



# City of Del Mar Staff Report



TO: Honorable Mayor and City Council Members

FROM: Monica Molina, Finance Manager/Treasurer  
Ashley Jones, Administrative Services Director  
Via Scott W. Huth, City Manager

DATE: March 18, 2019

SUBJECT: Fiscal Year 2018-2019 Mid-Year Financial Report and Resolution  
Amending the Fiscal Year 2018-2019 Operating and Capital Budget

## REQUESTED ACTION/RECOMMENDATION

It is recommended that the City Council: 1) Accept the Fiscal Year 2018-2019 Mid-Year Financial Report; and 2) Adopt the resolution amending the Fiscal Year 2018-2019 Operating and Capital Budget (Attachment A) as described in this report.

## DISCUSSION/ANALYSIS:

The Mid-Year Financial Report (Mid-Year) provides the City Council with an opportunity to review the City's financial status based on six months of actual activity (July 1-December 31, 2018) and make any necessary adjustments to the original revenue projections and budget estimates. The proposed mid-year adjustments are based on a comprehensive review of actual expenditures and revenues to date, and updated projections through the end of the fiscal year.

The Mid-Year includes results from the year-end close and completion of the City's annual audit for Fiscal Year 2017-2018. In Fiscal Year 2017-2018, the total General Fund revenues, excluding Measure Q funds, were \$16,211,932, which was higher than the projection by \$228,132, and the total General Fund expenditures were \$11,937,892, which was below last year's budget by \$772,408. The General Fund contingency reserve balance at June 30, 2018, including encumbrances and continuing appropriations, was \$3,089,321, resulting in a General Fund contingency of 23.44% (Attachment B). This is above the City's General Fund Contingency goal of 10-20% of General Fund expenditures. In the past, anything above the 20% General Fund Contingency would have been transferred to the Capital Improvement Program (CIP) Fund Reserve for future projects.

The City continues to show positive financial activity in Property Tax, Sales Tax, and Transient Occupancy Tax (TOT) revenues; however, compared to previous years, the growth rate has slowed, indicating a possible transition into the next recession cycle.

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## City Council Action:

It was moved by Council Member Parks, seconded by Council Member Gaasterland to adopt Resolution 2019-15, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL MAR, CALIFORNIA, AMENDING THE FISCAL YEAR 2018-2019 OPERATING AND CAPITAL BUDGET." (Vote 5-0)

Although financial experts do not expect this recession cycle to be anywhere close to the Great Recession that occurred in 2008, the City remains slightly conservative in its projections of revenue and strictly controls and manages expenditures.

As part of the Mid-Year budget process, and in accordance with the City's Investment Policy, a copy of the Treasurer's Report as of December 31, 2018, is included as Attachment C.

The Fiscal Year 2018-2019 budget has been updated to reflect the following:

- 1) Final audited ending balances from Fiscal Year 2017-2018 become the new beginning balances for Fiscal Year 2018-2019, which is being presented as part of as separate agenda item.
- 2) The City Council's prior approval to issue a short-term General Fund loan for approximately \$155,923 to cover Streetscape Project costs in the interim of receiving the next Measure Q funding distribution.

**PROPOSED MIDYEAR BUDGET CHANGES:**

Proposed expenditure adjustments to the General Fund and Special Revenue Fund are described in the tables below:

**GENERAL FUND ADJUSTMENTS**

<b>TABLE 1</b>		
<b>GENERAL FUND EXPENDITURE ADJUSTMENTS</b>		
<b>Fund</b>	<b>Description</b>	<b>Adjustment</b>
Legal Services	Additional legal services required by City for claims/litigation and City Council special projects; partially offset by reimbursement from excess insurance provider. Described further below.	\$1,015,785
Community Support	Higher TOT resulting in higher amount to be passed through to DMVA per their agreement.	\$15,550
Parking Enforcement	Increased credit card processing fees; offset by increased parking transactions	\$43,000
Equipment Replacement	Purchase two vehicles, one for beach maintenance totaling	\$38,000
Law Enforcement	Traffic & law enforcement monthly service costs were less than expected	(\$47,150)
Finance	Lower than anticipated property tax admin fee	(\$20,000)
Risk Management	Annual premium costs were less than expected	(\$25,000)

Planning	Position vacancy resulting in salary/benefit savings	(\$70,000)
Lifeguard Services	Position vacancy resulting in salary/benefit savings	(\$30,000)
<b>Total Net Adjustments</b>		<b>\$920,185</b>

<b>TABLE 2</b>		
<b>GENERAL FUND REVENUE ADJUSTMENTS</b>		
<b>Fund</b>	<b>Description</b>	<b>Adjustment</b>
Sales Tax	Based on sales tax consultant projections for remainder of fiscal year	\$77,650
Parking Meters & Violations	Higher than anticipated revenue due to extended enforcement hours and available parking spaces	\$150,000
Interest Income	Projection aligned with actuals from previous fiscal year	\$40,000
Excess Insurance Reimbursement	Reimbursement from excess insurance provider for several significant lawsuits against the City (City only pays the first \$100,000 in expenses per lawsuit, then all costs are covered by insurance)	\$767,930
Other General Fund Revenue Sources		\$48,000
Measure Q	More revenue anticipated than originally project	\$449,000
Red Light Enforcement	Less than anticipated revenue due to discontinued use of cameras during construction on corner of 4 <sup>th</sup> Street and Del Mar Heights Road	(\$55,000)
<b>Total Net Adjustments</b>		<b>\$1,477,580</b>

**OVERALL RESULT OF PROPOSED GENERAL FUND ADJUSTMENTS:**

The overall result of the proposed adjustments to the General Fund as shown in the tables above is an increase in total revenue, not including Measure Q Funds, of \$1,028,580, and a net increase in expenditures of \$920,185. After the Measure Q borrowing of \$155,923, the projected ending General Fund contingency of \$3,254,964 is 20.66% (Exhibit A to Attachment A).

**SPECIAL REVENUE AND ENTERPRISE FUND ADJUSTMENTS**

<b>TABLE 3</b>		
<b>SPECIAL REVENUE FUND EXPENDITURE ADJUSTMENTS</b>		
<b>Fund</b>	<b>Description</b>	<b>Adjustment</b>
Open Space Fund	Lower than expected staffing costs; partially offset by increased maintenance costs	(\$10,500)

Supplemental Law Enforcement	Reduced salary/benefits due to vacancy of Law Enforcement Manager position, which is currently being recruited for and expected to be filled by May 2019.	(\$86,250)
Housing Fund	Based on the current rental housing subsidy costs	\$17,000
TransNet Funds	Based on bond payment expenses; offset by the revenue allocations from SANDAG	\$205,000
<b>Total Net Adjustments</b>		<b>\$125,250</b>

<b>TABLE 4 SPECIAL AND INTERNAL SERVICE FUND ADJUSTMENTS</b>		
<b>Fund</b>	<b>Description</b>	<b>Adjustment</b>
SBI/Gas Tax	Transfer of funds from this account to the new Road Maintenance & Rehabilitation Account (RMRA)	(\$73,300)
RMRA Fund	To Account for SB1/Gas Tax Transfer	\$73,000
Worker's Compensation	Less revenue (collected through payroll) than expected due to position vacancies	(\$40,000)
Open Space Fund	Additional revenues than originally projected for Powerhouse and Seagrove Park permits	\$60,000
TransNet Funds	SANDAG Bond payment allocation for prior year street repairs and construction; offset by an equal expenditure increase	\$205,000
<b>Total Net Adjustments</b>		<b>\$225,000</b>

<b>TABLE 5 ENTERPRISE FUNDS REVENUE ADJUSTMENTS</b>		
<b>Fund</b>	<b>Description</b>	<b>Adjustment</b>
Water Fund	Current collections higher than anticipated	\$192,800
Clean Water Fund	Current collections higher than anticipated	\$60,000
<b>Total Net Adjustments</b>		<b>\$252,800</b>

### **Legal Services Expenditures**

The Fiscal Year 2018-2019 Operating Budget includes funding for legal services. Legal services provided by the contract City Attorney, including basic monthly retainer services, funding for special projects that require legal services, a contingency for potential outside attorney services (provided by a specialty firm), and a small contingency for claims.

The Mid-Year budget review indicates that an adjustment of \$1,015,785 is needed to cover total anticipated legal costs for the remainder of the fiscal year. Of this amount, the City is expected to receive \$767,930 in reimbursement from the City's excess

insurance provide for legal costs associated with claims/lawsuits filed against the City in which the legal costs exceed the City's \$100,000 required retention amount per claim.

Once the excess insurance reimbursement is applied, that leaves a required additional amount of \$247,855, which is made up of approximately \$170,520 in legal fees associated with special projects, and \$77,335 in legal fees associated with claims/litigation that is not reimbursable.

The additional non-litigation related legal fees are largely due to extensive work by the City Attorney's office on special projects and a number of unanticipated state and federal legislative actions. The most prominent of those being proposed legislative changes to telecom regulations that could have a significant impact on the City. The additional legal fees associated with claims/litigation are related to three personnel related lawsuits; short-term rental litigation; accident related claims; litigation related to development projects; and a sales tax related matter.

#### ***Administrative Services/Finance Department Consolidation***

Over the last few months, the City Manager and staff have been considering options to best address vacancies within the City's Finance Department and improve efficiencies within the City's organizational structure. From that review, it is being recommended that the City's finance functions be moved under the Administrative Services Department, thus consolidating all of the City's internal support functions within one department. As part of this consolidation, the existing Finance Director position would be reclassified to a Finance Manager/Treasurer position.

To help facilitate a successful consolidation and address efficiency issues associated with the use of temporary staff to support permanent functions of the City, it is recommended that some of the part-time supplemental positions within the various functional areas be replaced with a regular, full-time management analyst position. This position would provide support to the finance, clerk, and human resources divisions, which are currently understaffed and need additional resources in order to complete routine operational duties along with special project work such as special studies; enhanced fiscal reporting (as recommended by the Finance Committee); implementation of a project accounting module in the City's financial system; support for risk management (claims/litigation); business licensing; establishment of a Section 115 Trust; 30-Year forecasting; and update of the City's Cost Allocation Plan. By eliminating several part-time positions, and replacing them with one, full-time position, the City will realize a savings of approximately \$70,000 per fiscal year. A breakdown of the proposed changes and costs is included as Attachment D. If approved, staff believes there are sufficient funds available in the current fiscal year budget to cover this position through June 30, 2019.

***Proposed Corrections and Changes to Salary Schedules***

There was an error to the G123 and G117 Ranges on the General Employee Compensation Plan that went into effect on July 1, 2018. Fortunately, the correct salaries were entered into the City's financial system, so employees in these ranges received the correct compensation. A copy of the original compensation schedule, and the revised compensation schedule are included with this report as Exhibit B to Attachment A. Council is being asked to approve the corrected compensation schedule.

On the compensation schedule for Pay for Performance/Department Directors the entry step, Step A, of Grades M900 - Assistant City Manager and M800 - Department Directors need to be adjusted (Exhibit C to Attachment A). Based on the City's 12-step range for these positions, there should be 2.5% between each step in the range. For these two ranges, there was a significantly higher percentage of difference between Step A and Step B. Council is being asked to approve the revised compensation schedule for the PFP/Department Directors in order to correct these variations and keep the compensation bands for these positions consistent with other city positions.

Included as Exhibit D to Attachment A, the Miscellaneous, Part-Time, Temporary, and Hourly Employees salary schedule has been changed to reflect the State Minimum Wage change. Effective January 1, 2019, the minimum wage in California increased from \$11.00 to \$12.00 per hour. No additional funding is required for implementation of the minimum wage increase.

***Unfunded Expenditure Requests***

A list of unfunded expenditure requests are included with this report as Attachment E. During the current fiscal year, staff have been identifying requests for new items, both one-time and ongoing, to be added to the budget. Up to this point, staff has recommended holding off on these items until the mid-year budget review. Based on the mid-year review, projected year-end General Fund Contingency estimated to be at the goal limit of 20%, taking into consideration that many proposed reductions are one-time in nature, staff is not recommending funding any of items on the unfunded list at this time.

**FISCAL IMPACT:**

General Fund revenue is anticipated to have a net increase of \$1,028,580. General Fund expenditures are projected to have a net increase of \$920,185, which is partially funded with Equipment Replacement Reserve Fund. The projected ending General Fund contingency reserve, in the amount of \$3,254,964 is 20.66%, which exceeds the Council's 10-20% contingency reserve policy.

PRIOR CITY COUNCIL REVIEW:

The City Council adopted the Fiscal Years 2017-2018 and 2018-2019 Operating and Capital Budget on June 19, 2017. The City Council adopted the Fiscal Year 2018-2019 Operating and Capital Budget update on June 18, 2018.

INPUT FROM CITY BOARDS AND/OR CITIZENS' COMMITTEES:

The Finance Committee was presented with the Draft FY 2018-2019 Mid-Year Financial Report at its meeting on March 5, 2019. The Committee asked questions, provided feedback, and as a group did not express any significant concerns related to the proposed mid-year adjustments. However, there were clear concerns expressed related to the next two-year budget cycle and any increase to expenditures over the current budget. The Chair also explained that he felt there should be more proposed expenditure reductions as part of the mid-year review.

ATTACHMENTS:

- Attachment A - Resolution Amending the Fiscal Years 2017-2018 and 2018-2019 Operating and Capital Budget
- Attachment B - Fiscal Year 2017-2018 Reserve Summary
- Attachment C - Treasurer's Report – Period Ending December 31, 2018
- Attachment D - Proposed Department Consolidation Handout
- Attachment E - Unfunded Items List

RESOLUTION 2019-\_\_\_\_\_

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL MAR,  
CALIFORNIA, AMENDING THE FISCAL YEAR 2018-2019 OPERATING  
AND CAPITAL BUDGET

WHEREAS, on June 19, 2017, the City Council of the City of Del Mar passed Resolution 2017-40, adopting the Fiscal Years 2017-2018 and 2018-2019 Operating and Capital Budget; and

WHEREAS, on June 18, 2018, the City Council of the City of Del Mar passed Resolution 2018-38 adopting the Fiscal Year 2018-19 Operating and Capital Budget update; and

WHEREAS, a comprehensive mid-year review of expenditures and revenues through December 31, 2018 has been completed; and

WHEREAS, based on the results of the review, adjustments to the Fiscal Year 2018-19 Operating and Capital Budget are needed in order to cover costs and account for anticipated revenues through the end of the current fiscal year (Exhibit A); and

WHEREAS, corrections to the General Employee (Exhibit B) and Pay for Performance/Department Director Compensation Plans are needed (Exhibit C); and

WHEREAS, the City must increase salaries for positions below the minimum wage to \$12.00 per hour in accordance with state mandates (Exhibit D); and

WHEREAS, consolidation of the City's finance functions under the Administrative Services Department, thereby combining all of the City's internal support functions within one department is desired; and

WHEREAS, as part of the department consolidation, it is necessary to reclassify the Finance Director position to a Finance Manager/Treasurer position and add a Management Analyst position to the Administrative Service Department to support the finance, human resources, and city clerk functions.

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

BE IT FURTHER RESOLVED, that the Fiscal Year 2018-2019 Operating and Capital Budget is amended as shown on Exhibit "A" to the Resolution.

BE IT FURTHER RESOLVED, that the compensation schedule adjustments as shown in Exhibits B, C, and D are hereby approved.

BE IT FURTHER RESOLVED, the consolidation of the Finance Department with the Administrative Services Department is hereby approved.

BE IT FURTHER RESOLVED, reclassification of the Finance Director to Finance Manager/Treasurer and addition of a Management Analyst position in the Administrative Services department is hereby approved.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Del Mar, California, at a Regular Meeting held on the 18<sup>th</sup> day of March 2019.

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Dave Druker, Mayor  
City of Del Mar

APPROVED AS TO FORM:

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Leslie E. Devaney, City Attorney  
City of Del Mar

ATTEST AND CERTIFICATION:

STATE OF CALIFORNIA  
COUNTY OF SAN DIEGO  
CITY OF DEL MAR

I, 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 2019-\_\_\_\_\_, adopted by the City Council of the City of Del Mar, California, at a Regular Meeting held the 18th day of March 2019, by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

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Ashley Jones, Administrative Services  
Director/City Clerk  
City of Del Mar

CITY OF DEL MAR  
RESERVE SUMMARY REPORT  
FISCAL YEAR 2018-2019

		BEGINNING BALANCE JUL 1, 2018 AUDITED	REVENUES FY 2019	O & M EXPENDITURES FY 2019	CIP EXPENDITURES FY 2019	TRANSFERS IN FY 2019	(OUT) FY 2019	ENDING BALANCE JUN 30, 2019 ESTIMATE
<b>GENERAL FUND</b>								
CONTINGENCY	20.66%	3,519,826	17,321,058	(13,651,483)		50,878	\$ (3,985,315)	3,254,964
RESTRICTED:								
SELF-INSURANCE		500,000	-	-		-	-	500,000
DESIGNATED:								
ENCUMBRANCES		120,321	-	(120,321)		-	-	-
DISTRICT TAX (MEASURE Q)		-	-	-		-	-	-
COASTAL PARKING REVENUE		-	81,900	(81,900)		-	-	-
SIDEWALK CAFÉ		-	4,590	(4,590)		-	-	-
PENSION RESERVE		662,694	-	-		557,500	-	1,220,194
LEAVE LIABILITY		100,000	-	-		-	-	100,000
EQUIPMENT REPLACEMENT		800,505	-	(167,870)		50,000	-	682,635
TOTAL GENERAL FUND		5,703,346	17,407,548	(14,026,164)	-	658,378	(3,985,315)	5,757,793
<b>MEASURE Q</b>								
		3,015,686	2,749,000	-	(5,920,609)	155,923	-	-
DESIGNATED								
ENCUMBRANCES		430,000	-	-	(430,000)	-	-	-
		3,445,686	2,749,000	-	(6,350,609)	155,923	-	-
<b>ROAD MAINTENANCE &amp; REHABILITATION ACCOUNT</b>								
		25,179	73,300	-	-	-	(98,479)	-
<b>GAS TAX</b>								
		2,658	101,570	(665,190)		560,962	-	-
<b>OPEN SPACE</b>								
		-	476,560	(952,530)		475,970	-	-
DESIGNATED								
ENCUMBRANCES		40,650	-	-	(40,650)	-	-	-
CAPITAL IMPROVEMENT PROJECTS		-	-	-	(258,792)	258,792	-	-
OPEN SPACE ACQUISITION		120,388						120,388
TREE RESERVE		32,357						32,357
TOTAL OPEN SPACE FUND		193,395	476,560	(952,530)	(299,442)	734,762	-	152,745
<b>SUPPLEMENTAL LAW ENFORCEMENT FUND</b>								
		-	100,000	(245,870)		145,870	-	-
<b>REGIONAL COMMUNICATIONS FUND</b>								
		23,579	45,000	(85,010)	-	16,431	-	-
<b>GRANTS FUND</b>								
		37,097	26,664	(19,370)	-	-	-	44,391
<b>HOUSING FUND</b>								
		432,426	50,600	(109,660)	-	-	-	373,366

**CITY OF DEL MAR  
RESERVE SUMMARY REPORT  
FISCAL YEAR 2018-2019**

	<b>BEGINNING BALANCE JUL 1, 2018 AUDITED</b>	<b>REVENUES FY 2019</b>	<b>O &amp; M EXPENDITURES FY 2019</b>	<b>CIP EXPENDITURES FY 2019</b>	<b>TRANSFERS IN FY 2019</b>	<b>(OUT) FY 2019</b>	<b>ENDING BALANCE JUN 30, 2019 ESTIMATE</b>
<b>AB 939 FUND</b>	232,573	52,000	(75,510)	-	-	-	209,063
<b>PEG FEE FUND</b>	21,779	50,000	(15,000)	-	-	(50,000)	6,779
<b>CAPITAL IMPROVEMENT FUND</b>							
CONTINGENCY	-	28,930	-	(873,068)	844,138	-	-
DEBT SERVICE	-	-	(909,550)	-	909,550	-	-
ENCUMBRANCES	2,392,294	133,407	-	(2,525,701)	-	-	-
CITY HALL PROJECT	(1,587,535)	1,587,535	-	-	-	-	-
RESERVE FOR CAPITAL	878	-	-	-	-	(878)	-
TOTAL CAPITAL IMPROVEMENT FUND	805,637	1,749,872	(909,550)	(3,398,769)	1,753,688	(878)	-
<b>TRANSNET FUND</b>	-	205,000	(205,000)	-	-	-	-
<b>RTCIP</b>	2,427	-	-	-	-	-	2,427
<b>WORKERS' COMPENSATION FUND</b>	533,019	235,000	(316,800)	-	-	-	451,219
<b>WATER FUND</b>							
NET POSITION	732,429	3,530,000	(3,307,290)	-	100,000	(979,730)	75,409
RESTRICTED:							
CONTRIBUTED CAPITAL	4,028,272						4,028,272
DESIGNATED							
ENCUMBRANCES	278,826			(268,831)			9,995
SELF-INSURANCE	50,000		-				50,000
RATE STABILIZATION	150,000						150,000
CAPTIAL REPLACEMENT	207,767	-		(1,046,995)	839,230		2
NET PENSION LIABILITY	(1,013,385)						(1,013,385)
PENSION RESERVE	217,164				140,500		357,664
OPERATING RESERVE	200,000					(100,000)	100,000
EQUIPMENT REPLACEMENT	175,348		(9,450)				165,898
UTILITY PLANT IN SERVICE	7,266,874		(400,000)				6,866,874
TOTAL WATER FUND	12,293,295	3,530,000	(3,716,740)	(1,315,826)	1,079,730	(1,079,730)	10,790,729
<b>CLEANWATER FUND</b>	57,161	554,770	(622,110)	-	10,179	-	-

**CITY OF DEL MAR  
RESERVE SUMMARY REPORT  
FISCAL YEAR 2018-2019**

<b>WASTEWATER FUND</b>	<b>BEGINNING BALANCE JUL 1, 2018 AUDITED</b>	<b>REVENUES FY 2019</b>	<b>O &amp; M EXPENDITURES FY 2019</b>	<b>CIP EXPENDITURES FY 2019</b>	<b>TRANSFERS IN FY 2019</b>	<b>(OUT) FY 2019</b>	<b>ENDING BALANCE JUN 30, 2019 ESTIMATE</b>
NET POSITION	108,026	3,353,870	(2,023,056)	-	22,800	(1,305,094)	156,546
RESTRICTED							
IBANK RESERVE	228,828						228,828
CONTRIBUTED CAPITAL	650,814						650,814
LOAN RESERVE-STATE REVOLVING	332,979						332,979
DESIGNATED							
ENCUMBRANCES	338,462			(315,662)		(22,800)	-
SELF-INSURANCE	-		(40,000)		90,000		50,000
CAPITAL REPLACEMENT	-	-		(209,000)	559,000		350,000
NET PENSION LIABILITY	(1,018,749)						(1,018,749)
PENSION RESERVE	219,229				152,000		371,229
OPERATING RESERVE	-				270,000		270,000
EQUIPMENT REPLACEMENT	(24,644)		(9,450)		34,094	-	-
UTILITY PLANT IN SERVICE	9,422,453		(1,690,534)				7,731,919
RATE STABILIZATION	-				200,000	-	200,000
TOTAL WASTEWATER FUND	10,257,398	3,353,870	(3,763,040)	(524,662)	1,327,894	(1,327,894)	9,323,566
<b>TOTAL ENTERPRISE FUNDS</b>	<b>22,607,854</b>	<b>7,438,640</b>	<b>(8,101,890)</b>	<b>(1,840,488)</b>	<b>2,417,803</b>	<b>(2,407,624)</b>	<b>20,114,295</b>
<b>TOTAL - ALL FUNDS</b>	<b>33,636,152</b>	<b>30,760,754</b>	<b>(25,727,544)</b>	<b>(11,889,308)</b>	<b>6,443,817</b>	<b>(6,443,817)</b>	<b>27,112,078</b>

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**CITY OF DEL MAR  
FISCAL YEAR 2018-2019 MID-YEAR FINANCIAL REPORT  
EXPENDITURE REPORT**

	FISCAL YEAR 2016-2017			FISCAL YEAR 2017-2018			FISCAL YEAR 2018-2019									
	ACTUAL AT 6/30/17	ACTUAL AT 12/31/16	%	ACTUAL AT 6/30/18	ACTUAL AT 12/31/17	%	ORIGINAL BUDGET JUNE 2017	PRIOR YEAR CON'T APPROP	BUDGET UPDATE ADJ JUNE 2018	ADD'T'L BUDGET ADJ DURING YR	INTERNAL TRANSFERS DURING YR	MID-YEAR BUDGET ADJ PROPOSED	PROPOSED NEW BUDGET	ACTUAL AT 12/31/18	%	ESTIMATE ACTUAL
<b>General Fund</b>																
City Council	85,866	38,320	45%	94,684	44,075	47%	81,040	-	-	-	-	-	81,040	41,382	51%	81,000
Legal Services	1,124,553	281,792	25%	754,418	280,921	37%	432,200	-	75,000	-	-	1,015,785	1,522,985	606,856	40%	1,523,000
Community Support/Solid Waste	297,468	170,044	57%	317,107	168,880	53%	307,500	-	-	-	-	15,550	323,050	170,026	53%	323,000
City Manager	773,716	412,888	53%	826,886	378,578	46%	810,730	19,833	66,910	-	(2,520)	-	894,953	427,943	48%	875,100
City Memberships	73,028	73,028	100%	76,401	76,401	100%	77,520	-	-	-	2,520	-	80,040	80,029	100%	80,000
Engineering Services	278,374	81,845	29%	226,213	77,792	34%	194,000	-	-	2,500	-	-	196,500	74,156	38%	196,500
Law Enforcement	2,162,238	917,267	42%	2,302,587	781,498	34%	2,478,610	-	-	-	-	(47,150)	2,431,460	821,335	34%	2,431,000
City Clerk	250,530	130,947	52%	246,298	120,050	49%	260,570	-	-	-	1,420	-	261,990	117,431	45%	262,000
Information Systems	374,067	186,516	50%	374,082	191,114	51%	423,240	16,999	9,300	-	-	-	449,539	231,473	51%	432,500
Human Resources	168,574	59,897	36%	188,872	108,454	57%	190,110	-	-	-	4,000	-	194,110	78,519	40%	194,100
TV Studio	69,734	7,260	10%	76,573	34,682	45%	89,380	-	11,500	-	1,650	-	102,530	34,819	34%	102,500
Finance	761,546	345,048	45%	624,229	335,859	54%	786,120	-	-	-	(17,070)	(20,000)	749,050	403,309	54%	749,050
City Hall General	103,965	47,912	46%	109,850	47,143	43%	122,840	-	16,000	-	60,000	-	198,840	85,431	43%	198,800
Risk Management	102,023	91,220	89%	112,317	102,866	92%	168,090	-	-	-	-	(25,000)	143,090	118,691	83%	143,000
Planning	980,209	453,911	46%	1,005,445	580,378	58%	1,100,740	-	48,120	15,000	(6,000)	(70,000)	1,087,860	552,814	51%	1,087,800
Code Enforcement	75,921	37,663	50%	79,305	38,442	48%	89,460	-	550	-	6,000	-	96,010	49,425	51%	96,000
Building Review	371,562	171,627	46%	308,379	80,161	26%	323,470	-	-	-	-	-	323,470	133,841	41%	323,500
Lifeguard Services	1,085,615	569,886	52%	1,063,693	583,972	55%	1,136,300	-	6,450	-	-	(30,000)	1,112,750	524,312	47%	1,112,750
Parking Enforcement	497,209	236,359	48%	715,867	318,133	44%	649,400	-	52,950	22,092	-	43,000	767,442	396,650	52%	767,400
Fire Services	1,916,182	962,481	50%	1,989,296	1,001,287	50%	2,180,350	-	33,460	-	-	-	2,213,810	1,111,637	50%	2,213,800
Public Works	166,629	241,712	145%	176,143	198,190	113%	198,520	-	110,000	-	(50,000)	-	258,520	351,119	136%	258,500
	11,719,008	5,517,624	47%	11,668,645	5,548,877	48%	12,100,190	36,832	430,240	39,592	-	882,185	13,489,039	6,411,200	48%	13,451,300
Equipment Replacement	5,444	5,444	100%	133,270	73,246	55%	114,970	-	14,900	-	-	38,000	167,870	103,934	62%	167,870
Special Projects	116,711	33,818	621%	135,977	-	0%	44,000	103,322	40,933	181,000	-	-	369,255	1,316	0%	369,255
<b>Total General Fund Expenditures</b>	<b>11,841,162</b>	<b>5,556,886</b>	<b>47%</b>	<b>11,937,892</b>	<b>5,622,123</b>	<b>47%</b>	<b>12,259,160</b>	<b>140,154</b>	<b>486,073</b>	<b>220,592</b>	<b>-</b>	<b>920,185</b>	<b>14,026,164</b>	<b>6,516,450</b>	<b>46%</b>	<b>13,988,425</b>

**CITY OF DEL MAR  
FISCAL YEAR 2018-2019 MID-YEAR FINANCIAL REPORT  
EXPENDITURE REPORT**

	FISCAL YEAR 2016-2017			FISCAL YEAR 2017-2018			FISCAL YEAR 2018-2019									
	ACTUAL AT 6/30/17	ACTUAL AT 12/31/16	%	ACTUAL AT 6/30/18	ACTUAL AT 12/31/17	%	ORIGINAL BUDGET JUNE 2017	PRIOR YEAR CON'T APPROP	BUDGET UPDATE ADJ JUNE 2018	ADD'T'L BUDGET ADJ DURING YR	INTERNAL TRANSFERS DURING YR	MID-YEAR BUDGET ADJ PROPOSED	PROPOSED NEW BUDGET	ACTUAL AT 12/31/18	%	ESTIMATE ACTUAL
<b>Special Revenue Funds</b>																
Gas Tax Fund	467,874	235,574	50%	440,148	251,567	57%	493,650	-	167,040	4,500	-	-	665,190	242,063	36%	665,000
Open Space Fund	1,242,336	496,921	40%	880,006	490,873	56%	875,280	-	87,750	-	-	(10,500)	952,530	503,789	53%	952,000
Open Space Fund CIP	-	-	0%	144,837	97,287	67%	-	269,442	-	30,000	-	-	299,442	-	0%	233,000
Supplemental Law Enforcement	194,651	93,686	48%	215,490	-	0%	197,120	-	-	135,000	-	(86,250)	245,870	104,090	42%	245,800
Regional Communications Fund	69,911	-	0%	74,275	-	0%	34,500	-	50,510	-	-	-	85,010	-	0%	85,000
Grants Fund	98,523	6,708	7%	150,808	6,911	5%	19,370	-	-	-	-	-	19,370	4,559	24%	19,300
Housing Fund	69,779	38,804	56%	114,555	35,193	31%	92,660	-	-	-	-	17,000	109,660	42,031	38%	97,600
AB939 Fund	17,622	12,489	71%	44,800	9,342	21%	71,510	-	4,000	-	-	-	75,510	1,826	2%	75,500
PEG Fund	111,161	106,031	95%	9,815	4,907	50%	15,000	-	-	-	-	-	15,000	3,315	22%	15,000
TransNet Fund	97,115	-	0%	203,284	5,627	3%	-	-	-	-	-	205,000	205,000	-	0%	200,000
City Hall Debt Service	791,215	207,306	26%	910,756	-	0%	909,550	-	-	-	-	-	909,550	-	0%	909,550
<b>Total Special Revenue Funds</b>	<b>3,160,187</b>	<b>1,197,518</b>	<b>38%</b>	<b>3,188,774</b>	<b>901,707</b>	<b>28%</b>	<b>2,708,640</b>	<b>269,442</b>	<b>309,300</b>	<b>169,500</b>	<b>-</b>	<b>125,250</b>	<b>3,582,132</b>	<b>901,672</b>	<b>25%</b>	<b>3,497,750</b>
<b>Total Capital Improvement Fund</b>	<b>11,531,287</b>	<b>2,471,352</b>	<b>21%</b>	<b>12,150,658</b>	<b>5,223,191</b>	<b>43%</b>	<b>560,000</b>	<b>2,395,053</b>	<b>92,500</b>	<b>351,216</b>	<b>-</b>	<b>-</b>	<b>3,398,769</b>	<b>2,040,289</b>	<b>60%</b>	<b>3,398,769</b>
<b>Total Measure Q Fund</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>430,000</b>	<b>-</b>	<b>5,920,609</b>	<b>-</b>	<b>-</b>	<b>6,350,609</b>	<b>-</b>	<b>0%</b>	<b>6,350,609</b>
<b>Total Workers' Compensation Fun</b>	<b>109,946</b>	<b>210,223</b>	<b>191%</b>	<b>292,405</b>	<b>173,144</b>	<b>59%</b>	<b>316,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>316,800</b>	<b>211,402</b>	<b>67%</b>	<b>316,800</b>
<b>Enterprise Funds</b>																
Water Fund	3,295,930	1,359,687	41%	3,515,595	1,352,331	38%	3,716,740	-	-	-	-	-	3,716,740	1,225,687	33%	3,700,000
Water Fund CIP (Note only)	-	-	0%	338,103	-	0%	-	278,826	230,000	807,000	-	-	1,315,826	123,439	9%	498,800
Clean Water Fund	532,790	172,896	32%	498,070	152,649	31%	617,110	-	5,000	-	-	-	622,110	227,129	37%	622,000
Wastewater Fund	2,079,914	1,937,130	93%	3,444,264	686,864	20%	3,110,680	13,800	65,000	-	-	-	3,189,480	1,652,275	52%	3,175,600
Wastewater Debt Service	489,430	-	0%	494,610	537,161	109%	573,560	-	-	-	-	-	573,560	-	0%	573,500
Wastewater Fund CIP (Note only)	-	-	0%	1,419,630	1,495,507	105%	-	324,662	200,000	-	-	-	524,662	83,186	16%	515,600
<b>Total Enterprise Funds</b>	<b>6,398,065</b>	<b>3,469,712</b>	<b>54%</b>	<b>9,710,272</b>	<b>4,224,511</b>	<b>44%</b>	<b>8,018,090</b>	<b>617,288</b>	<b>500,000</b>	<b>807,000</b>	<b>-</b>	<b>-</b>	<b>9,942,378</b>	<b>3,311,716</b>	<b>33%</b>	<b>9,085,500</b>
<b>TOTAL EXPENDITURES</b>	<b>33,040,646</b>	<b>12,905,692</b>	<b>39%</b>	<b>37,280,001</b>	<b>16,144,677</b>	<b>43%</b>	<b>23,862,690</b>	<b>3,851,937</b>	<b>1,387,873</b>	<b>7,468,917</b>	<b>-</b>	<b>1,045,435</b>	<b>37,616,852</b>	<b>12,981,530</b>	<b>35%</b>	<b>36,637,853</b>

**CITY OF DEL MAR  
FISCAL YEAR 2018-2019 MID-YEAR FINANCIAL REPORT  
REVENUE REPORT**

	FISCAL YEAR 2016-2017			FISCAL YEAR 2017-2018			FISCAL YEAR 2018-2019								
	ACTUAL AT 6/30/17	ACTUAL AT 12/31/16	%	ACTUAL AT 6/30/18	ACTUAL AT 12/31/17	%	ORIGINAL BUDGET JUNE 2017	PRIOR YEAR CON'T APPROP	BUDGET UPDATE ADJ JUNE 2018	ADDT'L BUDGET ADJ DURING YR	MIDYEAR BUDGET ADJ PROPOSED	PROPOSED NEW BUDGET	ACTUAL AT 12/31/18	%	ESTIMATE ACTUAL
<u>General Fund</u>															
Property Tax	5,674,971	2,045,525	36%	5,978,965	2,192,480	37%	6,186,400	-	-	-	-	6,186,400	2,250,028	36%	6,186,400
Sales and Use Tax	2,227,309	883,321	40%	2,136,523	886,737	42%	2,394,880	-	(194,880)	-	77,650	2,277,650	1,017,546	45%	2,300,000
Transient Occupancy Tax	2,697,297	1,314,797	49%	3,001,300	1,434,960	48%	2,720,650	-	369,350	-	-	3,090,000	1,474,578	48%	3,067,000
Business License	240,103	64,565	27%	241,008	53,202	22%	234,620	-	-	-	-	234,620	65,400	28%	245,000
Transfer Tax	141,208	30,021	21%	192,372	47,833	25%	140,000	-	-	-	-	140,000	36,505	26%	140,000
Franchise Fees	459,259	34,058	7%	387,465	69,075	18%	325,000	-	45,000	-	-	370,000	72,434	20%	390,000
License and Permits	91,250	55,477	61%	96,261	66,701	69%	94,750	-	-	-	-	94,750	70,631	75%	95,940
Parking Violations	332,558	181,016	54%	446,410	235,422	53%	380,000	-	40,000	-	80,000	500,000	271,211	54%	500,000
Red Light Enforcement	150,881	48,850	32%	138,624	74,059	53%	160,000	-	-	-	(55,000)	105,000	41,659	40%	80,000
Interest Income	20,682	-	0%	90,651	59,939	66%	25,500	-	20,000	-	40,000	85,500	70,266	82%	100,000
Rental Income	210,576	99,927	47%	272,620	70,157	26%	162,340	-	37,660	-	-	200,000	64,707	32%	190,000
Parking Meter Revenue	844,671	432,930	51%	1,062,478	544,941	51%	927,280	-	152,720	-	70,000	1,150,000	611,252	53%	1,150,000
On/Off Track Pari-Mutuel	24,470	8,744	36%	54,189	41,833	77%	24,460	-	-	-	-	24,460	4,399	18%	20,000
Planning/Building/Zoning Fees	893,888	478,111	53%	895,607	395,588	44%	965,000	-	-	-	-	965,000	425,750	44%	837,750
Administrative Charges	692,454	347,310	50%	808,540	404,270	50%	841,650	-	-	-	-	841,650	350,703	42%	841,650
Other Revenue Sources	603,003	203,524	34%	408,919	112,871	28%	319,170	-	-	7,418	815,930	1,142,518	152,373	13%	1,244,543
<b>Total General Fund Revenues</b>	<b>15,304,580</b>	<b>6,228,176</b>	<b>41%</b>	<b>16,211,932</b>	<b>6,690,068</b>	<b>41%</b>	<b>15,901,700</b>	<b>-</b>	<b>469,850</b>	<b>7,418</b>	<b>1,028,580</b>	<b>17,407,548</b>	<b>6,979,442</b>	<b>40%</b>	<b>17,388,283</b>
<b>District Tax (Measure Q)</b>	<b>734,344</b>	<b>-</b>	<b>0%</b>	<b>2,717,990</b>	<b>1,042,363</b>	<b>38%</b>	<b>1,854,000</b>	<b>-</b>	<b>300,000</b>	<b>146,000</b>	<b>449,000</b>	<b>2,749,000</b>	<b>1,200,330</b>	<b>44%</b>	<b>2,749,000</b>
<b>Total General Fund Revenues</b>	<b>16,038,924</b>	<b>6,228,176</b>	<b>39%</b>	<b>18,929,922</b>	<b>7,732,431</b>	<b>41%</b>	<b>17,755,700</b>	<b>-</b>	<b>769,850</b>	<b>153,418</b>	<b>1,477,580</b>	<b>20,156,548</b>	<b>8,179,772</b>	<b>41%</b>	<b>20,137,283</b>

**CITY OF DEL MAR  
FISCAL YEAR 2018-2019 MID-YEAR FINANCIAL REPORT  
REVENUE REPORT**

	FISCAL YEAR 2016-2017			FISCAL YEAR 2017-2018			FISCAL YEAR 2018-2019								
	ACTUAL AT 6/30/17	ACTUAL AT 12/31/16	%	ACTUAL AT 6/30/18	ACTUAL AT 12/31/17	%	ORIGINAL BUDGET JUNE 2017	PRIOR YEAR CON'T APPROP	BUDGET UPDATE ADJ JUNE 2018	ADDT'L BUDGET ADJ DURING YR	MIDYEAR BUDGET ADJ PROPOSED	PROPOSED NEW BUDGET	ACTUAL AT 12/31/18	%	ESTIMATE ACTUAL
<u>Special Revenue Funds</u>															
SB1	-	-	0%	-	-	0%	-	-	-	-	73,300	73,300	31,922	44%	73,300
Gas Tax Fund	88,552	38,398	43%	108,095	34,732	32%	174,870	-	-	-	(73,300)	101,570	39,033	38%	92,900
Open Space Fund	477,685	220,581	46%	510,465	245,427	48%	376,560	-	40,000	-	60,000	476,560	227,210	48%	476,560
Supplemental Law Enforcement Fund	139,417	59,324	43%	148,747	69,416	47%	100,000	-	-	-	-	100,000	30,000	30%	100,000
Regional Communications Fund	44,146	-	0%	45,025	131	0%	45,000	-	-	-	-	45,000	67	0%	45,000
Grants Fund	95,104	6,724	7%	167,416	57,553	34%	19,370	-	-	7,294	-	26,664	10,673	40%	26,664
Housing Fund	72,833	-	0%	146,801	119,073	81%	50,600	-	-	-	-	50,600	1,539	3%	5,000
AB939 Fund	53,872	12,923	24%	56,567	26,621	47%	52,000	-	-	-	-	52,000	19,471	37%	57,000
PEG Fund	46,191	7,162	16%	162,535	9,533	6%	50,000	-	-	-	-	50,000	11,751	24%	47,000
TransNet Fund	871,759	-	0%	209,784	2,494	1%	-	-	-	-	205,000	205,000	-	0%	205,000
RTCIP Fund	-	-	0%	2,427	2,404	99%	-	-	-	-	-	-	-	0%	-
<b>Total Special Revenue Funds</b>	<b>1,889,559</b>	<b>345,112</b>	<b>18%</b>	<b>1,557,862</b>	<b>567,384</b>	<b>36%</b>	<b>868,400</b>	<b>-</b>	<b>40,000</b>	<b>7,294</b>	<b>265,000</b>	<b>1,180,694</b>	<b>371,666</b>	<b>31%</b>	<b>1,128,424</b>
<b>Capital Improvement Fund</b>	<b>3,439,017</b>	<b>632,714</b>	<b>18%</b>	<b>11,859,174</b>	<b>1,274,792</b>	<b>11%</b>	<b>15,000</b>	<b>133,407</b>	<b>-</b>	<b>1,601,465</b>	<b>-</b>	<b>1,749,872</b>	<b>1,628,213</b>	<b>93%</b>	<b>1,749,872</b>
<b>Workers' Compensation Fund</b>	<b>221,065</b>	<b>101,966</b>	<b>46%</b>	<b>232,692</b>	<b>108,932</b>	<b>47%</b>	<b>275,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(40,000)</b>	<b>235,000</b>	<b>115,298</b>	<b>49%</b>	<b>235,000</b>
<u>Enterprise Funds</u>															
Water Fund	3,068,780	1,545,298	50%	3,462,653	1,692,073	49%	3,127,570	-	209,630	-	192,800	3,530,000	1,670,320	47%	3,530,000
-CIP Reimbursement (Solana Beach)	-	-	0%	192,233	-	0%	-	-	-	-	-	-	-	-	-
Clean Water Fund	534,805	229,839	43%	552,411	258,225	47%	494,770	-	-	-	60,000	554,770	265,681	48%	555,000
Wastewater Fund	3,291,494	1,524,563	46%	3,108,660	1,460,375	47%	3,353,870	-	-	-	-	3,353,870	1,595,564	48%	3,353,870
-Loan Proceeds (Note only)	-	456,149	0%	-	-	0%	-	-	-	-	-	-	1,309,534	0%	-
<b>Total Enterprise Funds</b>	<b>6,895,079</b>	<b>3,755,849</b>	<b>54%</b>	<b>7,315,957</b>	<b>3,410,673</b>	<b>47%</b>	<b>6,976,210</b>	<b>-</b>	<b>209,630</b>	<b>-</b>	<b>252,800</b>	<b>7,438,640</b>	<b>4,841,099</b>	<b>65%</b>	<b>7,438,870</b>
<b>TOTAL REVENUES</b>	<b>27,749,300</b>	<b>11,063,817</b>	<b>40%</b>	<b>37,177,617</b>	<b>12,051,849</b>	<b>32%</b>	<b>25,890,310</b>	<b>133,407</b>	<b>1,019,480</b>	<b>1,762,177</b>	<b>1,955,380</b>	<b>30,760,754</b>	<b>15,136,048</b>	<b>49%</b>	<b>30,689,449</b>

CITY OF DEL MAR  
GENERAL EMPLOYEE COMPENSATION PLAN  
SALARY INCREASE 3%

Exhibit B

(Employees hired before 1/1/2016)

EFFECTIVE JULY 1, 2018

ORIGINAL

POSITION TITLE	Grade	A	B	C	D	E
<b>Cross Connection Utility Specialist II Pump Operator/Mechanic II Code Enforcement Officer II</b>	<b>G145</b>					
-Hourly		28.3813	29.8004	31.2904	32.8549	34.4976
-Bi-Weekly		2,270.50	2,384.03	2,503.23	2,628.39	2,759.81
-Monthly		4,919.42	5,165.39	5,423.66	5,694.85	5,979.59
-Annual		59,033.09	61,984.74	65,083.98	68,338.18	71,755.08
<b>Network Systems Technician II</b>	<b>G138</b>					
-Hourly		26.4717	27.7953	29.1851	30.6444	32.1766
-Bi-Weekly		2,117.74	2,223.63	2,334.81	2,451.55	2,574.13
-Monthly		4,588.44	4,817.86	5,058.75	5,311.69	5,577.27
-Annual		55,061.24	57,814.30	60,705.01	63,740.26	66,927.28
<b>Cross Connection Utility Specialist I Pump Operator/Mechanic I</b>	<b>G133</b>					
-Hourly		25.1870	26.4463	27.7686	29.1571	30.6149
-Bi-Weekly		2,014.96	2,115.70	2,221.49	2,332.56	2,449.19
-Monthly		4,365.74	4,584.03	4,813.23	5,053.89	5,306.58
-Annual		52,388.87	55,008.31	57,758.73	60,646.66	63,679.00
<b>Accounting Technician II Senior Parking Enforcement Officer Administrative Assistant II Project Assistant Utility/Landscape Specialist</b>	<b>G128</b>					
-Hourly		23.9645	25.1628	26.4209	27.7419	29.1290
-Bi-Weekly		1,917.16	2,013.02	2,113.67	2,219.36	2,330.32
-Monthly		4,153.85	4,361.54	4,579.62	4,808.60	5,049.03
-Annual		49,846.23	52,338.54	54,955.47	57,703.24	60,588.40
<b>Network Technician I Accounting Technician I Administrative Assistant I Utility Worker II</b>	<b>G123</b>					
-Hourly		23.4855	24.6597	25.8927	27.1874	28.5467
-Bi-Weekly		1,878.84	1,972.78	2,071.42	2,174.99	2,283.74
-Monthly		4,070.81	4,274.36	4,488.07	4,712.48	4,948.10
-Annual		48,849.77	51,292.26	53,856.87	56,549.72	59,377.20
<b>Facilities Coordinator</b>	<b>G117</b>					
-Hourly		22.1244	23.2306	24.3921	25.6117	26.8923
-Bi-Weekly		1,769.95	1,858.45	1,951.37	2,048.94	2,151.39
-Monthly		3,834.89	4,026.64	4,227.97	4,439.37	4,661.33
-Annual		46,018.69	48,319.63	50,735.61	53,272.39	55,936.01

**CITY OF DEL MAR  
GENERAL EMPLOYEE COMPENSATION PLAN  
SALARY INCREASE 3%**

(Employees hired before 1/1/2016)

**EFFECTIVE JULY 1, 2018**

**ORIGINAL**

<b>POSITION TITLE</b>	<b>Grade</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
<b>Utility Worker I</b>	<b>G112</b>					
-Hourly		20.4375	21.4593	22.5323	23.6589	24.8419
-Bi-Weekly		1,635.00	1,716.75	1,802.58	1,892.71	1,987.35
-Monthly		3,542.49	3,719.62	3,905.60	4,100.88	4,305.92
-Annual		42,509.93	44,635.42	46,867.20	49,210.56	51,671.08
<b>Senior Lifeguard</b>	<b>LG107</b>					
-Hourly		20.4128	21.4335	22.5052	23.6304	24.8119
-Bi-Weekly		1,633.03	1,714.68	1,800.41	1,890.43	1,984.95
-Monthly		3,538.23	3,715.14	3,900.89	4,095.94	4,300.74
-Annual		42,458.71	44,581.65	46,810.73	49,151.27	51,608.83
<b>Parking Enforcement Officer</b>	<b>G107</b>					
-Hourly		18.8792	19.8231	20.8143	21.8550	22.9478
-Bi-Weekly		1,510.33	1,585.85	1,665.14	1,748.40	1,835.82
-Monthly		3,272.39	3,436.01	3,607.81	3,788.20	3,977.61
-Annual		39,268.69	41,232.13	43,293.73	45,458.42	47,731.34
<b>Receptionist</b>	<b>G102</b>					
-Hourly		18.5018	19.4269	20.3982	21.4181	22.4890
-Bi-Weekly		1,480.14	1,554.15	1,631.86	1,713.45	1,799.12
-Monthly		3,206.97	3,367.32	3,535.69	3,712.47	3,898.10
-Annual		38,483.68	40,407.86	42,428.26	44,549.67	46,777.15

CITY OF DEL MAR  
GENERAL EMPLOYEE COMPENSATION PLAN  
SALARY INCREASE 3%

(Employees hired before 1/1/2016)

EFFECTIVE JULY 1, 2018

REVISED

POSITION TITLE	Grade	A	B	C	D	E
<b>Cross Connection Utility Specialist II Pump Operator/Mechanic II Code Enforcement Officer II</b>	<b>G145</b>					
-Hourly		28.3813	29.8004	31.2904	32.8549	34.4976
-Bi-Weekly		2,270.50	2,384.03	2,503.23	2,628.39	2,759.81
-Monthly		4,919.42	5,165.39	5,423.66	5,694.85	5,979.59
-Annual		59,033.09	61,984.74	65,083.98	68,338.18	71,755.08
<b>Network Systems Technician II</b>	<b>G138</b>					
-Hourly		26.4717	27.7953	29.1851	30.6444	32.1766
-Bi-Weekly		2,117.74	2,223.63	2,334.81	2,451.55	2,574.13
-Monthly		4,588.44	4,817.86	5,058.75	5,311.69	5,577.27
-Annual		55,061.24	57,814.30	60,705.01	63,740.26	66,927.28
<b>Cross Connection Utility Specialist I Pump Operator/Mechanic I</b>	<b>G133</b>					
-Hourly		25.1870	26.4463	27.7686	29.1571	30.6149
-Bi-Weekly		2,014.96	2,115.70	2,221.49	2,332.56	2,449.19
-Monthly		4,365.74	4,584.03	4,813.23	5,053.89	5,306.58
-Annual		52,388.87	55,008.31	57,758.73	60,646.66	63,679.00
<b>Accounting Technician II Senior Parking Enforcement Officer Administrative Assistant II Project Assistant Utility/Landscape Specialist</b>	<b>G128</b>					
-Hourly		23.9645	25.1628	26.4209	27.7419	29.1290
-Bi-Weekly		1,917.16	2,013.02	2,113.67	2,219.36	2,330.32
-Monthly		4,153.85	4,361.54	4,579.62	4,808.60	5,049.03
-Annual		49,846.23	52,338.54	54,955.47	57,703.24	60,588.40
<b>Network Technician I Accounting Technician I Administrative Assistant I Utility Worker II</b>	<b>G123</b>					
-Hourly		22.8014	23.9415	25.1386	26.3955	27.7153
-Bi-Weekly		1,824.11	1,915.32	2,011.09	2,111.64	2,217.22
-Monthly		3,952.25	4,149.86	4,357.35	4,575.22	4,803.98
-Annual		47,426.96	49,798.31	52,288.23	54,902.64	57,647.77
<b>Facilities Coordinator</b>	<b>G117</b>					
-Hourly		21.4800	22.5540	23.6817	24.8658	26.1090
-Bi-Weekly		1,718.40	1,804.32	1,894.53	1,989.26	2,088.72
-Monthly		3,723.20	3,909.36	4,104.82	4,310.06	4,525.57
-Annual		44,678.35	46,912.27	49,257.88	51,720.77	54,306.81

**CITY OF DEL MAR  
GENERAL EMPLOYEE COMPENSATION PLAN  
SALARY INCREASE 3%**

(Employees hired before 1/1/2016)

**EFFECTIVE JULY 1, 2018**

**REVISED**

<b>POSITION TITLE</b>	<b>Grade</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
<b>Utility Worker I</b>	<b>G112</b>					
-Hourly		20.4375	21.4593	22.5323	23.6589	24.8419
-Bi-Weekly		1,635.00	1,716.75	1,802.58	1,892.71	1,987.35
-Monthly		3,542.49	3,719.62	3,905.60	4,100.88	4,305.92
-Annual		42,509.93	44,635.42	46,867.20	49,210.56	51,671.08
<b>Senior Lifeguard</b>	<b>LG107</b>					
-Hourly		20.4128	21.4335	22.5052	23.6304	24.8119
-Bi-Weekly		1,633.03	1,714.68	1,800.41	1,890.43	1,984.95
-Monthly		3,538.23	3,715.14	3,900.89	4,095.94	4,300.74
-Annual		42,458.71	44,581.65	46,810.73	49,151.27	51,608.83
<b>Parking Enforcement Officer</b>	<b>G107</b>					
-Hourly		18.8792	19.8231	20.8143	21.8550	22.9478
-Bi-Weekly		1,510.33	1,585.85	1,665.14	1,748.40	1,835.82
-Monthly		3,272.39	3,436.01	3,607.81	3,788.20	3,977.61
-Annual		39,268.69	41,232.13	43,293.73	45,458.42	47,731.34
<b>Receptionist</b>	<b>G102</b>					
-Hourly		18.5018	19.4269	20.3982	21.4181	22.4890
-Bi-Weekly		1,480.14	1,554.15	1,631.86	1,713.45	1,799.12
-Monthly		3,206.97	3,367.32	3,535.69	3,712.47	3,898.10
-Annual		38,483.68	40,407.86	42,428.26	44,549.67	46,777.15

**CITY OF DEL MAR  
GENERAL EMPLOYEE COMPENSATION PLAN  
SALARY INCREASE 3%  
(Employees hired before 1/1/2016)**

**EFFECTIVE JULY 1, 2018**

<b>POSITION TITLE</b>	<b>RANGE</b>	<b>ANNUAL SALARY</b>	
<b>ORIGINAL</b>			
<b>Cross Connection Utility Specialist II</b>	<b>G145</b>	59,033.08 -	71,755.08
<b>Pump Operator/Mechanic II</b>	<b>G145</b>	59,033.08 -	71,755.08
<b>Code Enforcement Officer II</b>	<b>G145</b>	59,033.08 -	71,755.08
<b>Network Systems Technician II</b>	<b>G138</b>	55,061.23 -	66,927.28
<b>Cross Connection Utility Specialist I</b>	<b>G133</b>	52,388.87 -	63,679.00
<b>Pump Operator/Mechanic I</b>	<b>G133</b>	52,388.87 -	63,679.00
<b>Accounting Technician II</b>	<b>G128</b>	49,846.22 -	60,588.40
<b>Senior Parking Enforcement Officer</b>	<b>G128</b>	49,846.22 -	60,588.40
<b>Administrative Assistant II</b>	<b>G128</b>	49,846.22 -	60,588.40
<b>Project Assistant</b>	<b>G128</b>	49,846.22 -	60,588.40
<b>Utility/Landscape Specialist</b>	<b>G128</b>	49,846.22 -	60,588.40
<b>Network Technician I</b>	<b>G123</b>	48,849.77 -	59,377.20
<b>Accounting Technician I</b>	<b>G123</b>	48,849.77 -	59,377.20
<b>Administrative Assistant I</b>	<b>G123</b>	48,849.77 -	59,377.20
<b>Utility Worker II</b>	<b>G123</b>	48,849.77 -	59,377.20
<b>Facilities Coordinator</b>	<b>G117</b>	46,018.69 -	55,936.01
<b>Utility Worker I</b>	<b>G112</b>	42,509.93 -	51,671.08
<b>Senior Lifeguard</b>	<b>LG107</b>	42,458.71 -	51,608.83
<b>Parking Enforcement Officer</b>	<b>G107</b>	39,268.69 -	47,731.34
<b>Receptionist</b>	<b>G102</b>	38,483.68 -	46,777.15

**CITY OF DEL MAR  
GENERAL EMPLOYEE COMPENSATION PLAN  
SALARY INCREASE 3%  
(Employees hired before 1/1/2016)**

**EFFECTIVE JULY 1, 2018**

**REVISED**

<b>POSITION TITLE</b>	<b>RANGE</b>	<b>ANNUAL SALARY</b>	
<b>Cross Connection Utility Specialist II</b>	<b>G145</b>	59,033.08 -	71,755.08
<b>Pump Operator/Mechanic II</b>	<b>G145</b>	59,033.08 -	71,755.08
<b>Code Enforcement Officer II</b>	<b>G145</b>	59,033.08 -	71,755.08
<b>Network Systems Technician II</b>	<b>G138</b>	55,061.23 -	66,927.28
<b>Cross Connection Utility Specialist I</b>	<b>G133</b>	52,388.87 -	63,679.00
<b>Pump Operator/Mechanic I</b>	<b>G133</b>	52,388.87 -	63,679.00
<b>Accounting Technician II</b>	<b>G128</b>	49,846.22 -	60,588.40
<b>Senior Parking Enforcement Officer</b>	<b>G128</b>	49,846.22 -	60,588.40
<b>Administrative Assistant II</b>	<b>G128</b>	49,846.22 -	60,588.40
<b>Project Assistant</b>	<b>G128</b>	49,846.22 -	60,588.40
<b>Utility/Landscape Specialist</b>	<b>G128</b>	49,846.22 -	60,588.40
<b>Network Technician I</b>	<b>G123</b>	47,426.96 -	57,647.77
<b>Accounting Technician I</b>	<b>G123</b>	47,426.96 -	57,647.77
<b>Administrative Assistant I</b>	<b>G123</b>	47,426.96 -	57,647.77
<b>Utility Worker II</b>	<b>G123</b>	47,426.96 -	57,647.77
<b>Facilities Coordinator</b>	<b>G117</b>	44,678.35 -	54,306.81
<b>Utility Worker I</b>	<b>G112</b>	42,509.93 -	51,671.08
<b>Senior Lifeguard</b>	<b>LG107</b>	42,458.71 -	51,608.83
<b>Parking Enforcement Officer</b>	<b>G107</b>	39,268.69 -	47,731.34
<b>Receptionist</b>	<b>G102</b>	38,483.68 -	46,777.15

CITY OF DEL MAR  
GENERAL EMPLOYEE COMPENSATION PLAN  
SALARY INCREASE 3%

(Employees hired after 1/1/2016)

EFFECTIVE JULY 1, 2018

ORIGINAL POSITION TITLE	Grade	A	B	C	D	E	F	G	H	I	J	K	L
<b>Cross Connection Utility Specialist II Pump Operator/Mechanic II Code Enforcement Officer II</b>	<b>G145</b>												
-Hourly		26.2922	26.9495	27.6232	28.3138	29.0217	29.7472	30.4909	31.2532	32.0345	32.8353	33.6562	34.4976
-Bi-Weekly		2,103.38	2,155.96	2,209.86	2,265.11	2,321.73	2,379.78	2,439.27	2,500.25	2,562.76	2,626.83	2,692.50	2,759.81
-Monthly		4,557.31	4,671.25	4,788.03	4,907.73	5,030.42	5,156.18	5,285.09	5,417.21	5,552.64	5,691.46	5,833.75	5,979.59
-Annual		54,687.76	56,054.96	57,456.33	58,892.74	60,365.06	61,874.18	63,421.04	65,006.56	66,631.73	68,297.52	70,004.96	71,755.08
<b>Network Systems Technician II</b>	<b>G138</b>												
-Hourly		24.5232	25.1363	25.7647	26.4088	27.0690	27.7458	28.4394	29.1504	29.8791	30.6261	31.3918	32.1766
-Bi-Weekly		1,961.86	2,010.90	2,061.18	2,112.71	2,165.52	2,219.66	2,275.15	2,332.03	2,390.33	2,450.09	2,511.34	2,574.13
-Monthly		4,250.69	4,356.96	4,465.88	4,577.53	4,691.97	4,809.27	4,929.50	5,052.73	5,179.05	5,308.53	5,441.24	5,577.27
-Annual		51,008.28	52,283.48	53,590.57	54,930.33	56,303.59	57,711.18	59,153.96	60,632.81	62,148.63	63,702.35	65,294.91	66,927.28
<b>Cross Connection Utility Specialist I Pump Operator/Mechanic I</b>	<b>G133</b>												
-Hourly		23.3330	23.9163	24.5142	25.1271	25.7553	26.3991	27.0591	27.7356	28.4290	29.1397	29.8682	30.6149
-Bi-Weekly		1,866.64	1,913.31	1,961.14	2,010.17	2,060.42	2,111.93	2,164.73	2,218.85	2,274.32	2,331.18	2,389.46	2,449.19
-Monthly		4,044.38	4,145.49	4,249.13	4,355.36	4,464.24	4,575.85	4,690.25	4,807.50	4,927.69	5,050.88	5,177.15	5,306.58
-Annual		48,532.62	49,745.93	50,989.58	52,264.32	53,570.93	54,910.20	56,282.96	57,690.03	59,132.28	60,610.59	62,125.85	63,679.00
<b>Administrative Assistant II Project Assistant Utility/Landscape Specialist</b>	<b>G128</b>												
-Hourly		22.2005	22.7556	23.3244	23.9076	24.5052	25.1179	25.7458	26.3895	27.0492	27.7254	28.4186	29.1290
-Bi-Weekly		1,776.04	1,820.44	1,865.96	1,912.60	1,960.42	2,009.43	2,059.67	2,111.16	2,163.94	2,218.04	2,273.49	2,330.32
-Monthly		3,848.09	3,944.30	4,042.90	4,143.98	4,247.58	4,353.77	4,462.61	4,574.18	4,688.53	4,805.74	4,925.89	5,049.03
-Annual		46,177.13	47,331.56	48,514.85	49,727.72	50,970.92	52,245.19	53,551.32	54,890.10	56,262.35	57,668.91	59,110.63	60,588.40
<b>Network Systems Technician I Administrative Assistant I Utility Worker II</b>	<b>G123</b>												
-Hourly		21.7567	22.3007	22.8582	23.4296	24.0154	24.6158	25.2312	25.8619	26.5085	27.1712	27.8505	28.5467
-Bi-Weekly		1,740.54	1,784.05	1,828.65	1,874.37	1,921.23	1,969.26	2,018.49	2,068.95	2,120.68	2,173.70	2,228.04	2,283.74
-Monthly		3,771.17	3,865.45	3,962.08	4,061.14	4,162.66	4,266.73	4,373.40	4,482.73	4,594.80	4,709.67	4,827.41	4,948.10
-Annual		45,254.03	46,385.38	47,545.01	48,733.64	49,951.98	51,200.78	52,480.80	53,792.82	55,137.64	56,516.08	57,928.98	59,377.20

CITY OF DEL MAR  
GENERAL EMPLOYEE COMPENSATION PLAN  
SALARY INCREASE 3%

(Employees hired after 1/1/2016)

EFFECTIVE JULY 1, 2018

ORIGINAL POSITION TITLE	Grade	A	B	C	D	E	F	G	H	I	J	K	L
<b>Facilities Coordinator</b>	<b>G117</b>												
-Hourly		20.4958	21.0082	21.5334	22.0718	22.6236	23.1892	23.7689	24.3631	24.9722	25.5965	26.2364	26.8923
-Bi-Weekly		1,639.67	1,680.66	1,722.68	1,765.74	1,809.89	1,855.13	1,901.51	1,949.05	1,997.77	2,047.72	2,098.91	2,151.39
-Monthly		3,552.61	3,641.43	3,732.46	3,825.77	3,921.42	4,019.45	4,119.94	4,222.94	4,328.51	4,436.73	4,547.64	4,661.33
-Annual		42,631.34	43,697.12	44,789.55	45,909.29	47,057.02	48,233.45	49,439.29	50,675.27	51,942.15	53,240.70	54,571.72	55,936.01
<b>Utility Worker I</b>	<b>G112</b>												
-Hourly		18.9331	19.4064	19.8916	20.3889	20.8986	21.4211	21.9566	22.5055	23.0681	23.6448	24.2360	24.8419
-Bi-Weekly		1,514.65	1,552.51	1,591.33	1,631.11	1,671.89	1,713.69	1,756.53	1,800.44	1,845.45	1,891.59	1,938.88	1,987.35
-Monthly		3,281.74	3,363.78	3,447.88	3,534.07	3,622.42	3,712.98	3,805.81	3,900.95	3,998.48	4,098.44	4,200.90	4,305.92
-Annual		39,380.85	40,365.37	41,374.50	42,408.86	43,469.09	44,555.81	45,669.71	46,811.45	47,981.74	49,181.28	50,410.81	51,671.08
<b>Senior Lifeguard</b>	<b>LG107</b>												
-Hourly		18.9103	19.3830	19.8676	20.3643	20.8734	21.3953	21.9301	22.4784	23.0404	23.6164	24.2068	24.8119
-Bi-Weekly		1,512.82	1,550.64	1,589.41	1,629.15	1,669.87	1,711.62	1,754.41	1,798.27	1,843.23	1,889.31	1,936.54	1,984.95
-Monthly		3,277.78	3,359.73	3,443.72	3,529.81	3,618.06	3,708.51	3,801.22	3,896.25	3,993.66	4,093.50	4,195.84	4,300.74
-Annual		39,333.40	40,316.74	41,324.65	42,357.77	43,416.71	44,502.13	45,614.69	46,755.05	47,923.93	49,122.03	50,350.08	51,608.83
<b>Parking Enforcement Officer</b>	<b>G107</b>												
-Hourly		18.0142	18.4645	18.9262	19.3993	19.8843	20.3814	20.8909	21.4132	21.9485	22.4973	23.0597	23.6362
-Bi-Weekly		1,441.14	1,477.16	1,514.09	1,551.95	1,590.74	1,630.51	1,671.28	1,713.06	1,755.88	1,799.78	1,844.78	1,890.89
-Monthly		3,122.46	3,200.52	3,280.53	3,362.55	3,446.61	3,532.78	3,621.10	3,711.62	3,804.41	3,899.52	3,997.01	4,096.94
-Annual		37,469.52	38,406.26	39,366.42	40,350.58	41,359.34	42,393.32	43,453.16	44,539.49	45,652.97	46,794.30	47,964.16	49,163.26
<b>Receptionist</b>	<b>G102</b>												
-Hourly		17.1399	17.5684	18.0076	18.4578	18.9192	19.3922	19.8770	20.3739	20.8833	21.4054	21.9405	22.4890
-Bi-Weekly		1,371.19	1,405.47	1,440.61	1,476.62	1,513.54	1,551.38	1,590.16	1,629.92	1,670.66	1,712.43	1,755.24	1,799.12
-Monthly		2,970.91	3,045.19	3,121.32	3,199.35	3,279.33	3,361.32	3,445.35	3,531.48	3,619.77	3,710.26	3,803.02	3,898.10
-Annual		35,650.96	36,542.24	37,455.79	38,392.19	39,351.99	40,335.79	41,344.19	42,377.79	43,437.24	44,523.17	45,636.25	46,777.15

CITY OF DEL MAR  
GENERAL EMPLOYEE COMPENSATION PLAN  
SALARY INCREASE 3%

(Employees hired after 1/1/2016)

EFFECTIVE JULY 1, 2018

REVIS	POSITION TITLE	Grade	A	B	C	D	E	F	G	H	I	J	K	L
	<b>Cross Connection Utility Specialist II Pump Operator/Mechanic II Code Enforcement Officer II</b>	<b>G145</b>												
	-Hourly		26.2922	26.9495	27.6232	28.3138	29.0217	29.7472	30.4909	31.2532	32.0345	32.8353	33.6562	34.4976
	-Bi-Weekly		2,103.38	2,155.96	2,209.86	2,265.11	2,321.73	2,379.78	2,439.27	2,500.25	2,562.76	2,626.83	2,692.50	2,759.81
	-Monthly		4,557.31	4,671.25	4,788.03	4,907.73	5,030.42	5,156.18	5,285.09	5,417.21	5,552.64	5,691.46	5,833.75	5,979.59
	-Annual		54,687.76	56,054.96	57,456.33	58,892.74	60,365.06	61,874.18	63,421.04	65,006.56	66,631.73	68,297.52	70,004.96	71,755.08
	<b>Network Systems Technician II</b>	<b>G138</b>												
	-Hourly		24.5232	25.1363	25.7647	26.4088	27.0690	27.7458	28.4394	29.1504	29.8791	30.6261	31.3918	32.1766
	-Bi-Weekly		1,961.86	2,010.90	2,061.18	2,112.71	2,165.52	2,219.66	2,275.15	2,332.03	2,390.33	2,450.09	2,511.34	2,574.13
	-Monthly		4,250.69	4,356.96	4,465.88	4,577.53	4,691.97	4,809.27	4,929.50	5,052.73	5,179.05	5,308.53	5,441.24	5,577.27
	-Annual		51,008.28	52,283.48	53,590.57	54,930.33	56,303.59	57,711.18	59,153.96	60,632.81	62,148.63	63,702.35	65,294.91	66,927.28
	<b>Cross Connection Utility Specialist I Pump Operator/Mechanic I</b>	<b>G133</b>												
	-Hourly		23.3330	23.9163	24.5142	25.1271	25.7553	26.3991	27.0591	27.7356	28.4290	29.1397	29.8682	30.6149
	-Bi-Weekly		1,866.64	1,913.31	1,961.14	2,010.17	2,060.42	2,111.93	2,164.73	2,218.85	2,274.32	2,331.18	2,389.46	2,449.19
	-Monthly		4,044.38	4,145.49	4,249.13	4,355.36	4,464.24	4,575.85	4,690.25	4,807.50	4,927.69	5,050.88	5,177.15	5,306.58
	-Annual		48,532.62	49,745.93	50,989.58	52,264.32	53,570.93	54,910.20	56,282.96	57,690.03	59,132.28	60,610.59	62,125.85	63,679.00
	<b>Administrative Assistant II Project Assistant Utility/Landscape Specialist</b>	<b>G128</b>												
	-Hourly		22.2005	22.7556	23.3244	23.9076	24.5052	25.1179	25.7458	26.3895	27.0492	27.7254	28.4186	29.1290
	-Bi-Weekly		1,776.04	1,820.44	1,865.96	1,912.60	1,960.42	2,009.43	2,059.67	2,111.16	2,163.94	2,218.04	2,273.49	2,330.32
	-Monthly		3,848.09	3,944.30	4,042.90	4,143.98	4,247.58	4,353.77	4,462.61	4,574.18	4,688.53	4,805.74	4,925.89	5,049.03
	-Annual		46,177.13	47,331.56	48,514.85	49,727.72	50,970.92	52,245.19	53,551.32	54,890.10	56,262.35	57,668.91	59,110.63	60,588.40
	<b>Network Systems Technician I Administrative Assistant I Utility Worker II</b>	<b>G123</b>												
	-Hourly		21.1231	21.6511	22.1924	22.7472	23.3159	23.8988	24.4963	25.1087	25.7364	26.3798	27.0393	27.7153
	-Bi-Weekly		1,689.84	1,732.09	1,775.39	1,819.78	1,865.27	1,911.90	1,959.70	2,008.69	2,058.91	2,110.38	2,163.14	2,217.22
	-Monthly		3,661.33	3,752.86	3,846.68	3,942.85	4,041.42	4,142.46	4,246.02	4,352.17	4,460.97	4,572.50	4,686.81	4,803.98
	-Annual		43,935.95	45,034.35	46,160.21	47,314.21	48,497.07	49,709.49	50,952.23	52,226.04	53,531.69	54,869.98	56,241.73	57,647.77

CITY OF DEL MAR  
GENERAL EMPLOYEE COMPENSATION PLAN  
SALARY INCREASE 3%

(Employees hired after 1/1/2016)

EFFECTIVE JULY 1, 2018

REVISED													
POSITION TITLE	Grade	A	B	C	D	E	F	G	H	I	J	K	L
<b>Facilities Coordinator</b>	<b>G117</b>												
-Hourly		19.8989	20.3963	20.9063	21.4289	21.9646	22.5137	23.0766	23.6535	24.2448	24.8510	25.4722	26.1090
-Bi-Weekly		1,591.91	1,631.71	1,672.50	1,714.31	1,757.17	1,801.10	1,846.13	1,892.28	1,939.59	1,988.08	2,037.78	2,088.72
-Monthly		3,449.14	3,535.37	3,623.75	3,714.34	3,807.20	3,902.38	3,999.94	4,099.94	4,202.44	4,307.50	4,415.19	4,525.57
-Annual		41,389.65	42,424.39	43,485.00	44,572.13	45,686.43	46,828.59	47,999.31	49,199.29	50,429.27	51,690.01	52,982.26	54,306.81
<b>Utility Worker I</b>	<b>G112</b>												
-Hourly		18.9331	19.4064	19.8916	20.3889	20.8986	21.4211	21.9566	22.5055	23.0681	23.6448	24.2360	24.8419
-Bi-Weekly		1,514.65	1,552.51	1,591.33	1,631.11	1,671.89	1,713.69	1,756.53	1,800.44	1,845.45	1,891.59	1,938.88	1,987.35
-Monthly		3,281.74	3,363.78	3,447.88	3,534.07	3,622.42	3,712.98	3,805.81	3,900.95	3,998.48	4,098.44	4,200.90	4,305.92
-Annual		39,380.85	40,365.37	41,374.50	42,408.86	43,469.09	44,555.81	45,669.71	46,811.45	47,981.74	49,181.28	50,410.81	51,671.08
<b>Senior Lifeguard</b>	<b>LG107</b>												
-Hourly		18.9103	19.3830	19.8676	20.3643	20.8734	21.3953	21.9301	22.4784	23.0404	23.6164	24.2068	24.8119
-Bi-Weekly		1,512.82	1,550.64	1,589.41	1,629.15	1,669.87	1,711.62	1,754.41	1,798.27	1,843.23	1,889.31	1,936.54	1,984.95
-Monthly		3,277.78	3,359.73	3,443.72	3,529.81	3,618.06	3,708.51	3,801.22	3,896.25	3,993.66	4,093.50	4,195.84	4,300.74
-Annual		39,333.40	40,316.74	41,324.65	42,357.77	43,416.71	44,502.13	45,614.69	46,755.05	47,923.93	49,122.03	50,350.08	51,608.83
<b>Parking Enforcement Officer</b>	<b>G107</b>												
-Hourly		17.4895	17.9267	18.3749	18.8343	19.3051	19.7878	20.2825	20.7895	21.3093	21.8420	22.3881	22.9478
-Bi-Weekly		1,399.16	1,434.14	1,469.99	1,506.74	1,544.41	1,583.02	1,622.60	1,663.16	1,704.74	1,747.36	1,791.04	1,835.82
-Monthly		3,031.51	3,107.30	3,184.99	3,264.61	3,346.23	3,429.88	3,515.63	3,603.52	3,693.61	3,785.95	3,880.60	3,977.61
-Annual		36,378.18	37,287.63	38,219.82	39,175.32	40,154.70	41,158.57	42,187.53	43,242.22	44,323.28	45,431.36	46,567.14	47,731.32
<b>Receptionist</b>	<b>G102</b>												
-Hourly		17.1399	17.5684	18.0076	18.4578	18.9192	19.3922	19.8770	20.3739	20.8833	21.4054	21.9405	22.4890
-Bi-Weekly		1,371.19	1,405.47	1,440.61	1,476.62	1,513.54	1,551.38	1,590.16	1,629.92	1,670.66	1,712.43	1,755.24	1,799.12
-Monthly		2,970.91	3,045.19	3,121.32	3,199.35	3,279.33	3,361.32	3,445.35	3,531.48	3,619.77	3,710.26	3,803.02	3,898.10
-Annual		35,650.96	36,542.24	37,455.79	38,392.19	39,351.99	40,335.79	41,344.19	42,377.79	43,437.24	44,523.17	45,636.25	46,777.15

**CITY OF DEL MAR  
GENERAL EMPLOYEE COMPENSATION PLAN  
SALARY INCREASE 3%**  
(Employees hired after 1/1/2016)

**EFFECTIVE JULY 1, 2018**

<b>POSITION TITLE</b>	<b>RANGE</b>	<b>ANNUAL SALARY</b>	
<b>ORIGINAL</b>			
<b>Cross Connection Utility Specialist II</b>	<b>G145</b>	54,687.76 -	71,755.08
<b>Pump Operator/Mechanic II</b>	<b>G145</b>	54,687.76 -	71,755.08
<b>Code Enforcement Officer II</b>	<b>G145</b>	54,687.76 -	71,755.08
<b>Network Systems Technician II</b>	<b>G138</b>	51,008.28 -	66,927.28
<b>Cross Connection Utility Specialist I</b>	<b>G133</b>	48,532.62 -	63,679.00
<b>Pump Operator/Mechanic I</b>	<b>G133</b>	48,532.62 -	63,679.00
<b>Accounting Technician II</b>	<b>G128</b>	46,177.13 -	60,588.40
<b>Senior Parking Enforcement Officer</b>	<b>G128</b>	46,177.13 -	60,588.40
<b>Administrative Assistant II</b>	<b>G128</b>	46,177.13 -	60,588.40
<b>Project Assistant</b>	<b>G128</b>	46,177.13 -	60,588.40
<b>Utility/Landscape Specialist</b>	<b>G128</b>	46,177.13 -	60,588.40
<b>Network Systems Technician I</b>	<b>G123</b>	45,254.03 -	59,377.20
<b>Administrative Assistant I</b>	<b>G123</b>	45,254.03 -	59,377.20
<b>Accounting Technician I</b>	<b>G123</b>	45,254.03 -	59,377.20
<b>Utility Worker II</b>	<b>G123</b>	45,254.03 -	59,377.20
<b>Facilities Coordinator</b>	<b>G117</b>	42,631.38 -	55,936.01
<b>Utility Worker I</b>	<b>G112</b>	39,380.85 -	51,671.08
<b>Senior Lifeguard</b>	<b>LG107</b>	39,333.40 -	51,608.83
<b>Parking Enforcement Officer</b>	<b>G107</b>	37,469.52 -	49,163.26
<b>Receptionist</b>	<b>G102</b>	35,650.96 -	46,777.15

**CITY OF DEL MAR  
GENERAL EMPLOYEE COMPENSATION PLAN  
SALARY INCREASE 3%  
(Employees hired after 1/1/2016)**

**EFFECTIVE JULY 1, 2018**

**REVISED**

<b>POSITION TITLE</b>	<b>RANGE</b>	<b>ANNUAL SALARY</b>	
<b>Cross Connection Utility Specialist II</b>	<b>G145</b>	54,687.82 -	71,755.08
<b>Pump Operator/Mechanic II</b>	<b>G145</b>	54,687.82 -	71,755.08
<b>Code Enforcement Officer II</b>	<b>G145</b>	54,687.82 -	71,755.08
<b>Network Systems Technician II</b>	<b>G138</b>	51,008.33 -	66,927.28
<b>Cross Connection Utility Specialist I</b>	<b>G133</b>	48,532.68 -	63,679.00
<b>Pump Operator/Mechanic I</b>	<b>G133</b>	48,532.68 -	63,679.00
<b>Accounting Technician II</b>	<b>G128</b>	46,177.17 -	60,588.40
<b>Senior Parking Enforcement Officer</b>	<b>G128</b>	46,177.17 -	60,588.40
<b>Administrative Assistant II</b>	<b>G128</b>	46,177.17 -	60,588.40
<b>Project Assistant</b>	<b>G128</b>	46,177.17 -	60,588.40
<b>Utility/Landscape Specialist</b>	<b>G128</b>	46,177.17 -	60,588.40
<b>Network Systems Technician I</b>	<b>G123</b>	43,935.95 -	57,647.77
<b>Administrative Assistant I</b>	<b>G123</b>	43,935.95 -	57,647.77
<b>Accounting Technician I</b>	<b>G123</b>	43,935.95 -	57,647.77
<b>Utility Worker II</b>	<b>G123</b>	43,935.95 -	57,647.77
<b>Facilities Coordinator</b>	<b>G117</b>	41,389.65 -	54,306.81
<b>Utility Worker I</b>	<b>G112</b>	39,380.88 -	51,671.08
<b>Senior Lifeguard</b>	<b>LG107</b>	39,333.45 -	51,608.83
<b>Parking Enforcement Officer</b>	<b>G107</b>	36,378.24 -	47,731.34
<b>Receptionist</b>	<b>G102</b>	35,651.01 -	46,777.15

**CITY OF DEL MAR  
PAY FOR PERFORMANCE/DEPARTMENT DIRECTORS  
SALARY INCREASE** 3%

**EFFECTIVE JULY 1, 2018**

**ORIGINAL**

<b>POSITION TITLE</b>	<b>Grade</b>	<b>MINIMUM</b>	<b>MAXIMUM</b>
<b>Assistant City Manager</b>	<b>M900</b>		
-Hourly		67.9006	90.4652
-Bi-Weekly		5,432.05	7,237.21
-Monthly		11,769.43	15,680.63
-Annual		141,233.22	188,167.59
<b>Department Directors</b>	<b>M850</b>		
-Hourly		55.5069	80.7725
-Bi-Weekly		4,440.55	6,461.80
-Monthly		9,621.19	14,000.57
-Annual		115,454.26	168,006.78
<b>Deputy Directors/Managers*</b>	<b>M800</b>		
-Hourly		48.2653	63.3283
-Bi-Weekly		3,861.22	5,066.26
-Monthly		8,365.99	10,976.90
-Annual		100,391.84	131,722.81
<b>Finance Officer</b>	<b>M780</b>		
-Hourly		44.1529	57.9324
-Bi-Weekly		3,532.23	4,634.59
-Monthly		7,653.16	10,041.61
-Annual		91,837.93	120,499.33

\* **Deputy Directors/Managers**

Deputy Chief Lifeguard/Community Services Director  
Deputy Public Works Director  
Principal Planner/Planning Manager  
Environmental Sustainability & Special Projects Manager

**CITY OF DEL MAR  
 PAY FOR PERFORMANCE/DEPARTMENT DIRECTORS  
 SALARY INCREASE 3%**

**EFFECTIVE JULY 1, 2018**

**REVISED**

<b>POSITION TITLE</b>	<b>Grade</b>	<b>MINIMUM</b>	<b>MAXIMUM</b>
<b>Assistant City Manager</b>	<b>M900</b>		
-Hourly		68.9476	90.4652
-Bi-Weekly		5,515.81	7,237.21
-Monthly		11,950.91	15,680.63
-Annual		143,410.95	188,167.59
<b>Department Directors</b>	<b>M850</b>		
-Hourly		61.5603	80.7725
-Bi-Weekly		4,924.83	6,461.80
-Monthly		10,670.46	14,000.57
-Annual		128,045.49	168,006.78
<b>Deputy Directors/Managers*</b>	<b>M800</b>		
-Hourly		48.2653	63.3283
-Bi-Weekly		3,861.22	5,066.26
-Monthly		8,365.99	10,976.90
-Annual		100,391.84	131,722.81
<b>Finance Officer</b>	<b>M780</b>		
-Hourly		44.1529	57.9324
-Bi-Weekly		3,532.23	4,634.59
-Monthly		7,653.16	10,041.61
-Annual		91,837.93	120,499.33

**\* Deputy Directors/Managers**

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

HOURLY RATES EFFECTIVE JANUARY 1, 2019

POSITION TITLE	Grade	A	B	C	D	E	F	G	H	I	J	K	L
Student Lifeguard *	706	12.00	12.30	12.61	12.92	13.25	13.58	13.92	14.26	14.62	14.99	15.36	15.75
Seasonal Lifeguard I *	702	13.96	14.31	14.67	15.03	15.41	15.80	16.19	16.60	17.01	17.44	17.87	18.32
Seasonal Lifeguard II *	709	16.09	16.50	16.91	17.33	17.76	18.21	18.66	19.13	19.61	20.10	20.60	21.12
Seasonal Lifeguard III *	710	19.22	19.70	20.20	20.70	21.22	21.75	22.29	22.85	23.42	24.01	24.61	25.22
Seasonal Worker I *	703	12.00	12.30	12.61	12.92	13.25	13.58	13.92	14.26	14.62	14.99	15.36	15.75
Seasonal Worker II *	704	13.53	13.86	14.21	14.57	14.93	15.30	15.69	16.08	16.48	16.89	17.32	17.75
Seasonal Worker III *	713	16.16	16.56	16.98	17.40	17.83	18.28	18.74	19.21	19.69	20.18	20.68	21.20
Minutes Clerk I/Clerical Asst/Planning	700	12.00	12.30	12.61	12.92	13.25	13.58	13.92	14.26	14.62	14.99	15.36	15.75
Minutes Clerk II	712	15.68	16.07	16.47	16.89	17.31	17.74	18.18	18.64	19.10	19.58	20.07	20.57
On-Call Clerical/Secretarial Aide	708	12.00	12.30	12.61	12.92	13.25	13.58	13.92	14.26	14.62	14.99	15.36	15.75
Code Enforcement Clerk	712	15.68	16.07	16.47	16.89	17.31	17.74	18.18	18.64	19.10	19.58	20.07	20.57
Intern I	700	12.00	12.30	12.61	12.92	13.25	13.58	13.92	14.26	14.62	14.99	15.36	15.75
Intern II	701	14.62	14.98	15.36	15.74	16.14	16.54	16.95	17.38	17.81	18.26	18.71	19.18

*The positions listed below are currently inactive, but remain on the salary schedule in the event that the City wishes to fund the positions.*

Student Firefighters	600	12.00
Student Paramedics	600	12.84
Call Firefighters	601	12.00

\*Employees in these positions will receive one and a half times (1.5x) their normal hourly rate for all hours worked on the following holidays: Memorial Day (last Monday in May), Independence Day (July 4), and Labor Day (1st Monday in September)

**CITY OF DEL MAR  
RESERVE SUMMARY REPORT  
FISCAL YEAR 2017-2018**

		<b>BEGINNING BALANCE JUL 1, 2017 AUDITED</b>	<b>REVENUES FY 2018</b>	<b>O &amp; M EXPENDITURES FY 2018</b>	<b>CIP EXPENDITURES FY 2018</b>	<b>TRANSFERS IN FY 2018</b>	<b>(OUT) FY 2018</b>	<b>ENDING BALANCE JUN 30, 2018 AUDITED</b>
<b>GENERAL FUND</b>								
CONTINGENCY	<b>23.44%</b>	5,419,689	16,099,416	(11,679,176)		2,521,805	(9,272,413)	3,089,321
RESTRICTED:								
SELF-INSURANCE		500,000	-	-		-	-	500,000
DESIGNATED:								
ENCUMBRANCES		-	-	-		120,321	-	120,321
DISTRICT TAX (MEASURE Q)		727,696	2,717,990	-		-	-	3,445,686
COASTAL PARKING REVENUE		12,930	110,066	(122,996)		-	-	-
SIDEWALK CAFÉ		-	2,450	(2,450)		-	-	-
PENSION RESERVE		105,194	-	-		557,500	-	662,694
LEAVE LIABILITY		100,000	-	-		-	-	100,000
EQUIPMENT REPLACEMENT		870,247	-	(133,270)		63,528	-	800,505
TOTAL GENERAL FUND		<u>7,735,756</u>	<u>18,929,922</u>	<u>(11,937,892)</u>	<u>-</u>	<u>3,263,154</u>	<u>(9,272,413)</u>	<u>8,718,527</u>
<b>ROAD MAINTENANCE REHAB ACCT</b>								
		-	25,179	-		-	-	25,179
<b>GAS TAX</b>								
		-	96,287	(440,148)		346,519	-	2,658
<b>OPEN SPACE</b>								
		146,943	510,465	(834,529)		177,121	-	-
DESIGNATED								
ENCUMBRANCES		-	-	-	-	40,650	-	40,650
CAPITAL IMPROVEMENT PROJECTS		-	-	-	(190,315)	190,315	-	-
OPEN SPACE ACQUISITION		120,388						120,388
TREE RESERVE		32,357						32,357
TOTAL OPEN SPACE FUND		<u>299,688</u>	<u>510,465</u>	<u>(834,529)</u>	<u>(190,315)</u>	<u>408,088</u>	<u>-</u>	<u>193,395</u>
<b>SUPPLEMENTAL LAW ENFORCEMENT FUND</b>								
		-	148,747	(215,490)		66,743	-	-
<b>REGIONAL COMMUNICATIONS FUND</b>								
		52,829	45,025	(74,275)	-	-	-	23,579
<b>GRANTS FUND</b>								
		20,489	167,416	(150,808)	-	-	-	37,097
<b>HOUSING FUND</b>								
		400,180	146,801	(114,555)	-	-	-	432,426
<b>AB 939 FUND</b>								
		220,806	56,567	(44,800)	-	-	-	232,573
<b>PEG FEE FUND</b>								
		169,059	162,535	(9,815)	-	-	(300,000)	21,779

**CITY OF DEL MAR  
RESERVE SUMMARY REPORT  
FISCAL YEAR 2017-2018**

	<b>BEGINNING BALANCE JUL 1, 2017 AUDITED</b>	<b>REVENUES FY 2018</b>	<b>O &amp; M EXPENDITURES FY 2018</b>	<b>CIP EXPENDITURES FY 2018</b>	<b>TRANSFERS IN FY 2018</b>	<b>(OUT) FY 2018</b>	<b>ENDING BALANCE JUN 30, 2018 AUDITED</b>
<b>CAPITAL IMPROVEMENT FUND</b>							
CONTINGENCY	-	314,496		(4,669,556)	4,355,060		-
DEBT SERVICE	-	-	(910,756)	-	910,756	-	-
ENCUMBRANCES	-	-			2,392,294	-	2,392,294
CITY HALL PROJECT	(5,702,715)	11,544,678	-	(7,481,102)	51,604	-	(1,587,535)
RESERVE FOR CAPITAL	2,131,452	-	-	-	-	(2,130,574)	878
TOTAL CAPITAL IMPROVEMENT FUND	(3,571,263)	11,859,174	(910,756)	(12,150,658)	7,709,714	(2,130,574)	805,637
<b>TRANSNET FUND</b>							
	84,731	209,784	-	(203,284)	-	(91,231)	-
<b>RTCIP</b>							
	-	2,427	-	-	-	-	2,427
<b>WORKERS' COMPENSATION FUND</b>							
	592,732	232,692	(292,405)	-	-	-	533,019
<b>WATER FUND</b>							
NET POSITION	787,898	3,462,653	(3,186,029)	-	192,233	(524,326)	732,429
RESTRICTED:							
CONTRIBUTED CAPITAL	4,028,272						4,028,272
DESIGNATED							
ENCUMBRANCES	-				278,826		278,826
SELF-INSURANCE	50,000						50,000
RATE STABILIZATION	150,000						150,000
CAPTIAL REPLACEMENT	400,000	-				(192,233)	207,767
NET PENSION LIABILITY	(924,126)		(89,259)				(1,013,385)
PENSION RESERVE	71,664				145,500		217,164
OPERATING RESERVE	100,000				100,000		200,000
EQUIPMENT REPLACEMENT	200,000		(24,652)				175,348
UTILITY PLANT IN SERVICE	7,290,299		(23,425)				7,266,874
TOTAL WATER FUND	12,154,007	3,462,653	(3,323,365)		716,559	(716,559)	12,293,295

**CITY OF DEL MAR  
RESERVE SUMMARY REPORT  
FISCAL YEAR 2017-2018**

	<b>BEGINNING BALANCE JUL 1, 2017 AUDITED</b>	<b>REVENUES FY 2018</b>	<b>O &amp; M EXPENDITURES FY 2018</b>	<b>CIP EXPENDITURES FY 2018</b>	<b>TRANSFERS</b>		<b>ENDING BALANCE JUN 30, 2018 AUDITED</b>
					<b>IN FY 2018</b>	<b>(OUT) FY 2018</b>	
<b>CLEANWATER FUND</b>	2,820	552,411	(498,070)	-	-	-	57,161
<b>WASTEWATER FUND</b>							
NET POSITION	-	3,108,660	(2,514,124)	-	-	(486,510)	108,026
	-						-
RESTRICTED							
IBANK RESERVE	228,828						228,828
CONTRIBUTED CAPITAL	650,814						650,814
LOAN RESERVE-STATE REVOLVING	332,979						332,979
DESIGNATED							
ENCUMBRANCES	-				338,462		338,462
SELF-INSURANCE	-					-	-
CAPITAL REPLACEMENT*	-			-		-	-
NET PENSION LIABILITY	(929,017)		(89,732)				(1,018,749)
PENSION RESERVE	71,181				148,048		219,229
OPERATING RESERVE	-					-	-
EQUIPMENT REPLACEMENT	-		(24,644)				(24,644)
UTILITY PLANT IN SERVICE	9,790,699	-	(368,246)				9,422,453
RATE STABILIZATION	-					-	-
TOTAL WASTEWATER FUND	10,145,484	3,108,660	(2,996,746)	-	486,510	(486,510)	10,257,398
TOTAL ENTERPRISE FUNDS	<b>22,302,311</b>	<b>7,123,724</b>	<b>(6,818,181)</b>	<b>-</b>	<b>1,203,069</b>	<b>(1,203,069)</b>	<b>22,607,854</b>
TOTAL - ALL FUNDS	<b>28,307,318</b>	<b>39,716,745</b>	<b>(21,843,654)</b>	<b>(12,544,257)</b>	<b>12,997,287</b>	<b>(12,997,287)</b>	<b>33,636,152</b>

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**CITY OF DEL MAR  
TREASURER'S REPORT**


Attachment C

S&P RATING	TYPE	INSTITUTION	ACCT #	CUSIP NO.	MATURITY DATE	QUARTERLY YIELD/ COUPON RATE	BOOK VALUE	PAR VALUE	MARKET VALUE
-	General Account	UNION BANK	2740012145	N/A	N/A	N/A	1,232,797	1,232,797	1,232,797
-	Workers Comp	UNION BANK	2740020806	N/A	N/A	N/A	-	-	-
-	MM	LAIF - GENERAL	98-37-244	N/A	N/A	2.291%	10,222,783	10,222,783	10,213,083
AAA	MM	SAN DIEGO COUNTY	44076	N/A	N/A	2.360%	2,652,496	2,652,496	2,641,960
	MM	US BANK	157518707631	N/A	N/A	0.025%	143,328	143,328	112,539
							<b>14,251,404</b>	<b>14,251,404</b>	<b>14,200,378</b>
AA+	FARM	FEDERAL GOVERNMENT AGENCY	6736303800	3133EFX36	4/5/2021	1.680%	200,930	200,000	195,898
	FHLB	FEDERAL GOVERNMENT AGENCY	6736303800	3130A9Z61	11/9/2021	1.500%	246,804	250,000	242,063
	FHLB	FEDERAL GOVERNMENT AGENCY	6736303800	3130ABF92	5/28/2019	1.370%	99,392	100,000	99,517
	CD	CERTIFICATE OF DEPOSITS	SEE	ATTACHED	DETAIL	2.320%	3,708,000	3,708,000	1,247,921
							<b>4,255,126</b>	<b>4,258,000</b>	<b>1,785,399</b>
							<b>18,506,530</b>	<b>18,509,404</b>	<b>15,985,777</b>

TYPE OF INVESTMENT	INVESTMENT DESCRIPTION	PRINCIPAL BALANCE JUN 30, 2018	SECOND QUARTER PURCHASES	SECOND QUARTER CALLED/MATURED	NET ACTIVITY OCT-DEC	PRINCIPAL BALANCE DEC 31, 2018	TOTAL PERCENTAGE BY TYPE
Cash on Hand		972,556	-	-	260,241	1,232,797	6.66%
Workers Comp		(0)	-	-	-	(0)	0.00%
LAIF	Local Agency Investment Fund	8,232,054	-	-	1,990,729	10,222,783	55.24%
SD Invest Pool	San Diego Co. Investment Pool	2,639,665	-	-	12,831	2,652,496	14.33%
Investment MM	US Bank Investment Account	112,538	-	-	30,790	143,328	0.77%
FHLB	Federal Government Agencies	447,734	99,392	-	-	547,126	2.96%
CD	Certificate of Deposits	3,808,000	-	(100,000)	-	3,708,000	20.04%
Total		<b>16,212,547</b>	<b>99,392</b>	<b>(100,000)</b>	<b>2,294,591</b>	<b>18,506,530</b>	<b>100.00%</b>

This investment report reflects the City of Del Mar's pooled investments which conform to the City of Del Mar's Investment Policy approved by the City Council on June 18, 2018. This program provides sufficient estimated revenues and cash flow liquidity to meet estimated expenses for the next six months. The Local Agency Investment Fund information is a synopsis. The complete reports are available from the Treasurer.

Prepared by:   
Rosanna Arguelles, Finance Officer

Date: 3/12/19 Reviewed by:   
Monica Molina, Finance Manager/Treasurer

Date: 3-12-2019

**CITY OF DEL MAR**  
**CERTIFICATE OF DEPOSITS**  
As of December 31, 2018

			Annualized				
	CUSSIP	PRINCIPAL AMOUNT	NOMINAL COUPON	Rate of Return	Portfolio Weighting	Weighted Coupon	MATURITY DATE
C1 Bank - CD	206810AD5	100,000.00	1.60000	1.60000	2.70%	0.04314995	4/4/2019
Discover Bnk Greenwood-CD	254672MF2	100,000.00	1.40000	1.60000	2.70%	0.04314995	4/22/2019
American Exprees - CD	02587DXJ2	100,000.00	1.45000	1.45000	2.70%	0.03910464	4/29/2019
BMW Bank - CD	05580AAD6	200,000.00	1.90000	1.90000	5.39%	0.10248112	5/16/2019
Barclays Bank - CD	06740KHK6	247,000.00	2.10000	2.10000	6.66%	0.13988673	7/23/2019
Discover Bank Greenwood-CD	254672MH8	148,000.00	1.85000	1.85000	3.99%	0.07384035	4/22/2020
Ally Bank - CD	02006I3C5	200,000.00	1.90000	1.90000	5.39%	0.10248112	6/8/2020
Capital One USA - CD	140420VX5	247,000.00	2.30000	2.30000	6.66%	0.15320928	9/23/2020
Capital One VA - CD	14042RAB7	247,000.00	2.30000	2.30000	6.66%	0.15320928	9/23/2020
JP Morgan Chase Bank - CD	48125YS47	200,000.00	1.55000	1.55000	5.39%	0.08360302	4/19/2021
Wells Fargo Bank - CD	949763RR9	240,000.00	3.00000	3.00000	6.47%	0.19417476	6/14/2021
Comenity Cap Bank - CD	20033ASN7	248,000.00	1.70000	1.70000	6.69%	0.11370011	10/12/2021
Goldman Sachs Bank - CD	38148PKN6	200,000.00	2.40000	2.40000	5.39%	0.12944984	6/7/2022
Allegiance BK Tex Housten	01748DAX4	248,000.00	2.15000	2.15000	6.69%	0.14379720	9/29/2022
Sallie Mae Bank - CD	795450H32	246,000.00	2.50000	2.50000	6.63%	0.16585761	12/20/2022
Citibank - CD	17312QL98	240,000.00	3.20000	3.20000	6.47%	0.20711974	5/23/2023
Medallion Bank - CD	58404DCM1	248,000.00	3.25000	3.25000	6.69%	0.21736785	7/31/2023
Enerbank USA - CD	29278TDM9	249,000.00	3.20000	3.20000	6.72%	0.21488673	9/28/2023
		<b>\$ 3,708,000.00</b>	<b>1.88636</b>	<b>1.89545</b>	<b>100.00%</b>	<b>2.32046926</b>	

<b>CITY OF DEL MAR DEPARTMENT CONSOLIDATION PROPOSAL FISCAL YEAR 2019-20</b>			
<b>Current Staffing</b>	<b>FTE</b>	<b>Proposed Staffing</b>	<b>FTE</b>
<b>Administrative Services Department</b>		<b>Administrative Services Department</b>	
Administrative Services Director	1.0	Administrative Services Director	1.0
Management Analyst	1.0	Information Technology Manager	1.0
Administrative Assistant	1.0	Finance Manager/Treasurer *	1.0
Information Technology Manager	1.0	Finance Officer	1.0
Information Technician	1.0	Management Analyst **	2.0
<b>Finance Department</b>		Accounting Technician II	2.0
Director of Finance/Treasurer	1.0	Information Technician	1.0
Finance Officer	1.0	Administrative Assistant I/II ***	3.0
Accounting Technician II	2.0	Part-Time Admin Assistant I	0.5
Administrative Assistant II	1.0	Part-Time Management Intern I	0.5
P/T Finance Interns (2)	1.0		
P/T Finance Officer	0.5		
P/T Management Intern	0.5		
P/T Administrative Assistant	0.5		
<b>Planning Department/City Manager</b>			
Administrative Assistant	1.0		
<b>Total FTE</b>	<b>13.5</b>		<b>13.0</b>
<b>Current Cost (Salaries/Benefits)</b>	<b>\$1,038,530</b>	<b>Proposed Cost (Salaries/Benefits)</b>	<b>\$966,870</b>
<b>Proposed Savings</b>			<b>(\$71,660)</b>

\*Reclassify the Director of Finance/Treasurer position to Finance Manager/Treasurer position

\*\* Replace multiple part-time positions with 1 Full-Time, Management Analyst to assist Finance, City Clerk/Human Resources

\*\*\*One Admin Assistant Transferred from Planning/CM Office

**Benefits of Replacing 3, P/T Staff Positions with a Full-Time, Regular Position:**

Reduce high turnover

Eliminate inefficiency of ongoing training of temporary staff

Provide a consistent and higher level skill set to accomplish work assignments

**Examples of Management Analyst Assignments**

OpenGov

Section 115 Trust

Project Accounting

Accounting Reporting

Budget Reports

30 Year Forecast

Risk Management Assistance

Cross trained to cover other department staff

Public Records Requests

Contracting/Purchasing

**Examples of Administrative Assistant Assignments (Transferred from Planning/CM Office)**

Front Counter coverage/processing payments

Assist with processing accounts payable checks

Daily deposit reconciliation

Business license processing

Journal entries/Data entry

CITY OF DEL MAR UNFUNDED ITEMS FISCAL YEAR 2018-2019			
Description of Item	Amount	Fund	Ongoing/One-Time
<b>Capital Improvement Projects</b>			
Powerhouse Path Lights	55,000	OS CIP	One-Time
Seagrove Park Lights	160,000	OS CIP	One-Time
21st Tennis Court Ditch	300,000	GF CIP	One-Time
Maintenance budget for currently owned art pieces	10,000	GF CIP	One-Time
Jimmy Durante Blvd stripping	20,000	GF CIP	One-Time
Jimmy Durante Blvd asphalt repairs	80,000	GF CIP	One-Time
29th Street Seawall	350,000	GF CIP	One-Time
<b>TOTAL</b>	<b>\$ 975,000</b>		
<b>Council Goals &amp; Priority Work Program</b>			
Façade Improvement Pilot Program	40,000	GF Special Project	One-Time
IT Strategic Plan	50,000	GF Special Project	One-Time
<b>TOTAL</b>	<b>\$ 90,000</b>		
<b>New Items</b>			
Sand Compatability Opportunistic Use Program (SCOUP) \$300K-\$500K	75,000	GF Special Project	One-Time
Fairgrounds Affordable Housing/Annexation (\$400K- \$500K)	25,000	GF Special Project	One-Time
<b>TOTAL</b>	<b>\$ 100,000</b>		
<b>Total One-Time Expenditures</b>	<b>\$ 1,165,000</b>		



**From:** Laura DeMarco <[laurastanleydemarco@yahoo.com](mailto:laurastanleydemarco@yahoo.com)>  
**Sent:** Monday, March 18, 2019 12:04 PM  
**To:** David Druker <[ddruker@delmar.ca.us](mailto:ddruker@delmar.ca.us)>; Terry TG. Gaasterland <[gaasterland@gmail.com](mailto:gaasterland@gmail.com)>; Dwight Worden <[dworden@delmar.ca.us](mailto:dworden@delmar.ca.us)>; Sherryl L. Parks <[sparks@delmar.ca.us](mailto:sparks@delmar.ca.us)>; Ellie Haviland <[ehaviland@delmar.ca.us](mailto:ehaviland@delmar.ca.us)>  
**Cc:** Scott Huth <[shuth@delmar.ca.us](mailto:shuth@delmar.ca.us)>; City Clerk Mail Box <[CityClerk@delmar.ca.us](mailto:CityClerk@delmar.ca.us)>  
**Subject:** Red dot item 8: Increase of \$1M for litigation expenses

Dear City Council Members and Staff,

It was shocking to see the mid-year budget request for an extra \$1.02M which brings total legal expenses to \$1.52M for the fiscal year ending 6/30/2019, a new record for the City of Del Mar (see excerpt below). In comparison, the City of Solana Beach's legal services budget is \$523K for the same period.

**PROPOSED MIDYEAR BUDGET CHANGES:**

Proposed expenditure adjustments to the General Fund and Special Revenue Fund are described in the tables below:

**GENERAL FUND ADJUSTMENTS**

<b>TABLE 1</b>		
<b>GENERAL FUND EXPENDITURE ADJUSTMENTS</b>		
<b>Fund</b>	<b>Description</b>	<b>Adjustment</b>
Legal Services	Additional legal services required by City for claims/litigation and City Council special projects; partially offset by reimbursement from excess insurance provider. Described further below.	\$1,015,785
Community Support	Higher TOT resulting in higher amount to be passed through to DMVA per their agreement.	\$15,550
Parking Enforcement	Increased credit card processing fees; offset by increased parking transactions	\$43,000
Equipment Replacement	Purchase two vehicles, one for beach maintenance totaling	\$38,000
Law Enforcement	Traffic & law enforcement monthly service costs were less than expected	(\$47,150)
Finance	Lower than anticipated property tax admin fee	(\$20,000)
Risk Management	Annual premium costs were less than expected	(\$25,000)

Planning	Position vacancy resulting in salary/benefit savings	(\$70,000)
Lifeguard Services	Position vacancy resulting in salary/benefit savings	(\$30,000)
<b>Total Net Adjustments</b>		<b>\$920,185</b>

<b>TABLE 2</b>		
<b>GENERAL FUND REVENUE ADJUSTMENTS</b>		
<b>Fund</b>	<b>Description</b>	<b>Adjustment</b>
Sales Tax	Based on sales tax consultant projections for remainder of fiscal year	\$77,650
Parking Meters & Violations	Higher than anticipated revenue due to extended enforcement hours and available parking spaces	\$150,000
Interest Income	Projection aligned with actuals from previous fiscal year	\$40,000
Excess Insurance Reimbursement	Reimbursement from excess insurance provider for several significant lawsuits against the City (City only pays the first \$100,000 in expenses per lawsuit, then all costs are covered by insurance)	\$767,930
Other General Fund Revenue Sources		\$48,000
Measure Q	More revenue anticipated than originally project	\$449,000
Red Light Enforcement	Less than anticipated revenue due to discontinued use of cameras during construction on corner of 4 <sup>th</sup> Street and Del Mar Heights Road	(\$55,000)
<b>Total Net Adjustments</b>		<b>\$1,477,580</b>

How can the City assume \$767,930 of that increase will be covered by insurance given all its exclusions which may apply in some cases?

Laura

Sent from my iPhone