

City of Del Mar Operating and Capital Budget



Fiscal Years 2017-2018 and 2018-2019

Budget Cover -

This balanced two-year budget reflects the City Council's commitment to the City of Del Mar residents, businesses, and visitors. The budget funds for a high level of service and funds the City Council's ambitious list of priorities. During this budget period, the City Hall/Town Hall project is anticipated to be completed in June 2018.

The City of Del Mar is a proud host of the Breeders' Cup. Featured on the cover is one of the Torrie horses, which are life-sized statues, featured throughout the City to commemorate the Breeders' Cup's first-ever running at the Del Mar Race Track.

City of Del Mar Staff Photos Credit to Mark Rathsam, Community Services.
Special appreciation to Mark Rathsam for his photographic expertise.

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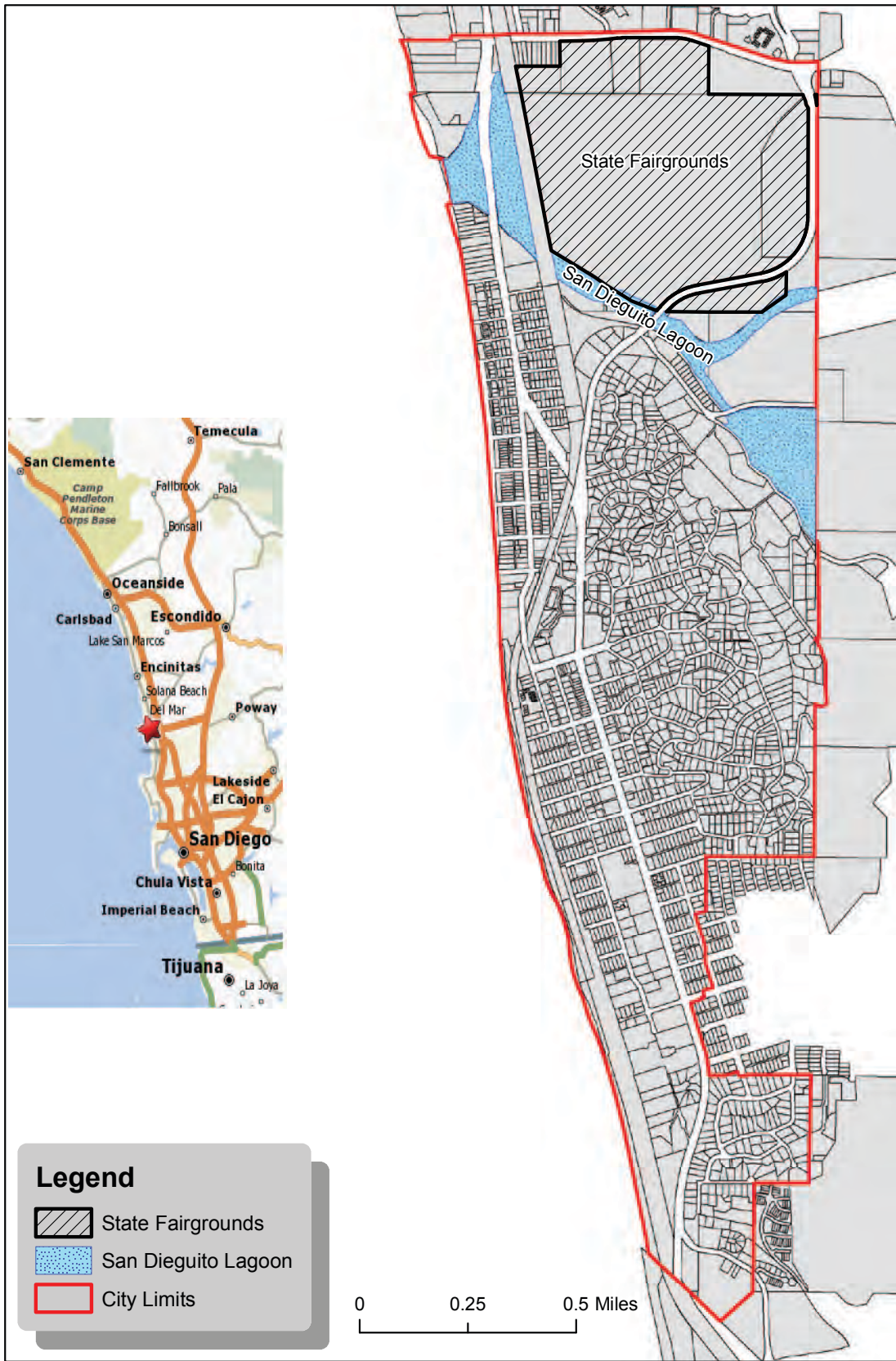
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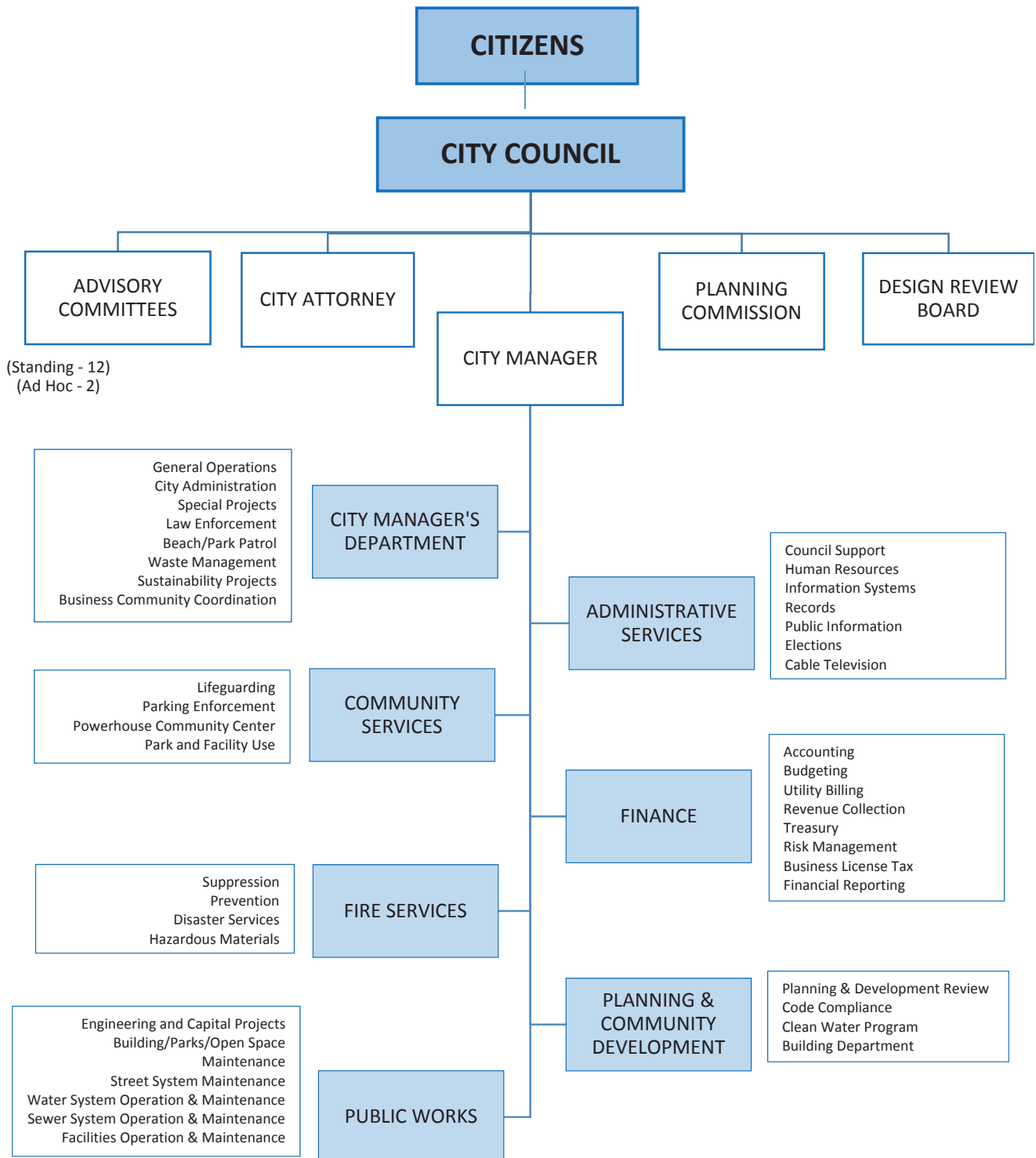
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City of Del Mar Organizational Chart



CITY COUNCIL

Terry Sinnott
Mayor

Dwight Worden
Deputy Mayor

Dave Druker
Councilmember

Ellie Haviland
Councilmember

Sherryl Parks
Councilmember

CITY MANAGER

Scott W. Huth

ASSISTANT CITY MANAGER

Kristen Crane

CITY ATTORNEY

Leslie Devaney

**DIRECTOR OF PLANNING AND
COMMUNITY DEVELOPMENT**

Kathy Garcia

ADMINISTRATIVE SERVICES

DIRECTOR

Ashley Jones

**DIRECTOR OF FINANCE/
TREASURER**

Teresa S. McBroome

**DEPUTY DIRECTOR OF COMMUNITY
SERVICES/DEPUTY LIFEGUARD CHIEF**

Mark Rathsam

CITY ENGINEER

Tim Thiele

INTERIM PUBLIC WORKS DIRECTOR

Joe Bride

SHERIFF CAPTAIN

John Maryon

FIRE CHIEF

Mike Stein

CITY OF DEL MAR

CITIZEN BOARDS, COMMISSIONS AND ADVISORY COMMITTEES As of July 1, 2017

PLANNING COMMISSION	DESIGN REVIEW BOARD
Ted Bakker Jr.	Terry Gaasterland
Don Countryman	John Goodkind
Nathan McCay	Tim Haviland
Carmel Myers	Beth Levine
Philip Posner	Scott MacDonald
	Bill Michalsky
	Ed Yuskiewicz
	Jianshan Liang - Primary
	William Cecil - Alternate

BUSINESS SUPPORT ADVISORY COMMITTEE	FINANCE COMMITTEE
Jim Coleman	Jim Benedict
Greg Glassman	James Eckmann
Zach Groban	Bud Emerson
Richard Levak	Barry Entous
Sally McPartlan	Clive Freeman
Dan Sbicca	Robert Gans
Robert Scott	Scott MacDonald
Mukesh Shah	Tom McGreal
Dave Druker, Council Liaison	Glenn Sherman
Sherryl Parks, Council Liaison	Sherryl Parks, Council Liaison
Vacant (3)	Terry Sinnott, Council Liaison

PARKS AND RECREATION COMMITTEE	TRAFFIC AND PARKING COMMITTEE
Bridget Breckenridge	Robin Crabtree
Katherine Finnell	Jeffrey Dysart
Patricia Jacoby	Greg Glassman
Claire McGreal	Tracy Martinez
John Peterson	Steven McDowell
Terry Sinnott, Council Liaison	Ira Sharp
Vacant (2)	Edward Yuskiewicz
	Dave Druker, Council Liaison

CITY OF DEL MAR

CITIZEN BOARDS, COMMISSIONS AND ADVISORY COMMITTEES

As of July 1, 2017

SAN DIEGUITO LAGOON COMMITTEE	HOUSING ELEMENT ADVISORY COMMITTEE
Jeffrey Barnouw	Ted Bakker Jr.
Ellen Breen	Bud Emerson
Alice Brown	Barbara Stegman
Jim Jelley	Sherryl Parks, Council Liaison
Terry Kopanski	Dwight Worden, Council Liaison
Dawn Rawls	Vacant (1)
Jim Tucker	
Randee Warren	
Lucy Zizka	
Lee Haydu - At-Large Member (non-voting)	
Justin Kulongoski - 2 nd At-Large Member (non-voting)	
Ellie Haviland, Council Liaison	

SUSTAINABILITY ADVISORY BOARD	SEA-LEVEL RISE STAKEHOLDER TECHNICAL ADVISORY COMMITTEE
Ann Feeney	Bruce Bekkar
John Goodkind	Kritsin Brinner
Carol Kerridge	Gabriel Buhr
Shirley King	Robin Crabtree
Mayela Manasjan	Charles Fletcher
Timothy Sasseen	Dustin Fuller
Alan Sweedler	Terry Gaasterland
Ellie Haviland, Council Liaison	Sarah Giddings
Vacant - Ex-Officio Member	Mark Handzel
	Dave Druker, Council Liaison
	Dwight Worden, Council Liaison

SHORES ADVISORY COMMITTEE	ARTS ADVISORY COMMITTEE
Sissy Alsbrook	Vacant (7)
Cathy Ascitutto	
Judd Halenza	
Nathan McCay	
Arthur Olson	
Tom Sohn	
Piper Underwood	
Lina Waage	
Kathleen Black - Alternate	
Sherryl Parks, Council Liaison	
Terry Sinnott, Council Liaison	
Vacant (1)	

Measure Q Citizen Oversight Committee	Ad-Hoc Development Review Process Citizens' Advisory Committee
Sherryl Parks, Council Liaison	Laurie Fisher
Terry Sinnott, Council Liaison	Patricia E Bone
Vacant (5)	Nancy Doyle
	Anne Farrell
	John Giebink
	Harold Feder
	John Graybill
	Arthur Olson
	Richard Jamison
	Dwight Worden, Council Liaison
	Ellie Haviland, Council Liaison

Ad-Hoc Fairgrounds Master Plan Advisory Committee	Ad Hoc San Dieguito Double Track Project Committee
William Lewis	Bill Michalsky
Judd Halenza	Bob Zizka
Jacqueline Winterer	Jacqueline Winterer
Barbara Stegman	Justine Kulongoski
Mike McLoughlin	Barbara Johansen
Bud Emerson	Maureen Dime
Justin Kulongoski	Robin Crabtree
Dwight Worden, Council Liaison	Dave Druker, Council Liaison
Ellie Haviland, Council Liaison	Vacant (6)
Vacant (3)	

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 4,300 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 \$112,023 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 eight weeks each summer attracting the best horses to Del Mar along with large numbers of racing fans.

The Fairgrounds continues to be a major presence in the City, and several years ago doubled the size of the grandstand and completed substantial remodeling of the facilities. Each year the County Fair runs for about five weeks in June with thoroughbred racing beginning shortly thereafter and running through early September. Beginning in 2014, a fall race season was added and is anticipated to continue to run each year from November

to early December. Del Mar is the proud host city of the 2017 Breeders' Cup World Championships, which will be held from October 28, 2017 through November 4, 2017.

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 in 2012 and includes a two-story Lifeguard Headquarters with offices, first aid room, public restrooms, and a handicapped accessibility pathway to the new facility and the beach. It 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 2008 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. Beginning in June of 2016, the redevelopment of the existing City Hall began. The new public building will include 8,855 sq. ft. City Hall for administrative functions; a 3,104 sq. ft. Town Hall, 15,000 sq. ft. public plaza, and up to 140 parking stalls.

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 lifestyle.

MISCELLANEOUS STATISTICS

June 30, 2017

Date of Incorporation	July 15, 1959
Form of Government	Council/Manager Charter City
Population	4,238
Median Age	50.2
Median Household Income	\$112,023
Percent with Bachelor's Degree or Higher	74.8%
Percent with Graduate or Professional Degree	41.6%
Area	2 square miles
Climate:	
Average annual high temperature	74.2
Average annual low temperature	53.92
Annual precipitation	11.13"
Fire protection:	
Stations	1
Firefighters and officers	9
Shared Management Personnel	6
Fire incident responses	325
Emergency medical incident responses	765
Public service calls	82
Fire inspections	602
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 3,000,000
Tennis Courts	2
Basketball Courts	1
Libraries/Number of Volumes	1/20,263

MISCELLANEOUS STATISTICS**June 30, 2017****(continued)**

Hotels:

Major hotel rooms	354
Average occupancy	70%
Average persons per stay	2.1
Average nights per stay	2.8
Average room rate	\$233

Education:

Schools:

Private	1
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Miles of streets	22.5
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Street Lights	74
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Water System:

Service connections	1,874
Fire Hydrants	350

Miles of sanitary sewers	28.85
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Employees:

Full-time	55
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Date: June 19, 2017
To: Honorable Mayor and City Council
From: Scott W. Huth, City Manager
RE: Adopted Fiscal Years 2017-2018 and 2018-2019 Operating and Capital Budget

It is with great pleasure that I present the Adopted Fiscal Years 2017-2018 and 2018-2019 Operating and Capital Budget. It is an exciting period for the City as the City Council has completed some major projects and continues to have an ambitious list of goals and priorities during the next two fiscal years. The City will receive a large stream of new revenue with the voter's overwhelming passage of Measure Q – a District Tax - which is a one percent increase in the sales and use tax rate. This new revenue may be used for funding long-time projects which could not be previously funded such as the implementation of the Shores Master Plan, undergrounding, and streetscape improvements. The actual use of these funds are yet to be determined. Additionally, this budget period will see the completion of the new City Hall/Town Hall and for the City, which is mostly built out, interests in future development will add to the City's workload and result in increased visitors to Del Mar.

As presented during the May budget workshops, the following is a brief budget primer and an explanation of how the budget is prepared and what factors are taken into account to prepare the budget.

Budgeting for Local Government

Local government accounting is different than standard business accounting for many different reasons. The City has an operating budget that reflects ongoing annual expenditures and a capital budget for infrastructure improvements/investments (such as streets, facilities, water and wastewater pipes). The capital investments are planned on a 10-year schedule, anticipating future needs, and identifying revenue sources to pay for those improvements.

The City's budgeting is structured using governmental fund accounting with each fund consisting of a self-balancing set of accounts. The General Fund is the City's primary operating fund. The City has Special Revenue Funds, which account for revenues that are designated for a specific use by the City Council, State, or Federal governments. Some

examples are the Gas Tax Fund, Open Space Fund, and Housing Fund. The City's internal service fund accounts for the workers' compensation program and charges the other funds or departments for the cost of the program. All workers' compensation expenses are then paid out of that fund. The City's Capital Project Funds accounts for the acquisition and construction of major capital facilities in the Open Space and CIP Fund. Lastly, the City's Water, Clean Water, and Wastewater Funds are enterprise funds which operate in a similar manner as a private business. For a detailed explanation of each fund and the balances in each fund, refer to the Fund, Reserves, and Fund Balance section.

Guiding Budget Development: Principals, Policies and Laws

Policies

Balanced Budget - the City is required to maintain a balanced budget whereby revenues equals expenditures plus deposit/use of reserves. At no time will the City operate with a deficit.

Contingency Policy- the City maintains its General Fund contingency reserve balance at a minimum of 10 to 20 percent of General Fund operating expenditures plus required transfers to other (non-capital) funds. This translates to 36.5 to 73 days of operating cash. Amounts over 20 percent are eligible with Council approval to be transferred to the CIP Reserve Fund.

Finnell Plan - this is an internal policy which was developed to limit the growth of expenditures in relation to the growth in revenues so that the difference between the two could be used as a funding source for the City's capital improvement program. The Plan requires that 1.4 percent is subtracted from revenue growth and then used as a limit for expenditure growth. The adopted two-year budget meets this requirement over the two-year period. The Plan also requires that expenditure growth is limited to four percent each year. This second part of the Plan is not met by the adopted two-year budget and has not been met in recent years as the City is challenged with increases in utilities, pension costs, and Sheriff contract increases that are out of the City's direct control.

Law

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

Budget Development

Revenue Assumptions – the City’s three primary revenues – Property Taxes, TOT, and Sales and Use Tax generally make up approximately 74 percent of General Fund revenues and is volatile as it relies heavily on tourist-based activities, so a more concentrated approach is followed for these revenue categories. Due to this, the City is conservative in their approach to projecting revenue.

- Based on the activity in the current year and in recent years, the following assumptions were used in calculating the revenue categories below:
 - Property Taxes – 5% increase for each fiscal year
 - Transient Occupancy Tax (TOT) – 2% increase for each fiscal year
 - Sales and Use Tax – 3% increase for each fiscal year
 - Parking Violations – parking violations were increased slightly
 - Parking Meter Income – 1 % increase each year plus an additional \$100,000 each year for new parking meters at Via de la Valle and North Beach
 - Engineering Services and Building Services – 3% increase to each fiscal year based on the increase in Planning applications received
 - Planning Services – increased due to higher fees in anticipation of the implementation of the Fee Study
- Expenditure Assumptions – each Department was directed to maintain services at the current level and to only bring forward significant requests that we heard from our customers, that were required based on changes to laws, and items needed for operational efficiencies.

During the upcoming two-year budget cycle, the City is faced with increases to expenditures that are outside of the City’s control such as increases to the cost of utilities (electricity, phone, cable), pension obligations, and the Sheriff’s contract. There are other slight increases due to inflation and increased costs for contractual services.

Additionally, salaries were increased by three percent across the board each fiscal year for anticipated cost of living adjustments. Salary projections also include estimates for vacation leave buy-back and performance adjustments. Fire’s contract expires on June 30, 2017. The DMCEA contract with the general employees expires on December 31, 2018.

Due to CalPERS's implementation of adjusting the discount rate from 7.5 to 7 percent over a three-year period, the employer contribution rate will be greatly impacted. The implementation will result in a 5-year ramp up beginning in Fiscal Year 2018-2019 making it more difficult to meet the Finnell Plan in coming years.

The CIP Fund includes debt service payments for the iBank loan on the City Hall/Town Hall project and is \$910,760 in the first year, and \$909,550 in the second year, of the budget.

- Reserves - the Council has designated within the General Fund certain reserves to maintain such as an Equipment Replacement Fund, self-insurance, leave liability, and the recently created Pension Reserve Fund. For a more detailed explanation of each reserve and the balances in each account, please refer to the Fund, Reserves and Fund Balances section.

Reserves designated by the City Council were funded as they have been historically which include the Self-Insurance, Leave Liability, and Equipment Replacement Fund. Now that the General Fund has paid off its loan to the Water Fund, transfers to the Pension Sinking Fund are included for both years in the amount of \$650,000 each year, with \$450,000 in the General Fund and \$200,000 in the Water and Wastewater Funds.

A new reserve has been established for the revenues received for Measure Q (1% sales tax measure), which will continue to be accumulated until the City Council determines which special projects it will fund.

- General Fund Contingency - the General Fund contingency is considered unrestricted and available to spend. The City Council's policy is to maintain 10 to 20 percent of operating expenditures and required (non-capital) transfers, which are transfers to the Special Revenue funds that do not generate enough revenues to support their expenditures.
- Encumbrances and Continuing Appropriations - budgeted operating items have a "use it or lose it" policy where unspent budget is returned to the General Fund contingency unless a contract is associated with it, in which case, the unspent item is eligible to be brought forward to the new budget as an "encumbrance". Unspent budget for CIP projects and Special Operating Projects that are ongoing are eligible to be brought forward to the current year as a Continuing Appropriation. Unspent budget amounts are calculated annually after the year is closed and the audit is completed. These are not automatic and are reviewed and approved by the City Manager each year during the Mid-Year financial report.

- Projections and Forecast
 - Annual – revenues and expenditures are monitored continually throughout the year. For each two-year budget cycle and budget update, a detailed review of revenues and expenditures is completed and is used as the basis for calculating future years.
 - 30-year Financial Forecast – the City has a financial forecast that projects revenue and expenditures over 30 years based on the City's current level of service and staffing. This enables the City to ensure that current decisions, policies, and projects are sustainable not only currently, but in the future and that the City will remain financially healthy.

Factors that Weigh into the Budget Development Process:

- The Economy – The City closely monitors key revenues, such as Property Tax, Transient Occupancy Tax (TOT), and Sales and Use Tax, and makes assumptions for future revenues based on historic figures, trends, and other anticipated factors.
- Goals and Priorities - The City Council undertakes an extensive effort to identify priority projects for the upcoming budget cycle. Using the previous list of priority projects as a starting place, this effort included a workshop with the City Council in February and a follow-up discussion in March 2017. Based on feedback from the City Council, the departments have structured their work plans and necessary consulting resources requests to accommodate the priority projects designated for each of the two fiscal years, though in some cases because it is unclear exactly what resources will be necessary, this requires some additional future City Council discussion.

The proposed list of Goals and Priorities is included as a separate report for the workshop. This list identifies the recommended work plan of special projects set forth by the City Council. It is an ambitious list of worthwhile projects and yet, as you will read in that report; a continuing challenge is having sufficient staff capacity to keep up with the necessary demand for each of those projects.

- Citizen Satisfaction Survey - The City conducted a Citizen Satisfaction Survey in late 2014 and used the results to feed into the budget-setting process.
- Anticipated Expenditures and Program Changes - Each department evaluates their operational areas and full lists of actual expenditures for the past two fiscal years, and makes recommendations for modifications based on trends and needs, to continue providing the same or improved level of service. Staff takes a proactive approach to finding cost savings measures and to improve efficiencies, while continuously enhancing the level of services provided to the community.

Summary

In summary, the adopted budget totals \$25.6 million and \$23.9 million, for the first and second years, respectively. The budget for the General Fund, the City's primary operating fund, is \$11.9 million in the first year of the budget and \$12.1 million in the second year of the budget. The General Fund capital improvement program is \$3.3 million and \$1.5 million for Fiscal Years 2017-2018 and 2018-2019, respectively.

The City Council has an ambitious list of goals and objectives, and Del Mar is fortunate in that it has dedicated and talented staff and volunteers that are committed to fulfilling those goals. Thank you to the City Council for their vision and guidance throughout the development of this budget, and to the Finance Committee who is engaged in overseeing the City's finances. This budget is not only a commitment to the current residents, businesses, and visitors of Del Mar, but for future generations to come. My heartfelt thanks also to the Management Team and Finance Department staff, and all of the employees of the City, who are featured throughout this document, and who steadfastly provide high quality service in a cost efficient manner. It is their unwavering determination in providing a high level of service that make me proud to serve this City.

Respectfully submitted,



Scott W. Huth

City Manager

EXECUTIVE SUMMARY

Fiscal Years 2017-2018 and 2018-2019

Adopted Operating and Capital Budget

The Adopted Fiscal Years 2017-2018 and 2018-2019 Operating and Capital Budget approved by the City Council is a spending plan based on current services, special projects, Community funding requests, and CIP projects, and is \$25,589,430 and \$23,862,690, respectively. This includes \$11,899,510 and \$12,259,160 in the General Fund, respectively, \$1,789,580 and \$1,799,090 in Other Governmental Funds, respectively, \$3,236,550 and \$1,469,550 in the Capital Improvement Program fund, which includes funding for City Hall, respectively, and includes Workers' Compensation Fund expenses of \$300,000 and \$316,800, respectively. Water Fund expenses for the two years are \$3,683,290 and \$3,716,740, Clean Water Fund expenses are \$592,210 and \$617,110, and Wastewater Fund expenses are \$4,073,280 and \$3,684,240, respectively.

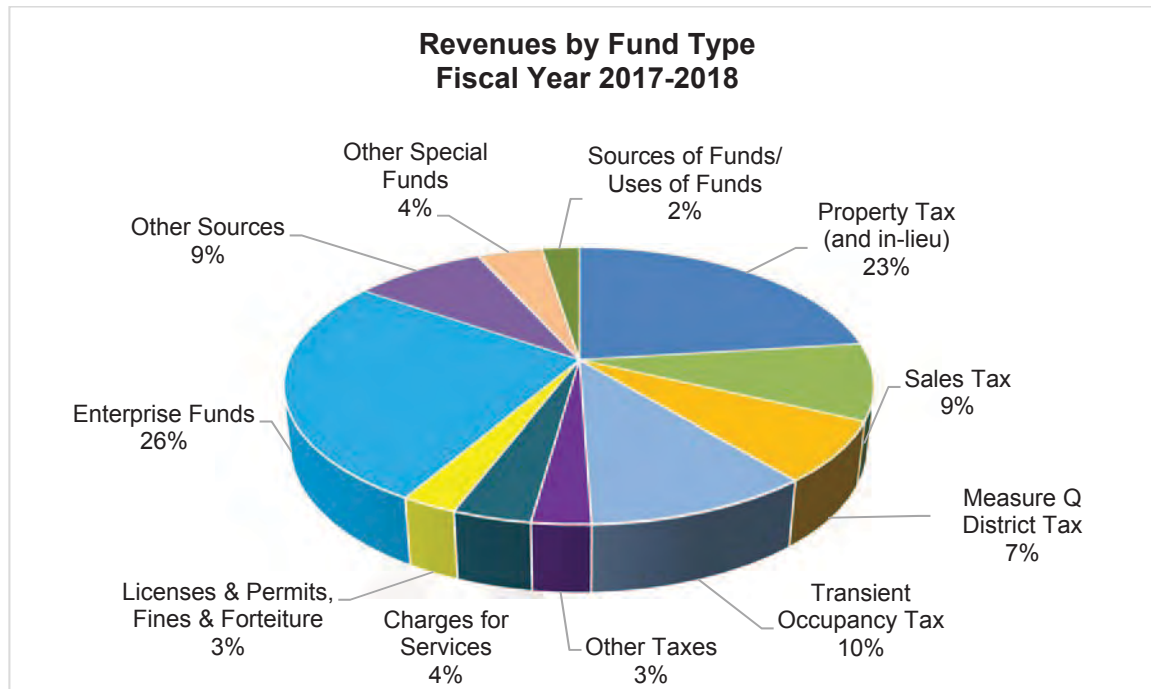
The City's adopted two-year budget is balanced and meets two important City policies. It satisfies the General Fund ten percent minimum contingency reserve requirement with projected Fiscal Year 2017-2018 and Fiscal Year 2018-2019 contingencies of 26.79 percent and 31.88 percent, respectively. It maintains the City's Leave Liability Reserve at \$82,000, funds \$50,000 and \$100,000 in the first and second years, respectively, into the Equipment Replacement Reserve, funds \$422,500 for each fiscal year into the Pension Reserve, which was established to pay off the City's unfunded pension liability within 15 years, and establishes the Measure Q Reserve, which is a one percent increase in sales and use tax to fund long-time projects that were previously unfunded such as the implementation of the Shores Master Park plan, streetscape, and undergrounding.

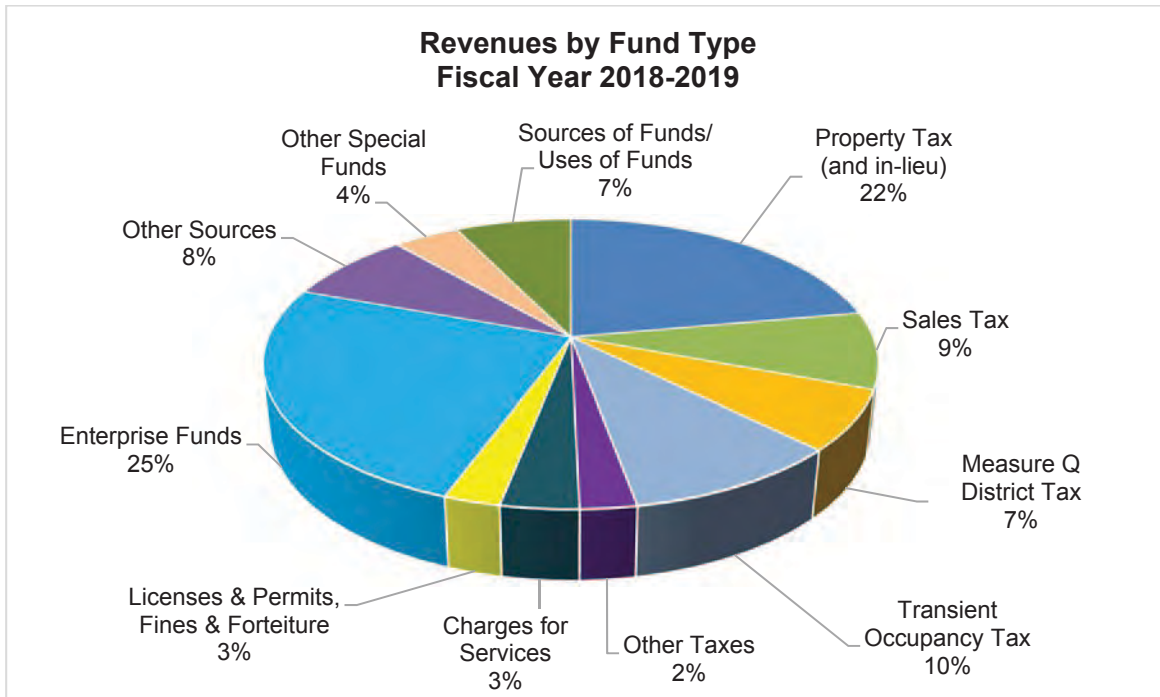
In addition, the budget satisfies the Finnell plan, which is an internal policy, over the two-year budget period. The purpose of the Finnell plan was to identify the difference between revenues and operating expenditures as a potential funding source to be tapped to fund the City's capital improvement 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 2017-2018 and 2018-2019, revenues (excluding the new Measure Q revenues) are projected to increase 12.77 percent over the two-year period. Subtracting the 1.4 percent for each year per the Finnell Plan, expenditure increases would be limited

to a 9.97 percent expenditure increase. The adopted budget indicates an increase of 9.15 percent over the two-year period, which is within the 9.15 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, and one-time expenditure reimbursements and expenditures.

REVENUE AND EXPENDITURE PICTURE:





Revenues by Fund Type:	Adopted FY 2017-2018	Adopted FY 2018-2019
Property Tax (and in-lieu)	\$ 5,891,800	\$ 6,186,400
Sales Tax	2,296,000	2,394,880
Measure Q District Tax	1,800,000	1,854,000
Transient Occupancy Tax	2,667,300	2,720,650
Other Taxes	697,300	699,620
Charges for Services	930,000	965,000
Licenses & Permits, Fines & Forfeiture	658,960	700,350
Enterprise Funds	6,726,850	6,976,210
Other Sources	2,198,850	2,234,800
Capital Improvement Program	15,000	15,000
Other Special Funds	1,080,120	1,143,400
Sources of Funds (Deposits to Reserves)	627,250	(2,027,620)
Total	\$ 25,589,430	\$ 23,862,690

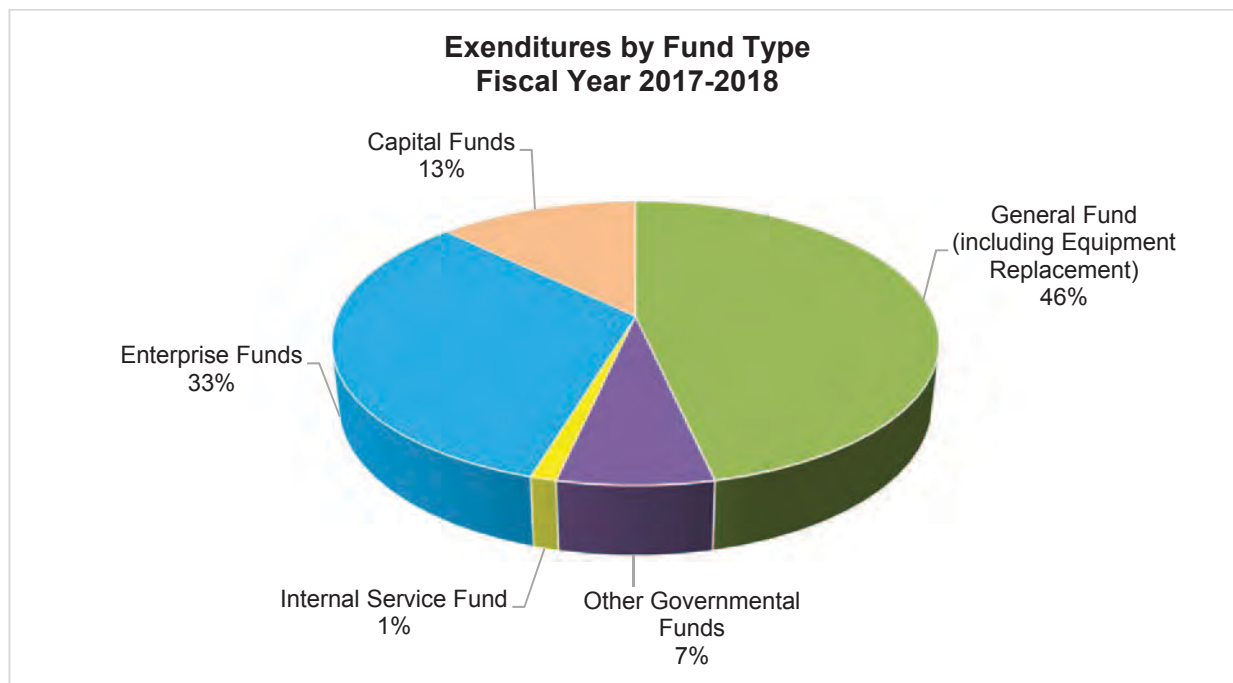
Total Revenues

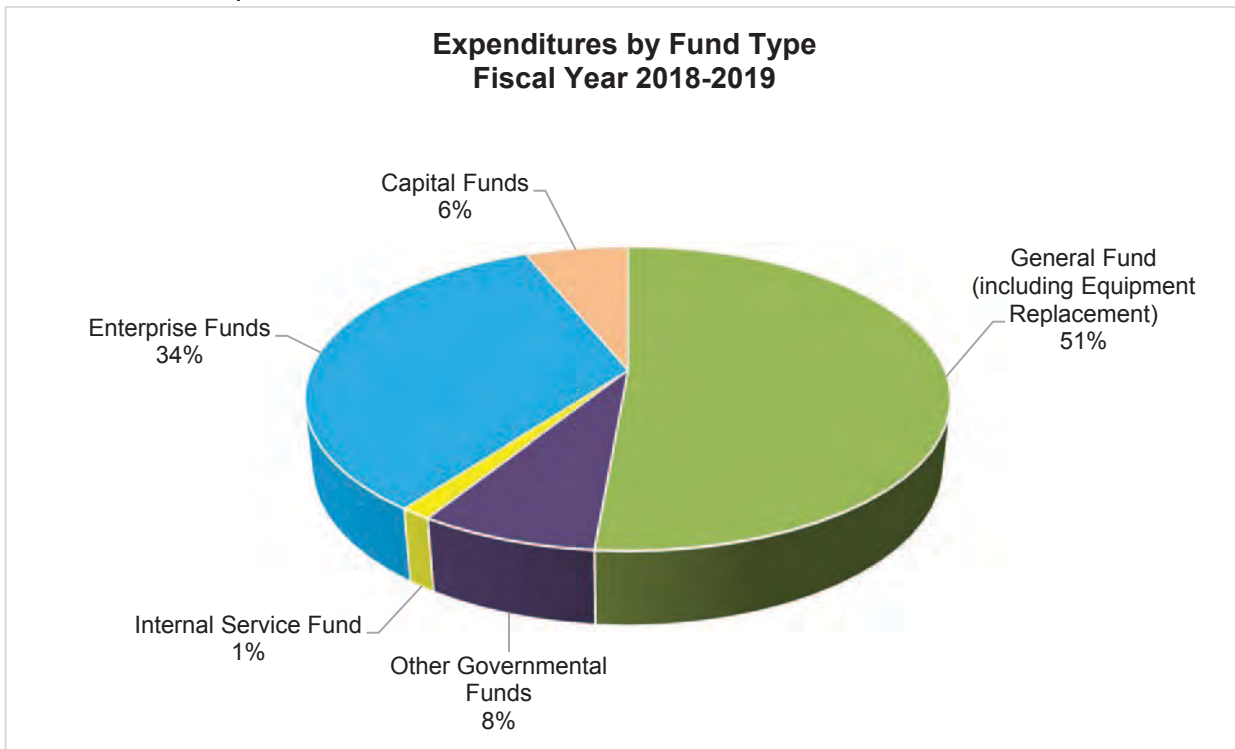
Total Revenues for Fiscal Year 2017-2018 is \$24,962,180 and \$25,890,310 for Fiscal Year 2018-2019. The projected revenue totals are lower than Fiscal Year 2016-2017 due to loan proceeds in the Capital Improvement Fund related to the City Hall/Town Hall project that are budgeted in Fiscal Year 2016-2017 and are not in this budget.

As shown in the graphic, for Fiscal Year 2017-2018, property taxes, sales and use tax including the new Measure Q district tax, and Transient Occupancy Tax (TOT) make up 23 percent, 16 percent, and ten percent of total revenues. Enterprise funds account for 26 percent of total revenues and Other Sources accounts for nine percent of total revenues. The remaining revenues are from other taxes, license and permits, parking and traffic fees, fines and forfeiture, and other special funds and range from two to four percent each of total revenues.

For Fiscal Year 2018-2019, property taxes, sales and use tax including the new Measure Q district tax, and TOT make up 22 percent, 16 percent, and ten percent of total revenues. Enterprise funds account for 25 percent of total revenues and Other Sources accounts for eight percent of total revenues. The remaining revenues are from other taxes, charges for services, licenses and permits, fines and forfeiture, other sources, and other special funds and range from two to seven percent each of total revenues.

The City’s three primary revenues in the General Fund are property taxes, sales and use tax, and transient occupancy taxes (TOT), and makeup 74 and 73 percent of the overall General Fund revenue for Fiscal Year 2017-2018 and 2018-2019, respectively. Based on the activity that the City has seen in recent years, these revenue categories are projected to increase five percent for property taxes, three percent for sales and use tax, and two percent for TOT over the next two years. A more detailed analysis of General Fund revenues may be found under the “Financial Summaries” section.





Expenditures by Fund Type:	Adopted FY 2017-2018	Adopted FY 2018-2019
General Fund (including Equipment Replacement)	\$ 11,899,510	\$ 12,259,160
Other Governmental Funds	1,789,580	1,799,090
Internal Service Fund	300,000	316,800
Enterprise Funds	8,348,780	8,018,090
Capital Funds	3,251,560	1,469,550
Totals:	\$ 25,589,430	\$ 23,862,690

Total Expenditures

Total expenditures for Fiscal Year 2017-2018 are \$25,589,430 and \$23,862,690 for Fiscal Year 2018-2019. Approved expenditures for Fiscal Year 2017-2018 are higher than Fiscal Year 2018-2019 due to the City Hall Streetscape project and the TV Studio project occurring in the first year of the budget. Both fiscal years include payments towards the iBank loan for the City Hall/Town Hall project of approximately \$910,000 each year.

As shown in the graphic, for Fiscal Year 2017-2018, the General Fund is 46 percent of the total overall budget; the Other Governmental Funds make up seven percent of the total budget, one percent for the Internal Service Fund, 34 percent for the Enterprise Funds, and 26 percent for the Capital Funds.

For Fiscal Year 2018-2019, the General Fund is 51 percent of the total overall budget, the Other Governmental Funds make up eight percent of the total budget, one percent for the Internal Service Fund, 34 percent for the Enterprise Funds, and 26 percent for the Capital Funds.

The adopted two-year budget reflects no changes to staffing over the next two fiscal years and was prepared with the following salary and benefit adjustments:

- a) The Miscellaneous Group's contract expires on December 31, 2018, and an increase of 3.0 percent effective January 1, 2018 has been included based on approved Memorandum of Understanding. The adopted budget also includes an increase of three percent for cost-of-living adjustment effective January 1, 2019.
- b) The Firefighters' Association labor contract expires on June 30, 2017, and is currently under negotiation. The adopted budget includes a three increase percent for cost-of-living adjustments for both fiscal years.
- c) An increase of three percent for cost-of-living adjustments was projected and added for Management and the unrepresented employees. Additional increases were added to account for the Council-approved Pay for Performance Program and vacation payout.
- d) There are no proposed increases to medical cost for both fiscal years due to the City switching to a flat medical payment per each employee.

The adopted budget reflects the same level of service as in previous years. The City Council also approved Special Projects of \$373,000 and \$44,000 for FY 2017-2018 and FY 2018-2019, respectively. These one-time expenditures are shown in the following table.

Special Projects

	FY 2017-2018	FY 2018-2019
General Fund		
Community Choice Feasibility	\$ 35,000	\$ -
Record Scanning Project	20,000	-
Housing Element Ordinance	50,000	-
Affordable Housing 22 in 5 Housing Plan	100,000	-
Sea Level Rise LCPA and Studies	103,000	19,000
Design Guidelines DRO	40,000	-
Complete/Green Streets Plan	25,000	-
General Plan/Digitizing		25,000
<i>General Fund Totals</i>	\$ 373,000	\$ 44,000

Expenditures - General Fund

General Fund expenditures, excluding the Equipment Replacement expenditures, which are funded by a separate reserve, will decrease by 4.7 percent in Fiscal Year 2017-2018 when compared to the amended budget for Fiscal Year 2016-2017, and will increase by 2.5 percent in Fiscal Year 2018-2019 when compared to the Fiscal Year 2017-2018 projection. The increase when comparing Fiscal Year 2017-2018 to Fiscal Year 2016-2017 is due to expenditure decreases in Legal Services for litigation costs in Fiscal Year 2016-2017 that are not included in the current budget. The decrease in Finance Services are offset by the increase in Parking Enforcement due to the reallocation of credit card fees related to Parking Enforcement being transferred from Finance Services to Parking Enforcement.

Overall, each department prepared their budgets with the same level of service and kept their expenditures flat except for the anticipated increases in cost of living allowances, utility costs, and pension costs.

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.

Expenditures – Other General Governmental Funds

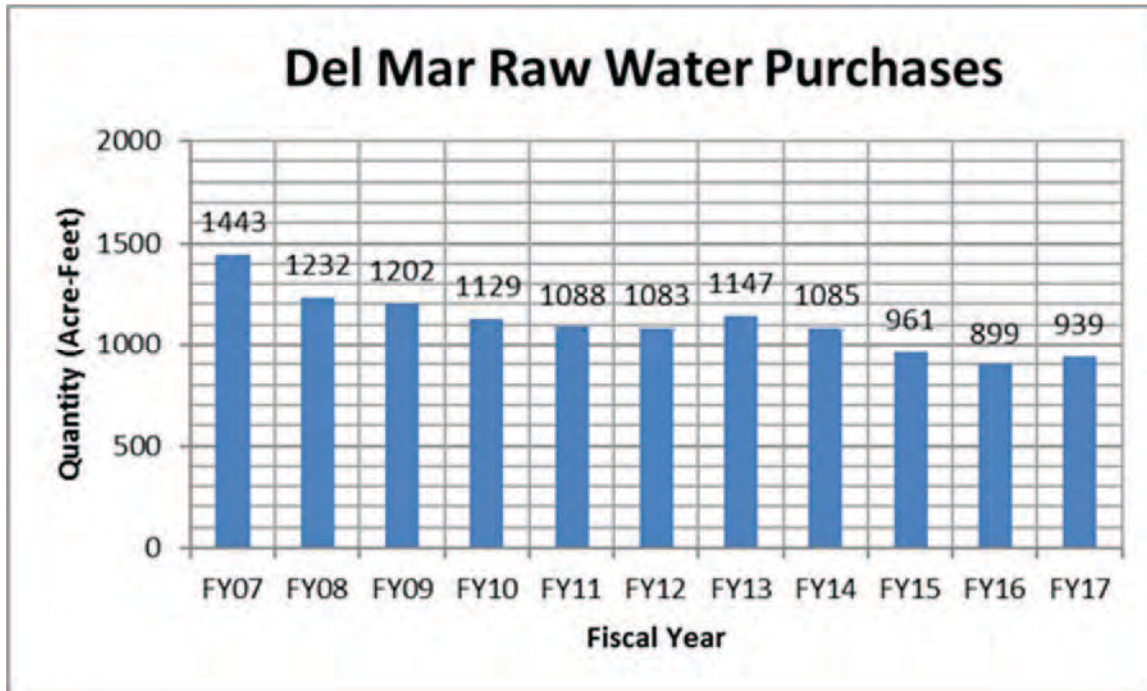
Expenditures by Fund Type:	Adopted FY 2017-2018	Adopted FY 2018-2019
Gas Tax Fund	\$ 501,510	\$ 493,650
Open Space Fund	863,890	875,280
Supplemental Law Enforcement Fund	188,140	197,120
Regional Communications Fund	34,500	34,500
Grants Fund	19,370	19,370
Housing Fund	92,660	92,660
AB 939 Fund	71,510	71,510
PEG Fee Fund	18,000	15,000
Totals:	\$ 1,789,580	\$ 1,799,090

Other General Governmental Expenditures decline 2.7 percent in Fiscal Year 2017-2018 compared to the amended projection for Fiscal Year 2016-2017, and decline slightly in Fiscal Year 2018-2019 compared to Fiscal Year 2017-2018. Expenditures in the PEG Fee Fund decrease in Fiscal Year 2017-2018 compared to Fiscal Year 2016-2017 due to the purchase of television broadcast equipment budgeted in Fiscal Year 2016-2017 that are not budgeted in the current budget.

Enterprise Funds

Raw Water

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



Renewed conservation efforts related to the statewide drought conditions have resulted in continued declines in raw water purchases. The City is projecting continuing increases in raw water purchase and transportation costs and approximately 1050 Acre Feet (AF) of annual water purchases. Since 2009, the City has seen its rates for untreated water purchases climb from \$463 per AF to the current rate of \$965 per AF. The budget includes \$1,470,540 for raw water supply purchases in Fiscal Year 2017-2018. The budget of \$1,588,040 for Fiscal Year 2018-2019 assumes an additional four percent increase in raw water costs.

Treated Water

The City of San Diego increased Del Mar’s water treatment and transportation cost to an estimated \$311.56 per acre foot for Fiscal Year 2017-2018. These new unit prices for water treatment and transportation are derived from an allocation of costs at the Miramar treatment plant, the facility that treats Del Mar’s water. The Fiscal Year 2017-2018 budget of \$344,440 and the Fiscal Year 2018-2019 budget of \$377,150 include an annual capacity fee of \$17,300.

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 \$104,400 for Fiscal Year 2017-2018. In Fiscal Year 2018-2019, the combined cost for wastewater transportation for the 85 percent of the City's wastewater that will travel through Solana Beach's wastewater distribution system and 15 percent that will continue to be transported through the San Diego Municipal System is estimated to be \$110,520.

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. Total CIP expenditures are \$3,251,560 in Fiscal Year 2017-2018 and \$1,469,550 in Fiscal Year 2018-2019. The vast majority of these increased capital expenditures is attributable to citywide landscape improvements, citywide roadway maintenance, major facilities maintenance, and ROW improvements. Capital expenditures are higher in Fiscal Year 2017-2018 compared to Fiscal Year 2018-2019 primarily due to the City Hall Streetscape Improvements and TV Studio Equipment projects that are in the Fiscal Year 2017-2018 budget.

Within the utility funds, \$150,000 and \$400,000 has been allocated in Fiscal Year 2017-2018 in the Water and Wastewater Funds, respectively, for water distribution system and wastewater collection system upgrades.

Capital Projects Included in the Adopted Budget

	FY 2017-2018	FY 2018-2019
General Fund		
Annual Storm Drain Improvements	\$ 15,000	\$ 15,000
Citywide Roadway Maintenance	430,000	430,000
Major Facilities Maintenance	100,000	100,000
Downtown Streetscape - Breeders' Cup	15,000	-
10 th /11 th Street Right of Way Improvements	150,000	-
City Hall Streetscape Improvements	515,970	-
TV Studio Equipment City Hall/Town Hall Project	769,820	-
CDM Bridge over San Dieguito - Local	130,000	-
City Facilities ADA Improvements *	15,000	15,000
<i>General Fund Totals</i>	\$ 2,140,790	\$ 560,000
Special Funds		
Citywide Landscaping Improvements-Open Space Fund	200,000	-
<i>Special Funds Totals</i>	\$ 200,000	\$ -
Enterprise Funds		
Bi-Annual Water Improvements	150,000	-
Bi-Annual Wastewater Improvements	400,000	-
<i>Enterprise Funds Totals</i>	\$ 550,000	\$ -
Totals	\$ 2,890,790	\$ 560,000

* This project will have offsetting revenues from Federal and Local funding sources, and/or loan and bond proceeds.

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.

The General Fund Contingency Reserve policy to maintain reserves of between 10 to 20 percent of operating expenditures has been satisfied with levels of 26.79 percent in Fiscal Year 2017-2018 and 31.88 percent in Fiscal Year 2018-2019. Other reserves within the General Fund include a restricted Self-Insurance Reserve, which funds the City's self-insured retention of \$100,000 and anticipated costs for outstanding claims and litigation. The reserve level is projected to be \$300,000 for both years. The General Fund also contains a series of designated reserves. The reserve for Sidewalk Cafés is projected to

have additions of approximately \$5,000 in each year of the budget, and will be used each year towards downtown streetscape improvements. The Leave Liability Reserve is expected to remain constant at approximately \$82,000, without additional funding or expenditures, in this two-year budget cycle. The Pension Reserve Fund, which will accumulate enough funds to payoff the City's unfunded pension liability over 15 years, includes additional funding of \$422,500 for each year. The ending balance in Fiscal Year 2017-2018 is projected to be \$527,694, and \$950,194 in Fiscal Year 2018-2019.

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; \$50,000 will be added in the first year and \$100,000 will be added in the second year of the budget. The Fiscal Year 2017-2018 draw from this fund is \$56,480 and the draw is \$114,970 in Fiscal Year 2018-2019. Included in the draw in Fiscal Year 2017-2018 is \$7,000 for a self-contained breathing apparatus, \$6,480 for the General Fund's portion of a truck, \$14,000 for repairs in the North Beach Lifeguard Tower, \$15,000 for five of the 800 MHz radios, and \$7,000 each for an inflatable rescue boat and engine, and an ATV. In Fiscal Year 2018-2019, the draw includes \$7,000 for a self-contained breathing apparatus, \$16,000 for a Jaws of Life, \$6,480 for the General Fund's portion of a truck, \$15,000 for five of the 800 MHz radios, \$7,000 for an ATV, and \$10,000 two portable lifeguard towers. The ending balance for this reserve is projected to be \$800,606 in Fiscal Year 2017-2018 and \$785,636 in Fiscal Year 2018-2019.

The newly established Measure Q 1% District Tax Reserve was created to maintain and account for a new revenue stream created by the voter's passage of Measure Q, which is a District Transaction Tax, and is an increase of one percent in Sales and Use tax. This new revenue stream will specifically be used to fund long-time projects that previously could not be funded, such as the implementation of the Shores Master Park plan, undergrounding, and streetscape. Collections are projected to be \$1,800,000 in Fiscal Year 2017-2018 and \$1,854,000 during Fiscal Year 2018-2019. No draws are expected during this two-year budget period until the City Council decides which projects will be funded. The ending balance for this reserve is projected to be \$1,875,000 in Fiscal Year 2017-2018 and \$3,729,000 in Fiscal Year 2018-2019.

In the Open Space Fund, the City's Tree Reserve, which funds the fuel reduction programs by the Fire Department, is expected to be \$36,107 in Fiscal Year 2017-2018, and \$36,857 in Fiscal Year 2018-2019. The Open Space Acquisition Fund remains the same at \$120,388 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. The fund balance is projected to be \$404,552 for Fiscal Year 2017-2018 and \$373,878 for Fiscal Year 2018-2019.

The City has three enterprise funds, Water, Wastewater, and Clean Water. The Water Fund is projected to have an unreserved contingency of \$31,318 and \$42,198 at the end of Fiscal Year 2017-2018 and Fiscal Year 2018-2019, respectively.

The Wastewater Fund will meet its Rate Stabilization Fund and Operating Reserve requirement in both years. The fund is projected to have an unreserved contingency of \$210,006 and \$402,086 for Fiscal Year 2017-2018 and Fiscal Year 2018-2019, 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.

LOOKING FORWARD:

With the slowdown in one of the City's top three revenues (TOT), and the increasing costs of pension and the City's major contracts, the 30-year forecast was updated 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. Based on the receipts from recent years, it appears that property taxes will increase by five percent.

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, that this revenue is highly concentrated on few hotels, and declines in recent years, the forecast reflects a two percent increase for the first two years, then six percent increases in the third year and thereafter.

For sales and use tax, the City has averaged a 3.5 percent increase over the past 25 years. In recent years, this revenue category has experienced an increase in collections at

restaurants and for car sales at the Fairgrounds. Based on this, sales and use tax is being projected to increase by three percent.

Expenditures: salaries include 2.5 percent increases each year. For pension costs, the Employer Contribution rates include the new increases approved by CalPERS beginning in FY 2018-2019 based on the reduction of their discount rate. 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 be flat the next two years and then increase by four percent 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.

Debt service payments to IBank for the City Hall/Town Hall project, which began during FY 2016-2017, range between \$910,000 to \$857,000 over a 30-year payoff period. The payments were based on debt financing of \$16 million at 3.24 percent.

Transfers from the General Fund: the forecast includes funding towards the newly created Pension Reserve Fund which is designed to collect enough funds to be able to pay off the City’s unfunded liability within 15 years.

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 Financial Forecast	Adopted 2017-2018	Adopted 2018-2019	Projected 2019-2020	Projected 2020-2021	Projected 2021-2022	Projected 2022-2023	Projected 2023-2024
GF Beginning Balance	\$ 4,012,227	\$ 3,450,326	\$ 4,193,076	\$ 4,977,325	\$ 5,764,754	\$ 6,864,869	\$ 8,067,872
GF Revenues	15,335,620	15,897,019	16,491,212	17,112,127	17,762,581	18,444,068	19,158,160
GF Expenditures	11,813,440	12,114,510	12,606,297	13,144,727	13,405,669	13,907,717	14,526,814
Transfers Out, net of Transfers to CIP Fund and Pension Reserve	625,035	1,162,717	1,308,877	1,379,475	1,447,636	1,515,565	1,599,170
Transfer to CIP Fund (CIP Expenditures excluding City Hall/Town Hall Project)	2,125,790	545,000	461,000	471,000	481,000	491,000	501,000
Transfer to CIP Fund for City Hall/Town Hall Debt Service	910,756	909,542	908,290	906,996	905,661	904,283	902,860
Transfer to Pension Reserve Fund	422,500	422,500	422,500	422,500	422,500	422,500	422,500
GF Expenditures and Tfrs Out (net of Transfers In)	15,897,521	15,154,269	15,706,964	16,324,698	16,662,466	17,241,065	17,952,344
Rev Over/(Under) Expenditures and Transfers Out	(561,901)	742,750	784,248	787,429	1,100,115	1,203,003	1,205,816
GF Contingency Ending Balance	\$ 3,450,326	\$ 4,193,076	\$ 4,977,325	\$ 5,764,754	\$ 6,864,869	\$ 8,067,872	\$ 9,273,688
Projected General Fund Contingency %	26.8%	31.9%	36.2%	40.2%	46.8%	53.0%	58.2%



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, 2015. 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 2017-40

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL MAR,
CALIFORNIA, ADOPTING THE FISCAL YEARS 2017-2018 OPERATING
AND CAPITAL BUDGET

WHEREAS, on May 5, 2017 and May 6, 2017, the City Council of the City of Del Mar held Budget Workshops to review the recommendations for the Fiscal Years 2017-2018 and 2018-2019 Operating and Capital Budget; and

WHEREAS, the City Council has been presented with and has reviewed the Fiscal Years 2017-2018 and 2018-2019 Operating and Capital Budget along with additional recommendations and appropriations setting the levels of reserves and transfers in and transfers out between funds, and other related expenditures; and

WHEREAS, the City Council desires to adopt only the Fiscal Year 2017-2018 budget at this time; and

WHEREAS, at the June 19, 2017, City Council Meeting, the City Council directed staff to reduce the Fiscal Years 2017-2018 Operating and Capital Budget by \$900,000; and

WHEREAS, the City Council gives authorization to the City Manager to approve the purchase of equipment from the Equipment Replacement Fund for Fiscal Year 2017-2018 that has been included in the Fiscal Years 2017-2018 and 2018-2019 Operating and Capital Budget and item and appropriation are as follows:

Self-Contained Breathing Apparatus – Fire	7,000
Truck – Public Works	27,000
North Beach Lifeguard Tower Repair	14,000
800 MHz Radios – Community Services	15,000
Inflatable Rescue Boat and Engine – Community Services	7,000
ATV – Community Services	7,000

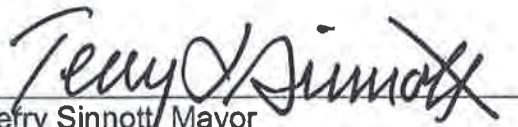
NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Del Mar, California, that the above recitals are true and correct.

BE IT FURTHER RESOLVED, that the Fiscal Years 2017-2018 Operating and Capital Budget is approved and adopted as shown on Exhibit "A" to the resolution; and

Resolution No. 2017-40
Page 2 of 3

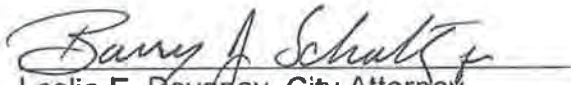
BE IT FURTHER RESOLVED, that the City Manager has the authority to move appropriations between programs as long as the total dollars do not exceed that approved by the City Council.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Del Mar, California, at a Regular Meeting held on the 19th day of June 2017.



Terry Sinnott, Mayor
City of Del Mar

APPROVED AS TO FORM:



Barry J. Schutt
Leslie E. Devarney, City Attorney
City of Del Mar

Resolution No. 2017-40

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ATTEST AND CERTIFICATION:STATE OF CALIFORNIA
COUNTY OF SAN DIEGO
CITY OF DEL MAR

I, ASHLEY JONES, Administrative Services Director/City Clerk of the City of Del Mar, California, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution 2017-40, adopted by the City Council of the City of Del Mar, California, at a Regular Meeting held the 19th day of June 2017, by the following vote:

AYES: Mayor Sinnott, Deputy Mayor Worden, Council Members
Druker, Haviland, and Parks

NOES: None

ABSENT: None

ABSTAIN: None



Kristen Crane, Assistant City Manager
Signing for Ashley Jones,
Administrative Services Director
City of Del Mar

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RESOLUTION 2017-47

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL MAR, CALIFORNIA, ADOPTING THE FISCAL YEARS 2017-2018 AND 2018-2019 OPERATING AND CAPITAL BUDGET AND CITY COUNCIL PRIORITIES

WHEREAS, on May 5, 2017 and May 6, 2017, the City Council of the City of Del Mar held Budget Workshops to review the recommendations for the Fiscal Years 2017-2018 and 2018-2019 Operating and Capital Budget; and

WHEREAS, the City Council has been presented with and has reviewed the Fiscal Years 2017-2018 and 2018-2019 Operating and Capital Budget along with additional recommendations and appropriations setting the levels of reserves and transfers in and transfers out between funds, and other related expenditures; and

WHEREAS, on June 19, 2017, the City Council approved the Fiscal Year 2017-2018 Operating and Capital Budget with the condition that staff return with a list of General Fund expenditure reductions of \$900,000 that will continue to deliver services at the current level, maintain employee and consultant commitments; and

WHEREAS, the City Council was presented with a list of reductions that exceed the \$900,000 request for Fiscal Year 2017-2018, and \$400,000 recommended reduction for Fiscal Year 2018-2019; and

WHEREAS, the City Council has selected reductions for both fiscal years that have the least amount of impact on City Council Priorities; and

WHEREAS, the City Council gives authorization to the City Manager to approve the purchase of equipment from the Equipment Replacement Fund for Fiscal Year 2017-2018 that has been included in the Fiscal Years 2017-2018 and 2018-2019 Operating and Capital Budget; and

WHEREAS, the City Council has been presented with and reviewed the City Council Priorities, and is approving the City Council Priorities for Fiscal Years 2017-2018 and 2018-2019.

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

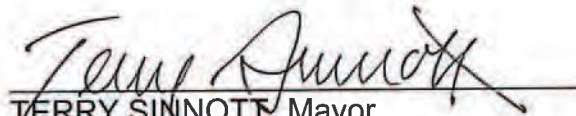
BE IT FURTHER RESOLVED, that the Fiscal Years 2017-2018 and 2018-2019 Operating and Capital Budget is approved and adopted as amended by reductions; and

Resolution No. 2017-47

Page 2 of 2

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.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Del Mar, California, at a Regular Meeting held on the 10th day of July 2017.


TERRY SINNOTT, Mayor
City of Del Mar

APPROVED AS TO FORM:


LESLIE E. DEVANEY, City Attorney

ATTEST AND CERTIFICATION:

STATE OF CALIFORNIA
COUNTY OF SAN DIEGO
CITY OF DEL MAR

I, ASHLEY JONES, Administrative Services Director/City Clerk of the City of Del Mar, California, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution 2017-47, adopted by the City Council of the City of Del Mar, California, at a Regular Meeting held the 10th day of July 2017, by the following vote:

- AYES: Mayor Sinnott, Deputy Mayor Worden, Council Members Druker, Haviland, and Parks
- NOES: None
- ABSENT: None
- ABSTAIN: None


ASHLEY JONES,
Administrative Services Director/
City Clerk

RESOLUTION NO. 2017-41

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 April 21, 2014, the City Council of the City of Del Mar adopted Resolution 2014-24, amending the compensation plans for Firefighter employees; and

WHEREAS, the Memorandum of Agreement (MOA) between the City of Del Mar and the Firefighter employees expires on June 30, 2017; and

WHEREAS, the Firefighter employees are currently under negotiation and will return to the City Council at a later date once an agreement has been reached; and

WHEREAS, in accordance with the Memorandum of Understanding (MOU) between the City of Del Mar and the Del Mar City Employees Association, employees covered under the MOU received 3% cost of living increase (COLA) effective January 2, 2017 and an additional 3% cost of living increase (COLA) effective December 29, 2017; and

WHEREAS, the City Council has determined that it is necessary to also provide unrepresented Del Mar employees with a 3% salary increase effective January 2, 2017 and an additional 3% salary increase effective December 29, 2017; and

WHEREAS, the State Minimum Wage in California will increase from \$10.50 to \$11.00 effective January 1, 2018; and

WHEREAS, due to the increase in compensation for minimum wage positions exceeds the 3% salary increase will not receive the proposed COLA increase; and


WHEREAS, the City Council has been presented with and has reviewed the compensation plans for Management and Professional, General, Seasonal, and Firefighter employees for inclusion in the Fiscal Years 2017-2018 and 2018-2019 Operating and Capital Budgets.

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

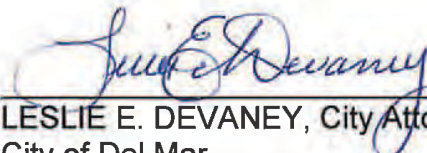
BE IT FURTHER RESOLVED that the City Council does hereby approve and adopt the proposed compensation plan for the Management and Professional, General, Seasonal, and Firefighter employees as shown in Exhibit "A".

Resolution No. 2017-41
Page 2 of 2

PASSED, APPROVED AND ADOPTED by the City Council of the City of Del Mar, California, this 19th day of June 2017.


TERRY SINNOTT, Mayor
City of Del Mar

APPROVED AS TO FORM:

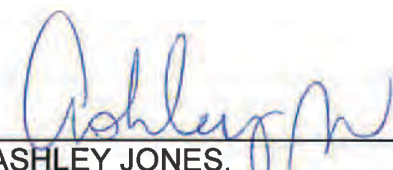

LESLIE E. DEVANEY, City Attorney
City of Del Mar

ATTEST AND CERTIFICATION:

STATE OF CALIFORNIA
COUNTY OF SAN DIEGO
CITY OF DEL MAR

I, ASHLEY JONES, Administrative Services Director/City Clerk of the City of Del Mar, California, DO HEREBY CERTIFY, that the foregoing is a true and correct copy of Resolution 2017-41, adopted by the City Council of the City of Del Mar, California at a Regular Meeting held the 19th day of June 2017, by the following vote:

- AYES: Mayor Sinnott, Deputy Mayor Worden, Council Members Druker, Haviland, and Parks
- NOES: None
- ABSENT: None
- ABSTAIN: None


ASHLEY JONES,
Administrative Services Director/City Clerk
City of Del Mar

RESOLUTION NO. 2017- 42

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL MAR, CALIFORNIA, ESTABLISHING THE FIXED CHARGE ASSESSMENTS FOR BONDED INDEBTEDNESS FOR FISCAL YEAR 2017-2018


WHEREAS, a Special Assessment District No. 93-1 was created in 1993 for the purpose of financing for seawall improvements on certain property owners with homes on the beach; and

WHEREAS, on June 17, 1999, as a result of favorable interest rate conditions within the municipal bond market, a reassessment of parcels within the Special Assessment District No. 93-1 was initiated, a refund of outstanding Improvement Bonds was made, and a Special Assessment District No. 99-1 was created; and


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

NOW, THEREFORE, BE IT RESOLVED that whereby Special Assessment District 99-1 (Seawall Construction) and Special Assessment District 2005-01 (Ocean View/Pines) require a flat charge assessment to be raised for bonded indebtedness, City Council hereby approves the flat charge assessments for Fiscal Year 2017-2018 as shown on Exhibits "A" and "B" to this resolution.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Del Mar, California, at a Regular Meeting held on the 19th day of June 2017.


TERRY SINNOTT, Mayor
City of Del Mar

APPROVED AS TO FORM:


LESLIE E. DEVANEY, City Attorney
City of Del Mar

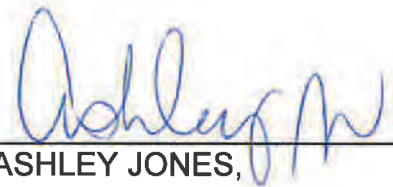
Resolution No. 2017-42
Page 2 of 2

ATTEST AND CERTIFICATION:

STATE OF CALIFORNIA
COUNTY OF SAN DIEGO
CITY OF DEL MAR

I, ASHLEY JONES, Administrative Services Director/City Clerk of the City of Del Mar, California, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution 2017-42, adopted by the City Council of the City of Del Mar, California, at a Regular Meeting held the 19th day of June 2017, by the following vote:

- AYES: Mayor Sinnott, Deputy Mayor Worden, Council Members Druker, Haviland, and Parks
- NOES: None
- ABSENT: None
- ABSTAIN: None



ASHLEY JONES,
Administrative Services Director/
City Clerk
City of Del Mar

RESOLUTION NO. 2017-43

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL MAR, CALIFORNIA, ESTABLISHING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2017-2018.

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

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

WHEREAS, the City has received inflation and population data from the State Department of Finance to calculate the Fiscal Year 2017-2018 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>
1.0369	1.0092	1.0464

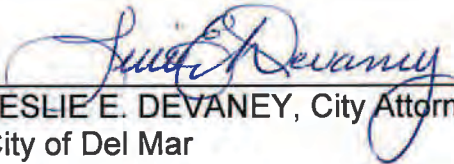
NOW, THEREFORE, BE IT RESOLVED that the appropriations limit be established at \$26,121,190 and that the City Council does hereby adopt the annual appropriations limitation for Fiscal Year 2017-2018, and selects the options for calculation using the population growth of the County of San Diego and the change in Non-Residential New Construction.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Del Mar, California, at a Regular Meeting held on the 19th day of June 2017.


TERRY SINNOTT, Mayor
City of Del Mar

Resolution No. 2017-43
Page 2 of 2

APPROVED AS TO FORM:

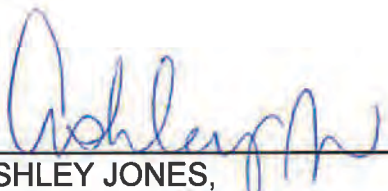


LESLIE E. DEVANEY, City Attorney
City of Del Mar

ATTEST AND CERTIFICATION:
STATE OF CALIFORNIA
COUNTY OF SAN DIEGO
CITY OF DEL MAR

I, ASHLEY JONES, Administrative Director/City Clerk of the City of Del Mar, California, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution 2017-43, adopted by the City Council of the City of Del Mar, California, at a Regular Meeting held the 19th day of June 2017 by the following vote:

- AYES: Mayor Sinnott, Deputy Mayor Worden, Council Members Druker, Haviland, and Parks
- NOES: None
- ABSENT: None
- ABSTAIN: None



ASHLEY JONES,
Administrative Services Director/
City Clerk
City of Del Mar

RESOLUTION 2017-44

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL MAR, CALIFORNIA, APPROVING THE STATEMENT OF INVESTMENT POLICY FOR FISCAL YEAR 2017-2018, 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 investment policy reflects a change in Section XI Authorized Investments for Local Agency Investment Fund (LAIF), which changes the amount permitted to invest by the State from \$40 million to \$50 million as allowed by the Government Code; and

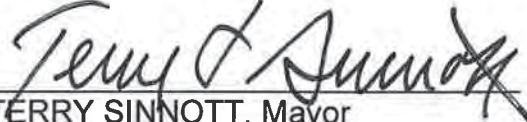
WHEREAS, the City Council, pursuant to Section 53607 of the Government Code is authorized to delegate said authority to the Treasurer; and

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

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


BE IT FURTHER RESOLVED, that the City Council of the City of Del Mar does hereby authorize the Treasurer to invest City funds and adopt the Statement of Investment Policy as attached in Exhibit A 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 19th day of June 2017.


TERRY SINNOTT, Mayor
City of Del Mar

Resolution No. 2017-44
Page 2 of 2

APPROVED AS TO FORM:



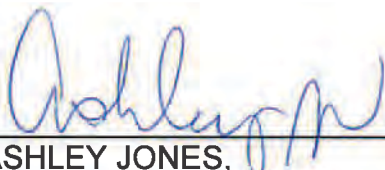
Leslie E. Devaney, City Attorney
City of Del Mar

ATTEST AND CERTIFICATION:

STATE OF CALIFORNIA
COUNTY OF SAN DIEGO
CITY OF DEL MAR

I, ASHLEY JONES, Administrative Services Director/City Clerk of the City of Del Mar, California, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution 2017-44, adopted by the City Council of the City of Del Mar, California, at a Regular Meeting held the 19th day of June 2017, by the following vote:

- AYES: Mayor Sinnott, Deputy Mayor Worden, Council Members Druker, Haviland, and Parks
- NOES: None
- ABSENT: None
- ABSTAIN: None



ASHLEY JONES,
Administrative Services Director/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 the budget process provides the funding necessary for the general day-to-day operations of the City, the budget also addresses the City Council's Priorities, which include special projects and capital projects. The Priority list also includes projects that are deferred to future fiscal years.

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

The City's budget provides the structural basis for general operations, special projects, capital projects, and overall financial planning. This document is a link between prior and future years with regard to planning the financial future of the City. The budget is also the basis for its 30-year financial forecast which the City uses as a tool for long-range financial planning.

The following table illustrates the budget process:

BUDGET PROCESS STEPS	Jan	Feb	Mar	Apr	May	Jun
City Council Workshop to set goals and priorities for the two-year budget period		X				
Departments Submit Budget Requests to Finance			X			
City Manager Reviews Requests with the Director of Finance 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 Priorities are developed for the next two fiscal years. This workshop provides the essential framework around which staff works to propose a budget for Council deliberation.

The second major activity of the budget process is the two-day budget workshop during which the Council receives daily public input, hears presentations from all Department Heads on proposed budgets, considers community support requests, evaluates revenue estimates and the financial forecast, thoroughly reviews the proposed capital projects, and makes decisions regarding the final budget. The City Manager incorporates the Council's decisions into the budget and presents the final budget at a regularly scheduled Council meeting in June. Copies of the budget are available for public review at City Hall, 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 its regularly scheduled meeting on June 19, 2017.

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 the budget to incorporate financial information that was not available at the time the budget was adopted and to provide funds for unanticipated events. These reports are reviewed by the Finance Committee, which may make recommendations for Council consideration.

Outside the context of the semi-annual reviews, 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 eligible to accrue, which is when they are measurable and available to finance expenditures of the current period; expenditures are recognized when the fund liability is incurred. Enterprise funds (Water, Wastewater, and Clean Water) are accounted for on a full accrual basis, which is similar to accounting for a business. Revenues and expenses are recorded for the period in which the transactions are earned.

Basis of Budgeting

The basis for budgeting is modified accrual for the governmental funds which is also used as its basis of accounting, as described. The Water, Wastewater, and Clean Water Enterprise funds are budgeted on the full accrual basis. Departments may encumber, and the City budgets as expenditures, those items that are under contract at the end of the fiscal year or associated with an outstanding purchase order. Encumbrances are re-appropriated in the following fiscal year 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 Priorities, the City Council reaffirms and re-evaluates the policies that govern budget development. This session allows for shifts in direction to respond to changes in the fiscal and political climate from within the City and from other governmental entities, whose decisions can directly affect the resources of the City. These principles have as their basis the imperative to provide necessary services, to maximize the City's resources, to plan for future improvements, and to meet goals in the context of realistic revenue projections. Department 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 operating expenditures including General Fund transfers to support operating expenditures in other funds. 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 over \$5,000 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 this reserve.

In 2007, the Council adopted the Finnell Plan, which is an internal City policy, 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 Finnell Plan caps the growth of operating expenditures to 1.4 percent of the projected growth of revenues. The Fiscal Years 2017-2018 and Fiscal Years 2018-2019 Operating and Capital Budget meets 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 the County of San Diego Investment Fund and in government agencies and corporate notes, laddered to coincide with significant debt service payments.

Debt Policy/ Capital Financing

The City’s debt policy is maintained by the Finance Department and is reviewed annually by Council as part of the budget process. The City has no legal limitations on the amount of debt it may issue but has adopted conservative practices in which it funds most projects 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 City will also take advantage of programs such as the Water Resources Control Board’s State Revolving Fund or the California Infrastructure and Economic Development Bank (iBank) subject to availability of funding. The City’s policy requires strict adherence to bond covenants for debt service coverage and reserve funding.

For property-tax based general obligation bonds and assessment districts, it is the City's policy to ensure that the minimum required reserve as required by bond covenants is always maintained. In addition, it is the City's policy to hold a small operating reserve in the order of 10 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. 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's two-year operational budget and ten-year capital improvement budget are prepared every other year. The budget consists of two single-year appropriations and, along with the ten-year capital plan, is analyzed over the course of both years and is subject to review and update, with any changes submitted to Council for approval.

In conjunction with the preparation of the two-year model, a 30-year forecast is also prepared. The forecast tracks reserve levels and adherence to reserve policies and allows the City to proactively adjust programs as needed to meet future budgetary constraints.

Enterprise Funds

Utility rates for water, sewer, and clean water were adopted effective January 1, 2015 for a five-year period. Rates and charges are sufficient to fund only the required operating expenditures, and reserve requirements for the full five-year period. Due to aggressive conservation efforts leading to less revenue collections, capital projects have been deferred until the cost of service study is updated, which will occur during this budget period. A drought rate schedule was also adopted which will allow the City to adjust rates in accordance with any level of mandatory cut in consumption. Due to the Bighorn court decision in July 2006, utility rates are now subject to the majority protest requirements of Prop 218. The rates adopted in 2015 received only one protest vote, which the City believes is a testament to the open process in which the rates were set with extensive community input.

**PROPOSITION 4
GANN APPROPRIATIONS LIMIT**

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

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

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

With the adoption of the Fiscal Year 2017-2018 budget, the appropriation limit for the City of Del Mar is \$26,121,190 which is \$12,830,342 over the proceeds of taxes.

The calculation of the proceeds of taxes follows this page.

**CITY OF DEL MAR
CALCULATION - PROCEEDS OF TAXES
FY 2017-2018**

FUND	ESTIMATED FY 2017-2018	PROCEEDS OF TAXES	NON-PROCEEDS OF TAXES
GENERAL FUND			
PROPERTY TAX	5,319,300 t	5,319,300	
PROPERTY TAX IN LIEU OF VLF	572,500 t	572,500	
SALES AND USE TAX	4,096,000 t	4,096,000	
PROPERTY TAX IN LIEU OF SALES TAX	- t	-	
TRANSIENT OCCUPANCY TAX	2,667,300 t	2,667,300	
FRANCHISE TAXES	325,000 np		325,000
BUSINESS LICENSE TAX	232,300 t	232,300	
REAL PROPERTY TRANSFER TAX	140,000 t	140,000	
LICENSES & PERMITS	24,000 t	24,000	
JUNIOR LIFE GUARDS	48,960 np		48,960
PARKING PERMITS	20,400 np		20,400
MOVING VIOLATIONS	185,000 np		185,000
PENALTIES	8,600 np		8,600
PARKING VIOLATIONS	360,000 np		360,000
ADMINISTRATIVE CITATIONS	12,000 np		12,000
SIDEWALK CAFÉ USER FEE	4,590 np		4,590
RENTAL INCOME	160,730 np		160,730
PARKING METER INCOME	918,100 np		918,100
VEHICLE LICENSE FEE	- t	-	
PUBLIC SAFETY AUGMENTATION FUND (PSAF)	75,110 t	75,110	
HOMEOWNER EXEMPT	37,150 t	37,150	
SOLANA BEACH CONTRACT	16,700 np		16,700
ON-TRACK PARAMUTUAL	12,460 np		12,460
OFF-TRACK PARAMUTUAL	22,000 np		22,000
SOLID WASTE	22,220 np		22,220
CHARGES FOR PLANNING SERVICES	930,000 np		930,000
HOUSING IN LIEU	- np		-
PARKING IN LIEU	38,500 np		38,500
ADMINISTRATIVE CHARGE	808,540 np		808,540
NUISANCE ALARM REIMBURSEMENT	4,500 np		4,500
STATE MANDATED COST REIMBURSEMENT	3,000 np		3,000
MISCELLANEOUS	50,000 np		50,000
SUB-TOTAL GENERAL FUND	17,114,960	13,163,660	3,951,300
GENERAL INTEREST	25,250	19,421	5,829
TOTAL GENERAL FUND	17,140,210	13,183,081	3,957,129
LIBRARY FUND			
CONTRIBUTIONS	- np		-
CONTRIBUTIONS - FRIENDS	- np		-
TOTAL LIBRARY FUND	-	-	-
GAS TAX FUND			
STATE GAS TAX	124,380 np		124,380
TOTAL GAS TAX FUND	124,380	-	124,380

CITY OF DEL MAR
CALCULATION - PROCEEDS OF TAXES
FY 2017-2018

<u>FUND</u>	<u>ESTIMATED FY 2017-2018</u>	<u>PROCEEDS OF TAXES</u>	<u>NON-PROCEEDS OF TAXES</u>
<u>OPEN SPACE FUND</u>			
CONSTRUCTION TAX	10,710 t	10,710	
PERMITS	315,000 np		315,000
ON-TRACK PARAMUTUAL	1,670 np		1,670
OFF-TRACK PARAMUTUAL	14,000 np		14,000
CONTRIBUTIONS	- np		-
TREE MITIGATION	750 np		750
MISCELLANEOUS	31,620 np		31,620
	<u>373,750</u>	<u>10,710</u>	<u>363,040</u>
SUB-TOTAL OPEN SPACE FUND			
INVESTMENT EARNINGS	2,020	58	1,962
	<u>375,770</u>	<u>10,768</u>	<u>365,002</u>
<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	19,370 np		19,370
LOCAL	- np		-
TOTAL GRANTS FUND	19,370	-	19,370
<u>HOUSING FUND</u>			
INVESTMENT EARNINGS	3,600 np		3,600
HOUSING IN LIEU	47,000 np		47,000
TOTAL HOUSING FUND	50,600	-	50,600
<u>AB 939 FUND</u>			
AB 939 REIMBURSEMENT	52,000 t	52,000	-
TOTAL AB 939 FUND	52,000	52,000	-
<u>PUBLIC, EDUCATION, GOVERNMENT FUND</u>			
PEG FEE	50,000 np		50,000
INVESTMENT EARNINGS	- np		-
TOTAL WILDFIRE DEBT	50,000	-	50,000
<u>CAPITAL IMPROVEMENT FUND</u>			
FEDERAL GRANTS	15,000 np		15,000
LOAN PROCEEDS	- np		-
INVESTMENT EARNINGS	- np		-
TOTAL CAPITAL IMPROVEMENT FUND	15,000	-	15,000

**CITY OF DEL MAR
CALCULATION - PROCEEDS OF TAXES
FY 2017-2018**

<u>FUND</u>	<u>ESTIMATED FY 2017-2018</u>	<u>PROCEEDS OF TAXES</u>	<u>NON-PROCEEDS OF TAXES</u>
<u>TRANSNET FUND</u>			
TRANSNET	- np		-
INVESTMENT EARNINGS	- np		-
TOTAL TRANSNET FUND	-	-	-
TOTAL GENERAL GOVERNMENT	17,972,330	13,290,848	4,681,482
<u>WORKER'S COMPENSATION FUND</u>			
CONTRIBUTIONS	257,000 np		257,000
INVESTMENT EARNINGS	6,000 np		6,000
TOTAL WORKER'S COMPENSATION FUND	263,000	-	263,000
<u>WATER UTILITY FUND</u>			
PENALTIES	11,000 np		11,000
INVESTMENT EARNINGS	3,000 np		3,000
WATER SALES	1,590,000 np		1,590,000
READY TO SERVICE CHARGE	1,287,900 np		1,287,900
CURRENT SERVICE FEES	28,000 np		28,000
FIRE METERS	- np		-
MISCELLANEOUS	35,000 np		35,000
TOTAL WATER FUND	2,954,900	-	2,954,900
<u>CLEAN WATER FUND</u>			
PENALTIES	1,500 np		1,500
INVESTMENT EARNINGS	- np		-
SERVICE CHARGES	474,050 np		474,050
GRANT REVENUE	5,000 np		5,000
TOTAL CLEANWATER FUND	480,550	-	480,550
<u>SEWER UTILITY FUND</u>			
PENALTIES	13,000 np		13,000
INVESTMENT EARNINGS	6,000 np		6,000
SERVICE CHARGES	1,419,840 np		1,419,840
USAGE CHARGES	1,703,560 np		1,703,560
INCLUSION FEES	32,000 np		32,000
MISCELLANEOUS	72,000 np		72,000
CITY OF SAN DIEGO	45,000 np		45,000
LOAN PROCEEDS	- np		-
TOTAL SEWER FUND	3,291,400	-	3,291,400
TOTAL ALL FUNDS	24,962,180	13,290,848	11,671,332
PROP 4 LIMIT		26,121,190	
OVER/(UNDER) LIMIT		(12,830,342)	

CITY COUNCIL PRIORITIES

Background

Del Mar is a beach community of approximately 4,238 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.

As part of preparing the budget, the City Council established a list of Goals and Priorities that provides the framework for development of the budget. For this two-year budget, the City Council held a priority-setting workshop in February 2017 and again as part of the budget workshop in May 2017. Based on those discussions, the City Council established a list of Goals and Priorities and Capital Improvement Projects for Fiscal Year 2017-2018. This list is provided on the following pages. The list of projects for Fiscal Year 2018-2019 will be finalized in spring 2018.

Using these priorities as a guideline, each Department develops a work program, including tasks and staffing necessary to complete Council priorities, and tracks progress towards meeting those priorities throughout the year. The City Council usually adopts the work program at the beginning of the fiscal year and reviews the status of completing the work program in conjunction with the mid-year 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 direction Council has set.

City Council Goals and Priorities Work Plan - Fiscal Year 2017-2018

This list establishes the Goals and Priorities identified by the City Council for Fiscal Year 2017-2018. Goals and Priorities for Fiscal Year 2018-2019 will be discussed in spring 2018.

Work Plan Item / Project	Project Description
Capital Improvement Projects (CIP)	
<u>Complete Construction of City Hall</u>	
1 Project Management and Administration	
<i>Budget Management</i>	Ongoing management of the project throughout construction
<i>Construction Management</i>	
<i>Neighbor Communication</i>	
Adoption of the Operations Plan/Policy	Operations Plan/Policy needs to be developed prior to occupancy of the building per requirement of the EIR.
CEQA(EIR) Mitigation and Monitoring	Compliance with CEQA and the certified mitigation and monitoring program through construction. Resolution of legal action. Includes addendum for addressing egress onto 10th Street.
Procurement Process for Specialized Equipment and Furnishings	Includes purchase and installation of specialized equipment for the building, such as audio/visual, security system, solar panels, electric vehicle chargers, kitchen equipment, and wayfinding directional signage for campus.
City Hall Donation/Fundraising Program	Implementation of a limited donation/fundraising program per City Council direction
Policies/Protocols/Logistics for Facility Rentals and Reservations	Planning for and setting up a system for operations for renting and scheduling the facility consistent with the Operations Manual.
<u>Non-City Hall Capital Improvement Projects</u>	
2 Major Facility Maintenance (Reoccurring Annual)	As-needed maintenance improvements and repairs of City facilities. Funds are included in each fiscal year for major facility maintenance and repair projects, as well as minor facility additions. Estimated required hours reflect required amounts per year.
3 Library Rehabilitation - Needs Assessment and Maintenance Repairs	Complete a comprehensive assessment of all facility needs, including roofing, shingles, gutters, paving, painting, and drainage improvements.
4 Citywide Utility Undergrounding	Develop a scope of work for an initial feasibility study and implementation plan. Hire a consultant to assist with developing this scope of work. RFP process for a consultant to actually complete the feasibility study and detailed implementation plan. The feasibility study/implementation plan would address topics such as prioritization criteria, project phasing, coordination with other necessary underground utility work, include a community outreach process, identify funding models. Quantity of hours listed is just for developing the scope of work and preparing an RFP to hire a consultant to complete the feasibility study/implementation plan.
5 Shores Park Master Plan (Master Planning effort only; construction is not funded)	Develop a master plan for redevelopment of the Shores property into a Park. Process will now look at the concept of a shared-use approach with the Winston School. Once a master plan concept is selected, environmental analysis will be required to determine if a full EIR is necessary. Next steps would then include preparation of construction drawings.
6 Tennis Court Fencing, Drainage Ditch, and Park Landscaping Improvements	New epoxy coated chain link fencing, cover drainage ditch and funding for park landscaping enhancements.

Work Plan Item / Project	Project Description
7 Landscaping Enhancements - Citywide	<p>Drought tolerant landscaping enhancements to City entrances, arterials and areas of high visibility.</p> <p>Landscape architect is developing a Citywide plan for relandscaping medians on CDM, the Jimmy Durante/Via de la Valle "triangle," and the roundabout.</p>
9 Annual Storm Drain Improvements	<p>New drainage infrastructure to address flooding-prone areas. Constructed in conjunction with roadway projects.</p> <p>Estimated required hours reflects required amount of time per year.</p>
10 TransNet Annual Street Maintenance	Citywide Roadway Rehabilitation
11 Roadway & Sidewalk Improvements #1 - Downtown (9th to 15th Street) - Design (AKA Downtown Streetscape Project)	<p>Engineering design and environmental processing of roadway, sidewalk, pedestrian access, curb & gutter improvements on Camino del Mar from 9th to 15th Street.</p> <p>Develop a plan for improving the Downtown streetscape, which includes roadway improvements, bicycle and pedestrian mobility, disabled access ramps, and aesthetic improvements, such as street furniture and pedestrian lighting. Involves a planning effort, design, and engineering work.</p>
12 CDM Bridge over San Dieguito River	<p>Seismic upgrade replacement/retrofit</p> <p>Design work for the Camino Del Mar San Dieguito Lagoon bridge for seismic retrofitting. Largely funded by CalTrans/Federal Highway Administration.</p> <p>This project will require CEQA review; staff time and consulting resources for CEQA review are included in the estimates.</p>
13 Roadway & Sidewalk Improvements #5 - Camino del Mar (Carmel Valley to 4th)	<p>Roadway, sidewalk, pedestrian access, curb & gutter improvements on Camino del Mar from 4th Street to Carmel Valley Road.</p> <p>This project is currently in the design and public input phase. Includes intersection improvements at 4th Street/CDM and Carmel Valley Road/CDM, and a multi-use pedestrian path.</p> <p>Based on approval in FY 2017.</p>
14 Annual Citywide Roadway Maintenance	<p>Residential Roadway Rehabilitation</p> <p>Rehabilitation or repaving of sections of the City's asphalt roadways based on a systematic review of conditions, in coordination with (or after) necessary underground water/wastewater utility work based on existing infrastructure conditions</p>
15 Bi-Annual Utility Improvements / Wastewater Pipeline Rehabilitation - City Wide	<p>Wastewater collection infrastructure upgrades and rehabilitation.</p> <p>Rehabilitation of sections of the City's wastewater/sewer pipe infrastructure prioritized based on a systematic review and video inspections of current conditions.</p> <p>Tentative pending Wastewater Fund funding availability for capital projects.</p>

Work Plan Item / Project		Project Description
16	21st Street Pump Station Wet Well Improvements	Improvements at 21st Street Wastewater Pump Station to address sand intrusion, minor upgrades.
17	Bi-Annual Utility Improvements	Water infrastructure upgrades and rehabilitation.
18	Recycled Water Infrastructure Expansion	Extension of the recycled water piping along the City's arterials. Phase 1 expanded recycled water system infrastructure to the north-end of Camino Del Mar. Future phases for evaluation would be expansion of the system further south to serve the Camino Del Mar medians, City Hall, and the Shores Park, as well as Seagrove Park and Powerhouse Park.
Non-CIP Projects		
<u>Planning Department Policy-Related Projects</u>		
19	Design Review Ordinance Process Committee (Staff Support and Pursuit of Developing Recommendations)	This work plan item is related to the efforts of the Ad-hoc Design Review Process Committee. Does not include staff time/resources for individual projects.
20	Development of Design Guidelines and Related Municipal Code Amendments	As recommended by the Ad-Hoc Development Review Process Committee, this project entails development of Design Guidelines to improve the City of Del Mar's development review processes, influence the preservation of neighborhood and community character, minimize adverse impacts to neighboring properties and to provide objective predictability in the discretionary review of development applications. A consultant will be used for this project. Staff will manage the consultant and the process.
21	Creation of a Design Review Database	As recommended by the Ad-Hoc Development Review Process Committee, this project entails development of a database to track Design Review process decisions and actions to improve the City of Del Mar's development review processes, influence the preservation of neighborhood and community character, minimize adverse impacts to neighboring properties and to provide objective predictability in the discretionary review of development applications.
22	Temporary Use Permit -- Code Change to Create a TUP Process	Modification of the Del Mar Municipal Code to allow for temporary uses on private property that are different from the allowed zoning.
23	Short-Term Rentals	Pursue policy direction of the City Council regarding short-term rentals.
<u>Fee Studies</u>		
24	Water and Recycle Water Rate Study	Rate study to review the costs for providing water and recycle water services. The outcome of the study would to put together a new rate schedule for the next 5 years.
25	Storm Water Fee Study	Rate study to review the costs for providing Stormwater services. The outcome of the study would to put together a new rate schedule for the next 5 years.
26	Wastewater Fee Study	Rate study to review the costs for providing Wastewater services. The outcome of the study would to put together a new rate schedule for the next 5 years.
27	Housing Nexus Fee Study	Explore implementation of an affordable housing development impact fee.
28	Citywide Fee Review Study	Review and update all of the City's fees, including Planning process fees, based on a proportional share of cost of service (to be set by City Council). Will require review with the Finance Committee and by City Council.

Work Plan Item / Project	Project Description
Housing	
29 Housing Element Implementation	Implement the Housing Element certified by the City of Del Mar in 2013, which includes 42 remaining actions.
30 Housing Element Implementation - "22 units in 5 years" target program	Development of a work plan to realize 22 affordable housing units in five years.
Rail Issues	
31 NCTD Rail Trail and Safe Pedestrian Crossings	The purpose of this project is to work with the North County Transit District (NCTD) to develop a rail crossing and trails along the bluffs and rights-of-way. Involves working with SANDAG and the California Public Utilities Commission.
Environmental Programs / Sustainability Initiatives	
32 Sea Level Rise Study - Completion of Phase 1 through Phase 2	Phase 2 study of the effects of sea level rise in Del Mar, funded by a grant by the California Coastal Commission.
Operational/Management	
35 Law Enforcement Options	This project involves evaluating and analyzing the option of starting a Police Department and reporting back to the City Council. Implementation study report presented to the City Council on April 3, 2017. Per City Council direction, the next step is a public outreach process to engage the community in discussing this topic and providing input. The quantity of staff hours listed reflects preparation for two Q & A workshops (one in June 2017) and a report to the City Council after the topic has been discussed and vetted by the community. Does not include any additional community outreach or a community survey.
36 Measure Q Transactions & Use Tax - Next Steps for Implementation and Prioritization Effort for Funds	Steps for implementation of the sales tax increase are in progress under management by the Finance Department. A public education process will also be necessary for City businesses and Fairgrounds' event merchants. The next step will be developing a plan for how the City wants to prioritize and plan how future revenue from the sales tax increase will be spent. Potential projects to fund might include: utility undergrounding, Downtown Streetscape project, roadway improvements, and/or Shores Park master plan implementation/redevelopment. Determine what the citizen oversight committee will be, what their role will be, and how it will work.
37 Breeders' Cup Preparation	In preparation for Breeders' Cup in November 2017 at the Del Mar Racetrack, efforts include coordinating with the Breeders' Cup, Del Mar Thoroughbred Club, and the Del Mar Village Association on four concepts (e.g. fiberglass artistic horses, countdown clock, banners, and Barn at the Beach). Additionally, City effort will entail preparing from a public safety and operations standpoint, including staffing, signage, traffic control, and community clean-up in preparation for the event and during the event.

Work Plan Item / Project	Project Description
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X = Recommend for Second Priority

X	38 Digitization and Codification of the Del Mar Municipal Code and the Community Plan	Digitization of the Del Mar Municipal Code and the Community Plan for publication on the City's web site. Currently, these documents are only available as PDFs. Project also includes review for consistency and creating links between different sections to simplify future updates for consistency. The Community Plan is not available as a Word document and is not searchable.
X	39 Climate Action Plan Implementation - Exploration of Community Choice Energy/Aggregation	As recommended by the Climate Action Plan toward achieving the CAP's target of 100% renewable energy for Del Mar by 2035, implement a Community Choice Energy program. This entails exploring different models, completing a feasibility study, and evaluating potential partnerships for doing so.

City Manager's Department Cut-Off without Additional Administrative Assistant Support

X	40 Fairgrounds Local Coastal Permit Amendment	The City's current Local Coastal Program (LCP) does not cover the Fairgrounds. The concept for this project would be to develop an LCP amendment in partnership with the 22nd DAA to address the types of uses and activities that could occur at the Fairgrounds, consistent with the community.
X	41 Establishment of Organics Recycling Program Required by AB 1826	AB 1826 requires the implementation of an organics/food waste recycling program for commercial establishments. The law phases implementation. Currently, the infrastructure (e.g. a facility for food waste recycling) is not currently available in the region. Del Mar has contracted with Solana Center to explore implementation of a food waste recycling programs with local restaurants, including implementation of a possible pilot program. Del Mar is also working with other agencies in the region to explore possibilities for collaboration. This project also ties into the Climate Action Plan "Zero Waste" goal which is a separate item listed on the City Council list of goals and priorities.
X	42 Zoning/Design Review Code Amendments	As recommended by the Ad-Hoc Development Review Process Committee, this project entails development of Zoning and Design Review Code amendments to improve the City of Del Mar's development review processes, influence the preservation of neighborhood and community character, minimize adverse impacts to neighboring properties and to provide objective predictability in the discretionary review of development applications.

City Manager's Department Cut-Off with Additional Administrative Assistant Support

X	43 Public Art Policy	The City Council adopted the Public Art Policy at their meeting on May 15, 2017. The policy establishes a two-year pilot program. The program will include art on public and private property. It will be implemented as a five-year pilot program, with the first two years focusing on art donated to the City or purchased with donated funds. After two years, if the program is successful, the community can decide whether to expand the effort using other funding sources. Estimate for staff hours includes implementation, such as forming a committee, staffing a committee, developing administrative tools needed to run the program, and working through the required steps related to accepting/installing pieces of art.
X	44 Development Impact Fee Study	The purpose of this study would be to analyze the impact of new development on the City's infrastructure and services and to calculate the financial value of the impact. This study would not cover wastewater, water and housing impacts, which are being separately studied. This item is staff initiated; it is a special project with long-term important implications that will require significant staff time and is important for good fiscal management. It should be completed in tandem with the other fee studies. Potential development impact fees could include parklands/trails, traffic, parking, and public art.
X	45 Climate Action Plan Implementation - Complete Streets/Green Streets Policy	As recommended by the Climate Action Plan, develop and adopt a "Complete Streets" policy which speaks to streets that promote pedestrian and bicycle mobility, as well as include capture of storm water.

Insufficient Staff Capacity in Fiscal Year 2017-2018 - Defer to Fiscal Year 2018-2019

X	46 Work with NCTD/SANDAG on Long-Term Placement of the Rail Lines	Work with SANDAG, NCTD, and the region to look at long-term options for removing the rail lines for the bluff, including the necessary feasibility analysis studies, environmental review and cost evaluations.
X	47 Community Conversations Meetings	Hold a series of six Community Conversations neighborhood meetings during the year.
X	48 Study Ways to Improve Communication between City Government (staff and City Council) and the Community	Study ways to improve communication between City government (staff and Council) and the community.

Work Plan Item / Project		Project Description
X	49 DMCC Code Updates (except as required)	Various changes to the Del Mar Municipal Code. This item pertains to a proactive, methodical review of the entire Municipal Code to identify and make necessary updates.
	50 North Commercial Zoning Review	Near-term zoning review/update for the North Commercial zone (complete by the end of 2017), to be followed by a longer-term (5+ years) Specific Plan project.
Planning Department Capacity Cut-Off without Administrative Assistant Support		
	51 Rezone of Commercial and Professional Commercial to Mixed Use (13th to 8th Streets)	
Planning Department Capacity Cut-Off with Administrative Assistant Support		
	52 Pedestrian and Bicycle Plan (Circulation Element)	Would require hiring a consultant to look at a comprehensive Citywide bicycle and pedestrian mobility plan for circulation through Del Mar.
	53 Consideration of Implementing a Styrofoam Ban	<p>This topic has been discussed as a priority of the Sustainability Advisory Board. Staff has encouraged the SAB to seek voluntary participation by restaurants to discontinue using styrofoam; it is estimated that approximately three local restaurants currently use styrofoam.</p> <p>This project would entail developing a draft ordinance, coordinating with the Business Support Advisory Committee, legal review of the draft ordinance, administrative steps to seek Council approval of the ordinance, public outreach to the effected businesses, ongoing communication with effected businesses, and an ongoing monitoring/enforcement program.</p>
	54 Document Conversion/Records Management	Digitizing paper records and organizing into a electronic records management system. This project involves assessing the current inventory of records in storage, identifying what needs to be kept and stored electronically, digitizing historic paper records currently kept in off-site storage, and destroying records consistently with the City's Records Retention Policy.
	55 Consider Update of Community Survey	This project would require an RFP to select a consultant to conduct the survey, staff reports to award a contract, process for determining the content for the survey, working with the consultant to get the survey set-up, administration before/during/after the survey, public education, analyzing results, follow-up, etc.
X	56 Election Ethics	City Council to review most recent past elections and update the ethics pledge and its importance to Del Mar. Proposed changes/improvements would be discussed and implemented. Assemble a City Council subcommittee to work on this.
	57 Pothole Portal	Develop an app for residents to take a picture of a pothole and to report it to the City for repair, with the ability to communicate to residents on the progress of repairing the issue.
	58 Climate Action Plan Implementation - Green Building Codes	As recommended by the Climate Action Plan, consider making Tier 1 of the California Green Building Code mandatory.
	59 Climate Action Plan Implementation - Development of a Zero Waste Policy/Program	Develop a Zero Waste Policy/Program for the City that includes organics/food waste recycling, construction and demolition recycling, and other types of programs to reduce solid waste.

Projects with an "X" will be worked on a time-permitting basis or as other projects are completed.

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, district transaction tax (Measure Q), 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 Capital Projects 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.

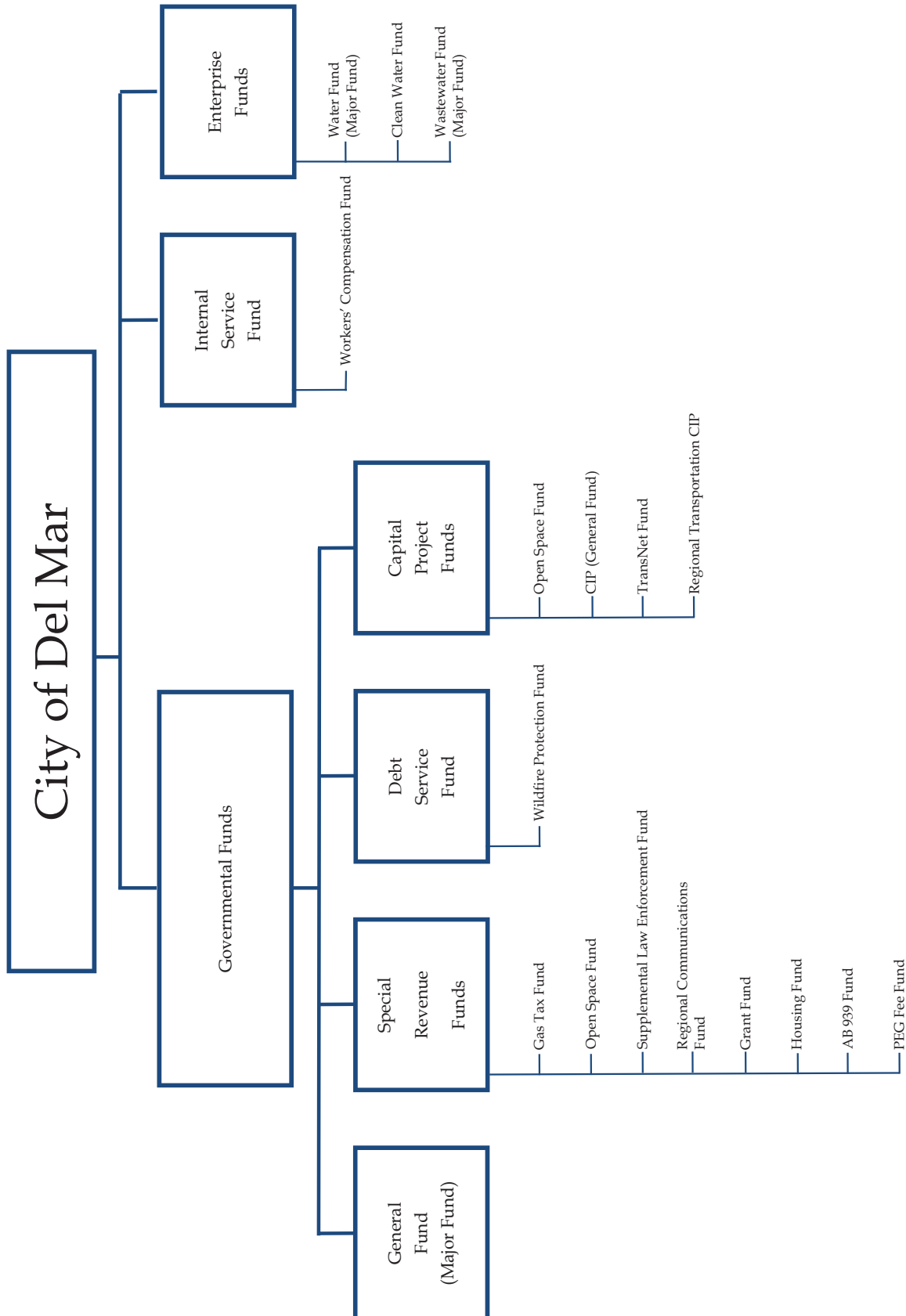
The City has the following non-major enterprise fund:

- 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:

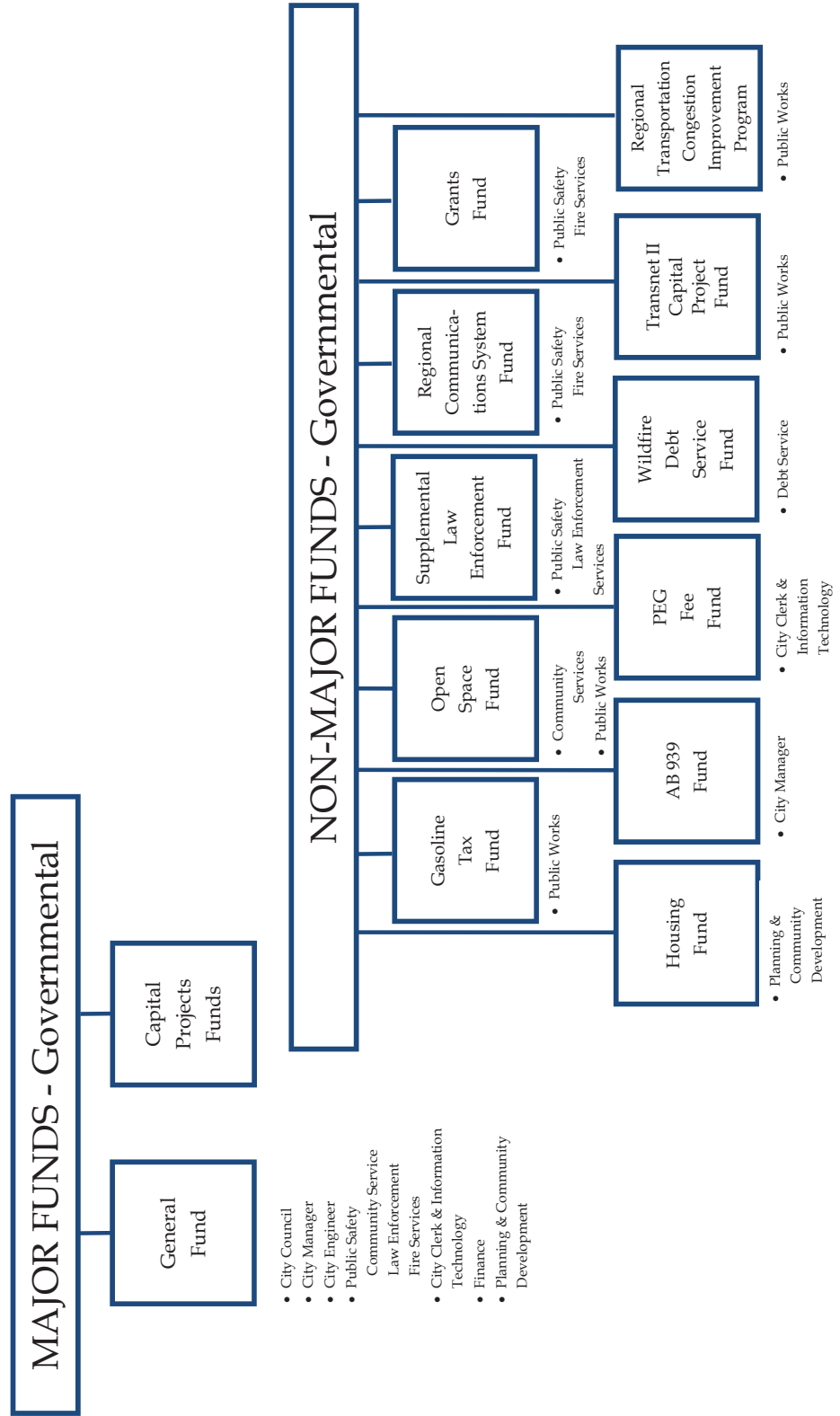
- Special Revenue Funds are used to account for revenues derived from specific sources which are usually required by law or administrative regulation to be accounted for in a separate fund.
 - The Gasoline Tax Fund is used to account for state gasoline taxes received by the City. These funds may be used for street maintenance, right-of-way acquisition, and street construction.
 - The 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 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 Grants 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. Annual debt service payments were completed in 2014.
- 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.



Department to Fund Relationship

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



- City Council
- City Manager
- City Engineer
- Public Safety
- Community Service
- Law Enforcement
- Fire Services
- City Clerk & Information Technology
- Finance
- Planning & Community Development

GENERAL FUND REVENUE ANALYSIS

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

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

TAX REVENUE

PROPERTY TAX

Property tax comprises approximately 34 percent and 35 percent of General Fund revenues for Fiscal Years 2017-2018 (\$5,891,800) and 2018-2019 (\$6,186,400), 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 based on that information. Historical growth is also considered, which includes the resale and development of property. As an affluent and desirable beach community, property values in Del Mar continue to grow substantially, and resales contribute to large increases in assessed valuation. The City has little growth due to development, as there are very few vacant lots. Some development occurs when an older house is demolished and replaced with a new house, or improvements are made to existing houses.

The basic property tax rate in California is one percent of assessed valuation, as determined by the passage of Proposition 13 in 1978. This means that for a house assessed at \$1,000,000, the basic property tax is \$10,000. Of that total, the City receives approximately \$1,478 or 14.775 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 and 14 percent of General Fund revenues for Fiscal Years 2017-2018 (\$2,296,000) and 2018-2019 (\$2,394,880), respectively. The current sales and use tax rate in San Diego County is 7.75 percent, and the City receives one percent of the total sales in the City. Beginning in April 2017, the City has a new stream of revenue with the voters' passage of Measure Q, a ballot measure that increased the sales and use tax rate by an additional one percent. The total sales and use tax rate in Del Mar is 8.75 percent. Measure Q revenue comprises approximately 11 percent of General Fund revenues for both Fiscal Years 2017-2018 (\$1,800,00) and 2018-2019 (\$1,854,000), respectively. This new infusion of revenue has been designated to a separate reserve until the City Council approves which projects to fund.

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 few national retailers in the City.

Del Mar's restaurants are known for superior dining and generate 55 percent of the sales tax revenue. However, Del Mar's apparel stores in the retail sector has declined since 2014. Almost 68 percent of Del Mar's sales tax is generated by the top 25 businesses. Eleven of the top 25 businesses are restaurants. In order to improve retail sales, the City Council has taken certain actions to revitalize downtown and to attract business and customers to the downtown area.

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

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 16 percent and 15 percent of General Fund revenues for both Fiscal Years 2017-2018 (\$2,667,300) and 2018-2019 (\$2,720,650), respectively.

In the last five years, the hotels and motels in the City have seen an upturn in visitors and TOT collections. However, collections have slowed down in the last year; therefore, estimates for TOT revenue reflect an increase of approximately two percent from the previous fiscal year.

OTHER TAXES

Other Taxes are approximately four percent of General Fund revenues. This category includes Franchise Tax, Business License Tax, and Real Property Transfer Tax and are estimated at approximately \$697,300 and \$699,620 for Fiscal Years 2017-2018 and 2018-2019, respectively.

Franchise Tax includes gas, electric, trash, and cable franchises that operate in the City. It is estimated at approximately \$325,000 for both Fiscal Years 2017-2018 and 2018-2019. Estimates for Franchise Tax revenue are based on current year collections and has decreased compared to previous years.

Business license revenue, estimated at \$232,300 and \$234,620 for Fiscal Years 2017-2018 and 2018-2019, respectively, constitutes approximately one and a half percent of General Fund revenues for both fiscal years. Estimates are based on historical information, together with estimates for new business revenues, and reflects approximately one percent increases from previous years.

The Real Property Transfer Tax estimate of approximately \$140,000 for both Fiscal Years 2017-2018 and 2018-2019, respectively, is an average of historical revenues. Estimates remain the same as in previous years.

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 almost one percent of total General Fund Revenues and, except for licenses and permits, which are expected to decline due to a decline in the issuance of taxicab permits, are projected to increase two percent from previous years.

OTHER REVENUES

PARKING FEES, FINES, AND FORFEITURES

Fines and Forfeitures are revenues collected primarily from parking violations, but for purposes of analysis, includes parking meter coin revenue as well. Projected revenue estimates for Parking Meter Income, Fines, and Forfeitures are approximately nine 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 13 percent for Fiscal Year 2017-2018, because of the installation of new parking meters on Via de la Valle. A modest increase of approximately three percent is projected for Fiscal Year 2018-2019. Revenue from Parking Violations is estimated to be approximately \$360,000 and \$380,000 for Fiscal Year 2017-2018 and Fiscal Year 2018-2019, respectively.

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 Red Light Camera Enforcement category is projected to result in revenue of \$140,000 and \$160,000 for Fiscal Year 2017-2018 and Fiscal Year 2018-2019, respectively, with offsetting annual expenditures of \$62,000.

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. While the City's diversification of its portfolio has led to an increase in earnings, Investment Earnings are projected to decline due to a lower total portfolio amount from the City's execution of CIP projects. Rental income of almost \$160,730 and \$162,340 for Fiscal Years 2017-2018 and 2018-2019, 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. Pari-mutuel revenue is subject to an agreement with the 22nd District Agriculture Association (DAA) that offsets possessory interest payments made by the DAA against pari-mutuel collections. Due to larger credits from the increased payment by the DAA of possessory interest, pari-mutuel revenue is projected to decline compared to previous years. The increase in pari-mutuel revenue only for Fiscal Year 2017-2018 is due to the Breeders' Cup event being held at the Fairgrounds in October 2017. Estimates are based on historical information. This revenue category also includes \$16,700 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, Building Services, and Engineering Services. Because the City has very little new development, these charges for services are not significant revenue sources. Estimates are based primarily on historical information in conjunction with anticipated building levels. The projected revenue for Planning Services is approximately \$440,000 for Fiscal Year 2017-2018 and \$460,000 for Fiscal Year 2018-2019. The City contracts with a private company for issuance of building permits. The projected revenue for Building Services is approximately \$380,000 for Fiscal Year 2017-2018 and \$390,000 for Fiscal Year 2018-2019. The projected revenue for Engineering Services is approximately \$110,000 for

Fiscal Year 2017-2018 and \$115,000 in Fiscal Year 2018-2019, and is mostly offset by the costs of the outside contractors that operate each program.

OTHER REVENUE SOURCES

The primary source of revenue in this classification is the Administrative Charge, an allocation of approximately \$808,540 and \$841,650 for Fiscal Years 2017-2018 and 2018-2019, 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 and Nuisance Alarm Reimbursement comprise the remainder of the revenues, a small portion of the total.

GENERAL FUND EXPENDITURES ANALYSIS

The General Fund represents 46 percent and 51 percent of the City's total expenditures for Fiscal Year 2017-2018 and Fiscal Year 2018-2019, respectively, and is primarily funded by taxes. The General Fund provides for the general cost of operating City government and includes the administrative programs of City Manager, City Clerk, Legal, and Finance. Public Safety, Planning, Public Works Administration and Engineering are also included in the General Fund budget. Public Safety programs include Law and Traffic Enforcement, Fire Protection, and Lifeguard Services. Also included are regulatory programs such as Code Enforcement and Parking Enforcement.

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

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

PUBLIC SAFETY

This category of expenditures, at 51 percent and 54 percent of the General Fund total for Fiscal Years 2017-2018 and 2018-2019, comprises the largest segment of the General Fund budget. It includes law and traffic enforcement activities, lifeguard services, fire protection, and several smaller public safety programs. Despite Del Mar's size, approximately 3,000,000 people visit the City's beaches annually, and the presence of the Fairgrounds within the City limits, with its 3,000,000 visitors per year, requires the need for the City to provide effective public safety services for the visiting population that can be several times larger than its actual number of residents. City Councils, past and present, have funded these programs to provide a safe community for both residents and visitors.

The City operates a fire station which it leases from the 22nd District Agricultural Association. It has nine full-time firefighters and a primary and reserve engine. In

October 2009, the City entered into a Fire Management Services Cooperative Agreement with the Cities of Solana Beach and Encinitas. This agreement provides substantial benefits for the City of Del Mar. The City of Encinitas provides management services to the City of Del Mar that includes the positions of Fire Chief, three Division Chiefs, a Fire Marshall and a Management Analyst, and also provides management services to Solana Beach. Specific management services include supervision of Del Mar's fire suppression operations, emergency management, fire prevention activities, emergency medical services, procurement and administrative functions, as well as major incident support. The agreement continues to serve the City well, and provides the cities with enhanced supervisory effectiveness, increased communication with emergency personnel, and improved chief officer response times.

Beach safety is provided by the City's five permanent lifeguards, and 55 seasonal lifeguard positions. The City's Chief Lifeguard and Community Services Director also supervises the City's Park Ranger, which is described under the Supplemental Law Enforcement section of the budget.

The City contracts with the San Diego County Sheriff's Department for both law and traffic enforcement. The nine contract law cities in San Diego County jointly negotiate a contract with the Sheriff, from which each city selects its own level of service. The current year contract includes caps on cost increases (except for costs based upon retirement fund investment performance) and the two budget years are capped at 3.0 percent and 3.25 percent respectively. The City has traditionally budgeted the full amount of its Sheriff contract, with an additional \$15,000 for overtime for high impact holidays such as the Fourth of July.

GENERAL GOVERNMENT

General Government provides the basic support services for all City activities. This group of programs, including City Manager, Finance, City Clerk, Legal Services, Human Resources, and the City Council among others, provides for the general administrative services for all departments. General Government comprises 25 percent of General Fund expenditures for both Fiscal Years 2017-2018 and 2018-2019.

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, 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 twelve percent for both fiscal years, of the General Fund expenditures and has significant responsibility in the enforcement of ordinances, which are generally far more stringent than most California communities. Planning programs are projected to recover approximately 72 percent (\$820,000 and \$850,000 for Fiscal Years 2017-2018 and 2018-2019, 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, and Special Projects that are not associated with any departmental programs. The Equipment Replacement category is for capital equipment fully funded by a separate reserve in the General Fund.

**CITY OF DEL MAR
FISCAL YEAR 2017 - 2018
OPERATING AND CAPITAL BUDGET
RESERVE SUMMARIES**

RESERVE TITLE	ESTIMATED BEG. BALANCE JULY 1, 2017	REVENUE FY 2018	O & M EXPENDITURES FY 2018	CIP EXPENDITURES FY 2018	IN FY 2018	(OUT) FY 2018	PROJECTED ENDING BALANCE JUNE 30, 2018
GENERAL FUND							
CONTINGENCY	26.79% \$ 4,012,227	\$ 15,335,620	\$ (11,813,440)	-	\$ 769,029	\$ (4,853,110)	\$ 3,450,326
RESTRICTED:							
SELF-INSURANCE	246,750	-	(25,000)	-	78,250	-	300,000
DESIGNATED:							
ENCUMBRANCES	-	-	-	-	-	-	-
DISTRICT TAX (MEASURE Q)	75,000	1,800,000	-	-	-	-	1,875,000
SIDEWALK CAFÉS	-	4,590	(4,590)	-	-	-	-
PENSION RESERVE	105,194	-	-	-	422,500	-	527,694
LEAVE LIABILITY	82,000	-	-	-	-	-	82,000
EQUIPMENT REPLACEMENT	807,086	-	(56,480)	-	50,000	-	800,606
TOTAL GENERAL FUND	5,328,257	17,140,210	(11,899,510)	-	1,319,779	(4,853,110)	7,035,626
GAS TAX FUND							
CONTINGENCY	-	124,380	(501,510)	-	377,130	-	-
ENCUMBRANCES	-	-	-	-	-	-	-
	-	124,380	(501,510)	-	377,130	-	-
OPEN SPACE FUND							
CONTINGENCY	-	375,020	(863,890)	(200,000)	688,870	-	-
ASSIGNED OR COMMITTED:							
ENCUMBRANCES	-	-	-	-	-	-	-
OPEN SPACE ACQUISITION	120,388	-	-	-	-	-	120,388
TREE RESERVE	35,357	750	-	-	-	-	36,107
TOTAL OPEN SPACE FUND	155,745	375,770	(863,890)	(200,000)	688,870	-	156,495
SUPPLEMENTAL LAW FUND	-	100,000	(188,140)	-	88,140	-	-
REGIONAL COMMUNICATION FUND	10,500	45,000	(34,500)	-	-	-	21,000
GRANTS	48,399	19,370	(19,370)	-	-	-	48,399
HOUSING	331,336	50,600	(92,660)	-	-	-	289,276
AB 939	184,556	52,000	(71,510)	-	-	-	165,046
PEG FEE FUND	137,029	50,000	(18,000)	-	-	(169,029)	-
WILDFIRE PROTECTION BOND DEBT	96,396	-	-	-	-	-	96,396
CAPITAL IMPROVEMENT FUND							
CONTINGENCY	-	15,000	-	(2,140,790)	2,125,790	-	-
ENCUMBRANCES	-	-	-	-	-	-	-
DEBT SERVICE	-	-	(910,770)	-	910,770	-	-
RESERVE FOR CAPITAL	938,878	-	-	-	-	(600,000)	338,878
TOTAL CAPITAL IMPROVEMENT FUND	938,878	15,000	(910,770)	(2,140,790)	3,036,560	(600,000)	338,878
TRANSNET II FUND	4,186	-	-	-	-	-	4,186
RTCIP FUND	17	-	-	-	-	-	17
TOTAL GENERAL GOVERNMENTAL	7,235,299	17,972,330	(14,599,860)	(2,340,790)	5,510,479	(5,622,139)	8,155,319

**CITY OF DEL MAR
FISCAL YEAR 2017 - 2018
OPERATING AND CAPITAL BUDGET
RESERVE SUMMARIES**

RESERVE TITLE	ESTIMATED BEG. BALANCE JULY 1, 2017	REVENUE FY 2018	O & M EXPENDITURES FY 2018	CIP EXPENDITURES FY 2018	IN FY 2018	(OUT) FY 2018	PROJECTED ENDING BALANCE JUNE 30, 2018
WORKERS' COMPENSATION FUND	441,552	263,000	(300,000)	-	-	-	404,552
WATER FUND							
NET POSITION	190,358	2,954,900	(3,103,440)	-	100,000	(110,500)	31,318
ADVANCE TO GENERAL FUND	-	-	-	-	-	-	-
RESTRICTED:							
BOND SECURITY	-	-	-	-	-	-	-
CONTRIBUTED CAPITAL	4,028,272	-	-	-	-	-	4,028,272
WILDFIRE PROTECTION	-	-	-	-	-	-	-
DESIGNATED:							
ENCUMBRANCES	-	-	-	-	-	-	-
SELF-INSURANCE	50,000	-	(5,000)	-	-	-	45,000
RATE STABILIZATION	150,000	-	-	-	-	(100,000)	50,000
CAPITAL REPLACEMENT	376,008	-	-	(150,000)	-	-	226,008
NET PENSION LIABILITY	(885,359)	-	-	-	-	-	(885,359)
PENSION RESERVE	71,664	-	-	-	110,500	-	182,164
OPERATING RESERVE	67,508	-	-	-	-	-	67,508
EQUIPMENT REPLACEMENT	200,000	-	(24,850)	-	-	-	175,150
UTILITY PLANT IN SERVICE	7,216,407	-	(400,000)	-	-	-	6,816,407
TOTAL WATER FUND	11,464,858	2,954,900	(3,533,290)	(150,000)	210,500	(210,500)	10,736,468
CLEANWATER FUND							
NET POSITION	-	480,550	(592,210)	-	111,660	-	-
ENCUMBRANCES	-	-	-	-	-	-	-
TOTAL CLEAN WATER FUND	-	480,550	(592,210)	-	111,660	-	-
WASTEWATER FUND							
NET POSITION	244,036	3,291,400	(3,018,430)	-	-	(307,000)	210,006
RESTRICTED:							
IBANK RESERVE	228,828	-	-	-	-	-	228,828
CONTRIBUTED CAPITAL	650,814	-	-	-	-	-	650,814
LOAN RESERVE - STATE REVOLVING	431,779	-	-	-	-	-	431,779
DESIGNATED:							
ENCUMBRANCES	-	-	-	-	-	-	-
SELF-INSURANCE	50,000	-	(40,000)	-	40,000	-	50,000
CAPITAL REPLACEMENT	250,000	-	-	(400,000)	150,000	-	-
NET PENSION LIABILITY	(890,045)	-	-	-	-	-	(890,045)
PENSION RESERVE	72,229	-	-	-	117,000	-	189,229
OPERATING RESERVE	110,000	-	-	-	-	-	110,000
EQUIPMENT REPLACEMENT	150,000	-	(24,850)	-	-	-	125,150
UTILITY PLANT IN SERVICE	8,317,406	-	(590,000)	-	-	-	7,727,406
RATE STABILIZATION	230,000	-	-	-	-	-	230,000
TOTAL WASTEWATER FUND	9,845,047	3,291,400	(3,673,280)	(400,000)	307,000	(307,000)	9,063,167
TOTAL ENTERPRISE FUNDS	21,309,905	6,726,850	(7,798,780)	(550,000)	629,160	(517,500)	19,799,635
TOTAL - ALL FUNDS	28,986,756	24,962,180	(22,698,640)	(2,890,790)	6,139,639	(6,139,639)	28,359,506

**CITY OF DEL MAR
FISCAL YEAR 2018 - 2019
OPERATING AND CAPITAL BUDGET
RESERVE SUMMARIES**

RESERVE TITLE	ESTIMATED BEG. BALANCE JULY 1, 2018	REVENUE FY 2019	O & M EXPENDITURES FY 2019	CIP EXPENDITURES FY 2019	IN FY 2019	(OUT) FY 2019	PROJECTED ENDING BALANCE JUNE 30, 2019
GENERAL FUND							
CONTINGENCY	31.88% \$ 3,450,326	\$ 15,897,020	\$ (12,114,510)	\$ -	\$ 35,000	\$ (3,074,760)	\$ 4,193,076
RESTRICTED:							
SELF-INSURANCE	300,000	-	(25,000)	-	25,000	-	300,000
DESIGNATED:							
ENCUMBRANCES	-	-	-	-	-	-	-
DISTRICT TAX (MEASURE Q)	1,875,000	1,854,000	-	-	-	-	3,729,000
SIDEWALK CAFÉS	-	4,680	(4,680)	-	-	-	-
PERS RESERVE	527,694	-	-	-	422,500	-	950,194
LEAVE LIABILITY	82,000	-	-	-	-	-	82,000
EQUIPMENT REPLACEMENT	800,606	-	(114,970)	-	100,000	-	785,636
TOTAL GENERAL FUND	7,035,626	17,755,700	(12,259,160)	-	582,500	(3,074,760)	10,039,906
GAS TAX FUND							
CONTINGENCY	-	174,870	(493,650)	-	318,780	-	-
ENCUMBRANCES	-	-	-	-	-	-	-
	-	174,870	(493,650)	-	318,780	-	-
OPEN SPACE FUND							
CONTINGENCY	-	375,810	(875,280)	-	499,470	-	-
ASSIGNED OR COMMITTED:							
ENCUMBRANCES	-	-	-	-	-	-	-
OPEN SPACE ACQUISITION	120,388	-	-	-	-	-	120,388
TREE RESERVE	36,107	750	-	-	-	-	36,857
TOTAL OPEN SPACE FUND	156,495	376,560	(875,280)	-	499,470	-	157,245
SUPPLEMENTAL LAW FUND							
	-	100,000	(197,120)	-	97,120	-	-
REGIONAL COMMUNICATION FUND							
	21,000	45,000	(34,500)	-	-	-	31,500
GRANTS							
	48,399	19,370	(19,370)	-	-	-	48,399
HOUSING							
	289,276	50,600	(92,660)	-	-	-	247,216
AB 939							
	165,046	52,000	(71,510)	-	-	-	145,536
PEG FEE FUND							
	-	50,000	(15,000)	-	-	(35,000)	-
WILDFIRE PROTECTION BOND DEBT							
	96,396	-	-	-	-	-	96,396
CAPITAL IMPROVEMENT FUND							
CONTINGENCY	-	15,000	-	(560,000)	545,000	-	-
ENCUMBRANCES	-	-	-	-	-	-	-
DEBT SERVICE	-	-	(909,550)	-	909,550	-	-
RESERVE FOR CAPITAL	338,878	-	-	-	35,000	-	373,878
TOTAL CAPITAL IMPROVEMENT FUND	338,878	15,000	(909,550)	(560,000)	1,489,550	-	373,878
TRANSNET II FUND							
	4,186	-	-	-	-	-	4,186
RTCIP FUND							
	17	-	-	-	-	-	17
TOTAL GENERAL GOVERNMENTAL	8,155,319	18,639,100	(14,967,800)	(560,000)	2,987,420	(3,109,760)	11,144,279

**CITY OF DEL MAR
FISCAL YEAR 2018 - 2019
OPERATING AND CAPITAL BUDGET
RESERVE SUMMARIES**

RESERVE TITLE	ESTIMATED BEG. BALANCE JULY 1, 2018	REVENUE FY 2019	O & M EXPENDITURES FY 2019	CIP EXPENDITURES FY 2019	IN FY 2019	(OUT) FY 2019	PROJECTED ENDING BALANCE JUNE 30, 2019
WORKERS' COMPENSATION FUND	404,552	275,000	(316,800)	-	-	-	362,752
WATER FUND							
NET POSITION	31,318	3,127,570	(3,326,190)	-	320,000	(110,500)	42,198
ADVANCE TO GENERAL FUND	-	-	-	-	-	-	-
RESTRICTED:							
BOND SECURITY	-	-	-	-	-	-	-
CONTRIBUTED CAPITAL	4,028,272	-	-	-	-	-	4,028,272
WILDFIRE PROTECTION	-	-	-	-	-	-	-
DESIGNATED:							
ENCUMBRANCES	-	-	-	-	-	-	-
SELF-INSURANCE	45,000	-	(5,000)	-	-	-	40,000
RATE STABILIZATION	50,000	-	-	-	-	(50,000)	-
CAPITAL REPLACEMENT	226,008	-	-	-	-	(120,000)	106,008
NET PENSION LIABILITY	(885,359)	-	-	-	-	-	(885,359)
PENSION RESERVE	182,164	-	-	-	110,500	-	292,664
OPERATING RESERVE	67,508	-	-	-	-	-	67,508
EQUIPMENT REPLACEMENT	175,150	-	(9,450)	-	-	(150,000)	15,700
UTILITY PLANT IN SERVICE	6,816,407	-	(400,000)	-	-	-	6,416,407
TOTAL WATER FUND	10,736,468	3,127,570	(3,716,740)	-	430,500	(430,500)	10,123,398
CLEANWATER FUND							
NET POSITION	-	494,770	(617,110)	-	122,340	-	-
ENCUMBRANCES	-	-	-	-	-	-	-
TOTAL CLEAN WATER FUND	-	494,770	(617,110)	-	122,340	-	-
WASTEWATER FUND							
NET POSITION	210,006	3,353,870	(3,044,790)	-	-	(117,000)	402,086
RESTRICTED:							
BOND SECURITY	228,828	-	-	-	-	-	228,828
CONTRIBUTED CAPITAL	650,814	-	-	-	-	-	650,814
LOAN RESERVE - STATE REVOLVING	431,779	-	-	-	-	-	431,779
DESIGNATED:							
ENCUMBRANCES	-	-	-	-	-	-	-
SELF-INSURANCE	50,000	-	(40,000)	-	-	-	10,000
CAPITAL REPLACEMENT	-	-	-	-	-	-	-
NET PENSION LIABILITY	(890,045)	-	-	-	-	-	(890,045)
PENSION RESERVE	189,229	-	-	-	117,000	-	306,229
OPERATING RESERVE	110,000	-	-	-	-	-	110,000
EQUIPMENT REPLACEMENT	125,150	-	(9,450)	-	-	-	115,700
UTILITY PLANT IN SERVICE	7,727,406	-	(590,000)	-	-	-	7,137,406
RATE STABILIZATION	230,000	-	-	-	-	-	230,000
TOTAL WASTEWATER FUND	9,063,167	3,353,870	(3,684,240)	-	117,000	(117,000)	8,732,797
TOTAL ENTERPRISE FUNDS	19,799,635	6,976,210	(8,018,090)	-	669,840	(547,500)	18,856,195
TOTAL - ALL FUNDS	28,359,506	25,890,310	(23,302,690)	(560,000)	3,657,260	(3,657,260)	30,363,226

CITY OF DEL MAR
FISCAL YEARS 2017-2018 AND 2018-2019
ADOPTED OPERATING AND CAPITAL BUDGET
REVENUE SUMMARIES

SOURCE OF FUNDS	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
GENERAL FUND					
TAXES					
PROPERTY TAX	4,481,237	4,787,517	5,000,000	5,319,300	5,585,270
VLF IN LIEU OF PROPERTY TAX	479,574	510,004	545,240	572,500	601,130
SALES AND USE TAX	1,529,361	1,871,826	2,200,000	2,296,000	2,394,880
SALES TAX IN LIEU OF PROPERTY TAX	468,918	460,696	-	-	-
DISTRICT SALES TAX	-	-	250,000	1,800,000	1,854,000
TRANSIENT OCCUPANCY TAX	2,444,275	2,477,541	2,401,800	2,453,920	2,503,000
TRANSIENT OCCUPANCY TAX	-	140,325	213,200	213,380	217,650
FRANCHISE TAX	367,471	369,525	305,410	325,000	325,000
BUSINESS LICENSE TAX	208,898	226,508	214,230	232,300	234,620
REAL PROPERTY TRANSFER TAX	135,516	156,315	130,050	140,000	140,000
TOTAL	10,115,250	11,000,257	11,259,930	13,352,400	13,855,550
LICENSES & PERMITS					
LICENSES & PERMITS	16,985	12,024	17,000	24,000	24,000
JUNIOR LIFEGUARD	47,502	49,926	47,240	48,960	49,940
PARKING PERMITS	22,425	22,400	19,500	20,400	20,810
TOTAL	86,912	84,350	83,740	93,360	94,750
FINES & FORFEITURES					
MOVING VIOLATIONS/VEHICLE CODE FINES	16,986	46,703	35,000	45,000	45,000
PENALTIES	5,994	18,102	6,000	8,600	8,600
PARKING VIOLATIONS	455,972	351,813	340,000	360,000	380,000
ADMINISTRATIVE CITATIONS	9,400	16,200	8,000	12,000	12,000
RED LIGHT ENFORCEMENT	144,907	146,547	140,000	140,000	160,000
TOTAL	633,259	579,365	529,000	565,600	605,600
REVENUE FROM USE OF ASSETS					
INV EARN-GENERAL	35,263	96,292	20,390	25,250	25,500
SIDEWALK CAFÉ USER FEE	4,380	7,993	5,500	4,590	4,680
RENTAL INCOME	178,272	159,308	159,140	160,730	162,340
PARKING METER INCOME	823,770	803,137	810,000	918,100	927,280
TOTAL	1,041,685	1,066,730	995,030	1,108,670	1,119,800
REVENUE FROM OTHER AGENCIES					
MOTOR VEHICLE LICENSE FEE	1,910	1,710	1,980	-	-
PUBLIC SAFETY AUGMENTATION FUND	73,653	73,624	74,370	75,110	75,860
HOMEOWNER EXEMPT	36,940	36,683	36,420	37,150	37,890
STATE MANDATED COST REIMB	124,416	3,847	5,000	3,000	3,000
CONTRACT SOLANA BEACH	16,950	15,750	19,500	16,700	16,700
ON-TRACK PARIMUTUEL	43,760	33,667	2,460	12,460	2,460
OFF-TRACK PARIMUTUEL	25,642	19,617	21,000	22,000	22,000
SOLID WASTE	19,135	20,231	20,160	22,220	22,440
TOTAL	342,406	205,129	180,890	188,640	180,350
CHARGES - PLANNING SERVICES					
PLANNING SERVICES	460,318	415,483	410,000	440,000	460,000
ENGINEERING SERVICES	103,016	84,636	155,960	110,000	115,000
BUILDING SERVICES	302,915	307,097	366,020	380,000	390,000
TOTAL	866,249	807,216	931,980	930,000	965,000
OTHER REVENUE SOURCES					
PARKING IN-LIEU FEE	18,257	27,439	38,000	38,500	38,500
SALE OF PROPERTY	24,000	30,702	-	-	-
ADMINISTRATIVE CHARGE	623,838	668,630	694,620	808,540	841,650
NUISANCE ALARM REIMBURSEMENT	2,975	4,345	3,960	4,500	4,500
WORKER'S COMP REIMBURSEMENT	88,806	-	-	-	-
EXPENDITURE REIMBURSEMENT	80,079	40,273	-	-	-
MISCELLANEOUS	208,022	102,919	72,000	50,000	50,000
TOTAL	1,045,977	874,308	808,580	901,540	934,650
TOTAL GENERAL FUND	14,131,738	14,617,355	14,789,150	17,140,210	17,755,700

**CITY OF DEL MAR
FISCAL YEARS 2017-2018 AND 2018-2019
ADOPTED OPERATING AND CAPITAL BUDGET
REVENUE SUMMARIES**

SOURCE OF FUNDS	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
LIBRARY FUND	-	-	-	-	-
GAS TAX FUND	135,308	93,887	91,900	124,380	174,870
OPEN SPACE FUND					
CONSTRUCTION TAX	21,764	9,463	16,650	10,710	10,820
PERMITS/PARK AND COMMUNITY CENTER	289,275	266,040	224,670	250,000	250,000
SURF CAMP PERMITS	73,429	67,061	71,080	65,000	65,000
INVESTMENT EARNINGS	419	851	790	2,020	2,040
ON-TRACK PARIMUTUEL	29,173	22,445	1,640	1,670	1,700
OFF-TRACK PARIMUTUEL	17,095	13,078	14,000	14,000	14,000
CONTRIBUTIONS	26,100	13,612	70,000	-	-
TREE MITIGATION	-	-	3,000	750	750
MISCELLANEOUS	142,350	350,768	40,800	31,620	32,250
TOTAL OPEN SPACE FUND	599,605	743,318	442,630	375,770	376,560
SUPPLEMENTAL LAW FUND	120,848	129,324	100,000	100,000	100,000
REGIONAL COMMUNICATION	44,286	44,287	45,000	45,000	45,000
GRANTS FUND					
INVESTMENT EARNINGS	98	266	-	-	-
STATE	-	70,825	-	-	-
FEDERAL	499	8,930	40,400	19,370	19,370
LOCAL	24,136	23,950	24,260	-	-
TOTAL GRANTS FUND	24,733	103,971	64,660	19,370	19,370
HOUSING FUND	49,819	13,969	51,210	50,600	50,600
AB 939	51,885	53,502	50,000	52,000	52,000
PEG FEE FUND	32,266	34,475	30,000	50,000	50,000
WILDFIRE PROTECTION DEBT FUND	9,449	1,088	-	-	-
CAPITAL IMPROVEMENT FUND					
STATE GRANTS	-	-	-	-	-
FEDERAL GRANTS	347,508	489,908	335,288	15,000	15,000
LOCAL GRANTS	90,000	-	-	-	-
INVESTMENT EARNINGS	15,901	22,947	-	-	-
CONTRIBUTIONS - CIVIC CENTER PROJ	-	-	-	-	-
LOAN PROCEEDS	-	-	15,845,443	-	-
MISCELLANEOUS	183,720	792,057	-	-	-
TOTAL CAPITAL IMPROVEMENT FUND	637,129	1,304,912	16,180,731	15,000	15,000
TRANSNET FUND	2,517,007	1,541,814	512,703	-	-
RTCIP FUND	24	51	-	-	-
TOTAL GENERAL GOVERNMENTAL FUNDS	18,354,097	18,681,953	32,357,984	17,972,330	18,639,100

**CITY OF DEL MAR
FISCAL YEARS 2017-2018 AND 2018-2019
ADOPTED OPERATING AND CAPITAL BUDGET
REVENUE SUMMARIES**

SOURCE OF FUNDS	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
WORKERS' COMPENSATION FUND					
SERVICE CHARGES	176,566	185,415	238,800	257,000	269,000
INVESTMENT EARNINGS	4,062	8,202	5,000	6,000	6,000
MISCELLANEOUS	22,625	-	-	-	-
TOTAL WORKERS' COMPENSATION	203,253	193,617	243,800	263,000	275,000
WATER UTILITY FUND					
PENALTIES	10,703	12,479	8,600	11,000	11,000
INVESTMENT EARNINGS	19,455	13,750	14,600	3,000	3,000
WATER SALES	1,654,665	1,493,860	1,450,000	1,590,000	1,685,400
READY TO SERVE CHARGE	1,082,790	1,146,429	1,189,700	1,287,900	1,365,170
WATER CONNECTION FEES	-	29,694	10,000	18,000	18,000
BACKFLOW DEVICE FEES	-	14,503	10,000	10,000	10,000
MISCELLANEOUS	81,695	291,208	403,519	35,000	35,000
TOTAL OPERATING REVENUE	2,849,308	3,001,923	3,086,419	2,954,900	3,127,570
CLEAN WATER PROGRAM					
PENALTIES	1,901	2,160	1,500	1,500	1,500
ADMINISTRATIVE CITATIONS	1,300	1,100	-	-	-
SERVICE CHARGE	404,836	417,128	400,000	474,050	488,270
STATE GRANTS	5,000	5,011	5,000	5,000	5,000
TOTAL CLEAN WATER PROGRAM	413,037	425,399	406,500	480,550	494,770
WASTEWATER FUND					
PENALTIES	12,728	14,717	9,620	13,000	13,000
INVESTMENT EARNINGS	8,321	22,725	5,300	6,000	6,000
SERVICE CHARGES	1,328,076	1,361,735	1,400,000	1,419,840	1,448,240
USAGE CHARGES	1,765,775	1,637,411	1,596,000	1,703,560	1,737,630
SEWER INCLUSION FEES	41,883	54,770	32,000	32,000	32,000
MISCELLANEOUS	495,236	174,292	72,000	72,000	72,000
CITY OF SAN DIEGO	36,772	-	45,000	45,000	45,000
TOTAL OPERATING REVENUE	3,688,791	3,265,650	3,159,920	3,291,400	3,353,870
LOAN PROCEEDS	-	-	2,230,993	-	-
TOTAL WASTEWATER FUND	3,688,791	3,265,650	5,390,913	3,291,400	3,353,870
TOTAL ENTERPRISE FUNDS	6,951,136	6,692,972	8,883,832	6,726,850	6,976,210
TOTAL ALL FUNDS	25,508,486	25,568,542	41,485,616	24,962,180	25,890,310

**CITY OF DEL MAR
FISCAL YEARS 2017-2018 AND 2018-2019
ADOPTED OPERATING AND CAPITAL BUDGET
EXPENDITURE SUMMARIES**

DEPARTMENT	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
GENERAL FUND					
GENERAL GOVERNMENT					
CITY COUNCIL	75,307	78,135	79,140	82,540	81,040
LEGAL SERVICES	451,078	472,156	632,200	432,200	432,200
CITY MANAGER	670,270	818,897	779,210	767,220	810,730
HUMAN RESOURCES	147,865	169,619	165,060	185,790	190,110
CITY CLERK	256,339	253,005	304,480	234,750	260,570
INFORMATION SYSTEMS	337,667	372,313	421,155	414,270	423,240
FINANCE SERVICES	654,614	706,650	919,730	759,630	786,120
RISK MANAGEMENT	116,456	112,572	129,830	125,700	168,090
PLANNING SERVICES	648,267	771,589	1,296,190	1,046,110	1,100,740
CODE ENFORCEMENT	67,915	71,820	78,190	84,290	89,460
BUILDING SERVICES	286,398	285,010	333,470	323,470	323,470
TOTAL	3,712,176	4,111,766	5,138,655	4,455,970	4,665,770
PUBLIC SAFETY					
PATROL AND TRAFFIC ENFORCEMENT	2,001,877	2,128,003	2,402,685	2,342,440	2,478,610
LIFEGUARD SERVICES	1,034,956	1,032,225	1,012,820	1,083,210	1,136,300
PARKING ENFORCEMENT	477,096	455,756	502,970	630,460	649,400
FIRE PROTECTION	1,840,727	1,772,468	2,006,740	1,969,590	2,158,910
HAZARDOUS WASTE MANAGEMENT	13,545	14,633	16,350	16,880	16,930
SOLID WASTE	3,445	3,024	7,000	7,000	7,000
EMERGENCY PREPAREDNESS	2,983	9,673	10,510	4,510	4,510
TOTAL	5,374,629	5,415,782	5,959,075	6,054,090	6,451,660
PUBLIC WORKS					
ENGINEERING SERVICES	211,334	191,786	194,000	194,000	194,000
STORM WATER	72,741	80,192	97,220	92,740	95,940
FACILITIES	73,112	77,155	77,420	94,930	102,580
TOTAL	357,187	349,133	368,640	381,670	392,520
NON-DEPARTMENTAL					
COMMUNITY SUPPORT	75,651	217,599	289,800	296,230	300,500
TV STUDIO	78,580	77,954	81,740	82,910	89,380
CITY MEMBERSHIPS	68,390	69,946	77,510	77,520	77,520
CITY HALL - GENERAL	111,476	141,154	133,590	121,640	122,840
DEBT SERVICE	12,159	-	-	-	-
SPECIAL PROJECTS	48,140	65,490	377,425	373,000	44,000
TOTAL	394,396	572,143	960,065	951,300	634,240
TOTAL GENERAL FUND BEFORE EQUIPMENT REPLACEMENT					
	9,838,388	10,448,824	12,426,435	11,843,030	12,144,190
EQUIPMENT REPLACEMENT RESERVE					
	93,960	64,484	68,100	56,480	114,970
TOTAL	93,960	64,484	68,100	56,480	114,970
TOTAL GENERAL FUND INCLUDING EQUIPMENT REPLACEMENT					
	9,932,348	10,513,308	12,494,535	11,899,510	12,259,160

**CITY OF DEL MAR
FISCAL YEARS 2017-2018 AND 2018-2019
ADOPTED OPERATING AND CAPITAL BUDGET
EXPENDITURE SUMMARIES**

DEPARTMENT	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
LIBRARY FUND	9,015	11,634	13,200	-	-
GAS TAX FUND					
STREET MAINTENANCE	78,504	104,868	132,140	151,180	148,530
STREET LIGHTS/SIGNS	129,082	131,879	102,530	140,170	133,490
STREET LANDSCAPING	202,985	184,822	208,680	210,160	211,630
TOTAL GAX TAX FUND	410,571	421,569	443,350	501,510	493,650
OPEN SPACE FUND					
POWERHOUSE OPERATIONS	333,023	399,435	326,930	344,480	356,380
BEACH MAINTENANCE	258,406	298,502	299,330	293,680	293,180
PARK MAINTENANCE	205,504	205,555	209,910	225,730	225,720
TOTAL OPEN SPACE FUND	796,933	903,492	836,170	863,890	875,280
SUPPLEMENTAL LAW ENFORCEMENT FUND	186,002	210,681	190,610	188,140	197,120
REGIONAL COMMUNICATION FUND	32,487	55,820	34,500	34,500	34,500
GRANTS FUND	53,535	89,357	40,170	19,370	19,370
HOUSING FUND	122,434	87,945	117,000	92,660	92,660
AB 939	3,291	24,304	50,000	71,510	71,510
PEG FEE FUND	-	260	127,000	18,000	15,000
WILDFIRE PROTECTION BOND DEBT FUND	174,737	-	-	-	-
TOTAL GENERAL O&M FUNDS	11,721,353	12,318,370	14,346,535	13,689,090	14,058,250
CAPITAL IMPROVEMENT FUNDS					
OPEN SPACE CAPITAL IMPROVEMENT FUND	168,272	511,041	449,283	200,000	-
GENERAL CAPITAL IMPROVEMENT FUND	826,044	4,511,256	19,763,072	2,140,790	560,000
DEBT SERVICE-CITY HALL	-	-	350,000	910,770	909,550
TRANSNET II CAPITAL IMPROVEMENT FUND	1,657,699	1,435,967	512,703	-	-
RTCIP FUND	-	4,489	-	-	-
TOTAL GENERAL CAPITAL IMPROVEMENT FUNDS	2,652,015	6,462,753	21,075,058	3,251,560	1,469,550
TOTAL GENERAL GOVERNMENTAL FUNDS	14,373,368	18,781,123	35,421,593	16,940,650	15,527,800
WORKERS' COMPENSATION FUND	350,117	155,746	283,860	300,000	316,800
WATER FUND					
GENERAL ADMINISTRATION	1,474,041	1,563,817	1,537,480	1,652,890	1,686,130
RISK MANAGEMENT	60,708	55,092	65,420	65,420	65,420
RAW WATER SUPPLY	1,221,332	1,215,349	1,300,000	1,470,540	1,588,040
TREATMENT/DELIVERY	469,956	279,752	303,810	344,440	377,150
TOTAL WATER FUND O&M	3,226,037	3,114,010	3,206,710	3,533,290	3,716,740
WATER CAP IMPROVEMENT	521,423	514,359	796,010	150,000	-
TOTAL WATER FUND	3,747,460	3,628,369	4,002,720	3,683,290	3,716,740

**CITY OF DEL MAR
FISCAL YEARS 2017-2018 AND 2018-2019
ADOPTED OPERATING AND CAPITAL BUDGET
EXPENDITURE SUMMARIES**

DEPARTMENT	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
CLEAN WATER FUND					
PLANNING	32,699	39,782	47,300	50,060	53,260
CODE ENFORCEMENT	22,418	24,243	25,290	26,880	28,500
CLEAN WATER MANAGEMENT	248,487	220,639	284,250	268,000	284,250
PUBLIC WORKS	136,147	180,510	223,770	247,270	251,100
TOTAL CLEAN WATER FUND	439,751	465,174	580,610	592,210	617,110
WASTEWATER FUND					
RISK MANAGEMENT	102,050	141,252	104,420	104,420	104,420
WASTEWATER TRANSPORTATION	643,293	218,070	196,130	104,400	110,520
WASTEWATER TREATMENT	291,752	214,612	563,000	839,120	879,190
DEBT SERVICE	782,542	808,456	582,370	572,420	573,560
WASTEWATER PROGRAM	1,758,368	1,829,847	1,873,550	2,052,920	2,016,550
TOTAL WASTEWATER FUND O&M	3,578,005	3,212,237	3,319,470	3,673,280	3,684,240
WASTEWATER CAPITAL IMPROVEMENT	401,658	1,429,308	2,555,191	400,000	-
TOTAL WASTEWATER FUND	3,979,663	4,641,545	5,874,661	4,073,280	3,684,240
TOTAL ENTERPRISE FUNDS	8,166,874	8,735,088	10,457,991	8,348,780	8,018,090
TOTAL EXPENDITURES	22,890,359	27,671,957	46,163,444	25,589,430	23,862,690

FISCAL YEAR 2017-2018 and FISCAL YEAR 2018-2019 CAPITAL OUTLAY EXPENDITURES

DEPARTMENT/DESCRIPTION	FUND	NEW/REPLACEMENT	FY 2017-2018 BUDGET	FY 2018-2019 BUDGET	DEPARTMENT TOTAL
Lifeguards					
North Beach Lifeguard Tower Repair	General Fund	Replacement	14,000	-	
(5) 800 MHz Radios	Equipment Replacement	Replacement	15,000	15,000	
Inflatable Rescue Boat	Equipment Replacement	Replacement	7,000	-	
ATV	Equipment Replacement	Replacement	7,000	7,000	
(2) Portable Lifeguard Towers	Equipment Replacement	Replacement	-	10,000	
Lifeguard Vehicle	Equipment Replacement	Replacement	-	53,490	128,490
Fire					
Self Contained Breathing Apparatus	Equipment Replacement	Replacement	7,000	7,000	
Jaws of Life	Equipment Replacement	Replacement	-	16,000	30,000
Public Works					
Utility Truck - 24%	Equipment Replacement	Replacement	6,480	6,480	
Bobcat Attachment - 24%	General Fund	New	5,520	-	
Loader Attachment - 24%	General Fund	New	5,040	-	23,520
Water					
Utility Truck - 35%	Water	Replacement	9,450	9,450	
Bobcat Attachment - 35%	Water	New	8,050	-	
Loader Attachment - 35%	Water	New	7,350	-	34,300
Clean Water					
Utility Truck - 6%	Clean Water	Replacement	1,620	1,620	
Bobcat Attachment - 6%	Clean Water	New	1,380	-	
Loader Attachment - 6%	Clean Water	New	1,260	-	5,880
Wastewater					
Utility Truck-35%	Wastewater	Replacement	9,450	9,450	
Bobcat Attachment - 35%	Wastewater	New	8,050	-	
Loader Attachment - 35%	Wastewater	New	7,350	-	34,300

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General Fund

City Service

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

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

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



**A 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, and an administrative meeting, 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. The following pages are the City Council goals for Fiscal Year 2017-18 and 2018-19.

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 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019	
Employee Services	\$ 20,140	\$ 20,274	\$ 20,040	\$ 20,040	\$ 20,040	(1)
Maintenance & Operations	6,867	9,148	11,100	14,500	13,000	(2)
Contractual Services	48,300	48,713	48,000	48,000	48,000	(3)
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
GRAND TOTAL	75,307	78,135	79,140	82,540	81,040	
POSITIONS (FTE)	-	-	-	-	-	

- (1) Each of the five Councilmembers receive a \$300 monthly stipend; the Mayor receives an additional \$50 per month.
- (2) In Fiscal Year 2017-2018, increase in Community Promotions includes additional funds for Volunteer Reception and City Hall Opening Community Event. Funding in Training & Education are for workshop fees and registration for City Councilmembers.
- (3) Contractual Services accounts for lobbyist services.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	CITY COUNCIL					
01-5100-1000	COUNCIL STIPEND	18,709	18,833	18,600	18,600	18,600
01-5100-1200	BENEFITS	1,431	1,441	1,440	1,440	1,440
	EMPLOYEE SERVICES	20,140	20,274	20,040	20,040	20,040
01-5100-2300	OPERATING SUPPLIES	1,628	376	1,000	2,000	1,500
01-5100-2350	COMMUNITY PROMOTION	3,832	5,763	3,000	7,000	6,000
01-5100-3800	MEETINGS & TRAVEL	1,407	3,009	5,600	4,000	4,000
01-5100-3801	TRAINING & EDUCATION	-	-	1,500	1,500	1,500
	MAINTENANCE & OPERATIONS	6,867	9,148	11,100	14,500	13,000
01-5100-3200	CONTRACTUAL SERVICES	48,300	48,713	48,000	48,000	48,000
	CONTRACTUAL SERVICES	48,300	48,713	48,000	48,000	48,000
	CITY COUNCIL	75,307	78,135	79,140	82,540	81,040

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 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Contractual Services	451,078	472,156	632,200	432,200	432,200 (1)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	451,078	472,156	632,200	432,200	432,200
POSITIONS (FTE)	-	-	-	-	-

(1) City Attorney-Special Projects includes funding for unanticipated legal review on special projects and anticipated costs for Short Term Rental regulations.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	LEGAL SERVICES					
01-5101-3201	CITY ATTORNEY RETAINER	217,186	219,118	217,200	217,200	217,200
01-5101-3202	CITY ATTORNEY-CLAIMS	233,892	253,038	250,000	25,000	25,000
01-5101-3203	OUTSIDE ATTORNEY SERVICES	-	-	20,000	20,000	20,000
01-5101-3208	CITY ATTORNEY-SPC PROJECTS	-	-	145,000	170,000	170,000
	CONTRACTUAL SERVICES	451,078	472,156	632,200	432,200	432,200
	LEGAL SERVICES	451,078	472,156	632,200	432,200	432,200

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.

	2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	71,651	72,301	72,600	72,850	72,850 (1)
Contractual Services	4,000	145,298	217,200	223,380	227,650 (2)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	75,651	217,599	289,800	296,230	300,500
POSITIONS (FTE)	-	-	-	-	-

(1) Includes recommended contributions for the following organizations:

Name of Organization	Actual FY 2016-2017	Adopted FY 2017-2018	Adopted FY 2018-2019
Del Mar Community Connections	\$ 19,500	\$ 18,500	\$ 18,500
Del Mar Village Association	50,000	50,000	50,000
Community Resource Center	2,500	2,500	2,500
San Dieguito Lagoon Committee	600	600	600
Regional Task Force on the Homeless	-	1,250	1,250
Total	\$ 72,600	\$ 72,850	\$ 72,850

(2) Contractual Services funds the Dial-A-Ride program and business promotion provided by the Del Mar Village Association.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	COMMUNITY SUPPORT					
01-5110-3500	CONTRIBUTIONS	71,651	72,301	72,600	72,850	72,850
	MAINTENANCE & OPERATIONS	71,651	72,301	72,600	72,850	72,850
01-5110-3200	CONTRACTUAL SERVICES	4,000	145,298	217,200	223,380	227,650
	COMMUNITY SUPPORT	75,651	217,599	289,800	296,230	300,500

PROGRAM: SOLID WASTE			ACCT # 01-5125		
This program covers the costs of the City's participation in the Household Hazardous Waste Program (HHW) sponsored through the Regional Solid Waste Authority.					
	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Contractual Services	3,445	3,024	7,000	7,000	7,000 (1)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	3,445	3,024	7,000	7,000	7,000
POSITIONS (FTE)	-	-	-	-	-

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

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
01-5125-3208	SOLID WASTE					
	HOUSEHOLD HAZARDOUS WASTE	3,445	3,024	7,000	7,000	7,000
	CONTRACTUAL SERVICES	3,445	3,024	7,000	7,000	7,000
	SOLID WASTE	3,445	3,024	7,000	7,000	7,000

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City Manager

City Manager

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.



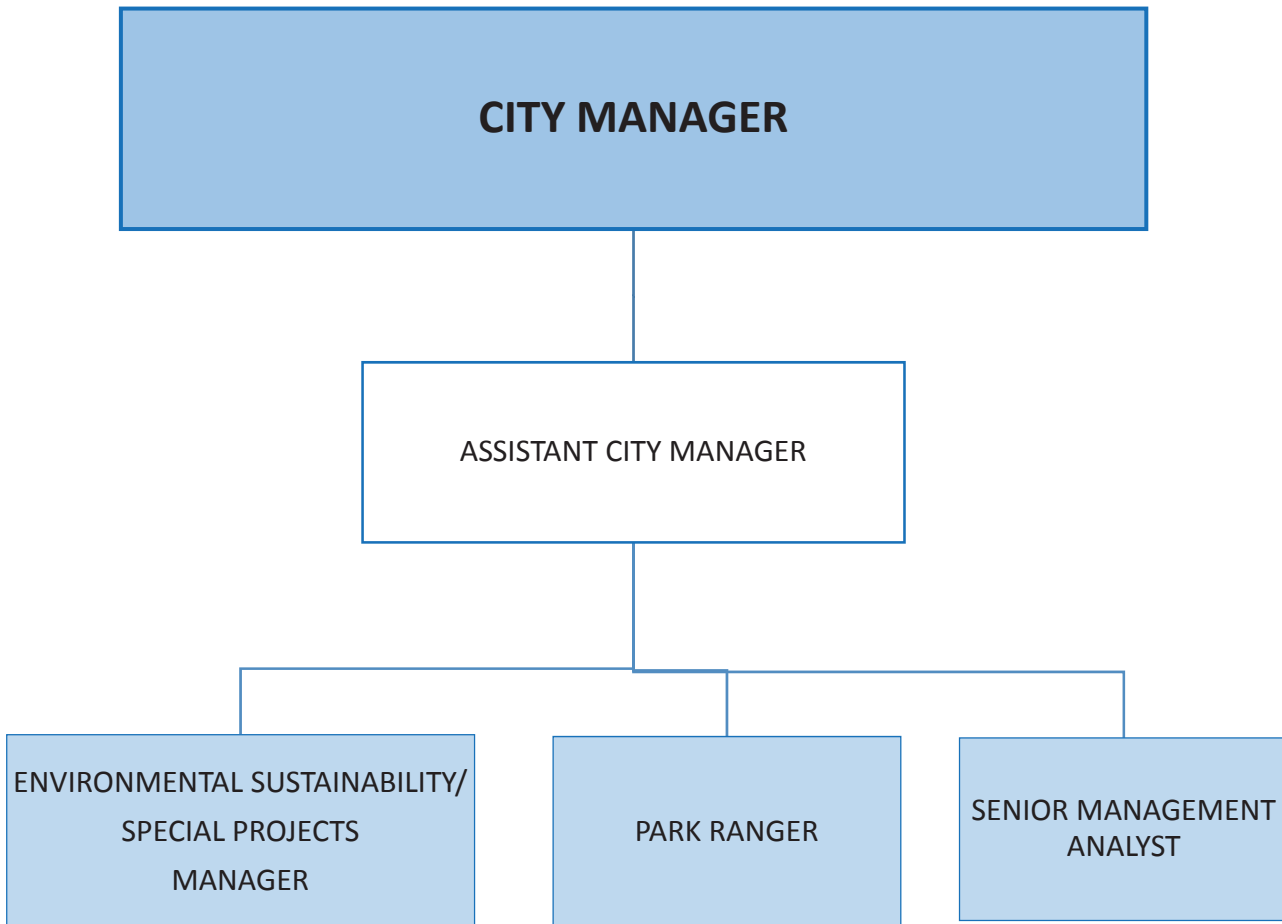
WE ARE OFTEN THE FIRST OR THE LAST POINT OF CONTACT AND WE STRIVE TO HANDLE ALL CUSTOMERS WITH INTEGRITY, RESPECT, AND PROFESSIONALISM

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A wonderful place to live, work, & play



City Manager's Department Organizational Chart



CITY MANAGER'S DEPARTMENT

The City Manager's Department is responsible for implementing the goals and policies of the City Council and overall management of all City operations, as well as developing a budget for Council review and approval, coordinating the flow of information to and from the Council, overseeing the activities of all City departments, and managing special programs and projects that pertain to all functional areas of City operations.

Fiscal Years 2015-2016 and 2016-2017 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 2015-2015 and 2016-2017 as outlined below:

City Administration and Financial Management

- Continued to build a cohesive Del Mar City team with an emphasis on customer service to provide residents and businesses with continuously improved quality services.
- Improved the financial solvency of the City and its ability to fund new capital and infrastructure improvement projects by securing new funding sources, including low-interest long-term financing for the City Hall.
- Secured grant funding to help pay for important City projects including:
 - Community Safety
 - \$10,400 for Dive Computers and Regulators from the Del Mar Rotary
 - \$6,000 for Cliff Rescue Gear from Friends of the Powerhouse
 - Sea Level Rise studies
 - \$100,000 from Ocean Protection Council
 - \$211,220 from California Coastal Commission
 - City Hall sustainability components
 - \$388,893 for City Hall solar array and batteries
- Completed study for Measure Q, 1% sales tax measure and facilitated the measure through the election process.
- Developed Fiscal Years 2017-2018 and 2018-2019 Operating and Capital Budget and citywide Capital Improvement Plan.
- Continued community engagement efforts through the City's website, e-blasts, Engage Del Mar, community workshops, neighborhood meetings, community surveys, and more.
- Provided staff support and administration to City advisory committees.
- Developed a Design Review Ad-hoc Committee.

Capital Projects

- Managed all aspects of the City Hall project, including completion of the environmental review and entitlement process, design and construction drawings, relocation to temporary location and initiated construction.
- Managed completion of several major capital projects to improve pedestrian access, bicycle mobility, traffic concerns, and drainage:
 - Completed construction of Sidewalks, Streets and Drainage Segment 2 project along Jimmy Durante from Camino del Mar to the San Dieguito Drive intersection
 - Completed construction of Sidewalks, Streets and Drainage Segment 6 project along Villa De La Valle and North Camino Del Mar.
 - Completed construction of a roundabout at Jimmy Durante and San Dieguito Drive including the negotiations and purchase of easements to facilitate the project.
 - Continued to work on the Streetscape Camino del Mar project.
- Constructed the sewer force main from the 21st Street Pump Station to Solana Beach and begin redirecting wastewater flow to the San Elijo Wastewater Reclamation Facility for long-term cost-efficiency for Del Mar and to generate additional recycled water for the region.
- Continued the Shores Park Master Plan project, working with Shores Advisory Committee appointed by the City Council, completed Phase One of the project, which included more than a dozen interest group meetings, a survey of registered voter households, three project information booths, and an on-site community workshop celebration. Began exploration of shared use master plan concept with the Winston School.
- Established long term low cost lease agreement with North County Transit District of the former Buyback Center lot to service as a parking area for the River Path Del Mar, Coast to Crest and Crest Loop Trails.
- Constructed an extension of the River Path Del Mar recreational trail east of Jimmy Durante Boulevard to the Old Grand Avenue Bridge Overlook.

City Services and Programs

- Pursued initiatives for a more sustainable Del Mar including:
 - Completion of a Climate Action Plan under the guidance of the Sustainability Advisory Board in partnership with the Energy Policy Initiative Center (EPIC) made by possible, in part, through grant funding from SDG&E, implementing a community workshop held in September 2015
 - Continued a voucher program to help residents acquire worm and compost bins at reduced cost to help the City in reducing solid waste.

- Continued a monitoring and outreach program to ensure compliance with the mandatory commercial and multifamily recycling requirements of AB 341.
 - Continued to provide the low-cost household hazard waste collection program, and conducted four “Del Mar Recycles” collection events to collect certain household hazardous waste materials and shred confidential paper. Conducted two Fuel Reduction Weeks to provide free disposal brush and tree trimmings to reduce brush fuel load.
 - Designed City Hall to achieve Cal Green Building Code Tier 1 Standard, above and beyond for environmental sustainability of project.
 - Applied for and was recommended for award of a grant of \$380,000 for solar panels and battery storage for the new City Hall
- Continued to work with the San Diego County Sheriff for law enforcement services. Built positive working relationships and increased promotion of their services to the public via Neighborhood Watch, Senior Volunteer, and Coffee with the Community events. Partnered with the Sheriff’s Department to identify and implement opportunities to restructure operations and improve service levels, including temporary deployments of special and motorcycle traffic patrols.
 - Conducted a study in conjunction with the Finance Committee’s Law Enforcement ad-hoc Subcommittee to evaluate service levels of different types of calls and ways response times can be improved, such as adding staff resources or forming a City police department.
 - Completion of Police Department Implementation Plan Study
 - Continued efforts to work with local businesses, including the Del Mar Village Association, restructured the Tourism Business Improvement District (TBID) to be 1% TOT for destination marketing coordinated by DMVA, and the Business Support Advisory Committee
 - Negotiated an agreement extension with the City of San Diego for water treatment and transportation services.
 - Implemented a drought management plan to achieve the necessary water reduction target established for Del Mar by the State of California and/or the City’s wholesale water provider, the San Diego County Water Authority.
 - Working with the DAA and the Del Mar Village Association, and the Breeders Cup, began preparations for the 2017 Breeders Cup which will take place in November.

Intergovernmental

- Continued to work to build positive working relations with the 22nd District Agricultural Association (DAA).

- Completed an Economic Impact Study in partnership with the 22nd DAA and the City of Solana Beach to assess the impact of the activities and presence of the Fairgrounds' from a revenue and expenditure perspective.
- Worked with the Fairgrounds to address traffic issues, both long-term related to any future development at the Fairgrounds' property and related to annual summer events.
- Addressed noise impact concern related to Fairgrounds events, plus broader community preparations for major Fairgrounds events, such as KAABOO.
- Completed the Del Mar Fairgrounds Economic Impact Study and determine next steps.

Service Level Changes

The current level of service will remain the same.

Fiscal Years 2017-2018 and 2018-2019 Goals and Objectives

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

City Administration and Financial Management

- In an effort to improve service to the community, enhance communications efforts on City projects and programs, tailored to meet the communications preferences of the Del Mar community.
- 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.
- Pursue opportunities to increase grant funding.
- Represent the City in negotiating with the Hotel proposed Development at North Bluff, Watermark and the Garden Project for City improvements and benefits as well as any use of City property.

Capital Projects

- Design and construction for the City Hall/Town Hall project. Identification of a temporary location for City Hall during construction and relocation without interrupting service to the public. Develop financing plan and establish loan agreements to fund the project.

- Work towards completion of the next segments of the Sidewalk, Streets, and Drainage project, including the Camino del Mar from the Downtown area (Streetscape) to the southern City limit (segment 5).
- Completion of roadway and pavement repairs on a strategic basis, prioritizing the project areas based on condition of the roadway and opportunities for coordinating with underground utility infrastructure (water and wastewater) rehabilitation projects.
- Complete the development of a Park Master Plan for the Shores property.
- Develop a comprehensive facilities plan, including a complete inventory of all current City facilities.

City Services and Programs

- Continue to evaluate law enforcement services to provide high quality effective law enforcement services to residents, businesses and visitors.
- Completion and implementation of a Comprehensive Parking Management Plan for Downtown to address parking demand, parking ratios, and employee parking.
- Continue working on sustainability initiatives:
 - Continue to implement the adopted Climate Action Plan which includes an updated Greenhouse Gas (GHG) Emissions Inventory, GHG reduction targets for 2020 and 2035, mitigation measures to achieve those targets, an implementation plan, and an adaptation plan.
 - Complete preparation of the Sea Level Rise Adaptation Plan, including the Local Coastal Program Amendment.
- Work to improve and ensure safety of community through utilizing bluff stabilization practices.

Intergovernmental

- Continue to pursue governance issues related to the Fairgrounds 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.
- Continue advocacy efforts to influence legislation impacting the City.

Positions (FTE)	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2019
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 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ 626,955	\$ 783,954	\$ 740,960	\$ 731,720	\$ 775,230
Maintenance & Operations	25,766	31,968	30,250	30,500	30,500 (1)
Contractual Services	17,549	2,975	8,000	5,000	5,000 (2)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	670,270	818,897	779,210	767,220	810,730
POSITIONS (FTE)	3.00	3.00	4.00	4.00	4.00

(1) Includes memberships to City County Managers Association (CCMA), California City Management Foundation (CCMF), International City Managers Association (ICMA), and Municipal Management Association of Southern California (MMASC).

(2) Includes continued funding for Management Development.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	CITY MANAGER					
01-5200-1000	SALARIES - PERMANENT	479,543	528,366	540,070	550,660	580,960
01-5200-1200	EMPLOYEE BENEFITS	131,367	165,026	166,710	146,020	157,970
01-5200-1205	WORKERS' COMPENSATION	8,899	11,480	14,180	15,040	16,300
01-5200-1300	SALARIES - SEASONAL	7,146	78,579	20,000	20,000	20,000
01-5200-1400	OVERTIME SALARIES	-	503	-	-	-
	EMPLOYEE SERVICES	626,955	783,954	740,960	731,720	775,230
01-5200-2131	VEHICLE MAINTENANCE	-	-	-	-	-
01-5200-2300	OPERATING SUPPLIES	660	3,114	3,500	3,500	3,500
01-5200-2800	GAS & OIL	246	222	300	300	300
01-5200-3700	MEMBERSHIPS & SUBSCRIPTIONS	5,914	8,556	5,320	5,170	5,170
01-5200-3800	MEETINGS & TRAVEL	2,474	2,222	4,930	5,930	5,930
01-5200-3801	TRAINING & EDUCATION	781	2,059	3,000	2,400	2,400
01-5200-3900	AUTO ALLOWANCE	15,691	15,795	13,200	13,200	13,200
	MAINTENANCE & OPERATIONS	25,766	31,968	30,250	30,500	30,500
01-5200-3200	CONTRACTUAL SERVICES	17,549	2,975	8,000	5,000	5,000
	CITY MANAGER	670,270	818,897	779,210	767,220	810,730

PROGRAM: CITY MEMBERSHIPS				ACCT # 01-5212	
City memberships provide for Del Mar's memberships in a number of outside agencies including the San Diego Association of Governments (SANDAG), the League of California Cities (LCC), and the Local Agency Formation Commission (LAFCO), among others.					
	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	60,646	62,202	69,770	69,770	69,770 (1)
Contractual Services	7,744	7,744	7,740	7,750	7,750 (2)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	68,390	69,946	77,510	77,520	77,520
POSITIONS (FTE)	-	-	-	-	-

(1) Includes memberships to LAFCO, SANDAG, League of California Cities, International Council for Local Environmental Initiatives (ICLEI), and the San Dieguito River Park JPA.

(2) Contractual Services represents the annual fee paid for Transect Beach Monitoring.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	CITY MEMBERSHIPS					
01-5212-3700	MEMBERSHIPS & SUBSCRIPTIONS	60,646	62,202	69,770	69,770	69,770
	MAINTENANCE & OPERATIONS	60,646	62,202	69,770	69,770	69,770
01-5212-3200	CONTRACTUAL SERVICES	7,744	7,744	7,740	7,750	7,750
	CITY MEMBERSHIPS	68,390	69,946	77,510	77,520	77,520

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

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

	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Contractual Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	48,140	65,490	377,425	373,000	44,000 (1)
GRAND TOTAL	-	-	377,425	373,000	44,000
POSITIONS (FTE)	-	-	-	-	-

	BUDGET 2016-2017	PROPOSED 2017-2018	PROPOSED 2018-2019
Fairgrounds Economic Impact Study	\$ 49,625	\$ -	\$ -
Sea Level Rise Planning	177,800	103,000	19,000
Digitize Citywide Records	150,000	100,000	-
Housing Element Ordinances/Actions by consultant	-	50,000	25,000
General Plan or Zoning Code format/digitizing with electronic indexing	-	-	25,000
Affordable Housing 22 in 5 Program Plan	-	100,000	-
NCTD Rail Trail Feasibility	-	-	150,000
Design Guidelines - DRO	-	40,000	-
Complete/Green Streets Plan	-	85,000	-
	\$ 377,425	\$ 478,000	\$ 219,000

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
01-5890-5998	SPECIAL PROJECTS					
	SPECIAL PROJECTS	48,140	65,490	377,425	373,000	44,000
	SPECIAL PROJECTS	48,140	65,490	377,425	373,000	44,000

City Engineer

Engineering | Mission Statement

The employees of the Engineering Department are 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.



innovation integrity teamwork service excellence preservation & safety

A wonderful place to live, work, & play

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.

2015-2016 and 2016-2017 Achievements

- Management of On-Call Consultants for Engineering Design and Surveying.
- On-going Traffic Engineering evaluations at various locations throughout the City.
- Supported the Planning Department in Development Reviews.
- Project implementation, design and construction on the City-Wide Sidewalk Projects.
- Recycled Water hydraulic study for median and future park use.
- City Pavement Improvement Projects #1 and #2.
- Assisted and/or managed the design and contract administration of a number of critical capital improvement projects, including:
 - Sewer, Water and Arterial Paving (SWAP) Project.
 - Jimmy Durante and San Dieguito Drive Intersection Improvement Project
 - Sewer Repair Projects (Group 1) City-Wide.

Service Level Changes

The current level of service will be maintained.

2017-2018 and 2018-2019 Goals and Objectives

- Design and construction on the City-Wide Sidewalk Projects Segment #5.
- Design and construction of the Streetscape between 15th Street and 9th Street on Camino Del Mar.
- Manage design efforts for the Bi-Annual Water and Sewer Project (Group 2).
- 21st Street/Tennis Court Park Project Implementation.
- Attend the SANDAG 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 Michael Baker International. General engineering services include capital improvement planning and budgeting, field investigations, and technical support for various projects including grant writing and analysis of traffic circulation issues.					
	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Contractual Services	211,334	191,786	194,000	194,000	194,000 (1)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	211,334	191,786	194,000	194,000	194,000
POSITIONS (FTE)	-	-	-	-	-

(1) Contractual services includes traffic engineering, and review of applicant submittal plans and reports.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	ENGINEERING SERVICES					
01-5220-3210	CITY ENGINEER	68,265	83,955	66,000	66,000	66,000
01-5220-3211	CITY ENGINEER - SPECIAL PROJECT	7,322	-	-	-	-
01-5220-3212	TRAFFIC ENGINEERING	18,885	26,538	15,000	20,000	20,000
01-5220-3218	ORDINANCE/PROCEDURES. UPDATE	1,544	-	3,000	-	-
01-5220-3219	TECH SUPPORT PLANNING	-	-	20,000	18,000	18,000
01-5220-3227	DEVELOPMENT REVIEWS	115,318	81,293	90,000	90,000	90,000
	CONTRACTUAL SERVICES	211,334	191,786	194,000	194,000	194,000
	ENGINEERING SERVICES	211,334	191,786	194,000	194,000	194,000

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Public Safety

Community Services

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

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 Organizational Chart

PUBLIC SAFETY ADMINISTRATION
 COMMUNITY SERVICES
 FIRE SERVICES
 LAW ENFORCEMENT SERVICES
 PARK RANGER PROGRAM

CITY MANAGER

COMMUNITY SERVICES LAW ENFORCEMENT SERVICES PARK RANGER PROGRAM FIRE SERVICES

LIFEGUARD CHIEF & COMMUNITY SERVICES DIRECTOR

DEL MAR, ENCINITAS, SOLANA BEACH FIRE CHIEF

DEL MAR, ENCINITAS, SOLANA BEACH DEPUTY CHIEF (1)

DEPUTY COMMUNITY SERVICES DIRECTOR

LIFEGUARD LIEUTENANT

DEL MAR, ENCINITAS, SOLANA BEACH MANAGEMENT ANALYST

DEL MAR, ENCINITAS, SOLANA BEACH FIRE MARSHAL

DEL MAR, ENCINITAS, SOLANA BEACH BATTALION CHIEF (3)

SENIOR LIFEGUARD (2)

FACILITIES COORDINATOR

ADMINISTRATIVE ASSISTANT

DEL MAR, ENCINITAS, SOLANA BEACH PROGRAM ASSISTANT

ENGINEER (3)

CAPTAIN (3)

PARKING ENFORCEMENT LIEUTENANT
 PARKING ENFORCEMENT OFFICERS

FIREFIGHTER/PARAMEDIC (3)

PUBLIC SAFETY - COMMUNITY SERVICES DEPARTMENT

The Community Services Department consists of the Lifeguard, Parking, and Open Space, divisions. Department operations are open for service every day of the year.

The Lifeguard division proactively manages beach operations and performs ocean rescues, first aid, and supports local beach and park ordinance compliance. Additionally, the division issues Operations Permits for beach and ocean recreational activities including Junior Lifeguards, and surfing and volleyball camps – serving thousands of children year-round.

Parking services responsibilities include managing parking limit zones downtown, paid parking areas near the beach, and throughout the residential areas. Other responsibilities include advising on traffic and parking issues, processing and responding to complaints, paid parking collection, and aiding lifeguard staff with enforcement in the parks and beach.

Open Space staff is responsible for managing, planning, and contracting Operations Permits for the use of the beach, Powerhouse and Seagrove Parks, and the Powerhouse Community Center. Other duties include cleaning and general maintenance of the Community Center and the Beach Safety Center.

The Del Mar Community Services Department continues to provide professional, educational, and quality public service, to residents and visitors. The entire staff consistently accomplishes the City's goal of providing safety, education, awareness, and enjoyment, throughout Del Mar's public facilities and natural environment.

Fiscal Years 2015-16 and 2016-2017 Achievements

- Lifeguards performed 1,312 ocean rescues, accomplished over 15,334 safety contacts, 2005 medical aids, and nearly 2,500 enforcement contacts.
- Provided a safe environment for over 4 million visitors over two fiscal years and maintained its unparalleled safety record with its highly trained veteran crew augmented by emerging young lifeguards and another group of trainees.
- Introduced the use of aerial drones into the workplace giving opportunities to work with other City departments to gain better visual imagery in difficult to reach or unsafe areas.
- Implemented vehicle tracking and 911 interface systems in both of its beach vehicles providing greater response times and communications while in the field.
- Parking Services trained eight Parking Officers and cross-trained two lifeguards, in basic CPR and conflict resolution skills
- Upgraded electric bikes to continue emission free, customer connected patrols.

- Opened and provided patrol service in the new Trailhead parking lot on San Dieguito Road while also monitoring activity for the Coastal Commission.
- Issued approximately 25,000 parking citations, 2,800 warnings, towed 22 vehicles, recovered seven stolen vehicles, and cited 32 oversized vehicles.
- Began expansion of 200 parking spaces along Camino Del Mar and Via de la Valle.

Service Level Changes

Service levels will increase for the department with particular impact in the North Beach area. Visitor totals are expected to increase in the area after already tremendous growth and increased appeal over the past five years. With the addition of 200 parking spaces adjacent to the area, it is estimated that at least 50 spaces will have a direct impact on lifeguarding and beach visitors while all 200 will directly impact Parking staff with levels of enforcement and Pay and Display meter service demands.

Fiscal Years 2017-2018 and 2018-2019 Goals and Objectives

- Proactively manage and support a safe public environment.
- Expand the further use of technology by expansion of the Drone program to enhance public safety, aerial imagery software for crowd count data, and exploring the needs of other City departments.
- Continue to work with public and private schools, and concessionaires to facilitate beach and aquatic team, and recreational activities including Junior High PE, club activities, surf, volleyball, and Junior Lifeguard programs.
- Build upon our relationship with the community by providing school beach safety tours, outreach visits, and local CPR and First Aid programs.
- Work with the community and other City staff to further enhance the North Beach area with the addition of new and improved facilities to better serve the public.
- Enhance public access by working with Public Works and City Engineers during the expansion and rebuilding of sections of the seawall in the 29th Street area and other street ends.
- Continue to help support and maintain a healthy marine environment through wildlife rescue and working with local non-profit rescue and rehabilitation groups.
- Enhance and expand the balance between public and private use of the open space and Powerhouse Community Center to best meet the needs of the community.

- Work with the community and Planning Department to determine needs and improvements at the Powerhouse Community Center including a possible western deck expansion.
- Parking Operations will continue to enhance street safety and efficiently manage parking resources with low carbon impact electric bikes.
- Commitment to an environmentally friendly workplace by replacement of an aging patrol vehicle with a hybrid or electric vehicle.
- Addition of evening parking patrols to respond quickly to protect resident’s interests.
- Manage an additional 200 parking spaces that will enhance beach access while collecting parking revenue via solar powered credit card accessible pay stations.
- Parking Officers will field test and assess implementation of electronic cite handhelds and remote meter payment systems.
- Promote a positive and healthy workplace through training and an emphasis on excellent customer service to most effectively serve the community and retain key staff members.

Positions (FTE)	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2019
Lifeguard Services	6.0	5.0	5.0	5.0	5.0
Parking Enforcement	3.0	3.0	3.0	3.0	3.0
Powerhouse Operations	2.0	2.0	2.0	2.0	2.0

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 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	1,000	1,000	1,000
Contractual Services	2,001,877	2,128,003	2,401,685	2,341,440	2,477,610 (1)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	2,001,877	2,128,003	2,402,685	2,342,440	2,478,610
POSITIONS (FTE)	-	-	-	-	-

(1) Patrol and Traffic Enforcement reflects funding based on a 6% increase. Special Enforcement Services includes overtime rate for special events, heavy traffic support during busy weekends, and additional special patrol as needed.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	PATROL AND TRAFFIC ENFORCEMENT					
01-5230-2300	OPERATING SUPPLIES	-	-	1,000	1,000	1,000
	MAINTENANCE & OPERATIONS			1,000	1,000	1,000
01-5230-3220	PATROL ENFORCEMENT	1,622,730	1,689,584	1,741,600	1,834,810	1,944,890
01-5230-3221	TRAFFIC ENFORCEMENT	311,448	301,491	333,085	402,760	426,930
01-5230-3223	SPECIAL ENFORCEMENT SERVICES	-	26,315	49,880	25,000	25,000
01-5230-3224	ADDITIONAL LAW ENF SRVCS-TBD	-	-	200,000	-	-
01-5230-3225	REGIONAL SERVICES	1,364	1,300	1,860	1,800	1,860
01-5230-3226	TRAFFIC SIGNAL ENFORCEMENT	56,790	56,790	60,260	62,070	63,930
01-5230-3400	TELEPHONE	-	182	-	-	-
01-5230-3200	CONTRACTUAL SERVICES	9,545	52,341	15,000	15,000	15,000
	CONTRACTUAL SERVICES	2,001,877	2,128,003	2,401,685	2,341,440	2,477,610
	PATROL AND TRAFFIC ENFORCEMENT	2,001,877	2,128,003	2,402,685	2,342,440	2,478,610

PROGRAM: LIFEGUARD SERVICES			ACCT # 01-5631		
Del Mar Lifeguards maintain a safe beach environment through preventive lifeguarding and proactive law enforcement.					
	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ 853,257	\$ 865,402	\$ 851,830	\$ 898,180	\$ 951,270
Maintenance & Operations	151,341	129,809	119,990	142,830	142,830 (1)
Contractual Services	30,358	37,014	41,000	42,200	42,200
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	1,034,956	1,032,225	1,012,820	1,083,210	1,136,300
POSITIONS (FTE)	6.00	5.00	5.00	5.00	5.00

(1) Uniforms includes the purchase of required wear for lifeguards including sunglasses and Class B uniforms.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	<u>LIFEGUARD SERVICES</u>					
01-5631-1000	SALARIES - PERMANENT	380,585	390,234	402,880	422,470	445,710
01-5631-1200	EMPLOYEE BENEFITS	145,187	145,873	157,120	164,100	182,550
01-5631-1205	WORKERS' COMPENSATION	17,473	17,975	19,360	21,610	23,010
01-5631-1300	SALARIES - SEASONAL	274,701	273,643	257,470	275,000	285,000
01-5631-1400	OVERTIME	35,311	37,677	15,000	15,000	15,000
	EMPLOYEE SERVICES	853,257	865,402	851,830	898,180	951,270
01-5631-2000	BUILDING MAINTENANCE & REPAIR	16,908	4,588	12,500	10,000	12,500
01-5631-2100	EQUIP/RADIO MAINT & REPAIR	690	103	1,000	1,000	1,000
01-5631-2131	VEHICLE MAINTENANCE	7,936	7,453	3,500	7,500	5,000
01-5631-2300	OPERATING SUPPLIES	37,467	33,859	25,000	27,400	27,400
01-5631-2400	UNIFORMS	12,624	11,303	5,000	11,150	11,150
01-5631-2600	SMALL TOOLS & EQUIPMENT	23,076	27,254	16,450	16,450	16,450
01-5631-2800	GAS & OIL	11,336	10,704	12,750	12,750	12,750
01-5631-3000	ADVERTISING & PRINTING	17,566	539	600	1,000	1,000
01-5631-3300	UTILITIES	5,562	14,150	18,150	18,150	18,150
01-5631-3400	TELEPHONE	143	6,544	8,090	19,980	19,980
01-5631-3600	PROPERTY/EQUIPMENT RENTAL	-	143	200	200	200
01-5631-3700	MEMBERSHIPS & SUBSCRIPTIONS	-	-	-	500	500
01-5631-3800	MEETINGS & TRAVEL	100	180	-	-	-
01-5631-3801	TRAINING & EDUCATION	17,933	12,989	16,750	16,750	16,750
	MAINTENANCE & OPERATIONS	151,341	129,809	119,990	142,830	142,830
01-5631-3200	CONTRACTUAL SERVICES	30,358	37,014	41,000	42,200	42,200
	LIFEGUARD SERVICES	1,034,956	1,032,225	1,012,820	1,083,210	1,136,300

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 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ 346,931	\$ 346,033	\$ 382,770	\$ 413,640	\$ 432,080
Maintenance & Operations	49,334	43,608	37,200	50,020	50,520 (1)
Contractual Services	80,831	63,577	80,000	166,800	166,800 (2)
Debt Service	-	-	-	-	-
Capital Outlay	-	2,538	3,000	-	-
GRAND TOTAL	477,096	455,756	502,970	630,460	649,400
POSITIONS (FTE)	3.00	3.00	3.10	3.10	3.10

(1) Operating Supplies includes additional funds for the purchase of pay and display supplies due to the installation of new machines.

(2) Contractual services increase is due to the transfer of parking meter merchant fees from the Finance program beginning in Fiscal Year 2017-2018.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	PARKING ENFORCEMENT					
01-5632-1000	SALARIES - PERMANENT	182,535	181,459	193,560	209,830	221,380
01-5632-1200	EMPLOYEE BENEFITS	67,889	76,929	85,570	87,970	93,660
01-5632-1205	WORKERS' COMPENSATION	15,126	14,577	18,640	20,840	22,040
01-5632-1300	SALARIES - SEASONAL	64,535	40,945	75,000	75,000	75,000
01-5632-1400	OVERTIME	16,846	32,123	10,000	20,000	20,000
	EMPLOYEE SERVICES	346,931	346,033	382,770	413,640	432,080
01-5632-2000	BUILDING MAINTENANCE & REPAIR	915	-	2,500	5,000	5,000
01-5632-2100	EQUIP/RADIO MAINT & REPAIR	8,844	-	5,000	7,500	7,500
01-5632-2131	VEHICLE MAINTENANCE	3,405	3,402	1,000	1,000	1,000
01-5632-2300	OPERATING SUPPLIES	12,607	12,753	7,000	10,000	10,000
01-5632-2400	UNIFORMS	6,206	5,236	2,500	4,500	5,000
01-5632-2600	SMALL TOOLS & EQUIPMENT	4,652	7,121	3,750	3,750	3,750
01-5632-2800	GAS & OIL	3,215	3,528	5,500	5,500	5,500
01-5632-3000	ADVERTISING & PRINTING	4,377	4,866	5,500	5,500	5,500
01-5632-3400	TELEPHONE	983	2,606	1,300	3,120	3,120
01-5632-3600	PROPERTY/EQUIPMENT RENTAL	3,063	3,961	2,500	2,500	2,500
01-5632-3700	MEMBERSHIPS/SUBSCRIPTIONS	135	135	150	150	150
01-5632-3801	TRAINING & EDUCATION	932	-	500	1,500	1,500
	MAINTENANCE & OPERATIONS	49,334	43,608	37,200	50,020	50,520
01-5632-3200	CONTRACTUAL SERVICES	80,831	63,577	80,000	166,800	166,800
01-5632-5300	MACHINERY & EQUIPMENT	-	2,538	3,000	-	-
	CAPITAL OUTLAY	-	2,538	3,000	-	-
	PARKING ENFORCEMENT	477,096	455,756	502,970	630,460	649,400

PUBLIC SAFETY - FIRE

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

Fiscal Years 2015-2016 and 2016-2017 Achievements

- Improved ISO rating from a "4" to a "2". This rating is used to set the appropriate insurance premium rates for residential and commercial properties.
- Purchased new community access AEDs (Automatic External Defibrillators) to replace aging units across the City.
- Applied for the Assistance to Firefighters Grant (AFG) for new (SCBAs) self-contained breathing apparatus to replace aging units on all fire apparatus.
- Taught "hands only" CPR to 2,231 7th grade students in the San Dieguito Unified School District.
- Participated in an EOC activation drill for the Great Shakeout Statewide training event.
- Began tracking response turnout times for all crews to set standards for response performance.
- Successfully adopted the 2016 triennial fire code and local ordinances.
- Completed new-hire testing (one new FF/PM employed) and both Engineers and Captains promotional exams. All exams were conducted cooperatively with all cities of Solana Beach and Encinitas.
- Participated in a full-scale mass casualty train derailment drill with NCTD.
- All Fire Department members completed swiftwater rescue training in advance of the winter rainy season.
- First firefighter member sent out as a single-resource to the major campaign fires last summer (Line EMT assignment) as part of a cooperative program and provide specialty positions through the State Mutual Aid process.
- Established multi-agency Safety and Uniform committees.

- Held a supervisors leadership academy for all uniformed personnel.

Fiscal Years 2017-2018 and 2018-2019 Goals and Objectives

- Maintain the health and safety of the workforce to carry out the needs of the Fire Department. Continue to support the wellness program and other health and safety initiatives.
- Continue to create efficiencies and cost containment strategies within the Cooperative Management Agreement between the cities of Encinitas and Solana Beach.
- Identify and actively pursue grant funding opportunities while continuing to seek out and identify cost recovery opportunities for the department.
- Adopt and amend new State Fire Codes and the Municipal Fire Code.
- Continue the review and update the City's Emergency Operations Procedures and arrange for additional citywide disaster exercises involving all departments of the City.
- Continue the evaluation of different governance options with the cities of Encinitas and Solana Beach.
- Provide an assessment of the current fire station's costs, condition, and location to provide alternatives that will maintain or improve service delivery.
- Continue the evaluation of equity of services with surrounding agencies.
- Provide training opportunities to increase competencies and capabilities as well as utilizing best practice methods.
- Update response time goals.

Positions (FTE)	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2019
Fire	9.0	9.0	9.0	9.0	9.0

PROGRAM: FIRE SERVICES		ACCT # 01-5730			
The Fire Department provides emergency service to the residents and businesses of Del Mar by responding to all fire and medical calls, achieving the ultimate goal of saving lives and protecting property.					
	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ 1,469,298	\$ 1,376,310	\$ 1,536,510	\$ 1,505,870	\$ 1,672,680
Maintenance & Operations	164,918	164,622	199,100	205,770	214,110 (1)
Contractual Services	206,511	231,536	271,130	257,950	272,120 (2)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	1,840,727	1,772,468	2,006,740	1,969,590	2,158,910
POSITIONS (FTE)	9.00	9.00	9.00	9.00	9.00

(1) This category includes a five percent increase for the cost to lease the Fire Department building from the Fairgrounds.

(2) Contractual services include the equipment rental costs associated with the Fuel Reduction Program and the annual contract with North County Dispatch JPA for ongoing emergency and non-emergency dispatch services.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	FIRE PROTECTION					
01-5730-1000	SALARIES - PERMANENT	762,992	740,888	765,450	750,520	791,810
01-5730-1200	EMPLOYEE BENEFITS	324,596	355,742	452,480	435,650	537,000
01-5730-1205	WORKERS' COMPENSATION	54,762	53,018	62,180	64,150	67,960
01-5730-1400	OVERTIME	307,226	207,285	236,300	235,050	254,280
01-5730-1401	FIRE FLSA OVERTIME	19,722	19,377	20,100	20,500	21,630
	EMPLOYEE SERVICES	1,469,298	1,376,310	1,536,510	1,505,870	1,672,680
01-5730-2000	BUILDING MAINTENANCE & REPAIR	2,024	4,133	2,600	2,900	5,600
01-5730-2100	EQUIP/RADIO MAINT & REPAIR	8,129	781	3,200	3,400	3,400
01-5730-2131	VEHICLE MAINTENANCE	17,111	17,083	23,500	25,000	25,000
01-5730-2300	OPERATING SUPPLIES	7,663	10,157	10,330	10,580	10,580
01-5730-2400	UNIFORMS	5,231	6,849	9,500	10,000	10,000
01-5730-2600	SMALL TOOLS & EQUIPMENT	2,715	1,716	4,500	2,500	2,500
01-5730-2800	GAS & OIL	7,948	6,567	11,000	10,000	11,000
01-5730-3000	ADVERTISING & PRINTING	240	30	200	200	200
01-5730-3300	UTILITIES	12,433	11,292	15,000	15,000	15,000
01-5730-3400	TELEPHONE	16,971	16,433	22,290	23,600	23,600
01-5730-3600	PROPERTY/EQUIPMENT RENTAL	79,197	83,157	87,360	91,730	96,320
01-5730-3700	MEMBERSHIPS & SUBSCRIPTIONS	453	577	470	700	700
01-5730-3800	MEETINGS & TRAVEL	-	998	1,000	1,000	1,000
01-5730-3801	TRAINING & EDUCATION	4,803	4,849	8,150	9,160	9,210
	MAINTENANCE & OPERATIONS	164,918	164,622	199,100	205,770	214,110
01-5730-3200	CONTRACTUAL SERVICES	164,479	177,734	190,060	185,180	194,520
01-5730-3222	FUEL REDUCTION	-	-	20,000	20,000	20,000
01-5730-3228	DISPATCH	42,032	53,802	61,070	52,770	57,600
	CONTRACTUAL SERVICES	206,511	231,536	271,130	257,950	272,120
	FIRE PROTECTION	1,840,727	1,772,468	2,006,740	1,969,590	2,158,910

PROGRAM: HAZARDOUS WASTE			ACCT # 01-5731		
This program funds the City's participation in the County's Hazardous Incident Response Team (HIRT) program and includes supplies and services for disposing of hazardous waste.					
	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	13,545	14,633	15,300	15,830	15,880 (1)
Contractual Services	-	-	1,050	1,050	1,050
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	13,545	14,633	16,350	16,880	16,930
POSITIONS (FTE)	-	-	-	-	-

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

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	HAZARDOUS WASTE					
01-5731-3700	MEMBERSHIPS & SUBSCRIPTIONS	13,545	14,633	15,300	15,830	15,880
	MAINTENANCE & OPERATIONS	13,545	14,633	15,300	15,830	15,880
01-5731-3200	CONTRACTUAL SERVICES	-	-	1,050	1,050	1,050
	HAZARDOUS WASTE	13,545	14,633	16,350	16,880	16,930

PROGRAM: EMERGENCY PREPAREDNESS				ACCT # 01-5735	
This program provides for countywide disaster training exercises, equipment for the City's Emergency Operations Center (EOC), and membership in the Unified Disaster Council.					
	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	2,383	9,073	8,450	2,450	2,450
Contractual Services	600	600	2,060	2,060	2,060
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	2,983	9,673	10,510	4,510	4,510
POSITIONS (FTE)	-	-	-	-	-

(1)

(1) This account is used to fund the City's membership in the Unified Disaster Council.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	EMERGENCY PREPAREDNESS					
01-5735-2300	OPERATING SUPPLIES	1,048	6,357	6,750	750	750
01-5735-3400	TELEPHONE	1,335	2,716	1,700	1,700	1,700
	MAINTENANCE & OPERATIONS	2,383	9,073	8,450	2,450	2,450
01-5735-3200	CONTRACTUAL SERVICES	600	600	2,060	2,060	2,060
	EMERGENCY PREPAREDNESS	2,983	9,673	10,510	4,510	4,510

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Administrative Services

Administrative Services

Mission Statement

The Administrative Services Department has a policy to provide friendly, personalized, and unbiased assistance in accessing information, both current and historical, through well-organized systems. We maintain around-the-clock access to technology tools and create long-term strategies that build confidence with our customers. We are committed to working with departments to retain a skilled, adaptable, and diverse workforce so they may deliver superior services to the residents and visitors of the City of Del Mar.

**INFORMATION IS
OUR BUSINESS**



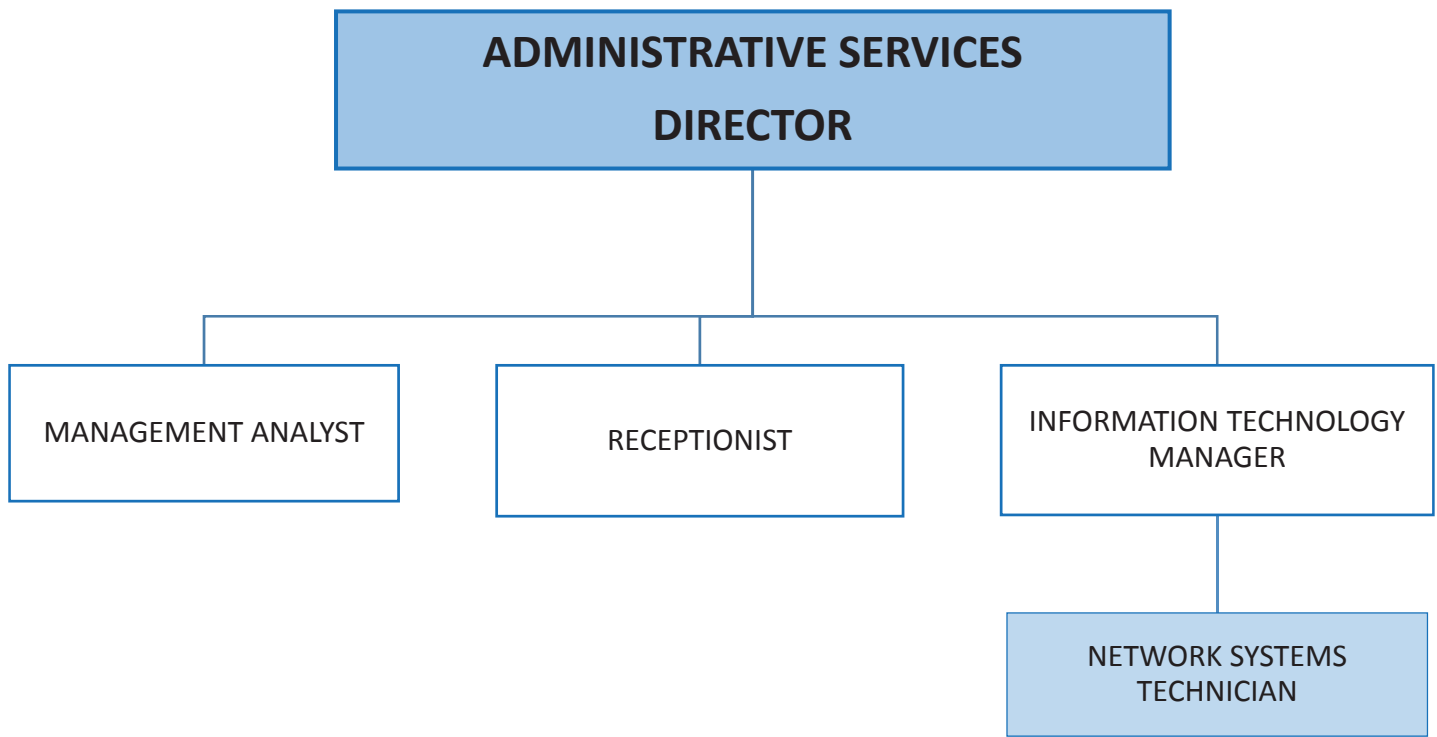
innovation integrity teamwork service excellence preservation & safety

A wonderful place to live, work, & play



Administrative Services Organizational Chart

COUNCIL SUPPORT
HUMAN RESOURCES
RECORDS
ELECTIONS
INFORMATION SYSTEMS
TV STUDIO MANAGEMENT



ADMINISTRATIVE SERVICES DEPARTMENT

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

The Director of Administrative Services also serves as the City Clerk and is responsible for performing all legislative, legal, and administrative duties, as required by law. The City Clerk division maintains the City Council meeting calendar, prepares City Council meeting agendas and minutes, processes updates to the municipal code, manages all records for the City, and conducts municipal elections.

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

In addition, the department includes the Human Resources division. This division oversees all aspects of the City's personnel and labor relations functions, including formal negotiations with the City's general employee and fire associations to ensure that personnel activity is conducted in accordance with state and federal laws and regulations, personnel recruitments, and health benefits management.

Fiscal Years 2015-2016 and 2016-2017 Achievements

- Successfully administered the 2016 General Election for Del Mar in collaboration with the San Diego County Registrar of Voters.
- Implemented an internal tracking process for submittal of Public Record Act (PRA) requests through TRAKiT.
- Continued process to implement an online timecard/payroll management system, which will replace manual timecards and leave requests.
- Began the process for online codification of the Del Mar Municipal Code and digitization of the Del Mar Community Plan.
- Continued efforts to develop an Administrative Policy Manual to create consistency among departments in how routine tasks and policies are administered.
- Continued the initiative to digitize existing paper records to reduce storage needs. Increased storage capacity of the Electronic Document Management System to expand the use of the system and to meet regulatory requirements.
- Replaced aging core network switches to improve network performance, ensure business continuity, and reduce annual maintenance costs.

- Implemented hosted Voice-Over-IP (VOIP) phone system to improve business continuity and reduce capital expenditures.

Fiscal Years 2017-2018 and 2018-2019 Goals and Objectives

- Complete implementation of an online timecard/payroll management system in collaboration with the Finance Department.
- Complete online codification of the Del Mar Municipal Code and digitization of the Del Mar Community Plan.
- Complete an Administrative Policy Manual to benefit internal operations.
- Continue to work with the City lobbyist to track and take action on pending state and federal legislation in accordance with the Legislative Policy Guidelines.
- Complete comprehensive review and update to the City’s Record Retention program.
- Upgrade from Office 2010 to Office 2016/Office 365 including hosted email to improve business continuity and provide new tools for collaboration and productivity.
- Implement digital plan review software for the Planning Department to streamline the plan review process and improve customer service.
- Successfully negotiate a new labor agreement with the Del Mar Firefighter’s Association.
- Transition the move of the City’s IT System into the new City Hall and facilitate the relocation of the Department and Del Mar TV Studio into the new City Hall.

	Actual 2014-2015	Actual 2015-2016	Actual 2015-2016	Adopted 2017-2018	Adopted 2018-2019
Positions (FTE)					
Administrative Services	3.00	3.00	3.00	3.00	3.00
Information Systems	2.00	2.00	2.00	2.00	2.00

PROGRAM: CITY CLERK		ACCT # 01-5300			
This program provides the City with legislative, legal, and administrative support that includes recording all actions of the City Council, records management related to City activities, and the preparation of Council agendas, packet materials, and minutes. This program also pays for Del Mar's Municipal Election costs, with the next regularly scheduled Municipal Election in November 2018.					
	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ 228,086	\$ 228,307	\$ 275,630	\$ 207,570	\$ 218,050
Maintenance & Operations	14,184	7,005	14,070	13,400	14,910
Contractual Services	14,069	17,693	14,780	13,780	27,610 (1)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	256,339	253,005	304,480	234,750	260,570
POSITIONS (FTE)	3.00	3.00	2.50	2.50	2.50

(1) Contractual Services includes funding for election costs in Fiscal Year 2018-2019.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	CITY CLERK					
01-5300-1000	SALARIES - PERMANENT	154,549	159,301	183,660	137,750	145,320
01-5300-1200	EMPLOYEE BENEFITS	68,039	50,257	68,630	46,440	48,520
01-5300-1205	WORKERS' COMPENSATION	997	943	2,950	2,990	3,220
01-5300-1300	SALARIES - SEASONAL	4,379	17,616	20,000	20,000	20,600
01-5300-1400	OVERTIME SALARIES	-	190	390	390	390
01-5300-1803	OUTSIDE CLERICAL	122	-	-	-	-
	EMPLOYEE SERVICES	228,086	228,307	275,630	207,570	218,050
01-5300-2300	OPERATING SUPPLIES	2,229	993	3,000	2,720	3,220
01-5300-3000	ADVERTISING & PRINTING	4,708	3,328	4,900	4,900	5,400
01-5300-3400	TELEPHONE	-	25	-	300	300
01-5300-3600	PROPERTY/EQUIPMENT RENTAL	255	-	-	-	-
01-5300-3700	MEMBERSHIPS & SUBSCRIPTIONS	965	574	1,150	960	970
01-5300-3800	MEETINGS & TRAVEL	85	23	1,120	1,120	1,120
01-5300-3801	TRAINING & EDUCATION	1,114	160	1,500	1,000	1,500
01-5300-3900	AUTO ALLOWANCE	4,828	1,902	2,400	2,400	2,400
	MAINTENANCE & OPERATIONS	14,184	7,005	14,070	13,400	14,910
01-5300-3200	CONTRACTUAL SERVICES	14,069	17,693	14,780	13,780	27,610
	CITY CLERK	256,339	253,005	304,480	234,750	260,570

PROGRAM: INFORMATION SYSTEMS					ACCT # 01-5320	
This program provides funding for the management of the citywide computer system and the computer-based Voice Over IP Phone System. The citywide systems include an office productivity software, an internal and public-facing Geographic Information System (GIS), an archiving electronic document management system, a financial accounting system, an enterprise system for permitting/licensing/code enforcement/land management, a City government website to enhance the availability of public information, and an internal intranet to improve collaboration and efficiencies. Funds for maintenance, software upgrades, replacement equipment, and security systems allow the City to keep current technologically and to maintain data security.						
	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019	
Employee Services	\$ 223,338	\$ 235,874	\$ 271,630	\$ 271,020	\$ 289,180	
Maintenance & Operations	68,945	65,222	81,350	89,800	84,600	(1)
Contractual Services	45,384	71,217	68,175	53,450	49,460	
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
GRAND TOTAL	337,667	372,313	421,155	414,270	423,240	
POSITIONS (FTE)	2.00	2.00	2.15	2.15	2.15	

(1) Includes computer hardware for the one-time purchase of large monitors for electronic plan review, and BlueBeam software training in Fiscal Year 2017-2018.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	<u>INFORMATION SYSTEMS</u>					
01-5320-1000	SALARIES	168,122	173,522	195,090	194,730	205,430
01-5320-1200	EMPLOYEE BENEFITS	53,946	61,296	74,210	73,990	81,300
01-5320-1205	WORKERS' COMPENSATION	1,040	1,056	1,830	1,800	1,950
01-5320-1400	OVERTIME	230	-	500	500	500
	EMPLOYEE SERVICES	223,338	235,874	271,630	271,020	289,180
01-5320-2140	COMPUTER MAINTENANCE	12,723	8,869	16,950	16,730	18,830
01-5320-2145	SOFTWARE MAINTENANCE	30,585	30,234	40,740	38,520	38,820
01-5320-2300	OPERATING SUPPLIES	5,200	6,454	5,600	5,600	5,600
01-5320-2360	COMPUTER SOFTWARE	1,000	1,718	1,000	1,000	1,000
01-5320-2370	COMPUTER HARDWARE	9,971	9,259	6,300	13,100	9,500
01-5320-2800	GAS AND OIL	-	17	200	200	200
01-5320-3400	TELEPHONES	3,659	4,109	3,600	4,320	4,320
01-5320-3700	MEMBERSHIP & SUBSCRIPTIONS	469	310	540	540	540
01-5320-3800	MEETINGS & TRAVEL	495	610	500	500	500
01-5320-3801	TRAINING & EDUCATION	4,843	3,115	5,200	9,200	5,200
01-5320-3900	AUTO ALLOWANCE	-	527	720	90	90
	MAINTENANCE & OPERATIONS	68,945	65,222	81,350	89,800	84,600
01-5320-3200	CONTRACTUAL SERVICES	33,213	58,458	53,775	34,950	30,460
01-5320-3231	GIS SYSTEM	9,500	10,910	12,400	16,500	17,000
01-5320-3235	DATABASE PROJECT	750	-	-	-	-
01-5320-3237	PHONE REPLACEMENT PROJECT	1,921	1,849	2,000	2,000	2,000
	CONTRACTUAL SERVICES	45,384	71,217	68,175	53,450	49,460
	INFORMATION SYSTEMS	337,667	372,313	421,155	414,270	423,240

PROGRAM: HUMAN RESOURCES			ACCT # 01-5350		
The Human Resources program oversees all personnel-related activity of the City such as position recruitment, employee training, and collective bargaining with three unions representing City employees. This program also includes the Employee Assistance Program.					
	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018*	ADOPTED 2018-2019*
Employee Services	\$ 82,181	\$ 70,663	\$ 85,370	\$ 103,220	\$ 107,540
Maintenance & Operations	6,859	9,865	17,610	20,310	20,310 (1)
Contractual Services	58,825	89,091	62,080	62,260	62,260 (2)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	147,865	169,619	165,060	185,790	190,110
POSITIONS (FTE)	0.42	0.42	0.30	0.30	0.30

(1) Beginning in Fiscal Year 2017-2018, a new account was added to account for unemployment expenditures.

(2) Membership and Subscriptions includes funding of California Public Agency Compensation Survey, a public sector consortium.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018*	ADOPTED 2018-2019*
	HUMAN RESOURCES					
01-5350-1000	SALARIES - PERMANENT	51,549	46,417	66,370	67,030	70,720
01-5350-1200	EMPLOYEE BENEFITS	27,998	23,894	13,760	15,870	16,350
01-5350-1205	WORKERS' COMPENSATION	309	352	1,740	1,820	1,970
01-5350-1225	UNEMPLOYMENT INSURANCE	-	-	-	15,000	15,000
01-5350-1250	TUITION REIMBURSEMENT	2,325	-	3,500	3,500	3,500
	EMPLOYEE SERVICES	82,181	70,663	85,370	103,220	107,540
01-5350-2300	OPERATING SUPPLIES	-	-	-	410	410
01-5350-2330	EMPLOYEE RELATIONS	1,994	2,619	8,500	8,500	8,500
01-5350-3000	ADVERTISING & PRINTING	1,632	1,561	2,000	2,000	2,000
01-5350-3400	TELEPHONE	-	13	-	150	150
01-5350-3700	MEMBERSHIPS & SUBSCRIPTIONS	75	2,608	980	2,710	2,710
01-5350-3800	MEETINGS & TRAVEL	409	430	250	400	400
01-5350-3801	TRAINING & EDUCATION	2,749	1,755	4,440	4,940	4,940
01-5350-3900	AUTO ALLOWANCE	-	879	1,440	1,200	1,200
	MAINTENANCE & OPERATIONS	6,859	9,865	17,610	20,310	20,310
01-5350-3200	CONTRACTUAL SERVICES	58,825	89,091	62,080	62,260	62,260
	HUMAN RESOURCES	147,865	169,619	165,060	185,790	190,110

* Beginning in Fiscal Year 2017-2018, program account number for Human Resources changed from 01-5210 to 01-5350.

PROGRAM: TELEVISION STUDIO			ACCT # 01-5360		
This program funds the operating costs of the Del Mar Television Studio.					
	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	13,277	10,105	12,520	10,700	13,700 (1)
Contractual Services	65,303	67,849	69,220	72,210	75,680 (2)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	78,580	77,954	81,740	82,910	89,380
POSITIONS (FTE)	-	-	-	-	-

(1) Contractual Services includes an agreement with the Del Mar Television Foundation to broadcast meetings.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018*	ADOPTED 2018-2019*
	TELEVISION STUDIO					
01-5360-2100	EQUIPMENT MAINT & REPAIR	285	-	1,000	1,000	1,000
01-5360-2300	OPERATING SUPPLIES	2,967	176	3,500	3,500	3,500
01-5360-3300	UTILITIES	9,949	9,163	7,600	2,000	5,000
01-5360-3400	TELEPHONE	76	766	420	4,200	4,200
	MAINTENANCE & OPERATIONS	13,277	10,105	12,520	10,700	13,700
01-5360-3200	CONTRACTUAL SERVICES	65,303	67,849	69,220	72,210	75,680
	TELEVISION STUDIO	78,580	77,954	81,740	82,910	89,380

* Beginning in Fiscal Year 2017-2018, program account number for Human Resources changed from 01-5211 to 01-5360.

Finance

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**

innovation integrity teamwork service excellence preservation & safety

A wonderful place to live, work, & play



Finance Department Organizational Chart

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

DIRECTOR OF FINANCE/TREASURER

ADMINISTRATIVE ASSISTANT

FINANCE OFFICER

ACCOUNTING TECHNICIAN (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 membership in the CSAC Excess Insurance Authority (EIA) risk sharing pool, oversees the insurance requirements of the City, manages the loss-control program, and handles all claims made against the City. In addition, the Department is responsible for the self-insured worker's compensation program annual reporting requirements. 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 2015-2016 and 2016-2017 Achievements

- Awarded the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for Fiscal Years 2015-2016 and 2016-2017 Operating and Capital Budget.
- Successfully completed a request for proposals and hired an investment management firm for the City's Pension Reserve Fund.
- Implemented Governmental Accounting Standards Board (GASB) Statement Number 68, titled "*Accounting and Financial Reporting for Pensions*", GASB Statement Number 72, titled "*Fair Value Measurement and Application*", and GASB Statement Number 82, titled "*Pension Issues an Amendment of GASB Statement No. 67, No. 68 and No. 73*".
- Awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the FY 2014-2015 Comprehensive Annual Financial Report (CAFR) and the FY 2015-2016 CAFR.
- Completed additional audits through the State for Proposition 1B funds related to the North Torrey Pines Bridge project and compliance review with CalPERS.
- Assisted in the forecasting for the City Hall/Town Hall project financing.
- Implemented the Eden Cashiering software module.
- Participated in the dissolution of the SANDPIPA Insurance Joint Powers Authority.
- Assisted with employer mandate reporting requirements established by Internal Revenue Code Section 6056 in regards to the Affordable Care Act (ACA).
- Secured contract with Board of Equalization for collection and reporting of Measure Q revenues.

Fiscal Years 2017-2018 and 2018-2019

Service Level Changes

The current level of service will remain the same.

Fiscal Years 2017-2018 and 2018-2019 Goals and Objectives

- Achieve a balanced Operating and Capital Budget for Fiscal Years 2017-2018 and 2018-2019 and enhance the communication to the Community in a more transparent manner.
- Complete and apply for the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the FY 2016-2017 Comprehensive Annual Financial Report (CAFR) and the FY 2017-2018 CAFR.
- Implement a strategy to pay down on the City’s CalPERS unfunded pension liability.
- Conduct fee studies on the Planning Fees.
- Assist with the utility rate studies for the Water, Clean Water, and Wastewater rates.
- Second phase of Paymentus bill pay which will allow customers to view their bill online.

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2019
Positions (FTE)					
Finance Services	5.00	5.00	5.00	5.00	5.00

PROGRAM: FINANCE SERVICES					ACCT # 01-5400	
This program provides for the accounting, budgeting, treasury, payroll, revenue collection, and utility billing functions.						
	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019	
Employee Services	\$ 438,548	\$ 480,541	\$ 520,600	\$ 538,120	\$ 571,530	(1)
Maintenance & Operations	70,503	77,822	85,490	92,480	90,690	
Contractual Services	145,563	148,287	313,640	129,030	123,900	(2)
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
GRAND TOTAL	654,614	706,650	919,730	759,630	786,120	
POSITIONS (FTE)	3.78	3.78	3.65	3.65	3.65	

(1) Salaries-Permanent includes the reclassification of the Senior Accountant to a Finance Officer.

(2) Reduction in Contractual Services is due to the credit card fees related to parking meters being transferred to the Parking Enforcement program.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	FINANCE					
01-5400-1000	SALARIES - PERMANENT	320,278	335,001	349,170	361,800	381,730
01-5400-1200	EMPLOYEE BENEFITS	102,562	122,161	133,510	137,910	150,730
01-5400-1205	WORKERS' COMPENSATION	4,266	4,797	7,420	7,910	8,570
01-5400-1300	SALARIES - SEASONAL	11,442	18,582	30,000	30,000	30,000
01-5400-1400	OVERTIME SALARIES	-	-	500	500	500
	EMPLOYEE SERVICES	438,548	480,541	520,600	538,120	571,530
01-5400-2300	OPERATING SUPPLIES	3,243	3,951	4,000	4,000	4,330
01-5400-3000	ADVERTISING & PRINTING	3,674	7,043	4,570	8,070	4,770
01-5400-3700	MEMBERSHIP & SUBSCRIPTIONS	1,379	1,179	1,400	1,940	1,940
01-5400-3800	MEETINGS & TRAVEL	239	1,829	2,000	4,000	4,500
01-5400-3801	TRAINING & EDUCATION	773	1,328	1,000	2,000	2,000
01-5400-3900	AUTO ALLOWANCE	4,828	4,860	5,520	4,800	4,800
01-5400-4810	PROP TAX ADMIN	56,367	57,632	67,000	67,670	68,350
	MAINTENANCE & OPERATIONS	70,503	77,822	85,490	92,480	90,690
01-5400-3200	CONTRACTUAL SERVICES	145,563	148,287	313,640	129,030	123,900
	FINANCE	654,614	706,650	919,730	759,630	786,120

PROGRAM: CITY HALL GENERAL					ACCT # 01-5410	
This program funds the general operations of City Hall including utilities, office supplies, and the copier lease.						
	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019	
Employee Services	\$ -	\$ 91	\$ -	\$ -	\$ -	
Maintenance & Operations	94,459	107,009	114,310	102,360	103,560	(1)
Contractual Services	17,017	18,149	19,280	19,280	19,280	
Debt Service	-	-	-	-	-	
Capital Outlay	-	15,905	-	-	-	
GRAND TOTAL	111,476	141,154	133,590	121,640	122,840	
POSITIONS (FTE)	-	-	-	-	-	

(1) Maintenance & Operations includes a reduction in utilities based on the temporary rental leasing of the temporary City Hall and anticipated lower energy costs at the new City Hall building.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	CITY HALL					
01-5410-1200	EE BENEFITS	-	91	-	-	-
	EMPLOYEE SERVICES	-	91	-	-	-
01-5410-2300	OPERATING SUPPLIES	11,622	12,388	19,060	19,060	19,060
01-5410-2320	POSTAGE	14,589	14,937	13,000	15,000	15,000
01-5410-2340	SUPPLIES - PAPER	2,705	2,985	4,100	4,100	4,100
01-5410-2800	GAS & OIL	14	-	-	-	-
01-5410-3000	ADVERTISING & PRINTING	1,907	5,173	4,500	5,300	4,500
01-5410-3300	UTILITIES	28,817	26,816	35,000	21,000	23,000
01-5410-3400	TELEPHONE	30,110	39,695	32,890	32,040	32,040
01-5410-3600	PROPERTY/EQUIPMENT RENTAL	4,204	4,524	5,210	5,160	5,160
01-5410-3700	MEMBERSHIPS & SUBSCRIPTIONS	491	491	550	700	700
	MAINTENANCE & OPERATIONS	94,459	107,009	114,310	102,360	103,560
01-5410-3200	CONTRACTUAL SERVICES	17,017	18,149	19,280	19,280	19,280
01-5410-5500	VEHICLES	-	15,905	-	-	-
	CAPITAL OUTLAY	-	15,905	-	-	-
	CITY HALL	111,476	141,154	133,590	121,640	122,840

PROGRAM: GENERAL RISK MANAGEMENT					ACCT # 01-5411
This program provides for the City's insurance as well as claims and administrative costs related to those claims.					
	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	116,456	112,572	129,830	125,700	168,090 (1)
Contractual Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	116,456	112,572	129,830	125,700	168,090
POSITIONS (FTE)	-	-	-	-	-

(1) Payments towards the City's insurance coverage increased and includes contracts for chemical inventory, actuarial studies, and Medicare Section 111 reporting which were previously contracted through the prior JPA, and are now the responsibility of each member agency City.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	<u>RISK MANAGEMENT</u>					
01-5411-4000	INSURANCE	118,830	104,631	103,830	100,700	143,090
01-5411-4300	CLAIMS	-	6,582	10,000	10,000	10,000
01-5411-4400	CLAIMS ADMIN/LITIGATION	(2,374)	1,359	16,000	15,000	15,000
	MAINTENANCE & OPERATIONS	116,456	112,572	129,830	125,700	168,090
	RISK MANAGEMENT	116,456	112,572	129,830	125,700	168,090

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 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Contractual Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	93,960	64,484	68,100	56,480	114,970 (1)
GRAND TOTAL	93,960	64,484	68,100	56,480	114,970
POSITIONS (FTE)	-	-	-	-	-

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

	ADOPTED 2017-2018	ADOPTED 2018-2019
Self Contained Breathing Apparatus (Fire)	\$ 7,000	\$ 7,000
Jaws of Life (Fire)	-	16,000
Truck (Public Works)	6,480	6,480
North Beach Lifeguard Tower Repair	14,000	-
(5) 800 MHz Radios (CS)	15,000	15,000
Inflatable Rescue Boat and Engine (CS)	7,000	-
ATV (CS)	7,000	7,000
(2) Portable Lifeguard Tower (CS)	-	10,000
Replace Lifeguard Vehicle (CS)	-	53,490
	<u>\$ 56,480</u>	<u>\$ 114,970</u>

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
01-5890-5997	<u>EQUIPMENT REPLACEMENT RESERVE</u>					
	CAPITAL OUTLAY	93,960	64,484	68,100	56,480	114,970
	EQUIPMENT REPLACEMENT RESERVE	93,960	64,484	68,100	56,480	114,970

Planning and Community
Development

Planning and Community Development

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**

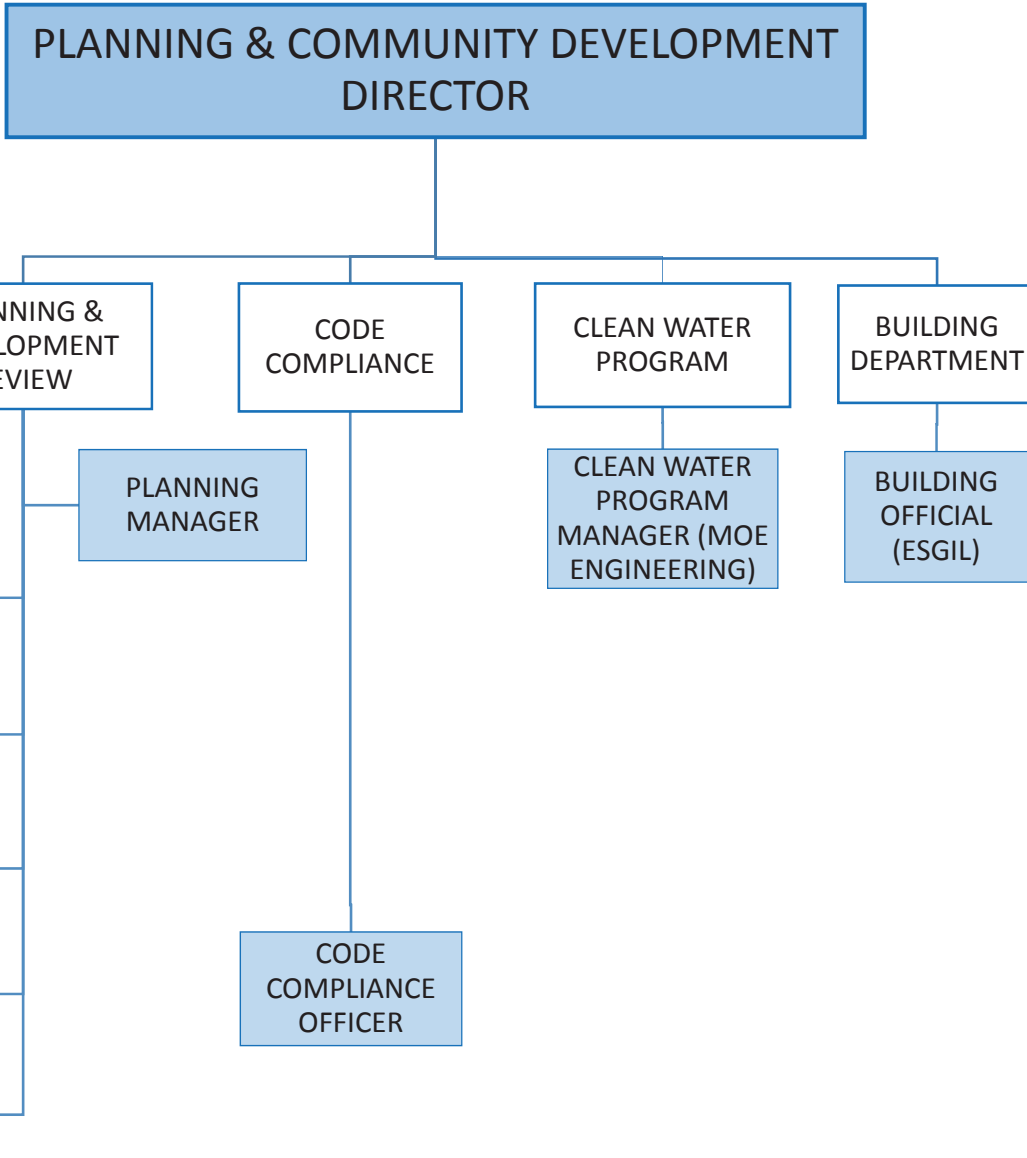
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A wonderful place to live, work, & play



Planning Department Organizational Chart

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



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. Development applications have increased following the recession and are maintaining a load of approximately 75% of staff time. This is projected to continue at this more intensive rate for the foreseeable future.

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 includes shepherding and participating in the major Council priority projects, including Sea Level Rise Resiliency Planning, Design Guidelines, City Hall, Shores Park, and Streetscape improvements. It also involves updating segments of the Del Mar Community Plan, such as the Housing Element and the Local Coastal Program, and implementing their associated actions. This function encompasses efforts to address issues such as planning for climate change and sustainability, including actions identified in the Climate Action Plan. 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 2015-2016 and 2016-2017 Achievements:

- Processed approximately 300 discretionary permits annually (e.g. Design Review Permits, Conditional Use Permits, Variances, Coastal Development Permits, etc.). The Department also processed a total of 77 non-discretionary development applications (Encroachment Permits, Tree Removal Permits, etc.).
- Populated and refined TrakIt as the digital permit management system for permit processing, increasing efficiencies and document management.
- Managed the Design and Environmental review of the City Hall/Town Hall project. This process included multiple community workshops, monthly presentations, and discussions at City Council meetings.
- Conducted public meetings and prepared the first 11 ordinances to implement the recently adopted Housing Element.
- Contributed to parking management planning efforts, Shores Park Master Planning efforts, and various CEQA documents, and entitlements for infrastructure projects.
- Prepared and processed a variety of Municipal Code amendments on issues including: Parking and Signage, at the request of the Business Support Advisory Committee and refinement of the Community Participation Program (CPP).
- Secured a grant to study Sea Level Rise and prepare a Local Coastal Program Amendment to address the issue, including managing consultant efforts and the Sea Level Rise Technical Advisory Committee (STAC).
- Completed the trail plan and entitlement process, and implemented the RiverPath Del Mar extension.
- Improved the permit application process to accommodate and require digital submittal of development and land use application materials.
- Opened 309 Code Enforcement cases (2014) with compliance gained on approximately 280 cases.

Service Level Changes

During FY 2016-2017, the City Council authorized 1.5 Associate Planner positions in order to accommodate the increased workload for permit processing and City Council priority projects, increasing the FTE to 9.5. This is anticipated to be maintained in FYs 2017-2018 and 2018-2019.

Fiscal Years 2017-2018 and 2018-2019 Goals and Objectives:

- Continue to provide a high level of service for the on-going review of development permit and land use applications.
- Complete the efforts associated with the new City Hall/Town Hall project.
- Prepare the outreach Local Coastal Program Amendment and associated technical studies in response to Sea Level Rise Planning.
- Assist with the Master Plan for Shores Park.

- Implement the City Council Priority Projects, including the Affordable Housing “22 in 5” Plan; the Completes Streets Policy of the Climate Action Plan, Rail Trail & Crossing Feasibility Study, and Streetscape Design.
- Prepare and process corresponding amendments to the City’s Zoning Code and Local Coastal Program parking regulations.
- Prepare and process the remaining Municipal Code amendments, land use modifications, and related procedural changes to implement the programs contained in the 2013-2021 Cycle Housing Element.
- Draft and process ordinances for Zoning Code amendments to address climate change, sustainable development, and to ensure compliance with state mandates.
- Assist in the City’s planning efforts for municipal facility/property upgrades.
- 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.
- Provide assistance with grant applications, permit processing, and environmental documents for the City’s Capital Improvement Projects.

Positions (FTE)	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2019
Planning Services	6.00	7.00	8.50	8.50	8.50
Code Enforcement	1.00	1.00	1.00	1.00	1.00
Clean Water	0.00	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, and State map regulations. The Planning Department also prepares special studies for Council priorities.					
	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ 610,168	\$ 704,201	\$ 926,410	\$ 988,170	\$ 1,042,550 (1)
Maintenance & Operations	19,635	18,011	29,780	28,580	28,830 (2)
Contractual Services	18,464	49,377	340,000	29,360	29,360 (3)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	648,267	771,589	1,296,190	1,046,110	1,100,740
POSITIONS (FTE)	6.00	7.00	8.50	8.50	8.50

(1) Salaries-Permanent increased due to the addition of an additional Associate Planner approved by the City Council in Fiscal Year 2016-2017.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	PLANNING					
01-5530-1000	SALARIES - PERMANENT	438,904	530,359	700,370	692,240	730,290
01-5530-1200	EMPLOYEE BENEFITS	119,855	137,487	190,690	191,850	205,040
01-5530-1205	WORKERS' COMPENSATION	9,335	10,710	17,850	20,360	21,960
01-5530-1300	SALARIES - SEASONAL	41,302	19,831	15,000	81,220	82,760
01-5530-1400	OVERTIME	772	5,814	2,500	2,500	2,500
	EMPLOYEE SERVICES	610,168	704,201	926,410	988,170	1,042,550
01-5530-2300	OPERATING SUPPLIES	2,320	2,617	6,000	5,000	5,000
01-5530-3000	ADVERTISING & PRINTING	5,143	4,121	6,500	5,000	5,000
01-5530-3400	TELEPHONE	595	912	920	920	920
01-5530-3700	MEMBERSHIPS & SUBSCRIPTIONS	1,509	1,208	2,290	2,510	2,510
01-5530-3800	MEETINGS & TRAVEL	364	145	630	1,700	1,700
01-5530-3801	TRAINING & EDUCATION	1,175	406	4,750	5,000	5,250
01-5530-3900	AUTO ALLOWANCE	8,529	8,602	8,690	8,450	8,450
	MAINTENANCE & OPERATIONS	19,635	18,011	29,780	28,580	28,830
01-5530-3200	CONTRACTUAL SERVICES	18,464	49,377	340,000	29,360	29,360
	PLANNING	648,267	771,589	1,296,190	1,046,110	1,100,740

PROGRAM: CODE ENFORCEMENT				ACCT # 01-5536	
The purpose of this program is to maintain and enhance the quality of life in the community by resolving Municipal Code violations, including those related to building and noise violations; federal and state accessibility requirements; water-quality protection regulations, as well as requirements of approved development permits.					
	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ 67,258	\$ 70,650	\$ 75,850	\$ 80,630	\$ 85,500
Maintenance & Operations	657	1,170	1,940	2,160	2,160
Contractual Services	-	-	400	1,500	1,800
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	67,915	71,820	78,190	84,290	89,460
POSITIONS (FTE)	0.75	0.75	0.75	0.75	0.75

(1) Contractual Services include potential costs for a Short Term Rental consultant and Code Enforcement fee collection service in both fiscal years.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	<u>CODE ENFORCEMENT</u>					
01-5536-1000	SALARIES - PERMANENT	48,178	48,917	50,000	53,780	56,730
01-5536-1200	EMPLOYEE BENEFITS	16,078	18,618	22,350	22,920	24,510
01-5536-1205	WORKERS' COMPENSATION	3,002	3,062	3,500	3,930	4,260
01.5536.1400	OVERTIME	-	53	-	-	-
	EMPLOYEE SERVICES	67,258	70,650	75,850	80,630	85,500
01-5536-2300	OPERATING SUPPLIES	130	437	300	300	300
01-5536-3400	TELEPHONE	-	456	480	400	480
01-5536-3700	MEMBERSHIPS & SUBSCRIPTIONS	-	114	80	300	300
01-5536-3800	MEETINGS & TRAVEL	380	93	580	580	580
01-5536-3801	TRAINING & EDUCATION	147	70	500	500	500
	MAINTENANCE & OPERATIONS	657	1,170	1,940	2,160	2,160
01-5536-3200	CONTRACTUAL SERVICES	-	-	400	1,500	1,800
	CODE ENFORCEMENT	67,915	71,820	78,190	84,290	89,460

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 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	810	1,053	900	900	900
Contractual Services	285,588	283,957	332,570	322,570	322,570
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	286,398	285,010	333,470	323,470	323,470
POSITIONS (FTE)	-	-	-	-	-

(1)

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

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	BUILDING SERVICES					
01-5538-2300	OPERATING SUPPLIES	810	1,053	900	900	900
	MAINTENANCE & OPERATIONS	810	1,053	900	900	900
01-5538-3200	CONTRACTUAL SERVICES	24,420	7,570	7,570	7,570	7,570
01-5538-3202	BUILDING INSPECTIONS	261,168	276,387	325,000	315,000	315,000
	CONTRACTUAL SERVICES	285,588	283,957	332,570	322,570	322,570
	BUILDING SERVICES	286,398	285,010	333,470	323,470	323,470

Public Works

Public Works

Mission Statement

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



WE MAKE THE HOUSE CALLS!

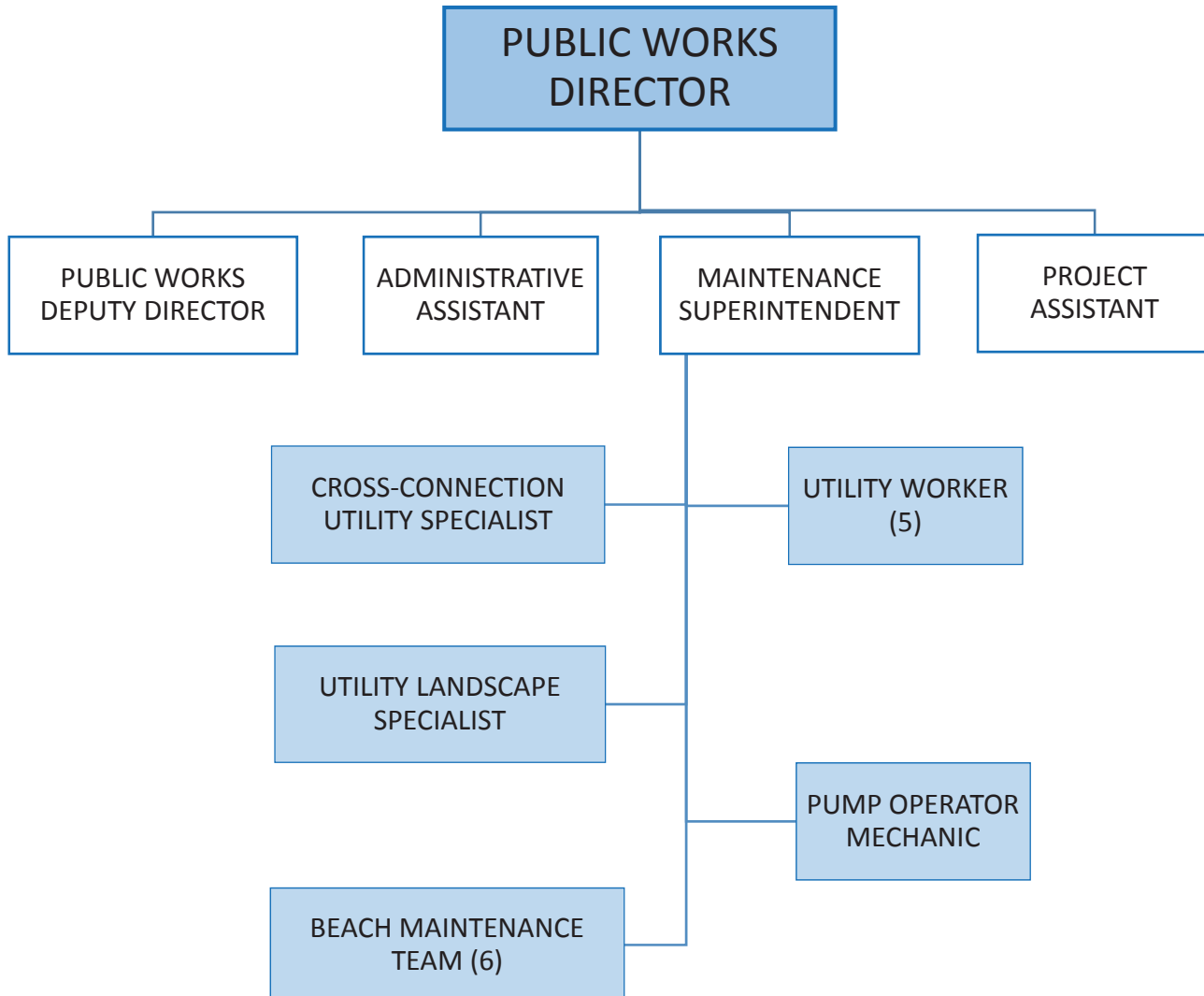
innovation integrity teamwork service excellence preservation & safety

A wonderful place to live, work, & play



Public Works Department Organizational Chart

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



PUBLIC WORKS DEPARTMENT

The Public Works Department provides maintenance and manages capital improvements to key infrastructure including City buildings, roadways, parks and open space areas, the potable water system, storm drains, and the wastewater system.

Fiscal Years 2015-2016 and 2016-2017 Achievements:

- Completed construction of a wastewater transmission force main connecting Del Mar's 21st Street Pump Station to the San Elijo Joint Powers Authority for the treatment of a portion of Del Mar's wastewater.
- Completed sidewalk, drainage, and roadway improvement projects on Camino del Mar from the San Dieguito River Bridge to Via de la Valle, on Via de la Valle from Camino del Mar to Jimmy Durante Boulevard, and on Camino del Mar north of Carmel Valley Road in response to a storm-related landslide incident.
- Constructed the roundabout intersection improvements at Jimmy Durante Blvd and Camino Del Mar.
- Two Citywide Residential Roadway improvement projects focused on the repair and refurbishment of the City's roadways were completed.
- Completed projects providing significant refurbishment of both the interior and exterior Powerhouse Restrooms.
- Performed facility maintenance repairs to the Powerhouse, various lifeguard towers, and the Library.
- Constructed the River Path Del Mar Extension.

Service Level Changes –

- An increase in landscape maintenance and planting efforts citywide.
- In response to community feedback, the City is continuing to put forth additional significant resources dedicated to the repair and refurbishment of the City's roadways over the next four years.
- The City is continuing to allocate significant funding dedicated to replacement and repair of the City's wastewater collection system.
- The budget also includes funding for new equipment attachments to increase staff's ability to complete utility infrastructure improvements in-house and increase the effectiveness of debris removal from the City's beaches.

Fiscal Years 2017-2018 and 2018-2019 Goals and Objectives

- Complete sidewalk, drainage, and roadway improvement projects on Camino del Mar from Carmel Valley Road to 4th Street and on Camino del Mar in the downtown district from 15th Street to 9th Street.
- Complete two Citywide Residential Roadway improvement projects focused on the repair and refurbishment of the City’s roadways.
- Complete a project enhancing the landscaping features to City entrances, arterials and other areas of high visibility with high quality drought tolerant plantings.
- Manage enhancement of the City’s facility maintenance program, including completion of facility needs assessments and expansion of facility repair projects.

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2019
Positions (FTE)					
Public Works	13.00	13.00	13.00	13.00	13.00

PROGRAM: STORM WATER		ACCT # 01-5841				
This program provides administration and general support for the City's storm water conveyance infrastructure, including piping, channels, gutters, and pumping systems.						
	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019	
Employee Services	\$ 59,370	\$ 63,323	\$ 80,920	\$ 76,990	\$ 81,140	
Maintenance & Operations	9,412	14,695	10,250	11,490	11,530	
Contractual Services	3,959	1,872	4,250	3,270	3,270	
Debt Service	-	-	-	-	-	
Capital Outlay	-	302	1,800	990	-	
GRAND TOTAL	72,741	80,192	97,220	92,740	95,940	
POSITIONS (FTE)	0.30	0.64	0.64	0.68	0.68	

(1) Machinery and Equipment accounts for the allocated portion of the purchase of Skid Steer and Loader attachments.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	STORM WATER					
01-5841-1000	SALARIES - PERMANENT	41,742	43,469	54,340	49,870	52,550
01-5841-1200	EMPLOYEE BENEFITS	13,414	16,190	20,660	20,760	22,030
01-5841-1205	WORKERS' COMPENSATION	1,978	1,977	2,610	2,600	2,800
01-5841-1300	SALARIES - SEASONAL	1,060	1,099	2,860	2,860	2,860
01-5841-1400	OVERTIME	1,176	588	450	900	900
	EMPLOYEE SERVICES	59,370	63,323	80,920	76,990	81,140
01-5841-2000	BUILDING MAINTENANCE & REPAIR	14	189	70	150	150
01-5841-2100	EQUIPMENT MAINT & REPAIR	539	81	60	190	190
01-5841-2131	VEHICLE MAINTENANCE	863	453	450	500	500
01-5841-2200	GENERAL MAINTENANCE/REPAIR	1,722	2,732	2,700	2,700	2,700
01-5841-2300	OPERATING SUPPLIES	1,130	6,963	2,840	2,210	2,210
01-5841-2400	UNIFORMS	387	295	160	350	380
01-5841-2600	SMALL TOOLS & EQUIPMENT	183	146	160	160	170
01-5841-2800	GAS & OIL	2,013	1,129	720	1,080	1,080
01-5841-3300	UTILITIES	386	236	180	230	230
01-5841-3400	TELEPHONE	209	184	100	200	200
01-5841-3600	PROPERTY/EQUIPMENT RENTAL	651	1,374	1,620	2,520	2,520
01-5841-3700	MEMBERSHIPS & SUBSCRIPTIONS	85	92	40	30	30
01-5841-3800	MEETING & TRAVEL	78	-	50	20	20
01-5841-3801	TRAINING & EDUCATION	69	60	40	30	30
01-5841-3900	AUTO ALLOWANCE	517	219	440	220	220
01-5841-4800	ASSESSMENTS	566	542	620	900	900
	MAINTENANCE & OPERATIONS	9,412	14,695	10,250	11,490	11,530
01-5841-3200	CONTRACTUAL SERVICES	3,959	1,872	4,250	3,270	3,270
01-5841-5300	MACHINERY & EQUIPMENT	-	-	1,800	990	-
01-5841-5500	VEHICLES	-	302	-	-	-
	CAPITAL OUTLAY	-	302	1,800	990	-
	STORM WATER	72,741	80,192	97,220	92,740	95,940

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.

	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ 38,350	\$ 38,689	\$ 41,010	\$ 39,190	\$ 41,220 (1)
Maintenance & Operations	10,437	12,163	9,810	19,090	22,290
Contractual Services	24,325	25,934	24,400	35,440	39,070
Debt Service	-	-	-	-	-
Capital Outlay	-	370	2,200	1,210	-
GRAND TOTAL	73,112	77,156	77,420	94,930	102,580
POSITIONS (FTE)	-	-	0.64	0.64	0.64

(1) Includes the transfer of Library operations to the Facilities program beginning in Fiscal Year 2017-2018.

(2) Machinery and Equipment accounts for the allocated portion of the purchase of Skid Steer and Loader attachments.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	FACILITIES					
01-5854-1000	SALARIES - PERMANENT	27,932	27,143	28,610	26,710	28,140
01-5854-1200	EMPLOYEE BENEFITS	9,030	9,748	10,240	10,290	10,790
01-5854-1205	WORKERS' COMPENSATION	1,388	1,244	1,340	1,370	1,470
01-5854-1300	SALARIES - SEASONAL	-	488	820	820	820
01-5854-1400	OVERTIME	-	66	-	-	-
	EMPLOYEE SERVICES	38,350	38,689	41,010	39,190	41,220
01-5854-2000	BUILDING MAINTENANCE & REPAIR	1,075	231	90	180	180
01-5854-2100	EQUIPMENT MAINT & REPAIR	38	99	70	230	230
01-5854-2131	VEHICLE MAINTENANCE	713	554	550	610	610
01-5854-2133	VEHICLE CONTRACTUAL SERVICES	150	-	-	-	-
01-5854-2200	GENERAL MAINTENANCE/REPAIR	-	2,096	2,500	13,500	13,500
01-5854-2300	OPERATING SUPPLIES	4,156	6,528	4,500	1,300	4,500
01-5854-2400	UNIFORMS	387	360	200	330	330
01-5854-2600	SMALL TOOLS & EQUIPMENT	183	198	190	150	150
01-5854-2800	GAS & OIL	1,716	995	880	880	880
01-5854-3300	UTILITIES	386	288	220	1,280	1,280
01-5854-3400	TELEPHONE	209	225	120	220	220
01-5854-3600	PROPERTY/EQUIPMENT RENTAL	650	135	60	60	60
01-5854-3700	MEMBERSHIPS & SUBSCRIPTIONS	85	113	40	40	40
01-5854-3800	MEETING & TRAVEL	78	-	60	20	20
01-5854-3801	TRAINING & EDUCATION	69	73	40	30	30
01-5854-3900	AUTO ALLOWANCE	517	267	290	260	260
01-5854-4800	ASSESSMENTS	25	1	-	-	-
	MAINTENANCE & OPERATIONS	10,437	12,163	9,810	19,090	22,290
01-5854-3200	CONTRACTUAL SERVICES	24,325	25,934	24,400	35,440	39,070
01-5854-5300	MACHINERY & EQUIPMENT	-	-	2,200	1,210	-
01-5854-5500	VEHICLES	-	370	-	-	-
	CAPITAL OUTLAY	-	370	2,200	1,210	-
	OTHER FACILITY MAINTENANCE	73,112	77,156	77,420	94,930	102,580

Special Revenue Funds

SPECIAL REVENUE FUNDS

Special Revenue Funds account for revenues that are designated for a specific use by the City Council, State or Federal governments. The City of Del Mar currently has 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. Beginning in Fiscal 2017-2018, all Library Fund expenditures are included in the Facilities program of the General Fund.

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

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

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

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

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

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

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

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

LIBRARY FUND

The Del Mar Community Library, opened in 1996 after extensive remodeling of an old church, is operated by the County of San Diego.

Beginning in Fiscal Year 2017-2018, all Library Fund expenditures will be included in the General Fund Facilities program, under the Public Works department. This program funds the 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. Beginning in Fiscal Year 2017-2018, Library expenditures are included in the General Fund Facilities program.

	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	735	3,012	2,000	-	-
Contractual Services	8,280	8,622	11,200	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	9,015	11,634	13,200	-	- (1)
POSITIONS (FTE)	-	-	-	-	-

(1) Beginning in Fiscal Year 2017-2018, expenditures related to the maintenance of the Library building has been transferred to the Facilities program.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
08-5840-2000	BUILDING MAINT & REPAIR	735	2,060	2,000	-	-
08-5840-3300	UTILITIES	-	952	-	-	-
	MAINTENANCE & OPERATIONS	735	3,012	2,000	-	-
08-5840-3200	CONTRACTUAL SERVICES	8,280	8,622	11,200	-	-
	LIBRARY	9,015	11,634	13,200	-	-

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 \$100,230 and \$102,420 for Fiscal Year 2017-2018 and Fiscal Year 2018-2019, respectively. These amounts include the Proposition 42 monies, which were used for transportation and eliminated and swapped for Gas Tax monies in the Gasoline Excise Tax Swap of 2010. The remaining funds are provided through a transfer from the General Fund contingency reserve to meet the City's maintenance of effort obligation.

The City estimates receiving additional revenues from the State of approximately \$24,150 and \$72,450 for Fiscal Year 2017-2018 and Fiscal Year 2018-2019, respectively. These additional revenues are from the Road Maintenance and Rehabilitation Account (RMRA) which allocates revenue from the Road Repair and Accountability Act of 2017 to local streets and roads and other transportation uses. Revenue allocated through the RMRA includes:

- An additional 12 cent per gallon increase to the gasoline excise tax effective November 1, 2017.
- An additional 20 cent per gallon increase to the diesel fuel excise tax effective November 1, 2017 with half of the revenues going to the RMRA.
- An additional vehicle registration tax call the "Transportation Improvement Fee" with rates based on the value of the motor vehicle effective January 1, 2018.
- An additional \$100 vehicle registration tax on zero emissions vehicles of model year 2020 or later effective July 1, 2020.

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 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ 47,772	\$ 72,544	\$ 100,130	\$ 104,860	\$ 110,200
Maintenance & Operations	13,007	11,912	7,830	11,680	11,680 (1)
Contractual Services	17,725	19,810	20,580	32,650	26,650 (2)
Debt Service	-	-	-	-	-
Capital Outlay	-	604	3,600	1,990	- (3)
GRAND TOTAL	78,504	104,870	132,140	151,180	148,530
POSITIONS (FTE)	0.52	0.85	0.85	0.85	0.85

- (1) Property/Equipment Rental includes equipment rental required for sidewalk and roadway repairs.
- (2) Contractual Services includes inspection of the Torrey Pines Road Bridge Anodes in Fiscal Year 2017-2018.
- (3) Machinery and Equipment accounts for the allocated portion of the purchase of Skid Steer and Loader attachments.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	STREET MAINTENANCE					
20-5845-1000	SALARIES - PERMANENT	35,222	46,399	63,660	65,060	68,540
20-5845-1200	EMPLOYEE BENEFITS	10,931	16,966	24,750	27,500	29,100
20-5845-1205	WORKERS' COMPENSATION	1,347	2,148	3,670	4,000	4,260
20-5845-1300	SALARIES - SEASONAL	-	2,197.00	7,050	7,050	7,050
20-5845-1400	OVERTIME SALARIES	272	4,834	1,000	1,250	1,250
	EMPLOYEE SERVICES	47,772	72,544	100,130	104,860	110,200
20-5845-2000	BUILDING MAINT & REPAIR	13	378	140	290	290
20-5845-2100	EQUIP/RADIO MAINT & REPAIR	33	184	120	380	380
20-5845-2131	VEHICLE MAINTENANCE	624	906	900	990	990
20-5845-2133	VEHICLE CONTRACTUAL SERVICES	132	-	-	-	-
20-5845-2200	GENERAL MAINT & REPAIR	4,068	2,155	500	1,000	1,000
20-5845-2300	OPERATING SUPPLIES	3,540	3,918	2,310	3,810	3,810
20-5845-2400	UNIFORMS	339	590	320	540	540
20-5845-2600	SMALL TOOLS & EQUIPMENT	248	278	310	250	250
20-5845-2800	GAS & OIL	1,503	1,628	1,440	1,440	1,440
20-5845-3300	UTILITIES	881	472	360	450	450
20-5845-3400	TELEPHONE	379	368	240	360	360
20-5845-3600	PROPERTY/EQUIPMENT RENTAL	570	291	290	1,590	1,590
20-5845-3700	MEMBERSHIPS/SUBSCRIPTIONS	74	185	70	70	70
20-5845-3800	MEETINGS/TRAVEL	68	-	90	30	30
20-5845-3801	TRAINING	60	120	70	50	50
20-5845-3900	AUTO ALLOWANCE	453	437	670	430	430
20-5845-4800	ASSESSMENTS	22.00	2	-	-	-
	MAINTENANCE & OPERATIONS	13,007	11,912	7,830	11,680	11,680
20-5845-3200	CONTRACTUAL SERVICES	17,725	19,810	20,580	32,650	26,650
	CONTRACTUAL SERVICES	29,056	18,712	12,130	20,580	20,580
20-5845-5300	MACHINERY & EQUIPMENT	-	-	3,600	1,990	-
20-5845-5500	VEHICLES	-	604	-	-	-
	CAPITAL OUTLAY	-	604	3,600	1,990	-
	STREET MAINTENANCE	78,504	104,870	132,140	151,180	148,530

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 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ 36,578	\$ 34,305	\$ 34,350	\$ 45,150	\$ 47,400
Maintenance & Operations	37,270	41,991	40,840	46,290	46,290 (1)
Contractual Services	55,234	24,530	24,740	39,800	39,800 (2)
Debt Service	-	-	-	-	-
Capital Outlay	-	31,055	2,600	8,930	- (3)
GRAND TOTAL	129,082	131,881	102,530	140,170	133,490
POSITIONS (FTE)	0.36	0.23	0.23	0.23	0.23

- (1) General Maintenance and Repair includes traffic sign replacements due to reflectivity requirements.
- (2) Contractual Services includes projected increase costs in traffic signal maintenance and roadway striping contract.
- (3) Machinery and Equipment accounts for the allocated portion of the purchase of Skid Steer and Loader attachments.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	STREET LIGHTS, SIGNS					
20-5846-1000	SALARIES - PERMANENT	24,990	22,690	19,160	26,030	27,440
20-5846-1200	EMPLOYEE BENEFITS	7,859	8,383	7,630	11,050	11,820
20-5846-1205	WORKERS' COMPENSATION	844	668	990	1,500	1,570
20-5846-1300	SALARIES - SEASONAL	2,121	1,752	5,570	5,570	5,570
20-5846-1400	OVERTIME	764	812	1,000	1,000	1,000
	EMPLOYEE SERVICES	36,578	34,305	34,350	45,150	47,400
20-5846-2000	BUILDING MAINT & REPAIR	10.00	273	100	210	210
20-5846-2100	EQUIPMENT MAINT & REPAIR	28.00	117	80	280	280
20-5846-2131	VEHICLE MAINTENANCE	516.00	654	650	720	720
20-5846-2133	VEHICLE CONTRACTUAL SERVICES	109.00	-	-	-	-
20-5846-2200	GENERAL MAINT & REPAIR	11,002	11,308	16,000	20,000	20,000
20-5846-2300	OPERATING SUPPLIES	751	3,195	590	1,390	1,390
20-5846-2400	UNIFORMS	281	426	230	390	390
20-5846-2600	SMALL TOOLS & EQUIPMENT	132	179	220	180	180
20-5846-2800	GAS & OIL	1,243	1,176	1,040	1,040	1,040
20-5846-3300	UTILITIES	22,017	23,699	21,260	21,330	21,330
20-5846-3400	TELEPHONE	151	266	140	260	260
20-5846-3600	PROPERTY/EQUIPMENT RENTAL	471	160	70	70	70
20-5846-3700	MEMBERSHIPS/SUBSCRIPTIONS	61	133	50	50	50
20-5846-3800	MEETINGS & TRAVEL	56	-	70	20	20
20-5846-3801	TRAINING & EDUCATION	50	87	50	40	40
20-5846-3900	AUTO ALLOWANCE	374	316	290	310	310
20-5846-4800	ASSESSMENTS	18	2	-	-	-
	MAINTENANCE & OPERATIONS	37,270	41,991	40,840	46,290	46,290
20-5846-3200	CONTRACTUAL SERVICES	55,234	24,530	24,740	39,800	39,800
20-5846-5300	MACHINERY & EQUIPMENT	-	30,619	2,600	8,930	-
20-5846-5500	VEHICLES	-	436	-	-	-
	CAPITAL OUTLAY	-	31,055	2,600	8,930	-
	STREET LIGHTS, SIGNS	129,082	131,881	102,530	140,170	133,490

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 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ 33,812	\$ 39,414	\$ 46,200	\$ 46,870	\$ 49,330
Maintenance & Operations	53,768	43,215	56,110	46,090	46,090
Contractual Services	115,405	101,891	88,270	116,210	116,210 (1)
Debt Service	-	-	-	-	-
Capital Outlay	-	302	18,100	990	- (2)
GRAND TOTAL	202,985	184,822	208,680	210,160	211,630
POSITIONS (FTE)	0.40	0.40	0.40	0.40	0.40

- (1) Contractual Services includes increase in median landscaping and urban forestry maintenance services.
- (2) Machinery and Equipment accounts for the allocated portion of the purchase of Skid Steer and Loader attachments.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	STREET LANDSCAPING					
20-5847-1000	SALARIES - PERMANENT	24,680	26,842	29,890	29,610	31,190
20-5847-1200	EMPLOYEE BENEFITS	8,043	9,665	11,820	12,470	13,250
20-5847-1205	WORKERS' COMPENSATION	1,089	1,152	1,630	1,700	1,800
20-5847-1300	SALARIES - SEASONAL	-	1,099	2,860	2,860	2,860
20-5847-1400	OVERTIME	-	656	-	230	230
	EMPLOYEE SERVICES	33,812	39,414	46,200	46,870	49,330
20-5847-2000	BUILDING MAINT & REPAIR	6	189	70	150	150
20-5847-2100	EQUIP/RADIO MAINT & REPAIR	15	81	60	190	190
20-5847-2131	VEHICLE MAINTENANCE	285	453	450	500	500
20-5847-2133	VEHICLE CONTRACTUAL SERVICES	60	-	-	-	-
20-5847-2200	GENERAL MAINT & REPAIR	7,733	617	2,700	2,700	2,700
20-5847-2300	OPERATING SUPPLIES	349	853	410	680	680
20-5847-2400	UNIFORMS	155	295	160	270	270
20-5847-2600	SMALL TOOLS & EQUIPMENT	274	124	160	120	120
20-5847-2800	GAS & OIL	687	814	720	720	720
20-5847-3300	UTILITIES	43,551	39,122	50,670	40,230	40,230
20-5847-3400	TELEPHONE	83	184	100	180	180
20-5847-3600	PROPERTY/EQUIPMENT RENTAL	260	111	50	50	50
20-5847-3700	MEMBERSHIPS/SUBSCRIPTIONS	34	92	40	30	30
20-5847-3800	MEETINGS & TRAVEL	31	-	50	20	20
20-5847-3801	TRAINING & EDUCATION	28	60	40	30	30
20-5847-3900	AUTO ALLOWANCE	207	219	430	220	220
20-5847-4800	ASSESSMENTS	10	1	-	-	-
	MAINTENANCE & OPERATIONS	53,768	43,215	56,110	46,090	46,090
20-5847-3200	CONTRACTUAL SERVICES	115,405	101,891	88,270	116,210	116,210
20-5847-5300	MACHINERY & EQUIPMENT	-	-	18,100	990	-
20-5847-5500	VEHICLES	-	302	-	-	-
	CAPITAL OUTLAY	-	302	18,100	990	-
	STREET LANDSCAPING	202,985	184,822	208,680	210,160	211,630

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 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ 250,735	\$ 292,295	\$ 249,930	\$ 256,970	\$ 269,380
Maintenance & Operations	71,023	78,189	66,000	66,510	66,000 (2)
Contractual Services	11,265	28,951	11,000	21,000	21,000
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	333,023	399,435	326,930	344,480	356,380
POSITIONS (FTE)	2.15	2.15	2.15	2.15	2.15

(2) These amounts reflect the cost of utilities, telephone, restroom supplies, replacement of hardware, door maintenance, floor and stone resealing, and other miscellaneous maintenance.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	<u>POWERHOUSE OPERATIONS</u>					
21-5635-1000	SALARIES	116,643	120,685	127,400	133,900	141,270
21-5635-1200	EMPLOYEE BENEFITS	51,828	60,242	61,290	60,820	65,120
21-5635-1205	WORKERS' COMPENSATION	10,491	12,491	11,240	12,250	12,990
21-5635-1300	SALARIES - SEASONAL	51,552	76,552	40,000	40,000	40,000
21-5635-1400	OVERTIME	20,221	22,325	10,000	10,000	10,000
	EMPLOYEE SERVICES	250,735	292,295	249,930	256,970	269,380
21-5635-2000	BUILDING MAINT & REPAIR	15,110	21,375	10,000	10,000	10,000
21-5635-2100	EQUIPMENT MAINT & REPAIR	-	72	1,000	1,000	1,000
21-5635-2131	VEHICLE MATERIALS/SUPPLIES	1,902	1,116	1,000	1,000	1,000
21-5635-2300	OPERATING SUPPLIES	33,058	31,220	32,000	32,000	32,000
21-5635-2380	FURNISHINGS	(562)	2,166	1,000	1,000	1,000
21-5635-2600	SMALL TOOLS & EQUIPMENT	913	1,831	2,500	2,500	2,500
21-5635-2400	UNIFORMS	-	1,230	-	1,000	1,000
21-5635-3300	UTILITIES	16,165	15,115	15,000	14,000	14,000
21-5635-3400	TELEPHONE	3,680	3,661	3,500	4,010	3,500
21-5635-3600	EQUIPMENT RENTAL	757	-	-	-	-
21-5635-3801	TRAINING & EDUCATION	-	403	-	-	-
	MAINTENANCE & OPERATIONS	71,023	78,189	66,000	66,510	66,000
21-5635-3200	CONTRACTUAL SERVICES	11,265	28,951	11,000	21,000	21,000
21-5635-5400	FURNITURE & FIXTURES	-	-	-	-	-
	CAPITAL OUTLAY	-	-	-	-	-
	POWERHOUSE OPERATIONS	333,023	399,435	326,930	344,480	356,380

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

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

	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ 156,859	\$ 158,985	\$ 174,910	\$ 167,120	\$ 168,610
Maintenance & Operations	85,780	95,604	106,090	101,360	101,360
Contractual Services	15,767	43,309	14,730	23,210	23,210 (1)
Debt Service	-	-	-	-	-
Capital Outlay	-	604	3,600	1,990	- (2)
GRAND TOTAL	258,406	298,502	299,330	293,680	293,180
POSITIONS (FTE)	0.34	0.25	0.25	0.25	0.25

- (1) Contractual Services includes beach sand mounding services for the maintenance of emergency vehicle access.
- (2) Machinery and Equipment accounts for the allocated portion of the purchase of Skid Steer and Loader attachments.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	BEACH MAINTENANCE					
21-5834-1000	SALARIES - PERMANENT	26,078	26,348	22,740	16,220	17,100
21-5834-1200	EMPLOYEE BENEFITS	10,792	11,737	12,070	9,750	10,320
21-5834-1205	WORKERS' COMPENSATION	7,814	7,949	14,140	13,840	13,880
21-5834-1300	SALARIES - SEASONAL	104,170	104,028	118,760	118,760	118,760
21-5834-1400	OVERTIME	8,005	8,923	7,200	8,550	8,550
	EMPLOYEE SERVICES	156,859	158,985	174,910	167,120	168,610
21-5834-2000	BUILDING MAINT & REPAIR	7	378	140	290	290
21-5834-2100	EQUIP/RADIO MAINT & REPAIR	204	162	120	380	380
21-5834-2131	VEHICLE MAINTENANCE	8,594	4,756	9,900	6,390	6,390
21-5834-2200	GENERAL MAINT & REPAIR	1,529	2,796	4,050	2,250	2,250
21-5834-2300	OPERATING SUPPLIES	41,532	44,431	36,810	41,310	41,310
21-5834-2400	UNIFORMS	194	590	320	540	540
21-5834-2600	SMALL TOOLS & EQUIPMENT	204	285	310	250	250
21-5834-2800	GAS & OIL	858	1,628	1,440	1,440	1,440
21-5834-3300	UTILITIES	28,077	15,362	23,030	23,850	23,850
21-5834-3400	TELEPHONE	104	368	190	360	360
21-5834-3600	PROPERTY/EQUIPMENT RENTAL	4,090	24,103	29,120	23,720	23,720
21-5834-3700	MEMBERSHIP & SUBSCRIPTIONS	42	185	70	70	70
21-5834-3800	MEETINGS & TRAVEL	39	-	90	30	30
21-5834-3801	TRAINING & EDUCATION	34	120	70	50	50
21-5834-3900	AUTO ALLOWANCE	259	438	430	430	430
21-5834-4800	ASSESSMENTS	13	2	-	-	-
	MAINTENANCE & OPERATIONS	85,780	95,604	106,090	101,360	101,360
21-5834-3200	CONTRACTUAL SERVICES	15,767	43,309	14,730	23,210	23,210
21-5834-5300	MACHINERY & EQUIPMENT	-	-	3,600	1,990	-
21-5834-5500	VEHICLES	-	604	-	-	-
	CAPITAL OUTLAY	-	604	3,600	1,990	-
	BEACH MAINTENANCE	258,406	298,502	299,330	293,680	293,180

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 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ 35,052	\$ 39,374	\$ 31,430	\$ 32,420	\$ 34,400
Maintenance & Operations	76,003	72,388	74,940	80,780	80,780 (1)
Contractual Services	94,449	93,189	99,940	110,540	110,540 (2)
Debt Service	-	-	-	-	-
Capital Outlay	-	604	3,600	1,990	- (3)
GRAND TOTAL	205,504	205,555	209,910	225,730	225,720
POSITIONS (FTE)	0.34	0.28	0.28	0.28	0.28

- (1) General Maintenance and Repair includes Tot Lot maintenance, park irrigation repairs, and beach access improvements.
- (2) Contractual Services includes tennis court repairs, pest control, and landscape maintenance services for the parks.
- (3) Machinery and Equipment accounts for the allocated portion of the purchase of Skid Steer and Loader attachments.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	PARK MAINTENANCE					
21-5848-1000	SALARIES - PERMANENT	24,669	24,163	21,810	21,940	23,120
21-5848-1200	EMPLOYEE BENEFITS	7,770	8,705	8,470	9,080	9,800
21-5848-1205	WORKERS' COMPENSATION	1,043	1,074	880	950	1,030
21-5848-1300	SALARIES - SEASONAL	1,060	5,262	-	-	-
21-5848-1400	OVERTIME	510	170	270	450	450
	EMPLOYEE SERVICES	35,052	39,374	31,430	32,420	34,400
21-5848-2000	BUILDING MAINTENANCE & REPAIR	11	378	140	290	290
21-5848-2100	EQUIPMENT MAINT & REPAIR	19	162	120	380	380
21-5848-2131	VEHICLE MAINTENANCE	431	906	900	990	990
21-5848-2200	GENERAL MAINT & REPAIR	18,350	15,636	7,550	18,000	18,000
21-5848-2300	OPERATING SUPPLIES	3,794	5,275	3,410	3,410	3,410
21-5848-2400	UNIFORMS	203	590	320	540	540
21-5848-2600	SMALL TOOLS AND EQUIPMENT	965	292	310	250	250
21-5848-2800	GAS & OIL	858	1,628	1,440	1,440	1,440
21-5848-3300	UTILITIES	36,445	23,312	45,400	36,450	36,450
21-5848-3400	TELEPHONE	104	368	190	360	360
21-5848-3600	PROPERTY & EQUIPMENT RENTAL	14,436	22,760	14,490	18,090	18,090
21-5848-3700	MEMBERSHIP & SUBSCRIPTION	42	338	70	70	70
21-5848-3800	MEETING & TRAVEL	39	-	90	30	30
21-5848-3801	TRAINING & EDUCATION	34	305	70	50	50
21-5848-3900	AUTO ALLOWANCE	259	436	440	430	430
21-5834-4800	ASSESSMENTS	13	2	-	-	-
	MAINTENANCE & OPERATIONS	76,003	72,388	74,940	80,780	80,780
21-5848-3200	CONTRACTUAL SERVICES	94,449	93,189	99,940	110,540	110,540
21-5848-5300	MACHINERY & EQUIPMENT	-	-	3,600	1,990	-
21-5834-5500	VEHICLES	-	604	-	-	-
	CAPITAL OUTLAY	-	604	3,600	1,990	-
	PARK MAINTENANCE	205,504	205,555	209,910	225,730	225,720

SUPPLEMENTAL LAW ENFORCEMENT FUND

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

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 in the beach and park areas. The remaining expenditures are funded through a transfer from the General Fund contingency reserve.

PROGRAM: BEACH & COMMUNITY PATROL **ACCT # 22-5235**

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 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ 152,685	\$ 168,035	\$ 163,360	\$ 156,890	\$ 166,270 (1)
Maintenance & Operations	19,463	21,229	13,250	16,750	15,750 (2)
Contractual Services	13,854	21,417	14,000	14,500	15,100
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	186,002	210,681	190,610	188,140	197,120
POSITIONS (FTE)	1.00	1.00	1.00	1.00	1.00

(1) Increase in this amount is mainly due to Park Ranger coverage during special events and additional summer enforcement.

(2) Vehicle Maintenance accounts for repair and maintenance of two Park Ranger vehicles.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	<u>BEACH & COMMUNITY PATROL</u>					
22-5235-1000	SALARIES - PERMANENT	97,046	104,601	103,810	88,750	93,630
22-5235-1200	EMPLOYEE BENEFITS	34,726	35,525	38,330	34,690	38,740
22-5235-1205	WORKERS' COMPENSATION	5,118	5,470	6,220	6,450	6,900
22-5235-1300	SALARIES - SEASONAL	-	-	5,000	5,000	5,000
22-5235-1400	OVERTIME	15,795	22,439	10,000	22,000	22,000
	EMPLOYEE SERVICES	152,685	168,035	163,360	156,890	166,270
22-5235-2100	EQUIPMENT/RADIO MAINT. REPAIR	-	-	500	500	500
22-5235-2131	VEHICLE MAINTENANCE	1,855	1,214	500	2,000	2,000
22-5235-2300	OPERATING SUPPLIES	10,477	10,198	4,000	5,000	4,000
22-5235-2360	COMPUTER SOFTWARE	-	840	750	750	750
22-5235-2400	UNIFORMS	1,146	846	1,000	1,000	1,000
22-5235-2600	SMALL TOOLS & EQUIPMENT	1,488	2,042	1,000	1,000	1,000
22-5235-2800	GAS & OIL	3,523	3,247	3,500	3,500	3,500
22-5235-3400	TELEPHONE	936	1,539	1,500	1,500	1,500
22-5235-3801	TRAINING & EDUCATION	38	1,303	500	1,500	1,500
	MAINTENANCE & OPERATIONS	19,463	21,229	13,250	16,750	15,750
22-5235-3200	CONTRACTUAL SERVICES	13,854	21,417	14,000	14,500	15,100
	BEACH & COMMUNITY PATROL	186,002	210,681	190,610	188,140	197,120

* Beginning in Fiscal Year 2017-2018, program account number for Beach & Community Patrol changed from 22-5633 to 22-5235.

REGIONAL COMMUNICATIONS FUND

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

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

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

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

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

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

	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Contractual Services	32,487	51,298	34,500	34,500	34,500 (1)
Debt Service	-	-	-	-	-
Capital Outlay	-	4,522	-	-	-
GRAND TOTAL	32,487	55,820	34,500	34,500	34,500
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 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	800 MHZ					
23-5740-3200	CONTRACTUAL SERVICES	32,487	51,298	34,500	34,500	34,500
23-5740-5300	MACHINERY & EQUIPMENT	-	4,522	-	-	-
	CAPITAL OUTLAY		4,522			
	800 MHZ	32,487	55,820	34,500	34,500	34,500

GRANTS FUND

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

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

PROGRAM: GRANTS		ACCT # 24-5XXX			
This program provides for the accounting of grants received by the City for non-capital projects.					
	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	48,976	18,532	40,170	19,370	19,370
Contractual Services	4,559	70,825	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	53,535	89,357	40,170	19,370	19,370
POSITIONS (FTE)	-	-	-	-	-

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
24-5530-3200	<u>PLANNING</u>					
	FORM BASED CODE	4,060	70,825	-	-	-
	PLANNING	4,060	70,825	-	-	-
24-5730-2110	<u>FIRE PROTECTION</u>					
	COUNTY SERVICE AREA 17 (CSA-17)	40,497	6,886	19,370	19,370	19,370
	UNIFORMS	-	7,325	-	-	-
	ER TRAFFIC PREEMPTION DEVICES	-	-	20,800	-	-
	COMMUNITY EMERGENCY RESPONSE TE	1,105	4,321	-	-	-
	FIRE PROTECTION	41,602	18,532	40,170	19,370	19,370
24-5781-2600	<u>STATE HOMELAND SECURITY GRANT</u>					
	SMALL TOOLS & EQUIPMENT	7,374	-	-	-	-
	CONTRACTUAL SERVICES	499	-	-	-	-
	STATE HOMELAND SECURITY GRANT	7,873	-	-	-	-
	TOTAL GRANTS	53,535	89,357	40,170	19,370	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 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	76,184	69,445	80,000	55,660	55,660 (1)
Contractual Services	46,250	18,500	37,000	37,000	37,000
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	122,434	87,945	117,000	92,660	92,660
POSITIONS (FTE)	-	-	-	-	-

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

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
FUND 25	HOUSING					
25-5540-4900	RENTAL SUBSIDY	76,184	69,445	80,000	55,660	55,660
	MAINTENANCE & OPERATIONS	76,184	69,445	80,000	55,660	55,660
25-5540-3200	SHARED HOUSING CONTRACT	46,250	18,500	37,000	37,000	37,000
25-5540-3200	CONTRACTUAL SERVICES	46,250	18,500	37,000	37,000	37,000
TOTAL HOUSING		122,434	87,945	117,000	92,660	92,660

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 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ -	\$ -	\$ 5,000	\$ 5,010	\$ 5,010
Maintenance & Operations	2,129	21,552	6,000	27,500	27,500 (1)
Contractual Services	1,162	2,752	39,000	39,000	39,000 (2)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	3,291	24,304	50,000	71,510	71,510
POSITIONS (FTE)	-	-	-	-	-

- (1) Operating Supplies includes the purchase of new recycling bins placed throughout the community.
- (2) Contractual services are for AB341 commercial and multifamily outreach, and composting recycling, and educational programs.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
FUND 26	<u>AB 939 REIMBURSEMENT</u>					
26-5225-1200	EMPLOYEE BENEFITS	-	-	130	140	140
26-5225-1205	WORKERS' COMPENSATION	-	-	30	30	30
26-5225-1300	SALARIES - SEASONAL	-	-	4,840	4,840	4,840
	EMPLOYEE SERVICES	-	-	5,000	5,010	5,010
26-5225-2300	OPERATING SUPPLIES	2,129	21,502	5,000	26,500	26,500
26-5225-3801	TRAINING & EDUCATION	-	50	1,000	1,000	1,000
	MAINTENANCE & OPERATIONS	2,129	21,552	6,000	27,500	27,500
26-5225-3200	CONTRACTUAL SERVICES	1,162	2,752	39,000	39,000	39,000
TOTAL AB 939		3,291	24,304	50,000	71,510	71,510

PUBLIC, EDUCATION, AND GOVERNMENT (PEG) FEE FUND

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

In order to purchase the new TV Studio equipment for the new City Hall/Town Hall, funds were transferred from the CIP Reserve Fund. Future PEG fee revenue will be used to reimburse the CIP Reserve Fund beginning in Fiscal Year 2018-2019.

PROGRAM: PUBLIC, EDUCATION, AND GOVERNMENT (PEG) FUND				ACCT # 27-5211	
This fund accounts for the Public, Education, and Government (PEG) fees from cable television. These funds are provided by a two percent charge on cable television customers, and are used to purchase equipment and facilities for the operations and production of public, education, and government programming.					
	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	260	-	10,000	10,000
Contractual Services	-	10,000	10,000	8,000	5,000
Debt Service	-	-	-	-	-
Capital Outlay	-	-	117,000	-	-
GRAND TOTAL	-	10,260	127,000	18,000	15,000
POSITIONS (FTE)	-	-	-	-	-

- (1) Utilities includes the cost for internet service to record the City Council meetings.
- (2) Fiscal Year 2016-2017 budget includes purchase of television broadcast equipment for the video feed over the local Public, Education, and Governmental access television channels.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
FUND 27	<u>PEG FEE FUND</u>					
27-5211-2300	OPERATING SUPPLIES	-	260	-	-	-
27-5211-3300	UTILITIES	-	-	-	10,000	10,000
	MAINTENANCE & OPERATIONS	-	260	-	10,000	10,000
27-5211-3200	CONTRACTUAL SERVICES	-	-	10,000	8,000	5,000
27-5211-5300	MACHINERY & EQUIPMENT	-	-	117,000	-	-
	CAPITAL OUTLAY	-	-	117,000	-	-
TOTAL PEG FEE FUND		-	260	127,000	18,000	15,000

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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 for a fifteen year period.

Annual debt service payments were completed in 2014.

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 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	227	-	-	-	-
Contractual Services	-	-	-	-	-
Debt Service	174,510	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	174,737	-	-	-	-
POSITIONS (FTE)	-	-	-	-	-

(1)

(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 were completed in 2014.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	DEBT SERVICE					
35-5400-4810	PROPERTY TAX ADMIN FEES	227	-	-	-	-
	DEBT SERVICE	227	-	-	-	-
35-5900-4500	DEBT INTEREST	3,910	-	-	-	-
35-5900-4600	DEBT PRINCIPAL	170,000	-	-	-	-
35-5900-4700	BOND SERVICE	600	-	-	-	-
	DEBT SERVICE	174,510	-	-	-	-
	WILDFIRE PROTECTION BOND	174,737	-	-	-	-

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.

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OPEN SPACE CAPITAL PROJECTS

PROGRAM: OPEN SPACE FUND - CAPITAL PROJECTS	ACCT # 21-6XXX
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Capital project funds are used to account for the acquisition and construction of major capital facilities in the open space areas of the City.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	CAPITAL PROJECTS					
21-6532-5900	PARK/OPEN SPACE IRRIGATION SYS	-	-	-	-	-
21-6539-5900	POWERHOUSE RESTROOM REHAB	11,180	157,576	85,000	-	-
21-6533-5900	CITY LANDSCAPING ENHANCEMENTS	-	19,170	80,830	200,000	-
21-6544-5900	NORTH BEACH BOARDWALK	-	-	85,000	-	-
21-6545-5900	RIVERPATH EXTENSION	103,381	297,312	109,148	-	-
21-6817-5900	SHORES PARK MASTER PLAN	53,711	36,983	89,305	-	-
21-6552-5900	SEA GROVE PARK	-	-	-	-	-
	TOTAL OPEN SPACE CAPITAL PROJECTS	168,272	511,041	449,283	200,000	-

OPEN SPACE FUND 21 LANDSCAPING ENHANCEMENTS CITYWIDE	21-6533
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PROJECT DESCRIPTION

This project funds the installation of drought tolerant landscaping enhancements to City entrances, arterials, and areas of high visibility.

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

FUNDING SOURCE	ADOPTED 2017-2018	ADOPTED 2018-2019
OPEN SPACE	<u>\$200,000</u>	\$ -
TOTAL	<u>\$200,000</u>	<u>\$ -</u>

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GENERAL CAPITAL PROJECTS

PROGRAM: GENERAL CAPITAL PROJECTS **ACCT # 40-6XXX**

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

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	CAPITAL PROJECTS					
40-6100-5900	ANNUAL STORM DRAIN IMPROVEMENT	14,332	15,667	15,000	15,000	15,000
40-6101-5900	CITYWIDE ROADWAY MAINTENANCE	44,368	593,286	780,000	430,000	430,000
40-6105-5900	STREET & DRAINAGE IMPROVEMENTS-2ND	-	20,866	-	-	-
40-6107-5900	COURT STREET PARALLEL PARKING	-	-	50,188	-	-
40-6110-5900	COAST BLVD PED & ACCESSIBILITY IMP	28,196	166,166	53,224	-	-
40-6125-5900	EMERGENCY CIP REPAIRS	-	1,268,671	-	-	-
40-6306-5900	RECLAIMED WATER IRRIGATION EXPANSION	-	24,998	-	-	-
40-6308-5900	NCTD PARKING LOT PROJECT	22,567	7,832	5,598	-	-
40-6410-5900	CITY HALL/TOWN HALL DEVELOPMENT	265,414	1,376,236	16,203,793	-	-
40-6414-5900	UTILITY UNDERGROUNDING	-	-	25,000	-	-
40-6411-5900	PUBLIC FACILITIES MASTER PLAN	24,346	-	-	-	-
40-6420-5900	TRASH/RECYCLING RECEPTACLES	29,874	284	22,340	-	-
40-6422-5900	CITY HALL RELOCATION	-	95,505	354,494	-	-
40-6421-5900	FIRE KITCHEN REMODEL	-	94,751	-	-	-
40-6434-5900	LIFEGUARD TOWER REHABILITATION	-	20,155	22,345	-	-
40-6439-5900	POWERHOUSE INDOOR BATHROOM REHAB	-	1,528	13,472	-	-
40-6445-5900	TORREY PINES BRIDGE	320,299	461,963	300,000	-	-
40-6447-5900	DOWNTOWN CROSSWALKS UPGRADE	-	8,894	-	-	-
40-6451-5900	PAID PARKING EXPANSION	-	-	100,000	-	-
40-6454-5900	MAJOR FACILITIES MAINTENANCE	49,363	15,555	73,227	100,000	100,000
40-6455-5900	LIBRARY REHABILITATION	-	9,529	20,471	-	-
40-6459-5900	PARKING MANAGEMENT PLAN	-	-	27,100	-	-
40-6505-5900	ROADWAY & SIDEWALKS- SEGMENT #5	-	-	920,500	-	-
40-6509-5900	2008/09 STREET RESURFACING	-	-	330,431	-	-
40-6512-5900	BREEDERS' CUP COMMUNITY IMPROV	-	-	-	15,000	-
40-6512-5900	SAN DIEGUITO INTERSECTION IMPROV	69	-	249,569	-	-
40-6508-5900	10TH/11TH ST RIGHT OF WAY IMPROV	-	-	-	150,000	-
40-6510-5900	CITY HALL STREETScape IMPROVEMENTS	-	-	-	515,970	-
40-6423-5900	TV STUDIO EQUIP. CITY HALL/TOWN	-	-	-	769,820	-
40-6506-5900	SIDEWALK IMPROVEMENTS-SEGMENT #6	-	211,580	-	-	-
40-6508-5900	SIDEWALK IMPROVEMENTS-SEGMENT #8	-	11,944	-	-	-
40-6606-5900	TENNIS COURT FENCING & LANDSCAPE	-	31,274	-	-	-
40-6608-5900	TENNIS COURT AREA IMPROVEMENT	-	1,597	98,403	-	-
40-6630-5900	CDM BRIDGE OVER SAN DIEGUITO - LOCAL	6,497	-	60,000	130,000	-
40-6631-5900	CDM BRIDGE OVER SAN DIEGUITO - FED	20,719	3,050	22,917	-	-
40-6854-5900	CITY FACILITIES ADA IMPROVEMENTS	-	69,925	15,000	15,000	15,000
	TOTAL GENERAL CAPITAL PROJECTS	826,044	4,511,256	19,763,072	2,140,790	560,000

PROGRAM: GENERAL CAPITAL PROJECTS **ACCT # 4X-6XXX**

Capital project funds are used to account for the acquisition and construction of major capital facilities funded with Transnet and RTCIP Funds.

FUND: 44		TRANSNET FUND				
ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	<u>CAPITAL PROJECTS</u>					
44-6101-5900	STREET & DRAINAGE IMPROVEMENTS-DM01	842	-	-	-	-
44-6121-5900	LOCAL MATCH TO BRIDGE RETROFIT	-	323	-	-	-
44-6501-5900	ROADWAY & SIDEWALK IMPROVEMENTS	-	-	512,703	-	-
44-6501-5900	- DOWNTOWN (9TH-15TH STREET)	4,241	21,365	-	-	-
44-6502-5900	- JIMMY DURANTE (PLAZA-SAN DIEGUITO)	1,417,084	8,578	-	-	-
44-6504-5900	- CAMINO DEL MAR (4TH-9TH STREET)	472	-	-	-	-
44-6505-5900	- CAMINO DEL MAR (CARMEL VALLEY-4TH)	472	6,114	-	-	-
44-6506-5900	- VIA DE LA VALLE	83,201	1,000,932	-	-	-
44-6507-5900	- JIMMY DURANTE (SAN DIEGUITO-VDLV)	471	-	-	-	-
44-6508-5900	- NORTH BEACH (RIVERBRIDGE-VDLV)	31,396	328,713	-	-	-
44-6509-5900	SAN DIEGUITO INTERSECTION TRAFFIC CONTR	119,520	69,942	-	-	-
	TOTAL TRANSNET CAPITAL PROJECTS	1,657,699	1,435,967	512,703	-	-
FUND: 45		REGIONAL TRANSPORTATION CONGESTION IMPROVEMENT PROJECT (RTCIP) FUND				
ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	<u>CAPITAL PROJECTS</u>					
45-6445-5900	VIA DE LA VALLE IMPROVEMENTS	6,895	-	-	-	-
44-6445-5900	TORREY PINES BRIDGE RECONSTRUCTION	-	-	-	-	-
44-6460-5900	DOWNTOWN STREETSCAPE - ARRA	-	-	-	-	-
44-6630-5900	CDM BRIDGE OVER SAN DIEGUITO	-	-	-	-	-
	TOTAL RTCIP CAPITAL PROJECTS	6,895	-	-	-	-

GENERAL CIP FUND 40 ANNUAL STORM DRAIN IMPROVEMENT	40-6100
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PROJECT DESCRIPTION

This project provides for minor storm drain infrastructure improvements. This improvement project is often combined with the curb, gutter, sidewalk, and roadway improvements included within the City's Roadway and Sidewalk Improvements Projects.

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

FUNDING SOURCE	ADOPTED 2017-2018	ADOPTED 2018-2019
GENERAL FUND	<u>\$15,000</u>	<u>\$15,000</u>
TOTAL	<u>\$15,000</u>	<u>\$15,000</u>

GENERAL CIP FUND 40	40-6101
CITYWIDE ROADWAY MAINTENANCE	

PROJECT DESCRIPTION

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

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

FUNDING SOURCE	ADOPTED 2017-2018	ADOPTED 2018-2019
GENERAL FUND	<u>\$430,000</u>	<u>\$430,000</u>
TOTAL	<u>\$430,000</u>	<u>\$430,000</u>

GENERAL CIP FUND 40 MAJOR FACILITY MAINTENANCE	40-6454
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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 2017-2018	ADOPTED 2018-2019
GENERAL FUND	<u>\$100,000</u>	<u>\$100,000</u>
TOTAL	<u>\$100,000</u>	<u>\$100,000</u>

GENERAL CIP FUND 40 BREEDERS' CUP COMMUNITY IMPROVEMENTS	40-6512
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PROJECT DESCRIPTION

This project includes improvements in the public right-of-way, mostly in the Downtown area, in preparation for the Breeders' Cup in November 2017. This work includes painting the 15th Street bus stop, curbs, and traffic signal heads; cleaning and maintenance; landscaping in the medians; and power washing.

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

FUNDING SOURCE	ADOPTED 2017-2018	ADOPTED 2018-2019
GENERAL FUND	<u>\$ 15,000</u>	<u>\$ -</u>
TOTAL	<u>\$ 15,000</u>	<u>\$ -</u>

GENERAL CIP FUND 40 10th & 11th STREET RIGHT OF WAY IMPROVEMENTS	40-6508
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PROJECT DESCRIPTION

The City completes annual pavement rehabilitation projects in an ongoing effort to preserve the integrity of the City’s curbs and gutters, sidewalks, and roadways. These roadways have been selected and prioritized after analysis of the condition of the underlying infrastructure (water, wastewater, storm water) and in accordance with the timing of the completion of the City Hall/Town Hall Development. This project includes roadway and curb and gutter improvements on 10th and 11th Street and is separate from the work adjacent to the City Hall property.

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

FUNDING SOURCE	ADOPTED 2017-2018	ADOPTED 2018-2019
GENERAL FUND	<u>\$150,000</u>	<u>\$ -</u>
TOTAL	<u>\$150,000</u>	<u>\$ -</u>

GENERAL CIP FUND 40 CITY HALL STREETScape IMPROVMENTS	40-6510
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PROJECT DESCRIPTION

This project includes streetscape improvements in the public right-of-way adjacent to the City Hall site along Camino Del Mar, 10th Street, and 11th Street. This work includes construction of curb, gutters, and sidewalks.

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

FUNDING SOURCE	ADOPTED 2017-2018	ADOPTED 2018-2019
GENERAL FUND	<u>\$515,970</u>	\$ -
TOTAL	<u>\$515,970</u>	<u>\$ -</u>

GENERAL CIP FUND 40
TV STUDIO EQUIPMENT CITY HALL/TOWN HALL **40-6423**

PROJECT DESCRIPTION

This project will fund components of the new City Hall/Town Hall facility related to the City's public/education/government (PEG) television channel (Del Mar TV - DMTV), and the infrastructure related to filming/broadcasting public meetings. This equipment will be funded with Public, Education, Government Fund (PEG) monies, which are received from the cable television companies that serve Del Mar and can only be used for this purpose (such as equipment, office space, microphones, and cameras for the DMTV function). The combined estimated value of PEG-related elements of the project is approximately \$770,000, which includes construction of the facility, a portion of design/engineering costs, and equipment. Sufficient funds are unavailable at this time and will require a \$600,000 advance from the Capital Reserve Fund. As PEG funds are available, a transfer to the CIP Reserve fund will be made until the total funds are reimbursed.

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

FUNDING SOURCE	ADOPTED 2017-2018	ADOPTED 2018-2019
OPEN SPACE	<u>\$769,820</u>	<u>\$ -</u>
TOTAL	<u>\$769,820</u>	<u>\$ -</u>

GENERAL CIP FUND 40 CDM BRIDGE OVER SAN DIEGUITO RIVER	40-6630
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PROJECT DESCRIPTION

This project includes the seismic upgrade and replacement of the existing bridge. The Federal Highway Bridge Program as obligated funds for 88.5 percent of the total cost of the project, but the funding obligation is contingent on the City locating funding for the remaining \$2.3 million in local match funds required to complete the project. The current budget will provide the funding needed to complete the Preliminary Engineering and Project Approval/ Environmental Documentation (PA/ED) Phase of the project.

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

FUNDING SOURCE	ADOPTED 2017-2018	ADOPTED 2018-2019
GENERAL FUND	<u>\$130,000</u>	<u>\$ -</u>
TOTAL	<u>\$130,000</u>	<u>\$ -</u>

GENERAL CIP FUND 40 CITY FACILITIES ADA IMPROVEMENTS	40-6854
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PROJECT DESCRIPTION

This project will implement pedestrian access improvements 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 2017-2018	ADOPTED 2018-2019
GENERAL FUND	\$ -	\$ -
CDBG Grant	<u>15,000</u>	<u>15,000</u>
TOTAL	<u>\$ 15,000</u>	<u>\$ 15,000</u>

CAPITAL IMPROVEMENT PROGRAM TEN YEAR PLAN

TEN-YEAR OPEN SPACE CAPITAL PROJECTS PLAN **ACCT # 21-6XXX**

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2017-2018	ACTUAL 2018-2019	PROJECTED 2019-2020	PROJECTED 2020-2021	PROJECTED 2021-2022
	CAPITAL IMPROVEMENT PROJECTS					
21-6533-5900	CITYWIDE LANDSCAPE IMPROVEMENTS	200,000	-	-	-	-
21-XXXX-5900	TOT LOT SHADE STRUCTURE	15,000	-	-	-	-
21-6545-5900	RIVERPATH EXTENSION	30,000	-	-	-	-
	CAPITAL IMPROVEMENT PROJECTS	245,000	-	-	-	-

ACCOUNT	DESCRIPTION	PROJECTED 2022-2023	PROJECTED 2023-2024	PROJECTED 2024-2025	PROJECTED 2025-2026	PROJECTED 2026-2027
	CAPITAL IMPROVEMENT PROJECTS					
21-6533-5900	CITYWIDE LANDSCAPE IMPROVEMENTS	-	-	-	-	-
21-XXXX-5900	TOT LOT SHADE STRUCTURE	-	-	-	-	-
21-6545-5900	RIVERPATH EXTENSION	-	-	-	-	-
	CAPITAL IMPROVEMENT PROJECTS	-	-	-	-	-

TEN-YEAR GENERAL CAPITAL PROJECTS PLAN **ACCT # 40-6XXX**

EXPENDITURE DETAIL						
ACCOUNT	DESCRIPTION	ACTUAL 2017-2018	ACTUAL 2018-2019	PROJECTED 2019-2020	PROJECTED 2020-2021	PROJECTED 2021-2022
	<u>CAPITAL IMPROVEMENT PROJECTS</u>					
40-6100-5900	ANNUAL STORM DRAIN IMPROVEMENTS	15,000	15,000	15,000	15,000	15,000
40-6101-5900	ANNUAL PAVEMENT REHABILITATION	430,000	430,000	330,000	330,000	330,000
40-6420-5900	TRASH/RECYCLING RECEPTACLES	20,000	-	-	-	-
40-6423-5900	TV STUDIO EQUIPMENT CITY/TOWN HALL	769,820	-	-	-	-
40-6454-5900	MAJOR FACILITIES MAINTENANCE	100,000	100,000	100,000	100,000	100,000
40-6508-5900	10TH/11TH ST RIGHT OF WAY IMPROVEMENTS	150,000	-	-	-	-
40-6510-5900	CITY HALL STREETScape IMPROVEMENTS	515,970	-	-	-	-
40-6512-5900	BREEDERS' CUP COMMUNITY IMPROVEMENTS	15,000	-	-	-	-
40-6630-5900	CDM BRIDGE OVER SAN DIEGUITO	130,000	-	-	-	-
40-6606-5900	TENNIS COURT FENCING & LANDSCAPE	-	-	-	-	-
40-6608-5900	TENNIS COURT DRAINAGE DITCH	-	-	-	-	-
40-6854-5900	CITY FACILITIES ADA IMPROVEMENTS	15,000	15,000	15,000	15,000	15,000
	CAPITAL IMPROVEMENT PROJECTS	2,160,790	560,000	460,000	460,000	460,000

ACCOUNT	DESCRIPTION	PROJECTED 2022-2023	PROJECTED 2023-2024	PROJECTED 2024-2025	PROJECTED 2025-2026	PROJECTED 2026-2027
	<u>CAPITAL IMPROVEMENT PROJECTS</u>					
40-6100-5900	ANNUAL STORM DRAIN IMPROVEMENTS	15,000	15,000	15,000	15,000	15,000
40-6101-5900	ANNUAL PAVEMENT REHABILITATION	330,000	330,000	330,000	330,000	330,000
40-6420-5900	TRASH/RECYCLING RECEPTACLES	-	-	-	-	-
40-6423-5900	TV STUDIO EQUIPMENT CITY/TOWN HALL	-	-	-	-	-
40-6454-5900	MAJOR FACILITIES MAINTENANCE	100,000	100,000	100,000	100,000	100,000
40-6508-5900	10TH/11TH ST RIGHT OF WAY IMPROVEMENTS	-	-	-	-	-
40-6510-5900	CITY HALL STREETScape IMPROVEMENTS	-	-	-	-	-
40-6512-5900	BREEDERS' CUP COMMUNITY IMPROVEMENTS	-	-	-	-	-
40-6630-5900	CDM BRIDGE OVER SAN DIEGUITO	-	-	-	-	-
40-6606-5900	TENNIS COURT FENCING & LANDSCAPE	-	-	-	-	-
40-6608-5900	TENNIS COURT DRAINAGE DITCH	-	-	-	-	-
40-6854-5900	CITY FACILITIES ADA IMPROVEMENTS	15,000	15,000	15,000	15,000	15,000
	CAPITAL IMPROVEMENT PROJECTS	460,000	460,000	460,000	460,000	460,000

TEN-YEAR TRANSNET CAPITAL PROJECTS PLAN							ACCT # 44-6XXX
EXPENDITURE DETAIL							
ACCOUNT	DESCRIPTION	ACTUAL 2017-2018	ACTUAL 2018-2019	PROJECTED 2019-2020	PROJECTED 2020-2021	PROJECTED 2021-2022	
	CAPITAL IMPROVEMENT PROJECTS						
44-6101-5900	ROADWAY & SIDEWALK IMPROVEMENTS-DM01	-	-	12,000	21,000	26,000	
44-XXXX-5900	ROADWAY & SIDEWALK (SB1)	-	-	72,000	72,000	72,000	
	CAPITAL IMPROVEMENT PROJECTS	-	-	84,000	93,000	98,000	

ACCOUNT	DESCRIPTION	PROJECTED 2022-2023	PROJECTED 2023-2024	PROJECTED 2024-2025	PROJECTED 2025-2026	PROJECTED 2026-2027
	CAPITAL IMPROVEMENT PROJECTS					
44-6101-5900	ROADWAY & SIDEWALK IMPROVEMENTS-DM01	26,000	26,000	26,000	26,000	26,000
44-XXXX-5900	ROADWAY & SIDEWALK (SB1)	72,000	72,000	72,000	72,000	72,000
	CAPITAL IMPROVEMENT PROJECTS	98,000	98,000	98,000	98,000	98,000

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

	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	324,710	126,280	242,000	258,000	271,800 (1)
Contractual Services	25,407	29,466	41,860	42,000	45,000
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	350,117	155,746	283,860	300,000	316,800
POSITIONS (FTE)	-	-	-	-	-

(1) Payments towards the City's insurance coverage increased in the second year and includes contracts for Workers' Compensation actuarial studies.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	<u>WORKERS' COMPENSATION</u>					
50-5420-4000	INSURANCE	113,510	133,294	142,000	138,000	151,800
50-5420-4300	CLAIMS	211,200	(7,014)	100,000	120,000	120,000
	MAINTENANCE & OPERATIONS	324,710	126,280	242,000	258,000	271,800
50-5420-3200	CONTRACT SERVICES	25,407	29,466	41,860	42,000	45,000
	WORKERS' COMPENSATION	350,117	155,746	283,860	300,000	316,800

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.

A full cost of service study and rate review, including review by the Finance Committee, occurred in Fall 2014 to adopt a new five-year rate structure, effective January 1, 2015, and implemented beginning in Fiscal Year 2014-2015.

Because the City utility customer base is small (approximately 1,900 customers), there are few economies of scale. Through careful monitoring, operations and maintenance costs incurred at the City level have remained stable for the two-year budget period. Staff continues to be concerned about pass-through costs for the City's raw water purchases from the San Diego County Water Authority and the impact of capital improvement projects proposed for the City of San Diego Metropolitan Wastewater System to modernize the sewage treatment facilities. Since 2009, the City has seen its rates for untreated water purchases climb from \$463 per Acre Feet (AC) to the current rate of \$965 per AF. The Fiscal Years 2017-2018 and 2018-2019 budget factors in \$150,000 for bi-annual water improvements, and \$400,000 for bi-annual wastewater improvements.

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WATER FUND

PROGRAM: WATER		ACCT # 51-5840			
<p>The Department of Public Works and Finance share management of the Water Utility administrative functions. These functions include bi-monthly meter reading and billing to approximately 1,900 accounts. This program also covers the purchase, transportation, and treatment of approximately 1,150 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.</p>					
	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ 495,621	\$ 552,825	\$ 616,090	\$ 598,530	\$ 630,610
Maintenance & Operations	815,567	954,314	855,540	980,890	997,450 (1)
Contractual Services	1,869,470	1,602,176	1,707,080	1,929,020	2,079,230 (2)
Debt Service	-	-	-	-	-
Capital Outlay	45,379	4,695	28,000	24,850	9,450 (3)
GRAND TOTAL	3,226,037	3,114,010	3,206,710	3,533,290	3,716,740
POSITIONS (FTE)	5.83	5.40	5.40	5.40	5.40

- (1) Operating Supplies includes water system supplies, such as replacement valves and meters. Increase in the administrative charge accounts for the Water fund's portion of the City Hall/Town Hall debt service.
- (2) Contractual Services includes funding for periodic cleaning of the City's four water resevoirs. Raw Water Supply includes funding for raw water purchases from the San Diego County Water Authority. Water Treatment & Delivery includes funding for treatment and delivery of the City's water from the City of San Diego's Miramar Water Treatment Plant.
- (3) Capital Outlay accounts for the allocated portion of the purchase of Skid Steer and Loader attachments, and the allocated cost to replace two Public Works' vehicles.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	WATER					
51-5840-1000	SALARIES - PERMANENT	356,825	373,684	415,600	399,200	420,710
51-5840-1200	EMPLOYEE BENEFITS	110,591	128,330	155,860	157,210	166,350
51-5840-1205	WORKERS' COMPENSATION	13,118	13,853	18,480	17,120	18,550
51-5840-1300	SALARIES - SEASONAL	12,297	28,879	23,650	17,500	17,500
51-5840-1400	OVERTIME	2,790	8,079	2,500	7,500	7,500
	EMPLOYEE SERVICES	495,621	552,825	616,090	598,530	630,610
51-5840-2000	BUILDING MAINTENANCE	101	2,936	1,050	2,280	2,280
51-5840-2100	EQUIP/RADIO MAINT & REPAIR	267	1,260	880	2,980	2,980
51-5840-2131	VEHICLE MAINTENANCE	6,039	7,048	7,000	7,700	7,700
51-5840-2200	GENERAL MAINT & REPAIR	16,264	74,208	10,000	10,000	10,000
51-5840-2300	OPERATING SUPPLIES	16,100	42,149	20,300	31,300	31,300
51-5840-2320	POSTAGE	3,769	2,560	3,500	3,500	3,500
51-5840-2400	UNIFORMS	2,712	4,588	2,450	4,200	4,200
51-5840-2600	SMALL TOOLS & EQUIPMENT	8,205	5,906	2,380	3,930	3,930
51-5840-2800	GAS & OIL	12,014	12,664	11,200	11,200	11,200
51-5840-3000	ADVERTISING & PRINTING	717	972	750	1,000	1,000
51-5840-3300	UTILITIES	5,570	5,028	5,800	5,500	5,500
51-5840-3400	TELEPHONE	4,693	4,422	4,990	6,300	6,300
51-5840-3600	PROPERTY/EQUIPMENT RENTAL	5,624	4,872	4,700	4,700	4,700
51-5840-3700	MEMBERSHIPS & SUBSCRIPTIONS	2,053	4,263	2,530	3,030	3,030
51-5840-3800	MEETINGS & TRAVEL	544	1	700	260	260
51-5840-3801	TRAINING	1,082	6,832	2,530	1,920	1,920
51-5840-3900	AUTO ALLOWANCE	3,639	3,942	3,840	3,360	3,360
51-5840-4000	INSURANCE	59,415	54,204	59,420	59,420	59,420
51-5840-4200	ADMINISTRATIVE CHARGE	315,528	347,060	360,550	404,310	420,870
51-5840-4300	CLAIMS	-	-	5,000	5,000	5,000
51-5840-4400	CLAIMS ADMIN/LITIGATION	1,293	888	1,000	1,000	1,000
51-5840-4800	ASSESSMENTS	6,259	11,590	8,000	8,000	8,000
51-5840-4950	BAD DEPT EXPENSE	11	1,326	-	-	-
51-5840-5800	DEPRECIATION	343,668	355,595	336,970	400,000	400,000
	MAINTENANCE & OPERATIONS	815,567	954,314	855,540	980,890	997,450
51-5840-3200	CONTRACTUAL SERVICES	178,182	107,075	103,270	114,040	114,040
51-5840-3230	RAW WATER SUPPLY	1,221,332	1,215,349	1,300,000	1,470,540	1,588,040
51-5840-3240	WATER TREATMENT & DELIVERY	469,956	279,752	303,810	344,440	377,150
	CONTRACTUAL SERVICES	1,869,470	1,602,176	1,707,080	1,929,020	2,079,230
51-5840-5300	MACHINERY & EQUIPMENT	-	-	28,000	15,400	-
51-5840-5500	VEHICLES	45,379	4,695	-	9,450	9,450
	CAPITAL OUTLAY	45,379	4,695	28,000	24,850	9,450
	WATER FUND	3,226,037	3,114,010	3,206,710	3,533,290	3,716,740

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WATER CAPITAL PROJECTS

PROGRAM: CAPITAL IMPROVEMENT PROJECT				ACCT # 51-6XXX		
EXPENDITURE DETAIL						
ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	CAPITAL IMPROVEMENT PROJECTS					
51-6101-5900	SIDEWALK, STREET & DRAINAGE	-	57,980	111,020	-	-
51-6806-5900	BI-ANNUAL WATER IMPROVEMENTS	-	-	314,000	150,000	-
51-6511-5900	BI- ANNUAL UTILITY IMPROVEMENTS	515,000	-	-	-	-
51-6880-5900	COST OF SERVICE STUDY	6,423	-	-	-	-
51-6917-5900	RECYCLED WATER INFRASTRUCTURE	-	456,379	18,621	-	-
51-6918-5900	SB RECYCLED WATER INFRAST	-	-	352,369	-	-
	CAPITAL IMPROVEMENT PROJECTS	521,423	514,359	796,010	150,000	-

WATER CIP FUND 51 BI-ANNUAL UTILITY IMPROVEMENTS	51-6511
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PROJECT DESCRIPTION:

This project provides for the engineering and construction of water distribution system upgrades and rehabilitation projects. Improvements to water distribution system pipelines, valves, meters, and minor reservoir repairs are included within the scope of this project. This project will focus upgrading fire flow capacities citywide by implementing modifications to existing piping and pressure relief valves.

FUNDING SOURCE	ADOPTED 2017-2018	ADOPTED 2018-2019
WATER CIP FUND	<u>\$150,000</u>	\$ TBD**
TOTAL	<u>\$150,000</u>	<u>\$ TBD**</u>

**The funding availability for these projects will be subject to completion of new utility rate studies in FY 2017-2018.

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WATER CAPITAL PROJECTS TEN YEAR PLAN

TEN-YEAR WATER CAPITAL PROJECTS PLAN ACCT # 51-6XXX

EXPENDITURE DETAIL						
ACCOUNT	DESCRIPTION	ACTUAL 2017-2018	ACTUAL 2018-2019	PROJECTED 2019-2020	PROJECTED 2020-2021	PROJECTED 2021-2022
51-6806-5900	CAPITAL IMPROVEMENT PROJECTS					
	BI-ANNUAL WATER IMPROVEMENTS	150,000	-	150,000	-	150,000
	CAPITAL IMPROVEMENT PROJECTS	150,000	-	150,000	-	150,000

ACCOUNT	DESCRIPTION	PROJECTED 2022-2023	PROJECTED 2023-2024	PROJECTED 2024-2025	PROJECTED 2025-2026	PROJECTED 2026-2027
51-6806-5900	CAPITAL IMPROVEMENT PROJECTS					
	BI-ANNUAL WATER IMPROVEMENTS	-	150,000	-	150,000	-
	CAPITAL IMPROVEMENT PROJECTS	-	150,000	-	150,000	-

CLEAN WATER FUND

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

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

	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ 32,295	\$ 39,393	\$ 46,940	\$ 50,060	\$ 53,260 (1)
Maintenance & Operations	404	389	360	-	-
Contractual Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	32,699	39,782	47,300	50,060	53,260
POSITIONS (FTE)	0.31	0.30	0.30	0.30	0.30

(1) For purposes of review of projects, and permitting and construction monitoring, 10 percent of the Planning Director's time and four percent of the time for planning staff are charged to this account.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	PLANNING					
55-5530-1000	SALARIES - PERMANENT	25,217	30,087	35,420	38,200	40,310
55-5530-1200	EMPLOYEE BENEFITS	6,526	8,421	10,600	10,800	11,790
55-5530-1205	WORKERS' COMPENSATION	538	618	920	1,060	1,160
55-5530-1400	OVERTIME	14	267	-	-	-
	EMPLOYEE SERVICES	32,295	39,393	46,940	50,060	53,260
55-5530-3400	TELEPHONE	2	-	-	-	-
55-5530-3900	AUTO ALLOWANCE	402	389	360	-	-
	MAINTENANCE & OPERATIONS	404	389	360	-	-
	PLANNING	32,699	39,782	47,300	50,060	53,260

PROGRAM: CLEAN WATER CODE ENFORCEMENT					ACCT # 55-5536
Active code enforcement is required as part of the Clean Water regulations under the Municipal Stormwater Permit issued by the San Diego Regional Water Quality Control Board. The City's Code Enforcement Officer assists the Clean Water Manager in this regard.					
	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ 22,418	\$ 24,243	\$ 25,290	\$ 26,880	\$ 28,500 (1)
Maintenance & Operations	-	-	-	-	-
Contractual Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	22,418	24,243	25,290	26,880	28,500
POSITIONS (FTE)	0.25	0.25	0.25	0.25	0.25

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

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	CODE ENFORCEMENT					
55-5536-1000	SALARIES - PERMANENT	16,058	16,305	16,670	17,930	18,910
55-5536-1200	EMPLOYEE BENEFITS	5,359	6,900	7,450	7,640	8,170
55-5536-1205	WORKERS' COMPENSATION	1,001	1,020	1,170	1,310	1,420
55-5536-1400	OVERTIME	-	18	-	-	-
	EMPLOYEE SERVICES	22,418	24,243	25,290	26,880	28,500
	CODE ENFORCEMENT	22,418	24,243	25,290	26,880	28,500

PROGRAM: CLEAN WATER PROGRAM MANAGEMENT **ACCT # 55-5539**

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

	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	PROPOSED 2017-2018	PROPOSED 2018-2019
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	34,408	21,033	67,250	54,000	67,250 (1)
Contractual Services	214,079	199,606	217,000	214,000	217,000 (2)
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
GRAND TOTAL	248,487	220,639	284,250	268,000	284,250
POSITIONS (FTE)	-	-	-	-	-

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

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	<u>CLEAN WATER MANAGEMENT</u>					
55-5539-2300	OPERATING SUPPLIES	258	215	500	500	500
55-5539-3000	ADVERTISING & PRINTING	-	-	1,000	1,750	1,000
55-5539-4800	ASSESSMENTS	34,150	20,818	65,750	51,750	65,750
	MAINTENANCE & OPERATIONS	34,408	21,033	67,250	54,000	67,250
55-5539-3200	CONTRACTUAL SERVICES	214,079	199,606	217,000	214,000	217,000
	CLEAN WATER MANAGEMENT	248,487	220,639	284,250	268,000	284,250

PROGRAM: CLEAN WATER			ACCT # 55-5840		
<p>This budget provides for the Public Works Department's expenses 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, streets, parks, and beaches are included within this program. This program also provides for a portion of the costs incurred for the increased supervision, documentation, pesticide and fertilization monitoring, and litter control mandated by the NPDES permit for landscaping of the City's medians, islands, and open spaces.</p>					
	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ 65,337	\$ 96,553	\$ 137,520	\$ 140,790	\$ 147,260
Maintenance & Operations	28,541	42,152	37,190	40,310	40,310 (1)
Contractual Services	42,269	41,000	44,260	61,910	61,910 (2)
Debt Service	-	-	-	-	-
Capital Outlay	-	805	4,800	4,260	1,620 (3)
GRAND TOTAL	136,147	180,510	223,770	247,270	251,100
POSITIONS (FTE)	0.65	1.03	1.03	1.03	1.03

- (1) Property/Equipment Rental includes equipment rental required for sidewalk and roadway repairs.
- (2) Contractual Services includes street sweeping, median landscaping, and urban forestry maintenance services.
- (3) Capital Outlay accounts for the allocated portion of the purchase of Skid Steer, Loader attachments, and two Public Works' vehicles.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	<u>PUBLIC WORKS</u>					
55-5840-1000	SALARIES - PERMANENT	48,461	63,070	77,970	78,130	82,310
55-5840-1200	EMPLOYEE BENEFITS	14,996	22,805	30,650	33,270	35,250
55-5840-1205	WORKERS' COMPENSATION	1,880	2,825	5,820	6,130	6,440
55-5840-1300	SALARIES - SEASONAL	-	7,512	20,880	20,880	20,880
55-5840-1400	OVERTIME	-	341	2,200	2,380	2,380
	EMPLOYEE SERVICES	65,337	96,553	137,520	140,790	147,260
55-5840-2000	BUILDING MAINT & REPAIR	15	504	180	390	390
55-5840-2100	EQUIP/RADIO MAINT & REPAIR	94	237	150	510	510
55-5840-2131	VEHICLE MAINTENANCE	862	1,636	2,200	1,920	1,920
55-5840-2200	GENERAL MAINTENANCE/REPAIR	7,158	4,575	2,520	3,850	3,850
55-5840-2300	OPERATING SUPPLIES	4,053	11,187	7,140	9,100	9,100
55-5840-2400	UNIFORMS	388	787	420	720	720
55-5840-2600	SMALL TOOLS & EQUIPMENT	390	371	410	330	330
55-5840-2800	GAS & OIL	1,749	2,206	1,920	1,960	1,960
55-5840-3300	UTILITIES	8,319	9,667	13,620	11,640	11,640
55-5840-3400	TELEPHONE	405	491	250	480	480
55-5840-3600	PROPERTY/EQUIPMENT RENTAL	2,509	6,502	5,320	6,520	6,520
55-5840-3700	MEMBERSHIPS & SUBSCRIPTIONS	85	263	90	90	90
55-5840-3800	MEETINGS & TRAVEL	-	-	120	50	50
55-5840-3801	TRAINING & EDUCATION	69	1,005	90	70	70
55-5840-3900	AUTO ALLOWANCE	517	583	870	580	580
55-5840-4800	ASSESSMENTS	85	63	70	100	100
55-5840-4950	BAD DEPT	27	259	-	-	-
55-5840-5800	DEPRECIATION	1,816	1,816	1,820	2,000	2,000
	MAINTENANCE & OPERATIONS	28,541	42,152	37,190	40,310	40,310
55-5840-3200	CONTRACTUAL SERVICES	42,269	41,000	44,260	61,910	61,910
55-5840-5300	MACHINERY AND EQUIPMENT	-	-	4,800	2,640	-
55-5840-5500	VEHICLES	-	805	-	1,620	1,620
	CAPITAL OUTLAY	-	805	4,800	4,260	1,620
	PUBLIC WORKS	136,147	180,510	223,770	247,270	251,100

WASTEWATER FUND

PROGRAM: WASTEWATER		ACCT # 57-5840			
<p>The Public Works and Finance Departments share management of the Wastewater Utility administrative functions. These functions include account maintenance and billing. Public Works maintains the wastewater collection system by keeping mains clear from blockages and operating the City's two pump stations to ensure adequate flow of wastewater out of the City for eventual treatment and disposal.</p>					
	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
Employee Services	\$ 514,464	\$ 567,943	\$ 659,760	\$ 621,910	\$ 644,390
Maintenance & Operations	1,167,933	1,247,046	1,164,290	1,275,810	1,292,360 (1)
Contractual Services	1,067,687	560,359	885,050	1,178,290	1,164,480 (2)
Debt Service	782,542	808,456	582,370	572,420	573,560 (4)
Capital Outlay	45,379	28,433	28,000	24,850	9,450
GRAND TOTAL	3,578,005	3,212,237	3,319,470	3,673,280	3,684,240
POSITIONS (FTE)	2.65	5.80	5.80	5.80	5.80

- (1) General Maintenance & Repair includes repairs to the wastewater pump stations and distribution lines. Increase in the administrative charge accounts for the Wastewater Fund's portion of the City Hall/Town Hall debt service.
- (2) Contractual Services includes funding for periodic root treatment for the City's root-impacted wastewater distribution lines. Treatment includes funding for treatment of the City's wastewater by the San Elijo Joint Powers Authority and Metropolitan Joint Powers Authority. Transportation includes funding for transporation of the City's wastewater through the Solana Beach and San Diego wastewater transportation systems.
- (7) Machinery and Equipment accounts for the allocated portion of the purchase of Skid Steer and Loader attachments.
- (8) Vehicles includes the Wastewater Fund portion of the cost to replace two Public Works' vehicles.

EXPENDITURE DETAIL

ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	WASTEWATER					
57-5840-1000	SALARIES - PERMANENT	371,214	396,523	444,640	417,180	439,660
57-5840-1200	EMPLOYEE BENEFITS	114,851	133,351	167,290	165,340	165,340
57-5840-1205	WORKERS' COMPENSATION	13,710	14,729	20,070	17,890	17,890
57-5840-1300	SALARIES - SEASONAL	12,297	19,541	24,760	17,500	17,500
57-5840-1400	OVERTIME	2,392	3,799	3,000	4,000	4,000
	EMPLOYEE SERVICES	514,464	567,943	659,760	621,910	644,390
57-5840-2000	BUILDING MAINT & REPAIR	101	2,936	1,050	2,280	2,280
57-5840-2100	EQUIP/RADIO MAINT & REPAIR	1,078	5,826	880	2,980	2,980
57-5840-2131	VEHICLE MAINTENANCE	14,039	15,890	12,000	10,200	10,200
57-5840-2200	GENERAL MAINTENANCE/REPAIR	11,603	23,132	5,000	11,000	11,000
57-5840-2300	OPERATING SUPPLIES	8,915	9,951	9,300	9,300	9,300
57-5840-2320	POSTAGE	3,769	2,560	3,500	3,500	3,500
57-5840-2400	UNIFORMS	2,712	4,588	2,450	4,200	4,200
57-5840-2600	SMALL TOOLS & EQUIPMENT	8,724	3,641	3,880	3,430	3,430
57-5840-2800	GAS & OIL	14,118	15,541	11,200	13,200	13,200
57-5840-3000	ADVERTISING & PRINTING	171	848	2,500	1,000	1,000
57-5840-3300	UTILITIES	86,046	90,686	75,300	93,500	93,500
57-5840-3400	TELEPHONE	5,243	5,426	4,500	5,800	5,800
57-5840-3600	PROPERTY/EQUIPMENT RENTAL	5,273	3,568	4,700	4,700	4,700
57-5840-3700	MEMBERSHIPS	2,418	1,852	2,030	2,030	2,030
57-5840-3800	MEETINGS & TRAVEL	622	1	700	260	260
57-5840-3801	TRAINING	3,622	3,143	4,530	3,420	3,420
57-5840-3900	AUTO ALLOWANCE	3,639	3,942	4,080	3,360	3,360
57-5840-4000	INSURANCE	59,415	57,982	59,420	59,420	59,420
57-5840-4200	ADMINISTRATIVE CHARGE	308,310	321,570	334,070	404,230	420,780
57-5840-4300	CLAIMS	35,975	82,709	40,000	40,000	40,000
57-5840-4400	CLAIMS ADMIN/LITIGATION	6,660	561	5,000	5,000	5,000
57-5840-4700	BOND SERVICE	2,000	-	-	-	-
57-5840-4800	ASSESSMENTS	2,770	814	3,200	3,000	3,000
57-5840-4950	BAD DEBT	152	1,288	-	-	-
57-5840-5800	DEPRECIATION	580,558	588,591	575,000	590,000	590,000
	MAINTENANCE & OPERATIONS	1,167,933	1,247,046	1,164,290	1,275,810	1,292,360
57-5840-3200	CONTRACTUAL SERVICES	132,642	127,677	125,920	234,770	174,770
57-5840-3215	TREATMENT-METRO	291,752	214,612	116,130	78,900	86,790
57-5840-3216	TREATMENT-SEJPA	-	-	533,000	760,220	792,400
57-5840-3217	TRANSPORTATION-SD	643,293	218,070	30,000	18,000	19,800
57-5840-3218	TRANSPORTATION-SB	-	-	80,000	86,400	90,720
	CONTRACTUAL SERVICES	1,067,687	560,359	885,050	1,178,290	1,164,480
57-5840-5300	MACHINERY & EQUIPMENT	-	23,737	28,000	15,400	-
57-5840-5500	VEHICLES	45,379	4,696	-	9,450	9,450
	CAPITAL OUTLAY	45,379	28,433	28,000	24,850	9,450
	WASTEWATER FUND	2,795,463	2,403,781	2,737,100	3,100,860	3,110,680
	DEBT SERVICE					
57-5900-4500	DEBT INTEREST	164,320	162,151	204,440	198,330	190,420
57-5900-4600	DEBT PRINCIPAL	614,842	645,638	357,750	363,910	373,400
57-5900-4610	AMORTIZATION EXPENSE	-	-	-	-	-
57-5900-4700	BOND SERVICE	3,380	667	20,180	10,180	9,740
	DEBT SERVICE	782,542	808,456	582,370	572,420	573,560
	TOTAL WASTEWATER FUND	3,578,005	3,212,237	3,319,470	3,673,280	3,684,240

CITY OF DEL MAR 21st Street Sewer Pump Station Debt Service Schedule			
Date	Interest	Principal	Total Debt Service
8/1/2017	126,279	217,738	344,017
8/1/2018	119,965	224,052	344,017
8/1/2019	113,467	230,550	344,017
8/1/2020	106,781	237,236	344,017
8/1/2021	99,901	244,116	344,017
8/1/2022	92,822	251,195	344,017
8/1/2023	85,537	258,480	344,017
8/1/2024	78,042	265,975	344,017
8/1/2025	70,328	273,689	344,017
8/1/2026	62,391	281,626	344,017
8/1/2027	54,224	289,793	344,017
8/1/2028	45,820	298,197	344,017
8/1/2029	37,172	306,845	344,017
8/1/2030	28,274	315,743	344,017
8/1/2031	19,117	324,900	344,017
8/1/2032	9,695	334,322	344,017
Total	1,149,815	4,354,457	5,504,272

CITY OF DEL MAR Citywide Wastewater Infrastructure Rehabilitation and San Elijo Wastewater Force Main Debt Service Schedule				
Date	Interest	Principal	Fee	Total Debt Service
8/1/2017	36,806	146,161	10,177	193,144
2/1/2018	35,221			35,221
8/1/2018	35,221	149,333	9,738	194,292
2/1/2019	33,600			33,600
8/1/2019	33,600	152,573	9,290	195,463
2/1/2020	31,945			31,945
8/1/2020	31,945	155,884	8,833	196,662
2/1/2021	30,254			30,254
8/1/2021	30,254	159,267	8,365	197,886
2/1/2022	28,526			28,526
8/1/2022	28,526	162,723	7,887	199,136
2/1/2023	26,760			26,760
8/1/2023	26,760	166,254	7,399	200,413
2/1/2024	24,956			24,956
8/1/2024	24,956	169,862	6,900	201,718
2/1/2025	23,113			23,113
8/1/2025	23,113	173,548	6,391	203,052
2/1/2026	21,230			21,230
8/1/2026	21,230	177,314	5,870	204,414
2/1/2027	19,306			19,306
8/1/2027	19,306	181,161	5,338	205,805
2/1/2028	17,341			17,341
8/1/2028	17,341	185,093	4,795	207,229
2/1/2029	15,332			15,332
8/1/2029	15,332	189,109	4,239	208,680
2/1/2030	13,281			13,281
8/1/2030	13,281	193,213	3,672	210,166
2/1/2031	11,184			11,184
8/1/2031	11,184	197,405	3,092	211,681
2/1/2032	9,042			9,042
8/1/2032	9,042	201,689	2,500	213,231
2/1/2033	6,854			6,854
8/1/2033	6,854	206,066	1,895	214,815
2/1/2034	4,618			4,618
8/1/2034	4,618	210,537	1,277	216,432
2/1/2035	2,334			2,334
8/1/2035	2,334	215,106	645	218,085
Totals	746,600	3,392,298	108,303	4,247,201

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WASTEWATER CAPITAL PROJECTS

PROGRAM: CAPITAL IMPROVEMENT PROJECT		ACCT # 57-6XXX				
EXPENDITURE DETAIL						
ACCOUNT	DESCRIPTION	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ADOPTED 2017-2018	ADOPTED 2018-2019
	CAPITAL IMPROVEMENT PROJECTS					
57-6817-5900	WASTEWATER MASTER PLAN	-	-	-	-	-
57-6880-5900	COST OF SERVICE STUDY	6,423	-	-	-	-
57-6906-5900	BI-ANNUAL UTILITY IMPROVEMENTS	153,925	125,301	324,198	400,000	-
57-6914-5900	TRI-ANNUAL HERBICIDE PROGRAM	62,375	-	-	-	-
57-6917-5900	SEJPA WASTEWATER PIPELINE PROJECT	-	-	-	-	-
57-6923-5900	21st STREET PUMP STATION	-	-	-	-	-
57-6917-5900	2014 WASTEWATER PIPELINE PROJECT	178,935	959,691	851,689		
57-6924-5900	CITYWIDE WASTEWATER INFRASTRUCTURE	-	344,316	1,379,304	-	-
	CAPITAL IMPROVEMENT PROJECTS	401,658	1,429,308	2,555,191	400,000	-

WASTEWATER CIP FUND 57 BI-ANNUAL UTILITY IMPROVEMENTS	57-6906
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PROJECT DESCRIPTION:

This project includes citywide wastewater collection infrastructure upgrade and rehabilitation project. The work will focus on completing improvements to the wastewater collection system on roadway scheduled for future paving improvements.

FUNDING SOURCE	ADOPTED 2017-2018	ADOPTED 2018-2019
WASTEWATER CIP FUND	<u>\$400,000</u>	<u>\$ TBD**</u>
TOTAL	<u>\$400,000</u>	<u>\$ TBD**</u>

**The funding availability for these projects will be subject to completion of new utility rate studies in FY 2017-2018.

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WASTEWATER CAPITAL PROJECTS TEN YEAR PLAN

TEN-YEAR WASTEWATER CAPITAL PROJECTS PLAN **ACCT # 57-6XXX**

EXPENDITURE DETAIL						
ACCOUNT	DESCRIPTION	ACTUAL 2017-2018	ACTUAL 2018-2019	PROJECTED 2019-2020	PROJECTED 2020-2021	PROJECTED 2021-2022
57-6906-5900	<u>CAPITAL IMPROVEMENT PROJECTS</u>					
	BI-ANNUAL UTILITY IMPROVEMENTS	400,000	-	400,000	-	400,000
	CAPITAL IMPROVEMENT PROJECTS	400,000	-	400,000	-	400,000

ACCOUNT	DESCRIPTION	PROJECTED 2022-2023	PROJECTED 2023-2024	PROJECTED 2024-2025	PROJECTED 2025-2026	PROJECTED 2026-2027
51-6806-5900	<u>CAPITAL IMPROVEMENT PROJECTS</u>					
	BI-ANNUAL UTILITY IMPROVEMENTS	-	400,000	-	400,000	-
	CAPITAL IMPROVEMENT PROJECTS	-	400,000	-	400,000	-

Appendix

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM (CalPERS). It is the largest public pension system in the nation with more than \$302 billion in assets. Headquartered in Sacramento, CalPERS provides retirement and health benefits to more than 1.8 million State and local government employees, retirees, and their families.

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

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

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

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 0.50 FTE. Firefighters have a different level of hours worked, but are displayed using the same basic method.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SAN DIEGO POOLED INSURANCE PROGRAM AUTHORITY (SANGloDPIPA). 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.

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

TRANSIENT OCCUPANCY TAX (TOT). A tax levied on the occupant of any hotel room, in the amount of eleven and one-half percent (12.5%) 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 2017-2018 COMPENSATION SCHEDULE

	Salary Range	Budgeted Benefits
CITY MANAGEMENT:		
City Manager (Contract)	\$223,800	\$89,820
MANAGEMENT:		
Assistant City Manager	\$133,126 - \$177,366	\$35,220
Administrative Services Director	\$108,827 - \$158,363	\$30,620
Director of Finance/Treasurer	\$108,827 - \$158,363	\$61,830
Planning/Community Development Director	\$108,827 - \$158,363	\$54,420
Public Works Director	\$108,827 - \$158,363	\$55,370
Chief Lifeguard & Community Services Director	\$108,827 - \$158,363	\$49,470
Planning Manager/Principal Planner	\$94,629 - \$124,161	\$19,920
Deputy Public Works Director	\$94,629 - \$124,161	\$53,550
Deputy Chief Lifeguard & Deputy Community Services Dir	\$94,629 - \$124,161	\$45,340
Management Services Director	\$94,629 - \$124,161	\$17,760
Finance Officer	\$86,566 - \$113,582	\$41,880
PROFESSIONAL & SUPERVISORY:		
Information Technology Manager II	\$84,690 - \$111,120	\$41,390
Senior Planner	\$74,414 - \$97,637	\$45,300
Senior Management Analyst	\$74,414 - \$97,637	\$26,500
Maintenance Superintendent I	\$70,802 - \$92,898	\$39,580
Associate Planner	\$64,096 - \$84,100	\$23,280
Lifeguard Lieutenant	\$64,096 - \$84,100	\$34,480
Park Ranger	\$67,366 - \$88,390	\$39,580
Parking Enforcement Lieutenant	\$58,047 - \$76,162	\$41,270
Management Analyst	\$55,209 - \$72,439	\$19,430
FIRE:		
Fire Captain	\$70,904 - \$93,032	\$57,380
Fire Engineer	\$59,870 - \$78,554	\$55,000
Firefighter/Paramedic	\$59,870 - \$78,554	\$51,570

CITY OF DEL MAR
FISCAL YEAR 2017-2018 COMPENSATION SCHEDULE

	Salary Range		Budgeted Benefits
GENERAL:			
Cross Connection Utility Specialist II	\$55,644 -	\$67,636	\$23,430
Pump Operator/Mechanic II	\$55,644 -	\$67,636	\$39,230
Code Enforcement Officer II	\$55,644 -	\$67,636	\$35,800
Network Systems Technician II	\$51,901 -	\$63,085	\$29,760
Assistant Planner I	\$47,554 -	\$62,395	\$17,330
Accounting Technician II	\$46,985 -	\$57,110	\$30,580
Senior Parking Enforcement	\$46,985 -	\$57,110	\$31,010
Administrative Assistant II	\$46,985 -	\$57,110	\$30,580
Project Assistant	\$46,985 -	\$57,110	\$28,020
Utility/Landscape Specialist	\$46,985 -	\$57,110	\$39,230
Administrative Assistant I	\$44,705 -	\$54,339	\$31,000
Utility Worker II	\$44,705 -	\$54,339	\$34,430
Facilities Coordinator	\$42,114 -	\$51,189	\$29,860
Utility Worker I	\$40,070 -	\$48,705	\$21,420
Senior Lifeguard	\$40,021 -	\$48,646	\$27,330
Receptionist	\$36,275 -	\$44,092	\$24,230

CITY OF DEL MAR
FISCAL YEAR 2018-2019 COMPENSATION SCHEDULE

	Salary Range	Budgeted Benefits
CITY MANAGEMENT:		
City Manager (Contract)	\$236,110	\$99,410
MANAGEMENT:		
Assistant City Manager	\$137,120 - \$182,687	\$37,060
Administrative Services Director	\$112,092 - \$163,113	\$32,000
Director of Finance/Treasurer	\$112,092 - \$163,113	\$68,670
Planning/Community Development Director	\$112,092 - \$163,113	\$61,490
Public Works Director	\$112,092 - \$163,113	\$61,270
Chief Lifeguard & Community Services Director	\$112,092 - \$163,113	\$56,550
Planning Manager/Principal Planner	\$97,468 - \$127,886	\$21,180
Deputy Public Works Director	\$97,468 - \$127,886	\$59,180
Deputy Chief Lifeguard & Deputy Community Services Dir	\$97,468 - \$127,886	\$51,650
Management Services Director	\$97,468 - \$127,886	\$19,280
Finance Officer	\$89,163 - \$116,990	\$46,290
PROFESSIONAL & SUPERVISORY:		
Information Technology Manager II	\$87,230 - \$114,454	\$45,900
Senior Planner	\$76,646 - \$100,566	\$49,750
Senior Management Analyst	\$76,646 - \$100,566	\$27,500
Maintenance Superintendent I	\$72,926 - \$95,685	\$43,310
Associate Planner	\$66,019 - \$86,623	\$24,080
Lifeguard Lieutenant	\$66,019 - \$86,623	\$38,780
Park Ranger	\$69,387 - \$91,041	\$44,080
Parking Enforcement Lieutenant	\$59,788 - \$78,447	\$45,010
Management Analyst	\$56,865 - \$74,612	\$20,130
FIRE:		
Fire Captain	\$70,904 - \$93,032	\$73,010
Fire Engineer	\$59,870 - \$78,554	\$69,490
Firefighter/Paramedic	\$59,870 - \$78,554	\$63,020

CITY OF DEL MAR
FISCAL YEAR 2018-2019 COMPENSATION SCHEDULE

GENERAL:	<u>Salary Range</u>		<u>Budgeted</u>
Cross Connection Utility Specialist II	\$57,314 -	\$69,665	\$25,440
Pump Operator/Mechanic II	\$57,314 -	\$69,665	\$41,790
Code Enforcement Officer II	\$57,314 -	\$69,665	\$38,360
Network Systems Technician II	\$51,901 -	\$63,085	\$32,510
Assistant Planner I	\$48,981	\$64,267	\$17,850
Accounting Technician II	\$48,394 -	\$58,824	\$32,430
Senior Parking Enforcement	\$48,394 -	\$58,824	\$33,070
Administrative Assistant II	\$48,394 -	\$58,824	\$32,430
Project Assistant	\$48,394 -	\$58,824	\$29,850
Utility/Landscape Specialist	\$48,394 -	\$58,824	\$41,780
Administrative Assistant I	\$46,046 -	\$55,969	\$33,050
Utility Worker II	\$46,046 -	\$55,969	\$36,490
Facilities Coordinator	\$43,377 -	\$52,725	\$31,790
Utility Worker I	\$41,272 -	\$50,166	\$23,310
Senior Lifeguard	\$41,222 -	\$50,106	\$29,240
Receptionist	\$37,363 -	\$45,415	\$25,650

**FISCAL YEAR 2014-2015 through FISCAL YEAR 2018-2019
FULL-TIME STAFFING SUMMARY**

Department	Fiscal Year 2014-2015	Fiscal Year 2015-2016	Fiscal Year 2016-2017	Fiscal Year 2017-2018	Fiscal Year 2018-2019	Vacant Positions Eliminated	Positions Added for FY 2018	Vacant Positions Eliminated	Positions Added for FY 2019	Variance FY 2018 vs FY 2017	Variance FY 2019 vs FY 2018
City Manager	4	4	5	5	5	-	-	-	-	-	-
Public Safety:											
Community Services	11	11	10	10	10	-	-	-	-	-	-
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	6	7	8	8	8	-	-	-	-	-	-
Code Enforcement	1	1	1	1	1	-	-	-	-	-	-
Clean Water	-	-	-	-	-	-	-	-	-	-	-
Public Works	13	13	13	13	13	-	-	-	-	-	-
Total Full-Time Positions	54	55	56	56	56	-	-	-	-	-	56

Notes: Variance FY 2018 vs FY 2017

None

Notes: Variance FY 2019 vs FY 2018

None

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