



# City of Del Mar Staff Report



TO: Honorable Mayor and City Council Members

FROM: Teresa S. McBroome, Director of Finance/Treasurer  
Via Scott W. Huth, City Manager

DATE: March 3, 2014

SUBJECT: Fiscal Year 2012-2013 Financial Report, Fiscal Year 2013-2014  
Mid-Year Financial Report and Resolution Amending the Fiscal  
Years 2013-2014 and 2014-2015 Operating and Capital Budget

## REQUESTED ACTION/RECOMMENDATION:

Accept the Fiscal Year 2012-2013 Financial Report and Fiscal Year 2013-2014 Mid-Year Financial Report, and adopt the resolution amending the Fiscal Years 2013-2014 and 2014-2015 Operating and Capital Budget.

## EXECUTIVE SUMMARY:

The Mid-Year Financial Report provides Council with an opportunity to review the City's financial activity based on six months of actual activity (July 2013 through December 2013) and adjust, if needed, the original revenue projections and budget estimates based on those results. Adjustments are a result of encumbrances and continuing appropriations from unspent budget from the prior year, previously approved Council actions during this same time period, and proposed adjustments from unanticipated expenditures due to information that was not previously available. The Mid-Year Financial Report also reflects new beginning fund balances/net positions based on the final results of the previous year.

## DISCUSSION/ANALYSIS:

The Fiscal Year 2012-2013 Financial Report reflects the final results from the year-end close and the completion of the City's annual audit. The total General Fund revenues are \$11,939,876 and the total General Fund expenditures are \$12,099,927. The General Fund contingency reserve at June 30, 2013 is \$2,146,793 resulting in a contingency of 23.28 percent.

The Mid-Year Financial Report reflects an increase of \$5,881,851 in revenue and a net increase of \$6,926,626 in expenditures across all funds. Based on Council's policy of

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## City Council Action:

transferring amounts to the CIP Reserve when the General Fund contingency is over 20 percent, this report includes a proposal to transfer \$1,000,000 from the General Fund to the CIP reserve. The projected General Fund contingency reserve through June 30, 2014 is 20.37 percent, which is within Council's policy of a 10 to 20 percent contingency reserve.

The City continues to show positive financial activity compared to previous years; however, based on the slow recovery of the economy, the City does not anticipate any major revenue increases or substantial growth in the upcoming years. The City remains conservative in its projections of revenue, and strictly controls and manages expenditures.

#### Fiscal Year 2012-2013 Financial Results:

The total General Fund revenues are \$11,939,876, which is \$937,141 higher than the amended projection of \$11,002,735. The increase in revenue is primarily due to higher receipts in taxes, revenue from use of assets, and other revenue sources compared to the budget estimates.

One of the top three primary revenue sources, property tax revenue, is \$4,053,371 and is \$81,559 higher than the projection of \$3,971,812. Property taxes were projected to be four percent higher than the previous year and are six percent higher than the previous fiscal year. Sales and use tax are \$1,250,893 for the year and are \$168,046 higher than the projected amount of \$1,082,247. Sales and use tax were \$25,099, or two percent higher, than Fiscal Year 2011-2012. Transient Occupancy Tax (TOT) for Fiscal Year 2012-2013 is \$1,939,699 and is \$156,739 higher than the projected amount of \$1,782,960. These results are \$134,224, or seven percent, higher than the previous fiscal year.

Due to the diligent management of expenditures during the year, the General Fund expenditures are \$12,099,927 representing a savings of \$525,032 compared to the amended budget of \$12,628,827. Savings were realized across almost all departments and reflect the strict control over expenditures in order to save for the upcoming CIP program.

The General Fund contingency reserve at June 30, 2013 is \$2,146,793 resulting in a contingency of 23.28 percent. Based on the anticipated positive results, the Council approved a transfer of \$350,000 to the CIP Reserve Fund from the General Fund during the current fiscal year. The transfer is reflected in the Fiscal Year 2013-2014 Mid-Year Financial Report.

Fiscal Year 2013-2014 Mid-Year Financial Report:

The first year of the two-year budget is changed by the following items:

- 1) The ending balances from Fiscal Year 2012-2013 become the new beginning balances for Fiscal Year 2013-2014.
- 2) Encumbrances of \$88,334 and Continuing Appropriations of \$5,444,181, which are unspent budget amounts in the previous year, are added to the current budget. Note that these adjustments are offset by \$4,682,851 in grant revenues.
- 3) Adjustments previously approved by the City Council since the budget adoption date of June 3, 2013 adjust the current budget by \$1,256,111. This represents a \$29,611 increase in the General Fund for the salary and benefit changes approved for Management, Professional, and Confidential employees, a \$10,000 increase in the Water Fund, a \$17,500 increase in the Wastewater Fund, and a \$1,199,000 increase in the Transnet Fund with the approval of the Sidewalk, Street, and Drainage Project.
- 4) Revenue is increased by \$5,881,851 which is the revenue offset in the Grants Fund for \$14,941, revenue offset in the CIP Fund for the North Torrey Pines Bridge grant (\$4,269,987), grant revenues for the Drainage and Ditch Improvements (\$366,666) and CDM Bridge over San Dieguito (\$31,257) and the revenue offset of \$1,199,000 in the Transnet Fund related to the Sidewalk, Street, and Drainage Project. Note that all other revenues appear to be in line with original projections and are not being adjusted at this time.
- 5) Proposed expenditure adjustments of \$8,000 is being proposed in the General Fund related to adding the GIS component to the TRAKiT project and \$178,000 in the CIP Fund related to the Street and Drainage Project which is proposed at the same meeting.
- 6) Based on the City Council's policy of transferring amounts from the General Fund contingency when it is over 20 percent, a transfer of \$1,000,000 is being proposed to the CIP Capital Reserve along with the \$350,000 previously approved by Council during the current year. This brings the CIP Capital Reserve fund balance to \$2,014,947.

The total of these changes are an increase in total revenue of \$5,881,851 and a net increase in expenditures of \$6,926,626. After the proposed transfer of \$1,000,000 to the CIP Capital Reserve, the projected ending General Fund contingency of \$1,938,453 is 20.37 percent.

#### Revenues:

Top Three Primary General Fund Revenues – The top three primary revenues, which are Property Tax, Sales and Use Tax, and Transient Occupancy Tax (TOT), make up 70 percent of all General Fund revenue.

Property taxes for the six months ended December 31, 2013 are \$1,750,915 and are two percent higher than the six months ended December 31, 2012. Sales and use tax is \$639,638 for the six months ended December 31, 2013 and is 18 percent higher than the previous year. Sales tax appears to be higher than it actually is due to many businesses in San Diego reporting their locations incorrectly. Sales tax is expected to be slightly higher than the previous year. TOT collections for the six months ended December 31, 2013 is \$911,333 and is \$39,558, or four percent, higher than the previous year's six months. All other revenue was reviewed and no adjustments are being proposed at this time.

#### Expenditures:

General Fund expenditures for the six months ended December 31, 2013 are \$4,224,918 and are \$110,444 less than the previous year. Due to the unseasonably warm weather, there has been more activity at the beach requiring more lifeguard services, beach maintenance services, and more parking enforcement services. These programs may go over budget by the end of the year; however, it is anticipated that this will be absorbed within the current budget and no adjustments are being proposed at this time.

Refer to Attachment B for the Summary of Revenue and Expenditure/Expense Adjustments.

#### City's Cash and Investments

Per the City's Investment Policy, the Cash and Investment Schedule is required to be distributed. Included in this report is the Cash and Investment Schedule as of September 30, 2013 and December 31, 2013. Refer to Attachment C.

#### FISCAL IMPACT:

General Fund revenue estimates are not anticipated to change from original projections. General Fund expenditures are projected to have a net increase of \$84,131. The projected ending General Fund contingency reserve, in the amount of \$1,938,453, is 20.37 percent, and is within Council's policy of a 10 to 20 percent contingency reserve.

PRIOR CITY COUNCIL REVIEW:

Council accepted and approved the Adopted Fiscal Years 2013-2014 and 2014-2015 Operating and Capital Budget on June 3, 2013.

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

The Finance Committee was presented with the Draft Fiscal Year 2012-2013 Financial Report and Draft Fiscal Year 2013-2014 Mid-Year Financial Report at their meeting on February 25, 2014.

ATTACHMENTS:

Attachment A – Resolution Amending the Fiscal Years 2013-2014 and 2014-2015 Operating and Capital Budget

Attachment B – Summary of Revenue and Expenditure/Expense Adjustments

Attachment C – Cash and Investment Schedules

RESOLUTION 2014-\_\_\_\_\_

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

WHEREAS, on June 3, 2013, the City Council of the City of Del Mar passed Resolution 2013-32 adopting the Fiscal Years 2013-2014 and 2014-2015 Operating and Capital Budget; 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; and

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

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

BE IT FURTHER RESOLVED, that the Fiscal Years 2013-2014 and 2014-2015 Operating and Capital Budget is amended as shown on Exhibit A - Fiscal Year 2013-2014 Mid-Year Financial Report; and

PASSED, APPROVED AND ADOPTED at a Regular Meeting of the City Council of the City of Del Mar, held on the 3<sup>rd</sup> day of March 2014.

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LEE HAYDU, Mayor  
City of Del Mar

APPROVED AS TO FORM:

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Leslie E. Devaney  
City Attorney

ATTEST AND CERTIFICATION:

STATE OF CALIFORNIA  
COUNTY OF SAN DIEGO  
CITY OF DEL MAR

I, ANDREW J. POTTER, City Clerk of the City of Del Mar, California, DO HEREBY CERTIFY, that the foregoing is a true and correct copy of Resolution 2014-\_\_\_, adopted by the City Council of the City of Del Mar, California at a Regular Meeting held the 3rd day of March 2014, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

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Andrew J. Potter, City Clerk  
City of Del Mar

**CITY OF DEL MAR  
FISCAL YEAR 2012-2013 FINANCIAL REPORT  
OPERATING AND CAPITAL BUDGET  
RESERVE SUMMARIES  
JUNE 30, 2013**

RESERVE TITLE	Audited Beg. Balance July 1, 2012	Revenue FY 2013	O & M Expenditures FY 2013	CIP Expenditures FY 2013	In FY 2013	(Out) FY 2013	Final Audited Ending Balance June 30, 2013
<b>GENERAL FUND</b>							
CONTINGENCY	23.28% \$ 1,882,824	\$ 11,934,801	\$ (9,222,963)	\$ -	\$ 1,692,402	\$ (4,140,271)	\$ 2,146,793
ADVANCE FROM THE WATER FUND	-	-	-	-	(1,200,790)	-	(1,200,790)
<b>RESTRICTED:</b>							
SELF-INSURANCE	638,354	-	(200,715)	-	287,405	(115,245)	609,799
<b>DESIGNATED:</b>							
ENCUMBRANCES	526,957	-	(526,957)	-	49,520	-	49,520
REVENUE LOSS	500,000	-	-	-	-	-	500,000
SOFTWARE LICENSING	31,960	-	-	-	-	-	31,960
SIDEWALK CAFÉ	9,450	5,075	-	-	-	-	14,525
ENVIRONMENTAL TRUST	-	-	-	-	-	-	-
CITY FACILITIES	-	-	-	-	-	-	-
PERS RESERVE	250,000	-	(2,130,661)	-	1,880,661	-	-
DEPOSITS	60,000	-	-	-	-	(60,000)	-
UNDERGROUNDING RESERVE	-	-	-	-	-	-	-
LEAVE LIABILITY	155,041	-	-	-	-	-	155,041
EQUIPMENT REPLACEMENT	325,387	-	(18,631.00)	-	150,000	-	456,756
<b>TOTAL GENERAL FUND</b>	<b>4,379,978</b>	<b>11,939,876</b>	<b>(12,099,927)</b>	<b>-</b>	<b>2,859,198</b>	<b>(4,315,516)</b>	<b>2,763,604</b>
<b>LIBRARY</b>							
CONTINGENCY	-	35,484	(62,289)	-	26,805	-	-
<b>GAS TAX FUND</b>							
CONTINGENCY	(1)	114,403	(515,654)	-	404,090	-	2,838
ENCUMBRANCES	-	-	-	-	-	-	-
<b>TOTAL GAS TAX FUND</b>	<b>(1)</b>	<b>114,403</b>	<b>(515,654)</b>	<b>-</b>	<b>404,090</b>	<b>-</b>	<b>2,838</b>
<b>OPEN SPACE FUND</b>							
CONTINGENCY	2	462,357	(768,172)	(1,459)	307,274	-	2
<b>DESIGNATED:</b>							
OPEN SPACE ACQUISITION	133,388	-	-	-	-	-	133,388
ENCUMBRANCES	7,642	-	(7,642)	-	-	-	-
RIVERMOUTH OPENING	1,756	-	-	-	-	-	1,756
TREE RESERVE	39,020	-	-	-	1,500	(8,163)	32,357
SAND REPLENISHMENT	-	-	-	-	-	-	-
<b>TOTAL OPEN SPACE FUND</b>	<b>181,806</b>	<b>462,357</b>	<b>(775,814)</b>	<b>(1,459)</b>	<b>308,774</b>	<b>(8,163)</b>	<b>167,503</b>
<b>SUPPLEMENTAL LAW</b>							
RESTRICTED	-	100,000	(172,382)	-	72,382	-	-

**CITY OF DEL MAR  
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OPERATING AND CAPITAL BUDGET  
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JUNE 30, 2013**

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<b>REGIONAL COMMUNICATIONS</b>							
RESTRICTED	15,254	44,119	(31,074)	-	-	(8,290)	20,009
<b>AB 939</b>							
RESTRICTED	12,500	50,227	(5,116)	-	-	-	57,611
<b>WILDFIRE PROTECTION BOND DEBT</b>							
RESTRICTED	183,545	218,450	(174,530)	-	-	-	227,465
<b>GRANTS</b>							
	18,018	146,416	(132,165)	-	-	-	32,269
<b>HOUSING</b>							
	721,271	3,994	(108,604)	-	-	-	616,661
<b>AB 939 FUND</b>							
	-	-	-	-	-	-	-
<b>PEG FEE FUND</b>							
	2	-	-	-	158,101	-	158,103
<b>CAPITAL IMPROVEMENT FUND</b>							
CONTINGENCY	515,258	7,100,998	-	(7,447,977)	702,260	-	870,539
ENCUMBRANCES	-	-	-	-	-	-	-
RESERVE FOR CAPITAL	664,947	-	-	-	-	-	664,947
<b>TOAL CAPITAL IMPROVEMENT FUND</b>	<b>1,180,204</b>	<b>7,100,998</b>	<b>-</b>	<b>(7,447,977)</b>	<b>702,260</b>	<b>-</b>	<b>1,535,486</b>
<b>PROP 42 FUND</b>							
RESTRICTED	-	-	-	-	-	-	-
<b>TRANSNET FUND</b>							
RESTRICTED	18,793	195,969	-	(208,006)	-	-	6,756
<b>RTCIP</b>							
	6,895	2,203	(6,895)	-	-	-	2,203
<b>TOTAL GENERAL GOVERNMENT</b>	<b>6,718,265</b>	<b>20,414,496</b>	<b>(14,084,450)</b>	<b>(7,657,442)</b>	<b>4,531,610</b>	<b>(4,331,969)</b>	<b>5,590,508</b>
<b>WORKERS' COMPENSATION FUND</b>							
FUND BALANCE	831,755	188,598	(196,784)	-	-	(300,000)	523,569

**CITY OF DEL MAR  
FISCAL YEAR 2012-2013 FINANCIAL REPORT  
OPERATING AND CAPITAL BUDGET  
RESERVE SUMMARIES  
JUNE 30, 2013**

RESERVE TITLE	Audited Beg. Balance July 1, 2012	Revenue FY 2013	O & M Expenditures FY 2013	CIP Expenditures FY 2013	In FY 2013	(Out) FY 2013	Final Audited Ending Balance June 30, 2013
<b>WATER FUND</b>							
<b>NET POSITION</b>	448,214	2,745,431	(2,405,905)	-	954,145	(1,518,233)	223,652
ADVANCE TO GENERAL FUND	-	-	-	-	1,200,790	-	1,200,790
PREPAID EXPENSE (SIDE FUND PAYOFF)	-	-	-	-	317,443	-	317,443
<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	-	-	-	-	-	-	-
SELF-INSURANCE	50,000	-	-	-	-	-	50,000
RATE STABILIZATION	200,000	-	-	-	-	(100,000)	100,000
CAPITAL REPLACEMENT	1,177,990	-	-	-	-	(700,000)	477,990
OPERATING RESERVE	199,837	-	-	-	-	(150,000)	49,837
EQUIPMENT REPLACEMENT	212,286	-	(23,545)	-	-	-	188,741
UTILITY PLANT IN SERVICE	7,563,664	-	(330,232)	-	-	-	7,233,432
<b>TOTAL WATER FUND</b>	<b>14,133,929</b>	<b>2,745,431</b>	<b>(2,759,682)</b>	<b>-</b>	<b>2,472,378</b>	<b>(2,468,233)</b>	<b>14,123,824</b>
<b>CLEANWATER FUND</b>							
<b>NET POSITION</b>	2	402,545	(425,571)	-	100,273	(102,609)	(25,360)
PREPAID EXPENSE (SIDE FUND PAYOFF)	-	-	-	-	77,249	-	77,249
INVESTMENT IN CAPITAL ASSETS	-	-	-	-	25,360	-	25,360
<b>TOTAL CLEANWATER FUND</b>	<b>2</b>	<b>402,545</b>	<b>(425,571)</b>	<b>-</b>	<b>202,882</b>	<b>(102,609)</b>	<b>77,249</b>
<b>WASTEWATER FUND</b>							
<b>NET POSITION</b>	211,142	3,017,186	(2,207,404)	-	4,145	(660,662)	364,407
PREPAID EXPENSE (SIDE FUND PAYOFF)	-	-	-	-	327,683	-	327,683
<b>RESTRICTED:</b>							
BOND SECURITY	456,552	-	-	-	-	-	456,552
CONTRIBUTED CAPITAL	650,814	-	-	-	-	-	650,814
LOAN RESERVE - STATE REVOLVING LOAN	-	-	-	-	332,979	-	332,979
<b>DESIGNATED:</b>							
ENCUMBRANCES	-	-	-	-	-	-	-
CAPITAL REPLACEMENT	100,000	-	-	-	-	-	100,000
OPERATING RESERVE	310,000	-	-	-	-	-	310,000
UTILITY PLANT IN SERVICE	7,629,689	-	(568,140)	-	-	-	7,061,549
RATE STABILIZATION	230,000	-	-	-	-	-	230,000
<b>TOTAL WASTEWATER FUND</b>	<b>9,588,195</b>	<b>3,017,186</b>	<b>(2,775,544)</b>	<b>-</b>	<b>664,807</b>	<b>(660,662)</b>	<b>9,833,984</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>23,722,126</b>	<b>6,165,162</b>	<b>(5,960,797)</b>	<b>-</b>	<b>3,340,067</b>	<b>(3,231,504)</b>	<b>24,035,057</b>
<b>TOTAL - ALL FUNDS</b>	<b>31,272,146</b>	<b>26,768,256</b>	<b>(20,242,031)</b>	<b>(7,657,442)</b>	<b>7,871,677</b>	<b>(7,863,473)</b>	<b>30,149,134</b>

CITY OF DEL MAR  
FISCAL YEAR 2012-2013 FINANCIAL REPORT  
COMPARATIVE REVENUE SUMMARY  
JUNE 30, 2013

ACCOUNT NAME	FY 2010-2011	FY 2011-2012	FY 2012-2013				Actuals to Budget	
	ACTUAL 6/30/2011	ACTUAL 6/30/2012	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL 6/30/2013	%	Variance (\$)	Variance (%)
<b>GENERAL FUND</b>								
PROPERTY TAX	3,736,027	3,814,219	3,971,812	3,971,812	4,053,371	102.1%	81,559	2.05%
PROPERTY TAXES IN LIEU OF VLF	410,034	420,995	441,343	441,343	431,883	97.9%	(9,460)	-2.14%
<b>OTHER TAXES</b>								
SALES AND USE TAX	1,171,224	1,225,794	1,036,905	1,082,847	1,250,893	115.5%	168,046	15.52%
PROPERTY TAX IN LIEU OF SALES TAX	380,230	402,648	399,461	399,461	423,817	106.1%	24,356	6.10%
TRANSIENT OCCUPANCY TAX	1,704,696	1,805,475	1,697,440	1,782,960	1,939,699	108.8%	156,739	8.79%
FRANCHISES	402,677	421,518	341,730	341,730	384,220	112.4%	42,490	12.43%
BUSINESS LICENSE TAX	197,639	210,243	196,145	196,145	191,786	97.8%	(4,359)	-2.22%
REAL PROPERTY TRANSFER TAX	70,570	98,566	53,045	53,045	157,540	297.0%	104,495	196.99%
<b>TOTAL</b>	<b>8,073,097</b>	<b>8,399,458</b>	<b>8,137,881</b>	<b>8,269,343</b>	<b>8,833,209</b>	<b>106.8%</b>	<b>563,866</b>	<b>6.82%</b>
<b>LICENSES &amp; PERMITS</b>								
LICENSES & PERMITS	18,928	11,739	14,580	14,580	15,035	103.1%	455	3.12%
PW-ENCROACHMENT PERMIT FEES	5,180	12,950	-	-	11,100	0.0%	11,100	100.00%
JUNIOR LIFEGUARDS	43,709	46,698	49,910	44,910	46,423	103.4%	1,513	3.37%
PARKING PERMITS	14,120	16,110	9,866	9,866	19,580	198.5%	9,714	98.46%
<b>TOTAL</b>	<b>81,937</b>	<b>87,497</b>	<b>74,356</b>	<b>69,356</b>	<b>92,138</b>	<b>132.8%</b>	<b>22,782</b>	<b>32.85%</b>
<b>VEHICLE FINES &amp; FORFEITURES</b>								
VEHICLE CODE FINES	64,411	44,620	55,248	45,248	41,184	91.0%	(4,064)	-8.98%
PARKING VIOLATIONS	665,716	622,240	583,495	523,495	525,823	100.4%	2,328	0.44%
PENALTIES	4,824	4,021	4,699	4,699	4,948	105.3%	249	5.30%
ADMINISTRATIVE CITATIONS	28,250	19,850	109,242	19,820	3,809	19.2%	(16,011)	-80.78%
RED LIGHT ENFORCEMENT	127,818	124,886	27,571	109,242	93,901	86.0%	(15,341)	-14.04%
<b>TOTAL</b>	<b>891,019</b>	<b>815,617</b>	<b>780,254</b>	<b>702,504</b>	<b>669,665</b>	<b>95.3%</b>	<b>(32,839)</b>	<b>-4.67%</b>
<b>REVENUE FROM USE OF ASSETS</b>								
INVESTMENT EARNINGS	25,050	16,396	19,580	19,580	25,986	132.7%	6,406	32.72%
INV EARN - SELF INSURANCE	-	-	3,420	-	-	0.0%	-	0.00%
RENTAL INCOME	78,002	52,074	43,775	41,997	113,052	269.2%	71,055	169.19%
PARKING METERS	575,169	566,812	560,413	600,413	643,284	107.1%	42,871	7.14%
SIDEWALK CAFÉ USER FEE	3,891	5,366	4,048	4,048	5,075	125.4%	1,027	25.37%
<b>TOTAL</b>	<b>682,112</b>	<b>640,648</b>	<b>631,235</b>	<b>666,038</b>	<b>787,397</b>	<b>118.2%</b>	<b>121,359</b>	<b>18.22%</b>
<b>REVENUE FROM OTHER AGENCIES</b>								
MOTOR VEHICLE LICENSE FEE	21,199	2,305	12,485	2,485	2,389	96.1%	(96)	-3.86%
PUBLIC SAFETY AUGMENTATION FUND (PSAF)	56,579	61,790	43,809	43,809	66,904	152.7%	23,095	52.72%
HOMEOWNER EXEMPT	36,171	36,567	20,808	20,808	-	0.0%	(20,808)	-100.00%
STATE MANDATED COST REIMB	-	1,361	-	-	3,042	0.0%	3,042	100.00%
CONTRACT SOLANA BEACH	21,413	18,450	15,600	15,600	14,775	94.7%	(825)	-5.29%
ON-TRK PARI-MUTUEL	22,808	20,794	11,176	11,176	38,977	348.8%	27,801	248.76%
OFF-TRK PARI-MUTUEL	34,292	31,641	19,525	19,525	30,660	157.0%	11,135	57.03%
SOLID WASTE	2,622	7,554	3,152	3,152	19,052	604.4%	15,900	504.44%
<b>TOTAL</b>	<b>195,084</b>	<b>180,462</b>	<b>126,555</b>	<b>116,555</b>	<b>175,799</b>	<b>150.8%</b>	<b>59,244</b>	<b>50.83%</b>
<b>CHGS - CURRENT SERV.</b>								
PLANNING SERVICES	247,092	228,196	225,000	265,000	274,555	103.6%	9,555	3.61%
ENGINEERING SERVICES	72,549	43,715	66,000	66,000	55,703	84.4%	(10,297)	-15.60%
BUILDING SERVICES	282,921	207,974	222,222	222,222	194,234	87.4%	(27,988)	-12.59%
<b>TOTAL</b>	<b>602,562</b>	<b>479,885</b>	<b>513,222</b>	<b>553,222</b>	<b>524,492</b>	<b>94.8%</b>	<b>(28,730)</b>	<b>-5.19%</b>

CITY OF DEL MAR  
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ACCOUNT NAME	FY 2010-2011	FY 2011-2012	FY 2012-2013				Actuals to Budget	
	ACTUAL 6/30/2011	ACTUAL 6/30/2012	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL 6/30/2013	%	Variance (\$)	Variance (%)
<b>OTHER REVENUE SOURCES</b>								
SALE OF PROPERTY	4,171,104	18,811	-	-	-	0.0%	-	0.00%
CONTRIBUTIONS	431	5,000	-	-	1,521	0.0%	1,521	100.00%
ADMINISTRATIVE CHARGE	515,860	531,336	547,276	547,276	547,276	100.0%	-	0.00%
NUISANCE ALARM REIMB	10,200	8,985	3,800	3,800	6,885	181.2%	3,085	81.18%
MISCELLANEOUS	94,903	77,799	-	38,201	278,679	729.5%	240,478	629.51%
WORKER'S COMP REIMBURSEMENT	4,703	124,493	-	-	10,023	0.0%	10,023	100.00%
INSURANCE CLAIM REIMBURSEMENT	9,249	-	-	-	-	0.0%	-	0.00%
EXPENDITURE REIMBURSEMENT	28,399	183,027	36,440	36,440	12,792	35.1%	(23,648)	-64.90%
<b>TOTAL</b>	<b>4,834,849</b>	<b>949,451</b>	<b>587,516</b>	<b>625,717</b>	<b>857,176</b>	<b>137.0%</b>	<b>231,459</b>	<b>36.99%</b>
<b>GENERAL FUND TOTAL</b>	<b>15,360,660</b>	<b>11,553,018</b>	<b>10,851,019</b>	<b>11,002,735</b>	<b>11,939,876</b>	<b>108.5%</b>	<b>937,141</b>	<b>8.52%</b>
<b>OTHER GENERAL GOV'T FUNDS</b>								
<b>LIBRARY FUND</b>								
CONTRIBUTIONS FRIENDS	-	-	-	-	-	0.0%	-	0.00%
MISCELLANEOUS	-	3	-	35,400	35,484	100.2%	84	0.24%
<b>TOTAL LIBRARY FUND</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>35,400</b>	<b>35,484</b>	<b>100.2%</b>	<b>84</b>	<b>0.24%</b>
<b>GAS TAX FUND</b>								
INVESTMENT EARNINGS	8	-	1,040	-	-	0.0%	-	-100.00%
STATE GAS TAX	116,939	136,190	108,202	126,296	114,403	90.6%	(11,893)	-9.42%
<b>TOTAL GAS TAX FUND</b>	<b>116,947</b>	<b>136,190</b>	<b>109,242</b>	<b>126,296</b>	<b>114,403</b>	<b>90.6%</b>	<b>(11,893)</b>	<b>-9.42%</b>
<b>OPEN SPACE FUND</b>								
CONSTRUCTION TAX	16,038	7,381	10,796	5,796	6,031	104.1%	235	4.05%
PERMITS/PARK & COMM CENTER	330,035	373,141	318,083	328,083	313,290	95.5%	(14,793)	-4.51%
SURF CAMP PERMITS	27,443	46,794	41,973	41,973	54,843	130.7%	12,870	30.66%
SHORES FIELD FEES	2,405	588	5,150	1,000	45	4.5%	(955)	-95.50%
INVESTMENT EARNINGS	1,072	46	750	750	440	58.7%	(310)	-41.33%
ON-TRK PARI-MUTUEL	15,205	13,863	7,450	7,450	25,984	348.8%	18,534	248.78%
OFF-TRK PARI-MUTUEL	22,862	21,094	13,038	13,038	20,440	156.8%	7,402	56.77%
CONTRIBUTIONS	3,648	5,375	3,870	3,870	-	0.0%	(3,870)	-100.00%
TREE MITIGATION	2,250	750	3,000	3,000	1,500	50.0%	(1,500)	-50.00%
MISCELLANEOUS	3,834	19,188	5,305	9,767	39,785	407.3%	30,018	307.34%
<b>TOTAL OPEN SPACE FUND</b>	<b>424,792</b>	<b>488,219</b>	<b>409,415</b>	<b>414,727</b>	<b>462,357</b>	<b>111.5%</b>	<b>47,630</b>	<b>11.48%</b>
<b>SUPPLEMENTAL LAW FUND</b>								
INTEREST EARNINGS	-	39	-	-	-	0.0%	-	0.00%
SUPPLEMENTAL LAW	100,000	100,000	-	100,000	100,000	100.0%	-	0.00%
<b>TOTAL SUPPLEMENTAL LAW FUND</b>	<b>100,000</b>	<b>100,039</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>100.0%</b>	<b>-</b>	<b>0.00%</b>
<b>REGIONAL COMMUNICATIONS FUND</b>								
PROPERTY TAX	44,086	44,097	45,000	45,000	44,057	97.9%	(943)	-2.10%
INVESTMENT EARNINGS	62	38	-	-	62	0.0%	62	100.00%
<b>TOTAL REGIONAL COMMUN. FUND</b>	<b>44,148</b>	<b>44,135</b>	<b>45,000</b>	<b>45,000</b>	<b>44,119</b>	<b>98.0%</b>	<b>(881)</b>	<b>-1.96%</b>

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ACCOUNT NAME	FY 2010-2011	FY 2011-2012	FY 2012-2013					
	ACTUAL 6/30/2011	ACTUAL 6/30/2012	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL 6/30/2013	%	Actuals to Budget Variance (\$)    Variance (%)	
<b>GRANTS FUND</b>								
INV EARNINGS	13	25	-	-	649	0.0%	649	100.00%
FEDERAL GRANTS	-	72,651	-	-	119,310	0.0%	119,310	100.00%
STATE GRANTS	13,864	-	-	32,394	-	0.0%	(32,394)	-100.00%
LOCAL GRANTS	20,872	35,505	19,372	150,763	26,457	17.5%	(124,306)	-82.45%
<b>TOTAL GRANTS FUND</b>	<b>34,749</b>	<b>108,181</b>	<b>19,372</b>	<b>183,157</b>	<b>146,416</b>	<b>79.9%</b>	<b>(36,741)</b>	<b>-20.06%</b>
<b>HOUSING FUND</b>								
INV EARN-GENERAL	3,777	2,890	4,210	4,210	3,994	94.9%	(216)	-5.13%
HOUSING IN LIEU	141,048	47,016	94,032	94,032	-	0.0%	(94,032)	-100.00%
<b>TOTAL HOUSING FUND</b>	<b>144,825</b>	<b>49,906</b>	<b>98,242</b>	<b>98,242</b>	<b>3,994</b>	<b>4.1%</b>	<b>(94,248)</b>	<b>-95.93%</b>
<b>AB 939</b>								
AB 939 REIMBURSEMENT	-	12,500	-	54,252	50,227	92.6%	(4,025)	-7.42%
<b>TOTAL AB 939 FUND</b>	<b>-</b>	<b>12,500</b>	<b>-</b>	<b>54,252</b>	<b>50,227</b>	<b>92.6%</b>	<b>(4,025)</b>	<b>-7.42%</b>
<b>WILDFIRE PROTECTION</b>								
PROPERTY TAX	156,972	170,913	183,655	183,655	217,511	118.4%	33,856	18.43%
INVESTMENT EARNINGS	546	432	1,100	1,100	939	85.4%	(161)	-14.64%
<b>TOTAL WILDFIRE</b>	<b>157,518</b>	<b>171,345</b>	<b>184,755</b>	<b>184,755</b>	<b>218,450</b>	<b>118.2%</b>	<b>33,695</b>	<b>18.24%</b>
<b>CAPITAL IMPROVEMENT FUND</b>								
INVESTMENT EARNINGS	5,461	1,676	8,000	8,000	3,774	47.2%	(4,226)	-52.83%
STATE GRANTS	-	650,000	-	-	-	0.0%	-	0.00%
FEDERAL GRANTS	4,194,853	6,636,053	16,835	11,308,193	7,005,911	62.0%	(4,302,282)	-38.05%
CONTRIBUTIONS	177,548	647,500	-	-	(292)	0.0%	(292)	100.00%
LOCAL GRANTS	21,346	130,411	-	443,644	37,784	8.5%	(405,860)	-91.48%
MISCELLANEOUS	-	-	-	75,000	53,821	71.8%	(21,179)	-28.24%
<b>TOTAL CAPITAL IMPROVEMENT FUND</b>	<b>4,399,208</b>	<b>8,065,640</b>	<b>24,835</b>	<b>11,834,837</b>	<b>7,100,998</b>	<b>60.0%</b>	<b>(4,733,839)</b>	<b>-40.00%</b>
<b>PROP 42</b>								
INVESTMENT EARNINGS	-	-	-	-	-	0.0%	-	0.00%
PROP 42 GRANT	-	-	65	-	-	0.0%	-	0.00%
<b>TOTAL PROP 42 FUND</b>	<b>-</b>	<b>-</b>	<b>65</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>0.00%</b>
<b>TRANSNET FUND</b>								
INVESTMENT EARNINGS	17	297	-	4	219	5475.0%	215	5375.00%
TRANSNET	-	338,000	178,004	199,000	195,750	98.4%	(3,250)	-1.63%
<b>TOTAL TRANSNET FUND</b>	<b>17</b>	<b>338,297</b>	<b>178,004</b>	<b>199,004</b>	<b>195,969</b>	<b>98.5%</b>	<b>(3,035)</b>	<b>-1.53%</b>
<b>RTCIP-REGIONAL TRANSPORTATION CONGESTION</b>								
CHARGES FOR CURRENT SERVICES	-	-	-	-	2,165	0.0%	2,165	100.00%
INV EARN. GENERAL	43	30	-	-	38	0.0%	38	100.00%
<b>TOTAL RTCIP</b>	<b>43</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>2,203</b>	<b>0.0%</b>	<b>2,203</b>	<b>100.00%</b>
<b>TOTAL GENERAL GOV'T</b>	<b>20,782,907</b>	<b>21,067,503</b>	<b>11,919,949</b>	<b>24,278,405</b>	<b>20,414,496</b>	<b>84.1%</b>	<b>(3,863,909)</b>	<b>-15.92%</b>

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ACCOUNT NAME	FY 2010-2011	FY 2011-2012	FY 2012-2013					
	ACTUAL 6/30/2011	ACTUAL 6/30/2012	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL 6/30/2013	%	Actuals to Budget Variance (\$)    Variance (%)	
<b>INTERNAL SERVICE FUND</b>								
<b>WORKERS COMPENSATION</b>								
CHARGES FOR SERVICES	168,412	165,157	240,723	175,578	178,019	101.4%	2,441	1.39%
INVESTMENT EARNINGS	5,791	4,113	25,000	5,000	6,600	132.0%	1,600	32.00%
OTHER REVENUES	-	10,358	-	-	3,979	0.0%	3,979	100.00%
<b>TOTAL WORKERS' COMP</b>	<b>174,203</b>	<b>179,628</b>	<b>265,723</b>	<b>180,578</b>	<b>188,598</b>	<b>104.4%</b>	<b>8,020</b>	<b>4.44%</b>
<b>UTILITY FUNDS AND SUMMARIES</b>								
<b>WATER UTILITY FUND</b>								
PENALTIES	7,571	9,453	9,746	9,746	10,825	111.1%	1,079	11.07%
INVESTMENT EARNINGS	9,245	8,771	11,676	11,676	15,891	136.1%	4,215	36.10%
WATER SALES	1,383,846	1,524,215	1,736,320	1,536,320	1,679,464	109.3%	143,144	9.32%
READY TO SERVICE CHARGE	886,284	940,210	944,051	944,051	998,446	105.8%	54,395	5.76%
OTHER SERVICE FEES	11,599	15,661	10,142	10,142	23,141	228.2%	12,999	128.17%
MISCELLANEOUS	44,781	34,463	21,860	21,860	17,664	80.8%	(4,196)	-19.19%
FIRE METERS	-	-	1,153	1,153	-	0.0%	(1,153)	-100.00%
NON-RATE CHARGES FOR SERVICE	-	-	21,443	21,443	-	0.0%	(21,443)	-100.00%
<b>TOTAL WATER REVENUE</b>	<b>2,343,326</b>	<b>2,532,773</b>	<b>2,756,391</b>	<b>2,556,391</b>	<b>2,745,431</b>	<b>107.4%</b>	<b>189,040</b>	<b>7.39%</b>
<b>CLEANWATER UTILITY FUND</b>								
PENALTIES	1,574	1,742	1,500	1,500	1,789	119.3%	289	19.27%
ADMINISTRATIVE CITATIONS	1,850	800	-	-	100	0.0%	100	100.00%
INVESTMENT EARNINGS	876	1,639	-	-	(401)	0.0%	(401)	100.00%
REVENUE FROM OTHER AGENCIES	5,000	5,000	-	-	5,000	0.0%	5,000	100.00%
SERVICE CHARGES	376,656	380,167	434,581	390,897	397,423	101.7%	6,526	1.67%
MISCELLANEOUS	-	284	5,000	5,000	(1,367)	-27.3%	(6,367)	-127.34%
<b>TOTAL CLEANWATER REVENUE</b>	<b>385,956</b>	<b>389,633</b>	<b>441,081</b>	<b>397,397</b>	<b>402,545</b>	<b>101.3%</b>	<b>5,148</b>	<b>1.30%</b>
<b>WASTEWATER UTILITY FUND</b>								
PENALTIES	8,656	11,845	10,707	10,706	12,707	118.7%	2,001	18.69%
INVESTMENT EARNINGS	3,596	2,803	9,000	9,000	8,863	98.5%	(137)	-1.52%
BOND INVESTMENT INCOME	45	47	-	-	42	0.0%	42	100.00%
SERVICE CHARGES	1,218,463	1,244,280	1,259,222	1,259,222	1,292,909	102.7%	33,687	2.68%
USAGE CHARGES	1,395,334	1,575,247	1,963,696	1,463,696	1,634,511	111.7%	170,815	11.67%
SEWER INCLUSION FEES	-	6,074	-	-	18,768	0.0%	18,768	100.00%
MISCELLANEOUS	23,872	(21,872)	44,314	44,314	9,763	22.0%	(34,551)	-77.97%
CITY S.D. REBATE	-	37,306	-	356,285	39,624	11.1%	(316,661)	-88.88%
<b>TOTAL SEWER REVENUE</b>	<b>2,649,966</b>	<b>2,855,729</b>	<b>3,286,939</b>	<b>3,143,223</b>	<b>3,017,186</b>	<b>96.0%</b>	<b>(126,037)</b>	<b>-4.01%</b>

CITY OF DEL MAR  
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ACCOUNT NAME	FY 2010-2011	FY 2011-2012	FY 2012-2013					
	ACTUAL 6/30/2011	ACTUAL 6/30/2012	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL 6/30/2013	%	Actuals to Budget Variance (\$)    Variance (%)	
<b>ALL FUNDS SUMMARY</b>								
GENERAL GOVERNMENT	20,782,907	21,067,503	11,919,949	24,278,405	20,414,496	84.1%	(3,863,909)	-15.92%
WORKERS COMPENSATION	174,203	179,628	265,723	180,578	188,598	104.4%	8,020	4.44%
WATER UTILITY	2,343,326	2,532,773	2,756,391	2,556,391	2,745,431	107.4%	189,040	7.39%
CLEANWATER REVENUE	385,956	389,633	441,081	397,397	402,545	101.3%	5,148	1.30%
SEWER UTILITY	2,649,966	2,855,729	3,286,939	3,143,223	3,017,186	96.0%	(126,037)	-4.01%
<b>TOTAL REVENUE</b>	<b>26,336,358</b>	<b>27,025,266</b>	<b>18,670,084</b>	<b>30,555,994</b>	<b>26,768,256</b>	<b>87.6%</b>	<b>(3,787,738)</b>	<b>-12.40%</b>

**CITY OF DEL MAR  
FISCAL YEAR 2012-2013 YEAR END REPORT  
COMPARATIVE SUMMARY OF EXPENDITURES  
BY FUND AND ACTIVITY  
JUNE 30, 2013**

ACCT CODE	ACTIVITY	FY 2010-2011	FY 2011-2012	FISCAL YEAR 2012-2013			Actual vs. Budget		
		ACTUAL AT 6/30/11	ACTUAL AT 6/30/12	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL AT 6/30	%	Variance (\$)	Var (%)
<b>GENERAL GOVERNMENT FUNDS</b>									
<b>GENERAL FUND</b>									
5100	CITY COUNCIL	52,029	87,184	60,623	60,623	65,951	109%	(5,328)	-8.79%
5101	LEGAL SERVICES	420,962	544,002	306,000	624,602	432,480	69%	192,122	30.76%
5110	COMMUNITY SUPPORT	72,910	73,250	73,250	73,250	73,250	100%	-	0.00%
5125	SOLID WASTE	5,679	4,388	7,000	7,000	4,323	62%	2,677	38.24%
5200	CITY MANAGER	580,308	533,622	588,248	621,148	787,036	127%	(165,888)	-26.71%
5210	HUMAN RESOURCES	74,118	78,721	95,052	111,476	143,491	129%	(32,015)	-28.72%
5211	CABLE TELEVISION	55,276	50,659	80,536	80,536	62,128	77%	18,408	22.86%
5212	MEMBERSHIPS	9,508	8,937	12,400	12,400	13,438	108%	(1,038)	-8.37%
5220	ENGINEERING SERVICES	127,620	154,725	155,000	155,000	136,722	88%	18,278	11.79%
5230	LAW ENFORCEMENT	1,343,668	1,435,876	1,363,222	1,507,160	1,481,883	98%	25,277	1.68%
5231	TRAFFIC ENFORCEMENT	294,316	276,914	491,175	347,237	287,453	83%	59,784	17.22%
5233	TRAFFIC SIGNAL ENFORCEMENT	54,000	55,863	54,000	54,000	56,790	105%	(2,790)	-5.17%
5300	CITY CLERK	326,530	352,143	373,125	381,795	500,839	131%	(119,044)	-31.18%
5310	ELECTIONS	3,042	6,492	11,860	16,860	16,859	100%	1	0.01%
5320	INFORMATION SYSTEMS	319,739	329,102	338,521	351,622	434,677	124%	(83,055)	-23.62%
5400	FINANCE SERVICES	577,360	617,692	636,737	655,919	829,155	126%	(173,236)	-26.41%
5410	CITY HALL	118,803	119,739	119,800	119,800	112,376	94%	7,424	6.20%
5411	RISK MGMNT-GENERAL	76,680	139,573	88,692	145,692	131,951	91%	13,741	9.43%
5415	CITY HALL ANNEX	1,435	987	1,200	1,200	1,130	94%	70	5.83%
5530	PLANNING SERVICES	568,559	969,832	741,399	728,705	959,637	132%	(230,932)	-31.69%
5531	PLANNING COMMISSION	911	1,096	1,510	1,510	1,811	120%	(301)	-19.93%
5532	DESIGN REVIEW BOARD	2,145	3,527	2,620	3,815	1,809	47%	2,006	52.58%
5533	BEACH PRESERVATION INITIATIVE	7,553	8,494	8,494	8,494	8,494	100%	-	0.00%
5535	SAN DIEGUITO LAGOON	49,540	60,403	57,378	57,378	57,378	100%	-	0.00%
5536	CODE ENFORCEMENT	67,182	70,420	76,369	78,242	103,221	132%	(24,979)	-31.93%
5538	BUILDING REVIEW	255,301	199,035	214,300	214,300	176,423	82%	37,877	17.67%
5630	COMMUNITY SERVICES	240,335	287,056	292,715	289,355	307,278	106%	(17,923)	-6.19%
5631	LIFEGUARD SERVICES	695,665	745,608	748,423	768,125	725,169	94%	42,956	5.59%
5632	PARKING ENFORCEMENT	499,864	502,941	448,843	485,688	602,347	124%	(116,659)	-24.02%
5730	FIRE PROTECTION	1,897,405	1,990,971	2,079,839	2,066,605	2,853,817	138%	(787,212)	-38.09%
5731	HAZARDOUS WASTE	9,755	10,318	11,841	11,841	11,366	96%	475	4.01%
5735	EMERGENCY PREPAREDNESS	466	11,358	2,710	2,710	1,820	67%	890	32.84%
5840	GENERAL PUBLIC WORKS	72,953	75,486	77,238	81,780	121,152	148%	(39,372)	-48.14%
5841	FLOOD CONTROL/DRAINAGE	28,665	25,903	31,456	29,382	42,153	143%	(12,771)	-43.47%
5854	OTHER FACILITIES MAINTENANCE	27,096	25,936	24,175	24,175	25,952	107%	(1,777)	-7.35%
5890	EQUIPMENT REPLACEMENT	93,961	100,750	10,150	10,150	528,168	5204%	(518,018)	-5103.63%
<b>TOTAL GENERAL FUND</b>		<b>9,031,339</b>	<b>9,959,003</b>	<b>9,685,902</b>	<b>10,189,575</b>	<b>12,099,927</b>	<b>119%</b>	<b>(1,910,352)</b>	<b>-18.75%</b>

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ACCT CODE	ACTIVITY	FY 2010-2011	FY 2011-2012	FISCAL YEAR 2012-2013			Actual vs. Budget		
		ACTUAL AT 6/30/11	ACTUAL AT 6/30/12	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL AT 6/30	%	Variance (\$)	Var (%)
<b>GENERAL GOVERNMENT FUNDS CONT'D</b>									
<b><u>LIBRARY FUND</u></b>									
5414	LIBRARY O & M	-	9,709	10,810	25,810	62,289	241%	(36,479)	-141.34%
5890	INVESTMENT FEES	9,606	0	-	-	-	0%	-	0.00%
	<b>TOTAL LIBRARY FUND</b>	<b>9,606</b>	<b>9,709</b>	<b>10,810</b>	<b>25,810</b>	<b>62,289</b>	<b>241%</b>	<b>(36,479)</b>	<b>-141.34%</b>
<b><u>GAS TAX FUND</u></b>									
5840	PW GENERAL & ADMIN	-	1	-	-	-	0%	-	0.00%
5845	STREET MAINTENANCE	125,627	157,940	155,629	160,136	200,837	125%	(40,701)	-25.42%
5846	STREET LIGHTS/SIGNS	131,340	114,214	157,226	157,588	152,552	97%	5,036	3.20%
5847	STREET LANDSCAPING	135,606	135,353	146,682	147,162	162,265	110%	(15,103)	-10.26%
	<b>TOTAL GAS TAX FUND</b>	<b>392,573</b>	<b>407,508</b>	<b>459,537</b>	<b>464,886</b>	<b>515,654</b>	<b>111%</b>	<b>(50,768)</b>	<b>-10.92%</b>
<b><u>OPEN SPACE FUND</u></b>									
5634	BEACH SERVICES	287,557	317,425	286,362	287,170	318,133	111%	(30,963)	-10.78%
5635	POWERHOUSE OPERATIONS	264,248	262,733	238,442	241,331	260,500	108%	(19,169)	-7.94%
5636	SHORES PROPERTY OPERATIONS	3,308	3,292	-	3,000	3,251	108%	(251)	-8.37%
5848	PARK MAINTENANCE	136,300	142,549	144,975	145,795	171,217	117%	(25,422)	-17.44%
5849	SHORES PROPERTY MAINTENANCE	8,639	8,815	17,650	23,575	22,713	96%	862	3.66%
5900	DEBT SERVICE	3,516,338	0	-	-	-	0%	-	0.00%
	<b>TOTAL OPEN SPACE FUND</b>	<b>4,216,390</b>	<b>734,814</b>	<b>687,429</b>	<b>700,871</b>	<b>775,814</b>	<b>111%</b>	<b>(74,943)</b>	<b>-10.69%</b>
<b><u>SUPPLEMENTAL LAW FUND</u></b>									
5230	SUPPLEMENTAL LAW ENFORCEMENT	24,264	15,375	16,000	16,000	9,326	58%	6,674	41.71%
5633	BEACH AND COMMUNITY PATROL	167,822	160,319	173,687	161,376	163,056	101%	(1,680)	-1.04%
	<b>TOTAL SUPPLEMENTAL LAW FUND</b>	<b>192,086</b>	<b>175,693</b>	<b>189,687</b>	<b>177,376</b>	<b>172,382</b>	<b>97%</b>	<b>4,994</b>	<b>2.82%</b>
<b><u>REGIONAL COMMUNICATIONS FUND</u></b>									
5740	REGIONAL COMMUNICATIONS - 800 MHZ	27,383	27,766	25,984	25,984	31,074	120%	(5,090)	-19.59%
5900	BOND DEBT SERVICE	12,087	0	-	-	-	0%	-	0.00%
	<b>TOTAL REGIONAL COMM FUND</b>	<b>39,470</b>	<b>27,766</b>	<b>25,984</b>	<b>25,984</b>	<b>31,074</b>	<b>120%</b>	<b>(5,090)</b>	<b>-19.59%</b>
<b><u>GRANTS FUND</u></b>									
5200	CITY MANAGER	-	-	-	-	2,422	0%	(2,422)	-100.00%
5320	INFORMATION SYSTEMS	-	24,916	-	-	-	0%	-	0.00%
5730	FIRE PROTECTION	9,735	28,784	15,446	90,888	84,604	93%	6,284	6.91%
5731	HAZARDOUS WASTE	-	-	-	-	43,402	0%	(43,402)	-100.00%
5781	STATE HOMELAND SECURITY	13,828	47,650	-	-	1,737	0%	(1,737)	-100.00%
	<b>TOTAL GRANTS FUND</b>	<b>23,563</b>	<b>101,350</b>	<b>15,446</b>	<b>90,888</b>	<b>132,165</b>	<b>145%</b>	<b>(41,277)</b>	<b>-45.42%</b>
<b><u>HOUSING FUND</u></b>									
5540	RENTAL HOUSING	93,055	91,218	106,341	106,341	108,604	102%	(2,263)	-2.13%
	<b>TOTAL HOUSING</b>	<b>93,055</b>	<b>91,218</b>	<b>106,341</b>	<b>106,341</b>	<b>108,604</b>	<b>102%</b>	<b>(2,263)</b>	<b>-2.13%</b>

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ACCT CODE	ACTIVITY	FY 2010-2011	FY 2011-2012	FISCAL YEAR 2012-2013			Actual vs. Budget		
		ACTUAL AT 6/30/11	ACTUAL AT 6/30/12	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL AT 6/30	%	Variance (\$)	Var (%)
	<b><u>AB 939 REIMBURSEMENT</u></b>								
5900	AB 939 REIMBURSEMENT	-	-	-	-	5,116	0%	(5,116)	-100.00%
	<b>TOTAL AB 939 REIMBURSEMENT</b>	-	-	-	-	<b>5,116</b>	<b>0%</b>	<b>(5,116)</b>	<b>-100.00%</b>
	<b><u>WILDFIRE PROTECTION FUND</u></b>								
5400	FINANCE	199	258	-	-	275	0%	(275)	-100.00%
5900	BOND DEBT SERVICE	177,191	175,890	174,405	174,405	174,255	100%	150	0.09%
	<b>TOTAL WILDFIRE PROTECTION FUND</b>	<b>177,390</b>	<b>176,148</b>	<b>174,405</b>	<b>174,405</b>	<b>174,530</b>	<b>100%</b>	<b>(125)</b>	<b>-0.07%</b>
	<b>TOTAL GENL GOV'T O&amp;M</b>	<b>14,175,472</b>	<b>11,683,209</b>	<b>11,355,541</b>	<b>11,956,136</b>	<b>14,077,555</b>	<b>118%</b>	<b>(2,121,419)</b>	<b>-17.74%</b>
	<b><u>CAPITAL IMPROVEMENTS</u></b>								
	GENERAL CIP	4,525,028	9,471,170	403,130	303,130	7,447,977	2457%	(7,144,847)	-2357.02%
	PROP 42	-	-	65	-	-	0%	-	0.00%
	RTCIP	-	-	-	-	6,895	0%	(6,895)	-100.00%
	TRANSNET II	356	320,402	178,000	181,000	208,006	115%	(27,006)	-14.92%
	OPEN SPACE CIP	683	5,366	2,000	2,000	1,459	73%	541	27.05%
	<b>TOTAL CAPITAL IMPROVEMENT FUNDS</b>	<b>4,526,067</b>	<b>9,796,938</b>	<b>583,195</b>	<b>486,130</b>	<b>7,664,337</b>	<b>1577%</b>	<b>(7,178,207)</b>	<b>-1476.60%</b>
	<b>TOTAL GENERAL GOV'T</b>	<b>18,701,539</b>	<b>21,480,147</b>	<b>11,938,736</b>	<b>12,442,266</b>	<b>21,741,892</b>	<b>175%</b>	<b>(9,299,626)</b>	<b>-74.74%</b>
	<b><u>INTERNAL SERVICE FUND</u></b>								
	<b><u>WORKERS' COMPENSATION FUND</u></b>								
5420	WORKERS' COMPENSATION	55,949	145,243	182,273	292,273	196,784	67%	95,489	32.67%
	<b>TOTAL WORKER'S COMPENSATION FUND</b>	<b>55,949</b>	<b>145,243</b>	<b>182,273</b>	<b>292,273</b>	<b>196,784</b>	<b>67%</b>	<b>95,489</b>	<b>32.67%</b>
	<b><u>UTILITY FUNDS</u></b>								
	<b><u>WATER UTILITY FUND</u></b>								
5411	RISK MGMNT-WATER	32,910	37,708	49,523	49,523	45,293	91%	4,230	8.54%
5840	PW/GENERAL ADMINISTRATION	932,049	970,434	942,613	962,087	994,774	103%	(32,687)	-3.40%
5850	RAW WATER SUPPLY	974,892	1,084,774	1,200,000	1,200,000	1,235,425	103%	(35,425)	-2.95%
5851	TREATMENT/DELIVERY	134,612	133,972	185,000	185,000	149,073	81%	35,927	19.42%
5852	DISTRIBUTION	321,515	316,068	335,459	339,567	334,067	98%	5,500	1.62%
5843	CONSERVATION	150	557	2,071	2,071	1,050	51%	1,021	49.30%
	<b>SUBTOTAL OPERATING BEFORE DEBT</b>	<b>2,396,128</b>	<b>2,543,513</b>	<b>2,714,666</b>	<b>2,738,248</b>	<b>2,759,682</b>	<b>101%</b>	<b>(21,434)</b>	<b>-0.78%</b>
5900	BOND DEBT SERVICE	29	-	-	-	-	0%	-	0.00%
	<b>TOTAL WATER O &amp; M</b>	<b>2,396,157</b>	<b>2,543,513</b>	<b>2,714,666</b>	<b>2,738,248</b>	<b>2,759,682</b>	<b>101%</b>	<b>(21,434)</b>	<b>-0.78%</b>
	WATER CAPITAL IMP	-	-	600,000	600,000	-	0%	600,000	100.00%
	<b>TOTAL WATER FUND</b>	<b>2,396,157</b>	<b>2,543,513</b>	<b>3,314,666</b>	<b>3,338,248</b>	<b>2,759,682</b>	<b>83%</b>	<b>578,566</b>	<b>17.33%</b>

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ACCT CODE	ACTIVITY	FY 2010-2011	FY 2011-2012	FISCAL YEAR 2012-2013			Actual vs. Budget		
		ACTUAL AT 6/30/11	ACTUAL AT 6/30/12	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL AT 6/30	%	Variance (\$)	Var (%)
<b><u>CLEANWATER UTILITY FUND</u></b>									
5530	PLANNING SERVICES	26,693	35,662	45,277	46,478	31,888	69%	14,590	31.39%
5536	CODE ENFORCEMENT	23,161	22,308	23,440	24,064	22,861	95%	1,203	5.00%
5539	CLEAN WATER MANAGEMENT	196,823	222,943	241,025	244,311	201,248	82%	43,063	17.63%
5840	PUBLIC WORKS GENERAL & ADMIN	12,961	15,490	23,433	24,229	21,320	88%	2,909	12.01%
5841	FLOOD CONTROL/DRAINAGE	4,312	4,078	4,844	4,754	25,647	539%	(20,893)	-439.48%
5845	STREET MAINTENANCE	77,531	87,137	100,875	99,178	90,712	91%	8,466	8.54%
5847	STREET LANDSCAPING	17,865	18,313	19,753	19,724	19,782	100%	(58)	-0.29%
5848	PARK MAINTENANCE	10,670	10,918	13,853	13,888	12,113	87%	1,775	12.78%
	<b>TOTAL CLEAN WATER</b>	<b>370,016</b>	<b>416,849</b>	<b>472,499</b>	<b>476,626</b>	<b>425,571</b>	<b>89%</b>	<b>51,055</b>	<b>10.71%</b>
<b><u>WASTEWATER UTILITY FUND</u></b>									
5411	RISK MGMNT-WASTEWATER	43,094	80,480	56,523	99,545	43,412	44%	56,133	56.39%
5840	PUBLIC WORKS GENERAL & ADMIN	957,531	1,001,124	609,106	640,260	1,221,933	191%	(581,673)	-90.85%
5855	WASTEWATER COLLECTION	194,792	183,652	235,015	224,189	252,743	113%	(28,554)	-12.74%
5856	WASTEWATER PUMPING	171,518	175,732	181,315	195,097	150,802	77%	44,295	22.70%
5857	TRANSPORTATION/TREATMENT	911,589	905,472	977,600	943,485	899,903	95%	43,582	4.62%
	<b>SUBTOTAL OPERATING BEFORE DEBT</b>	<b>2,278,524</b>	<b>2,346,460</b>	<b>2,059,559</b>	<b>2,102,576</b>	<b>2,568,793</b>	<b>122%</b>	<b>(466,217)</b>	<b>-22.17%</b>
5900	BOND DEBT SERVICE	174,482	219,930	462,853	462,853	206,751	45%	256,102	55.33%
	<b>TOTAL WASTEWATER O &amp; M</b>	<b>2,453,006</b>	<b>2,566,390</b>	<b>2,522,412</b>	<b>2,565,429</b>	<b>2,775,544</b>	<b>108%</b>	<b>(210,115)</b>	<b>-8.19%</b>
	WASTEWATER CAPITAL IMP	-	-	170,000	170,000	-	0%	170,000	100.00%
	<b>TOTAL WASTEWATER FUND</b>	<b>2,453,006</b>	<b>2,566,391</b>	<b>2,692,412</b>	<b>2,735,429</b>	<b>2,775,544</b>	<b>101%</b>	<b>(40,115)</b>	<b>-1.47%</b>
<b>ALL FUNDS SUMMARY</b>									
	<b>GENERAL GOVERNMENT</b>	<b>18,701,539</b>	<b>21,480,147</b>	<b>11,938,736</b>	<b>12,442,266</b>	<b>21,741,892</b>	<b>175%</b>	<b>(9,299,626)</b>	<b>-74.74%</b>
	<b>WORKERS COMPENSATION</b>	<b>55,949</b>	<b>145,243</b>	<b>182,273</b>	<b>292,273</b>	<b>196,784</b>	<b>67%</b>	<b>95,489</b>	<b>32.67%</b>
	<b>WATER UTILITY</b>	<b>2,396,157</b>	<b>2,543,513</b>	<b>3,314,666</b>	<b>3,338,248</b>	<b>2,759,682</b>	<b>83%</b>	<b>578,566</b>	<b>17.33%</b>
	<b>CLEANWATER UTILITY</b>	<b>370,016</b>	<b>416,849</b>	<b>472,499</b>	<b>476,626</b>	<b>425,571</b>	<b>89%</b>	<b>51,055</b>	<b>10.71%</b>
	<b>SEWER UTILITY</b>	<b>2,453,006</b>	<b>2,566,391</b>	<b>2,692,412</b>	<b>2,735,429</b>	<b>2,775,544</b>	<b>101%</b>	<b>(40,115)</b>	<b>-1.47%</b>
	<b>TOTAL EXPENDITURES</b>	<b>23,976,667</b>	<b>27,152,143</b>	<b>18,600,586</b>	<b>19,284,842</b>	<b>27,899,473</b>	<b>145%</b>	<b>(8,614,631)</b>	<b>-44.67%</b>

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RESERVE TITLE	Beg. Balance JULY 1, 2013 Audited	Revenue FY 2013	O & M Expenditures FY 2013	CIP Expenditures FY 2013	Transfer In FY 2013	Transfer (Out) FY 2013	Projected Ending Balance JUNE 30, 2014
<b>GENERAL FUND</b>							
<b>CONTINGENCY</b>	20.37% \$ 2,146,793	\$ 11,425,380	\$ (9,515,731)	-	\$ 20,000	\$ (2,137,989)	\$ 1,938,453
ADVANCE OWED TO THE WATER FUND	(1,200,790)	-	-	-	-	-	(1,200,790)
<b>RESTRICTED:</b>							
SELF-INSURANCE	609,799	-	(13,000)	-	22,000	-	618,799
<b>DESIGNATED:</b>							
ENCUMBRANCES	49,520	-	(49,520)	-	-	-	-
REVENUE LOSS	500,000	-	-	-	-	-	500,000
SOFTWARE LICENSING	31,960	-	-	-	-	-	31,960
SIDEWALK CAFÉ	14,525	5,180	-	-	-	-	19,705
PERS RESERVE	-	-	-	-	-	-	-
LEAVE LIABILITY	155,041	-	-	-	-	-	155,041
EQUIPMENT REPLACEMENT	456,756	-	(78,620)	-	150,000	-	528,136
<b>TOTAL GENERAL FUND</b>	<b>2,763,604</b>	<b>11,430,560</b>	<b>(9,656,871)</b>	<b>-</b>	<b>192,000</b>	<b>(2,137,989)</b>	<b>2,591,304</b>
<b>LIBRARY</b>							
<b>CONTINGENCY</b>	-	-	(11,810)	-	11,810	-	-
<b>GAS TAX FUND</b>							
CONTINGENCY	-	140,370	(323,681)	-	183,311	-	-
ENCUMBRANCES	2,838	-	(2,838)	-	-	-	-
<b>TOTAL GAS TAX FUND</b>	<b>2,838</b>	<b>140,370</b>	<b>(326,519)</b>	<b>-</b>	<b>183,311</b>	<b>-</b>	<b>-</b>
<b>OPEN SPACE FUND</b>							
<b>CONTINGENCY</b>	2	416,690	(711,700)	(53,317)	348,325	-	-
<b>DESIGNATED:</b>							
OPEN SPACE ACQUISITION	133,388	-	-	-	-	-	133,388
ENCUMBRANCES	-	-	-	-	-	-	-
RIVERMOUTH OPENING	1,756	-	-	-	-	-	1,756
TREE RESERVE	32,357	-	-	-	3,000	(20,000)	15,357
<b>TOTAL OPEN SPACE FUND</b>	<b>167,503</b>	<b>416,690</b>	<b>(711,700)</b>	<b>(53,317)</b>	<b>351,325</b>	<b>(20,000)</b>	<b>150,501</b>
<b>SUPPLEMENTAL LAW</b>							
<b>RESTRICTED</b>	-	100,000	(173,780)	-	73,780	-	-

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RESERVE TITLE	Beg. Balance JULY 1, 2013 Audited	Revenue FY 2013	O & M Expenditures FY 2013	CIP Expenditures FY 2013	Transfer In FY 2013	Transfer (Out) FY 2013	Projected Ending Balance JUNE 30, 2014
<b>REGIONAL COMMUNICATIONS</b>							
RESTRICTED	20,009	45,000	(29,760)	-	-	-	35,249
<b>GRANTS</b>							
RESTRICTED	32,269	34,314	(52,124)	-	-	-	14,459
<b>HOUSING</b>							
RESTRICTED	616,661	98,240	(125,000)	-	-	-	589,901
<b>AB 939 FUND</b>							
RESTRICTED	57,611	50,000	(50,000)	-	-	-	57,611
<b>PEG FEE FUND</b>							
RESTRICTED	158,103	-	-	-	-	-	158,103
<b>WILDFIRE PROTECTION BOND DEBT</b>							
RESTRICTED	227,465	184,760	(177,530)	-	-	-	234,695
<b>CAPITAL IMPROVEMENT FUND</b>							
CONTINGENCY	870,539	4,692,750	-	(5,453,452)	1,240,163	(1,350,000)	-
ENCUMBRANCES	-	-	-	-	-	-	-
RESERVE FOR CAPITAL	664,947	-	-	-	1,350,000	-	2,014,947
<b>TOAL CAPITAL IMPROVEMENT FUND</b>	<b>1,535,486</b>	<b>4,692,750</b>	<b>-</b>	<b>(5,453,452)</b>	<b>2,590,163</b>	<b>(1,350,000)</b>	<b>2,014,947</b>
<b>TRANSNET II FUND</b>							
RESTRICTED	6,756	1,405,010	-	(1,411,756)	-	-	10
<b>RTCIP FUND</b>							
RESTRICTED	2,203	-	-	-	-	-	2,203
<b>TOTAL GENERAL GOVERNMENT</b>	<b>5,590,508</b>	<b>18,597,694</b>	<b>(11,315,094)</b>	<b>(6,918,525)</b>	<b>3,402,389</b>	<b>(3,507,989)</b>	<b>5,848,983</b>
<b>WORKERS' COMPENSATION FUND</b>							
FUND BALANCE	523,569	180,580	(232,650)	-	-	-	471,499

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RESERVE SUMMARIES**

RESERVE TITLE	Beg. Balance JULY 1, 2013 Audited	Revenue FY 2013	O & M Expenditures FY 2013	CIP Expenditures FY 2013	Transfer In FY 2013	Transfer (Out) FY 2013	Projected Ending Balance JUNE 30, 2014
<b>WATER FUND</b>							
<b>NET POSITION</b>	206,232	2,699,060	(2,648,970)	-	232,063	-	488,385
ADVANCE TO GENERAL FUND	1,200,790	-	-	-	-	-	1,200,790
PREPAID EXPENSE (SIDE FUND PAYOFF)	317,443	-	-	-	-	-	317,443
<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	17,420	-	(17,420)	-	-	-	-
SELF-INSURANCE	50,000	-	-	-	-	-	50,000
RATE STABILIZATION	100,000	-	-	-	-	-	100,000
CAPITAL REPLACEMENT	477,990	-	-	(379,289)	-	-	98,701
OPERATING RESERVE	49,837	-	-	-	-	-	49,837
EQUIPMENT REPLACEMENT	188,741	-	-	-	-	-	188,741
UTILITY PLANT IN SERVICE	7,233,432	-	(343,290)	-	-	-	6,890,142
<b>TOTAL WATER FUND</b>	<b>14,123,824</b>	<b>2,699,060</b>	<b>(3,009,680)</b>	<b>(379,289)</b>	<b>232,063</b>	<b>(232,063)</b>	<b>13,433,915</b>
<b>CLEANWATER FUND</b>							
<b>NET POSITION</b>	(25,360)	365,860	(446,100)	-	105,600	-	-
PREPAID EXPENSE (SIDE FUND PAYOFF)	77,249	-	-	-	-	-	77,249
ENCUMBRANCES	25,360	-	(25,360)	-	-	-	-
<b>TOTAL CLEAN WATER FUND</b>	<b>77,249</b>	<b>365,860</b>	<b>(471,460)</b>	<b>-</b>	<b>105,600</b>	<b>-</b>	<b>77,249</b>
<b>WASTEWATER FUND</b>							
<b>RETAINED EARNINGS</b>	349,475	2,968,640	(2,898,671)	-	-	(366,426)	53,018
PREPAID EXPENSE (SIDE FUND PAYOFF)	327,683	-	-	-	-	-	327,683
<b>RESTRICTED:</b>							
BOND SECURITY	456,552	-	-	-	-	-	456,552
CONTRIBUTED CAPITAL	650,814	-	-	-	-	-	650,814
LOAN RESERVE - STATE REVOLVING FUND	332,979	-	-	-	-	-	332,979
<b>DESIGNATED:</b>							
ENCUMBRANCES	14,932	-	(14,932)	-	-	-	-
CAPITAL REPLACEMENT	100,000	-	-	(366,426)	366,426	-	100,000
OPERATING RESERVE	310,000	-	-	-	-	-	310,000
UTILITY PLANT IN SERVICE	7,061,549	-	(378,419)	-	-	-	6,683,130
RATE STABILIZATION	230,000	-	-	-	-	-	230,000
<b>TOTAL WASTEWATER FUND</b>	<b>9,833,984</b>	<b>2,968,640</b>	<b>(3,292,022)</b>	<b>(366,426)</b>	<b>366,426</b>	<b>(366,426)</b>	<b>9,144,176</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>24,035,057</b>	<b>6,033,560</b>	<b>(6,773,162)</b>	<b>(745,715)</b>	<b>704,089</b>	<b>(598,489)</b>	<b>22,655,340</b>
<b>TOTAL - ALL FUNDS</b>	<b>30,149,134</b>	<b>24,811,834</b>	<b>(18,320,906)</b>	<b>(7,664,240)</b>	<b>4,106,478</b>	<b>(4,106,478)</b>	<b>28,975,822</b>

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	ACTUAL AT 6/30/12	ACTUAL AT 12/31/11	%	ACTUAL AT 6/30/13	ACTUAL AT 12/31/12	%	ADOPTED BUDGET	ACTUAL AT 12/31/13	%	MID-YEAR PROJECTED 2013-2014	INCREASE/ (DECREASE)
<b>GENERAL FUND</b>											
<u>PROPERTY TAXES</u>											
PROPERTY TAXES	3,814,220	1,647,442	43%	4,053,371	1,715,874	42%	4,130,680	1,750,915	42%	4,130,680	-
PROPERTY TAX IN LIEU OF VLF	420,995	-	0%	431,883	-	0%	459,000	-	0%	459,000	-
<b>TOTAL</b>	<b>4,235,215</b>	<b>1,647,442</b>	<b>39%</b>	<b>4,485,254</b>	<b>1,715,874</b>	<b>38%</b>	<b>4,589,680</b>	<b>1,750,915</b>	<b>38%</b>	<b>4,589,680</b>	<b>-</b>
<u>OTHER TAXES</u>											
SALES AND USE TAX	1,225,794	577,419	47%	1,250,893	538,473	43%	1,093,680	639,638	58%	1,093,680	-
SALES TAX IN LIEU OF PROPERTY TAX	402,648	-	0%	423,817	-	0%	403,460	-	0%	403,460	-
TRANSIENT OCCUPANCY TAX	1,805,475	821,165	45%	1,939,700	950,891	49%	1,934,020	911,333	47%	1,934,020	-
FRANCHISES	421,518	70,021	17%	384,220	88,543	23%	334,900	99,944	30%	334,900	-
BUSINESS LICENSE TAX	210,243	42,217	20%	191,786	52,054	27%	198,110	36,844	19%	198,110	-
REAL PROPERTY TRANSFER TAX	98,566	36,997	38%	157,540	43,559	28%	74,110	69,189	93%	74,110	-
<b>TOTAL</b>	<b>4,164,244</b>	<b>1,547,817</b>	<b>37%</b>	<b>4,347,956</b>	<b>1,673,520</b>	<b>38%</b>	<b>4,038,280</b>	<b>1,756,948</b>	<b>44%</b>	<b>4,038,280</b>	<b>-</b>
<u>LICENSES &amp; PERMITS</u>											
LICENSES & PERMITS	24,689	6,239	25%	15,035	7,564	50%	20,400	12,584	62%	20,400	-
PW-ENCROACHMENT PERMIT FEES	-	-	0%	11,100	11,100	100%	-	9,250	0%	-	-
JUNIOR LIFE GUARDS	46,698	35,141	75%	46,423	39,842	86%	51,000	44,164	87%	51,000	-
PARKING PERMITS	16,110	5,820	36%	19,580	7,370	38%	18,360	7,970	43%	18,360	-
<b>TOTAL</b>	<b>87,497</b>	<b>47,200</b>	<b>54%</b>	<b>92,138</b>	<b>65,876</b>	<b>71%</b>	<b>89,760</b>	<b>73,968</b>	<b>82%</b>	<b>89,760</b>	<b>-</b>
<u>FINES &amp; FORFEITURES</u>											
MOVING VIOLATIONS/VEHICLE CODE FINES	44,620	20,654	46%	41,184	19,894	48%	40,000	19,920	50%	40,000	-
PARKING VIOLATIONS	622,240	332,366	53%	525,823	268,244	51%	517,790	265,347	51%	517,790	-
PENALTIES	4,021	154	4%	4,948	220	4%	4,700	99	2%	4,700	-
RED LIGHT ENFORCEMENT	124,886	55,390	44%	93,901	51,255	55%	109,240	18,336	17%	109,240	-
ADMINISTRATIVE CITATIONS	19,850	15,100	76%	3,809	1,400	37%	10,000	3,250	33%	10,000	-
<b>TOTAL</b>	<b>815,617</b>	<b>423,664</b>	<b>52%</b>	<b>669,665</b>	<b>341,013</b>	<b>51%</b>	<b>681,730</b>	<b>306,952</b>	<b>45%</b>	<b>681,730</b>	<b>-</b>
<u>REVENUE FROM USE OF ASSETS</u>											
INVESTMENT EARNINGS-GENERAL	16,396	5,369	33%	25,986	26,634	102%	19,780	33,578	170%	19,780	-
INV EARN - SELF INSURANCE	-	-	0%	-	-	0%	-	-	0%	-	-
SIDEWALK CAFÉ USER FEE	5,366	4,497	84%	5,075	5,075	100%	5,180	4,318	83%	5,180	-
RENTAL INCOME	52,074	33,201	64%	113,052	57,483	51%	122,000	82,006	67%	122,000	-
PARKING METERS	566,812	302,671	53%	643,284	341,045	53%	607,700	350,106	58%	607,700	-
<b>TOTAL</b>	<b>640,648</b>	<b>345,738</b>	<b>54%</b>	<b>787,397</b>	<b>430,237</b>	<b>55%</b>	<b>754,660</b>	<b>470,008</b>	<b>62%</b>	<b>754,660</b>	<b>-</b>

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<b>GENERAL FUND (CONT'D)</b>											
<u>REVENUE FROM OTHER AGENCIES</u>											
MOTOR VEHICLE LICENSE FEE	2,305	2,306	100%	2,389	2,389	100%	2,530	1,977	78%	2,530	-
PUBLIC SAFETY AUGMENTATION FUND(PSAF)	61,790	25,344	41%	66,904	28,183	42%	50,500	29,292	58%	50,500	-
HOMEOWNER EXEMPT	36,567	-	0%	-	-	0%	21,220	-	0%	21,220	-
STATE MANDATED COST REIMBURSEMENT	-	-	0%	3,042	-	0%	-	-	0%	-	-
CONTRACT SOLANA BEACH	18,450	8,100	44%	14,775	5,550	38%	19,500	7,200	37%	19,500	-
ON-TRK PARI-MUTUEL	20,794	20,794	100%	38,977	38,977	100%	17,160	41,483	242%	17,160	-
OFF-TRK PARI-MUTUEL	31,641	11,612	37%	30,660	10,710	35%	20,000	11,257	56%	20,000	-
SOLID WASTE	7,554	3,854	51%	19,052	7,952	42%	8,190	6,999	85%	8,190	-
<b>TOTAL</b>	<b>179,101</b>	<b>72,010</b>	<b>40%</b>	<b>175,799</b>	<b>93,761</b>	<b>53%</b>	<b>139,100</b>	<b>98,208</b>	<b>71%</b>	<b>139,100</b>	<b>-</b>
<u>CHGS - CURRENT SERV.</u>											
PLANNING SERVICES	228,196	111,650	49%	274,555	136,416	50%	272,950	144,137	53%	272,950	-
ENGINEERING SERVICES	43,715	30,266	69%	55,703	28,230	51%	67,980	32,599	48%	67,980	-
BUILDING SERVICES	207,974	94,405	45%	194,234	86,397	44%	228,890	102,439	45%	228,890	-
<b>TOTAL</b>	<b>479,885</b>	<b>236,321</b>	<b>49%</b>	<b>524,492</b>	<b>251,043</b>	<b>48%</b>	<b>569,820</b>	<b>279,175</b>	<b>49%</b>	<b>569,820</b>	<b>-</b>
<u>OTHER REVENUE SOURCES</u>											
SALE OF PROPERTY	18,811	-	0%	-	-	0%	-	-	0%	-	-
ADMINISTRATIVE CHARGE	531,336	265,668	50%	547,276	273,638	50%	563,690	281,845	50%	563,690	-
NUISANCE ALARM REIMBURSEMENT	8,985	-	0%	6,885	3,620	53%	3,840	7,990	208%	3,840	-
MISCELLANEOUS	84,160	11,986	14%	278,679	43,387	16%	-	11,037	0%	-	-
WORKER'S COMP REIMBURSEMENT	124,493	72,764	58%	10,023	-	0%	-	-	0%	-	-
EXPENDITURE REIMBURSEMENT	183,027	1,441	1%	14,312	7,709	54%	-	3,605	0%	-	-
<b>TOTAL</b>	<b>950,812</b>	<b>351,859</b>	<b>37%</b>	<b>857,175</b>	<b>328,354</b>	<b>38%</b>	<b>567,530</b>	<b>304,477</b>	<b>54%</b>	<b>567,530</b>	<b>-</b>
<b>GENERAL FUND TOTAL</b>	<b>11,553,019</b>	<b>4,672,051</b>	<b>40%</b>	<b>11,939,876</b>	<b>4,899,678</b>	<b>41%</b>	<b>11,430,560</b>	<b>5,040,651</b>	<b>44%</b>	<b>11,430,560</b>	<b>-</b>

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<b>OTHER GENERAL GOV'T FUNDS</b>											
<b>LIBRARY FUND</b>											
MISCELLANEOUS	3	3	100%	35,484	35,404	100%	-	1,728	0%	-	-
<b>TOTAL LIBRARY FUND</b>	<b>3</b>	<b>3</b>	<b>100%</b>	<b>35,484</b>	<b>35,404</b>	<b>100%</b>	<b>-</b>	<b>1,728</b>	<b>0%</b>	<b>-</b>	<b>-</b>
<b>GAS TAX FUND</b>											
INVESTMENT EARNINGS	-	-	0%	-	-	0%	-	-	0%	-	-
STATE GAS TAX	136,190	63,950	47%	114,403	45,005	39%	140,370	69,465	49%	140,370	-
<b>TOTAL GAS TAX FUND</b>	<b>136,190</b>	<b>63,950</b>	<b>47%</b>	<b>114,403</b>	<b>45,005</b>	<b>39%</b>	<b>140,370</b>	<b>69,465</b>	<b>49%</b>	<b>140,370</b>	<b>-</b>
<b>OPEN SPACE FUND</b>											
INVESTMENT EARNINGS	46	234	509%	440	196	45%	760	-	0%	760	-
CONSTRUCTION TAX	7,381	155	2%	6,031	1,627	27%	2,550	4,327	170%	2,550	-
PERMITS/PARK & COMM CENTER	373,141	178,676	48%	313,335	158,055	50%	334,640	158,410	47%	334,640	-
SURF CAMP PERMITS	46,794	29,244	62%	54,843	37,634	69%	46,350	39,155	84%	46,350	-
ON-TRACK PARI-MUTUEL	13,863	13,863	100%	25,984	25,984	100%	10,400	27,655	266%	10,400	-
OFF-TRACK PARI-MUTUEL	21,094	7,741	37%	20,440	7,140	35%	13,000	7,504	58%	13,000	-
MISCELLANEOUS	19,188	4,088	21%	39,784	2,078	5%	2,120	11,902	561%	2,120	-
FIELD FEES	588	-	0%	-	-	0%	-	75	0%	-	-
CONTRIBUTIONS	5,375	4,375	81%	-	-	0%	3,870	-	0%	3,870	-
TREE MITIGATION	750	-	0%	1,500	1,500	100%	3,000	-	0%	3,000	-
<b>TOTAL OPEN SPACE FUND</b>	<b>488,220</b>	<b>238,376</b>	<b>49%</b>	<b>462,357</b>	<b>234,214</b>	<b>51%</b>	<b>416,690</b>	<b>249,028</b>	<b>60%</b>	<b>416,690</b>	<b>-</b>
<b>SUPPLEMENTAL LAW FUND</b>											
SUPPLEMENTAL LAW	100,000	-	0%	100,000	-	0%	100,000	25,000	25%	100,000	-
INVESTMENT EARNINGS	39	-	0%	-	-	0%	-	-	0%	-	-
<b>TOTAL SUPPLEMENTAL LAW FUND</b>	<b>100,039</b>	<b>-</b>	<b>0%</b>	<b>100,000</b>	<b>-</b>	<b>0%</b>	<b>100,000</b>	<b>25,000</b>	<b>25%</b>	<b>100,000</b>	<b>-</b>
<b>REGIONAL COMMUNICATIONS FUND</b>											
PROPERTY TAX	44,097	-	0%	44,057	-	0%	45,000	-	0%	45,000	-
INVESTMENT EARNINGS	38	-	0%	62	-	0%	-	-	0%	-	-
<b>TOTAL REGIONAL COMM. FUND</b>	<b>44,135</b>	<b>-</b>	<b>0%</b>	<b>44,119</b>	<b>-</b>	<b>0%</b>	<b>45,000</b>	<b>-</b>	<b>0%</b>	<b>45,000</b>	<b>-</b>
<b>GRANTS FUND</b>											
INVESTMENT EARNINGS	25	-	0%	649	18	3%	-	-	0%	-	-
FEDERAL GRANTS	72,651	-	0%	119,310	3,329	3%	-	-	0%	14,941	14,941
STATE GRANTS	-	-	0%	-	20,848	0%	-	-	0%	-	-
LOCAL GRANTS	35,505	9,778	28%	26,457	7,223	27%	19,373	2,500	13%	19,373	-
<b>TOTAL GRANTS FUND</b>	<b>108,181</b>	<b>9,778</b>	<b>9%</b>	<b>146,416</b>	<b>31,418</b>	<b>21%</b>	<b>19,373</b>	<b>2,500</b>	<b>13%</b>	<b>34,314</b>	<b>14,941</b>

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<b>OTHER GENERAL GOV'T FUNDS (CONT'D)</b>											
<b><u>HOUSING FUND</u></b>											
INVESTMENT EARNINGS	2,890	822	28%	-	713	0%	4,210	-	0%	4,210	-
HOUSING IN LIEU	47,016	-	0%	3,994	-	0%	94,030	47,016	50%	94,030	-
<b>TOTAL HOUSING FUND</b>	<b>49,906</b>	<b>822</b>	<b>2%</b>	<b>3,994</b>	<b>713</b>	<b>18%</b>	<b>98,240</b>	<b>47,016</b>	<b>48%</b>	<b>98,240</b>	<b>-</b>
<b><u>AB 939 FUND</u></b>											
AB 939 REIMBURSEMENTS	12,500	-	0%	50,227	12,526	25%	50,000	12,700	25%	50,000	-
<b>TOTAL AB 939 FUND</b>	<b>12,500</b>	<b>-</b>	<b>0%</b>	<b>50,227</b>	<b>12,526</b>	<b>25%</b>	<b>50,000</b>	<b>12,700</b>	<b>25%</b>	<b>50,000</b>	<b>-</b>
<b><u>PEG FEE FUND</u></b>											
PEG FEES	-	-	0%	-	-	0%	-	-	0%	-	-
<b>TOTAL PEG FEE FUND</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>
<b><u>WILDFIRE PROTECTION DEBT FUND</u></b>											
PROPERTY TAX	170,913	80,883	47%	217,511	101,712	47%	183,660	93,081	51%	183,660	-
INVESTMENT EARNINGS	432	28	6%	939	20	2%	1,100	1	0%	1,100	-
<b>TOTAL WILDFIRE PROTECTION FUND</b>	<b>171,345</b>	<b>80,911</b>	<b>47%</b>	<b>218,450</b>	<b>101,732</b>	<b>47%</b>	<b>184,760</b>	<b>93,082</b>	<b>50%</b>	<b>184,760</b>	<b>-</b>
<b><u>CAPITAL IMPROVEMENT FUND</u></b>											
INVESTMENT EARNINGS	1,675	1,117	67%	3,774	431	11%	8,000	-	0%	8,000	-
STATE GRANTS	650,000	39,837	6%	-	-	0%	-	-	0%	-	-
FEDERAL GRANTS	6,636,053	2,805,984	42%	7,005,911	3,345,336	48%	16,840	2,022,294	12009%	4,318,084	4,301,244
LOCAL GRANTS	130,411	-	0%	37,784	-	0%	-	38,265	0%	366,666	366,666
MISCELLANEOUS	647,500	190,000	29%	53,529	-	0%	-	-	0%	-	-
<b>TOTAL CAPITAL IMPROVEMENT FUND</b>	<b>8,065,639</b>	<b>3,036,938</b>	<b>38%</b>	<b>7,100,998</b>	<b>3,345,767</b>	<b>47%</b>	<b>24,840</b>	<b>2,060,559</b>	<b>8295%</b>	<b>4,692,750</b>	<b>4,667,910</b>
<b>PROP 42 FUND</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>
<b>TRANSNET II</b>	<b>338,297</b>	<b>206,064</b>	<b>61%</b>	<b>195,969</b>	<b>84,011</b>	<b>43%</b>	<b>206,010</b>	<b>85,200</b>	<b>41%</b>	<b>1,405,010</b>	<b>1,199,000</b>
<b>RTCIP (REGIONAL TRANSPORTATION) FUND</b>	<b>30</b>	<b>8</b>	<b>27%</b>	<b>2,203</b>	<b>2,174</b>	<b>99%</b>	<b>-</b>	<b>2,209</b>	<b>0%</b>	<b>-</b>	<b>-</b>
<b>TOTAL GENERAL GOV'T</b>	<b>21,067,504</b>	<b>8,308,901</b>	<b>39%</b>	<b>20,414,496</b>	<b>8,792,642</b>	<b>43%</b>	<b>12,715,843</b>	<b>7,689,138</b>	<b>60%</b>	<b>18,597,694</b>	<b>5,881,851</b>

**CITY OF DEL MAR**  
**FISCAL YEAR 2013-2014 MID-YEAR FINANCIAL REPORT**  
**COMPARATIVE SUMMARY OF REVENUE**  
**JULY 1 - DECEMBER 31, 2013**

ACCOUNT NAME	FISCAL YEAR 2011-2012			FISCAL YEAR 2012-2013			FISCAL YEAR 2013-2014				
	ACTUAL AT 6/30/12	ACTUAL AT 12/31/11	%	ACTUAL AT 6/30/13	ACTUAL AT 12/31/12	%	ADOPTED BUDGET	ACTUAL AT 12/31/13	%	MID-YEAR PROJECTED 2013-2014	INCREASE/ (DECREASE)
<b>INTERNAL SERVICE FUND</b>											
<b>WORKERS' COMPENSATION FUND</b>											
SERVICE CHARGES	165,157	79,993	48%	178,019	89,851	50%	175,580	85,447	49%	175,580	-
INVESTMENT EARNINGS	4,113	1,244	30%	6,600	1,010	15%	5,000	-	0%	5,000	-
MISCELLANEOUS	10,358	-	0%	3,979	318	8%	-	-	0%	-	-
<b>TOTAL WORKER'S COMP FUND</b>	<b>179,628</b>	<b>81,237</b>	<b>45%</b>	<b>188,598</b>	<b>91,179</b>	<b>48%</b>	<b>180,580</b>	<b>85,447</b>	<b>47%</b>	<b>180,580</b>	<b>-</b>
<b>ENTERPRISE FUNDS</b>											
<b>WATER UTILITY FUND</b>											
PENALTIES	9,453	4,478	47%	10,825	5,543	51%	9,750	4,427	45%	9,750	-
INVESTMENT EARNINGS	8,771	2,271	26%	15,891	2,394	15%	11,680	-	0%	11,680	-
WATER SALES	1,524,215	766,022	50%	1,679,464	878,963	52%	1,632,430	900,758	55%	1,632,430	-
READY TO SERVE CHARGE	940,210	467,838	50%	998,446	497,934	50%	1,015,790	527,369	52%	1,015,790	-
CURRENT SERVICE FEES	15,661	9,202	59%	23,141	16,421	71%	6,400	5,675	89%	6,400	-
FIRE METERS	-	-	0%	-	-	0%	1,150	-	0%	1,150	-
MISCELLANEOUS	34,463	9,272	27%	17,664	7,240	41%	21,860	-	0%	21,860	-
<b>TOTAL WATER FUND</b>	<b>2,532,773</b>	<b>1,259,083</b>	<b>50%</b>	<b>2,745,431</b>	<b>1,408,495</b>	<b>51%</b>	<b>2,699,060</b>	<b>1,438,229</b>	<b>53%</b>	<b>2,699,060</b>	<b>-</b>
<b>CLEAN WATER FUND</b>											
PENALTIES	1,742	923	53%	1,789	949	53%	1,500	748	50%	1,500	-
ADMINISTRATIVE CITATIONS	800	800	100%	100	-	0%	-	-	0%	-	-
INVESTMENT EARNINGS	1,639	-	0%	-	87	0%	-	-	0%	-	-
SERVICE CHARGES	380,167	218,148	57%	397,424	193,580	49%	359,360	193,473	54%	359,360	-
MISCELLANEOUS	5,284	5,284	100%	3,232	5,000	155%	5,000	5,000	100%	5,000	-
<b>TOTAL CLEAN WATER FUND</b>	<b>389,632</b>	<b>225,155</b>	<b>58%</b>	<b>402,545</b>	<b>199,616</b>	<b>50%</b>	<b>365,860</b>	<b>199,221</b>	<b>54%</b>	<b>365,860</b>	<b>-</b>
<b>WASTEWATER UTILITY FUND</b>											
PENALTIES	11,845	5,009	42%	12,707	6,156	48%	10,710	4,849	45%	10,710	-
INVESTMENT EARNINGS	2,803	-	0%	8,863	660	7%	9,000	-	0%	9,000	-
BOND INVESTMENT INCOME	47	24	51%	42	19	45%	-	23	0%	-	-
SERVICE CHARGES	1,244,280	620,608	50%	1,332,533	649,341	49%	1,297,000	656,245	51%	1,297,000	-
USAGE CHARGES	1,575,247	738,678	47%	1,634,511	790,306	48%	1,507,610	773,975	51%	1,507,610	-
MISCELLANEOUS	21,507	6,074	28%	28,530	32,069	112%	144,320	19,708	14%	144,320	-
LOAN PROCEEDS	1,886,468	1,002,037	53%	419,902	419,902	100%	-	-	0%	-	-
<b>TOTAL WASTEWATER UTILITY FUND</b>	<b>4,742,197</b>	<b>2,372,430</b>	<b>50%</b>	<b>3,437,088</b>	<b>1,898,453</b>	<b>55%</b>	<b>2,968,640</b>	<b>1,454,800</b>	<b>49%</b>	<b>2,968,640</b>	<b>-</b>

**CITY OF DEL MAR  
FISCAL YEAR 2013-2014 MID-YEAR FINANCIAL REPORT  
COMPARATIVE SUMMARY OF REVENUE  
JULY 1 - DECEMBER 31, 2013**

ACCOUNT NAME	FISCAL YEAR 2011-2012			FISCAL YEAR 2012-2013			FISCAL YEAR 2013-2014				
	ACTUAL AT 6/30/12	ACTUAL AT 12/31/11	%	ACTUAL AT 6/30/13	ACTUAL AT 12/31/12	%	ADOPTED BUDGET	ACTUAL AT 12/31/13	%	MID-YEAR PROJECTED 2013-2014	INCREASE/ (DECREASE)
<b>ALL FUNDS SUMMARY</b>											
GENERAL GOVERNMENT	21,067,504	8,308,901	39%	20,414,496	8,792,642	43%	12,715,843	7,689,138	60%	18,597,694	5,881,851
WORKERS' COMP	179,628	81,237	45%	188,598	91,179	48%	180,580	85,447	47%	180,580	-
WATER UTILITY	2,532,773	1,259,083	50%	2,745,431	1,408,495	51%	2,699,060	1,438,229	53%	2,699,060	-
CLEAN WATER	389,632	225,155	58%	402,545	199,616	50%	365,860	199,221	54%	365,860	-
WASTEWATER UTILITY	4,742,197	2,372,430	50%	3,437,088	1,898,453	55%	2,968,640	1,454,800	49%	2,968,640	-
<b>TOTAL REVENUE</b>	<b>28,911,734</b>	<b>12,246,806</b>	<b>42%</b>	<b>27,188,158</b>	<b>12,390,385</b>	<b>46%</b>	<b>18,929,983</b>	<b>10,866,835</b>	<b>57%</b>	<b>24,811,834</b>	<b>5,881,851</b>

**CITY OF DEL MAR  
FISCAL YEAR 2013-2014 MID-YEAR FINANCIAL REPORT  
COMPARATIVE SUMMARY OF EXPENDITURES  
BY FUND AND ACTIVITY  
JULY 1 - DECEMBER 31, 2013**

ACTIVITY	FISCAL YEAR 2011-2012			FISCAL YEAR 2012-2013			FISCAL YEAR 2013-2014				
	ACTUAL AT 6/30/12	ACTUAL AT 12/31/11	%	ACTUAL AT 6/30/13	ACTUAL AT 12/31/12	%	ADOPTED BUDGET	ACTUAL AT 12/31/13	%	MID-YEAR PROJECTED 2013-2014	INCREASE/ (DECREASE)
<b>GENERAL GOVERNMENT FUNDS</b>											
<b>GENERAL FUND</b>											
CITY COUNCIL	87,184	22,611	26%	65,951	24,494	37%	80,220	38,080	47%	80,220	-
LEGAL SERVICES	544,002	130,467	24%	432,480	193,769	45%	262,200	93,295	36%	262,200	-
COMMUNITY SUPPORT	73,250	73,250	100%	73,250	73,250	100%	78,220	77,820	99%	78,220	-
SOLID WASTE	4,388	2,256	51%	4,323	1,057	24%	7,000	703	10%	7,000	-
CITY MANAGER	533,622	238,772	45%	787,036	276,515	35%	588,630	280,032	48%	588,630	-
HUMAN RESOURCES	78,721	60,194	76%	143,491	40,724	28%	148,380	41,086	28%	177,991	29,611
CABLE TELEVISION	50,659	20,140	40%	62,128	23,228	37%	87,800	22,206	25%	87,800	-
CITY MEMBERSHIPS	8,937	5,209	58%	13,438	9,909	74%	77,920	42,592	55%	77,920	-
ENGINEERING SERVICES	154,725	45,896	30%	136,722	40,015	29%	155,000	40,104	26%	161,000	6,000
PATROL ENFORCEMENT	1,435,876	478,223	33%	1,481,884	479,120	32%	1,956,600	684,328	35%	1,956,600	-
TRAFFIC ENFORCEMENT	276,914	92,305	33%	287,453	92,305	32%	-	-	0%	-	-
TRAFFIC SIGNAL ENFORCEMENT	55,863	18,621	33%	56,790	23,663	42%	-	-	0%	-	-
CITY CLERK	352,143	168,849	48%	500,839	172,006	34%	-	170,240	0%	11,100	11,100
ELECTIONS	6,492	4,403	68%	16,859	11,839	70%	422,410	-	0%	422,410	-
INFORMATION SYSTEMS	329,102	171,545	52%	434,677	178,662	41%	343,730	207,266	60%	343,730	-
FINANCE SERVICES	617,692	279,534	45%	829,155	293,965	35%	663,460	281,710	42%	663,460	-
CITY HALL	119,739	46,510	39%	112,376	52,387	47%	128,330	46,094	36%	128,330	-
RISK MGMNT-GENERAL	139,573	80,538	58%	131,951	91,408	69%	114,850	104,823	91%	114,850	-
CITY HALL ANNEX	987	375	38%	1,130	646	57%	-	-	0%	-	-
PLANNING SERVICES	969,832	341,872	35%	959,637	352,138	37%	775,530	287,746	37%	798,530	23,000
PLANNING COMMISSION	1,096	478	44%	1,811	519	29%	-	-	0%	-	-
DESIGN REVIEW BOARD	3,527	1,759	50%	1,809	445	25%	-	-	0%	-	-
BEACH PRESERVATION INITIATIVE	8,494	8,494	100%	8,494	8,494	100%	-	-	0%	-	-
SAN DIEGUITO LAGOON	60,403	28,689	47%	57,378	28,689	50%	-	-	0%	-	-
CODE ENFORCEMENT	70,420	32,707	46%	103,221	33,109	32%	71,460	31,820	45%	71,460	-
BUILDING SERVICES	199,035	79,656	40%	176,423	67,560	38%	208,070	80,954	39%	208,070	-
COMMUNITY SERVICES	287,055	143,216	50%	307,278	136,615	44%	-	-	0%	-	-
LIFEGUARD SERVICES	745,608	400,444	54%	725,169	417,838	58%	862,230	478,427	55%	862,230	-
PARKING ENFORCEMENT	502,941	244,111	49%	602,347	225,434	37%	479,980	236,410	49%	479,980	-
FIRE PROTECTION	1,990,972	904,732	45%	2,853,817	870,380	30%	1,822,360	774,116	42%	1,822,360	-
HAZARDOUS WASTE	10,318	492	5%	11,366	11,167	98%	15,150	13,535	89%	15,150	-
EMERGENCY PREPAREDNESS	11,358	4,717	42%	1,820	363	20%	4,410	1,621	37%	4,410	-
GENERAL PUBLIC WORKS	75,486	35,379	47%	121,152	68,249	56%	-	61,906	0%	-	-
FLOOD CONTROL/DRAINAGE/STORM WATER	25,903	13,172	51%	42,153	21,714	52%	77,560	28,302	36%	74,560	(3,000)
OTHER FACILITIES MAINTENANCE	25,936	15,726	61%	25,952	10,670	41%	80,040	32,460	41%	80,040	-
EQUIPMENT REPLACEMENT	100,750	68,366	68%	528,168	3,017	1%	61,200	67,242	110%	78,620	17,420
<b>TOTAL GENERAL FUND</b>	<b>9,959,003</b>	<b>4,263,707</b>	<b>43%</b>	<b>12,099,927</b>	<b>4,335,362</b>	<b>36%</b>	<b>9,572,740</b>	<b>4,224,918</b>	<b>44%</b>	<b>9,656,871</b>	<b>84,131</b>

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ACTIVITY	FISCAL YEAR 2011-2012			FISCAL YEAR 2012-2013			FISCAL YEAR 2013-2014				
	ACTUAL AT 6/30/12	ACTUAL AT 12/31/11	%	ACTUAL AT 6/30/13	ACTUAL AT 12/31/12	%	ADOPTED BUDGET	ACTUAL AT 12/31/13	%	MID-YEAR PROJECTED 2013-2014	INCREASE/ (DECREASE)
<b>GENERAL GOVERNMENT FUNDS (CONT'D)</b>											
<b><u>LIBRARY FUND</u></b>											
GENERAL & ADMIN	9,709	6,567	68%	62,289	4,033	6%	11,810	8,375	71%	11,810	-
<b>TOTAL LIBRARY FUND</b>	<b>9,709</b>	<b>6,567</b>	<b>68%</b>	<b>62,289</b>	<b>4,033</b>	<b>6%</b>	<b>11,810</b>	<b>8,375</b>	<b>71%</b>	<b>11,810</b>	<b>-</b>
<b><u>GAS TAX FUND</u></b>											
STREET MAINTENANCE	157,941	60,672	38%	200,837	64,108	32%	87,040	31,866	37%	87,040	-
STREET LIGHTS/SIGNS	114,214	48,711	43%	152,552	49,505	32%	132,050	41,017	31%	104,889	(27,161)
STREET LANDSCAPING	135,353	64,246	47%	162,265	61,722	38%	149,590	61,905	41%	134,590	(15,000)
<b>TOTAL GAS TAX FUND</b>	<b>407,508</b>	<b>173,630</b>	<b>43%</b>	<b>515,654</b>	<b>175,336</b>	<b>34%</b>	<b>368,680</b>	<b>134,788</b>	<b>37%</b>	<b>326,519</b>	<b>(42,161)</b>
<b><u>OPEN SPACE FUND</u></b>											
BEACH SERVICES	317,425	155,246	49%	318,133	179,358	56%	255,850	130,485	51%	255,850	-
POWERHOUSE OPERATIONS	262,733	131,156	50%	260,500	106,142	41%	278,030	151,914	55%	278,030	-
SHORES PROPERTY OPERATIONS	3,292	1,742	53%	3,251	1,605	49%	-	-	0%	-	-
PARK MAINTENANCE	142,549	68,010	48%	171,217	68,376	40%	177,820	97,130	55%	177,820	-
SHORES PROPERTY	8,815	3,302	37%	22,713	2,271	10%	-	4,991	0%	-	-
<b>TOTAL OPEN SPACE FUND</b>	<b>734,814</b>	<b>359,456</b>	<b>49%</b>	<b>775,814</b>	<b>357,752</b>	<b>46%</b>	<b>711,700</b>	<b>384,520</b>	<b>54%</b>	<b>711,700</b>	<b>-</b>
<b><u>SUPPLEMENTAL LAW ENF. FUND</u></b>											
LAW ENFORCEMENT	15,375	11,941	78%	9,326	7,858	84%	-	-	0%	-	-
BEACH & COMMUNITY PATROL	160,319	85,093	53%	163,056	76,454	47%	173,780	88,207	51%	173,780	-
<b>TOTAL SUPPLEMENTAL LAW FUND</b>	<b>175,694</b>	<b>97,034</b>	<b>55%</b>	<b>172,382</b>	<b>84,312</b>	<b>49%</b>	<b>173,780</b>	<b>88,207</b>	<b>51%</b>	<b>173,780</b>	<b>-</b>
<b><u>REGIONAL COMMUNICATIONS FUND</u></b>											
REGIONAL COMMUNICATIONS	27,766	-	0%	31,074	-	0%	29,760	-	0%	29,760	-
DEBT SERVICE	-	-	0%	-	-	0%	-	-	0%	-	-
<b>TOTAL REGIONAL COMM. FUND</b>	<b>27,766</b>	<b>-</b>	<b>0%</b>	<b>31,074</b>	<b>-</b>	<b>0%</b>	<b>29,760</b>	<b>-</b>	<b>0%</b>	<b>29,760</b>	<b>-</b>
<b><u>GRANTS FUND</u></b>											
INFORMATION SYSTEMS	24,916	24,916	100%	2,422	2,422	100%	-	-	0%	-	-
LIFEGUARD SERVICES	10,633	-	0%	-	-	0%	-	-	0%	-	-
FIRE PROTECTION	18,150	40,506	223%	84,604	4,331	5%	33,560	16,282	49%	52,124	18,564
PUBLIC WORKS	-	-	0%	-	-	0%	-	-	0%	-	-
HAZARDOUS WASTE	-	-	0%	43,402	-	0%	-	-	0%	-	-
STATE HOMELAND SECURITY	47,650	-	0%	1,737	44,355	2554%	-	1,805	0%	-	-
<b>TOTAL GRANTS FUND</b>	<b>101,349</b>	<b>65,422</b>	<b>65%</b>	<b>132,165</b>	<b>51,108</b>	<b>39%</b>	<b>33,560</b>	<b>18,087</b>	<b>54%</b>	<b>52,124</b>	<b>18,564</b>

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ACTIVITY	FISCAL YEAR 2011-2012			FISCAL YEAR 2012-2013			FISCAL YEAR 2013-2014				
	ACTUAL AT 6/30/12	ACTUAL AT 12/31/11	%	ACTUAL AT 6/30/13	ACTUAL AT 12/31/12	%	ADOPTED BUDGET	ACTUAL AT 12/31/13	%	MID-YEAR PROJECTED 2013-2014	INCREASE/ (DECREASE)
<b>GENERAL GOVERNMENT FUNDS (CONT'D)</b>											
<b><u>HOUSING FUND</u></b>											
HOUSING FUND	91,218	50,068	55%	108,604	53,502	49%	125,000	60,971	49%	125,000	-
<b>TOTAL HOUSING FUND</b>	<b>91,218</b>	<b>50,068</b>	<b>55%</b>	<b>108,604</b>	<b>53,502</b>	<b>49%</b>	<b>125,000</b>	<b>60,971</b>	<b>49%</b>	<b>125,000</b>	<b>-</b>
<b><u>AB 939</u></b>											
AB 939	-	-	0%	5,116	-	0%	50,000	-	0%	50,000	-
<b>TOTAL AB 939 FUND</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>5,116</b>	<b>-</b>	<b>0%</b>	<b>50,000</b>	<b>-</b>	<b>0%</b>	<b>50,000</b>	<b>-</b>
<b><u>PEG FEE FUND</u></b>											
PEG FEES	-	-	0%	-	-	0%	-	-	0%	-	-
<b>TOTAL PEG FEE FUND</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>
<b><u>WILDFIRE PROTECTION DEBT FUND</u></b>											
BOND DEBT SERVICE	176,148	164,333	93%	174,530	166,113	95%	177,530	118	0%	177,530	-
<b>TOTAL GENL GOV'T O&amp;M</b>	<b>11,683,209</b>	<b>5,180,217</b>	<b>44%</b>	<b>14,077,555</b>	<b>5,227,518</b>	<b>37%</b>	<b>11,254,560</b>	<b>4,919,984</b>	<b>44%</b>	<b>11,315,094</b>	<b>60,534</b>
<b><u>CAPITAL IMPROVEMENTS</u></b>											
GENERAL CIP	9,471,170	2,690,156	28%	7,447,977	3,183,479	43%	252,000	2,556,084	1014%	5,453,452	5,201,452
TRANSNET II	320,401	644	0%	208,006	10,575	5%	206,000	3	0%	1,411,756	1,205,756
OPEN SPACE CIP	5,366	-	0%	1,459	-	0%	50,000	-	0%	53,317	3,317
RTCIP (REGIONAL TRANSPORTATION)	-	-	0%	6,895	-	0%	-	-	0%	-	-
<b>TOTAL CAPITAL IMPROVEMENTS FUND</b>	<b>9,796,937</b>	<b>2,690,800</b>	<b>27%</b>	<b>7,664,337</b>	<b>3,194,054</b>	<b>42%</b>	<b>508,000</b>	<b>2,556,087</b>	<b>503%</b>	<b>6,918,525</b>	<b>6,410,525</b>
<b>TOTAL GENERAL GOV'T</b>	<b>21,480,146</b>	<b>7,871,017</b>	<b>37%</b>	<b>21,741,892</b>	<b>8,421,572</b>	<b>39%</b>	<b>11,762,560</b>	<b>7,476,071</b>	<b>64%</b>	<b>18,233,619</b>	<b>6,471,059</b>
<b>INTERNAL SERVICE FUND</b>											
<b><u>WORKERS' COMPENSATION FUND</u></b>											
WORKERS' COMPENSATION	145,243	179,538	124%	196,784	122,182	62%	232,650	129,259	56%	232,650	-

**CITY OF DEL MAR  
FISCAL YEAR 2013-2014 MID-YEAR FINANCIAL REPORT  
COMPARATIVE SUMMARY OF EXPENDITURES  
BY FUND AND ACTIVITY  
JULY 1 - DECEMBER 31, 2013**

ACTIVITY	FISCAL YEAR 2011-2012			FISCAL YEAR 2012-2013			FISCAL YEAR 2013-2014				
	ACTUAL AT 6/30/12	ACTUAL AT 12/31/11	%	ACTUAL AT 6/30/13	ACTUAL AT 12/31/12	%	ADOPTED BUDGET	ACTUAL AT 12/31/13	%	MID-YEAR PROJECTED 2013-2014	INCREASE/ (DECREASE)
<b>ENTERPRISE FUNDS</b>											
<b><u>WATER UTILITY FUND</u></b>											
RISK MGMNT-WATER	37,708	37,439	99%	45,293	45,023	99%	-	-	0%	-	-
GENERAL/ADMINISTRATION	984,250	300,219	31%	1,215,630	311,194	26%	1,422,260	496,835	35%	1,407,260	(15,000)
CONSERVATION	557	-	0%	1,050	200	19%	-	-	0%	-	-
RAW WATER SUPPLY	1,084,774	426,536	39%	1,235,426	466,459	38%	1,400,000	506,402	36%	1,400,000	-
TREATMENT/DELIVERY	133,972	48,226	36%	149,073	35,537	24%	185,000	107,362	58%	185,000	-
DISTRIBUTION	316,068	167,752	53%	454,199	152,234	34%	-	-	0%	17,420	17,420
SUBTOTAL OPERATING BEFORE DEBT	<b>2,557,329</b>	<b>980,172</b>	<b>38%</b>	<b>3,100,671</b>	<b>1,010,647</b>	<b>33%</b>	<b>3,007,260</b>	<b>1,110,599</b>	<b>37%</b>	<b>3,009,680</b>	<b>2,420</b>
BOND DEBT SERVICE	-	-	0%	-	-	0%	-	-	0%	-	-
TOTAL WATER O & M	<b>2,557,329</b>	<b>980,172</b>	<b>38%</b>	<b>3,100,671</b>	<b>1,010,647</b>	<b>33%</b>	<b>3,007,260</b>	<b>1,110,599</b>	<b>37%</b>	<b>3,009,680</b>	<b>2,420</b>
WATER CAPITAL IMP	1,000	1,000	100%	17,211	-	0%	180,000	62,990	35%	379,289	199,289
<b>TOTAL WATER FUND</b>	<b>2,558,329</b>	<b>981,172</b>	<b>38%</b>	<b>3,117,882</b>	<b>1,010,647</b>	<b>32%</b>	<b>3,187,260</b>	<b>1,173,589</b>	<b>37%</b>	<b>3,388,969</b>	<b>201,709</b>
<b><u>CLEAN WATER FUND</u></b>											
PLANNING	35,662	19,175	54%	55,800	15,213	27%	44,220	10,514	24%	44,220	-
CODE ENFORCEMENT	22,308	10,672	48%	34,093	10,934	32%	23,000	14,305	62%	23,000	-
CLEAN WATER MANAGEMENT	222,943	93,818	42%	224,792	111,093	49%	242,500	104,046	43%	242,500	-
PUBLIC WORKS GENERAL & ADMINISTRATIVE	15,490	7,444	48%	28,898	7,869	27%	161,740	33,816	21%	161,740	-
FLOOD CONTROL	4,078	1,989	49%	27,451	1,728	6%	-	-	0%	-	-
STREET MAINTENANCE	87,137	24,866	29%	118,920	32,328	27%	-	214	0%	-	-
STREET LANDSCAPE	18,313	8,968	49%	23,575	8,301	35%	-	-	0%	-	-
PARK MAINTENANCE	10,918	4,463	41%	12,835	5,543	43%	-	-	0%	-	-
<b>TOTAL CLEAN WATER FUND</b>	<b>416,849</b>	<b>171,395</b>	<b>41%</b>	<b>526,364</b>	<b>193,009</b>	<b>37%</b>	<b>471,460</b>	<b>162,895</b>	<b>35%</b>	<b>471,460</b>	<b>-</b>
<b><u>WASTEWATER UTILITY FUND</u></b>											
RISK MANAGEMENT	80,480	37,024	46%	43,412	43,143	99%	-	-	0%	-	-
GENERAL/ADMINISTRATION	1,001,124	301,195	30%	1,448,958	326,552	23%	-	-	0%	-	-
WASTEWATER COLLECTION	183,652	79,281	43%	461,338	332,606	72%	-	-	0%	22,432	22,432
WASTEWATER PUMPING	175,732	77,550	44%	231,227	82,540	36%	-	-	0%	-	-
TRANSPORTATION	905,472	426,102	47%	899,903	424,613	47%	952,000	376,778	40%	952,000	-
WASTEWATER PROGRAM	-	-	0%	-	-	0%	1,503,900	877,443	58%	-	-
SUBTOTAL OPERATING BEFORE DEBT	<b>2,346,460</b>	<b>921,152</b>	<b>39%</b>	<b>3,084,838</b>	<b>1,209,454</b>	<b>39%</b>	<b>2,455,900</b>	<b>1,254,221</b>	<b>51%</b>	<b>2,478,332</b>	<b>22,432</b>
BOND DEBT SERVICE	219,931	408,668	186%	581,751	419,296	72%	813,690	430,525	53%	813,690	-
TOTAL WASTEWATER O & M	<b>2,566,391</b>	<b>1,329,820</b>	<b>52%</b>	<b>3,666,589</b>	<b>1,628,750</b>	<b>44%</b>	<b>3,269,590</b>	<b>1,684,746</b>	<b>52%</b>	<b>3,292,022</b>	<b>22,432</b>
WASTEWATER CAPITAL IMP	1,340,598	1,055,322	79%	74,539	5,104	7%	135,000	81,017	60%	366,426	231,426
<b>TOTAL WASTEWATER UTILITY FUND</b>	<b>3,906,989</b>	<b>2,385,142</b>	<b>61%</b>	<b>3,741,128</b>	<b>1,633,854</b>	<b>44%</b>	<b>3,404,590</b>	<b>1,765,763</b>	<b>52%</b>	<b>3,658,448</b>	<b>253,858</b>

**CITY OF DEL MAR  
FISCAL YEAR 2013-2014 MID-YEAR FINANCIAL REPORT  
COMPARATIVE SUMMARY OF EXPENDITURES  
BY FUND AND ACTIVITY  
JULY 1 - DECEMBER 31, 2013**

ACTIVITY	FISCAL YEAR 2011-2012			FISCAL YEAR 2012-2013			FISCAL YEAR 2013-2014				
	ACTUAL AT 6/30/12	ACTUAL AT 12/31/11	%	ACTUAL AT 6/30/13	ACTUAL AT 12/31/12	%	ADOPTED BUDGET	ACTUAL AT 12/31/13	%	MID-YEAR PROJECTED 2013-2014	INCREASE/ (DECREASE)
<b>ALL FUNDS SUMMARY</b>											
GENERAL GOVERNMENT	21,480,146	7,871,017	37%	21,741,892	8,421,572	39%	11,762,560	7,476,071	64%	18,233,619	6,471,059
WORKERS' COMPENSATION	145,243	179,538	124%	196,784	122,182	62%	232,650	129,259	56%	232,650	-
WATER UTILITY	2,558,329	981,172	38%	3,117,882	1,010,647	32%	3,187,260	1,173,589	37%	3,388,969	201,709
CLEAN WATER FUND	416,849	171,395	41%	526,364	193,009	37%	471,460	162,895	35%	471,460	-
WASTEWATER UTILITY	3,906,989	2,385,142	61%	3,741,128	1,633,854	44%	3,404,590	1,765,763	52%	3,658,448	253,858
<b>TOTAL EXPENDITURES</b>	<b>28,507,556</b>	<b>11,588,264</b>	<b>41%</b>	<b>29,324,050</b>	<b>11,381,264</b>	<b>39%</b>	<b>19,058,520</b>	<b>10,707,577</b>	<b>56%</b>	<b>25,985,146</b>	<b>6,926,626</b>

**CITY OF DEL MAR  
FISCAL YEAR 2013-2014 MID-YEAR FINANCIAL REPORT  
CAPITAL IMPROVEMENTS  
JULY 1 - DECEMBER 31, 2013**

ALL FUNDS

FUND/ACTIVITY	FUNDING SOURCE	ADOPTED BUDGET 2013-2014	ACTUAL AT 12/31	MID-YEAR 2013-2014	INCREASE (DECREASE)
<b>GENERAL CIP FUND</b>					
ANNUAL STREET & DRAINAGE IMPROVEMENT	GENERAL FUND	15,000	77	204,228	189,228
STREET & DRAINAGE IMPROVEMENTS-1ST YR	GENERAL FUND	137,000	-	137,000	-
FY 2010 STREET & DRAINAGE	GENERAL FUND	-	-	-	-
WEED ABATEMENT FOR CITY PROPERTIES	GENERAL FUND	-	-	-	-
EMERGENCY CIP REPAIRS	GENERAL FUND	-	-	27,649	27,649
EOC EMERGENCY GENERATOR	HOMELAND SECURIT	-	-	-	-
NCTD LOT PROJECT	GENERAL FUND	-	-	36,000	36,000
PUBLIC FACILITIES PLAN	GENERAL FUND	60,000	-	286,883	226,883
BEACH SAFTY CENTER	CONTRIBUTIONS/GF	-	-	-	-
TORREY PINES BRIDGE	HBRR/CALTRANS	-	2,536,560	4,269,987	4,269,987
OPTICOM SAFETY SYSTEM(GRANT FUNDED)		-	-	-	-
FACILITY CAPITAL NEEDS	GENERAL FUND	25,000	1,525	25,261	261
LIBRARY A/C UNIT	GENERAL FUND	-	-	-	-
SAN DIEGUITO ROAD DRAINAGE IMPROVEMENTS	DEH VECTOR GRANT	-	-	-	-
COURT ST TO 28TH ST DRAINAGE DITCH IMPRV	DEH VECTOR GRANT	-	-	366,666	366,666
SHORES ADMIN ENVIRONMENTAL ASSESSMENT	GENERAL FUND	-	-	-	-
PARKING MANAGEMENT	GENERAL FUND	-	17,900	45,000	45,000
2008/09 ANNUAL STREET RESURFACING CIP	GENERAL FUND	-	-	-	-
CDBG PROJECT - SIDEWALK	GENERAL FUND	-	-	-	-
MEDIAN IRRIGATION SYSTEM REPLACEMENT	GENERAL FUND	-	-	-	-
CDM BRIDGE OVER SAN DIEGUITC	GENERAL FUND	-	-	8,521	8,521
CDM BRIDGE OVER SAN DIEGUITC	HBRR/CALTRANS	-	22	31,257	31,257
SAN DIEGUITO ROAD DRAINAGE IMPROVEMENTS	LOCAL GRANT	-	-	-	-
COURT ST. TO 28TH ST. DRAINAGE CHANNEL IMPS.	LOCAL GRANT	-	-	-	-
CITY FACILITIES ADA IMPROVEMENTS	GENERAL FUND	15,000	-	15,000	-
WAYSIDE HORN	CONTRIBUTIONS	-	-	-	-
<b>TOTAL GENERAL CIP FUND</b>		<b>252,000</b>	<b>2,556,084</b>	<b>5,453,452</b>	<b>5,201,452</b>
<b>TRANSNET II ANNUAL</b>					
ANNUAL STREET RESURFACING & DRAINAGE	TRANSNET II	62,000	-	1,264,700	1,202,700
LOCAL MATCH TO BRIDGE RETROFIT PROJECT	TRANSNET II	-	3	3,056	3,056
PEDESTRIAN IMPROVEMENTS - VIA DE LA VALLE TO NORTH BEACH	TRANSNET II	-	-	-	-
DOWNTOWN STREETScape- AREA FUNDED	TRANSNET II	-	-	-	-
CDM MAJOR REHABILITATION-DM04	TRANSNET II	144,000	-	144,000	-
<b>TOTAL TRANSNET CIP</b>		<b>206,000</b>	<b>3</b>	<b>1,411,756</b>	<b>1,205,756</b>
<b>OPEN SPACE FUND</b>					
PUBLIC PATHWAYS	OPEN SPACE	-	-	-	-
PARK/OPEN SPACE IRRIGATION SYSTEM	OPEN SPACE	-	-	-	-
SHORES ACCESS PAVING	OPEN SPACE	-	-	-	-
RIVERPATH EXTENSION	OPEN SPACE	10,000	-	10,000	-
SEA GROVE AND SEA CLIFF PARKS	OPEN SPACE	-	-	3,317	3,317
SHORES PARK MASTER PLAN	OPEN SPACE	40,000	-	40,000	-
<b>TOTAL OPEN SPACE CIP FUND</b>		<b>50,000</b>	<b>-</b>	<b>53,317</b>	<b>3,317</b>
<b>RTCIP-REGIONAL TRANSPORTATION CONGESTION</b>					
RTCIP	RTCIP	-	-	-	-
<b>TOTAL RTCIP</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>WATER FUND</b>					
ANNUAL STREET AND DRAINAGE IMPROVEMENTS	WATER FUND	-	-	25,000	25,000
ANNUAL WATER PROGRAM	WATER FUND	90,000	62,990	251,789	161,789
WATER MASTER PLAN	WATER FUND	35,000	-	35,000	-
PUBLIC WORKS ROOF	WATER FUND	-	-	12,500	12,500
COST OF SERVICE STUDY	WATER FUND	30,000	-	30,000	-
CITY PROPERTY SURVEY	WATER FUND	25,000	-	25,000	-
<b>TOTAL WATER FUND</b>		<b>180,000</b>	<b>62,990</b>	<b>379,289</b>	<b>199,289</b>
<b>WASTEWATER FUND</b>					
WASTEWATER MASTER PLAN	WASTEWATER	35,000	-	35,000	-
PUBLIC WORKS ROOF	WASTEWATER	-	-	12,500	12,500
COST OF SERVICE STUDY	WASTEWATER	30,000	-	30,000	-
BI ANNUAL SEWER IMPROVEMENTS	WASTEWATER	70,000	81,017	288,926	218,926
<b>TOTAL WASTEWATER FUND</b>		<b>135,000</b>	<b>81,017</b>	<b>366,426</b>	<b>231,426</b>
<b>TOTAL CAPITAL IMPROVEMENT PROJECTS</b>		<b>823,000</b>	<b>2,700,094</b>	<b>7,664,240</b>	<b>6,841,240</b>

City of Del Mar  
 Summary of Continuing Appropriations  
 Fiscal Year 2013-2014

Project	Account Number	Amounts	
<u>Open Space Fund:</u>			
Sea Grove and Seal Cliff Parks	21.6552.5900	3,317	3,317
<u>Grants Fund:</u>			
EOC Emergency Generator	24.5731.5900	14,941 *	14,941
<u>CIP Fund:</u>			
Annual Street Resurfacing	40.6101.5900	11,228	
Emergency CIP Repairs	40.6125.5900	27,649	
NCTD Lot Project	40.6308.5900	36,000	
Public Facilities Plan	40.6411.5900	226,883	
Torrey Pines Bridge	40.6445.5900	4,269,987 *	
Facility Capital Needs	40.6454.5900	261	
Court Street to 28th Street Drainage and Ditch Improvements	40.6457.5900	366,666 *	
Parking Management Plan	40.6459.5900	45,000	
CDM Bridge over San Dieguito - Local	40.6630.5900	8,521	
CDM Bridge over San Dieguito - Federal	40.6631.5900	31,257 *	5,023,452
<u>Transnet Fund:</u>			
Annual Street Resurfacing	44.6101.5900	3,700	
Local Match to Bridge Retrofit Project	44.6121.5900	3,056	6,756
<u>Water Fund:</u>			
Annual Water Program	51.6511.5900	161,789	
Public Works Roof	51.6833.5900	12,500	174,289
<u>Wastewater Fund:</u>			
Public Works Roof	57.6853.5900	12,500	
Annual Sewer Program	57.6906.5900	208,926	221,426
Total Appropriations		5,444,181	

\* Note: These projects have offsetting grant revenues.

City of Del Mar  
 Summary of Encumbrances  
 Fiscal Year 2013-2014

Vendor	Program/Project	Account Number	Amounts	
<u>General Fund</u>				
Shred-It USA San Diego	City Clerk	01.5300.3200	1,500	
Gladwell Gov Services	City Clerk	01.5300.3200	9,600	
Russell E. Hunt	Planning	01.5530.3200	15,000	
RBF Consulting	City Engineering	01.5220.3212	6,000	
Lasher Dodge	Public Works	01.5890.5997	8,685	
Winner Cheverolet	Public Works	01.5890.5997	<u>8,735</u>	
Total General Fund				49,520
<u>Gas Tax Fund</u>				
Southwest Signal Service	Public Works	20.5846.3200	<u>2,839</u>	2,839
<u>Grants Fund</u>				
Cardiac Science, Inc.	Fire	24.5730.2110	<u>3,623</u>	3,623
<u>Water Fund</u>				
Winner Chevrolet	Public Works	51.5855.5500	8,735	
Laser Dodge	Public Works	51.5855.5500	8,685	
				17,420
<u>Wastewater Fund</u>				
Winner Chevrolet	Public Works	57.5852.5500	7,487	
Laser Dodge	Public Works	57.5852.5500	7,445	
				14,932
Total Encumbrances				<u><u>88,334</u></u>

CITY OF DEL MAR  
 FISCAL YEAR 2013-2014 MID-YEAR FINANCIAL REPORT  
 SUMMARY OF REVENUE AND EXPENDITURE/EXPENSE ADJUSTMENTS

Fund	Expenditure/Expense Adjustments						Total Revenue Adjustments
	Encumbrances	Continuing Appropriations	Previously Approved Council Actions	Sidewalk, Street, and Drainage Project Proposed Concurrently	Recommended Adjustments	Total Mid-Year Adjustments	
General Fund	\$ 49,520	\$ -	\$ 29,611	\$ (3,000)	\$ 8,000	\$ 84,131	\$ -
Gas Tax Fund	2,839	-	-	(45,000)	-	(42,161)	-
Open Space Fund	-	-	-	-	-	-	-
Supplemental Law Enf	-	-	-	-	-	-	-
Grants Fund	3,623	14,941	-	-	-	18,564	14,941
CIP Fund	-	5,023,452	-	178,000	-	5,201,452	4,667,910
Open Space CIP Fund	-	3,317	-	-	-	3,317	-
Transnet II CIP Fund	-	5,756	1,200,000	-	-	1,205,756	1,199,000
Workers' Comp Fund	-	-	-	-	-	-	-
Water Fund	17,420	-	-	(15,000)	-	2,420	-
Water CIP Fund	-	174,289	10,000	15,000	-	199,289	-
Clean Water Fund	-	-	-	-	-	-	-
Wastewater Fund	14,932	-	7,500	-	-	22,432	-
Wastewater CIP Fund	-	221,426	10,000	-	-	231,426	-
Totals	\$ 88,334	\$ 5,443,181	\$ 1,257,111	\$ 130,000	\$ 8,000	\$ 6,926,626	\$ 5,881,851

CITY OF DEL MAR  
TREASURER'S REPORT  
SEPTEMBER 30, 2013

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	391,990	391,990	391,990
-	Workers Comp	UNION BANK	2740020806	N/A	N/A	N/A	19,866	19,866	19,866
-	MM	LAIF - GENERAL	98-37-244	N/A	N/A	0.260%	1,911,469	1,911,469	1,912,958
AAA	MM	SAN DIEGO COUNTY	44076	N/A	N/A	0.420%	3,027,575	3,027,575	3,028,222
							<b>5,350,900</b>	<b>5,350,900</b>	<b>5,353,036</b>
-	FHLB	FEDERAL GOVERNMENT AGENCY	6736303800	3130A02C3	9/27/2018	1.000%	100,000	100,000	100,130
-	FHLB	FEDERAL GOVERNMENT AGENCY	6736303800	3130A02H2	9/27/2018	1.500%	100,000	100,000	100,235
AA+	GECC	MEDIUM TERM NOTE	6736303800	36962G4C5	05/13/2014	5.900%	274,250	250,000	258,603
	CD	CERTIFICATE OF DEPOSITS	SEE	ATTACHED	DETAIL	1.069%	3,323,000	3,323,000	3,339,401
							<b>3,797,250</b>	<b>3,773,000</b>	<b>3,798,369</b>
							<b>9,148,150</b>	<b>9,123,900</b>	<b>9,151,405</b>

TYPE OF INVESTMENT	INVESTMENT DESCRIPTION	PRINCIPAL BALANCE JUN 30, 2013	FIRST QUARTER PURCHASES	FIRST QUARTER MATURED	NET ACTIVITY JUL - SEP	PRINCIPAL BALANCE SEP 30, 2013	TOTAL PERCENTAGE BY TYPE
Cash on Hand		225,352	-	-	166,638	391,990	4.30%
Workers Comp		25,049	-	-	(5,183)	19,866	0.22%
LAIF	Local Agency Investment Fund	3,747,501	-	-	(1,836,032)	1,911,469	20.95%
SD Invest Pool	San Diego Co. Investment Pool	3,025,181	-	-	2,394	3,027,575	33.18%
FHLB	Federal Government Agencies	-	200,000	-	-	200,000	2.19%
GECC	Corpoate Obligations	526,750	-	(276,750)	-	250,000	2.74%
CD	Certificate of Deposits	3,223,000	100,000	-	-	3,323,000	36.42%
Total		<b>10,772,833</b>	<b>300,000</b>	<b>(276,750)</b>	<b>(1,672,183)</b>	<b>9,123,900</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 3, 2013. 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: \_\_\_\_\_  
Monica Molina, Senior Accountant

Date: \_\_\_\_\_

Reviewed by: \_\_\_\_\_  
Teresa S. McBroome, Director of Finance/Treasurer

Date: \_\_\_\_\_

**CITY OF DEL MAR**  
**CERTIFICATE OF DEPOSITS**  
**As of September 30, 2013**

			Annualized				
CUSSIP	PRINCIPAL AMOUNT	NOMINAL COUPON	Rate of Return	Portfolio Weighting	Weighted Coupon	MATURITY DATE	
Safra Nation Bank-CD	786580D80	248,000.00	0.60000	0.60000	7.46%	0.04477881	4/4/2014
BMW Bank - CD	05568PW60	248,000.00	0.70000	0.70000	7.46%	0.05224195	5/16/2014
Sovereign Bank - CD	84603M2F2	248,000.00	0.85000	0.85000	7.46%	0.06343665	7/25/2014
Discover Bank - CD	2546706S6	248,000.00	1.05000	1.05000	7.46%	0.07836293	4/20/2015
First Bank - CD	33764JCK9	248,000.00	0.80000	0.80000	7.46%	0.05970509	5/18/2015
Apple Bank for Savings - CD	037830KY1	248,000.00	0.60000	0.60000	7.46%	0.04477881	5/26/2015
GE Capital Retail Bank - CD	36161NW61	248,000.00	1.25000	1.25000	7.46%	0.09328920	4/5/2016
GE Capital Bank Inc - CD	36160JFJ2	248,000.00	1.25000	1.25000	7.46%	0.09328920	5/18/2016
Ally Bank - CD	02005QF65	248,000.00	1.25000	1.25000	7.46%	0.09328920	5/23/2016
Citibank - CD	17284AS66	248,000.00	1.15000	1.15000	7.46%	0.08582606	5/23/2016
Goldman Sachs Bank - CD	38143APM1	247,000.00	1.80000	1.80000	7.43%	0.13379476	4/11/2017
One Bank - CD	68232YDK5	248,000.00	1.20000	1.20000	7.46%	0.08955763	5/22/2017
Horicon State Bank - CD	440392ER5	248,000.00	1.05000	1.05000	7.46%	0.07836293	5/23/2017
American Express - CD	02587DQZ4	100,000.00	1.95000	1.95000	3.01%	0.05868191	8/1/2018
		<b>\$ 3,323,000.00</b>	<b>1.10714</b>	<b>1.10714</b>	<b>100.00%</b>	<b>1.06939512</b>	

**CITY OF DEL MAR  
TREASURER'S REPORT  
DECEMBER 31, 2013**

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	116,250	116,250	116,250
-	Workers Comp	UNION BANK	2740020806	N/A	N/A	N/A	36,659	36,659	36,659
-	MM	LAIF - GENERAL	98-37-244	N/A	N/A	0.260%	4,693,640	4,693,640	4,695,821
AAA	MM	SAN DIEGO COUNTY	44076	N/A	N/A	0.390%	3,029,933	3,029,933	3,027,652
							<b>7,876,482</b>	<b>7,876,482</b>	<b>7,876,382</b>
AA+	GECC	MEDIUM TERM NOTE	6736303800	36962G4C5	05/13/2014	5.900%	274,250	250,000	258,603
	CD	CERTIFICATE OF DEPOSITS	SEE	ATTACHED	DETAIL	1.069%	3,323,000	3,323,000	3,339,401
							<b>3,597,250</b>	<b>3,573,000</b>	<b>3,598,004</b>
							<b>11,473,732</b>	<b>11,449,482</b>	<b>11,474,386</b>

TYPE OF INVESTMENT	INVESTMENT DESCRIPTION	PRINCIPAL BALANCE SEP 30, 2013	SECOND QUARTER PURCHASES	SECOND QUARTER MATURED	NET ACTIVITY OCT - DEC	PRINCIPAL BALANCE DEC 31, 2013	TOTAL PERCENTAGE BY TYPE
Cash on Hand		391,990	-	-	(275,740)	116,250	1.02%
Workers Comp		19,866	-	-	16,793	36,659	0.32%
LAIF	Local Agency Investment Fund	1,911,469	-	-	2,782,171	4,693,640	41.00%
SD Invest Pool	San Diego Co. Investment Pool	3,027,575	-	-	2,358	3,029,933	26.46%
FHLB	Federal Government Agencies	200,000	-	-	(200,000)	-	0.00%
GECC	Corporate Obligations	250,000	-	-	-	250,000	2.18%
CD	Certificate of Deposits	3,323,000	-	-	-	3,323,000	29.02%
Total		<b>9,123,900</b>	<b>-</b>	<b>-</b>	<b>2,325,582</b>	<b>11,449,482</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 3, 2013. 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.

**CITY OF DEL MAR**  
**CERTIFICATE OF DEPOSITS**  
As of December 31, 2013

			Annualized				
CUSSIP	PRINCIPAL AMOUNT	NOMINAL COUPON	Rate of Return	Portfolio Weighting	Weighted Coupon	MATURITY DATE	
Safra Nation Bank-CD	786580D80	248,000.00	0.60000	0.60000	7.46%	0.04477881	4/4/2014
BMW Bank - CD	05568PW60	248,000.00	0.70000	0.70000	7.46%	0.05224195	5/16/2014
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American Express - CD	02587DQZ4	100,000.00	1.95000	1.95000	3.01%	0.05868191	8/1/2018
		<b>\$ 3,323,000.00</b>	<b>1.10714</b>	<b>1.10714</b>	<b>100.00%</b>	<b>1.06939512</b>	