	OUTSIDE CLERICAL	-	-	158	-	-
	EMPLOYEE SERVICES	242,414	275,614	493,469	559,450	574,980
57-5840-2000	BUILDING MAINT & REPAIR	-	329	500	880	880
57-5840-2100	EQUIPMENT MAINT & REPAIR	541	826	1,300	1,230	1,230
57-5840-2131	VEHICLE MATERIALS	-	341	-	4,800	4,800
57-5840-2133	VEHICLE CONTRACTUAL SRVC	-	2,529	3,000.00	5,770	5,770
57-5840-2200	GENERAL MAINT & REPAIR	-	-	-	9,000	9,000
57-5840-2300	OPERATING SUPPLIES	6,548	8,875	2,100	7,900	7,900
57-5840-2320	POSTAGE	3,101	2,813	3,000	3,500	3,500
57-5840-2400	UNIFORMS	219	1,282	1,775	2,280	2,280
57-5840-2600	SMALL TOOLS & EQUIPMENT	38	1,267	2,315	2,380	2,380
57-5840-2800	GAS & OIL	-	4,050	7,350	7,880	7,880
57-5840-3000	ADVERTISING & PRINTING	1,323	1,173	-	3,000	2,500
57-5840-3300	UTILITIES	2,463	2,579	2,271	72,380	72,380
57-5840-3400	TELEPHONE	1,816	2,033	1,500	6,140	6,140
57-5840-3600	PROPERTY/EQUIPMENT RENTAL	1,438	1,348	2,184	1,400	1,400
57-5840-3700	MEMBERSHIP & SUBSCRIPTIONS	210	786	370	530	530
57-5840-3800	MEETING & TRAVEL	478	248	1,725	880	880
57-5840-3801	TRAINING & EDUCATION	269	742	22,700	2,530	2,530
57-5840-3900	AUTO ALLOWANCE	2,546	3,639	2,400	3,360	3,360
57-5840-4000	INSURANCE	-	-	-	49,930	57,410
57-5840-4200	ADMINISTRATIVE CHARGE	250,815	258,340	266,090	274,070	282,300
57-5840-4300	CLAIMS	-	-	-	12,000	12,000
57-5840-4400	CLAIMS ADMIN/LITIGATION	-	-	-	1,000	1,000
57-5840-4610	AMORTIZATION EXPENSE	10,560	10,560	10,560	10,560	10,560
57-5840-4800	ASSESSMENTS	2,005	1,964	3,200	3,200	3,200
57-5840-4950	BAD DEBT EXPENSE	4,550	1,733	-	-	-
57-5840-5800	DEPRECIATION	367,397	371,596	363,878	348,650	344,280
	MAINTENANCE & OPERATIONS	656,317	679,053	698,218	835,250	846,090
57-5840-3200	CONTRACTUAL SERVICES	69,360	57,017	46,000	112,760	109,700
57-5840-3215	METRO COSTS	-	-	-	832,000	832,000
57-5840-3217	SEWER TRANSPORTATION	-	-	-	120,000	120,000
	CONTRACTUAL SERVICES	69,360	57,017	46,000	1,064,760	1,061,700
57-5840-4500	DEBT INTEREST	158,701	204,203	71,875	381,570	176,910
57-5840-4600	DEBT PRINCIPAL	341,526	355,000	375,000	410,940	615,350
57-5840-4700	BOND SERVICE	5,221	5,168	5,418	10,620	10,620
	DEBT SERVICE	505,448.00	564,371.00	452,293.00	803,130	802,880
57-5840-5300	MACHINERY & EQUIPMENT	-	-	-	-	20,000
57-5840-5500	VEHICLES	-	-	-	7,000	8,400
	CAPITAL OUTLAY	-	-	-	7,000	28,400
	WASTEWATER	\$ 1,473,539	\$ 1,576,055	\$ 1,689,980	\$ 3,269,590	\$ 3,314,050

PROGRAM: WASTEWATER COLLECTION

ACCT # 57-5855

This program provides funding for the City of Del Mar's Wastewater Utility Collection System. Public Works maintains the collection system by monitoring for leaks and blockages in sewer mains. Public Works also conducts a preventive maintenance sewer rodding and flushing program.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ 159,473	\$ 165,325	\$ 263,473	\$ -	\$ -
Maintenance & Operations	20,242	10,241	10,400	-	-
Contractual Services	15,077	8,086	24,000	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	244,153	-	-
GRAND TOTAL	\$ 194,792	\$ 183,652	\$ 542,026	\$ -	\$ -
POSITIONS (FTE)	1.00	1.00	1.00	-	-

(1)

(2) Beginning in Fiscal Year 2013-2014, the Wastewater Collection Program was transferred to the Wastewater Program.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>WASTEWATER COLLECTION</u>					
57-5855-1000	SALARIES-PERMANENT	\$ 108,645	\$ 111,965	\$ 117,138	\$ -	\$ -
57-5855-1200	EMPLOYEE BENEFITS	42,942	45,875	138,859	-	-
57-5855-1205	WORKERS' COMPENSATION	6,494	6,461	6,476	-	-
57-5855-1400	OVERTIME	1,392	1,024	1,000	-	-
	EMPLOYEE SERVICES	159,473	165,325	263,473	-	-
57-5855-2010	SYSTEM MAINT & REPAIR	-	-	2,000	-	-
57-5855-2100	EQUIPMENT MAINT & REPAIR	99	97	-	-	-
57-5855-2131	VEHICLE MATERIALS & SUPPLIES	3,608	3,272	2,200	-	-
57-5855-2133	VEHICLE CONTRACTUAL SRVC	4,402	1,921	3,700	-	-
57-5855-2200	GENERAL MAINT & REPAIR	-	137	-	-	-
57-5855-2300	OPERATING SUPPLIES	2,413	840	2,500	-	-
57-5855-2400	UNIFORMS	1,192	386	-	-	-
57-5855-2600	SMALL TOOLS & EQUIPMENT	688	343	-	-	-
57-5855-2800	GAS & OIL	7,600	2,977	-	-	-
57-5855-3400	TELEPHONE	240	268	-	-	-
	MAINTENANCE & OPERATIONS	20,242	10,241	10,400	-	-
57-5855-3200	CONTRACTUAL SERVICES	15,077	8,086	24,000	-	-
	CONTRACTUAL SERVICES	15,077	8,086	24,000	-	-
57-5855-5300	MACHINERY & EQUIPMENT	-	-	235,453	-	-
57-5855-5500	VEHICLES	-	-	8,700	-	-
	CAPITAL OUTLAY	-	-	244,153	-	-
	WASTEWATER COLLECTION	\$ 194,792	\$ 183,652	\$ 542,026	\$ -	\$ -

PROGRAM: WASTEWATER PUMPING

ACCT # 57-5856

This program provides funding for the pumping of sewage collected within the City of Del Mar sewer system.. Responsibilities include maintaining the City's three lift stations to ensure adequate flow of sewage out of the City for treatment and disposal by the City of San Diego.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ 81,205	\$ 82,505	\$ 125,765	\$ -	\$ -
Maintenance & Operations	66,787	79,898	68,270	-	-
Contractual Services	23,526	13,330	27,948	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 171,518	\$ 175,733	\$ 221,983	\$ -	\$ -
POSITIONS (FTE)	1.00	1.00	1.00	-	-

(1) Beginning in Fiscal Year 2013-2014, the Wastewater Pumping Program was transferred to the Wastewater Program.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	<u>WASTEWATER PUMPING</u>					
57-5856-1000	SALARIES-PERMANENT	\$ 54,269	\$ 55,024	\$ 55,590	\$ -	\$ -
57-5856-1200	EMPLOYEE BENEFITS	20,372	21,434	63,624	-	-
57-5856-1205	WORKERS' COMPENSATION	3,127	3,142	3,051	-	-
57-5856-1400	OVERTIME	3,437	2,905	3,500	-	-
	EMPLOYEE SERVICES	81,205	82,505	125,765	-	-
57-5856-2010	SYSTEM MAINT & REPAIR	8,040	4,765	8,500	-	-
57-5856-2100	EQUIPMENT MAINT & REPAIR	-	-	-	-	-
57-5856-2300	OPERATING SUPPLIES	6,162	1,081	3,900	-	-
57-5856-2400	UNIFORMS	626	138	420	-	-
57-5856-2600	SMALL TOOLS & EQUIPMENT	46	5,684	450	-	-
57-5856-3300	UTILITIES	48,927	65,428	52,000	-	-
57-5856-3400	TELEPHONE	2,986	2,667	3,000	-	-
57-5856-3800	MEETING & TRAVEL	-	135	-	-	-
	MAINTENANCE & OPERATIONS	66,787	79,898	68,270	-	-
57-5856-3200	CONTRACTUAL SERVICES	23,526	13,330	27,948	-	-
	CONTRACTUAL SERVICES	23,526	13,330	27,948	-	-
	WASTEWATER PUMPING	\$ 171,518	\$ 175,733	\$ 221,983	\$ -	\$ -

PROGRAM: WASTEWATER TRANSPORTATION/TREATMENT ACCT # 57-5857

This program provides funding for the transportation, treatment, and disposal of sewage collected within the City of Del Mar sewer system. These are contract costs assessed to Del Mar by the City of San Diego for sewage transportation outside the City limits and disposed through their sewer treatment plants.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Contractual Services	911,589	905,472	1,319,375	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 911,589	\$ 905,472	\$ 1,319,375	\$ -	\$ -
POSITIONS (FTE)	-	-	-	-	-

(1)

(1) Beginning in Fiscal Year 2013-2014, the Wastewater Transportation/Treatment Program was transferred to the Wastewater Program.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	TRANSPORTATION/TREATMENT					
57-5857-3215	METRO COSTS	\$ 782,871	\$ 794,370	\$ 832,000	\$ -	\$ -
57-5857-3217	TRANSPORTATION	128,718	111,102	487,375	-	-
	CONTRACTUAL SERVICES	911,589	905,472	1,319,375	-	-
	TRANSPORTATION/TREATMENT	\$ 911,589	\$ 905,472	\$ 1,319,375	\$ -	\$ -

PROGRAM: WASTEWATER BOND DEBT**ACCT # 57-5900**

This program funds debt service for Certificates of Participation issued for wastewater line construction and repair.

	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Contractual Services	-	-	-	-	-
Debt Service	514,482	574,931	462,853	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	\$ 514,482	\$ 574,931	\$ 462,853	\$ -	\$ -
POSITIONS (FTE)	-	-	-	-	-

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	WASTEWATER BOND DEBT					
57-5900-4500	DEBT INTEREST	\$ 158,701	\$ 204,203	\$ 71,875	\$ -	\$ -
57-5900-4600	DEBT PRINCIPAL	340,000	355,000	375,000	-	-
57-5900-4610	AMORTIZATION EXPENSE	10,560	10,560	10,560	-	-
57-5900-4700	BOND SERVICE	5,221	5,168	5,418	-	-
	DEBT SERVICE	514,482	574,931	462,853	-	-
	WASTEWATER BOND DEBT	\$ 514,482	\$ 574,931	\$ 462,853	\$ -	\$ -

CITY OF DEL MAR
 1993 Sewer System Improvement Bonds
 Debt Service Schedule

Date	Interest	Principal	Total Debt Service
9/1/2013	31,250	395,000	395,000
3/1/2014	21,375		-
9/1/2014	21,375	415,000	415,000
3/1/2015	11,000		-
9/1/2015	11,000	440,000	440,000
Total	\$96,000	\$1,250,000	\$1,250,000

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WASTEWATER CAPITAL PROJECTS

PROJECT DESCRIPTION:

This project provides an engineering study to determine the long-term capital improvement needs of the City's wastewater system.

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

FUNDING SOURCE	ADOPTED 2013-2014	ADOPTED 2014-2015
WASTEWATER CIP FUND	<u>\$35,000</u>	\$ -
TOTAL	<u>\$35,000</u>	<u>\$ -</u>

**WASTEWATER CIP FUND 57
COST OF SERVICE STUDY**

57-6880

PROJECT DESCRIPTION:

The City's most recent utility cost of service study was completed in 2009 and recommended rates through Fiscal Year 2014-2015. This project provides the Wastewater Fund's share of a financial study to determine utility rates for the next five years.

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

FUNDING SOURCE	ADOPTED 2013-2014	ADOPTED 2014-2015
WASTEWATER CIP FUND	<u>\$ 30,000</u>	<u>\$ -</u>
TOTAL	<u>\$ 30,000</u>	<u>\$ -</u>

WASTEWATER CIP FUND 57
BI-ANNUAL UTILITY IMPROVEMENTS

57-6906

PROJECT DESCRIPTION:

These projects provide for the engineering and construction of wastewater system upgrades and replacements completed every two years. Improvements to wastewater system pipelines, pumps, manholes, and force mains are included within the scope of this project.

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

FUNDING SOURCE	ADOPTED 2013-2014	ADOPTED 2014-2015
WASTEWATER CIP FUND	<u>\$ 70,000</u>	<u>\$ 90,000</u>
TOTAL	<u>\$ 70,000</u>	<u>\$ 90,000</u>

**WASTEWATER CIP FUND 57
 TRI-ANNUAL HERBICIDE PROGRAM**

57-6914

PROJECT DESCRIPTION:

A list of sewer mains with heavy root intrusion is reviewed and updated prior to the Bi-Annual Wastewater Improvements project. The Tri-Annual Herbicide Program provides for essential maintenance of these identified sewer mains through the removal of intrusive roots in the most critical areas.

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

FUNDING SOURCE	ADOPTED 2013-2014	ADOPTED 2014-2015
WASTEWATER CIP FUND	<u>\$ -</u>	<u>\$ 50,000</u>
TOTAL	<u><u>\$ -</u></u>	<u><u>\$ 50,000</u></u>

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	MID-YEAR 2012-2013	ADOPTED 2013-2014	ADOPTED 2014-2015
	WASTEWATER FUND					
	<u>CAPITAL IMPROVEMENT PROJ</u>					
57-6817-5900	WASTEWATER MASTER PLAN	\$ -	\$ -	\$ -	\$ 35,000	\$ -
57-6853-5900	PUBLIC WORKS ROOF REPAIR	-	-	12,500	-	-
57-6880-5900	COST OF SERVICE STUDY	-	-	-	30,000	-
57-6906-5900	BI-ANNUAL UTILITY IMPROVEMENTS	-	1,000	149,000	70,000	90,000
57-6911-5900	BI-ANNUAL UTILITY IMPROVEMENTS	143,445	-	-	-	-
57-6914-5900	TRI-ANNUAL HERBICIDE PROGRAM	-	40,484	-	-	50,000
57-6916-5900	TELEMETRY SYSTEM	27,323	910	-	-	-
57-6923-5900	21ST STREET PUMP STATION	3,137,237	1,298,204	356,285	-	-
57-6937-5900	TELEMETRY SYSTEM	-	-	25,000	-	-
57-6938-5900	FORCE MAIN INSPECTION	-	-	50,000	-	-
	CAPITAL IMPROVEMENT PROJ	\$ 3,308,005	\$ 1,340,598	\$ 592,785	\$ 135,000	\$ 140,000

**WASTEWATER CAPITAL
PROJECTS
TEN YEAR PLAN**

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EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ADOPTED 2013-2014	ADOPTED 2014-2015	PROJECTED 2015-2016	PROJECTED 2016-2017	PROJECTED 2017-2018
	WASTEWATER FUND					
	<u>CAPITAL IMPROVEMENT PROJECTS</u>					
57-6817-5900	WASTEWATER MASTER PLAN	\$ 35,000	\$ -	\$ -	\$ -	\$ -
57-6880-5900	COST OF SERVICE STUDY	30,000	-	-	-	-
57-6906-5900	BI-ANNUAL UTILITY IMPROVEMENTS	70,000	90,000	90,000	90,000	90,000
57-6914-5900	TRI-ANNUAL HERBICIDE PROGRAM	-	50,000	-	-	50,000
57-6XXX-5900	7TH STREET PUMP DECOMMISSIONING	-	-	30,000	-	-
57-6XXX-5900	WASTEWATER OVERFLOW CONTAINMENT	-	-	-	-	400,000
57-6XXX-5900	SAN DIEGUITO DRIVE PUMP STATION	-	-	-	-	-
	CAPITAL IMPROVEMENT PROJECTS	\$ 135,000	\$ 140,000	\$ 120,000	\$ 90,000	\$ 540,000

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	PROJECTED 2018-2019	PROJECTED 2019-2020	PROJECTED 2020-2021	PROJECTED 2021-2022	PROJECTED 2022-2023
	WASTEWATER FUND					
	<u>CAPITAL IMPROVEMENT PROJECTS</u>					
57-6817-5900	WASTEWATER MASTER PLAN	\$ -	\$ -	\$ -	\$ -	\$ -
57-6880-5900	COST OF SERVICE STUDY	-	-	-	-	-
57-6906-5900	BI-ANNUAL UTILITY IMPROVEMENTS	90,000	90,000	90,000	90,000	90,000
57-6914-5900	TRI-ANNUAL HERBICIDE PROGRAM	-	-	50,000	-	-
57-6XXX-5900	7TH STREET PUMP DECOMMISSIONING	-	-	-	-	-
57-6XXX-5900	WASTEWATER OVERFLOW CONTAINMENT	-	-	-	-	-
57-6XXX-5900	SAN DIEGUITO DRIVE PUMP STATION	100,000	400,000	-	-	-
	CAPITAL IMPROVEMENT PROJECTS	\$ 190,000	\$ 490,000	\$ 140,000	\$ 90,000	\$ 90,000

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 worker's 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 \$257.4 billion in assets. Headquartered in Sacramento, PERS provides retirement and health benefits to more than 1.6 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.

DEBT SERVICE FUND. A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

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 .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 classifications, 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.

SAN DIEGO POOLED INSURANCE PROGRAM AUTHORITY (SANDPIPA). A joint powers authority consisting of 12 cities for the purpose of pooling liability and funds to purchase insurance.

SIDE FUND. A fund created by CalPERS to account for the difference between the funded status of a pool and the funded status of a plan at the time a plan joins a risk pool.

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.

TRANSIENT OCCUPANCY TAX (TOT). A tax levied on the occupant of any hotel room, in the amount of eleven and one-half percent (11.5%) 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 2013-2014 COMPENSATION SCHEDULE

	Salary Range	Budgeted Benefits
CITY MANAGEMENT:		
City Manager (Contract)	\$189,440	\$57,810
MANAGEMENT:		
Assistant City Manager	\$124,236 - \$154,402	\$39,895
City Clerk/Information Systems Director	\$101,553 - \$133,246	\$36,299
Director of Finance/Treasurer	\$101,553 - \$133,246	\$36,299
Planning/Community Development Director	\$101,553 - \$133,246	\$36,299
Public Works Director	\$101,553 - \$133,246	\$36,299
Chief Lifeguard & Community Services Director	\$101,553 - \$133,246	\$39,681
Planning Manager	\$88,307 - \$115,867	\$33,346
Deputy Public Works Director	\$88,307 - \$115,867	\$33,346
Deputy Chief Lifeguard & Deputy Community Services Dir	\$88,307 - \$115,867	\$36,287
PROFESSIONAL & SUPERVISORY:		
Computer Operations Manager	\$73,132 - \$88,892	\$28,762
Senior Planner	\$73,132 - \$88,892	\$28,762
Senior Accountant	\$73,132 - \$88,892	\$28,762
Assistant to the City Manager	\$70,918 - \$93,051	\$29,468
Maintenance Superintendent	\$69,582 - \$84,578	\$28,029
Associate Planner	\$62,992 - \$76,567	\$26,667
Park Ranger	\$66,125 - \$80,376	\$29,354
Lifeguard Lieutenant	\$62,916 - \$76,475	\$28,593
Parking Enforcement Lieutenant	\$59,935 - \$72,851	\$26,036
Executive Assistant to City Manager & City Council	\$52,141 - \$63,378	\$24,426
FIRE:		
Fire Captain	\$75,407 - \$91,658	\$39,628
Fire Engineer	\$63,672 - \$77,394	\$35,730
Firefighter/Paramedic	\$63,672 - \$77,394	\$35,730

CITY OF DEL MAR
FISCAL YEAR 2013-2014 COMPENSATION SCHEDULE

	Salary Range		Budgeted Benefits
GENERAL:			
Cross Connection Utility Specialist II	\$51,927 -	\$63,591	\$24,462
Pump Operator/Mechanic II	\$51,927 -	\$63,591	\$24,462
Code Enforcement Officer II	\$51,927 -	\$63,591	\$24,462
Deputy City Clerk	\$48,433 -	\$59,313	\$23,735
Network Systems Technician II	\$48,433 -	\$59,313	\$23,735
Assistant Planner I	\$46,735	\$56,807	\$23,309
Accounting Technician II	\$43,846 -	\$53,695	\$22,780
Parking Enforcement Officer II	\$43,846 -	\$53,695	\$22,780
Administrative Assistant II	\$43,846 -	\$53,695	\$22,780
Project Assistant	\$43,846 -	\$53,695	\$22,780
Utility/Landscape Specialist	\$43,846 -	\$53,695	\$22,780
Utility Worker II	\$41,718 -	\$51,089	\$22,337
Facilities Coordinator	\$39,300 -	\$48,128	\$21,828
Community Services Specialist	\$39,293 -	\$48,070	\$23,038
Utility Worker I	\$37,393 -	\$45,792	\$21,426
Senior Lifeguard	\$37,908 -	\$45,737	\$22,577
Parking Enforcement Officer I	\$35,578 -	\$43,570	\$21,042
Office Specialist	\$33,851 -	\$41,455	\$20,677
Receptionist	\$33,851 -	\$41,455	\$20,677

CITY OF DEL MAR
FISCAL YEAR 2014-2015 COMPENSATION SCHEDULE

	Salary Range	Budgeted Benefits
CITY MANAGEMENT:		
City Manager (Contract)	\$193,228	\$57,805
MANAGEMENT:		
Assistant City Manager	\$124,236 - \$154,402	\$43,622
City Clerk/Information Systems Director	\$101,553 - \$133,246	\$39,708
Director of Finance/Treasurer	\$101,553 - \$133,246	\$39,708
Planning/Community Development Director	\$101,553 - \$133,246	\$39,078
Public Works Director	\$101,553 - \$133,246	\$39,708
Chief Lifeguard & Community Services Director	\$101,553 - \$133,246	\$42,839
Planning Manager	\$88,307 - \$115,867	\$36,493
Deputy Public Works Director	\$88,307 - \$115,867	\$36,493
Deputy Chief Lifeguard & Deputy Community Services Dir	\$88,307 - \$115,867	\$39,216
PROFESSIONAL & SUPERVISORY:		
Computer Operations Manager	\$73,132 - \$88,892	\$31,502
Senior Planner	\$73,132 - \$88,892	\$31,502
Senior Accountant	\$73,132 - \$88,892	\$31,502
Assistant to the City Manager	\$70,918 - \$93,051	\$32,272
Maintenance Superintendent	\$69,582 - \$84,578	\$30,704
Associate Planner	\$62,992 - \$76,567	\$29,222
Park Ranger	\$66,125 - \$80,376	\$31,816
Lifeguard Lieutenant	\$62,916 - \$77,239	\$31,002
Parking Enforcement Lieutenant	\$59,935 - \$72,851	\$28,535
Executive Assistant to City Manager & City	\$52,141 - \$63,378	\$26,782
FIRE:		
Fire Captain	\$75,407 - \$91,658	\$42,892
Fire Engineer	\$63,672 - \$77,394	\$38,729
Firefighter/Paramedic	\$63,672 - \$77,394	\$38,729

CITY OF DEL MAR
FISCAL YEAR 2014-2015 COMPENSATION SCHEDULE

	Salary Range		Budgeted Benefits
GENERAL:			
Cross Connection Utility Specialist II	\$52,706 -	\$64,065	\$26,909
Pump Operator/Mechanic II	\$52,706 -	\$64,065	\$26,910
Code Enforcement Officer II	\$52,706 -	\$64,065	\$26,910
Deputy City Clerk	\$49,160 -	\$59,754	\$26,112
Network Systems Technician II	\$49,160 -	\$59,754	\$26,112
Assistant Planner I	\$46,735	\$56,807	\$25,567
Accounting Technician II	\$44,504 -	\$54,095	\$25,065
Parking Enforcement Officer II	\$44,504 -	\$54,095	\$25,065
Administrative Assistant II	\$44,504 -	\$54,095	\$25,065
Project Assistant	\$44,504 -	\$54,095	\$25,065
Utility/Landscape Specialist	\$44,504 -	\$54,095	\$25,065
Utility Worker II	\$42,344 -	\$51,469	\$24,579
Facilities Coordinator	\$39,890 -	\$48,486	\$24,023
Community Services Specialist	\$39,842 -	\$48,428	\$25,151
Utility Worker I	\$37,954 -	\$46,133	\$23,582
Parking Enforcement Officer I	\$36,112 -	\$43,894	\$23,162
Senior Lifeguard	\$37,908 -	\$46,077	\$24,654
Office Specialist	\$34,359 -	\$41,764	\$22,762
Receptionist	\$34,359 -	\$41,764	\$22,762

**FISCAL YEAR 2010-2011 through FISCAL YEAR 2014-2015
FULL-TIME STAFFING SUMMARY**

Department	Fiscal Year 2010-2011		Fiscal Year 2011-2012		Fiscal Year 2012-2013		Fiscal Year 2013-2014		Fiscal Year 2014-2015		Variance FY 2014 vs FY 2013		Variance FY 2015 vs FY 2014	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Positions Eliminated	Positions Added	Positions Eliminated	Positions Added	Positions Eliminated	Positions Added	Positions Eliminated	Positions Added	Variance
City Manager	3	4	4	-	-	-	4	-	-	-	-	-	4	-
Public Safety:														
Community Services	11	12	12	(1)	-	(1)	11	-	-	(1)	-	11	-	1
Fire	9	9	9	-	-	-	9	-	-	-	-	9	-	-
City Clerk & Information Technology:														
City Clerk	3	3	3	-	-	-	3	-	-	-	-	3	-	-
Information Services	2	2	2	-	-	-	2	-	-	-	-	2	-	-
Finance	5	5	5	-	-	-	5	-	-	-	-	5	-	-
Planning & Community Development:														
Planning Services	5	5	5	-	-	-	5	-	-	-	-	5	-	-
Code Enforcement	1	1	1	-	-	-	1	-	-	-	-	1	-	-
Clean Water	1	-	-	-	-	-	-	-	-	-	-	-	-	2
Public Works	13	13	13	-	-	-	13	-	-	-	-	13	-	-
Total Full-Time Positions	53	54	54	(1)	-	(1)	53	-	-	(1)	-	53	-	53

Notes: Variance FY 2014 vs FY 2013

¹ Elimination of one (1) vacant Senior Lifeguard position.

² Elimination of one (1) vacant Clean Water Manager position.

Notes: Variance FY 2015 vs FY 2014

None

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