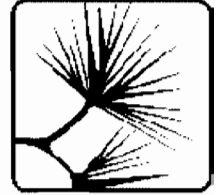




# City of Del Mar Staff Report



TO: Honorable Mayor and City Council Members

FROM: Teresa S. McBroome, Director of Finance/Treasurer  
Via Karen P. Brust, City Manager *KPB* *TSM*

DATE: February 7, 2011

SUBJECT: Fiscal Year 2010-2011 Second Quarter Financial Report and Resolution Amending the Fiscal Years 2009-2010 and 2010-2011 Operating and Capital Budget

REQUESTED ACTION/RECOMMENDATION:

Accept the Fiscal Year 2010-2011 Second Quarter Financial Report and adopt the resolution amending the Fiscal Years 2009-2010 and 2010-2011 Operating and Capital Budget.

EXECUTIVE SUMMARY:

The Second Quarter Financial Report provides Council with an opportunity to review and adjust, if needed, the original revenue projections and budget estimates based on six months of actual activity. Adjustments are a result of previously approved Council actions during this same time period and from unanticipated expenditures due to information that was not previously available, as well as changes in revenue projections based on actual revenue received from July to December 2010.

With a net increase of \$169,060 in projected General Fund revenue adjustments and a net increase of \$45,000 of General Fund expenditure adjustments, the new projected General Fund contingency reserve is 18.61 percent, which is higher than the previous projected percentage of 17.49 percent calculated for the First Quarter Financial Report and the 10.54 percent calculated for the Mid-Term Budget Update.

DISCUSSION/ANALYSIS:

The City continues to show positive financial results after being economically challenged the last two fiscal years. It is through the significant work of the City by proactively streamlining operations, finding cost-cutting strategies, and pursuing revenue enhancements that the City has been able to preserve its financial health without eliminating services that the City has always provided. Additionally, the

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employees have participated in cost cutting by not taking salary increases these last two fiscal years. It is also important to note that the City has not funded its Equipment Replacement Reserve for the past five years and has funded limited General Fund capital projects. While recent results have been positive, the City continues to monitor revenues closely and to strictly control expenditures.

The higher than estimated General Fund contingency is largely a result of the positive results from the previous fiscal year as well as positive results in the City's primary tax revenues. The ending fund balance in the General Fund for the previous fiscal year which is then carried forward into the current fiscal year as the beginning balance is higher at \$3,354,426 than what was previously projected at \$2,284,061. This is a result of higher than expected revenues and lower expenditures than budgeted.

Revenues:

General Fund Revenues – A review was done of the three primary revenues, which are Property Tax, Sales Tax, and Transient Occupancy Tax (TOT). Adjustments are not being recommended for Property Tax or Sales Tax, but an increase of \$50,000 is being recommended for TOT.

Property Tax – Property taxes continue to be the City's strongest and most stable revenue source. For the third time in a row, Del Mar's assessed valuations have had the highest increase in the County. The amended projection for Fiscal Year 2010-2011 of \$3,689,903 is three percent higher than the prior year's amended projection. No adjustments are being recommended at this time.

Sales Tax – The projection for Fiscal Year 2010-2011 is \$986,941 which is two percent higher than the prior year's amended projection. There has been a slight increase in sales tax activity; however, due to the reduced amount that has been received to date compared to the same time in the previous fiscal year, no adjustments are being recommended at this time.

Transient Occupancy Tax (TOT) – TOT collections through the end of December have been consistently strong each month for the current fiscal year. July through December collections are 15.2 percent higher when compared to the same time period in the previous fiscal year. Based on this, an adjustment to increase the projection by \$50,000 is being recommended resulting in a new projection of \$1,538,070.

Other General Fund Revenues – As a brief summary, other revenue sources in the General Fund were reviewed and based on actual activity from the first six months, a net increase of \$119,060 is being adjusted to the projection. This net increase is primarily due to an increase in Sales Tax in Lieu of Property Tax of \$128,493 and Parking Meter Revenue of \$25,000, offset by a decrease in Parking Violations of \$50,000.

Other Fund Revenues – Revenue in the other funds is projected to increase by a net amount of \$165,411. This increase is primarily due to the contribution from the Friends

of the Powerhouse of \$160,000 for the Beach Safety Center Project in the CIP Fund. The CIP Fund is also increased by \$595,402 and is offset by a transfer from the Grants Fund to reflect the award of the Vector Grants from the County of San Diego. There is a slight increase in the Grants Fund of \$12,650 for the Fire Department offset by a net decrease in the Open Space Fund of \$7,239. Refer to Attachment B for the Summary of Revenue Adjustments.

Expenditures:

The Mid-term Budget Update amended the Fiscal Year 2010-2011 budget to \$35,879,591 and was amended by the First Quarter Financial Report to \$46,939,293. This report recommends an amendment of projected expenditures by \$1,003,211 largely due to continuing appropriations charged against the prior year budget. The adjustment in expenditures is due to the following items:

- 1) Continuing appropriations for unspent expenditures on approved Water CIP projects of \$680,308;
- 2) Previously approved Council actions of \$295,253; and
- 3) Recommended changes of \$27,650 with this report.

The continuing appropriations of \$680,308 are for approved CIP projects in the Water CIP Fund for the Crest and Torrey Pines Roof Replacement (\$180,330) and Zuni Roof Replacement (\$499,978). These are unspent expenditures against the prior year budget and do not affect the General Fund Contingency Reserve.

The previously approved Council actions since October 2010 in the amount of \$295,253 are primarily to increase the CIP Fund by \$160,000 for the Beach Safety Center Project and to increase the Water CIP Fund by \$37,003 and the Wastewater CIP Fund by \$68,250 for the Bi-annual Water and Sewer Improvements. Council also previously approved an increase in Outside Legal Services for \$30,000 towards the contract with Nossaman LLP.

The following recommendations are being made to increase expenditures by \$27,650 in the General Fund for Parking Enforcement (\$15,000) due to an increase in credit card fees and in the Grants Fund for Fire Protection Services (\$12,650). Both of these increases are offset by revenue increases and do not affect the General Fund Contingency Reserve.

Please refer to Attachment C for the Summary of Expenditure Adjustments.

City's Cash and Investments

Per the City's Investment Policy, the Cash and Investment Schedule is required to be distributed quarterly. Included in this report is the Cash and Investment Schedule as of December 31, 2010. Refer to Attachment D.

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FISCAL IMPACT:

General Fund revenue estimates for the quarter ended December 31, 2010 are anticipated to be higher by a net increase of \$169,060 projected through June 30, 2011. General Fund expenditures are projected to have a net increase of \$45,000. The projected ending General Fund contingency reserve, in the amount of \$3,320,859, is 18.61 percent, and is well within Council's policy of a 10 to 20 percent contingency reserve.

ENVIRONMENTAL IMPACT:

Not applicable.

PRIOR CITY COUNCIL REVIEW:

Council accepted and approved the Mid-term Budget Update of Fiscal Years 2009-2010 and 2010-2011 Operating and Capital Budget on June 21, 2010. Council accepted and approved the Fiscal Year 2010-2011 First Quarter Financial Report on November 15, 2010 amending the Fiscal Years 2009-2010 and 2010-2011 Operating and Capital Budget.

INPUT/RECOMMENDATION FROM CITY BOARDS AND/OR CITIZENS' COMMITTEES:

The Finance Committee was presented with the Draft Fiscal Year 2010-2011 Second Quarter Financial Report at their meeting on February 2, 2011.

ATTACHMENTS:

- Attachment A – Resolution Amending the Fiscal Years 2009-2010 and 2010-2011 Operating and Capital Budget
- Attachment B – Summary of Revenue Adjustments
- Attachment C – Summary of Expenditure Adjustments
- Attachment D – Cash and Investment Schedule

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ATTACHMENT A

For City Council Report dated February 7, 2011

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RESOLUTION 2011-\_\_\_\_\_

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEL MAR,  
CALIFORNIA, AMENDING THE FISCAL YEARS 2009-2010 AND 2010-  
2011 OPERATING AND CAPITAL BUDGET

WHEREAS, on June 22, 2009, the City Council of the City of Del Mar passed Resolution 2009-45 adopting the Fiscal Years 2009-2010 and 2010-2011 Operating and Capital Budget; and

WHEREAS, the City Council desires to review the budget on a regular basis to ensure close monitoring of activity; and

WHEREAS, information not available at the time of the budget adoption requires adjustments to the Operating and Capital Budget in order to deliver the services expected by the City Council.

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 2009-2010 and 2010-2011 Operating and Budget is amended as shown on Exhibit A - Fiscal Year 2010-2011 Second Quarter Financial Report.

PASSED, APPROVED AND ADOPTED at a Regular Meeting of the City Council of the City of Del Mar, held on the 7th day of February 2011.

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DON MOSIER, Mayor  
City of Del Mar

APPROVED AS TO FORM:

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Leslie E. Devaney  
City Attorney

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ATTEST AND CERTIFICATION:

STATE OF CALIFORNIA  
COUNTY OF SAN DIEGO  
CITY OF DEL MAR

I, Mercedes Martin, City Clerk of the City of Del Mar, California DO HEREBY CERTIFY, that the foregoing is a true and correct copy of Resolution 2011-\_\_\_\_\_, adopted by the City Council of the City of Del Mar, California, at a Regular Meeting held the \_\_\_\_ day of February 2011, by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

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Mercedes Martin, City Clerk  
City of Del Mar

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**CITY OF DEL MAR  
FISCAL YEAR 2010-2011 SECOND QUARTER FINANCIAL REPORT  
OPERATING AND CAPITAL IMPROVEMENT BUDGET  
RESERVE SUMMARIES**

RESERVE TITLE	Beg. Balance 07/01/10 Audited	Revenue FY 2011	O & M Expenditures FY 2011	CIP Expenditures FY 2011	In FY 2011	(Out) FY 2011	Projected End Balance 06/30/11
<b>GENERAL FUND</b>							
<b>CONTINGENCY</b>	18.61% \$	2,121,971	\$ 14,631,946	\$ (9,235,789)	\$ -	\$ 30,000	\$ (5,746,271) \$ 1,801,857
<b>RESTRICTED:</b>							
SELF-INSURANCE		189,000	3,287	(15,000)	-	72,000	249,287
<b>DESIGNATED:</b>							
ENCUMBRANCES		11,012	-	(11,012)	-	-	-
REVENUE LOSS		500,000	-	-	-	-	500,000
SOFTWARE LICENSING		6,960	-	-	-	-	6,960
ENVIRONMENTAL TRUST		-	-	-	-	-	-
SIDEWALK CAFÉ		193	3,891	-	-	-	4,084
TECHNOLOGY RESERVE		-	-	-	-	-	-
DEPOSITS		60,000	-	-	-	-	60,000
UNDERGROUNDING RESERVE		-	-	-	-	-	-
PERS RESERVE		-	-	-	200,000	-	200,000
LEAVE LIABILITY		105,041	-	-	50,000	-	155,041
EQUIPMENT REPLACEMENT		360,249	-	(101,619)	-	85,000	343,630
<b>TOTAL GENERAL FUND</b>		<b>3,354,426</b>	<b>14,639,124</b>	<b>(9,363,420)</b>	<b>-</b>	<b>437,000</b>	<b>(5,746,271) 3,320,859</b>
<b>LIBRARY</b>							
<b>CONTINGENCY</b>		-	-	(10,825)	-	10,825	-
<b>GAS TAX FUND</b>							
CONTINGENCY		1,116	74,283	(439,868)	-	364,469	-
ENCUMBRANCES		4,152	-	(4,152)	-	-	-
<b>TOTAL GAS TAX FUND</b>		<b>5,268</b>	<b>74,283</b>	<b>(444,020)</b>	<b>-</b>	<b>364,469</b>	<b>-</b>
<b>OPEN SPACE FUND</b>							
<b>CONTINGENCY</b>		-	413,733	(4,358,707)	(7,091)	3,952,065	-
<b>DESIGNATED:</b>							
OPEN SPACE ACQUISITION		285,307	-	(300,806)	-	15,499	-
ENCUMBRANCES		7,091	-	(7,091)	-	-	-
RIVERMOUTH OPENING		1,756	-	-	-	-	1,756
TREE RESERVE		49,718	-	-	-	3,000	(30,000) 22,718
SAND REPLENISHMENT		-	-	-	-	-	-
<b>TOTAL OPEN SPACE FUND</b>		<b>343,872</b>	<b>413,733</b>	<b>(4,666,604)</b>	<b>(7,091)</b>	<b>3,970,564</b>	<b>(30,000) 24,474</b>
<b>SUPPLEMENTAL LAW</b>							
<b>RESTRICTED</b>		-	100,000	(192,338)	-	92,338	-

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**CITY OF DEL MAR  
FISCAL YEAR 2010-2011 SECOND QUARTER FINANCIAL REPORT  
OPERATING AND CAPITAL IMPROVEMENT BUDGET  
RESERVE SUMMARIES**

RESERVE TITLE	Beg. Balance 07/01/10 Audited	Revenue FY 2011	O & M Expenditures FY 2011	CIP Expenditures FY 2011	In FY 2011	(Out) FY 2011	Projected End Balance 06/30/11
<b>REGIONAL COMMUNICATIONS</b>							
RESTRICTED	12,145	45,000	(37,809)	-	-	-	19,336
<b>GRANTS</b>							
RESTRICTED	-	767,600	(767,600)	-	-	-	-
<b>HOUSING</b>							
RESTRICTED	710,813	126,000	(107,529)	-	-	-	729,284
<b>WILDFIRE PROTECTION BOND DEBT</b>							
RESTRICTED	208,221	183,560	(177,295)	-	-	-	214,486
<b>CAPITAL IMPROVEMENT FUND</b>							
CONTINGENCY	50,000	19,683,990	-	(20,585,461)	901,075	-	49,604
ENCUMBRANCES	201,646	-	-	(201,646)	-	-	-
RESERVE FOR CAPITAL	174,947	-	-	-	-	-	174,947
<b>TOAL CAPITAL IMPROVEMENT FUND</b>	<b>426,593</b>	<b>19,683,990</b>	<b>-</b>	<b>(20,787,107)</b>	<b>901,075</b>	<b>-</b>	<b>224,551</b>
<b>PROP 42 FUND</b>							
RESTRICTED	-	32,000	-	(32,000)	-	-	-
<b>TRANSNET II FUND</b>							
RESTRICTED	1,236	160,000	-	(160,000)	-	-	1,236
<b>RTCIP FUND</b>							
RESTRICTED	6,822	-	-	-	-	-	6,822
<b>TOTAL GENERAL GOVERNMENT</b>	<b>5,069,396</b>	<b>36,225,290</b>	<b>(15,767,440)</b>	<b>(20,986,198)</b>	<b>5,776,271</b>	<b>(5,776,271)</b>	<b>4,541,048</b>
<b>WORKERS' COMPENSATION FUND</b>							
FUND BALANCE	679,115	240,723	(185,862)	-	-	-	733,976

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**CITY OF DEL MAR**  
**FISCAL YEAR 2010-2011 SECOND QUARTER FINANCIAL REPORT**  
**OPERATING AND CAPITAL IMPROVEMENT BUDGET**  
**RESERVE SUMMARIES**

RESERVE TITLE	Beg. Balance 07/01/10 Audited	Revenue FY 2011	O & M Expenditures FY 2011	CIP Expenditures FY 2011	In FY 2011	(Out) FY 2011	Projected End Balance 06/30/11
<b>WATER FUND</b>							
<b>FUND BALANCE</b>	132,045	2,370,469	(2,441,144)	-	-	(40,000)	21,370
<b>RESTRICTED:</b>							
BOND SECURITY	232,063	-	-	-	-	-	232,063
CONTRIBUTED CAPITAL	4,028,272	-	-	-	-	-	4,028,272
WILDFIRE PROTECTION	21,604	-	-	-	-	-	21,604
<b>DESIGNATED:</b>							
ENCUMBRANCES	859	-	(859)	-	-	-	-
SELF-INSURANCE	50,000	-	-	-	-	-	50,000
RATE STABILIZATION	200,000	-	-	-	-	-	200,000
CAPITAL REPLACEMENT	2,457,027	-	-	(963,170)	-	-	1,493,857
OPERATING RESERVE	199,837	-	-	-	20,000	-	219,837
EQUIPMENT REPLACEMENT	212,286	-	-	-	20,000	-	232,286
UTILITY PLANT IN SERVICE	6,655,537	-	-	-	-	-	6,655,537
<b>TOTAL WATER FUND</b>	<b>14,189,530</b>	<b>2,370,469</b>	<b>(2,442,003)</b>	<b>(963,170)</b>	<b>40,000</b>	<b>(40,000)</b>	<b>13,154,826</b>
<b>CLEANWATER FUND</b>							
RETAINED EARNINGS	-	477,568	(474,446)	-	-	-	3,122
ENCUMBRANCES	1,900	-	(1,900)	-	-	-	-
<b>TOTAL CLEAN WATER FUND</b>	<b>1,900</b>	<b>477,568</b>	<b>(476,346)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,122</b>
<b>WASTEWATER FUND</b>							
<b>FUND BALANCE</b>	800,439	7,365,107	(2,439,791)	-	-	(4,556,726)	1,169,029
<b>RESTRICTED:</b>							
BOND SECURITY	456,552	-	-	-	-	-	456,552
CONTRIBUTED CAPITAL	650,814	-	-	-	-	-	650,814
<b>DESIGNATED:</b>							
ENCUMBRANCES	859	-	(859)	-	-	-	-
CAPITAL REPLACEMENT	1,384,754	-	-	(4,680,835)	4,511,726	-	1,215,645
OPERATING RESERVE	300,000	-	-	-	10,000	-	310,000
UTILITY PLANT IN SERVICE	5,341,904	-	-	-	-	-	5,341,904
RATE STABILIZATION	200,000	-	-	-	35,000	-	235,000
<b>TOTAL WASTEWATER FUND</b>	<b>9,135,322</b>	<b>7,365,107</b>	<b>(2,440,650)</b>	<b>(4,680,835)</b>	<b>4,556,726</b>	<b>(4,556,726)</b>	<b>9,378,944</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>23,326,752</b>	<b>10,213,144</b>	<b>(5,358,999)</b>	<b>(5,644,005)</b>	<b>4,596,726</b>	<b>(4,596,726)</b>	<b>22,536,892</b>
<b>TOTAL - ALL FUNDS</b>	<b>29,075,263</b>	<b>46,679,157</b>	<b>(21,312,301)</b>	<b>(26,630,203)</b>	<b>10,372,997</b>	<b>(10,372,997)</b>	<b>27,811,916</b>

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**CITY OF DEL MAR**  
**FISCAL YEAR 2010-2011 SECOND QUARTER FINANCIAL REPORT**  
**COMPARATIVE SUMMARY OF REVENUE**  
**JULY 1 - DECEMBER 31, 2010**

ACCOUNT NAME	FISCAL YEAR 2008-2009			FISCAL YEAR 2009-2010			FISCAL YEAR 2010-2011					
	ACTUAL AT 6/30	ACTUAL AT 12/31	%	AUDITED ACTUAL AT 6/30	ACTUAL AT 12/31	%	ADOPTED	1ST QTR AMENDED BUDGET	ACTUAL AT 12/31	2ND QTR PROJECTED 2010-2011	INCREASE/ (DECREASE)	
<b>GENERAL FUND</b>												
<u>PROPERTY TAXES</u>												
PROPERTY TAX IN LIEU OF VLF	3,481,117	1,406,807	40%	3,632,400	1,520,647	42%	3,589,903	3,689,903	1,611,465	3,689,903	-	
	375,718	-	0%	397,360	-	0%	386,209	406,209	-	410,018	3,809	
<b>TOTAL</b>	<b>3,856,835</b>	<b>1,406,807</b>	<b>36%</b>	<b>4,029,760</b>	<b>1,520,647</b>	<b>38%</b>	<b>3,976,112</b>	<b>4,096,112</b>	<b>1,611,465</b>	<b>4,099,921</b>	<b>3,809</b>	
<u>OTHER TAXES</u>												
SALES AND USE TAX	979,684	595,275	61%	1,120,657	579,392	52%	1,046,941	986,941	539,347	986,941	-	
SALES TAX IN LIEU OF PROPERTY TAX	382,376	-	0%	247,082	-	0%	391,720	251,720	-	380,213	128,493	
TRANSIENT OCCUPANCY TAX	1,418,345	712,735	50%	1,505,531	732,386	49%	1,618,070	1,488,070	753,053	1,538,070	50,000	
FRANCHISES	375,033	63,789	17%	342,989	65,204	19%	334,997	334,997	72,288	334,997	-	
BUSINESS LICENSE TAX	197,696	50,839	26%	188,535	41,676	22%	188,528	188,528	42,195	188,528	-	
REAL PROPERTY TRANSFER TAX	63,980	23,154	36%	109,150	16,594	15%	50,000	50,000	13,421	50,000	-	
<b>TOTAL</b>	<b>3,417,114</b>	<b>1,445,792</b>	<b>42%</b>	<b>3,513,944</b>	<b>1,435,252</b>	<b>41%</b>	<b>3,630,256</b>	<b>3,300,256</b>	<b>1,420,304</b>	<b>3,478,749</b>	<b>178,493</b>	
<u>LICENSES &amp; PERMITS</u>												
OPERATIONS PERMITS	19,953	8,157	41%	20,301	12,496	62%	20,435	20,435	13,001	20,435	-	
PW-ENCROACHMENT PERMIT FEES	49,022	38,631	79%	46,079	36,587	79%	53,045	47,045	37,263	47,045	-	
JUNIOR LIFEGUARDS	8,900	3,450	39%	10,395	3,220	31%	7,479	9,000	5,400	9,000	-	
PARKING PERMITS	77,875	50,238	65%	76,775	52,303	68%	80,959	76,480	60,844	76,480	-	
<b>TOTAL</b>												
<u>VEHICLE FINES</u>												
VEHICLE CODE FINES	57,018	26,674	47%	46,681	23,660	51%	57,222	47,222	39,442	47,222	-	
PENALTIES	4,258	72	2%	9,025	4,547	50%	4,429	4,429	76	4,429	-	
PARKING VIOLATIONS	596,712	318,217	53%	589,038	329,354	56%	641,650	577,257	346,485	527,257	(50,000)	
RED LIGHT ENFORCEMENT	94,576	48,412	51%	121,620	46,853	39%	81,000	105,000	50,547	105,000	-	
ADMINISTRATIVE CITATIONS	8,450	4,700	56%	15,368	10,000	65%	7,500	10,000	15,850	15,850	5,850	
<b>TOTAL</b>	<b>761,014</b>	<b>398,075</b>	<b>52%</b>	<b>781,732</b>	<b>414,414</b>	<b>53%</b>	<b>791,801</b>	<b>743,908</b>	<b>452,400</b>	<b>699,758</b>	<b>(44,150)</b>	

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**CITY OF DEL MAR  
FISCAL YEAR 2010-2011 SECOND QUARTER FINANCIAL REPORT  
COMPARATIVE SUMMARY OF REVENUE  
JULY 1 - DECEMBER 31, 2010**

ACCOUNT NAME	FISCAL YEAR 2008-2009		FISCAL YEAR 2009-2010		FISCAL YEAR 2010-2011				INCREASE/ (DECREASE)		
	ACTUAL AT 6/30	ACTUAL AT 12/31	%	AUDITED ACTUAL AT 6/30	ACTUAL AT 12/31	%	ADOPTED	1ST QTR AMENDED BUDGET		ACTUAL AT 12/31	2ND QTR PROJECTED 2010-2011
<b>General Fund (Cont'd)</b>											
INCOME-USE OF ASSETS											
INVESTMENT EARNINGS-GENERAL	88,107	35,573	40%	26,419	4,775	18%	89,631	39,631	9,173	39,631	-
INV EARN - SELF INSURANCE	-	-	0%	-	-	0%	3,287	3,287	-	3,287	-
SIDEWALK CAFÉ USER FEE	-	-	0%	2,193	2,022	92%	-	3,891	3,891	3,891	-
RENTAL INCOME	47,187	23,581	50%	51,024	25,394	50%	44,972	69,972	43,148	69,972	-
PARKING METERS	411,175	219,068	53%	487,068	254,605	52%	417,047	467,047	281,252	492,047	25,000
<b>TOTAL</b>	<b>546,469</b>	<b>278,222</b>	<b>51%</b>	<b>566,704</b>	<b>286,796</b>	<b>51%</b>	<b>554,937</b>	<b>583,828</b>	<b>337,464</b>	<b>608,828</b>	<b>25,000</b>
FROM OTHER AGENCIES											
MOTOR VEHICLE LICENSE FEE	15,572	5,751	37%	13,516	3,072	23%	10,814	12,000	4,275	12,000	-
PUBLIC SAFETY AUGMENTATION FUND(PSAF)	57,583	26,800	47%	53,033	28,594	54%	63,809	43,809	22,526	43,809	-
HOMEOWNER EXEMPT	32,198	4,584	14%	34,780	-	0%	25,000	10,000	5,426	10,000	-
CONTRACT SOLANA BEACH	20,100	3,225	16%	17,175	6,150	36%	15,600	27,600	10,200	27,600	-
ON-TRK PARI-MUTUEL	55,441	55,441	100%	36,661	36,661	100%	48,515	22,802	22,808	22,808	6
OFF-TRK PARI-MUTUEL	48,584	17,135	35%	41,346	13,891	34%	44,508	30,508	9,657	30,508	-
SOLID WASTE	2,772	-	0%	2,769	2,769	100%	2,971	2,971	2,622	2,971	-
<b>TOTAL</b>	<b>232,250</b>	<b>112,936</b>	<b>49%</b>	<b>199,280</b>	<b>91,137</b>	<b>46%</b>	<b>211,217</b>	<b>149,690</b>	<b>77,514</b>	<b>149,696</b>	<b>6</b>
CHGS - CURRENT SERV.											
PLANNING SERVICES	140,698	89,537	64%	182,499	83,622	46%	207,884	180,000	94,402	180,000	-
ENGINEERING SERVICES	118,113	36,353	31%	50,846	21,726	43%	45,000	50,000	37,165	50,000	-
BUILDING SERVICES	245,119	167,820	68%	211,877	97,018	46%	265,225	215,225	126,778	215,225	-
<b>TOTAL</b>	<b>503,930</b>	<b>293,710</b>	<b>58%</b>	<b>445,222</b>	<b>202,366</b>	<b>45%</b>	<b>518,109</b>	<b>445,225</b>	<b>258,345</b>	<b>445,225</b>	<b>-</b>

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**CITY OF DEL MAR**  
**FISCAL YEAR 2010-2011 SECOND QUARTER FINANCIAL REPORT**  
**COMPARATIVE SUMMARY OF REVENUE**  
**JULY 1 - DECEMBER 31, 2010**

ACCOUNT NAME	FISCAL YEAR 2008-2009			FISCAL YEAR 2009-2010			FISCAL YEAR 2010-2011				
	ACTUAL AT 6/30	ACTUAL AT 12/31	%	AUDITED ACTUAL AT 6/30	ACTUAL AT 12/31	%	ADOPTED	1ST QTR AMENDED BUDGET	ACTUAL AT 12/31	2ND QTR PROJECTED 2010-2011	INCREASE/ (DECREASE)
<b>General Fund (Cont'd)</b>											
OTHER REVENUES - GF											
SALE OF PROPERTY CONTRIBUTIONS	7,700	7,700	100%	24,370	-	0%	-	4,400,000	4,405,471	4,405,471	5,471
ADMINISTRATIVE CHARGE	15,750	191,414	0%	559	-	0%	-	-	431	431	431
MISCELLANEOUS	382,827	2,100	50%	505,745	252,873	50%	515,860	515,860	257,930	515,860	-
WORKER'S COMP REIMBURSEMENT	3,615	196,610	58%	3,800	2,225	59%	2,940	3,800	-	3,800	-
EXPENDITURE REIMBURSEMENT	191,103	86	103%	79,264	21,989	28%	40,000	129,151	155,268	129,151	-
TOTAL	26,290	397,910	63%	14,848	14,848	100%	-	25,754	16,639	25,754	-
	627,285	4,383,690	44%	112,769	20,431	18%	6,937	5,074,565	4,835,739	5,080,467	5,902
<b>GENERAL FUND TOTAL</b>	<b>10,022,772</b>	<b>4,383,690</b>	<b>44%</b>	<b>10,354,772</b>	<b>4,315,281</b>	<b>42%</b>	<b>10,329,128</b>	<b>14,470,064</b>	<b>9,054,075</b>	<b>14,639,124</b>	<b>169,060</b>
<b>OTHER GENERAL GOV'T FUNDS</b>											
<b>LIBRARY FUND</b>											
INV EARN. GENERAL	-	2	0%	-	-	0%	-	-	-	-	-
MISCELLANEOUS	420	-	0%	124	124	100%	-	-	-	-	-
CONTRIBUTIONS	40,750	-	0%	-	-	0%	-	-	-	-	-
TOTAL LIBRARY FUND	41,170	2	0%	124	124	100%	-	-	-	-	-
<b>GAS TAX FUND</b>											
FRANCHISE FEES	-	-	0%	-	-	0%	-	-	-	-	-
INVESTMENT EARNINGS	7,200	-	0%	-	-	0%	7,283	2,283	-	2,283	-
STATE GAS TAX	79,227	38,864	49%	80,942	28,069	35%	86,208	72,000	-	72,000	-
MISCELLANEOUS	1,064	-	0%	5,194	-	0%	-	-	-	-	-
TOTAL GAS TAX FUND	87,491	38,864	44%	86,136	28,069	33%	93,491	74,283	-	74,283	-

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**CITY OF DEL MAR  
FISCAL YEAR 2010-2011 SECOND QUARTER FINANCIAL REPORT  
COMPARATIVE SUMMARY OF REVENUE  
JULY 1 - DECEMBER 31, 2010**

ACCOUNT NAME	FISCAL YEAR 2008-2009			FISCAL YEAR 2009-2010			FISCAL YEAR 2010-2011					
	ACTUAL AT 6/30	ACTUAL AT 12/31	%	AUDITED ACTUAL AT 6/30	ACTUAL AT 12/31	%	ADOPTED	1ST QTR AMENDED BUDGET	ACTUAL AT 12/31	2ND QTR PROJECTED 2010-2011	INCREASE/ (DECREASE)	
<b>Other General Government Funds (Cont'd)</b>												
<b>OPEN SPACE FUND</b>												
INVESTMENT EARNINGS	17,628	8,680	49%	4,168	1,818	44%	14,566	5,000	620	5,000	5,000	-
CONSTRUCTION TAX	13,377	11,551	86%	3,852	2,074	54%	19,891	14,891	2,109	4,000	4,000	(10,891)
PERMITS/PARK & COMM CENTER	317,773	173,395	55%	321,395	152,725	48%	390,488	325,488	154,555	325,488	325,488	-
SURF CAMP PERMITS	39,341	30,679	78%	18,576	18,504	100%	36,414	25,000	21,129	25,000	25,000	-
SHORES EVENTS PERMITS	100	-	0%	250	250	100%	-	-	-	-	-	-
ON-TRACK PARI-MUTUEL	36,961	36,961	100%	24,441	24,441	100%	32,603	15,201	15,205	15,205	15,205	4
OFF-TRACK PARI-MUTUEL	32,389	11,423	35%	27,564	9,261	34%	29,372	20,372	6,438	20,372	20,372	-
MISCELLANEOUS	-	-	0%	712	192	27%	-	5,000	-	5,000	5,000	-
FIELD FEES	5,185	-	0%	7,020	7,020	100%	4,682	7,020	-	7,020	7,020	-
RENTAL INCOME	-	-	0%	89,000	-	0%	-	-	-	-	-	-
CONTRIBUTIONS	25,248	-	0%	-	-	0%	23,304	-	3,648	3,648	3,648	3,648
TREE MITIGATION	-	-	0%	375	375	100%	3,000	3,000	750	3,000	3,000	-
SHORES PROPERTY CONTRIBUTIONS	168,000	138,000	82%	108,000	68,000	63%	-	-	-	-	-	-
LOAN PROCEEDS	3,763,000	3,878,200	103%	-	-	0%	-	-	-	-	-	-
<b>TOTAL OPEN SPACE FUND</b>	<b>4,419,002</b>	<b>4,288,889</b>	<b>97%</b>	<b>605,353</b>	<b>284,660</b>	<b>47%</b>	<b>554,320</b>	<b>420,972</b>	<b>204,454</b>	<b>413,733</b>	<b>413,733</b>	<b>(7,239)</b>
<b>SUPPLEMENTAL LAW FUND</b>												
SUPPLEMENTAL LAW	100,000	-	0%	100,000	39,269	39%	100,000	100,000	-	100,000	100,000	-
MISCELLANEOUS	-	-	0%	691	691	100%	-	-	-	-	-	-
<b>TOTAL SUPPLEMENTAL LAW FUND</b>	<b>100,000</b>	<b>-</b>	<b>0%</b>	<b>100,691</b>	<b>39,960</b>	<b>40%</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>
<b>REGIONAL COMMUNICATIONS FUND</b>												
PROPERTY TAX	44,298	-	0%	44,527	-	0%	45,000	45,000	-	45,000	45,000	-
INVESTMENT EARNINGS	398	-	0%	-	-	0%	-	-	-	-	-	-
<b>TOTAL REGIONAL COMM. FUND</b>	<b>44,696</b>	<b>-</b>	<b>0%</b>	<b>44,527</b>	<b>-</b>	<b>0%</b>	<b>45,000</b>	<b>45,000</b>	<b>-</b>	<b>45,000</b>	<b>45,000</b>	<b>-</b>

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**CITY OF DEL MAR**  
**FISCAL YEAR 2010-2011 SECOND QUARTER FINANCIAL REPORT**  
**COMPARATIVE SUMMARY OF REVENUE**  
**JULY 1 - DECEMBER 31, 2010**

ACCOUNT NAME	FISCAL YEAR 2008-2009		FISCAL YEAR 2009-2010		FISCAL YEAR 2010-2011			INCREASE/ (DECREASE)		
	ACTUAL AT 6/30	ACTUAL AT 12/31	%	AUDITED ACTUAL AT 6/30	ACTUAL AT 12/31	%	ADOPTED		1ST QTR AMENDED BUDGET	ACTUAL AT 12/31
<b>Other General Government Funds (Cont'd)</b>										
<b>GRANTS</b>										
FEDERAL GRANTS	-	-	0%	-	-	0%	-	618,450	-	618,450
STATE GRANTS	13,000	-	0%	-	-	0%	-	135,000	-	135,000
LOCAL GRANTS	2,444	-	0%	2,500	2,500	100%	-	596,902	1,500	14,150
<b>TOTAL GRANTS FUND</b>	<b>15,444</b>	<b>-</b>	<b>0%</b>	<b>2,500</b>	<b>2,500</b>	<b>100%</b>	<b>-</b>	<b>1,350,352</b>	<b>1,500</b>	<b>767,600</b>
<b>HOUSING</b>										
INV. EARNINGS-HOUSING	25,515	14,472	57%	6,730	1,973	29%	24,442	6,000	1,707	6,000
COMM DEV BLOCK GRANT	-	-	0%	-	-	0%	-	-	-	-
HOUSING IN LIEU	47,016	47,016	100%	47,016	47,016	100%	120,000	120,000	94,032	120,000
<b>TOTAL HOUSING FUND</b>	<b>72,531</b>	<b>61,488</b>	<b>85%</b>	<b>53,746</b>	<b>48,989</b>	<b>91%</b>	<b>144,442</b>	<b>126,000</b>	<b>95,739</b>	<b>126,000</b>
<b>WILDFIRE PROTECTION FUND</b>										
PROPERTY TAX	159,644	74,827	47%	162,855	73,715	45%	181,560	181,560	70,821	181,560
INVESTMENT EARNINGS	4,905	1,238	25%	846	-	0%	2,000	2,000	264	2,000
STATE HOMEOWNER'S EXEMPTION	632	63	10%	-	-	0%	-	-	-	-
<b>TOTAL WILDFIRE PROTECTION FUND</b>	<b>165,181</b>	<b>76,128</b>	<b>46%</b>	<b>163,701</b>	<b>73,715</b>	<b>45%</b>	<b>183,560</b>	<b>183,560</b>	<b>71,085</b>	<b>183,560</b>
<b>CAPITAL IMPROVEMENT FUND</b>										
INVESTMENT EARNINGS	34,504	31,247	91%	6,605	3,425	52%	15,000	6,000	1,941	6,000
STATE GRANTS	322,028	400,000	124%	77,972	-	0%	1,720,500	1,720,500	-	1,720,500
FEDERAL GRANTS	1,381,013	353,172	26%	264,612	114,755	43%	13,279,500	17,184,540	1,950,169	17,184,540
LOCAL GRANTS	-	-	0%	-	-	0%	-	-	-	595,402
MISCELLANEOUS	82,140	-	0%	46,267	-	0%	-	17,548	17,548	177,548
<b>TOTAL CAPITAL IMPROVEMENT FUND</b>	<b>1,819,685</b>	<b>784,419</b>	<b>43%</b>	<b>395,456</b>	<b>118,180</b>	<b>30%</b>	<b>15,015,000</b>	<b>18,928,588</b>	<b>1,969,658</b>	<b>19,683,990</b>
<b>PROP 42 FUND</b>	<b>35,000</b>	<b>11,185</b>	<b>32%</b>	<b>45,495</b>	<b>3,775</b>	<b>8%</b>	<b>32,000</b>	<b>32,000</b>	<b>-</b>	<b>32,000</b>
<b>TRANSNET II</b>	<b>181,608</b>	<b>76,915</b>	<b>42%</b>	<b>312,241</b>	<b>149,260</b>	<b>48%</b>	<b>184,500</b>	<b>160,000</b>	<b>-</b>	<b>160,000</b>
<b>RTCP (REGIONAL TRANSPORTATION) FUND</b>	<b>14,149</b>	<b>-</b>	<b>0%</b>	<b>120</b>	<b>39</b>	<b>33%</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>-</b>
<b>TOTAL GENERAL GOV'T</b>	<b>17,018,729</b>	<b>9,721,580</b>	<b>57%</b>	<b>12,164,862</b>	<b>5,064,552</b>	<b>42%</b>	<b>26,681,441</b>	<b>35,890,819</b>	<b>11,396,511</b>	<b>36,225,290</b>
										<b>334,471</b>

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**CITY OF DEL MAR  
FISCAL YEAR 2010-2011 SECOND QUARTER FINANCIAL REPORT  
COMPARATIVE SUMMARY OF REVENUE  
JULY 1 - DECEMBER 31, 2010**

ACCOUNT NAME	FISCAL YEAR 2008-2009			FISCAL YEAR 2009-2010			FISCAL YEAR 2010-2011					
	ACTUAL AT 6/30	ACTUAL AT 12/31	%	AUDITED ACTUAL AT 6/30	ACTUAL AT 12/31	%	ADOPTED	1ST QTR AMENDED BUDGET	ACTUAL AT 12/31	2ND QTR PROJECTED 2010-2011	INCREASE/ (DECREASE)	
<b>INTERNAL SERVICE FUND</b>												
<b>WORKERS' COMPENSATION FUND</b>												
CHARGES FOR SERVICE	240,271	111,656	46%	58,573	29,474	50%	240,723	240,723	29,246	240,723	240,723	-
INVESTMENT EARNINGS	34,695	16,161	47%	10,635	2,964	28%	27,601	-	2,509	-	-	-
<b>TOTAL WORKERS' COMP FUND</b>	<b>274,966</b>	<b>127,817</b>	<b>46%</b>	<b>69,208</b>	<b>32,438</b>	<b>47%</b>	<b>268,324</b>	<b>240,723</b>	<b>31,755</b>	<b>240,723</b>	<b>240,723</b>	<b>-</b>
<b>ENTERPRISE FUNDS</b>												
<b>WATER UTILITY FUND</b>												
PENALTIES	7,663	4,451	58%	9,098	5,580	61%	9,187	9,187	568	9,187	9,187	-
NON RATE CHARGES FOR SERVICE						0%						
INVESTMENT EARNINGS	57,454	29,192	51%	20,106	6,496	32%	16,669	10,669	4,597	10,669	10,669	-
BOND INVESTMENT INCOME	28	28	100%	-	-	0%	-	-	-	-	-	-
WATER SALES	1,441,290	771,277	54%	1,394,573	736,567	53%	1,768,267	1,418,267	697,256	1,418,267	1,418,267	-
READY TO SERVE CHARGE	832,456	415,386	50%	830,839	413,061	50%	878,721	878,721	441,414	878,721	878,721	-
OTHER SERVICE FEES	73,377	61,650	84%	11,086	5,890	53%	10,098	10,098	-	10,098	10,098	-
FIRE METERS						0%						
MISCELLANEOUS	17,710	3,831	22%	26,828	18,997	71%	20,706	1,153	27,125	1,153	1,153	-
<b>TOTAL WATER FUND</b>	<b>2,429,978</b>	<b>1,285,815</b>	<b>53%</b>	<b>2,292,530</b>	<b>1,186,591</b>	<b>52%</b>	<b>2,716,053</b>	<b>2,370,469</b>	<b>1,170,960</b>	<b>2,370,469</b>	<b>2,370,469</b>	<b>-</b>
<b>CLEAN WATER FUND</b>												
PENALTIES	1,221	1,685	138%	1,649	938	57%	1,500	1,500	215	1,500	1,500	-
ADMINISTRATIVE CITATIONS	1,850	-	0%	2,600	2,100	81%	-	-	750	-	-	-
INVESTMENT EARNINGS	3,037	-	0%	-	-	0%	2,400	-	-	-	-	-
SERVICE CHARGES	303,195	176,770	58%	379,698	220,023	58%	471,068	471,068	213,237	471,068	471,068	-
MISCELLANEOUS	5,000	5,000	100%	441	-	0%	5,000	5,000	704	5,000	5,000	-
<b>TOTAL CLEAN WATER FUND</b>	<b>314,303</b>	<b>183,455</b>	<b>58%</b>	<b>384,388</b>	<b>223,061</b>	<b>58%</b>	<b>479,968</b>	<b>477,568</b>	<b>214,906</b>	<b>477,568</b>	<b>477,568</b>	<b>-</b>
<b>WASTEWATER UTILITY FUND</b>												
PENALTIES	7,832	4,106	52%	10,157	5,633	55%	10,092	10,092	4,531	10,092	10,092	-
INVESTMENT EARNINGS	19,521	5,002	26%	6,491	364	6%	36,673	21,673	2,005	21,673	21,673	-
BOND INVESTMENT INCOME	10,928	5,464	50%	1,781	-	0%	-	-	23	-	-	-
SERVICE CHARGES	1,204,187	592,813	49%	1,108,361	499,573	45%	1,339,542	1,139,542	599,376	1,139,542	1,139,542	-
USAGE CHARGES	1,105,251	517,976	47%	1,465,886	725,601	49%	1,649,389	1,649,389	628,120	1,649,389	1,649,389	-
INCLUSION FEES	28,662	26,603	93%	-	-	0%	6,033	6,033	-	-	-	-
MISCELLANEOUS	93,866	-	0%	172,637	24,198	14%	5,177	15,593	12,580	15,593	15,593	-
CITY S.D. REBATE	-	-	0%	-	-	0%	31,059	31,059	-	31,059	31,059	-
LOAN PROCEEDS	-	-	0%	-	-	0%	2,200,000	4,491,726	1,180,308	4,491,726	4,491,726	-
<b>TOTAL WASTEWATER UTILITY FUND</b>	<b>2,470,247</b>	<b>1,151,964</b>	<b>47%</b>	<b>2,765,313</b>	<b>1,255,369</b>	<b>45%</b>	<b>5,277,965</b>	<b>7,365,107</b>	<b>2,426,943</b>	<b>7,365,107</b>	<b>7,365,107</b>	<b>-</b>

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**CITY OF DEL MAR**  
**FISCAL YEAR 2010-2011 SECOND QUARTER FINANCIAL REPORT**  
**COMPARATIVE SUMMARY OF REVENUE**  
**JULY 1 - DECEMBER 31, 2010**

ACCOUNT NAME	FISCAL YEAR 2008-2009		FISCAL YEAR 2009-2010		FISCAL YEAR 2010-2011				INCREASE/ (DECREASE)
	ACTUAL AT 6/30	ACTUAL AT 12/31 %	AUDITED ACTUAL AT 6/30	ACTUAL AT 12/31 %	ADOPTED	1ST QTR AMENDED BUDGET	ACTUAL AT 12/31	2ND QTR PROJECTED 2010-2011	
<b>ALL FUNDS SUMMARY</b>									
GENERAL GOVERNMENT	17,018,729	9,721,580 57%	12,164,862	5,064,552 42%	26,681,441	35,890,819	11,396,511	36,225,290	334,471
WORKERS' COMP	274,966	127,817 46%	69,208	32,438 47%	268,324	240,723	31,755	240,723	-
WATER UTILITY	2,429,978	1,285,815 53%	2,292,530	1,186,591 52%	2,716,053	2,370,469	1,170,960	2,370,469	-
CLEAN WATER	314,303	183,455 58%	384,388	223,061 58%	479,968	477,568	214,906	477,568	-
WASTEWATER UTILITY	2,470,247	1,151,964 47%	2,765,313	1,255,369 45%	5,277,965	7,365,107	2,426,943	7,365,107	-
<b>TOTAL REVENUE</b>	<b>22,508,223</b>	<b>12,470,631 55%</b>	<b>17,676,301</b>	<b>7,762,011 44%</b>	<b>35,423,751</b>	<b>46,344,686</b>	<b>15,241,075</b>	<b>46,679,157</b>	<b>334,471</b>

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**CITY OF DEL MAR  
FISCAL YEAR 2010-2011 SECOND QUARTER REPORT  
COMPARATIVE SUMMARY OF EXPENDITURES  
BY FUND AND ACTIVITY  
JULY 1 - DECEMBER 31, 2010**

ACCT ACCT CODE	ACTIVITY	FISCAL YEAR 2008-2009		FISCAL YEAR 2009-2010		FISCAL YEAR 2010-2011		PROJECTED 2008-2010	INCREASE/ (DECREASE)				
		ACTUAL AT 6/30	ACTUAL AT 12/31	%	AUDITED ACTUAL AT 6/30	ACTUAL AT 12/31	%			ADOPTED BUDGET	1ST QTR AMENDED BUDGET	ACTUAL AT 12/31	%
<b>GENERAL GOVERNMENT FUNDS</b>													
<b>GENERAL FUND</b>													
5100	CITY COUNCIL	55,629	19,932	36%	50,111	18,591	37%	60,723	60,723	18,955	31%	60,723	-
5101	LEGAL SERVICES	256,040	107,069	42%	372,891	68,329	18%	256,000	340,500	114,073	34%	520,500	180,000
5110	COMMUNITY SUPPORT	120,587	120,587	100%	82,910	82,910	100%	72,910	72,910	72,910	100%	72,910	-
5125	SOLID WASTE	7,938	4,549	57%	1,238	503	41%	7,000	7,000	1,904	27%	7,000	-
5200	CITY MANAGER	533,646	244,447	46%	526,837	246,640	47%	555,654	574,008	260,912	45%	574,008	-
5210	HUMAN RESOURCES	33,878	4,802	14%	42,209	13,067	31%	41,950	93,723	31,863	34%	93,723	-
5211	CABLE TELEVISION	75,053	37,348	50%	58,528	16,729	29%	74,867	74,867	17,657	24%	74,867	-
5212	CITY MEMBERSHIPS	12,112	4,580	38%	5,156	1,627	32%	12,000	12,000	5,979	50%	12,000	-
5220	ENGINEERING SERVICES	272,433	42,074	15%	145,548	38,935	27%	144,643	146,631	44,722	30%	146,631	-
5230	LAW ENFORCEMENT	1,208,279	402,306	33%	1,379,424	345,163	25%	1,283,149	1,224,943	448,140	37%	1,224,943	-
5231	TRAFFIC ENFORCEMENT	465,523	155,174	33%	299,073	74,767	25%	441,298	441,298	97,953	22%	441,298	-
5233	TRAFFIC SIGNAL ENFORCEMENT	52,907	22,911	43%	54,000	22,500	42%	54,000	54,000	22,500	42%	54,000	-
5300	CITY CLERK	328,468	151,374	46%	320,113	155,061	48%	332,453	333,520	154,560	46%	333,520	-
5310	ELECTIONS	26,491	26,637	101%	8,026	520	6%	12,360	12,360	5,378	44%	12,360	-
5320	INFORMATION SYSTEMS	355,378	159,052	45%	311,390	161,522	52%	327,189	335,480	162,590	48%	335,480	-
5400	FINANCE SERVICES	545,276	219,813	40%	570,472	261,078	46%	564,531	571,230	251,045	44%	571,230	-
5410	CITY HALL	145,420	70,574	49%	117,238	52,642	45%	135,092	135,092	52,759	39%	135,092	-
5411	RISK MGMT-GENERAL	88,563	66,626	75%	220,715	73,653	33%	81,125	84,500	68,663	81%	84,500	-
5415	CITY HALL ANNEX	6,687	3,183	48%	1,003	423	42%	1,402	1,402	446	32%	1,402	-
5530	PLANNING SERVICES	759,302	330,105	43%	615,675	306,753	50%	630,352	732,469	245,867	34%	582,469	(150,000)
5531	PLANNING COMMISSION	2,851	2,517	88%	799	250	31%	1,498	1,498	361	24%	1,498	-
5532	DESIGN REVIEW BOARD	6,419	4,056	63%	2,624	926	35%	3,023	3,023	650	22%	3,023	-
5533	BEACH PRESERVATION INITIATIVE	750	750	100%	8,156	8,156	100%	7,924	7,924	7,553	95%	7,924	-
5535	SAN DIEGUIO LAGOON	57,378	28,689	50%	49,540	24,770	50%	49,540	49,540	37,155	75%	49,540	-
5536	CODE ENFORCEMENT	69,488	28,704	41%	72,396	34,350	47%	89,465	89,057	32,392	36%	89,057	-
5538	BUILDING SERVICES	226,528	151,156	67%	201,440	76,043	38%	240,831	195,831	121,409	62%	195,831	-
5630	COMMUNITY SERVICES	248,465	115,609	47%	249,249	118,238	47%	251,884	268,105	100,998	38%	268,105	-
5631	LIFEGUARD SERVICES	775,230	434,913	56%	686,283	396,540	58%	707,972	665,358	417,911	63%	665,358	-
5632	PARKING ENFORCEMENT	435,216	166,475	38%	441,741	200,232	45%	417,425	452,737	268,482	59%	467,737	15,000
5730	FIRE PROTECTION	1,830,890	845,312	46%	1,838,047	870,209	47%	2,002,102	1,993,864	920,968	46%	1,993,864	-
5731	HAZARDOUS WASTE	10,392	9,987	96%	9,740	-	0%	12,293	12,293	-	0%	12,293	-
5735	EMERGENCY PREPAREDNESS	4,536	4,536	100%	2,105	9,310	442%	3,152	3,152	271	9%	3,152	-
5840	GENERAL PUBLIC WORKS	69,621	33,748	48%	70,015	33,634	48%	73,562	74,319	33,692	45%	74,319	-
5841	FLOOD CONTROL/DRAINAGE	23,708	10,924	46%	25,741	11,556	45%	30,344	30,454	15,867	52%	30,454	-
5854	OTHER FACILITIES MAINTENANCE	-	0	0%	42,349	22,308	53%	36,990	60,990	13,242	22%	60,990	-
5890	EQUIPMENT REPLACEMENT	-	715	0%	113,682	9,714	9%	45,800	101,619	73,612	72%	101,619	-
<b>TOTAL GENERAL FUND</b>		<b>9,111,092</b>	<b>4,031,234</b>	<b>44%</b>	<b>8,996,464</b>	<b>3,757,649</b>	<b>42%</b>	<b>9,062,503</b>	<b>9,318,420</b>	<b>4,123,459</b>	<b>44%</b>	<b>9,363,420</b>	<b>45,000</b>

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ACCT CODE	ACTIVITY	FISCAL YEAR 2008-2009		FISCAL YEAR 2009-2010		FISCAL YEAR 2010-2011			INCREASE/ (DECREASE)				
		ACTUAL AT 6/30	ACTUAL AT 12/31	%	AUDITED ACTUAL AT 6/30	ACTUAL AT 12/31	%	1ST QTR AMENDED BUDGET		ACTUAL AT 12/31	%	PROJECTED 2009-2010	
<b>GENERAL GOVERNMENT FUNDS (CONT'D)</b>													
<b>LIBRARY FUND</b>													
5840	GENERAL & ADMIN	13,643	9,348	69%	-	10,601	0%	10,825	7,115	66%	10,825	10,825	-
5900	DEBT SERVICE	62,217	31,109	50%	-	-	0%	-	-	0%	-	-	-
	<b>TOTAL LIBRARY FUND</b>	<b>75,860</b>	<b>40,457</b>	<b>59%</b>	<b>0</b>	<b>10,601</b>	<b>0%</b>	<b>10,825</b>	<b>7,115</b>	<b>66%</b>	<b>10,825</b>	<b>10,825</b>	<b>-</b>
<b>GAS TAX FUND</b>													
5845	STREET MAINTENANCE	143,280	55,109	38%	128,135	62,893	49%	137,494	137,959	44%	137,959	137,959	-
5846	STREET LIGHTS/SIGNS	116,731	47,735	41%	153,521	54,370	35%	153,348	160,077	37%	160,077	160,077	-
5847	STREET LANDSCAPING	122,331	60,487	49%	121,178	54,428	45%	145,023	145,984	37%	145,984	145,984	-
	<b>TOTAL GAS TAX FUND</b>	<b>382,342</b>	<b>163,331</b>	<b>43%</b>	<b>402,834</b>	<b>171,691</b>	<b>43%</b>	<b>435,865</b>	<b>444,020</b>	<b>39%</b>	<b>444,020</b>	<b>444,020</b>	<b>-</b>
<b>OPEN SPACE FUND</b>													
5634	BEACH SERVICES	286,128	136,238	48%	275,517	135,464	49%	282,472	282,276	48%	282,276	282,276	-
5635	POWERHOUSE OPERATIONS	246,600	111,691	45%	257,760	103,198	40%	249,505	248,850	47%	248,850	248,850	-
5636	SHORES PROPERTY OPERATIONS	3,568	1,693	47%	3,195	1,475	46%	3,000	3,000	60%	3,000	3,000	-
5848	PARK MAINTENANCE	129,996	58,767	45%	126,737	56,339	44%	144,314	148,857	39%	148,857	148,857	-
5849	SHORES PROPERTY	4,913	1,339	27%	-	1,964	0%	16,903	25,403	1%	25,403	25,403	-
5900	DEBT SERVICE	260,713	54,396	21%	281,608	151,596	54%	294,956	3,726,218	94%	3,726,218	3,726,218	-
	<b>TOTAL OPEN SPACE FUND</b>	<b>931,918</b>	<b>364,269</b>	<b>39%</b>	<b>944,817</b>	<b>450,036</b>	<b>48%</b>	<b>991,150</b>	<b>4,666,604</b>	<b>82%</b>	<b>4,666,604</b>	<b>4,666,604</b>	<b>-</b>
<b>SUPPLEMENTAL LAW ENF. FUND</b>													
5230	SUPPLEMENTAL LAW ENFORCEMENT	16,345	10,864	66%	27,506	11,354	41%	26,000	26,000	34%	26,000	26,000	-
5633	BEACH & COMMUNITY PATROL	160,884	104,634	65%	153,446	66,084	43%	166,599	166,338	42%	166,338	166,338	-
	<b>TOTAL SUPPLEMENTAL LAW FUND</b>	<b>177,229</b>	<b>115,498</b>	<b>65%</b>	<b>180,952</b>	<b>77,438</b>	<b>43%</b>	<b>192,599</b>	<b>192,338</b>	<b>41%</b>	<b>192,338</b>	<b>192,338</b>	<b>-</b>
<b>REGIONAL COMMUNICATIONS FUND</b>													
5740	REGIONAL COMMUNICATIONS	23,873	-	0%	27,768	-	0%	25,723	25,723	0%	25,723	25,723	-
5900	DEBT SERVICE	12,083	-	0%	12,083	-	0%	12,086	12,086	0%	12,086	12,086	-
	<b>TOTAL REGIONAL COMM. FUND</b>	<b>35,956</b>	<b>-</b>	<b>0%</b>	<b>39,851</b>	<b>-</b>	<b>0%</b>	<b>37,809</b>	<b>37,809</b>	<b>0%</b>	<b>37,809</b>	<b>37,809</b>	<b>-</b>
<b>GRANTS FUND</b>													
5530	PLANNING SERVICES	15,444	-	0%	2,500	-	0%	-	135,000	0%	135,000	135,000	-
5730	FIRE PROTECTION	-	-	0%	-	-	0%	-	619,950	2%	632,600	632,600	12,650
5840	PUBLIC WORKS	-	-	0%	-	-	0%	-	595,402	0%	-	-	(595,402)
	<b>TOTAL GRANTS FUND</b>	<b>15,444</b>	<b>12,379</b>	<b>80%</b>	<b>2,500</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>1,350,352</b>	<b>1%</b>	<b>767,600</b>	<b>767,600</b>	<b>(582,752)</b>

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ACCT CODE	ACTIVITY	FISCAL YEAR 2008-2009		FISCAL YEAR 2009-2010		FISCAL YEAR 2010-2011			PROJECTED 2008-2010	INCREASE/ (DECREASE)			
		ACTUAL AT 6/30	ACTUAL AT 12/31	%	AUDITED ACTUAL AT 6/30	ACTUAL AT 12/31	%	ADOPTED BUDGET			1ST QTR AMENDED BUDGET	ACTUAL AT 12/31	%
<b>GENERAL GOVERNMENT FUNDS (CONT'D)</b>													
<b>HOUSING FUND</b>													
5540	RENTAL HOUSING	108,189	50,028	46%	101,453	56,245	55%	107,529	107,529	52,302	49%	107,529	-
	<b>TOTAL HOUSING FUND</b>	<b>108,189</b>	<b>50,028</b>	<b>46%</b>	<b>101,453</b>	<b>56,245</b>	<b>55%</b>	<b>107,529</b>	<b>107,529</b>	<b>52,302</b>	<b>49%</b>	<b>107,529</b>	<b>-</b>
<b>WILDFIRE PROTECTION DEBT FUND</b>													
5900	BOND DEBT SERVICE	179,261	158,122	88%	183,627	165,556	90%	177,295	177,295	162,406	92%	177,295	-
	<b>TOTAL GENL GOV'T O&amp;M</b>	<b>11,017,281</b>	<b>4,935,229</b>	<b>45%</b>	<b>10,852,498</b>	<b>4,689,216</b>	<b>43%</b>	<b>11,015,575</b>	<b>16,305,192</b>	<b>8,441,064</b>	<b>52%</b>	<b>15,767,440</b>	<b>(537,752)</b>
<b>CAPITAL IMPROVEMENTS</b>													
	GENERAL CIP	2,291,421	74,199	3%	664,880	227,401	34%	15,000,000	20,031,705	413,861	2%	20,787,107	755,402
	TRANSNET II	181,060	0	0%	311,726	54,191	17%	307,234	160,000	356	0%	160,000	-
	OPEN SPACE CIP	300,395	0	0%	9,853	-	0%	-	7,091	1,978	28%	7,091	-
	PROP 42 CIP	35,000	-	0%	45,495	3,657	8%	32,000	32,000	-	0%	32,000	-
	RTCIP (REGIONAL TRANSPORTATION)	-	-	0%	-	3	0%	-	-	-	0%	-	-
	<b>TOTAL CAPITAL IMPROVEMENTS FUND</b>	<b>2,807,876</b>	<b>74,199</b>	<b>3%</b>	<b>1,031,954</b>	<b>285,252</b>	<b>28%</b>	<b>15,339,234</b>	<b>20,230,796</b>	<b>416,195</b>	<b>2%</b>	<b>20,986,198</b>	<b>755,402</b>
	<b>TOTAL GENERAL GOV'T</b>	<b>13,825,157</b>	<b>5,009,428</b>	<b>35%</b>	<b>11,884,452</b>	<b>4,974,468</b>	<b>42%</b>	<b>26,354,809</b>	<b>36,535,988</b>	<b>8,857,259</b>	<b>24%</b>	<b>36,753,638</b>	<b>217,650</b>
<b>INTERNAL SERVICE FUND</b>													
<b>WORKERS' COMPENSATION FUND</b>													
5420	WORKERS' COMPENSATION	262,183	96,664	37%	118,591	110,821	93%	185,862	185,862	94,684	51%	185,862	-
<b>ENTERPRISE FUNDS</b>													
<b>WATER UTILITY FUND</b>													
5411	RISK MGMT-WATER	32,252	31,628	98%	30,656	30,413	99%	37,562	37,562	32,666	87%	37,562	-
5840	GENERAL/ADMINISTRATION	854,622	225,858	26%	909,603	292,313	32%	587,644	597,908	239,909	40%	597,908	-
5850	RAW WATER SUPPLY	794,614	314,593	40%	897,506	352,925	39%	1,211,600	1,211,600	361,447	30%	1,211,600	-
5851	TREATMENT/DELIVERY	140,857	63,120	45%	173,970	58,252	33%	257,551	257,551	43,578	17%	257,551	-
5852	DISTRIBUTION	308,307	145,893	47%	311,746	139,882	45%	332,541	333,698	159,879	48%	333,698	-
5843	CONSERVATION	1,013	62	6%	180	180	100%	2,071	2,071	50	2%	2,071	-
	<b>SUBTOTAL OPERATING BEFORE DEBT</b>	<b>2,131,665</b>	<b>781,154</b>	<b>37%</b>	<b>2,323,661</b>	<b>873,965</b>	<b>38%</b>	<b>2,428,969</b>	<b>2,440,390</b>	<b>837,529</b>	<b>34%</b>	<b>2,440,390</b>	<b>-</b>
5900	BOND DEBT SERVICE	230,411	3,687	2%	113	-	0%	1,613	1,613	-	0%	1,613	-
	<b>TOTAL WATER O &amp; M</b>	<b>2,362,076</b>	<b>784,841</b>	<b>33%</b>	<b>2,323,774</b>	<b>873,965</b>	<b>38%</b>	<b>2,430,582</b>	<b>2,442,003</b>	<b>837,529</b>	<b>34%</b>	<b>2,442,003</b>	<b>-</b>
	<b>WATER CAPITAL IMP</b>	<b>590,931</b>	<b>0</b>	<b>0%</b>	<b>134,341</b>	<b>7,011</b>	<b>5%</b>	<b>245,000</b>	<b>245,859</b>	<b>174,247</b>	<b>71%</b>	<b>963,170</b>	<b>717,311</b>
	<b>TOTAL WATER FUND</b>	<b>2,953,007</b>	<b>784,841</b>	<b>27%</b>	<b>2,458,115</b>	<b>880,976</b>	<b>36%</b>	<b>2,675,582</b>	<b>2,687,862</b>	<b>1,011,776</b>	<b>38%</b>	<b>3,405,173</b>	<b>717,311</b>

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ACCT ACCT CODE	ACTIVITY	FISCAL YEAR 2008-2009		FISCAL YEAR 2009-2010		FISCAL YEAR 2010-2011			INCREASE/ (DECREASE)										
		ACTUAL AT 6/30	ACTUAL AT 12/31	%	AUDITED ACTUAL AT 6/30	ACTUAL AT 12/31	%	ADOPTED BUDGET		1ST QTR AMENDED BUDGET	ACTUAL AT 12/31	%	PROJECTED 2008-2010						
5220	CLEAN WATER FUND																		
	ENGINEERING	80,981	2,925	4%	65,658	25,596	39%	82,200	82,200	5,908	7%	82,200	82,200	7%	82,200				
	PLANNING	24,106	14,265	59%	30,228	8,661	29%	31,752	31,868	10,485	33%	31,868	31,868	33%	31,868				
5536	CODE ENFORCEMENT	21,165	9,145	43%	24,085	11,849	49%	29,965	29,731	12,065	41%	29,731	29,731	41%	29,731				
5539	CLEAN WATER MANAGEMENT	177,813	74,400	42%	177,749	85,715	48%	190,464	192,880	94,178	49%	192,880	192,880	49%	192,880				
5840	PUBLIC WORKS	20,613	5,684	28%	20,255	6,930	34%	16,801	16,855	7,650	45%	16,855	16,855	45%	16,855				
5841	FLOOD CONTROL	3,750	1,671	45%	3,945	1,832	46%	4,497	4,515	2,280	50%	4,515	4,515	50%	4,515				
5845	STREET MAINTENANCE	86,205	41,787	48%	78,904	38,905	49%	84,665	84,963	36,904	43%	84,963	84,963	43%	84,963				
5847	STREET LANDSCAPE	16,369	7,623	47%	16,698	7,682	46%	19,180	19,537	7,539	39%	19,537	19,537	39%	19,537				
5848	PARK MAINTENANCE	12,309	6,568	53%	11,850	5,948	50%	13,789	13,797	4,743	34%	13,797	13,797	34%	13,797				
	<b>TOTAL CLEAN WATER FUND</b>	<b>443,311</b>	<b>164,068</b>	<b>37%</b>	<b>429,372</b>	<b>193,118</b>	<b>45%</b>	<b>473,313</b>	<b>476,346</b>	<b>181,752</b>	<b>38%</b>	<b>476,346</b>	<b>476,346</b>	<b>38%</b>	<b>476,346</b>				
	<b>WASTEWATER UTILITY FUND</b>																		
5411	RISK MANAGEMENT	43,748	31,585	72%	30,656	30,413	99%	44,562	44,562	32,666	73%	44,562	44,562	73%	44,562				
5840	GENERAL/ADMINISTRATION	915,890	204,692	22%	945,773	281,036	30%	582,425	592,751	243,644	41%	592,751	592,751	41%	592,751				
5855	WASTEWATER COLLECTION	186,881	89,526	48%	183,089	79,604	43%	218,043	225,319	68,645	30%	225,319	225,319	30%	225,319				
5856	WASTEWATER PUMPING	155,611	69,415	45%	138,617	64,088	46%	180,701	181,039	82,122	45%	181,039	181,039	45%	181,039				
5857	TRANSPORTATION	787,182	390,188	50%	863,658	432,865	50%	942,240	942,240	424,581	45%	942,240	942,240	45%	942,240				
	SUBTOTAL OPERATING BEFORE DE	<b>2,089,312</b>	<b>785,406</b>	<b>38%</b>	<b>2,161,793</b>	<b>888,006</b>	<b>41%</b>	<b>1,967,971</b>	<b>1,985,911</b>	<b>851,658</b>	<b>43%</b>	<b>1,985,911</b>	<b>1,985,911</b>	<b>43%</b>	<b>1,985,911</b>				
5900	BOND DEBT SERVICE	455,357	26,574	6%	137,439	389,667	284%	454,739	454,739	402,221	88%	454,739	454,739	88%	454,739				
	TOTAL WASTEWATER O & M	<b>2,544,669</b>	<b>811,980</b>	<b>32%</b>	<b>2,299,232</b>	<b>1,277,673</b>	<b>56%</b>	<b>2,422,710</b>	<b>2,440,650</b>	<b>1,253,879</b>	<b>51%</b>	<b>2,440,650</b>	<b>2,440,650</b>	<b>51%</b>	<b>2,440,650</b>				
	WASTEWATER CAPITAL IMP	354,240	0	0%	646,720	134,356	21%	2,320,000	4,612,585	1,235,047	27%	4,680,835	4,680,835	27%	4,680,835				
	<b>TOTAL WASTEWATER UTILITY FUND</b>	<b>2,898,909</b>	<b>811,980</b>	<b>28%</b>	<b>2,945,952</b>	<b>1,412,029</b>	<b>48%</b>	<b>4,742,710</b>	<b>7,053,235</b>	<b>2,488,926</b>	<b>35%</b>	<b>7,121,485</b>	<b>7,121,485</b>	<b>35%</b>	<b>7,121,485</b>				
	<b>ALL FUNDS SUMMARY</b>																		
	GENERAL GOVERNMENT	13,825,157	5,009,428	36%	11,884,452	4,974,468	42%	26,354,809	36,535,988	8,857,259	24%	36,753,638	36,753,638	24%	36,753,638				
	WORKERS' COMPENSATION	262,183	96,664	37%	118,591	110,821	93%	185,862	185,862	94,684	51%	185,862	185,862	51%	185,862				
	WATER UTILITY	2,953,007	784,841	27%	2,458,115	880,976	36%	2,675,582	2,687,862	1,011,776	38%	3,405,173	3,405,173	38%	3,405,173				
	CLEAN WATER FUND	443,311	164,068	37%	429,372	193,118	45%	473,313	476,346	181,752	38%	476,346	476,346	38%	476,346				
	WASTEWATER UTILITY	2,898,909	811,980	28%	2,945,952	1,412,029	48%	4,742,710	7,053,235	2,488,926	35%	7,121,485	7,121,485	35%	7,121,485				
	<b>TOTAL EXPENDITURES</b>	<b>20,382,567</b>	<b>6,866,981</b>	<b>34%</b>	<b>17,836,482</b>	<b>7,571,412</b>	<b>42%</b>	<b>34,432,276</b>	<b>46,939,293</b>	<b>12,634,397</b>	<b>27%</b>	<b>47,942,504</b>	<b>47,942,504</b>	<b>27%</b>	<b>47,942,504</b>				

**CITY OF DEL MAR**  
**FISCAL YEAR 2010-2011 SECOND QUARTER REPORT**  
**CAPITAL IMPROVEMENTS**  
**JULY 1 - DECEMBER 31, 2010**

ALL FUNDS

<b>FUND/ACTIVITY</b>	<b>FUNDING SOURCE</b>	<b>BUDGET 2010-2011</b>	<b>AMENDED 1QTR 2010-2011</b>	<b>2ND QTR EXPENDITURES</b>	<b>REVISED 2QTR 2010-2011</b>	<b>INCREASE (DECREASE)</b>
<b><u>GENERAL CIP FUND</u></b>						
ANNUAL STREET RESURFACING	GENERAL FUND	\$ -	\$ 122,734	\$ -	\$ 122,734	\$ -
FY 2010 STREET & DRAINAGE	GENERAL FUND	-	10,000	11	10,000	-
PUBLIC FACILITIES PLAN	GENERAL FUND	-	229,862	-	229,862	-
BEACH SAFTY CENTER	CONTRIBUTIONS/GF	-	758,102	534	918,102	160,000
TORREY PINES BRIDGE	HBRR/CALTRANS	15,000,000	18,862,870	361,535	18,862,870	-
2008/09 ANNUAL STREET RESURFACING CIP	GENERAL FUND	-	-	24,471	-	-
ACCESSIBLE SIDEWALK	GENERAL FUND	-	9,340	-	9,340	-
MEDIAN IRRIGATION SYSTEM REPLACEMENT	GENERAL FUND	-	-	8,605	-	-
CDM BRIDGE OVER SAN DIEGUITO	GENERAL FUND	-	21,249	1,157	21,249	-
SAN DIEGUITO ROAD DRAINAGE IMPROVEMENTS	LOCAL GRANT	-	-	-	100,020	100,020
COURT ST. TO 28TH ST. DRAINAGE CHANNEL IMPS.	LOCAL GRANT	-	-	-	495,382	495,382
WAYSIDE HORN	CONTRIBUTIONS	-	17,548	17,548	17,548	-
<b>TOTAL GENERAL CIP FUND</b>		<b>15,000,000</b>	<b>20,031,705</b>	<b>413,861</b>	<b>20,787,107</b>	<b>755,402</b>
<b><u>TRANSNET II ANNUAL</u></b>						
2010/2011 ANNUAL STREET RESURFACING	TRANSNET	307,234	160,000	356	160,000	-
<b>TOTAL TRANSNET CIP</b>		<b>307,234</b>	<b>160,000</b>	<b>356</b>	<b>160,000</b>	<b>-</b>
<b><u>OPEN SPACE FUND</u></b>						
PUBLIC PATHWAYS	OPEN SPACE	-	3,091	-	3,091	-
PARK & OPEN SPACE IRRIGATION SYSTEM	OPEN SPACE	-	-	1,600	-	-
SEA GROVE PARK	OPEN SPACE	-	4,000	378	4,000	-
<b>TOTAL OPEN SPACE CIP FUND</b>		<b>-</b>	<b>7,091</b>	<b>1,978</b>	<b>7,091</b>	<b>-</b>
<b><u>PROP 42 FUND</u></b>						
STREET & DRAINAGE	GFUND/CALTRANS	32,000	32,000	-	32,000	-
<b>TOTAL PROP 42 FUND</b>		<b>32,000</b>	<b>32,000</b>	<b>-</b>	<b>32,000</b>	<b>-</b>
<b><u>RTCIP-REGIONAL TRANSPORTATION CONGESTION</u></b>						
RTCIP	RTCIP	-	-	-	-	-
<b>TOTAL RTCIP</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>WATER FUND</u></b>						
2010/2011 BI ANNUAL WATER IMPROVEMENT CIP	WATER FUND	120,000	120,000	18,634	139,425	19,425
TELEMETRY SYSTEM	WATER FUND	25,000	25,859	5,445	43,437	17,578
CREST AND TORREY PINES ROOF REPLACEMENT	WATER FUND	-	-	150,168	180,330	180,330
ZUNI ROOF REPLACEMENT	WATER FUND	-	-	-	499,978	499,978
UNDERGROUNDING	WATER FUND	100,000	100,000	-	100,000	-
<b>TOTAL WATER FUND</b>		<b>245,000</b>	<b>245,859</b>	<b>174,247</b>	<b>963,170</b>	<b>717,311</b>
<b><u>WASTEWATER FUND</u></b>						
PUBLIC WORKS ROOF	WASTEWATER	-	-	-	-	-
BI ANNUAL SEWER IMPROVEMENTS	WASTEWATER	120,000	120,000	21,930	158,159	38,159
TELEMETRY SYSTEM	WASTEWATER	-	859	905	30,950	30,091
21ST STREET PUMP STATION	WASTEWATER	2,200,000	4,491,726	1,211,170	4,491,726	-
TELEMETRY SYSTEM	WASTEWATER	-	-	540	-	-
FOG PROGRAM ORDINANCE REVISIONS	WASTEWATER	-	-	502	-	-
<b>TOTAL WASTEWATER FUND</b>		<b>2,320,000</b>	<b>4,612,585</b>	<b>1,235,047</b>	<b>4,680,835</b>	<b>68,250</b>
<b>TOTAL CIP</b>		<b>\$ 17,904,234</b>	<b>\$ 25,089,240</b>	<b>\$ 1,825,489</b>	<b>\$ 26,630,203</b>	<b>\$ 1,540,963</b>

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ATTACHMENT B

For City Council Report dated February 7, 2011

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City of Del Mar

Fiscal Year 2010-2011 Second Quarter Financial Report

Summary of Revenue Adjustments

Revenues	Amended Mid-Term Budget	First Quarter Adjustments	Proposed Second Quarter Adjustments	Proposed Second Quarter Budget
General Fund:				
Property Tax in Lieu of VLF	\$ 406,209	\$ -	\$ 3,809	\$ 410,018
Sales Tax in Lieu of Property Tax	251,720	-	128,493	380,213
Transient Occupancy Tax	1,488,070	-	50,000	1,538,070
Vehicle Code Fines	57,222	(10,000)	-	47,222
Parking Violations	611,650	(34,393)	(50,000)	527,257
Red Light Enforcement	98,000	7,000	-	105,000
Administrative Citations	10,000	-	5,850	15,850
Sidewalk Café Fees	2,050	1,841	-	3,891
Parking Meters	467,047	-	25,000	492,047
On-track Pari-mutuel	30,515	(7,713)	6	22,808
Planning Services	207,884	(27,884)	-	180,000
Sale of Property	-	4,400,000	5,471	4,405,471
Contributions	-	-	431	431
Expenditure Reimbursement	14,029	11,725	-	25,754
Total General Fund		<u>4,340,576</u>	<u>169,060</u>	
Open Space Fund	426,374	(5,402)	(7,239)	413,733
Grants Fund	1,348,852	1,500	(582,752)	767,600
Housing Fund	142,900	(16,900)	-	126,000
CIP Fund	15,048,170	3,880,418	755,402	19,683,990
Wastewater Fund	5,073,381	2,291,726	-	7,365,107
Total Other Funds		<u>6,151,342</u>	<u>165,411</u>	
Total Revenue Adjustments		<u>\$ 10,491,918</u>	<u>\$ 334,471</u>	

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ATTACHMENT C

For City Council Report dated February 7, 2011

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City of Del Mar

Fiscal Year 2010-2011 Second Quarter Financial Report

Summary of Expenditure Adjustments

Fund	First Quarter Adjustments				Second Quarter Adjustments			Total
	Encumbrances	Continuing Appropriations	Previously Approved Council Actions	Adjustments	First Qtr. Adjts.	Previously Approved Council Actions	Proposed Second Quarter Adjustments	
General Fund	\$ 11,012	\$ -	\$ 34,500	\$ 97,088	\$ 142,600	\$ 30,000	\$ 15,000	\$ 45,000
Gas Tax Fund	5,268	-	-	-	5,268	-	-	-
Open Space Fund	-	-	3,691,898	4,000	3,695,898	-	-	-
Grants Fund	-	-	1,500	-	1,500	-	(582,752)	(582,752)
CIP Fund	-	4,123,321	725,650	60,000	4,908,971	160,000	595,402	755,402
Open Space CIP Fund	7,091	-	-	-	7,091	-	-	-
Water Fund	859	-	-	1,515	2,374	-	-	-
Water CIP Fund	-	-	-	-	-	37,003	680,308	717,311
Clean Water Fund	1,900	-	-	-	1,900	-	-	-
Wastewater Fund	-	-	-	1,515	1,515	-	-	-
Wastewater CIP Fund	859	2,291,726	-	-	2,292,585	68,250	-	68,250
Totals	\$ 26,989	\$ 6,415,047	\$ 4,453,548	\$ 164,118	\$ 11,059,702	\$ 295,253	\$ 707,958	\$ 1,003,211

ATTACHMENT D

For City Council Report dated February 7, 2011

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